

**LOCAL FUND AUDIT, BOLANGIR, ODISHA**

CATEGORY : Aided College,General

Audit Report No : 308277/AR/2017-2018-BOLANGIR

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>Jawaharlal College, Patnagarh</b>
2	Year of Accounts under Audit :	<b>2011-2012 2016-2017</b>
3	Name of the Local Authority during the year of A/Cs :	SRI M.M.SAI 01.04.2011-30.06.2011,SURESH CHANDRA MEHER,READER IN ENGLISH CUM PRINCIPAL IN CHARGE01.07.2011-31.03.2012,PROF.SUNIL KUMAR PANDA,ASSOCIATE PROFFESOR IN POL.SCIENCE CUM PRINCIPAL I/C-01.04.2016 to 31.03.2017
	Name of the Local Authority at the time of Audit :	PROF.SUNIL KUMAR PANDA,ASSOCIATE PROFFESOR IN POL.SCIENCE CUM PRINCIPAL I/C
4	Duration of Audit :	04-07-2017 To 02-09-2017 (Mandays Consumed :- )
5	Name of the Auditors :	SUNDAR PRAKASH AND CO 325123E - Lead Auditor
6	Name of the Reviewing Officer :	PADMALAYA MEHER(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	08-09-2017
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	DILLIP KUMAR CHHATRIA
11	Date of approval of report by District Audit Officer :	08-09-2017

**PARA: 2 PHYSICAL VERIFICATION**

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	ServicePostage Stamps	04.07.2017	Rs 208.00	Rs 208.00	Page no-89	Nil
2	Miscellaneous Receipt Books	04.07.2017				Analysis given below-
3	Cash in hand	04.07.2017				Analysis given below-

**Comments**

**Cash in Hand**

**Date of Verification-04.07.2017**

Particulars	Physical Balance(Rs)	Balance as per Cash book(Rs)	Page No	Discripenancies if any
Management cash book	0.00 -	0.00 -	11	Nil
(+3)General cash book	267.00	267.00	30	Nil -
(+3) Student Fund	2,064.00	2,064.00	7	Nil -
(+2)General Fund	23,020.00	23,020.00	23	Nil-
(+2) Student Fund	124.00	124.00	10	Nil-
(+2)SAMS	36.00	36.00	21	Nil -
Computer Science Cash book	8.00	8.00	8	Nil-
NAAC Cash book	334.00	334.00	44	Nil-
Boys Hostel	17.00	17.00	32	Nil-

**Miscellaneous Receipt Books**

04.07.2017

Particulars	Physical Balance(Rs)	Balance as per Cash book(Rs)	Page No	Discripenancies if any
(+3) Receipt Book	30 nos	30 nos	24	-Nil
(+2) Receipt Book	45 nos	45 nos	25	Nil

The result of physical verification of un-used receipt books, postage stamp etc. agreed with book balance.

**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 years 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	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	Counter foils of cheques
8	Paid vouchers
9	Pay acquittance roll of D.P staff.
10	Pay acquittance roll of M.P staff.
11	Stock register of M.R forms.
12	Stock register of stationery articles.
13	Library stock register
14	Service books.

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

Sino	List Records/Register
1	H.S.S. cash book
2	Bank Draft & cheque register.
3	Acquittance roll of scholarship
4	Construction cash book
5	F.D.R

**C : List of Records/Registers not Maintained**

Sino	List Records/Register
------	-----------------------

**D : List of Records/Registers not Required**

Sino	List Records/Register
------	-----------------------

**Comments**

**Others Verified records**

1.	+2 General Cash book
2.	+3 Student fund Cash book
3.	+2 Student fund Cash book
4.	+3 General fund Cash book
5.	Management Cash book
6.	+2 SAMS Account
7.	UGC Account
8.	University Exam Account
9.	NSS Account
10.	+2 Exam cash book
11.	Self defence Cash book
12.	RUSA cash book
13.	NAAC cash book
14.	Boys hostel cash book
15.	Ladies hostel cash book

**List of Records/Registers not Maintained**

1. Annual Accounts of Receipts & Expenditure

2. Bank Draft Register
3. Bank A/c Ledger for each pass book
4. U.C. register of Grants
5. U.C.Files
6. Investment Register

**Comments**

1. The records and registers prescribed by Govt. in Education Dept. should be maintained properly and produced to next audit for checking.
2. The records and registers maintained but could not be produced to audit; the same may be traced out and kept ready for production before next audit for checking.
3. Non-maintenance of important and prescribed records and register violates O.A.E.I. Accounting procedure Rules, 1985. Due to non-production of those records, audit is facing much difficulties to work out actual fact & figures on various aspect.

**PARA: 4 FINANCIAL POSITION**

Jawaharlal College, Patnagarh - 2011-2012

Sno	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	+2 General Cash book	01-04-2011	296166.00	444815.00	740981.00	340583.00	31-03-2012	400398.00	31-03-2012	400398.20	-0.20	Nil
2	+3 Student fund Cash book	01-04-2011	386836.00	407090.00	793926.00	188979.00	31-03-2012	604947.00	31-03-2012	604947.00	0.00	Nil
3	+2 Student fund Cash book	01-04-2011	365838.00	329546.00	695384.00	109491.00	31-03-2012	585893.00	31-03-2012	585893.00	0.00	Nil
4	+3 General fund Cash book	01-04-2011	3445179.00	31360559.00	34805738.00	33614593.00	31-03-2012	1191145.00	31-03-2012	1191145.20	-0.20	Nil
5	Management Cash book	01-04-2011	983912.00	1573680.00	2557592.00	1091697.00	31-03-2012	1465895.00	31-03-2012	1465895.00	0.00	Nil
6	UGC Account	01-04-2011	480179.00	4633541.00	5113720.00	1357546.00	31-03-2012	3756174.00	31-03-2012	3756174.00	0.00	Nil
7	University Exam Account	01-04-2011	53349.00	254477.00	307826.00	261586.00	31-03-2012	46240.00	31-03-2012	46239.88	0.12	Nil
8	NSS Account	01-04-2011	12108.00	0.00	12108.00	0.00	31-03-2012	12108.00	31-03-2012	12107.95	0.05	Nil
9	+2 Exam cash book	01-04-2011	39173.00	31968.00	71141.00	34942.00	31-03-2012	36199.00	31-03-2012	36198.70	0.30	Nil
10	+2 SAMS Account	01-04-2011	42864.00	661516.00	704380.00	145602.00	31-03-2012	558778.00	31-03-2012	558778.00	0.00	Nil
	<b>GRAND TOTAL</b>		<b>6105604.00</b>	<b>39697192.00</b>	<b>45802796.00</b>	<b>37145019.00</b>		<b>8657777.00</b>		<b>8657776.93</b>	<b>0.07</b>	

Jawaharlal College, Patnagarh - 2016-2017

Sno	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	+2 General Cash book	01-04-2016	863361.00	2125241.00	2988602.00	1189405.00	31-03-2017	1799197.00	31-03-2017	1799197.21	-0.21	Nil
2	+3 Student fund Cash book	01-04-2016	1386005.00	1274095.00	2660100.00	749784.00	31-03-2017	1910316.00	31-03-2017	1910316.00	0.00	Nil
3	+2 Student fund Cash book	01-04-2016	1351293.00	958441.00	2309734.00	549591.00	31-03-2017	1760143.00	31-03-2017	1760143.00	0.00	Nil
4	+3 General fund Cash book	01-04-2016	1329834.00	30363406.90	31693240.90	30246073.00	31-03-2017	1447167.90	31-03-2017	1447168.04	-0.14	Nil
5	Management Cash book	01-04-2016	2730114.00	1987752.00	4717866.00	2835776.00	31-03-2017	1882090.00	31-03-2017	1882090.00	0.00	Nil
6	Self defence Account	01-04-2016	1111.00	40379.00	41490.00	40000.00	31-03-2017	1490.00	31-03-2017	1490.00	0.00	Nil
7	RUSA Account	01-04-2016	616543.00	2570084.00	3186627.00	1376105.00	31-03-2017	1810522.00	31-03-2017	1810522.00	0.00	Nil
8	NAAC Account	01-04-2016	390501.00	152713.00	543214.00	435131.00	31-03-2017	108083.00	31-03-2017	108083.00	0.00	Nil
9	Boys Hostel Account	01-04-2016	0.00	283433.00	283433.00	136204.00	31-03-2017	147229.00	31-03-2017	147229.00	0.00	Nil
10	Girls Hostel Account	01-04-2016	47035.00	336048.00	383083.00	224844.00	31-03-2017	158239.00	31-03-2017	158239.00	0.00	Nil
11	+2 SAMS Account	01-04-2016	400587.00	356235.00	756822.00	639665.00	31-03-2017	117157.00	31-03-2017	117157.00	0.00	Nil

12	UGC Account	01-04-2016	1373484.00	68204.00	1441688.00	1035589.00	31-03-2017	406099.00	31-03-2017	406099.00	0.00	Nil
13	University Exam Account	01-04-2016	83399.00	333493.00	416892.00	413351.00	31-03-2017	3541.00	31-03-2017	3540.88	0.12	Nil
14	NSS Account	01-04-2016	13929.00	455.00	14384.00	0.00	31-03-2017	14384.00	31-03-2017	14383.95	0.05	Nil
15	+2 Exam cash book	01-04-2016	87761.00	31770.00	119531.00	108138.00	31-03-2017	11393.00	31-03-2017	11392.70	0.30	Nil
	<b>GRAND TOTAL</b>		<b>1067495.70</b>	<b>40881749.90</b>	<b>51556706.90</b>	<b>39979656.00</b>		<b>1157705.090</b>		<b>1157705.078</b>	<b>0.12</b>	

**Comments**

Following Financial Figures are taken from the cash books & other relevant records/documents produced by the college. Opening Figures are abstracted from the cash books due to non-available of preceding respective Audit Reports.

**4.1 Preparation of Annual Budget**

Annual Budget for the year 2016-17 .has not been prepared. Steps may be taken to prepare Annual Budget each year and compliance reported to audit.

**4.2 Maintenance of Flexi Account instead of savings bank account for parking funds Centrally sponsored schemes:- (Ref.: Lr.no-354251F.**

As per letter No. 354251F, dt.12.10.2012, all Departments were asked to instruct the implementing agencies which are authorized to keep the central share and state share or only central share of the centrally sponsored plan schemes in bank accounts, to keep them in flexi'&quot;' accounts so that higher interest accruals from the scheme funds can be ploughed back to expand the coverage of the scheme without affecting fund flow for the scheme. Such centrally sponsored scheme funds have not been kept in bank in flexi accounts. So the local authority is advised to keep such funds in flexi accounts.

**4.3 Maintenance of Annual Accounts**

Annual Accounts for the year under audit has not been maintained. Steps may be taken to maintain Annual Accounts for 2016-17 and produced to next audit for checking. The Receipt and expenditure figures have been furnished as could be made available from records and registers.

