

LOCAL FUND AUDIT, BOLANGIR, ODISHA

CATEGORY : Aided College,General

Audit Report No : 395310/AR/2018-2019-BOLANGIR

PARA: 1 TITLE SHEET

1	Name of the Institution :	Jawaharlal College, Patnagarh
2	Year of Accounts under Audit :	2017-2018
3	Name of the Local Authority during the year of A/Cs :	PROF.SUNIL KUMAR PANDA,ASSOCIATE PROFESSOR IN POL.SCIENCE CUM PRINCIPAL IN CHARGE
	Name of the Local Authority at the time of Audit :	PROF.SUNIL KUMAR PANDA,ASSOCIATE PROFESSOR IN POL.SCIENCE CUM PRINCIPAL IN CHARGE
4	Duration of Audit :	03-07-2018 To 20-08-2018 (Mandays Consumed :-)
5	Name of the Auditors :	SUNDAR PRAKASH AND CO 325123E - Lead Auditor
6	Name of the Reviewing Officer :	SHYAMA SUNDAR BHOI(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	27-08-2018
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	
11	Date of approval of report by District Audit Officer :	28-08-2018

PARA: 2 PHYSICAL VERIFICATION

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	ServicePostage Stamps					

Comments

PARA 2.1 PHYSICAL VERIFICATION

As per Rule 20(a) of Odisha Local Fund Audit Rules, 1951 before commencement of audit, it is required to verify the cash balances, the securities held by a local authority, the postage stamps and also the stock of saleable forms, unspent balance of permanent advance, etc. and the result of verification shall be recorded in the relevant books of account.

On the day of commencement of audit i.e 3.07.2018, Physically verified the cash, unused postage stamps and unused Receipt books and the result of physical verification are furnished below which agreed with book balance.

Items	Date of Physical Verification	Physical Balance Amount(Rs)	Balance as per cash book/Stock register Amount(Rs)	Reference to the Page no of cash book/Stock register	Discrepancies if any
(+3) Receipt Book	03.07.2018	43 NOS	43NOS	24	Nil
(+2) Receipt Book	03.07.2018	14NOS	14NOS	25	Nil
Cash in hand					
Management	03.07.2018	RS 6254.00	RS 6254.00	20	Nil
(+3)General cash book	03.07.2018	RS 93.00	RS 93.20	23	RS 0.20
(+3) Student Fund	03.07.2018	RS 100.00	RS 100.00	4	Nil
(+2)General Fund	03.07.2018	RS 163917.00	RS 163917.00	28	Nil
(+2) Student Fund	03.07.2018	RS 124830.00	RS 124830.00	6	Nil
(+2)SAMS	03.07.2018	RS 565.00	RS 565.00	25	Nil
NAAC Cash book	03.07.2018	RS 34.00	RS 34.00	2	Nil
(+3) POSTAGE STAMP	03.07.2018	RS 565.00	RS 565.00	94	Nil
(+2)Postal Stamp	03.07.2018	RS 697.00	RS 697.00	1	Nil

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 2017-18. 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 mis-utilization 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	Misc. receipt books.
5	Daily collection Registers.
6	Book of Drawal
7	Paid vouchers
8	Bank Draft & cheque register.
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	Library stock register
14	Service books.
B : List of Records/Registers not Maintained	
Sino	List Records/Register
1	H.S.S. cash book
2	Acquittance roll of scholarship
C : List of Records/Registers not Produced to Audit	
Sino	List Records/Register
1	Stock register of stationery articles.
2	Construction cash book
D : List of Records/Registers not Required	
Sino	List Records/Register
1	F.D.R

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.	Last year Audit report
12.	NAAC cash book
13.	Self defence cash book
14.	RUSA cash book
15.	Boys Hostel cash book
16.	Girls 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 - 2017-2018

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	01-04-2017	1799197.21	1919243.00	3718440.21	767852.35	31-03-2018	2950587.86	31-03-2018	2950587.86	0.00	Nil
2	+3 Student fund Cash book	01-04-2017	1910316.00	1736822.54	3647138.54	1079707.00	31-03-2018	2567431.54	31-03-2018	2567431.54	0.00	Nil
3	+2 Student fund Cash book	01-04-2017	1760143.00	878611.00	2638754.00	746044.00	31-03-2018	1892710.00	31-03-2018	1892710.00	0.00	Nil
4	+3 General fund Cash book	01-04-2017	1447168.04	49307693.00	50754861.04	49042107.95	31-03-2018	1712753.09	31-03-2018	1712753.09	0.00	Nil
5	Management Cash book	01-04-2017	1882090.00	1638975.00	3521065.00	1715259.20	31-03-2018	1805805.80	31-03-2018	1805805.80	0.00	Nil
6	Self defence Account	01-04-2017	1490.00	22661.00	24151.00	10216.80	31-03-2018	13934.20	31-03-2018	13934.20	0.00	Nil
7	RUSA Account	01-04-2017	1810522.00	7671955.00	9482477.00	1887331.00	31-03-2018	7595146.00	31-03-2018	7595146.00	0.00	Nil
8	NAAC Account	01-04-2017	108083.00	225824.00	333907.00	6706.40	31-03-2018	327200.60	31-03-2018	327200.60	0.00	Nil
9	Boys Hostel Account	01-04-2017	147229.00	97891.00	245120.00	124032.40	31-03-2018	121087.60	31-03-2018	121087.60	0.00	Nil
10	Girls Hostel Account	01-04-2017	158239.00	407318.00	565557.00	342176.00	31-03-2018	223381.00	31-03-2018	223381.00	0.00	Nil
11	+2 SAMS Account	01-04-2017	117157.00	621901.00	739058.00	504813.00	31-03-2018	234245.00	31-03-2018	234245.00	0.00	Nil
12	UGC Account	01-04-2017	406099.00	13148.00	419247.00	181000.90	31-03-2018	238246.10	31-03-2018	238246.10	0.00	Nil
13	University Exam Account	01-04-2017	3540.88	508199.00	511739.88	460289.00	31-03-2018	51450.88	31-03-2018	51450.88	0.00	Nil
14	NSS Account	01-04-2017	14383.95	349.00	14732.95	0.00	31-03-2018	14732.95	31-03-2018	14732.95	0.00	Nil
15	+2 Exam cash book	01-04-2017	11392.70	23932.00	35324.70	33955.00	31-03-2018	1369.70	31-03-2018	1369.70	0.00	Nil
	GRAND TOTAL		1157705.078	65074522.54	76651573.32	56901491.00		1975008.232		1975008.232	0.00	

