

**LOCAL FUND AUDIT, JAJPUR, ODISHA**

CATEGORY : Aided College,General

Audit Report No : 393132/AR/2018-2019-JAJPUR

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>Pattamundai College, Pattamundai</b>
2	Year of Accounts under Audit :	<b>2017-2018</b>
3	Name of the Local Authority during the year of A/Cs :	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 :	23-06-2018 To 24-08-2018 (Mandays Consumed :- )
5	Name of the Auditors :	GOUTAM & CO 326869E - Lead Auditor
6	Name of the Reviewing Officer :	SUDHANSU SEKHAR. MOHANTY(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	07-09-2018
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 :	19-09-2018

**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	Cash in hand Plus Three	23.06.2018	2353.00	2353.00	61	No Discrepancies
2	Cash in hand Plus Two	23.06.2018	20.00	20.00	59	No Discrepancies
3	ServicePostage Stamps	23.06.2018	2000.00	2000.00	NA	No Discrepancies
4	Plus Two Receipt Books	23.06.2018	NIL	NIL	12	No Discrepancies
5	Measurement Books	23.06.2018	NIL	NIL	NA	No Discrepancies
6	Plus Three Receipt Books	23.06.2018	10 Nos	10 Nos	14	No Discrepancies

**Comments**

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

The physical verification of CASH IN HAND ( liquid cash ) in General cash book for the year 2018-19 of the Pattamundai college ,Pattamundai was found cash balance of Rs.2373.00 in the General Cash Book as on 23/06/2018.

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 on 23/06/2018 .

Further, Non-conduction of Physical verification by the Principal. As per S.R.-37(i) of the OTC Vo-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 2015-16.As a result the very purpose of enactment of this Rule is being violated. The Principal is however advised to emphasis the matter and suggested to verify the cash balance timely in order to restrict the misutilisation 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**
**A : List Of Verified Records/Register**

Sino	List Records/Register
1	General Cash Book
2	Bank Pass Book
3	Daily collection Registers.
4	Fee collection receipt books
5	Misc. receipt books.
6	Book of Drawal
7	Bank Draft & cheque register.
8	Paid vouchers
9	Counter foils of cheques
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 : List of Records/Registers not Maintained**

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

**C : List of Records/Registers not Produced to Audit**

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 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**

Pattamundai College, Pattamundai - 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	SCIENCE FUND	01-04-2017	134617.39	79.00	134696.39	0.00	31-03-2018	134696.39	31-03-2018	134696.39	0.00	
2	UGC	01-04-2017	1297798.25	48179.00	1345977.25	70000.00	31-03-2018	1275977.25	31-03-2018	1275977.25	0.00	
3	Red Cross Cash Book	01-04-2017	52906.50	6043.00	58949.50	70.35	31-03-2018	58879.15	31-03-2018	58879.15	0.00	
4	Plus Three NSS	01-04-2017	24964.13	899.00	25863.13	3000.00	31-03-2018	22863.13	31-03-2018	22863.13	0.00	
5	Plus Two NSS	01-04-2017	1178.00	43.00	1221.00	0.00	31-03-2018	1221.00	31-03-2018	1221.00	0.00	
6	Plus Three SAMs	01-04-2017	447488.34	16349.00	463837.34	18771.25	31-03-2018	445066.09	31-03-2018	445066.09	0.00	
7	Plus Two SAMs	01-04-2017	516632.39	935084.00	1451716.39	525037.40	31-03-2018	926678.99	31-03-2018	926678.99	0.00	
8	SUBSIDIARY CASH BOOK	01-04-2017	1623659.00	357319.00	1980978.00	272600.00	31-03-2018	1708378.00	31-03-2018	1708378.00	0.00	
9	PLUS TWO GENERAL	01-04-2017	1148153.13	3234141.00	4382294.13	1659806.40	31-03-2018	2722487.73	31-03-2018	2722487.73	0.00	
10	PLUS THREE GENERAL	01-04-2017	7712908.29	46126131.00	53839039.29	47757664.67	31-03-2018	6081374.62	31-03-2018	6081374.62	0.00	
	<b>GRAND TOTAL</b>		<b>12960305.42</b>	<b>50724267.00</b>	<b>63684572.42</b>	<b>50306950.07</b>		<b>13377622.35</b>		<b>13377622.35</b>	<b>0.00</b>	

**Comments**

**Cash Book Wise details of Closing Balance As on 31.03.2018**

S.I.no	Cash Book	In FDR	In Bank	In Cash	Total
1	GENERAL+3	2774852.00	3304169.62	2353.00	6081374.62
2	GENERAL +2	0.00	2722467.73	20.00	2722487.73
3	UGC	0.00	1275977.25	0.00	1275977.25
4	SUBSIDIARY	1401926.00	306452.00	0.00	1708378.00
5	+2 SAMS	0.00	926678.99	0.00	926678.99
6	+3 SAMS	0.00	445066.09	0.00	445066.09
7	NSS +2	0.00	1221.00	0.00	1221.00
8	NSS +3	0.00	22863.13	0.00	22863.13
9	RED CROSS	0.00	58879.15	0.00	58879.15
10	SCIENCE FUND	132531.00	2165.39	0.00	134696.39
	<b>TOTAL</b>	<b>4309309.00</b>	<b>9065940.35</b>	<b>2373.00</b>	<b>13377622.35</b>

**Statement Showing Details of Receipt & Payment of Pattamundai College, Pattamundai for the Year 2017-18**

Sl. No.	Head of Accounts	Opening balance as on 01.04.2017	Receipt during the year 2017-18	Total	Payment during the year 2017-18	Closing balance 31.03.2018

