

LOCAL FUND AUDIT, BOLANGIR, ODISHA

CATEGORY : Aided College,General	Audit Report No : 508439/AR/2019-2020-BOLANGIR
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PARA: 1 TITLE SHEET

1	Name of the Institution :	Jawaharlal College, Patnagarh
2	Year of Accounts under Audit :	2018-2019
3	Name of the Local Authority during the year of A/Cs :	PROF.SUNIL KUMAR PANDA-PRINCIPAL From 01.4.2018 to 31.3.2019
	Name of the Local Authority at the time of Audit :	DR.DEVRAJ MISHRA-PRINCIPAL
4	Duration of Audit :	14-10-2019 To 26-02-2020 (Mandays Consumed :-)
5	Name of the Auditors :	A K TRIPATHY & CO 322864E - Lead Auditor
6	Name of the Reviewing Officer :	SHYAMA SUNDAR BHOI(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	28-02-2020
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	PRADEEP KUMAR NAIK
11	Date of approval of report by District Audit Officer :	02-03-2020

PARA: 2 PHYSICAL VERIFICATION

Slno	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	Others	RECEIPT BOOK	135	135	7 and 6	
2	ServicePostage Stamps	ServicePostage Stamps	613	613	98	NIL
3	Cash in hand	14-10-2019	37337.00	37337	14.10.2019	NIL
4	Measurement Books	14-10-2019	10	10	27	NIL

Comments

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.

The details of physical verification of cash on 14.10.2019 which agree with the book balance are furnished below.

Sl no	Name of the cash book	Amount as per Physical balance	Amount as per cash book	Difference
1	Boy hostel cash book	757.00	757.00	0
2	+ 2 Management cas book	836.00	836.00	0
3	S F cash book	9350.00	9350.00	0
4	+ 3 Management cash book	8106.00	8106.00	0
5	Computer science cash book	9.00	9.00	0
6	NSS cash book	0.90	0.90	0
7	Women hostel cash book	1819.00	1819.00	0
8	NAAC cash book	1134.00	1134.00	0
9	+ 2 General cash book	1402.00	1402.00	0
10	+ 3 General cash book	272.00	272.00	0
11	+ 2 SAMS cash book	26.00	26.00	0
12	+ 3 Students fund	8180.00	8180.00	0
13	+ 3 University Exam	5445.00	5445.00	0
14	+ 2 Exam cash book	0.10	0.10	0
	Total	37337.00	37337.00	0

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register

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

B : List of Records/Registers not Maintained

SIno	List Records/Register
1	Misc. receipt books.

C : List of Records/Registers not Produced to Audit

SIno	List Records/Register
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D : List of Records/Registers not Required

SIno	List Records/Register
1	F.D.R

Comments

The list of other verified records relating to the year 2018 - 2019 are furnished below.

