

**LOCAL FUND AUDIT, JAJPUR, ODISHA**

CATEGORY : Aided College,General

Audit Report No : 160212/AR/2015-2016-JAJPUR

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>Kasinath Mahavidyalaya, Kaipada</b>
2	Year of Accounts under Audit :	<b>2014-2015</b>
3	Name of the Local Authority during the year of A/Cs :	DR. SANTOSH KUMAR PATI PRINCIPAL CUM SECRETARY OF KASHINATH MAHAVIDYALAYA,KAIPARA,JAJPUR
	Name of the Local Authority at the time of Audit :	DR. SANTOSH KUMAR PATI PRINCIPAL CUM SECRETARY OF KASHINATH MAHAVIDYALAYA,KAIPARA,JAJPUR
4	Duration of Audit :	21-01-2016 To 28-05-2016 (Mandays Consumed :- )
5	Name of the Auditors :	N MUKHOPADHYAY & CO 322190E - Lead Auditor
6	Name of the Reviewing Officer :	NIRANJAN DAS(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	07-06-2016
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	PRAFULLA KUMAR BEHERA
11	Date of approval of report by District Audit Officer :	16-10-2016

**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	Miscellaneous Receipt Books	08-03-2016				
2	STUDENT FEES COLLECTION BOOKS	08-03-2016				nil
3	Aplication Form	08-03-2016				53
4	Improvement Receipts Book	08-03-2016				nil
5	Cash in hand	15-02-2016				nil

**Comments**

**PARA: 3 LIST OF VERIFIED RECORDS**

**A : List Of Verified Records/Register**

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

**B : List of Records/Registers not Produced to Audit**

Sino	List Records/Register
1	H.S.S. cash book
2	Book of Drawal
3	Bank Draft & cheque register.
4	Construction cash book

**C : List of Records/Registers not Maintained**

Sino	List Records/Register

**D : List of Records/Registers not Required**

Sino	List Records/Register

**Comments**

COMMENT:LIST OF RECORDS/REGISTERS NOT MAINTAINED

CONSTRUCTION CASH BOOK

BANK DRAFT & DRAFT REGISTER

**PARA: 4 FINANCIAL POSITION**

Kasinath Mahavidyalaya, Kaipada - 2014-2015

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	G CASH BOOK	01-04-2014	1139271.24	9274191.00	10413462.24	10123413.50	31-03-2015	290048.74	31-03-2015	290048.74	0.00	Advance to Staff 45000 Cash at Bank 120048.11, Cash hand 0.63, FDR with Bank 125000.00---Total-290048.74
	<b>GRAND TOTAL</b>		<b>1139271.24</b>	<b>9274191.00</b>	<b>10413462.24</b>	<b>10123413.50</b>		<b>290048.74</b>		<b>290048.74</b>	<b>0.00</b>	

**Comments**

SL NO.	HEAD OF ACCOUNTS	Opening Balance	Receipts during	Total	Expenditure during	Closing Balance
	F Y 2013-14					
I	Grants (Recurring)					
	Salary of GIA Staff	17,800.00	-	17,800.00	-	17,800.00
	Total	17,800.00	-	17,800.00	-	17,800.00
II	Grant (Non Recurring)	0	0	0	0	0
III	Grant Received from other bodies	-	3,536,882.00	3,536,882.00	3,489,782.00	47,100.00
IV	Other than Grant					
	P.H. Scholarship	660.00	-	660.00	-	660.00
	Mining Scholarship	1,360.00	-	1,360.00	-	1,360.00
	Postmatric Scholarship	31,580.00	59,400.00	90,980.00	90,000.00	980.00
	C.H.S.E. Centre Advance	48,833.00	23,500.00	72,333.00	23,500.00	48,833.00
	G.P.F	-	1,010,320.00	1,010,320.00	1,010,320.00	-
	Merit Scholarship	-	-	-	-	-
	Total	82,433.00	1,093,220.00	1,175,653.00	1,123,820.00	51,833.00
V	Income From Internal Sources					
	A.Fees &Fines(Depositible)	11,754.00	3,950.00	15,704.00	23,162.00	-7,458.00
	B.CHSE/University Depositible Fees					
	CHSE Regd./recogn. Fees	7,175.00	93,900.00	101,075.00	97,745.00	3,330.00
	CHSE Sports Fees	-8,476.00	18,780.00	10,304.00	19,989.00	-9,685.00
	CHSE Syllabus Fees	14,014.00	12,520.00	26,534.00	15,022.00	11,512.00

