

LOCAL FUND AUDIT, JAJPUR, ODISHA

CATEGORY : Aided College,General

Audit Report No : 305323/AR/2017-2018-JAJPUR

PARA: 1 TITLE SHEET

1	Name of the Institution :	Pattamundai College, Pattamundai
2	Year of Accounts under Audit :	2016-2017
3	Name of the Local Authority during the year of A/Cs :	DEBABRATA PRADHAN,PRINCIPAL IC,READER IN PHILOSOPHY,FROM 01.04.2016 TO 28.02.2017 RAMESH CHANDRA SAHOO,PRINCIPAL IC,READER IN ENGLISH,FROM 28.02.2017 TO CONTINUING TILL DATE.
	Name of the Local Authority at the time of Audit :	RAMESH CHANDRA SAHOO,PRINCIPAL IC,READER IN ENGLISH
4	Duration of Audit :	22-06-2017 To 31-08-2017 (Mandays Consumed :-)
5	Name of the Auditors :	BAPS & ASSOCIATES 117119W - Lead Auditor
6	Name of the Reviewing Officer :	SUDHANSU SEKHAR. MOHANTY(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	29-11-2017
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	PRAFULLA KUMAR BEHERA
11	Date of approval of report by District Audit Officer :	30-11-2017

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	Service Postage Stamps	22.06.17	1900.00	1900.00	NA	NO DISCREPANCIES
2	Cash in hand Plus Two	22.06.17	NIL	NIL	68	NO DISCREPANCIES
3	Fee collection Receipt Books Plus Three	22.06.17	16 Nos	16 Nos	12	NO DISCREPANCIES
4	Cash in hand Plus Three	22.06.17	NIL	NIL	129	NO DISCREPANCIES
5	Fee collection Receipt Books Plus Two	22.06.17	10 Nos	10 Nos	19	NO DISCREPANCIES

Comments

Details of Closing Balance and Comments:-

The physically verification of CASH IN HAND (liquid cash) in General cash book for the year 2017-18 of the Pattamundai College, Pattamundai was found cash of Rs. 0.00 which is recorded as Rs. 0.00 in the same General Cash Book as on 22/06/2017.

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 22/06/2017 .

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 2016-17. As a result the very purpose of enactment of this Rule is being violated. The Principal is however advised to emphasis the matter and suggested to verify the cash balance timely in order to restrict the misutilisation 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	Library stock register
3	F.D.R
4	Stock register of M.R forms.
5	Stock register of stationery articles.
6	Pay acquittance roll of M.P staff.
7	Paid vouchers
8	Book of Drawal
9	Counter foils of cheques
10	Bank Draft & cheque register.
11	Misc. receipt books.
12	Daily collection Registers.
13	Fee collection receipt books
14	Bank Pass Book
15	General Cash Book

B : List of Records/Registers not Produced to Audit

Sino	List Records/Register
1	Construction cash book
2	H.S.S. cash book

C : List of Records/Registers not Maintained

Sino	List Records/Register
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D : List of Records/Registers not Required

Sino	List Records/Register
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 account 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

Pattamundai College, Pattamundai - 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	General Cash Book Plus Three	01-04-2016	1056292.50	37784638.70	48347563.70	40634655.00	31-03-2017	7712908.70	31-03-2017	7712908.29	0.41	
2	General Cash Book Plus Two	01-04-2016	0.00	3443553.00	3443553.00	2295400.00	31-03-2017	1148153.00	31-03-2017	1148153.13	-0.13	
3	Subsidiary	01-04-2016	1510207.00	366842.00	1877049.00	253390.00	31-03-2017	1623659.00	31-03-2017	1623659.00	0.00	
4	PLUS TWO SAMS	01-04-2016	388687.00	443523.00	832210.00	315578.00	31-03-2017	516632.00	31-03-2017	516632.39	-0.39	
5	PLUS THREE SAMS	01-04-2016	371304.00	341012.00	712316.00	264828.00	31-03-2017	447488.00	31-03-2017	447488.34	-0.34	
6	+2 NSS	01-04-2016	1120.00	58.00	1178.00	0.00	31-03-2017	1178.00	31-03-2017	1178.00	0.00	
7	+3 NSS	01-04-2016	6355.00	51459.00	57814.00	32850.00	31-03-2017	24964.00	31-03-2017	24964.13	-0.13	
8	RED CROSS	01-04-2016	58070.00	2667.00	60737.00	7831.00	31-03-2017	52906.00	31-03-2017	52906.50	-0.50	
9	SCIENCE FUND	01-04-2016	134517.00	100.00	134617.00	0.00	31-03-2017	134617.00	31-03-2017	134617.39	-0.39	
10	UGC	01-04-2016	129056.00	651286.00	1941846.00	644048.00	31-03-2017	1297798.00	31-03-2017	1297798.25	-0.25	
	GRAND TOTAL		1432374.50	43085138.70	57408883.70	44448580.00		1296030.370		1296030.542	-1.72	

