

LOCAL FUND AUDIT, JAJPUR, ODISHA

CATEGORY : Aided College,General	Audit Report No : 493339/AR/2019-2020-JAJPUR
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PARA: 1 TITLE SHEET

1	Name of the Institution :	Baba Bhairabananda Mahavidyalaya, Chandikhol
2	Year of Accounts under Audit :	2018-2019
3	Name of the Local Authority during the year of A/Cs :	DR.KEDARNATH DASH,READER IN ANTHROPOLOGY,PRINCIPAL IC FORM 01.05.17 TO 30.04.19. BIRENDRA KUMAR MISHRA,READER IN CHEMISTRY,PRINCIPAL IC FROM 01.05.19 TO CONTINUING TILL DATE.
	Name of the Local Authority at the time of Audit :	BIRENDRA KUMAR MISHRA,READER IN CHEMISTRY,PRINCIPAL IC FROM 01.05.19 TO CONTINUING TILL DATE.
4	Duration of Audit :	16-08-2019 To 05-09-2019 (Mandays Consumed :-)
5	Name of the Auditors :	RAGHU NATH RAI & CO 000451N - Lead Auditor
6	Name of the Reviewing Officer :	PRIYA RANJAN MOHAPATRA(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	05-09-2019
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	SACHIDANANDA HOTA
11	Date of approval of report by District Audit Officer :	27-12-2019

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	PLUS THREE NSS	16.08.2019	NIL	NIL	28	No Discrepancies
2	PLUS THREE NSS	16.08.2019	NIL	NIL	28	No Discrepancies
3	AUTONOMOUS CASH BOOK	16.08.2019	NIL	NIL	14	No Discrepancies
4	AUTONOMOUS CASH BOOK	16.08.2019	NIL	NIL	14	No Discrepancies
5	WORLD BANK	16.08.2019	NIL	NIL	04	No Discrepancies
6	WORLD BANK	16.08.2019	NIL	NIL	04	No Discrepancies
7	B.VOC CASH BOOK	16.08.2019	NIL	NIL	16	No Discrepancies
8	B.VOC CASH BOOK	16.08.2019	NIL	NIL	16	No Discrepancies
9	PLUS THREE EXAM	16.08.2019	NIL	NIL	39	No Discrepancies
10	PLUS THREE EXAM	16.08.2019	NIL	NIL	39	No Discrepancies
11	PLUS TWO EXAM	16.08.2019	NIL	NIL	24	No Discrepancies
12	PLUS TWO EXAM	16.08.2019	NIL	NIL	24	No Discrepancies
13	PLUS TWO SAMS	16.08.2019	NIL	NIL	50	No Discrepancies
14	PLUS TWO SAMS	16.08.2019	NIL	NIL	50	No Discrepancies
15	PLUS THREE SAMS	16.08.2019	NIL	NIL	44	No Discrepancies
16	PLUS THREE SAMS	16.08.2019	NIL	NIL	44	No Discrepancies
17	UGC	16.08.2019	NIL	NIL	63	No Discrepancies
18	UGC	16.08.2019	NIL	NIL	63	No Discrepancies
19	RUSA	16.08.2019	NIL	NIL	12	No Discrepancies
20	RUSA	16.08.2019	NIL	NIL	12	No Discrepancies
21	Cash in hand Plus Three General	16.08.2019	485.00	485.00	21	No Discrepancies
22	Cash in hand Plus Three General	16.08.2019	485.00	485.00	21	No Discrepancies
23	Plus Two Receipt Books	16.08.2019	15 Nos	15 Nos	27	No Discrepancies
24	Plus Two Receipt Books	16.08.2019	15 Nos	15 Nos	27	No Discrepancies
25	ServicePostage Stamps	16.08.2019	1486.00	1486.00	83	No Discrepancies
26	ServicePostage Stamps	16.08.2019	1486.00	1486.00	83	No Discrepancies
27	Plus Three Receipt Books	16.08.2019	34 Nos	34 Nos	29	No Discrepancies
28	Plus Three Receipt Books	16.08.2019	34 Nos	34 Nos	29	No Discrepancies
29	Measurement Books	16.08.2019	NIL	NIL	NA	No Discrepancies
30	Measurement Books	16.08.2019	NIL	NIL	NA	No Discrepancies
31	Cash in hand Plus Two General	16.08.2019	NIL	NIL	76	No Discrepancies
32	Cash in hand Plus Two General	16.08.2019	NIL	NIL	76	No Discrepancies
33	PLUS TWO NSS	16.08.2019	NIL	NIL	34	No Discrepancies
34	PLUS TWO NSS	16.08.2019	NIL	NIL	34	No Discrepancies
35	M.COM	16.08.2019	NIL	NIL	15	No Discrepancies
36	M.COM	16.08.2019	NIL	NIL	15	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 2019-20 of Baba Bhairabananda Mahavidyalaya ,Chandikhola was found cash of Rs.485.00 which is recorded as Rs.485.00 in the same General Cash Book as on 16/08/2019.

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. 16/08/2019 .

Further, non-conduction of Physical verification by the Principal. As per S.R.-37(i) of the OTC Vol-I at the end of each month the Principal, being the D.D.O of the college shall verify cash balance available in the College chest with reference to the balance, as shown in the cash book and shall record the result thereof with signed and dated certificate to that effect. But during verification of cash book it was revealed that no such provision was observed by the Principal. Timely, even at least once in the financial year 2018-19.As a result the very purpose of enactment of this Rule is being violated. The Principal is however advised to emphasis the matter and suggested to verify the cash balance timely in order to restrict the misutilization and defalcation of cash in future.

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register

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

B : List of Records/Registers not Maintained

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

C : List of Records/Registers not Produced to Audit

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

SIno	List Records/Register
1	Acquittance roll of scholarship

Comments

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

1. Property Register
2. Construction Cash Book
3. Annual abstract register of Receipt & Expenditure
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 - 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	RUSA	01-04-2018	5258223.00	123091.00	5381314.00	3445435.00	31-03-2019	1935879.09	31-03-2019	1935879.00	0.00	
2	+2 SAMS CASH BOOK	01-04-2018	240025.64	352241.00	592266.64	471568.80	31-03-2019	120697.84	31-03-2019	120697.84	0.00	
3	+3 SAMS CASH BOOK	01-04-2018	408607.24	273645.00	682252.24	142391.40	31-03-2019	539860.84	31-03-2019	539860.84	0.00	
4	UGC	01-04-2018	713665.54	7127055.00	7840720.54	7114581.00	31-03-2019	726139.54	31-03-2019	726139.54	0.00	
5	+2 EXAM	01-04-2018	13568.50	505250.00	518818.50	505899.00	31-03-2019	12919.50	31-03-2019	12919.50	0.00	
6	+3 EXAM	01-04-2018	248462.54	242111.00	490573.54	247970.00	31-03-2019	242603.54	31-03-2019	242603.54	0.00	
7	+2 NSS	01-04-2018	7511.00	4116.00	11627.00	0.00	31-03-2019	11627.00	31-03-2019	11627.00	0.00	
8	+3 NSS	01-04-2018	3080.49	80839.00	83919.49	80870.80	31-03-2019	3048.69	31-03-2019	3048.69	0.00	
9	AUTONOMOUS CASH BOOK	01-04-2018	42875.60	1054353.00	1097228.60	977962.10	31-03-2019	119266.50	31-03-2019	119266.50	0.00	
10	WORLD BANK	01-04-2018	0.00	808992.00	808992.00	743129.00	31-03-2019	65863.00	31-03-2019	65863.00	0.00	
11	B.VOC CASH BOOK	01-04-2018	0.00	6612333.00	6612333.00	744374.70	31-03-2019	5867958.30	31-03-2019	5867958.30	0.00	
12	PG CASH BOOK	01-04-2018	0.00	730172.00	730172.00	184502.70	31-03-2019	545669.30	31-03-2019	545669.30	0.00	
13	PLUS TWO GENERAL	01-04-2018	991602.00	3788303.00	4779905.00	1995628.64	31-03-2019	2784276.36	31-03-2019	2784276.36	0.00	
14	Plus Three General Cash Book	01-04-2018	5606918.08	69575120.69	75182038.77	62603087.36	31-03-2019	12578951.41	31-03-2019	12578951.41	0.00	
	GRAND TOTAL		13534539.63	91277621.69	104812161.32	79257400.50		25554760.82		25554760.82	0.00	

Comments

DETAILS OF CASH BOOK WISE CLOSING BALANCE AS ON 31.03.2019

SI No	Cash Book	In Cash	In Bank	In FDR	Total
1	Plus Two General	0.00	2684276.36	100000.00	2784276.36
2	Plus Three General	0.00	7010174.41	5568777.00	12578951.41
3	UGC	0.00	726139.54	0.00	726139.54
4	RUSA	0.00	1935879.00	0.00	1935879.00
5	Plus Two NSS	0.00	11627.00	0.00	11627.00

6	Plus Three NSS	0.00	3048.69	0.00	3048.69
7	Autonomous	0.00	119266.50	0.00	119266.50
8	Plus Two Exam	0.00	12919.50	0.00	12919.50
9	Plus Three Exam	0.00	242603.54	0.00	242603.54
10	Plus Two SAMs	0.00	120697.84	0.00	120697.84
11	Plus Three SAMs	0.00	539860.84	0.00	539860.84
12	World Bank Cash Book	0.00	65863.00	0.00	65863.00
13	B.VOC Cash Book	0.00	5867958.30	0.00	5867958.30
14	M.Com/PG	0.00	545669.30	0.00	545669.30
	TOTAL	0.00	19885983.82	5668777.00	25554760.82

