

**LOCAL FUND AUDIT, JAJPUR, ODISHA**

CATEGORY : Aided College

Audit Report No : 589225/AR/2020-2021-JAJPUR

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>Baba Bhairabananda Mahavidyalaya, Chandikhol</b>
2	Year of Accounts under Audit :	<b>2019-2020</b>
3	Name of the Local Authority during the year of A/Cs :	DR.KEDARNATH DASH,PRINCIPAL IC,READER IN ANTHROPOLOGY, FROM 01.05.2017 TO 30.04.2019 DR.BIRENDRA KUMAR MISHRA,PRINCIPAL IC,READER IN CHEMISTRY, FROM 01.05.2019 TO CONTINUING TILL DATE.
	Name of the Local Authority at the time of Audit :	DR.BIRENDRA KUMAR MISHRA,PRINCIPAL IC,READER IN CHEMISTRY,
4	Duration of Audit :	27-11-2020 To 19-02-2021 (Mandays Consumed :- )
5	Name of the Auditors :	GOUTAM & CO 326869E - Lead Auditor
6	Name of the Reviewing Officer :	KHIRODENDU JAGATDEV(Additional District Audit Officer)
7	Date of submission of report by Reviewing officer :	26-04-2021
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 :	27-04-2021

**Para1.1 :- Demographic information:-**

Name Of The Institution	Area In sq Km	No of Ward	Population of the Institution					Female Population	Male Population
			S.C	S.T	Minority	General	Total		
Baba Bhai rabananda Mahavidyalaya, Chandikhol	0.75	17	376	83	0	2275	2734	1287	1447

**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	UGC	27.11.2020	0	0	03	No Discrepancies
2	RUSA	27.11.2020	0	0	6	No Discrepancies
3	PLUS THREE SAMS	27.11.2020	0	0	54	No Discrepancies
4	PLUS TWO SAMS	27.11.2020	0	0	58	No Discrepancies
5	PLUS TWO EXAM	27.11.2020	0	0	5	No Discrepancies
6	B VOC	27.11.2020	0	0	52	No Discrepancies
7	PLUS THREE EXAM	27.11.2020	0	0	47	No Discrepancies
8	WORLD BANK	27.11.2020	0	0	11	No Discrepancies
9	autonomous	27.11.2020	0	0	55	No Discrepancies
10	PLUS THREE NSS	27.11.2020	0	0	14	No Discrepancies
11	Plus Three Fee Collection Receipt Book	27.11.2020	69 Nos	69 Nos	01	No Discrepancies
12	Plus Two Fee Collection Receipt Book	27.11.2020	42 Nos	42 Nos	01	No Discrepancies
13	Service Postage Stamps	27.11.2020	1435.00	1435.00	87	No Discrepancies
14	Cash in hand Plus Three General	27.11.2020	NIL	NIL	36	No Discrepancies
15	Measurement Books	27.11.2020	NIL	NIL	NA	No Discrepancies
16	Cash in hand Plus Two General	27.11.2020	NIL	NIL	150	No Discrepancies
17	PLUS TWO NSS	27.11.2020	0	0	10	No Discrepancies
18	PG	27.11.2020	0	0	43	No Discrepancies

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

The physically verification of CASH IN HAND ( liquid cash ) in General cash book +2 ,+3 and other cash books on the date of verification i.e on 27.11.20 of the Baba Bhairabananda Mahavidyalaya,Chandikhola was found cash of Rs.0.00 & Rs.0.00 and nil which is recorded as Rs.0.00 & Rs.0.00 in the same General Cash Book as on 27/11/2020.

Hence we conducted the physical verification of Cash-in-hand (liquid cash) including Postage stamps, 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. 27/11/2020 .

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 2019-20.As a result the very purpose of enactment of this Rule is being violated. The Principal is however advised to emphasize the matter and suggested to verify the cash balance timely in order to restrict the misutilization and defalcation of cash in future.

**PARA: 3 LIST OF VERIFIED RECORDS**

<b>A : List Of Verified Records/Register</b>	
<b>SlnO</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 Produced to Audit</b>	
<b>SlnO</b>	<b>List Records/Register</b>
1	H.S.S. cash book
2	Construction cash book
<b>C : List of Records/Registers not Maintained</b>	
<b>SlnO</b>	<b>List Records/Register</b>
<b>D : List of Records/Registers not Required</b>	
<b>SlnO</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 - 2019-2020

S/no	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	01-04-2019	1935879.00	51912.00	1987791.00	0.00	31-03-2020	1987791.00	31-03-2020	1987791.00	0.00	
2	PLUS TWO SAMS	01-04-2019	120697.84	112275.00	232972.84	108053.10	31-03-2020	124919.74	31-03-2020	124919.74	0.00	
3	PLUS THREE SAMS	01-04-2019	539860.84	326629.00	866489.84	364937.30	30-11-2022	501552.54	30-11-2022	501552.54	0.00	
4	UGC	01-04-2019	726139.54	239254.00	311868.54	233787.10	31-03-2020	780803.44	31-03-2020	780803.44	0.00	
5	PLUS TWO EXAM	01-04-2019	12919.50	533703.00	546622.50	490399.00	31-03-2020	56223.50	31-03-2020	56223.50	0.00	
6	PLUS THREE EXAM	01-04-2019	242603.54	594508.00	837111.54	128815.90	31-03-2020	708295.64	31-03-2020	708295.64	0.00	
7	PLUS TWO NSS	01-04-2019	11627.00	24810.00	36437.00	35351.00	31-03-2020	1086.00	31-03-2020	1086.00	0.00	
8	PLUS THREE NSS	01-04-2019	3048.69	64498.00	67546.69	63803.10	31-03-2020	3743.59	31-03-2020	3743.59	0.00	
9	AUTONOMOUS	01-04-2019	119266.50	216715.00	228642.50	193678.40	31-03-2020	349639.40	31-03-2020	349639.40	0.00	
10	WORD	01-04-2019	65863.00	450800.00	457386.00	64891.70	31-03-2020	450897.40	31-03-2020	450897.40	0.00	

	BANK											
11	BVOC	01-04-2019	586795 8.30	127154 5.00	713950 3.30	327124 2.30	31-03-2020	386826 1.00	31-03-2020	386826 1.00	0.00	
12	PG CASH BOOK	01-04-2019	545669 .30	140206 9.00	194773 8.30	115798 7.10	31-03-2020	789751 .20	31-03-2020	789751 .20	0.00	
13	PLUS TWO G ENERA L	01-04-2019	278427 6.36	385734 5.00	664162 1.36	415827 1.06	31-03-2020	248335 0.30	31-03-2020	248335 0.30	0.00	
14	PLUS THREE GENE RAL	01-04-2019	125789 51.41	636743 20.34	762532 71.75	661845 12.24	31-03-2020	100687 59.51	31-03-2020	100687 59.51	0.00	
	<b>GRAN D TOTAL</b>		<b>255547 60.82</b>	<b>809813 15.34</b>	<b>106536 076.16</b>	<b>803029 25.00</b>		<b>262331 51.16</b>		<b>262331 51.16</b>	<b>0.00</b>	

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	2383350.30	100000.00	2483350.30
2	Plus Three General	0.00	4499982.51	5568777.00	10068759.51
3	UGC	0.00	780803.44	0.00	780803.44
4	RUSA	0.00	1987791.00	0.00	1987791.00
5	Plus Two NSS	0.00	1086.00	0.00	1086.00
6	Plus Three NSS	0.00	3743.59	0.00	3743.59
7	Autonomous	0.00	349639.40	0.00	349639.40
8	Plus Two Exam	0.00	56223.50	0.00	56223.50
9	Plus Three Exam	0.00	708295.64	0.00	708295.64
10	Plus Two SAMs	0.00	124919.74	0.00	124919.74
11	Plus Three SAMs	0.00	501552.54	0.00	501552.54
12	World Bank Cash Book	0.00	4508974.30	0.00	4508974.30
13	B.VOC Cash Book	0.00	3868261.00	0.00	3868261.00
14	M.Com/PG	0.00	789751.20	0.00	789751.20
	<b>TOTAL</b>	<b>0.00</b>	<b>20564374.16</b>	<b>5668777.00</b>	<b>26233151.16</b>

**RECEIPT AND PAYMENT STATEMENT OF B.B MAHAVIDYALAYA, CHANDIKHOL FOR THE FINANCIAL YEAR 2019-20**

Sno.	Head of Account	Opening Balance as on 01.04.2019	Receipt during the period 2019-20	Total	Payment during the period 2019-20	Closing balance as on 31.03.2020	
<b>I</b>	<b>Govt. grants(Recurring)</b>						
1	DP Salary	107988.74	40236484.00	40344472.74	40236484.00	107988.74	
2	Block Grant Salary	681843.00	12678153.00	13359996.00	11862019.00	1497977.00	
	<b>Total</b>	<b>789831.74</b>	<b>52914637.00</b>	<b>53704468.74</b>	<b>52098503.00</b>	<b>1605965.74</b>	
<b>II</b>	<b>Govt. grants(Non Recurring)</b>						
<b>(A)</b>	<b>UGC Grants</b>						
1	Merged Scheme 11th Plan	5000.00	0.00	5000.00	0.00	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	248481.54	55086.00	303567.54	0.00	303567.54	
6	IQAC	-145591.00	0.00	-145591.00	0.00	-145591.00	
7	MRP	0.00	0.00	0.00	0.00	0.00	
8	Travel Grant	0.00	0.00	0.00	0.00	0.00	
9	Autonomous Grant	109465.00	2037455.00	2146920.00	1500053.10	646866.90	
10	Diversion from +3 General Cash Book	-30176.00	300000.00	269824.00	269824.00	0.00	
11	Diversion to BVOC Cash Book	0.00	0.00	0.00	568000.00	-568000.00	
11	Unclassified Balance	61248.00	0.00	61248.00	0.00	61248.00	
	<b>Total</b>	<b>726139.54</b>	<b>2392541.00</b>	<b>3118680.54</b>	<b>2337877.10</b>	<b>780803.44</b>	
<b>(B)</b>	<b>RUSA</b>	1935879.00	51912.00	1987791.00	0.00	1987791.00	

