



*Aud. Section
Please go through
it and attach
necessary steps to
records or compliance
if any.*

**OFFICE OF THE DISTRICT AUDIT OFFICER, LOCAL FUND AUDIT, JAJPUR
AT /PO-CHANDIKHOLE, Dist-Jajpur.**

e mail – daolfajajpur@gmail.com, Tel Ph.No.06725-226140

*J. J. J. J.
26.6.2020*

No.....1630/LFA, Jajpur

Date.....05.06.2020

Copy of the Audit Report bearing No. **501667/AR/2019-2020-JAJPUR** for the accounting year, **2018-2019** forwarded to the **Principal Pattamundai College, Pattamundai** for information and necessary action. He is requested to send the compliance report in triplicate and in broad sheets along with the copy of resolution of the Governing Body approving the replies of the said compliance report within the three months from the date of receipt of this Audit Report.

Pass

*J. J. J. J.
05/06/2020*

**District Audit Officer,
Local Fund Audit, Jajpur**

Memo.....

Date.....

Copy forwarded to the Secretary, Education and Youth Services Department, Odisha, Bhubaneswar/ Director of Higher Education, Odisha, Bhubaneswar for favour of information and necessary action.

J. J. J. J.

**District Audit Officer,
Local Fund Audit, Jajpur**

LOCAL FUND AUDIT, JAJPUR, ODISHA

CATEGORY : Aided College		Audit Report No : 501667/AR/2019-2020-JAJPUR
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 1.1 :- Demographic information:-

Name Of The Institution	Area In sq Km	No of Ward	Population of the Institution					Female Population	Male Population
			S.C	S.T	Minority	General	Total		
Pattamundai College, Pattamundai	0		0	0	0	0	0	0	

PARA: 2 PHYSICAL VERIFICATION

Sino	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	Plus three receipt Book	13.09.19	14 PCS	14 PCS	12	No Discrepancies
2	Plus Two general cash book	13.09.19	NIL	NIL	85	No Discrepancies
3	Plus Three General Cash Book	13.09.19	NIL	NIL	56	No Discrepancies
4	Plus Two receipt book	13.09.19	70 PCS	70 PCS	12	No Discrepancies
5	Service Postage Stamps	13.09.19	850.00	850.00	27	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	127597.725	45304.00	132128.125	634680.80	31-03-2019	686600.45	31-03-2019	686600.45	0.00	
8	subsidiary cash Book	01-04-2018	170837.8.00	10148.00	171852.6.00	37697.00	31-03-2019	168082.9.00	31-03-2019	168082.9.00	0.00	
9	Plus Two General Cash	01-04-2018	272248.7.73	389017.1.00	661265.8.73	234040.1.45	31-03-2019	427225.7.28	31-03-2019	427225.7.28	0.00	

10	Book Plus- Three general Cash Book	01-04- 2018	608137 4.62	504402 05.53	565215 80.15	470101 83.19	31-03- 2019	951139 6.96	31-03- 2019	951139 6.96	0.00
	GRAN D TOTAL		133776 22.35	550767 05.53	684543 27.88	509436 75.24		175106 52.64		175106 52.64	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

3 to be
considered
by U.C.

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	742378.83	268200.53	1010579.36	0.00	1010579.36

	FD & Bank					
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(Employe e 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

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yy)	Closing Balance in Pass Book(In Rs.) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yy)	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	342101000	31-03-2019	22417.35	31-03-2019	22417.35	0.00	Red cross

	BARODA	00132	9		9			
18	SBI	113042728 11	31-03-201 9	2241.39	31-03-201 9	2241.39	0.00	science Fund
19	CANARA BANK	256610100 5342	31-03-201 9	236695.00	31-03-201 9	236695.00	0.00	ugc
20	SBI	113042924 20	31-03-201 9	114794.25	31-03-201 9	114794.25	0.00	UGC
21	UNION BANK	716002010 000230	31-03-201 9	332792.00	31-03-201 9	332792.00	0.00	UGC
22	CGB	402401000 07138	31-03-201 9	2319.20	31-03-201 9	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
Note -06		
<p>Reconciliation It is noticed that other Bank Account Pass book balance is tally with Cash book Balance and no difference is exist for Reconciliation.</p>		

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

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	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	277485.20	0.00	277485.20	0.00	31-03-2019	277485.20	31-03-2019	277485.20	0.00	
3	01-04-2018	140192.60	0.00	140192.60	0.00	31-03-2019	140192.60	31-03-2019	140192.60	0.00	
	GRAND TOTAL	430930.90	0.00	430930.90	0.00		430930.90		430930.90	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,PATTA MUNDAI	5843.00	6.12.05	6.12.06	5.25%	6156.00
2	MSYC 327067	KGB,PATTA MUNDAI	254936.00	6.12.05	6.12.06	5.25%	268586.00
3	MSYC 327068	KGB,PATTA MUNDAI	254936.00	6.12.05	6.12.06	5.25%	268586.00
4	MSYC 327069	KGB,PATTA MUNDAI	3655.00	6.12.05	6.12.06	5.25%	3851.00
5	MSYC 327070	KGB,PATTA MUNDAI	98243.00	6.12.05	6.12.06	5.25%	103503.00
6	MSYC 327071	KGB,PATTA MUNDAI	132531.00	6.12.05	6.12.06	5.25%	139627.00
7	MSYC 327072	KGB,PATTA MUNDAI	305802.00	6.12.05	6.12.06	5.25%	322176.00
8	S	KGB,PATTA MUNDAI	125000.00	9.02.01	9.2.11		
9	TE311462	SBI,PATTA MUNDAI	25000.00	21.6.08			
10	SN/A/27238	SBI,PATTA	220864.00	23.10.05	11.5.11	8.50%	

	34	MUNDAI					
11	SD/A/569	SBI,PATTA MUNDAI	437492.00	29.3.07	29.3.10	8.25%	948201.00
12	CC872304	CCB,PATTA MUNDAI	40000.00	22.9.08	30.4.09	8.75%	
13	CC30406	BOB, PATTAMUN DAI	700000.00	16.8.10	16.08.13	7.50%	868383.00
14	CC 57352	ALLAHABA D BANK	605007.00	04.07.12	04.07.13	9.50%	1093618.00
15	TDR/CBS-V 183216	ALLAHABA D BANK	1000000.00	28.06.2014	15.05.2015	9.05%	1093618.00
16	5033997212 9	ALLAHABA D 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	168974.80	326012.00	201576.00	726539.00	31-03-2019	128922.00	31-03-2019	128922.00	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			290703	369012	327604	865909		241013	241013	0.00		

TOTAL	5.25	.00	7.25	.00	8.25	8.25
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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	28.02.19	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,	17500.00	03.11.2017	0.00	17500.00	08.02.19	15000.00	2500.00	Salary Adv.

	Cashier								
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. In English	830.00	13.12.2017	0.00	830.00	08.09.18	830.00	0.00	Seminar Book
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 Priyadarsini 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, Jr. Clerk	0.00	09.11.18	3000.00	3000.00	-	0.00	3000.00	postage
42	Anjali Kumari Dash,	0.00	13.11.18	5050.00	5050.00	-	0.00	5050.00	seminar

	Lect. In Botany								
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	0.00	13.02.19	40000.00	40000.00	-	0.00	40000.00	Exam

	Ku. Panda, Lect. In History								
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,	0.00	08.02.19	20000.00	20000.00	-	0.00	20000.00	CHSE Exam

	Lect. in History								
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	Date of Payment	Advance Paid	Total	Date of adjustment	Advance Adjust	Closing Balance	Purpose

on	Advance As on 01.04.18		during the year 2018-19		nt	during the year 2018-19	As on 31.03.201 9		
pradyumn a Pradhan, I ect in economic s	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 & designati on	Outstand ing Advance As on 01.04.18	Date of Payment	Advance Paid during the year 2018-19	Total	Date of adjustme nt	Advance Adjust during the year 2018-19	Closing Balance As on 31.03.201 9	Purpose
	Up to 2015-16	221715.0 0	-	0.00	221715.0 0	-	0.00	221715.0 0	
	Total	221715.0 0		0.00	221715.0 0		0.00	221715.0 0	
Details of advance paid during the year 2018-19(plus Three SAMS Cash Book)									
SL No	Name & designati on	Outstand ing Advance As on 01.04.18	Date of Payment	Advance Paid during the year 2018-19	Total	Date of adjustme nt	Advance Adjust during the year 2018-19	Closing Balance As on 31.03.201 9	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 & designati on	Outstand ing Advance As on 01.04.18	Date of Payment	Advance Paid during the year 2018-19	Total	Date of adjustme nt	Advance Adjust during the year 2018-19	Closing Balance As on 31.03.201 9	Purpose
	Up to 2015-16	15000.00			15000.00			15000.00	
1	Sridhar Prasad Biswal, DEO	19370.00	18.11.201 7	0.00	19370.00	28.02.19	19370.00	0.00	Remuner ation for +2 E-Admissi on
2	Sridhar Prasad Biswal, DEO	6000.00	18.11.201 7	0.00	6000.00	28.02.19	6000.00	0.00	Refreshm ent for +2 E-admissi on
3	Jyanaranj an Nayak, DEO +3	6000.00	18.11.201 7	0.00	6000.00	14.02.19	6000.00	0.00	Refreshm ent for +3 E-admissi on
	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		
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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

Sino	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 Senapali	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

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	01-04-2018	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	4193194.00	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

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	01-04-2018	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	41886192.80	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 Tuition fees:

CATEGORY	GENERAL BOYS	T.f per stream	TOTAL TF PER MONTH	TOTAL TF PER YEAR
+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	Telephones 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 Battary	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 -

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	256	57	119	33	45	0	1	255

	YEAR ARTS								
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	ADMINISTRATIVE 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

Sl No	Paragraph No.	Amount suggested for recovery(In Rs.)	Amount kept under objection including amount suggested for recovery (In Rs.)	Amount Surchargeable(In Rs.)	Amount Embezzlement(In Rs.)	Amount Othercases(In Rs.)	Remarks
1	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

Sl 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.

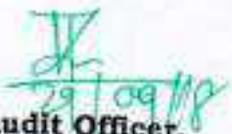
Approved by:
District Audit Officer
Local Fund Audit, JAJPUR

**OFFICE OF THE DISTRICT AUDIT OFFICER,
LOCAL FUND AUDIT, JAJPURAT CHANDIKHOLE**

No. 7162 /LFA, Jajpur

Date 29/09/2018

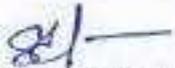
Copy of the Audit Report bearing No. 393132/AR/2018-2019-JAJPUR for the accounting year ' 2017-18 forwarded to the Principal Pattamundai College, Pattamundai for information and necessary action. He is requested to send the compliance report in triplicate and in broad sheets along with the copy of resolution of the Governing Body approving the replies of the said compliance report within the three months from the date of receipt of this Audit Report.


District Audit Officer,
Local Fund Audit, Jajpur

Memo.....

Date.....

Copy forwarded to the Secretary, Education and Youth Services Department, Odisha, Bhubaneswar/ Director of Higher Education, Odisha, Bhubaneswar/ for favour of information and necessary action.


