

LOCAL FUND AUDIT, DHENKANAL, ODISHA

CATEGORY : Aided College,General

Audit Report No : 52901/AR/2014-2015-DHENKANAL

PARA: 1 TITLE SHEET

1	Name of the Institution :	Janata College, Satmile
2	Year of Accounts under Audit :	2013-2014
3	Name of the Local Authority during the year of A/Cs :	Principal Dr Pramod Kumar Mishra (From 01.04.2013 to 31.03.2014)
	Name of the Local Authority at the time of Audit :	Principal Dr. Pramod Kumar Mishra.
4	Duration of Audit :	08-08-2014 To 14-09-2014 (Mandays Consumed :-)
5	Name of the Auditors :	MANORANJAN AND ASSOCIATES 322624e - Lead Auditor
6	Name of the Reviewing Officer :	RANKANIDHI PANDA(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	25-09-2014
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	ANAMA CHARAN ROUT
11	Date of approval of report by District Audit Officer :	07-04-2015

PARA: 2 PHYSICAL VERIFICATION

S/no	Name	Value	Remarks
1	TC/Clc Book	4	Checked
2	Liquid Cash	0.06 (+3 Cash Book)	Checked
3	Donation Receipt Book	18	Checked
4	Postage & Stamp	165	Checked
5	Date Of Physical Verification	08.08.2014	
6	Student Fees Collection Receipt Books	08	Checked
7	Admission Form	224	Checked

Comments

Details of Closing Balance and Comments.

Details of Physical Verification as on 08/08/2014 (Before Transaction) is furnished below :-

sl no	PARTICULARS	Book Balance	Physical balance	Recorded At	Remarks
01.	Cash in Hand	0.06	0.06	Page No-54	Tallied
02.	Postage and Stamp	165	165	Page No-18	Tallied
03.	Donation Receipt Books	18	18	Page No-01	Tallied
04.	Students Fee Collection Receipt Book	8	8	Page No-35	Tallied
05.	TC/CLC Book	4	4	Page No-14	Tallied
06.	Admission form	224	224		Tallied

As e-admission is taking place , Physical admission forms should be destroyed.

Details of cash position in Cash Book.

S.I No	Name of the Cash Book	Physical Value	Book Balance	Recorded At
01.	+2 Cash Book	NIL	NIL	Page No-61
02.	+3 Cash Book	0.06	0.06	Page No-54
03.	UGC Cash Book	NIL	NIL	Page No -151
04.	Adult Education Cash Book	NIL	NIL	Page No-23
05.	NSS Cash Book	NIL	Nil	Page No-115

PARA: 3 LIST OF VERIFIED RECORDS

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

Comments

Advance Register & Advance out Standing Register were maintained by the College.

Stock Register & Dead Stock Register were not maintained by the College, hence the Principal was advised to maintain the same.

PARA: 4 FINANCIAL POSITION

Janata College, Satmile - 2013-2014

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	+2 Cash Book	01-04-2013	954431.01	12882906.00	13837337.01	12617715.00	31-03-2014	1219622.01	31-03-2014	1219622.01	0.00	In Last year A/R advance out standing (2012-13) amount Rs. 274050.00 is not taken in C/B , But this amount Rs.274050.00 taken in Cash Book C/B (2012-13).
2	U.G.C Cash Book	01-04-2013	1785981.50	328293.00	2114274.50	1300027.00	31-03-2014	814247.50	31-03-2014	814247.50	0.00	
3	NSS Cash Book	01-04-2013	16641.00	673.00	17314.00	0.00	31-03-2014	17314.00	31-03-2014	17314.00	0.00	
4	Adult Education Cash Book	01-04-2013	29.20	0.00	29.20	0.00	31-03-2014	29.20	31-03-2014	29.20	0.00	
5	+3 Cash Book	01-04-2013	1949646.80	9199320.00	11148966.80	9201658.70	31-03-2014	1947308.10	31-03-2014	1947308.10	0.00	In Last year A/R advance out standing (2012-13) amount Rs. 81200.00 is not taken in C/B , But this amount Rs.81200.00 taken in Cash Book C/B (2012-13).
	GRAND TOTAL		4706729.51	22411192.00	27117921.51	23119400.70		3998520.81		3998520.81	0.00	

Comments

The closing balance as on 31.03.2013 was Rs. 4351479.51 and the opening Balance as on 01.04.2014 which the college had taken as Rs. 4706729.51.

The difference amount of Rs. 355250.00 was closing Balance of Advance outstanding as on 31.03.2013.

In the last year A/R, Advance outstanding amount both +2 & +3 of Rs. 81200.00 (+3) & 274050.00 (+2) was not taken in closing balance of 2012-13 for which the difference arose.

Details of Closing Balance and Comments

Total Closing Balance of All Cash Book (Rs 3998520.81)

Cash Book	In shape of advance	In Shape Of SB Account	In Shape of F.D	In Shape of Cash	Total
+3 Cash Book	59010.00	809027.04	1079231.00	40.06	1947308.10
+2 Cash Book	135786.00	1083836.01	0.00	0.00	1219622.01
U.G.C Cash Book		814247.50	0.00	0.00	814247.50
NSS Cash Book		17314.00	0.00	0.00	17314.00

Adult Education		29.20	0.00	0.00	29.20
Total	194796.00	2724453.75	1079231.00	40.06	3998520.81

Financial Statement

S.I No	Particulars	Opening Balance As On 01.04.2013	Receipt During the Year	Expenditure During the Year	Closing Balance
1.	Grants under Direct Payment	0.00	14031622.00	14031622.00	0.00
2.	Block Grant	0.00	3071171.00	2679690.00	391481.00
3.	UGC Grant	0.00	275000.00	1300027.00	-1025027.00
4.	GPF to Staff	0.00	200000.00	200000.00	0.00
5.	GIS	0.00	48350.00	48350.00	0.00
6.	Provisional Pension	0.00	551467.00	551467.00	0.00
7.	All Type of Fee & Fines	0.00	72691.00	28590.00	44101.00
8.	All type of Funds	0.00	3297368.00	1045527.00	2251841.00
9.	Interest on all A/c	0.00	185411.00	1052.70	184158.30
10.	Others	0.00	678112.00	3232875.00	-2554763.00
	Total	0.00	22411192.00	23119400.70	-708208.70

Comments:-

Note -1

In the last year financial statement Opening Balance as on 01/04/2012 was not taken , so closing Balance was not correct as on 31.03.2013 . So we have not considered the closing balance in our opening balance figure.However head wise receipt & expenditure is furnished as above.

Note -2

Due to want of proper maintenance of subsidiary cash book , head wise expenditure could not be ascertained.