RECEIPT AND PAYMENT STATEMENT FOR THE FINANCIAL YEAR 2018-19

Sno.	Head of Account	Opening Balance Balance as on 01.04.2018	Receipt during the period	Total	Payment during the period	Closing balance as on 31.03.2019
1	2	3	4	5	6	7
I	Govt. grants(Recurring)					
1	DP Salary	107988.74	47782381.00	47890369.74	47782381.00	107988.74
2	Block Grant Salary	681843.00	7622812.00	8304655.00	7622812.00	681843.00
	Total	789831.74	55405193.00	56195024.74	55405193.00	789831.74
II	Govt. grants(Non Recurring)					
(A)	UGC Grants					
1	Merged Scheme 11th Plan	100000.00	0.00	100000.00	95000.00	5000.00
2	Construction of Women Hostel	1000000.00	0.00	1000000.00	0.00	1000000.00
3	Additional Grant	-536063.00	0.00	-536063.00	0.00	-536063.00
4	TDS Refund	13775.00	0.00	13775.00	0.00	13775.00
5	Bank Interest/ Bank Charges	220296.54	35055.00	255351.54	6870.00	248481.54
6	IQAC	-145591.00	0.00	-145591.00	0.00	-145591.00
7	MRP	0.00	260000.00	260000.00	260000.00	0.00
8	Travel Grant	0.00	0.00	0.00	0.00	0.00
9	Autonomous Grant	0.00	300000.00	300000.00	190535.00	109465.00
10	Diversion from General Cash Book	0.00	0.00	0.00	30176.00	-30176.00
11	Unclassified Balance	61248.00	0.00	61248.00	0.00	61248.00
	Total	713665.54	595055.00	1308720.54	582581.00	726139.54
(B)	RUSA GRANT:-	5258223.00	123091.00	5381314.00	3445435.00	1935879.00
	Total	5258223.00	123091.00	5381314.00	3445435.00	1935879.00
1	DHE Lab. Equipment Grant	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00
III	Other than Grant					
(A)	Scholarship:-					
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	YRC	25338.00	27470.00	52808.00	0.00	52808.00
8	GPF of Staff	20215931.00	0.00	20215931.00	0.00	20215931.00
9	GIS to Staff	-10880.00	0.00	-10880.00	0.00	-10880.00
10	TA/DA/RCM to Univ. Observer	6349.00	0.00	6349.00	0.00	6349.00
11	Provisional pension	30336.00	0.00	30336.00	0.00	30336.00
	Total	20337334.00	27470.00	20364804.00	0.00	20364804.00
(B)	Others:-					
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	5000.00	115000.00	120000.00	99500.00	20500.00
	Total	39431.00	115000.00	154431.00	99500.00	54931.00
IV	Internal Sources					
1	Fees & Fines	-79798.00	161052.00	81254.00	163765.00	-82511.00
	Total	-79798.00	161052.00	81254.00	163765.00	-82511.00
V	CHSE / UU Funds:-					
1	CHSE & UU Student Aid Fund	57579.00	10620.00	68199.00	10620.00	57579.00
2	CHSE & UU Exam Fees	3273565.00	1465990.00	4739555.00	1992521.00	2747034.00
3	CHSE & UU Regd. & Recog. Fees	1716565.35	93740.00	1810305.35	93740.00	1716565.35
4	CHSE & UU Sports & Literacy Fee	291410.00	62590.00	354000.00	62590.00	291410.00
5	CHSE & UU Academic Fee	632503.00	237650.00	870153.00	237650.00	632503.00
6	CHSE OC & Migration Fees	0.00	162800.00	162800.00	162800.00	0.00
7	CHSE & UU Certificate & Marksheet	542.00	101000.00	101542.00	101000.00	542.00
8	CHSE & UU Affiliation Fee	-78280.00	116000.00	37720.00	116000.00	-78280.00
9	Council Development Fees	33360.00	12835.00	46195.00	0.00	46195.00
10	CHSE Diploma Certificate Fee	565.00	0.00	565.00	0.00	565.00
11	CHSE & UU Syllabus Fees	136454.00	7157.00	143611.00	0.00	143611.00
12	UU CDC Fee	-18985.00	19060.00	75.00	19060.00	-18985.00
13	EMH Fee	-70060.00	65850.00	-4210.00	65850.00	-70060.00
14	Student Safety Fund	26581.00	0.00	26581.00	0.00	26581.00
15	UU Honors Subject Fee	497006.00	0.00	497006.00	84000.00	413006.00
16	CHSE & UU Centre Expenses	47841.00	53300.00	101141.00	53300.00	47841.00
17	Flag Day Fund	53876.00	8304.00	62180.00	8000.00	54180.00
	Total	6600522.35	2416896.00	9017418.35	3007131.00	6010287.35
VI	Students fund					
1	Athletic	157240.93	244065.00	401305.93	314090.00	87215.93
2	Abstract Fees for Attendance	49614.00	10904.00	60518.00	0.00	60518.00
3	College Exam	833016.68	2110750.00	2943766.68	0.00	2943766.68
4	College	229044.45	75200.00	304244.45	0.00	304244.45

5	Dramatic Society	222050.00	75501.00	297551.00	0.00	297551.00
6	Calendar	210098.00	151775.00	361873.00	49725.00	312148.00
7	Cultural Fees	84052.00	55745.00	139797.00	0.00	139797.00
8	DSA	100813.00	27680.00	128493.00	6000.00	122493.00
9	Debate Society	11489.00	0.00	11489.00	0.00	11489.00
10	Education Society	85120.50	0.00	85120.50	0.00	85120.50
11	Foundation Day	43352.50	0.00	43352.50	70380.00	-27027.50
12	Furniture	-495712.50	0.00	-495712.50	0.00	-495712.50
13	Hostel Seat Rent	2465820.00	321000.00	2786820.00	0.00	2786820.00
14	Hostel Canteen Money	1795.00	143760.00	145555.00	0.00	145555.00
15	Identity Card	172186.00	63255.00	235441.00	16480.00	218961.00
16	Red Cross	120559.00	0.00	120559.00	450.00	120109.00
17	Laboratory Fees	37135.00	0.00	37135.00	0.00	37135.00
18	Library Fees	101278.85	0.00	101278.85	0.00	101278.85
19	Lab./Lib. Caution Money	444130.60	142900.00	587030.60	0.00	587030.60
20	Library Card	2150.00	0.00	2150.00	0.00	2150.00
21	Magazine Fees	155900.60	0.00	155900.60	69665.00	86235.60
22	MVB Mela	111590.00	0.00	111590.00	0.00	111590.00
23	Medical Fees	86230.00	0.00	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	12976.80	0.00	12976.80	0.00	12976.80
27	SSG	211286.00	13840.00	225126.00	24598.00	200528.00
28	SAF College Share	98280.00	0.00	98280.00	0.00	98280.00
29	Time Table	120103.00	20405.00	140508.00	0.00	140508.00
30	Common Room	185186.38	27680.00	212866.38	0.00	212866.38
31	General Brekage	14164.00	0.00	14164.00	0.00	14164.00
32	Work Experience	70964.00	0.00	70964.00	0.00	70964.00
33	Scout & Rover	246370.00	36820.00	283190.00	0.00	283190.00
34	NCC	186465.00	13940.00	200405.00	0.00	200405.00
35	Botany Seminar	4050.00	63825.00	67875.00	63825.00	4050.00
36	Economic Seminar	3898.50	63825.00	67723.50	63825.00	3898.50
37	History Seminar	5010.00	63825.00	68835.00	63825.00	5010.00
38	Mathematic Seminar	3700.00	63825.00	67525.00	63825.00	3700.00
39	Commerce Society	84008.27	0.00	84008.27	0.00	84008.27
40	Yoga	19075.00	0.00	19075.00	3100.00	15975.00
41	Drama	74784.00	0.00	74784.00	0.00	74784.00
42	Physics Seminar	4400.00	63825.00	68225.00	63825.00	4400.00
43	Pol. Science Seminar	7950.00	63825.00	71775.00	63825.00	7950.00
44	Chemistry Seminar	-108250.00	63825.00	-44425.00	63825.00	-108250.00
45	Student Safety Insurance	28440.00	41520.00	69960.00	50110.00	19850.00
46	Zoology Seminar	-6150.00	63825.00	57675.00	63825.00	-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	254.00	0.00	254.00	0.00	254.00
51	Sahitya Sansad	33175.00	0.00	33175.00	0.00	33175.00
52	TC Fee	271640.00	0.00	271640.00	0.00	271640.00
53	Annual Function	75715.00	0.00	75715.00	0.00	75715.00

	Total	7016696.31	4087340.00	11104036.31	1115198.00	9988838.31
VII	Miscellaneous					
1	College Development Funds	-36405086.93	7585929.00	-28819157.93	1839062.00	-30658219.93
2	Sale Proceeds	6000.00	0.00	6000.00	0.00	6000.00
3	Bank Interest	4952040.28	565500.69	5517540.97	0.00	5517540.97
4	CHSE/UU Miscellaneous	29907.00	0.00	29907.00	0.00	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	24.00	0.00	24.00	0.00	24.00
8	College Field Development	127087.00	0.00	127087.00	0.00	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	Realisation 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	46640.00	0.00	46640.00	0.00	46640.00
14	TDS Refund	64505.00	0.00	64505.00	0.00	64505.00
15	Nodal Expenses	72.00	0.00	72.00	0.00	72.00
16	Valuation Zone	2085.00	0.00	2085.00	0.00	2085.00
17	CHSE Squad/Observer	200.00	0.00	200.00	0.00	200.00
18	E-SMS	247772.00	0.00	247772.00	0.00	247772.00
19	Transfer to Examination Account	-794835.00	0.00	-794835.00	0.00	-794835.00
20	EPF(Employee Share)	0.00	157977.00	157977.00	157977.00	0.00
21	Transfer to NSS Account	-11632.00	0.00	-11632.00	0.00	-11632.00
22	Diversion to Autonomous Account	-200000.00	0.00	-200000.00	0.00	-200000.00
23	Diversion to UGC Account	-300000.00	0.00	-300000.00	0.00	-300000.00
24	Diversion to SAMs Account	-150000.00	0.00	-150000.00	0.00	-150000.00
25	Diversion from UGC Cash Book to General cash Book	0.00	30176.00	30176.00	0.00	30176.00
26	GPF	0.00	5959066.00	5959066.00	5959066.00	0.00
27	PT	0.00	165400.00	165400.00	165400.00	0.00
28	IT	0.00	3132494.00	3132494.00	3132494.00	0.00
29	GIS	0.00	85930.00	85930.00	85930.00	0.00
	Total	-28105497.32	17682472.69	-10423024.63	11339929.00	-21762953.63
VIII	Other Cash Book					
1	Exam Cash Book +2	13568.50	505250.00	518818.50	505899.00	12919.50
2	Exam Cash Book +3	248462.54	242111.00	490573.54	247970.00	242603.54
3	SAMs +2 Cash Book	240025.64	352241.00	592266.64	471568.80	120697.84
4	SAMs +3 Cash Book	408607.24	273645.00	682252.24	142391.40	539860.84
5	Autonomous Cash Book	42875.60	1054353.00	1097228.60	977962.10	119266.50
6	NSS +2 Cash Book	7511.00	4116.00	11627.00	0.00	11627.00
7	NSS +3 Cash Book	3080.49	80839.00	83919.49	80870.80	3048.69
8	World Bank Cash	0.00	808992.00	808992.00	743129.00	65863.00

	Book					
9	B.voc Cash Book	0.00	6612333.00	6612333.00	744374.70	5867958.30
10	PG Cash Book	0.00	730172.00	730172.00	184502.70	545669.30
	Total	964131.01	10664052.00	11628183.01	4098668.50	7529514.51
	Grand Total	13534539.63	91277621.69	104812161.32	79257400.50	25554760.82

During the course of Audit period and also information from the Local Authority , The College has not been maintained the "GENERAL LEDGER ACCOUNTS" (Ledger Books) for different heads of accounts as appearing in the STATEMENT OF SHOWING THE RECEIPT & EXPENDITURE (payments) accounts for the year 2018-19. Due to non maintenance of Ledger Accounts/ Books we unable to cross check the transactions in the General Cash Books with the Ledger Books and correct summation of the Ledger.