<b>GRANT:-</b>							
	<b>Total</b>	<b>1935879.00</b>	<b>51912.00</b>	<b>1987791.00</b>	<b>0.00</b>	<b>1987791.00</b>	
<b>1</b>	Smart Class Room Building	0.00	588525.00	588525.00	588525.00	0.00	
<b>2</b>	Spoken Tutorial	0.00	25000.00	25000.00	10000.00	15000.00	
	<b>TOTAL</b>	<b>0.00</b>	<b>613525.00</b>	<b>613525.00</b>	<b>598525.00</b>	<b>15000.00</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	YRC	52808.00	0.00	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	
	<b>Total</b>	<b>20364804.00</b>	<b>0.00</b>	<b>20364804.00</b>	<b>0.00</b>	<b>20364804.00</b>	
<b>(B)</b>	<b>Others:-</b>						
1	NSS	20713.00	20295.00	41008.00	7324.00	33684.00	
2	NEEP	13718.00	0.00	13718.00	0.00	13718.00	
3	Self Defence of Girls	20500.00	0.00	20500.00	54999.00	-34499.00	
	<b>Total</b>	<b>54931.00</b>	<b>20295.00</b>	<b>75226.00</b>	<b>62323.00</b>	<b>12903.00</b>	
<b>IV</b>	<b>Internal Sources</b>						
1	Fees &	-82511.00	151075.00	68564.00	156605.00	-88041.00	



	Fines						
	<b>Total</b>	<b>-82511.00</b>	<b>151075.00</b>	<b>68564.00</b>	<b>156605.00</b>	<b>-88041.00</b>	
<b>V</b>	<b>CHSE / UU Funds:-</b>						
1	CHSE & UU Student Aid Fund	57579.00	9660.00	67239.00	9660.00	57579.00	
2	CHSE & UU Exam Fees	2747034.00	568723.00	3315757.00	438446.00	2877311.00	
3	CHSE & UU Regd. & Recog. Fees	1716565.35	86040.00	1802605.35	86040.00	1716565.35	
4	CHSE & UU Sports & Literacy Fee	291410.00	68400.00	359810.00	68400.00	291410.00	
5	CHSE & UU Academic Fee	632503.00	19710.00	652213.00	19710.00	632503.00	
6	CHSE OC & Migration Fees	0.00	56520.00	56520.00	56520.00	0.00	
7	CHSE & UU Certificate & Marksheet	542.00	200.00	742.00	200.00	542.00	
8	CHSE & UU Affiliation Fee	-78280.00	0.00	-78280.00	0.00	-78280.00	
9	Council Development Fees	46195.00	0.00	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	143611.00	2190.00	145801.00	2190.00	143611.00	
12	UU CDC Fee	-18985.00	43492.00	24507.00	94110.00	-69603.00	
13	EMH Fee	-70060.00	65700.00	-4360.00	65700.00	-70060.00	
14	Student Safety Fund	26581.00	0.00	26581.00	0.00	26581.00	
15	UU Honors Subject Fee	413006.00	0.00	413006.00	0.00	413006.00	
16	CHSE & UU Centre Expenses	47841.00	0.00	47841.00	15600.00	32241.00	
17	Flag Day	54180.00	5994.00	60174.00	9000.00	51174.00	

	Fund						
	<b>Total</b>	<b>6010287.35</b>	<b>926629.00</b>	<b>6936916.35</b>	<b>865576.00</b>	<b>6071340.35</b>	
<b>VI</b>	<b>Students fund</b>						
1	Athletic	87215.93	178460.00	265675.93	40600.00	225075.93	
2	Abstract Fees for Attendance	60518.00	5994.00	66512.00	13440.00	53072.00	
3	College Exam	2943766.68	2426019.00	5369785.68	1469.00	5368316.68	
4	College Union/Society	304244.45	48400.00	352644.45	0.00	352644.45	
5	Dramatic Society	297551.00	0.00	297551.00	30000.00	267551.00	
6	Calendar	312148.00	111570.00	423718.00	42564.00	381154.00	
7	Cultural Fees	139797.00	24080.00	163877.00	0.00	163877.00	
8	DSA	122493.00	20300.00	142793.00	5775.00	137018.00	
9	Debate Society	11489.00	23324.00	34813.00	0.00	34813.00	
10	Education Society	85120.50	40490.00	125610.50	0.00	125610.50	
11	Foundation Day	-27027.50	0.00	-27027.50	70000.00	-97027.50	
12	Furniture	-495712.50	0.00	-495712.50	0.00	-495712.50	
13	Hostel Seat Rent	2786820.00	809530.00	3596350.00	0.00	3596350.00	
14	Hostel Canteen Money	145555.00	3000.00	148555.00	0.00	148555.00	
15	Identity Card	218961.00	24305.00	243266.00	31599.00	211667.00	
16	Red Cross	120109.00	20300.00	140409.00	0.00	140409.00	
17	Laboratory Fees	37135.00	0.00	37135.00	18333.00	18802.00	
18	Library Fees	101278.85	0.00	101278.85	15000.00	86278.85	
19	Lab./Lib. Caution Money	587030.60	87450.00	674480.60	15400.00	659080.60	
20	Library Card	2150.00	0.00	2150.00	0.00	2150.00	
21	Magazine Fees	86235.60	0.00	86235.60	80398.00	5837.60	
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	53573.00	0.00	53573.00	0.00	53573.00	

	Forum						
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	200528.00	9925.00	210453.00	0.00	210453.00	
28	SAF College Share	98280.00	0.00	98280.00	0.00	98280.00	
29	Time Table	140508.00	19470.00	159978.00	0.00	159978.00	
30	Common Room	212866.38	19480.00	232346.38	0.00	232346.38	
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	283190.00	0.00	283190.00	0.00	283190.00	
34	NCC	200405.00	36980.00	237385.00	0.00	237385.00	
35	Botany Seminar	4050.00	5600.00	9650.00	4000.00	5650.00	
36	Economic Seminar	3898.50	5600.00	9498.50	4000.00	5498.50	
37	History Seminar	5010.00	5600.00	10610.00	4000.00	6610.00	
38	Mathematic Seminar	3700.00	5600.00	9300.00	4000.00	5300.00	
39	Commerce Society	84008.27	0.00	84008.27	0.00	84008.27	
40	Yoga	15975.00	0.00	15975.00	0.00	15975.00	
41	Drama	74784.00	0.00	74784.00	0.00	74784.00	
42	Physics Seminar	4400.00	0.00	4400.00	4000.00	400.00	
43	Pol. Science Seminar	7950.00	0.00	7950.00	0.00	7950.00	
44	Chemistry Seminar	-108250.00	0.00	-108250.00	0.00	-108250.00	
45	Student Safety Insurance	19850.00	34230.00	54080.00	48888.00	5192.00	
46	Zoology Seminar	-6150.00	0.00	-6150.00	0.00	-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	Environment al	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	6902.00	278542.00	0.00	278542.00	
53	Annual Function	75715.00	0.00	75715.00	0.00	75715.00	
	<b>Total</b>	<b>9988838.31</b>	<b>3972609.00</b>	<b>13961447.31</b>	<b>433466.00</b>	<b>13527981.31</b>	
<b>VII</b>	<b>Miscellaneous</b>						
1	College Development Funds	-30658219.93	4444909.00	-26213310.93	9013520.30	-35226831.23	
2	Sale Proceeds	6000.00	0.00	6000.00	0.00	6000.00	
3	Bank Interest	5517540.97	216040.14	5733581.11	0.00	5733581.11	
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	-794835.00	0.00	-794835.00	0.00	-794835.00	

	Account						
20	EPF(Employ ee Share)	0.00	187850.00	187850.00	187850.00	0.00	
21	Transfer to NSS Account	-11632.00	0.00	-11632.00	0.00	-11632.00	
22	Diversion to+3 General to Autonomous Account	-200000.00	0.00	-200000.00	600000.00	-800000.00	
23	Diversion Frm +3 General to UGC Account	-300000.00	0.00	-300000.00	300000.00	-600000.00	
24	Diversion to Plus Three General to +3 SAMs Account	-150000.00	0.00	-150000.00	300000.00	-450000.00	
25	Diversion from UGC Cash Book to +3 General cash Book	30176.00	269824.00	300000.00	0.00	300000.00	
26	Diversion to PG Cash Book	0.00	0.00	0.00	1489252.00	-1489252.00	
27	Diversion +3 General cash book	0.00	300000.00	300000.00	0.00	300000.00	
28	Diversion from PG Cash Book	0.00	677109.20	677109.20	0.00	677109.20	
29	Diversion to Plus three General to Plus Three Exam Cash Book	0.00	0.00	0.00	1400000.00	-1400000.00	
30	GPF	0.00	419000.00	419000.00	419000.00	0.00	
31	PT	0.00	102100.00	102100.00	102100.00	0.00	
32	IT	0.00	2316063.00	2316063.00	2316063.00	0.00	
	<b>Total</b>	<b>-21762953.6 3</b>	<b>8932895.34</b>	<b>-12830058.2 9</b>	<b>16127785.3 0</b>	<b>-28957843.5 9</b>	
<b>VIII</b>	<b>Other Cash Book</b>						