Comments

Cash Book Wise details of Closing Balance As on 31.03.2017

S.I.no	Cash Book	In FDR	In Bank	In Cash	Total
1	GENERAL+3	27,74,852.00	4937826.29	230	77,12,908.29
	GENERAL +2	-	1148153.13	0	11,48,153.13
2	UGC	-	1297798.25	0	12,97,798.25
3	SUBSIDIARY	14,01,926.00	221733	0	16,23,659.00
5	,+2 SAMS	-	516632.39	0	5,16,632.39
6	,+3 SAMS	-	447488.34	0	4,47,488.34
7	NSS +2	-	1178	0	1,178.00
8	NSS +3	-	24964.13	0	24,964.13
9	RED CROSS	-	52906.5	0	52,906.50
10	SCIENCE FUND	1,32,531.00	2086.39	0	1,34,617.39
	TOTAL	43,09,309.00	8650766.42	230	1,29,60,305.42

Details of Receipt & Payment of Pattamundai College for the year 2016-17

Sl. No.	Head of Accounts	Opening balance as on 01.04.16	Receipt during the year 2016-17	Total	Payment during the year 2016-17	Closing balance 31.03.2017
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1	2	3	4	5	6	7
I	Govt Grants (Recurring):					
1	GIA salary	0	29663187	29663187	29663187	0
2	Block Grant Salary	97868	932116	1029984	1029984	0
	Total	97868	30595303	30693171	30693171	0
II	Govt Grants (non-Recurring)	0	0	0	0	0
	Total	0	0	0	0	0
III	Infrastructure Grant					
1	Infra Grant	0	1000000	1000000	0	1000000
	Total	0	1000000	1000000	0	1000000
IV	UGC Grants					
1	MRP	0	70000	70000	0	70000
2	Fellowship	0	536945	536945	536945	0
3	Interest	0	44341	44341	0	44341
4	Un Classified OB	1290560.25	0	1290560.25	107103	1183457.25
	Total	1290560.25	651286	1941846.25	644048	1297798.25
V	Other than Grants					
1	Active citizenship	0	11000	11000	11000	0
2	Self Defence	0	142500	142500	142500	0
3	Centre Expenses	0	18600	18600	0	18600
	Total	0	172100	172100	153500	18600
VI	Others					
1	GPF of staff	0	0	0	0	0
2	Provisional Pension	0	456046	456046	456046	0
3	Valuation	0	2529965	2529965	2529965	0
	Total	0	2986011	2986011	2986011	0
VII	Internal Sources					
1	Fees & Fines	397212.52	117975	515187.52	0	515187.52
	Total	397212.52	117975	515187.52	0	515187.52
VIII	CHSE/UU FUND:-					
1	University / CHSE Exam	1234971	1843940	3078911	1215610	1863301
2	Syllabus Fees	15690	28915	44605	25615	18990
3	University Sports council fees	28650	120260	148910	52615	96295