**4.4 Abstract of Closing Balance as on 31.03.2012**

Details of Cash book	Cash in Hand	Cash at Bank	Total
+2 General Cash book	9.60	4,00,388.60	4,00,398.20
+3 Student fund Cash book	3.00	6,04,944.00	6,04,947.00
+2 Student fund Cash book	12.00	5,85,881.00	5,85,893.00
+3 General fund Cash book	40.70	11,91,104.50	11,91,145.20
Management Cash book	5.00	14,65,890.00	14,65,895.00
+2 SAMS Account	14.00	5,58,764.00	5,58,778.00
UGC Account		37,56,174.00	37,56,174.00
University Exam Account	8.00	46,231.88	46,239.88
NSS Account	0.90	12,107.05	12,107.95
+2 Exam cash book	1.10	36,197.60	36,198.70
	<b>94.30</b>	<b>86,57,682.63</b>	<b>86,57,776.93</b>

**4.5 FINANCIAL STATEMENT -(VIDE PARA 4 OF AUDIT REPORT)**

Statement showing the details of Receipts & Expenditures of Jawaharlal College, Patnagarh for the year 2011-12						
Sl.No.	Head of Account	Opening Balance as on 01.04.2011	Received During the year 2011-12	Total	Expenditure During year 2011-12	Closing Balance as on 31.03.2012
1	2	3	4	5	6	7
	<b>GRANT RECURRING</b>					
1	Salary of GIA Staffs		2,29,55,314.00	2,29,55,314.00	2,29,55,314.00	-
2	Block Grant salary	26,51,750.00	12,99,108.00	39,50,858.00	39,50,858.00	-

	<b>Total</b>	<b>26,51,750.00</b>	<b>2,42,54,422.00</b>	<b>2,69,06,172.00</b>	<b>2,69,06,172.00</b>	<b>-</b>
	<b><u>Grant Received from UGC&amp; Other Sources</u></b>					
1	Additional grant		12,01,500.00	12,01,500.00	6,50,998.00	5,50,502.00
2	Merged Grant		34,12,000.00	34,12,000.00	6,21,214.00	27,90,786.00
3	MPR Grant	80,000.00	2,53,500.00	3,33,500.00	2,68,000.00	65,500.00
4	Construction of womens Hostel	2,05,915.00		2,05,915.00		2,05,915.00
5	Seminal Grant		20,000.00	20,000.00		20,000.00
		<b>2,85,915.00</b>	<b>48,87,000.00</b>	<b>51,72,915.00</b>	<b>15,40,212.00</b>	<b>36,32,703.00</b>
	<b><u>Other than Grant</u></b>					
1	PMS Grant		3,27,875.00	3,27,875.00	1,69,715.00	1,58,160.00
3	GIS		2,76,700.00	2,76,700.00	2,76,700.00	-
4	GPF		2,52,739.00	2,52,739.00	2,52,739.00	-
5	Amount received from Dfo		5,000.00	5,000.00	-	5,000.00
6	Provisional Pension	72,997.00	3,80,045.00	4,53,042.00	4,53,042.00	-
7	Centre Expenses		31,293.00	31,293.00	29,927.00	1,366.00
8	Grants received from OCAC BBSR		40,800.00	40,800.00		40,800.00
	<b>Total</b>	<b>72,997.00</b>	<b>13,14,452.00</b>	<b>13,87,449.00</b>	<b>11,82,123.00</b>	<b>2,05,326.00</b>
	<b><u>Income from Internal Sources</u></b>					
1	Fees & Fines		59,799.00	59,799.00	59,799.00	-
2	Bank Pass book interest		1,65,512.00	1,65,512.00	7,211.00	1,58,301.00
	<b>Total</b>	<b>-</b>	<b>2,25,311.00</b>	<b>2,25,311.00</b>	<b>67,010.00</b>	<b>1,58,301.00</b>
	<b><u>Other internal sources</u></b>					
1	SAMS	-	3,13,950.00	3,13,950.00	1,26,665.00	1,87,285.00
	<b>Total</b>	<b>-</b>	<b>3,13,950.00</b>	<b>3,13,950.00</b>	<b>1,26,665.00</b>	<b>1,87,285.00</b>
	<b><u>Student Fund</u></b>					
1	Science Lab		1,22,150.00	1,22,150.00		1,22,150.00
2	Electrical Fees		61,900.00	61,900.00	59,715.00	2,185.00
3	Identity Card		54,750.00	54,750.00	4,910.00	49,840.00
4	Common Room Fees		10,950.00	10,950.00		10,950.00
5	Affiliation		94,750.00	94,750.00	88,370.00	6,380.00
6	Furniture Maintenance		2,22,125.00	2,22,125.00	2,17,945.00	4,180.00
7	Faculty Fees		37,060.00	37,060.00		37,060.00
8	Journal Fees		21,900.00	21,900.00		21,900.00
9	Medical fees		5,475.00	5,475.00		5,475.00
10	Cultural Activities Fees		20,320.00	20,320.00	7,000.00	13,320.00
11	Lesson Plan fees		14,280.00	14,280.00		14,280.00
12	Drama & Film Society fees		43,800.00	43,800.00	30,997.00	12,803.00
13	Proctorial Fees		5,475.00	5,475.00		5,475.00

14	DSA		5,475.00	5,475.00		5,475.00
15	Student Union		23,480.00	23,480.00	15,931.00	7,549.00
16	library Fees		54,750.00	54,750.00		54,750.00
17	College Athletic meet fees		1,09,500.00	1,09,500.00	31,569.00	77,931.00
18	SSG	-	1,095.00	1,095.00		1,095.00
19	College development fees	30,44,941.93	64,27,783.00	94,72,724.93	54,65,689.00	40,07,035.93
20	Unit test		3,344.00	3,344.00		3,344.00
21	SSI		1,786.00	1,786.00	1,156.00	630.00
22	Social Service fee		10,950.00	10,950.00		10,950.00
23	NCC Fees		17,351.00	17,351.00	2,890.00	14,461.00
24	Red Cross fees		16,950.00	16,950.00	1,745.00	15,205.00
25	Flag day		5,475.00	5,475.00	2,965.00	2,510.00
26	Admission fees		9,549.00	9,549.00		9,549.00
27	Council Fees		75,465.00	75,465.00		75,465.00
28	Academic Mintenance Fees		42,600.00	42,600.00		42,600.00
29	Magazine		31,900.00	31,900.00	26,267.00	5,633.00
30	NAAC		58,700.00	58,700.00		58,700.00
31	Registration Fees		98,500.00	98,500.00	95,270.00	3,230.00
32	Academic Fees		23,100.00	23,100.00		23,100.00
33	CIIP		10,160.00	10,160.00		10,160.00
34	University Sports fees		52,830.00	52,830.00	51,321.00	1,509.00
35	KAA		5,475.00	5,475.00		5,475.00
36	Rover & Ranger Fees		10,950.00	10,950.00		10,950.00
37	Calander Fees		21,900.00	21,900.00	8,750.00	13,150.00
38	Student Aid fees		5,475.00	5,475.00		5,475.00
39	College Exam Fees		8,54,750.00	8,54,750.00	7,78,173.00	76,577.00
40	Computer science staff salary			-	1,17,167.00	-1,17,167.00
41	Management Salary			-	2,57,178.00	-2,57,178.00
	<b>Total</b>	<b>30,44,941.93</b>	<b>86,94,228.00</b>	<b>1,17,39,169.93</b>	<b>72,65,008.00</b>	<b>44,74,161.93</b>
	<b>Miscellaneous</b>	-		-		-
1	T.D.R.Deposit	50,000.00	7,829.00	57,829.00	57,829.00	-
	<b>Total</b>	<b>50,000.00</b>	<b>7,829.00</b>	<b>57,829.00</b>	<b>57,829.00</b>	<b>-</b>
	<b>GRAND TOTAL</b>	<b>61,05,603.93</b>	<b>3,96,97,192.00</b>	<b>4,58,02,795.93</b>	<b>3,71,45,019.00</b>	<b>86,57,776.93</b>

**4.6 Abstract of Closing Balance as on 31.03.2017**

Details of Cash book	Cash in Hand	Cash at Bank	Total
+2 General Cash book	123.00	17,99,074.21	17,99,197.21
+3 Student fund Cash book	506.00	19,09,810.00	19,10,316.00
+2 Student fund Cash book	236.00	17,59,907.00	17,60,143.00



+3 General fund Cash book	44.20	14,47,123.84	14,47,168.04
Management Cash book		18,82,090.00	18,82,090.00
Self defence Account		1,490.00	1,490.00
RUSA Account		18,10,522.00	18,10,522.00
NAAC Account	184.00	1,07,899.00	1,08,083.00
Boys Hostel Account	155.00	1,47,074.00	1,47,229.00
Girls Hostel Account	45.00	1,58,194.00	1,58,239.00
+2 SAMS Account	7.00	1,17,150.00	1,17,157.00
UGC Account	35,870.00	3,70,229.00	4,06,099.00
University Exam Account	110.00	3,430.88	3,540.88
NSS Account	0.90	14,383.05	14,383.95
+2 Exam cash book	2,810.10	8,582.60	11,392.70
	<b>40,091.20</b>	<b>1,15,36,959.58</b>	<b>1,15,77,050.78</b>

**4.7 FINANCIAL STATEMENT -(VIDE PARA 4 OF AUDIT REPORT)**

Statement showing the details of Receipts & Expenditures of Jawaharlal College,Patnagarh for the year 2016-17						
sl.No.	Head of Account	Opening Balance as on 01.04.2016	Received During the year 2016-17	Total	Expenditure During year 2016-17	Closing Balance as on 31.03.2017
1	2	3.00	4.00	5.00	6.00	7.00
	<b>GRANT RECURRING</b>					
1	Salary of GIA Staffs		3,04,43,430.00	3,04,43,430.00	3,04,43,430.00	-
2	Block Grant salary	-	22,27,309.00	22,27,309.00	22,27,309.00	-
	<b>Total</b>	<b>-</b>	<b>3,26,70,739.00</b>	<b>3,26,70,739.00</b>	<b>3,26,70,739.00</b>	<b>-</b>
	<b>Grant Received from UGC &amp; Other Sources</b>					
1	UGC Account	13,73,484.00	68,204.00	14,41,688.00	10,35,589.00	4,06,099.00
		<b>13,73,484.00</b>	<b>68,204.00</b>	<b>14,41,688.00</b>	<b>10,35,589.00</b>	<b>4,06,099.00</b>
	<b>Other than Grant</b>					
1	Self defence Account	1,111.00	40,379.00	41,490.00	40,000.00	1,490.00
2	RUSA Grant	6,16,543.00	25,70,084.00	31,86,627.00	13,76,105.00	18,10,522.00
3	NAAC Account	3,90,501.00	1,52,713.00	5,43,214.00	4,35,131.00	1,08,083.00
4	Boys Hostel Account		2,83,433.00	2,83,433.00	1,36,204.00	1,47,229.00
5	Girls Hostel Account	47,035.00	3,36,048.00	3,83,083.00	2,24,844.00	1,58,239.00
6	+2 SAMS Account	4,00,587.00	3,56,235.00	7,56,822.00	6,39,665.00	1,17,157.00
7	NSS Account	13,928.95	455.00	14,383.95		14,383.95
8	Active Citizen		22,000.00	22,000.00	22,000.00	-
9	GIC		40,200.00	40,200.00	40,200.00	-
10	GPF		5,26,036.00	5,26,036.00	5,26,036.00	-
11	Provisional Pension	78,274.00	14,414.00	92,688.00	92,688.00	-
12	CHSE Grant for Centre Expenses		28,350.00	28,350.00		28,350.00