NOTE-3

Ledger was not maintained by the college authority

RECEIPT & PAYMENT OF JANATA COLLEGE , SATMAILE -					
2013-14 (+2 Cash Book)					
PARTICULARS	OPENING BALANCE	RECEIPT	TOTAL	EXPENDITURE	Closing Balance
	954431.01				
GIA Salary		9012238.00		9012238.00	0.00
Block Grant Salary		1065431.00		1065431.00	0.00
GPF		200000.00		200000.00	0.00
GIS		48350.00		48350.00	0.00
Provisional Pention		551467.00		551467.00	0.00
M.P Salary				100800.00	-100800.00
Adimission fee Refund				73105.00	-73105.00
Sweeper				32850.00	-32850.00
Cultural				800.00	-800.00
Electricity Bill				3529.00	-3529.00
Telephone Bill				891.00	-891.00
EPF		266414.00		755728.00	-489314.00

Barbad wire			73883.00	-73883.00
Centre Advance		51950.00	21050.00	30900.00
Nodal Exp.			36190.00	-36190.00
Plantation			9400.00	-9400.00
T.A			17188.00	-17188.00
Newspaper			258.00	-258.00
Rom fee			88937.00	-88937.00
E.filing			4250.00	-4250.00
B.d Comission			1768.00	-1768.00
Contigent			53190.00	-53190.00
Hub Advance		46000.00		46000.00
Credit		11190.00		11190.00
Auction Sale		780.00		780.00
STUDENT FUNDS				0.00
Treasure Deposit (FEE & FINES)		42696.00	15936.00	26760.00
Donation		820054.00		820054.00
Proctorial fee		1478.00		1478.00
College Exam fee		25865.00		25865.00
College Development fee		3695.00		3695.00
SSG		1478.00		1478.00
Time Table		3695.00		3695.00
College Magazine		18475.00		18475.00
College Common Room		7390.00		7390.00
Abstract of attendance		3695.00		3695.00
College Calender		7390.00		7390.00
Games and Sports		51730.00	10235.00	41495.00
DSA		14780.00	10000.00	4780.00
Academic fee		19710.00		19710.00
Certificate fee		35480.00	33142.00	2338.00
Drama & Music fee		11085.00		11085.00
College Union		11085.00		11085.00
Identity Card / Library Card		27795.00		27795.00
Library fee		110850.00	8831.00	102019.00
Medical fee		3695.00		3695.00
CHSE Registration		32850.00		32850.00
CHSE Recognisation		6570.00	2500.00	4070.00
CHSE Examination		194160.00	194982.00	-822.00
Faculity fee		14780.00		14780.00
Students Aid fund		7390.00		7390.00
Co-operative Society Fee		7390.00		7390.00
Cycle Stand		22170.00		22170.00
Furniture Maintance		29560.00	183881.00	-154321.00
Building Maintance		29560.00		29560.00

Syllabus / Affiliation fee		25315.00		5479.00	19836.00
Caution Money		13100.00			13100.00
Insurance fee		1478.00		1426.00	52.00
Red Cross		11085.00			11085.00
NSS		7150.00			7150.00
Teacher Aid Fund		2217.00			2217.00
Computing fee		2190.00			2190.00
TOTAL	954431.01	12882906.00	13837337.01	12617715.00	1219622.01

RECEIPT & PAYMENT OF JANATA COLLEGE , SATMAILE-2013-14 (+3 Cash Book)					
PARTICULARS	OPENING BALANCE	RECEIPT	TOTAL	EXPENDITURE	CLOSING BALANCE
	1949646.80				1949646.80
GIA Salary		5019384.00		5019384.00	0.00
Block Grant Salary		2005740.00		1614259.00	391481.00
M.P Salary				112000.00	-112000.00
CAF Sale		44750.00			44750.00
Auction Sale		2120.00			2120.00
Nodal Advance		12600.00			12600.00
Adimission fee Refund				26046.00	-26046.00
Interest		131445.00		1252.70	130192.30
Audit Expenditure / Recovery		15896.00		26854.00	-10958.00
Advertisement				7000.00	-7000.00
Sweeper				10290.00	-10290.00
Electricity Bill				4791.00	-4791.00
Telephone Bill				5217.00	-5217.00
EPF		226412.00		1348529.00	-1122117.00
Centre expenses				51200.00	-51200.00
Nodal Exp.				12600.00	-12600.00
Rom fee				15518.00	-15518.00
Recognition				6000.00	-6000.00
Computer Repairing				6050.00	-6050.00
contingency				19799.00	-19799.00
College dilp. Fee (CDC)				2835.00	-2835.00
Building Repaire				72744.00	-72744.00
Excess Entry				59.00	-59.00
DEO , SAMS				6000.00	-6000.00
Reparing				1500.00	-1500.00
Sams Exp.				3000.00	-3000.00
Science equipment				5843.00	-5843.00
Printing				18533.00	-18533.00
Transfer to (+2) Cash Book				179697.00	-179697.00

T.A Bill				16953.00	-16953.00
STUDENTS FUND					0.00
Treasure Deposit (FEE & FINES)		29995.00		12654.00	17341.00
Donation		967717.00			967717.00
Proctorial fee		19390.00			19390.00
College Exam fee		1108.00		3915.00	-2807.00
College Development fee		2770.00			2770.00
SSG		1108.00			1108.00
Time Table		2770.00			2770.00
College Magazine		13850.00			13850.00
College Common Room		5540.00			5540.00
Abstract of attendance		2770.00			2770.00
College Calender		5540.00			5540.00
Games and Sports		38780.00		50604.00	-11824.00
DSA		11080.00		10000.00	1080.00
Academic fee		24300.00			24300.00
Certificate fee		6350.00			6350.00
Drama & Music fee		8310.00		1500.00	6810.00
College Union		8310.00			8310.00
Identity Card / Library Card		30780.00		27312.00	3468.00
Library fee		83100.00		120411.00	-37311.00
Medical fee		2770.00			2770.00
CHSE Registration		16170.00			16170.00
CHSE Examination		309230.00		250968.00	58262.00
Faculty fee		16620.00			16620.00
Students Aid fund		5540.00			5540.00
Co-operative Society Fee		5540.00			5540.00
Cycle Stand		16620.00			16620.00
Furniture Maintance		22160.00		129083.00	-106923.00
Building Maintance		22160.00			22160.00
Syllabus / Affiliation fee		27700.00		95.00	27605.00
Caution Money		16600.00			16600.00
Insurance fee		1108.00		1163.00	-55.00
Red Cross		8310.00			8310.00
NSS		5215.00			5215.00
Teacher Aid Fund		1662.00			1662.00
					0.00
TOTAL		1949646.80	9199320.00	11148966.80	9201658.70

RECEIPT & PAYMENT
JANATA COLLEGE ,
SATMAILE-2013-14 (UGC CASH BOOK)