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

17. World Bank

18. Self Defence

PARA: 4 FINANCIAL POSITION

Jawaharlal College, Patnagarh - 2018-2019

Sino	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference(In Rs:)	Remarks
1	Youth Red Cross	01-04-2018	0.00	506707.00	506707.00	12456.00	31-03-2019	494251.00	31-03-2019	494251.00	0.00	
2	Computer Science	01-04-2018	0.00	2257361.00	2257361.00	1032830.00	31-03-2019	1224531.00	31-03-2019	1224531.00	0.00	
3	World bank	01-04-2018	0.00	1927005.00	1927005.00	1603149.00	31-03-2019	323856.00	31-03-2019	323856.00	0.00	
4	+2 Exam Cash book	01-04-2018	1369.70	70662.00	72031.70	70826.00	31-03-2019	1205.70	31-03-2019	1205.70	0.00	
5	NSS Account	01-04-2018	14732.95	259.00	14991.95	0.00	31-03-2019	14991.95	31-03-2019	14991.95	0.00	
6	University Exam Account	01-04-2018	51450.88	368048.00	419498.88	349125.00	31-03-2019	70373.88	31-03-2019	70373.88	0.00	
7	UGC Account	01-04-2018	238246.10	6338.00	244584.10	0.00	31-03-2019	244584.10	31-03-2019	244584.10	0.00	
8	+2 SAMS Account	01-04-2018	234245.00	767923.00	1002168.00	932879.00	31-03-2019	69289.00	31-03-2019	69289.00	0.00	
9	Girls Hostel Account	01-04-2018	223381.00	734562.00	957943.00	864617.00	31-03-2019	93326.00	31-03-2019	93326.00	0.00	
10	NAAA Account	01-04-2018	327200.60	12775.00	339975.60	71.70	31-03-2019	339903.90	31-03-2019	339903.90	0.00	
11	Boys Hostel Account	01-04-2018	121087.60	222868.00	343955.60	235783.70	31-03-2019	108171.90	31-03-2019	108171.90	0.00	
12	RUSA Account	01-04-2018	7595146.00	252760.00	7847906.00	3690802.90	31-03-2019	4157103.10	31-03-2019	4157103.10	0.00	
13	Self defence Account	01-04-2018	13934.20	43195.00	57129.20	27000.00	31-03-2019	30129.20	31-03-2019	30129.20	0.00	
14	Management Cash book	01-04-2018	1805805.80	5550609.00	7356414.80	6434533.92	31-03-2019	921880.88	31-03-2019	921880.88	0.00	
15	+3 General fund Cash book	01-04-2018	1712753.09	36924028.00	38636781.09	36459469.30	31-03-2019	2177311.79	31-03-2019	2177311.79	0.00	
16	+2 Student fund Cash book	01-04-2018	1892710.00	2225488.00	4118198.00	1626560.00	31-03-2019	2491638.00	31-03-2019	2491638.00	0.00	
17	+3 Student fund Cash book	01-04-2018	2567431.54	4251465.00	6818896.54	2987147.00	31-03-2019	3831749.54	31-03-2019	3831749.54	0.00	
18	+2 General Cash book	01-04-2018	2950587.86	3846057.00	6796644.86	2450769.80	31-03-2019	4345875.06	31-03-2019	4345875.06	0.00	
	GRAND TOTAL		19750082.32	59968110.00	79718192.32	58778020.32		20940172.00		20940172.00	0.00	

Comments

The details of cash book wise closing balance as on 31.3.2019 was furnished below.

Name of the cash book	Cash in hand	In bank	Total
+2 General Cash book	0.00	4345875.06	4345875.06
+3 Student fund Cash book	0.00	3831749.54	3831749.54
+2 Student fund Cash book	0.00	2491638	2491638
+3 General fund Cash book	0.20	2177311.59	2177311.79
Management Cash book	0	921880.88	921880.88
Self defence Account	0	30129.2	30129.2
RUSA Account	0	4157102.1	4157102.1
NAAC Account	34	339869.9	339903.9
Boys Hostel Account	109	108062.9	108171.9
Girls Hostel Account	470	92856	93326
+2 SAMS Account	26.00	69263	69289
UGC Account	0	244584.1	244584.1
University Exam Account	5445	64928.88	70373.88
NSS Account	0.9	14991.05	14991.95
+2 Exam cash book	1.10	1205.6	1206.7
World Bank	0	323856	323856
Computer Science	9	1224522	1224531
Youth Red Cross	0	494251	494251
GRAND TOTAL	6095.20	20934076.8	20940172.00

The details of head wise receipt and expenditure for the year 2018-2019 are furnished below.

sl.No.	Head of Account	Opening Balance as on 01.04.2018	Received During the year 2018-19	Total	Expenditure During year 2018-19	Closing Balance as on 31.03.2019
1	2	3	4	5	6	7
1	Salary of GIA Staffs	0	32075529	32075529	32075529	0
2	Block Grant salary	0	4475399	4475399	4475399	0
	Total	0	36550928	36550928	36550928	0
	Grant Received from		0	0		0
	UGC & Other Sources		0	0		0
			0	0		0
1	UGC Account	238246.1	6338	244584.1	0	244584.1
	TOTAL	238246.1	6338	244584.1	0	244584.1
	Other than Grant		0	0		0
1	Self defence Account	13934.2	43195	57129.2	27000	30129.2
2	RUSA Grant	7595146	252760	7847906	3690802.9	4157103.1
3	NAAC Account	327200.6	12775	339975.6	71.7	339903.9