Comments

4.1 Details of Closing Balance as on 31.03.2018

Details of Cash book	Cash in Hand	Cash at Bank	Total
+2 General Cash book	439.00	29,50,148.86	29,50,587.86
+3 Student fund Cash book	548.00	25,66,883.54	25,67,431.54
+2 Student fund Cash book	66.00	18,92,644.00	18,92,710.00
+3 General fund Cash book	7,743.20	17,05,009.89	17,12,753.09
Management Cash book	32,844.00	17,72,961.80	18,05,805.80
Self defence Account		13,934.20	13,934.20
RUSA Account		75,95,146.00	75,95,146.00
NAAC Account	34.00	3,27,166.60	3,27,200.60
Boys Hostel Account	1.00	1,21,086.60	1,21,087.60
Girls Hostel Account	60.00	2,23,321.00	2,23,381.00

+2 SAMS Account	65.00	2,34,180.00	2,34,245.00
UGC Account		2,38,246.10	2,38,246.10
University Exam Account	10.00	51,440.88	51,450.88
NSS Account	0.90	14,732.05	14,732.95
+2 Exam cash book	0.10	1,369.60	1,369.70
	41,811.20	1,97,08,271.12	1,97,50,082.32

4.2 Preparation of Annual Budget

Annual Budget for the year 2017-18 has not been prepared. Steps may be taken to prepare Annual Budget each year and compliance reported to audit.

4.3 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'" 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.

4.4 Maintenance of Annual Accounts

Annual Accounts for the year under audit has not been maintained. Steps may be taken to maintain Annual Accounts for 2017-18 and produced to next audit for checking. The Receipt and expenditure figures have been furnished as could be made available from records and registers.

4.5 Financial Statement
FINANCIAL STATEMENT -(VIDE PARA 4 OF AUDIT REPORT)
Statement showing the details of Receipts & Expenditures of Jawaharlal College, Patnagarh for the year 2017-18

sl.No.	Head of Account	Opening Balance as on 01.04.2017	Received During the year 2017-18	Total	Expenditure During year 2017-18	Closing Balance as on 31.03.2018
1	2	3	4	5	6	7
	GRANT RECURRING					
1	Salary of GIA Staffs		4,43,76,597.00	4,43,76,597.00	4,43,76,597.00	-
2	Block Grant salary		27,40,306.00	27,40,306.00	27,40,306.00	-
	Total	-	4,71,16,903.00	4,71,16,903.00	4,71,16,903.00	-
	Grant Received from UGC & Other Sources					
1	UGC Account	4,06,099.00	13,148.00	4,19,247.00	1,81,000.90	2,38,246.10
		4,06,099.00	13,148.00	4,19,247.00	1,81,000.90	2,38,246.10
	Other than Grant					
1	Self defence Account	1,490.00	22,661.00	24,151.00	10,216.80	13,934.20
2	RUSA Grant	18,10,522.00	76,71,955.00	94,82,477.00	18,87,331.00	75,95,146.00
3	NAAC Account	1,08,083.00	2,25,824.00	3,33,907.00	6,706.40	3,27,200.60
4	Boys Hostel Account	1,47,229.00	97,891.00	2,45,120.00	1,24,032.40	1,21,087.60
5	Girls Hostel Account	1,58,239.00	4,07,318.00	5,65,557.00	3,42,176.00	2,23,381.00
6	+2 SAMS Account	1,17,157.00	6,21,901.00	7,39,058.00	5,04,813.00	2,34,245.00
7	NSS Account	14,383.95	349.00	14,732.95		14,732.95
8	AISHE Remuneration		5,000.00	5,000.00	5,000.00	
11	Development of		4,00,000.00	4,00,000.00	4,00,000.00	