PARTICULARS	OPENING BALANCE	RECEIPT	TOTAL	EXPENDITURE	CLOSING BALANCE
Opening Balance	1785981.50	0.00	1785981.50	1300027.00	485954.50

Grant	0.00	275000.00	275000.00	0.00	275000.00
Interest	0.00	53293.00	53293.00	0.00	53293.00
Total	1785981.50	328293.00	2114274.50	1300027.00	814247.50
RECEIPT & PAYMENT JANATA COLLEGE , SATMAILE-2013-14 (NSS CASH BOOK)					
PARTICULARS	OPENING BALANCE	RECEIPT	TOTAL	EXPENDITURE	CLOSING BALANCE
Opening Balance	16641.00	0.00	16641.00	0.00	16641.00
Interest	0.00	673.00	673.00	0.00	673.00
TOTAL	16641.00	673.00	17314.00	0.00	17314.00

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

Janata College, Satmile - 2013-2014

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	Panjab National Bank , Satamile	3216000100002168	31-03-2014	1457070.05	31-03-2014	1372730.05	84340.00	Reconciliation is given below
2	Panjab National Bank , Satamile	3216000100011670	31-03-2014	27575.00	31-03-2014	27575.00	0.00	Reconciled
3	Panjab National Bank , Satamile	3216000100011689	31-03-2014	799.00	31-03-2014	799.00	0.00	Reconciled
4	Panjab National Bank , Satamile	3217000100057857	31-03-2014	2495.00	31-03-2014	2495.00	0.00	Reconciled
5	Panjab National Bank , Satamile	3216000100070770	31-03-2014	31940.00	31-03-2014	13620.00	18320.00	Reconciliation is given below
6	SBI , Dhenkanal	10993971091	31-03-2014	10751.00	31-03-2014	10751.00	0.00	Reconciled
7	SBI , Khajuriakata	11624705014	31-03-2014	597857.00	31-03-2014	441345.00	156512.00	Reconciliation is given below
8	The Angul United Central Co-operative Bank Ltd	00202	31-03-2014	23548.00	31-03-2014	23548.00	0.00	Reconciled
9	Panjab National Bank , Satamile	3216000100027307	31-03-2014	885597.50	31-03-2014	814247.50	71350.00	Reconciliation is given below
10	Panjab National Bank , Satamile	3216000100025284	31-03-2014	17314.00	31-03-2014	17314.00	0.00	Reconciled
11	Panjab National Bank , Satamile	1	31-03-2014	29.20	31-03-2014	29.20	0.00	Reconciled
12	Fixed Deposits	All	31-03-2014	1079231.00	31-03-2014	1079231.00	0.00	
	GRAND TOTAL			4134206.75		3803684.75	330522.00	

Reconciliation

BANK RECONCILIATION STATEMENT :-

1. A/c no-32160000100002168 Cash Book & Passbook Closing Balance differ Rs-84340.00 .

S.I no	Particulars	Amount
01.	As per Cash Book Closing Balance	1372730.05
02.	Add, Cheque issued ,but not debited by Bank Pass Book. ,Vide cheque No- 434036 , on Date 29.03.2014 (Kalpataru Industries)	84340.00
03.	As per Pass book Closing Balance	1457070.05

2.A/c no-3216000100070770 Cash Book & Passbook Closing Balance differ Rs-18320.00

S.I no	Particulars	Amount
1.	As per Cash Book Closing Balance	13620.00
2.	Add,Cheque issued ,but not debited by Bank Pass Book , Vide cheque no-375142 , on Date 29.03.2014	18320.00
3.	As per Pass book Closing Balance	31940.00

3.A/c no-11624705014 Cash Book & Passbook Closing Balance differ Rs-156512.00

S.I no.	Particulars	Amount
1.	As per Cash Book Closing Balance	441345.00
2.	Add,Cheque issued ,but not debited	156512.00

	by Bank Pass Book , Vide cheque no-178209 .	
3.	As per Pass book Closing Balance	597857.00

4. A/c no-3216000100027307 Cash Book & Passbook Closing Balance differ Rs71350.00

S.I no	Particulars	Amount
1.	As per Cash Book Closing Balance	814247.50
2.	Add,Cheque issued ,but not debited by Bank Pass Book , i)Vide cheque no-451537 ,Amount Rs11350.00 & ii)cheque no-451539 ,Amount Rs-60000.00	71350.00
3.	As per Pass book Closing Balance	885597.50

PARA: 6 STOCK POSITION

Janata College, Satmile - 2013-2014

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Null				0.00		

Comments

Details of Closing Balance & Comments :-

Stock registers , Fixed assets registers were not maintained in proper format. As a result the book balance of a particular item of stock / fixed assets was not ascertainable. Therefore were unable to comment upon the discrepancy therein if any. however we had suggested the institution as regards maintenance of stock registers etc.

PARA: 7 INVESTMENT

Janata College, Satmile - 2013-2014

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2013	350000.00	0.00	350000.00	0.00	31-03-2014	350000.00	31-03-2014	350000.00	0.00	
2	01-04-2013	100000.00	0.00	100000.00	0.00	31-03-2014	100000.00	31-03-2014	100000.00	0.00	
3	01-04-2013	100000.00	0.00	100000.00	0.00	31-03-2014	100000.00	31-03-2014	100000.00	0.00	
4	01-04-2013	75000.00	0.00	75000.00	0.00	31-03-2014	75000.00	31-03-2014	75000.00	0.00	
5	01-04-2013	100000.00	0.00	100000.00	0.00	31-03-2014	100000.00	31-03-2014	100000.00	0.00	
6	01-04-2013	100000.00	0.00	100000.00	0.00	31-03-2014	100000.00	31-03-2014	100000.00	0.00	
7	01-04-2013	54231.00	0.00	54231.00	0.00	31-03-2014	54231.00	31-03-2014	54231.00	0.00	
8	01-04-2013	200000.00	0.00	200000.00	0.00	31-03-2014	200000.00	31-03-2014	200000.00	0.00	
9	01-04-2013	200000.00	200000.00	0.00	0.00	31-03-2014	0.00	31-03-2014	0.00	0.00	
10	01-04-2013	200000.00	200000.00	0.00	0.00	31-03-2014	0.00	31-03-2014	0.00	0.00	
	GRAND TOTAL	1479231.00	400000.00	1079231.00	0.00		1079231.00		1079231.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