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

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

Baba Bhairabananda Mahavidyalaya, Chandikhol - 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	ICICI	203401000379	31-03-2019	2484666.00	31-03-2019	1935879.00	548787.00	RUSA
2	PNB	2447000100059893	31-03-2019	744139.54	31-03-2019	726139.54	18000.00	UGC
3	PNB	2447000100075147	31-03-2019	539860.84	31-03-2019	539860.84	0.00	PLUS THREE SAMS
4	PNB	2447000100071345	31-03-2019	120697.84	31-03-2019	120697.84	0.00	PLUS TWO SAMS
5	SBI	34328398665	31-03-2019	12919.50	31-03-2019	12919.50	0.00	PLUS TWO EXAM
6	SBI	11016311496	31-03-2019	148614.30	31-03-2019	148614.30	0.00	PLUS THREE EXAM
7	PNB	2447000100033169	31-03-2019	93989.24	31-03-2019	93989.24	0.00	PLUS THREE EXAM
8	PNB	2447000100107471	31-03-2019	6553047.30	31-03-2019	5867958.30	685089.00	B.VOC
9	PNB	2447000100103970	31-03-2019	119266.50	31-03-2019	119266.50	0.00	AUTONOMOUS
10	HDFC	50100230649950	31-03-2019	647620.00	31-03-2019	65863.00	581757.00	WORLD BANK
11	PNB	2447000100030968	31-03-2019	3048.69	31-03-2019	3048.69	0.00	PLUS THREE NSS
12	PNB	2447000100106968	31-03-2019	578752.30	31-03-2019	545669.30	33083.00	PG
13	SBI	31860251397	31-03-2019	11627.00	31-03-2019	11627.00	0.00	PLUS TWO NSS
14	PNB	24470001000006941	31-03-2019	112803.46	31-03-2019	102153.46	10650.00	PLUS THREE GENERAL
15	PNB	2447000100059884	31-03-2019	43552.24	31-03-2019	47552.24	-4000.00	PLUS THREE GENERAL
16	SBI	11342652048	31-03-2019	13254.62	31-03-2019	13254.62	0.00	PLUS THREE GENERAL
17	UBI	563010100331	31-03-2019	37049.53	31-03-2019	37049.53	0.00	PLUS THREE GENERAL
18	OGB	40270100001077	31-03-2019	57415.00	31-03-2019	57415.00	0.00	PLUS THREE GENERAL
19	IOB	1557	31-03-2019	36984.00	31-03-2019	36984.00	0.00	PLUS THREE
20	UBI	563050010493	31-03-2019	1499818.00	31-03-2019	1499818.00	0.00	PLUS THREE
21	SBI	11016311509	31-03-2019	5227832.56	31-03-2019	5041186.56	186646.00	PLUS THREE GENERAL
22	SBI	36342031625	31-03-2019	31866.00	31-03-2019	31866.00	0.00	PLUS THREE GENERAL
23	CENTRAL BANK	9266	31-03-2019	142895.00	31-03-2019	142895.00	0.00	PLUS THREE GENERAL
24	PNB	2447000100096469	31-03-2019	2719287.36	31-03-2019	2684276.36	35011.00	PLUS TWO GENERAL
	GRAND TOTAL			21981006.82		19885983.82	2095023.00	

Reconciliation		
Note-01		
ICICI BANK A/C NO-203401000379		Amount
Balance as per Cash Book		1935879.00
ADD:-Chq issued but not presented in to bank		
Chq. No-000765, Dt:-26.03.2019	227711.00	
Chq. No-000736, Dt:-26.03.2019	174190.00	
Chq. No-000737, Dt:-26.03.2019	146886.00	
TOTAL	548787.00	548787.00
As per Pass book		2484666.00
Note-02		
PNB A/C NO-2447000100059893		
Balance as per Cash Book		726139.54
ADD:- Chq issued but not presented in to bank		
Chq. No-088715,Dt:-29.03.2019	8000.00	
Chq. No-088716,Dt:-29.03.2019	8000.00	
Chq. No-088708,Dt:-25.03.2019	2000.00	
TOTAL	18000.00	18000.00
As per Pass book		744139.54
Note-03		
PNB A/C NO-2447000100107471		
Balance as per Cash Book		5867958.30
ADD:- Chq issued but not presented in to bank		
Chq. No-307108,Dt:-30.03.2019	12000.00	
Chq. No-307107,Dt:-30.03.2019	72000.00	
Chq. No-307109,Dt:-30.03.2019	10000.00	
Chq. No-307110,Dt:-30.03.2019	260000.00	
Chq. No-307111,Dt:-30.03.2019	75000.00	
Chq. No-307112,Dt:-30.03.2019	36500.00	
Chq. No-307113,Dt:-30.03.2019	31500.00	
Chq. No-307114,Dt:-30.03.2019	62000.00	
Chq. No-307115,Dt:-30.03.2019	62500.00	
Chq. No-307116,Dt:-30.03.2019	12600.00	
Chq. No-307117,Dt:-30.03.2019	6000.00	
Chq. No-307118,Dt:-30.03.2019	4800.00	
Chq. No-307119,Dt:-30.03.2019	13800.00	
Chq. No-307120,Dt:-30.03.2019	1800.00	
Chq. No-307121,Dt:-30.03.2019	2400.00	
Chq. No-307122,Dt:-30.03.2019	2189.00	
Chq. No-307123,Dt:-30.03.2019	10000.00	
Chq. No-307124,Dt:-30.03.2019	10000.00	
TOTAL	685089.00	685089.00
As per Pass book		6553047.30
Note-04		
HDFC BANK-50100230649950		
Balance as per Cash Book		65863.00
ADD:- Chq issued but not presented in to bank		
Chq. No-000002,Dt:-19.03.2019	224401.00	
Chq. No-000003,Dt:-25.03.2019	224401.00	
Chq. No-000006,Dt:-25.03.2019	86261.00	
Chq. No-000007,Dt:-25.03.2019	46694.00	

TOTAL	581757.00	581757.00
As per Pass book		647620.00
Note-5		
PNB A/C NO-2447000100106968		
Balance as per Cash Book		545669.30
ADD:- Chq issued but not presented in to bank		
Chq. No-171011,Dt:-18.02.2019	3360.00	
Chq. No-171007,Dt:-18.02.2019	7845.00	
Chq. No-171010,Dt:-18.02.2019	8378.00	
Chq. No-171016,Dt:-30.03.2019	13500.00	
TOTAL	33083.00	33083.00
As per Pass book		578752.30
Note-06		
PNB A/C NO-24470001000006941		
Balance as per Cash Book		102153.46
ADD:- Chq issued but not presented in to bank		
Chq. No-370182,Dt:-30.03.2019	4000.00	
Chq. No-370146,Dt:-28.03.2019	1000.00	
Chq. No-370183,Dt:-30.03.2019	4000.00	
Chq. No-370164,Dt:-30.03.2019	1650.00	
TOTAL	10650.00	10650.00
As per Pass book		112803.46
Note-07		
PNB A/C NO-24470001000059884		
Balance as per Cash Book		47552.24
Less:- Chq deposited in bank but not clear		
Chq. No-43552,Dt:-31.03.2019	4000.00	
TOTAL	4000.00	4000.00
As per Pass book		43552.24
Note-08		
SBI A/C NO-11016311509		
Balance as per Cash Book		5041186.56
ADD:- Chq issued but not presented in to bank		
Chq. No-643786,Dt:-30.03.2019	86859.00	
Chq. No-643791,Dt:-30.03.2019	19557.00	
Chq. No-643817,Dt:-30.03.2019	80230.00	
TOTAL	186646.00	186646.00
As per Pass book		5227832.56
Note-09		
PNB A/C NO-2447000100096469		
Balance as per Cash Book		2684276.36
ADD:- Chq issued but not presented in to bank		
Chq. No-857484,Dt:-23.03.2019	30855.00	
Chq. No-857483,Dt:-23.03.2019	4156.00	
TOTAL	35011.00	35011.00
As per Pass book		2719287.36

PARA: 6 STOCK POSITION

Baba Bhairabananda Mahavidyalaya, Chandikhol - 2018-2019

Sino	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Plus Two library book	24423	0	0	24423.00	24423	
2	Plus three library book	27375	1058	0	28433.00	28433	
3	PG	0	135	0	135.00	135	

Comments

General Stock Details as on 31.03.2019

Sl. No.	Particulars/Items	Op. Stock	Receipt	Issued	Cl. Stock
1	AC	10	0	0	10
2	STEEL ALMIRAHA	92	0	0	92
3	WOODEN ALMIRAHA	20	0	0	20
4	AQUA GUARD	13	0	0	13
5	BENCH & DESK	573	0	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	65	0	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	39	15	0	54
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	24	0	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	8	0	0	8
35	WATER COOLER	10	0	0	10

36	VACUME CLEANER	1	0	0	1
37	TYPE WRITER	2	0	0	2
38	SPECTRO METER	0	1	0	1
39	BINOCULAR	0	1	0	1
40	MICRO WAVE OVEN	0	1	0	1

World Bank Stock Details as on 31.03.2019

SI. No.	Particulars/Items	Op. Stock	Receipt	Issued	Cl. Stock
1	Computer	1	0	0	1
2	Desk Cum Bench	150	0	0	150
3	fire extinguisher	18	0	0	18
4	PRINTER	1	0	0	1
5	Napkin vending machine	1	0	0	1
6	UPS	1	0	0	1
7	Steel Almiraha	6	0	0	6
8	Office Table	20	0	0	20

RUSA Grant Stock Details as on 31.03.2019

SI. No.	Particulars/Items	Op. Stock	Receipt	Issued	Cl. Stock
1	Computer	14	0	0	14
2	Printer	2	0	0	2
3	Projector	5	0	0	5
4	Projector stand & scren	5	0	0	5
5	Pen drive	5	0	0	5
6	Laptop	1	0	0	1

As per Odisha Govt. aided Educational Institution, the Accounting Procedures rules stated that the Physical verification of Stock and Stores has not been conducted by the Principal/ College Authority neither half yearly nor annually in spite of several instructions given in the last previous Audit Report 2017-18 as required under 119 of GFR and Article 203 of Education Code.

