

LOCAL FUND AUDIT, JAGATSINGHPUR, ODISHA

CATEGORY : Aided College,General

Audit Report No : 392461/AR/2018-2019-JAGATSINGHPUR

PARA: 1 TITLE SHEET

1	Name of the Institution :	Paradeep College, Paradeep
2	Year of Accounts under Audit :	2017-2018
3	Name of the Local Authority during the year of A/Cs :	DR SARAT CHANDRA LENKA, FROM 01.04.2012 TO 21.06.2013. DR SHANKAR MOHAPATRA, PRINCIPLE FROM 22.06.2013 TO 30.10.2014. SMT. PRATIVAMANJARI MOHANTY, PRINCIPAL FROM 31.10.2014 TO 31.05.2016. MR. SARAT CHANDRA LENKA, PRINCIPAL 01.06.2016 TO 31.03.2017, MR. PRADEEP KUMAR BISWAL, PRINCIPAL FROM 01.04.2017 TO 31.03.2018
	Name of the Local Authority at the time of Audit :	DR. SURENDRA MOHAN MISHRA 01.04.2018 TO TILL DATE
4	Duration of Audit :	18-06-2018 To 08-11-2018 (Mandays Consumed :-)
5	Name of the Auditors :	SUNIL DAS AND ASSOCIATES 322007E - Lead Auditor
6	Name of the Reviewing Officer :	SIBA PRASAD MALLICK(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	04-12-2018
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 :	31-12-2018

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	STUDENT COLLECTION RECEIPT BOOK PLUS TWO	18.06.2018 BT	14	14	PAGE NO-36	NIL
2	STUDENT COLLECTION RECEIPT BOOK PLUS THREE	18.06.2018 BT	98	98	PAGE NO-76	NIL
3	Miscellaneous Receipt Books	18.06.2018 BT	36	36	PAGE NO-83	NIL
4	ServicePostage Stamps	18.06.2018 BT	802	984	PAGE NO-24	NIL
5	CASH IN HAND	18.06.2018 BT	57186.30	63704.95		6518.65
6	Measurement Books	0	0	0		

Comments

Physical verification of cash in hand, postage stamp, unusable fee collection receipt book and library books etc was conducted on 18.06.2018 before transaction which agreed with the book balance of the day except the cash in hand as per detailed above.

As per physical verification -

1. General Cash Book +2 - RS.. 848.00
 2. General Cash Bokk +3 - RS. 45136.95
 3. SAMS Cash Book +2 - RS. 17220.00
 4. SAMS Cash Book +3 - RS. 500.00
 5. Project Genisis Cash Book - NIL
- TOTAL RS. 63704.95

As per Cash Book -

1. General Cash Book +2 - RS. 848.00
 2. General Cash Book +3 - RS. 38618.30
 3. SAMS CASH Book +2 - RS. 17220.00
 4. SAMS Cash Book +3 - RS. 500.00
 5. Project Genisis Cash Book - NII
- TOTAL RS. 57186.30

the difference of Rs. 6518.65 is with Sri Prahallad Sahoo, Ex-accountant against whom surcharge preceeding has baan initiated vide letter no.326/LFA(CTC),Dt.27.02.2012 and college office order no. 1317/Dt. 12.12.2012.

PARA: 3 LIST OF VERIFIED RECORDS

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

Comments

The following records & register are not maintained which should be maintained hence forth.

1. Stock register of parmanent articles.
2. Property register.
3. Annual abstract of receipt & expenditure.

PARA: 4 FINANCIAL POSITION

Paradeep College, Paradeep - 2017-2018

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 cash Book	01-04-2017	22049238.88	39406902.86	61456141.74	39864362.87	31-03-2018	21591778.87	31-03-2018	21591778.87	0.00	
2	SAMS cash book	01-04-2017	138998.50	391321.00	530319.50	378245.00	31-03-2018	152074.50	31-03-2018	152074.50	0.00	
3	Project Genesis	01-04-2017	20364.00	1832.00	22196.00	0.00	31-03-2018	22196.00	31-03-2018	22196.00	0.00	
	GRAND TOTAL		22208601.38	39800055.86	62008657.24	40242607.87		21766049.37		21766049.37	0.00	

Comments

DETAILS OF RECEIPTS AND EXPENDITURE FOR THE YEAR 2017-18

SI No	Head of A/C	Opening Balance as on 01.04.2017	Receipt during the year 2017-18	Total	Expenditure during the year 2017-18	Closing Balance as on 31.03.2018
I.	Govt. Grant(Recurring)					
1	Salary of staff (D.P. Scheme)	16,65,785.00	1,96,87,913.00	2,13,53,698.00	1,96,87,913.00	16,65,785.00
2	Block Grant Salary	9,97,800.00	41,06,723.00	51,04,523.00	34,43,045.00	16,61,478.00
	TOTAL	26,63,585.00	2,37,94,636.00	2,64,58,221.00	2,31,30,958.00	33,27,263.00
II.	Grants (Non-Recurring)				-	-
1	Russa grant Total	-	-	-	-	-
2	Science Lab. Grant	-	4,00,000.00	4,00,000.00	-	4,00,000.00
	TOTAL	-	4,00,000.00	4,00,000.00	-	4,00,000.00
	UGC					
1	Books Journals Equipments	-8,96,877.00	-	-8,96,877.00	-	-8,96,877.00
2	Plan Period Grants	19,27,730.00	54,65,247.00	73,92,977.00	45,97,537.00	27,95,440.00
3	Seminar	-1,28,899.00	-	-1,28,899.00	-	-1,28,899.00
4	MRP Grants	1,25,600.00	1,35,000.00	2,60,600.00	10,800.00	2,49,800.00
5	Vocational course	3,00,000.00	-	3,00,000.00	-	3,00,000.00
6	Computer & Equipments	2,663.00	-	2,663.00	2,663.00	-
7	Cyclone Grants	19,36,546.00	-	19,36,546.00	-	19,36,546.00
8	PTAC	723.00	-	723.00	723.00	-
9	Extra Activity	-500.00	-	-500.00	-	-500.00
10	Additional Equip. Grant XII plan	8,29,600.00	-	8,29,600.00	8,29,600.00	-
11	Development Grant XII Plan	6,60,037.00	-	6,60,037.00	6,60,037.00	-
12	IQAC	1,86,370.00	-	1,86,370.00	1,84,650.00	1,720.00
	TOTAL	49,42,993.00	56,00,247.00	1,05,43,240.00	62,86,010.00	42,57,230.00
III.	Other Than Grants					
A	GPF Advance of Dp Staff	-33,381.00	-	-33,381.00	-	-33,381.00

1	GIS Advance Of DP Staff	-76,166.00	7,500.00	-68,666.00	7,500.00	-76,166.00
2	Provisional Pension	2,12,070.00	-	2,12,070.00	-	2,12,070.00
3	GIS A/C Death Claim	750.00	-	750.00	-	750.00
4	AISHE Remuneration	-	1,000.00	1,000.00	1,000.00	-
5	Women Coaching Camp	-	11,000.00	11,000.00	11,000.00	-
6	NSS	-4,715.00	-	-4,715.00	-	-4,715.00
7	PPT Grant for Payment of BG Staff & Others	90,519.00	-	90,519.00	-	90,519.00
8	PPT Republic day Grant	3,000.00	-	3,000.00	-	3,000.00
9	YRC Redcross Grant	-18,322.00	4,000.00	-14,322.00	-	-14,322.00
10	Infrastructure Development grants	5,00,000.00	-	5,00,000.00	-	5,00,000.00
11	Center Charges Of RailWay Exams	1,980.00	-	1,980.00	-	1,980.00
12	NCC Refreshments Grant	-5,000.00	-	-5,000.00	-	-5,000.00
13	Self defence traning	27,100.00	76,750.00	1,03,850.00	76,750.00	27,100.00
14	Active Citizenship	-	-	-	-	-
15	Topper Award Endowment	36,200.00	-	36,200.00	-	36,200.00
	TOTAL	7,34,035.00	1,00,250.00	8,34,285.00	96,250.00	7,38,035.00
B	Scholarship			-		-
1	Sr. Merit Scholarship	25,100.00	-	25,100.00	-	25,100.00
2	Jr. Merit Scholarship	9,360.00	-	9,360.00	-	9,360.00
3	Post Metric Scholarship	8,825.90	-	8,825.90	-	8,825.90
4	Sports TalentScholarship	1,290.00	-	1,290.00	-	1,290.00
5	Teachers Sons Scholarship	150.00	-	150.00	-	150.00
6	National Scholarship	660.00	-	660.00	-	660.00
	TOTAL	45,385.90	-	45,385.90	-	45,385.90
C.	CHSE/UU Fees					
1	CHSE/UU Certificate Fees	991.00	51,441.00	52,432.00	51,441.00	991.00
2	CHSE/UU Regn Fees	-1,95,830.00	1,03,045.00	-92,785.00	1,03,045.00	-1,95,830.00
3	sports Library fees	4,66,020.00	84,735.00	5,50,755.00	84,735.00	4,66,020.00
4	Examination Fees	4,72,717.00	14,26,750.00	18,99,467.00	14,26,750.00	4,72,717.00
5	Syllabus Fees	2,11,921.00	1,810.00	2,13,731.00	1,810.00	2,11,921.00
6	Migrations Fee	29,145.00	22,600.00	51,745.00	22,600.00	29,145.00
7	CHSE Zonal Valuation	7,87,748.25	-	7,87,748.25	-	7,87,748.25
8	Academic Fees	1,28,220.00	16,290.00	1,44,510.00	16,290.00	1,28,220.00
9	CAF Fee	46,710.00	-	46,710.00	-	46,710.00
10	College Development Council fee	30,194.00	13,600.00	43,794.00	13,600.00	30,194.00
11	CHSE Nodal Center Expenditure	17,000.00	-	17,000.00	-	17,000.00
12	UU nodal Center Expenditure	2,66,600.00	12,600.00	2,79,200.00	20,392.00	2,58,808.00
13	CHSE Center Expenditure	3,98,032.25	1,59,624.00	5,57,656.25	1,59,624.00	3,98,032.25
14	CHSE Exam HUB	36,000.00	54,300.00	90,300.00	54,300.00	36,000.00
15	UU Centre advance Expenditure	39,884.00	1,94,200.00	2,34,084.00	1,94,200.00	39,884.00