1	Exam Cash Book +2	12919.50	533703.00	546622.50	490399.00	56223.50	
2	Exam Cash Book +3	242603.54	594508.00	837111.54	128815.90	708295.64	
3	SAMs +2 Cash Book	120697.84	112275.00	232972.84	108053.10	124919.74	
4	SAMs +3 Cash Book	539860.84	326629.00	866489.84	364937.30	501552.54	
5	Autonomous Cash Book	119266.50	2167157.00	2286423.50	1936784.10	349639.40	
6	NSS +2 Cash Book	11627.00	24810.00	36437.00	35351.00	1086.00	
7	NSS +3 Cash Book	3048.69	64498.00	67546.69	63803.10	3743.59	
8	World Bank Cash Book	65863.00	4508003.00	4573866.00	64891.70	4508974.30	
9	B.voc Cash Book	5867958.30	1271545.00	7139503.30	3271242.30	3868261.00	
10	PG Cash Book	545669.30	1402069.00	1947738.30	1157987.10	789751.20	
	<b>Total</b>	<b>7529514.51</b>	<b>11005197.00</b>	<b>18534711.51</b>	<b>7622264.60</b>	<b>10912446.91</b>	
	<b>Grand Total</b>	<b>25554760.82</b>	<b>80981315.34</b>	<b>106536076.16</b>	<b>80302925.00</b>	<b>26233151.16</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 2019-20. 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 - 431464

Sno	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	203401000 379	31-03-2020	2004946.00	31-03-2020	1987791.00	17155.00	RUSA
2	PNB	244700010 0071345	31-03-2020	124919.74	31-03-2020	124919.74	0.00	PLUS TWO SAMS
3	PNB	244700010 0075147	31-03-2020	501552.54	31-03-2020	501552.54	0.00	PLUS THREE SAMS
4	PNB	244700010 0059893	31-03-2020	1592925.44	31-03-2020	780803.44	812122.00	UGC
5	SBI	343283986 65	31-03-2020	56223.50	31-03-2020	56223.50	0.00	PLUS TWO EXAM
6	SBI	110163114 96	31-03-2020	605168.80	31-03-2020	605168.80	0.00	PLUS THREE EXAM
7	PNB	244700010 0033169	31-03-2020	103126.84	31-03-2020	103126.84	0.00	PLUS THREE EXAM
8	SBI	318602513 97	31-03-2020	1086.00	31-03-2020	1086.00	0.00	PLUS TWO NSS
9	PNB	244700010 0030968	31-03-2020	3743.59	31-03-2020	3743.59	0.00	PLUS THREE NSS
10	PNB	244700010 0103970	31-03-2020	349639.40	31-03-2020	349639.40	0.00	AUTONOM OUS
11	HDFC Bank	501002306 49950	31-03-2020	4508974.30	31-03-2020	4508974.30	0.00	IDP
12	PNB	244700010 0107471	31-03-2020	3881261.00	31-03-2020	3868261.00	13000.00	BVOC
13	PNB	244700010 0106968	31-03-2020	789751.20	31-03-2020	789751.20	0.00	PG
14	PNB	244700010 0096469	31-03-2020	2468554.30	31-03-2020	2383350.30	85204.00	PLUS TWO GENERAL
15	PNB	244700010 00006941	31-03-2020	533250.48	31-03-2020	241240.48	292010.00	PLUS THREE GENERAL
16	PNB	244700010 0059884	31-03-2020	49129.79	31-03-2020	49129.79	0.00	PLUS THREE GENERAL
17	SBI	113426520 48	31-03-2020	13711.62	31-03-2020	13711.62	0.00	PLUS THREE GENERAL
18	UBI	563010100 331	31-03-2020	1553920.53	31-03-2020	1553920.53	0.00	PLUS THREE GENERAL
19	OGB	402701000 01077	31-03-2020	72825.60	31-03-2020	72825.60	0.00	PLUS THREE GENERAL
20	IOB	033101000 001557	31-03-2020	44275.13	31-03-2020	44275.13	0.00	PLUS THREE GENERAL

21	UBI	563050010 493	31-03-2020	22372.50	31-03-2020	22372.50	0.00	PLUS THREE GENERAL
22	SBI	110163115 09	31-03-2020	2214661.56	31-03-2020	2214661.56	0.00	PLUS THREE GENERAL
23	SBI	363420316 25	31-03-2020	34625.00	31-03-2020	34625.00	0.00	PLUS THREE GENERAL
24	CENTRAL BANK	367056926 6	31-03-2020	253220.30	31-03-2020	253220.30	0.00	PLUS THREE GENERAL
	<b>GRAND TOTAL</b>			<b>21783865.1 6</b>		<b>20564374.1 6</b>	<b>1219491.00</b>	

Reconciliation		
<b>Reconciliation-01</b>		
<b>ICICI BANK A/C NO-203401000379</b>		
<b>Balance as per Cash Book</b>		<b>1987791.00</b>
<i>ADD:-</i> Interested credited in pass book but not taken in cash book		
30.03.2020	17155.00	
<b>TOTAL</b>	<b>17155.00</b>	<b>17155.00</b>
<b>As per Pass book</b>		<b>2004946.00</b>
<b>Reconciliation-02</b>		
<b>PNB A/C NO-2447000100059893</b>		
<b>Balance as per Cash Book</b>		<b>780803.44</b>
<i>ADD:-</i> Cheque issued in cash book but not presented in to bank		
Chq No-088748,Dt:-04.03.2020	10000.00	
Chq No-088749,Dt:-23.03.2020	191940.00	
Chq No-088750,Dt:-23.03.2020	12000.00	
Chq No-088751,Dt:-23.03.2020	115050.00	
Chq No-088752,Dt:-27.03.2020	13000.00	
Chq No-088753,Dt:-27.03.2020	13000.00	
Chq No-088754,Dt:-27.03.2020	13000.00	
Chq No-088759,Dt:-30.03.2020	116970.00	
Chq No-088760,Dt:-30.03.2020	300000.00	
Chq No-088761,Dt:-30.03.2020	16100.00	
Chq No-088762,Dt:-30.03.2020	1910.00	



Chq No-088763,Dt:-30.03.2020	6932.00	
Chq No-088764,Dt:-30.03.2020	2220.00	
<b>TOTAL</b>	<b>812122.00</b>	<b>812122.00</b>
<b>As per Pass book</b>		<b>1592925.44</b>

**Reconciliation-03**
**PNB A/C NO-2447000100107471**

<b>Balance as per Cash Book</b>		<b>3868261.00</b>
<i>ADD:-Cheque issued in cash book but not presented in to bank</i>		
Chq No-129523,Dt:-19.03.2020	8000.00	
Chq No-129524,Dt:-19.03.2020	5000.00	
<b>TOTAL</b>	<b>13000.00</b>	<b>13000.00</b>
<b>As per Pass book</b>		<b>3881261.00</b>

**Reconciliation-04**
**PNB A/C NO-2447000100096469**

<b>Balance as per Cash Book</b>		<b>2383350.30</b>
<i>ADD:-Cheque issued in cash book but not presented in to bank</i>		
Chq No-135381,Dt:-20.07.2019	4200.00	
Chq No-135426,Dt:-19.03.2020	3460.00	
Chq No-375749,Dt:-21.03.2020	15950.00	
Chq No-375750,Dt:-31.03.2020	55351.00	
Chq No-375751,Dt:-31.03.2020	5000.00	
Chq No-375753,Dt:-31.03.2020	1243.00	
<b>TOTAL</b>	<b>85204.00</b>	<b>85204.00</b>
<b>As per Pass book</b>		<b>2468554.30</b>

**Reconciliation-05**
**PNB A/C NO-24470001000006941**

<b>Balance as per Cash Book</b>		<b>241240.48</b>
<i>ADD:-Cheque issued in cash book but not presented in to bank</i>		
Chq No-370164,Dt:-30.03.2020	1650.00	
Chq No-439122,Dt:-30.03.2020	14399.00	
Chq No-439123,Dt:-30.03.2020	12030.00	
Chq No-439124,Dt:-30.03.2020	3382.00	
Chq No-439125,Dt:-30.03.2020	10600.00	

Chq No-439126,Dt:-30.03.2020	159209.00	
Chq No-439129,Dt:-30.03.2020	86740.00	
Chq No-439094,Dt:-30.03.2020	4000.00	
<b>TOTAL</b>	<b>292010.00</b>	<b>292010.00</b>
<b>As per Pass book</b>		<b>533250.48</b>

**PARA: 6 STOCK POSITION**

Baba Bhairabananda Mahavidyalaya, Chandikhol - 431464

S/no	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Plus Two library book	24423	79	0	24502.00	24502	
2	Plus three library book	28433	820	0	29253.00	29253	
3	PG	135	147	0	282.00	282	

**Comments**

General Stock Details as on 31.03.2020					
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	54	0	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 METRE	1	0	0	1
39	BINOCULAR	1	0	0	1
40	MICRO WAVE OVEN	1	0	0	1

**World Bank Stock Details as on 31.03.2020**

Sl. 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 Almirah	6	0	0	6
8	Office Table	20	0	0	20

**RUSA Grant Stock Details as on 31.03.2020**

Sl. 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 & screen	5	0	0	5
5	Pen drive	5	0	0	5
6	Laptop	1	0	0	1

**BVOC Stock Details as on 31.03.2020**

Sl. No.	Particulars/Items	Op. Stock	Receipt	Issued	Cl. Stock
1	AC	0	2	0	2
2	CELLING FAN	0	10	0	10
3	OFFICE TABLE	0	2	0	2
4	Desk Cum Bunch	0	40	0	40
5	BATTERY	0	2	0	2
6	DESKTOP COMPUTER	0	1	0	1
7	UPS	0	1	0	1
8	PROJECTOR SCREEN	0	1	0	1
9	SELF DISPLAY UNIT	0	1	0	1
10	PROJECTOR	0	1	0	1
11	FREEZE	0	1	0	1
12	INVERTER	0	1	0	1
13	XEROX MACHINE	0	1	0	1

