

LOCAL FUND AUDIT, BOUDH, ODISHA

CATEGORY : Aided College,General

Audit Report No : 214993/AR/2016-2017-BOUDH

PARA: 1 TITLE SHEET

1	Name of the Institution :	Subalaya College, Subalaya
2	Year of Accounts under Audit :	2014-2015 2015-2016
3	Name of the Local Authority during the year of A/Cs :	PREMANANDA MISHRA, PRINCIPAL FROM 01.04.2014 TO 31.03.2016
	Name of the Local Authority at the time of Audit :	PREMANANDA MISHRA, PRINCIPAL
4	Duration of Audit :	17-08-2016 To 08-09-2016 (Mandays Consumed :-)
5	Name of the Auditors :	K.C. SAMAL AND CO. 310060E - Lead Auditor
6	Name of the Reviewing Officer :	CHANDRA SEKHAR MOHAPATRA(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	23-02-2017
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	DILLIP KUMAR CHHATRIA
11	Date of approval of report by District Audit Officer :	27-04-2017

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	Others	29-08-2016	2516 NOS	2516 NOS	PAGE NO 53	Physically Verified the Librariy Books with register and found Correct
2	Measurement Books	NIL	NIL	NIL	NIL	
3	ServicePostage Stamps	NIL	NIL	NIL	NIL	
4	Miscellaneous Receipt Books	29-08-2016	12 NOS	12 NOS		Physically Verified the Misc Receipt Book which agreed with the Book Balance
5	Cash in hand	29-08-2016	145	145	PAGE NO-23	Physically Verified the Cash Balance which agreed with the Book Balance

Comments

Comment:

a) Cash:- On physical verification of cash we found that actual balance with Cash Book tally with physical balance of cash which has been shown below

CASH BOOK	PHYSICAL VERIFICATION	BOOK BALANCE	DIFFERENCE
PMS	NIL	NIL	NIL
GENERAL	Rs. 145.00	Rs. 145.00	NIL
GIA	NIL	NIL	NIL
HS EXAMINATION	NIL	NIL	NIL
NSS	NIL	NIL	NIL
YRC	NIL	NIL	NIL
TOTAL	Rs. 145.00	Rs. 145.00	NIL
STAMPS	NIL	NIL	NIL
LIBRARY BOOKS	2516 NOS	2516 NOS	NIL
MISC. RECEIPT	12	12	NIL

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register

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

B : List of Records/Registers not Produced to Audit

Sino	List Records/Register

C : List of Records/Registers not Maintained

Sino	List Records/Register

D : List of Records/Registers not Required

Sino	List Records/Register

Comments

Grant Register, Utilisation Certificate Register and Investments Register has not been maintained by the college.

As clarified by the college in the memo Grant Register, UC Register and Investments Register is to be maintained by the college.

Type of Cash Book Maintained for the FY 2014-15:

SI No	CASH BOOK
1	GENERAL
2	YOUTH RED CROSS
3	SCOUT & GUIDE
4	NSS
5	SAMS
6	CHSE EXAM

Type of Cash Book Maintained for the FY 2015-16:

SI No	CASH BOOK
1	GENERAL
2	YOUTH RED CROSS
3	SCOUT & GUIDE
4	NSS
5	SAMS
6	CHSE EXAM

Verified all the records mentioned above and found that the college is maintaining record as per government directives and the books of accounts are found to be in order.

PARA: 4 FINANCIAL POSITION

Subalaya College, Subalaya - 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	GENERAL	01-04-2014	1639198.42	10559243.00	12198441.42	10821640.00	31-03-2015	1376801.42	31-03-2015	1376801.42	0.00	
2	YOUTH RED CROSS	01-04-2014	22062.00	7961.00	30023.00	2215.00	31-03-2015	27808.00	31-03-2015	27808.00	0.00	
3	SCOUT & GUIDE	01-04-2014	3974.00	4752.00	8726.00	2404.00	31-03-2015	6322.00	31-03-2015	6322.00	0.00	
4	NSS	01-04-2014	7594.00	15962.00	23556.00	13650.00	31-03-2015	9906.00	31-03-2015	9906.00	0.00	
5	SAMS	01-04-2014	31487.00	68019.00	99506.00	25165.00	31-03-2015	74341.00	31-03-2015	74341.00	0.00	
6	CHSE EXAM	01-04-2014	600.00	8100.00	8700.00	8060.00	31-03-2015	640.00	31-03-2015	640.00	0.00	
	GRAND TOTAL		1704915.42	10664037.00	12368952.42	10873134.00		1495818.42		1495818.42	0.00	

