

LOCAL FUND AUDIT, JAJPUR, ODISHA

CATEGORY : Aided College,General	Audit Report No : 501667/AR/2019-2020-JAJPUR
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PARA: 1 TITLE SHEET

1	Name of the Institution :	Pattamundai College, Pattamundai
2	Year of Accounts under Audit :	2018-2019
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 28.02.19. ADHIKARI LAXMINARAYAN DASH,READER IN COMMERCE,PRINCIPAL IC FROM 01.03.19 TO CONTINUING TILL DATE.
	Name of the Local Authority at the time of Audit :	ADHIKARI LAXMINARAYAN DASH,READER IN COMMERCE,PRINCIPAL IC
4	Duration of Audit :	13-09-2019 To 18-12-2019 (Mandays Consumed :-)
5	Name of the Auditors :	PRATAPANDCO. 322828E - Lead Auditor
6	Name of the Reviewing Officer :	PRIYA RANJAN SINGH(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	01-01-2020
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	SACHIDANANDA HOTA
11	Date of approval of report by District Audit Officer :	18-05-2020

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	ServicePostage Stamps	13.09.19	850.00	850.00	27	No Discrepancies
2	Plus Two receipt book	13.09.19	70 PCS	70 PCS	12	No Discrepancies
3	Plus Three General Cash Book	13.09.19	NIL	NIL	56	No Discrepancies
4	Plus Two general cash book	13.09.19	NIL	NIL	85	No Discrepancies
5	Plus three receipt Book	13.09.19	14 PCS	14 PCS	12	No Discrepancies

Comments

The physically verification of CASH IN HAND (liquid cash) in Plus Two General Cash Book & Plus three General cash Book for the year 2019-20 of the **Pattamundai College, Pattamundai** was found cash of Rs. 0.00/- & 0.00/- which is recorded as Rs 0.00/- & 0.00/- in the same Plus Two General Cash Book & Plus Three General Cash Book as on 13.09.19.

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.13.09.19 .

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 2018-19.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.

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	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 : 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

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 - 2018-2019

Sino	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 Cash Book	01-04-2018	134696.39	76.00	134772.39	0.00	31-03-2019	134772.39	31-03-2019	134772.39	0.00	
2	Red Cross Cash Book	01-04-2018	58879.15	7270.00	66149.15	43080.80	31-03-2019	23068.35	31-03-2019	23068.35	0.00	
3	Plus Three NSS	01-04-2018	22863.13	785.00	23648.13	1700.00	31-03-2019	21948.13	31-03-2019	21948.13	0.00	
4	Plus Two NSS cash Book	01-04-2018	1221.00	44.00	1265.00	0.00	31-03-2019	1265.00	31-03-2019	1265.00	0.00	
5	Plus Three SAMS cash Book	01-04-2018	445066.09	15782.00	460848.09	0.00	31-03-2019	460848.09	31-03-2019	460848.09	0.00	
6	Plus Two SAMS Cash Book	01-04-2018	926678.99	666920.00	1593598.99	875932.00	31-03-2019	717666.99	31-03-2019	717666.99	0.00	
7	UGC	01-04-2018	1275977.25	45304.00	1321281.25	634680.80	31-03-2019	686600.45	31-03-2019	686600.45	0.00	
8	subsidiary cash Book	01-04-2018	1708378.00	10148.00	1718526.00	37697.00	31-03-2019	1680829.09	31-03-2019	1680829.00	0.00	
9	Plus Two General Cash Book	01-04-2018	2722487.73	3890171.00	6612658.73	2340401.45	31-03-2019	4272257.289	31-03-2019	4272257.28	0.00	
10	Plus Three general Cash Book	01-04-2018	6081374.62	50440205.53	56521580.15	47010183.19	31-03-2019	9511396.969	31-03-2019	9511396.96	0.00	
	GRAND TOTAL		13377622.35	55076705.53	68454327.88	50943675.24		17510652.64		17510652.64	0.00	

Comments

Cash Book Wise details of Closing Balance As on 31.03.2019

S.I.no	Cash Book	In Cash	In Bank	In FDR	Total
1	GENERAL+3	75717.00	6660827.96	2774852.00	9511396.96
2	GENERAL +2	0.00	4272257.28	0.00	4272257.28
3	UGC	0.00	686600.45	0.00	686600.45
4	SUBSIDIARY	0.00	278903.00	1401926.00	1680829.00
5	+2 SAMS	0.00	717666.99	0.00	717666.99
6	+3 SAMS	0.00	460848.09	0.00	460848.09
7	NSS +2	0.00	1265.00	0.00	1265.00
8	NSS +3	0.00	21948.13	0.00	21948.13
9	RED CROSS	0.00	23068.35	0.00	23068.35
10	SCIENCE FUND	0.00	2241.39	132531.00	134772.39
	TOTAL	75717.00	13125626.64	4309309.00	17510652.64

Statement Showing Details of Receipt & Payment of Pattamundai College, Pattamudai for the Year 2018-19

Sl. No.	Head of Accounts	Opening balance as on 01.04.2018	Receipt during the year 2018-19	Total	Payment during the year 2018-19	Closing balance 31.03.2019
1	2	3	4	5	6	7
I	Govt Grants (Recurring):					
1	GIA salary	0.00	39590048.00	39590048.00	39590048.00	0.00
2	Block Grant Salary	0.00	2296590.00	2296590.00	1361464.00	935126.00
	Total	0.00	41886638.00	41886638.00	40951512.00	935126.00
II	Govt Grants (non-Recurring)	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00
III	DHE Grant					
1	Infra Grant	1000000.00	0.00	1000000.00	0.00	1000000.00
2	Lab. Equipment Grant	300000.00	0.00	300000.00	300000.00	0.00
	Total	1300000.00	0.00	1300000.00	300000.00	1000000.00
IV	UGC Grants					
1	MRP	0.00	0.00	0.00	0.00	0.00
2	Fellowship	0.00	0.00	0.00	0.00	0.00
3	Interest	92520.00	45304.00	137824.00	0.00	137824.00
4	Un Classified OB	1183457.25	0.00	1183457.25	634680.80	548776.45
	Total	1275977.25	45304.00	1321281.25	634680.80	686600.45
V	Other than Grants					
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	0.00	31200.00	31200.00	31200.00	0.00
	Total	0.00	31200.00	31200.00	31200.00	0.00
VI	Others					
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	1397840.00	1397840.00	972103.00	425737.00
4	HUB	0.00	80000.00	80000.00	80000.00	0.00
	Total	0.00	1477840.00	1477840.00	1052103.00	425737.00
VII	Internal Sources					
1	Fees & Fines	619418.52	108642.00	728060.52	0.00	728060.52
	Total	619418.52	108642.00	728060.52	0.00	728060.52
VIII	CHSE/UU FUND:-					
1	University / CHSE Exam	1907607.00	2648156.00	4555763.00	1504233.00	3051530.00
2	Syllabus Fees	24075.00	2515.00	26590.00	2515.00	24075.00
3	University Sports council fees	130145.00	74280.00	204425.00	74280.00	130145.00
4	Council Fees	14390.00	0.00	14390.00	0.00	14390.00
5	Regd. & Recognition Fees	201202.00	87420.00	288622.00	87420.00	201202.00
6	College Sports	426463.00	123650.00	550113.00	12940.00	537173.00
7	Academic Fees	42955.00	22635.00	65590.00	22635.00	42955.00