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

PARA: 7 INVESTMENT

Baba Bhairabananda Mahavidyalaya, Chandikhol - 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	100000.00	0.00	100000.00	0.00	31-03-2019	100000.00	31-03-2019	100000.00	0.00	
2	01-04-2018	4278507.00	3196369.00	1082138.00	4486639.00	31-03-2019	5568777.00	31-03-2019	5568777.00	0.00	
	GRAND TOTAL	4378507.00	3196369.00	1182138.00	4486639.00		5668777.00		5668777.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

DETAILS OF INVESTMENT As On 31.3.2019

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	Principal ,B B Mahavidyalaya,Chandikhol
2	PNB-244700DA0002802	07.05.17	177348.00	6.80%	22.05.20	217716.00	Pledged to UU
3	PNB-2447003106201000	05.09.17	729245.00	6.25%	05.09.23	1057973.00	Pledged to UU
4	PNB-3106201107	05.01.19	486639.00	6.75%	05.01.22	571476.00	Pledged to UU
5	KGB-40270300000104	25.03.15	50000.00	8.85%	25.03.20	50000.00	Pledged to CHSE
6	KGB-131850,82/01	08.08.11	100000.00	9.00%	08.08.21	100000.00	Pledged to CHSE
7	KGB-40270300000124	05.04.15	500.00	8.85%	05.04.19	500.00	Principal ,B B Mahavidyalaya,Chandikhol
8	IOB-429800009	19.01.18	100001.00	8.50%	19.01.28	100001.00	Pledged to UU
9	Central Bank-35881	05.01.19	1000000.00	6.50%	07.01.29	1000000.00	Pledged to Registrar Utkal University
10	Central Bank-358265	24.07.18	3000000.00	6.50%	24.07.28	3000000.00	Pledged in favour of Regional Director of Education
	TOTAL		5668777.00			6122710.00	

PARA: 8 ADVANCE

Baba Bhairabananda Mahavidyalaya, Chandikhol - 2018-2019

Sino	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2018	Plus Three Cash Book	4346614.00	388750.00	4735364.00	505190.00	31-03-2019	4230174.00	31-03-2019	4230174.00	0.00	
2	01-04-2018	Plus Two Cash Book	0.00	23000.00	23000.00	23000.00	31-03-2019	0.00	31-03-2019	0.00	0.00	
3	01-04-2018	Plus Two Exam. Cash Book	214860.00	505250.00	720110.00	720110.00	31-03-2019	0.00	31-03-2019	0.00	0.00	
4	01-04-2018	Plus Three Exam Cash Book.	140931.00	0.00	140931.00	140931.00	31-03-2019	0.00	31-03-2019	0.00	0.00	
5	01-04-2018	Autonomous Cash Book	558.00	530000.00	530558.00	530558.00	31-03-2019	0.00	31-03-2019	0.00	0.00	
6	01-04-2018	UGC Cash Book	0.00	19500.00	19500.00	3500.00	31-03-2019	16000.00	31-03-2019	16000.00	0.00	
GRAND TOTAL			4702963.00	1466500.00	6169463.00	1923289.00		4246174.00		4246174.00	0.00	

Comments :

Year wise Break up of outstanding Advance as on 31.03.19

Year	Amount
Up to 2013-14	4230174.00
2014-15	0.00
2015-16	0.00
2016-17	0.00
2017-18	0.00
2018-19	16000.00
Total	4246174.00

Statement Showing Details of Advance Paid, Adjusted during the Period of Audit & Outstanding Advance as on 31.03.2019(Plus three General Cash book)

SL No.	Name & Designation	Out standing 01.04.18	Date Of Payment	Amount Paid during the year(Rs.)	Total	Date of Adjustment	Amount Adjusted during the year(Rs.)	Outstanding Advances As on 31.03.19	Purpose
	Un Classified OB Up to 2013-17	4283814.00	-	0.00	4283814.00	-	53640.00	4230174.00	Adjustment Details Given below
1	Gangadhar Samal,DEO	0.00	16.04.18	3500.00	3500.00	03.05.18	3500.00	0.00	Salary
2	Gangadhar Samal,DEO	0.00	16.04.18	3500.00	3500.00	06.06.18	3500.00	0.00	Salary

3	Dillip Kumar Nayak, Lect in Economic	0.00	03.05.18	5000.00	5000.00	29.03.19	5000.00	0.00	Ncc Details
4	Rama Chandra Behera, Sweeper	0.00	17.05.18	1000.00	1000.00	06.06.18	1000.00	0.00	Salary
5	Rama Chandra Behera, Sweeper	0.00	17.05.18	1000.00	1000.00	02.07.18	1000.00	0.00	Salary
6	Rama Chandra Behera, Sweeper	0.00	17.05.18	1000.00	1000.00	09.08.18	1000.00	0.00	Salary
7	Rama Chandra Behera, Sweeper	0.00	17.05.18	1000.00	1000.00	04.09.18	1000.00	0.00	Salary
8	Rama Chandra Behera, Sweeper	0.00	17.05.18	1000.00	1000.00	03.10.18	1000.00	0.00	Salary
9	Rama Chandra Behera, Sweeper	0.00	17.05.18	1000.00	1000.00	03.11.18	1000.00	0.00	Salary
10	Rama Chandra Behera, Sweeper	0.00	17.05.18	1000.00	1000.00	01.12.18	1000.00	0.00	Salary
11	Rama Chandra Behera, Sweeper	0.00	17.05.18	1000.00	1000.00	02.02.19	1000.00	0.00	Salary
12	Rama Chandra Behera, Sweeper	0.00	17.05.18	1000.00	1000.00	03.03.19	1000.00	0.00	Salary
13	Rama Chandra Behera, Sweeper	0.00	17.05.18	1000.00	1000.00	31.12.18	1000.00	0.00	Salary
14	Anil Kumar Ojha, Demon. Botany	0.00	06.06.18	1500.00	1500.00	09.08.18	1500.00	0.00	salary
15	Anil Kumar Ojha, Demon. Botany	0.00	06.06.18	1500.00	1500.00	04.09.18	1500.00	0.00	salary
16	Anil Kumar Ojha, Demon. Botany	0.00	06.06.18	1500.00	1500.00	03.10.18	1500.00	0.00	salary
17	Anil Kumar Ojha, Demon. Botany	0.00	06.06.18	1500.00	1500.00	03.11.18	1500.00	0.00	salary
18	Anil Kumar Ojha, Demon. Botany	0.00	06.06.18	1000.00	1000.00	01.12.18	1000.00	0.00	salary
19	Anil Kumar Ojha, Demon. Botany	0.00	06.06.18	3000.00	3000.00	02.02.19	3000.00	0.00	salary
20	Dillip Kumar Nayak, Lect in	0.00	26.07.18	34250.00	34250.00	2.11.18	34250.00	0.00	Exam.

	Economic								
21	Birendra Kumar Mishra, Lect In Chemistry	0.00	07.08.18	60000.00	60000.00	26.10.18	60000.00	0.00	Foundation day
22	Benudhar Samal, Lect in Physics	0.00	11.08.18	5000.00	5000.00	29.03.19	5000.00	0.00	Blood camp
23	Satyananda Mallik, Lab Attand.	0.00	24.08.18	1000.00	1000.00	4.09.18	1000.00	0.00	salary
24	Satyananda Mallik, Lab Attand.	0.00	24.08.18	1500.00	1500.00	03.10.18	1500.00	0.00	salary
25	Satyananda Mallik, Lab Attand.	0.00	24.08.18	1000.00	1000.00	03.11.18	1000.00	0.00	salary
26	Satyananda Mallik, Lab Attand.	0.00	24.08.18	1500.00	1500.00	01.12.18	1500.00	0.00	salary
27	Harihar Jena, Peon	0.00	27.08.18	5000.00	5000.00	05.12.18	5000.00	0.00	salary
28	Harihar Jena, Peon	0.00	27.08.18	5000.00	5000.00	02.02.19	5000.00	0.00	salary
29	Annada Prasad Tripathy, PET	0.00	31.08.18	2000.00	2000.00	29.09.18	2000.00	0.00	inter college tournament
30	Dharani Dhara Moharana, Lect in commerce	0.00	12.09.18	3000.00	3000.00	29.03.19	3000.00	0.00	Ganesh puja
31	Bijaya Ketan Samal, Lect In Odia	0.00	12.09.18	3000.00	3000.00	08.03.19	3000.00	0.00	DSA
32	Abhimanyu rout, Lect In odia	0.00	25.09.18	4000.00	4000.00	29.03.19	4000.00	0.00	Seminar
33	Rama Chandra Biswal, Jr. Clerk	0.00	29.09.18	1000.00	1000.00	31.03.19	1000.00	0.00	Postal
34	Manoj Kumar das, Reader In History	0.00	29.09.18	4000.00	4000.00	29.03.19	4000.00	0.00	Seminar
35	Santosh Kumar senapati, Lect In Pol. Sc.	0.00	04.10.18	38000.00	38000.00	19.11.18	38000.00	0.00	Election
36	Birendra Kumar Mishra, Lect In Chemistry	0.00	09.10.18	17000.00	17000.00	08.03.19	17000.00	0.00	Exam.
37	Annada Prasad Tripathy, PET	0.00	03.11.18	8500.00	8500.00	16.11.18	8500.00	0.00	sports
38	Annada Prasad Tripathy, PET	0.00	08.11.18	7000.00	7000.00	15.11.18	7000.00	0.00	Athletic
39	Annada Prasad Tripathy, PET	0.00	16.11.18	7000.00	7000.00	29.11.18	7000.00	0.00	sports
40	Mousumi Mishra, Lect In	0.00	05.12.18	4000.00	4000.00	29.03.19	4000.00	0.00	Seminar