13	University Grant for valuation		2,95,105.00	2,95,105.00		2,95,105.00
14	HUB Grant		65,000.00	65,000.00		65,000.00
15	Amount received from TESCERT for DE Exam		10,280.00	10,280.00		10,280.00
16	Audit Recovery		1,75,000.00	1,75,000.00		1,75,000.00
	<b>Total</b>	<b>15,47,979.95</b>	<b>49,15,732.00</b>	<b>64,63,711.95</b>	<b>35,32,873.00</b>	<b>29,30,838.95</b>
	<b><u>Income from Internal Sources</u></b>					
1	Fees & Fines		67,580.00	67,580.00	67,580.00	-
2	Bank Pass book interest		2,30,917.90	2,30,917.90	7,380.31	2,23,537.59
	<b>Total</b>	<b>-</b>	<b>2,98,497.90</b>	<b>2,98,497.90</b>	<b>74,960.31</b>	<b>2,23,537.59</b>
	<b><u>Student Fund</u></b>					
1	Science Lab		1,41,000.00	1,41,000.00		1,41,000.00
2	Electrical Fees		1,75,800.00	1,75,800.00	1,33,939.00	41,861.00
3	Identity Card		46,500.00	46,500.00	34,420.00	12,080.00
4	Common Room Fees		29,300.00	29,300.00		29,300.00
5	Affiliation		47,200.00	47,200.00		47,200.00
6	Furniture Maintenance		1,96,500.00	1,96,500.00	1,80,683.00	15,817.00
7	Faculty Fees		68,285.00	68,285.00		68,285.00
8	Journal Fees		73,250.00	73,250.00		73,250.00
9	Medical fees		7,325.00	7,325.00		7,325.00
10	Cultural Activities Fees		99,275.00	99,275.00	85,315.00	13,960.00
11	Lesson Plan fees		43,950.00	43,950.00		43,950.00
12	Drama & Film Society fees		73,250.00	73,250.00	57,565.00	15,685.00
13	Proctorial Fees		73,250.00	73,250.00		73,250.00
14	DSA		8,325.00	8,325.00	8,000.00	325.00
15	Student Union		60,600.00	60,600.00	9,754.00	50,846.00
16	library Fees		49,875.00	49,875.00		49,875.00
17	College Atheletic meet fees		46,500.00	46,500.00		46,500.00
18	SSG		1,465.00	1,465.00		1,465.00
19	College development fees	77,53,492.78	30,277.00	77,83,769.78	1,56,158.54	76,27,611.24
20	Unit test		32,850.00	32,850.00		32,850.00
21	SSI		2,930.00	2,930.00		2,930.00
22	Social Service fee		14,650.00	14,650.00	10,926.00	3,724.00
23	NCC Fees		7,325.00	7,325.00	4,280.00	3,045.00
24	Red Cross fees		14,650.00	14,650.00	7,624.00	7,026.00
25	Sports & literary fees		68,550.00	68,550.00		68,550.00
26	Flag day		7,325.00	7,325.00		7,325.00
27	Admission fees		13,010.00	13,010.00		13,010.00
28	TUTION FEES		39,030.00	39,030.00		39,030.00
29	Syllabus fees		16,425.00	16,425.00		16,425.00
30	EMH		58,550.00	58,550.00		58,550.00

31	Academic Mintenance Fees		75,800.00	75,800.00		75,800.00
32	Recognition fees		32,850.00	32,850.00	14,000.00	18,850.00
33	Magazine		49,875.00	49,875.00	9,724.00	40,151.00
34	NAAC		81,200.00	81,200.00		81,200.00
35	Registration Fees		2,59,550.00	2,59,550.00	2,34,430.00	25,120.00
36	Academic Fees		29,565.00	29,565.00		29,565.00
37	CIIP		13,140.00	13,140.00		13,140.00
38	University Sports fees		61,600.00	61,600.00	51,832.00	9,768.00
39	KAA		18,650.00	18,650.00	17,240.00	1,410.00
40	Rover & Ranger Fees		17,580.00	17,580.00		17,580.00
41	Calander Fees		73,250.00	73,250.00	20,700.00	52,550.00
42	Student Aid fees		13,895.00	13,895.00		13,895.00
43	College Exam Fees		6,54,400.00	6,54,400.00	6,04,882.00	49,518.00
44	Management Salary			-	10,24,022.00	-10,24,022.00
	<b>Total</b>	<b>77,53,492.78</b>	<b>29,28,577.00</b>	<b>1,06,82,069.78</b>	<b>26,65,494.54</b>	<b>80,16,575.24</b>
	<b>GRAND TOTAL</b>	<b>1,06,74,956.73</b>	<b>4,08,81,749.90</b>	<b>5,15,56,706.63</b>	<b>3,99,79,655.85</b>	<b>1,15,77,050.78</b>

We have prepared the financial statements by taking cash book, pass book, bills, vouchers, receipt book and all other supporting documents required and found that the financial statements are in order and there is no discrepancy in the accounts.

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

Jawaharlal College, Patnagarh - 2011-2012

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	SBI,Patnagarh	11263177647	31-03-2012	47188.10	31-03-2012	47188.10	0.00	Nil
2	UGB,Patnagarh	12008120888	31-03-2012	1400790.00	31-03-2012	1355533.00	45257.00	BRS given below-
3	UGB,Patnagarh	12008130193	31-03-2012	125114.00	31-03-2012	109794.00	15320.00	BRS given below-
4	UGB,Patnagarh	12008122842	31-03-2012	585222.00	31-03-2012	585222.00	0.00	Nil
5	UGB,Patnagarh	12008131936	31-03-2012	308814.75	31-03-2012	307652.00	1162.75	BRS given below-
6	UGB,Patnagarh	12008120902	31-03-2012	105004.00	31-03-2012	92619.00	12385.00	BRS given below-
7	POST OFFICE	63507	31-03-2012	117.60	31-03-2012	117.60	0.00	Nil
8	UGB,Patnagarh	12008122831	31-03-2017	603457.00	31-03-2012	602753.00	704.00	BRS given below-
9	BDCCB	6511	31-03-2012	1370.00	31-03-2012	396.00	974.00	BRS given below-
10	POST OFFICE	57317	31-03-2012	1795.00	31-03-2012	1795.00	0.00	Nil
11	SBI,Patnagarh	11263177603	31-03-2012	883687.40	31-03-2012	881947.40	1740.00	BRS given below-
12	SBI,Patnagarh	11263177625	31-03-2012	51261.88	31-03-2012	46231.88	5030.00	BRS given below-
13	SBI,Patnagarh	11263175152	31-03-2012	29681.00	31-03-2012	29681.00	0.00	Nil
14	UGB,Patnagarh	12008122913	31-03-2012	234008.00	31-03-2012	232268.00	1740.00	BRS given below-
15	POST OFFICE	-	31-03-2012	20.00	31-03-2012	20.00	0.00	Nil
16	BOI	2401	31-03-2012	563.00	31-03-2012	563.00	0.00	Nil
17	UGB,Patnagarh	12008731947	31-03-2012	36197.60	31-03-2012	36197.60	0.00	Nil
18	UGB,Patnagarh	12008120899	31-03-2012	3756174.00	31-03-2012	3756174.00	0.00	Nil
19	SBI,Patnagarh	31018559617	31-03-2012	258764.00	31-03-2012	258764.00	0.00	Nil
20	SBI,Patnagarh	32004520767	30-03-2012	300000.00	31-03-2012	300000.00	0.00	Nil
21	SBI,Patnagarh	11263177636	31-03-2012	7644.05	31-03-2012	12107.05	-4463.00	BRS given below-
22	BDCCB	00018	31-03-2012	659.00	31-03-2012	659.00	0.00	Nil
	<b>GRAND TOTAL</b>			<b>8737532.38</b>		<b>8657682.63</b>	<b>79849.75</b>	

Jawaharlal College, Patnagarh - 2016-2017

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
23	UGB,Patnagarh	84023517744	31-03-2017	107899.00	31-03-2017	107899.00	0.00	Nil
24	UGB,Patnagarh	12008731947	31-03-2017	1490.00	31-03-2017	1490.00	0.00	Nil
25	UGB,Patnagarh	12008122842	31-03-2017	1759907.00	31-03-2017	1759907.00	0.00	Nil
26	UGB,Patnagarh	12008731947	31-03-2017	1810522.00	31-03-2017	1810522.00	0.00	Nil
27	UGB,Patnagarh	84023517744	31-03-2017	147074.00	31-03-2017	147074.00	0.00	Nil
28	UGB,Patnagarh	84013488941	31-03-2017	158194.00	31-03-2017	158194.00	0.00	Nil
29	SBI,Patnagarh	33199529848	31-03-2017	1604656.21	31-03-2017	1604656.21	0.00	Nil
30	UGB,Patnagarh	12008120902	31-03-2017	207634.00	31-03-2017	194301.00	13333.00	BRS given below-
31	Post office	63507	31-03-2017	117.00	31-03-2017	117.00	0.00	Nil
32	UGB,Patnagarh	12008122831	31-03-2017	1915871.54	31-03-2017	1908015.54	7856.00	BRS given below-
33	Post office	57317	31-03-2017	1795.00	31-03-2017	1795.00	0.00	Nil
34	SBI,Patnagarh	11263177603	31-03-2017	1107331.57	31-03-2017	1104563.34	2768.23	
35	SBI,Patnagarh	11263175152	31-03-2017	20000.50	31-03-2017	20000.50	0.00	Nil
36	UGB,Patnagarh	12008122913	31-03-2017	327638.00	31-03-2017	322540.00	5098.00	
37	Post office	-	31-03-2017	20.00	31-03-2017	20.00	0.00	Nil
38	UGB,Patnagarh	12008120888	31-03-2017	1881443.00	31-03-2017	1881423.00	20.00	BRS given below-
39	BOI	2401	31-03-2017	667.00	31-03-2017	667.00	0.00	Nil