8	Student Aid Fund	5748.00	2658.00	8406.00	2658.00	5748.00
9	EMH Fee	2150.00	75450.00	77600.00	75450.00	2150.00
10	Certificate Fee	901.00	179600.00	180501.00	179600.00	901.00
11	Social Service Fee	5152.10	4640.00	9792.10	4640.00	5152.10
12	CDC Fee	0.00	10170.00	10170.00	10170.00	0.00
13	Affiliation fees	0.00	15000.00	15000.00	15000.00	0.00
	TOTAL	2760788.10	3246174.00	6006962.10	1991541.00	4015421.10
IX	Student Funds:					
1	Examination Fees	93016.00	209830.00	302846.00	286154.00	16692.00
2	Lesson plan & I-Card	21072.00	100240.00	121312.00	36118.00	85194.00
3	Magazine & Library Fund	545680.00	331825.00	877505.00	362633.00	514872.00
4	Admission & Protorial	16689.00	0.00	16689.00	0.00	16689.00
5	Time table	6091.00	14156.00	20247.00	2750.00	17497.00
6	SSG	56918.00	20580.00	77498.00	0.00	77498.00
7	Redcross	170562.00	67420.00	237982.00	2000.00	235982.00
8	Student Union & Association	701943.00	305215.00	1007158.00	7625.00	999533.00
9	Medical Fund	33027.00	13746.00	46773.00	0.00	46773.00
11	Science Fund	347490.00	0.00	347490.00	0.00	347490.00
12	Caution Money	225370.00	29270.00	254640.00	0.00	254640.00
13	CLC Fee	7098.00	0.00	7098.00	0.00	7098.00
14	Late Fee	227124.00	0.00	227124.00	0.00	227124.00
15	Abstract of Attendance	9530.00	16855.00	26385.00	4200.00	22185.00
16	Lab. Development Fee	70204.00	127200.00	197404.00	35580.00	161824.00
17	Fees For Mark	76160.00	158730.00	234890.00	0.00	234890.00
18	NSS Fee	1237.00	5100.00	6337.00	5100.00	1237.00
19	Lib. Caution Money	18387.00	23290.00	41677.00	0.00	41677.00
	Total	2627598.00	1423457.00	4051055.00	742160.00	3308895.00
IX	Miscellaneous:					
1	Development	1055000.90	5042037.00	6097037.90	3743890.64	2353147.26
2	Interest From FD & Bank	742378.83	268200.53	1010579.36	0.00	1010579.36
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	538718.00	538718.00	538178.00	540.00
6	Misc. Income	4577.00	0.00	4577.00	0.00	4577.00
7	Sale of Forms	5192.00	7470.00	12662.00	0.00	12662.00
8	Diversion from +3 to Subsidiary Account	-349167.00	0.00	-349167.00	0.00	-349167.00
9	Diversion from UGC to plus Three general Account	0.00	300000.00	300000.00	0.00	300000.00
	Total	1496057.73	6156425.53	7652483.26	4282068.64	3370414.62
1	Subsidiary cash book	1708378.00	10148.00	1718526.00	37697.00	1680829.00
2	SAMS +2	926678.99	666920.00	1593598.99	875932.00	717666.99
3	SAMS +3	445066.09	15782.00	460848.09	0.00	460848.09
4	NSS cash Book +2	1221.00	44.00	1265.00	0.00	1265.00
5	NSS cash Book +3	22863.13	785.00	23648.13	1700.00	21948.13
6	Red cross cash Book	58879.15	7270.00	66149.15	43080.80	23068.35

7	Science fund	134696.39	76.00	134772.39	0.00	134772.39
	Total	3297782.75	701025.00	3998807.75	958409.80	3040397.95
	Grand Total	13377622.35	55076705.53	68454327.88	50943675.24	17510652.64

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 2018-19. 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

Pattamundai College, Pattamundai - 2018-2019

Sino	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	UNION BANK	716001010050066	31-03-2019	1212474.77	31-03-2019	1145754.77	66720.00	Plus Three
2	CGB	552	31-03-2019	21907.00	31-03-2019	21907.00	0.00	Plus Three
3	KENDRAPARA URBAN BANK	628	31-03-2019	5476.00	31-03-2019	5369.00	107.00	Plus Three
4	CGB	5000	31-03-2019	133940.20	31-03-2019	131518.20	2422.00	Plus Three
5	INDIAN BANK	762658065	31-03-2019	443674.20	31-03-2019	443674.20	0.00	Plus Three
6	SBI	11304175147	31-03-2019	676742.60	31-03-2019	676742.60	0.00	Plus Three
7	SBI	11304177869	31-03-2019	927981.19	31-03-2019	927981.19	0.00	Plus Three
8	Allahabad Bank	21354323557	31-03-2019	3386161.00	31-03-2019	3307881.00	78280.00	Plus Three
9	SBI	3584457113	31-03-2019	4272257.28	31-03-2019	4272257.28	0.00	Plus Two
10	ALLAHABAD	21354326739	31-03-2019	278796.00	31-03-2019	278796.00	0.00	SUBSIDIARY
11	SPO	520364	31-03-2019	107.00	31-03-2019	107.00	0.00	SUBSIDIARY
12	SBI	31022625122	31-03-2019	944923.99	31-03-2019	717666.99	227257.00	Plus Two SAMS
13	PNB	6755000100003238	31-03-2019	460848.09	31-03-2019	460848.09	0.00	Plus Three SAMS
14	SBI	31340890142	31-03-2019	1265.00	31-03-2019	1265.00	0.00	Plus Two NSS
15	SBI	11304177268	31-03-2019	21948.13	31-03-2019	21948.13	0.00	Plus Three NSS
16	CGB	40240100000139	31-03-2019	651.00	31-03-2019	651.00	0.00	red cross
17	BANK OF BARODA	34210100000132	31-03-2019	22417.35	31-03-2019	22417.35	0.00	Red cross
18	SBI	11304272811	31-03-2019	2241.39	31-03-2019	2241.39	0.00	science Fund
19	CANARA BANK	2566101005342	31-03-2019	236695.00	31-03-2019	236695.00	0.00	ugc
20	SBI	11304292420	31-03-2019	114794.25	31-03-2019	114794.25	0.00	UGC
21	UNION BANK	716002010000230	31-03-2019	332792.00	31-03-2019	332792.00	0.00	UGC
22	CGB	40240100007138	31-03-2019	2319.20	31-03-2019	2319.20	0.00	UGC
	GRAND TOTAL			13500412.64		13125626.64	374786.00	