	Anthropology								
41	Bimal Chandra Mallick, Lect in English	0.00	06.12.18	4000.00	4000.00	29.03.19	4000.00	0.00	seminar
42	Bimal Chandra Mallick, Lect in English	0.00	06.12.18	15000.00	15000.00	08.02.19	15000.00	0.00	Smart Class Board
43	Saila Rajnandan Mohanty, Lect in history	0.00	22.01.19	60000.00	60000.00	29.03.19	60000.00	0.00	Self Defence Program
44	Rama Chandra Mohanty, Reader in Education	0.00	24.01.19	7000.00	7000.00	08.03.19	7000.00	0.00	Meeting
45	Santosh Kumar senapati, Lect In Pol. Sc.	0.00	29.01.19	4000.00	4000.00	29.03.19	4000.00	0.00	Seminar
46	Dillip Kumar Nayak, Lect in Economic	0.00	01.02.19	26000.00	26000.00	29.03.19	26000.00	0.00	IGNU
47	Bijaya Ketan Samal, Lect In Odia	0.00	08.02.19	3000.00	3000.00	08.03.19	3000.00	0.00	Puja
48	Rama Chandra Biswal, Jr. Clerk	0.00	08.02.19	1000.00	1000.00	31.03.19	1000.00	0.00	Postage
49	Tapan Kumar Jena, Lect Commerce	0.00	08.02.19	3000.00	3000.00	08.03.19	3000.00	0.00	Puja
50	Saila Rajnandan Mohanty, Lect in history	0.00	16.02.19	6000.00	6000.00	30.03.19	6000.00	0.00	History Society
51	Ranju Sahoo, Lect In Zoology	0.00	18.02.19	7000.00	7000.00	29.03.19	7000.00	0.00	Contingency
52	Soumya Ranjan Nayak	0.00	08.03.19	4000.00	4000.00	29.03.19	4000.00	0.00	Seminar
53	Ranju Sahoo, Lect In Zoology	0.00	26.10.18	4000.00	4000.00	29.03.19	4000.00	0.00	Seminar
54	Dharanidhar Moharana, Lect In Commerce	1000.00	19.09.2015	0.00	1000.00	18.08.18	1000.00	0.00	Ganesh Puja
55	Kalpana Choudhury, Lect in Zoology	10000.00	20.09.16	0.00	10000.00	20.07.17	10000.00	0.00	Contingency
56	Renubala Prusty, Lect In history	1000.00	27.01.2017	0.00	1000.00	28.11.18	1000.00	0.00	Contingency
57	Rama chandra Biswal, Typist	1800.00	17.11.16	0.00	1800.00	07.12.18	1800.00	0.00	Scholarship Work
58	Bimal Chandra Mallick, Lect in History	20000.00	20.10.16	0.00	20000.00	20.11.18	20000.00	0.00	Library Book
59	Saila Rajnandan	2000.00	31.10.16	0.00	2000.00	11.12.18	2000.00	0.00	NSS Camp

	Mohanty, Lect in history								
60	Nagen Prasad Das, Lect In economics	3000.00	07.09.16	0.00	3000.00	02.11.18	3000.00	0.00	Puja Advance
61	Nagen Prasad Das, Lect In economics	2000.00	31.10.16	0.00	2000.00	02.11.18	2000.00	0.00	NSS Work
62	Nagen Prasad Das, Lect In economics	5000.00	03.11.16	0.00	5000.00	02.11.18	5000.00	0.00	Nss work
63	Balaram singh, Lect in Com. Sc.	2000.00	13.09.16	0.00	2000.00	07.12.18	2000.00	0.00	Puja Advance
64	Balaram singh, Lect in Com. Sc.	13000.00	03.11.16	0.00	13000.00	07.12.18	13000.00	0.00	Purchase Of Books
65	Harihar Jena, Peon	2000.00	10.04.17	0.00	2000.00	06.07.17	2000.00	0.00	Salary
	Total	4346614.00		388750.00	4735364.00		505190.00	4230174.00	

Statement Showing Details of Advance Paid, Adjusted during the Period of Audit & Outstanding Advance as on 31.03.2019(Plus Two Exam. Cash book)

SL No.	Name & Designation	Out standing 01.04.18	Date Of Payment	Amount Paid during the year(Rs.)	Total	Date of Adjustment	Amount Adjusted during the year(Rs.)	Outstanding Advances As on 31.03.19	Purpose
1	Birendra Kumar Mishra, Reader In Chemistry	178000.00	31.03.18	0.00	178000.00	31.03.18	178000.00	0.00	HUB Exp.
2	Indumati Dash, Lect In Economics	20000.00	28.02.18	0.00	20000.00	31.03.18	20000.00	0.00	AHS Exam.
3	Indumati Dash, Lect In Economics	16860.00	31.03.18	0.00	16860.00	31.03.18	16860.00	0.00	AHS Exam.
4	Birendra Kumar Mishra, Reader In Chemistry	0.00	27.04.18	100000.00	100000.00	09.10.18	100000.00	0.00	Zone Exp.
5	Birendra Kumar Mishra, Reader In Chemistry	0.00	10.05.18	125000.00	125000.00	09.10.18	125000.00	0.00	Zone Valuation
6	Birendra Kumar Mishra, Reader In Chemistry	0.00	10.05.18	49600.00	49600.00	09.10.18	49600.00	0.00	Zone Valuation
7	Indumati Dash, Lect In Economics	0.00	02.03.19	44450.00	44450.00	31.03.19	44450.00	0.00	Theoty & Pratical Exam.
8	Birendra Kumar Mishra, Reader In Chemistry	0.00	27.03.19	180000.00	180000.00	31.03.19	180000.00	0.00	EMHS
9	Indumati Dash, Lect In Economics	0.00	27.03.19	6200.00	6200.00	31.03.19	6200.00	0.00	Centre Exp.
	Total	214860.00		505250.00	720110.00		720110.00	0.00	

Statement Showing Details of Advance Paid, Adjusted during the Period of Audit & Outstanding Advance as on 31.03.2019(Plus Three Exam. Cash book)

SL No.	Name &	Out standing	Date Of	Amount Paid	Total	Date of	Amount	Outstanding	Purpose
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	Designation	01.04.18	Payment	during the year(Rs.)		Adjustment	Adjusted during the year(Rs.)	Advances As on 31.03.19	
1	Birendra Kumar Mishra, Reader In Chemistry	11867.00	14.07.17	0.00	11867.00	19.04.17	11867.00	0.00	UU Exam.
2	Birendra Kumar Mishra, Reader In Chemistry	3733.00	11.10.17	0.00	3733.00	31.03.18	3733.00	0.00	UU Exam.
3	Prasanna Kumar Mohapatra, Lect In Biology	30000.00	28.02.18	0.00	30000.00	31.03.18	30000.00	0.00	UU Exam.
4	Prasanna Kumar Mohapatra, Lect In Biology	28795.00	31.03.18	0.00	28795.00	31.03.18	28795.00	0.00	UU Exam.
5	Satyaprakash Rout, Lect In math	54300.00	25.12.17	0.00	54300.00	31.03.18	54300.00	0.00	UU Exam.
6	Satyaprakash Rout, Lect In math	10000.00	31.01.18	0.00	10000.00	31.03.18	10000.00	0.00	UU Exam.
7	Satyaprakash Rout, Lect In math	2236.00	31.03.18	0.00	2236.00	31.03.18	2236.00	0.00	UU Exam.
	Total	140931.00		0.00	140931.00		140931.00	0.00	

Statement Showing Details of Advance Paid, Adjusted during the Period of Audit & Outstanding Advance as on 31.03.2019(Auto. Cash book)

SL No.	Name & Designation	Out standing 01.04.18	Date Of Payment	Amount Paid during the year(Rs.)	Total	Date of Adjustment	Amount Adjusted during the year(Rs.)	Outstanding Advances As on 31.03.19	Purpose
1	Birendra Kumar Mishra, Reader In Chemistry	558.00	13.02.18	0.00	558.00	31.03.19	558.00	0.00	Practical Exam.
2	Birendra Kumar Mishra, Reader In Chemistry	0.00	04.05.18	50000.00	50000.00	31.03.19	50000.00	0.00	Practical Exam.
3	Birendra Kumar Mishra, Reader In Chemistry	0.00	28.05.18	50000.00	50000.00	31.03.19	50000.00	0.00	Practical Exam.
4	Birendra Kumar Mishra, Reader In Chemistry	0.00	11.07.18	60000.00	60000.00	31.03.19	60000.00	0.00	Practical Exam.
5	Birendra Kumar Mishra, Reader In Chemistry	0.00	10.10.18	120000.00	120000.00	31.03.19	120000.00	0.00	Practical Exam.
6	Birendra Kumar Mishra, Reader In Chemistry	0.00	19.01.19	250000.00	250000.00	31.03.19	250000.00	0.00	Practical Exam.
	Total	558.00	0.00	530000.00	530558.00	0.00	530558.00	0.00	

Statement Showing Details of Advance Paid, Adjusted during the Period of Audit & Outstanding Advance as on 31.03.2019(Plus Two General Cash book)

SL No.	Name & Designation	Out standing 01.04.18	Date Of Payment	Amount Paid during the	Total	Date of Adjustment	Amount Adjusted	Outstanding Advances As	Purpose
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				year(Rs.)			during the year(Rs.)	on 31.03.19	
1	Bijaya Katen Samal, Lect in Odia	0.00	12.09.18	2000.00	2000.00	30.03.19	2000.00	0.00	DSA
2	Birendra Kumar Mishra, Reader In Chemistry	0.00	09.10.18	17000.00	17000.00	28.03.19	17000.00	0.00	Exam.
3	Surendra Nath Mohanty, Watchman	0.00	23.10.18	1000.00	1000.00	17.01.19	1000.00	0.00	Contingency
4	Bijaya Katen Samal, Lect in Odia	0.00	08.02.19	2000.00	2000.00	30.03.19	2000.00	0.00	Puja
5	Rama Chandra Biswal, Jr clerk	0.00	30.07.18	1000.00	1000.00	31.03.19	1000.00	0.00	Postage
Total		0.00		23000.00	23000.00		23000.00	0.00	

Statement Showing Details of Advance Paid, Adjusted during the Period of Audit & Outstanding Advance as on 31.03.2019(UGC Cash book)