**UGC Stock Details as on 31.03.2020**

Sl. No.	Particulars/Items	Op. Stock	Receipt	Issued	Cl. Stock

1	BATTERY	1	0	0	1
2	SPECTROMETER	2	0	0	2
3	COMPUTER	3	0	0	3
<b>PG Stock Details as on 31.03.2020</b>					
Sl. No.	Particulars/Items	Op. Stock	Receipt	Issued	Cl. Stock
1	INVERTER	2	0	0	2
2	CELLING FAN	12	0	0	12
3	BATTERY	1	0	0	1

PARA: 7 INVESTMENT

Baba Bhairabananda Mahavidyalaya, Chandikhol - 431464

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	01-04-2019	100000.00	0.00	100000.00	0.00	31-03-2020	100000.00	31-03-2020	100000.00	0.00	
2	30-11-2001	5568777.00	0.00	5568777.00	0.00	31-03-2020	5568777.00	31-03-2020	5568777.00	0.00	
	<b>GRAND TOTAL</b>	<b>5668777.00</b>	<b>0.00</b>	<b>5668777.00</b>	<b>0.00</b>		<b>5668777.00</b>		<b>5668777.00</b>	<b>0.00</b>	

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

<b>DETAILS OF INVESTMENT As On 31.3.2020</b>							
SI No.	FDR No/Name of Bank	Date of Investment	Invested Value	Interest Rate	Date of Maturity	Maturity Value	Purpose
1	UBI-0563100301328	25.03.2014	25044.00	5.75%	25.03.2024	25044.00	Principal ,B B Mahavidyalaya, Chandikhol

2	PNB-244700 DA00 002802	7.05.2017	177348.00	6.80%	22.05.2020	217716.00	Pledged to UU
3	PNB-244700 3106 201000	5.09.2017	729245.00	6.25%	5.09.2023	1057973.00	Pledged to UU
4	PNB-310620 1107	5.01.2019	486639.00	6.75%	5.01.2022	571476.00	Pledged to UU
5	KGB-402703 0000 0104	25.03.2015	50000.00	8.85%	25.03.2020	50000.00	Pledged to CHSE
6	KGB-131850 ,82/0 1	8.08.2011	100000.00	9.00%	8.08.2021	100000.00	Pledged to CHSE
7	KGB-402703 0000 0124	5.04.2015	500.00	8.85%	5.04.2019	500.00	Principal ,B B Mahavidya laya,Ch andikhol
8	IOB-429800 009	19.01.2018	100001.00	8.50%	19.01.2028	100001.00	Pledged to UU
9	Central Bank-35881	5.01.2019	1000000.00	6.50%	7.01.2029	1000000.00	Pledged to Registrar Utkal University
10	Central Bank-35826 5	24.07.2018	3000000.00	6.50%	24.07.2028	3000000.00	Pledged in favour of Regional Director of Education
	<b>TOTAL</b>		<b>5668777.00</b>			<b>6122710.00</b>	

**PARA: 8 ADVANCE**

Baba Bhairabananda Mahavidyalaya, Chandikhol - 2019-2020

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	01-04-2019	PLUS THREE	423017.40	312500.00	454267.40	261500.00	31-03-2020	428117.40	31-03-2020	428117.40	0.00	

		GENERAL									
2	01-04-2019	PLUS TWO GENERAL	0.00	40525.00	40525.00	40525.00	31-03-2020	0.00	31-03-2020	0.00	0.00
3	01-04-2019	UGC	16000.00	191000.00	207000.00	207000.00	31-03-2020	0.00	31-03-2020	0.00	0.00
	<b>GRAND TOTAL</b>		<b>424617.40</b>	<b>544025.00</b>	<b>479019.90</b>	<b>509025.00</b>		<b>428117.40</b>		<b>428117.40</b>	<b>0.00</b>

**Comments :**

**Break up Wise outstanding Advance as on 31.03.20**

Year	Amount
Up to 2013-14	4215174.00
2014-15	0.00
2015-16	0.00
2016-17	0.00
2017-18	0.00
2018-19	0.00
2019-20	66000.00
<b>Total</b>	<b>4281174.00</b>

**Statement Showing Details of Advance Paid, Adjusted during the Period of Audit & Outstanding Advance as on 31.03.2020 (Plus three General Cash book)**

SL No.	Name & Designation	Out standing	Date Of Payment	Amount Paid during the year(Rs.)	Total	Date of Adjustment	Amount Adjusted during the year(Rs.)	Outstanding Advances As on 31.03.20	Purpose
		01.04.19							
	Unclassified OB Up to 2013-14	4230174	-	0	4230174	-	15000	4215174	
	2019-20								
1	Kul Bahdur , Night Watchman	0	18.06.19	5000	5000	11.02.20	5000	0	Salary
2	Harihar	0	20.06.19	10000	10000	31.03.20	10000	0	Salary

	Jena , Peon								
3	Rama Ch Behera , Sweeper	0	20.07.19	10000	10000	31.12.19	10000	0	Salary
4	Rama Ch Behera , Sweeper	0	24.12.19	7000	7000	12.03.20	7000	0	Salary
5	Rama Ch Mohanty , Reader In Education	0	09.08.19	70000	70000	30.03.20	70000	0	Foundatio n Day
6	Bhagaban Behera , Peon	0	14.08.19	5000	5000	31.12.19	5000	0	Salary
7	Laxmidha r Samal , Lect In Co mmerce	0	31.08.19	3000	3000	12.03.20	3000	0	Commerc e Society
8	Subhrans hu Sekhar Baral , De monstrato r In Physics	0	31.08.19	3000	3000	27.09.19	3000	0	Puja
9	Sharmisth a Panda , Lect In An thropolog y	0	25.09.19	8000	8000	03.03.20	8000	0	Salary
10	Satyanan da Maliik , Lab Attd	0	26.09.19	8000	8000	04.02.20	8000	0	Salary
11	Rama Ch Biswal , Jr Clerk	0	27.09.19	2000	2000	-	0	2000	Postage
12	Rama Ch Biswal , Jr Clerk	0	26.02.20	1000	1000	-	0	1000	Postage
13	Ananda Prasad Tripathy , PET	0	27.09.19	2000	2000	31.03.20	2000	0	Chess To rnamment
14	Ananda Prasad Tripathy , PET	0	28.10.19	3000	3000	-	0	3000	Kabadi
15	Sumitra Patra , Peon	0	01.10.19	10000	10000	31.12.19	10000	0	Salary



16	Salila Rajananda Mohanty , Lect In History	0	14.12.19	60000	60000	-	0	60000	Self Defence
17	Salila Rajananda Mohanty , Lect In History	0	03.01.20	8000	8000	31.03.20	8000	0	Study Tour
18	Rajendra Padhi , Lect In English	0	18.12.19	4000	4000	17.03.20	4000	0	Seminar
19	Abhimanyu Rout , Lect In Odia	0	20.12.19	4000	4000	17.03.20	4000	0	Seminar
20	Bharat Ch Samal , Watchman	0	30.12.19	1500	1500	03.03.20	1500	0	Medical
21	Nishikanta Dash , Lect In Chemistry	0	03.01.20	40000	40000	17.03.20	40000	0	Dramatic
22	Bijaya Kumar Samal , Lect In Math	0	06.01.20	40000	40000	30.03.20	40000	0	Sports
23	Ranju Sahoo , Lect In Zoology	0	18.01.20	4000	4000	17.03.20	4000	0	Seminar
24	Dillip Nayak , Lect In Economics	0	24.02.20	4000	4000	31.03.20	4000	0	Seminar
	<b>Total</b>	<b>4230174</b>		<b>312500</b>	<b>4542674</b>		<b>261500</b>	<b>4281174</b>	

**Statement Showing Details of Advance Paid, Adjusted during the Period of Audit & Outstanding Advance as on 31.03.2020(Plus Two General Cash book)**

SL No.	Name & Designation	Out standing	Date Of Payment	Amount Paid during the year(Rs.)	Total	Date of Adjustment	Amount Adjusted during the year(Rs.)	Outstanding Advances As on 31.03.20	Purpose
		01.04.19							

1	Sanjay Rai ,Lect In Pol Sci	0	07.08.19	5000	5000	04.03.20	5000	0	Camp
2	Laxmidhar Samal , Lect In Commerce	0	28.08.19	2000	2000	31.03.20	2000	0	Puja
3	Subharnu Sekhar , Demo In Phy	0	28.08.19	2000	2000	31.03.20	2000	0	Puja
4	Anil Ojha , Demon In Botany	0	28.08.19	525	525	10.02.20	525	0	Puja
5	Sugandha Sahoo , Librarian	0	28.08.19	1000	1000	28.10.19	1000	0	Puja
6	Nishikanta Dash , Lect In Chemistry	0	10.01.20	30000	30000	31.03.20	30000	0	Drama
	<b>Total</b>	<b>0</b>		<b>40525</b>	<b>40525</b>		<b>40525</b>	<b>0</b>	

**Statement Showing Details of Advance Paid, Adjusted during the Period of Audit & Outstanding Advance as on 31.03.2020(UGC Cash book)**

SL No.	Name & Designation	Out standing	Date Of Payment	Amount Paid during the year(Rs.)	Total	Date of Adjustment	Amount Adjusted during the year(Rs.)	Outstanding Advances As on 31.03.20	Purpose
		01.04.19							
	<b>2018-19</b>								
1	Ranju Sahoo,Lect In Zoology	8000	04.12.18	0	8000	21.01.20	8000	0	Seminar
2	Bimal Chandra Mallick, Lect In Eng	8000	03.12.18	0	8000	21.01.20	8000	0	seminar
	<b>2019-20</b>							0	
3	Rajendra Kumar Padhi , Reder In English	0	17.12.19	13000	13000	05.03.20	13000	0	Seminar
4	Rajendra	0	15.02.20	10000	10000	04.03.20	10000	0	Seminar