16	Scout & Guide	83,673.00	21,580.00	1,05,253.00	-	1,05,253.00
17	NCC & Flag Day fund	36,404.00	15,106.00	51,510.00	-	51,510.00
18	Diploma Provision certificate	68,065.00	-	68,065.00	-	68,065.00
19	council SSF	6,745.00	13,180.00	19,925.00	13,180.00	6,745.00
20	UU Misc. Expenditure	36,207.00	-	36,207.00	-	36,207.00
21	Correspondence course	1,250.00	-	1,250.00	-	1,250.00
22	PG Examination centre advance	-710.00	-	-710.00	-	-710.00
23	Syllabus processing Fees	-	-	-	-	-
24	EM H Fee	-	-	-	-	-
25	+3 SSF	-	-	-	-	-
26	Addi . Centre Charges	4,62,759.00	-	4,62,759.00	-	4,62,759.00
27	Regd fees for +2 Pvt students	125.00	-	125.00	-	125.00
28	Council SAF	8,530.00	3,620.00	12,150.00	3,620.00	8,530.00
29	CIIP Fees	46,590.00	11,100.00	57,690.00	-	57,690.00
	TOTAL	34,84,990.50	22,05,581.00	56,90,571.50	21,65,587.00	35,24,984.50
VI.						
A	Internal Sources					
1	Fees & Fines(depositable)	3,31,183.00	80,261.00	4,11,444.00	-	4,11,444.00
2	Fees & Fines(Non-depositable)	36,389.00	12,787.00	49,176.00	-	49,176.00
	TOTAL	3,67,572.00	93,048.00	4,60,620.00	-	4,60,620.00
B	STUDENTS FUND					
1	Medical	72,612.00	4,316.00	76,928.00	-	76,928.00
2	Identy card	91,743.00	39,640.00	1,31,383.00	29,278.00	1,02,105.00
3	Abstract of attendance	50,342.00	4,316.00	54,658.00	-	54,658.00
4	Proctorial	1,24,203.00	10,785.00	1,34,988.00	-	1,34,988.00
5	Library	-1,63,267.00	43,180.00	-1,20,087.00	2,99,569.00	-4,19,656.00
6	Lesson Plan	68,594.00	4,316.00	72,910.00	-	72,910.00
7	Red Cross	1,95,730.00	21,590.00	2,17,320.00	16,289.00	2,01,031.00
8	Trs . Welfare Fund	51,617.00	4,316.00	55,933.00	-	55,933.00
9	Laboratory	-1,63,202.25	25,900.00	-1,37,302.25	1,45,535.00	-2,82,837.25
10	Science society	42,724.00	10,360.00	53,084.00	8,000.00	45,084.00
11	Student Welfare fund	33,817.00	2,158.00	35,975.00	-	35,975.00
12	faculty	1,11,823.00	6,474.00	1,18,297.00	-	1,18,297.00
13	Hostel fee	6,41,408.00	87,500.00	7,28,908.00	23,290.00	7,05,618.00
14	union	2,43,519.50	64,770.00	3,08,289.50	39,100.00	2,69,189.50
15	Atheletic	3,17,052.30	53,950.00	3,71,002.30	1,10,580.00	2,60,422.30
16	College Examination	6,52,012.00	1,05,150.00	7,57,162.00	1,27,160.00	6,30,002.00
17	college magazine,	3,31,895.00	1,00,700.00	4,32,595.00	37,940.00	3,94,655.00
18	SSG	25,547.00	2,158.00	27,705.00	2,000.00	25,705.00
19	SAF	51,706.00	4,316.00	56,022.00	-	56,022.00
20	common Room	1,08,495.00	12,948.00	1,21,443.00	-	1,21,443.00
21	DSA	73,065.00	21,580.00	94,645.00	10,400.00	84,245.00

22	Odia sahitya sansad	2,26,255.00	21,270.00	2,47,525.00	37,000.00	2,10,525.00
23	Dramatic	3,93,270.00	53,950.00	4,47,220.00	78,000.00	3,69,220.00
24	Planning Forum	42,893.00	4,316.00	47,209.00	-	47,209.00
25	Honors seminar	2,12,062.00	80,625.00	2,92,687.00	93,025.00	1,99,662.00
26	Time table	74,133.00	8,676.00	82,809.00	-	82,809.00
27	Cultural Prog. +2	-38,502.00	-	-38,502.00	-	-38,502.00
28	Cycle Stand	33,780.00	-	33,780.00	-	33,780.00
29	Electricity charges	-10,49,994.00	-	-10,49,994.00	-	-10,49,994.00
30	Magazine	1,56,842.00	21,580.00	1,78,422.00	6,430.00	1,71,992.00
31	Unilayified amounts	11,47,604.97	-	11,47,604.97	-	11,47,604.97
32	Laboratory Breakage	18,252.00	-	18,252.00	-	18,252.00
33	Hostel caution money	44,707.00	-	44,707.00	-	44,707.00
34	Library Caution money	7,75,195.00	48,700.00	8,23,895.00	-	8,23,895.00
35	Application form +2	-5,370.00	-	-5,370.00	-	-5,370.00
36	Furniture	-71,984.00	-	-71,984.00	-	-71,984.00
37	Library card	81,673.00	14,025.00	95,698.00	16,520.00	79,178.00
38	Honor fee	98,967.00	-	98,967.00	-	98,967.00
39	Notary	630.00	-	630.00	-	630.00
40	GP student Centre person	47,660.00	-	47,660.00	-	47,660.00
41	Computer fees	36,080.00	-	36,080.00	-	36,080.00
42	Student safty insurance	18,045.00	4,316.00	22,361.00	-	22,361.00
43	Subject Change	43,124.00	4,950.00	48,074.00	-	48,074.00
44	Laboratory caution money	6,15,379.00	49,220.00	6,64,599.00	-	6,64,599.00
	TOTAL	58,62,137.52	9,42,051.00	68,04,188.52	10,80,116.00	57,24,072.52
C.	Miscellaneous					
1	Advance	-48,41,688.65	-	-48,41,688.65	-	-48,41,688.65
2	College admission dev. Fund	17,75,663.29	-	17,75,663.29	-	17,75,663.29
3	Interest on FRD & Dopsits	58,80,505.67	16,73,358.86	75,53,864.53	16,01,133.47	59,52,731.06
4	ORHDL Loan	-1,57,669.00	-	-1,57,669.00	-	-1,57,669.00
5	Unclassified Amount	-13,06,470.96	-	-13,06,470.96	-	-13,06,470.96
6	Sale of Form (Admission)	7,26,406.00	-	7,26,406.00	-	7,26,406.00
7	Sales of Notional Paper	5,539.00	1,105.00	6,644.00	1,100.00	5,544.00
8	Tender paper	18,250.00	-	18,250.00	-	18,250.00
9	Red Cross Financial assistance	5,000.00	-	5,000.00	-	5,000.00
10	Odisha history congress	2,24,400.00	-	2,24,400.00	-	2,24,400.00
11	NIS	400.00	-	400.00	-	400.00
12	Security deposit	2,62,701.00	-	2,62,701.00	31,574.00	2,31,127.00
13	Audit report	30,474.00	-	30,474.00	-	30,474.00
14	Sales proceeds from paper	12,401.00	-	12,401.00	-	12,401.00
15	CLC & TC	3,15,757.00	35,800.00	3,51,557.00	-	3,51,557.00
16	HR & WC Quarter occupied by staff	-9,86,813.00	4,48,533.00	-5,38,280.00	5,57,394.20	-10,95,674.20
17	TD Co-op Bank of staff	-47,743.00	16,70,400.00	16,22,657.00	16,67,600.00	-44,943.00
18	LIC deposit Staff	-1,70,899.00	2,09,637.00	38,738.00	2,09,637.00	-1,70,899.00