4	Boys Hostel Account	121087.6	222868	343955.6	235783.7	108171.9
5	Girls Hostel Account	223381	734562	957943	864617	93326
6	+2 SAMS Account	234245.00	767923	1002168	932879	69289
7	NSS Account	14732.95	259	14991.95	0	14991.95
8	AISHE Remuneration	0	6000	6000	6000	0
9	Dev Sci Grant	0	0	0	0	0
10	CHSE Grant for Centre Expenses	-3605	70662	67057	72031.7	-4974.7
11	University Grant for valuation	335248	368048	703296	419498.88	283797.12
12	HUB Grant	126000	60000	186000	61025	124975
13	Amount received from TESCERT for DE Exam	10280	0	10280	0	10280
14	Audit Recovery	224880	0	224880		224880
15	World Bank	0	1927005	1927005	1603149	323856
16	Computer Sciece	0	2257361	2257361	1032830	1224531
17	Youth Red Cross	0	506707	506707	12456	494251
	Total	9222530.35	7230125	16452655.35	8958144.88	7494510.47
	Income from Internal Sources					
1	Fees & Fines	0	47701	47701	0	47701
2	Bank Pass book interest	832626.29	781479	1614105.29	1614105.29	0
	Total	832626.29	829180	1661806.29	1614105.29	47701
	Student Fund					
1	Science Lab	388000	355500	743500	524340	219160
2	Electrical Fees	44402	290480	334882	290380.15	44501.85
3	Identity Card	107815	160450	268265	110430	157835
4	Common Room Fees	59560	60210	119770	12240	107530
5	Affiliation	193500	220500	414000	15450	398550
6	Furniture Maintenance	26587	525500	552087	475230	76857
7	Faculty Fees	287360	340500	627860	640720	-12860
8	Journal Fees	148900	130500	279400	255635	23765
9	Medical fees	14890	16430	31320	29410	1910
10	Cultural Activities Fees	4530	95450	99980	99355	625
11	Lesson Plan fees	119600	92678	212278	180410	31868
12	Drama & Film Society fees	29675	180500	210175	191630	18545
13	Proctorial Fees	164030	108570	272600	232100	40500
14	DSA	7075	18430	25505	22430	3075
15	Student Union	122446	83425	205871	132620	73251
16	library Fees	-286509	170500	-116009	24350	-140359
17	College Athletic meet fees	197800	210520	408320	381760	26560
18	SSG	2978	1840	4818	3250	1568
19	College development fees	7791662.74	4477700	12269362.74	2885201	9384161.74
20	Unit test	76110	61290	137400	95350	42050

21	SSI	2716	4560	7276	5230	2046
22	Social Service fee	11664	18750	30414	10440	19974
23	NCC Fees	2530	11640	14170	12620	1550
24	Red Cross fees	21276	22450	43726	36768	6958
25	Sports & literary fees	225850	165430	391280	240135	151145
26	Flag day	14890	3740	18630	12673	5957
27	Admission fees	27398	80920	108318	3465	104853
28	Syllabus fees	31875	18710	50585	42330	8255
29	EMH	151250	98620	249870	100735	149135
30	Academic Mintenance Fees	341585	286550	628135	155500	472635
31	Recognition fees	49750	35600	85350	34630	50720
32	Magazine	156666	142450	299116	135410	163706
33	Maintenance of Language Lab.& Networking Resources Centre	49980	51250	101230	55345	45885
34	Entry into Job Coaching	107100	52200	159300	133540	25760
35	Seminar Fees	115250	146550	261800	229850	31950
36	NAAC	215450	185550	401000	0	401000
37	Registration Fees	279770	262450	542220	232450	309770
38	CIIP	25500	15450	40950	0	40950
39	University Sports fees	17786	110550	128336	96510	31826
40	KAA	860	18760	19620	16430	3190
41	Rover & Ranger Fees	35736	22620	58356	15485	42871
42	Calander Fees	39915	155740	195655	110428	85227
43	Student Aid fees	27640	17820	45460	32569	12891
44	College Exam Fees	157568.84	1880500	2038068.84	1535450	502618.84
45	Management Salary	-2153738	3941706	1787968	1804558	-16590
	Total	9456679.58	15351539	24808218.58	11607141.15	13201077.43
	GRAND TOTAL	19750082.32	59968110	7,66,51,573.32	58778020.32	20940172.00