	CHSE/UU Exam Fees	724,850.00	663,178.00	1,388,028.00	421,747.00	966,281.00
	CHSE Affiliation Fees	-136,815.00	-	-136,815.00	-	-136,815.00
	CHSE Certificate Fees	91,410.00	80,400.00	171,810.00	43,310.00	128,500.00
	Medical Aid Fund	2,449.00	-	2,449.00	-	2,449.00
	University Regd.Fees	-3,558.00	-	-3,558.00	8,861.00	-12,419.00
	University Sports Fees	5,289.00	-	5,289.00	-	5,289.00
	University Examination Fees	90,987.00	-	90,987.00	-	90,987.00
	University Certificate Fees	21,835.00	-	21,835.00	-	21,835.00
	University Affiliation Fees	-54,030.00	-	-54,030.00	21,063.00	-75,093.00
	CHSE/Matriculation Fees	-57,830.00	-	-57,830.00	-	-57,830.00
	<b>Total</b>	<b>697,300.00</b>	<b>868,778.00</b>	<b>1,566,078.00</b>	<b>627,737.00</b>	<b>938,341.00</b>
	<b>C. Students' Fund</b>					
	College Examination	135,575.00	50,080.00	185,655.00	54,005.00	131,650.00
	University Exam.	18,640.00	-	18,640.00	-	18,640.00
	Admission &Tution Fees	1,294,769.00	798,652.00	2,093,421.00	40,100.00	2,053,321.00
	College Medical Fees	59,174.00	12,520.00	71,694.00	-	71,694.00
	Magazine/Calender	75,021.00	18,780.00	93,801.00	67,555.00	26,246.00
	S.S.G.	4,188.00	1,878.00	6,066.00	-	6,066.00
	Students' Aid Fund	10,960.00	-	10,960.00	-	10,960.00
	Red Cross	62,725.00	6,260.00	68,985.00	-	68,985.00
	Athletics	26,219.00	18,780.00	44,999.00	33,100.00	11,899.00
	D.S.A.	-93,440.00	1,252.00	-92,188.00	18,300.00	-110,488.00
	Dramatic Society	28,180.00	3,130.00	31,310.00	-	31,310.00
	Library	78,314.00	26,918.00	105,232.00	33,190.00	72,042.00
	Identify Card	8,690.00	18,780.00	27,470.00	-	27,470.00
	Teachers' Welfare Fund	9,405.00	3,130.00	12,535.00	-	12,535.00
	Laboratory Fees	46,000.00	8,760.00	54,760.00	30,000.00	24,760.00
	Common Room	99,015.00	18,780.00	117,795.00	-	117,795.00
	College Union	61,516.00	-	61,516.00	-	61,516.00
	Faculty Improvement	53,667.00	62,600.00	116,267.00	-	116,267.00
	Time Table	30,864.00	3,130.00	33,994.00	6,965.00	27,029.00
	Cycle Stand	23,616.00	7,512.00	31,128.00	-	31,128.00
	<b>Total</b>	<b>2,033,098.00</b>	<b>1,060,942.00</b>	<b>3,094,040.00</b>	<b>283,215.00</b>	<b>2,810,825.00</b>
VI	<b>Miscellaneous</b>					
	Development Fund	-2019484	721,260.00	-1,298,224.00	1,009,334.00	-2,307,558.00
	General Maintainance Fund	-1041625	156,500.00	-885,125.00	125,025.00	-1,010,150.00
	Sale of Admission form	68680	9,700.00	78,380.00	-	78,380.00
	Interest from SB & FD	372186.74	36,682.50	408,869.24	1,049.50	407,819.74
	Maintenance of Furniture	-123975	62,600.00	-61,375.00	4,700.00	-66,075.00
	Audit Recovery	172408	10,685.00	183,093.00	16,854.00	166,239.00
	Others(EPF)	-163774	285,600.00	121,826.00	285,600.00	-163,774.00
	Sale Proceeds of unused Material	196	-	196.00	-	196.00
	Staff Advance	0	239,000.00	239,000.00	239,000.00	-



	G.P.F	-	-	-	-	-
	Merit Scholarship	-	-	-	-	-
	Total	51,833.00	28,770.00	80,603.00	28,770.00	51,833.00
V	Income From Internal Sources					
	A.Fees &Fines(Debitable)	-7,458.00	3,050.00	-4,408.00	-	-4,408.00
	B.CHSE/University Debitable Fees					
	CHSE Regd./recogn. Fees	3,330.00	89,850.00	93,180.00	-	93,180.00
	CHSE Sports Fees	-9,685.00	27,250.00	17,565.00	-	17,565.00
	CHSE Syllabus Fees	11,512.00	11,980.00	23,492.00	2,832.00	20,660.00
	CHSE/UU Exam Fees	966,281.00	565,780.00	1,532,061.00	448,422.00	1,083,639.00
	CHSE Affiliation Fees	-136,815.00	-	-136,815.00	-	-136,815.00
	CHSE Certificate Fees	128,500.00	82,990.00	211,490.00	49,067.00	162,423.00
	Medical Aid Fund	2,449.00	-	2,449.00	-	2,449.00
	University Regd.Fees	-12,419.00	-	-12,419.00	-	-12,419.00
	University Sports Fees	5,289.00	-	5,289.00	-	5,289.00
	University Examination Fees	90,987.00	-	90,987.00	-	90,987.00
	University Certificate Fees	21,835.00	-	21,835.00	-	21,835.00
	University Affiliation Fees	-75,093.00	-	-75,093.00	14,000.00	-89,093.00
	CHSE/Matriculation Fees	-57,830.00	-	-57,830.00	-	-57,830.00
	Total	938,341.00	777,850.00	1,716,191.00	514,321.00	1,201,870.00
	C. Students' Fund					
	College Examination	131,650.00	66,870.00	198,520.00	4,400.00	194,120.00
	University Exam.	18,640.00	-	18,640.00	-	18,640.00
	Admission &Tution Fees	2,053,321.00	745,569.00	2,798,890.00	58,000.00	2,740,890.00
	College Medical Fees	71,694.00	11,980.00	83,674.00	-	83,674.00
	Magazine/Calender	26,246.00	17,970.00	44,216.00	24,062.00	20,154.00
	S.S.G.	6,066.00	5,045.00	11,111.00	-	11,111.00
	Students' Aid Fund	10,960.00	-	10,960.00	-	10,960.00
	Red Cross/NSS Boys	68,985.00	5,990.00	74,975.00	6,982.50	67,992.50
	Athletics	11,899.00	17,970.00	29,869.00	19,600.00	10,269.00
	D.S.A.	-110,488.00	1,198.00	-109,290.00	20,200.00	-129,490.00
	Dramatic Society	31,310.00	2,995.00	34,305.00	-	34,305.00
	Library	72,042.00	29,449.00	101,491.00	30,376.00	71,115.00
	Identify Card	27,470.00	17,970.00	45,440.00	18,775.00	26,665.00
	Teachers' Welfare Fund	12,535.00	2,995.00	15,530.00	-	15,530.00
	Laboratory Fees	24,760.00	21,440.00	46,200.00	52,299.00	-6,099.00
	Common Room	117,795.00	17,970.00	135,765.00	11,200.00	124,565.00
	College Union	61,516.00	-	61,516.00	-	61,516.00
	Faculty Improvement	116,267.00	59,900.00	176,167.00	-	176,167.00
	Time Table	27,029.00	2,995.00	30,024.00	2,300.00	27,724.00
	Cycle Stand	31,128.00	7,188.00	38,316.00	-	38,316.00
	Total	2,810,825.00	1,035,494.00	3,846,319.00	248,194.50	3,598,124.50

