

**LOCAL FUND AUDIT, JAJPUR, ODISHA**

CATEGORY : Aided College,General

Audit Report No : 393127/AR/2018-2019-JAJPUR

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>Baba Bhairabananda Mahavidyalaya, Chandikhol</b>
2	Year of Accounts under Audit :	<b>2017-2018</b>
3	Name of the Local Authority during the year of A/Cs :	SMT.SNEHALATA NAYAK,PRINCIPAL IC,READER IN SOCIOLOGY,FROM 01.05.2016 TO 30.04.2017 DR.KEDARNATH DASH,READER IN ANTHROPOLOGY,PRINCIPAL IC,FROM 01.05.2017 TO TILL DATE.
	Name of the Local Authority at the time of Audit :	DR.KEDARNATH DASH,READER IN ANTHROPOLOGY,PRINCIPAL IC
4	Duration of Audit :	23-06-2018 To 14-09-2018 (Mandays Consumed :- )
5	Name of the Auditors :	S B N AND ASSOCIATES 323579E - Lead Auditor
6	Name of the Reviewing Officer :	SUDHANSU SEKHAR. MOHANTY(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	27-09-2018
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	PRAFULLA KUMAR BEHERA
11	Date of approval of report by District Audit Officer :	22-10-2018

**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	Cash in hand Plus Three	23.06.2018	NIL	NIL	18	No Discrepancies
2	Plus Three fee collection Receipt book	23.06.2018	9 Nos	09 Nos	26	No Discrepancies
3	Plus Two fee collection Receipt book	23.06.2018	37 Nos	37 Nos	27	No Discrepancies
4	ServicePostage Stamps	23.06.2018	1341.00	1341.00	80	No Discrepancies
5	Measurement Books	23.06.2018	NIL	NIL	NA	No Discrepancies
6	Cash in hand Plus Two	23.06.2018	NIL	NIL	6	No Discrepancies

**Comments**
**Details of Closing Balance and Comments:-**

The physically verification of CASH IN HAND ( liquid cash ) in General cash book for the year 2018-19 of the Baba Bhairabananda Mahavidyalaya,Chandikhol was found cash of Rs. 0.00 which is recorded as Rs.0.00 in the same General Cash Book as on 23/06/2018.

Hence we conducted the physical verification of Cash-in-hand (liquid cash) including Postage stamps, sealed Forms (admission Forms) unused money receipts books, Fees Collections Receipts Books and others as mentioned in PARA -2 as required under the Rule 20 of OLFA Rules, 1951 at the Commencement of audit i.e 23/06/2018 .

Further, non-conduction of Physical verification by the Principal. As per S.R.-37(i) of the OTC Vol-I at the end of each month the Principal, being the D.D.O of the college shall verify cash balance available in the College chest with reference to the balance, as shown in the cash book and shall record the result thereof with signed and dated certificate to that effect. But during verification of cash book it was revealed that no such provision was observed by the Principal. Timely, even at least once in the financial year 2017-18.As a result the very purpose of enactment of this Rule is being violated. The Principal is however advised to emphasis the matter and suggested to verify the cash balance timely in order to restrict the misutilization and defalcation of cash in future.

**PARA: 3 LIST OF VERIFIED RECORDS**

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

**Comments**

The followings the record and registers could not made available for audit .

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

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

**PARA: 4 FINANCIAL POSITION**

Baba Bhairabananda Mahavidyalaya, Chandikhol - 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	RUSA	01-04-2017	155452.00	7602771.00	7758223.00	2500000.00	31-03-2018	5258223.00	31-03-2018	5258223.00	0.00	
2	PLUS TWO SAMS	01-04-2017	71047.99	446899.00	517946.99	277921.35	31-03-2018	240025.64	31-03-2018	240025.64	0.00	
3	PLUS THREE SAMS	01-04-2017	88276.24	485091.00	573367.24	164760.00	31-03-2018	408607.24	31-03-2018	408607.24	0.00	
4	UGC	01-04-2017	807235.99	1837528.00	2644763.99	1931098.45	31-03-2018	713665.54	31-03-2018	713665.54	0.00	
5	PLUS TWO EXAM	01-04-2017	142077.50	222090.00	364167.50	350599.00	31-03-2018	13568.50	31-03-2018	13568.50	0.00	
6	PLUS THREE EXAM	01-04-2017	283593.54	340587.00	624180.54	375718.00	31-03-2018	248462.54	31-03-2018	248462.54	0.00	
7	PLUS TWO NSS	01-04-2017	2957.00	21864.00	24821.00	17310.00	31-03-2018	7511.00	31-03-2018	7511.00	0.00	
8	PLUS THREE NSS	01-04-2017	2877.84	45973.00	48850.84	45770.35	31-03-2018	3080.49	31-03-2018	3080.49	0.00	
9	AUTONOMOUS CASH BOOK	01-04-2017	0.00	300624.00	300624.00	257748.40	31-03-2018	42875.60	31-03-2018	42875.60	0.00	
10	General Cash Book Plus Three	01-04-2017	5307973.60	65414672.56	70722646.16	65115728.08	31-03-2018	5606918.08	31-03-2018	5606918.08	0.00	
11	General Cash Book Plus Two	01-04-2017	153564.75	3785148.00	3938712.75	2947110.75	31-03-2018	991602.00	31-03-2018	991602.00	0.00	
	<b>GRAND TOTAL</b>		<b>7015056.45</b>	<b>80503247.56</b>	<b>87518304.01</b>	<b>73983764.38</b>		<b>13534539.63</b>		<b>13534539.63</b>	<b>0.00</b>	

**Comments**

**DETAILS OF CASH BOOK WISE CLOSING BALANCE AS ON 31.03.2018**

SI No	Cash Book	In Cash	In Bank	In FDR	Total
1	Plus 2 General	48.00	891554.00	100000.00	<b>991602.00</b>
2	Plus 3 General	0.00	1328411.08	4278507.00	<b>5606918.08</b>
3	UGC	0.00	713665.54	0.00	<b>713665.54</b>
4	RUSA	0.00	5258223.00	0.00	<b>5258223.00</b>
5	Plus 2 NSS	0.00	7511.00	0.00	<b>7511.00</b>
6	Plus 3 NSS	0.00	3080.49	0.00	<b>3080.49</b>
7	Autonomous	0.00	42875.60	0.00	<b>42875.60</b>
8	Plus 2 Exam	0.00	13568.50	0.00	<b>13568.50</b>
9	Plus 3 Exam	0.00	248462.54	0.00	<b>248462.54</b>
10	Plus 2 SAMs	0.00	240025.64	0.00	<b>240025.64</b>
11	Plus 3 SAMs	0.00	408607.24	0.00	<b>408607.24</b>
	<b>TOTAL</b>	<b>48.00</b>	<b>9155984.63</b>	<b>4378507.00</b>	<b>13534539.63</b>