Subalaya College, Subalaya - 2015-2016

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	GENERAL	01-04-2015	1376801.42	8621888.00	9998689.42	7890460.00	31-03-2016	2108229.42	31-03-2016	2108229.42	0.00	
2	YOUTH RED CROSS	01-04-2015	27808.00	4207.00	32015.00	3062.00	31-03-2016	28953.00	31-03-2016	28953.00	0.00	
3	SCOUT & GUIDE	01-04-2015	6322.00	4873.00	11195.00	2100.00	31-03-2016	9095.00	31-03-2016	9095.00	0.00	
4	NSS	01-04-2015	9906.00	11664.00	21570.00	11250.00	31-03-2016	10320.00	31-03-2016	10320.00	0.00	
5	SAMS	01-04-2015	74341.00	55248.00	129589.00	59664.00	31-03-2016	69925.00	31-03-2016	69925.00	0.00	
6	CHSE EXAM	01-04-2015	640.00	71161.00	71801.00	69998.00	31-03-2016	1803.00	31-03-2016	1803.00	0.00	
	GRAND TOTAL		1495818.42	8769041.00	10264859.42	8036534.00		2228325.42		2228325.42	0.00	

Comments

Financial Position -

STATEMENT SHOWING DETAILS OF RECEIPTS & EXPENDITURE ON SUBALAYA COLLEGE DIST-SONEPUR FOR 2014-15						
SN	HEAD OF THE ACCOUNT	OB AS ON 01.04.2014	RECEIPT	TOTAL	EXPENSES	CB AS ON 31.03.2015
I	GRANT RECURRING					
1	Block Grant	73,446.00	4,94,195.00	5,67,641.00	4,94,195.00	73,446.00
2	GIA	51,542.00	92,29,514.00	92,81,056.00	92,29,514.00	51,542.00
3	GPF					
	TOTAL-1	1,24,988.00	97,23,709.00	98,48,697.00	97,23,709.00	1,24,988.00
II	GRANT NON RECURRING					
1	JUNIOR MERIT SCHOLARSHIP/BMM	91,635.00	15,000.00	1,06,635.00	15,000.00	91,635.00
2	PMS	-85,735.00		-85,735.00		-85,735.00

3	CHSE EXAM	10,291.00	8,100.00	18,391.00	8,060.00	10,331.00
4	NSS	3,400.00	15,962.00	19,362.00	13,650.00	5,712.00
	TOTAL-2	19,591.00	39,062.00	58,653.00	36,710.00	21,943.00
III	Other than Grants					
1	interest from pass book	81,762.82	72,175.00	1,53,937.82		1,53,937.82
	TOTAL-3	81,762.82	72,175.00	1,53,937.82	0.00	1,53,937.82
IV	STUDENT FUNDS					
1	Fees & fine		11,894.00	11,894.00		11,894.00
2	College Devl	3,97,026.60	2,79,620.00	6,76,646.60	7,46,394.00	-69,747.40
3	Furniture	-9,865.00	15,100.00	5,235.00	3,200.00	2,035.00
4	Library	-68,088.00	30,230.00	-37,858.00		-37,858.00
5	College Exam	10,23,485.00	75,750.00	10,99,235.00	88,399.00	10,10,836.00
6	DSA		12,080.00	12,080.00	8,812.00	3,268.00
7	Atheletic	-11,516.00	9,060.00	-2,456.00	9,235.00	-11,691.00
8	Literacy	11,542.00	11,130.00	22,672.00		22,672.00
9	Dramatic	20,635.00	3,020.00	23,655.00	16,161.00	7,494.00
10	YRC	8,644.00	7,961.00	16,605.00	2,215.00	14,390.00
11	College Magazine	1,815.00	6,040.00	7,855.00		7,855.00
12	Student Registration	2,875.00	5,565.00	8,440.00		8,440.00
13	Student Recognition	3,740.00	6,360.00	10,100.00		10,100.00
14	Admission Form	36,214.00	60,340.00	96,554.00	25,165.00	71,389.00
15	Audio Visual	3,262.00	1,590.00	4,852.00		4,852.00
16	Enrollment	8,220.00	1,590.00	9,810.00		9,810.00
17	Electricity	5,774.00	43,488.00	49,262.00	49,776.00	-514.00
18	Silver Jublee			0.00		0.00
19	Project Camp		0.00	0.00	0.00	0.00
20	Late Admission	600.00		600.00	2,234.00	-1,634.00
21	Affiliation			0.00		0.00
22	CHSE Exam Form Fill up		97,036.00	97,036.00	83,419.00	13,617.00
23	Flag Day	-2,027.00	795.00	-1,232.00	3,055.00	-4,287.00
24	NCC		795.00	795.00	0.00	795.00
25	Courses of Studies			0.00		0.00
26	Calender	2,540.00	3,020.00	5,560.00		5,560.00
27	CLC Mark sheet	11,333.00	10,500.00	21,833.00		21,833.00
28	Insurance	15.00	1,510.00	1,525.00	647.00	878.00
29	Proctorial	2,308.00		2,308.00		2,308.00
30	Board Certificate	8,030.00	13,260.00	21,290.00	13,210.00	8,080.00
31	SSG	13,575.00	3,020.00	16,595.00		16,595.00
32	College Union			0.00		0.00
33	Common Room	5,462.00	6,040.00	11,502.00		11,502.00
34	Faculty Society			0.00		0.00
35	Identity Card	6,700.00	15,200.00	21,900.00		21,900.00