District Audit Officer,
Local Fund Audit, Jajpur



LOCAL FUND AUDIT, JAJPUR, ODISHA

CATEGORY : Aided College

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

PARA: 1 TITLE SHEET

1	Name of the Institution :	Pattamunda College, Pattamunda
2	Year of Accounts under Audit :	2017-2018
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 326698E - 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 1.1 : Demographic information:-

Name Of The Institution	Area in sq Km	No of Ward	Population of the Institution					Female Population	Male Population
			S.C	S.T	Minority	General	Total		
Pattamunda College, Pattamunda	0		0	0	0	0	0	0	

PARA: 2 PHYSICAL VERIFICATION

Sino	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	Plus Three Receipt Books	23.06.2018	10 Nos	10 Nos	14	No Discrepancies
2	Measurement Books	23.06.2018	NIL	NIL	NA	No Discrepancies
3	Plus Two Receipt Books	23.06.2018	NIL	NIL	12	No Discrepancies
4	Service Postage Stamps	23.06.2018	2000.00	2000.00	NA	No Discrepancies
5	Cash in hand Plus Three	23.06.2018	2353.00	2353.00	61	No Discrepancies
6	Cash in hand Plus Two	23.06.2018	20.00	20.00	59	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 Pattamunda college ,Pattamunda 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, serial 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 ALFA 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 Vol-I at the end of each month the Principal, being the D.D.O of the college shall verify cash balance available in the College chest with reference to the balance, as shown in the cash book and shall record the result thereof with signed and dated certificate to that effect. But during verification of cash book it was revealed that no such provision was observed by the Principal, timely, even at least once in the financial year 2016-16. As a result the very purpose of enactment of this Rule is being violated. The Principal is however advised to emphasize 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 Produced to Audit

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

C : List of Records/Registers not Maintained

Sino	List Records/Register

D : List of Records/Registers not Required

Sino	List Records/Register
1	Acquittance roll of scholarship

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

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	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	5043.00	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	
	GRAND TOTAL		12960305.42	50724267.00	63684572.42	50306950.07		13377622.35		13377622.35	0.00	

Comments

Cash Book Wise details of Closing Balance As on 31.03.2018

S.No	Cash Book	In FDR	In Bank	In Cash	Total
1	GENERAL +3	2774652.00	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	2165.38	0.00	134696.39
	TOTAL	4399305.00	9645940.35	2373.00	13377622.35

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
I	Govt Grants (Recurring):					
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
	Total	0.00	38038970.00	38038970.00	38038970.00	0.00
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	0.00	300000.00	300000.00	0.00	300000.00
	Total	1000000.00	300000.00	1300000.00	0.00	1300000.00
IV	UGC Grants					
1	MFP	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
	Total	1297798.25	48179.00	1345977.25	70000.00	1275977.25
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	18600.00	18600.00	37200.00	37200.00	0.00
	Total	18600.00	18600.00	37200.00	37200.00	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	1265562.00	1265562.00	1265562.00	0.00
	Total	0.00	1265562.00	1265562.00	1265562.00	0.00
VII	Internal Sources					
1	Fees & Fines	615167.52	104231.00	619418.52	0.00	619418.52
	Total	615167.52	104231.00	619418.52	0.00	619418.52
VIII	CHSE/OU FUND:-					
1	University / CHSE Exam	1863301.00	2508858.00	4448959.00	2541352.00	1807607.00
2	Syllabus Fees	18590.00	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	167632.00	426863.00	400.00	426463.00
7	Academic Fees	38740.00	29870.00	65410.00	22465.00	42965.00
8	Student Aid Fund	3900.00	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	277851.00	277851.00	275750.00	001.00
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
	TOTAL	2387404.00	3560952.00	5948356.00	3187567.90	2760788.10
IX	Student Funds:					
1	Examination Fees	81035.00	65150.00	146185.00	53169.00	83016.00
2	Lesson plan & I-Card	5470.00	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	26050.00	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	15528.00	33027.00	0.00	33027.00
11	Science Fund	8400.00	330090.00	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	07798.00	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	Lb. Caution Money	0.00	18387.00	18387.00	0.00	18387.00
	Total	1214370.00	1985698.00	3200066.00	572468.00	2627598.00
IX	Miscellaneous:					
1	Development	3197848.80	3171295.00	6368943.80	5113943.00	1055000.80
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	1623699.00	357319.00	1981018.00	272600.00	1708418.00
10	SAMS +2	518532.39	936084.00	1454716.39	525037.40	929678.99
11	SAMS +3	447489.34	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	599.00	25563.13	3000.00	22563.13
14	Red cross cash Book	52966.50	6043.00	59009.50	79.30	58930.20
15	Science fund	134617.39	79.00	134696.39	0.00	134696.39

	Total	6526946.65	5402077.00	11929022.65	7135182.17	4793840.48
	Grand Total	12960305.42	50724267.00	63684572.42	50300950.07	13377622.35

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

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	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	40240100007139	31-03-2018	2291.00	31-03-2018	2291.00	0.00	UGC
5	SBI	11304272911	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	11304177266	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	6758000100003238	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	10000.00	PLUS THREE
16	SBI	11304177859	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	762858065	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 URSAN 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
GRAND TOTAL				9118416.35		9065940.35	52476.00	

Reconciliation

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

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

PARA. 6 STOCK POSITION

Pattamunda College, Pattamunda - 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	
	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 2017-18							
SL NO	FOR 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	ES	KGB,PATTAMUNDAI	125000.00	02.01	5.2.11		
9	ED11462	SBI,PATTAMUNDAI	25000.00	21.8.08			
10	SN/V/2723834	SBI,PATTAMUNDAI	220864.00	23.10.05	11.5.11	8.50%	
11	SD/A/509	SBI,PATTAMUNDAI	437492.00	29.3.07	29.3.10	8.25%	946201.00
12	CC872304	CCB,PATTAMUNDAI	40000.00	22.9.08	30.4.09	8.75%	
13	CC39408	BOB,PATTAMUNDAI	700000.00	18.8.10	16.08.13	7.50%	866383.00
14	CC 57352	ALLAHABAD BANK	605007.00	04.07.12	04.07.13	9.50%	1093618.00
15	DR/CBS-V 183216	ALLAHABAD BANK	1000000.00	26.06.2014	15.05.2015	9.05%	1093618.00
16	50336972129	ALLAHABAD BANK	100000.00	22.06.16	22.06.26	7.25%	100000.00
	TOTAL		4309309.00				5216305.00

PARA: 8 ADVANCE

Pattamundai College, Pattamundai - 2017-2018

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	01-04-2017	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	Subsidary	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	708616.00	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	
GRAND TOTAL			2815854.25	2444457.00	5260311.25	2353276.00		2907035.25		2907035.25	0.00	

Comments :

YEAR	AMOUNT
Up to 2015-16	2158605.25
2016-17	129194.00
2017-18	61936.00
TOTAL	2907035.25

Sl No	To whom	Date of payment	Amount	Purpose
1	Rama chandra Patra, lect in physics	20.06.16	28054.00	plus two valuation
2	Dilip kumar Bhuyan, lect in zoology	25.01.17	20000.00	plus three 1st yr semister exam
		27.01.17	10000.00	plus three 1st yr semister exam
3	Manoj Panda, 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	Dilip kumar Bhuyan, lect in zoology	31.03.17	30000.00	+3 2nd year exam
Total			129194.00	

Details of Outstanding Advances As On 31.03.2018 Paid During 2017-18

Sl No	To whom	Date of payment	Amount	Purpose	Cash Book
1	Srichar Prasad Biswal, DEO	18.11.2017	10370.00	Remuneration for +2 E-Admission	Plus Two SAMs
		18.11.2017	6000.00	Refreshment for +2 E-admission	
2	Jyansaranjan Nayak, DEO +3	18.11.2017	6000.00	Refreshment for +3 E-admission	
3	Sourindra 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	Sourindra Prasad Choudhury, Lect. In Commerce	20.02.2018	70000.00	Annual Function	
6	Pradyutina 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	8800.00	Coding	Plus Three General
9	Dilip Ku. Bhuyan, Lect. In Zoology	10.05.2017	18447.00	+3 2nd yr. Exam	
		10.05.2017	6200.00	+3 2nd yr Supervision	
10	Avinash Panda, Jr. Clerk-cum-Typist	20.06.2017	40000.00	Salary Adv.	
11	Pradip Ku. Sothi, Security	01.07.2017	6000.00	Filing of Coal Chhai	
12	Mahendra Ku. Dash, Library Bearer	01.07.2017	4000.00	Salary Adv.	
13	Niranjan Behera, Peon	05.10.2017	5000.00	Salary Adv.	
14	Ganesh Bahadur, Watchman	12.10.2017	3500.00	Uniform Dress	
15	Simuli Ranjan Samantary, 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	Lakshmiya 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	Sarajanta Nayak, Lect. In English	13.12.2017	830.00	Seminar Book	
20	Alondra 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	6000.00	Salary Adv.	
24	Pranod 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	Balkunth Charan Rout, Lect. In Physics	02.02.2018	20000.00	+3 FD Exam	
30	Gouranga Charan Mahanty, Head Clerk	26.02.2018	10000.00	Attending UGC Office, Kolkata	
31	Nitamani Lenka, Lect. In Odia	26.03.2018	77000.00	+2 HUB Expenses	

TOTAL		819036.00	
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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:-

Responsible Person for this paragraph

Sino	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	36022

PARA B GRANTS

Patnamundai College, Patnamundai - 2017-2018

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	01-04-2017	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
	GRAND TOTAL	2297798.25	38387149.00	40684947.25	38108970.00		2575977.25	

Comments :

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

UGC GRANT RECEIVED FOR THE YEAR 2017-18			
S.L.NO	DATE	PURPOSE	AMOUNT
1	03.04.2017	Interest	
2	30.04.2017	Interest	9402.00
3	25.05.2017	Interest	2147.00
4	02.07.2017	Interest	1389.00
5	05.07.2017	Interest	9057.00
6	31.07.2017	Interest	38.00
7	25.09.2017	Interest	2241.00
8	02.10.2017	Interest	1004.00
9	05.10.2017	Interest	8734.00
10	31.10.2017	Interest	22.00
11	25.12.2017	Interest	2075.00
12	03.01.2018	Interest	951.00
13	31.01.2018	Interest	8170.00
14	25.03.2018	Interest	1999.00
	TOTAL		48179.00

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

1	06.05.2017	MRP	70000.00
		TOTAL	70000.00

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

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	01-01-2017	18868409.75	70000.00	18938409.75				
	GRAND TOTAL	18868409.75	70000.00	18938409.75	0.00	31-03-2018	18938409.75	UGC

Comments :

Year wise break-up of UC outstanding As on 31.03.2018	
Year	Amount
Up to 2015-16	
2016-17	18761308.75
2017-18	107103.00
TOTAL	18938409.75

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

11.1 -

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

PARA: 12 LOSS OF STOCK & STORE

12.1 -

No Stock or Store has been either lost or scrapped 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 2017-18 is furnished below:

Opening Balance as on 1.4.2017	
Fees & Fines Collected	515187.52
Total	104231.00
Deposited	619418.52
Balance to be Deposit as on 31.03.2018	0.00
	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 918 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.