1	2	3	4	5	6	7
<b>I</b>	<b>Govt Grants ( Recurring ):</b>					
1	GIA salary	0.00	36936014.00	36936014.00	36936014.00	0.00
2	Block Grant Salary	0.00	1102956.00	1102956.00	1102956.00	0.00
	<b>Total</b>	<b>0.00</b>	<b>38038970.00</b>	<b>38038970.00</b>	<b>38038970.00</b>	<b>0.00</b>
<b>II</b>	<b>Govt Grants (non-Recurring)</b>	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>III</b>	<b>DHE Grant</b>					
1	Infra Grant	1000000.00	0.00	1000000.00	0.00	1000000.00
2	Lab. Equipment Grant	0.00	300000.00	300000.00	0.00	300000.00
	<b>Total</b>	<b>1000000.00</b>	<b>300000.00</b>	<b>1300000.00</b>	<b>0.00</b>	<b>1300000.00</b>
<b>IV</b>	<b>UGC Grants</b>					
1	MRP	70000.00	0.00	70000.00	70000.00	0.00
2	Fellowship	0.00	0.00	0.00	0.00	0.00
3	Interest	44341.00	48179.00	92520.00	0.00	92520.00
4	Un Classified OB	1183457.25	0.00	1183457.25	0.00	1183457.25
	<b>Total</b>	<b>1297798.25</b>	<b>48179.00</b>	<b>1345977.25</b>	<b>70000.00</b>	<b>1275977.25</b>
<b>V</b>	<b>Other than Grants</b>					
1	Active citizenship	0.00	0.00	0.00	0.00	0.00
2	Self Defence	0.00	0.00	0.00	0.00	0.00
3	Centre Expenses	18600.00	18600.00	37200.00	37200.00	0.00
	<b>Total</b>	<b>18600.00</b>	<b>18600.00</b>	<b>37200.00</b>	<b>37200.00</b>	<b>0.00</b>
<b>VI</b>	<b>Others</b>					
1	GPF of staff	0.00	0.00	0.00	0.00	0.00
2	Provisional Pension	0.00	0.00	0.00	0.00	0.00
3	Valuation Zone	0.00	1265562.00	1265562.00	1265562.00	0.00
	<b>Total</b>	<b>0.00</b>	<b>1265562.00</b>	<b>1265562.00</b>	<b>1265562.00</b>	<b>0.00</b>
<b>VII</b>	<b>Internal Sources</b>					
1	Fees & Fines	515187.52	104231.00	619418.52	0.00	619418.52
	<b>Total</b>	<b>515187.52</b>	<b>104231.00</b>	<b>619418.52</b>	<b>0.00</b>	<b>619418.52</b>
<b>VIII</b>	<b>CHSE/JU FUND:-</b>					
1	University / CHSE Exam	1863301.00	2585658.00	4448959.00	2541352.00	1907607.00
2	Syllabus Fees	18990.00	7580.00	26570.00	2495.00	24075.00
3	University Sports council fees	96295.00	118750.00	215045.00	84900.00	130145.00
4	Council Fees	14790.00	0.00	14790.00	400.00	14390.00
5	Regd. & Recognition Fees	112067.00	252660.00	364727.00	163525.00	201202.00
6	College Sports	239231.00	187632.00	426863.00	400.00	426463.00
7	Academic Fees	38740.00	26670.00	65410.00	22455.00	42955.00
8	Student Aid Fund	3990.00	6748.00	10738.00	4990.00	5748.00
9	EMH Fee	0.00	77000.00	77000.00	74850.00	2150.00

10	Certificate Fee	0.00	277651.00	277651.00	276750.00	901.00
11	Social Service Fee	0.00	15628.00	15628.00	10475.90	5152.10
12	CDC Fee	0.00	4975.00	4975.00	4975.00	0.00
	<b>TOTAL</b>	<b>2387404.00</b>	<b>3560952.00</b>	<b>5948356.00</b>	<b>3187567.90</b>	<b>2760788.10</b>
<b>IX</b>	<b>Student Funds:</b>					
1	Examination Fees	81035.00	65150.00	146185.00	53169.00	93016.00
2	Lesson plan & I-Card	8470.00	59350.00	67820.00	46748.00	21072.00
3	Magazine & Library Fund	416283.00	447192.00	863475.00	317795.00	545680.00
4	Admission & Proctorial	21289.00	0.00	21289.00	4600.00	16689.00
5	Time table	4540.00	5930.00	10470.00	4379.00	6091.00
6	SSG	30858.00	26060.00	56918.00	0.00	56918.00
7	Red cross	144502.00	26060.00	170562.00	0.00	170562.00
8	Student Union & Association	302824.00	489209.00	792033.00	90090.00	701943.00
9	Medical Fund	17399.00	15628.00	33027.00	0.00	33027.00
11	Science Fund	8400.00	339090.00	347490.00	0.00	347490.00
12	Caution Money	178770.00	46600.00	225370.00	0.00	225370.00
13	CLC Fee	0.00	7098.00	7098.00	0.00	7098.00
14	Late Fee	0.00	227124.00	227124.00	0.00	227124.00
15	Abstract of Attendance	0.00	13030.00	13030.00	3500.00	9530.00
16	Lab. Development Fee	0.00	108000.00	108000.00	37796.00	70204.00
17	Fees For Mark	0.00	76160.00	76160.00	0.00	76160.00
18	NSS Fee	0.00	15628.00	15628.00	14391.00	1237.00
19	Lib. Caution Money	0.00	18387.00	18387.00	0.00	18387.00
	<b>Total</b>	<b>1214370.00</b>	<b>1985696.00</b>	<b>3200066.00</b>	<b>572468.00</b>	<b>2627598.00</b>
<b>IX</b>	<b>Miscellaneous:</b>					
1	Development	3197648.90	3171295.00	6368943.90	5313943.00	1055000.90
2	Interest From FD & Bank	489775.00	255945.00	745720.00	3341.17	742378.83
3	Caution Money	28302.00	0.00	28302.00	0.00	28302.00
4	Audit recovery	9774.00	0.00	9774.00	0.00	9774.00
5	EPF(Employee Share)	0.00	649252.00	649252.00	649252.00	0.00
6	Misc. Income	0.00	4577.00	4577.00	0.00	4577.00
7	Sale of Forms	0.00	5192.00	5192.00	0.00	5192.00
8	Diversion from +3 to Subsidiary Account	0.00	0.00	0.00	349167.00	-349167.00
9	Subsidiary cash book	1623659.00	357319.00	1980978.00	272600.00	1708378.00
10	SAMS +2	516632.39	935084.00	1451716.39	525037.40	926678.99
11	SAMS +3	447488.34	16349.00	463837.34	18771.25	445066.09
12	NSS cash Book +2	1178.00	43.00	1221.00	0.00	1221.00
13	NSS cash Book +3	24964.13	899.00	25863.13	3000.00	22863.13
14	Red cross cash Book	52906.50	6043.00	58949.50	70.35	58879.15
15	Science fund	134617.39	79.00	134696.39	0.00	134696.39