36	Unclassified students funds	1,077.60	150.00	1,227.60		1,227.60
37	KAA			0.00		0.00
38	Medical	-1,960.00		-1,960.00		-1,960.00
39	SAF	5,551.00	1,590.00	7,141.00		7,141.00
40	Games and sports		4,530.00	4,530.00		4,530.00
41	cultural	17,253.00	15,100.00	32,353.00	11,454.00	20,899.00
42	Academic	20.00	7,155.00	7,175.00	12,000.00	-4,825.00
43	syllabus	2,569.00	3,180.00	5,749.00		5,749.00
44	Day observation			0.00		0.00
45	News paper	14.40	240.00	254.40	4,902.00	-4,647.60
46	Computer	-1,28,339.00	60,400.00	-67,939.00	30,033.00	-97,972.00
47	Scout & Guide		4,752.00	4,752.00	2,404.00	2,348.00
	TOTAL-4	13,78,485.60	8,29,091.00	22,07,576.60	11,12,715.00	10,94,861.60
V	MISC. FEES					
1	TDR	1,00,000.00		1,00,000.00		1,00,000.00
2	SILVER JUBLEE					
3	ADVANCE					
4	AUDIT RECOVERY	88.00		88.00		88.00
	TOTAL-5	1,00,088.00	0.00	1,00,088.00	0.00	1,00,088.00
	TOTAL-1	1,24,988.00	97,23,709.00	98,48,697.00	97,23,709.00	1,24,988.00
	TOTAL-2	19,591.00	39,062.00	58,653.00	36,710.00	21,943.00
	TOTAL-3	81,762.82	72,175.00	1,53,937.82	0.00	1,53,937.82
	TOTAL-4	13,78,485.60	8,29,091.00	22,07,576.60	11,12,715.00	10,94,861.60
	TOTAL-5	1,00,088.00	0.00	1,00,088.00	0.00	1,00,088.00
	GRAND TOTAL	17,04,915.42	1,06,64,037.00	1,23,68,952.42	1,08,73,134.00	14,95,818.42

STATEMENT SHOWING DETAILS OF RECEIPTS & EXPENDITURE ON SUBALAYA COLLEGE DIST-SONEPUR FOR 2015-16

SN	HEAD OF THE ACCOUNT	OB AS ON 01.04.2015	RECEIPT	TOTAL	EXPENSES	CB AS ON 31.03.2016
I	GRANT RECURRING					
1	Block Grant	73,446.00	5,73,925.00	6,47,371.00	5,73,925.00	73,446.00
2	GIA	51,542.00	66,62,994.00	67,14,536.00	66,62,994.00	51,542.00
3	GPF					
	TOTAL-1	1,24,988.00	72,36,919.00	73,61,907.00	72,36,919.00	1,24,988.00
II	GRANT NON RECURRING					
1	JUNIOR MERIT SCHOLARSHIP/BMM	91,635.00	15,000.00	1,06,635.00	15,000.00	91,635.00
2	PMS	-85,735.00		-85,735.00		-85,735.00
3	CHSE EXAM	10,331.00	71,161.00	81,492.00	69,998.00	11,494.00
4	NSS	5,712.00	11,664.00	17,376.00	11,250.00	6,126.00
	TOTAL-2	21,943.00	97,825.00	1,19,768.00	96,248.00	23,520.00
III	Other than Grants					