4	Council Fees	14790	0	14790	0	14790
5	Regd. & Recognition Fees	10052	247690	257742	145670	112072
6	College Sports	110245	197496	307741	68510	239231
7	Academic Fees	45675	45675	91350	52615	38735
8	Student Aid Fund	0	7240	7240	3250	3990
9	TOTAL	1460073	2491216	3951289	1563885	2387404
IX	Student Funds:					
1	Examination Fees	10525	165610	176135	95100	81035
2	Lesson plan & I-Card	3185	58000	61185	52715	8470
3	Library Fund	274727	257166	531893	115610	416283
4	Admission & Protorial	4439	21950	26389	5100	21289
5	Time table	0	13715	13715	9175	4540
6	SSG	23428	16380	39808	8950	30858
7	Redcross	72251	87941	160192	15690	144502
8	Student Union & Association	16756	451508	468264	165440	302824
9	Medical Fund	10046	16458	26504	9105	17399
11	Science Fund	18450	18450	36900	28500	8400
12	Caution Money	89385	89385	178770	0	178770
	Total	523192	1196563	1719755	505385	1214370
IX	Miscellaneous:					
1	Development	210399	4849417.7	5059816.7	8591988	-3532171.3
2	Interest / Bank	186953	302822	489775	0	489775
3	Caution Money	28302	0	28302	0	28302
4	Audit recovery	1774	8000	9774	0	9774
5	Subsidiary cash book	1510207	366842	1877049	253390	1623659
6	SAMS +2	388687	443523	832210	315577.61	516632.39
7	SAMS +3	371304.02	341012	712316.02	264827.68	447488.34
8	NSS cash Book +2	1120	58	1178	0	1178
9	NSS cash Book +3	6355.13	51459	57814.13	32850	24964.13
10	Red cross cash Book	58070	2667	60737	7830.5	52906.5
11	Science fund	134517.39	100	134617.39	0	134617.39
	Total	2897688.54	6365900.7	9263589.24	9466463.79	-202874.55
	Un Classified OB	7657151.2	0	7657151.2	0	7657151.2
	Grand Total	14323745.51	43085138.7	57408884.21	44448578.79	12960305.42

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

Pattamundai College, Pattamundai - 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	ALLAHABAD	21354326739	31-03-2017	221626.00	31-03-2017	221626.00	0.00	SUBSIDIARY
2	SPO,PATTAMUNDAI	520364	31-03-2017	107.00	31-03-2017	107.00	0.00	SUBSIDIARY
3	SBI,PATTAMUNDAI	31022625122	31-03-2017	516632.39	31-03-2017	516632.39	0.00	PLUS TWO SAMS
4	PNB	6755000100003238	31-03-2017	447488.34	31-03-2017	447488.34	0.00	PLUS THREE SAMS
5	STATE BANK OF INDIA	31340890142	31-03-2017	1178.00	31-03-2017	1178.00	0.00	PLUS TWO NSS
6	STATE BANK OF INDIA	11304177268	31-03-2017	24964.13	31-03-2017	24964.13	0.00	PLUS THREE NSS
7	BOB,PATTAMUNDAI	34210100000132	31-03-2017	52255.50	31-03-2017	52255.50	0.00	RED CROSS
8	CGB,PATTAMUNDAI	40240100000139	31-03-2017	651.00	31-03-2017	651.00	0.00	RED CROSS
9	SBI,PATTAMUNDAI	11304272811	31-03-2017	2086.39	31-03-2017	2086.39	0.00	SCIENCE FUND
10	SBI,PATTAMUNDAI	11304292420	31-03-2017	176569.25	31-03-2017	176569.25	0.00	UGC
11	UNION BANK,PATTAMUNDAI	716002010000230	31-03-2017	898873.00	31-03-2017	898873.00	0.00	UGC
12	CANARA BANK,PATTAMUNDAI	2566101005342	31-03-2017	220125.00	31-03-2017	220125.00	0.00	UGC
13	CGB,PATTAMUNDAI	9137	31-03-2017	2231.00	31-03-2017	2231.00	0.00	UGC
14	Allahabad	21354323557	31-03-2017	980649.00	31-03-2017	977219.00	3430.00	PLUS THREE
15	SBI,PATTAMUNDAI	11304177869	31-03-2017	1196571.69	31-03-2017	1162621.69	33950.00	PLUS THREE
16	SBI,PATTAMUNDAI	11304175147	31-03-2017	1731656.60	31-03-2017	1731656.60	0.00	PLUS THREE
17	INDIAN BANK,PATTAMUNDAI	762658065	31-03-2017	936098.00	31-03-2017	936098.00	0.00	PLUS THREE
18	CGB,PATTAMUNDAI	5000	31-03-2017	105037.00	31-03-2017	105037.00	0.00	PLUS THREE
19	KENDRAPARA URBAN	628	31-03-2017	4964.00	31-03-2017	4964.00	0.00	PLUS THREE
20	CUTTACK CENTRAL CO-OPERATIVE	552	31-03-2017	20230.00	31-03-2017	20230.00	0.00	PLUS THREE
21	SBI,PATTAMUNDAI	3584457113	31-03-2017	1148153.13	31-03-2017	1148153.13	0.00	PLUS TWO
	GRAND TOTAL			8688146.42		8650766.42	37380.00	