19	sbi loan staff	9,588.00	91,273.00	1,00,861.00	91,273.00	9,588.00
20	BOB loan staff	-	16,000.00	16,000.00	16,000.00	-
21	Electricity charges	-74,103.00	4,13,019.00	3,38,916.00	6,05,542.20	-2,66,626.20
22	Other Bank loan staff	-4,221.00	25,725.00	21,504.00	25,725.00	-4,221.00
23	Election fee	64,614.00	21,590.00	86,204.00	25,000.00	61,204.00
24	Economic Conference	-16,241.00	-	-16,241.00	-	-16,241.00
25	Interview fees	34,605.00	6,000.00	40,605.00	6,000.00	34,605.00
26	Suspense accounts	5,335.31	-	5,335.31	-	5,335.31
27	Income tax	-5,239.00	11,608.00	6,369.00	11,608.00	-5,239.00
28	Miscellaneous Receipt	3,97,670.00	-	3,97,670.00	-	3,97,670.00
29	Refund of DD	1,77,573.00	-	1,77,573.00	-	1,77,573.00
30	Diversion of amount	-2,40,898.00	-	-2,40,898.00	-	-2,40,898.00
31	Diversion of Nss Amount	73,155.30	-	73,155.30	-	73,155.30
32	Diversion of PG amount	2,30,200.00	-	2,30,200.00	-	2,30,200.00
33	Room rent received	1,59,106.00	23,370.00	1,82,476.00	-	1,82,476.00
34	EPF to staff	7,27,811.00	8,67,782.00	15,95,593.00	15,11,678.00	83,915.00
35	Recovery of P sahu Accts.	1,87,598.00	12,000.00	1,99,598.00	-	1,99,598.00
36	recovery cost of library book	24,910.00	-	24,910.00	-	24,910.00
37	SAMS (e-Admision)	-12,812.00	-	-12,812.00	-	-12,812.00
38	RTI	70.00	10.00	80.00	10.00	70.00
39	Memorial & Rewards	10,309.00	-	10,309.00	-	10,309.00
40	Adv. money recovery(U.K.Sing)	-121.00	-	-121.00	-	-121.00
41	GIS premium Recovery	1,00,016.00	-	1,00,016.00	-	1,00,016.00
42	EL Recovery of I.Bahadur	3,582.00	-	3,582.00	-	3,582.00
43	Excess deposits by R.K Biswal	131.00	-	131.00	-	131.00
44	Institutional Overhead	1,500.00	-	1,500.00	-	1,500.00
45	Fees & Fines	1,614.00	-	1,614.00	-	1,614.00
46	Excess deductionfrom salary by bank	8,237.00	-	8,237.00	-	8,237.00
47	Rembursement by uu	8,000.00	-	8,000.00	-	8,000.00
48	Other Contingency	-87,555.00	-	-87,555.00	-	-87,555.00
49	Maintenance/ development etc	2,83,773.00	7,14,219.00	9,97,992.00	2,60,617.00	7,37,375.00
50	Transport Charges	32,164.00	29,660.00	61,824.00	4,83,550.00	-4,21,726.00
51	centre Guard charges	23,480.00	-	23,480.00	-	23,480.00
52	Incidental Fees	78,375.00	-	78,375.00	-	78,375.00
	TOTAL	39,48,539.96	62,71,089.86	1,02,19,529.82	71,05,441.87	31,14,187.95
	GRAND TOTAL	2,20,49,238.88	3,94,06,902.86	6,14,56,041.74	3,98,64,362.87	2,15,91,778.87
IX.	Project Genesis	20,364.00	1,832.00	22,196.00		22,196.00
X.	SAMS	1,38,998.50	3,91,321.00	5,30,319.50	3,78,245.00	1,52,074.50
	GRAND TOTAL	2,22,08,601.38	3,98,00,055.86	6,20,08,557.24	4,02,42,607.87	2,17,66,049.37

Details of closing balance of different cash book as on: 31.03.2018					

Name of Cash Book	In cash	In bank	FD	TOTAL
General cash book	7,589.95	88,20,364.98	1,27,63,823.94	2,15,91,778.87
SAMS cash Book	-	1,52,074.50	-	1,52,074.50
Project Genesis	-	22,196.00	-	22,196.00
TOTAL	7,589.95	89,94,635.48	1,27,63,823.94	2,17,66,049.37

Details of General Cash Book Cash in Hand position :

Cash in Hand with Accountant	1,071.30
Cash in Hand with P.Sahoo,Ex.Accountant	<u>6,518.65</u> (certificate case has been initiated vide Dist.Audit Office,Cuttack letter no.326,dt.27.07.2012)
Total :	<u>7,589.95</u>

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

Paradeep College, Paradeep - 2017-2018

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, Pradeep Bazar Branch	31421127882	01-04-2017	41608.00	31-03-2018	41608.00	0.00	General Cash Book
2	SBI, Pradeep Bazar Branch	10659493945	01-04-2017	205251.51	31-03-2018	205251.51	0.00	General Cash Book
3	SBI, Pradeep Bazar Branch	10659494019	01-04-2017	2284218.07	31-03-2018	2262601.80	21616.27	General Cash Book
4	SBI ,PARADEEP MAIN BRANCH	11116820670	01-04-2017	376850.13	31-03-2018	376850.13	0.00	General Cash Book
5	SBI ,PARADEEP MAIN BRANCH	11116820727	01-04-2017	1289162.14	31-03-2018	1289162.14	0.00	General Cash Book
6	Central co- operative bank, Paradip	04450	01-04-2017	221595.00	31-03-2018	221595.00	0.00	General Cash Book
7	Central Bank of india , Pradip	5218	01-04-2017	37323.00	31-03-2018	37323.00	0.00	General Cash Book
8	Syndicate Bank Nuabazar , Paradip	9080	01-04-2017	166478.94	31-03-2018	166478.94	0.00	General Cash Book
9	BOI,PARADIP	510310100194	01-04-2017	579148.50	31-03-2018	504145.50	75003.00	General Cash Book
10	Central Bank of india , Pradip	7835	01-04-2017	65393.00	31-03-2018	65393.00	0.00	General Cash Book
11	INDIAN OVERSEAS BANK , Paradip	326	01-04-2017	9349.10	31-03-2018	9349.10	0.00	General Cash Book
12	UCO bank, Paradip	391	01-04-2017	33.37	31-03-2018	33.37	0.00	General Cash Book
13	SBI Paradip bazar, Evening branch	30318081273	01-04-2017	22196.00	31-03-2018	22196.00	0.00	Project Geneces Cash Book
14	United Bank of India, Paradip	061301009476	01-04-2017	2367176.99	31-03-2018	2322610.99	44566.00	General Cash Book
15	UBI BANK,PARADIP	061301014568	01-04-2017	185176.25	31-03-2018	185176.25	0.00	General cash book
16	SBI Paradip bazar, Evening branch	31027482256	01-04-2017	21504.25	31-03-2018	12504.25	9000.00	Plus two sams cash book
17	SBI Paradip bazar, Evening branch	31799879761	01-04-2017	139570.25	31-03-2018	139570.25	0.00	Plus three sams cash book
18	UBI BANK,PARADIP	061301015221	01-04-2017	1132786.25	31-03-2018	1132786.25	0.00	General cash book
	GRAND TOTAL			9144820.75		8994635.48	150185.27	

Reconciliation

Reconciliation statement for the year 2017-18

Bank Reconciliation of SBI A/C no-31027482256 as on 31.03.2018		
SL .No	Particulars	Amount
	Balance as per cash book as on 31.03.2018	12,504.25
	Cheque no-604082 dt. 31.03.2018 Rs. 9000.00 encashed in bank on 03.04.2018.	9,000.00
	Closing balance as on 31.03.2018 as per pass Book	21,504.25

Bank Reconciliation of Bank of India A/C no-194 as on 31.03.2018					
SL .No	Particulars				Amount
	Balance as per cash book as on 31.03.2018				504145.50
Cheque issued during 17-18 but encashed on 31.03.18					
Cheque no	Date	Amount	Encash date		
37880	30.03.18	30,849.00	03.04.18		
37881	30.03.18	22,143.00	03.04.18		
37879	30.03.18	22,011.00	03.04.18		
		75,003.00			75,003.00
Closing balance as on 31.03.2018 as per pass Book					5,79,148.50

Bank Reconciliation of SBI A/C no-10659494019 as on 31.03.2018					
SL .No	Particulars				Amount
	Balance as per cash book as on 31.03.2018				22,62,601.80
Cheque issued during 17-18but encashed on 31.03.18					
Cheque no	Date	Amount	Encash date		
350982	30.03.18	4,655.00	03.04.18		
350981	30.03.18	13,830.00	03.04.18		
		18,485.00			18,485.00
Amount not Reconciled					3,131.27
Closing balance as on 31.03.2018 as per pass Book					22,84,218.07

Bank Recon. of United Bank of India A/C No-0613010094765 as on 31.03.2018		
SL .No	Particulars	Amount
	Balance as per cash book as on 31.03.2018	23,22,610.99
	Cheque 560058 dt. 30.03.18 but encashed on 03.04.2018	12,215.00
	Cheque 560059 dt. 30.03.18 but encashed on 07.04.2018	8,951.00
	Cheque 560056 dt. 30.03.18 but encashed on 07.04.2018	23,400.00

	Closing balance as on 31.03.2018 as per pass Book	23,67,176.99
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PARA: 6 STOCK POSITION

Paradeep College, Paradeep - 2017-2018

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Library Books	25258	1407	0	26665.00	26665	SRP-15

Comments

The stock register of permanent articles has not been maintained properly and the balance stock has not been worked out in the stock register. In reply to the objection Statement issued in this regard the principal stated that action is being taken to count the permanent stock and the physical verification will be completed very soon. The final stock position will be produced to the next audit.

However the stock should be physically verified item wise and the result of physical verification should be incorporated in the stock register in order to produce the same to next audit.

PARA: 7 INVESTMENT

Paradeep College, Paradeep - 2017-2018

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	01-04-2017	12633274.53	0.00	12633274.53	130549.41	31-03-2018	12763823.94	31-03-2018	12763823.94	0.00	
	GRAND TOTAL	12633274.53	0.00	12633274.53	130549.41		12763823.94		12763823.94	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

DETAILS OF CB ON INVESTMENT & COMMENTS:-

DETAILS OF INVESTMENT AS ON 31.03.2018							
Name of the Bank	A/c No.	Date of Investment	Amount	Date of Maturity	Rate of Interest	Maturity Value	Remarks
SBI,Paradip Bazar	8306	12.08.2013	10,000.00	12.08.2016	8.75%	10,000.00	Int.will be spent for the topper of Hons.student
SBI,Paradip Bazar	1274	26.02.2016	10,000.00	26.02.2016	7.25%	10,000.00	Int.will be spent for the topper of Hons.student
SBI,Paradip Bazar	9086	05.03.2016	10,000.00	05.03.2017	7.25%	10,000.00	Int.will be spent for the topper of Hons.student
Syndicate Bank,Badpadia, Paradip	5330	31.03.2016	25,54,578.10	31.03.2018	7.50%	29,63,876.87	
Syndicate Bank,Badpadia, Paradip	5361	13.02.2016	36,49,397.28	31.03.2018	7.50%	42,34,109.81	
Syndicate Bank,Badpadia, Paradip	5375	13.02.2016	12,16,465.76	31.03.2018	7.50%	14,11,369.93	
Syndicate Bank,Badpadia, Paradip	5411	13.02.2016	2,43,817.95	31.03.2018	7.50%	2,82,882.86	
Syndicate Bank,Badpadia, Paradip	5425	13.02.2016	2,43,817.95	31.03.2018	7.50%	2,82,882.86	
Syndicate Bank,Badpadia, Paradip	5436	13.02.2016	2,43,817.95	31.03.2018	7.50%	2,82,882.86	
Syndicate Bank,Badpadia, Paradip	5286	13.02.2016	2,43,817.95	31.03.2018	7.50%	2,82,882.86	