	<b>Total</b>	<b>6526945.65</b>	<b>5402077.00</b>	<b>11929022.65</b>	<b>7135182.17</b>	<b>4793840.48</b>
	<b>Grand Total</b>	<b>12960305.42</b>	<b>50724267.00</b>	<b>63684572.42</b>	<b>50306950.07</b>	<b>13377622.35</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 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 is advised to maintain the General Ledger as given above and to be produced in next audit.

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

Pattamundai College, Pattamundai - 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	CANARA BANK	2566101005342	31-03-2018	228588.00	31-03-2018	228588.00	0.00	UGC
2	SBI	11304292420	31-03-2018	110862.25	31-03-2018	110862.25	0.00	UGC
3	UNION BANK	716002010000230	31-03-2018	934236.00	31-03-2018	934236.00	0.00	UGC
4	CUTTACK GRAMYA BANK	40240100007138	31-03-2018	2291.00	31-03-2018	2291.00	0.00	UGC
5	SBI	11304272811	31-03-2018	2165.39	31-03-2018	2165.39	0.00	SCIENCE FUND
6	BANK OF BARODA	34210100000132	31-03-2018	58228.15	31-03-2018	58228.15	0.00	RED CROSS
7	CGB	40240100000139	31-03-2018	651.00	31-03-2018	651.00	0.00	RED CROSS
8	SBI	11304177268	31-03-2018	22863.13	31-03-2018	22863.13	0.00	PLUS THREE NSS
9	SBI	31340890142	31-03-2018	1221.00	31-03-2018	1221.00	0.00	PLUS TWO NSS
10	PNB	6755000100003238	31-03-2018	445066.09	31-03-2018	445066.09	0.00	PLUS THREE SAMS
11	SBI	31022625122	31-03-2018	927854.99	31-03-2018	926678.99	1176.00	PLUS TWO SAMS
12	SPO	520364	31-03-2018	107.00	31-03-2018	107.00	0.00	SUBSIDIARY
13	ALLAHABAD	21354326739	31-03-2018	306345.00	31-03-2018	306345.00	0.00	SUBSIDIARY
14	SBI	3584457113	31-03-2018	2722467.73	31-03-2018	2722467.73	0.00	PLUS TWO
15	Allahabad Bank	21354323557	31-03-2018	2500519.00	31-03-2018	2490519.00	1000.00	PLUS THREE
16	SBI	11304177869	31-03-2018	302917.69	31-03-2018	302917.69	0.00	PLUS THREE
17	SBI	11304175147	31-03-2018	268.60	31-03-2018	268.60	0.00	PLUS THREE
18	INDIAN BANK	762658065	31-03-2018	181823.00	31-03-2018	181823.00	0.00	PLUS THREE
19	CGB	5000	31-03-2018	114235.00	31-03-2018	114235.00	0.00	PLUS THREE
20	KENDRAPARA URBAN BANK	628	31-03-2018	5062.00	31-03-2018	5062.00	0.00	PLUS THREE
21	CGB	552	31-03-2018	21054.00	31-03-2018	21054.00	0.00	PLUS THREE
22	UNION BANK	716001010050066	31-03-2018	229590.33	31-03-2018	188290.33	41300.00	PLUS THREE
	<b>GRAND TOTAL</b>			<b>9118416.35</b>		<b>9065940.35</b>	<b>52476.00</b>	

**Reconciliation**

Note-01		
<b>SBI-31022625122</b>		
<b>Balance as per Cash Book</b>		<b>926678.99</b>
ADD:-Chq issued but not presented in to bank		
Chq no-341061, Dt-19.03.2018	1176.00	
<b>TOTAL</b>	<b>1176.00</b>	<b>1176.00</b>
<b>As per Pass book</b>		<b>927854.99</b>
Note-02		
<b>Allahabad-21354323557</b>		
<b>Balance as per Cash Book</b>		<b>2490519.00</b>
ADD:-Chq issued but not presented in to bank		