Reconciliation

Note-01		
ALLAHABAD BANK A/C NO-21354323557		
Balance as per Cash Book		977219
ADD:-Chq issued but not presented in to bank		
Chq no-007590,Dt-31.03.17		735
chq no-008461,dT-31.03.17		2695
TOTAL		3430
As per Pass book		980649

Note-02		
SBI A/C NO-11304177869		
Balance as per Cash Book		1162621.69
ADD:-Chq issued but not presented in to bank		
Chq no-473081,dt-31.03.17	3950	
Chq no-473084,dt-31.03.17	30000	
TOTAL	33950	33950
As per Pass book		1196571.69

PARA: 6 STOCK POSITION

Pattamundai College, Pattamundai - 2016-2017

Sno	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Library Book	32915	0	0	32915.00	32915	
2	Library Book PlusThree	0	1102	0	1102.00	1102	
3	Library Book PlusTwo	0	143	0	143.00	143	
4	Air conditioner	8	0	0	8.00	8	
5	PRINTER	7	0	0	7.00	7	
6	Generator	2	0	0	2.00	2	
7	FREEZE	2	0	0	2.00	2	
8	XEROX	2	0	0	2.00	2	
9	FAX	2	0	0	2.00	2	
10	scanner	2	0	0	2.00	2	
11	LED TV	0	2	0	2.00	2	
12	CCTV	0	16	0	16.00	16	
13	WATER PURIFIER	0	3	0	3.00	3	

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 2015-16 conducted by the Local Fund Audit 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

Pattamundai College, Pattamundai - 2016-2017

Sno	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2016	4209309.00	0.00	4209309.00	100000.00	31-03-2017	4309309.00	31-03-2017	4309309.00	0.00	
	GRAND TOTAL	4209309.00	0.00	4209309.00	100000.00		4309309.00		4309309.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

DETAILS OF INVESTMENT FOR 2016-17							
SL.NO	FDR NO	NAME OF THE BANK	AMOUNT INVESTED	DATE OF INVESTMENT	DATE OF MATURITY	RATE OF INTEREST	MATURITY VALUE
1	MSYC 327066	KGB,PATTAMUNDAI	5843.00	6.12.05	6.12.06	5.25%	6156.00
2	MSYC 327067	KGB,PATTAMUNDAI	254936.00	6.12.05	6.12.06	5.25%	268586.00
3	MSYC 327068	KGB,PATTAMUNDAI	254936.00	6.12.05	6.12.06	5.25%	268586.00
4	MSYC 327069	KGB,PATTAMUNDAI	3655.00	6.12.05	6.12.06	5.25%	3851.00
5	MSYC 327070	KGB,PATTAMUNDAI	98243.00	6.12.05	6.12.06	5.25%	103503.00
6	MSYC 327071	KGB,PATTAMUNDAI	132531.00	6.12.05	6.12.06	5.25%	139627.00
7	MSYC 327072	KGB,PATTAMUNDAI	305802.00	6.12.05	6.12.06	5.25%	322176.00
8	S	KGB,PATTAMUNDAI	125000.00	9.02.01	9.2.11		
9	TE311462	SBI,PATTAMUNDAI	25000.00	21.6.08			
10	SN/A/2723834	SBI,PATTAMUNDAI	220864.00	23.10.05	11.5.11	8.50%	
11	SD/A/569	SBI,PATTAMUNDAI	437492.00	29.3.07	29.3.10	8.25%	948201.00
12	CC872304	CCB,PATTAMUNDAI	40000.00	22.9.08	30.4.09	8.75%	
13	CC30406	BANK OF BORADA,PATTAMUNDAI	700000.00	16.8.10	16.08.13	7.50%	868383.00
14	CC 57352	ALLAHABAD BANK	605007.00	04.07.12	04.07.13	9.50%	1093618.00
15	TDR/CBS-V 183216	ALLAHABAD BANK	1000000.00	28.06.2014	15.05.2015	9.05%	1093618.00
16	50339972129	ALLAHABAD BANK	100000.00	28.06.16	28.06.26	7.25%	100000.00
		TOTAL	4309309.00				5216305.00