VI	Miscellaneous					
	Development Fund	-2,307,558.00	761,270.00	-1,546,288.00	656,205.00	-2,202,493.00
	General Maintenance Fund	-1,010,150.00	149,750.00	-860,400.00	234,439.00	-1,094,839.00
	Sale of Admission form	78,380.00	100.00	78,480.00	-	78,480.00
	Interest from SB & FD	407,819.24	65,998.00	473,817.24	275,725.00	198,092.24
	Maintenance of Furniture	-66,075.00	59,900.00	-6,175.00	-	-6,175.00
	Audit Recovery	166,239.00	-	166,239.00	-	166,239.00
	Others(EPF)	-163,774.00	297,999.00	134,225.00	3,444,199.00	-3,309,974.00
	Sale Proceeds of unused Material	196.00	-	196.00	-	196.00
	Staff Advance	-		-		-
	Repayment of Loan	140,604.00	-	140,604.00	-	140,604.00
	STDR(Unclassified)	34,649.00	-	34,649.00	-	34,649.00
	Security Deposit	500.00	-	500.00	-	500.00
	Total	-2,719,169.76	1,335,017.00	-1,384,152.76	4,610,568.00	-5,994,720.76
	Grand Total	1,139,271.24	9,274,191.00	10,413,462.24	10,123,413.50	290,048.74
				Ac No-	NAME OF THE BANK	AMOUNT
	Advance to Staff	45,000.00		11749457748	S BI KAIPADA	49,770.32
	Cash At Bank	120,048.11		11749458163	S BI KAIPADA	0.36
	Cash In Hand	0.63		11749458174	S BI KAIPADA	51,896.45
	Fixed Deposit with Bank	125,000.00		11749458185	S BI KAIPADA	18,380.98
	G T	290,048.74			G T	120,048.11

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

Kasinath Mahavidyalaya, Kaipada - 2014-2015

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	SBI, KAIPADA	11749457748	31-03-2015	49770.32	31-03-2015	49770.32	0.00	
2	SBI,KAIPADA	11749458185	31-03-2015	18380.98	31-03-2015	18380.98	0.00	
3	SBI, KAIPADA	11749458174	31-03-2015	51896.45	31-03-2015	51896.45	0.00	
4	SBI, KAIPADA	11749458163	31-03-2015	0.36	31-03-2015	0.36	0.00	
	<b>GRAND TOTAL</b>			<b>120048.11</b>		<b>120048.11</b>	<b>0.00</b>	

**Reconciliation**

				Ac No-	NAME OF THE BANK	AMOUNT
	Advance to Staff	45,000.00		11749457748	S BI KAIPADA	49,770.32
	Cash At Bank	120,048.11		11749458163	S BI KAIPADA	0.36
	Cash In Hand	0.63		11749458174	S BI KAIPADA	51,896.45
	Fixed Deposit with Bank	125,000.00		11749458185	S BI KAIPADA	18,380.98
	G T	290,048.74			G T	120,048.11

**PARA: 6 STOCK POSITION**

Kasinath Mahavidyalaya, Kaipada - 2014-2015

Slno	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	imprument receipts books	01	0	0	1.00	1	
2	Adimition form	53	0	0	53.00	53	
3	misc receipts books	3	0	0	3.00	3	
4	student collection fees	30	0	25	5.00	5	

**Comments**

SI No	Material/Items	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per Stock Resister	Remarks
1	Improved Receipts Book	01	0	0	01	01	
2	Admission From	53	0	0	53	53	
3	Student fees collation receipts books	11	45	56	11	11	
4	Misc Receipts Books	03	0	0	03	03	

Kasinath Collage 2014-15

SI No	Material/Items	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per Stock Resister	remarks
1	Improved Receipts Book	01	0	0	01	01	
2	Admission From	53	0	0	53	53	
3	Student fees collation receipts books	30	00	25	05	05	
4	Misc Receipts Books	03	0	0	03	03	

**STOCK REGISTER OF LIBRARY BOOKS +2 STREAM**

SR NO	NAME OF SUBJECTS	TOTAL NO. OF BOOKS
1	ENGLISH	397
2	ODIA	1136
3	HISTORY	161
4	POL. SCIENCE	189
5	ECONOMICS	138
6	EDUCATION	180
7	SOCIOLOGY	149
8	LOGIC	116
9	SANSKRIT	131
10	ENVIRONMENTAL SCIENCE	13
11	PHYSICS	88
12	CHEMISTRY	68
13	MATHEMATICS	175