DCB Position Of Fees & Fines is furnished Below (2017-18):-

(A) Position of Tuition fees:

CATEGORY:	GENERAL BOYS	T.f per stream	TOTAL TF PER MONTH	TOTAL TF PER YEAR
+2 1st year Arts	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
TOTAL	892		7938.00	85256.00

(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
TOTAL	1028		8975.00
TOTAL A +B	104231.00		

PARA: 14 AUDIT OF EXPENDITURE

14.1 -
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.	
Mheads	Amount
TA	
Contingency	44382.00
Postage	125470.00
Printing	3000.00
MP Salary	38876.00
Campus Development	1543028.00
Refund of Admission Fee	52870.00
Electric Bill	390389.00
Refreshment	93844.00
News Paper	28800.00
EPF (Employer Share)	10564.00
Repairing	729009.00
Telephone Bill	67950.00
EPF Commissioner	39920.00
Electrical Items	981000.00
Advertisement	22534.00
Furniture	41674.00
KGB for Case Matter	35964.00
Garden Exp	1069739.00
Holding Tax	3500.00
Total	11560.00
	5313943.00

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

17.1 -

No Separate Schemes or Programmes are Running in the college.

PARA: 18 MISCELLANEOUS

18.1 - Abstract of Student Strength-

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	35	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	39	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	85	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
	TOTAL	2454	892	1117	281	289	0	0	2579

18.2 - Abstract Position of Staff Strengths-

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
TOTAL	53	33	4	1

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
TOTAL	33	13	1	21

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 then 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 then 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.L.No	Month	Date of Deposit	TRN No	Employer share	Employee share	Admin charges	Total
1	Jan-13	14.12.2017	36011710000203	8384.00	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	8903.00	8451.00	781.00	14035.00
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	1022.00	23584.00
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	3601712010872	16448.00	15790.00	1490.00	33698.00
22	Oct-14	22.12.2017	3601712010868	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	3601712010668	16448.00	15790.00	1460.00	33698.00
26	Jun-16	27.01.2018	3601712012027	16775.00	16104.00	1131.00	33369.00
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	1433.00	42250.00
44	Dec-17	13.01.2018	3601710000203	22130.00	21252.00	1083.00	41900.00
TOTAL				676306.00	649252.99	53003.00	1379561.00

PARA: 20 RESULT OF AUDIT

20.1 - General Remarks-

The general state of maintenance of records and registers are far from satisfactory, which needs further improvement. The Principal is advised to maintain the records and registers properly as prescribed in OGFR, OTC & OAEIAP Rules-1985.

20.2 - General Observation detecting during the period of Audit-

1. Since Accounts review is made after recording of transactions in books of accounts (Cash Book, General Ledger, Subsidiary Ledgers, Registers, Serially numbered vouchers, Bank reconciliation statement, Bank statements, approvals and other records needed for examination), the same should be kept ready before the review of any entity is undertaken. The college should also prepare the statements of accounts viz. Receipts and Payments account, Income and expenditure account for the year and Balance sheet as on the last date of the year to be reviewed before the start of accounts review.
2. The college should maintain the cash book on daily basis.
3. Necessary training should be imparted to the accounts personnel of the College for their capacity building.
4. The Principal should verify the cash book and ensure recording of all transactions on daily basis.
5. The Principal should ensure the maintenance of books of accounts by competent and trained personnel. In case the person in charge of accounts is on leave or transferred to any other place, there shall be proper handing over and taking over of the charge with record of evidence kept in safe custody. The Accounts personnel should be accountable for his duties.
6. Reconciliation of Bank balances in cash book with that in pass books shall be done by the accounts personnel on monthly basis.
7. Physical verification of all assets (furniture, Office equipment, computers, 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.

Result Of Audit

Sl No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	6.1	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	981000.00	0.00	0.00	0.00	
Total		129194.00	4322379.52	129194.00	0.00	0.00	

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.

Spot Recovery

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

2016-17.

**OFFICE OF THE DISTRICT AUDIT OFFICER,
LOCAL FUND AUDIT, JAJPURAT CHANDIKHOLE**

No. 8524...../LFA, Jajpur

Date. 29.12.17.....

Copy of the Audit Report bearing No. **305323/AR/2017-2018-JAJPUR** for the accounting year **2016-2017** forwarded to the Principal **Pattamundai College, Pattamundai** for information and necessary action. He is requested to send the compliance report in triplicate and in broad sheets along with the copy of resolution of the Governing Body approving the replies of the said compliance report within the three months from the date of receipt of this Audit Report.


District Audit Officer,
Local Fund Audit, Jajpur

Memo.....

Date.....

Copy forwarded to the Secretary, Education and Youth Services Department, Odisha, Bhubaneswar/ Director of Higher Education, Odisha, Bhubaneswar/ for favour of information and necessary action.

sdt
District Audit Officer,
Local Fund Audit, Jajpur

Sino	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Service Postage Stamps	22.06.17	1900.00	1900.00	NA	NO DISCREPANCIES
2	Cash in hand Plus Two	22.06.17	NIL	NIL	68	NO DISCREPANCIES
3	Fee collection Receipt Books Plus Three	22.06.17	16 Nos	16 Nos	12	NO DISCREPANCIES
4	Cash in hand Plus Three	22.06.17	NIL	NIL	129	NO DISCREPANCIES
5	Fee collection Receipt Books Plus Two	22.06.17	10 Nos	10 Nos	19	NO DISCREPANCIES

Comments

Details of Closing Balance and Comments:-

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

Hence we conducted the physical verification of Cash-in-hand (liquid cash) including Postage stamps, sealed Forms (admission Forms) unused money receipts books, Fees Collections Receipts Books and others as mentioned in PARA -2 as required under the Rule 20 of OLFA Rules, 1951 at the Commencement of audit i.e 22/06/2017 .

Further, Non-conduction of Physical verification by the Principal. As per S.R.-37(i) of the OTC Vol-I at the end of each month the Principal, being the D.D.O of the college shall verify cash balance available in the College chest with reference to the balance, as shown in the cash book and shall record the result thereof with signed and dated certificate to that effect. But during verification of cash book it was revealed that no such provision was observed by the Principal, timely, even at least once in the financial year 2016-17. As a result the very purpose of enactment of this Rule is being violated. The Principal is however advised to emphasis the matter and suggested to verify the cash balance timely in order to restrict the misutilisation and defalcation of cash in future.

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register	
Sino	List Records/Register
1	Service books.
2	Library stock register
3	F.D.R
4	Stock register of M.R forms.
5	Stock register of stationery articles.
6	Pay acquittance roll of M.P staff.
7	Paid vouchers
8	Book of Drawal
9	Counter foils of cheques
10	Bank Draft & cheque register.
11	Misc. receipt books.
12	Daily collection Registers.
13	Fee collection receipt books
14	Bank Pass Book
15	General Cash Book
B : List of Records/Registers not Produced to Audit	
Sino	List Records/Register
1	Construction cash book
2	H.S.S. cash book
C : List of Records/Registers not Maintained	
Sino	List Records/Register
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 iravailable for audit.

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

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

PARA: 4 FINANCIAL POSITION

Pattamundai College, Pattamundai - 2016-2017

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	General Cash Book Plus Three	01-04-2016	10562924.72	3778463870	4834756342	4063465513	31-03-2017	771290829	31-03-2017	771290829	0.00	
2	General Cash Book Plus Two	01-04-2016	0.00	34435530	34435530	229539987	31-03-2017	114815313	31-03-2017	114815313	0.00	
3	Subsidiary	01-04-2016	151020700	36684200	187704900	253390000	31-03-2017	162365900	31-03-2017	162365900	0.00	
4	PLUS TWO SAMS	01-04-2016	38868700	44352300	83221000	31557781	31-03-2017	51663239	31-03-2017	51663239	0.00	
5	PLUS THREE SAMS	01-04-2016	37130402	34101200	71231602	26482788	31-03-2017	44748834	31-03-2017	44748834	0.00	
6	+2 NSS	01-04-2016	1120.00	58.00	1178.00	0.00	31-03-2017	1178.00	31-03-2017	1178.00	0.00	
7	+3 NSS	01-04-2016	8355.13	61458.00	57814.13	32850.00	31-03-2017	24964.13	31-03-2017	24964.13	0.00	
8	RED CROSS	01-04-2016	58070.00	2667.00	60737.00	7830.50	31-03-2017	52906.50	31-03-2017	52906.50	0.00	
9	SCIENCE FUND	01-04-2016	134617.39	100.00	134617.39	0.00	31-03-2017	134617.39	31-03-2017	134617.39	0.00	
10	UGC	01-04-2016	129056025	65128600	194184625	64404800	31-03-2017	129779825	31-03-2017	129779825	0.00	
	GRAND TOTAL		14323745.51	4308513870	5740888421	4444857879		12960305.42		12960305.42	0.00	

Comments
Cash Book Wise details of Closing Balance As on 31.03.2017

S.No	Cash Book	In FDR	In Bank	In Cash	Total
1	GENERAL+3	27,74,852.00	4937826.29	230	77,12,908.29
	GENERAL +2	-	1148153.13	0	11,48,153.13
2	UGC	-	1297798.25	0	12,97,798.25
3	SUBSIDIARY	14,01,926.00	221793	0	16,23,659.00
5	+2 SAMS	-	516632.39	0	5,16,632.39
6	+3 SAMS	-	447488.34	0	4,47,488.34
7	NSS +2	-	1178	0	1,178.00
8	NSS +3	-	24964.13	0	24,964.13
9	RED CROSS	-	52906.5	0	52,906.50
10	SCIENCE FUND	1,32,531.00	2086.39	0	1,34,617.39
	TOTAL	43,09,309.00	9650766.42	230	1,29,60,305.42

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

Sl. No.	Head of Accounts	Opening balance as on 01.04.16	Receipt during the year 2016-17	Total	Payment during the year 2016-17	Closing balance 31.03.2017

1	2	3	4	5	6	7
I	Govt Grants (Recurring):					
1	GIA salary	0	29683187	29683187	29683187	0
2	Block Grant Salary	97868	932118	1029984	1029984	0
	Total	97868	30595303	30693171	30693171	0
II	Govt Grants (non-Recurring)	0	0	0	0	0
	Total	0	0	0	0	0
III	Infrastructure Grant					
1	Infra Grant	0	1000000	1000000	0	1000000
	Total	0	1000000	1000000	0	1000000
IV	UGC Grants					
1	MRP	0	70000	70000	0	70000
2	Fellowship	0	536945	536945	536945	0
3	Interest	0	44341	44341	0	44341
4	Un Classified OB	1290560.25	0	1290560.25	107103	1183457.25
	Total	1290560.25	851286	1941846.25	644048	1297798.25
V	Other than Grants					
1	Active citizenship	0	11000	11000	11000	0
2	Self Defence	0	142500	142500	142500	0
3	Centre Expenses	0	18600	18800	0	18600
	Total	0	172100	172100	153500	18600
VI	Others					
1	GPF of staff	0	0	0	0	0
2	Provisional Pension	0	456046	456046	456046	0
3	Valuation	0	2529965	2529965	2529965	0
	Total	0	2986011	2986011	2986011	0
VII	Internal Sources					
1	Fees & Fines	397212.52	117975	515187.52	0	515187.52
	Total	397212.52	117975	515187.52	0	515187.52
VIII	CHSE/OU FUND:-					
1	University / CHSE Exam	1234971	1843940	3078911	1216610	1863301
2	Syllabus Fees	15690	28915	44605	25615	18990
3	University Sports council fees	28650	120280	149010	52615	95285