Details of Closing Balance on Investment

S.I No	F.D No	Name of the Bank	Amount Invested	Rate Of Interest	Date Of Maturity	Remarks
1.	3216005300360308	Panjab National Bank	75000.00	8.75%	02.08.2013	Not Pledge
2.	1236	Panjab National Bank	350000.00	6.25%	15.09.2015	Pledge for Register U.U
3.	3216005300360502	Panjab National Bank	100000.00	8.75%	02.08.2018	Rene awed on 02/08/2013
4.	321600dp00000352	Panjab National Bank	200000.00	9%	04.10.2013	Not Yet Rene awed
5.	3216005300360201	Panjab National Bank	100000.00	8.25%	02.08.2018	Rene awed 02/08/2013
6.	468	The Angul United Central Co-op. Bank	54231.00	9.25%	19.07.2014	Pledge to C.H.S.E
7.	517	The Angul United Central Co-Op. Bank	100000.00	9.60%	12.02.2018	Pledge to C.H.S.E
8.	518	The Angul United Central Co-Op. Bank	100000.00	9.60%	12.02.2018	Pledge to U.U
		Total	1079231.00			

PARA: 8 ADVANCE

Janata College, Satmile - 2013-2014

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2013	+3 Cash Book	81200.00	215000.00	296200.00	237190.00	31-03-2014	59010.00	31-03-2014	59010.00	0.00	
2	01-04-2013	+2 Cash Book	274050.00	489200.00	763250.00	647464.00	31-03-2014	115786.00	31-03-2014	135786.00	-20000.00	In Last year A/R Advance Outstanding (Ranjit Pattanaik) amount of Rs20000.00 is not taken in closing balance. So the same difference is arising.
GRAND TOTAL			355250.00	704200.00	1059450.00	884654.00		174796.00		194796.00	-20000.00	

Comments :

In Advance Register the opening Balance of Mr. Ranjit Pattanaik was Rs 35000.00 but in last year audit report an amount of Rs 15000.00 was given. So the difference amount was Rs 20000.00. The same difference was arising in our audit report.

OUTSTANDING SCHEDULE +3 CASH BOOK.

S.I No	Name of the Person	Designation	Outstanding Amount	V.R No & Date	Nature of Advance
1.	Kumar Chandra Sahu	Lec.in. Sanskrit	15700.00	V.no-161 , Date 17.02.2014	Centre
2.	Sudhansu kumar Behera	Lec.in Odiya	19400.00	v.no-185 , Date-20.03.2014	Centre
3.	Jayakrishna Dehury	Jr. Clerk	16128.00	v.no-50,63,160 Date-03.08.2013 ,27.08.2013,11.02.2014	Salary
4.	Sisir Kumar Garnaik	Jr. Clerk	7128.00	v.no-156 ,03.02.2014	Salary
5.	Rabinarayan Sahu	Peon	654.00	v.no-164 , Date-19.02.2014	Salary
	Total		59010.00		

OUTSTANDING SCHEDULE +2 CASH BOOK.

S.I No	Name of the Person	Designation	Outstanding Amount	V.r.No & Date	Nature of Advance
1.	Pramod kumar Mishra	Principal	19000.00	v.no-203 , Date-29.03.2014	Centre
2.	Hemanta Kumar Mishra	Lec.in . English	15600.00	V. no-184 , Date-07.03.2014	Centre
3.	Kamal Kumar Pattanaik	Lec.in. Math	46000.00	v.no-185 & 186 , Date-13.03.2014 & 24.03.2014	HUB
4.	Pradip Kumar Pradhan	Lab-Att	20000.00	v.no-125 & Date-21.11.2013	Construction
5.	Brajabandhu	Peon	10000.00	v.no-75 ,	Salary

	Majhi			Date-05.09.2013	
6.	Gandhi Majhi	Gardner	2654.00	v.no-171 , 19.02.2014	Salary
7.	Ranjit kumar Pattanaik	Lab-att	22532.00	v.r no-178 , Date 25.02.2014 & 03.05.2013	Construction
	Total		135786.00		

Year wise Break-up Advance out standing :-

Name of the Cash Book	Amount	Year
+2 Cash Book	135786.00	2013-14
+3 Cash Book	59010.00	2013-14

The above Advance outstanding amount Rs.194796.00 was kept under objection till adjustment.

PARA: 9 GRANTS

Janata College, Satmile - 2013-2014

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2013	0.00	14031622.00	14031622.00	14031622.00	31-03-2014	0.00	Salary of G.I.A Staff
2	01-04-2013	0.00	1065431.00	1065431.00	1065431.00	31-03-2014	0.00	Block Grant Salary +2
3	01-04-2013	144407.00	2005740.00	2150147.00	1793956.00	31-03-2014	356191.00	Block Grant Salary +3
4	01-04-2013	0.00	799817.00	799817.00	799817.00	31-03-2014	0.00	+2 provision Pension , GIS & GPF
5	01-04-2013	1309109.00	275000.00	1584109.00	1300027.00	31-03-2014	284082.00	UGC Grant
	GRAND TOTAL	1453516.00	18177610.00	19631126.00	18990853.00		640273.00	

Comments :
Note-1

In the last year A/R (2012-13) the undisbursed block grant for +3 was Rs. 144407.00 (O/B) which belongs to

some other College . Rest amount of Rs. 211784.00 was not been disbursed as the amount

did not match with any of the staff of the college. It was suggested that it should be refunded to concerned authority.

Note-2

The principal was therefore advised to utilizes the above unspent balance basing on the terms & conditions of respective

purpose of UGC grant at an early date & compliance reported.

PARA: 10 UTILISATION CERTIFICATE

Janata College, Satmile - 2013-2014

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2013	4998139.00	275000.00	5273139.00	4998139.00	01-03-2014	275000.00	UGC Grant
2	01-04-2013	0.00	14031622.00	14031622.00	14031622.00	31-03-2014	0.00	Salary of GIA Staff
3	01-04-2013	0.00	2005740.00	2005740.00	2005740.00	31-03-2014	0.00	Block Grant Salary +3
4	01-04-2013	0.00	1065431.00	1065431.00	1065431.00	31-03-2014	0.00	Block Grant Salary +2
5	01-04-2013	0.00	799817.00	799817.00	799817.00	31-03-2014	0.00	+2 provision pension , gIS & GPF
	GRAND TOTAL	4998139.00	0.00	23175749.00	22900749.00		275000.00	

Comments :

The local authority was advised to clear off the UC pending & compliance reported.

Year wise U.C Out Standing

UGC Grant amount Rs.275000.00 Relates 2013-14

DETAILS OF U.C of UGC

Letter No	Date	Amount
106	17/02/2014	2250000.00
2867	09/05/2013	1537000.00
2866	09/05/2013	1737270.00
	Total	5524270.00

Remarks :-

Total UC submitted during the year 2013-14 (Rs.5524270.00)

But UC outstanding as on 01.04.2013 (OB) Rs4998139.00

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - MISAPPROPRIATION & DEFALCATION

Amount collected but not taken in Cash Book

s.I no	M.R no	M.Receipt Totaling Amount	DCR page No	DCR Amount	Difference	Remark
01.	5901	3783.00	76	2883.00	900.00	Shortage
02.	5440	1145.00	92	975	170.00	Shortage
	Total				1070.00	

The above Amount of Rs. 1070.00 was to be recovered from the responsible person and the

responsible person was Mr. Pankaj samal (Jr Clerk)

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Pankaj Samal	Jr. Clerk	JANATA COLLEGE ,SATAMAILI DHENKANAL	1070.00

11.2 -

PARA: 12 LOSS OF STOCK & STORE

12.1 - Loss of Stock & Store

Stock & Fixed assets registers were not maintained in proper format . The Item wise balance were not derived and hence the audit was unable to verify the physical stock with book stock, The audit therefore can not comment on Loss of stock and stores if any. However the principal was advised to maintain the required registers hence forth in appropriate format.