14	BOTANY	87
15	ZOOLOGY	91
16	COMMERCE	117
TOTAL		3236

**PARA: 7 INVESTMENT**

Kasinath Mahavidyalaya, Kaipada - 2014-2015

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	01-04-2014	125000.00	0.00	125000.00	0.00	31-03-2015	125000.00	31-03-2015	125000.00	0.00	
	<b>GRAND TOTAL</b>	<b>125000.00</b>	<b>0.00</b>	<b>125000.00</b>	<b>0.00</b>		<b>125000.00</b>		<b>125000.00</b>	<b>0.00</b>	

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

Investment Position as on 31/03/2015

TDA /630042024 , A/C-No-0120105011000 Rs-100000/ Pledged in favour of-Secretary CHSE (O) +2Arts/Commerce A/C-11749546912 ( Ten Years)

TDA/63/0042025, A/C-No-0120105011007 Rs-25000/Pledged in favour of Secretary CHSE (O) +2 Science A/C No-11749546923 ( Ten Years)

**PARA: 8 ADVANCE**

Kasinath Mahavidyalaya, Kaipada - 2014-2015

Sno	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	01-04-2014	Staff Advance	0.00	318000.00	318000.00	273000.00	31-03-2015	45000.00	31-03-2015	45000.00	0.00	
	<b>GRAND TOTAL</b>		<b>0.00</b>	<b>318000.00</b>	<b>318000.00</b>	<b>273000.00</b>		<b>45000.00</b>		<b>45000.00</b>	<b>0.00</b>	

**Comments :**

Details of advance

SN	NAME	DATE AD	PRAPOSE	ADVANCE AMOUNT	REFOUNDAMT	DATE OF REF	BALANCE
	2013-14						
1	DR KISHORE KUMAR SAHOO	6/15/2013	MEDICAL	7,000.00	7,000.00	9/4/2013	0
2	DILLIP KUMAR MALLIK	7/12/2013	MEDICAL	15,000.00	15,000.00	3/29/2014	0
3	BIMAL CHANDRA MALLIK	7/12/2013	MEDICAL	10,000.00	10,000.00	3/31/2014	0
4	DEBAKI SAHOO	7/17/2013	MEDICAL	10,000.00	10,000.00	29/31/032014	0
5	SIDHARTH SANKAR BISWAL	7/17/2013	MEDICAL	20,000.00	20,000.00	11/29/03/2014	0
6	SUJAYA KUMAR SWAIN	7/29/2013	MEDICAL	5,000.00	5,000.00	3/29/2014	0
7	SANTOSH KUMAR SAHU	9/26/2013	MEDICAL	10,000.00	10,000.00	3/29/2014	0
8	URMILLA JENA	03/102013	MEDICAL	10,000.00	10,000.00	3/29/2014	0
9	DEBABRATA PATI	11/15/2013	MEDICAL	20,000.00	20,000.00	3/24/2014	0
10	SURENDRA KUMAR JENA	11/22/2013	MEDICAL	10,000.00	10,000.00	3/29/2014	0
11	UMESHA CHANDRA DAS	12/17/2013	MEDICAL	20,000.00	20,000.00	08/01-13/02/14	0
12	PRADIP KUMAR ROUT	12/21/2013	MEDICAL	15,000.00	15,000.00	3/29/2014	0
13	NARAYAN DASH	1/4/2014	MEDICAL	10,000.00	10,000.00	1/29/2014	0
14	SASMITA SAMALA	1/8/2014	MEDICAL	5,000.00	5,000.00	3/29/2014	0
15	PRAGATI KUMAR JENA	1/17/2014	MEDICAL	10,000.00	10,000.00	3/31/2014	0
16	SARBESWAR PARIDA	1/24/2014	MEDICAL	25,000.00	25,000.00	3/29/2014	0
17	BIMAL CHANDRA MALLIK	1/24/2014	MEDICAL	20,000.00	20,000.00	3/31/2014	0
18	SIDHARTH SANKAR BISWAL	1/24/2014	MEDICAL	2,000.00	2,000.00	3/29/2014	0
19	SANATAN BISWALA	2/12/2014	MEDICAL	15,000.00	15,000.00	3/31/2014	0
				239,000.00	239,000.00		
	2014-15						
1	BIMAL CHANDRA MALLIK	4/3/2014	MEDICAL	15,000.00	-		15000
2	SASMITA SAMALA	4/4/2014	MEDICAL	5,000.00	5,000.00	3/27/2015	
3	BIMAL CHANDRA MALLIK	4/4/2014	MEDICAL	30,000.00			30000