	Kumar Padhi , Reader In English								
5	Abhimanyu Rout , Reader In Odia	0	20.12.19	13000	13000	05.03.20	13000	0	Seminar
6	Santosh Kumar Senapati , Lect In Pol Sci	0	31.12.19	13000	13000	05.03.20	13000	0	Seminar
7	Mousumi Mishra , Lect In Anthropology	0	31.12.19	13000	13000	03.03.20	13000	0	Seminar
8	Tapan Kumar Jena , Lect In Commerce	0	07.01.20	8000	8000	27.03.20	8000	0	Seminar
9	Tapan Kumar Jena , Lect In Commerce	0	07.01.20	5000	5000	27.03.20	5000	0	Meeting
10	Tapan Kumar Jena , Lect In Commerce	0	07.01.20	5000	5000	27.03.20	5000	0	Meeting
11	Manoj Kumar Dhal , Reader In History	0	16.01.20	50000	50000	04.03.20	50000	0	National Seminar
12	Manoj Kumar Dhal , Reader In History	0	16.01.20	5000	5000	04.03.20	5000	0	Seminar
13	Ranju Sahoo, Lect In Zoology	0	17.01.20	13000	13000	05.03.20	13000	0	Meeting
14	Rama Chandra Mohanty , Reader In	0	15.02.20	10000	10000	03.03.20	10000	0	Academic Council

	Education								
15	Dillip Kumar Nayak , Lect In Economics	0	24.02.20	13000	13000	30.03.20	13000	0	Board Of Study
16	Dolagobinda Pratap , Lect In English	0	23.02.20	10000	10000	03.03.20	10000	0	NAAC
17	Soumya Ranjan Nayak , Lect In Zoology	0	04.03.20	10000	10000	27.03.20	10000	0	Meeting
<b>Total</b>		<b>16000</b>		<b>191000</b>	<b>207000</b>		<b>207000</b>	<b>0</b>	

**Statement Showing ABSTRACT of Advance Paid, Adjusted during the Period of Audit & Outstanding Advance as on 31.03.2020 (All Cash book)**

SL No.	Name & Designation	Out standing	Amount Paid during the year(Rs.)	Total	Amount Adjusted during the year(Rs.)	Outstanding Advances As on 31.03.20
1	PLUS THREE CASH BOOK	4230174	312500	4542674	261500	4281174
2	PLUS TWO CASH BOOK	0	40525	40525	40525	0
3	UGC CASH BOOK	16000	191000	207000	207000	0
<b>Grand Total</b>		<b>4246174</b>	<b>544025</b>	<b>4790199</b>	<b>509025</b>	<b>4281174</b>

**Statement Showing Advance Outstanding out of Advance paid during 2019-20**

SL No.	Name & Designation	Date Of Payment	Amount Paid during the year(Rs.)	Total	Amount Adjusted during the year(Rs.)	Outstanding Advances As on 31.03.20	Purpose	Name of the Sanctioning Authority
1	Rama Ch Biswal , Jr Clerk	27.09.19	2000	2000	0	2000	Postage	DR.BIREN DRA KUMAR MISHRA, PRINCIPAL IC, READER IN CHEMISTRY
2	Rama Ch Biswal , Jr Clerk	26.02.20	1000	1000	0	1000	Postage	DR.BIREN DRA KUMAR MI

								SHRA,PRINCIPAL IC ,READER IN CHEMISTRY
3	Ananda Prasad Tripathy , PET	28.10.19	3000	3000	0	3000	Kabadi	DR.BIREN DRA KUMAR MI SHRA,PRINCIPAL IC ,READER IN CHEMISTRY
4	Salila Rajananda Mohanty , Lect In History	14.12.19	60000	60000	0	60000	Self Defence	DR.BIREN DRA KUMAR MI SHRA,PRINCIPAL IC ,READER IN CHEMISTRY
	<b>Total</b>		<b>66000</b>	<b>66000</b>	<b>0</b>	<b>66000</b>		

PARA: 9 GRANTS

Baba Bhairabananda Mahavidyalaya, Chandikhol - 2019-2020

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	01-04-2019	107988.74	40236484.0	40344472.74	40236484.0	31-03-2020	107988.74	GIA SALARY
2	01-04-2019	681843.00	12678153.0	13359996.0	11862019.0	31-03-2020	1497977.00	BLOCK GRANT SALARY
3	01-04-2019	664891.54	2092541.00	2757432.54	1500053.10	31-03-2020	1257379.44	UGC
4	01-04-2019	1897127.00	51912.00	1949039.00	0.00	31-03-2020	1949039.00	RUSA
5	01-04-2019	65863.00	4508003.00	4573866.00	64891.70	31-03-2020	4508974.30	IDP
6	01-04-2019	0.00	25000.00	25000.00	10000.00	31-03-2020	15000.00	spoken tutorial
	<b>GRAND TOTAL</b>	<b>3417713.28</b>	<b>59592093.0</b>	<b>63009806.28</b>	<b>53673447.8</b>		<b>9336358.48</b>	

Comments :

**Year wise break-up of Outstanding Grant As on 31.03.2020**

Year	Amount(Rs)
Up to 2014-15	760406.28
2015-16	116700.00
2016-17	681843.00
2017-18	898127.30
2018-19	213902.00
2019-20	6665379.90
<b>TOTAL</b>	<b>9336358.48</b>

**UGC Receive Details 2019-20**

Date	Purpose	Amount
04.06.2019	interest	17608
03.09.2019	interest	6559
03.10.2019	Autonomous Grant	192000
03.10.2019	Autonomous Grant	912000
03.10.2019	Autonomous Grant	96000
03.10.2019	Autonomous Grant	21556
03.10.2019	Autonomous Grant	43113
03.10.2019	Autonomous Grant	204786
16.11.2019	Autonomous Grant	568000
02.12.2019	interest	14250
02.03.2020	interest	16669
	<b>TOTAL</b>	<b>2092541</b>

**UGC Expenditure details 2019-20**

Date	Purpose	Amount
15.04.2019	Bank charges	17.7
09.07.2019	Bank charges	17.7
06.10.2019	Bank charges	17.7
18.10.2019	Annual maintenance exam autonomous software	20390
21.11.2019	Jay Jagannath Marble & Tile	212186
27.11.2019	labour charges for setting of tile	50000
17.12.2019	English seminar	13000
20.12.2019	Odia seminar	13000

31.12.2019	Pol.Science seminar	13000
31.12.2019	Anthropology Seminar	13000
07.01.2020	Com.Seminar	8000
07.01.2020	Board of study meeting	5000
07.01.2020	Board of study meeting	5000
16.01.2020	History National seminar	50000
16.01.2020	Board of study meeting	5000
17.01.2020	Board of study meeting	5000
17.01.2020	Board of study meeting	13000
17.01.2020	Board of study meeting	13000
21.01.2020	Kaj paints chemicals for tile	59738
21.01.2020	Jay Jagannath Marble & Tile	64367
21.01.2020	cement	17280
21.01.2020	sand	3000
21.01.2020	labour payment for tile	20150
06.02.2020	board of study meeting	13000
15.02.2020	CBCS Syllabus	10000
15.02.2020	Academic council	10000
15.02.2020	board of studies	4060
03.03.2020	board of studies	13000
04.03.2020	National seminar	7440
24.03.2020	board of studies	13000
25.03.2020	orientation training	10000
04.03.2020	board of study meeting	10000
23.03.2020	books	191940
23.03.2020	water tank repairing	12000
23.03.2020	computer desktop	115050
27.03.2020	board of study	13000
27.03.2020	board of study	13000
27.03.2020	board of study	13000
30.03.2020	Divyanshi chemical & Equipment	300000
30.03.2020	seminar	116970
30.03.2020	labour cess	4267
30.03.2020	V Guard battery	16100
30.03.2020	electrical parts	1910
30.03.2020	colour	6932
30.03.2020	labour charge	2220
	<b>TOTAL</b>	<b>1500053.1</b>

**Details of WORLD BANK Grants Receipt in 2019-20**

Sl. No.	Date of Receipt	Purpose	Amount
1	01.04.2019	Interest	6821.00
2	30.06.2019	Interest	797.00
3	01.01.2020	Interest	385.00
4	03.02.2020	IDP Grant	4500000.00
	<b>Total</b>		<b>4508003.00</b>

**Details of WORLD BANK Grants Payment in 2019-20**

Sl. No.	Date of Payment	Purpose	Amount
1	25.02.2020	Refund to OHEPEE	56364.00
2	30.06.2019	Bank Charges	17.70
3	25.02.2020	TA	8510.00
	<b>Total</b>		<b>64891.70</b>

**Details of RUSA Grants Receipt in 2019-20**

Sl. No.	Date of Receipt	Purpose	Amount
1	29.06.2019	RUSA Grant	17113.00
2	30.09.2019	RUSA Grant	17416.00
3	31.12.2019	RUSA Grant	17383.00
	<b>Total</b>		<b>51912.00</b>

**Details of Smart Class Grants Receipt in 2019-20**

Sl. No.	Date of Receipt	Purpose	Amount
1	10.04.2019	Smart Class	588525.00
	<b>Total</b>		<b>588525.00</b>

**Details of Smart Class Grants Payment in 2019-20**

Sl. No.	Date of Payment	Purpose	Amount
1	25.02.2020	Smart Class	588525.00
	<b>10.01.202</b>		<b>588525.00</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