4	Council Fees	14790	0	14790	0	14790
5	Regd. & Recognition Fees	10052	247690	257742	145670	112072
6	College Sports	110245	197496	307741	68510	239231
7	Academic Fees	45675	45675	91350	52615	38735
8	Student Aid Fund	0	7240	7240	3250	3990
9	TOTAL	1480073	2491216	3951288	1563885	2387404
IX	Student Funds:					
1	Examination Fees	10525	165610	176135	95100	81035
2	Lesson plan & I-Card	3185	58000	61185	52715	6470
3	Library Fund	274727	257156	531893	115610	416263
4	Admission & Protocol	4439	21950	26389	5100	21289
5	Time table	0	13715	13715	9175	4540
6	SSG	23428	16380	39808	8950	30658
7	Redcross	72251	87941	180192	15690	144502
8	Student Union & Association	16756	451506	468264	165440	302824
9	Medical Fund	10048	16458	26504	9105	17199
11	Science Fund	18450	18450	36900	28500	8400
12	Caution Money	89385	89385	178770	0	178770
	Total	523192	1196563	1719755	505385	1214370
IX	Miscellaneous:					
1	Development	210399	4849417.7	5059816.7	8591966	-3532171.3
2	Interest / Bank	186953	302822	489775	0	489775
3	Caution Money	28302	0	28302	0	28302
4	Audit recovery	1774	8000	9774	0	9774
5	Subsidiary cash book	1510207	366842	1877049	253390	1623659
6	SAMS +2	388687	443523	832210	315577.61	516832.39
7	SAMS +3	371304.02	341012	712316.02	264827.66	447488.34
8	NSS cash Book +2	1120	58	1178	0	1178
9	NSS cash Book +3	6355.13	51459	57814.13	32850	24964.13
10	Red cross cash Book	58070	2667	60737	7630.5	52906.5
11	Science fund	134517.39	100	134617.39	0	134617.39
	Total	2897688.54	6365900.7	9283589.24	9466463.79	-202874.55
	Un Classified OB	7657151.2	0	7657151.2	0	7657151.2
	Grand Total	14323745.51	4366138.7	6740884.21	44448578.79	12960305.42

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

Pattamundai College, Pattamundai - 2016-2017

Srno	Name of the Bank	A/C No	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs.) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs.) (B)	Difference(In Rs.)(A-B)	Remarks
1	ALLAHABAD	21354326739	31-03-2017	221626.00	31-03-2017	221626.00	0.00	SUBSIDIARY
2	SPO,PATTAMUNDAI	520384	31-03-2017	107.00	31-03-2017	107.00	0.00	SUBSIDIARY
3	SBI,PATTAMUNDAI	31022625122	31-03-2017	516632.39	31-03-2017	516632.39	0.00	PLUS TWO SAMS
4	PNB	6755000100003238	31-03-2017	447488.34	31-03-2017	447488.34	0.00	PLUS THREE SAM
5	STATE BANK OF INDIA	31340890142	31-03-2017	1178.00	31-03-2017	1178.00	0.00	PLUS TWO NSS
6	STATE BANK OF INDIA	11304177268	31-03-2017	24964.13	31-03-2017	24964.13	0.00	PLUS THREE NSS
7	BOB,PATTAMUNDAI	34210100000132	31-03-2017	52255.50	31-03-2017	52255.50	0.00	RED CROSS
8	CGB,PATTAMUNDAI	40240100000139	31-03-2017	651.00	31-03-2017	651.00	0.00	RED CROSS
9	SBI,PATTAMUNDAI	11304272811	31-03-2017	2086.39	31-03-2017	2086.39	0.00	SCIENCE FUND
10	SBI,PATTAMUNDAI	11304292420	31-03-2017	176569.25	31-03-2017	176569.25	0.00	UGC
11	UNION BANK,PATTAMUNDAI	716002010000230	31-03-2017	898873.00	31-03-2017	898873.00	0.00	UGC
12	CANARA BANK,PATTAMUNDAI	2568101005342	31-03-2017	220125.00	31-03-2017	220125.00	0.00	UGC
13	CGB,PATTAMUNDAI	9137	31-03-2017	2231.00	31-03-2017	2231.00	0.00	UGC
14	Allahabad	21354323557	31-03-2017	980649.00	31-03-2017	977219.00	3430.00	PLUS THREE
15	SBI,PATTAMUNDAI	11304177889	31-03-2017	1196571.69	31-03-2017	1162621.69	33950.00	PLUS THREE
16	SBI,PATTAMUNDAI	11304175147	31-03-2017	1731656.60	31-03-2017	1731656.60	0.00	PLUS THREE
17	INDIAN BANK,PATTAMUNDAI	762658065	31-03-2017	936098.00	31-03-2017	936098.00	0.00	PLUS THREE
18	CGB,PATTAMUNDAI	5000	31-03-2017	105037.00	31-03-2017	105037.00	0.00	PLUS THREE
19	KENDRAPARA URBAN	628	31-03-2017	4964.00	31-03-2017	4964.00	0.00	PLUS THREE
20	CUTTACK CENTRAL CO-OPERATIVE	552	31-03-2017	20230.00	31-03-2017	20230.00	0.00	PLUS THREE
21	SBI,PATTAMUNDAI	3584457113	31-03-2017	1148153.13	31-03-2017	1148153.13	0.00	PLUS TWO
GRAND TOTAL				8688146.42		8650766.42	37380.00	

Reconciliation

Note-01		
ALLAHABAD BANK A/C NO-21354323557		
Balance as per Cash Book		977219
ADD:-Chq issued but not presented in to bank		
Chq no-007590,Di-31.03.17	735	
chq no-006461,dt-31.03.17	2695	
TOTAL	3430	3430
As per Pass book		980649

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

PARA: 8 STOCK POSITION

Pattamundai College, Pattamundai - 2016-2017.

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	Library Book PlusThree	0	1102	0	1102.00	1102	
3	Library Book PlusTwo	0	143	0	143.00	143	
4	Air conditioner	8	0	0	8.00	8	
5	PRINTER	7	0	0	7.00	7	
6	Generator	2	0	0	2.00	2	
7	FREEZE	2	0	0	2.00	2	
8	XEROX	2	0	0	2.00	2	
9	FAX	2	0	0	2.00	2	
10	scanner	2	0	0	2.00	2	
11	LED TV	0	2	0	2.00	2	
12	CCTV	0	16	0	16.00	16	
13	WATER PURIFIER	0	3	0	3.00	3	

Comments

As per Odisha Govt. aided Educational Institution, the Accounting Procedures rules stated that the Physical verification of Stock and Stores has not been conducted by the Principal/ College Authority neither half yearly nor annually in spite of several instructions given in the last previous Audit Report 2015-16 conducted by the Local Fund Audit as required under 119 of GFR and Article 203 of Education Code.

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

PARA: 7 INVESTMENT

Pattamundai College, Pattamundai - 2016-2017

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs.)	Amount Encashed during the Year under Audit(In Rs.)	Total(In Rs.)	Amount Invested during the Year under Audit(In Rs.)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs.)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs.)	Difference(In Rs.)	Remarks
1	01-04-2016	4209309.00	0.00	4209309.00	100000.00	31-03-2017	4309309.00	31-03-2017	4309309.00	0.00	
	GRAND TOTAL	4209309.00	0.00	4209309.00	100000.00		4309309.00		4309309.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

DETAILS OF INVESTMENT FOR 2016-17							
SL.NO	FDR NO	NAME OF THE BANK	AMOUNT INVESTED	DATE OF INVESTMENT	DATE OF MATURITY	RATE OF INTEREST	MATURITY VALUE
1	MSYC 327066	KGB,PATTAMUNDAI	5843.00	06.12.05	6.12.06	5.25%	6156.00
2	MSYC 327067	KGB,PATTAMUNDAI	254938.00	06.12.05	6.12.06	5.25%	268586.00
3	MSYC 327068	KGB,PATTAMUNDAI	254936.00	06.12.05	6.12.06	5.25%	268586.00
4	MSYC 327069	KGB,PATTAMUNDAI	3655.00	06.12.05	6.12.06	5.25%	3851.00
6	MSYC 327070	KGB,PATTAMUNDAI	98243.00	06.12.05	6.12.06	5.25%	103503.00
6	MSYC 327071	KGB,PATTAMUNDAI	132531.00	06.12.05	6.12.06	5.25%	139627.00
7	MSYC 327072	KGB,PATTAMUNDAI	305802.00	06.12.05	6.12.06	5.25%	322176.00
8	BS	KGB,PATTAMUNDAI	125000.00	09.02.01	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/669	SBI,PATTAMUNDAI	437492.00	29.3.07	29.3.10	8.25%	948201.00
12	CC872304	CCB,PATTAMUNDAI	40000.00	22.9.06	30.4.09	8.75%	
13	CC30406	BANK OF BORADA,PATTAMUNDAI	700000.00	16.8.10	16.08.13	7.50%	888383.00
14	CC 57362	ALLAHABAD BANK	805007.00	04.07.12	04.07.13	9.50%	1093618.00
15	TDR/CBS-V 183216	ALLAHABAD BANK	1000000.00	28.06.2014	15.05.2015	9.05%	1093618.00
16	50339972129	ALLAHABAD BANK	100000.00	28.06.16	28.06.26	7.25%	100000.00
		TOTAL	4309309.00				5216305.00

PARA: 8 ADVANCE

Pattamundai College, Pattamundai - 2016-2017

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	01-04-2016	RED CROSS	5200.00	0.00	5200.00	0.00	31-03-2017	5200.00	31-03-2017	5200.00	0.00	
2	01-04-2016	PLUS TWO SAMS	22500.00	27690.00	50190.00	35190.00	31-03-2017	15000.00	31-03-2017	15000.00	0.00	
3	01-04-2016	PLUS THREE SAMS	16000.00	22500.00	38500.00	22500.00	31-03-2017	16000.00	31-03-2017	16000.00	0.00	
4	01-04-2016	UGC	411715.00	0.00	411715.00	190000.00	31-03-2017	221715.00	31-03-2017	221715.00	0.00	
5	01-04-2016	Subsidiary cash book	777002.25	314400.00	1091402.25	314400.00	31-03-2017	777002.25	31-03-2017	777002.25	0.00	
6	01-04-2016	PLUS THREE NSS	0.00	23500.00	23500.00	23500.00	31-03-2017	0.00	31-03-2017	0.00	0.00	
7	01-04-2016	PLUS THREE GENERAL	2481323.00	3691512.00	6172835.00	4403698.00	31-03-2017	1768937.00	31-03-2017	1768937.00	0.00	
8	01-04-2016	PLUS TWO GENERAL	0.00	712400.00	712400.00	700400.00	31-03-2017	12000.00	31-03-2017	12000.00	0.00	
GRAND TOTAL			3713740.25	4792002.00	8505742.25	5689688.00		2815854.25		2815854.25	0.00	

Comments :

Year Wise break-up of Outstanding Advance as on 31.03.2017

YEAR	AMOUNT
Up to 2014-15	2488113.25
2015-16	36547.00
2016-17	281194.00
TOTAL	2815854.25

Details of Outstanding Advance As On 31.03.2016

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

Details of Outstanding Advance As On 31.03.2017

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

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

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

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Manoranjan Mohanty	lect in pol.science	Pattamundai College, Pattamundai	357.50
2	Chandrabati Swain	Reader in pol science	Pattamundai College, Pattamundai	10866.00
3	Dilip kumar Bhuyan	lect in zoology	Pattamundai College, Pattamundai	3150.00
4	Niranjan Behera	Peon	Pattamundai College, Pattamundai	3900.00
5	Debabrata Pradhan	Ex-principal cum Reader in Philosophy	Pattamundai College, Pattamundai	18273.50