40	UGB,Patnagarh	12008731947	31-03-2017	8582.60	31-03-2017	8582.60	0.00	Nil
41	SBI,Patnagarh	33149500012	31-03-2017	543479.00	31-03-2017	370229.00	173250.00	
42	SBI,Patnagarh	11263177625	31-03-2017	8460.88	31-03-2017	3430.88	5030.00	
43	SBI,Patnagarh	31018559617	31-03-2017	101748.00	31-03-2017	101748.00	0.00	Nil
44	SBI,Patnagarh	32004520767	31-03-2017	15554.00	31-03-2017	15402.00	152.00	
45	SBI,Patnagarh	11263177636	31-03-2017	9383.05	31-03-2017	14383.05	-5000.00	
	<b>GRAND TOTAL</b>			<b>11739467.35</b>		<b>11536960.12</b>	<b>202507.23</b>	

**Reconciliation**

SI no	BRS for the FY 2011-12		Amount(Rs)
<b>1</b>	<b>UGB,Patnagarh</b>	<b>12008120902</b>	
	<b>Balance as per Cash book as on 31.03.2012</b>		<b>92,619.00</b>
	Add:Bank interest credited in bank pass book but not debited in cash book		1,180.00
	Add:Opening Balance difference		11,205.00
	<b>Balance as per Pass book as on 31.03.2012</b>		<b>1,05,004.00</b>
<b>2</b>	<b>UGB,Patnagarh</b>	<b>12008122831</b>	
	<b>Balance as per Cash book as on 31.03.2012</b>		<b>6,02,753.00</b>
	Add:Bank interest credited in bank pass book but not debited in cash book		704.00
	<b>Balance as per Pass book as on 31.03.2012</b>		<b>6,03,457.00</b>
<b>3</b>	<b>UGB,Patnagarh</b>	<b>12008131936</b>	
	<b>Balance as per Cash book as on 31.03.2012</b>		<b>3,07,652.00</b>
	Add:Opening Balance difference		1,162.75
	<b>Balance as per Pass book as on 31.03.2012</b>		<b>3,08,814.75</b>
<b>4</b>	<b>UGB,Patnagarh</b>	<b>12008122913</b>	
	<b>Balance as per Cash book as on 31.03.2012</b>		<b>2,32,268.00</b>
	Add:Opening Balance difference		1,740.00
	<b>Balance as per Pass book as on 31.03.2012</b>		<b>2,34,008.00</b>
<b>5</b>	<b>UGB,Patnagarh</b>	<b>12008120888</b>	
	<b>Balance as per Cash book as on 31.03.2012</b>		<b>13,55,533.00</b>
	Add:Opening Balance difference		45,257.00
	<b>Balance as per Pass book as on 31.03.2012</b>		<b>14,00,790.00</b>
<b>6</b>	<b>BDCCB-06511</b>		
	<b>Balance as per Cash book as on 31.03.2012</b>		<b>396.00</b>
	Add:Bank interest credited in bank pass book but not debited in cash book		54.00
	Add:Opening Balance difference		920.00
	<b>Balance as per Pass book as on 31.03.2012</b>		<b>1,370.00</b>
<b>7</b>	<b>SBI,Patnagarh</b>	<b>11263177625</b>	
	<b>Balance as per Cash book as on 31.03.2012</b>		<b>46,231.88</b>
	Add:-Cheque issued but not encashed on 24.05.2007 vide ch no-997232/24.05.2007		5,030.00
	<b>Balance as per Pass book as on 31.03.2012</b>		<b>51,261.88</b>
<b>8</b>	<b>UGB,Patnagarh</b>	<b>12008130193</b>	

	Balance as per Cash book as on 31.03.2012		1,09,794.00
	Add:Bank interest credited in bank pass book but not debited in cash book		15,320.00
	Balance as per Pass book as on 31.03.2012		1,25,114.00
9	<u>SBI.Patnagarh</u>	<u>11263177636</u>	
	Balance as per Cash book as on 31.03.2012		12,107.05
	Add:Bank interest credited in bank pass book but not debited in cash book		537.00
	Less:Cheque no-012458/31.03.2007 received from comproller of Finance sambalpur University,deposited into bank but not encashed till date		5,000.00
	Balance as per Pass book as on 31.03.2012		7,644.05
10	<u>SBI.Patnagarh</u>	<u>11263177603</u>	
	Balance as per Cash book as on 31.03.2012		8,81,947.40
	Add:Opening Balance difference		1,740.00
	Balance as per Pass book as on 31.03.2012		8,83,687.40

Sl no	BRS for the FY 2016-17		Amount(Rs)
1	<u>UGB.Patnagarh</u>	<u>12008120902</u>	
	Balance as per Cash book as on 31.03.2017		1,94,301.00
	Add:Bank interest credited in bank pass book but not debited in cash book		13,333.00
	Balance as per Pass book as on 31.03.2017		2,07,634.00
2	<u>UGB.Patnagarh</u>	<u>12008122831</u>	
	Balance as per Cash book as on 31.03.2017		19,08,015.54
	Add:Bank interest credited in bank pass book but not debited in cash book		7,856.00
	Balance as per Pass book as on 31.03.2017		19,15,871.54
3	<u>SBI.Patnagarh</u>	<u>11263177603</u>	
	Balance as per Cash book as on 31.03.2017		11,04,563.34
	Add:Opening Balance difference		2,768.23
	Balance as per Pass book as on 31.03.2017		11,07,331.57
4	<u>UGB.Patnagarh</u>	<u>12008122913</u>	
	Balance as per Cash book as on 31.03.2017		3,22,540.00
	Add:Opening Balance difference		1,740.00
	Add:Bank interest credited in bank pass book but not debited in cash book		3,358.00
	Balance as per Pass book as on 31.03.2017		3,27,638.00
5	<u>UGB.Patnagarh</u>	<u>12008120888</u>	
	Balance as per Cash book as on 31.03.2017		18,81,423.00
	Add:Opening Balance difference		20.00
	Balance as per Pass book as on 31.03.2017		18,81,443.00
6	<u>SBI.Patnagarh</u>	<u>33149500012</u>	

	Balance as per Cash book as on 31.03.2017		<b>3,70,229.00</b>
	Add:Cheque issued but not presented for payment		1,73,250.00
	<b>Cheque no/Date</b>	<b>Amount(Rs)</b>	
	238977/30.03.2017	87,300.00	
	238978/30.03.2017	37,950.00	
	238966/15.03.2017	48,000.00	
	Balance as per Pass book as on 31.03.2017		<b>5,43,479.00</b>
7	<b>SBI.Patnagarh</b>	<b>11263177625</b>	
	Balance as per Cash book as on 31.03.2017		<b>3,430.88</b>
	Add:-Cheque issued but not encashed on 24.05.2007 vide ch no-997232/24.05.2007		5,030.00
	Balance as per Pass book as on 31.03.2017		<b>8,460.88</b>
8	<b>SBI.Patnagarh</b>	<b>32004520767</b>	
	Balance as per Cash book as on 31.03.2017		<b>15,402.00</b>
	Add:Bank interest credited in bank pass book but not debited in cash book		152.00
	Balance as per Pass book as on 31.03.2017		<b>15,554.00</b>
9	<b>SBI.Patnagarh</b>	<b>11263177636</b>	
	Balance as per Cash book as on 31.03.2017		<b>14,383.05</b>
	Less:Cheque no-012458/31.03.2007 received from comproller of Finance sambalpur University,deposited into bank but not encashed till date		5,000.00
	Balance as per Pass book as on 31.03.2017		<b>9,383.05</b>

**Non-Maintenance of Bank A/c Ledger**

As per the instruction of Govt. the Bank A/c Ledger in respect of the transaction made in each bank A/c pass book should be maintained indicating the details of credits & debits during the year under Audit which will be easy to reconcile the difference between the pass book & cash books balance as on 31.03. 2017

**PARA: 6 STOCK POSITION**

Jawaharlal College, Patnagarh - 2011-2012

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Library Books	20300	1113	10	21403.00	21403	

Jawaharlal College, Patnagarh - 2016-2017

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
2	Library Books	22766	1475	2	24239.00	24239	

**Comments**

**Movable Property as on 31.03.2017**

Sl no	Name of the assets	No of Units
1	Desk cum Bench	285
2	Table	183
3	Chair	215
4	Almiraha	79
5	Podium	4
6	First Aid Box	1
7	Rack(Iron)	19
8	Computer	43
9	Laptop	2
10	Green Board	9
11	Printer	7
12	Scanner	2
13	Xerox Machine	4
14	Celling Fan	95
15	Stand Fan	2
16	Exhaust Fan	12
17	Inverter battery	4
18	FAX	2
19	Telephone set	5
20	Water Purifier	6
21	Water Purifier cum cooler	4
22	Air Cooler	6
23	Air Conditioner	8



24	Refreezretor	9
25	wall clock	7
26	Pump set	2
27	Type writter	2

1. The Stock register of Permanent Articles (Dead Stock) has not been perfectly maintained by the college.
2. The stationary stock register have not been maintained properly.
3. Half yearly physical verification of stock and store have not been conducted by the principal , which may be done and recorded in respective stock register as required under Article 383 of Odisha Education Code.

**PARA: 7 INVESTMENT**

Jawaharlal College, Patnagarh - 2011-2012

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	01-04-2011	50000.00	57829.00	-7829.00	7829.00	31-03-2012	0.00	31-03-2012	0.00	0.00	
	<b>GRAND TOTAL</b>	<b>50000.00</b>	<b>57829.00</b>	<b>-7829.00</b>	<b>7829.00</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	

Jawaharlal College, Patnagarh - 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
	<b>GRAND TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	

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

No investment made during 2016-17.