4	PRAGATI KUMAR JENA	4/7/2014	MEDICAL	10,000.00	10,000.00	3/27/2015	
5	SIDHARTH SANKAR BISWAL	4/9/2014	MEDICAL	20,000.00	20,000.00	3/27/2015	
6	NARAYAN DASH	4/9/2014	MEDICAL	10,000.00	10,000.00	3/27/2015	
7	PRADIP KUMAR ROUT	4/11/2014	MEDICAL	20,000.00	20,000.00	12/8/2014	
8	DEBABRATA PATI	4/12/2014	MEDICAL	10,000.00	10,000.00	3/27/2015	
9	SANTOSH KUMAR SAHU	4/21/2014	MEDICAL	10,000.00	10,000.00	3/27/2015	
10	UMESHA CHANDRA DAS	4/29/2014	MEDICAL	15,000.00	15,000.00	3/27/2015	
11	DEBAKI SAHOO	5/2/2014	MEDICAL	5,000.00	5,000.00	3/27/2015	
12	SANATAN BISWALA	5/8/2014	MEDICAL	20,000.00	20,000.00	3/25/2015	
13	SARBESWAR PARIDA	5/29/2014	MEDICAL	20,000.00	20,000.00	3/27/2015	
14	DILLIP KUMAR MALLIK	9/24/2014	MEDICAL	20,000.00	20,000.00	3/27/2015	
15	PRADIP KUMAR MALLIK	9/29/2014	MEDICAL	18,000.00	18,000.00	12/9/2014	
16	PRAGATI KUMAR JENA	9/29/2014	MEDICAL	10,000.00	10,000.00	12/9/2014	
17	SUJAYA KUMAR SWAIN	11/10/2014	MEDICAL	20,000.00	20,000.00	3/27/2015	
18	NARAYAN CHANDRA DAS	11/13/2014	MEDICAL	5,000.00	5,000.00	3/27/2015	
19	PRADIP KUMAR ROUT	12/9/2014	MEDICAL	35,000.00	35,000.00	3/27/2015	
20	MANOJ KUMAR MISHRA	1/20/2015	MEDICAL	20,000.00	20,000.00	3/27/2015	
				318,000.00	273,000.00		45000

PARA: 9 GRANTS

Kasinath Mahavidyalaya, Kaipada - 2014-2015

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	17800.00	8027086.00	8044886.00	8044886.00	31-03-2014	0.00	
2	01-04-2014	0.00	9070666.00	9070666.00	7633316.00	31-03-2015	1437350.00	Rs-1437350 has been goes to Out standing EPF for EMPLOYEE contribution
	<b>GRAND TOTAL</b>	<b>17800.00</b>	<b>17097752.00</b>	<b>17115552.00</b>	<b>15678202.00</b>		<b>1437350.00</b>	

**Comments :**

Salary 2013-14

SN	NAME	F.Y-2013-14	GIA	TEACHING		NET PAY
		GROSS PAY	DEDUCATION	E.L	TDS	
1	BIMAL CHANDRA MALLICK	569,596.00	181,000.00		8,274.00	380,322.00
2	DR SANATAN BISWAL	569,596.00	86,500.00		22,980.00	460,116.00
3	LOKANATH BEHERA	184,884.00	51,920.00			132,964.00
4	DR SANTOSH KUMAR PATI	569,596.00	86,500.00		15,254.00	467,842.00
5	AASHOK KUMAR SAMAL	569,596.00	86,500.00		16,800.00	466,296.00
6	KRUSHNA PRASAD DASH	569,596.00	179,600.00		13,066.00	376,930.00
		3,032,864.00	672,020.00		76,374.00	2,284,470.00
	BLG					
1	MANORANJAN SWAIN	155,946.00	13,260.00			142,686.00
2	ARUNA KUMAR DAS	155,946.00	13,260.00			142,686.00
3	SRIKANTA KUMAR BISWAL	155,946.00	13,260.00			142,686.00
4	DR. KAPIL CHARAN MOHANTY	155,946.00	13,260.00			142,686.00
5	SANTOSH KUMAR SAHOO	155,946.00	13,260.00			142,686.00
6	SIDHARTHS SANKAR BISWAL	155,946.00	13,260.00			142,686.00
7	SURENDRA KUMAR JENA	155,946.00	13,260.00			142,686.00
8	KSHIROD KUMAR TRIPATHY	155,946.00	13,260.00			142,686.00
9	SUJAYA KUMAR SWAIN	155,946.00	13,260.00			142,686.00
10	NARAYAN DASH	155,946.00	13,260.00			142,686.00
11	DILLIP KUMAR MALLICK	155,946.00	13,260.00			142,686.00
12	PRADEEP KUMAR ROUT	155,946.00	13,260.00			142,686.00
13	SASMITA SAMAL	155,946.00	13,260.00			142,686.00
14	MANOJ KUMAR MISHRA	155,946.00	13,260.00	719.00		141,967.00
15	NARAYAN CHANDRA DAS	119,434.00	13,260.00			106,174.00
16	CHITTARANJAN BISWAL	119,434.00	13,260.00			106,174.00
17	PRADEEP KUMAR MALLICK	119,434.00	13,260.00			106,174.00
		2,541,546.00	225,420.00			2,315,407.00
	M G T					