**RECEIPT AND PAYMENT STATEMENT FOR THE FINANCIAL YEAR 2017-18**

Sino.	Head of Account	Opening Balance as on 01.04.2017	Receipt during the period	Total	Payment during the period	Closing balance as on 31.03.2018
1	2	3	4	5	6	7
<b>I</b>	<b>Govt. grants(Recurring)</b>					
1	DP Salary	107988.74	47956569.00	48064557.74	47956569.00	107988.74
2	Block Grant Salary	1398492.00	3422168.00	4820660.00	4138817.00	681843.00
	<b>Total</b>	<b>1506480.74</b>	<b>51378737.00</b>	<b>52885217.74</b>	<b>52095386.00</b>	<b>789831.74</b>
<b>II</b>	<b>Govt. grants(Non Recurring)</b>					
<b>(A)</b>	<b>UGC Grants</b>					
1	Library Books, Journals & Equipments	0.00	0.00	0.00	0.00	0.00
2	Merged Scheme 11th Plan	100000.00	0.00	100000.00	0.00	100000.00
3	Construction of Women Hostel	1000000.00	0.00	1000000.00	0.00	1000000.00
4	Additional Grant	-536063.00	0.00	-536063.00	0.00	-536063.00
5	TDS Refund	13775.00	0.00	13775.00	0.00	13775.00
6	Bank Interest/ Bank Charges	174466.99	46015.00	220481.99	185.45	220296.54
7	IQAC	-6191.00	0.00	-6191.00	139400.00	-145591.00
8	MRP	0.00	192500.00	192500.00	192500.00	0.00
9	Travel grant	0.00	99013.00	99013.00	99013.00	0.00
10	Autonomous Grant	0.00	1200000.00	1200000.00	1200000.00	0.00
11	Diversion from General cash book	0.00	300000.00	300000.00	300000.00	0.00
12	Unclassified Balance	61248.00	0.00	61248.00	0.00	61248.00
	<b>Total</b>	<b>807235.99</b>	<b>1837528.00</b>	<b>2644763.99</b>	<b>1931098.45</b>	<b>713665.54</b>
<b>(B)</b>	<b>RUSA GRANT:-</b>	155452.00	7602771.00	7758223.00	2500000.00	5258223.00
	<b>Total</b>	<b>155452.00</b>	<b>7602771.00</b>	<b>7758223.00</b>	<b>2500000.00</b>	<b>5258223.00</b>
<b>©</b>	<b>DHE Lab. Equipment Grant</b>	0.00	500000.00	500000.00	500000.00	0.00
		<b>0.00</b>	<b>500000.00</b>	<b>500000.00</b>	<b>500000.00</b>	<b>0.00</b>
<b>III</b>	<b>Other than Grant</b>					
<b>(A)</b>	<b>Scholarship:-</b>					
1	P.M.S	1790.00	0.00	1790.00	0.00	1790.00
2	Physically Handicapped Scholarship[	1260.00	0.00	1260.00	0.00	1260.00
3	National Scholarship	18000.00	0.00	18000.00	0.00	18000.00
4	Mining Scholarship	6000.00	0.00	6000.00	0.00	6000.00
5	Sanskrit Scholarship	9250.00	0.00	9250.00	0.00	9250.00
6	Jr. Merit Scholarship	33960.00	0.00	33960.00	0.00	33960.00
7	NIOS Exam. Fees	0.00	66989.00	66989.00	66989.00	0.00
8	YRC	25338.00	0.00	25338.00	0.00	25338.00
9	GPF of Staff	20215931.00	0.00	20215931.00	0.00	20215931.00
10	GIS to Staff	-10880.00	0.00	-10880.00	0.00	-10880.00
11	TA/DA/RCM to Univ. Observer	6349.00	0.00	6349.00	0.00	6349.00
12	Provisional pension	30336.00	0.00	30336.00	0.00	30336.00
	<b>Total</b>	<b>20337334.00</b>	<b>66989.00</b>	<b>20404323.00</b>	<b>66989.00</b>	<b>20337334.00</b>

<b>(B)</b>	<b>Others:-</b>					
1	NSS	20713.00	0.00	20713.00	0.00	20713.00
2	NEEP	13718.00	0.00	13718.00	0.00	13718.00
3	Self Defence of Girls	65000.00	0.00	65000.00	60000.00	5000.00
	<b>Total</b>	<b>99431.00</b>	<b>0.00</b>	<b>99431.00</b>	<b>60000.00</b>	<b>39431.00</b>
<b>IV</b>	<b>Internal Sources</b>					
1	Fees & Fines	-86361.00	163726.00	77365.00	157163.00	-79798.00
	<b>Total</b>	<b>-86361.00</b>	<b>163726.00</b>	<b>77365.00</b>	<b>157163.00</b>	<b>-79798.00</b>
<b>V</b>	<b>CHSE / UU Funds:-</b>					
1	CHSE & UU Student Aid Fund	52738.00	19601.00	72339.00	14760.00	57579.00
2	CHSE & UU Exam Fees	2703705.00	2835045.00	5538750.00	2265185.00	3273565.00
3	CHSE & UU Regd. & Recog. Fees	971105.35	907220.00	1878325.35	161760.00	1716565.35
4	CHSE & UU Sports & Literacy Fee	232163.00	150547.00	382710.00	91300.00	291410.00
5	CHSE & UU Academic Fee	563543.00	167520.00	731063.00	98560.00	632503.00
6	CHSE OC & Migration Fee	0.00	63958.00	63958.00	63958.00	0.00
7	CHSE & UU Certificate & Mark sheet	-5158.00	250100.00	244942.00	244400.00	542.00
8	CHSE & UU Affiliation Fee	-78730.00	148500.00	69770.00	148050.00	-78280.00
9	Council Development Fees	28750.00	4610.00	33360.00	0.00	33360.00
10	CHSE Diploma Certificate Fee	565.00	0.00	565.00	0.00	565.00
11	CHSE & UU Syllabus Fees	136454.00	0.00	136454.00	0.00	136454.00
12	UU CDC Fee	-19200.00	19995.00	795.00	19780.00	-18985.00
13	EMH Fee	-70060.00	58000.00	-12060.00	58000.00	-70060.00
14	Student Safety Fund	60724.00	0.00	60724.00	34143.00	26581.00
15	UU Re-addition fee	-300.00	675.00	375.00	375.00	0.00
16	UU Honors Subject Fee	-17000.00	514006.00	497006.00	0.00	497006.00
17	CHSE & UU Centre Expenses	47841.00	0.00	47841.00	0.00	47841.00
18	Flag Day Fund	47731.00	14145.00	61876.00	8000.00	53876.00
	<b>Total</b>	<b>4654871.35</b>	<b>5153922.00</b>	<b>9808793.35</b>	<b>3208271.00</b>	<b>6600522.35</b>
<b>VI</b>	<b>Students fund</b>					
1	Athletic	151151.93	69676.00	220827.93	63587.00	157240.93
2	Abstract Fees for Attendance	55323.00	8391.00	63714.00	14100.00	49614.00
3	College Exam	733366.68	139750.00	873116.68	40100.00	833016.68
4	College Union/Society	163731.45	66993.00	230724.45	1680.00	229044.45
5	Dramatic Society	109840.00	112210.00	222050.00	0.00	222050.00
6	Calendar	201408.00	42066.00	243474.00	33376.00	210098.00
7	Cultural Fees	80266.00	28786.00	109052.00	25000.00	84052.00
8	DSA	81853.00	27960.00	109813.00	9000.00	100813.00
9	Debate Society	8449.00	3040.00	11489.00	0.00	11489.00
10	Education Society	105062.50	0.00	105062.50	19942.00	85120.50
11	Foundation Day	69432.50	28920.00	98352.50	55000.00	43352.50
12	Furniture	-513616.50	185700.00	-327916.50	167796.00	-495712.50
13	Hostel Seat Rent	1923355.00	542465.00	2465820.00	0.00	2465820.00
14	Hostel Canteen Money	1795.00	0.00	1795.00	0.00	1795.00

15	Identity Card	145851.00	55710.00	201561.00	29375.00	172186.00
16	Red Cross	109284.00	28065.00	137349.00	16790.00	120559.00
17	Laboratory Fees	-46085.00	85760.00	39675.00	2540.00	37135.00
18	Library Fees	110071.85	97875.00	207946.85	106668.00	101278.85
19	Lab./Lib. Caution Money	413615.60	42460.00	456075.60	11945.00	444130.60
20	Library Card	-12750.00	17900.00	5150.00	3000.00	2150.00
21	Magazine Fees	136360.60	111740.00	248100.60	92200.00	155900.60
22	MVB Mela	98455.00	13135.00	111590.00	0.00	111590.00
23	Medical Fees	80636.00	5594.00	86230.00	0.00	86230.00
24	Planning Forum	53573.00	0.00	53573.00	0.00	53573.00
25	Odia Sahitya Samaj	55363.75	0.00	55363.75	0.00	55363.75
26	Science Society	32756.80	4440.00	37196.80	24220.00	12976.80
27	SSG	202702.00	14230.00	216932.00	5646.00	211286.00
28	SAF College Share	98280.00	0.00	98280.00	0.00	98280.00
29	Time Table	105943.00	14160.00	120103.00	0.00	120103.00
30	Common Room	132466.38	52720.00	185186.38	0.00	185186.38
31	General Breakage	120624.00	0.00	120624.00	106460.00	14164.00
32	Work Experience	58797.00	17072.00	75869.00	4905.00	70964.00
33	Scout & Rover	218392.00	27978.00	246370.00	0.00	246370.00
34	NCC	154955.00	31510.00	186465.00	0.00	186465.00
35	Botany Seminar	550.00	15500.00	16050.00	12000.00	4050.00
36	Economic Seminar	398.50	15500.00	15898.50	12000.00	3898.50
37	History Seminar	1510.00	15500.00	17010.00	12000.00	5010.00
38	Mathematic Seminar	200.00	15500.00	15700.00	12000.00	3700.00
39	Commerce Society	34078.27	49930.00	84008.27	0.00	84008.27
40	Yoga	20275.00	0.00	20275.00	1200.00	19075.00
41	Drama	74784.00	0.00	74784.00	0.00	74784.00
42	Physics Seminar	900.00	15500.00	16400.00	12000.00	4400.00
43	Pol. Science Seminar	4450.00	15500.00	19950.00	12000.00	7950.00
44	Chemistry Seminar	-111750.00	15500.00	-96250.00	12000.00	-108250.00
45	Student Safety Insurance	2995.00	42030.00	45025.00	16585.00	28440.00
46	Zoology Seminar	-9650.00	15500.00	5850.00	12000.00	-6150.00
47	NIOS	7950.00	0.00	7950.00	0.00	7950.00
48	Breakage	4831.00	0.00	4831.00	0.00	4831.00
49	Environmental	18530.00	0.00	18530.00	0.00	18530.00
50	History Society	4250.00	0.00	4250.00	3996.00	254.00
51	Sahitya Sansad	19200.00	13975.00	33175.00	0.00	33175.00
52	TC Fee	206610.00	65030.00	271640.00	0.00	271640.00
53	Annual Function	0.00	111415.00	111415.00	35700.00	75715.00
	<b>Total</b>	<b>5720821.31</b>	<b>2282686.00</b>	<b>8003507.31</b>	<b>986811.00</b>	<b>7016696.31</b>
<b>VII</b>	<b>Miscellaneous</b>					
1	College Development Funds	-36382746.10	7894131.00	-28488615.10	7916471.83	-36405086.93
2	Sale Proceeds	0.00	6000.00	6000.00	0.00	6000.00