PARA: 8 **ADVANCE**

Pattamundai College, Pattamundai - 2016-2017

Sno	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	RED CROSS	5200.00	0.00	5200.00	0.00	31-03-2017	5200.00	31-03-2017	5200.00	0.00	
2	01-04-2016	PLUS TWO SAMS	22500.00	27690.00	50190.00	35190.00	31-03-2017	15000.00	31-03-2017	15000.00	0.00	
3	01-04-2016	PLUS THREE SAMS	16000.00	22500.00	38500.00	22500.00	31-03-2017	16000.00	31-03-2017	16000.00	0.00	
4	01-04-2016	UGC	411715.00	0.00	411715.00	190000.00	31-03-2017	221715.00	31-03-2017	221715.00	0.00	
5	01-04-2016	Subsidiary cash book	777002.25	314400.00	1091402.25	314400.00	31-03-2017	777002.25	31-03-2017	777002.25	0.00	
6	01-04-2016	PLUS THREE NSS	0.00	23500.00	23500.00	23500.00	31-03-2017	0.00	31-03-2017	0.00	0.00	
7	01-04-2016	PLUS THREE GENERAL	2481323.00	3691512.00	6172835.00	4403898.00	31-03-2017	1768937.00	31-03-2017	1768937.00	0.00	
8	01-04-2016	PLUS TWO GENERAL	0.00	712400.00	712400.00	700400.00	31-03-2017	12000.00	31-03-2017	12000.00	0.00	
	GRAND TOTAL		3713740.25	4792002.00	8505742.25	5689888.00		2815854.25		2815854.25	0.00	

Comments :

Year Wise break-up of Outstanding Advance as on 31.03.2017

YEAR	AMOUNT
Up to 2014-15	2488113.25
2015-16	36547.00
2016-17	291194.00
TOTAL	2815854.25

Details of Outstanding Advance As On 31.03.2016

SI No	To whom	Date of payment	Amount	Purpose
1	Manoranjan Mohanty,lect in pol.science	17.08.15	715	out door stadium work
2	Chandrabati Swain,Reader in Pol.science	10.06.15	21732	coding of plus two & postage
3	Dillip Kumar Bhuyan,lect in zoology	24.07.15	3000	lab contingency
		14.08.15	3300	seminar book
4	Niranjan Behera,Peon	21.01.16	7800	salary
	TOTAL		36547	

Details of Outstanding Advance As On 31.03.2017

SI No	To whom	Date of payment	Amount	Purpose
1	Pramod kumar Samal,lect in History	22.02.17	12000	,+2 AHS Exam 2017
2	Rama chandra Patra,lect in physics	20.06.16	28044	plus two valuation
3	Pramod kumar swain,lect in odia	02.12.16	30000	self defence
		15.01.16	60000	self defence
		04.02.17	50000	self defence
4	Dillip kumar Bhuyan,lect in zoology	25.01.17	20000	plus three 1st yr semester exam
		27.01.17	10000	plus three 1st yr semester exam
5	Manoj Parida,lect in sociology	22.02.17	20000	,+ 3 F.D.Exam
		28.03.17	14950	,+ 3 F.D.Exam
		28.03.17	6200	,+3 F.D. Supervision
6	Amarendra Sekhar Ray,security	28.03.17	10000	salary Advance
7	Dillip kumar Bhuyan,lect in zoology	31.03.17	30000	,+3 2nd year exam
TOTAL			291194	

Advance outstanding for more than one year:-(GENERAL CB):-

From the year-wise break-up of outstanding advances as on 31.3.17 it is found that a sum of Rs. 36547.00 is outstanding for more than one year which was paid during 2015-16. As per letter no.15179 dated 28/09/2013 of DLFA, the above outstanding advance would be recovered from the Person whom to advance is paid. Hence for above outstanding advance of Rs. 36547.00, the following persons are responsible

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Manoranjnan Mohanty	lect in pol.science	Pattamundai College, Pattamundai	358
2	Chandrabati Swain	Reader in pol science	Pattamundai College, Pattamundai	10866
3	Dillip kumar Bhuyan	lect in zoology	Pattamundai College, Pattamundai	3150
4	Niranjan Behera	Peon	Pattamundai College, Pattamundai	3900
5	Debabrata Pradhan	Ex-principal cum Reader in Philosophy	Pattamundai College, Pattamundai	18274