Syndicate Bank,Badpadia, Paradip	5294	13.02.2016	2,43,817.95	31.03.2018	7.50%	2,82,882.86	
Syndicate Bank,Badpadia, Paradip	5300	13.02.2016	2,43,817.95	31.03.2018	7.50%	2,82,882.86	
Syndicate Bank,Badpadia, Paradip	5313	13.02.2016	2,43,817.95	31.03.2018	7.50%	2,82,882.87	
Syndicate Bank,Badpadia, Paradip	5327	13.02.2016	2,43,817.95	31.03.2018	7.50%	2,82,882.87	
Syndicate Bank,Badpadia, Paradip	5344	13.02.2016	2,43,817.95	31.03.2018	7.50%	2,82,882.87	
SBI,Paradip Bazar	47836	12.08.2011	10,000.00	12.08.2021	9.25%	10,000.00	Int. will credited
SBI,Paradip Bazar	531	12.08.2011	10,000.00	12.08.2021	9.25%	10,000.00	
Indian Overseas Bank	1136	09.09.2014	1,38,660.00	09.09.2019	9.00%	2,16,381.00	
United Bank of India	37989	01.01.2008	1,25,000.00	01.01.2018	8.50%	2,89,863.00	Pledge to Registrar U.University
United Bank of India	75040	16.03.2016	8,57,206.41	03.05.2018	6.25%	9,12,050.62	
SBI,Paradip Bazar	5892	12.09.2008	1,51,300.00	12.09.2018	9.25%	3,77,561.00	Pledge to Registrar U.University
SBI,Paradip Bazar	11075	28.02.2015	1,91,114.00	29.02.2020	8.25%	2,66,405.00	Pledge to Registrar U.University
Orissa State Co.op Bank	9185	04.01.2017	4,54,149.00	25.05.2018	7.25%	4,87,981.00	
SBI,Paradip Bazar	5575	10.03.2009	3,50,000.00	10.03.2019	8.50%	8,11,616.00	Pledge to Registrar U.University
United Bank of India	6075	03.10.2015	4,44,211.84	03.10.2020	7.25%	6,36,227.11	
SBI,Paradip Bazar	5268	30.05.2015	3,87,380.00	30.11.2022	8.00%	7,01,685.00	
TOTAL			1,27,63,823.94				

The FDRs account no.8306, 1274, 9086, 5330, 5361, 5375, 5411, 5425, 5436, 5286, 5294, 5300, 5313, 5327, 5344 & 37989 though due for renewal but not renewed in due time. The local authority is suggested to renew the FDRs. in time and compliance reported.

PARA: 8 ADVANCE

Paradeep College, Paradeep - 2017-2018

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	01-04-2017	General Cash Book	5034475.80	4461348.00	9495823.80	4943996.00	31-03-2018	4551827.80	31-03-2018	4739990.80	-188163.00	
2	01-04-2017	SAMS CASH BOOK	23800.00	9000.00	32800.00	3000.00	31-03-2018	29800.00	31-03-2018	29800.00	0.00	
GRAND TOTAL			5058275.80	4470348.00	9528623.80	4946996.00		4581627.80		4769790.80	-188163.00	

Comments :

The difference of rs.188163 is furnished below which need be reconciled and compliance reported.

Closng balance as on 31.03.2018 as per General Cash Book- 47,39,990.80

Deduct adjustment of RS.216000 shown in cash book on 09.01.2018, had not been deducted from the advance outstanding figure on the same date which is reconciled on 23.04.2018.

Add. Rs.22000 and Rs. 4837 is adjusted twice on 27.06.2017 and 22.11.2017 need be reconciled.

Add. Difference of rs.1000 is as per the previous Audit report.

Closing Balance of audit figure as on 31.03.2018 - 45,51,827.80

ADVANCE OUTSTANDING POSITION FOR THE YEAR 2017-*18:-					
Sl.No	Date	Name	Designation	Amount	Nature of Advance
1	25.01.12	Dr. S. Acharya	Reader in Math	9,000.00	For Organisation of UGC sponsered Study tour
2	01.03.11	P. Sahoo	Comp.Operator	1,000.00	Salary Advance
3	11.09.17	P. Sahoo	Comp.Operator	5,000.00	Festival Advance
4	18.03.13	P. Sahoo	Accountant	5,000.00	conduct of 2nd yr university exam-13
5	10.04.13	P. Sahoo	Accountant	25,000.00	conduct of 2nd yr university exam-13
6	25.08.14	P. Sahoo	Accountant	8,000.00	Conduct Pre-test(+2)Exam-2014
7	02.05.17	P. Sahoo	Accountant	15,000.00	+3 2nd semester examinaion
8	06.03.18	P. Sahoo	Accountant	40,000.00	+3 2nd semester examinaion
9	05.10.15	P. Sahoo	Accountant	9,000.00	Conduct (+2) Test Exam-2015
10	05.10.15	P. Sahoo	Accountant	15,000.00	Conduct (+3) Test Exam-2015
11	27.03.17	P. Sahoo	Accountant	10,000.00	Conduct (+2)Annual class Prom-2017
12	06.03.18	S. G. Jena	Lect.in.Chemistry	51,000.00	CHSE HUB Examinatiton
13	28.05.10	Late. B.P.Mohanty	Ex-Reader in Pol. Science	3,000.00	For +3 1st yr Commerce Adm-2010-11

14	24.01.13	Late. B.P.Mohanty	Ex-Reader in Pol. Science	500.00	Celebration fo Republic Day-2013
15	13.02.13	Late. B.P.Mohanty	Ex-Reader in Pol. Science	1,000.00	Saraswati Pula College Hostel-2013
16	04.06.10	A. B. Mohapatra	Sr.Clerk	4,000.00	Salary Advance
17	08.04.11	A. B. Mohapatra	Sr.Clerk	13,000.00	Salary Advance for March-2011
18	12.10.10	A. B. Mohapatra	Sr.Clerk	2,000.00	Festival Advance
19	26.05.17	A. B. Mohapatra	Sr.Clerk	8,000.00	Salary Advance
20	07.12.17	A. B. Mohapatra	Sr.Clerk	50,000.00	Salary Advance
21	11.09.17	A. B. Mohapatra	Sr.Clerk	7,500.00	Festival Advance
22	13.08.14	A. B. Mohapatra	Sr.Clerk	4,500.00	Celebration of Independence day 2014
23	15.10.14	A. B. Mohapatra	Sr.Clerk	1,100.00	For purchase of contingenct items for staff common room & Sweeping material
24	31.10.14	A. B. Mohapatra	Sr.Clerk	500.00	For Purchase of Ludo & Chess for girls common room
25	28.11.14	A. B. Mohapatra	Sr.Clerk	3,000.00	Salary Advance paid
26	04.02.15	A. B. Mohapatra	Sr.Clerk	1,000.00	For advocate fees for EPF matter & Purchase of items for Principal office
27	25.08.16	A. B. Mohapatra	Sr.Clerk	5,000.00	For repair of furniture of Boys hostel
28	13.10.12	D.Pati	Jr. Clerk	300.00	For affiidavit of grant of special permission for (+3) com. 1st university exam 2013
29	08.11.12	D.Pati	Jr. Clerk	300.00	For affidavit for opening of new subjects
30	14.05.13	D.Pati	Jr. Clerk	5,000.00	Salary Advance
31	15.11.13	D.Pati	Jr. Clerk	300.00	For affidavit for +3 Com. Renewal of recognition 2011-12
32	12.10.10	D.Pati	Jr. Clerk	1,500.00	Festival Advance
33	29.03.18	D.Pati	Jr. Clerk	350.00	For purchase of OTP Paper
34	29.03.18	D.Pati	Jr. Clerk	1,000.00	For purchase of OTP Paper
35	01.12.15	D.Pati	Jr. Clerk	5,000.00	For deposit of fees for opening of geology in +2 & +3 wing 2015-16
36	25.01.16	D.Pati	Jr. Clerk	2,000.00	Salary Advance
37	31.07.17	D.Pati	Jr. Clerk	5,000.00	Parmanent Advance
38	01.11.16	D.Pati	Jr. Clerk	1,000.00	For ROM for the year 2016-17
39	11.09.17	D.Pati	Jr. Clerk	7,500.00	Festival Advance
40	30.10.17	D.Pati	Jr. Clerk	930.00	ROM fee deposit
41	30.03.17	D.Pati	Jr. Clerk	300.00	For affidavit for applying for hons Recognition 2016-17
42	11.09.17	S.K. Samal	Asst. Librarian	5,970.00	Festival Advance
43	06.02.16	S.K. Samal	Lect. In Odia	12,000.00	Salary advance
44	09.01.18	U.K. Samal	Lect. In Odia	6,300.00	Deptt. Seminar
45	19.11.12	B. Behera	PET	5,000.00	"+2Inter college cricket tournament
46	05.01.13	B. Behera	PET	19,750.00	Annual atheletic meet-2013
47	26.08.13	B. Behera	PET	2,500.00	Purchase of volley ball net
48	07.09.13	B. Behera	PET	5,000.00	"+3Inter college volleyball