SL No.	Name & Designation	Out standing 01.04.18	Date Of Payment	Amount Paid during the year(Rs.)	Total	Date of Adjustment	Amount Adjusted during the year(Rs.)	Outstanding Advances As on 31.03.19	Purpose
1	Rama Chandra Mohanty, Reader in Education	0.00	24.04.18	3500.00	3500.00	05.03.19	3500.00	0.00	Meeting
2	Ranju Sahoo, Lect In Zoology	0.00	04.12.18	8000.00	8000.00	-	0.00	8000.00	Seminar
3	Bimal Chandra Mallick, Reader in English	0.00	03.12.18	8000.00	8000.00	-	0.00	8000.00	seminar
Total		0.00		19500.00	19500.00		3500.00	16000.00	
Grand Total		4702963.00	0.00	1466500.00	6169463.00	0.00	1923289.00	4246174.00	

PARA: 9 GRANTS

Baba Bhairabananda Mahavidyalaya, Chandikhol - 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	107988.74	47782381.00	47890369.74	47782381.00	31-03-2019	107988.74	GIA SALARY
2	01-04-2018	681843.00	7622812.00	8304655.00	7622812.00	31-03-2019	681843.00	BLOCK GRANT SALARY
3	01-04-2018	652417.54	595055.00	1247472.54	582581.00	31-03-2019	664891.54	UGC
4	01-04-2018	5219471.00	123091.00	5342562.00	3445435.00	31-03-2019	1897127.00	RUSA
5	01-04-2018	0.00	808992.00	808992.00	743129.00	31-03-2019	65863.00	WORLD BANK
	GRAND TOTAL	6661720.28	56932331.00	63594051.28	60176338.00		3417713.28	

Comments :

Year wise break-up of Outstanding Grant As on 31.03.2019

Year	Amount
Up to 2014-15	760406.28
2015-16	116700.00
2016-17	681843.00
2017-18	1644862.00
2018-19	213902.00
TOTAL	3417713.28

UGC Receive details 2018-19

Date	Purpose	Amount
20.06.18	interest	7816
17.08.18	MRP	125000
02.09.18	interest	6357
17.11.18	MRP	65000
17.11.18	MRP	70000
04.12.18	interest	7748
25.03.19	interest	2550
30.03.19	interest	10584
10.10.18	Autonomous Grant	24000
10.10.18	Autonomous Grant	228000
10.10.18	Autonomous Grant	48000
	TOTAL	595055

UGC Expenditure details 2018-19

Date	Purpose	Amount
10.04.18	bank charges	17.7
01/24.04.18	finance comittee meeting	3500
02/01.06.18	UGC return	13530
20.06.18	bank charges	5.9

03/20.06.18	G.B.meeting expenses	5200
17.08.18	bank charges	17.7
04/06.09.18	MRP	125000
05/29.11.18	Board of study meeting	95000
06/04.12.18	Zoology Seminar	8000
07/04.12.18	Anthrolopogy Seminar	8000
08/04.12.18	History Seminar	8000
09/05.12.18	English seminar	8000
10/11.12.18	MRP	70000
11/11.12.18	MRP	65000
12/18.12.18	Sanskrit seminar	4000
12/18.12.18	Sanskrit seminar	4000
13/29.01.19	Pol.Science seminar	8000
14/07.02.19	Odia Seminar	8000
15/07.02.19	G.B.meeting expenses	8000
16/13.02.19	Education seminar	8000
17/26.02.19	UGC return	6811
18/08.03.19	Chimistry seminar	4000
18/08.03.19	Chimistry seminar	4000
19/08.03.19	Botany seminar	8000
20/08.03.19	Geology seminar	8000
21/15.03.19	Physics seminar	8000
22/15.03.19	Academic counselling meeting	14440
23/25.03.19	Aanthropology seminar	2000
23/25.03.19	bank charges	17.7
23(A1)25.03.19	Economics seminar	8000
24/28.03.19	finance committee meeting	865
25/28.03.19	New capital watch & radio emporium for P.A.Portable system	15000
27/29.03.19	Math seminar	8000
28/29.03.19	Divertion to General cash book	30176
29/29.03.19	Sociology SEMINAR	8000
30/29.03.19	Commerce seminar	8000
	TOTAL	582581

Details of RUSA Grants Receipt in 2018-19

Sl. No.	Date of Receipt	Purpose	Amount
1	30.06.18	interest	44243.00
2	24.09.19	interest	32601.00
3	31.03.19	interest	24987.00
4	31.03.19	interest	21260.00
	Total		123091.00

Details of RUSA Grants Payment in 2018-19

Sl. No.	Date of Payment	Purpose	Amount
1	01.04.18	A.K.Mishra for Library book	485000.00
2	12.07.18	Nigam Computer (Purchase of Computers)	479880.00
3	13.07.18	Docutech sales corporation (LCD Projector)	491734.00
4	03.08.18	Marketing For Journal	15300.00
5	03.08.18	Indian journal & marketing For Journal	6000.00

6	24.08.18	EX-Engineer R & B (Class Room&Building)	512000.00
7	24.09.18	Indotek lab (Lab Equipment Physics)	499405.00
8	08.11.18	Hindustan Scientific Linkers(Geology Dept)	407329.00
9	26.03.19	Hindustan Scientific Linkers (Botany Dept.)	227711.00
10	27.03.19	Climax Scientific	174190.00
11	27.03.19	Nigam Compteh & services	146886.00
	Total		3445435.00

Details of WORLD BANK Grants Receipt in 2018-19

SI. No.	Date of Receipt	Purpose	Amount
1	06.09.18	World Bank Grant	800000.00
2	30.09.18	Interest	1918.00
3	01.01.19	Interest	7074.00
	Total		808992.00

Details of WORLD BANK Grants Payment in 2018-19

SI. No.	Date of Payment	Purpose	Amount
1	01/19.03.19	Fire & safety technology Pvt.Ltd	94872.00
2	02/19.03.19	Konark industries (Desk & bench)	224401.00
3	03/19.03.19	Divine enterprises installation of sanitary napkin	66500.00
4	04/23.03.19	Konark industries (Desk & bench)	224401.00
5	05/27.03.19	Konark industries (Steel Almiraha & class room table)	86261.00
6	06/27.03.19	Nigam Comptech & services (Computer & printer)	46694.00
	Total		743129.00

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

PARA: 10 UTILISATION CERTIFICATE

Baba Bhairabananda Mahavidyalaya, Chandikhol - 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	6917461.10	582581.00	7500042.10	1500000.00	31-03-2019	6000042.10	UGC
2	01-04-2018	12500000.00	3445435.00	15945435.00	0.00	31-03-2019	15945435.00	RUSA
3	01-04-2018	0.00	743129.00	743129.00	0.00	31-03-2019	743129.00	WORLD BANK
4	01-04-2018	500000.00	0.00	500000.00	0.00	31-03-2019	500000.00	DHE LAB EQUIPMENT
	GRAND TOTAL	19917461.10	0.00	24688606.10	1500000.00		23188606.10	

Comments :

Year Wise break-up of Outstanding U.C. as on 31.03.2019

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	3430913.00
2018-19	4771145.00
TOTAL	23188606.10

It may be noticed from the above table that Rs.23188606.10 was outstanding towards UC for submission as on 31.03.2019. But no step has been taken for submission of the same. However, steps may be taken for submission of the same and compliance reported to audit.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -

No Misappropriation is detected during the period of Audit.

PARA: 12 LOSS OF STOCK & STORE

12.1 -

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

PARA: 13 AUDIT OF RECEIPTS

13.1 - Abstract of fees & fines-

Position of Fees & Fines:-

Abstract Position of Fees & Fines Collected and deposited during 2018-19 is furnished below:-

Opening Balance as on 1.4.2018	-79798.00
Fees & Fines Collected	161052.00
Total	81254.00
Deposited	163765.00
Balance to be Excess deposit	-82511.00

DETAILS OF FEES & FINES DEPOSITED AT GOVT. TREASURY DURING 2018-19 IS FURNISHED BELOW:-

Challan No./date	Amount(Rs)	Name of the Treasury
04/05.10.18	119824.00	Sub Treasury, Darpan
05/05.10.18	43941.00	Sub Treasury, Darpan
Total	163765.00	

The DCB register of fees & fines has not been maintained by the college. In absence of maintenance of the said register the actual amount due for collection towards fees and fines during the year 2018-19 could not be ascertained. As a result a comparative study could not be made to find out the less collection of fees.

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

DCB Position Of Fees & Fines is furnished Below (2018-19)	
(A) Position of Tuition fees:	

CATEGORY	GENERAL BOYS	T.f per stream	TOTAL TF PER MONTH	TOTAL TF PER YEAR	
.+2 1ST YEAR ARTS	71	71 X 8	568.00	6816.00	
.+2 2ND YEAR ARTS	56	56 X 8	448.00	5376.00	
.+2 1st YEAR SCIENCE	67	67 X 9	603.00	7236.00	
.+2 2ND YEAR SCIENCE	55	55 X 9	495.00	5940.00	
.+2 1ST YEAR COM	31	31 X 8	248.00	2976.00	
.+2 2ND YEAR COM	56	56 X 8	448.00	5376.00	
.+3 1ST YEAR ARTS	81	81 X 9	729.00	8748.00	
.+3 2ND YEAR ARTS	155	155 X 9	1395.00	16740.00	
.+3 3RD YEAR ARTS	89	89 X 9	801.00	9612.00	
.+3 1ST YEAR SCIENCE	108	108 X 10	1080.00	12960.00	
.+3 2ND YEAR SCIENCE	126	126 X 10	1260.00	15120.00	
.+3 3RD YEAR SCIENCE	97	97 X 10	970.00	11640.00	
.+3 1ST YEAR COM	77	77 X 9	693.00	8316.00	
.+3 2ND YEAR COM	89	89 X 9	801.00	9612.00	
.+3 3RD YEAR COM	85	85 X 9	765.00	9180.00	
TOTAL	1243		11304	135648	

(B)Position of admission fees (2018-19):-

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	128	128 X 9	1152.00	
.+2 2ND YEAR SCIENCE	124	124 X 9	1116.00	
.+2 1ST YEAR COM	55	55 X 8	440.00	
.+2 2ND YEAR COM	88	88 X 8	704.00	
.+3 1ST YEAR ARTS	272	272 X 9	2448.00	
.+3 2ND YEAR ARTS	273	273 X 9	2457.00	
.+3 3RD YEAR ARTS	282	282 X 9	2538.00	
.+3 1ST YEAR SCIENCE	251	251 X 10	2510.00	
.+3 2ND YEAR SCIENCE	253	253 X 10	2530.00	
.+3 3RD YEAR SCIENCE	211	211 X 10	2110.00	
.+3 1ST YEAR COM	100	100 X 9	900.00	
.+3 2ND YEAR COM	137	137 X 9	1233.00	
.+3 3RD YEAR COM	130	130 X 9	1170.00	
TOTAL	2816		25404.00	
TOTAL A +B			161052.00	

14.1 - Details of Development Fund Expenditure-

Details of development Expenditure as on 31.03.19

SI No	Purpose	Amount
1	Bank Charges	3442.54
2	Repair & Maintenance	228216
3	News Paper	31822
4	Office Stationary	9511
5	Contigency	83053
6	Software installation	17280
7	TA	68796
8	Garden work	24160
9	Xerox & Printing	55778
10	Refund of admission Fees	560541
11	Advertigment	17388
12	Electricity Bii & Equipment Purchase	420325
13	Telephone Bill	46560
14	Water Pipe purchase	8074
15	Campus Cleaning	10130
16	Aluminium Glass Purchase	17399
17	Iron rack Purchase & Gate purchase	29913
18	Purchase Of Computer	90450
19	EPF(Employer Share)	109508
20	EPF(Admin charges)	6715
	Total	1839062

PARA: 15 AUDIT ON WORKS

15.1 -

No Construction work is during the period of Audit.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -

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

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - RAY-RAJIV AWAS YOJANA

No Separate Scheme is Running in the college.