3	Bank Interest	3757540.72	1194499.56	4952040.28	0.00	4952040.28
4	CHSE/UJ Miscellaneous	65457.00	0.00	65457.00	35550.00	29907.00
5	FDR	2156274.00	0.00	2156274.00	0.00	2156274.00
6	Silver Jubilee	7482.00	0.00	7482.00	0.00	7482.00
7	Plantation	424.00	0.00	424.00	400.00	24.00
8	College Field Development	152547.00	0.00	152547.00	25460.00	127087.00
9	Audit Recovery	169416.00	0.00	169416.00	0.00	169416.00
10	LIC Classified Balance	285008.33	0.00	285008.33	0.00	285008.33
11	Realization Of Loan From Bank	1655060.00	0.00	1655060.00	0.00	1655060.00
12	RTI/VAT	6484.00	0.00	6484.00	0.00	6484.00
13	JRC	82340.00	0.00	82340.00	35700.00	46640.00
14	TDS Refund	64505.00	0.00	64505.00	0.00	64505.00
15	Nodal Expenses	2172.00	0.00	2172.00	2100.00	72.00
16	Valuation Zone	1252685.00	0.00	1252685.00	1250600.00	2085.00
17	CHSE Squad/Observer	68200.00	0.00	68200.00	68000.00	200.00
18	E-SMS	247772.00	0.00	247772.00	0.00	247772.00
19	Transfer to Examination Account	-361660.00	0.00	-361660.00	433175.00	-794835.00
20	EPF(Employee Share)	0.00	531382.00	531382.00	531382.00	0.00
21	Transfer to NSS Account	0.00	0.00	0.00	11632.00	-11632.00
22	Excess Salary recovered & Refund to DHE	0.00	27748.00	27748.00	27748.00	0.00
23	Diversion to Autonomous Account	0.00	0.00	0.00	200000.00	-200000.00
24	Diversion to UGC Account	0.00	0.00	0.00	300000.00	-300000.00
25	Diversion to SAMs Account	0.00	0.00	0.00	150000.00	-150000.00
	<b>Total</b>	<b>-26771039.05</b>	<b>9653760.56</b>	<b>-17117278.49</b>	<b>10988218.83</b>	<b>-28105497.32</b>
<b>VIII</b>	<b>Other Cash Book</b>					
1	Exam Cash Book +2	142077.50	222090.00	364167.50	350599.00	13568.50
2	Exam Cash Book +3	283593.54	340587.00	624180.54	375718.00	248462.54
3	SAMs +2 Cash Book	71047.99	446899.00	517946.99	277921.35	240025.64
4	SAMs +3 Cash Book	88276.24	485091.00	573367.24	164760.00	408607.24
5	Autonomous Cash Book	0.00	300624.00	300624.00	257748.40	42875.60
6	NSS +2 Cash Book	2957.00	21864.00	24821.00	17310.00	7511.00
7	NSS +3 Cash Book	2877.84	45973.00	48850.84	45770.35	3080.49
	<b>Total</b>	<b>590830.11</b>	<b>1863128.00</b>	<b>2453958.11</b>	<b>1489827.10</b>	<b>964131.01</b>
	<b>Grand Total</b>	<b>7015056.45</b>	<b>80503247.56</b>	<b>87518304.01</b>	<b>73983764.38</b>	<b>13534539.63</b>

During the course of Audit period and also information from the Local Authority , The College has not been maintained the "GENERAL LEDGER ACCOUNTS" ( Ledger Books ) for different heads of accounts as appearing in the STATEMENT OF SHOWING THE RECEIPT & EXPENDITURE ( payments ) accounts for the year 2017-18. Due to non maintenance of Ledger Accounts/ Books we unable to cross check the transactions in the General Cash Books with the Ledger Books and correct summation of the Ledger.

The Principal of the College has been advised to maintain the General Ledger / Books as given above and to be produced in next/ forth coming Audit.



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

Baba Bhairabananda Mahavidyalaya, Chandikhoh - 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	PNB	2447000100075147	31-03-2018	408607.24	31-03-2018	408607.24	0.00	PLUS THREE SAMS
2	SBI	11016311496	31-03-2018	165634.30	31-03-2018	165634.30	0.00	PLUS THREE EXAM
3	PNB	2447000100033169	31-03-2018	82828.24	31-03-2018	82828.24	0.00	PLUS THREE EXAM
4	PNB	2447000100071345	31-03-2018	240025.64	31-03-2018	240025.64	0.00	PLUS TWO SAMS
5	SBI	34328398665	31-03-2018	13568.50	31-03-2018	13568.50	0.00	PLUS TWO EXAM
6	PNB	2447000100103970	31-03-2018	42875.60	31-03-2018	42875.60	0.00	AUTONOMOUS CASH BOOK
7	PNB	2447000100030968	31-03-2018	3080.49	31-03-2018	3080.49	0.00	PLUS THREE NSS
8	SBI	31860251397	31-03-2018	7511.00	31-03-2018	7511.00	0.00	PLUS TWO NSS
9	ICICI	203401000379	31-03-2018	5258223.00	31-03-2018	5258223.00	0.00	RUSA
10	PNB	2447000100059893	31-03-2018	1060511.54	31-03-2018	713665.54	346846.00	UGC
11	PNB	24470001000006941	31-03-2018	978615.00	31-03-2018	644896.00	333719.00	PLUS THREE
12	PNB	2447000100059884	31-03-2018	41137.24	31-03-2018	41137.24	0.00	PLUS THREE
13	SBI	11342652048	31-03-2018	12810.62	31-03-2018	12810.62	0.00	PLUS THREE
14	UBI	563010100331	31-03-2018	7139.53	31-03-2018	7139.53	0.00	PLUS THREE
15	OGB	40270100001077	31-03-2018	43737.00	31-03-2018	43737.00	0.00	PLUS THREE
16	IOB	1557	31-03-2018	29943.13	31-03-2018	29943.13	0.00	PLUS THREE GENERAL
17	UBI	563050010493	31-03-2018	28990.00	31-03-2018	28990.00	0.00	PLUS THREE
18	SBI	11016311509	31-03-2018	1042658.56	31-03-2018	518634.56	524024.00	PLUS THREE GENERAL
19	SBI	36342031625	31-03-2018	1123.00	31-03-2018	1123.00	0.00	PLUS THREE GENERAL
20	PNB	2447000100096469	31-03-2018	992410.00	31-03-2018	891554.00	100856.00	PLUS TWO
	<b>GRAND TOTAL</b>			<b>10461429.63</b>		<b>9155984.63</b>	<b>1305445.00</b>	