PARA: 13 AUDIT OF RECEIPTS

13.1 - Audit of Receipt

Nil.

13.2 -

The cash collected were not deposited into Bank on daily basis and also there were many instances of mismatch between cash collected and cash deposited.

13.3 -

Fixed deposit interest credited by the Banks to the saving bank account.

13.4 - FEE AND FINES

An abstract position of fees & fines collected during the period 01-04-2013 to 31.03.2014 has given below.

Outstanding of Fees & Fines as on 01.04.2013	354787.00
Fees & fines collected during the year	72691.00
Total	427478.00
Deposited during the year	28617.00
Outstanding as on 31.03.2014	398861.00

Details of Deposit of Fees & Fines :-

Sl.No	Challan No	Date	Amount
1.	12	19.08.2013	12654.00
2.	13	19.08.2013	15963.00
		Total	28617.00

However the Principal is suggested to deposit the outstanding amount in government treasury in proper head of account and compliance reported.

13.5 - STUDENTS FUND

The details of Receipt and disbursement of student fund given below :-

Particulars	Amount
OB as on 01.04.2013	1960228.00
Receipt during the year 2013-14	3297368.00
Total	5257596.00
Disbursed during the year 2013-14	1045527.00
Balance as on 31.03.2014	4212069.00

13.6 -

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PARA: 14 AUDIT OF EXPENDITURE

14.1 - AUDIT OF EXPENDITURE
Nil

PARA: 15 AUDIT ON WORKS

15.1 - AUDIT ON WORKS
NIL

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -												
The details of receipt and disbursement of student fund given below :-												
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:70%;">Particulars</th> <th style="width:30%;">Amount</th> </tr> </thead> <tbody> <tr> <td>OB as on 01.04.2013</td> <td style="text-align:right;">1960228.00</td> </tr> <tr> <td>Receipt during the year 2013-14</td> <td style="text-align:right;">3297368.00</td> </tr> <tr> <td>Total</td> <td style="text-align:right;">5257596.00</td> </tr> <tr> <td>Disbursed during the year 2013-14</td> <td style="text-align:right;">1045527.00</td> </tr> <tr> <td>Balance as on 31.03.2014</td> <td style="text-align:right;">4212069.00</td> </tr> </tbody> </table>	Particulars	Amount	OB as on 01.04.2013	1960228.00	Receipt during the year 2013-14	3297368.00	Total	5257596.00	Disbursed during the year 2013-14	1045527.00	Balance as on 31.03.2014	4212069.00
Particulars	Amount											
OB as on 01.04.2013	1960228.00											
Receipt during the year 2013-14	3297368.00											
Total	5257596.00											
Disbursed during the year 2013-14	1045527.00											
Balance as on 31.03.2014	4212069.00											
As Post matric scholarship was being credited directly to the student's account, the status of the same could not be furnished.												

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 -																				
Details of U.G.C Grant received Rs.275000.00 (2013-14) is given below :-																				
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:10%;">Sl. No</th> <th style="width:30%;">Grant</th> <th style="width:20%;">Amount</th> <th style="width:40%;">Received From</th> </tr> </thead> <tbody> <tr> <td style="text-align:center;">1</td> <td>Books General</td> <td style="text-align:right;">87500.00</td> <td>Joint Secretary University Grant Commission</td> </tr> <tr> <td style="text-align:center;">2</td> <td>Equipment</td> <td style="text-align:right;">87500.00</td> <td style="text-align:center;">-DO-</td> </tr> <tr> <td style="text-align:center;">3</td> <td>Remedial</td> <td style="text-align:right;">100000.00</td> <td style="text-align:center;">-DO-</td> </tr> <tr> <td></td> <td>Total</td> <td style="text-align:right;">275000.00</td> <td></td> </tr> </tbody> </table>	Sl. No	Grant	Amount	Received From	1	Books General	87500.00	Joint Secretary University Grant Commission	2	Equipment	87500.00	-DO-	3	Remedial	100000.00	-DO-		Total	275000.00	
Sl. No	Grant	Amount	Received From																	
1	Books General	87500.00	Joint Secretary University Grant Commission																	
2	Equipment	87500.00	-DO-																	
3	Remedial	100000.00	-DO-																	
	Total	275000.00																		

Sl.No 1 & 2 Amount of Rs.175000.00 is received from Joint Secretary , UGC vide letter No- F.OU3-052/12-13 (ERO) date 18.03.2014 as explained to audit by college authority , the above amount is received during march-2014, so that it will be utilized during 2014-15.

Sl. No-3 As explained to audit , Rs. 100000.00 towards UGC Grant has been credited into our A/c No - 321600010002737 , PNB , Satamile branch on date 18.04.2013.

The above amount has remained unspent , as no supporting letter has been received till 31.03.2014.

College has sent a letter to Joint Secretary UGC , ERO, Kolkata vide Letter No-565 date 20.09.2014 for supporting documents.

PARA: 18 MISCELLANEOUS

18.1 - STAFF POSITION

Details of Staff Strength of the College furnished below :-

1.D.P Staff

Sl no	Name of the Staff	Designation
1.	Dr. Pramod kumar Mishra	Principal
2.	Hemanta Kumar Mishra	Lect-inEng.
3.	Sumanbala Mishra	Lect-in-Sans
4.	Laxmipriya nanda	Lect-in Edn.
5.	Ashok kumar Samal	Lect-in Odia
6.	Dillip kumar mishra	Lect-in Bot.
7.	Jayanta Burma	Lect-in Zool
8.	Arabinda Sahu	Lect-in-Physics
9.	Bipin Bihari Paty	Lect-in-Chem
10.	Kamal kumar Pattanaik	Lect-in Math
11.	Prahallad Biswal	Head Cleark
12.	sarbeswar sahu	Jr.Clerk
13.	kshetramohan Sahu	Library Attd.
14.	Sudhakar Dehury	Peon
15.	Brajabandhu Majhi	Peon
16.	Rajkishore Sahu	Peon
17.	Dharanidhar Mohapatr	Peon
18.	Prasant Kumar Behera	Reader in Eco.
19.	Ramesh Chandra Sahoo	Lect-in Odia
20.	Kumar Chandra Sahu	Lect-in Sans
21.	Sudhanshnu kumar Behera	Lect.in Odiya
22.	Manasi Kar	Lect.in Pol.sc.
23.	Sandeep Kumar Debata	Jr Cleark
24.	Sibaji Garnayak	Peon