PARA: 9 GRANTS

Pattamundai College, Pattamundai - 2016-2017

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	01-04-2016	0.00	29663187.00	29663187.00	29663187.00	31-03-2017	0.00	GIA SALARY
2	01-04-2016	97868.00	932116.00	1029984.00	1029984.00	31-03-2017	0.00	Block Grant
3	01-04-2016	0.00	1000000.00	1000000.00	0.00	31-03-2017	1000000.00	Infrastructure Grant
4	01-04-2016	1290560.25	651286.00	1941846.25	644048.00	31-03-2017	1297798.25	UGC
	GRAND TOTAL	1368428.25	32246589.00	33635017.25	31337219.00		2297798.25	

Comments :

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

UGC GRANT RECEIVED FOR THE YEAR 2016-17			
S.L.NO	PURPOSE	LETTER NO/DATE	AMOUNT
1	Interest	30.04.16	2086
2	Interest	25.06.16	2023
3	Interest	01.07.16	9736
4	Interest	25.09.16	1038
5	Interest	03.10.16	8941
6	fellowship	23.12.16	536945
7	Interest	26.12.16	1213
8	Interest	05.01.17	10041
9	Interest	03.02.17	334
10	Interest	03.02.17	6528
11	MRP	17.03.17	70000
12	Interest	25.03.17	1403
	TOTAL		651286

UGC GRANT EXPENDITURE FOR THE YEAR 2016-17			
S.L.NO	DATE	PURPOSE	AMOUNT
1	29.12.16	salary to sub teacher fellow	536945
2	24.01.17	library book	35683
3	21.02.17	LED TV	67520
		TOTAL	644048

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

PARA. 10 UTILISATION CERTIFICATE

Pattamundai College, Pattamundai - 2016-2017

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs.)	U.C due for submission during the period under Audit(In Rs.)	Total(In Rs.)	U.C Submitted during the period under Audit(In Rs.)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs.)	Remarks
1	01-04-2016	18761306.75	644048.00	19405354.75	536945.00	31-03-2017	18868409.75	
	GRAND TOTAL	18761306.75	0.00	19405354.75	536945.00		18868409.75	

Comments :

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

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

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

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - No Misappropriation is detected during the period of Audit.

No Comment.

PARA: 12 LOSS OF STOCK & STORE

12.1 - No Stock has been either lossed or scraped during the period of Audit

No Comment.

PARA: 13 AUDIT OF RECEIPTS

13.1 - Abstract Position of fees & Fines-

Position of fees & Fines

Abstract Position of Fees & Fines Collected and deposited during 2016-17 is furnished below:

Opening Balance as on 1.4.2016	
Fees & Fines Collected	397212.52
Total	117975.00
Deposited	515187.52
Balance to be Deposit:	0.00
	515187.52

From the above statistic it would be seen that a sum of Rs 515187.52 was outstanding for deposit towards fees & fines as on 31.03.2017 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. 515187.52 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 2016-17 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 (2016-2017):-

(A) Position of Tuition fees:

CATEGORY	GENERAL BOYS	T.f per stream	TOTAL TF PER MONTH	TOTAL TF PER YEAR
+2 1st year Arts	48	48 X 8	384	4608
+2 2nd year Arts	42	42 X 8	336	4032
+2 1st year Science	67	67 X 9	603	7236

+2 2nd year Science	55	55 X 9	495	5940
+2 1st year,Com	78	78 X 8	702	8424
+2 2nd year com	57	57 X 8	513	6156
+3 1st year Arts	51	51 X 9	459	5508
+3 2nd year Arts	45	45 X 9	405	4860
+3 3rd year Arts	47	47 X 9	423	5076
+3 1st year Science	45	45 X 10	450	5400
+3 2nd year Science	53	53 X 10	530	6360
+3 3rd year Science	43	43 X 10	430	5160
+3 1st year com	79	79 X 9	711	8532
+3 2nd year com	65	65 X 9	765	9190
+3 3rd year com	80	80 X 9	720	8640
TOTAL	875		7926	95112

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

CATEGORY	TOTAL	Admission fee per stream	Total TF per month
+2 1st year,Arts	264	264 X 8	2112
+2 2nd year Arts	256	256 X 8	2048
+2 1st year Science	128	128 X 9	1152
+2 2nd year Science	115	115 X 9	1035
+2 1st year,Com	136	136 X 8	1088
+2 2nd year com	128	128 X 8	1024
+3 1st year Arts	275	275 X 9	2475
+3 2nd year Arts	306	306 X 9	2754
+3 3rd year Arts	256	256 X 9	2304
+3 1st year Science	110	110 X 10	1100
+3 2nd year Science	113	113 X 10	1130
+3 3rd year Science	96	96 X 10	960
+3 1st year com	154	154 X 9	1386
+3 2nd year com	133	133 X 9	1197
+3 3rd year com	122	122 X 9	1098
TOTAL	2592		22863
TOTAL A +B	117975		

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Expenditure incurred with due process.

No Comment.

PARA: 15 AUDIT ON WORKS

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

No Comment.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

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

No Comment.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - No Separate Scheme is Running in the college-

No Comment.

PARA: 18 MISCELLANEOUS

18.1 - Abstract of Student Strength-

STUDENT STRENGTH 2016-17

S.L.NO	STREAM	SANCTION STRENGTH	GENERAL		SC		ST		ACTUAL
			BOYS	GIRLS	BOYS	GIRLS	BOYS	GIRLS	
1	+2 1ST YEAR ARTS	256	48	128	43	45	0	0	256
2	+2 2ND YEAR ARTS	256	42	123	43	48	0	0	256
3	+2 1st YEAR SCIENCE	128	67	42	12	7	0	0	128

4.+2 2ND YEAR SCIENCE	128	55	49	7	4	0	0	115
5.+2 1ST YEAR COM	128	78	33	19	6	0	0	136
6.+2 2ND YEAR COM	128	57	37	27	7	0	0	128
7.+3 1ST YEAR ARTS	256	51	139	35	50	0	0	275
8.+3 2ND YEAR ARTS	256	45	174	44	43	0	0	308
9.+3 3RD YEAR ARTS	256	47	153	18	38	0	0	256
10.+3 1ST YEAR SCIENCE	96	45	54	7	4	0	0	110
11.+3 2ND YEAR SCIENCE	96	53	54	2	4	0	0	113
12.+3 3RD YEAR SCIENCE	96	43	50	2	1	0	0	96
13.+3 1ST YEAR COM	128	79	55	14	6	0	0	154
14.+3 2ND YEAR COM	128	85	37	7	4	0	0	133
15.+3 3RD YEAR COM	128	80	30	9	3	0	0	122
TOTAL	2464	875	1158	289	270	0	0	2592

18.2 - Abstract Position of Staff Strength-

Teaching Staff Position 2016-17					
Subject	Sanction Staff	GIA	BG	MP	
ENGLISH	7	5	0	0	
ODIA	5	4	0	0	
POL SCIENCE	5	1	0	0	
HISTORY	5	3	0	0	
ECONOMICS	5	2	0	0	
SOCIOLOGY	2	2	0	0	

PHILOSOPHY	3	1	1	0
EDUCATION	2	2	0	1
COMMERCE	5	4	0	0
PHYSICS	3	2	0	0
CHEMISTRY	4	2	1	0
MATHEMATICS	3	2	1	0
BOTANY	2	2	0	0
ZOOLOGY	2	1	1	0
TOTAL	53	33	4	1

Non-Teaching Staff Position 2016-17

Subject	Sanction Staff	GIA	BG	MP
CLERK	3	1	0	2
LIBRARIAN	1	0	0	1
DEMONSTRATOR	5	4	0	2
PET	1	0	0	1
PEON	11	1	0	10
LAB ATTENDANT	6	4	1	2
ASST. LIBRARIAN	1	0	0	1
SR. CLERK	1	1	0	0
HEAD CLERK	1	1	0	0
DEO	2	0	0	2
LIBRARY BEARER	1	1	0	0
TOTAL	33	13	1	21

PARA: 19 AUDIT OF LOAN/DEPOSITS/CPF INCLUDING POSITIONS
19.1 - General Provident Fund-

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

PARA: 20 RESULT OF AUDIT
20.1 - General Remarks

The general state of maintenance of records and registers are far from satisfactory, which needs further improvement. The Principal is advised to maintain the records and registers properly as prescribed in OGFR, OTC & OAEIAP Rules-1985.

20.2 - General Observation detecting during the period of Audit-

1. Since Accounts review is made after recording of transactions in books of accounts (Cash Book, General Ledger, Subsidiary Ledgers, Registers, Serially numbered vouchers, Bank reconciliation statement, Bank statements, approvals and other records needed for examination), the same should be kept ready before the review of any entity is undertaken. The college should also prepare the statements of accounts viz. Receipts and Payments account, Income and expenditure account for the year and Balance sheet as on the last date of the year to be reviewed before the start of accounts review.
2. The college should maintain the cash book on daily basis.
3. Necessary training should be imparted to the accounts personnel of the College for their capacity building.
4. The Principal should verify the cash book and ensure recording of all transactions on daily basis.
5. The Principal should ensure the maintenance of books of accounts by competent and trained personnel. In case the person in charge of accounts is on leave or transferred to any other place, there shall be proper handing over and taking over of the charge with record of evidence kept in safe custody. The Accounts personnel should be accountable for his duties.
6. Reconciliation of Bank balances in cash book with that in pass books shall be done by the accounts personnel on monthly basis.
7. Physical verification of all assets (furniture, Office equipment, computers, 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 keeping the bank drafts in safe custody, depositing bank drafts in bank next day and reconciliation of the accounts and also the work relating to cash transactions on this account.
9. As a good principle of internal control all the account functions such as preparation of vouchers, recording the transactions in books, reconciliation of accounts issue of cheques etc. must be verified as to its correctness and authenticity by a senior official.
10. Attendance register and leave register should be maintained which should form the basis for preparing salary bill.
11. The management should take necessary and timely steps to recover the amounts given as advance.

Result Of Audit

Sl No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	9.1	36547.00	36547.00	36547.00	0.00	0.00	
2	13.1	0.00	515187.52	0.00	0.00	0.00	
Total		36547.00	551734.52	36547.00	0.00	0.00	

Audit Certificate

Certified that the accounts of Pattamunda College, Pattamunda for the financial year 2016-2017 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Spot Recovery

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

2015-16

**OFFICE OF THE DISTRICT AUDIT OFFICER,
LOCAL FUND AUDIT, JAJPURAT CHANDIKHOLE**

No. 4233...../LFA, Jajpur

Date...29.06.2017

Copy of the Audit Report bearing No. 194684/AR/2016-2017-JAJPUR for the accounting year' 2015-2016 forwarded to the Principal Pattamundai College ,Pattamundai for information and necessary action. He is requested to send the compliance report in triplicate and in broad sheets along with the copy of resolution of the Governing Body approving the replies of the said compliance report within the three months from the date of receipt of this Audit Report.


District Audit Officer,
Local Fund Audit, Jajpur

Memo.....

Date.....

Copy forwarded to the Secretary, Education and Youth Services Department, Odisha, Bhubaneswar/ Director of Higher Education, Odisha, Bhubaneswar/ for favour of information and necessary action.