	Science grant	-				
12	CHSE Grant for Centre Expenses	28,350.00		28,350.00	31,955.00	-3,605.00
13	University Grant for valuation	2,95,105.00	4,38,608.00	7,33,713.00	3,98,465.00	3,35,248.00
14	HUB Grant	65,000.00	61,000.00	1,26,000.00		1,26,000.00
15	Amount received from TESCERT for DE Exam	10,280.00	11,280.00	21,560.00	11,280.00	10,280.00
16	Audit Recovery	1,75,000.00	49,880.00	2,24,880.00		2,24,880.00
	Total	29,30,838.95	1,00,13,667.00	1,29,44,505.95	37,21,975.60	92,22,530.35
	<u>Income from Internal Sources</u>					
1	Fees & Fines	-	25,600.00	25,600.00	25,600.00	-
2	Bank Pass book interest	2,23,537.59	6,16,822.54	8,40,360.13	7,733.84	8,32,626.29
	Total	2,23,537.59	6,42,422.54	8,65,960.13	33,333.84	8,32,626.29
	<u>Student Fund</u>					
1	Science Lab	1,41,000.00	2,47,000.00	3,88,000.00		3,88,000.00
2	Electrical Fees	41,861.00	2,31,560.00	2,73,421.00	2,29,019.00	44,402.00
3	Identity Card	12,080.00	1,21,040.00	1,33,120.00	25,305.00	1,07,815.00
4	Common Room Fees	29,300.00	30,260.00	59,560.00		59,560.00
5	Affiliation	47,200.00	1,51,300.00	1,98,500.00	5,000.00	1,93,500.00
6	Furniture Maintenance	15,817.00	1,51,300.00	1,67,117.00	1,40,530.00	26,587.00
7	Faculty Fees	68,285.00	2,19,075.00	2,87,360.00		2,87,360.00
8	Journal Fees	73,250.00	75,650.00	1,48,900.00		1,48,900.00
9	Medical fees	7,325.00	7,565.00	14,890.00		14,890.00
10	Cultural Activities Fees	13,960.00	49,440.00	63,400.00	58,870.00	4,530.00
11	Lesson Plan fees	43,950.00	75,650.00	1,19,600.00		1,19,600.00
12	Drama & Film Society fees	15,685.00	1,05,650.00	1,21,335.00	91,660.00	29,675.00
13	Proctorial Fees	73,250.00	90,780.00	1,64,030.00		1,64,030.00
14	DSA	325.00	15,130.00	15,455.00	8,380.00	7,075.00
15	Student Union	50,846.00	71,600.00	1,22,446.00		1,22,446.00
16	library Fees	49,875.00	1,51,300.00	2,01,175.00	4,87,684.00	-2,86,509.00
17	College Athletic meet fees	46,500.00	1,51,300.00	1,97,800.00		1,97,800.00
18	SSG	1,465.00	1,513.00	2,978.00		2,978.00
19	College development fees	76,66,641.24	21,24,902.00	97,91,543.24	19,99,880.50	77,91,662.74
20	Unit test	32,850.00	43,260.00	76,110.00		76,110.00
21	SSI	2,930.00	3,026.00	5,956.00	3,240.00	2,716.00
22	Social Service fee	3,724.00	15,130.00	18,854.00	7,190.00	11,664.00
23	NCC Fees	3,045.00	7,565.00	10,610.00	8,080.00	2,530.00
24	Red Cross fees	7,026.00	19,130.00	26,156.00	4,880.00	21,276.00
25	Sports & literary fees	68,550.00	1,57,300.00	2,25,850.00		2,25,850.00
26	Flag day	7,325.00	7,565.00	14,890.00		14,890.00
27	Admission fees	13,010.00	14,388.00	27,398.00		27,398.00
28	Syllabus fees	16,425.00	15,450.00	31,875.00		31,875.00

29	EMH	58,550.00	92,700.00	1,51,250.00		1,51,250.00
30	Academic Mintenance Fees	1,05,365.00	2,36,220.00	3,41,585.00		3,41,585.00
31	Recognition fees	18,850.00	30,900.00	49,750.00		49,750.00
32	Magazine	40,151.00	1,21,040.00	1,61,191.00	4,525.00	1,56,666.00
33	Maintenance of Language Lab.& Networking Resources Centre		49,980.00	49,980.00		49,980.00
34	Entry into Job Coaching		1,07,100.00	1,07,100.00		1,07,100.00
35	Seminar Fees		1,34,250.00	1,34,250.00	19,000.00	1,15,250.00
36	NAAC	81,200.00	1,34,250.00	2,15,450.00		2,15,450.00
37	Registration Fees	25,120.00	2,54,650.00	2,79,770.00		2,79,770.00
38	CIIP	13,140.00	12,360.00	25,500.00		25,500.00
39	University Sports fees	9,768.00	1,01,252.00	1,11,020.00	93,234.00	17,786.00
40	KAA	1,410.00	15,130.00	16,540.00	15,680.00	860.00
41	Rover & Ranger Fees	17,580.00	18,156.00	35,736.00		35,736.00
42	Calander Fees	52,550.00	90,780.00	1,43,330.00	1,03,415.00	39,915.00
43	Student Aid fees	13,895.00	13,745.00	27,640.00		27,640.00
44	College Exam Fees	49,518.00	15,21,040.00	15,70,558.00	14,12,989.16	1,57,568.84
45	Management Salary	-10,24,022.00		-10,24,022.00	11,29,716.00	-21,53,738.00
	Total	8016575.24	7288382	15304957.24	5848277.66	9456679.58
	GRAND TOTAL	1,15,77,050.78	6,50,74,522.54	7,66,51,573.32	5,69,01,491.00	1,97,50,082.32