Reconciliation

Bank Reconciliation Statement as on 31.03.2019

Note -01

SBI-31022625122		Amount
Balance as per Cash Book		717,666.99
ADD :-Chque issued But not presented in to Bank		
Chq. No:-341094 dt :-30.03.19	11,997.00	
Chq. No:- 341095 dt :-30.03.19	4,100.00	
Chq. No:-341096 dt :-30.03.19	71,000.00	
Chq. No:-341097 dt :-30.03.19	71,000.00	
Chq. No:-341098 dt :-30.03.19	22,500.00	

Chq. No:-341099 dt :-30.03.19	25,600.00	
Chq. No:-341100 dt :-30.03.19	21,060.00	
Total	227,257.00	227,257.00
Balance as per Pass Book		944,923.99

Bank Reconciliation Statement as on 31.03.2019

Note -02

ALLAHABAD bank :-21354323557		Amount
Balance as per Cash Book		3,307,881.00
ADD :-Chque issued But not presented in to Bank		
Chq. No:-016830 dt :-25.02.19	7,150.00	
Chq. No:-016835 dt :-25.02.19	465.00	
Chq. No:-016862 dt :-30.03.19	24,000.00	
Chq. No:- 016863 dt :-30.03.19	15,500.00	
Chq. No:-016864 dt :-30.03.19	6,757.00	
Chq. No:-016866 dt :-30.03.19	4,622.00	
Chq. No:-016867 dt :-30.03.19	3,140.00	
Chq. No:-016868 dt :-30.03.19	4,191.00	
Chq. No:-016869 dt :-30.03.19	1,499.00	
Chq. No:-016870 dt :-30.03.19	10,956.00	
Total	78,280.00	78,280.00
Balance as per Pass Book		3,386,161.00

Note -03

UNION BANK :-066		Amount
Balance as per Cash Book		1,145,754.77
ADD :-Chque issued But not presented in to Bank		
Chq. No:-000943 dt :-30.03.19	66,720.00	
Total	66,720.00	66,720.00
Balance as per Pass Book		1,212,474.77

Note -04

CGB :-5000		Amount
Balance as per Cash Book		131,518.20
ADD :-Interest received but not credited in to bank		
Int Dt :-22.03.19	2,422.00	
Total	2,422.00	2,422.00
Balance as per Pass Book		133,940.20

Note -05

KUBANK :-628		Amount
Balance as per Cash Book		5,369.00
ADD :-Interest received but not credited in to bank		
Int Dt :-31.03.19	107.00	
Total	107.00	107.00
Balance as per Pass Book		5,476.00

Reconciliation It is noticed that other Bank Account Pass book balance is tally with Cash book Balance and no difference is exist for Reconciliation.

PARA: 6 STOCK POSITION

Pattamundai College, Pattamundai - 2018-2019

Sino	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 Two Library Book	574	422	0	996.00	996	
3	Plus Three Library Book	1638	519	0	2157.00	2157	

Comments

Stock Position for the year 2018-19

SI. 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	3	0	10	10
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	4	1	0	5	5
11	Fire Extinguisher	4	0	0	4	4
12	Microscope	1	0	0	1	1
13	water Cooler	1	1	0	2	2
14	Battery	7	1	0	8	8
15	Computer	4	0	0	4	4

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 2017-18 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 - 2018-2019

Sino	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	01-04-2018	132531.00	0.00	132531.00	0.00	31-03-2019	132531.00	31-03-2019	132531.00	0.00	
2	01-04-2018	2774852.00	0.00	2774852.00	0.00	31-03-2019	2774852.00	31-03-2019	2774852.00	0.00	
3	01-04-2018	1401926.00	0.00	1401926.00	0.00	31-03-2019	1401926.00	31-03-2019	1401926.00	0.00	
	GRAND TOTAL	4309309.00	0.00	4309309.00	0.00		4309309.00		4309309.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

DETAILS OF INVESTMENT FOR 2018-19

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
	TOTAL		4309309.00				5216305.00

The principal is suggested to make renewal the FDR's and be produced to next Audit for verification.

PARA: 8 ADVANCE

Pattamundai College, Pattamundai - 2018-2019

Sino	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	01-04-2018	Plus Three Cash Book	1689748.00	326012.00	2015760.00	726539.00	31-03-2019	1289221.00	31-03-2019	1289221.00	0.00	
2	01-04-2018	Plus Two Cash Book	20000.00	40000.00	60000.00	20000.00	31-03-2019	40000.00	31-03-2019	40000.00	0.00	
3	01-04-2018	Sussidiary Cash Book	909002.25	3000.00	912002.25	85000.00	31-03-2019	827002.25	31-03-2019	827002.25	0.00	
4	01-04-2018	Plus Three NSS Cash Book	3000.00	0.00	3000.00	3000.00	31-03-2019	0.00	31-03-2019	0.00	0.00	
5	01-04-2018	UGC Cash Book	221715.00	0.00	221715.00	0.00	31-03-2019	221715.00	31-03-2019	221715.00	0.00	
6	01-04-2018	Plus Two SAMS Cash Book	46370.00	0.00	46370.00	31370.00	31-03-2019	15000.00	31-03-2019	15000.00	0.00	
7	01-04-2018	Plus Three SAMS Cash Book	16000.00	0.00	16000.00	0.00	31-03-2019	16000.00	31-03-2019	16000.00	0.00	
8	01-04-2018	Red Cross Cash Book	1200.00	0.00	1200.00	0.00	31-03-2019	1200.00	31-03-2019	1200.00	0.00	
GRAND TOTAL			2907035.25	369012.00	3276047.25	865909.00		2410138.25		2410138.25	0.00	

Comments :

Year Wise break-up of Outstanding Advance as on 31.03.2019

YEAR	AMOUNT
Up to 2015-16	1840805.25
2016-17	88044.00
2017-18	112277.00
2018-19	369012.00
TOTAL	2410138.25

Details of advance paid during the year 2018-19(Plus Three General Cash Book)