2. Block Grant Staff

Sl no	Name of the Staff	Amount
1.	Maheswar pattanaik	Lect.in -Hist
2.	Subhalaxmi Pattanaik	Lect-in Odia
3.	Jayakrishna Dehury	Jr clerk
4.	Bhabani Shankar Pattanaik	Ass-Librarian
5.	Sisir kumar Garnaik	Jr. Clerk

6.	Pankaj Samal	Jr Clerk
7.	Bhramarbar Pal	peon
8	Muralidharpal	peon
9	Bansidhar prusty	Peon
10	Rabinarayan sahu	Peon
11	Bibhuti Bhusan Sahu	Demonstrator
12	Samiran pradhan	Demonstrator
13.	Sunanda Kumar Rout	Demonstrater
14.	Abaniranjana Jena	PET
15.	Ranjan Kumar Dehury	Jr.Clerk
16.	Ranjit Kumar Pattanaik	Lab Attd
17.	Subrat Kumar Dehury	Lab. Attd
18.	Tankadhar Garnaik	Lab.Attd
19.	Pradeep Kumar Pradhan	Lab.Attd
20.	Gandhi Majhi	Gardner

3-M.P Staff

Sl no	Name of the Staff	Designation
01.	Basant Kumar naik	Lect.in Pol.Sc
02.	Sandhyarani Das	Lect-in Pol.Sc
03.	Anitanjali Sahu	Lect.inHist
04.	Jayant Mohapatra	Lect.in Geog
05.	Sushil Kumar Das	DEO
06.	Binaya Kumar Majhi	Watchman
07.	Sulochana Sahu	Lady Attd
08.	Sanatan Naik	Jr.Clerk

18.2 - Student Strength

Student strength of Janata College Satamile is Furnished Below :-

S.I No	Class	Boys	Girls
01.	+2 1st year Sc	74	26
02.	+2 2 nd Year Sc	45	18
03.	+2 1st Year Arts	202	92
04.	+2 2nd Year Arts	165	91
05.	+3 1st year Arts	58	89
06.	+3 2nd Year Arts	41	81
07.	+3 3rd Year Arts	67	43
08.	+3 1st Year Sc	47	27
09.	+3 2nd Year Sc	41	16
10.	+3 3rd Year Sc	41	11
	Total	781	494

18.3 -

Salary Statement of D.P Staff :-

DP SALARY STATEMENT FOR THE PERIOD -2013-14 (+2 & +3 STREAM)

Sl no	Name & Designation	Period	Pay+GP	DA	Arrear	Total	Deduction	Net Pay
1	Dr. Pramod Kumar Mishra, Principal	03/13 to 2/14	680310	563933	34873	1279116	251269	1027847
2	Hemanta Kumar Mishra, Lect-in-English	03/13 to 2/14	320620	265751	16395	602766	93540	509226
3	Sumanbala Mishra, Lectin-Sanskrit	03/13 to 2/14	319830	265119	16395	601344	127250	474094
4	Ashok Kumar Samal, Lect-in-History	03/13 to 2/14	302960	251060	15576	569596	59215	510381
5	Laxmipriya Nanda, Lect-in-Education	03/13 to 2/14	302960	251060	15576	569596	85065	484531
6	Dillip Kumar Mishra, Lect-in-Botany	03/13 to 2/14	302700	250917	15519	569136	56332	512804
7	Jayanta Burma, Lect-in-Zoology	03/13 to 2/14	297210	246367	15237	558814	45277	513537
8	Arabinda Sahu, Lect-in-Physics	03/13 to 2/14	297210	246367	15237	558814	55268	503546
9	Bipini Bihari Paty, Lect-in-Chemistry	03/13 to 2/14	297210	246367	15237	558814	55269	503545
10	Kamal Kumar Pattanaik, Lect-in-Math	03/13 to 2/14	297210	246367	15237	558814	146841	411973
11	Sarbeswar Sahu, Jr.Clerk	03/13 to 2/14	138160	114517	7063	259740	49500	210240
12	Khetra Mohan Sahu, Lib.Attendant	03/13 to 2/14	117480	97356	6039	220875	13500	207375
13	Rajakishore Sahu, Peon	03/13 to 2/14	109040	90362	5618	205020	13500	191520
14	Dharanidhar Mohapatra, Peon	03/13 to 2/14	109040	90352	5618	205010	13500	191510
15	Sandeep Kumar Debata, Jr. Clerk	03/13 to 2/14	86080	74632	47948	208660	2000	206660
16	Prasanta Kumar Behera, Sr.Lect-in-Economics	03/13 to 2/14	498350	416652	142124	1057126	158878	898248
17	Soubhagya Chandra Singh, Lect-in-Pol.Sc	03/13 to 2/14	26060	18763	6255	51078	200	50878

18	Prahallad Biswal, UD Clerk	03/13 to 2/14	155690	130159	44534	330383	19492	310891
19	Sudhakar Dehury, Peon	03/13 to 2/14	109040	90362	5602	205004	13500	191504
20	Brajabandhu Majhi, Peon	03/13 to 2/14	109040	90362	5602	205004	43500	161504
21	Sarbeswar Sahu, Librarian	05/1989 to 12/2012			987467	987467	47043	940424
	TOTAL (+2)							9012238
22	Kumar Chandra Sahu, Lect-in-Sanskrit	03/13 to 2/14	302960	251060	0	554020	83875	470145
23	Ramesh Chandra Sahu, Lect-in-Odia	03/13 to 2/14	302960	251060	0	554020	67075	486945
24	Sudhansu Kumar Behera, Lect-in-Odia	03/13 to 2/14	302960	251060	2197990	2752010	538194	2213816
25	Manasi Kar, Lect-in-Pol.Sc	03/13 to 2/14	302960	251060	1598311	2152331	457897	1694434
26	Premalata Pany, Lect-in-History	03/13 to 6/13	100480	76364	0	176844	22800	154044
	TOTAL (+3)							5019384

Block Grant Salary Statement :-

2013-2014					
	Name & Designation	Periods	Pay per month	No. of Month/ days/Times	Total
	+2 BLOCK GRANT STAFF				
1	Bibhuti Bhusan Sahu, Demon-in-Biology	11/12 to 12/13	8531.00	14	119434.00
2	Samiran Pradhan, Demon-in-Physics	11/12 to 12/13	8531.00	14	119434.00
3	Sunanda Pradhan, Demon-in-Chemistry	11/12 to 12/13	8531.00	14	119434.00
4	Abani Ranjan Jena, PET	11/12 to 12/13	7579.00	14	106106.00
5	Ranjan Dehury, Jr. Clerk	02/09 to 12/13	5041.00	59	297419.00
6	Ranjit Kumar Pattanaik, Lab-Attendant	11/12 to 12/13	4378.00	14	61292.00
7	Subrat Kumar Dehury, Lab-Attendant	11/12 to 12/13	4378.00	14	61292.00