PARA: 18 MISCELLANEOUS

18.1 - Abstract Position of student strength-

STUDENT STRENGTH 2018-19									
S.L.NO	STREAM	SANCTION STRENGTH	GENERAL		SC		ST		ACTUAL TOTAL
			BOYS	GIRLS	BOYS	GIRLS	BOYS	GIRLS	
1	.+2 1ST YEAR ARTS	256	71	111	22	33	4	15	256
2	.+2 2ND YEAR ARTS	256	56	122	35	26	10	7	256
3	.+2 1st YEAR SCIENCE	128	67	43	10	7	1	0	128
4	.+2 2ND YEAR SCIENCE	128	55	54	8	5	2	0	124
5	.+2 1ST YEAR COM	128	31	16	4	2	1	1	55
6	.+2 2ND YEAR COM	128	56	27	2	0	2	1	88
7	.+3 1ST YEAR ARTS	256	81	136	20	25	7	3	272
8	.+3 2ND YEAR ARTS	256	155	65	28	16	3	6	273
9	.+3 3RD YEAR ARTS	256	89	106	51	30	4	2	282
10	.+3 1ST YEAR SCIENCE	224	108	117	13	12	1	0	251
11	.+3 2ND YEAR SCIENCE	224	126	102	11	10	4	0	253
12	.+3 3RD YEAR SCIENCE	224	97	85	14	12	2	1	211
13	.+3 1ST YEAR COM	192	77	19	3	1	0	0	100
14	.+3 2ND YEAR COM	192	89	37	8	0	3	0	137
15	.+3 3RD YEAR COM	192	85	38	4	2	1	0	130
	TOTAL	3040	1243	1078	233	181	45	36	2816

18.2 - Abstract Position of staff strength-

STAFF POSITION 2018-19					
Teaching Staff					
Sl. No.	Subject	Sanction Staff	GIA	BG	MP
1	English	5	4	0	1
2	Odia	7	3	2	2
3	History	4	3	1	0

4	Political Science	4	3	1	0
5	Economics	4	3	1	0
6	Sociology	3	1	1	1
7	Education	6	4	1	1
8	Anthropology	5	2	0	3
9	Sanskrit	3	1	1	1
10	Physics	4	3	0	1
11	Chemistry	4	2	1	1
12	Math	7	3	2	2
13	Botany	3	1	1	1
14	Zoology	4	2	1	1
15	COMMERCE	8	4	2	2
16	Geology	1	0	0	1
17	Computer Science	1	0	0	1
18	Demonstrator	12	5	1	6
19	phylosophy	1	1	0	0
	TOTAL	86	45	16	25

Non-Teaching Staff

SI. No.	Position	Sanction Staff	GIA	BG	MP
1	Librarian	2	0	0	2
2	Jr.Clerk	9	3	3	3
3	Sr. Clerk	1	0	0	0
4	Peon	8	3	1	4
5	Sweeper	2	0	0	2
6	Watchman	3	1	1	1
7	Library Bearer	0	0	0	0
8	Lab. Attendant	10	2	4	3
9	Library Attendant	0	0	0	0
10	Store Keeper	2	0	2	0
11	Cashier	0	0	0	0
12	Gardener	1	1	0	0
13	PET	0	0	1	0
14	Lady Attendant	3	0	0	3
15	DEO	2	0	0	2
	TOTAL	43	10	12	20

18.3 - Abstract position of GIA Salary statement is furnished below-

STATEMENT OF GIA SALARY PAYMENT TO THE STAFFS DURING THE PERIOD 2018-19

SL NO	FULL NAME OF THE PERSON , DESIGNATION	GROSS SALARY	GPF	PT	IT	GIS	TOTAL DEDUCTION	NET PAYMENT
1	SUJATA DAS,LECT IN BOTANY	1870151	55000	2500	101000	4500	163000	1707151
2	SANGHAMITRA SAHOO,LECT IN ANTH	823396	120000	2500	27746	0	150246	673150

3	GYANEDRA KUMAR BEHURIA, DEMO IN ZOOLOGY	823571	165000	2500	14961	0	182461	641110
4	GYAN RANJAN BEHERA, DEMO IN CHEM	823571	60000	2500	6823	0	69323	754248
5	SITANATH ROUTRAY, DEMO IN CHEM	814271	120000	2500	25848	0	148348	665923
6	BHIKARI CHARAN ROUT, DEMO IN PHYSICS	814271	120000	2500	25848	0	148348	665923
7	CHARAN SEBAK SATAPATHY, DEMO IN ZOOLOGY	814271	120000	2500	25848	0	148348	665923
8	SURYANARAYAN MOHANTY, READER IN CHEM.	1233659	120000	2500	113081	4500	240081	993578
9	INDUMATI DASH, READER IN ECONOMICS	1225941	120000	2500	75076	4500	202076	1023865
10	JATHADHAR SETHY, LECT IN EDUCATION	1206947	160000	2500	107864	4500	274864	932083
11	RAJENDRA KUMAR PADHI, LECT IN ENGLISH	1221941	160000	2500	100244	4500	267244	954697
12	BIJAYA KUMAR SAMAL, LECT IN MATH	1218694	180000	2500	85994	4500	272994	945700
13	UMESH CHANDRA ROUT, LECT IN ODIA	530848	10000	200	8762	4500	23462	507386
14	JACHINDRA KUMAR ROUT, LECT IN ENG	1113004	180000	2500	87985	4500	274985	838019
15	ABHIMANYU ROUT, LECT IN ODIA	1195417	180000	2500	105126	4500	292126	903291
16	BIRENDRA KUMAR MISHRA, LECT IN CHEM	1852816	600000	2500	210000	0	812500	1040316
17	BIMAL CHANDRA MALLICK, LECT IN ENG	1070373	180000	2500	51666	4500	238666	831707
18	BRAJA KISHORE NAYAK, LECT IN ODIA	1218826	180000	2500	110541	4500	297541	921285
19	MATHURI BEHERA, LECT IN EDUCATION	1078193	240000	2500	80745	4500	327745	750448
20	PRASSANA KU	1113586	120000	2500	71235	4500	198235	915351

	MOHAPATRA,LECT IN ECO							
21	RANJU SAHOO,LECT IN ZOOL	1107519	180000	2500	73747	4500	260747	846772
22	SANJAY KUMAR RAY,LECT IN POL.SCN	1075647	300000	2500	80264	9430	392194	683453
23	SANTOSH KUMAR SENAPATI,LECT IN POL.SCN	1113004	180000	2500	82577	4500	269577	843427
24	DR.KEDARNATH DASH,PRINCIPAL,ANTH DEPT	1936928	200000	2500	283128	0	485628	1451300
25	RAMACHANDRA MOHANT,LECT IN EDUCATION	1741939	120000	2500	219553	0	342053	1399886
26	DHANESWAR MOHANTY,LECT IN PHYSICS	1691039	156000	2500	225744	0	384244	1306795
27	RASHMIREHA MISHRA,LECT IN EDUCATION	1691039	72000	2500	219571	0	294071	1396968
28	MANOI KUMAR DAS,READER OIN HISTORY	2057557	120000	2500	295245	4500	422245	1635312
29	BENUDHAR SAMAL,LECT.I N PHYSICS	1077673	180000	2500	80636	4500	267636	810037
30	ROJI KANUNGO,LECT IN COMMERCE	370307	37035	1800	6228	0	45063	325244
31	DOLAGOBINDA PRATAP,LECT IN ENG	670512	66874	2500	9244	0	78618	591894
32	NIRAKAR PATRA ,LECT IN HISTORY	670512	61866	2500	10212	0	74578	595934
33	REKHARANI KHUNTIA,LECT IN HISTORY	670512	67054	2500	8737	0	78291	592221
34	NIRANJAN BEHERA,LECT IN PHYLOSPHY	670512	67054	2500	8737	0	78291	592221
35	SUNDARBADAN SAHOO,LECT IN MATH	355468	0	800	0	0	800	354668
36	SANJAY BEHERA,LECT IN PHYSICS	667826	66786	2500	16422	0	85708	582118
37	SAMEER MISHRA,LECT IN POL.SCN	235523	0	1400	0	0	1400	234123
38	GITANJALI SETHY,LECT IN SANSKRIT	670512	67054	2500	12826	0	82380	588132
39	HIMANSU CH	654323	42178	2500	5572	0	50250	604073

	SAHOO,LECT IN SOCIOLOGY							
40	MUKTIKANTA NAYAK,LECT IN ZOOLOGY	654323	42178	2500	7722	0	52400	601923
41	PATITAPABAN DAS,LECT IN MATH	546167	0	1500	9576	0	11076	535091
42	SUBRATA PRADHAN,LEC T IN COMMERCE	430937	43093	1500	13200	0	57793	373144
43	LAXMIDHARA SAMAL,LECT IN COMMERCE	430937	43093	1100	4259		48452	382485
44	PRAMOD DAS,LECT IN ECO	670512	67050	2500	10445	0	79995	590517
45	CHANDRIKA PRASD DAS,LECT IN COMMERCE	178647	17866	800	12456	0	31122	147525
46	SUTA ROUT, JR CLERK	480766	120000	2500	0	0	122500	358266
47	SUKADEV SAHOO, JR. CLE RK	504468	76500	2500	0	0	79000	425468
48	KHIROD CH.BARIK, LAB ATTN	394552	84000	2500	0	0	86500	308052
49	ASHOK KU DASH, LAB ATTN	411617	84000	2500	0	0	86500	325117
50	BISHNU CH BEHERA, GARDENER	401075	72000	2500	0	0	74500	326575
51	BRAJA KISHORE PARIDA, PEON	25812	0	200	0		200	25612
52	LOKANATH SAHOO, PEON	387217	18000	2500	0	0	20500	366717
53	PRADEEP KU KHILAR, PEON	387217	60000	2500	0	0	62500	324717
54	SIURENDRA KUMAR SAMAL, WATCH MABN	387217	27500	2500	0	0	30000	357217
55	SATYABHAMA DASH, JR CLERK	298818	29885	2500	0	0	32385	266433
TOTAL		47782381	5959066	124300	3132494	85930	9301790	38480591