SL No	Name & designation	Outstanding Advance As on 01.04.18	Date of Payment	Advance Paid during the year 2018-19	Total	Date of adjustment	Advance Adjust during the year 2018-19	Closing Balance As on 31.03.2019	Purpose
	Up to 2015-16	1127888.00			1127888.00	-	318000.00	809888.00	Details Given below
	2016-17								
1	Rama chandra Patra, lect in physics	28044.00	20.06.16	0.00	28044.00	-	0.00	28044.00	plus two valuation

2	Dillip kumar Bhuyan, lect in zoology	20000.00	25.01.17	0.00	20000.00	-	0.00	20000.00	plus three 1st yr semester exam
3	Dillip kumar Bhuyan, lect in zoology	10000.00	27.01.17	0.00	10000.00	-	0.00	10000.00	plus three 1st yr semester exam
4	Manoj Parida, lect in sociology	20000.00	22.02.17	0.00	20000.00	12.09.18	20000.00	0.00	+ 3 F.D.Exam
5	Manoj Parida, lect in sociology	14950.00	28.03.17	0.00	14950.00	12.09.18	14950.00	0.00	+ 3 F.D.Exam
6	Manoj Parida, lect in sociology	6200.00	28.03.17	0.00	6200.00	12.09.18	6200.00	0.00	+3 F.D. Supervision
7	Dillip kumar Bhuyan, lect in zoology	30000.00	31.03.17	0.00	30000.00			30000.00	+3 2nd year exam
	2017-18								
8	Ramesh Ku. Sahoo, Lect. In Physics	8809.00	06.05.2017	0.00	8809.00	12.09.18	8809.00	0.00	Coding
9	Dillip Ku. Bhuyan, Lect. In Zoology	18447.00	10.05.2017	0.00	18447.00		0.00	18447.00	+3 2nd yr. Exam
10	Dillip Ku. Bhuyan, Lect. In Zoology	6200.00	10.05.2017	0.00	6200.00		0.00	6200.00	+3 2nd yr Supervision
11	Abinash Parida, Jr. Clerk-cum-Typist	40000.00	20.06.2017	0.00	40000.00	28.02.19	40000.00	0.00	Salary Adv.
12	Pradip Ku. Sethi, Security	8000.00	01.07.2017	0.00	8000.00		0.00	8000.00	Filling of Coal Chhai
13	Mahendra Ku. Dash, Library Bearer	4000.00	01.07.2017	0.00	4000.00	26.02.19	4000.00	0.00	Salary Adv.
14	Niranjan Behera, Peon	5000.00	09.10.2017	0.00	5000.00	31.03.19	5000.00	0.00	Salary Adv.
15	Ganesh Bahadur, Watchman	3500.00	12.10.2017	0.00	3500.00	05.01.19	3500.00	0.00	Uniform Dress
16	Smruti Ranjan Samantaray, PET	15000.00	31.10.2017	0.00	15000.00	08.02.19	15000.00	0.00	Improvement of Playground
17	Smruti Ranjan Samantaray, PET	2000.00	08.11.2017	0.00	2000.00	08.02.19	2000.00	0.00	Inter College Tournament
18	Smruti Ranjan Samantaray, PET	8000.00	17.11.2017	0.00	8000.00	08.02.19	8000.00	0.00	Inter College Tournament
19	Laxmipriya Behera, Cashier	17500.00	03.11.2017	0.00	17500.00	08.02.19	15000.00	2500.00	Salary Adv.
20	Soumya Ranjan Barik, Jr. Clerk	5000.00	18.11.2017	0.00	5000.00	08.02.19	5000.00	0.00	Salary Adv.
21	Anjali kumari Dash, Lect. In Botany	5130.00	06.12.2017	0.00	5130.00	-	0.00	5130.00	Seminar Book
22	Sarojkanta Nayak, Lect.	830.00	13.12.2017	0.00	830.00	08.09.18	830.00	0.00	Seminar Book

	In English								
23	Jitendra Malik, Lect. In Commerce	12000.00	13.12.2017	0.00	12000.00	04.04.18	12000.00	0.00	Dept. Seminar
24	Chandramani Jena, Lab. Attendant Physics	20000.00	16.12.2017	0.00	20000.00	08.02.19	20000.00	0.00	Salary Adv.
25	Rabindra Ku. Panda, Lect. In History	10000.00	19.12.2017	0.00	10000.00	20.08.18	10000.00	0.00	+3 3rd Sem. Exam
26	Rabindra Ku. Panda, Lect. In History	10000.00	18.01.2018	0.00	10000.00	20.08.18	10000.00	0.00	+3 3rd Sem. Exam
27	Rabindra Ku. Panda, Lect. In History	20000.00	23.02.2018	0.00	20000.00	24.08.18	20000.00	0.00	+3 FD Exam
28	Amalendu Sekhar Ray, Security	5000.00	08.01.2018	0.00	5000.00	08.02.19	5000.00	0.00	Salary Adv.
29	Pramod Ku. Swain, Lect. In Odia	20000.00	09.01.2018	0.00	20000.00	04.09.18	20000.00	0.00	Self Defence Training
30	Ramakanta Malik, Gardener	6250.00	18.01.2018	0.00	6250.00	08.02.19	6250.00	0.00	Salary Adv.
31	Sarat Chandra Das, Lect. In English	20000.00	18.01.2018	0.00	20000.00	18.09.18	20000.00	0.00	+3 1st Sem. Exam
32	Sarat Chandra Das, Lect. In English	20000.00	16.03.2018	0.00	20000.00	18.09.18	20000.00	0.00	+3 1st Sem. Exam
33	Sarat Chandra Das, Lect. In English	10000.00	26.03.2018	0.00	10000.00	18.09.18	10000.00	0.00	+3 2nd yr. Back Exam
34	Lipika Priyadarshini Padhy, Librarian	5000.00	30.01.2018	0.00	5000.00	-	0.00	5000.00	Library Automation Training
35	Suchismita Biswal, Lect. In Botany	20000.00	02.02.2018	0.00	20000.00	25.02.19	20000.00	0.00	Botanical Garden
36	Baikunth Charan Roul, Lect. in Physics	20000.00	02.02.2018	0.00	20000.00	-	0.00	20000.00	+3 FD Exam
37	Gouranga Charan Mohanty, Head Clerk	10000.00	26.02.2018	0.00	10000.00	11.01.19	10000.00	0.00	Attending UGC Office, Kolkata
38	Nilamani Lenka, Lect. In Odia	77000.00	26.03.2018	0.00	77000.00	26.03.18	77000.00	0.00	+2 HUB Expenses
	2018-19				0.00			0.00	
39	Soumya Ranjan Barik, Jr. Clerk	0.00	04.05.18	3000.00	3000.00	-	0.00	3000.00	postage
40	Abinash Parida, Jr. Clerk-cum-Typist	0.00	01.10.18	5000.00	5000.00	-	0.00	5000.00	salary
41	Soumya Ranjan Barik,	0.00	09.11.18	3000.00	3000.00	-	0.00	3000.00	postage