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 - 2017-2018

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	UGB,Patnagarh	12008122842	31-03-2018	1892644.00	31-03-2018	1892644.00	0.00	Nil
2	UGB,Patnagarh	12008120902	31-03-2018	216232.00	31-03-2018	216232.00	0.00	Nil
3	Post office	63507	31-03-2018	117.00	31-03-2018	117.00	0.00	Nil
4	SBI,Patnagarh	33199529848	31-03-2018	2733799.86	31-03-2018	2733799.86	0.00	Nil
5	UGB,Patnagarh	12008122831	31-03-2018	2565088.54	31-03-2018	2565088.54	0.00	Nil
6	Post office	57317	31-03-2018	1795.00	31-03-2018	1795.00	0.00	Nil
7	UGB,Patnagarh	12008120888	31-03-2018	1506533.00	31-03-2018	1506533.00	0.00	Nil
8	BOI	2401	31-03-2018	266428.80	31-03-2018	266428.80	0.00	Nil
9	UGB,Patnagarh	35329475633	31-03-2018	13934.20	31-03-2018	13934.20	0.00	Nil
10	UGB,Patnagarh	84023517744	31-03-2018	327166.60	31-03-2018	327166.60	0.00	Nil
11	UGB,Patnagarh	84026889663	31-03-2018	121086.60	31-03-2018	121086.60	0.00	Nil
12	UGB,Patnagarh	84013488941	31-03-2018	223321.00	31-03-2018	223321.00	0.00	Nil
13	UGB,Patnagarh	12008731947	31-03-2018	1369.60	31-03-2018	1369.60	0.00	Nil
14	SBI,Patnagarh	11263177625	31-03-2018	51440.88	31-03-2018	51440.88	0.00	Nil
15	SBI,Patnagarh	11263177636	31-03-2018	9732.05	31-03-2018	14732.05	-5000.00	BRS Given below-
16	SBI,Patnagarh	31018559617	31-03-2018	218047.00	31-03-2018	218047.00	0.00	Nil
17	SBI,Patnagarh	32004520767	31-03-2018	16133.00	31-03-2018	16133.00	0.00	Nil
18	SBI,Patnagarh	11263177603	31-03-2018	1750735.39	31-03-2018	1344491.39	406244.00	BRS Given below-
19	UGB,Patnagarh	12008122913	31-03-2018	341147.00	31-03-2018	341147.00	0.00	Nil
20	Post office		31-03-2018	20.00	31-03-2018	20.00	0.00	Nil
21	SBI,Patnagarh	33149500012	31-03-2018	238246.10	31-03-2018	238246.10	0.00	Nil
22	UGB,Patnagarh	12008731947	31-03-2018	7595146.00	31-03-2018	7595146.00	0.00	Nil
23	SBI,Patnagarh	11263175152	31-03-2018	19351.50	31-03-2018	19351.50	0.00	Nil
	GRAND TOTAL			20109515.12		19708271.12	401244.00	

Reconciliation

SBI,Patnagarh-11263177603		
Balance as per cash book as on 31.03.2018		1344491.39
Add:-Cheque issued but not presented for Payment		406244
522283	31.03.2018	6110
522284	31.03.2018	72820
522285	31.03.2018	117788
664576	31.03.2018	160000
664577	31.03.2018	47749
664578	31.03.2018	1777
		1750735.39
Balance as per cash book as on 31.03.2018		

SBI,Patnagarh-11263177636	
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Balance as per cash book as on 31.03.2018	14,732.05
Less:Cheque no-012458/31.03.2007 received from comproller of Finance sambalpur University,deposited into bank but not Credited till 31.3.2018	5,000.00
Balance as per Pass book as on 31.03.2018	9,732.05

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. 2018

PARA: 6 STOCK POSITION

Jawaharlal College, Patnagarh - 2017-2018

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Library Books	24239	1400	0	25639.00	25639	

Comments

Movable Property as on 31.03.2018		
SI no	Name of the assets	No of Units
1	Desk cum Bench	325 Nos
2	Table	183 Nos
3	Chair	215 Nos
4	Almiraha	79 Nos
5	Podium	4 Nos
6	First Aid Box	1 Nos
7	Rack(Iron)	19 Nos
8	Computer	44 Nos
9	Laptop	2 Nos
10	Green Board	9 Nos
11	Printer	7 Nos
12	Scanner	2 Nos
13	Xerox Machine	4 Nos
14	Celling Fan	145 Nos
15	Stand Fan	2 Nos
16	Exhaust Fan	12 Nos
17	Inverter battery	4 Nos
18	FAX	2 Nos
19	Telephone set	5 Nos
20	Water Purifier	6 Nos
21	Water Purifier cum cooler	4 Nos
22	Air Cooler	6 Nos
23	Air Conditioner	14 Nos
24	Refreezretor	9 Nos
25	wall clock	7 Nos
26	Pump set	2 Nos
27	Type writer	2 Nos

28	Canon Printer	1 Nos
29	Iron shelf	3 Nos
30	Stabilizer	10 Nos
31	CCTV	20 Nos
32	Iron bed	6 Nos

1. The Stock register of Permanent Articles (Dead Stock) has not been perfectly maintained by the college.
2. The library stock register and 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 - 2017-2018

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	01-04-2017	0.00	0.00	0.00	0.00	31-03-2018	0.00	31-03-2018	0.00	0.00	
	GRAND TOTAL	0.00	0.00	0.00	0.00		0.00		0.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

No investment Made During the Financial Year 2017-18

PARA: 8 **ADVANCE**

Jawaharlal College, Patnagarh - 2017-2018

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	01-04-2017	(+3)General Fund Cash book	0.00	19500.00	19500.00	19500.00	31-03-2018	0.00	31-03-2018	0.00	0.00	Analysis Given Below-
2	01-04-2017	Management Cash book	0.00	15000.00	15000.00	15000.00	31-03-2018	0.00	31-03-2018	0.00	0.00	Analysis given below-
3	01-04-2017	(+3) Student Fund	0.00	168940.00	168940.00	168940.00	31-03-2018	0.00	31-03-2018	0.00	0.00	Analysis given below-
4	01-04-2017	(+2) General cash book	0.00	133163.00	133163.00	73333.00	31-03-2018	59830.00	31-03-2018	59830.00	0.00	Analysis given below-
5	01-04-2017	(+2) Student Fund	1500.00	131000.00	132500.00	132500.00	31-03-2018	0.00	31-03-2018	0.00	0.00	Analysis given below-
6	01-04-2017	(+2) Exam Cash book	51230.00	32000.00	83230.00	30000.00	31-03-2018	53230.00	31-03-2018	53230.00	0.00	Analysis given below-
7	01-04-2017	University Exam cash book	37000.00	84000.00	121000.00	34000.00	31-03-2018	87000.00	31-03-2018	87000.00	0.00	Analysis given below-
GRAND TOTAL			89730.00	583603.00	673333.00	473273.00		200060.00		200060.00	0.00	

Comments :

PARA 8.1 Year wise break up of outstanding advances as on 31.3.2018 was furnished below.