1	Interest from pass book	1,53,937.82	63,297.00	2,17,234.82	80.00	2,17,154.82
	TOTAL-3	1,53,937.82	63,297.00	2,17,234.82	80.00	2,17,154.82
IV	STUDENT FUNDS					
1	Fees & fine	11,894.00	8,928.00	20,822.00	10,560.00	10,262.00
2	College Devl	-69,747.40	8,76,640.00	8,06,892.60	2,87,400.00	5,19,492.60
3	Furniture	2,035.00	15,150.00	17,185.00	9,549.00	7,636.00
4	Library	-37,858.00	30,660.00	-7,198.00		-7,198.00
5	College Exam	10,10,836.00	44,645.00	10,55,481.00	1,17,807.00	9,37,674.00
6	DSA	3,268.00	12,120.00	15,388.00		15,388.00
7	Atheletic	-11,691.00	9,090.00	-2,601.00	36,460.00	-39,061.00
8	Literacy	22,672.00	10,780.00	33,452.00		33,452.00
9	Dramatic	7,494.00	3,030.00	10,524.00		10,524.00
10	YRC	14,390.00	4,207.00	18,597.00	3,062.00	15,535.00
11	College Magazine	7,855.00	6,060.00	13,915.00		13,915.00
12	Student Registration	8,440.00	5,390.00	13,830.00		13,830.00
13	Student Recognition	10,100.00	6,160.00	16,260.00		16,260.00
14	Admission Form	71,389.00	51,260.00	1,22,649.00	32,664.00	89,985.00
15	Audio Visual	4,852.00	1,540.00	6,392.00		6,392.00
16	Enrollment	9,810.00	1,530.00	11,340.00		11,340.00
17	Electricity	-514.00	43,632.00	43,118.00	15,446.00	27,672.00
18	Silver Jublee	0.00		0.00		0.00
19	Project Camp	0.00		0.00		0.00
20	Late Admission	-1,634.00		-1,634.00		-1,634.00
21	Affiliation	0.00		0.00		0.00
22	CHSE Exam Form Fill up	13,617.00	70,965.00	84,582.00	1,01,923.00	-17,341.00
23	Flag Day	-4,287.00	770.00	-3,517.00	1,300.00	-4,817.00
24	NCC	795.00	770.00	1,565.00	805.00	760.00
25	Courses of Studies	0.00		0.00		0.00
26	Calender	5,560.00	3,030.00	8,590.00		8,590.00
27	CLC Mark sheet	21,833.00	13,100.00	34,933.00		34,933.00
28	Insurance	878.00	1,520.00	2,398.00	659.00	1,739.00
29	Proctorial	2,308.00		2,308.00		2,308.00
30	Board Certificate	8,080.00	17,840.00	25,920.00	2,590.00	23,330.00
31	SSG	16,595.00	3,030.00	19,625.00		19,625.00
32	College Union	0.00		0.00		0.00
33	Common Room	11,502.00	6,060.00	17,562.00		17,562.00
34	Faculty Society	0.00		0.00		0.00
35	Identity Card	21,900.00	15,230.00	37,130.00		37,130.00
36	Unclassified students funds	1,227.60	400.00	1,627.60		1,627.60
37	KAA	0.00		0.00		0.00
38	Medical	-1,960.00		-1,960.00		-1,960.00
39	SAF	7,141.00	1,540.00	8,681.00		8,681.00

40	Games and sports	4,530.00	6,520.00	11,050.00		11,050.00
41	cultural	20,899.00	19,510.00	40,409.00	24,947.00	15,462.00
42	Academic	-4,825.00	6,930.00	2,105.00	13,000.00	-10,895.00
43	syllabus	5,749.00	3,080.00	8,829.00		8,829.00
44	Day observation	0.00		0.00		0.00
45	News paper	-4,647.60	410.00	-4,237.60	4,065.00	-8,302.60
46	Computer	-97,972.00	64,600.00	-33,372.00	38,950.00	-72,322.00
47	Scout & Guide	2,348.00	4,873.00	7,221.00	2,100.00	5,121.00
	TOTAL-4	10,94,861.60	13,71,000.00	24,65,861.60	7,03,287.00	17,62,574.60
V	MISC. FEES					
1	TDR	1,00,000.00		1,00,000.00		1,00,000.00
2	SILVER JUBLEE					
3	ADVANCE					
4	AUDIT RECOVERY	88.00		88.00		88.00
	TOTAL-5	1,00,088.00		1,00,088.00		1,00,088.00
	TOTAL-1	1,24,988.00	72,36,919.00	73,61,907.00	72,36,919.00	1,24,988.00
	TOTAL-2	21,943.00	97,825.00	1,19,768.00	96,248.00	23,520.00
	TOTAL-3	1,53,937.82	63,297.00	2,17,234.82	80.00	2,17,154.82
	TOTAL-4	10,94,861.60	13,71,000.00	24,65,861.60	7,03,287.00	17,62,574.60
	TOTAL-5	1,00,088.00		1,00,088.00		1,00,088.00
	GRAND TOTAL	14,95,818.42	87,69,041.00	1,02,64,859.42	80,36,534.00	22,28,325.42

OPENING AND CLOSING BALANCES:

2014-15		OP BALANCE		RECEIPTS	PAYMENTS	CL BALANCE	
SN	PARTICULAR	CASH	BANK			CASH	BANK
1	GENERAL	121.00	16,39,077.42	1,05,59,243.00	1,08,21,640.00	1,829.00	13,74,972.42
2	YOUTH RED CROSS		22,062.00	7,961.00	2,215.00		27,808.00
3	SCOUT & GUIDE		3,974.00	4,752.00	2,404.00		6,322.00
4	NSS		7,594.00	15,962.00	13,650.00		9,906.00
5	SAMS		31,487.00	68,019.00	25,165.00		74,341.00
6	CHSE EXAM	7.00	593.00	8,100.00	8,060.00		640.00
	TOTAL	128.00	17,04,787.42	1,06,64,037.00	1,08,73,134.00	1,829.00	14,93,989.42