1	LAKSHMAN KAR	54,000.00			54,000.00
2	PRAGATI KUMAR JENA	54,000.00			54,000.00
3	RABINDRA KUMAR SAMAL	54,000.00			54,000.00
4	KISHORE KUMAR SAHOO	54,000.00			54,000.00
5	SUJIT PRASAD GHOSAL	54,000.00			54,000.00
6	ASHOK KUMAR ROUT	54,000.00			54,000.00
7	PRAMOD KUMAR SATAPATHY	54,000.00			54,000.00
8	PRANABA KUMAR PATRA	54,000.00			54,000.00
		432,000.00			432,000.00
	NON TEACHING	GIA			
1	ADHIRA KUMAR DASH	428,776.00	104,092.00	8476	316,208.00
2	DEBABRATA PATI	377,072.00	68,500.00	3150	305,422.00
3	SARBESWAR PARIDA	251,032.00	55,980.00		195,052.00
4	BATAKRUSHNA DAS	200,230.00	27,900.00		172,330.00
5	RAMA CHANDRA PATRA	200,230.00	25,500.00		174,730.00
		1,457,340.00	281,972.00	11626	1,163,742.00
	BLG				
1	UMESH CHANDRA DAS	70,574.00	10,285.00		60,289.00
2	SANJAYA KUMAR DHAL	70,574.00	10,285.00		60,289.00
3	URMILA JENA	70,574.00	NIL		70,574.00
4	JUDHISTIRA SAHOO	61,292.00	8,925.00		52,367.00
5	RAJAT KUMAR JENA	61,292.00	7,875.00	8,756.00	44,661.00
6	SARAT KUMAR NAYAK	61,292.00	8,925.00		52,367.00
7	DUSASAN SAHOO	61,292.00	8,925.00		52,367.00
8	DEBAKI SAHOO	58,436.00	8,517.00		49,919.00
9	FAKIR CHARAN MALLICK	58,436.00	8,517.00		49,919.00
10	GOBARDHAN PANDA	58,436.00	8,517.00		49,919.00
11	NALINIKANTA NAYAK	58,436.00	8,517.00		49,919.00
12	ASHOK KUMAR PATI	58,436.00	8,517.00		49,919.00
13	AKSHAYA KUMAR ROUT	246,266.00	NIL		246,266.00
		995,336.00	97,805.00		888,775.00
	MGT NON TEACHING				
1	SUDHIR KUMAR NAYAK	27,000.00			27,000.00
2	AJAYA KUMAR PALAI	27,000.00			27,000.00
3	DILLIP KUMAR SAMAL	27,000.00			27,000.00
4	PRATAP KUMAR DASH	27,000.00			27,000.00
5	AKSHAYA KUMAR ROUT	5,000.00			5,000.00
6	NIRANJAN SAHOO	17,000.00			17,000.00
7	BHARAT CHANDRA MALLIK	17,000.00			17,000.00
		147,000.00			147,000.00

Salary 2014-15

SN	NAME	F.Y.-2014-15.	SALARY	GIA	TEACHING	NET PAY
		GROSS PAY	DEDUCATION	E.L	TDS	
1	BIMAL CHANDRA MALLICK	212,216.00	72,800.00			139,416.00
2	DR SANATAN BISWAL	644,020.00	92,500.00		20,345.00	531,175.00
3	DR SANTOSH KUMAR PATI	644,020.00	92,500.00		18,800.00	532,720.00
4	ASHOK KUMAR SAMAL	644,020.00	92,500.00		14,165.00	537,355.00
5	KRUSHNA PRASAD DASH	160,456.00	49,200.00			111,256.00
		2,304,732.00	399,500.00		53,310.00	1,851,922.00
	BLG		EPF			
1	MANORANJAN SWAIN	224,070.00	52,390.00			171,680.00
2	ARUNA KUMAR DAS	224,070.00	56,320.00			167,750.00
3	SRIKANTA KUMAR BISWAL	224,070.00	57,880.00			166,190.00
4	DR. KAPIL CHARAN MOHANTY	224,070.00	57,880.00			166,190.00
5	SANTOSH KUMAR SAHOO	224,070.00	59,260.00			164,810.00
6	SIDHARTHS SANKAR BISWAL	224,070.00	59,590.00			164,480.00
7	SURENDRA KUMAR JENA	224,070.00	59,110.00			164,960.00
8	KSHIROD KUMAR TRIPATHY	224,070.00	59,860.00			164,210.00
9	SUJAYA KUMAR SWAIN	224,070.00	52,480.00			171,590.00
10	NARAYAN DASH	224,070.00	59,590.00			164,480.00
11	DILLIP KUMAR MALLICK	224,070.00	56,320.00			167,750.00
12	PRADEEP KUMAR ROUT	224,070.00	51,790.00			172,280.00
13	SASMITA SAMAL	224,070.00	53,440.00			170,630.00
14	MANOJ KUMAR MISHRA	224,070.00	59,590.00			164,480.00
15	NARAYAN CHANDRA DAS	217,630.00	52,154.00			165,476.00
16	CHITTARANJAN BISWAL	217,630.00	53,054.00			164,576.00
17	PRADEEP KUMAR MALLICK	217,630.00	52,154.00			165,476.00
		3,789,870.00	952,862.00			2,837,008.00
	MGT					
1	LAKSHMAN KAR	55,000.00				55,000.00
2	PRAGATI KUMAR JENA	55,000.00				55,000.00
3	RABINDRA KUMAR SAMAL	40,000.00				40,000.00
4	KISHORE KUMAR SAHOO	40,000.00				40,000.00
5	SUJIT PRASAD GHOSAL	30,000.00				30,000.00
6	ASHOK KUMAR ROUT	30,000.00				30,000.00
7	PRAMOD KUMAR SATAPATHY	30,000.00				30,000.00
8	PRANABA KUMAR PATRA	30,000.00				30,000.00
		310,000.00				310,000.00
	NON TEACHING	GIA				
1	ADHIRA KUMAR DASH	484770	146372		3942	334456
2	DEBABRATA PATI	426292	68000			358292
3	SARBESWAR PARIDA	283962	55440			228522