8	Tankadhar Garanaik, Lab-Attendant	11/12 to 12/13	4378.00	14	61292.00
9	Pradeep Kumar Pradhan, Lab-Attendant	11/12 to 12/13	4378.00	14	61292.00
10	Gandhi Majhi, Peon	11/12 to 12/13	4174.00	14	58436.00
		TOTAL			1065431.00
	+3 BLOCK GRANT STAFF				
1	Maheswar Pattanaik, Lect-in-History	11/12 to 12/13	11139.00	14	155946.00
2	Subhalaxmi Pattanaik, Lect-in-Odia	11/12 to 12/13	11139.00	14	155946.00
3	Bhabani sankar Pattanaik, Librarian	11/12 to 12/13	5351.00	14	74914.00
4	Jayakrishna Dehury, Jr.Clerk	11/12 to 12/13	5041.00	14	70574.00
5	Sisir Kumar Garanaik, Jr.Clerk	11/12 to 12/13	5041.00	14	70574.00
6	Pankaj Kumar Samal, Jr.Clerk	02/09 to 12/13	5041.00	59	297419.00
7	Bharmarbar Pal, Peon	11/12 to 10/13	4174.00	12	50088.00
8	Muralidhar Pal, Peon	02/09 to 12/13	4174.00	59	246266.00
9	Bansidhar Prusty, Peon	02/09 to 12/13	4174.00	59	246266.00
10	Rabinarayan Sahu, Peon	02/09 to 12/13	4174.00	59	246266.00
		TOTAL			1614259.00

M.P Staff Salary Statement :-

MANAGEMENT SALARY FOR 2013-14				
1	Basanta Kumar Naik	Lect-in-Pol.Sc	03/13 to 02/14	43200.00
2	Jayanta Mohapatra	Lect-in-Geography	03/13 to 02/14	43200.00
3	Anitanjali sahu	Lect-in-Pol.Sc	08/13 to 02/14	17900.00
4	Sandhyarani Das	Lect-in-History	08/13 to 02/14	17900.00
5	Sushil Kumar Dash	D.E.O	03/13 to 02/14	36000.00
6	Sulochana Sahu	Lady-Attendant	03/13 to 02/14	22800.00
7	Binaya Majhi	Watchman	03/13 to 02/14	22800.00
8	Bhramarbar pal	Peon	12/13 to 02/14	6000.00
9	Sanatan Naik	Jr.Clerk	01/14 to 02/14	3000.00
		TOTAL		212800.00

18.4 -

Staff Position :-

STAFF POSITION						
TEACHING STAFF						
SL NO	NAME OF THE POST	SANCTIONED STRENGTH	DIRECT PAYMENT	BLOCK GRANT STAFF	MANAGEMENT STAFF	TOTAL
1	Principal	1	1	0	0	1
2	Reader-in-History	1	1	0	0	1
3	Reader-in-Economics	1	1	0	0	1
4	Lecturer-in-Odia	5	4	1	0	5
5	Lecturer-in-English	2	2	0	0	2
6	Lecturer-in-History	3	2	1	1	4
7	Lecturer-in-Pol.Sc	3	3	0	1	4
8	Lecturer-in-Logic	1	1	0	0	1
9	Lecturer-in-Sanskrit	2	2	0	0	2
10	Lecturer-in-Education	1	1	0	0	1
11	Lecturer-in-Physics	1	1	0	0	1
12	Lecturer-in-Chemistry	1	1	0	0	1
13	Lecturer-in-Mathematics	1	1	0	0	1
14	Lecturer-in-Botany	1	1	0	0	1
15	Lecturer-in-Zoology	1	1	0	0	1
16	Lecturer-in-Geography	1	1	0	1	2
17	Demonstrator	3	0	3	0	3
18	P.E.T	1	1	0	0	1
	Total	30	25	5	3	33
NON-TEACHING STAFF						
1	Head Clerk	0	0	0	0	0
2	Sr. Clerk	1	1	0	0	1
3	Jr. Clerk	7	3	4	1	8
4	Jr. Librarian	1	1	0	0	1
5	Asst. Librarian	1	0	1	0	1
6	Library Attendant	1	1	0	0	1
7	Lab. Attendant	4	0	4	0	4
8	Peon	10	7	3	0	10
9	Watch man	1	1	0	1	2
10	Sweeper	1	1	0	1	2
11	Gardner	1	0	1	0	1
12	Lady Attendant	1	1	0	1	2
13	Data Entry Operator	0	0	0	1	1

Total	29	16	13	5	34
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It was verified that the staff position in case of teaching & non-teaching was adequate and in surplus. The teaching staff had exceeded by 3 nos and in case of non-teaching it had exceeded to the extent of 5 nos. The salary to the excess staff is a loss to the institution. So, the college authority was suggested to keep the strength limit as sanctioned.

DETAILS OF STAFF

TEACHING STAFF AS ON 31.03.2014

SI no	Name	Post	Date of Joining	Appointment Letter No & Date
1	Dr. Pramod Kumar Mishra	Principal	02.09.82	814/27.08.82
2	Prasanta Kumar Behera	Reader-in-Economics	11.03.86	598/07.03.86
3	Hemanta Kumar Mishra	Lect-in-English	08.07.82	12/26.06.82
4	Sumanbala Mishra	Lect-in-Sanskrit	09.12.82	3845/09.12.82
5	Ashok Kumar Samal	Lect-in-History	20.12.89	6537/20.12.89
6	Laxmipriya Nanda	Lect-in-Education	02.04.86	1(b)/02.04.86
7	Dillip Kumar Mishra	Lect-in-Botany	18.12.87	229/14.12.87
8	Jayanta Burma	Lect-in-Zoology	22.10.90	14/15.10.90
9	Arabinda Sahu	Lect-in-Physics	22.10.90	13/15.10.90
10	Bipini Bihari Paty	Lect-in-Chemistry	16.03.92	102/05.03.92
11	Kamal Kumar Pattanaik	Lect-in-Mathmetics	10.04.92	139/10.04.92
12	Kumar Chandra Sahu	Lect-in-Sanskrit	29.09.87	186/28.09.87
13	Ramesh Chandra Sahu	Lect-in-Odia	20.08.86	75/20.08.86
14	Sudhansu Kumar Behera	Lect-in-Odia	10.03.88	66/09.03.88
15	Manasi Kar	Lect-in-Pol.Sc	29.08.88	199/29.08.88
16	Maheswar Pattanaik	Lect-in-History	01.08.88	155(1)/22.07.88
17	Subhalaxmi Pattanaik	Lect-in-Odia	01.09.88	203/29.08.88
18	Jayanta Mohapatra	Lect-in-Geography	04.12.08	2438/04.12.08
19	Basanta Naik	Lect-in-Pol.Sc	02.07.01	228/20.06.01
20	Sandhyarani Das	Lect-in-History	08.08.13	7040/06.08.13
21	Anitanjali Sahu	Lect-in-Pol.Sc	05.08.13	3065/02.08.13
22	Bibhuti Bhuasan sahu	Demon-in-Botany	29.04.92	157/27.04.92
23	Samir Kumar Rout	Demon-in-Physics	30.03.92	118/26.03.92
24	Sunanda Kumar Rout	Demon-in-Chemistry	13.03.92	107/13.03.92