2015-16		OP BALANCE		RECEIPTS	PAYMENTS	CL BALANCE	
SN	PARTICULAR	CASH	BANK			CASH	BANK
1	GENERAL	1,829.00	13,74,972.42	86,21,888.00	78,90,460.00		21,08,229.42
2	YOUTH RED CROSS		27,808.00	4,207.00	3,062.00		28,953.00
3	SCOUT & GUIDE		6,322.00	4,873.00	2,100.00		9,095.00

4	NSS		9,906.00	11,664.00	11,250.00		10,320.00
5	SAMS		74,341.00	55,248.00	59,664.00		69,925.00
6	CHSE EXAM		640.00	71,161.00	69,998.00	56.00	1,747.00
	TOTAL	1,829.00	14,93,989.42	87,69,041.00	80,36,534.00	56.00	22,28,269.42

We have prepared the financial statements by taking cash book, pass book, bills, vouchers, receipt book and all other supporting documents required and found that the financial statements are in order and there is no discrepancy in the accounts.

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

Subalaya College, Subalaya - 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	UGB	12052061689	01-04-2014	241818.75	31-03-2015	241818.75	0.00	GENERAL CASH BOOK
2	UGB	084612	01-04-2014	50000.00	31-03-2015	50000.00	0.00	TDR
3	UGB	277376	01-04-2014	50000.00	31-03-2015	50000.00	0.00	TDR
4	UGB	84009512743	01-04-2014	10000.00	31-03-2015	10000.00	0.00	TDR
5	SBI	11682315300	01-04-2014	283775.82	31-03-2015	283775.82	0.00	GENERAL CASH BOOK
6	UGB	12052061690	01-04-2014	739377.85	31-03-2015	739377.85	0.00	GENERAL CASH BOOK
7	UGB	12052061781	01-04-2014	27808.00	31-03-2015	27808.00	0.00	RED CROSS CASH BOOK
8	SBI	30768104129	01-04-2014	9906.00	31-03-2015	9906.00	0.00	NSS
9	SBI	32679898764	01-04-2014	640.00	31-03-2015	640.00	0.00	CHSE
10	SBI	33001186284	01-04-2014	74341.00	31-03-2015	74341.00	0.00	SAMS
11	SBI	84005067012	01-04-2014	6322.00	31-03-2015	6322.00	0.00	SCOUT AND GUIDE
	GRAND TOTAL			1493989.42		1493989.42	0.00	

Subalaya College, Subalaya - 2015-2016

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
12	UGB	12052061689	01-04-2015	161565.75	31-03-2016	161565.75	0.00	GENERAL CASH BOOK
13	UGB	084612	01-04-2015	50000.00	31-03-2016	50000.00	0.00	TDR
14	UGB	277376	01-04-2015	50000.00	31-03-2016	50000.00	0.00	TDR
15	UGB	84009512743	01-04-2015	10000.00	31-03-2016	10000.00	0.00	TDR
16	SBI	11682315300	01-04-2015	896705.82	31-03-2016	896705.82	0.00	
17	UGB	12052061690	01-04-2015	939957.85	31-03-2016	939957.85	0.00	
18	UGB	12052061781	01-04-2015	28953.00	31-03-2016	28953.00	0.00	
19	SBI	30768104129	01-04-2015	10320.00	31-03-2016	10320.00	0.00	
20	SBI	30768104129	01-04-2015	10320.00	31-03-2016	10320.00	0.00	
21	SBI	30768104129	01-04-2015	10320.00	31-03-2016	10320.00	0.00	
22	SBI	32679898764	01-04-2015	1747.00	31-03-2016	1747.00	0.00	
23	SBI	33001186284	01-04-2015	69925.00	31-03-2016	69925.00	0.00	
24	UGB	84005067012	01-04-2015	9095.00	31-03-2016	9095.00	0.00	
	GRAND TOTAL			2248909.42		2248909.42	0.00	

Reconciliation

PARA: 6 STOCK POSITION

Subalaya College, Subalaya - 2014-2015

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	RECEIPT BOOK	2	10	7	5.00	5	
2	MISC. BOOK	1	0	0	1.00	1	
3	LIBRARY BOOKS	2492	0	0	2492.00	2492	

Subalaya College, Subalaya - 2015-2016

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
4	RECEIPT BOOK	5	20	10	15.00	15	
5	MISC. BOOK	1			1.00	1	
6	LIBRARY BOOKS	2492	20	0	2512.00	2512	

Comments

The data with regard to stock has been entered from the stock register and there is no discrepancies.