Chq no-009772, dt-26.03.2018	10000.00	
<b>TOTAL</b>	<b>10000.00</b>	<b>10000.00</b>
<b>As per Pass book</b>		<b>2500519.00</b>
<b>Note-03</b>		
Union Bank-716001010050066		
<b>Balance as per Cash Book</b>		<b>188290.33</b>
ADD:-Chq issued but not presented in to bank		
Chq no-000919, dt-27.03.2018	41300.00	
<b>TOTAL</b>	<b>41300.00</b>	<b>41300.00</b>
<b>As per Pass book</b>		<b>229590.33</b>

**PARA: 6 STOCK POSITION**

Pattamundai College, Pattamundai - 2017-2018

S/no	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	Plus three library book	1102	536	0	1638.00	1638	
3	Plus Two library book	143	431	0	574.00	574	

**Comments**

Stock Position for the year 2017-18						
Sl. No.	Material/ Item	Opening Balance	Receipt	Issued	CB as per Audit	CB as per Stock Register
1	AC	8	0	0	8	8
2	Printer	7	0	0	7	7
3	Generator	2	0	0	2	2
4	Freeze	2	0	0	2	2
5	Xerox Machine	2	0	0	2	2
6	FAX Machine	2	0	0	2	2
7	Scanner	2	0	0	2	2
8	LED TV	2	0	0	2	2
9	CCTV Camera	16	0	0	16	16
10	Water Purifier	3	1	0	4	4
11	Fire Extinguisher	0	4	0	4	4
12	Microscope	0	1	0	1	1

**Comments:** As per Odisha Govt. Aided Educational Institution Accounting Procedures Rules it is stated that the Physical verification of Stock and Stores has to be conducted by the Principal half yearly nor annually. In spite of several instructions given in the previous Audit Report 2016-17 the stock verification has not been conducted as required under Rule-119 of GFR and Article 203 of Education Code.

**PARA: 7 INVESTMENT**

Pattamundai College, Pattamundai - 2017-2018

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	01-04-2017	132531.00	0.00	132531.00	0.00	31-03-2018	132531.00	31-03-2018	132531.00	0.00	
2	01-04-2017	1401926.00	0.00	1401926.00	0.00	31-03-2018	1401926.00	31-03-2018	1401926.00	0.00	
3	01-04-2017	2774852.00	0.00	2774852.00	0.00	31-03-2018	2774852.00	31-03-2018	2774852.00	0.00	
	<b>GRAND TOTAL</b>	<b>4309309.00</b>	<b>0.00</b>	<b>4309309.00</b>	<b>0.00</b>		<b>4309309.00</b>		<b>4309309.00</b>	<b>0.00</b>	

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

DETAILS OF INVESTMENT FOR 2017-18							
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	BOB, 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	22.06.16	22.06.26	7.25%	100000.00
		<b>TOTAL</b>	<b>4309309.00</b>				<b>5216305.00</b>

**PARA: 8 ADVANCE**

Pattamundai College, Pattamundai - 2017-2018

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	01-04-2017	Red Cross	5200.00	0.00	5200.00	4000.00	31-03-2018	1200.00	31-03-2018	1200.00	0.00	
2	01-04-2017	Plus Two SAMs	15000.00	45770.00	60770.00	14400.00	31-03-2018	46370.00	31-03-2018	46370.00	0.00	
3	01-04-2017	Plus Three SAMs	16000.00	0.00	16000.00	0.00	31-03-2018	16000.00	31-03-2018	16000.00	0.00	
4	01-04-2017	UGC	221715.00	0.00	221715.00	0.00	31-03-2018	221715.00	31-03-2018	221715.00	0.00	
5	01-04-2017	Subsidiary	777002.25	230000.00	1007002.25	98000.00	31-03-2018	909002.25	31-03-2018	909002.25	0.00	
6	01-04-2017	Plus Three NSS	0.00	3000.00	3000.00	0.00	31-03-2018	3000.00	31-03-2018	3000.00	0.00	
7	01-04-2017	Plus Two General	12000.00	706616.00	718616.00	698616.00	31-03-2018	20000.00	31-03-2018	20000.00	0.00	
8	01-04-2017	Plus Three General	1768937.00	1459071.00	3228008.00	1538260.00	31-03-2018	1689748.00	31-03-2018	1689748.00	0.00	
	<b>GRAND TOTAL</b>		<b>2815854.25</b>	<b>2444457.00</b>	<b>5260311.25</b>	<b>2353276.00</b>		<b>2907035.25</b>		<b>2907035.25</b>	<b>0.00</b>	

**Comments :**

Year Wise break-up of Outstanding Advance as on 31.03.2018	
YEAR	AMOUNT
Up to 2015-16	2158805.25
2016-17	129194.00
2017-18	619036.00
<b>TOTAL</b>	<b>2907035.25</b>

Details of Outstanding Advance As On 31.03.2018 Paid during 2016-17				
SI No	To whom	Date of payment	Amount	Purpose
1	Rama chandra Patra, lect in physics	20.06.16	28044.00	plus two valuation
2	Dillip kumar Bhuyan, lect in zoology	25.01.17	20000.00	plus three 1st yr semester exam
		27.01.17	10000.00	plus three 1st yr semester exam
3	Manoj Parida, lect in sociology	22.02.17	20000.00	+ 3 F.D.Exam
		28.03.17	14950.00	+ 3 F.D.Exam
		28.03.17	6200.00	+3 F.D. Supervision
4	Dillip kumar Bhuyan, lect in zoology	31.03.17	30000.00	+3 2nd year exam
	<b>Total</b>		<b>129194.00</b>	