	Jr. Clerk								
42	Anjali kumari Dash, Lect. In Botany	0.00	13.11.18	5050.00	5050.00	-	0.00	5050.00	seminar
43	Rabindra Ku. Panda, Lect. In History	0.00	10.12.18	3000.00	3000.00	-	0.00	3000.00	Alumni Association
44	pradyumna Pradhan,lect in economics	0.00	24.12.18	9200.00	9200.00	-	0.00	9200.00	seminar
45	Rabindra Ku. Panda, Lect. In History	0.00	05.01.19	40000.00	40000.00	-	0.00	40000.00	Exam
46	Manas kumar Nayak,Lect in Eng.	0.00	11.01.19	3200.00	3200.00	-	0.00	3200.00	seminar
47	Srimanta kumar jena,Lect In Philosophy	0.00	11.01.19	6550.00	6550.00	-	0.00	6550.00	seminar
48	subhasis mishra,Lect in eco	0.00	17.01.19	40000.00	40000.00	-	0.00	40000.00	Exam
49	Pramod Ku. Swain, Lect. In Odia	0.00	19.01.19	15000.00	15000.00	-	0.00	15000.00	Self Defence Training
50	Anjali kumari Dash, Lect. In Botany	0.00	07.02.19	4000.00	4000.00	-	0.00	4000.00	seminar
51	Bijaya kumar mohanty,reader in Pol sc	0.00	08.02.19	11600.00	11600.00	-	0.00	11600.00	seminar
52	Abinash Parida, Jr. Clerk-cum-Typist	0.00	08.02.19	10000.00	10000.00	-	0.00	10000.00	UGC Interface
53	Rabindra Ku. Panda, Lect. In History	0.00	13.02.19	40000.00	40000.00	-	0.00	40000.00	Exam
54	Baikunth Charan Roul, Lect, in Physics	0.00	22.02.19	7500.00	7500.00	-	0.00	7500.00	seminar
55	Rajalaxmi Mohnty,Lect in Education	0.00	25.02.19	7150.00	7150.00	-	0.00	7150.00	seminar
56	Pramod Ku. Swain, Lect. In Odia	0.00	25.02.19	15000.00	15000.00	-	0.00	15000.00	Self Defence Training
57	Nilamani Lenka, Lect. In Odia	0.00	27.02.19	80000.00	80000.00	-	0.00	80000.00	HUB Advance
58	Ranjit kumar senapati,Lect in sociology	0.00	27.03.19	10000.00	10000.00	-	0.00	10000.00	Proceed on duty to UGC Office Kolkata
59	Pramod Kumar samal,reader in history	0.00	30.03.19	4622.00	4622.00	-	0.00	4622.00	Exam
60	Rajalaxmi Mohnty,Lect in Education	0.00	30.03.19	3140.00	3140.00	-	0.00	3140.00	Seminar
	Total	1689748.00		326012.00	2015760.00		726539.00	1289221.00	

Details of advance paid during the year 2018-19(Plus Two General Cash Book)

SL No	Name & designation	Outstanding Advance As on 01.04.18	Date of Payment	Advance Paid during the year 2018-19	Total	Date of adjustment	Advance Adjust during the year 2018-19	Closing Balance As on 31.03.2019	Purpose
1	Rabindra Ku. Panda, Lect. In History	20000.00	06.02.2018	0.00	20000.00	04.09.18	20000.00	0.00	CHSE Exam
2	Rabindra Ku. Panda, Lect. In History	0.00	08.02.19	20000.00	20000.00	-	0.00	20000.00	CHSE Exam
3	Rabindra Ku. Panda, Lect. In History	0.00	27.03.19	20000.00	20000.00	-	0.00	20000.00	CHSE Exam
	Total	20000.00		40000.00	60000.00		20000.00	40000.00	

Details of advance paid during the year 2018-19(Subsidiary Cash Book)

SL No	Name & designation	Outstanding Advance As on 01.04.18	Date of Payment	Advance Paid during the year 2018-19	Total	Date of adjustment	Advance Adjust during the year 2018-19	Closing Balance As on 31.03.2019	Purpose
	Up to 2015-16	777002.25			777002.25			777002.25	
	2017-18								
1	Sourendra Prasad Choudhury, Lect. In Commerce	15000.00	19.01.2018	0.00	15000.00	13.10.18	15000.00	0.00	Annual Function
2	Ranjit Keshari Senapati, Lect. In Sociology	10000.00	08.02.2018	0.00	10000.00	-	0.00	10000.00	Annual Dramatic
3	Ranjit Keshari Senapati, Lect. In Sociology	37000.00	13.02.2018	0.00	37000.00	-	0.00	37000.00	Annual Dramatic
4	Sourendra Prasad Choudhury, Lect. In Commerce	70000.00	20.02.2018	0.00	70000.00	13.10.18	70000.00	0.00	Annual Function
	2018-19	0.00			0.00			0.00	
5	pradyumna Pradhan,lect in economics	0.00	12.09.18	3000.00	3000.00	-	0.00	3000.00	Contigency
	Total	909002.25		3000.00	912002.25		85000.00	827002.25	

Details of advance paid during the year 2018-19(Plus Three NSS Cash Book)

SL No	Name & designation	Outstanding Advance As on 01.04.18	Date of Payment	Advance Paid during the year 2018-19	Total	Date of adjustment	Advance Adjust during the year 2018-19	Closing Balance As on 31.03.2019	Purpose
	pradyumna Pradhan,lect in economics	3000.00	06.12.17	0.00	3000.00	-	3000.00	0.00	
	Total	3000.00		0.00	3000.00	-	3000.00	0.00	

Details of advance paid during the year 2018-19(UGC Cash Book)

SL No	Name & designation	Outstanding Advance As on 01.04.18	Date of Payment	Advance Paid during the year 2018-19	Total	Date of adjustment	Advance Adjust during the year 2018-19	Closing Balance As on 31.03.2019	Purpose
	Up to 2015-16	221715.00	-	0.00	221715.00	-	0.00	221715.00	
	Total	221715.00		0.00	221715.00		0.00	221715.00	

Details of advance paid during the year 2018-19(plus Three SAMS Cash Book)