Baba Bhairabananda Mahavidyalaya, Chandikhol - 2019-2020

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	01-04-2019	6000042.10	1500053.10	7500095.20	0.00	31-03-2020	7500095.20	UGC
2	01-04-2019	15945435.00	0.00	15945435.00	0.00	31-03-2020	15945435.00	RUSA
3	01-04-2019	743129.00	64891.70	808020.70	0.00	31-03-2020	808020.70	WORLD BANK
4	01-04-2019	500000.00	0.00	500000.00	0.00	31-03-2020	500000.00	DHE LAB EQUIPMENT
5	01-04-2019	0.00	588525.00	588525.00	0.00	31-03-2020	588525.00	SMART CLASS ROOM
6	01-04-2019	0.00	10000.00	10000.00	0.00	31-03-2020	10000.00	spoken tutorial
	<b>GRAND TOTAL</b>	<b>23188606.10</b>	<b>2163469.80</b>	<b>25352075.90</b>	<b>0.00</b>		<b>25352075.90</b>	

Year wise break-up of UC outstanding As on 31.03.2020	
Year	Amount
Up to 2012-13	6528020
2013-14	2673519.7
2014-15	2027308.4
2015-16	0
2016-17	3757700
2017-18	3430913
2018-19	4771145
2019-20	2163469.8
<b>TOTAL</b>	<b>25352075.90</b>

It may be noticed from the above table that Rs.2,53,52075.90 was outstanding towards UC for submission as on 31.03.2020. 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 2019-20 is furnished below:-

<b>Opening Balance as on 1.4.2019</b>	<b>-82511.00</b>
Fees & Fines Collected	151075.00
<b>Total</b>	<b>68564.00</b>
Deposited	156605.00
<b>Balance to be Excess Deposit As on 31.03.2020</b>	<b>-88041.00</b>

**DETAILS OF FEES& FINES DEPOSITED AT GOVT. TREASURY DURING 2019-20 IS FURNISHED BELOW:-**

Challan No./date	Amount(Rs)	Name of the Treasury
02/17.01.20	42565.00	Sub Treasury,Darpan
03/17.01.20	114040.00	Sub Treasury,Darpan
<b>TOTAL</b>	<b>156605.00</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 2019-20 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 (2019-20):-**
**(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	65	65 x 9	585.00	7020.00
.+2 2nd year Science	56	56 x 9	504.00	6048.00
.+2 1st year Commerce	46	46 X 8	368.00	4416.00
.+2 2nd year Commerce	56	56 X 8	448.00	5376.00
.+3 1st year Arts	71	71 x 9	639.00	7668.00
.+3 2nd Year Arts	81	81 x 9	729.00	8748.00
.+3 3rd year Arts	146	146 x 9	1314.00	15768.00
.+3 1st year Science	80	80 x 10	800.00	9600.00
.+3 2nd year Science	108	108 x 10	1080.00	12960.00
.+3 3rd year Science	116	116 x 10	1160.00	13920.00
.+3 1st year Commerce	51	51 X 9	459.00	5508.00
.+3 2nd year Commerce	79	79 X 9	711.00	8532.00
.+3 3rd year Commerce	85	85 X 9	765.00	9180.00
<b>TOTAL</b>	<b>1167</b>		<b>10578.00</b>	<b>126936.00</b>

**DCB of ADMISSION FEES FOR 2019-2020**

CATEGORY	Actual Students Strength TOTAL	Rate of Adm. Fees	Amount colleted
.+2 1st year Arts	254	254X8	2032
.+2 2nd year Arts	256	256X8	2048
.+2 1st year Science	114	114X9	1026
.+2 2nd year Science	126	126X9	1134
.+2 1st year Com.	70	70X8	560
.+2 2nd year Com.	88	88X8	704
.+3 1st year Arts	252	252X9	2268

.+3 2nd year Arts	229	229X9	2061
.+3 3rd year Arts	264	264X9	2376
.+3 1st year Science	202	202X10	2020
.+3 2nd year Science	251	251X10	2510
.+3 3rd year Science	243	243X10	2430
.+3 1st year Com.	74	74X9	666
.+3 2nd year Com.	127	127X9	1143
.+3 3rd year Com.	129	129X9	1161
<b>TOTAL</b>	<b>2679</b>		<b>24139</b>
<b>GRAND TOTAL</b>		<b>(126936+24139)</b>	<b>151075</b>

**PARA: 14 AUDIT OF EXPENDITURE**
**14.1 - Details of Development Fund Expenditure:-**

<b>Details of Development Expenditure as on 31.03.20</b>		
<b>SI No</b>	<b>Purpose</b>	<b>Amount(Rs.)</b>
1	Bank Charges	359.30
2	Repair & Maintenance	116276.00
3	News Paper	51175.00
4	Contingency	63604.00
5	CCTV Maintenance	15950.00
6	TA	66604.00
7	Refreshment	3330.00
8	Xerox & Printing	48463.00
9	Refund of admission Fees	44160.00
10	Advertisement	5000.00
11	Electricity Bill	444246.00
12	Telephone Bill	7079.00
13	Electrical Equipment	29410.00
14	Campus Cleaning	7280.00
15	Iron rack Purchase	12508.00
16	Purchase Of Fans	14000.00
17	EPF(Employer Share)	139304.00
18	EPF(Admin charges)	7871.00
19	Inverter Purchase	24542.00
20	BED Purchase	11470.00

21	Legal Fees	34399.00
22	Computer Purchase	10600.00
23	Management Salary	3969947.00
24	Management Salary Payment to BG Staff	435400.00
25	Fan	3248.00
26	Construction	2429831.00
27	Paid to BDO for Construction	1002810.00
28	social service fees	14654.00
	<b>Total</b>	<b>9013520.30</b>

**PARA: 15 AUDIT ON WORKS**
**15.1 - Audit on Works-**

College construction of main gate & 1<sup>st</sup> floor of RUSA Building(General Cash Book): All the expense or payments in respect of College Construction of main gate & 1<sup>st</sup> floor of RUSA Building Development includes purchase of Metals, Chips, Rod ( Iron /steel) Cement Bags, Bricks purchase, Sands for constructions , Murom , filling the earth/Soil for the ground, transportation cost for all the materials purchases, Wall painting, college gate and others repairing works relating to constructions of the buildings & others of the college which were incurred by the Local Authority for the year 2019-20 .

Hence, the Local Authority does not make any payments or paid any govt. dues like LABOUR CESS, ROYALTY, EGB etc to the govt.

But the local authorities have deviated the following Government rules, acts, orders and circulars and incurred expenditure irregularly.

1. Non deposit of labour cess. As per GO No-1942/LE/Dt.23.02.2007 of Dept of Labor & Employment and GO No-11466/R&DM/ Dt.19.03.2007 of Revenue & Disaster Management Deptt. the paying authority is liable to deduct labor welfare cess @ 1 percent of construction work done for the ongoing as well as pipeline projects w.e.f the date of issue of the letter. But it is found that the local authorities have not realized the labor welfare cess from the executants by ignoring the above order. Hence Rs 24298.00 (1 % of 2429831.00) is lost revenue to the government which needs recovery from the persons involved in process of payment.
2. (ii) Non deposit of Royalty. As per Government rule each and every consumption of materials and minerals viz bricks, metals, chips , sand, morrum etc the works executants is liable to pay royalty which must be deposited into the govt exchequer. But it is revealed from the financial statement that neither a single money is collected from the executants nor the same is deposited into government exchequer which violates the govt rule.

1. Notes:-From scrutiny wrt.paid vouchers it clear concludes that an amount of Rs Rs.24298.00 is not deposited towards Labour Cess respectively during the financial year 2019-20.

Hence the principal is suggested to deposit the same and compliance reported to next audit till then the total

amount for Rs.24298.00 is kept under objection

<b>Details of Construction work General Cash Book for the year 2019-20</b>		
<b>S.I.no</b>	<b>Project Name</b>	<b>Bill Amount</b>
1	Construction of 1st Floor RUSA Building	23,14,665.00
2	Main Gate	1,15,166.00
	<b>TOTAL</b>	<b>24,29,831.00</b>

**AUDIT ON WORKS**

College construction of Tile Work(UGC Cash Book): All the expense or payments in respect of College Construction of Tile Work Development includes purchase of Sands,tile,cement ,chips for constructions of tile work.

Hence, the Local Authority make any payments or paid any govt. dues like LABOUR CESS,.

<b>Details of Construction work for the year 2019-20</b>					
<b>S.I.no</b>	<b>Project Name</b>	<b>Estimated</b>	<b>Bill Amount</b>	<b>Labour Cess</b>	<b>Total</b>
1	Tile Work	543800	431396	4267	427129
	<b>TOTAL</b>	<b>543800</b>	<b>431396</b>	4267	<b>427129</b>
	Deposit During the period of Audit			4267	
	<b>Outstanding As on 31.03.2020</b>			0	

**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 -**

No Separate Scheme is running in the College.