PARA: 9 GRANTS

Pattamundai College, Pattamundai - 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	29663187.00	29663187.00	29663187.00	31-03-2017	0.00	GIA SALARY
2	01-04-2016	97868.00	932116.00	1029984.00	1029984.00	31-03-2017	0.00	Block Grant
3	01-04-2016	0.00	1000000.00	1000000.00	0.00	31-03-2017	1000000.00	Infrastructure Grant
4	01-04-2016	1290560.25	651286.00	1941846.25	644048.00	31-03-2017	1297798.25	UGC
	GRAND TOTAL	1388428.25	32246589.00	33635017.25	31337219.00		2297798.25	

Comments :

Year Wise break-up of Outstanding Grant as on 31.03.2017	
YEAR	AMOUNT
Up to 2015-16	1297798.25
2016-17	1000000.00
TOTAL	2297798.25

UGC GRANT RECEIVED FOR THE YEAR 2016-17			
S.L.NO	PURPOSE	LETTER NO/DATE	AMOUNT
1	Interest	30.04.16	2086
2	Interest	25.06.16	2023
3	Interest	01.07.16	9736
4	Interest	25.09.16	1038
5	Interest	03.10.16	9941
6	fellowship	23.12.16	536945
7	Interest	25.12.16	1213
8	Interest	05.01.17	10041
9	Interest	03.02.17	334
10	Interest	03.02.17	6526
11	MRP	17.03.17	70000
12	Interest	25.03.17	1403
	TOTAL		651286

UGC GRANT EXPENDITURE FOR THE YEAR 2016-17			
S.L.NO	DATE	PURPOSE	AMOUNT
1	29.12.16	salary to sub teacher fellow	536945
2	24.01.17	library book	39583
3	21.02.17	LED TV	67520
		TOTAL	644048

Effective steps need 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

Pattamundai College, Pattamundai - 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	18761306.75	644048.00	19405354.75	536945.00	31-03-2017	18868409.75	
	GRAND TOTAL	18761306.75	644048.00	19405354.75	536945.00		18868409.75	

Comments :

Year wise break-up of UC outstanding As on 31.03.2017	
Year	Amount
Up to 2015-16	18761306.75
2016-17	107103
TOTAL	18868409.75

DETAILS OF UC SUBMITTED 2016-17		
Letter No/Date	Amount	Purpose
254/25.02.17	536945	Substitute salary
TOTAL	536945	

It may be noticed from the above table that Rs.18868409.75 was outstanding towards UC for submission as on 31.03.2017. But no step has been taken for submission of the same. However, same and compliance reported to audit.

Hence the principal is suggested to ensure maintenance of the DCB Register of fees & forthwith for better interest of the college produce the same to next audit for verification.

DCB Position Of Fees & Fines is furnished Below (2016-2017):-

(A) Position of Tuition fees:

CATEGORY	GENERAL BOYS	T.f per stream	TOTAL TF PER MONTH	TOTAL TF PER YEAR
+2 1st year,Arts	48	48 X 8	384	4608
+2 2nd year Arts	42	42 X 8	336	4032
+2 1st year Science	67	67 X 9	603	7236
+2 2nd year Science	55	55 X 9	495	5940
+2 1st year,Com	78	78 X 8	702	8424
+2 2nd year com	57	57 X 8	513	6156
+3 1st year Arts	51	51 X 9	459	5508
+3 2nd year Arts	45	45 X 9	405	4860
+3 3rd year Arts	47	47 X 9	423	5076
+3 1st year Science	45	45 X 10	450	5400
+3 2nd year Science	53	53 X 10	530	6360
+3 3rd year Science	43	43 X 10	430	5160
+3 1st year com	79	79 X 9	711	8532
+3 2nd year com	85	85 X 9	765	9180
+3 3rd year com	80	80 X 9	720	8640
TOTAL	875		7926	95112

(B)Position of admission fees (2016-17)

CATEGORY	TOTAL	Admission.fee per stream	Total TF per month
+2 1st year,Arts	264	264 X 8	2112
+2 2nd year Arts	256	256 X 8	2048
+2 1st year Science	128	128 X 9	1152
+2 2nd year Science	115	115 X 9	1035
+2 1st year,Com	136	136 X 8	1088
+2 2nd year com	128	128 X 8	1024
+3 1st year Arts	275	275 X 9	2475
+3 2nd year Arts	306	306 X 9	2754
+3 3rd year Arts	256	256 X 9	2304
+3 1st year Science	110	110 X 10	1100
+3 2nd year Science	113	113 X 10	1130
+3 3rd year Science	96	96 X 10	960
+3 1st year com	154	154 X 9	1386
+3 2nd year com	133	133 X 9	1197
+3 3rd year com	122	122 X 9	1098
TOTAL	2592		22863