PARA: 7 INVESTMENT

Subalaya College, Subalaya - 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	110000.00	0.00	110000.00	0.00	31-03-2015	110000.00	31-03-2015	110000.00	0.00	
	GRAND TOTAL	110000.00	0.00	110000.00	0.00		110000.00		110000.00	0.00	

Subalaya College, Subalaya - 2015-2016

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
2	01-04-2015	110000.00	0.00	110000.00	0.00	31-03-2016	110000.00	31-03-2016	110000.00	0.00	
	GRAND TOTAL	110000.00	0.00	110000.00	0.00		110000.00		110000.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

TDR No. 084612 - Rs. 50,000/-

TDR No. 277376 - Rs. 50,000/-

TDR No. 84009512743 - Rs. 10,000/- on dated 22.08.2013

All the investments by the college is in the shape of TDR.

As per the college TDR of Rs. 10,000/- has been deposited in UGB, Subalaya vide TDR No. 84009512743 dated 22.08.2013

PARA: 8 **ADVANCE**

Subalaya College, Subalaya - 2014-2015

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
	GRAND TOTAL		0.00	0.00	0.00	0.00		0.00		0.00	0.00	

Subalaya College, Subalaya - 2015-2016

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
	GRAND TOTAL		0.00	0.00	0.00	0.00		0.00		0.00	0.00	

Comments :

There is no outstanding advance.

PARA: 9 **GRANTS**

Subalaya College, Subalaya - 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	01-04-2014	73446.00	494195.00	567641.00	494195.00	31-03-2015	73446.00	Block Grant
2	01-04-2014	51542.00	9229514.00	9281056.00	9229514.00	31-03-2015	51542.00	Grant in Aid
	GRAND TOTAL	124988.00	9723709.00	9848697.00	9723709.00		124988.00	

Subalaya College, Subalaya - 2015-2016

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
3	01-04-2015	73446.00	573925.00	647371.00	573925.00	31-03-2016	73446.00	Block Grant
4	01-04-2015	51542.00	6662994.00	6714536.00	6662994.00	31-03-2016	51542.00	Grant in Aid
	GRAND TOTAL	124988.00	7236919.00	7361907.00	7236919.00		124988.00	

Comments :

The position of Govt. Grant has been given above.

In the year 2014-15, out of Rs. 92,29,514/- GIA received, Rs. 61,21,564/- has been paid as salary and the balance of Rs. 31,07,950/- has been refunded back to Director, Higher Education Dept., Govt. of Odisha on dated 12.03.2015

The Grant Unspent as on 31.03.2016 for Block Grant is of Rs. 73,446/- and of Grant in Aid is of Rs. 51,542/- is actually carried forward from previous auditor report which was unspent as on 31.03.2014. As clarified by the college in the memo there is no Grant Unspent as on 31.03.2016 as per the records of the college. So, we are unable to furnish year wise break up of Unspent Grant as on 31.03.2016.

UGC Grant - The college has not received any UGC grant during the period under audit.

Non-Recurring Grant - The college has not received any non-recurring Grant during the period under audit.

2014-15 GIA Salary Statement:

SN	Name	Pay	GP	DA	Arrear	Total	GPF	PT	IT	Total Ded.	Net Amount
1	Krishna Chandra Mahapatra, Reader in-Economics	591080	108000	719670	23776	1442526	240000	2500	218369	460869	981657
2	Premananda Mishra, Lect. in English	275100	55200	339980	11178	681458	96000	2500	31720	130220	551238
3	Giridhari Mishra, Lect. in History	256920	55200	321288	10612	644020	84000	2500	33040	119540	524480
4	Dr.Minaketan Chhuria, Lect. in Odia	256920	55200	321288	10612	644020	120000	2500	30190	152690	491330

5	Bholanath Karmee, Lect. in Pol. Sc.	256920	55200	321288	10612	644020	60000	2500	23800	86300	557720
6	Ramakanta Purohit, Lect. in Sanskrit	256920	55200	321288	10612	644020	72000	2500	40071	114571	529449
7	Gopal Bhoi, Asst. Librarian	184540	50400	241842	7988	484770	60000	2500	9500	72000	412770
8	Pradip Kumar Panda, P.E.T.	173000	33600	212669	7023	426292	60000	2500	6000	68500	357792
9	Surendra Kumar Sahu, Jr. Clerk	114820	22800	141663	4679	283962	36000	1500	0	37500	246462
10	Harihar Sahoo, Peon	94160	15600	112985	3731	226476	24000	1500	0	25500	200976
	TOTAL	2460380	506400	3053961	100823	6121564	852000	23000	392690	1267690	4853874

2014-15 Block Grant Salary Statement:

SN	Name	Pay	GP	DA	Arrear	Total	GPF	PT	IT	Total Ded.	Net Amount
1	Smt. Annada Mishra, Lect-in-Education	208065				208065				0	208065
2	Purna Chandra Bhoi, Jr. Clerk	107250				107250				0	107250
3	Sambhu Prasad Sahu, Library Attend.	92040				92040				0	92040
4	Niranjan Naik, Sweeper	86840				86840				0	86840
	TOTAL	494195				494195				0	494195

Comments: During the year 2014-15 in Grant position Rs. 97,23,709.00 is shown as expenditure. As against the expenditure

only Rs. 66,15,759.00 (Rs. 61,21,564.00 + Rs. 4,94,195.00) is shown in salary statement. The balance position of Rs. 31,07,950.00

has been refunded back to Director, Higher Education Dept., Govt. of Odisha on dated 12.03.2015.