Year wise break up of advance	
Year	Amount(Rs)
2011-12	8,000.00
2012-13	8,230.00
2016-17	15,000.00
2017-18	1,68,830.00
	2,00,060.00

PARA 8.2 The details of advance paid during the year 2017-2018 but not adjusted till 31.3.2018 was furnished below.

Advance outstanding For the Financial year 2017-18				
Date	Amount(Rs)	Person Name	Purpose of Advance	Remarks
29.03.2018	59,830.00	Chanakya sahu	HUB	+2 student fund
31.01.2018	10,000.00	Advance Paid to DS Gouri	Centre Expenses	+3 Exam

06.02.2018	3,000.00	Advance Paid to DS Gouri	Centre Expenses	+3 Exam
28.02.2018	4,000.00	Advance Paid to DS Gouri	Centre Expenses	+3 Exam
20.03.2018	2,000.00	Advance Paid to DS Gouri	Centre Expenses	+3 Exam
28.02.2018	13,000.00	Advance paid to U K.Choudhary	Centre Expenses	+3 Exam
13.03.2018	15,000.00	A.K.Pattnaik	Centre Expenses	University Exam
13.03.2018	5,000.00	A.K.Pattnaik	Centre Expenses	University Exam
06.04.2017	10,000.00	P.B.Panigrahi	Centre Expenses	University Exam
24.04.2017	5,000.00	P.B.Panigrahi	Centre Expenses	University Exam
29.04.2017	7,000.00	P.B.Panigrahi	Centre Expenses	University Exam
01.08.2017	10,000.00	P.B.Panigrahi	Centre Expenses	University Exam
01.02.2018	3,000.00	P.B.Panigrahi	Centre Expenses	University Exam
20.01.2018	15,000.00	Jayadev Meher	Centre Expenses	University Exam
13.03.2018	7,000.00	Jayadev Meher	Centre Expenses	University Exam
Total	1,68,830.00			

COMMENTS ON ADVANCE

As per provisions of SR 509 of Orissa Treasury Code (Vol-I) instruction of the Finance Department, advance granted to contractors and individuals for departmental and allied purpose were required to be promptly adjusted within one month from the date of disbursement of advance by submitting detailed accounts and refunding balances, if any. But it was seen that an amount of Rs 168830.00 remain un adjusted till 31.3.2018. Till the advance should be adjusted and produce before next audit Rs 168830.00 is kept under objection.

PARA 8.3 The details of cash book wise advance payment and adjustment during the year 2017-2018 was furnished below.

(+2) General cash book							
Date	Opening Balance	Advance DR	Total	Advance CR	Closing Advance	Person Name	Purpose of Advance
03.04.2017		60,833.00	60,833.00		60,833.00	B.B.Kadam	AHS Exam
15.04.2017	60,833.00		60,833.00	60,833.00	-	B.B.Kadam	AHS Exam
06.05.2017	-	6,500.00	6,500.00		6,500.00	Gopal Behera	YRC Programme
14.07.2017	6,500.00		6,500.00	6,500.00	-	Gopal Behera	YRC Programme
20.09.2017	-	3,000.00	3,000.00		3,000.00	J.K.Sagar	Biswakarma Puja
25.09.2017	3,000.00		3,000.00	3,000.00	-	J.K.Sagar	Biswakarma Puja
18.12.2017	-	3,000.00	3,000.00		3,000.00	Gopal Behera	YRC Programme
26.12.2017	3,000.00		3,000.00	3,000.00	-	Gopal Behera	YRC Programme
29.03.2018	-	59,830.00	59,830.00		59,830.00	Chanakya sahu	HUB
Total	-	1,33,163.00	1,33,163.00	73,333.00	59,830.00		

(+3) General Fund Cash book							
Date	Opening Balance	Advance DR	Total	Advance CR	Closing Advance	Person Name	Purpose of Advance
09.06.2017		3,000.00	3,000.00		3,000.00	K.P.Hota	SAMS Refreshment
23.06.2017	3,000.00	3,000.00	6,000.00		6,000.00	K.P.Hota	SAMS Refreshment

03.07.2017	6,000.00	2,500.00	8,500.00		8,500.00	jayadev meher	TA Da
10.07.2017	8,500.00		8,500.00	2,500.00	6,000.00	jayadev meher	TA Da
16.02.2018	6,000.00	11,000.00	17,000.00		17,000.00	Gopal Behera	Active citizen
14.03.2018	17,000.00		17,000.00	6,000.00	11,000.00	K.P.Hota	SAMS Refreshment
14.03.2018	11,000.00		11,000.00	11,000.00	-	Gopal Behera	Active citizen
Total	-	19,500.00	19,500.00	19,500.00	-		

Management Cash book				
Date	Opening Balance	Advance DR	Total	Advance CR
23.10.2017		5,000.00	5,000.00	
07.11.2017	5,000.00		5,000.00	2,500.00
06.12.2017	2,500.00		2,500.00	2,500.00
20.02.2018	-	10,000.00	10,000.00	
13.03.2018	10,000.00		10,000.00	10,000.00
Total		15,000.00		15,000.00