4	BATAKRUSHNA DAS	238450	27500			210950
5	RAMA CHANDRA PATRA	238450	27500			210950
		1671924	324812		3942	1343170
	BLG					
1	UMESH CHANDRA DAS	115,500.00	37,247.00			78,253.00
2	SANJAYA KUMAR DHAL	115,500.00	37,247.00			78,253.00
3	URMILA JENA	115,500.00	42,240.00			73,260.00
4	JUDHISTIRA SAHOO	99,120.00	31,335.00			67,785.00
5	RAJAT KUMAR JENA	99,120.00	30,711.00	2596		65,813.00
6	SARAT KUMAR NAYAK	99,120.00	31,335.00			67,785.00
7	DUSASAN SAHOO	99,120.00	31,335.00			67,785.00
8	DEBAKI SAHOO	93,520.00	27,056.00			66,464.00
9	FAKIR CHARAN MALLICK	93,520.00	29,803.00			63,717.00
10	GOBARDHAN PANDA	93,520.00	22,243.00			71,277.00
11	NALINIKANTA NAYAK	93,520.00	27,056.00			66,464.00
12	ASHOK KUMAR PATI	93,520.00	29,803.00			63,717.00
13	AKSHAYA KUMAR ROUT	93,520.00	39,441.00			54,079.00
		1,304,100.00	416,852.00			884,652.00
	MGT NON TEACHING					
1	SUDHIR KUMAR NAYAK	15,000.00				15,000.00
2	AJAYA KUMAR PALAI	15,000.00				15,000.00
3	DILLIP KUMAR SAMAL	15,000.00				15,000.00
4	PRATAP KUMAR DASH	20,000.00				20,000.00
5	BHARAT CHANDRA MALLIK	9,000.00				9,000.00
6	NIRANJAN SAHOO	9,000.00				9,000.00
		83,000.00				83,000.00

**PARA: 10 UTILISATION CERTIFICATE**

Kasinath Mahavidyalaya, Kaipada - 2014-2015

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	01-04-2014	0.00	1000000.00	1000000.00	500000.00	31-03-2015	500000.00	U C Rs-500000 has been submitted on 11.02.2016
	<b>GRAND TOTAL</b>	<b>0.00</b>	<b>1000000.00</b>	<b>1000000.00</b>	<b>500000.00</b>		<b>500000.00</b>	

**Comments :**

The first phase Infrastructure Development U C Submitted on Dated 03/02/2015 of Rs-500000/ Letter No-2284/KNM

The Second phase Infrastructure Development U C Submitted on Dated 11/02/2016 of Rs-500000/ Letter No-2489/knm

**PARA: 11 MISAPPROPRIATION & DEFALCATION**

<b>11.1 -</b>
Rs 10685 has been recover on Dt-22/08/2013 Rs-6985, On dt-23/08/2013 Rs-3700 From Umesh chandra Das
Witch was determine by last Auditor

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

<b>12.1 -</b>
2010-11 Rs-6985
2011-12 Rs-3700
This Amount Recover on 22/23/03/2013

**PARA: 13 AUDIT OF RECEIPTS**

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**PARA: 14 AUDIT OF EXPENDITURE**

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**PARA: 15 AUDIT ON WORKS**

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

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

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**PARA: 18 MISCELLANEOUS**

<b>18.1 -</b>		
Position Of Fees & fines		
Financial Year	2013-14	2014-15
1) opening out standing of fees & fines	11754.00	-7458.00

2) Fees Fine received during the year	3950.00	3050.00
3) Fees fines deposit the year	23162.00	0.00
4) fees fines outstanding at the end of the year	-7458.00	-4408.00

Details of fees & fine paid

	2013-14	2014-15
Deposited the year	23162.00	00.00
Challan no	00073	
Date of deposit	16/09/2013	
Name of the treasury	Govt Treasury pattamunde	
Voucher no	00068	
	16/09/2013	

**Scholar ship**

Financial year	2013-14				
	PMS	PHS	Mining	Sr Merit	Jr Merit
O B	31580.00	660.00	1360.00	-	-
S received 2013-14	59400 .00	-	-	-	-
Amount Disbrused	63300.00	-	-	-	-
Refund	26700.00	-	-	-	-
C B	980.00	660.00	1360.00		

Financial year	2014-15				
	PMS	PHS	Mining	Sr Merit	Jr Merit
O B	980.00	660.00	1360.00	-	-
S received 2014-15	00 .00	-	-	-	-
Amount Disbrused	00.00	-	-	-	-
Refund	00.00	-	-	-	-
C B	980.00	660.00	1360.00		

**18.2 -**
**Scholar ship**

Financial year	2013-14				
	PMS	PHS	Mining	Sr Merit	Jr Merit
O B	31580.00	660.00	1360.00	-	-
S received 2013-14	59400 .00	-	-	-	-
Amount Disbrused	63300.00	-	-	-	-
Refund	26700.00	-	-	-	-
C B	980.00	660.00	1360.00		

Financial year	2014-15				
	PMS	PHS	Mining	Sr Merit	Jr Merit
O B	980.00	660.00	1360.00	-	-
S received 2014-15	00 .00	-	-	-	-
Amount Disbrused	00.00	-	-	-	-
Refund	00.00	-	-	-	-
C B	980.00	660.00	1360.00		

**18.3 -**
**Student Strength**

Category	Year 2013-14		year 2014-15	
	Sanction	Actual	Sanction	Actual
+2Arts 1St Year	256	288	256	284
+2Arts 2nd year	256	256	256	288
+2 com 1st year	48	51	48	29
+2com 2nd year	48	45	48	51

+2sci	1st year	128	133	128	128
+2sci	2nd year	128	124	128	133
+3art	1st year	128	128	128	132
+3art	2nd year	128	126	128	128
+3 art	3rd year	128	128	128	126

**18.4 -**
**Staff Streth**

2013-14		2014-15			
		Up to June2014	July Aug2014	sept oct 2014	Nov14-marc 2015
<b>Teaching</b>					
D P S Teaching	05	05	03	03	03
B G S	17	17	17	21	17
Mang S	08	08	08	4	02
<b>No Teaching</b>					
		Up to June2014	July Aug2014	sept oct 2014	Nov14-marc 2015
D P S Teaching	05	05	05	05	05
B G S	13	13	13	18	13
Mang S	06	06	06	1	00
<b>Grand Total</b>	<b>54</b>	<b>54</b>	<b>52</b>	<b>52</b>	<b>40</b>