2015-16 GIA Salary Statement:

SN	Name	Pay	GP	DA	Arrear	Total	GPF	PT	IT	Total Ded.	Net Amount
1	Krishna Chandra Mahapatra, Reader in-Economics	612120	108000	831916	17968	1570004	270000	2500	252609	525109	1044895
2	Premananda Mishra, Lect. in English	285020	55200	392997	8447	741664	144000	2500	35890	182390	559274
3	Giridhari Mishra, Lect. in History	266320	55200	371411	7997	700928	150000	2500	35727	188227	512701
4	Dr. Minaketan Chhuria, Lect. in Odia	266320	55200	371411	7997	700928	120000	2500	35727	158227	542701

5	Bholanath Karmee, Lect. in Pol. Sc.	266320	55200	371411	7997	700928	60000	2500	33564	96064	604864
6	Ramakanta Purohit, Lect. in Sanskrit	266320	55200	371411	7997	700928	96000	2500	39950	138450	562478
7	Gopal Bhoi, Asst. Librarian	191660	50400	279620	6020	527700	84000	2500	12896	99396	428304
8	Pradip Kumar Panda, P.E.T.	179260	33600	245895	5295	464050	96000	2500	4340	102840	361210
9	Surendra Kumar Sahu, Jr. Clerk	119040	22800	163851	3527	309218	48000	2500	0	50500	258718
10	Harihar Sahoo, Peon	97540	15600	130693	2813	246646	24000	1500	0	25500	221146
	TOTAL	2549920	506400	3530616	76058	6662994	1092000	24000	450703	1566703	5096291

2015-16 Block Grant Salary Statement:

SN	Name	Pay	GP	DA	Arrear	Total	GPF	PT	IT	Total Ded.	Net Amount
1	Smt. Annada Mishra, Lect-in-Education	208065			26360	234425				0	234425
2	Purna Chandra Bhoi, Jr. Clerk	107250			20590	127840				0	127840
3	Sambhu Prasad Sahu, Library Attend.	92040			17120	109160				0	109160
4	Niranjan Naik, Sweeper	86840			15660	102500				0	102500
	TOTAL					573925				0	573925

Comments: During the year 2015-16 in Grant position Rs. 72,36,919.00 is shown as expenditure. As against the expenditure

Rs. 72,36,919.00 (Rs. 66,62,994.00 + Rs. 5,73,925.00) is shown in salary statement. So, there is no balance position.

PARA: 10 UTILISATION CERTIFICATE

Subalaya College, Subalaya - 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	73446.00	494195.00	567641.00	494195.00	31-03-2015	73446.00	BLOCK GRANT
2	01-04-2014	51542.00	9229514.00	9281056.00	9229514.00	31-03-2015	51542.00	GRANT-IN-AID
	GRAND TOTAL	124988.00	9229514.00	9848697.00	9723709.00		124988.00	

Subalaya College, Subalaya - 2015-2016

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
3	01-04-2015	73446.00	573925.00	647371.00	573925.00	31-03-2016	73446.00	BLOCK GRANT
4	01-04-2015	51542.00	6662994.00	6714536.00	6662994.00	31-03-2016	51542.00	GRANT-IN-AID
	GRAND TOTAL	124988.00	6662994.00	7361907.00	7236919.00		124988.00	

Comments :

The UC Outstanding as on 31.03.2016 for Block Grant is of Rs. 73,446/- and of Grant in Aid is of Rs. 51,542/- is actually carried forward from previous auditor report which was outstanding as on 31.03.2014. As clarified by the college in the memo there is no pending UC as on 31.03.2016 as per the records of the college. So, we are unable to furnish year wise break up of UC as on 31.03.2016.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - MISAPPROPRIATION & DEFALCATION
No misappropriation and defalcation of cash, stock and stores found during the audit periods.

PARA: 12 LOSS OF STOCK & STORE

12.1 - LOSS OF STOCK & STORE
There is no loss of stocks, stores and library during the audit periods.

PARA: 13 AUDIT OF RECEIPTS

13.1 - AUDIT OF RECEIPTS
Receipts has been maintained properly during the audit periods.

PARA: 14 AUDIT OF EXPENDITURE

14.1 - AUDIT OF EXPENDITURE
The expenditures records are maintained well and there is no discrepancy.

PARA: 15 AUDIT ON WORKS

15.1 - AUDIT ON WORKS
All the works relating to construction has been done by the college.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 - AUDIT ON UNITS / DEPARTMENT
All the units /departments are well maintained.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - AUDIT ON SCHEMES / PROGRAMMES
No scheme has been audited during the period of audit.