**Details of Outstanding Advance As On 31.03.2018 Paid During 2017-18**

SI No	To whom	Date of payment	Amount	Purpose	Cash Book
1	Sridhar Prasad Biswal, DEO	18.11.2017	19370.00	Remuneration for +2 E-Admission	Plus Two SAMs
		18.11.2017	6000.00	Refreshment for +2 E-admission	
2	Jyanaranjan Nayak, DEO +3	18.11.2017	6000.00	Refreshment for +3 E-admission	
3	Sourendra Prasad Choudhury, Lect. In Commerce	19.01.2018	15000.00	Annual Function	Subsidiary
4	Ranjit Keshari Senapati, Lect. In Sociology	08.02.2018	10000.00	Annual Dramatic	
		13.02.2018	37000.00	Annual Dramatic	
5	Sourendra Prasad Choudhury, Lect. In Commerce	20.02.2018	70000.00	Annual Function	
6	Pradyumna Pradhan,	06.12.2017	3000.00	NSS Camp	Plus Three NSS
7	Rabindra Ku. Panda, Lect. In History	06.02.2018	20000.00	CHSE Exam	Plus Two General
8	Ramesh Ku. Sahoo, Lect. In Physics	06.05.2017	8809.00	Coding	Plus Three General
9	Dillip Ku. Bhuyan, Lect. In Zoology	10.05.2017	18447.00	+3 2nd yr. Exam	
		10.05.2017	6200.00	+3 2nd yr Supervision	
10	Abinash Parida, Jr. Clerk-cum-Typist	20.06.2017	40000.00	Salary Adv.	
11	Pradip Ku. Sethi, Security	01.07.2017	8000.00	Filling of Coal Chhai	
12	Mahendra Ku. Dash, Library Bearer	01.07.2017	4000.00	Salary Adv.	
13	Niranjan Behera, Peon	09.10.2017	5000.00	Salary Adv.	
14	Ganesh Bahadur, Watchman	12.10.2017	3500.00	Uniform Dress	
15	Smruti Ranjan Samantaray, PET	31.10.2017	15000.00	Improvement of Playground	
		08.11.2017	2000.00	Inter College Tournament	
		17.11.2017	8000.00	Inter College Tournament	
16	Laxmipriya Behera, Cashier	03.11.2017	17500.00	Salary Adv.	
17	Soumya Ranjan Barik, Jr. Clerk	18.11.2017	5000.00	Salary Adv.	
18	Anjali kumari Dash, Lect. In Botany	06.12.2017	5130.00	Seminar Book	
19	Sarokanta Nayak, Lect. In English	13.12.2017	830.00	Seminar Book	
20	Jitendra Malik, Lect. In Commerce	13.12.2017	12000.00	Dept. Seminar	
21	Chandramani Jena, Lab. Attendant Physics	16.12.2017	20000.00	Salary Adv.	
22	Rabindra Ku. Panda, Lect. In History	19.12.2017	10000.00	+3 3rd Sem. Exam	
		18.01.2018	10000.00	+3 3rd Sem. Exam	
		23.02.2018	20000.00	+3 FD Exam	
23	Amalendu Sekhar Ray, Security	08.01.2018	5000.00	Salary Adv.	
24	Pramod Ku. Swain, Lect. In Odia	09.01.2018	20000.00	Self Defence Training	
25	Ramakanta Malik, Gardener	18.01.2018	6250.00	Salary Adv.	
26	Sarat Chandra Das, Lect. In English	18.01.2018	20000.00	+3 1st Sem. Exam	
		16.03.2018	20000.00	+3 1st Sem. Exam	
		26.03.2018	10000.00	+3 2nd yr. Back Exam	
27	Lipika Priyadarshini Padhy, Librarian	30.01.2018	5000.00	Library Automation Training	
28	Suchismita Biswal, Lect. In Botany	02.02.2018	20000.00	Botanical Garden	
29	Baikunth Charan Roul, Lect. in Physics	02.02.2018	20000.00	+3 FD Exam	
30	Gouranga Charan Mohanty, Head Clerk	26.02.2018	10000.00	Attending UGC Office, Kolkata	
31	Nilamani Lenka, Lect. In Odia	26.03.2018	77000.00	+2 HUB Expenses	

	<b>TOTAL</b>		<b>619036.00</b>	
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From the year-wise break-up of outstanding advances as on 31.3.2018 it is found that a sum of Rs. 129194.00 is outstanding for more than one year which was paid during 2016-17. As per letter no.15179 dated 28/09/2013 of DLFA, the above outstanding advance would be recovered from the Person to whom advance is paid. Hence for above outstanding advance of Rs. 129194.00, the following persons are responsible:-

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

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Dillip Ku. Bhuyan	Lect. in Zoology	Pattamundai College, Pattamundai	30000
2	Ramachandra Patra	Lect. in Physics	Pattamundai College, Pattamundai	14022
3	Ramesh Chandra Sahoo	Principal IC	Pattamundai College, Pattamundai	25575
4	Manoj Parida	Lect. in Sociology	Pattamundai College, Pattamundai	20575
5	Debabrata Pradhan	Ex-Principal	Pattamundai College, Pattamundai	39022