PARA: 8 **ADVANCE**

Jawaharlal College, Patnagarh - 2011-2012

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2011	+2 General Cash book	1000.00	0.00	1000.00	1000.00	31-03-2012	0.00	31-03-2012	0.00	0.00	Nil
2	01-04-2011	+3 Student fund Cash book	0.00	75500.00	75500.00	75500.00	31-03-2012	0.00	31-03-2012	0.00	0.00	Nil
3	01-04-2011	+2 Student fund Cash book	10000.00	55000.00	65000.00	65000.00	31-03-2012	0.00	31-03-2012	0.00	0.00	Nil
4	01-04-2011	+3 General fund Cash book	95425.00	2400.00	97825.00	97825.00	31-03-2012	0.00	31-03-2012	0.00	0.00	Nil
5	01-04-2011	Managem ent Cash book	38568.00	134770.00	173338.00	164843.00	31-03-2012	8495.00	31-03-2012	8495.00	0.00	Nil
6	01-04-2011	+2 SAMS Account	0.00	22600.00	22600.00	0.00	31-03-2012	22600.00	31-03-2012	22600.00	0.00	Nil
7	01-04-2011	UGC Account	83000.00	0.00	83000.00	80000.00	31-03-2012	3000.00	31-03-2012	3000.00	0.00	Nil
8	01-04-2011	University Exam Account	25000.00	0.00	25000.00	5000.00	31-03-2012	20000.00	31-03-2012	20000.00	0.00	Nil
9	01-04-2011	+2 Exam cash book	25000.00	0.00	25000.00	10293.00	31-03-2012	14707.00	31-03-2012	14707.00	0.00	Nil
	<b>GRAND TOTAL</b>		<b>277993.00</b>	<b>290270.00</b>	<b>568263.00</b>	<b>499461.00</b>		<b>68802.00</b>		<b>68802.00</b>	<b>0.00</b>	

Jawaharlal College, Patnagarh - 2016-2017

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
10	01-04-2016	+2 General Cash book	0.00	8000.00	8000.00	8000.00	31-03-2017	0.00	31-03-2017	0.00	0.00	Nil
11	01-04-2016	+3 Student fund Cash book	0.00	104000.00	104000.00	104000.00	31-03-2017	0.00	31-03-2017	0.00	0.00	Nil

12	01-04-2016	+2 Student fund Cash book	0.00	223135.00	223135.00	221635.00	31-03-2017	1500.00	31-03-2017	1500.00	0.00	Nil
13	01-04-2016	+3 General fund Cash book	0.00	23000.00	23000.00	23000.00	31-03-2017	0.00	31-03-2017	0.00	0.00	Nil
14	01-04-2016	Management Cash book	0.00	189760.00	189760.00	189760.00	31-03-2017	0.00	31-03-2017	0.00	0.00	Nil
15	01-04-2016	University Exam Account	42200.00	37000.00	79200.00	42200.00	31-03-2017	37000.00	31-03-2017	37000.00	0.00	Nil
16	01-04-2016	+2 Exam cash book	78275.00	30000.00	108275.00	57045.00	31-03-2017	51230.00	31-03-2017	51230.00	0.00	Nil
<b>GRAND TOTAL</b>			<b>120475.00</b>	<b>614895.00</b>	<b>735370.00</b>	<b>645640.00</b>		<b>89730.00</b>		<b>89730.00</b>	<b>0.00</b>	

**Comments :**

**Details of Advance Position for the FY 2011-12**

<b>+2 General Cash book</b>							
Date	Opening Advance	Advance Dr	Total	Advance Cr	Closing Balance	particulars	Purpose
31.03.2012	1,000.00	-	1,000.00	1,000.00	-	Chaitanya sahu	TA DA

<b>+3 Student fund Cash book</b>							
Date	Opening Advance	Advance Dr	Total	Advance Cr	Closing Balance	particulars	Purpose
29.08.2011		2,500.00	2,500.00		2,500.00	U.K.Choudhry	Ganesh Puja
16.09.2011	2,500.00		2,500.00	2,500.00	-	U.K.Choudhry	Ganesh Puja
21.10.2011		4,000.00	4,000.00		4,000.00	P.K.Patra	Atheletic
28.10.2011	4,000.00		10,000.00		10,000.00	P.K.Patra	Atheletic
18.11.2011	10,000.00	9,000.00	19,000.00		19,000.00	P.K.Patra	Atheletic
28.11.2011	19,000.00	6,500.00	25,500.00		25,500.00	P.K.Patra	Atheletic
07.12.2011	25,500.00		25,500.00	19,000.00	6,500.00	P.K.Patra	Atheletic
26.12.2011	6,500.00		6,500.00	6,500.00	-	P.K.Patra	Atheletic
16.01.2012		15,000.00	15,000.00		15,000.00	P.K.Patra	Atheletic
19.01.2012	15,000.00	19,000.00	34,000.00		34,000.00	S.P.Khatua	Annual function
19.01.2012	34,000.00	11,000.00	45,000.00		45,000.00	R.N.Sahu	Actice Citizen
25.01.2012	45,000.00	2,500.00	47,500.00		47,500.00	U.K.Choudhry	Saraswati Puja
01.02.2012	47,500.00		47,500.00	6,592.00	40,908.00	P.K.Patra	Atheletic
24.02.2012	40,908.00		40,908.00	8,408.00	32,500.00	P.K.Patra	Atheletic
03.03.2012	32,500.00		32,500.00	2,500.00	30,000.00	U.K.Choudhry	Saraswati Puja
30.03.2012	30,000.00		30,000.00	11,000.00	19,000.00	R.N.Sahu	Actice Citizen
30.03.2012	19,000.00		19,000.00	19,000.00	-	S.P.Khatua	Annual function

<b>Total</b>	-	<b>75,500.00</b>	<b>75,500.00</b>	<b>75,500.00</b>	-		
--------------	---	------------------	------------------	------------------	---	--	--

**+2 Student fund Cash book**

Date	Opening Advance	Advance Dr	Total	Advance Cr	Closing Balance	particulars	Purpose
28.06.2011	10,000.00		10,000.00	9,000.00	1,000.00	Chanakya Sahoo	Annual Drama
21.10.2011		1,500.00	2,500.00		2,500.00	P.B.Panigrahi	Inter class cricket
31.10.2011	1,000.00	10,000.00	12,500.00		12,500.00	P.B.Panigrahi	Inter class cricket
	2,500.00						
17.11.2011	12,500.00	2,500.00	15,000.00		15,000.00	P.B.Panigrahi	Inter class cricket
10.01.2011	15,000.00		15,000.00	14,000.00	1,000.00	P.B.Panigrahi	Inter class cricket
16.01.2012		12,000.00	13,000.00		13,000.00	P.B.Panigrahi	Inter class cricket
	1,000.00						
19.01.2012	13,000.00	18,000.00	31,000.00		31,000.00	U.K.Choudhary	Student union
19.01.2012	31,000.00	11,000.00	42,000.00		42,000.00	Chanakya Sahoo	Annual Drama
30.01.2012	42,000.00		42,000.00	1,000.00	41,000.00	J.K.Sagar	TA DA
02.02.2012	41,000.00		41,000.00	2,226.00	38,774.00	P.B.Panigrahi	Inter class cricket
19.03.2012	38,774.00		38,774.00	2,069.00	36,705.00	U.K.Choudhary	Student union
19.03.2012	36,705.00		36,705.00	9,774.00	26,931.00	P.B.Panigrahi	Inter class cricket
19.03.2012	26,931.00		26,931.00	15,931.00	11,000.00	U.K.Choudhary	Student union
28.03.2012	11,000.00		11,000.00	11,000.00	-	Chanakya Sahoo	Annual Drama
<b>Total</b>	<b>10,000.00</b>	<b>55,000.00</b>	<b>65,000.00</b>	<b>65,000.00</b>	<b>-</b>		

**+3 General fund Cash book**

Date	Opening Advance	Advance Dr	Total	Advance Cr	Closing Balance	particulars	Purpose
15.04.2011	95,425.00	2,000.00	97,425.00		97,425.00	K.C.Kadam	Salary advance
20.05.2011	97,425.00		97,425.00	2,000.00	95,425.00	K.C.Kadam	Salary advance
12.07.2011	95,425.00		95,425.00	425.00	95,000.00	S.K.Rath	Salary advance
30.08.2011	95,000.00		95,000.00	95,000.00	-	Rashika Kumbhar	Salary advance
12.09.2011		400.00	400.00		400.00	Jayadev Meher	Salary advance
26.03.2012			400.00	400.00	-	Jayadev Meher	Salary advance
	400.00						
<b>Total</b>	<b>95,425.00</b>	<b>2,400.00</b>	<b>97,825.00</b>	<b>97,825.00</b>	<b>-</b>		

**Management Cash book**

Date	Opening Advance	Advance Dr	Total	Advance Cr	Closing Balance	particulars	Purpose
13.04.2011	38,568.00	700.00	39,268.00		39,268.00	B.B.Kadam	Ta DA
29.04.2011	39,268.00		39,268.00	24,868.00	14,400.00	Block Grant	Salary advance
14.05.2011	14,400.00	700.00	15,100.00		15,100.00	B.B.Kadam	Ta DA
17.06.2011	15,100.00		15,100.00	1,400.00	13,700.00	B.B.Kadam	Ta DA
28.06.2011	13,700.00		13,700.00	11,700.00	2,000.00	S.K.Panda	Seminar

22.07.2011	2,000.00		2,000.00	1,575.00	425.00	S.K.Rath	Seminar
22.07.2011	425.00	1,000.00	1,425.00		1,425.00	B.D.Kar	Ta DA
24.08.2011	1,425.00		1,425.00	1,000.00	425.00	B.D.Kar	Ta DA
17.09.2011	425.00	1,000.00	1,425.00		1,425.00	Banashree Pujahari	Biswakarma Puja
20.09.2011	1,425.00	1,500.00	2,925.00		2,925.00	A.K.Mishra	Seminar
22.09.2011	2,925.00		2,925.00	1,500.00	1,425.00	A.K.Mishra	Seminar
24.09.2011	1,425.00		1,425.00	1,000.00	425.00	Banashree Pujahari	Biswakarma Puja
01.10.2011	425.00	10,000.00	10,425.00		10,425.00	Management staff	Festival Advance
01.10.2011	10,425.00	88,000.00	98,425.00		98,425.00	Block Grant	Festival Advance
01.10.2011	98,425.00	14,000.00	1,12,425.00		1,12,425.00	GIA Staff	Festival Advance
18.10.2011	1,12,425.00	1,500.00	1,13,925.00		1,13,925.00	A.K.Mishra	Seminar
24.10.2011	1,13,925.00	1,250.00	1,15,175.00		1,15,175.00	S.K.Rath	Seminar
28.10.2011	1,15,175.00	2,000.00	1,17,175.00		1,17,175.00	S.K.Panda	Seminar
03.11.2011	1,17,175.00		1,17,175.00	2,000.00	1,15,175.00	Management staff	Festival Advance
04.11.2011	1,15,175.00	900.00	1,16,075.00		1,16,075.00	B.D.Kar	Ta DA
16.11.2011	1,16,075.00		1,16,075.00	1,500.00	1,14,575.00	A.K.Mishra	Seminar
16.11.2011	1,14,575.00		1,14,575.00	900.00	1,13,675.00	B.D.Kar	Ta DA
29.11.2011	1,13,675.00	3,500.00	1,17,175.00		1,17,175.00	Manmohan meher	Festival Advance
03.12.2011	1,17,175.00		1,17,175.00	2,000.00	1,15,175.00	Management staff	Festival Advance
19.12.2011	1,15,175.00	1,000.00	1,16,175.00		1,16,175.00	A.K.Mishra	Seminar
22.12.2011	1,16,175.00		1,16,175.00	1,000.00	1,15,175.00	A.K.Mishra	Seminar
26.12.2011	1,15,175.00	1,000.00	1,16,175.00		1,16,175.00	S.K.Rath	Seminar
02.01.2012	1,16,175.00		1,16,175.00	2,000.00	1,14,175.00	Management staff	Festival Advance
10.01.2012	1,14,175.00	2,320.00	1,16,495.00		1,16,495.00	S.K.Panda	Seminar
14.01.2012	1,16,495.00	900.00	1,17,395.00		1,17,395.00	B.D.Kar	Ta DA
30.01.2012	1,17,395.00		1,17,395.00	900.00	1,16,495.00	B.D.Kar	Ta DA
01.02.2012	1,16,495.00		1,16,495.00	2,000.00	1,14,495.00	Management staff	Festival Advance
17.02.2012	1,14,495.00	1,500.00	1,15,995.00		1,15,995.00	J.K.Sagar	Seminar
06.03.2012	1,15,995.00		1,15,995.00	2,000.00	1,13,995.00	Management staff	Festival Advance
13.03.2012	1,13,995.00	2,000.00	1,15,995.00		1,15,995.00	Block Grant	Salary advance
31.03.2012	1,15,995.00		1,15,995.00	3,500.00	1,12,495.00	Manmohan meher	Festival Advance
18.11.2011	1,12,495.00		1,12,495.00	2,800.00	1,09,695.00	GIA Staff	Salary advance
13.12.2011	1,09,695.00		1,09,695.00	2,000.00	1,07,695.00	GIA Staff	Salary advance
23.12.2011	1,07,695.00		1,07,695.00	17,600.00	90,095.00	Block Grant	Salary advance
27.12.2011	90,095.00		90,095.00	800.00	89,295.00	GIA Staff	Salary advance
02.01.2012	89,295.00		89,295.00	800.00	88,495.00	GIA Staff	Salary advance
25.01.2012	88,495.00		88,495.00	2,000.00	86,495.00	GIA Staff	Salary advance
17.02.2012	86,495.00		86,495.00	17,600.00	68,895.00	Block Grant	Salary advance
27.02.2012	68,895.00		68,895.00	2,800.00	66,095.00	GIA Staff	Salary advance
19.03.2012	66,095.00		66,095.00	2,800.00	63,295.00	GIA Staff	Salary advance
31.03.2012	63,295.00		63,295.00	54,800.00	8,495.00	Block Grant	Salary advance