25	Abani Ranjan Jena	P.E.T	01.01.87	220/20.12.86
NON-TEACHING STAFF AS ON 31.03.2014				
1	Prahallad Biswal	U.D. Clerk	28.08.78	80/27.08.78
2	Sarbeswar Sahu	Jr.Clerk	16.09.81	476/16.09.81
3	Sandeep Kumar Debata	Jr.Clerk	06.11.12	2430/06.11.12
4	Jayakrishan Dehury	Jr.Clerk-cum-Typist	20.09.82	537/20.09.82
5	Sisir Kumar Garnaik	Jr.Clerk	05.06.86	19(A)/01.06.86
6	Pankaj Kumar Samal	Jr.Clerk	10.06.86	19(B)/01.06.86
7	Ranjan Kumar Dehury	Jr.Clerk	28.05.86	18/28.05.13
8	Sanatan Naik	Jr.Clerk	17.12.13	3339/16.12.13
9	Ranjit Pattanaik	Lab-attendant	31.03.92	128/31.03.92
10	Tankadhar Garnaik	Lab-attendant	31.03.92	127/31.03.92
11	Subrat Kumar Dehury	Lab-attendant	06.04.92	125/31.03.92
12	Pradeep Kumar Pradhan	Lab-attendant	31.03.92	126/31.03.92
13	Sudhakar Dehury	Peon	01.08.78	68/01.08.78
14	Brajabandhu Majhi	Peon	10.08.78	71/09.08.78
15	Dharanidhar Mohapatra	Peon	28.08.78	103/28.08.78
16	Rajakishore Sahu	Peon	19.08.78	78/19.08.78
17	Bharmarbar Pal	Peon	04.11.81	525/02.11.81
18	Muralidhar Pal	Peon	25.03.86	2225/25.03.86
19	Bansidhar Prusty	Peon	12.12.82	2017/09.12.86
20	Rabinarayan Sahu	Peon	02.12.86	206/02.12.86
21	Gandhi Majhi	Gardner	26.06.92	208/25.06.92
22	Binaya Majhi	Watchman	01.04.04	116/15.03.04
23	Sulochana Sahu	Lady Attendant	24.12.08	2524/24.12.08
24	Kshetra Mohan Sahu	Lib. Attendant	05.07.82	777(1)/05.07.82
25	Sibaji Garhnayak	Peon	07.09.13	3122/07.09.13
26	Bhabani Sankar Pattanaik	Asst. Librarian	01.04.92	129/31.03.92

27	Sushil Kumar Dash	D.E.O	05.11.09	3150/30.10.09
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18.5 -

Student Strength :-

STUDENTS STRENGTH FOR THE YEAR 2013-14																						
Sl No.	Stream	Sanctioned	15 % Extension	Total Sanctioned	General			OBC			SC			ST			GRAND TOTAL			DIFF	REMARKS	
					Boys	Girl	Total	Boys	Girl	Total	Boys	Girl	Total	Boys	Girl	Total	Boys	Girl	Total			
1	1st yr Arts +2	256	38	294	53	25	78	104	44	148	35	16	51	10	7	17	202	92	294	0.4	within sanctioned limit	
2	2nd yr Arts +2	256		256	29	15	44	98	60	158	32	15	47	6	1	7	165	91	256	0	within sanctioned limit	
3	1st yr Sc +2	96	14	110	35	10	45	32	14	46	7	2	9	0	0	0	74	26	100	10	within sanctioned limit	
4	2nd yr Sc +2	64		64	10	5	15	30	12	42	5	1	6	0	0	0	45	18	63	1	within sanctioned limit	
5	1st yr Arts +3	128	19	147	22	31	53	17	39	56	15	15	30	4	4	8	58	89	147	0.2	within sanctioned limit	
6	2nd yr Arts +3	128		128	5	11	16	17	55	72	12	14	26	7	1	8	41	81	122	6	within sanctioned limit	
7	3rd yr Arts +3	128		128	14	12	26	32	24	56	20	7	27	1	0	1	67	43	110	18	within sanctioned limit	
8	1st yr Sc +3	64	9.6	73.6	17	13	30	22	12	34	4	2	6	4	0	4	47	27	74	-0.4	within sanctioned limit	
9	2nd yr Sc +3	64		64	7	3	10	31	13	44	3	0	3	0	0	0	41	16	57	7	within sanctioned	

																					limit
10	3rd yr Sc +3	64		64	17	5	22	22	6	28	1	0	1	1	0	1	41	11	52	12	within sancti oned limit
Total		1248	82	1330	209	130	339	405	279	684	134	72	206	33	13	46	781	494	1275	55	

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

19.1 -																					

Abstract of F.P.F Contribution & Payment from Dec-1986 to March-2014 :-

Priod	Employee's share	Employer's Share	Total	Payment
Dec-1986 to Dec-2010	0.00	1142740.00	1142740.00	1142740.00
Jan-2011 to Aug-2012	251072.00	288408.00	539480.00	539480.00
sept-2012 to march-2014	265673.00	295329.00	561002.00	417312.00
TOTAL	516745.00	1726477.00	2243222.00	2099532.00

Amount RS.143690.00 (E.P.F) Due for Payment.

Details of E.P.F Due:-

Month	Employee;s share	Employer's share	Total
Nov-2013	13466.00	15272.00	28738.00
Dec-2013	13466.00	15272.00	28738.00
Jan-2014	13466.00	15272.00	28738.00
Feb-2014	13466.00	15272.00	28738.00
March-2014	13466.00	15272.00	28738.00
TOTAL	67330.00	73360.00	143690.00

PARA: 20 RESULT OF AUDIT

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Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	8.1	0.00	194796.00	0.00	0.00	0.00	
2	11.1	1070.00	1070.00	1070.00	0.00	0.00	
Total		1070.00	195866.00	1070.00	0.00	0.00	

Audit Certificate

Certified that the accounts of Janata College, Satmile for the financial year 2013-2014 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Spot Recovery

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