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

Jawaharlal College, Patnagarh - 2018-2019

Sino	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	UGB,Patnagarh	12008122842	01-04-2018	2491638.00	31-03-2019	2491638.00	0.00	
2	UGB,Patnagarh	12008120902	01-04-2018	224556.00	31-03-2019	224556.00	0.00	
3	Post office	63507	01-04-2018	117.00	31-03-2019	117.00	0.00	
4	SBI,Patnagarh	33199529848	01-04-2018	4122806.06	31-03-2019	4121202.06	1604.00	BRS Given below-
5	UGB,Patnagarh	12008122831	01-04-2018	3829954.54	31-03-2019	3829954.54	0.00	
6	Post office	57317	01-04-2018	1795.00	31-03-2019	1795.00	0.00	
7	UGB,Patnagarh	12008120888	01-04-2018	723863.00	31-03-2019	718443.00	5420.00	BRS Given below-
8	UGB,Patnagarh	35329475633	01-04-2018	30129.20	31-03-2019	30129.20	0.00	
9	UGB,Patnagarh	84023517744	01-04-2018	339869.00	31-03-2019	339869.00	0.00	
10	UGB,Patnagarh	84026889663	01-04-2018	108062.90	31-03-2019	108062.90	0.00	
11	UGB,Patnagarh	84013488941	01-04-2018	92856.00	31-03-2019	92856.00	0.00	
12	UGB,Patnagarh	12008731947	01-04-2018	1205.60	31-03-2019	1205.60	0.00	
13	SBI,Patnagarh	11263177625	01-04-2018	64928.88	31-03-2019	64928.88	0.00	
14	SBI,Patnagarh	11263177636	01-04-2018	9991.95	31-03-2019	14991.95	-5000.00	BRS Given below-
15	SBI,Patnagarh	31018559617	01-04-2018	52558.00	31-03-2019	52558.00	0.00	
16	SBI,Patnagarh	32004520767	01-04-2018	16705.00	31-03-2019	16705.00	0.00	
17	SBI,Patnagarh	11263177603	01-04-2018	1190653.09	31-03-2019	1190653.09	0.00	
18	Post office		01-04-2018	20.00	31-03-2019	20.00	0.00	
19	UGB,Patnagarh	12008120913	01-04-2018	354411.00	31-03-2019	354411.00	0.00	
20	SBI,Patnagarh	33149500012	01-04-2018	246695.10	31-03-2019	244584.10	2111.00	BRS Given below-
21	SBI,Patnagarh	34808585387	01-04-2018	4157102.10	31-03-2019	4157102.10	0.00	
22	SBI,Patnagarh	11263175152	01-04-2018	632227.50	31-03-2019	632227.50	0.00	
23	BOB,Patnagarh	35940100010915	01-04-2018	323856.00	31-03-2019	323856.00	0.00	
24	Allhabad Bank,Patnagarh	50306675919	01-04-2018	1224522.00	31-03-2019	1224522.00	0.00	
25	BOB,Patnagarh	35940100011751	01-04-2018	494251.00	31-03-2019	494251.00	0.00	
26	BOI Patnagarh	2401	31-03-2019	203437.88	31-03-2019	203437.88	0.00	
	GRAND TOTAL			20938211.80		20934076.80	4135.00	

Reconciliation

The reconciliation of bank account w r to cash book as on 31.3.2019 are furnished below.

Reconciliation of bank pass book with cash book as on 31.3.2019

1.) UGB,Patnagarh-12008120888

Balance as per cash book as on 31.03.2019	718443
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Add:-Interest Rs5420 Given by Bank not taken in cash book			5420
Balance as per Pass book as on 31.03.2019			723863
2.) SBI,Patnagarh-11263177636			
Balance as per cash book as on 31.03.2019			14,991.05
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 31.03.2019			9,991.05
3.) SBI,Patnagarh-33149500012			
Balance as per cash book as on 31.03.2019			244584.1
Add:-Interest Rs2111 on 25/03/2019 credited by Bank not taken in cash book			2111
Balance as per pass book as on 31.03.2019			246695.1
4.) SBI,Patnagarh-33149529848			
Balance as per cash book as on 31.03.2019			4121202.06
Add:-Cheque Rs1604 issued on 26.11.18 not presented in the Bank			1604
Balance as per pass book as on 31.03.2019			4122806

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. 2019

PARA: 6 STOCK POSITION

Jawaharlal College, Patnagarh - 2018-2019

Sino	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Library Books	25639.00	173	0	25812.00	25812	

Comments

As records made available to audit the details of the dead stock position of college as on 31.3.2019 are furnished below.