**PARA: 9 GRANTS**

Pattamundai College, Pattamundai - 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	36936014.00	36936014.00	36936014.00	31-03-2018	0.00	GIA Salary
2	01-04-2017	0.00	1102956.00	1102956.00	1102956.00	31-03-2018	0.00	Block Grant Salary
3	01-04-2017	1000000.00	0.00	1000000.00	0.00	31-03-2018	1000000.00	Infrastructure Grant
4	01-04-2017	1297798.25	48179.00	1345977.25	70000.00	31-03-2018	1275977.25	UGC
5	01-04-2017	0.00	300000.00	300000.00	0.00	31-03-2018	300000.00	Lab. Equipment Grant
	<b>GRAND TOTAL</b>	<b>2297798.25</b>	<b>38387149.00</b>	<b>40684947.25</b>	<b>38108970.00</b>		<b>2575977.25</b>	

**Comments :**

Year Wise break-up of Outstanding Grant as on 31.03.2018	
YEAR	AMOUNT
Up to 2015-16	1227798.25
2016-17	1000000.00
2017-18	348179.00
<b>TOTAL</b>	<b>2575977.25</b>

UGC GRANT RECEIVED FOR THE YEAR 2017-18			
S.L.NO	DATE	PURPOSE	AMOUNT
1	03.04.2017	Interest	9402.00
2	30.04.2017	Interest	2147.00
3	25.06.2017	Interest	1389.00
4	02.07.2017	Interest	9057.00
5	05.07.2017	Interest	38.00
6	31.07.2017	Interest	2241.00
7	25.09.2017	Interest	1004.00
8	02.10.2017	Interest	8734.00
9	05.10.2017	Interest	22.00
10	31.10.2017	Interest	2076.00
11	25.12.2017	Interest	951.00
12	03.01.2018	Interest	8170.00
13	31.01.2018	Interest	1999.00
14	25.03.2018	Interest	949.00
	<b>TOTAL</b>		<b>48179.00</b>

UGC GRANT EXPENDITURE FOR THE YEAR 2017-18			
S.L.NO	DATE	PURPOSE	AMOUNT

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1	06.05.2017	MRP	70000.00
		<b>TOTAL</b>	<b>70000.00</b>

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 - 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	18868409.75	70000.00	18938409.75	0.00	31-03-2018	18938409.75	UGC
	<b>GRAND TOTAL</b>	<b>18868409.75</b>	<b>70000.00</b>	<b>18938409.75</b>	<b>0.00</b>		<b>18938409.75</b>	

**Comments :**

<b>Year wise break-up of UC outstanding As on 31.03.2018</b>	
<b>Year</b>	<b>Amount</b>
Up to 2015-16	18761306.75
2016-17	107103.00
2017-18	70000.00
<b>TOTAL</b>	<b>18938409.75</b>

It may be noticed from the above table that Rs. 18938409.75.00 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>										
<b>Position of Fees &amp; Fines</b>										
Abstract Position of Fees & Fines Collected and deposited during 2017-18 is furnished below:										
<table border="1"> <tr> <td>Opening Balance as on 1.4.2017</td> <td>515187.52</td> </tr> <tr> <td>Fees &amp; Fines Collected</td> <td>104231.00</td> </tr> <tr> <td><b>Total</b></td> <td><b>619418.52</b></td> </tr> <tr> <td>Deposited</td> <td>0.00</td> </tr> <tr> <td>Balance to be Deposit as on 31.03.2018</td> <td>619418.52</td> </tr> </table>	Opening Balance as on 1.4.2017	515187.52	Fees & Fines Collected	104231.00	<b>Total</b>	<b>619418.52</b>	Deposited	0.00	Balance to be Deposit as on 31.03.2018	619418.52
Opening Balance as on 1.4.2017	515187.52									
Fees & Fines Collected	104231.00									
<b>Total</b>	<b>619418.52</b>									
Deposited	0.00									
Balance to be Deposit as on 31.03.2018	619418.52									
From the above statistic it would be seen that a sum of Rs 619418.52 was outstanding for deposit towards fees & fines as on 31.03.2018 in Contravention of Article 916 of O.E.Code. Retention of Govt .dues without depositing the same is highly irregular and objectionable.										
Hence early steps need be taken to deposit the balance amount at early date and compliance report to Audit till then the Rs. 619418.52 is held under objection.										
The DCB register of fees & fines has not been maintained by the college. In absence of maintenance of the said register the actual amount due for collection towards fees and fines during the year 2017-18 could not be ascertained. As a result a comparative study could not be made to find out the less collection of fees.										
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.										
<b>DCB Position Of Fees &amp; Fines is furnished Below (2017-18):-</b>										

**(A) Position of Tuition fees:**

CATEGORY	GENERAL BOYS	T.f per stream	TOTAL TF PER MONTH	TOTAL TF PER YEAR
+2 1st year Arts	52	52 X 8	416.00	4992.00
+2 2nd year Arts	55	55 X 8	440.00	5280.00
+2 1st year Science	62	62 X 9	558.00	6696.00
+2 2nd year Science	59	59 X 9	531.00	6372.00
+2 1st year Com	62	62 X 8	496.00	5952.00
+2 2nd year Com	78	78 X 8	624.00	7488.00
+3 1st year Arts	44	44 X 9	396.00	4752.00
+3 2nd year Arts	45	45 X 9	405.00	4860.00
+3 3rd year Arts	42	42 X 9	378.00	4536.00
+3 1st year Science	49	49 X 10	490.00	5880.00
+3 2nd year Science	45	45 X 10	450.00	5400.00
+3 3rd year Science	63	63 X 10	630.00	7560.00
+3 1st year Com	86	86 X 9	774.00	9288.00
+3 2nd year Com	71	71 X 9	639.00	7668.00
+3 3rd year Com	79	79 X 9	711.00	8532.00
<b>TOTAL</b>	<b>892</b>		<b>7938.00</b>	<b>95256.00</b>