**Reconciliation**

Note-01

PNB A/C NO-2447000100059893		Amount
<b>Balance as per Cash Book</b>		<b>713665.54</b>
ADD:-Chq issued but not presented in to bank		
Chq. No-019565, Dt:-27.03.2018	8000.00	
Chq. No-019570, Dt:-29.03.2018	8000.00	
Chq. No-019571, Dt:-29.03.2018	8000.00	
Chq. No-019572, Dt:-29.03.2018	191703.00	
Chq. No-019573, Dt:-29.03.2018	125143.00	
Chq. No-019574, Dt:-29.03.2018	6000.00	

<b>TOTAL</b>		<b>346846.00</b>	<b>346846.00</b>
<b>As per Pass book</b>			<b>1060511.54</b>
<b>Note-02</b>			
<b>PNB A/C NO-24470001000006941</b>			
<b>Balance as per Cash Book</b>			<b>644896.00</b>
ADD:- Chq issued but not presented in to bank			
Chq. No-857827,Dt:-29.03.2018		6000.00	
Chq. No-857829,Dt:-29.03.2018		6000.00	
Chq. No-857831,Dt:-29.03.2018		6000.00	
Chq. No-857833,Dt:-29.03.2018		15000.00	
Chq. No-857830,Dt:-29.03.2018		6000.00	
Chq. No-857837,Dt:-29.03.2018		4000.00	
Chq. No-857846,Dt:-30.03.2018		4000.00	
Chq. No-857847,Dt:-30.03.2018		4000.00	
Chq. No-857848,Dt:-30.03.2018		4000.00	
Chq. No-857851,Dt:-31.03.2018		215992.00	
Chq. No-857854,Dt:-31.03.2018		4400.00	
Chq. No-857855,Dt:-31.03.2018		51000.00	
Chq. No-857853,Dt:-31.03.2018		7327.00	
<b>TOTAL</b>		<b>333719.00</b>	<b>333719.00</b>
<b>As per Pass book</b>			<b>978615.00</b>
<b>Note-03</b>			
<b>SBI A/C NO-11016311509</b>			
<b>Balance as per Cash Book</b>			<b>518634.56</b>
ADD:- Chq issued but not presented in to bank			
Chq. No-442307,Dt:-30.03.2018		220525.00	
Chq. No-442308,Dt:-30.03.2018		98648.00	
Chq. No-442309,Dt:-30.03.2018		169920.00	
Chq. No-442310,Dt:-31.03.2018		10907.00	
Chq. No-442311,Dt:-31.03.2018		24024.00	
<b>TOTAL</b>		<b>524024.00</b>	<b>524024.00</b>
<b>As per Pass book</b>			<b>1042658.56</b>
<b>Note-04</b>			
<b>PNB A/C NO-2447000100096469</b>			
<b>Balance as per Cash Book</b>			<b>891554.32</b>
ADD:- Chq issued but not presented in to bank			
Chq. No-181223,Dt:-29.03.2018		37500.00	
Chq. No-181234,Dt:-30.03.2018		29000.00	
Chq. No-181236,Dt:-31.03.2018		31356.00	
Chq. No-181237,Dt:-31.03.2018		3000.00	
<b>TOTAL</b>		<b>100856.00</b>	<b>100856.00</b>
<b>As per Pass book</b>			<b>992410.32</b>



**PARA: 6 STOCK POSITION**

Baba Bhairabananda Mahavidyalaya, Chandikhoh - 2017-2018

Sno	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Plus Two library book	24242	181	0	24423.00	24423	
2	Plus three library book	24243	3132	0	27375.00	27375	

**Comments**

General Stock Details as on 31.03.2018					
Sl. No.	Particulars/Items	Op. Stock	Receipt	Issued	Cl. Stock
1	AC	10	0	0	10
2	STEEL ALMIRAHA	88	4	0	92
3	WOODEN ALMIRAHA	20	0	0	20
4	AQUA GUARD	10	3	0	13
5	BENCH & DESK	416	157	0	573
6	BENCH	103	0	0	103
7	BOARD	16	0	0	16
8	BOX	6	0	0	6
9	CAMERA	20	0	0	20
10	CCTV	17	0	0	17
11	CARROY BOARD	3	0	0	3
12	CHAIR(RUSA)	101	0	0	101
13	CHAIR(CUSHON)	131	0	0	131
14	CHAIR(WOOD)	95	0	0	95
15	CHAIR(PLASTIC)	40	0	0	40
16	COMPUTER	64	1	0	65
17	COT(WOOD)	305	0	0	305
18	CLIP BOARD	3	0	0	3
19	DESK	11	0	0	11
20	DUSTBIN	9	0	0	9
21	DVD PAYER	1	0	0	1
22	CELLING FAN	34	5	0	39
23	FAX	2	0	0	2
24	GENERATOR	3	0	0	3
25	MIKE SET	3	0	0	3
26	PRINTER	33	0	0	33
27	PROJECTOR	14	10	0	24
28	RACK	64	0	0	64
29	FREEZE	6	0	0	6
30	SCANNER	5	0	0	5
31	SPEAKER	6	0	0	6
32	STABLIZER	14	0	0	14

33	LED	6	0	0	6
34	XEROX MACHINE	6	2	0	8
35	WATER COOLER	9	1	0	10
36	VACUME CLEANER	1	0	0	1
37	TYPE WRITER	2	0	0	2

As per Odisha Govt. aided Educational Institution, the Accounting Procedures rules stated that the Physical verification of Stock and Stores has not been conducted by the Principal/ College Authority neither half yearly nor annually in spite of several instructions given in the last previous Audit Report 2016-17 conducted by the Local Fund Audit as required under 119 of GFR and Article 203 of Education Code.

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

**PARA: 7 INVESTMENT**

Baba Bhairabananda Mahavidyalaya, Chandikhoh - 2017-2018

Sno	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2017	100000.00	0.00	100000.00	0.00	31-03-2018	100000.00	31-03-2018	100000.00	0.00	
2	01-04-2017	3732733.00	1310274.00	2422459.00	1856048.00	31-03-2018	4278507.00	31-03-2018	4278507.00	0.00	
	<b>GRAND TOTAL</b>	<b>3832733.00</b>	<b>1310274.00</b>	<b>2522459.00</b>	<b>1856048.00</b>		<b>4378507.00</b>		<b>4378507.00</b>	<b>0.00</b>	

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

DETAILS OF INVESTMENT As On 31.3.2018							
SL.No	FDR No/Name of Bank	Date of Investment	Invested Value	Interest Rate	Date of Maturity	Maturity Value	Purpose
1	UBI-0563100301328	25.03.14	25044.00	5.75%	25.03.24	25044.00	-
2	PNB-244700DA00006695	30.08.15	512063.00	7.75%	31.08.18	644661.00	-
3	PNB-244700DA00002802	07.05.17	177348.00	6.80%	22.05.20	217716.00	Pledged to UU
4	PNB-244700DA00002796	07.05.17	183252.00	6.80%	07.05.20	224964.00	-
5	PNB-2447003106201000	05.09.17	729245.00	6.25%	05.09.23	1057973.00	Pledged to UU
6	PNB-3106201107	05.01.16	392278.00	7.25%	05.01.19	486639.00	Pledged to UU
7	PNB-244700DA00003768	11.08.17	225130.00	6.65%	11.08.20	274387.00	-
8	PNB-3186200700	30.08.15	92807.00	7.25%	30.08.18	116839.00	-
9	PNB-3106200807	22.07.15	92453.00	7.00%	22.07.18	117253.00	-
10	PNB-244700PR00007549	16.12.14	96455.00	8.75%	16.12.19	141283.00	-
11	SBI-36749313880	11.04.17	616988.00	6.50%	11.04.22	851702.00	-
12	SBI-36749318992	11.04.17	543871.00	6.50%	11.04.22	750687.00	-
13	KGB-40270300000104	25.03.15	50000.00	8.85%	25.03.20	50000.00	Pledged to CHSE
14	KGB-131850,82/01	08.08.11	100000.00	9.00%	08.08.21	100000.00	Pledged to CHSE
15	KGB-40270300000124	05.04.15	500.00	8.85%	05.04.19	500.00	-
16	IOB-429800009	19.01.18	100001.00	8.50%	19.01.28	100001.00	Pledged to UU
17	CBI-3354802499	18.08.17	341631.00	6.60%	18.08.18	364743.00	-
18	SBI-36749319510	11.04.17	99441.00	6.50%	11.04.22	137270.00	
	<b>TOTAL</b>		<b>4378507.00</b>			<b>5661662.00</b>	