	STRENGTH	BOYS		GIRLS		BOYS		GIRLS		
1.+2 1ST YEAR ARTS	256	48	128	43	45	0	0	0	0	264
2.+2 2ND YEAR ARTS	256	42	123	43	48	0	0	0	0	256
3.+2 1st YEAR SCIENCE	128	67	42	12	7	0	0	0	0	128
4.+2 2ND YEAR SCIENCE	128	55	49	7	4	0	0	0	0	115
5.+2 1ST YEAR COM	128	78	33	19	6	0	0	0	0	136
6.+2 2ND YEAR COM	128	57	37	27	7	0	0	0	0	128
7.+3 1ST YEAR ARTS	256	51	139	35	50	0	0	0	0	275
8.+3 2ND YEAR ARTS	256	45	174	44	43	0	0	0	0	306
9.+3 3RD YEAR ARTS	256	47	153	18	38	0	0	0	0	256
10.+3 1ST YEAR SCIENCE	96	45	54	7	4	0	0	0	0	110
11.+3 2ND YEAR SCIENCE	96	53	54	2	4	0	0	0	0	113
12.+3 3RD YEAR SCIENCE	96	43	50	2	1	0	0	0	0	96
13.+3 1ST YEAR COM	128	79	55	14	6	0	0	0	0	154
14.+3 2ND YEAR COM	128	85	37	7	4	0	0	0	0	133
15.+3 3RD YEAR COM	128	80	30	9	3	0	0	0	0	122
TOTAL	2464	875	1158	289	270	0	0	0	0	2592

18.2 - Abstract Position of Staff Strength-

Teaching Staff Position 2016-17				
Subject	Sanction Staff	GIA	BG	MP
ENGLISH	7	5	0	0
ODIA	5	4	0	0
POL SCIENCE	5	1	0	0
HISTORY	5	3	0	0
ECONOMICS	5	2	0	0
SOCIOLOGY	2	2	0	0
PHILOSOPHY	3	1	1	0
EDUCATION	2	2	0	1
COMMERCE	5	4	0	0
PHYSICS	3	2	0	0
CHEMISTRY	4	2	1	0
MATHEMATICS	3	2	1	0
BOTANY	2	2	0	0
ZOOLOGY	2	1	1	0
TOTAL	53	33	4	1
Non-Teaching Staff Position 2016-17				
Subject	Sanction Staff	GIA	BG	MP
CLERK	3	1	0	2
LIBRARIAN	1	0	0	1
DEMONSTRATOR	5	4	0	2
PET	1	0	0	1
PEON	11	1	0	10
LAB ATTENDANT	6	4	1	2
ASST.LIBRARIAN	1	0	0	1
SR.CLERK	1	1	0	0
HEAD CLERK	1	1	0	0
DEO	2	0	0	2
LIBRARY BEARER	1	1	0	0
TOTAL	33	13	1	21

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.

PARA: 20 RESULT OF AUDIT

20.1 - General Remarks

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 & OAEIAP Rules-1985.

20.2 - General Observation detecting during the period of Audit-

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.
2. The college should maintain the cash book on daily basis.
3. Necessary training should be imparted to the accounts personnel of the College for their capacity building.
4. The Principal should verify the cash book and ensure recording of all transactions on daily basis.
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
6. Reconciliation of Bank balances in cash book with that in pass books shall be done by the accounts personnel on monthly basis
7. Physical verification of all assets (furniture, Office equipment, computers, labequipment, 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.
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 keeping the bank drafts in safe custody, depositing bank drafts in bank next day and 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.
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.

10. Attendance register and leave register should be maintained which should form the basis for preparing salary bill.

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

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	36547.00	36547.00	36547.00	0.00	0.00	
2	13.1	0.00	515187.52	0.00	0.00	0.00	
Total		36547.00	551734.52	36547.00	0.00	0.00	

Audit Certificate

Certified that the accounts of Pattamundai College, Pattamundai 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
Total					