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

CATEGORY	TOTAL	Admission fee per stream	Total Admission Fee
+2 1st year Arts	260	260 X 8	2080.00
+2 1st year Science	118	118 X 9	1062.00
+2 1st year Com	128	128 X 8	1024.00
+3 1st year Arts	276	276 X 9	2484.00
+3 1st year Science	111	111 X 10	1110.00
+3 1st year Com	135	135 X 9	1215.00
<b>TOTAL</b>	<b>1028</b>		<b>8975.00</b>
<b>TOTAL A +B</b>	<b>104231.00</b>		

**PARA: 14 AUDIT OF EXPENDITURE**

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

**PARA: 15 AUDIT ON WORKS**

15.1 -

Every work has been Executed with maintaining the Govt. Paraphonia.

**15.2 - Details of the expenditure under Development Fund.**

Details of Development Exp.	
Heads	Amount
TA	44382.00
Contingency	125470.00
Postage	3000.00
Printing	38676.00
MP Salary	1543028.00
Campus Development	52670.00
Refund of Admission Fee	390359.00
Electric Bill	93844.00
Refreshment	28800.00
News Paper	10564.00
EPF ( Employer Share)	729309.00
Repairing	67950.00
Telephone Bill	39920.00
EPF Commissioner	961000.00
Electrical Items	22534.00
Advertisement	41674.00
Furniture	35964.00
KGB for Case Matter	1069739.00
Garden Exp	3500.00
Holding Tax	11560.00
<b>Total</b>	<b>5313943.00</b>

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

16.1 -

No separate units or Departments are functioning in the college, So nothing is there to observe.


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

<b>17.1 -</b>
No Separate Schemes or Programmes are Running in the college.

**PARA: 18 MISCELLANEOUS**

<b>18.1 - Abstract of Student Strength-</b>

STUDENT STRENGTH 2017-18									
S.L.NO	STREAM	SANCTION STRENGTH	GENERAL		SC		ST		ACTUAL
			BOYS	GIRLS	BOYS	GIRLS	BOYS	GIRLS	
1.	+2 1ST YEAR ARTS	256	52	130	36	42	0	0	260
2.	+2 2ND YEAR ARTS	256	55	125	29	33	0	0	242
3.	+2 1st YEAR SCIENCE	128	62	38	10	8	0	0	118
4.	+2 2ND YEAR SCIENCE	128	59	45	6	3	0	0	113
5.	+2 1ST YEAR COM	128	62	31	22	13	0	0	128
6.	+2 2ND YEAR COM	128	78	33	19	6	0	0	136
7.	+3 1ST YEAR ARTS	256	44	155	20	57	0	0	276
8.	+3 2ND YEAR ARTS	256	45	139	36	50	0	0	270
9.	+3 3RD YEAR ARTS	256	42	139	44	44	0	0	269
10.	+3 1ST YEAR SCIENCE	96	49	49	9	4	0	0	111
11.	+3 2ND YEAR SCIENCE	96	45	54	7	4	0	0	110
12.	+3 3RD YEAR SCIENCE	96	63	42	8	5	0	0	118

13.+3 1ST YEAR COM	128	86	35	10	4	0	0	135
14.+3 2ND YEAR COM	128	71	49	12	9	0	0	141
15.+3 3RD YEAR COM	128	79	53	13	7	0	0	152
<b>TOTAL</b>	<b>2464</b>	<b>892</b>	<b>1117</b>	<b>281</b>	<b>289</b>	<b>0</b>	<b>0</b>	<b>2579</b>

**18.2 - Abstract Position of Staff Strength-**

Teaching Staff Position 2017-18				
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
<b>TOTAL</b>	<b>53</b>	<b>33</b>	<b>4</b>	<b>1</b>
Non-Teaching Staff Position 2017-18				
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
<b>TOTAL</b>	<b>33</b>	<b>13</b>	<b>1</b>	<b>21</b>

**18.3 - Irregular expenditure towards M.P.staff salary .**

Payment of Salary allowance to management staff out of development fund :

During the year under audit a sum of Rs.15,43,028.00 as furnished in Para 15.2 has been paid to the management staff out of development fund. But the Govt. approval in support of such payment has not been obtained to regularise the expenditure. As such the expenditure of Rs.15,43,028.00 is held under objection till the approval of Govt. is obtained. For this the Principal is considered responsible.

**18.4 - Irregular expenditure towards payment to K G B for case matter.**

It is seen from Para No- 15.2 that a sum of Rs. 10,69,739/- has been paid to K G B for case matters. No details has been furnished in favour of the payment. Necessary details of the case matters and the name of the employees and the outstanding amount may be furnished to regularise the expenditure . The expenditure can not be acceptable unless the details are furnished . Till than Rs . 10,69,739/- is held under objection .

**18.5 - Irregular payment of Rs.9,61,000.00 to E P F Commissioner.**

It is seen from Para No- 15.2 that a sum of Rs. 9,61,000/- has been paid to E P F Commissioner. No details has been furnished in favour of the payment. Necessary details of the payment with year and the name of the employees and the outstanding amount may be furnished to regularise the expenditure . The expenditure can not be acceptable unless the details are furnished . Till than Rs . 9,61,000- is held under objection .