SI No	Name of the assets	No of Units
1	Desk cum Bench	375 Nos
2	Table	183 Nos
3	Chair	315 Nos
4	Almiraha	80 Nos
5	Podium	4 Nos
6	First Aid Box	11 Nos
7	Rack(Iron)	29 Nos
8	Computer	48 Nos
9	Laptop	2 Nos
10	Green Board	9 Nos
11	Printer	11 Nos
12	Scanner	2 Nos
13	Xerox Machine	5 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	12 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
33	Digital set up Box	2 Nos

34	Biometrics	2 Nos
35	Fire Extinguisher	10 Nos
36	UPS	15Nos
37	Thormoflex	1Nos
38	Dining table	1Nos
39	Computer table	19Nos
40	Handycam	1Nos
41	Digital CamerA	2Nos
42	Generator	3Nos
43	Lab Table	19Nos

PARA: 7 INVESTMENT

Jawaharlal College, Patnagarh - 2018-2019

Sino	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2018	0.00	0.00	0.00	0.00	31-03-2019	0.00	31-03-2019	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 2018-19

PARA: 8 ADVANCE

Jawaharlal College, Patnagarh - 2018-2019

Sino	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2018	Management Cash book	0.00	120000.00	120000.00	120000.00	31-03-2019	0.00	31-03-2019	0.00	0.00	
2	01-04-2018	(+3) Student Fund	0.00	240080.00	240080.00	240080.00	31-03-2019	0.00	31-03-2019	0.00	0.00	
3	01-04-2018	(+2) General cash book	59830.00	0.00	59830.00	59830.00	31-03-2019	0.00	31-03-2019	0.00	0.00	
4	01-04-2018	(+2) Student Fund	0.00	160000.00	160000.00	160000.00	31-03-2019	0.00	31-03-2019	0.00	0.00	
5	01-04-2018	(+2) Exam Cash book	53230.00	0.00	53230.00	53230.00	31-03-2019	0.00	31-03-2019	0.00	0.00	
6	01-04-2018	(+3) General Fund Cash book	0.00	23000.00	23000.00	15000.00	31-03-2019	8000.00	31-03-2019	8000.00	0.00	
7	01-04-2018	University Exam cash book	87000.00	0.00	87000.00	87000.00	31-03-2019	0.00	31-03-2019	0.00	0.00	
GRAND TOTAL			200060.00	543080.00	743140.00	735140.00		8000.00		8000.00	0.00	

Comments :

The Year wise break up of outstanding advances as on 31.3.2019 was furnished below.

Year	Amount(Rs)
2018-19	8,000.00
Total	8,000.00

The details of advance paid during the year 2018-2019 but not adjusted till 31.3.2019 was furnished below. (+3 General Fund Cash book)

Date	Amount(Rs)	Name of the employees	Purpose of Advance	Remarks
12-07-2018	3,000.00	Dr.Kp hota	SAMS Refreshment	SAMS Fund
28-03-2019	5,000.00	J.k Barik	YRC Activities	Plus 3 General Fund
Total	8,000.00			

The details of cash book wise advance payment and adjustment during the year 2018-2019 was furnished below. (+3 General Fund Cash book)

Date	Opening Balance	Advance DR	Total	Date	Advance CR	Closing Advance	Person Name	Purpose of Advance
13-08-2018	0	6,000.00	6,000.00	31-10-2018	6000	0	Jk Barik	YRC Activities
25-03-2019	0	5,000.00	5,000.00		0	5,000.00	Jk Barik	YRC Activities
06-05-2018	0	3,000.00	3,000.00	11-07-2018	3000	0	Jk Barik	SAMS Refreshment
07-02-2018	0	3000	3,000.00	02-08-2018	3,000.00	0	Jk Barik	SAMS Refreshment

14-08-2018	0	3,000.00	3,000.00	12-09-2018	3000	0	KP HOTA	SAMS Refreshment
07-12-2018	0	3000	3,000.00		0	3,000.00	K.P.Hota	SAMS Refreshment
Total	0	23,000.00	23,000.00		15,000.00	8,000.00		