District Audit Officer,
Local Fund Audit, Jajpur

LOCAL FUND AUDIT, JAJPUR, ODISHA

CATEGORY : Aided College

Audit Report No : 194684/AR/2016-2017-JAJPUR

PARA: 1 TITLE SHEET

1	Name of the Institution :	Pattamundai College, Pattamundai
2	Year of Accounts under Audit :	2015-2016
3	Name of the Local Authority during the year of A/Cs :	RAMESH CHANDRA JENA 01.08.2012 TO 31.08.2015, BIJAY KUMAR SWAIN 01.09.15 TO 31.03.2016
	Name of the Local Authority at the time of Audit :	DEBABRATA PRADHAN ,READER IN PHYLOSOPHY 01.04.2016 TO ON-WARDS
4	Duration of Audit :	18-05-2016 To 31-05-2016 (Mandays Consumed :-)
5	Name of the Auditors :	DASPATTNAIKANDCO 321097E - Lead Auditor
6	Name of the Reviewing Officer :	BIJAYA KUMAR DAS(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	13-12-2016
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	PRAFULLA KUMAR BEHERA
11	Date of approval of report by District Audit Officer :	30-04-2017

Para 1.1 :- Demographic information:-

Name Of The Institution	Area In sq Km	No of Ward	Population of the Institution				Female Population	Male Population
			S.C	S.T	Minority	General		
Pattamundai College, Pattamundai	0		0	0	0	0	0	0

PARA: 2 PHYSICAL VERIFICATION

Sino	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	15.08.16	NIL	NIL	15	No Discrepancies
2	Miscellaneous Receipt Books	15.08.16	12 Nos	12 Nos	19	No Discrepancies
3	Service Postage Stamps	15.08.16	Nil	Nil	NA	No Discrepancies

Comments

Details of Closing Balance and Comments

The physically verification of CASH IN HAND (liquid cash) in General cash book for the year 2016-17 of the Pattamundai college was found cash of Rs 0.00- which is recorded as Rs.0.00/- in the same General Cash Book as on 15/08/2016.

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 29 of OLFA Rules, 1951 at the Commencement of audit i.e 15/08/2016 .

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 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.

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register

Sino	List Records/Register
1	List Records/Register
2	Service books.
3	F.D.R
4	Library stock register
5	Stock register of stationery articles.
6	Stock register of M.R forms.
7	Acquittance roll of scholarship
8	Pay acquittance roll of M.P staff.
9	Pay acquittance roll of D.P staff.
10	Paid vouchers
11	Counter foils of cheques
12	Bank Draft & cheque register.
13	Book of Drawal
14	Misc. receipt books.
15	Daily collection Registers.
16	Fee collection receipt books
17	Bank Pass Book
	General Cash Book

B : List of Records/Registers not Produced to Audit

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

C : List of Records/Registers not Maintained

Sino	List Records/Register

D : List of Records/Registers not Required

Sino	List Records/Register

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 college. It is advisable to maintain the above said account for proper disclosure. However, the account of construction are entered in General Cash book. It is advised to the local authority to maintain the above records along with the other records in pursuance of the rules of the O.A.E.I.A.P Rules, 1985 and compliance report to audit.

PARA: 4 FINANCIAL POSITION

Pattamundai College, Pattamundai - 2015-2016

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	General Cash Book	01-04-2015	8030759.72	49725204.00	57755963.72	47193039.00	31-03-2016	10562924.72	31-03-2016	10562924.72	0.00	
2	SUBSIDIARY CASH BOOK	01-04-2015	1924852.00	23255.00	1948107.00	437900.00	31-03-2016	1510207.00	31-03-2016	1510207.00	0.00	
3	Sams(+2)	01-04-2015	279061.00	358200.00	634261.00	245574.00	31-03-2016	388687.00	31-03-2016	388687.00	0.00	✓
4	Sams(+3)	01-04-2015	247431.90	287377.00	534808.90	163504.88	31-03-2016	371304.02	31-03-2016	371304.02	0.00	✓
5	NSS Cash Book(+2)	01-04-2015	1077.00	43.00	1120.00	0.00	31-03-2016	1120.00	31-03-2016	1120.00	0.00	✓
6	NSS Cash Book(+3)	01-04-2015	6108.13	247.00	6355.13	0.00	31-03-2016	6355.13	31-03-2016	6355.13	0.00	✓
7	RED CROSS	01-04-2015	49555.00	8665.00	58220.00	150.00	31-03-2016	58070.00	31-03-2016	58070.00	0.00	✓
8	science fund	01-04-2015	134440.39	77.00	134517.39	0.00	31-03-2016	134517.39	31-03-2016	134517.39	0.00	✓
9	UGC Cash Book	01-04-2015	3226574.25	437571.00	3664145.25	2373585.00	31-03-2016	1290560.25	31-03-2016	1290560.25	0.00	
	GRAND TOTAL		13899859.39	50837639.00	64737498.39	50413752.88		14323745.51		14323745.51	0.00	

Comments

Cash Book Wise details of Closing Balance As on 31.03.2016

S.No	Cash Book	In FDR	In Bank	In Cash	Total
1	GENERAL	2,674,852.00	7768072.72	120000	10,562,924.72
2	UGC	-	1290560.25	0	1,290,560.25
3	SUBSIDIARY	1,401,926.00	108281	0	1,510,207.00
5	+2 SAMS	-	388687	0	388,687.00
6	+3 SAMS	-	371304.02	0	371,304.02
7	NSS +2	-	1120	0	1,120.00
8	NSS +3	-	6355.13	0	6,355.13
9	RED CROSS	-	58070	0	58,070.00
10	SCIENCE FUND	132,531.00	1986.39	0	134,517.39
	TOTAL	4,209,309.00	9994436.51	120000	14,323,745.51

Details of Income & Expenditure of Pattamundai College for the year 2015-16

Sl. No.	Head of Accounts	Opening balance as on 01.04.15	Income during the year 2015-16	Total	Expenditure during the year 2015-16	Closing balance 31.03.2016
1	2	3	4	5	6	7
1	Govt Grants (Recurring):					

1	Pay & Allowance of Staff		31190219	31190219	31190219	0
2	Block Grant Salary	97868	981184	1079052	981184	97868
	Total	97868	32171403	32269271	32171403	97868
II	Govt Grants (non-Recurring)	0	0	0	0	0
	Total	0	0	0	0	0
III	Grant from other (Bodies)	0	0	0	0	0
	Total	0	0	0	0	0
IV	UGC Grants					
	UGC	3226574.25	437571	3664145.25	2373585	1290560.25
	Total	3226574.25	437571	3664145.25	2373585	1290560.25
V	Other than Grants		0	0	0	0
1	Active citizenship	0	26000	26000	26000	0
2	Self Defence		120000	120000	120000	0
	Total	0	146000	146000	146000	0
VI	Others					
1	GPF of staff		3795408	3795408	3795408	0
2	Provisional Pension		1894490	1894490	1894490	0
3	Valuation		2063939	2063939	2063939	0
	Total	0	7753837	7753837	7753837	0
VII	Internal Sources					
1	Fees & Fines	275740.52	121472	397212.52	0	397212.52
	Total	275740.52	121472	397212.52	0	397212.52
VIII	Student Funds:					
1	Examination Fees		660525	660525	650000	10525
2	Lesson plan & I-Card		55900	55900	52715	3185
3	Library Fund		380337	380337	105610	274727
4	Admission & Protorial		8739	8739	4300	4439
5	University / CHSE Exam		2150475	2150475	915504	1234971
6	SSG		24460	24460	1032	23428
7	Redcross		87941	87941	15650	72251
8	Student Union & Association		337768	337768	321012	16756
9	Medical Fund		14526	14526	4480	10046
10	Syllabus Fees		15690	15690		15690
11	Science Fund		18450	18450	0	18450
12	Caution Money		89385	89385	0	89385

13	University Sports		28650	28650	0	28650
14	Council Fees		157800	157800	143010	14790
15	Regd. & Recognition Fees		178062	178062	168010	10052
16	College Sports		172470	172470	62225	110245
17	Academic Fees		45675	45675	0	45675
	Total	0	4426853	4426853	2443588	1983265
IX	Miscellaneous:					
1	Development		4888610	4888610	4678211	210399
2	Interest / Bank		186953	186953	0	186953
3	Caution Money		28302	28302	0	28302
4	Audit recovery		1774	1774	0	1774
5	Subsidiary cash book	1924852	23255	1948107	437900	1510207
6	SAMS +2	279061	355200	634261	245574	388687
7	SAMS +3	247431.9	287377	534808.9	163504.68	371304.02
8	NSS cash Book +2	1077	43	1120	0	1120
9	NSS cash Book +3	6108.13	247	6355.13	0	6355.13
10	Red cross cash Book	49555	8665	58220	150	58070
11	Science fund	134440.39	77	134517.39	0	134517.39
	Total	2642525.42	5780503	8423028.42	5525339.88	2897688.54
	Un Classified OB	7657151.2		7657151.2		7657151.2
	Grand Total	13889859.39	50837639	64737498.39	50413752.88	14323745.51

It is mentioned here that the OB has been taken as per data Supplied by the Principal. Though The Previous Audit Report i.e. 2014-15 has not been conducted till commencement of Present Audit.

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

Pattamundai College, Pattamundai - 2015-2016

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	SBI PATTAMUNDAI	11304292420	31-03-2016	100892.25	31-03-2016	100892.25	0.00	
2	SBI PATTAMUNDAI	31340890142	31-03-2016	1120.00	31-03-2016	1120.00	0.00	
3	PNB pattamundai	3238	31-03-2016	371304.02	31-03-2016	371304.02	0.00	
4	SBI PATTAMUNDAI	31022625122	31-03-2016	388687.00	31-03-2016	388687.00	0.00	
5	SBI PATTAMUNDAI	11304175158	31-03-2016	146993.00	31-03-2016	146993.00	0.00	
6	BANK OF BORODA	342101000132	31-03-2016	57447.00	31-03-2016	57447.00	0.00	
7	CGB, PATTAMUNDAI	10259	31-03-2016	623.00	31-03-2016	623.00	0.00	
8	SBI PATTAMUNDAI	11304177268	31-03-2016	6355.13	31-03-2016	6355.13	0.00	
9	SBI PATTAMUNDAI	11304272811	31-03-2016	1988.39	31-03-2016	1988.39	0.00	
10	ALLHABAD BANK,PATTAMUNDAI	21354326739	31-03-2016	108174.00	31-03-2016	108174.00	0.00	
11	SPO,PATTAMUNDAI	520364	31-03-2016	107.00	31-03-2016	107.00	0.00	
12	CANARA BANK	5342	31-03-2016	211513.00	31-03-2016	211513.00	0.00	
13	CANARA BANK	5342	31-03-2016	211513.00	31-03-2016	211513.00	0.00	
14	CGB, PATTAMUNDAI	9137	31-03-2016	1897.00	31-03-2016	1897.00	0.00	
15	SBI PATTAMUNDAI	11304175147	31-03-2016	676518.00	31-03-2016	676518.00	0.00	
16	KGB,PATTAMUNDAI	5000	31-03-2016	86018.00	31-03-2016	86018.00	0.00	
17	CCB,PATTAMUNDAI	562	31-03-2016	16515.00	31-03-2016	16515.00	0.00	
18	URBAN,PATTAMUNDAI	628	31-03-2016	4671.00	31-03-2016	4671.00	0.00	
19	ALLHABAD BANK,PATTAMUNDAI	213554323557	31-03-2016	5860691.60	31-03-2016	5860691.60	0.00	
20	IB,PATTAMUNDAI	762658065	31-03-2016	689064.00	31-03-2016	689064.00	0.00	
21	SBI PATTAMUNDAI	11304177869	31-03-2016	76089.12	31-03-2016	76089.12	0.00	
22	UNION BANK OF INDIA	716002010000230	31-03-2016	976258.00	31-03-2016	976258.00	0.00	
	GRAND TOTAL			9994436.51		9994436.51	0.00	

Reconciliation

Reconciliation

Reconciliation It is noticed that All the 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 - 2015-2016

Sino	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Air Conditioner	8	0	00	8.00	8	
2	Printer	7	0	0	7.00	7	
3	Generator	2	0	0	2.00	2	
4	Refrigerator	2	0	0	2.00	2	
5	Xerox machine	2	0	0	2.00	2	
6	fax	2	0	0	2.00	2	
7	scanner	2	0	0	2.00	2	
8	Library Books	32915	0	0	32915.00	32915	

Comments

Comments :As per Odisha Govt. aided Educational Institution, the Accounting Procedures rules stated that the Physical verification of Stock and Stores has not been conducted by the Principal/ College Authority neither half yearly nor annually in spite of several instructions given in the last previous Audit Report 2013-14 conducted by the Local Fund Audit as required under 119 of GFR and Article 203 of Education Code.