PARA: 8 **ADVANCE**

Baba Bhairabananda Mahavidyalaya, Chandikhol - 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	General Cash Book Plus Three	4848701.00	441500.00	5290201.00	912587.00	31-03-2018	4377614.00	31-03-2018	4377614.00	0.00	
2	01-04-2017	General Cash Book Plus Two	0.00	167200.00	167200.00	167200.00	31-03-2018	0.00	31-03-2018	0.00	0.00	
3	01-04-2017	+2 Exam	82000.00	346335.00	428335.00	213475.00	31-03-2018	214860.00	31-03-2018	214860.00	0.00	
4	01-04-2017	+3 Exam	125683.00	268927.00	394610.00	253679.00	31-03-2018	140931.00	31-03-2018	140931.00	0.00	
5	01-04-2017	Autonomous cash Book	0.00	95000.00	95000.00	94442.00	31-03-2018	558.00	31-03-2018	558.00	0.00	
<b>GRAND TOTAL</b>			<b>5056384.00</b>	<b>1318962.00</b>	<b>6375346.00</b>	<b>1641383.00</b>		<b>4733963.00</b>		<b>4733963.00</b>	<b>0.00</b>	

**Comments :**

**Year Wise break-up of Outstanding Advance as on 31.03.2018**

YEAR	AMOUNT
Up to 2013-14	4283814.00
2014-15	0.00
2015-16	32000.00
2016-17	59800.00
2017-18	358349.00
<b>TOTAL</b>	<b>4733963.00</b>

**Details of (+3 General) Advance Outstanding As On 31.03.2018 Paid during the year 2015-16**

SI No	Name & Designation	Date of payment	Amount	Purpose
1	Sridhar Barik, Lab-Attendant	19.03.2016	8000	Salary(Adjusted in MR No-592/13.4.17,C.B. p/8/15.4.17)
<b>TOTAL</b>			<b>8000</b>	
2	Hrudananda Panda, Library Bearer	24.02.2016	3000	Salary((Adjusted on dt.30.11.2016 Acq-p-67 )
<b>TOTAL</b>			<b>3000</b>	
3	Dharanidhar Moharana, Lect-in-Commerce	19.09.2015	1000	Ganesh Puja(Adjusted in Vr. No-146/18.8.2018, C.B.

p-46)

	<b>TOTAL</b>		<b>1000</b>	
4	Rajendra Ku. Padhi, Lect-in-English	30.03.2016	20000	Salary(Adjusted through RTGS on dt.28.11.2017 in PNB SB A/C No-6941 in C.B. p-123)
	<b>TOTAL</b>		<b>20000</b>	
	<b>GRAND TOTAL</b>		<b>32000</b>	

**Details of (+3 General) Advance Outstanding as on 31.03.2018 paid during 2016-17**

SI No	Name & Designation	Date of payment	Amount	Purpose
1	Kalpana Choudhury, Lect in Zoology	20.09.2016	10000	Dept. Contingency
	<b>TOTAL</b>		<b>10000</b>	
2	Renubala Prusty, Lect in History	27.01.2017	1000	Dept. Contingency
	<b>TOTAL</b>		<b>1000</b>	
3	Ramachandra Biswal, Typist	17.11.2016	1800	Scholarship Work
	<b>TOTAL</b>		<b>1800</b>	
4	Bimal Ch. Mallick, Lect. In English	20.10.2016	20000	Automation Work & Library Book
	<b>TOTAL</b>		<b>20000</b>	
5	Saila Rajnandan Mohanty, Lect. In History	31.10.2016	2000	NSS Camp
	<b>TOTAL</b>		<b>2000</b>	
6	Nagen Prasad Das, Lect. In Economics	07.09.2016	3000	Puja Advance
		31.10.2016	2000	NSS Work
		03.11.2016	5000	NSS Work
	<b>TOTAL</b>		<b>10000</b>	
7	Balaram Singh, Lect. In Comp. Science	13.09.2016	2000	Puja Advance
		03.11.2016	13000	Purchase of Books
	<b>TOTAL</b>		<b>15000</b>	
	<b>GRAND TOTAL</b>		<b>59800</b>	



**Details of (+3 General) Advance Outstanding As On 31.03.2018 Paid during the year 2017-18**

SI No	Name & Designation	Date of payment	Amount	Purpose
1	Harihar Jena, Peon	10.04.2017	2000	Salary
	<b>TOTAL</b>		<b>2000</b>	
	<b>GRAND TOTAL</b>		<b>2000</b>	

**Details of (+3 Exam) Advance Outstanding As On 31.03.2018 Paid during the year 2017-18**

SI No	Name & Designation	Date of payment	Amount	Purpose
1	Birendra Ku. Mishra, Reader in Chemistry	14.07.2017	11867	UU Exam
		11.10.2017	3733	UU Exam
	<b>TOTAL</b>		<b>15600</b>	
2	Prasanna Ku. Mohapatra, Lect. In Biology	28.02.2018	30000	UU Exam
		31.03.2018	28795	UU Exam
	<b>TOTAL</b>		<b>58795</b>	
3	Satyaprakash Rout, Lect. In Math	25.12.2017	54300	UU Exam
		30.01.2018	10000	UU Exam
		31.03.2018	2236	UU Exam
	<b>TOTAL</b>		<b>66536</b>	
	<b>GRAND TOTAL</b>		<b>140931</b>	

**Details of (+2 Exam) Advance Outstanding As On 31.03.2018 Paid during the year 2017-18**

SI No	Name & Designation	Date of payment	Amount	Purpose
1	Birendra Ku. Mishra, Reader in Chemistry	31.03.2018	178000	HUB Exp.

	<b>TOTAL</b>		<b>178000</b>	
2	Miss Indumati Dash, Lect. In Economics	28.02.2018	20000	AHS Exam
		31.03.2018	16860	AHS Exam
	<b>TOTAL</b>		<b>36860</b>	
	<b>GRAND TOTAL</b>		<b>214860</b>	

**Details of (Autonomous Cash Book) Advance Outstanding As On 31.03.2018 Paid during the year 2017-18**

SI No	Name & Designation	Date of payment	Amount	Purpose
1	Birendra Ku. Mishra, Reader in Chemistry	13.02.2018	558	Practical Exam
	<b>TOTAL</b>		<b>558</b>	
	<b>GRAND TOTAL</b>		<b>558</b>	

From the year-wise break-up of outstanding advances as on 31.3.2018 it is found that a sum of Rs. 59800.00 is outstanding for more than one year which was paid during 2016-17. As per letter no.15179 dated 28/09/2013 of DLFA, the above outstanding advance would be recovered from the Person whom to advance is paid. Hence for above outstanding advance of Rs. 59800.00, the following persons are responsible:-

**Person(s) Responsible for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs.)
1	KALPANA CHOUDHURY	LECT. IN ZOOLOGY	Baba Bhairabananda Mahavidyalaya, Chandikhol	5000
2	RENUBALA PRUSTY	LECT. IN HISTORY	Baba Bhairabananda Mahavidyalaya, Chandikhol	500
3	RAMACHANDRA BISWAL	TYPIST	Baba Bhairabananda Mahavidyalaya, Chandikhol	900
4	BIMAL CH. MALLICK	LECT. IN ENGLISH	Baba Bhairabananda Mahavidyalaya, Chandikhol	10000
5	SAILA RAJNANDAN MOHANTY	LECT. IN HISTORY	Baba Bhairabananda Mahavidyalaya, Chandikhol	1000
6	NAGEN PRASAD DAS	LECT. IN ECONOMICS	Baba Bhairabananda Mahavidyalaya, Chandikhol	5000
7	BALARAM SINGH	LECT. IN COMPUTER SCIENCE	Baba Bhairabananda Mahavidyalaya, Chandikhol	7500
8	SNEHALATA NAYAK	READER IN SOCIOLOGY, EX-PRINCIPAL IC	Baba Bhairabananda Mahavidyalaya, Chandikhol	29900