					tournament
49	13.09.13	B. Behera	PET	5,700.00	"+2Inter college volleyball tournament
50	26.09.13	B. Behera	PET	5,000.00	"+2Inter college Football tournament
51	30.09.13	B. Behera	PET	5,000.00	"+2Inter college volleyball tournament
52	07.10.13	B. Behera	PET	1,170.00	"+2Inter college volleyball tournament
53	12.11.13	B. Behera	PET	5,500.00	"+2Inter college cricket tournament
54	15.11.13	B. Behera	PET	1,100.00	"+2Inter college cricket tournament
55	05.12.13	B. Behera	PET	4,000.00	"+3 inter college Atheletic meet
56	02.1.14	B. Behera	PET	440.00	Deposit of user fee for requisition of port stadium.
57	08.01.14	B. Behera	PET	24,500.00	college atheletic meet.
58	28.10.14	B. Behera	PET	5,400.00	"+3Inter college cricket tournament
59	28.10.14	B. Behera	PET	3,700.00	Purchase of sports equipments
60	31.10.14	B. Behera	PET	4,900.00	Inter college cricket tournament
61	28.11.14	B. Behera	PET	800.00	T.A advance
62	10.01.15	B. Behera	PET	26,000.00	Annual atheletic meet
63	10.02.15	B. Behera	PET	1,500.00	Purchase of volley ball & net
64	01.08.15	B. Behera	PET	2,000.00	Repair of gate
65	09.06.17	B. Behera	PET	18,500.00	Salary advance
66	07.10.15	B. Behera	PET	5,000.00	"+2Inter college cricket tournament
67	07.10.15	B. Behera	PET	6,000.00	Purchase of cricket kits
68	23.06.17	B. Behera	PET	24.00	Salary advance
69	16.11.15	B. Behera	PET	7,000.00	"+2Inter college volleyball tournament
70	07.12.15	B. Behera	PET	8,200.00	"+2 inter college Atheletic meet
71	15.12.15	B. Behera	PET	6,000.00	"+2Inter college khokho tournament
72	11.09.17	B. Behera	PET	7,500.00	Festival Advance
73	30.01.16	B. Behera	PET	35,000.00	Annual Atheletic Meet
74	20.11.17	B. Behera	PET	8,000.00	Inter college cricket tournament
75	30.10.17	B. Behera	PET	10,000.00	"+2 inter college Atheletic
76	19.10.16	B. Behera	PET	6,500.00	Inter college volley ball tournament
77	08.11.16	B. Behera	PET	1,900.00	Purchae of Vollyball & net
78	29.03.18	B. Behera	PET	1,000.00	computer cleaning
79	17.01.17	B. Behera	PET	36,000.00	Annual atheletic meet.
80	13.07.16	B. Behera	PET	2,000.00	Salary Advance
81	12.11.16	B. Behera	PET	6,500.00	Inter college volley ball tournament
82	12.11.16	B. Behera	PET	6,500.00	Inter college volley ball tournament
83	22.11.16	B. Behera	PET	80,880.00	Inter college Zonal tournament
84	26.11.16	B. Behera	PET	13,500.00	Plus two atheletic meet
85	17.02.11	Dr.S.M.Mishra	Reader in Eng.	2,000.00	Departmental Seminar Day
86	10.03.11	Dr.S.M.Mishra	Reader in Eng.	1,300.00	Departmental Seminar Day
87	31.03.12	Dr.S.M.Mishra	Reader in Eng.	9,000.00	UGC sponsered study tour
88	20.11.12	Dr.S.M.Mishra	Reader in Eng.	2,500.00	Song & mono action competition of +2 dramartic society 2012-13

89	16.01.13	Dr.S.M.Mishra	Reader in Eng.	14,000.00	For +3 dramatic society annual function-2013
90	07.02.13	Dr.S.M.Mishra	Reader in Eng.	1,900.00	Departmental seminar day
91	19.12.14	Dr.S.M.Mishra	Reader in Eng.	16,000.00	Annual function of dramatic society-2011
92	22.11.16	Dr.S.M.Mishra	Reader in Eng.	3,750.00	Department service
93	06.12.16	Dr.S.M.Mishra	Reader in Eng.	60,000.00	Conveyance of NAAC Team
94	09.12.16	Dr.S.M.Mishra	Reader in Eng.	10,000.00	Hospitality for NAAC Team
95	04.12.15	Smt.S.Satpathy	Lect.in Physics	1,000.00	Purchase of Lab.Contingency
96	22.01.14	Smt. P.M.Mohanty	Reader in Phy.	3,300.00	For department seminar 2013-14
97	18.01.13	S.C.Biswal	Lect.in Odia	30,000.00	Organisation of UGC National seminar
98	16.03.17	S.C.Biswal	Lect.in Odia	26,000.00	Organisation of UGC National seminar
99	29.02.12	Sri A. C. Mishra	Lect.in History	8,000.00	Supervision of +2 AHS Exam-2012
100	13.07.16	Sri A. C. Mishra	Lect.in History	12,000.00	Salary Advance
101	13.06.17	Sri G Patra	Lect in Eng.	12,000.00	Salary Advance
102	23.03.12	A. K. Palai	Reader in History	37,500.00	Organisation of UGC National seminar
103	08.01.18	S.K.Mishra	Reader in History	22,000.00	Departmental Seminar Day-2014-15
104	29.03.18	A. K. Palai	Reader in History	11,000.00	College Examination
105	03.12.16	Sujata Mishra	Reader in History	22,000.00	"+3 university Examination
106	11.09.17	Anarna das	Library attend	5,000.00	Festival advance
107	13.11.17	N. K. Swain	Head Clerk	10,000.00	Salary Advance
108	11.12.17	M.Khandayat	Lect.in Pol se	70,000.00	U.G.C.
109	18.04.13	S. K. Parida	Lect.in Physics	35,000.00	Conduct of +3 1styr University exam-2013
110	13.07.16	S. K. Parida	Lect.in Physics	12,000.00	Salary Advance
111	01.03.13	R. K. Tripathy	Lect.in Commerce	5,000.00	Deployment of Squard for +2 AHS Exam-2013
112	18.04.13	R. K. Tripathy	Lect.in Commerce	13,000.00	Deployment of Squard for AHS Exam-2013
113	30.01.17	R. K. Tripathy	Lect.in Commerce	16,000.00	For +2 cultural association annual function-2016-17
114	13.02.18	R. K. Tripathy	Lect.in Commerce	15,000.00	For +2 Dramatic society annual function-2016-17
115	22.02.17	R. K. Tripathy	Lect.in Commerce	15,000.00	Student union
116	22.10.14	Sangram Nayak	Peon	2,500.00	Purchae of spare for Motor pump set
117	11.09.17	mankar Gochhayat	supervisor	1,500.00	Festival advance
118	01.09.16	A. K. Biswal	Librarian	2,000.00	Purch.of Xerox Paper
119	11.09.17	A. K. Biswal	Librarian	7,500.00	Festival Advance
120	11.08.17	S. K. Bhuyan	Jr.Clerk	1,000.00	Postal Advance
121	11.09.17	S. K. Bhuyan	Jr.Clerk	4,000.00	Festival Advance
122	28.03.17	S. K. Bhuyan	Jr.Clerk	1,000.00	Salary Advance
123	11.09.17	N. N. Mallick	Peon	1,500.00	Festival Advance
124	06.09.17	N. N. Mallick	Peon	500.00	Salary Advance
125	11.09.17	D. K. Samantray	Peon	5,000.00	Festival Advance
126	13.07.16	D. K. Samantray	Peon	6,000.00	Salary Advance
127	11.09.17	K. C. Jena	Peon	1,500.00	Festival Advance

128	19.08.17	B. C. Sahoo	Peon	500.00	Festival Advance
129	11.09.17	B. C. Sahoo	Peon	1,500.00	Festival Advance
130	11.09.17	P. R. Mishra	Demonstrator	7,500.00	Festival Advance
131	11.09.17	J.Samantary	Demonstrator	7,500.00	Festival Advance
132	11.09.17	P. R. Mishra	Lab. Attend.	5,000.00	Festival Advance
133	11.09.17	S. C. Das	Lab. Attend.	5,000.00	Festival Advance
134	11.09.17	C. Dei	Lab. Attend.	5,000.00	Festival Advance
135	11.09.17	P. K. Ratha	Jr. Clerk	7,500.00	Festival Advance
136	12.10.10	P. K. Ratha	Jr. Clerk	1,000.00	Festival Advance
137	12.09.16	S.L.Parida	Peon	5,000.00	Festival Advance
138	12.10.10	R.NAHAK	Lab. Attend.	1,200.00	Festival Advance
139	06.10.12	R.NAHAK	Lab. Attend.	1,600.00	Festival Advance
140	16.09.13	R. K. Biswal	Lab. Attend.	2,400.00	Festival Advance
141	16.09.15	R. K. Biswal	Lab. Attend.	900.00	Festival Advance
142	15.09.14	S Gochhayat	Sweeper	1,500.00	Festival Advance
143	13.07.16	K. C. Lenka	Lab. Attend.	6,497.00	Block grant salary advance-2016-17
144	13.07.16	R. R. Sahoo	Lab. Attend.	6,000.00	Block grant salary advance-2016-17
145	11.09.17	K. C. Lenka	Lab. Attend.	5,000.00	Festival Advance
146	13.07.16	Tanuja Pani	Lect.	12,000.00	Block grant salary advance-2016-17
147	13.07.16	J. M. Mishra	Lect.in Eco.	12,000.00	Block grant salary advance-2016-17
148	23.06.17	R. R. Sahoo	Lab. Attend.	5,000.00	Festival Advance
149	07.12.17	R. R. Sahoo	Lab. Attend.	1,997.00	Salary Advance
150	09.01.18	B. N. Biswal	Lect.in Logic	2,400.00	Seminar
151	29.03.18	B. N. Biswal	Lect.in Logic	1,000.00	U.R.C.
152	13.07.16	B. N. Biswal	Lect.in Logic	12,000.00	Block grant salary advance-2016-17
153	27.11.17	B. N. Biswal	Lect.in Logic	4,000.00	U.R.C.
154	13.07.16	P. Samal	Lect.in Mathmetics	12,000.00	Block grant salary advance-2016-17
155	13.07.16	S. K Nayak	Demonstrator	11,000.00	Block grant salary advance-2016-17
156	13.07.16	N. Mohapatra	Lect.in Commerce	12,000.00	Block grant salary advance-2016-17
				14,38,058.00	
Outstanding up to 2008-09				31,13,769.80	
				45,51,827.80	

Sams cash book advance outstanding 2017-18					
Sl.No	Date	Name	Designation	Amount	Nature of Advance
1	21.01.16	D. Pati	Jr.Clerk	8,000.00	Purchase of Table,Chair
2	29.07.11	P. Sahoo	DAO	10,000.00	Admission Contingency
3	08.07.10	P. Sahoo	DAO	800.00	Admission Contingency
4	17.01.17	D. Pati	Jr.Clerk	3,000.00	Admission Contingency
5	17.05.17	D. Pati	Jr.Clerk	3,000.00	Admission Contingency

6	17.01.17	D. Pati	Jr.Clerk	2,000.00	Admission Contingency
7	17.05.17	D. Pati	Jr.Clerk	3,000.00	Admission Contingency
				29,800.00	

Year wise outstanding advance of SAMS cash Book as on 31.03.2018			
Year	Outstanding Balance		
2010-11	800.00		
2011-12	10,000.00		
2015-16	8,000.00		
2016-17	5,000.00		
2017-18	6,000.00		
Total	29,800.00		

As per Govt. in finance Deptt. Order no. 2221/F the advance out standing more than one year will be treated as loss & will suggested for recovery.