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

PARA: 7 INVESTMENT

Pattamundai College, Pattamundai - 2015-2016

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs.)	Amount Encashed during the Year under Audit(In Rs.)	Total(In Rs.)	Amount Invested during the Year under Audit(In Rs.)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs.)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs.)	Difference(In Rs.)	Remarks
1	01-04-2015	6209309.00	2000000.00	4209309.00	0.00	31-03-2016	4209309.00	31-03-2016	4209309.00	0.00	
	GRAND TOTAL	6209309.00	2000000.00	4209309.00	0.00		4209309.00		4209309.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

DETAILS OF INVESTMENT FOR 2015-2016

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%	139827.00
7	MSYC 327072	KGB,PATTAMUNDAI	305802.00	6.12.05	6.12.06	5.25%	322176.00
8	8S	KGB,PATTAMUNDAI	125000.00	09.02.01	9.2.11		
9	TE311462	SBI,PATTAMUNDAI	25000.00	21.6.08			
10	SNA/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%	946201.00
12	CC872304	CCB,PATTAMUNDAI	40000.00	22.9.06	30.4.09	8.75%	
13	CC30406	BANK OF BORADA,PATTAMUNDAI	700000.00	16.8.10	16.08.13	7.50%	868383.00
14	CC 57352	ALLAHABAD BANK	605007.00	04.07.12	04.07.13	9.50%	1093618.00
15	TDR/CBS-V 183216	ALLAHABAD BANK	1000000.00	28.06.2014	15.05.2015	9.05%	1093618.00
17		TOTAL	4209309.00				5116365.00

Comments: From the above static, it comes to noticed that most of the FDR has not been renewed though the maturity period has been lapsed. Hence the principal is suggested to renewe the above FDR and compliance reported.

PARA: 8 ADVANCE

Pattamundai College, Pattamundai - 2015-2016

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 (In Rs.)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs.)	Difference (In Rs.)	Remarks
1	01-04-2015	Res Cross	5200.00	0.00	5200.00	0.00	31-03-2016	5200.00	31-03-2016	5200.00	0.00	
2	01-04-2015	SAMS(+2)	15000.00	36000.00	51000.00	28500.00	31-03-2016	22500.00	31-03-2016	22500.00	0.00	
3	01-04-2015	SAMS(+3)	16000.00	0.00	16000.00	0.00	31-03-2016	16000.00	31-03-2016	16000.00	0.00	
4	01-04-2015	UGC Cash Book	681000.00	934000.00	1615000.00	1203285.00	31-03-2016	411715.00	31-03-2016	411715.00	0.00	
5	01-04-2015	subsidiary cash book	799002.25	397200.00	1196202.25	419200.00	31-03-2016	777002.25	31-03-2016	777002.25	0.00	
6	01-04-2015	General Cash Book	3997958.00	3466292.00	7464250.00	4982927.00	31-03-2016	2481323.00	31-03-2016	2481323.00	0.00	
GRAND TOTAL			5514160.25	4833492.00	10347652.25	6633912.00		3713740.25		3713740.25	0.00	

Comments :

Year Wise break-up of Outstanding Advance as on 31.03.2016	
YEAR	AMOUNT
Up to 2013-14	2558175.25
2014-15	131758
2015-16	1023807
TOTAL	3713740.25

Details of Outstanding Advance As On 31.03.2015					
Sl No	To whom	Date of payment	Amount	Purpose	Cash book
	SRIDHAR PRASAD BISWAL,DEO	31.07.14	6000	E ADMISSION WORK	+ 2 SAMS
	TOTAL		6000		
	JYANA RANJAN NAYAK,DEO	08.08.14	6000	E ADMISSION WORK	+3 SAMS
	JYANA RANJAN NAYAK,DEO	06.12.14	10000	E ADMISSION WORK	+3 SAMS
	TOTAL		16000		
	SUDHANSU SEKHAR DWIREDY,LECT IN ENGLISH	01.09.14	1500	GANESH PUJA	SUBSIDIARY
	DILLIP KUMAR BHUYAN,LECT IN ZOOLOGYVP +2 DSA	01.09.14	1500	GANESH PUJA	
	DILLIP KUMAR BHUYAN,LECT IN ZOOLOGYVP +2 DSA	22.01.15	1500	SARASWATI PUJA	
	TOTAL		4500		
	SANJIB KU DAS,LECT IN COM	07.06.14	6	+3 1ST YR EXAM	GENERAL
	ASHOK KUMAR PATRA,PEON	29.05.14	5000	SALARY ADVANCE	GENERAL

SRIDHAR PRASAD BISWAL,DEO	06.06.14	5000	REPAIR EXAM CELL	GENERAL
SURENDRA PRASAD CHOUDHURY,LECT IN COM	31.07.14	2000	CONSTRUCTION OF BLACK BOARD	GENERAL
SURENDRA PRASAD CHOUDHURY,LECT IN COM	28.08.14	2000	SEMINAR BOOK	GENERAL
SURENDRA PRASAD CHOUDHURY,LECT IN COM	18.12.14	4500	COLOUR OF CHEMISTRY DEPT	GENERAL
PRADIP KUMAR SETHI,SECURITY	31.07.14	2000	SALARY ADVANCE	GENERAL
JYANA RANJAN NAYAK,DEO	08.08.14	3252	CONSTRUCTION OF BOUNDARY WALL	GENERAL
RANJAN KUMAR DASH,LECT IN MATH	21.08.14	1500	CONSTRUCTION	GENERAL
BISHNU CHANDRA SANDO,PEON	21.08.14	1000	SHIFTING OF EXAM CELL	GENERAL
MAHENDRA KUMAR DASH,PEON	23.08.14	5000	SALARY ADVANCE	GENERAL
MAHENDRA KUMAR DASH,PEON	23.08.14	10000	CAMPUS CLEANING	GENERAL
TANMAYEE RATH,SUB LECT IN ODIA	03.03.15	50000	SALARY ADVANCE	GENERAL
SMRUTI RANJAN SAMANTARAY,PET	08.01.15	1000	SHIFTING OF SPORTS OFFICE	GENERAL
ANJALI KUMAR DASH,LECT IN BOTANY	10.02.15	3000	LAB CONTIGENCY	GENERAL
BASANTI MISHRA, JR CLERK	17.03.15	10000	SALARY ADVANCE	GENERAL
TOTAL				
GRAND TOTAL		105255		
		131758		

Details of Outstanding Advance As On 31.03.2016

To whom	Date of payment	Amount	Purpose	Cash book
SRIDHAR PRASAD BISWAL,DEO	15.02.16	7500	ADMISSION WORK	PLUS TWO SAMS
TOTAL		7500		
BIJAY KUMAR MOHANTY,LECT IN POL SCIENCE	08.10.15	190000	MRP	UGC
MANORANJAN MOHANTY,LECT IN POL SCIENCE	17.08.15	715	OUT DOOR STADIUM WORK	UGC
TOTAL		190715		
SOUMYA RANJAN BARIK, JR CLERK	28.04.15	2500	POSTAGE	GENERAL
SOUMYA RANJAN BARIK, JR CLERK	12.01.16	2000	POSTAGE	GENERAL
TOTAL		4500		
TANMAYEE RATH,SUB LECT IN ODM	11.06.15	10000	SALARY ADVANCE	GENERAL
	10.08.15	10000	SALARY ADVANCE	GENERAL
	20.10.15	10000	SALARY ADVANCE	GENERAL
	07.12.15	10000	SALARY ADVANCE	GENERAL
	30.01.16	10000	SALARY ADVANCE	GENERAL
	11.03.16	5000	SALARY ADVANCE	GENERAL
TOTAL		55000		
SANJIB KUMAR DASH,LECT IN COM	10.08.15	18600	PLUS THREE SUPERVISION	GENERAL
TOTAL		18600		
CHANDRABATI SWAIN,READER IN POL SCIENCE	10.06.15	21732	CODING PLUS TWO & POSTAGE	GENERAL
CHANDRABATI SWAIN,READER IN POL SCIENCE	23.02.15	20000	PLUS THREE 3RD EXAM 2016	GENERAL
CHANDRABATI SWAIN,READER IN POL SCIENCE	28.03.16	15000	PLUS THREE 3RD EXAM 2016	GENERAL
TOTAL		56732		
DILLIP KUMAR BHUYAN,LECT IN ZOOLOGY	24.07.16	3000	LABROTORY CONTIGENCY	GENERAL
DILLIP KUMAR BHUYAN,LECT IN ZOOLOGY	14.08.15	3300	SEMINAR BOOK	GENERAL
TOTAL		6300		

BASANTI MISHRA, JR CLERK	09.12.15	15000	SALARY ADVANCE	GENERAL
TOTAL		15000		
NIRANJAN BEHERA, PEON	21.01.16	19500	SALARY ADVANCE	GENERAL
TOTAL		19500		
SRKANTA NARAYAN DAS, LECT IN ODIA	25.01.16	35000	COLLEGE MAGAZINE	GENERAL
TOTAL		35000		
PRAMOD KUMAR SWAIN, LECT IN ODIA	08.03.16	50000	HUB EXP	GENERAL
PRAMOD KUMAR SWAIN, LECT IN ODIA	22.03.16	30000	+3 2ND YR EXAM 2016	GENERAL
PRAMOD KUMAR SWAIN, LECT IN ODIA	22.03.16	30960	HUB EXP	GENERAL
TOTAL		110960		
AJAY KUMAR DASH, LECT IN CHEMISTRY	22.03.16	50000	PLUS THREE F.D. VALUATION	GENERAL
AJAY KUMAR DASH, LECT IN CHEMISTRY	29.03.16	454000	PLUS THREE F.D. VALUATION	GENERAL
TOTAL		504000		
GRAND TOTAL		1023807		

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

From the year-wise break-up of outstanding advances as on 31.3.16 it is found that a sum of Rs. 131758.00 is outstanding for more than one year which was paid during 2014-15. 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. 131758.00, the following persons are responsible.

It is to mention here that, The advance position (O. B) has been taken from the Cash Book, The Previous audit has not been conducted till date.