SL No	Name & designation	Outstanding Advance As on 01.04.18	Date of Payment	Advance Paid during the year 2018-19	Total	Date of adjustment	Advance Adjust during the year 2018-19	Closing Balance As on 31.03.2019	Purpose
	Up to 2015-16	16000.00	-	0.00	16000.00	-	0.00	16000.00	
	total	16000.00		0.00	16000.00		0.00	16000.00	

Details of advance paid during the year 2018-19(Plus Two SAMS Cash Book)

SL No	Name & designation	Outstanding Advance As on 01.04.18	Date of Payment	Advance Paid during the year 2018-19	Total	Date of adjustment	Advance Adjust during the year 2018-19	Closing Balance As on 31.03.2019	Purpose
	Up to 2015-16	15000.00			15000.00			15000.00	
1	Sridhar Prasad Biswal, DEO	19370.00	18.11.2017	0.00	19370.00	28.02.19	19370.00	0.00	Remuneration for +2 E-Admission
2	Sridhar Prasad Biswal, DEO	6000.00	18.11.2017	0.00	6000.00	28.02.19	6000.00	0.00	Refreshment for +2 E-admission
3	Jyanaranjan Nayak, DEO +3	6000.00	18.11.2017	0.00	6000.00	14.02.19	6000.00	0.00	Refreshment for +3 E-admission
	Total	46370.00		0.00	46370.00		31370.00	15000.00	

Details of advance paid during the year 2018-19(Red cross Cash Book)

SL No	Name & designation	Outstanding Advance As on 01.04.18	Date of Payment	Advance Paid during the year 2018-19	Total	Date of adjustment	Advance Adjust during the year 2018-19	Closing Balance As on 31.03.2019	Purpose
	Up to 2015-16	1200.00	-	0.00	1200.00	-	0.00	1200.00	
	Total	1200.00		0.00	1200.00		0.00	1200.00	
	Grand Total	2907035.25		369012.00	3276047.25		865909.00	2410138.25	

Details of Advance adjustment paid up to 2015-16

SL No	Name & designation	Amount	Date of Adjustment	Purpose
1	Sanjib Kumar dash, Lect in Commerce	15000	07.09.18	Repair work
2	Anjali Kumari Dash, Lect in Botany	3000	07.09.18	Contingency
3	Patitopaban bhadra, Librarian	300000	29.11.19	Construction Work
	Total	318000		

Details of advance outstanding paid during the year 2017-18

SL No	Name & designation	Amount(Rs.)	Date of Payment	Purpose
1	Dillip Ku. Bhuyan, Lect. In Zoology	18447.00	10.05.2017	+3 2nd yr. Exam
2	Dillip Ku. Bhuyan, Lect. In Zoology	6200.00	10.05.2017	+3 2nd yr Supervision
3	Pradip Ku. Sethi, Security	8000.00	01.07.2017	Filling of Coal Chhai
4	Laxmipriya Behera, Cashier	2500.00	03.11.2017	Salary Adv.
5	Anjali kumari Dash, Lect. In Botany	5130.00	06.12.2017	Seminar Book
6	Lipika Priyadarshini Padhy, Librarian	5000.00	30.01.2018	Library Automation Training
7	Baikunth Charan Roul, Lect, in Physics	20000.00	02.02.2018	+3 FD Exam

8	Ranjit Keshari Senapati, Lect. In Sociology	10000.00	08.02.2018	Annual Dramatic
9	Ranjit Keshari Senapati, Lect. In Sociology	37000.00	13.02.2018	Annual Dramatic
	Total	112277.00		

From the year-wise break-up of outstanding advances as on 31.3.19 it is found that a sum of Rs.112277.00 is outstanding for more than one year which was paid during 2017-18. 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. 112277.00, the following persons are responsible. The details of the advance outstanding for more than one year is furnished below.

Person(s) Responsible for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Dillip Ku. Bhuyan	Lect. In Zoology	Pattamundai College, Pattamundai	12323
2	Pradip Ku. Sethi	Security	Pattamundai College, Pattamundai	4000
3	Laxmipriya Behera	Cashier	Pattamundai College, Pattamundai	1250
4	Anjali kumari Dash	Lect. In Botany	Pattamundai College, Pattamundai	2565
5	Lipika Priyadarshini Padhy	Librarian	Pattamundai College, Pattamundai	2500
6	Baikunth Charan Roul	Lect, in Physics	Pattamundai College, Pattamundai	10000
7	Ranjit Keshari Senapati	Lect. In Sociology	Pattamundai College, Pattamundai	23500
8	Ramesh chandra Sahoo	Ex Principal ,Reader in English	Pattamundai College, Pattamundai	56139

PARA: 9 GRANTS

Pattamundai College, Pattamundai - 2018-2019

Sino	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	01-04-2018	0.00	39590048.00	39590048.00	39590048.00	31-03-2019	0.00	GIA Salary
2	01-04-2018	0.00	2296590.00	2296590.00	1361464.00	31-03-2019	935126.00	Block Grant Salary
3	01-04-2018	1000000.00	0.00	1000000.00	0.00	31-03-2019	1000000.00	infrastructure Grant
4	01-04-2018	1275977.25	45304.00	1321281.25	634680.80	31-03-2019	686600.45	UGC
5	01-04-2018	300000.00	0.00	300000.00	300000.00	31-03-2019	0.00	Lab and Equipment Grant
	GRAND TOTAL	2575977.25	41931942.00	44507919.25	41886192.80		2621726.45	

Comments :

Year Wise break-up of Outstanding Grant as on 31.03.2019

YEAR	AMOUNT
Up to 2015-16	685618.45
2016-17	1000000.00
2017-18	0.00
2018-19	936108.00
TOTAL	2621726.45

UGC GRANT RECEIVED FOR THE YEAR 2018-19

S.L.NO	DATE	PURPOSE	AMOUNT
1	06.04.18	Interest	8063.00
2	07.04.18	Interest	16.00
3	30.04.18	Interest	1951.00
4	25.06.18	Interest	978.00
5	03.07.18	Interest	8223.00
6	05.07.18	Interest	20.00
7	31.07.18	Interest	2034.00
8	25.09.18	Interest	987.00
9	06.10.18	Interest	8385.00
10	31.10.18	Interest	2052.00
11	25.12.18	Interest	985.00
12	06.01.19	Interest	8459.00
13	31.01.19	Interest	2070.00
14	01.03.19	Interest	99.00
15	25.03.19	Interest	982.00
	TOTAL		45304.00

UGC GRANT EXPENDITURE FOR THE YEAR 2018-19

S.L.NO	DATE	PURPOSE	AMOUNT
1	01.03.19	Bank Charges	106.80
2	21.03.19	Transfer to plus Three General Account	300000.00
3	25.03.19	return UGC(7th Plan & 11th Plan)	334574.00
		TOTAL	634680.80