As such as advance outstanding for the year 2016-17 in general cash book amount of Rs.422327.00 & SAMS cash book amount of Rs.5000.00 in total Rs.427327.00

Sl.No	Name	Designation	Date of payment	Amount paid	Amount suggested for recovery	Name of the principal sanctioning the advance
1	Prahallad Sahoo	Accountant	27.03.17	10,000.00	5,000.00	Sri Sarat Chandra Lenka
2	A.B.MOHAPATRA	Sr.Clerk	25.08.16	5,000.00		Sri Sarat Chandra Lenka
3	D.PATI	Jr.Clerk	30.03.17	300.00	150.00	Sri Sarat Chandra Lenka
	D.PATI	Jr.Clerk	1.11.16	1,000.00	500.00	Sri Sarat Chandra Lenka
	D.PATI	Jr.Clerk	17.01.17	5,000.00	2,500.00	Sri Sarat Chandra Lenka
4	S.C.BISWAL	Lect in odiya	16.03.17	26,000.00	13,000.00	Sri Sarat Chandra Lenka
				47,300.00	21,150.00	
5	B. Behera	PET	19.10.16	6,500.00	3,250.00	Sri Sarat Chandra Lenka
	B. Behera	PET	08.11.16	1,900.00	950.00	Sri Sarat Chandra Lenka
	B. Behera	PET	17.01.17	36,000.00	18,000.00	Sri Sarat Chandra Lenka
	B. Behera	PET	13.07.16	2,000.00	1,000.00	Sri Sarat Chandra Lenka
	B. Behera	PET	12.11.16	6,500.00	3,250.00	Sri Sarat Chandra Lenka
	B. Behera	PET	12.11.16	6,500.00	3,250.00	Sri Sarat Chandra Lenka
	B. Behera	PET	22.11.16	80,880.00	4,040.00	Sri Sarat Chandra Lenka
	B. Behera	PET	26.11.16	13,500.00	6,750.00	Sri Sarat Chandra Lenka
6	S.M.Mishra	Reader in Eng	22.11.16	3,750.00	1,875.00	Sri Sarat Chandra Lenka
	S.M.Mishra	Reader in Eng	06.12.16	60,000.00	30,000.00	Sri Sarat Chandra Lenka
	S.M.Mishra	Reader in Eng	09.12.16	10,000.00	5,000.00	Sri Sarat Chandra Lenka

				2,27,530.00	77,365.00	
7	A.C.Mishra	Aist	13.07.16	12,000.00	6,000.00	Sri Sarat Chandra Lenka
8	S.K.Parida	Lect.in Phy.	13.07.16	12,000.00	6,000.00	Sri Sarat Chandra Lenka
9	S.K.Bhuyan	Jr.Clerk	28.03.17	1,000.00	500.00	Sri Sarat Chandra Lenka
10	D.K.Samantary	Peon	13.07.16	6,000.00	3,000.00	Sri Sarat Chandra Lenka
11	S.L.Parida	Peon	12.09.16	5,000.00	2,500.00	Sri Sarat Chandra Lenka
12	K.C.Lenka	Lab.Attn.	13.07.16	6,497.00	3,248.00	Sri Sarat Chandra Lenka
13	R.R.Sahoo	Lab.Attn.	13.07.16	6,000.00	3,000.00	Sri Sarat Chandra Lenka
14	Tanuja Pani	Lect.	13.07.16	12,000.00	6,000.00	Sri Sarat Chandra Lenka
15	J.M.Mishra	Lect.	13.07.16	12,000.00	6,000.00	Sri Sarat Chandra Lenka
16	R.K.Tripatty	Lect. In comm	22.02.17	15,000.00	7,500.00	Sri Sarat Chandra Lenka
	R.K.Tripatty	Lect. In comm	30.01.17	16,000.00	8,000.00	Sri Sarat Chandra Lenka
17	B.N.Biswal	Lect. In log.	13.07.16	12,000.00	6,000.00	Sri Sarat Chandra Lenka
18	P.Samal	Lect. In math	13.07.16	12,000.00	6,000.00	Sri Sarat Chandra Lenka
19	S.K.Nayak	Demonstration	13.07.16	11,000.00	5,500.00	Sri Sarat Chandra Lenka
20	N.Mahapatro	Lect. In comm	13.07.16	12,000.00	6,000.00	Sri Sarat Chandra Lenka
21	A.K.Biswal	librarian	01.09.16	2,000.00	1,000.00	Sri Sarat Chandra Lenka
	Total :			1,52,497.00	69,248.00	
	GRAND TOTAL :			4,27,327.00	1,67,763.00	

Responsible person of the paragraph

Sl.No	Name	Designation	Address	Amount
1	Prahallad Sahoo	Accountant	Paradip College	5,000.00
2	A.B.MOHAPATRA	Jr.Clerk	Paradip College	2,500.00
3	S.C.BISWAL	Lect in odiya	Paradip College	3,150.00
4	S.C.BISWAL	Sr.Clerk	Paradip College	13,000.00
5	B. Behera	PET	Paradip College	76,890.00
6	S.M.Mishra	Reader in Eng	Paradip College	36,875.00
7	A.C.Mishra	Aist	Paradip College	6,000.00
8	S.K.Parida	Lect.in Phy.	Paradip College	6,000.00
9	S.K.Bhuyan	Jr.Clerk	Paradip College	500.00
10	D.K.Samantary	Peon	Paradip College	3,000.00
11	S.L.Parida	Peon	Paradip College	2,500.00
12	K.C.Lenka	Lab.Attn.	Paradip College	3,249.00
13	R.R.Sahoo	Lab.Attn.	Paradip College	3,000.00
14	Tanuja Pani	Lect.	Paradip College	6,000.00
15	J.M.Mishra	Lect.	Paradip College	6,000.00

16	R.K.Tripatty	Lect. In comm	Paradip College	15,500.00
17	B.N.Biswal	Lect. In log.	Paradip College	6,000.00
18	P.Samal	Lect. In math	Paradip College	6,000.00
19	S.K.Nayak	Demonstration	Paradip College	5,500.00
20	N.Mahapatro	Lect. In comm	Paradip College	6,000.00
21	A.K.Biswal	librarian	Paradip College	1,000.00
22	Sarat ch. Lenka	Ex- principal	Paradip College	2,13,663.00
				4,27,327.00

Person(s) Responsible for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Prahalad Sahoo	accountant	paradip college, paradip	5000
2	A. B. Mohapatra	Jr.Clerk	Paradip college, paradip	2500
3	S. C. Biswal	Lect. in Odia	Paradip college, paradip	3150
4	S. C. Biswal	Sr. Clerk	Paradip College, paradip	13000
5	B. Behera	PET	Paradip College, Paradip	76890
6	S. M. Mishra	Reader in English	Paradip College,Paradip	36875
7	A. C. Mishra	Asst.acc.	Paradip College, Paradip	6000
8	S. K. Parida	Lect.in Physics	Paradip College, Paradip	6000
9	S. K. Bhuyan	Jr.Clerk	Paradip College, Paradip	500
10	D. K. Samantray	Peon	Paradip College, paradip	3000
11	S. L. Parida	Peon	Paradip College, Paradip	2500
12	K. C. Lenka	Lab. Attend.	Paradip College, Paradip	3249
13	R. R. Sahoo	Lab. Attend.	Paradip College, Paradip	3000
14	Tanuja Pani	Lecture	Paradip College, Paradip	6000
15	J. M. Mishra	Lecture	Paradip College, Paradip	6000
16	R. K. Tripathy	Lect.in commerce	Paradip College, Paradip	15500
17	B. N. Biswal	Lect.in. Logic	Paradip College, Paradip	6000
18	P. Samal	Lect.in math	Paradip College, Paradip	6000
19	S. K. Nayak	Demonstration	Paradip College, Paradip	5500
20	N. Mohapatro	Lect. in Comm	Paradip College, Paradip	6000
21	A. K. Biswal	Librarian	Paradip College, Paradip	1000
22	Sarat Chandra Lenka	Ex-Principal	Paradip College, Paradip	213663

PARA: 9 GRANTS

Paradeep College, Paradeep - 2017-2018

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	01-04-2017	1665785.00	19687973.00	21353758.00	19687973.00	31-03-2018	1665785.00	GIA SALARY
2	01-04-2017	4938993.00	5600247.00	10539240.00	6286010.00	31-03-2018	4253230.00	UGC opening difference of Rs. 4000.00 narrated in AR for 2011-12
3	01-04-2017	997800.00	4106723.00	5104523.00	3443045.00	31-03-2018	1661478.00	B.G.Salary
	GRAND TOTAL	7602578.00	29394943.00	36997521.00	29417028.00		7580493.00	

Comments :

Detail of UGC spent during the year 2016-17-

particulars	Receipt(Amount)	Expenditures(Amount)
M.R.P.Grant	135000.00	10800.00
Development grant XII Plan	0.00	660037.00
IQAC	0.00	184650.00
Plan period grant	5465247.00	4597537.00
Computer & Equipment	0.00	2663.00
PTAC	0.00	723.00
Additional Equipment grant	0.00	829600.00
TOTAL	5600247.00	6286010.00

Out of Rs.62,86,010.00 spent during the year 2017-2018 in U.G.C. cash book, Rs.56,78,684.00 is refunded as unspent grant to the funding agency.