Responsible Person for this paragraph

Sno	Name	Designation	Address	Amount(In Rs.)
1	RANJAN KUMAR DAS	LECT IN MATH	Pattamundai College, Pattamundai	750.00
2	SMRUTI RANJAN SAMANTARAY	PET	Pattamundai College, Pattamundai	500.00
3	RAMESH CHANDRA JENA	Principal	Pattamundai College, Pattamundai	65879.00
4	SRIDHAR PRASAD BISWAL	DEO	Pattamundai College, Pattamundai	5500.00
5	JYANA RANJAN NAYAK	DEO	Pattamundai College, Pattamundai	9626.00
6	SUDHANSU SEKHAR DWIBEDY	LECT IN ENGLISH	Pattamundai College, Pattamundai	750.00
7	DILLIP KUMAR BHUYAN	LECT IN ZOOLOGY	Pattamundai College, Pattamundai	1500.00
8	SANJIB KUMAR DAS	Lect In Commerce	Pattamundai College, Pattamundai	3.00
9	ASHOK KUMAR PATRA	PEON	Pattamundai College, Pattamundai	2500.00
10	SURENDRA PRASAD CHOUDHURY	Lect In Commerce	Pattamundai College, Pattamundai	4250.00
11	PRADIP KUMAR SETHI	SECURITY	Pattamundai College, Pattamundai	1000.00
12	BISHNU CH SAHOO	PEON	Pattamundai College, Pattamundai	500.00
13	MAHENDRA KUMAR DASH	PEON	Pattamundai College, Pattamundai	7500.00
14	TANMAYEE RATH	SUB LECT IN ODIA	Pattamundai College, Pattamundai	25000.00

15	ANJALI KU DAS	LECT IN BOTANY	Pattamundai College, Pattamundai	1500.00
16	BASANTI MISHRA	JR CLERK	Pattamundai College, Pattamundai	5000.00

PARA: 9 GRANTS

Pattamundai College, Pattamundai - 2015-2016

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	01-04-2015	0.00	31190219.00	31190219.00	31190219.00	31-03-2016	0.00	GIA
2	01-04-2015	97868.00	981184.00	1079052.00	981184.00	31-03-2016	97868.00	BLOCK GRANT
3	01-04-2015	3226574.25	437571.00	3664145.25	2373585.00	31-03-2016	1290560.25	UGC GRANT
	GRAND TOTAL	3324442.25	32608974.00	35933416.25	34544988.00		1388428.25	

Comments :

UGC GRANT RECEIVED FOR THE YEAR 2015-16			
S.L.NO	PURPOSE	LETTER NO/DATE	AMOUNT
1	MRP	02.04.15	190000
2	BANK INTEREST		347571
	TOTAL		437571
UGC GRANT EXPENDITURE FOR THE YEAR 2015-16			
S.L.NO	DATE	PURPOSE	AMOUNT
	130.06.15	MRP	27600
	230.06.15	BANK CHARGES	15
	32.07.15	BOOKS	24827
	408.07.15	COMMERCE BLOCK	50000
	509.07.15	OUT DOOR STADIUM	50000
	613.07.15	COMMERCE BLOCK	324815
	716.07.15	MRP	20750
	827.07.15	COMMERCE BLOCK	81000
	929.07.15	OUT DOOR STADIUM	60000
	1031.07.15	COMMERCE BLOCK	58800
	1131.07.15	OUT DOOR STADIUM	487461
	1204.08.15	OUT DOOR STADIUM	103500
	1314.08.15	COMMERCE BLOCK	157482
	1417.08.15	COMMERCE BLOCK	81500
	1521.08.15	OUT DOOR STADIUM	394995
	1622.08.15	OUT DOOR STADIUM	72750
	1722.08.15	FIELD DEVELOPMENT	25000
	1822.08.15	BOOKS	3090
	1908.10.15	MRP	190000
	2005.01.16	SEMINAR	80000
	2130.11.16	IGAC	60000
	2225.12.15	SEMINAR	40000
		TOTAL	2373585

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. It is to mention here that the OB of the above position is furnished as per the data supplied by the Principal (As per Cash Book), as the audit of the previous year has not been conducted.

PARA: 10 UTILISATION CERTIFICATE

Pattamundai College, Pattamundai - 2015-2016

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	01-04-2015	16387721.75	2373585.00	18761306.75	0.00	31-03-2016	18761306.75	UGC
	GRAND TOTAL	16387721.75	0.00	18761306.75	0.00		18761306.75	

Comments :

Year wise break-up of UC outstanding As on 31.03.2016	
Year	Amount
Up to 2014-15	16387721.75
2015-16	2373585
TOTAL	18761306.75

The Principal is suggested to prepare utilization certificate for Rs. 18761306.75 from the appropriate authority which was prescribed by the UGC guideline and sent to EIRC, Kolkata and DHE as soon as possible compliance reported to Audit.

It is to mention here that the OB of the above position is furnished as per the data supplied by the Principal(As Per UC Register), as the audit of the previous year has not been conducted.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - No Misappropriation is detected during the period of audit.

No Comment

PARA: 12 LOSS OF STOCK & STORE

12.1 - No stocks has been either lossed or Scraped during the Period of Audit.

No Comment

PARA: 13 AUDIT OF RECEIPTS

13.1 - Abstract Position of Fees & Fines is Furnished below

Position of fees & Fines

Abstract Position of Fees & Fines Collected and deposited during 2015-16 is furnished below.

Opening Bal as on 1.4.2015	
Fees & Fines Collected	275740.52
Total	121472.00
Deposited	397212.52
Balance to be Deposit	0.00
	397212.52

From the above statistic it would be seen that a sum of Rs 397212.52 was outstanding for deposit towards fees & fines as on 31.03.2016 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 III then the Rs. 397212.52 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 2015-16 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 (2015-2016):-

(A) Position of Tuition fees:

CATEGORY	GENERAL BOYS	T.f per stream	TOTAL TF PER MONTH	TOTAL TF PER YEAR
+2 1st year Arts	62	62 X 8	496	5952
+2 2nd year Arts	76	76 X 8	608	7296
+2 1st year Science	50	50 X 9	450	5400
+2 2nd year Science	65	65 X 9	585	7020

+2 1st year, Com	92	92 X 8	736	8832
+2 2nd year com	90	90 X 8	720	8640
+3 1st year Arts	43	43 X 9	387	4644
+3 2nd year Arts	70	70 X 9	630	7560
+3 3rd year Arts	40	40 X 9	360	4320
+3 1st year Science	50	50 X 10	500	6000
+3 2nd year Science	52	52 X 10	520	6240
+3 3rd year Science	38	38 X 10	380	4560
+3 1st year com	53	53 X 9	477	5724
+3 2nd year com	77	77 X 9	693	8316
+3 3rd year com	68	68 X 9	612	7344
TOTAL	924		8136	97632

(B) Position of admission fees (2015-16)

CATEGORY	TOTAL	Admission fee per stream	Total TF per month
+2 1st year, Arts	298	298 X 8	2384
+2 2nd year Arts	277	277 X 8	2216
+2 1st year Science	128	128 X 9	1152
+2 2nd year Science	117	117 X 9	1053
+2 1st year, Com	151	151 X 8	1208
+2 2nd year com	154	154 X 8	1232
+3 1st year Arts	303	303 X 9	2727
+3 2nd year Arts	306	306 X 9	2754
+3 3rd year Arts	256	256 X 9	2304
+3 1st year Science	105	105 X 10	1050
+3 2nd year Science	111	111 X 10	1110
+3 3rd year Science	96	96 X 10	960
+3 1st year com	128	128 X 9	1152
+3 2nd year com	154	154 X 9	1386
+3 3rd year com	128	128 X 9	1152
TOTAL	2712		23840
TOTAL A +B	121472		

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Expenditure incurred with due Process.
No comment

PARA: 15 AUDIT ON WORKS

15.1 - Every Work has been Executed with maintaining the govt paraphonia.

No Comment

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 - No Separate units functioning in the college, So Nothing is there to observe.

No comment

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - No separate Schems is Running in the college.

No comment

PARA: 18 MISCELLANEOUS

18.1 - student details

S.L.NO	STREAM	SANCTION STRENGTH	STUDENT STRENGTH 2015-16				ACTUAL
			GENERAL		SC		
			B	G	B	G	
1	+2 1ST YEAR ARTS	307	82	151	43	42	298
2	+2 1ST YEAR SCIENCE	154	58	55	11	4	128
3	+2 1ST YEAR COM.	154	92	40	14	5	151
4	+2 2ND YEAR ARTS	307	76	133	30	38	277

5.+2 2ND YEAR SCIENCE	154	55	51	6	5	117
6.+2 2ND YEAR COM	154	90	43	16	5	154
7.+3 1ST YEAR ARTS	307	43	175	43	42	303
8.+3 1ST YEAR SCIENCE	115	50	40	9	6	105
9.+3 1ST YEAR COM	128	53	55	13	7	128
10.+3 2ND YEAR ARTS	307	70	159	27	50	306
11.+3 2ND YEAR SCIENCE	115	52	51	6	2	111
12.+3 2ND YEAR COM	154	77	61	9	7	154
13.+3 3RD YEAR ARTS	256	40	164	24	28	256
14.+3 3RD YEAR SCIENCE	96	38	52	4	2	96
15.+3 3RD YEAR COM	128	68	46	13	1	128
TOTAL	2836					2712

18.2 - staff position details

Teaching Staff Position 2015-16

Subject	Sanction Staff	GIA	BG	MP
ENGLISH	6	4	0	0
ODIA	5	4	0	0
POL SCIENCE	5	4	0	0
HISTORY	5	3	0	0
ECONOMICS	5	2	0	0
SOCIOLOGY	2	2	0	0
PHILOSOPHY	3	1	1	0
EDUCATION	2	1	1	1
COMMERCE	5	4	0	0
PHYSICS	3	3	0	0

CHEMISTRY	4	2	1	0
MATHEMATICS	3	1	1	0
BOTANY	2	1	0	0
ZOOLOGY	2	1	1	0
TOTAL	52	33	5	1

Non-Teaching Staff Position 2015-16

Subject	Sanction Staff	GIA	BG	MP
CLERK	5	4	0	0
LIBRARIAN	2	1	0	0
DEMONSTRATOR	5	4	0	0
PET	1	0	0	1
PEON	13	13	0	0
LAB ATTENDANT	6	6	0	0
TOTAL	32	28	0	1

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

19.1 - General Provident Fund-

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

19.2 - Loan-

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

19.3 - EPF Details

The EPF has been duly collected from the Employee and deposited the same in due time.

PARA: 20 RESULT OF AUDIT

20.1 - General Remarks

The general state of maintenance of records and registers are far from satisfactory, which needs further improvement. The Principal is advised to maintain the records and registers properly as prescribed in OGFR, OTC & OAEIAP Rules-1985.

20.2 - General Remarks

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 keeping the bank drafts in safe custody, depositing bank drafts in bank next day and reconciliation of the accounts and also the work relating to cash transactions on this account.
9. As a good principle of internal control all the account functions such as preparation of vouchers, recording the transactions in books, reconciliation of accounts issue of cheques etc, must be verified as to its correctness and authenticity by a senior official.
10. Attendance register and leave register should be maintained which should form the basis for preparing salary bill.
11. The management should take necessary and timely steps to recover the amounts given as advance.

Result Of Audit

Sl No	Name Of The Paragraph	Amount suggested for recovery(In Rs.)	Amount kept on objection(In Rs.)	Amount Surchargeable(In Rs.)	Amount Embezzlement(In Rs.)	Amount Othercases(In Rs.)	Remarks
1	8.1	131758.00	131758.00	131758.00	0.00	0.00	
2	13.1	0.00	397212.52	0.00	0.00	0.00	
Total		131758.00	528970.52	131758.00	0.00	0.00	

Audit Certificate

Certified that the accounts of Pattamundai College, Pattamundai for the financial year 2015-2016 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs.

Spot Recovery

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