<b>Total</b>	<b>38,568.00</b>	<b>1,34,770.00</b>	<b>1,73,338.00</b>	<b>1,64,843.00</b>	<b>8,495.00</b>		
--------------	------------------	--------------------	--------------------	--------------------	-----------------	--	--

Date	Amount of Advance	Party Name	Purpose
09.09.2008	425.00	S.K.Rath	Seminar
24.10.2011	1,250.00	S.K.Rath	Seminar
28.10.2011	2,000.00	S.K.Panda	Seminar
26.12.2011	1,000.00	S.K.Rath	Seminar
10.01.2012	2,320.00	S.K.Panda	Seminar
17.02.2012	1,500.00	J.K.Sagar	Seminar
<b>Total</b>	<b>8,495.00</b>		

**+2 SAMS Account**

Date	Amount of Advance	Party Name	Purpose
08.07.2011	20,000.00	Daud Sagar	Centre Expenses
01.08.2011	2,600.00	Daud Sagar	Centre Expenses
<b>Total</b>	<b>22,600.00</b>		

**UGC Account**

Date	Party Name	Purpose	Amount of Advance	Date of Adjustment	Amount of Adjustment
16.11.2010	Dr Santosh kumar Rath	Odia Seminar	10,000.00	20.09.2011	10,000.00
20.11.2010	Prabhakar Patra	Seminar	35,000.00	20.09.2011	35,000.00
20.11.2010	H.P.Mishra	Purchase of Gas	3,000.00		-
21.11.2010	Dr Santosh kumar Rath	Odia Seminar	35,000.00	20.09.2011	35,000.00
			<b>83,000.00</b>		<b>80,000.00</b>

**University Exam Account**

Advance paid to PK Panigrahi for TDC exam	5,000.00
Advance paid to PK Patra for TDC exam	10,000.00
Advance paid to NK Mishra for TDC exam	5,000.00
<b>Total</b>	<b>20,000.00</b>

**+2 Exam cash book**

Date	Party Name	Purpose	Amount of Advance
26.04.2011	Doud Sagar	Centre Expenses	3,000.00

02.03.2012	P.B.Panigrahi	Centre Expenses	5,000.00
24.03.2012	P.B.Panigrahi	Centre Expenses	5,000.00
28.04.2010	M.M.Sai	Conduct of Squard observer	1,707.00
	<b>Total</b>		<b>14,707.00</b>

**Details of Advance Position for the FY 2016-17**

<b>+2 General Cash book</b>							
Date	Opening Advance	Advance Dr	Total	Advance Cr	Closing Balance	particulars	Purpose
13.06.2016		3,000.00	3,000.00		3,000.00	Laxman Bhoi	Seminar Expenses
24.10.2016	3,000.00	5,000.00	8,000.00		8,000.00	Gopal Behera	Seminar Expenses
13.12.2016	8,000.00		8,000.00	5,000.00	3,000.00	Gopal Behera	Seminar Expenses
31.03.2017	3,000.00		3,000.00	3,000.00	-	Laxman Bhoi	Seminar Expenses
<b>Total</b>	-	<b>8,000.00</b>	<b>8,000.00</b>	<b>8,000.00</b>	-		

<b>+3 Student fund Cash book</b>							
Date	Opening Advance	Advance Dr	Total	Advance Cr	Closing Balance	particulars	Purpose
31.08.2016	-	4,000.00	4,000.00		4,000.00	M.K.Panigrahi	Ganesh Puja
22.09.2016	4,000.00		4,000.00	4,000.00	-	M.K.Panigrahi	Ganesh Puja
05.10.2016	-	10,000.00	10,000.00		10,000.00	S.P.Khatua	Student Union
02.12.2016	10,000.00	20,000.00	30,000.00		30,000.00	Naba Kumar Mishra	Cricket Match,Purchase of track shoot
02.12.2016	30,000.00		30,000.00	10,000.00	20,000.00	S.P.Khatua	Student Union
19.01.2017	20,000.00	20,000.00	40,000.00		40,000.00	S.P.Khatua	Annual function
19.01.2017	40,000.00	25,000.00	65,000.00		65,000.00	Chanakya Sahu	Annual Drama
24.01.2017	65,000.00	20,000.00	85,000.00		85,000.00	S.P.Khatua	Annual function
02.02.2017	85,000.00	5,000.00	90,000.00		90,000.00	Chanakya Sahu	Annual Drama
27.03.2017	90,000.00		90,000.00	20,000.00	70,000.00	Naba Kumar Mishra	Cricket Match,Purchase of track shoot
27.03.2017	70,000.00		70,000.00	30,000.00	40,000.00	Chanakya Sahu	Annual Drama
27.03.2017	40,000.00		40,000.00	40,000.00	-	S.P.Khatua	Annual function



<b>Total</b>	-	<b>1,04,000.00</b>	<b>1,04,000.00</b>	<b>1,04,000.00</b>	-		
--------------	---	--------------------	--------------------	--------------------	---	--	--

**+2 Student fund Cash book**

Date	Opening Advance	Advance Dr	Total	Advance Cr	Closing Balance	particulars	Purpose
03.10.2016		3,000.00	3,000.00		3,000.00	N.K.Mishra	NAAC Programme
03.10.2016	3,000.00	3,000.00	6,000.00		6,000.00	D.R.Mishra	Office contingencies
03.10.2016	6,000.00	3,000.00	9,000.00		9,000.00	R.K.sahu	Office contingencies
03.10.2016	9,000.00	3,000.00	12,000.00		12,000.00	Laxman Bhoi	Office contingencies
24.10.2016	12,000.00	1,00,000.00	1,12,000.00		1,12,000.00	Chanaakya Sahu	Construction of Cycle Stand
27.10.2016	1,12,000.00	10,000.00	1,22,000.00		1,22,000.00	Monaranjan Patra	white Washing
04.11.2016	1,22,000.00	10,000.00	1,32,000.00		1,32,000.00	Hrudananda Suna	Construction of College Building
04.11.2016	1,32,000.00	2,000.00	1,34,000.00		1,34,000.00	Jadumani Mishra	Electrical works
02.12.2016	1,34,000.00	9,885.00	1,43,885.00		1,43,885.00	Hrudananda Suna	Construction of College Building
02.12.2016	1,43,885.00	4,000.00	1,47,885.00		1,47,885.00	Hrudananda Suna	Construction of College Building
09.12.2016	1,47,885.00		1,47,885.00	2,000.00	1,45,885.00	Jadumani Mishra	Electrical works
02.01.2017	1,45,885.00	1,500.00	1,47,385.00		1,47,385.00	R.K.sahu	Office contingencies
10.01.2017	1,47,385.00		1,47,385.00	3,000.00	1,44,385.00	N.K.Mishra	NAAC Programme
10.01.2017	1,44,385.00		1,44,385.00	1,00,000.00	44,385.00	Chanaakya Sahu	Construction of Cycle Stand
10.01.2017	44,385.00	22,000.00	66,385.00		66,385.00	A.K.panda	+2 Drama
10.01.2017	66,385.00	20,000.00	86,385.00		86,385.00	A.K.pattnaik	Annual Function
25.01.2017	86,385.00	25,250.00	1,11,635.00		1,11,635.00	A.K.pattnaik	Annual Function
10.02.2017	1,11,635.00		1,11,635.00	1,500.00	1,10,135.00	R.K.sahu	Office contingencies
25.01.2017	1,10,135.00	5,000.00	1,15,135.00		1,15,135.00	A.K.panda	+2 Drama
25.01.2017	1,15,135.00	1,500.00	1,16,635.00		1,16,635.00	D.R.Mishra	Office contingencies
28.03.2017	1,16,635.00		1,16,635.00	27,000.00	89,635.00	A.K.panda	+2 Drama
28.03.2017	89,635.00		89,635.00	3,000.00	86,635.00	R.K.sahu	Office contingencies
28.03.2017	86,635.00		86,635.00	3,000.00	83,635.00	D.R.Mishra	Office contingencies
28.03.2017	83,635.00		83,635.00	3,000.00	80,635.00	Laxman Bhoi	Office contingencies
31.03.2017	80,635.00		80,635.00	23,885.00	56,750.00	Hrudananda Suna	Construction of College Building
31.03.2017	56,750.00		56,750.00	45,250.00	11,500.00	A.K.pattnaik	Annual Function
31.03.2017	11,500.00		11,500.00	10,000.00	1,500.00	Monaranjan Patra	white Washing
<b>Total</b>	-	<b>2,23,135.00</b>	<b>2,23,135.00</b>	<b>2,21,635.00</b>			

1,500.00

25.01.2017	1,500.00	D.R.Mishra	Office contingencies
------------	----------	------------	----------------------