Rs.5465247.00 showing receipt in plan period grant is the amount return by the EPF Commission taken on 27.03.2012.

The year wise breakup of outstanding grant of UGC grant has not been furnished in the previous audit report and not supported by the principal. However the principal is requested to submit the same to the next audit.the figure has not been arrived basing on the previous audit report.

PARA: 10 UTILISATION CERTIFICATE

Paradeep College, Paradeep - 2017-2018

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	01-04-2017	7791291.00	6286010.00	14077301.00	6573963.00	31-03-2018	7503338.00	UGC
	GRAND TOTAL	7791291.00	6286010.00	14077301.00	6573963.00		7503338.00	

Comments :

Details of U.C submitted during the year :-2017-18

Sl No.	C.L No	Date	Particulars of utilisation	Amount Utilised
1	614	30-06-2017	Organisation of UGC National Seminar dept. of Odia	1,30,000.00
2	744	25-07-2017	Purchase of books Journals & Equipment under college development grant-XII Plan	3,14,612.00
3	1110	29-11-2017	Plan block grant expenditure under head -35	3,34,517.00
4	1281	10-01-2018	Expenditure under IQAC Grant	1,16,150.00
5	1304	12-01-2018	Refund of unspent amount of IQAC Grants	1,83,850.00
6	1302	12-01-2018	Refund of unspent amount towards coaching classes for entering into service under managed scheme-XII Plan	3,75,000.00
7	1303	12-01-2018	Refund of unspent amount towards renewal coaching under managed Scheme	3,75,000.00
8	1305	12-01-2018	Refund of unspent amount under Additional Equipment Grants	9,05,600.00

9	1306	12-01-2018	Refund of unspent amount of UG Grant under general development assistant-XII plan	2,88,311.00
10	1307	12-01-2018	Refund of unspent amount under PTAC Grants-10th Plan	923.00
11	56102	23-06-2018	Refund of unspent amount under sports infrasture grant-XI plan	35,50,000.00
			Total	65,73,963.00

The yearwise break up of outstanding u.c. could not be worked out due to unavailability of data. However the local authority is suggested to produce the same to the next audit without fail.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -
11.1 - No Misappropriation was found.

PARA: 12 LOSS OF STOCK & STORE

12.1 -
12.1 - In course of audit no loss of stock and store was found.

PARA: 13 AUDIT OF RECEIPTS

13.1 -

The demand collection and balance of fees & fines for the 2017-2018 is furnished below:

Demand Rs. 80261.00

Collection Rs. 80261.00

Balance Rs. Nil

DETAILS OF CURRENT DEMAND							
Sl no.	Class	Actual Strength	General Boys	Tuition Fees	Admission Fee	Tuition Fees	Total
1	+2 1st yr Arts	253	89	8.00	2,024.00	8,544.00	10,568.00
2	+2 2nd yr Arts	240	89	8.00	1,920.00	8,544.00	10,464.00
3	+2 1st yr Science	43	21	9.00	387.00	2,268.00	2,655.00
4	+2 2nd yr Science	31	15	9.00	279.00	1,620.00	1,899.00
5	+3 1st yr Arts	249	71	9.00	2,241.00	7,668.00	9,909.00
6	+3 2nd yr Arts	229	62	9.00	2,061.00	6,696.00	8,757.00
7	+3 3rd yr Arts	265	103	9.00	2,385.00	11,124.00	13,509.00
8	+3 1st yr Science	113	55	10.00	1,130.00	6,600.00	7,730.00
9	+3 2nd yr Science	95	47	10.00	950.00	5,640.00	6,590.00

10	+3 3rd yr Science	122	58	10.00	1,220.00	6,960.00	8,180.00
Total		1,640.00	610.00	91.00	14,597.00	65,664.00	80,261.00

PARA: 14 AUDIT OF EXPENDITURE

14.1 -
<p>PARA -14.1.</p> <p>Management salary paid to staffs:-</p> <p>A sum of rs.1705204.00 has been spent towards payment of management staff salary during the year 2017-18.the detail of which are furnished in para-18(4) of the report.But the approval of Govt. regarding appointment of such staff is not made available to audit for check. However the approval of Govt. need to be obtained to regularise the expenditure.Till then the amount of Rs.1705204.00 is held under objection.</p>

PARA: 15 AUDIT ON WORKS

15.1 -
<p>No new construction work has been done in the year 2017-18.Only repair work has been done for which G.B. resolution etc.have been verified and found no irregularities.</p>

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -
<p>No separate unit is functioning in the college.</p>

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 -
<p>No separate unit is functioning in the college.</p>

PARA: 18 MISCELLANEOUS
18.1 -
DETAILS OF STUDENT STRENGTH FOR THE YEAR 2017-18

Sl no-	Class	Sanction Strength	Actual Strength	General		SC/ST	
				Boys	Girls	Boys	Girls
1	+2 1st yr Arts	256	253	89	126	21	17
2	+2 2nd yr Arts	256	240	89	119	19	13
3	+2 1st yr Science	128	43	21	19	2	1
4	+2 2nd yr Science	128	31	15	11	4	1
5	+2 1st yr Commerce	64	64	30	33	0	1
6	+2 2nd yr commerce	64	57	32	20	4	1
7	+3 1st yr Arts	256	249	71	151	11	16
8	+3 2nd yr Arts	256	229	62	129	9	29
9	+3 3rd yr Arts	256	265	103	138	11	13
10	+3 1st yr Science	128	113	55	42	8	8
11	+3 2nd yr Science	128	95	47	39	6	3
12	+3 3rd yr Science	128	122	58	45	12	7
13	+3 1st yr Commerce	64	66	36	22	5	3
14	+3 2nd yr Commerce	64	63	28	30	2	3
15	+3 3rd yr Commerce	64	66	41	18	3	4
Total			1956	777	942	117	120

18.2 -
DETAILS OF STAFF STRENGTH FOR THE YEAR 2017-18

Staff Strength for the yr 2017-18	Sanctioned	Actual	Mgmt.staff	Vacant
Faculty				
English	4	3	0	1
History	3	3	0	0
Economics	4	3	0	1
Oriya	5	5	0	0
Pol.Sc	3	3	0	0
Philosophy	2	2	0	0
Physics	3	3	0	0

Chemistry	3	3	0	0
Mathematics	3	3	0	0
Botany	2	2	0	0
Zoology	2	2	0	0
commerce	2	2	1	0
Education	0	0	1	0
Sanskrit	0	0	1	0
Sociology	0	0	1	0
Demonstrator	6	2	0	4
Head Clerk	1	1	0	0
Jr. Clerk	2	1	1	1
Sr.Clerk	1	1	0	0
Accountant	1	1	0	0
Librarian	1	1	0	0
Asst.Libriaran	0	0	1	0
PET	1	1	0	0
Lab. Atten.	6	5	0	1
Peon	6	6	0	0
Library Atten.	1	1	0	0
Lady Attend.	1	1	0	0
Watchman	1	1	0	0
Sweeper	1	0	0	1
DLR	0	0	3	0
DEO	0	0	1	0
Gardener	1	1	0	0
Security Guard	0	0	1	0
TOTAL	66	57	11	9

18.3 -

DETAILS OF FEES & FINES FOR THE YEAR 2017-18

Fees & Fines:-

Opening balance as on 01-04-2017		3,31,183.00
Amount received during the yr 17-18		80,261.00
Total		4,11,444.00
amount deposited during the year		4,11,444.00

It has been noticed that no amount towards fees & fines has been deposited during the year audit. This is highly irregular & objectionable steps need to taken for deposit of the balance amount of fees & fines of Rs. 4,11,444.00 in the proper head of A/C & compliance reported. Till then amount of Rs. 4,11,444.00 is held under objection.

18.4 -

Details of Plan G.I.A Salary Payment for the year 2017-18

DETAIL OF PLAN G.I.A SALARY PAYMENT FOR THE YEAR 2017-18

Sl No.	NAME	TOTAL	DEDUCTION	NET PAYABLE
1	Sri. S.Mishra	17,66,034.00	6,67,959.00	10,98,075.00
2	Smt. S. Acharaya	17,61,684.00	6,39,707.00	11,21,977.00
3	Sri.P.K.Biswal	17,57,334.00	4,19,026.00	13,38,308.00
4	Sri.P.K.Biswal	16,19,730.00	6,14,286.00	10,05,444.00
5	Sri.A.K.Palai	10,65,801.00	3,36,355.00	7,29,446.00
6	Smt.Bandita Sahoo	14,01,141.00	3,18,151.00	10,82,990.00
7	Smt.R.L.mohanty	9,84,063.00	2,40,802.00	7,43,261.00
8	Sri.S.C.Biswal	14,83,274.00	3,94,888.00	10,88,386.00
9	Smt.S.Satapathy	12,71,547.00	2,74,757.00	9,96,790.00
10	Sri.B.R.Tripathy	10,04,594.00	3,82,255.00	6,22,339.00
11	Sri.A.K.Mishra	9,89,228.00	3,17,890.00	6,71,338.00
12	Smt.S.biswal	10,04,594.00	3,20,024.00	6,84,570.00
13	Sri.N.K.Swain	2,15,054.00	800.00	2,14,254.00
14	Sri.P.Swahoo	4,22,448.00	1,22,500.00	2,99,948.00
15	Sri.B.P.Sarangi	5,80,768.00	1,95,300.00	3,85,468.00
16	S.Pradhan	2,17,309.00	22,623.00	1,94,686.00
17	K.Nandi	1,28,992.00	800.00	1,28,192.00
18	H.K.Das	2,41,120.00	9,000.00	2,32,120.00
19	P.Panda	4,03,116.00	24,611.00	3,78,505.00
20	M.Khandayat Ray	4,03,116.00	24,893.00	3,78,223.00
21	U.K.Samal	2,57,364.00	9,632.00	2,47,732.00
22	S.Swagatika	4,03,116.00	25,312.00	3,77,804.00
23	T.Behera	2,74,124.00	9,071.00	2,65,053.00
24	Dr.S.C.Lenka	1,56,892.00	200.00	1,56,692.00
25	Smt.S.K.Dhal	1,64,604.00	4,500.00	1,60,104.00
26	Dr.(Smt.)S.Kanungo P.R.Mishra	16,89,056.00	5,73,478.00	11,15,578.00
27	P.S.Mishra	6,61,444.00	2,01,000.00	4,60,444.00
28	J.Samantaray	6,79,575.00	1,77,209.00	5,02,366.00
29	A.K.Biswal	6,50,224.00	1,34,068.00	5,16,156.00
30	A.B.Mohapatra	4,77,374.00	62,500.00	4,14,874.00
31	D.Pati	3,71,358.00	38,500.00	3,32,858.00
32	P.K.Rath	3,64,116.00	1,22,500.00	2,41,616.00
33	P.S.Swain	3,15,188.00	62,500.00	2,52,688.00
34	S.C.Das	3,15,188.00	62,500.00	2,52,688.00
35	S.K.Mohapatra	2,93,320.00	49,500.00	2,43,820.00