(+3) Student Fund							
Date	Opening Balance	Advance DR	Total	Advance CR	Closing Advance	Person Name	Purpose of Advance
23.10.2017		2,000.00	2,000.00		2,000.00	K.P.Hota	Economics Seminar
23.10.2017	2,000.00	1,000.00	3,000.00		3,000.00	Arati Panda	Math Seminar
31.10.2017	3,000.00	2,000.00	5,000.00		5,000.00	Chanakya Sahu	Seminar
25.11.2017	5,000.00	8,000.00	13,000.00		13,000.00	Naba Kumar Mishra	Cricket Match
08.12.2017	13,000.00	4,940.00	17,940.00		17,940.00	Rama Kumar sahu	Lab Equipment
31.01.2018	17,940.00	5,000.00	22,940.00		22,940.00	P.K.Mishra	Seminar
31.01.2018	22,940.00	4,000.00	26,940.00		26,940.00	Chanakya Sahu	Seminar
10.02.2018	26,940.00	50,000.00	76,940.00		76,940.00	pranab Panigrahy	Annual sports
10.02.2018	76,940.00	2,000.00	78,940.00		78,940.00	K.P.Hota	Seminar
10.02.2018	78,940.00		78,940.00	5,000.00	73,940.00	P.K.Mishra	Seminar
10.02.2018	73,940.00	50,000.00	1,23,940.00		1,23,940.00	P.K.Mishra	Annual Drama
26.02.2018	1,23,940.00	40,000.00	1,63,940.00		1,63,940.00	Chanakya Sahu	Annual function
26.02.2018	1,63,940.00		1,63,940.00	50,000.00	1,13,940.00	P.K.Mishra	Annual Drama
26.02.2018	1,13,940.00		1,13,940.00	40,000.00	73,940.00	Chanakya Sahu	Annual function
26.02.2018	73,940.00		73,940.00	4,000.00	69,940.00	K.P.Hota	Seminar
26.02.2018	69,940.00		69,940.00	6,000.00	63,940.00	Chanakya Sahu	Seminar
20.03.2018	63,940.00		63,940.00	50,000.00	13,940.00	pranab Panigrahy	Annual sports
26.03.2018	13,940.00		13,940.00	8,000.00	5,940.00	Naba Kumar Mishra	Cricket Match
26.03.2018	5,940.00		5,940.00	4,940.00	1,000.00	Rama Kumar sahu	Lab Equipment
26.03.2018	1,000.00		1,000.00	1,000.00	-	Arati Panda	Seminar

Total		1,68,940.00		1,68,940.00			
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(+2) Student Fund							
Date	Opening Balance	Advance DR	Total	Advance CR	Closing Advance	Person Name	Purpose of Advance
23.08.2017	1,500.00	4,000.00	5,500.00		5,500.00	Manoj Kumar Panigrahy	Ganesh puja
25.09.2017	5,500.00		5,500.00	4,000.00	1,500.00	Manoj Kumar Panigrahy	Ganesh puja
14.10.2017	1,500.00	3,000.00	4,500.00		4,500.00	Ghanashyam Mishra	Earthing Works
20.10.2017	4,500.00		4,500.00	3,000.00	1,500.00	Ghanashyam Mishra	Earthing Works
15.01.2018	1,500.00	50,000.00	51,500.00		51,500.00	Chanaakya Sahu	Construction of Cycle Stand
17.01.2018	51,500.00	4,000.00	55,500.00		55,500.00	Laxman Bhoi	Saraswati Puja
13.02.2018	55,500.00	40,000.00	95,500.00		95,500.00	Manoj Kumar Panigrahy	Annual Sports
26.02.2018	95,500.00	30,000.00	1,25,500.00		1,25,500.00	U.K.Choudhary	Annual Function
14.03.2018	1,25,500.00		1,25,500.00	30,000.00	95,500.00	U.K.Choudhary	Annual Function
20.03.2018	95,500.00		95,500.00	40,000.00	55,500.00	Manoj Kumar Panigrahy	Annual Sports
20.03.2018	55,500.00		55,500.00	4,000.00	51,500.00	Laxman Bhoi	Saraswati Puja
20.03.2018	51,500.00		51,500.00	50,000.00	1,500.00	Chanaakya Sahu	Construction of Cycle Stand
31.03.2018	1,500.00		1,500.00	1,500.00	-	D.R Mishra	Office Contingencies
Total	1,500.00	1,31,000.00	1,32,500.00	1,32,500.00	-		

(+2) Exam Cash book							
Date	Opening Balance	Advance DR	Total	Advance CR	Closing Advance	Person Name	Purpose of Advance
26.04.2011	3,000.00					Advance paid to Doud Sagar	Conduct of Practical Exam
03.04.2012	2,000.00					Advance paid to Doud Sagar	Conduct of Practical Exam
03.04.2012	5,830.00					Advance paid to Doud Sagar	Conduct of Squard Observer
02.03.2012	5,000.00					Advance paid to P.B.Panigrahi	Conduct of Practical Exam
24.03.2017	5,000.00					Advance paid to P.B.Panigrahi	Conduct of Practical Exam
21.03.2017	30,000.00					Advance Paid to DS Gouri	Centre Expenses
10.04.2012	400.00					Advance paid to Basudev Kar	Submission of Practical Exam Script
Total OB	51,230.00		51,230.00		51,230.00		
08.04.2017	51,230.00		51,230.00	30000	21,230.00	Advance Paid to	Centre Expenses

						DS Gouri	
31.01.2018	21,230.00	10,000.00	31,230.00		31,230.00	Advance Paid to DS Gouri	Centre Expenses
06.02.2018	31,230.00	3,000.00	34,230.00		34,230.00	Advance Paid to DS Gouri	Centre Expenses
28.02.2018	34,230.00	4,000.00	38,230.00		38,230.00	Advance Paid to DS Gouri	Centre Expenses
20.03.2018	38,230.00	2,000.00	40,230.00		40,230.00	Advance Paid to DS Gouri	Centre Expenses
28.02.2018	40,230.00	13,000.00	53,230.00		53,230.00	Advance paid to U K.Choudhary	Centre Expenses
Total	51,230.00	32,000.00	83,230.00	30,000.00	53,230.00		