**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 - Details of EPF Deposit during the Period under Audit-**

**Details of EPF deposit for the year 2017-18**

S.I.no	Month	Date of Deposit	TRN No	Employer share	Employee share	Admin charges	Total
1	Jan-13	14.12.2017	36011710000203	8364.00	8029.00	743.00	17136.00
2	Feb-13	14.12.2017	36011710000206	8578.00	8235.00	761.00	17574.00
3	Mar-13	14.12.2017	36011710000207	8578.00	8235.00	761.00	17574.00
4	Apr-13	14.12.2017	36011710000208	8578.00	8235.00	761.00	17574.00
5	May-13	14.12.2017	36011710000209	8578.00	8235.00	761.00	17574.00
6	Jun-13	14.12.2017	36011710002166	8623.00	8278.00	765.00	17666.00
7	Jul-13	14.12.2017	36011710002168	8803.00	8451.00	781.00	18035.00
8	Aug-13	14.12.2017	36011710002169	8803.00	8451.00	781.00	18035.00
9	Sep-13	14.12.2017	36011710003002	11511.00	11051.00	1022.00	23584.00
10	Oct-13	14.12.2017	36011710003003	11511.00	11051.00	1022.00	23584.00
11	Nov-13	14.12.2017	36011710003004	11511.00	11051.00	1022.00	23584.00
12	Dec-13	14.12.2017	36011710003005	11511.00	11051.00	1022.00	23584.00
13	Jan-14	22.12.2017	3601712010663	11563.00	11100.00	1026.00	23689.00
14	Feb-14	22.12.2017	3601712010664	11643.00	11177.00	1034.00	23854.00
15	Mar-14	22.12.2017	3601712011088	12125.00	11640.00	1077.00	24842.00
16	Apr-14	22.12.2017	3601712011168	12125.00	11640.00	1077.00	24842.00
17	May-14	22.12.2017	3601712011169	12125.00	11640.00	1077.00	24842.00
18	Jun-14	22.12.2017	3601712011170	12125.00	11640.00	1077.00	24842.00
19	Jul-14	22.12.2017	3601712011172	12125.00	11640.00	1077.00	24842.00
20	Aug-14	22.12.2017	3601712011173	12125.00	11640.00	1077.00	24842.00
21	Sep-14	22.12.2017	3601712010672	16448.00	15790.00	1460.00	33698.00
22	Oct-14	22.12.2017	3601712010668	16448.00	15790.00	1460.00	33698.00
23	Nov-14	22.12.2017	3601712010669	16448.00	15790.00	1460.00	33698.00
24	Dec-14	22.12.2017	3601712010667	16448.00	15790.00	1460.00	33698.00
25	Jan-15	22.12.2017	3601712010698	16448.00	15790.00	1131.00	33369.00
26	Jun-16	27.01.2018	3601712012027	16775.00	16104.00	1341.00	34220.00
27	Jul-16	27.01.2018	3601712012028	19288.00	18516.00	1512.00	39316.00
28	Aug-16	27.01.2018	3601712012029	19288.00	18516.00	1512.00	39316.00
29	Sep-16	27.01.2018	3601712012038	19288.00	18516.00	1512.00	39316.00
30	Oct-16	27.01.2018	3601712012034	19288.00	18516.00	1512.00	39316.00
31	Nov-16	27.01.2018	3601712012031	19288.00	18516.00	1512.00	39316.00
32	Dec-16	27.01.2018	3601712012037	19288.00	18516.00	1512.00	39316.00
33	Jan-17	27.01.2018	3601712013387	20421.00	19604.00	1589.00	41614.00
34	Feb-17	27.01.2018	3601712013396	20788.00	19956.00	1614.00	42358.00
35	Mar-17	06.11.2017	3601711000739	20787.00	19956.00	1431.00	42174.00
36	Apr-17	06.11.2017	3601711000740	20787.00	19956.00	1431.00	42174.00
37	May-17	06.11.2017	3601711000741	20787.00	19956.00	1431.00	42174.00
38	Jun-17	06.11.2017	3601711000742	20825.00	19992.00	1433.00	42250.00
39	Jul-17	06.11.2017	3601711000743	20825.00	19992.00	1433.00	42250.00
40	Aug-17	06.11.2017	3601710009317	20825.00	19992.00	1433.00	42250.00
41	Sep-17	06.11.2017	3601710009316	20825.00	19992.00	1433.00	42250.00

42	Oct-17	06.11.2017	3601711002229	20825.00	19992.00	1433.00	42250.00
43	Nov-17	14.12.2017	3601712005168	20825.00	19992.00	1083.00	41900.00
44	Dec-17	13.01.2018	3601710000203	22138.00	21252.00	1151.00	44541.00
<b>TOTAL</b>				<b>676306.00</b>	<b>649252.00</b>	<b>53003.00</b>	<b>1378561.00</b>

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

**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, 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.
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 /

finances 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.

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.

As a result of this Audit transactions involving a sum of Rs 4322379.52 are held under objection which include an amount of Rs 129194.00 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**

SI 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	8.1	129194.00	129194.00	129194.00	0.00	0.00	
2	13.1	0.00	619418.52	0.00	0.00	0.00	
3	18.3	0.00	1543028.00	0.00	0.00	0.00	
4	18.4	0.00	1069739.00	0.00	0.00	0.00	
5	18.5	0.00	961000.00	0.00	0.00	0.00	
<b>Total</b>		<b>129194.00</b>	<b>4322379.52</b>	<b>129194.00</b>	<b>0.00</b>	<b>0.00</b>	

**Spot Recovery**

SI 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 Pattamundai College, Pattamundai 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, JAJPUR**