**Student founds**

FY 2013-14

EXPENDITURE		INCOME	
COLLEGE EXAMINATION	54005	OPENING BALANCE	2033098
ADMISSION & TUTION FEES	40100	COLLEGE EXAMINATIONS	50080
MAGAZINE AND CALENDER	67555	ADMISSION AND TUTION FEES	798652
ATHELETIC	33100	COLLEGE MEDICAL FEES	12520
DSA	18300	MAGAZINE AND CALENDER	18780
LIBRARY	33190	SSG	1878
LABORATORY	30000	RED CROSS	6260
TIME TABLE	6965	ATHELETIC	18780
		DSA	1252
		DRAMATIC SOCIETY	3130

			LIBRARY	26918
			IDENTITY CARD	18780
			TEACHERS WELFARE FUNDS	3130
			LABORATORY FEES	8760
			COMMON ROOM	18780
			FACULLTY IMPROVEMENT	62600
			TIME TABLE	3130
			CYCLE STAND	7512
Serplus	2810825			3094040
	3094040			
		FY 2014-15		
EXPENDITURE			INCOME	
COLLEGE EXAMINATION	4,400.00		OPENING BALANCE	28,10,825.00
ADMISSION & TUTION FEES	58,000.00		COLLEGE EXAMINATIONS	66,870.00
MAGAZINE AND CALENDER ATHELETIC	24,062.00		ADMISSION AND TUTION FEES	7,45,569.00
DSA	19,600.00		COLLEGE MEDICAL FEES	11,980.00
	20,200.00		MAGAZINE AND CALENDER	17,970.00
LIBRARY	30,376.00		SSG	5,045.00
LABORATORY	52,299.00		RED CROSS	5,990.00
TIME TABLE	2,300.00		ATHELETIC	17,970.00
COMMON ROOM	11,200.00		DSA	1,198.00
IDENTITY CARD	18,775.00		DRAMATIC SOCIETY	2,995.00
RED CROSS	6,982.00		LIBRARY	29,449.00
			IDENTITY CARD	17,970.00
			TEACHERS WELFARE FUNDS	2,995.00
			LABORATORY FEES	21,440.00
			COMMON ROOM	17,970.00
			FACULLTY IMPROVEMENT	59,900.00
			TIME TABLE	2,995.00
Serplus	35,98,125.00		CYCLE STAND	7,188.00
	38,46,319.00			38,46,319.00

**18.5 -**

STUDENT FOUNDS

	Student founds			
		FY 2013-14		
EXPENDITURE			INCOME	
COLLEGE EXAMINATION	54005		OPENING BALANCE	2033098
ADMISSION & TUTION FEES	40100		COLLEGE EXAMINATIONS	50080
MAGAZINE AND CALENDER	67555		ADMISSION AND TUTION FEES	798652

ATHELETIC	33100
DSA	18300
LIBRARY	33190
LABORATORY	30000
TIME TABLE	6965

COLLEGE MEDICAL FEES	12520
MAGAZINE AND CALENDER	18780
SSG	1878
RED CROSS	6260
ATHELETIC	18780
DSA	1252
DRAMATIC SOCIETY	3130
LIBRARY	26918
IDENTITY CARD	18780
TEACHERS	3130
WELFARE FUNDS	
LABORATORY FEES	8760
COMMON ROOM	18780
FACULLTY IMPROVEMENT	62600
TIME TABLE	3130
CYCLE STAND	7512
	3094040

Serplus 2810825  
3094040

FY 2014-15

EXPENDITURE	
COLLEGE EXAMINATION	4,400.00
ADMISSION & TUTION FEES	58,000.00
MAGAZINE AND CALENDER	24,062.00
ATHELETIC	19,600.00
DSA	20,200.00
LIBRARY	30,376.00
LABORATORY	52,299.00
TIME TABLE	2,300.00
COMMON ROOM	11,200.00
IDENTITY CARD	18,775.00
RED CROSS	6,982.00

Serplus 35,98,125.00  
38,46,319.00

INCOME	
OPENING BALANCE	28,10,825.00
COLLEGE EXAMINATIONS	66,870.00
ADMISSION AND TUTION FEES	7,45,569.00
COLLEGE MEDICAL FEES	11,980.00
MAGAZINE AND CALENDER	17,970.00
SSG	5,045.00
RED CROSS	5,990.00
ATHELETIC	17,970.00
DSA	1,198.00
DRAMATIC SOCIETY	2,995.00
LIBRARY	29,449.00
IDENTITY CARD	17,970.00
TEACHERS	2,995.00
WELFARE FUNDS	
LABORATORY FEES	21,440.00
COMMON ROOM	17,970.00
FACULLTY IMPROVEMENT	59,900.00
TIME TABLE	2,995.00
CYCLE STAND	7,188.00
	38,46,319.00

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

PARA: 20 RESULT OF AUDIT

Result Of Audit

Sl	Name Of The	Amount	Amount kept on	Amount	Amount	Amount	Remarks
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No	Paragraph	suggested for recovery(In Rs:)	objection(In Rs:)	Surchargeable(In Rs:)	Embezzlement(In Rs:)	Othercases(In Rs:)
<b>Total</b>						

**Audit Certificate**

Cetrified that the accounts of Kasinath Mahavidyalaya, Kaipada for the financial year 2014-2015 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

**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>					