University Exam cash book							
Date	Opening Balance	Advance DR	Total	Advance CR	Closing Advance	Person Name	Purpose of Advance
04.03.2017	10,000.00		10,000.00		10,000.00	A.K.Pattnaik	Centre Expenses
18.03.2017	7,000.00		7,000.00		7,000.00	A.K.Pattnaik	Centre Expenses
28.03.2017	10,000.00		10,000.00		10,000.00	C.Sahu	Centre Expenses
23.03.2017	10,000.00		10,000.00		10,000.00	P.B.Panigrahi	Centre Expenses
Total OB	37,000.00		37,000.00		37,000.00		
17.01.2018	37,000.00		37,000.00	10,000.00	27,000.00	A.K.Pattnaik	Centre Expenses
19.02.2018	27,000.00		27,000.00	7,000.00	20,000.00	A.K.Pattnaik	Centre Expenses
13.03.2018	20,000.00	15,000.00	35,000.00		35,000.00	A.K.Pattnaik	Centre Expenses
13.03.2018	35,000.00	5,000.00	40,000.00		40,000.00	A.K.Pattnaik	Centre Expenses
17.01.2018	40,000.00		40,000.00	10,000.00	30,000.00	C.Sahu	Centre Expenses
06.04.2017	30,000.00	10,000.00	40,000.00		40,000.00	P.B.Panigrahi	Centre Expenses
24.04.2017	40,000.00	5,000.00	45,000.00		45,000.00	P.B.Panigrahi	Centre Expenses
29.04.2017	45,000.00	7,000.00	52,000.00		52,000.00	P.B.Panigrahi	Centre Expenses
01.08.2017	52,000.00	10,000.00	62,000.00		62,000.00	P.B.Panigrahi	Centre Expenses
19.12.2017	62,000.00	7,000.00	69,000.00		69,000.00	P.B.Panigrahi	Centre Expenses
17.01.2018	69,000.00		69,000.00	7,000.00	62,000.00	P.B.Panigrahi	Centre Expenses
01.02.2018	62,000.00	3,000.00	65,000.00		65,000.00	P.B.Panigrahi	Centre Expenses
20.01.2018	65,000.00	15,000.00	80,000.00		80,000.00	Jayadev Meher	Centre Expenses
13.03.2018	80,000.00	7,000.00	87,000.00		87,000.00	Jayadev Meher	Centre Expenses
Total	37,000.00	84,000.00	1,21,000.00	34,000.00	87,000.00		

PARA 8.4 = Advance Outstanding for More than one year

Name of the Cash book	Date	Amount(Rs)	Advance paid To	Purpose	Surchargeable amount for Concerned Person ,Sri P.B.Panigrahi=50% of Advance	Surchargeable amount for Concerned Principal,Sri Sunil Kumar Panda=50% of Advance
(+2) Exam Cash book	24.03.2017	5,000.00	Advance paid to Pranaya Ballav .Panigrahi	Conduct of Practical Exam	2500.00	2500.00

University Exam cash book	23.03.2017	10,000.00	-do-	Centre Expenses	5000.00	5000.00
	Total	15,000.00			7500.00	7500.00

As per G.O.No.2221/FD dt.8th March 2002, any advance remained unadjusted for more than one year without any valid reason will be treated as loss to the Auditee organization as well as to the Government and surcharge processing will be initiated against the officials who caused the above loss. Audit observed that the system of adjustment of advance in this local institution was found to be ineffective. The principal did not follow the guiding principle for sanction and payment of advances and their adjustment which resulted to the irregular outstanding of advances amount and cannot be admitted in audit. On being asked the local authority failed to furnish any reasons for laying such a huge amount of outstanding advance for more than one year .Hence the above amount of Rs 15000/- needs recovery from the person concerned.

Person(s) Responsible for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Sri Pranaya Ballav Panigrahi,Lect in history	lect in History	Now at Jawaharlal College,Patnagarh, Bolangir	7500
2	Sunil Kumar Panda	Associate Professor in Pol.Science cum Principal I/C	Jawaharlal College,Patnagarh, Bolangir	7500

PARA: 9 **GRANTS**

Jawaharlal College, Patnagarh - 2017-2018

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2017	406099.00	13148.00	419247.00	181000.90	31-03-2018	238246.10	Analysis given below-
	GRAND TOTAL	406099.00	13148.00	419247.00	181000.90		238246.10	

Comments :

Details of Grant Position For the FY 2017-18

Details of Grant Position For the FY 2017-18						
	GRANT RECURRING					
1	Salary of GIA Staffs		4,43,76,597.00	4,43,76,597.00	4,43,76,597.00	-
2	Block Grant salary	-	27,40,306.00	27,40,306.00	27,40,306.00	-
	Total	-	4,71,16,903.00	4,71,16,903.00	4,71,16,903.00	-
Grant Received from UGC & Other Sources						
1	UGC Account	4,06,099.00	13,148.00	4,19,247.00	1,81,000.90	2,38,246.10
		4,06,099.00	13,148.00	4,19,247.00	1,81,000.90	2,38,246.10

Early steps may be taken to utilize the Grants remains unutilized as on 31.03.2018 for an amount of Rs 238246.10 and compliance reported. The year wise break up position of Unutilized Grant could not be produced to Audit and not furnished in the previous report. So steps may be taken to work out the year wise break up of an utilized grant as on 31.3.2018 and produce the same to next audit for verification.