PARA: 9 **GRANTS**

Baba Bhairabananda Mahavidyalaya, Chandikhol - 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	107988.74	47956569.00	48064557.74	47956569.00	31-03-2018	107988.74	GIA Salary
2	01-04-2017	1398492.00	3422168.00	4820660.00	4138817.00	31-03-2018	681843.00	BG Salary
3	01-04-2017	745987.99	1837528.00	2583515.99	1931098.45	31-03-2018	652417.54	UGC
4	01-04-2017	116700.00	7602771.00	7719471.00	2500000.00	31-03-2018	5219471.00	RUSA
5	01-04-2017	0.00	500000.00	500000.00	500000.00	31-03-2018	0.00	Lab Equipment
	<b>GRAND TOTAL</b>	<b>2369168.73</b>	<b>61319036.00</b>	<b>63688204.73</b>	<b>57026484.45</b>		<b>6661720.28</b>	

**Comments :**

Year wise break-up of Outstanding Grant As on 31.03.2018	
Year	Amount
Up to 2014-15	760406.28
2015-16	116700.00
2016-17	681843.00
2017-18	5102771.00
<b>TOTAL</b>	<b>6661720.28</b>

Details of RUSA Income 2017-18		
Date	Purpose	Amount
29.06.17	interest	1533
30.09.17	interest	1510
26.10.17	RUSA Grant	7500000
30.12.17	interest	48373
30.03.18	interest	51355
<b>TOTAL</b>		<b>7602771</b>
Details of RUSA Expenditure 2017-18		
Date	Purpose	Amount
06.12.17	R & B Division for Rusa Building	2500000
<b>TOTAL</b>		<b>2500000</b>

UGC Receive details 2017-18		
Date	Purpose	Amount
03.06.17	interest	8139
24.08.17	Autonomous Grant	96000
29.08.17	Autonomous Grant	912000
29.08.17	Autonomous Grant	192000

02.09.17	interest	8467
03.10.17	MRP	75000
18.10.17	MRP	75000
27.10.17	MRP	42500
08.11.17	TRAVEL GRANT	99013
02.12.17	INTEREST	17529
03.03.18	INTEREST	11880
29.03.18	DIVERSION FROM +3 CASH BOOK	300000
	<b>TOTAL</b>	<b>1837528</b>

**UGC Expenditure details 2017-18**

Date	Purpose	Amount
07.04.17	bank charges	17.25
20.07.17	bank charges	17.7
01/20.09.17	IQAC Remuneration	15000
02/20.09.17	IQAC Remuneration	15000
03.10.17	bank charges	17.7
03/30.09.17	IQAC (installation of software)	42500
04/30.09.17	IQAC(UPS,Battery)	28900
05/26.10.17	Autonomous finance committee	2909
06/28.10.17	MRP	75000
07/28.10.17	MRP	75000
08/10.11.17	Board of studies	95000
09/17.11.17	Travel Grant	99013
10/27.11.17	TA(Auto member of sitting charges)	8000
20.11.17	bank charges	106.2
11/30.11.17	library book	180000
12/30.11.17	software(Autonomous grant)	100000
13/06.12.17	Installation of software	50300
14/13.12.17	seminar	8000
15/13.12.17	MRP	42500
16/13.12.17	seminar	4000
17/13.12.17	seminar	4000
18/23.12.17	seminar	8000
19/23.12.17	Renovation of exam section	151744
20/02.01.18	seminar	4000
21/02.01.18	seminar	8000
04.01.18	bank charges	17.7
22/05.01.18	seminar	8000
23/06.01.18	seminar	8000
24/11.01.18	seminar	8000
05.02.18	bank charges	5.9
25/06.02.18	seminar	8000

26/06.02.18	IQAC Return	38000
27/13.02.18	seminar	4000
28/13.02.18	seminar	4000
29/28.02.18	Extention activities health care	31000
30/28.02.18	Teachers orientation programme	6000
31/07.03.18	seminar	4000
32/14.03.18	orissa scientific equipment	273098
33/14.03.18	lab equipment	49902
34/22.03.18	state level seminar	10000
35/22.03.18	seminar	8000
36/27.03.18	Academic council meeting	15000
37/27.03.18	seminar	8000
38/27.03.18	seminar	8000
39/27.03.18	Installation of software	70004
40/27.03.18	Awarness programme	6200
41/28.03.18	seminar	8000
42/29.03.18	seminar	8000
43/29.03.18	seminar	8000
44/29.03.14	Purchase of table	191703
45/29.03.18	renovation office	125143
46/31.03.18	steel almiraha	6000
	<b>TOTAL</b>	<b>1931098.45</b>

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

It is seen that a sum of Rs. 1,39,400/- has shown expenditure towards IQAC having a minus balance of Rs. (-) 6191/- in this head of A/C .How it is possible to make expenditure by encroaching other funds . It is highly irregular and inadmissible expenditure.Necessary steps need be taken to obtain grant in this head of A/C failingly it will be recovered .For this Sri Kedarnath Dash Prl. and Sri Suta Rout Account . are considered responsible .

**Person(s) Responsible for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Kedarnath Dash .	Principal	Baba Bhairabanada Mahavidyalaya,Chandikhole, Dist. Jajpur.	69700
2	Sri Suta Rout	Accountant	Baba Bhairabananda Mahavidyalaya, Chandikhole, Dist.- Jajpur	69700

**PARA: 10 UTILISATION CERTIFICATE**

Baba Bhairabananda Mahavidyalaya, Chandikhoh - 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	11369548.10	1930913.00	13300461.10	6383000.00	31-03-2018	6917461.10	UGC
2	01-04-2017	10000000.00	2500000.00	12500000.00	0.00	31-03-2018	12500000.00	RUSA
3	01-04-2017	0.00	500000.00	500000.00	0.00	31-03-2018	500000.00	DHE Lab. Equipment
	<b>GRAND TOTAL</b>	<b>21369548.10</b>	<b>500000.00</b>	<b>26300461.10</b>	<b>6383000.00</b>		<b>19917461.10</b>	

**Comments :**

Year Wise break-up of Outstanding U.C. as on 31.03.2018	
YEAR	AMOUNT
Up to 2012-13	6528020.00
2013-14	2673519.70
2014-15	2027308.40
2015-16	0.00
2016-17	3757700.00
2017-18	4930913.00
<b>TOTAL</b>	<b>19917461.10</b>

Details of UC Submitted 2017-18		
Date /Letter No	Amount	Purpose
313/18-06.03.2018	2000000.00	Outdoor Stadium
380/17-01.05.2017	290000.00	MRP
334/17-21.04.2017	300000.00	MRP
351/17-25.04.2017	300000.00	MRP
333/17-21.04.2017	130000.00	MRP
332/17-18.04.2017	300000.00	MRP
319/17-11.04.2017	103000.00	MRP
644/17-18.08.2017	2960000.00	Women's Hostel
<b>TOTAL</b>	<b>6383000.00</b>	

It may be noticed from the above table that Rs. 19917461.10.00 was outstanding towards UC for submission as on 31.03.2018. But no step has been taken for submission of the same. However, steps may be taken for submission of the same and compliance reported to audit.

**PARA: 11 MISAPPROPRIATION & DEFALCATION**

<b>11.1 -</b>
No Misappropriation or Defalcation is detected during the period of Audit.

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

<b>12.1 -</b>
No Stock or Store has been either lost or scraped during the period of Audit.

**PARA: 13 AUDIT OF RECEIPTS**

<b>13.1 - Abstract Position of Fees &amp; Fines-</b>
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**Position of Fees & Fines:-**

Abstract Position of Fees & Fines Collected and deposited during 2017-18 is furnished below:-

Opening Balance as on 1.4.2017	-86361.00
Fees & Fines Collected	163726.00
<b>Total</b>	<b>77365.00</b>
Deposited	157163.00
Balance to be Deposit	-79798.00

**DETAILS OF FEES & FINES DEPOSITED AT GOVT. TREASURY DURING 2017-18 IS FURNISHED BELOW:-**

Challan No./date	Amount(Rs)	Name of the Treasury
02/11.08.2017	47264.00	Sub Treasury, Darpan
03/11.08.2017	17736.00	Sub Treasury, Darpan
06/19.01.2018	68661.00	Sub Treasury, Darpan
07/19.01.2018	23502.00	Sub Treasury, Darpan
<b>Total</b>	<b>157163.00</b>	

The DCB register of fees & fines has not been maintained by the college. In absence of maintenance of the said register the actual amount due for collection towards fees and fines during the year 2017-18 could not be ascertained. As a result a comparative study could not be made to find out the less collection of fees.