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 - 2018-2019

Sino	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	01-04-2018	0.00	300000.00	300000.00	0.00	31-03-2019	300000.00	Lab Equipment Grant
2	01-04-2018	0.00	1361464.00	1361464.00	1361464.00	31-03-2019	0.00	Block Grant Salary
3	01-04-2018	0.00	39590048.00	39590048.00	39590048.00	31-03-2019	0.00	GIA Salary
4	01-04-2018	18938409.75	634680.80	19573090.55	334574.00	31-03-2019	19238516.55	UGC
	GRAND TOTAL	18938409.75	634680.80	60824602.55	41286086.00		19538516.55	

Comments :

Year wise break-up of UC outstanding As on 31.03.2019

Year	Amount
Up to 2015-16	18761306.75
2016-17	107103.00
2017-18	70000.00
2018-19	600106.80
TOTAL	19538516.55

Details of UC Submitted during the Year 2018-19

Letter No /Date	Purpose	Amount(Rs.)
24/31.03.2019	GIA Salary	39590048.00
15/31.03.2019	Block Grant Salary	1361464.00
39/25.03.19	Return to UGC	334574.00
	Total	41286086.00

It may be noticed from the above table that Rs. 19538516.55 was outstanding towards UC for submission as on 31.03.2019. 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

11.1 -

No Misappropriation or Defalcation is detected during the period of Audit.

PARA: 12 LOSS OF STOCK & STORE

12.1 -

No stock has been either lost or scraped during the period of Audit.

PARA: 13 AUDIT OF RECEIPTS

13.1 - Abstract of fees & fines

Position of Fees & Fines

Abstract Position of Fees & Fines Collected and deposited during 2018-19 is furnished below:

Opening Balance as on 1.4.2018	619418.52
Fees & Fines Collected	108642.00
Total	728060.52
Deposited	0.00
Balance to be Deposit as on 31.03.2019	728060.52

From the above statistic it would be seen that a sum of Rs 728060.52 was outstanding for deposit towards fees & fines as on 31.03.2019 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. 728060.52 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 2018-19 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.

DCB Position Of Fees & Fines is furnished Below (2018-19):-

(A) Position of Tution fees:

CATEGORY	GENERAL BOYS	T.f per stream	TOTAL TF PER MONTH	TOTAL TF PER YEAR
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.+2 1st year Arts	57	57 X 8	456.00	5472.00
.+2 2nd year Arts	50	50 X 8	400.00	4800.00
.+2 1st year Science	63	63 X 9	567.00	6804.00
.+2 2nd year Science	59	59 X 9	531.00	6372.00
.+2 1st year Com	73	73 X 8	584.00	7008.00
.+2 2nd year Com	62	62 X 8	496.00	5952.00
.+3 1st year Arts	38	38 X 9	342.00	4104.00
.+3 2nd year Arts	48	48 X 9	432.00	5184.00
.+3 3rd year Arts	43	43 X 9	387.00	4644.00
.+3 1st year Science	36	36 X 10	360.00	4320.00
.+3 2nd year Science	46	46 X 10	460.00	5520.00
.+3 3rd year Science	41	41 X 10	410.00	4920.00
.+3 1st year Com	61	61 X 9	549.00	6588.00
.+3 2nd year Com	81	81 X 9	729.00	8748.00
.+3 3rd year Com	64	64 X 9	576.00	6912.00
TOTAL	822		7279.00	87348.00

(B)Position of admission fees (2018-19)

CATEGORY	TOTAL	Admission fee per stream	Total Admission Fee
.+2 1st year Arts	255	255 X 8	2040.00
.+2 2nd year Arts	254	554 X 8	2032.00
.+2 1st year Science	120	120 X 9	1080.00
.+2 2nd year Science	110	110 X 9	990.00
.+2 1st year Com	128	128 X 8	1024.00
.+2 2nd year Com	128	128 X 8	1024.00
.+3 1st year Arts	241	241 X 9	2169.00
.+3 2nd year Arts	253	253 X 9	2277.00
.+3 3rd year Arts	253	453 X 9	2277.00
.+3 1st year Science	94	94 X 10	940.00
.+3 2nd year Science	100	100 X 10	1000.00
.+3 3rd year Science	94	94 X 10	940.00
.+3 1st year Com	129	129 X 9	1161.00
.+3 2nd year Com	132	132 X 9	1188.00
.+3 3rd year Com	128	128 X 9	1152.00
TOTAL	2419		21294.00
TOTAL A +B	108642.00		

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Details of Development fund Expenditure -

Details of development fund Expenditure during the Year 2018-19

SL No	Purpose	Amount(Rs.)
1	printing & xerox	148782.00
2	Bank Charges	4272.64
3	refund of admission fees	269909.00
4	Office Stationary	47416.00

5	news Paper	28654.00
6	TA & DA	60477.00
7	Telephone Bill	3631.00
8	EPF(Employer Share)	561168.00
9	EPF(Admin Charges)	37851.00
10	Contractual Salary	407272.00
11	Daily Wage	40585.00
12	Contingency	17350.00
13	Internet Bill	51696.00
14	CCTV Installation	28286.00
15	Common Room Repair & Maintenance	31052.00
16	repair & Maintenance	118096.00
17	Foundation day	42860.00
18	Furniture	61988.00
19	refreshment	11755.00
20	electricity Bill	27938.00
21	Self Defence	45000.00
22	water Cooler	56500.00
23	webste	2607.00
24	Digital Signature	2000.00
25	Uniform(security Guard)	24000.00
26	Laptop battery	13700.00
27	Legal Fees	48990.00
28	BD Charges	8555.00
29	Electrical Item purchase	9950.00
30	Campus Clean	7960.00
31	IQAC(meeting)	7900.00
32	advertisement	5000.00
33	NAAC Room stationary	5960.00
34	Steel Light	11560.00
35	renovation Of Girls Common Room	117400.00
36	Garden	40465.00
37	Management Salary	1250836.00
38	seminar	9219.00
39	invertor Battery	75250.00
	Total	3743890.64

PARA: 15 AUDIT ON WORKS

15.1 -

No Construction work during the period of audit.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -

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

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - RAY-RAJIV AWAS YOJANA

No Separate Scheme is Running in the college.