The details of cash book wise advance payment and adjustment during the year 2018-2019 was furnished below. (Management cash book)

Date	Opening Balance	Advance DR	Total	Date	Advance CR	Closing Advance	Person Name	Purpose of Advance
01-02-2019	0	1,00,000.00	1,00,000.00	20-02-2019	100000	0	C SAHU	CONSTRUCTION
31-12-2018	0	20,000.00	20,000.00	20-02-2019	20000	0	MK PANIGRAHI	CONSTRUCTION
Total	0	1,20,000.00	1,20,000.00		1,20,000.00	0		

The details of cash book wise advance payment and adjustment during the year 2018-2019 was furnished below.

(+3) Student Fund								
Date	Opening Balance	Advance DR	DATE	Advance CR	Closing Advance	Person Name	Purpose of Advance	
02-11-2019		2,880.00	20-02-2019	2,880.00	0	R.K SAHU	SEMINAR	
11-02-219	0	1,500.00	20-02-2019	1,500.00	0	R.K SAHU	LAB CONT	
31-01-2019	0	60,000.00	20-02-2019	60,000.00	0	C SAHU	Annual function	
31-01-2019	0	80,000.00	15-02-2019	80,000.00	0	PK MISHRA	ANNUAL DRAMA	
12-11-2018	0	10,000.00	15-02-2019	10,000.00	0	PB PANIGRAHI	ANNUAL SPORTS	
24-01-2019	0	57,000.00	24-02-2019	57,000.00	0	PB PANIGRAHI	ANNUAL SPORTS	
09-11-2018	0	4,000.00	21-01-2019	4,000.00	0	L BHOI	GANESH PUJA	
03-11-2018	0	11,000.00	10-12-2018	11,000.00	0	PB PANIGRAHI	SEMINAR	
11-09-2018	0	4,000.00	12-10-2018	4,000.00	0	PK MISHRA	Seminar	
02-11-2018	0	1200	03-12-2018	1,200.00	0	A BANU	Seminar	
19-11-2018	0	3,000.00	05-12-2018	3,000.00	0	C SAHU	Seminar	
08-11-2018	0	3,000.00	05-12-2018	3,000.00	0	KP HOTA	Seminar	
16-11-2018	0	2500	05-12-2018	2,500.00	0	ARATI PANDA	Seminar	
Total		2,40,080.00		2,40,080.00	0			

The details of cash book wise advance payment and adjustment during the year 2018-2019 was furnished below.

(+2) Student Fund								
Date	Opening Balance	Advance DR	DATE	Advance CR	Closing Advance	Person Name	Purpose of Advance	
31-01-2019	0	50,000.00	5.02.2019	50,000.00	0	SK MEHER	Annual function	
30-01-2019	0	50,000.00	02-04-20198	50,000.00	0	SH MEHER	annual drama	
24-01-2019	0	60,000.00	02-04-20198	60,000.00	0	MK PANIGRAHI	ANNUAL SPORTS	
Total		1,60,000.00		1,60,000.00	-			

The details of adjustment of advance during the year 2018-2019 of University Exam cash book of Rs 87000.00, +2 Exam cash book of Rs 53230.00 and +2 General cash book of Rs 59830.00 could not be worked out due to want of records.

PARA: 9 GRANTS

Jawaharlal College, Patnagarh - 2018-2019

Sino	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2018	238246.10	36557266.00	36795512.10	36550928.00	31-03-2019	244584.10	Analysis given below
	GRAND TOTAL	238246.10	36557266.00	36795512.10	36550928.00		244584.10	

Comments :

The details of the grant receipt and payment for the year 2018-2019 are furnished below.

	GRANT RECURRING	Opening balance as on 01.04.2018	Grant received during the year 2018-19	Total	Grant spent during the year 2018-19	Closing balance as on 31.03.2019
1	Salary of GIA Staffs		32075529	32075529	32075529	0
2	Block Grant salary	-	4475399	4475399	4475399	0
	Total	-	36550928	36550928	36550928	0
	Grant Received from UGC & Other Sources					
1	UGC Account	238246.1	6,338.00	244,584.10	0	244,584.10
		238246.1	6,338.00	244,584.10	0	244,584.10

Early steps may be taken to utilize the Grants remains unutilized as on 31.03.2019 for an amount of Rs 244584.10 and compliance reported to next audit. The year wise break up position of Un-utilized Grant could not be furnished due to not furnished in the previous audit report. So steps may be taken to work out the year wise break up of un utilized grant as on 31.3.2019 and produce the same to next audit for verification.