**+3 General fund Cash book**

Date	Opening Advance	Advance Dr	Total	Advance Cr	Closing Balance	particulars	Purpose
23.06.2016	-	3,000.00	3,000.00		3,000.00	K.P.Hota	Refreshment
16.07.2016	3,000.00	3,000.00	6,000.00		6,000.00	K.P.Hota	Refreshment
31.08.2016	6,000.00	2,000.00	8,000.00		8,000.00	Gopal Behera	YRC
01.09.2016	8,000.00		8,000.00	992.00	7,008.00	Gopal Behera	YRC
29.09.2016	7,008.00		7,008.00	1,008.00	6,000.00	Gopal Behera	YRC
27.10.2016	6,000.00	11,000.00	17,000.00		17,000.00	Gopal Behera	Active Citizen
23.11.2016	17,000.00		17,000.00	11,000.00	6,000.00	Gopal Behera	Active Citizen
10.01.2017	6,000.00	4,000.00	10,000.00		10,000.00	Gopal Behera	YRC
27.03.2017	10,000.00		10,000.00	6,000.00	4,000.00	K.P.Hota	Refreshment
29.03.2017	4,000.00		4,000.00	4,000.00	-	Gopal Behera	YRC
<b>Total</b>	-	<b>23,000.00</b>	<b>23,000.00</b>	<b>23,000.00</b>	-		

**Management Cash book**

Date	Opening Advance	Advance Dr	Total	Advance Cr	Closing Balance	particulars	Purpose
27.09.2016		1,00,000.00	1,00,000.00		1,00,000.00	Chanakya saho	Construction of Principal room
22.10.2016	1,00,000.00	7,000.00	1,07,000.00		1,07,000.00	Hrudananda Suna	White Washing
25.10.2016	1,07,000.00	2,500.00	1,09,500.00		1,09,500.00	R.R.Mishra	Seminar
25.10.2016	1,09,500.00	2,500.00	1,12,000.00		1,12,000.00	Laxman Bhoi	Seminar
28.10.2016	1,12,000.00	7,000.00	1,19,000.00		1,19,000.00	Hrudananda Suna	White Washing
05.11.2016	1,19,000.00	2,000.00	1,21,000.00		1,21,000.00	K.P.Hota	Seminar
05.11.2016	1,21,000.00	2,000.00	1,23,000.00		1,23,000.00	Chanakya saho	Seminar
08.11.2016	1,23,000.00	2,000.00	1,25,000.00		1,25,000.00	Arati Panda	Seminar
13.11.2016	1,25,000.00		1,25,000.00	2,000.00	1,23,000.00	K.P.Hota	Seminar
13.11.2016	1,23,000.00		1,23,000.00	2,000.00	1,21,000.00	Chanakya saho	Seminar
02.12.2016	1,21,000.00	25,000.00	1,46,000.00		1,46,000.00	Monoranjan Patra	White Washing
02.12.2016	1,46,000.00	1,500.00	1,47,500.00		1,47,500.00	M.Dash	Seminar
08.12.2016	1,47,500.00	5,000.00	1,52,500.00			Chanakya saho	ta DA

					1,52,500.00		
08.12.2016	1,52,500.00	2,760.00	1,55,260.00		1,55,260.00	R.K.Sahu	Seminar
17.12.2016	1,55,260.00	20,000.00	1,75,260.00		1,75,260.00	Chanakya saho	ta DA
23.12.2016	1,75,260.00		1,75,260.00	25,000.00	1,50,260.00	Chanakya saho	ta DA
10.01.2017	1,50,260.00	5,000.00	1,55,260.00		1,55,260.00	D.R.Mishra	ta DA
18.01.2017	1,55,260.00		1,55,260.00	5,000.00	1,50,260.00	D.R.Mishra	ta DA
18.01.2017	1,50,260.00		1,50,260.00	1,00,000.00	50,260.00	Chanakya saho	Construction of Principal room
10.02.2017	50,260.00	5,500.00	55,760.00		55,760.00	D.R.Mishra	Seminar
10.02.2017	55,760.00		55,760.00	2,000.00	53,760.00	Arati Panda	Seminar
10.02.2017	53,760.00		53,760.00	1,500.00	52,260.00	M.Dash	Seminar
28.03.2017	52,260.00		52,260.00	5,500.00	46,760.00	D.R.Mishra	Seminar
28.03.2017	46,760.00		46,760.00	2,500.00	44,260.00	Laxman Bhoi	Seminar
28.03.2017	44,260.00		44,260.00	2,500.00	41,760.00	R.R.Mishra	Seminar
28.03.2017	41,760.00		41,760.00	2,760.00	39,000.00	R.K.Sahu	Seminar
28.03.2017	39,000.00		39,000.00	14,000.00	25,000.00	Hrudananda Suna	White Washing
31.03.2017	25,000.00		25,000.00	25,000.00	-	Monoranjan Patra	White Washing
<b>Total</b>	-	<b>1,89,760.00</b>	<b>1,89,760.00</b>	<b>1,89,760.00</b>	-		

**University Exam Account**

<b>Opening Advance</b>	<b>Amount(Rs)</b>	<b>Advanced Adjusted During 2016-17</b>	<b>Closing Advance</b>
Advance paid to Devraj Mishra for Centre Expenses	200.00	200.00	-
Advance paid to Naba Kumar Mishra for Centre Expenses	17,000.00	17,000.00	-
Advance paid to P.B.Panigrahi for Centre Expenses	25,000.00	25,000.00	-
<b>Total</b>	<b>42,200.00</b>	<b>42,200.00</b>	-

<b>Name of the Person</b>	<b>Amount(Rs)</b>	<b>Date</b>

Advance paid to A.K.Pattnaik for Centre Expenses	10,000.00	04.03.2017
Advance paid to A.K.Pattnaik for Centre Expenses	7,000.00	18.03.2017
Advance paid to C.Sahu for Centre Expenses	10,000.00	28.03.2017
Advance paid to P.B.Panigrahi for Centre Expenses	10,000.00	23.03.2017
<b>Total</b>	<b>37,000.00</b>	

**+2 Exam cash book**

Opening Advance	Date	Purpose	Amount(Rs)	Advanced Adjusted During 2016-17
Advance paid to Doud Sagar	26.04.2011	Conduct of Practical Exam	3,000.00	
Advance paid to Doud Sagar	03.04.2012	Conduct of Practical Exam	2,000.00	
Advance paid to Doud Sagar	03.04.2012	Conduct of Squard observer	5,830.00	
Advance paid to P.B.Panigrahi	02.03.2012	Conduct of Practical Exam	5,000.00	
Advance paid to P.B.Panigrahi	24.03.2012	Conduct of Practical Exam	5,000.00	
Advance Paid to DS Gouri		Conduct of Practical Exam	57,045.00	57,045.00
Advance paid to Basudev Kar	10.04.2012	Submission of Practical Exam.Script	400.00	
<b>Total</b>			<b>78,275.00</b>	

Date	Party Name	Amount(Rs)	Purpose	Date of Settlement
02.02.2017	DS Gouri	10,000.00	Centre Expenses	08.04.2017

23.02.2017	DS Gouri	5,000.00	Centre Expenses	08.04.2017
03.03.2017	DS Gouri	10,000.00	Centre Expenses	08.04.2017
21.03.2017	DS Gouri	5,000.00	Centre Expenses	08.04.2017
		<b>30,000.00</b>		

PARA: 9 GRANTS

Jawaharlal College, Patnagarh - 2011-2012

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	01-04-2011	0.00	22955314.00	22955314.00	22955314.00	31-03-2012	0.00	Salary of GIA Staffs
2	01-04-2011	2651750.00	1299108.00	3950858.00	3950858.00	31-03-2012	0.00	Block Grant salary
3	01-04-2011	285915.00	4887000.00	5172915.00	1540212.00	31-03-2012	3632703.00	UGC Grant
	<b>GRAND TOTAL</b>	<b>2937665.00</b>	<b>29141422.00</b>	<b>32079087.00</b>	<b>28446384.00</b>		<b>3632703.00</b>	

Jawaharlal College, Patnagarh - 2016-2017

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
4	01-04-2016	0.00	30443430.00	30443430.00	30443430.00	31-03-2017	0.00	Salary of GIA Staffs
5	01-04-2016	0.00	2227309.00	2227309.00	2227309.00	31-03-2017	0.00	Block Grant salary
6	01-04-2016	1373484.00	68204.00	1441688.00	1035589.00	31-03-2017	406099.00	UGC Account
	<b>GRAND TOTAL</b>	<b>1373484.00</b>	<b>32738943.00</b>	<b>34112427.00</b>	<b>33706328.00</b>		<b>406099.00</b>	

Comments :

Details of Grant Position For the FY 2011-12						
<b>GRANT RECURRING</b>						
Salary of GIA Staffs			2,29,55,314.00	2,29,55,314.00	2,29,55,314.00	-
Block Grant salary	26,51,750.00		12,99,108.00	39,50,858.00	39,50,858.00	-
<b>Total</b>	<b>26,51,750.00</b>		<b>2,42,54,422.00</b>	<b>2,69,06,172.00</b>	<b>2,69,06,172.00</b>	-
<b>Grant Received from UGC &amp; Other Sources</b>						
Additional grant			12,01,500.00	12,01,500.00	6,50,998.00	5,50,502.00
Merged Grant			34,12,000.00	34,12,000.00	6,21,214.00	27,90,786.00
MPR Grant	80,000.00		2,53,500.00	3,33,500.00	2,68,000.00	65,500.00
Construction of womens Hostel	2,05,915.00			2,05,915.00		2,05,915.00
Seminal Grant			20,000.00	20,000.00		20,000.00
	<b>2,85,915.00</b>		<b>48,87,000.00</b>	<b>51,72,915.00</b>	<b>15,40,212.00</b>	<b>36,32,703.00</b>
<b>Total</b>	<b>29,37,665.00</b>		<b>2,91,41,422.00</b>	<b>3,20,79,087.00</b>	<b>2,84,46,384.00</b>	<b>36,32,703.00</b>

Details of Grant Position For the FY 2016-17						
<b>GRANT RECURRING</b>						
Salary of GIA Staffs			3,04,43,430.00	3,04,43,430.00	3,04,43,430.00	-
Block Grant salary	-		22,27,309.00	22,27,309.00	22,27,309.00	-
<b>Total</b>	<b>-</b>		<b>3,26,70,739.00</b>	<b>3,26,70,739.00</b>	<b>3,26,70,739.00</b>	<b>-</b>

<b>Grant Received from UGC &amp; Other Sources</b>					
UGC Account	13,73,484.00	68,204.00	14,41,688.00	10,35,589.00	4,06,099.00
	<b>13,73,484.00</b>	<b>68,204.00</b>	<b>14,41,688.00</b>	<b>10,35,589.00</b>	<b>4,06,099.00</b>
<b>Total</b>	<b>13,73,484.00</b>	<b>3,27,38,943.00</b>	<b>3,41,12,427.00</b>	<b>3,37,06,328.00</b>	<b>4,06,099.00</b>

Early steps may be taken to utilize the grants remains unutilized as on 31.03.2017 for an amount of Rs 406099 and compliance reported to Audit.