PARA: 10 UTILISATION CERTIFICATE

Jawaharlal College, Patnagarh - 2017-2018

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2017	1035589.00	47297903.90	48333492.90	47116903.00	31-03-2018	1216589.90	
	GRAND TOTAL	1035589.00	47297903.90	48333492.90	47116903.00		1216589.90	

Comments :

It was observed that submission of Utilisation certificate to proper quarter was pending for an amount of Rs 1216589.90 as on 31.03.2018. Early steps may be taken to submit UCs to proper quarter. The year wise break up position of pending UC could not be produced to audit and not furnished in previous audit report. So steps may be taken to work out the year wise break up of pending Ucs and produce the same to next audit for verification.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - No Misappropriation & Defalcation cases found during our Audit.

PARA: 12 LOSS OF STOCK & STORE

12.1 - No loss of Stock & Stores cases found during our Audit.

PARA: 13 AUDIT OF RECEIPTS

13.1 - The Position of Fees & Fines

The Position of Fees & Fines for the year 2017-18 is furnished below-

Particulars	Amount(RS)
Opening Balance As On 01.04.2017	0.00
Collection during 2017-18	25,600.00
TOTAL	25,600.00
Deposit during the year 2017-18	25,600.0
Balance as on 31.03.2018	0.00

Details of deposit of Tution Fees for the Financial Year 2017-18

SI no	Challan No/Date	Amount(Rs)
	10036/10.10.2017	13249.00
	20037/10.10.2017	12351.00
	Total	25,600.00

N.B.-The above Tution Fees deposit is of (+2) Science & Arts Streams only. The Tution fees of Degree Colleges of both Science & Arts Streams are exempted as this college is under drought affected areas during Kharif -2017 vide letter no-33516 dt.08.12.2017 of Department of Higher Education ,Government of Odisha.

PARA: 14 AUDIT OF EXPENDITURE

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14.1 - Irregular payment of Salary to the Management Staff AOS Page no- 3

On checking of the General cash book with reference to pay acquaintance roll of Management, it was noticed that a sum of Rs 1129716.00 was paid to Management Teaching & Non-Teaching Staff for the financial Year 2017-18 respectively appointed by Governing body of the college. The above amount was paid to both teaching & non-teaching staff during the year 2017-18 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 approval from Govt.DHE, odissa, BBSR. The details such payment to the person concern is furnished below-

SI no	PERSON NAME WITH DESIGNATION	Amount(Rs)
1	Sri Gopal Behera, Lecturer in Education	1,32,400.00
2	Sri Gandhi Padhan, Lecturer in Botany	1,07,760.00
3	Dr. Nakul Meher, Lecturer in Odia	1,11,120.00
4	Sri Ashok Kumar Meher, Demonstrator in Botany	95,786.00
5	Sri Purandar Mirdha, Asst. Librarian	71,370.00
6	Sri Tankadhar Podh, Peon	90,640.00
7	Sri Baishanaba Bariha, Peon	78,300.00
8	Sri Binod Bihari Kadam, Peon	65,480.00
9	Sri Budhadev Thanapati, Peon	65,480.00
10	Sri Rankamani Bag, Peon	65,480.00
11	Sri Padman Deep, Peon	65,480.00
12	Sri Kusum Manjari Deep, Peon	55,140.00
13	Sri Pradeep Putel, Peon	72,000.00
14	Sri Rama Budek, Sweeper	53,280.00
	Total	11,29,716.00

In response to Audit objection Memo the local authority replied that As per the Yardstick Specified by the Directorate DHE(O),BBSR there was no library watchman cum bearer in the college, So as per the instruction of President G.B. with passing resolution , the college has appointed the above persons for the safeguard of the asset of the college. The approval of the same appointment shall be obtained from the DHE(O) BBSR and produced before next Audit. Till then an amount of Rs 11,29,716.00 is held under objection.

PARA: 15 AUDIT ON WORKS

15.1 - Nil

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 - No Comment

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PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - No Comment

PARA: 18 MISCELLANEOUS

18.1 - Position of Staff of the college
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The Teaching & Non-teaching Staff Position of the college for the Financial year 2017-18 is given below:-

SI No	Staff Position	Teaching	Non-teaching	Total
1	Under GIA employee	34	14	48
2	Under Block Grant Employee	04	10	14
3	Under Management Employee	03	11	14
	Total	41	35	76

18.2 - Position of Student of the college

The Student Position of the college for the Financial year 2017-18 is given below:-

	Student Strength	Sanctioned	Admitted
1	(+2)1 yr Arts	256	255
2	(+2)2nd Arts	256	192
3	(+2)1 yr Science	64	109
4	(+2)2nd Science	64	62
5	(+3)1 yr Arts	256	258
6	(+3)2 nd Arts	256	181
7	(+3)3rd Arts	256	133
8	(+3)1 yr Science	128	124
9	(+3)2nd Science	128	111
10	(+3)3rd Science	128	88
	Total	1922	1513

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

19.1 - GPF A/c
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 AND CONCLUSION

20.1 - Result of Audit-
As a result of this audit a total sum of Rs 1313546.00 is held under objection.which includes an amount of Rs 15000.00 is suggested for recovery.
20.2 - General Remarks
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.

As a result of this Audit transactions involving a sum of Rs 1313546.00 are held under objection which include an amount of Rs 15000.00 suggested for recovery. Besides, a sum of Rs 0 was recovered at the instance of audit. The details are furnished in the following tables.

Result Of Audit

SI No	Paragraph No.	Amount suggested for recovery(In Rs:)	Amount kept under objection including amount suggested for recovery (In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	8.1	15000.00	183830.00	15000.00	0.00	0.00	
2	14.1	0.00	1129716.00	0.00	0.00	0.00	
Total		15000.00	1313546.00	15000.00	0.00	0.00	

Spot Recovery

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

Audit Certificate

Certified that the accounts of Jawaharlal College, Patnagarh for the financial year 2017-2018 have been covered under audit and found correct

subject to the comments / remarks offered in the foregoing paragraphs .

**District Audit Officer
Local Fund Audit,BOLANGIR**