PARA: 10 UTILISATION CERTIFICATE

Jawaharlal College, Patnagarh - 2018-2019

Sino	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2018	1216589.90	38722470.00	39939059.90	38408663.00	31-03-2019	1530396.90	Early steps may be taken to submit UC to the Authority.
	GRAND TOTAL	1216589.90	38722470.00	39939059.90	38408663.00		1530396.90	

Comments :

Early steps may be taken to submit UC to the Authority.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -

No Misappropriation & Defalcation cases found during the year 2018-2019.

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 2018-19 was furnished below.

Particulars	Amount(RS)
Opening Balance As On 01.04.2018	0
Collection during 2018-19	47,701.00
TOTAL	47,701.00
Deposit during the year 2018-19	0
Balance as on 31.03.2019	47701.00

As seen from the above table Tution Fees and fine of Rs 47701 has been Collected during the year 2018-19 was not deposited.However on issue of audit objection memo the local authority replied that tution fees of Rs 43217 has been deposited in Govt. on dt 10.4.2019. Hence the college authority is advised to deposit the amount of Rs 4484.00 at earliest and compliance reported to next audit till then Rs 4484.00 is kept under objection.

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Irregular payment to M/S UNIX SERVICES. POM164/OSP260

No irregularities found during 2018-2019

PARA: 15 AUDIT ON WORKS

15.1 -

NIL

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -

NO COMMENTS

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - RAY-RAJIV AWAS YOJANA

NO COMMENTS

PARA: 18 MISCELLANEOUS

18.1 - Staff position

The Teaching & Non-teaching Staff Position of the college as on 31.3.2019 is given below.

Sl No	Staff Position	Teaching	Non-teaching	Total
1	Under GIA employee	31	11	42
2	Under Block Grant Employee	03	10	13
3	Under Management Employee	03	16	19
	Total	37	37	74

The Student Position of the college for the year 2018-19 is given below

	Student Strength	Sanctioned	Admitted
1	(+2)1 yr Arts	256	252
2	(+2)2nd Arts	256	255
3	(+2)1 yr Science	128	93
4	(+2)2nd Science	128	109
5	(+3)1 yr Arts	256	261
6	(+3)2 nd Arts	256	240
7	(+3)3rd Arts	256	230
8	(+3)1 yr Science	128	117
9	(+3)2nd Science	128	117
10	(+3)3rd Science	128	120
	Total	1920	1794

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

19.1 - GPF A/c

The GPF deduction of GIA staff is being deducted form salary bill and maintained by the Comptroller of Accounts Odisha , Bhubaneswar. The GPF is deducted in shape of Book adjustment. However the college may be maintained a GPF ledger for the concern employees.

PARA: 20 RESULT OF AUDIT AND CONCLUSION

20.1 - Remarks On Maintenance of Account

20.1 Result of Audit-

As a result of this audit a total sum of Rs. 4484.00 is held under objection as per the details furnished in result of audit.

20.2 General Remarks

The state of maintenance of books of account records and registers of this college is not satisfactory. Several important account registers such as UC Register, Grant-in-Aid Register, Outstanding Advance Register, Abstract Register of Receipts and Expenditure, etc. have not been maintained. Hence more efforts should be taken by the local authority to bring a reform in the state of maintenance of account records and register. The college is advised to maintain the Cash Book properly and requested to reconcile the bank account with transaction in the cash book.

Audit Certificate

Certified that the accounts of Jawaharlal College, Patnagarh for the financial year 2018-19 have been covered under audit and found correct subject to the comments/ remarks offered in the foregoing paragraphs.

As a result of this Audit transactions involving a sum of Rs 4484.00 are held under objection which include an amount of Rs 0.00 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	13.1	0.00	4484.00	0.00	0.00	0.00	
Total		0.00	4484.00	0.00	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 2018-2019 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

District Audit Officer
Local Fund Audit,BOLANGIR