The year wise break up position of Unutilized Grant could not be produced to Audit for verification. So steps may be taken to produce the same to next audit for checking.

**PARA: 10 UTILISATION CERTIFICATE**

Jawaharlal College, Patnagarh - 2011-2012

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	01-04-2011	0.00	28446384.00	28446384.00	26906172.00	31-03-2012	1540212.00	
	<b>GRAND TOTAL</b>	<b>0.00</b>	<b>28446384.00</b>	<b>28446384.00</b>	<b>26906172.00</b>		<b>1540212.00</b>	

Jawaharlal College, Patnagarh - 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
2	01-04-2016	0.00	33706328.00	33706328.00	32670739.00	31-03-2017	1035589.00	
	<b>GRAND TOTAL</b>	<b>0.00</b>	<b>33706328.00</b>	<b>33706328.00</b>	<b>32670739.00</b>		<b>1035589.00</b>	

**Comments :**

It was observed that submission of Utilizations certificate to proper quarter was pending for an amount of Rs 1035589.00 as on 31.03.2017. Early steps may be taken to Submit UCs to proper quarter and compliance reported to audit.

The year wise break up position of Pending UC could not be produced to Audit for verification. So steps may be taken to produce the same to next audit for checking.



**PARA: 11 MISAPPROPRIATION & DEFALCATION**

<b>11.1 - No Misappropriation &amp; Defalcation cases found during our Audit.</b>

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

<b>12.1 - Nil</b>

**PARA: 13 AUDIT OF RECEIPTS**

<b>13.1 - The Position of Fees &amp; Fines</b>

**The Position of Fees & Fines for the year 2011-12 & 2016-17 is furnished below-**

Particulars	Amount(RS)
Opening Balance As On 01.04.2011	0
Collection during <b>2011-12</b>	59799.00
<b>TOTAL</b>	<b>59799.00</b>
Deposit during the year <b>2011-12</b>	59799.00
Balance as on 31.03.2012	0.00

Particulars	Amount(RS)
Opening Balance As On 01.04.2016	0.00
Collection during <b>2016-17</b>	67580.00
<b>TOTAL</b>	<b>67580.00</b>
Deposit during the year <b>2016-17</b>	67580.00
Balance as on 31.03.2017	0.00

**Deposit Particulars**

Sl no	Date	Challan no	Amount(Rs)
1	15.07.2011	00026	20320.00
2	30.12.2011	00026	16700.00
3	15.07.2011	00027	13249.00
4	30.12.2011	00022	9530.00
	<b>Total</b>		<b>59799.00</b>

Sl no	Date	Challan no	Amount(Rs)
1	05.10.2016	00026	19056.00
2	05.10.2016	00023	7160.00

3	02.03.2017	00047	8464.00
4	02.03.2017	00048	32900.0
	<b>Total</b>		<b>67580.00</b>

**PARA: 14 AUDIT OF EXPENDITURE**

**14.1 - Irregular payment of Salary to the Management Staff AOS Page no- 8**

On checking of the General cash book with reference to pay acquaintance roll of Management, it was noticed that a sum of Rs 2, 57,178.00 & Rs 10, 24,022.00 was paid to Management Teaching & Non-Teaching Staff for the financial Year 2011-12 & 2016-17 respectively appointed by Governing body of the college. The above amount was paid to both teaching & non-teaching staff during the year 2011-12 & 2016-17 out of college funds, but the approval of DHE (o), BBSR has not obtained in this regard. The payment of salary made to the Management staff out of college available funds in absence of approval of the competent authority is found to be irregular and unauthorized. Thus, step may be taken to regularize the said payment after obtaining the post facto approval from Govt.DHE, odissa, BBSR. The details such payment to the person concern is furnished below-

<b>SALARY STATEMENT FOR MANAGEMENT PAYMENT STAFF 2016-17</b>		
<b>Sl no</b>	<b>PERSON NAME WITH DESIGNATION</b>	<b>Total</b>
1	Sri Gopal Behera, Lecturer in Education	1,22,960.00
2	Dr. Nakul Meher, Lecturer in Odia	98,480.00
3	Sri Gandhi Padhan, Lecturer in Botany	95,440.00
4	Sri Ashok Kumar Meher, Demonstrator in Botany	77,220.00
5	Sri Purandar Mirdha, Asst. Librarian	62,930.00
6	Sri Tankadhar Podh, Peon	80,000.00
7	Sri Baishanaba Bariha, Peon	69,780.00
8	Sri Budhadev Thanapati, Peon	58,120.00
9	Sri Rankamani Bag, Peon	58,120.00
10	Sri Padman Deep, Peon	58,120.00
11	Sri Binod Bihari Kadam, Peon	58,120.00
12	Sri Kusum Manjari Deep, Peon	48,820.00
13	Sri Pradeep Putel, Peon	70,792.00
14	Sri Rama Budek, Sweeper	47,120.00
15	Sri Dinesh Kumar Sahu, Lecturer in Physics	18,000.00
	<b>Total</b>	<b>10,24,022.00</b>
<b>SALARY STATEMENT FOR MANAGEMENT PAYMENT STAFF 2011-12</b>		
<b>Sl no</b>	<b>PERSON NAME WITH DESIGNATION</b>	<b>Total</b>

1	Sri Prafulla Kumar Meher, Lectuer in Economics	39,872.00
2	Sri Gopal Behera, Lecturer in Education	37,925.00
3	Sri Tankadhar Podh, Peon	24,912.00
4	Sri Baishanaba Bariha, Peon	21,991.00
5	Sri Arjun Meher, Lab. Attendant	8,077.00
6	Sri Machindra Kumar Meher	18,162.00
7	Sri Budhadev Thanapati, Peon	17,740.00
8	Sri Rankamani Bag, Peon	17,740.00
9	Sri Padman Deep, Peon	17,061.00
10	Sri Binod Bihari Kadam, Peon	17,740.00
11	Sri Lamnidhar Kabi, Peon	2,038.00
12	Sri Kusum Manjari Deep, Peon	14,367.00
13	Sri Ashok Kumar Meher, Demonstrator	19,553.00
	<b>Total</b>	<b>2,57,178.00</b>

In response to audit objection memo, it is stated by the Principal that there is no sufficient teaching & non-teaching staff in the college for smoothing of the college curricular activities. So as per the instruction of the president of Governing Body as well as Department of Higher Education, Govt. of Odisha, BBSR the payment to Management Staff has been allowed after verifying the financial status of the college.

The financial status of the college under Development is found to be measurable. In view of the above the payment of Rs 12,81,200/- is held under objection

**PARA: 15 AUDIT ON WORKS**

<b>15.1 - Non deposit of statutory dues to Govt. A/c out of different college construction Activities-AOS-Page no-7</b>
The college authority has not deposited the Statutory Dues to Govt. A/c such as Royalty, Labour cess etc arises from Repair of College Stadium & renovation of Staff quarter. The Royalty amount of Rs 2196.00 & Labour Cess amount of Rs 4638.00 stands non-deposit for the FY 2016-17.
in response to Audit objection memo the college Authority has deposited the Royalty Amount of Rs 2190.00 on dtd. 05.08.2017 in Tahasil Office ,Patnagarh. & Labour cess also deposited with Odisha Building & Other Construction Welfare Board, BBSR on 04.08.2017 of Rs 4638.00

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

<b>16.1 - No Comment</b>
--------------------------

--

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

<b>17.1 - No Comment</b>

**PARA: 18 MISCELLANEOUS**

<b>18.1 - Position of Staff of the college</b>
--

**The Teaching & Non-teaching Staff Position of the college for the Financial year 2011-12 is given below:-**

SI No	Staff Position	Teaching	Non-teaching	Total
1	Under GIA employee	36	27	63
2	Under Block Grant Employee	4	10	14
3	Under Management Employee	2	11	13
	<b>Total</b>	<b>42</b>	<b>48</b>	<b>90</b>

**The Teaching & Non-teaching Staff Position of the college for the Financial year 2016-17 is given below:-**

SI No	Staff Position	Teaching	Non-teaching	Total
1	Under GIA employee	34	13	47
2	Under Block Grant Employee	4	12	16
3	Under Management Employee	4	11	15
	<b>Total</b>	<b>42</b>	<b>36</b>	<b>78</b>

**18.2 - Position of Student of the college**

**The Student Position of the college for the Financial year 2011-12 is given below:-**

SI No	Class	Sanctioned Strength	Admitted Strength

1	(+2) 1st Year ARTS	256	255
2	(+2) 2nd Year ARTS	256	106
3	(+2) 1st Year SCIENCE	128	96
4	(+2) 2nd Year SCIENCE	128	51
5	(+3) 1st Year ARTS	256	196
6	(+3) 2nd Year ARTS	256	126
7	(+3) 3rd Year ARTS	256	63
8	(+3) 1st Year SCIENCE	128	112
9	(+3) 2nd Year SCIENCE	128	53
10	(+3) 3rd Year SCIENCE	128	37
	<b>TOTAL</b>	<b>1920</b>	<b>1095</b>

**The Student Position of the college for the Financial year 2016-17 is given below:-**

SI No	Class	Sanctioned Strength	Admitted Strength
1	(+2) 1st Year ARTS	256	254
2	(+2) 2nd Year ARTS	256	210
3	(+2) 1st Year SCIENCE	128	92
4	(+2) 2nd Year SCIENCE	128	101

5	(+3) 1st Year ARTS	256	252
6	(+3) 2nd Year ARTS	256	153
7	(+3) 3rd Year ARTS	256	114
8	(+3) 1st Year SCIENCE	128	117
9	(+3) 2nd Year SCIENCE	128	104
10	(+3) 3rd Year SCIENCE	128	68
	<b>TOTAL</b>	<b>1920</b>	<b>1465</b>

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

<b>19.1 - GPF A/c</b>
The GPF deduction of GIA staff is being deducted from salary bill and maintained by the comptroller of Accounts odissa,BBSR. The GPF A/c ledger of the GIA staff may be maintained at college level.

**PARA: 20 RESULT OF AUDIT**

<b>20.1 - Result of Audit-</b>
As a result of this audit a total Rs 1281200.00 is held under objection.
<b>20.2 - General Remarks</b>

In view of the remarks contained in foregoing paras the state of maintenance of accounts records & registers needs further improvement. The records & registers prescribed & not maintained during the year under Audit as furnished in para 3 of this AR may be maintained properly & produced before next Audit for checking.

**Result Of Audit**

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	14.1	0.00	1281200.00	0.00	0.00	0.00	
<b>Total</b>		<b>0.00</b>	<b>1281200.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

**Audit Certificate**

Certified that the accounts of Jawaharlal College, Patnagarh for the financial year 2011-2012 2016-2017 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

**Spot Recovery**

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