PARA: 18 MISCELLANEOUS

18.1 - Abstract Position of student Strength -

STUDENT STRENGTH 2018-19									
S.L.NO	STREAM	SANCTION STRENGTH	GENERAL		SC		ST		ACTUAL
			BOYS	GIRLS	BOYS	GIRLS	BOYS	GIRLS	
1	.+2 1ST YEAR ARTS	256	57	119	33	45	0	1	255
2	.+2 2ND YEAR ARTS	256	50	128	36	40	0	0	254
3	.+2 1st YEAR SCIENCE	128	63	49	4	4	0	0	120
4	.+2 2ND YEAR SCIENCE	128	59	35	9	7	0	0	110
5	.+2 1ST YEAR COM	128	73	30	22	3	0	0	128
6	.+2 2ND YEAR COM	128	62	31	22	13	0	0	128
7	.+3 1ST YEAR ARTS	256	38	143	43	16	1	0	241
8	.+3 2ND YEAR ARTS	256	48	150	37	18	0	0	253
9	.+3 3RD YEAR ARTS	256	43	125	36	49	0	0	253
10	.+3 1ST YEAR SCIENCE	96	36	45	5	7	0	1	94
11	.+3 2ND YEAR SCIENCE	96	46	41	4	9	0	0	100
12	.+3 3RD YEAR SCIENCE	96	41	50	2	1	0	0	94
13	.+3 1ST YEAR COM	128	61	46	4	18	0	0	129
14	.+3 2ND YEAR COM	128	81	36	5	10	0	0	132
15	.+3 3RD YEAR COM	128	64	48	7	9	0	0	128
	TOTAL	2464	822	1076	269	249	1	2	2419

18.2 - Abstract Position of Staff Strength -

Teaching Staff Position 2018-19				
Subject	Sanction Staff	GIA	BG	MP
ENGLISH	7	4	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	1	0
COMMERCE	5	4	0	0
PHYSICS	3	2	0	0
CHEMISTRY	4	1	1	0
MATHEMATICS	3	1	1	0
BOTANY	2	2	0	0
ZOOLOGY	2	0	1	0
TOTAL	53	29	5	0

Non-Teaching Staff Position 2018-19				
Subject	Sanction Staff	GIA	BG	MP
CLERK	3	2	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	0	0	0
HEAD CLERK	1	0	0	0
DEO	2	0	0	2
LIBRARY BEARER	1	1	0	0
BOOK BINDER	1	1	0	0
TOTAL	34	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.

19.2 - Details of EPF Deposit during the period of Audit-

PATTAMUNDAI COLLEGE, PATTAMUNDAI
DETAILED EPF STATEMENT FOR THE YEAR 2018-19

DATE OF DEPOSIT	WAGE MONTH	EMPLOYEES SHARE	EMPLOYERS SHARE	ADMINISTRATION CHARGES	TOTAL
11.04.2018	Apr-12	8073.00	8409.00	747.00	17229.00
11.04.2018	May-12	8073.00	8409.00	747.00	17229.00
04.05.2018	Mar-12	8073.00	8409.00	747.00	17229.00
04.05.2018	Jun-12	8193.00	8534.00	758.00	17485.00
04.05.2018	Jul-12	8193.00	8534.00	758.00	17485.00
04.05.2018	Aug-12	8193.00	8534.00	758.00	17485.00
04.05.2018	Sep-12	8193.00	8534.00	758.00	17485.00
04.05.2018	Oct-12	8193.00	8534.00	758.00	17485.00
04.05.2018	Nov-12	7917.00	8247.00	733.00	16897.00
04.05.2018	Dec-12	7823.00	8149.00	724.00	16696.00
04.05.2018	Feb-15	15790.00	16448.00	1318.00	33556.00
04.05.2018	Mar-15	15790.00	16448.00	1318.00	33556.00
04.05.2018	Apr-15	15790.00	16448.00	1318.00	33556.00
04.05.2018	May-15	15790.00	16448.00	1318.00	33556.00
04.05.2018	Jun-15	15790.00	16448.00	1318.00	33556.00
04.05.2018	Jul-15	15790.00	16448.00	1318.00	33556.00
04.05.2018	Aug-15	15790.00	16448.00	1318.00	33556.00
04.05.2018	Sep-15	15790.00	16448.00	1318.00	33556.00
04.05.2018	Oct-15	15790.00	16448.00	1318.00	33556.00
04.05.2018	Nov-15	15790.00	16448.00	1318.00	33556.00
04.05.2018	Dec-15	15790.00	16448.00	1318.00	33556.00
04.05.2018	Jan-16	15790.00	16448.00	1318.00	33556.00
04.05.2018	Feb-16	15790.00	16448.00	1318.00	33556.00
04.05.2018	Mar-16	15790.00	16448.00	1318.00	33556.00
04.05.2018	Apr-16	15790.00	16448.00	1318.00	33556.00
04.05.2018	Jul-17	1260.00	1313.00	68.00	2641.00
04.05.2018	Aug-17	1260.00	1313.00	68.00	2641.00
04.05.2018	Sep-17	1260.00	1313.00	68.00	2641.00
04.05.2018	Oct-17	1260.00	1313.00	68.00	2641.00
04.05.2018	Nov-17	1260.00	1313.00	68.00	2641.00
01.12.2018	Jan-18	21252.00	22138.00	1151.00	44541.00
01.12.2018	Feb-18	21252.00	22138.00	1151.00	44541.00
01.12.2018	Mar-18	21252.00	22138.00	1151.00	44541.00
01.12.2018	Apr-18	20592.00	21450.00	1115.00	43157.00
01.12.2018	May-18	20592.00	21450.00	1115.00	43157.00
01.12.2018	Jun-18	20592.00	21450.00	858.00	42900.00
01.12.2018	Jul-18	20592.00	21450.00	858.00	42900.00
01.12.2018	Aug-18	12192.00	12700.00	508.00	25400.00
01.12.2018	Sep-18	11952.00	12450.00	498.00	24900.00
01.12.2018	Oct-18	12192.00	12700.00	508.00	25400.00
24.01.2019	Nov-18	11892.00	12388.00	495.00	24775.00
24.01.2019	Dec-18	11892.00	12388.00	495.00	24775.00
24.01.2019	Oct-18	8400.00	8750.00	350.00	17500.00
	Total	538718.00	561168.00	37851.00	1137737.00

PARA: 20 RESULT OF AUDIT AND CONCLUSION

20.1 - Remarks On Maintenance of Account

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 Remarks

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 / 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.
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 840337.52 are held under objection which include an amount of Rs 112277.00 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	112277.00	112277.00	112277.00	112277.00	0.00	
2	13.1	0.00	728060.52	0.00	0.00	0.00	
Total		112277.00	840337.52	112277.00	112277.00	0.00	

Spot Recovery

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

Audit Certificate

Certified that the accounts of Pattamundai College, Pattamundai for the financial year 2018-2019 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