PARA: 18 MISCELLANEOUS

18.1 - DEPOSIT OF FEES

Details of Fees for the year 2014-15

1.	Opening Balance of Fees as on dt.01.04.2014	0.00
2.	Receipt of Fees for the year 2014- 15	11894.00
3.	Total	11894.00
4.	Deposit of Fees for the year 2014.15	0.00
5.	Closing Balance of Fees as on dt.31.03.2015	11894.00

Details of Fees for the year 2015-16

1.	Opening Balance of Fees as on dt.01.04.2015	11894.00
2.	Receipt of Fees for the year 2015- 16	8928.00
3.	Total	20822.00
4.	Deposit of Fees for the year 2015.16	10560.00
5.	Closing Balance of Fees as on dt.31.03.2016	10262.00

Rs.10560.00 was deposited vide challan No.06./dt.06.01.2016.Steps may please be taken to deposit the balance amount of Rs.10262.00.Till than Rs.10262.00 is held under objection.

18.2 - STUDENT STRENGTH

NAME OF THE CLASS	YEAR	SANCTIONED STRENGTH	ACTUAL STRENGTH
+2 ARTS 1ST YEAR	2014-15	128	158
+2 ARTS 2ND YEAR	2014-15	128	148
+2 ARTS 1ST YEAR	2015-16	128	154

+2 ARTS 2ND YEAR	2015-16	128	158
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As clarified by the college in the memo admission above strength has been made by order of the Government vide order No. 18259/dtd. 11.08.2014 and letter No. 12147/dtd. 06.06.2015 of Joint Secretary to Govt., Department of Higher Education, Govt. of Odisha, Bhubaneswar.

18.3 - STAFF POSITION

STAFF POSITION (2014-15):

CATEGORY OF POST	POST SANCTION				EXISTING				DIFF
	GOVT	BLOCK GRANT	MGMT	TOTAL	GOVT.	BLOCK GRANT	MGMT	TOTAL	
TEACHING STAFF									
ECONOMICS	0	0	0	0	0	0	0	0	0
ENGLISH	1	0	0	1	1	0	0	1	0
HISTORY	1	0	0	1	1	0	0	1	0
ODIA	1	0	0	1	1	0	0	1	0
POL. SCIENCE	1	0	0	1	1	0	0	1	0
SANSKRIT	1	0	0	1	1	0	0	1	0
EDUCATION	0	1	0	1	0	1	0	1	0
PET	1	0	0	1	1	0	0	1	0
TOTAL	6	1	0	7	6	1	0	7	0
NON-TEACHING STAFF									
ASSISTANT LIBRARIAN	1	0	0	1	1	0	0	1	0
JR CLERK	1	1	0	2	1	1	0	2	0
DEO	1	0	0	1	1	0	0	1	0
PEON	1	0	0	1	1	0	0	1	0
LIB ATTENDANT	0	1	0	1	0	1	0	1	0
SWEETPEER	0	1	0	1	0	1	0	1	0
TOTAL	4	3	0	7	4	3	0	7	0

STAFF POSITION (2015-16):

CATEGORY OF POST	POST SANCTION				EXISTING				DIFF
	GOVT	BLOCK GRANT	MGMT	TOTAL	GOVT.	BLOCK GRANT	MGMT	TOTAL	
TEACHIN									

G STAFF									
ECONOMICS	0	0	0	0	0	0	0	0	0
ENGLISH	1	0	0	1	1	0	0	1	0
HISTORY	1	0	0	1	1	0	0	1	0
ODIA	1	0	0	1	1	0	0	1	0
POL. SCIENCE	1	0	0	1	1	0	0	1	0
SANSKRIT	1	0	0	1	1	0	0	1	0
EDUCATION	0	1	0	1	0	1	0	1	0
PET	1	0	0	1	1	0	0	1	0
TOTAL	6	1	0	7	6	1	0	7	0
NON-TEACHING STAFF									
ASSISTANT LIBRARIAN	1	0	0	1	1	0	0	1	0
JR CLERK	1	1	0	2	1	1	0	2	0
DEO	1	0	0	1	1	0	0	1	0
PEON	1	0	0	1	1	0	0	1	0
LIB ATTENDANT	0	1	0	1	0	1	0	1	0
SWEETPER	0	1	0	1	0	1	0	1	0
TOTAL	4	3	0	7	4	3	0	7	0

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

19.1 - AUDIT OF LOAN/DEPOSITS/CPF INCLUDING POSITIONS
No Loan has been taken or given by college. The Deposits are in the shape of TDR whose details are given in Para-7.

PARA: 20 RESULT OF AUDIT

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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:)
1	18.1	0.00	10262.00	0.00	0.00	0.00
Total		0.00	10262.00	0.00	0.00	0.00

Audit Certificate

Certified that the accounts of Subalaya College, Subalaya for the financial year 2014-2015 2015-2016 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					