36	S.L.Parida	2,93,320.00	61,500.00	2,31,820.00
36	C.Dei	2,93,320.00	25,500.00	2,67,820.00
37	A.c.DAS	2,78,980.00	25,500.00	2,53,480.00
	TOTAL	2,66,59,510.00	69,71,597.00	1,96,87,913.00

18.5 -

BLOCK GRANT SALARY FOR THE YEAR 2017-18:-

BLOCK GRANT SALARY PAYMENT FOR THE YEAR 2017-18					
Sl No.	Name	Designation	Amount	Deduction	Total
1	S. K. Parida	Lect. In Physics	2,45,964.00	4,500.00	2,50,464.00
2	Smt. Tanuja Pani	Lect. In Zoology	2,45,964.00	4,500.00	2,50,464.00
3	Santosh Ku Samal	Lect. In Odia	2,45,964.00	4,500.00	2,50,464.00
4	Bramhananda Biswal	Lect. In Phylosophy	2,45,964.00	4,500.00	2,50,464.00
5	Akshya Ch Mishra	Lect. In History	2,45,964.00	4,500.00	2,50,464.00
6	Jagamohan Mishra	Lect. In Economics	2,45,964.00	4,500.00	2,50,464.00
7	Panchanan Samal	Lect. In Mathmetics	2,45,964.00	4,500.00	2,50,464.00
8	Ganeswar Patra	Lect. In English	2,45,964.00	4,500.00	2,50,464.00
9	Santosh Kumar Mishra	Lect. In History	2,57,103.00	4,500.00	2,61,603.00
10	Suchitra Pradhan	Lect. In Odia	2,45,964.00	4,500.00	2,50,464.00
11	Kedar Charan Lenka	Lab. Attendant	1,19,100.00	3,000.00	1,22,100.00
12	Rabi rashmi saho	Lab. Attendant	1,19,100.00	3,000.00	1,22,100.00
13	Dillip Kumar Samantray	Peon	1,11,531.00	2,810.00	1,14,341.00
14	N. Mohapatra	Lect. In Commerce	2,45,964.00	4,500.00	2,50,464.00
15	B. Behera	PET	3,13,761.00	4,500.00	3,18,261.00
	Total				34,43,045.00

18.6 -

Management salary for the year 2017-18:-

SALARY STATEMENT OF MANAGEMENT STAFF OF 2017-18				
Sl No.	NAME	DESIGNATION		TOTAL
1	S.Mishra	Lect. In Physics		1,82,400.00
2	S.K.Samal	Asst.Librarian		1,77,120.00

3	S.K.Nyak	Peon		79,680.00
4	S.K.Bhuyan	Jr.Clerk		82,622.00
5	K.Nayak	Exam.Section Attendant		72,420.00
6	M.Behera	IT Teacher		19,200.00
7	N.K.Swain	RTD.Head Clerk		41,000.00
8	S.G.Jena	Accounts Bursar		4,050.00
9	B.K.Khuntia	Seurity Guard		63,821.00
10	B.C.Sahoo	Rtd.Peon		61,661.00
11	K.C.Jena	Peon		61,316.00
12	M.Gochhayat	Sweeper		61,316.00
13	B.C.Sahoo	Night Watch Duty		18,300.00
14	Jagurti ray	Lect in Education		1,82,400.00
15	N.P.mohapatra	Lect in Sociology		1,82,400.00
16	R.K.Tripathy	Lect in commerce		1,93,560.00
17	N.N.Mallick	Peon		79,680.00
18	E.Mishra	Lect in Sanskrit		34,258.00
TOTAL	TOTAL	-		15,97,204.00

PAYMENT OF REMMUNERATION TO DEO (SAMS A/C)2017-18				
SI No.	NAME	DESIGNATION		TOTAL
1	Pradip sahou DEO			1,08,000.00
	TOTAL			1,08,000.00

GRAND TOTAL ----- 17,05,204.00

18.7 - Excess Expenditure in Student Funds towards Library and Laboratory Expenses

Excess Expenditure in Student fund towards Library & Laboratory Expenditure

Head of Expenditure	Receipts	Expenditure	Excess
Library	43,180.00	2,99,569.00	2,56,389.00
Laboratory	25,900.00	1,45,535.00	1,19,635.00
Total	69,080.00	4,45,104.00	3,76,024.00

The above excess expenditure of Rs.3,76,024.00 is held under objection till recupment of the next year.

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

19.1 -

DETAILS OF EPF POSITION FOR THE YEAR 2017-18:-

Sl.No	Name	Designation	Employee contribution	Remarks
1	S. K. Parida	Lect. In Physics	50,400.00	Block Grant
2	Smt. T. Pani	Lect. In Zoology	50,400.00	Block Grant
3	S. K. Samal	Lect. In Odia	50,400.00	Block Grant
4	B. N. Biswal	Lect. In Phylosophy	50,400.00	Block Grant
5	A. C. Mishra	Lect. In Hisotry	50,400.00	Block Grant
6	J. M. Mishra	Lect. In Economic	50,400.00	Block Grant
7	P. Samal	Lect. InMathematics	50,400.00	Block Grant
8	G. Patra	Lect. In English	50,400.00	Block Grant
9	S. K. Nayak	Demonstrator	24,480.00	Block Grant
10	K. C. Lemka	Laa. Attend.	17,148.00	Block Grant
11	R. R. Sahoo	Laa. Attend.	17,148.00	Block Grant
12	D. K. Samantray	Peon	14,725.00	Block Grant
13	N. Mohapatra	Lect.in Commerce	50,400.00	Block Grant
14	B. Behera	PET	31,500.00	Block Grant
15	Smt. J. Ray	Lect. In Education	31,110.00	Management
16	P. Mohakud	Lect. In sanskrit	6,990.00	Management
17	S. K. Mishra	Lect. In History	50,400.00	Management
18	M. Pradhan	Lect. In Pol.Sc.	6,990.00	Management
19	S. Pradhan	Lect. In Odia	50,400.00	Management
20	Smt. S. Mishra	Lect. In Physics	31,110.00	Management
21	N. P. Mohapatra	Lect. In Sociology	31,110.00	Management
22	R. K. Tripathy	Lect. In Commerce	30,310.00	Management
23	S. K. Samal	Asst.Librarian	29,312.00	Management
24	A. C.Das	Library Bearer	-	Management
25	P. Sahoo	DEO	20,727.00	Management
26	N. Mallick	Peon	10,361.00	Management
27	S. K. Nayak	Peon	10,361.00	Management
	Total		8,67,782.00	

19.2 -

CESS, ROYALTY, VAT & I.T

	<u>CESS</u>	<u>ROYALTY</u>	<u>VAT</u>	<u>I.T.</u>	<u>TOTAL</u>
Opening Balance as on 01.07.2017	6,314.00	0.00	6,314.00	25,260.00	37,888.00
Collection during the year 2017-18	0.00	0.00	0.00	0.00	0.00
Total	6,314.00	0.00	6,314.00	25,260.00	37,888.00

Deposited during the year 2017-18	0.00	0.00	0.00	0.00	0.00
Closing Balance as on 31.03.2018	6,314.00	0.00	6,314.00	25,260.00	37,888.00
The amount of Rs.37,888.00 should be deposited in respective head of accounts immediately and till remittance of Rs.37888.00, it is held under objection.					

PARA: 20 RESULT OF AUDIT AND CONCLUSION

20.1 - Result of Audit	
As a result of this audit a sum of Rs.2957887.00 is held under objection which includes Rs. 427327.00 suggested for recovery.	
20.2 - GENERAL REMARKS	
The accounts' records/registers maintained during the period under audit is found to be satisfactory, but it needs further improvements.	

As a result of this Audit transactions involving a sum of Rs 2957887.00 are held under objection which include an amount of Rs 427327.00 suggested for recovery. Besides, a sum of Rs 0 was recovered at the instance of audit. The details are furnished in the following tables.

Result Of Audit

Sl No	Paragraph No.	Amount suggested for recovery(In Rs:)	Amount kept under objection including amount suggested for recovery (In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	8.1	427327.00	427327.00	427327.00	0.00	0.00	
2	14.1	0.00	1705204.00	0.00	0.00	0.00	
3	18.3	0.00	411444.00	0.00	0.00	0.00	
4	18.7	0.00	376024.00	0.00	0.00	0.00	
5	19.2	0.00	37888.00	0.00	0.00	0.00	
Total		427327.00	2957887.00	427327.00	0.00	0.00	

Spot Recovery

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

Audit Certificate

Certified that the accounts of Paradeep College, Paradeep for the financial year 2017-2018 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

**District Audit Officer
Local Fund Audit,JAGATSINGHPUR**