PARA: 18 MISCELLANEOUS

18.1 - Abstract Position of student strength:-

STUDENT STRENGTH 2019-2020								
CATEGOR Y	SANCTIO N STREN GTH	GENERAL		S.C		S.T		Actual TOTAL
		BOYS	GIRLS	BOYS	GIRLS	BOYS	GIRLS	
.+2 1st year Arts	256	71	111	22	31	4	15	254
.+2 2nd year Arts	256	56	122	35	26	10	7	256
.+2 1st year Science	128	65	31	10	7	1	0	114
.+2 2nd year Science	128	56	55	8	5	2	0	126
.+2 1st year Com.	128	46	16	4	2	1	1	70
.+2 2nd year Com.	128	56	27	2	0	2	1	88
.+3 1st year Arts	256	71	126	20	25	7	3	252
.+3 2nd year Arts	256	81	93	20	25	7	3	229
.+3 3rd year Arts	256	146	65	28	16	3	6	264
.+3 1st year Science	224	80	96	13	12	1	0	202
.+3 2nd year Science	224	108	117	13	12	1	0	251
.+3 3rd year Science	224	116	102	11	10	4	0	243
.+3 1st year Com.	192	51	19	3	1	0	0	74
.+3 2nd year Com.	192	79	37	8	0	3	0	127
.+3 3rd year Com.	192	85	37	4	2	1	0	129

PG 1st Year Com.	32	13	10	0	1	0	0	24
PG 2nd Year Com.	32	19	12	0	0	0	0	31
<b>TOTAL</b>	<b>3104</b>	<b>1199</b>	<b>1076</b>	<b>201</b>	<b>175</b>	<b>47</b>	<b>36</b>	<b>2734</b>

18.2 - Abstract Position of staff strength:-

Staff Strength 2019-2020						
Teaching:						
Sl. No	Subject	Sanction	Men in Position			
			GIA Staff	Block Grant	Management	Total
1	English	5	4	0	1	5
2	Odia	4	0	2	2	4
3	Political Science	3	2	1	0	3
4	History	5	3	1	1	5
5	Economics	4	3	1	0	4
6	Education	5	3	1	1	5
7	Sociology	3	1	1	1	3
8	Physics	4	3	0	1	4
9	Chemistry	4	2	1	1	4
10	Botany	4	1	1	2	4
11	Zoology	4	2	1	1	4
12	Mathematics	6	2	2	2	6
13	Logic	1	1	0	0	1
14	Anthropology	4	1	0	3	4
15	Sanskrit	3	1	1	1	3
16	Commerce	7	2	2	3	7
17	Geology	1	0	0	1	1
18	Computer Sci	1	0	0	1	1
<b>Total</b>		<b>68</b>	<b>31</b>	<b>15</b>	<b>22</b>	<b>68</b>
Non -Teaching:						
Sl. No	Subject	Sanction	Men in Position			
			GIA Staff	Block Grant	Management	Total
1	Jr.Clerk	8	1	3	4	8
2	Lab. Attendant	11	2	4	5	11



3	Librarian	2	0	0	2	2
4	Peon	8	1	3	4	8
5	DEO	2	0	0	2	2
6	Library Attendant	1	0	0	1	1
7	Demonstrator	15	5	1	9	15
8	Gardener	1	1	0	0	1
9	Sweeper	2	0	0	2	2
10	Lady Attd	3	0	0	3	3
11	Watchman	4	0	1	3	4
12	Store Keeper	2	0	2	0	2
13	PET	1	0	1	0	1
	<b>Total</b>	<b>60</b>	<b>10</b>	<b>15</b>	<b>35</b>	<b>60</b>

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

<b>STATEMENT OF GIA SALARY PAYMENT TO THE STAFFS DURING THE PERIOD 2019-20</b>							
<b>SL NO</b>	<b>NAME &amp; DESIGNATION</b>	<b>GROSS SALARY</b>	<b>GPF</b>	<b>PT</b>	<b>IT</b>	<b>TOTAL DEDUCTION</b>	<b>NET SALARY</b>
1	SUJATA DAS,LECT IN BOTANY	1124671.00	0.00	2100.00	0.00	2100.00	1122571.00
2	SANGHAMITRA SAHOO,LECT IN ANTHROPOLOGY	965401.00	120000.00	2500.00	29879.00	152379.00	813022.00
3	GYANEDRA KUMAR BEHURIA,DEMO IN ZOOLOGY	995735.00	180000.00	2500.00	47207.00	229707.00	766028.00
4	GYAN RANJAN BEHERA,DEMO IN CHEM	995735.00	120000.00	2500.00	14872.00	137372.00	858363.00
5	SITANATH ROUSTRAY, DEMO IN CHEMISTRY	923564.00	180000.00	2500.00	18711.00	201211.00	722353.00
6	BHIKARI CHARAN R	923564.00	180000.00	2500.00	18711.00	201211.00	722353.00

	OUT, DEMO IN PHYSICS						
7	CHARAN SEBAK SAT APATHY, DE MO IN ZOO.	923564.00	180000.00	2500.00	33531.00	216031.00	707533.00
8	SURYANAR AYAN MOH ANTY, READ ER IN CHEM.	1304826.00	120000.00	2500.00	114360.00	236860.00	1067966.00
9	INDUMATI D ASH, READE R IN ECON OMICS	1303464.00	120000.00	2500.00	88088.00	210588.00	1092876.00
10	RAJENDRA KUMAR PADHI, LEC T IN ENGLISH	1292325.00	170000.00	2500.00	97088.00	269588.00	1022737.00
11	BIJAYA KUMAR SA MAL, LECT IN MATH	1289082.00	180000.00	2500.00	97511.00	280011.00	1009071.00
12	JACHINDRA KUMAR ROUT, LECT IN ENG	1180297.00	180000.00	2500.00	70126.00	252626.00	927671.00
13	BIRENDRA KUMAR MIS HRA, LECT IN CHEM	1951856.00	120000.00	2500.00	238826.00	361326.00	1590530.00
14	BIMAL CHANDRA MALLICK, LE CT IN ENG	1139195.00	180000.00	2500.00	56031.00	238531.00	900664.00
15	MATHURI B EHARA, LEC T IN EDUCATIO N	1140575.00	240000.00	2500.00	90723.00	333223.00	807352.00
16	PRASSANA KU MOHAP ATRA , LECT IN EC ONOMICS	1178052.00	120000.00	2500.00	72245.00	194745.00	983307.00
17	RANJU SAH OO, LECT IN ZOO	1174518.00	300000.00	2500.00	75639.00	378139.00	796379.00

18	SANJAY KUMAR RAY,LECT IN POL SCI	1144677.00	300000.00	2500.00	91609.00	394109.00	750568.00
19	SANTOSH KUMAR SE NAPATI,LECT IN POL.SCN	1180297.00	240000.00	2500.00	93758.00	336258.00	844039.00
20	RAMACHAN DRA MOHANTY,LECT IN EDUCATIO N	1835054.00	120000.00	2500.00	228855.00	351355.00	1483699.00
21	DHANESWAR MOHANTY,LEC T IN PHYSICS	1781506.00	156000.00	2500.00	250850.00	409350.00	1372156.00
22	RASHMIRE KHA MISHR A,LECT IN EDUCATIO N	1781506.00	60000.00	2500.00	308721.00	371221.00	1410285.00
23	MANOI KUMAR DAS,READER OIN HISTORY	1110244.00	120000.00	2500.00	91596.00	214096.00	896148.00
24	BENUDHAR SAMAL,LEC T.I N PHYSICS	1145109.00	180000.00	2500.00	87126.00	269626.00	875483.00
25	DOLAGOBI NDA PRATA P,LECT IN ENG	680821.00	0.00	2500.00	0.00	2500.00	678321.00
26	NIRAKAR PATRA ,LECT IN HISTORY	680821.00	0.00	2500.00	0.00	2500.00	678321.00
27	REKHARANI KHUNTIA,L ECT IN HISTORY	680821.00	0.00	2500.00	0.00	2500.00	678321.00
28	NIRANJAN BEHERA,LE CT IN PHYL OSPHY	680821.00	0.00	2500.00	0.00	2500.00	678321.00
29	SANJAY BE HERA,LECT	679982.00	0.00	2500.00	0.00	2500.00	677482.00

	IN PHYSICS						
30	GITANJALI SETHY, LEC T IN SANSKRIT	680821.00	0.00	2500.00	0.00	2500.00	678321.00
31	HIMANSU CH SAHOO , LECT IN SOCIOLOG Y	664358.00	0.00	2500.00	0.00	2500.00	661858.00
32	MUKTIKANT A NAYAK, LE CT IN ZOOLOGY	664358.00	0.00	2500.00	0.00	2500.00	661858.00
33	PATITAPAB AN DAS, LECT IN MATH	680821.00	0.00	2500.00	0.00	2500.00	678321.00
34	SUBRATA P RADHAN, LE C T IN COMMERC E	680821.00	0.00	2500.00	0.00	2500.00	678321.00
35	LAXMIDHAR A SAMAL, LE CT IN COMMERC E	680821.00	0.00	2500.00	0.00	2500.00	678321.00
36	PRAMOD DAS, LECT IN ECO	680821.00	0.00	2500.00	0.00	2500.00	678321.00
37	SRIDHARA BARIK, LAB ATTN	529166.00	96000.00	2500.00	0.00	98500.00	430666.00
38	ASHOK KU DASH, LAB ATTN	501261.00	96000.00	2500.00	0.00	98500.00	402761.00
39	BISHNU CH BEHERA, GARDENER	466944.00	72000.00	2500.00	0.00	74500.00	392444.00
40	PRADEEP KU KHILAR, PEON	501092.00	60000.00	2500.00	0.00	62500.00	438592.00
41	SATYABHA MA DASH, JR CLERK	317117.00	0.00	2500.00	0.00	2500.00	314617.00
<b>TOTAL</b>		<b>40236484.0 0</b>	<b>4190000.00</b>	<b>102100.00</b>	<b>2316063.00</b>	<b>6608163.00</b>	<b>33628321.0 0</b>

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

Details Of Block Grant Salary Statement During The Year 2019-20		
SI No.	Name & Designation	Gross Salary
1	Dr Dillip Kumar Nayak , Lect In Education	534677.00
2	Dr Sujata Senapati , Lect In Sociology	534677.00
3	Mr Prithviraj Nayak , Demon In Physics	519268.00
4	Priyabrata Panda , Lab Asst In Botany	519268.00
5	Manoranjan Sahoo , Storekeeper	293318.00
6	Tushar Ranjan Nayak , Storekeeper	281738.00
7	Ramchandra Biswal , Jr Clerk	273473.00
8	Ratikanta Swain , Jr Clerk	273473.00
9	Harihar Jena , Peon	240982.00
10	Kul Bahadur , Watchman	240982.00
11	Tapan Barik , Jr Clerk	273473.00
12	Ananda Prasad Tripathy , PET	193188.00
13	J Mahala , Peon	9700.00
14	Nishikanta Das , Lect In Chemistry	395810.00
15	Ashok Biswal , Lab Attd In Botany	190160.00
16	Hrudananda Panda , Peon	9088.00
17	Trilochan Singh , Lab Attd Chem	190160.00
18	Narayan Muduli , Lab Attd Zoology	190160.00
19	Ambika Prasad Mishra , Lect In Botany	558202.00
20	Omm Prakash Sahoo , Lect In Math	558202.00
21	Swarnaprava Routray , Lect In Odia	558202.00
22	Soumya Parida , Lect In Zoology	558202.00
23	Satya Prakash Rout , Lect In Math	558202.00
24	Salila Rajanandan Mohanty , Lect In History	558202.00
25	Dillip Kumar Nayak , Lect In Economics	558202.00
26	Sagarika Mohapatra , Lect In Sanskrit	558202.00
27	Chinmayee Rout , Lect In Pol Sci	558202.00
28	Tapan Ku Jena , Lect In Commerce	558202.00