18.4 - Abstract position of Block Grant Salary statement is furnished below-

Details of Block Grant Salary 2018-19							
SI No	Name/Designation	Gross Salary	E.P.F	P.T	Total Deductiuon	Net Salary	

1	Nishikant Dash Lect in Chemistry	249300.00	0.00	1500.00	1500.00	247800.00
2	Ashok Ku biswal ,Lab Attendant	120000.00	0.00	0.00	0.00	120000.00
3	Narayan Muduli ,Lab Attendant	120000.00	0.00	0.00	0.00	120000.00
4	Trilochan Sing ,Lab Atten	120000.00	0.00	0.00	0.00	120000.00
5	Ananda Prasad Tripathy ,P.E.T	242100.00	0.00	1500.00	1500.00	240600.00
6	Dillip Ku Nayak ,Lect in Economic	463106.00	0.00	2400.00	2400.00	460706.00
7	Sujata Senapati,Lect in Sociology	463106.00	0.00	2400.00	2400.00	460706.00
8	Prutheeraj Nayak ,Demo In Physics	449864.00	0.00	2400.00	2400.00	447464.00
9	Priyabrata Panda ,Lab Asst in Botany	449864.00	0.00	2400.00	1500.00	447464.00
10	Manorajan Sahoo,Storekeeper	434070.00	0.00	1500.00	1500.00	432570.00
11	Tushar Ranjan Nayak,Store Keeper	434070.00	0.00	1500.00	1500.00	432570.00
12	Ramachandra Biswal ,Jr Clerk	236860.00	0.00	1500.00	1500.00	235360.00
13	Ratikanta Swain,Jr Clerk	236860.00	0.00	1500.00	1500.00	235360.00
14	Tapan Kumar Barik J.R Clerk	236860.00	0.00	1500.00	1500.00	235360.00
15	Harihar Jena ,Peon	208720.00	0.00	1500.00	1500.00	207220.00
16	Kulbahadur ,Watchman	208720.00	0.00	1500.00	1500.00	207220.00
17	Omm Prakash Sahoo,Lect in Math	245776.00	0.00	1500.00	1500.00	244276.00
18	Swarnaprabha Routray,Lect in Odia	245776.00	0.00	1500.00	1500.00	244276.00
19	Soumya Parida ,Lect in Zoology	245776.00	0.00	1500.00	1500.00	244276.00
20	Dr. Dillip Ku Nayak Lect in Education	245776.00	0.00	1500.00	1500.00	244276.00
21	Sagarika Mohapatra ,Lect in Sanskrit	245776.00	0.00	1500.00	1500.00	244276.00
22	Dharanidhar Moharana ,Lect in Commerce	245776.00	0.00	1500.00	1500.00	244276.00
23	Satya Prakash Rout , Lect in Math	245776.00	0.00	1500.00	1500.00	244276.00
24	Salila Rajanandana Mohanty ,lect in History	245776.00	0.00	1500.00	1500.00	244276.00
25	Ambika prasad Mishra ,Lect in Botany	245776.00	0.00	1500.00	1500.00	244276.00
26	Chinmayee Rout ,Lect inPol SCN	245776.00	0.00	1500.00	1500.00	244276.00
27	Tapan Ku Jena ,Lect in Com	245776.00	0.00	1500.00	1500.00	244276.00
28	BIJAY Ketan Samal ,Lect in Odia	245776.00	0.00	1500.00	1500.00	244276.00
	TOTAL	7622812.00	0.00	41100.00	40200.00	7581712.00

18.5 - Abstract position of Management Salary statement is furnished below-

MANAGEMENT SALARY STATEMENT 2018-19					
SL NO	NAME/DESIGNATION	GROSS PAY	EPF	TOTAL DEDUCTION	NET PAY
1	OMM PRAKASH SAHOO,LECT IN MATH	12050	728	728	11322
2	SWARNAPRAVA ROUSTRAY ,LECT IN ODIA	12050	728	728	11322
3	SOUMYA PARIDA,LECT IN ZOOLOGY	12050	728	728	11322
4	DR.DILLIP KUMAR NAYAK,LECT IN EDUCATION	12050	728	728	11322
5	SATYA PRAKASH ROUT,LECT IN MATH	11850	728	728	11122
6	AMBIKA PRASAD MISHRA,LECT IN BOTANY	10450	728	728	9722
7	NABAJYOTI BISWAL,LECT IN ENG	113150	6028	6028	107122
8	MOUSUMI MISHRA,LECT IN ANTH	115350	6028	6028	109322
9	BHAGYASHREE JENA,LECT IN CHEM	113150	6028	6028	107122
10	MAITREE MAITY,LECT IN PHYS	128550	8008	8008	120542
11	AYUSHMAN SAMAL,LECT IN COMMERCE	63241	3776	3776	59465
12	SWARNALATA NAYAK,LECT IN COMM	63241	3776	3776	59465
13	SNIGDHARANI SAMAL,LECT IN SOCIOLOGY	63241	3776	3776	59465
14	DIPTHEEMAYEE NAYAK,LECT IN ODIA	63241	3776	3776	59465
15	ANIL KU OJHA,DEMO IN B OTANY	47300	2880	2880	44420
16	SUBRHANSU SEKHAR BARAL,DEMO IN PHYS	47300	2880	2880	44420
17	BISWAJIT MISHRA,DEMO IN CHEM	47300	2880	2880	44420
18	SHYAMA SUNDAR BEHERA,LECT IN SANSKRIT	63241	3776	3776	59465
19	SOUMYA RANJAN NAYAK,LECT IN GEOLOGY	60555	3600	3600	56955
20	ELORA PRITIPUSPA,DEMO IN GEOLOGY	45527	2768	2768	42759
21	SARMISTHA PANDA,LECT IN ANTH	60721	3600	3600	57121
22	SUGHANDA	52800	3240	3240	49560

	SAHOO,LIBRARIAN				
23	SOUMYA MAYEE MISHRA,DEMO IN ZOOLOGY	47300	2880	2880	44420
24	SUMITRA PATRA,LADY ATTN	67050	4268	4268	62782
25	SAGARIKA PAL, LADY ATTN	62600	4169	4169	58431
26	RAMACHANDRA BEHERA ,SWEEPER	62700	4147	4147	58553
27	RAMAKANTA SAHOO,PEON	52800	3696	3696	49104
28	BHAGABAN BEHERA,PEON	52800	3696	3696	49104
29	JAYANTA KUMAR BAL,PEON	52800	3696	3696	49104
30	GANGADHAR SAMAL,DEO	80850	6039	6039	74811
31	SATYANANDA MALLIK,LAB ATTN	55500	3696	3696	51804
32	DEBENDRANATH SAMAL,LAB ATTN	55500	3696	3696	51804
33	LAXMIDHAR KHUNTIA,LIB ATTN	40650	2480	2480	38170
34	KANHU NAYAK,JR CKERK	45350	2776	2776	42574
35	SIOUMYA RANJAN MOHARANA,JR CLERK	45350	2776	2776	42574
36	BHARAT CH BISWAL	66000	0	0	66000
37	BARAJA KISHORE PARIDA	44000	0	0	44000
38	RUKMANI PANDA,LADY ATTN	65950	4169	4169	61781
39	TAPAN KUMAR BISWAL,DEO	60830	4235	4235	56595
40	JITENDRA GOCHAYAT,SWEEPER	61600	4147	4147	57453
41	PATITAPABAN SAMAL,WATCHMAN	51455	3300	3300	48155
42	MANAS RANJAN BISWAL,DEM IN COM	47300	2880	2880	44420
43	PABITRA MOHAN JENA,LIBRARIAN	47300	2880	2880	44420
44	BALARAM SINGH,LECT IN COMP SCN	63662	3776	3776	59886
45	BARUN BAL,LECT IN ANTH	63662	3776	3776	59886
	TOTAL	2511417	148366	148366	2363051

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

19.1 - General Provident Fund-

The GPF accounts have been maintained by the controller of Accounts, Odisha, Bhubaneswar. However, the Principal is advised to maintain a GPF ledger at the

College level in order to reconcile the difference if any after receipt of GPF Accounts slip from the Controller of Accounts and compliance reported to audit.

19.2 - Details of EPF Deposit during the period of Audit-

Details of EPF Deposit 2018-19					
MONTH	Deposit of Month	EMPLOYER SHARE	EMPLOYEE SHARE	ADMIN CHARGES	TOTAL
Mar-18	19.04.18	16589.00	15921.00	0.00	32510.00
Apr-18	11.08.18	7483.00	7185.00	500.00	15168.00
May-18	11.08.18	7483.00	7185.00	500.00	15168.00
Jun-18	11.08.18	7483.00	7185.00	500.00	15168.00
Jul-18	14.08.18	8160.00	14005.00	584.00	22749.00
Aug-18	15.09.18	7823.00	15276.00	637.00	23736.00
Sep-18	08.11.18	7823.00	15276.00	637.00	23736.00
Oct-18	08.11.18	7823.00	15276.00	637.00	23736.00
Nov-18	17.12.18	7823.00	15304.00	638.00	23765.00
Dec-18	17.01.19	7823.00	15304.00	638.00	23765.00
Jan-19	08.02.19	7823.00	15304.00	829.00	23956.00
Feb-19	29.03.19	15372.00	14756.00	615.00	30743.00
TOTAL		109508.00	157977.00	6715.00	274200.00

PARA: 20 RESULT OF AUDIT AND CONCLUSION

20.2 - 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.

20.3 - Result 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 are held under objection which include an amount of Rs 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
Total							

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

Cetrified that the accounts of Baba Bhairabananda Mahavidyalaya, Chandikhol 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, JAJPUR