Hence the principal is suggested to ensure maintenance of the DCB Register of fees & forthwith for better interest of the college produce the same to next audit for verification.

**DCB Position Of Fees & Fines is furnished Below (2017-18):-**
**(A) Position of Tuition fees:**

CATEGORY	GENERAL BOYS	T.f per stream	TOTAL TF PER MONTH	TOTAL TF PER YEAR
.+2 1ST YEAR ARTS	56	156 X 8	448.00	5376.00
.+2 2ND YEAR ARTS	65	65 X 8	520.00	6240.00
.+2 1st YEAR SCIENCE	55	55 X 9	495.00	5940.00
.+2 2ND YEAR SCIENCE	70	70 X 9	630.00	7560.00
.+2 1ST YEAR COM	56	56 X 8	448.00	5376.00
.+2 2ND YEAR COM	53	53 X 8	424.00	5088.00
.+3 1ST YEAR ARTS	155	155 X 9	1395.00	16740.00
.+3 2ND YEAR ARTS	89	89 X 9	801.00	9612.00
.+3 3RD YEAR ARTS	99	99 X 9	891.00	10692.00
.+3 1ST YEAR SCIENCE	126	126 X 10	1260.00	15120.00
.+3 2ND YEAR SCIENCE	97	97 X 10	970.00	11640.00
.+3 3RD YEAR SCIENCE	114	114 X 10	1140.00	13680.00
.+3 1ST YEAR COM	89	89 X 9	801.00	9612.00
.+3 2ND YEAR COM	85	85 X 9	765.00	9180.00
.+3 3RD YEAR COM	52	52 X 9	468.00	5616.00
<b>TOTAL</b>	<b>1261</b>		<b>11456.00</b>	<b>137472.00</b>

**(B)Position of admission fees (2017-18):-**

CATEGORY	TOTAL	Admission Fee per stream	Total Admission Fee
.+2 1ST YEAR ARTS	256	256 X 8	2048.00
.+2 2ND YEAR ARTS	256	256 X 8	2048.00
.+2 1st YEAR SCIENCE	125	125 X 9	1125.00
.+2 2ND YEAR SCIENCE	128	128 X 9	1152.00
.+2 1ST YEAR COM	88	88 X 8	704.00
.+2 2ND YEAR COM	85	85 X 8	680.00
.+3 1ST YEAR ARTS	273	273 X 9	2457.00
.+3 2ND YEAR ARTS	282	282 X 9	2538.00
.+3 3RD YEAR ARTS	307	307 X 9	2763.00
.+3 1ST YEAR SCIENCE	253	253 X 10	2530.00
.+3 2ND YEAR SCIENCE	211	211 X 10	2110.00
.+3 3RD YEAR SCIENCE	231	231 X 10	2310.00
.+3 1ST YEAR COM	137	137 X 9	1233.00
.+3 2ND YEAR COM	130	130 X 9	1170.00
.+3 3RD YEAR COM	154	154 X 9	1386.00
<b>TOTAL</b>	<b>2916</b>		<b>26254.00</b>
<b>TOTAL A +B</b>	<b>163726.00</b>		



**PARA: 14 AUDIT OF EXPENDITURE**

**14.1 -**

All expenditure made with due process.

**14.2 - Details of Development fund expenditure-**

Details of Development Expenditure		
Sl. No.	Purpose	Amount
1	MP Salary	4298384.00
2	Refund of Admission Fee	792500.00
3	T.A. Bill	59260.00
4	Contigency	92126.00
5	Allownces to Staff	163800.00
6	Remuneration to Ex-Accountant	76000.00
7	Bench & Desk	738240.00
8	Uniform	80000.00
9	Electricity Bill	515207.00
10	Wood Work in Ladies hostel	193532.00
11	News Paper Bill	22436.00
12	Printing	41160.00
13	Postal Charge	2240.00
14	Office Stationary	24145.00
15	Garden Development	48440.00
16	Telephone Bill	45090.00
17	Campus Development	46920.00
18	Advertisement	11080.00
19	Repairing	72597.00
20	Bank Charges	8449.83
21	EPF Employer Share	584865.00
	<b>Total</b>	<b>7916471.83</b>

**14.3 - Inadmissible expenditure towards purchase of uniform.**

It is seen that Rs. 80,000/- has been spent towards uniform . There is no provision to purchase uniforms out of minus balance of College Development fund. The expenditure is not admissible without its recovery from the concerned persons for whom it has been spent . Hence it needs recovery. For this inadmissible expenditure Sri K.N.Dash Prl. and Sri S.Rout Acctn. are considered responsible.

**Person(s) Responsible for this paragraph**

Sln0	Name	Designation	Adress	Amount(In Rs:)
1	Sri Kedarnath Dash .	Principal	Baba Bhairabanada Mahavidyalaya, Chandikhole, Dist. Jajpur.	40000
2	Sri Suta Rout	Accountant	Baba Bhairabananda Mahavidyalaya, Chandikhole, Dist.- Jajpur	40000

**14.4 - Payment of Salary out of Development fund**

During the year under audit a sum of Rs. 42,98,384.00 as in Para 14.2 has been paid to the staff out of minus balance of Development fund. But the Govt. /D H E approval in support of such payment and appointment has not been obtained to regularise the expenditure. As such the expenditure of Rs. 42,98,384.00 is held under objection till the approval of Govt. is obtained.

**14.5 - Irregular expenditure towards purchase of news paper.**

It is seen that a sum of Rs. 22436/- has been paid towards purchase of news paper out of minus balance of development fund . But there is no auction sale value of old news paper . Hence minimum 10% of the purchase cost of Rs. 2436/- needs recovery . For this non-collection the following persons are considered responsible .

**Person(s) Responsible for this paragraph**

Sln0	Name	Designation	Adress	Amount(In Rs:)
1	Sri Kedarnath Dash .	Principal	Baba Bhairabanada Mahavidyalaya, Chandikhole, Dist. Jajpur.	1218
2	Sri Suta Rout	Accountant	Baba Bhairabananda Mahavidyalaya, Chandikhole, Dist.- Jajpur	1218

**PARA: 15 AUDIT ON WORKS**

**15.1 -**

Every work has been done with maintaining the govt. paraphonia.

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

<b>16.1 -</b>
No separate units or department are functioning in the college, So nothing is there to observe.

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

<b>17.1 -</b>
No Separate Schemes or Programmes are Running in the college.

**PARA: 18 MISCELLANEOUS**

<b>18.1 - Abstract of Student Strength-</b>
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STUDENT STRENGTH 2017-18											
S.L.NO	STREAM	SANCTION STRENGTH	GENERAL		SC		ST		P. H.		ACTUAL TOTAL
			BOYS	GIRLS	BOYS	GIRLS	BOYS	GIRLS	BOYS	GIRLS	
1	.+2 1ST YEAR ARTS	256	56	122	35	26	10	7	0	0	256
2	.+2 2ND YEAR ARTS	256	65	121	35	32	3	0	0	0	256
3	.+2 1st YEAR SCIENCE	128	55	55	8	5	2	0	0	0	125
4	.+2 2ND YEAR SCIENCE	128	70	41	7	6	4	0	0	0	128
5	.+2 1ST YEAR COM	128	56	27	2	0	2	1	0	0	88
6	.+2 2ND YEAR COM	128	53	23	7	0	2	0	0	0	85
7	.+3 1ST YEAR ARTS	256	155	65	28	16	3	6	0	0	273
8	.+3 2ND YEAR ARTS	256	89	106	51	30	4	2	0	0	282
9	.+3 3RD YEAR ARTS	256	99	137	35	23	7	6	0	0	307
10	.+3 1ST YEAR SCIENCE	224	126	102	11	10	4	0	0	0	253
11	.+3 2ND YEAR SCIENCE	224	97	85	14	12	2	1	0	0	211
12	.+3 3RD YEAR SCIENCE	224	114	94	11	8	3	1	0	0	231
13	.+3 1ST YEAR COM	192	89	37	8	0	3	0	0	0	137
14	.+3 2ND YEAR COM	192	85	38	4	2	1	0	0	0	130
15	.+3 3RD YEAR COM	192	52	37	63	0	2	0	0	0	154
	<b>TOTAL</b>	<b>3040</b>	<b>1261</b>	<b>1090</b>	<b>319</b>	<b>170</b>	<b>52</b>	<b>24</b>	<b>0</b>	<b>0</b>	<b>2916</b>

**18.2 - Abstract Position of Staff Strength-**

**STAFF POSITION 2017-18**

**Teaching Staff**

Sl. No.	Subject	Sanction Staff	GIA	BG	MP
1	English	7	4	0	3
2	Odia	7	3	0	4
3	History	6	4	0	2
4	Political Science	5	3	0	2
5	Economics	6	4	1	1
6	Sociology	6	3	1	2
7	Education	6	5	0	1
8	Anthropology	3	1	0	1
9	Sanskrit	3	2	0	1
10	Physics	4	4	0	0
11	Chemistry	6	2	0	2
12	Math	4	2	0	2
13	Botany	3	1	0	1
14	Zoology	5	3	0	2
15	COMMERCE	7	4	0	3
16	Geology	1	0	0	1
17	Computer Science	1	0	0	1
	<b>TOTAL</b>	<b>80</b>	<b>45</b>	<b>2</b>	<b>29</b>

**Non-Teaching Staff**

Sl. No.	Position	Sanction Staff	GIA	BG	MP
1	Librarian	3	1	0	2
2	Clerk	7	4	3	0
3	Peon	11	4	3	4
4	Sweeper	2	0	0	2
5	Watchman	2	0	1	1
6	Library Bearer	4	1	1	2
7	Lab. Attendant	11	2	4	5
8	Library Attendant	5	1	0	4
9	Store Keeper	3	0	2	1
10	Cashier	1	1	0	0
11	Gardener	1	1	0	0
12	PET	1	0	1	0
	<b>TOTAL</b>	<b>51</b>	<b>15</b>	<b>15</b>	<b>21</b>

**18.3 - Extra Allowances to staff in addition to B.G. salary-**

From scrutiny it came to notice that an amount of Rs.1,63,800 /- paid towards allowances to staff ,though they were availed the Block Grant employees benefits from Govt.Further the question is that how they were paid double salary as the staffs were in Govt.fold.Hence the double salary acquittance is violated the Govt.standing principles.Moreover it is also seen that Development fund now is running in minus balance of Rs. (-) 3,64,05,086.93 .To allow extra allowance in addition to Block grant salary from the insufficient fund by encroaching other funds is not admissible .Besides the G.B. resolution and D H E approval in support of this expenditure are not available to audit . In view of the above lapses the amount paid needs recovery .For this excess and inadmissible expenditure the following persons are considered responsible .

**Person(s) Responsible for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Suta Rout	Accountant	Baba Bhairabananda Mahavidyalaya, Chandikhole, Dist.- Jajpur	81900
2	Smt. Snehalata Nayak .	Ex-Principal	Baba Bhairabanada Mahavidyalaya,Chandikhole, Dist.	6825
3	Sri Kedarnath Dash .	Principal	Baba Bhairabanada Mahavidyalaya,Chandikhole, Dist. Jajpur.	75075

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

**19.1 - General Provident Fund-**

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

**19.2 -**

**19.3 - Abstract of EPF deposited during the year-**

Details of EPF deposit for the year 2017-18							
S.I.no	Month	Date of deposit	TRN No	Employee share	Employer share	Admin charges	Total
1	Oct-16	05.06.2017	3601706001728	30084.00	31339.00	2330.00	63753.00
2	Nov-16	05.06.2017	3601706001729	30372.00	31639.00	2351.00	64362.00
3	Dec-16	05.06.2017	3601706001732	31070.00	32366.00	2400.00	65836.00

4	Jan-17	05.06.2017	3601706001734	31070.00	32366.00	2400.00	65836.00
5	Feb-17	05.06.2017	3601706001735	31070.00	32366.00	2400.00	65836.00
6	Mar-17	05.06.2017	3601706001737	31070.00	32366.00	2400.00	65836.00
7	Apr-17	05.06.2017	3601706001738	31070.00	32366.00	1682.00	65118.00
8	May-17	12.07.2017	3601707005948	31070.00	32366.00	1682.00	65118.00
9	Jun-17	12.07.2017	3601707005956	31070.00	32366.00	1682.00	65118.00
10	Jul-17	21.11.2017	3601711010319	36704.00	38233.00	1988.00	76925.00
11	Aug-17	20.11.2017	3601711009822	36704.00	38233.00	1988.00	76925.00
12	Sep-17	20.11.2017	3601711009836	36704.00	38233.00	1988.00	76925.00
13	Oct-17	20.11.2017	3601711009837	36704.00	38233.00	1988.00	76925.00
14	Nov-17	18.01.2018	3601801010699	37389.00	38943.00	2025.00	78357.00
15	Dec-17	18.01.2018	3601801010700	37389.00	38943.00	2025.00	78357.00
16	Jan-18	15.03.2018	3601803008849	15921.00	16589.00	0.00	32510.00
17	Feb-18	15.03.2018	3601803008851	15921.00	16589.00	0.00	32510.00
	<b>TOTAL</b>			<b>531382.00</b>	<b>553536.00</b>	<b>31329.00</b>	<b>1116247.00</b>

**PARA: 20 RESULT OF AUDIT AND CONCLUSION**

**20.1 - General Remarks-**

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

**20.2 - General Observation detecting during the period of Audit-**

1. Since Accounts review is made after recording of transactions in books of accounts(Cash Book, General Ledger, Subsidiary Ledgers, Registers, Serially numbered vouchers, Bank reconciliation statement, Bank statements, approvals and other records needed for examination), the same should be kept ready before the review of any entity is undertaken. The college should also prepare the statements of accounts viz. Receipts and Payments account, Income and expenditure account for the year and Balance sheet as on the last date of the year to be reviewed before the start of accounts review.
2. The college should maintain the cash book on daily basis.
3. Necessary training should be imparted to the accounts personnel of the College for their capacity building.

4. The Principal should verify the cash book and ensure recording of all transactions on daily basis.
5. The Principal should ensure the maintenance of books of accounts by competent and trained personnel. In case the person in charge of accounts is on leave or transferred to any other place, there shall be proper handing over and taking over of the charge with record of evidence kept in safe custody. The Accounts personnel should be accountable for his duties.
6. Reconciliation of Bank balances in cash book with that in pass books shall be done by the accounts personnel on monthly basis.
7. Physical verification of all assets (furniture, Office equipment, computers, Lab. equipment, books etc.) of the college should be made by the management and a fixed assets register should be maintained with reference to past records and report of physical verification. The said register shall be maintained regularly and physical verification of assets should be done at least once in every year to ensure their existence.
8. It is advised that for the sake of better internal control and easy maintenance of accounts, the Principal should take necessary steps to accept the fees / fines from students only through bank challans in designated bank account of the college. The present system of receipts in cash, through challans and by bank drafts should be replaced with only one way i.e. through bank challans. This will reduce the work of keeping the bank drafts in safe custody, depositing bank drafts in bank next day and reconciliation of the accounts and also the work relating to cash transactions on this account.
9. As a good principle of internal control all the account functions such as preparation of vouchers, recording the transactions in books, reconciliation of accounts issue of cheques etc. must be verified as to its correctness and authenticity by a senior official.
10. Attendance register and leave register should be maintained which should form the basis for preparing salary bill.
11. The management should take necessary and timely steps to recover the amounts given as advance.

**As a result of this Audit transactions involving a sum of Rs 4743820.00 are held under objection which include an amount of Rs 445436.00 suggested for recovery. Besides, a sum of Rs 0 was recovered at the instance of audit. The details are furnished in the following tables.**

**Result Of Audit**

Sl No	Paragraph No.	Amount suggested for recovery(In Rs:)	Amount kept under objection including amount suggested for recovery (In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	8.1	59800.00	59800.00	59800.00	0.00	0.00	
2	9.1	139400.00	139400.00	139400.00	0.00	0.00	
3	14.3	80000.00	80000.00	80000.00	0.00	0.00	
4	14.4	0.00	4298384.00	0.00	0.00	0.00	
5	14.5	2436.00	2436.00	2436.00	0.00	0.00	
6	18.3	163800.00	163800.00	163800.00	0.00	0.00	
<b>Total</b>		<b>445436.00</b>	<b>4743820.00</b>	<b>445436.00</b>	<b>0.00</b>	<b>0.00</b>	

**Spot Recovery**

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

Total

**Audit Certificate**

Certified that the accounts of Baba Bhairabananda Mahavidyalaya, Chandikhol 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,JAJPUR**