29	Bijayaketana Samal , Lect In Odia	558202.00
30	Dharani Dhar Moharana , Lect In Commerce	558202.00
	<b>TOTAL</b>	<b>11862019.00</b>

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

<b>MANAGEMENT SALARY STATEMENT FOR THE F.Y. 2019-20</b>				
<b>SL NO</b>	<b>NAME &amp; DESIGNATION</b>	<b>GROSS SALARY</b>	<b>EPF</b>	<b>NET SALARY</b>
1	OMM PRAKASH SAHOO,LECT IN MATH	90380.00	0.00	90380.00
2	SWARNAPRAVA ROUTRAY ,LECT IN ODIA	90380.00	0.00	90380.00
3	SOUMYA PARIDA,LECT IN ZOOLOGY	90380.00	0.00	90380.00
4	DR.DILLIP KUMAR NAYAK,LECT IN EDUCATION	90380.00	0.00	90380.00
5	SATYA PRAKASH ROUT,LECT IN MATH	88880.00	0.00	88880.00
6	AMBIKA PRASAD MISHRA,LECT IN BOTANY	78380.00	0.00	78380.00
7	NABAJYOTI BISWAL,LECT IN ENG	139050.00	6576.00	132474.00
8	MOUSUMI MISHRA,LECT IN ANTH	141450.00	6576.00	134874.00
9	BHAGYASHREE JENA,LECT IN CHEM	139050.00	6576.00	132474.00
10	MAITREE MAITY,LECT IN PHYSICS	155850.00	0.00	155850.00
11	AYUSHMAN SAMAL,LECT IN COMMERCE	86250.00	5192.00	81058.00
12	SWARNALATA NAYAK,LECT IN	86250.00	5192.00	81058.00

	COMMERCE			
13	SNIGDHARANI SAMAL,LECT IN SOCIOLOGY	86250.00	5192.00	81058.00
14	DIPTHEEMAYEE NAYAK,LECT IN ODIA	86250.00	5192.00	81058.00
15	ANIL KU OJHA,DEMO IN BOTANY	63300.00	4320.00	58980.00
16	SUBRHANSU SEKHAR BARAL,DEMO IN PHYSICS	63300.00	4320.00	58980.00
17	BISWAJIT MISHRA,DEMO IN CHEM	63300.00	4320.00	58980.00
18	SHYAMA SUNDAR BEHERA,LECT IN SANSKRIT	86250.00	5192.00	81058.00
19	SOUMYA RANJAN NAYAK,LECT IN GEOLOGY	83250.00	4950.00	78300.00
20	ELORA PRITIPUSPA,DEMO IN GEOLOGY	65822.00	2422.00	63400.00
21	SARMISTHA PANDA,LECT IN ANTHROPOLOGY	83250.00	4950.00	78300.00
22	SUGHANDA SAHOO , LIBRARIAN	69300.00	4860.00	64440.00
23	SOUMYAMAYEE MISHRA,DEMO IN ZOOLOGY	63300.00	4320.00	58980.00
24	SUMITRA PATRA,LADY ATTN	84300.00	4644.00	79656.00
25	SAGARIKA PAL, LADY ATTN	76500.00	4548.00	71952.00
26	RAMACHANDRA BEHERA ,SWEEPER	77400.00	4524.00	72876.00
27	RAMAKANTA SAHOO,PEON	65700.00	4032.00	61668.00
28	BHAGABAN BEHERA,PEON	65700.00	4032.00	61668.00
29	JAYANTA KUMAR BAL,PEON	65700.00	4032.00	61668.00
30	GANGADHAR	99450.00	6588.00	92862.00

	SAMAL,DEO			
31	SATYANANDA MALLIK,LAB ATTN	69300.00	4032.00	65268.00
32	DEBENDRANATH SAMAL,LAB ATTN	69300.00	4032.00	65268.00
33	LAXMIDHAR KHUNTIA,LIB ATTN	53100.00	3720.00	49380.00
34	KANHU NAYAK,JR CLERK	61050.00	4164.00	56886.00
35	SOUMYA RANJAN MOHARANA,JR CLERK	61050.00	4164.00	56886.00
36	BHARAT CH BISWAL , EX PEON	2716.00	0.00	2716.00
37	BARAJA KISHORE PARIDA , EX CLERK	4000.00	0.00	4000.00
38	RUKMANI PANDA,LADY ATTN	83100.00	4548.00	78552.00
39	TAPAN KUMAR BISWAL,DEO	77610.00	4620.00	72990.00
40	JITENDRA GOCHAY AT,SWEEPER	76200.00	4524.00	71676.00
41	PATITAPABAN SAMAL,WATCHMAN	63950.00	3600.00	60350.00
42	MANAS RANJAN BISWAL,DEM IN COM	63450.00	4320.00	59130.00
43	PABITRA MOHAN JENA,LIBRARIAN	63450.00	4320.00	59130.00
44	BALARAM SINGH,LECT IN COMP SCIENCE	84126.00	5664.00	78462.00
45	BARUN BAL,LECT IN ANTHROPOLOGY	84126.00	5664.00	78462.00
46	SARITA SWAIN , DEMON IN EDUCATION	51450.00	2272.00	49178.00
47	ABINASH NAYAK , LAB ATTD BOTANY	42300.00	2056.00	40244.00
48	PANCHANAN SAHOO , LAB ATTD GEOLOGY	42300.00	2056.00	40244.00
49	MANASI MOHANTY , DEMON IN EDUCATION	26209.00	0.00	26209.00
50	CHARULATA	26209.00	0.00	26209.00



	NAYAK , DEMO IN GEOLOGY			
51	ABHIPSA BEHURIA , DEMON IN ANTHROPOLOGY	26209.00	0.00	26209.00
52	AMRIT NAYAK , LAB ATTD IN ANTHROPOLOGY	20268.00	0.00	20268.00
53	BHARAT SAMAL , WATCHMAN	19059.00	0.00	19059.00
54	SUBASH CHANDRA ROUT , JR CLERK	22833.00	0.00	22833.00
55	TWINKLE PATRA ,	23600.00	0.00	23600.00
56	MURALIDHAR SAMAL , WATCHMAN	39100.00	0.00	39100.00
57	SR MOHANTY , LECT IN HISTORY	88880.00	0.00	88880.00
	<b>TOTAL</b>	<b>3969947.00</b>	<b>176306.00</b>	<b>3793641.00</b>

**18.6 - Management salary Payment to Block Grant staff:-**

<b>Management salary paid to Block Grant Staff</b>		
<b>SI No</b>	<b>Name &amp; Designation</b>	<b>Gross Salary</b>
1	Sagarika Mohaptra , Lect In Sanskrit	91880.00
2	Chinmayee Rout , Lect In Pol Sci	78380.00
3	Tapan Ku Jena , Lect In Commerce	87380.00
4	Bijayaketana Samal , Lect In Odia	87380.00
5	Dharani Dhar Moharana , Lect In Commerce	90380.00
	<b>TOTAL</b>	<b>435400.00</b>

**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 2019-20						
SI No	WAGE MONTH	DATE OF DEPOSIT	EMPLOYER SHARE	EMPLOYEE SHARE	ADMIN CHARGES	TOTAL
1	Mar-19	Apr-19	7823.00	15304.00	638.00	23765.00
2	Apr-19	May-19	15942.00	15304.00	641.00	31887.00
3	May-19	Jun-19	7823.00	15304.00	641.00	23768.00
4	Jun-19	Jul-19	7823.00	15304.00	641.00	23768.00
5	Jul-19	Aug-19	10791.00	15304.00	641.00	26736.00
6	Aug-19	Sep-19	11623.00	16102.00	675.00	28400.00
7	Sep-19	Oct-19	11933.00	16102.00	675.00	28710.00
8	Oct-19	Nov-19	12338.00	16102.00	675.00	29115.00
9	Nov-19	Dec-19	12324.00	15756.00	661.00	28741.00
10	Dec-19	Jan-20	13628.00	15756.00	661.00	30045.00
11	Jan-20	Feb-20	13628.00	15756.00	661.00	30045.00
12	Feb-20	Mar-20	13628.00	15756.00	661.00	30045.00
	<b>TOTAL</b>		<b>139304.00</b>	<b>187850.00</b>	<b>7871.00</b>	<b>335025.00</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 - 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

As a result of this Audit transactions involving a sum of Rs 24298.00 are held under objection which include an amount of Rs 0.00 suggested for recovery. Besides, a sum of Rs 0 was recovered at the instance of audit. The details are furnished in the following tables.

**Result Of Audit**

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Sur chargeable(In Rs:)	Amount Em bezzlement(In Rs:)	Amount Oth ercases(In Rs:)	Remarks
1	15.1	0.00	24298.00	0.00	0.00	0.00	
<b>Total</b>		<b>0.00</b>	<b>24298.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

Spot Recovery

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

**Audit Certificate**

Cetrified that the accounts of **Baba Bhairabananda Mahavidyalaya, Chandikhol** for the financial year **2019-2020** have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .