

LOCAL FUND AUDIT, GANJAM, ODISHA

CATEGORY : Aided College,General

Audit Report No : 203696/AR/2016-2017-GANJAM

PARA: 1 TITLE SHEET

1	Name of the Institution :	Ramjee Mahavidyalaya, Bhismagiri
2	Year of Accounts under Audit :	2008-2009 2009-2010 2015-2016
3	Name of the Local Authority during the year of A/Cs :	BASANTA KUMAR SAMANTA,01-04-2008 TO 30-06-2008 SUBASH CHANDRA PALO, 01-07-2008 TO 10-07-2009 KUNJA BIHARI PADHI, 11-07-2009 TO 31-03-2010 Dr JUDHISTIRA SWAIN, 01-04-2015 TO 31-2016
	Name of the Local Authority at the time of Audit :	Dr JUDHISTIRA SWAIN,Ic PRINCIPAL
4	Duration of Audit :	24-06-2016 To 04-07-2016 (Mandays Consumed :-)
5	Name of the Auditors :	S.PATTNAIK AND CO 326218E - Lead Auditor
6	Name of the Reviewing Officer :	PITABAS MALLIK(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	03-05-2017
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	SABYASACHI DASH
11	Date of approval of report by District Audit Officer :	04-05-2017

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	Saleable Form		NIL	NIL		
2	Conduct Certificate		2	2	As per General stock Registrar Page No-199	
3	ServicePostage Stamps		NIL	NIL		
4	Receipt Books		46	46	As per General stock Registrar Page No-265	
5	T C Books		3	3	As per General stock Registrar Page No-199	
6	Cash in hand	24-06-2016 before transction	NIL	NIL	As per General cash Book Page No-14 of plus3 and Page No-9 plus2 cash book	

Comments

PARA: 3 LIST OF VERIFIED RECORDS

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

Comments

PARA: 4 FINANCIAL POSITION

Ramjee Mahavidyalaya, Bhismagiri - 2008-2009

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	01-04-2008	569018.68	4955375.00	5524393.68	4803858.00	31-03-2009	720535.68	31-03-2009	720535.68	0.00	
	GRAND TOTAL		569018.68	4955375.00	5524393.68	4803858.00		720535.68		720535.68	0.00	

Ramjee Mahavidyalaya, Bhismagiri - 2009-2010

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	01-04-2009	720535.68	9383128.00	10103663.68	9072794.00	31-03-2010	1030869.68	31-03-2010	1030869.68	0.00	
	GRAND TOTAL		720535.68	9383128.00	10103663.68	9072794.00		1030869.68		1030869.68	0.00	

Ramjee Mahavidyalaya, Bhismagiri - 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 CASH BOOK	01-04-2015	4676931.83	7504235.00	12181166.83	7755204.83	31-03-2016	4425962.00	31-03-2016	4425962.00	0.00	
2	SALARY/GPF ETC (TREASURY A/C)	01-04-2015	0.00	16492849.00	16492849.00	16492849.00	31-03-2016	0.00	31-03-2016	0.00	0.00	
	GRAND TOTAL		4676931.83	23997084.00	28674015.83	24248053.83		4425962.00		4425962.00	0.00	

Comments

ANNEXURE - I							
FINANCIAL STATEMENT FOR THE YEAR 2008-09							
SI No	Head of Account	Opening Balance as on 2007-2008	Receipt during the year 2008-09	Total	Expenditure during the year	Closing Balance	
I. GOVERNMENT GRANTS							
1	Salary of Staff's		-	3,900,477.00	3,900,477.00	3,900,477.00	-
II. OTHER THAN GRANTS							

1	G.P.F of Staffs	-	550,000.00	550,000.00	550,000.00	-
2	P.M.S	-	-	-	-	-
3	Salary to Mgt Staff	-	-	-	109,659.00	-109,659.00
4	National Scholarship	-	-	-	-	-
5	Centre Expenses	-	5,075.00	5,075.00	5,075.00	-
6	NSS	-	12,521.00	12,521.00	12,521.00	-
III. (A) FEES AND FINES.						
1	Tution Fees	-	7,200.00	7,200.00	7,200.00	-
2	Fines	-	-	-	-	-
(B) STUDENT'S FUND.						
1	Admission Fees	15,539.00	9,612.00	25,151.00	-	25,151.00
2	T.C and C.L.C	13,075.00	1,140.00	14,215.00	-	14,215.00
3	Registration Fees	-	16,062.00	16,062.00	16,062.00	-
4	Sports Council	-	10,490.00	10,490.00	-	10,490.00
5	S.S.G	-	502.00	502.00	-	502.00
6	4th Optional Charges	4,750.00	1,770.00	6,520.00	-	6,520.00
7	Othe Misc. Fees	127,536.50	-	127,536.50	-	127,536.50
8	Examination Fees	8,666.00	5,020.00	13,686.00	7,664.00	6,022.00
9	Book Bank Fund	2,561.00	6,275.00	8,836.00	-	8,836.00
10	Library Fees	6,227.00	6,275.00	12,502.00	4,277.00	8,225.00
11	Laboratory Fees	3,513.00	3,180.00	6,693.00	4,034.00	2,659.00
12	Courses of Study	-	2,655.00	2,655.00	-	2,655.00
13	Student aid fund	-	1,255.00	1,255.00	-	1,255.00
14	Game Fees	-	5,020.00	5,020.00	4,559.00	461.00
15	Furniture Improvement	3,132.00	6,275.00	9,407.00	23,000.00	-13,593.00
16	College Calander & Magazine	7,125.00	3,765.00	10,890.00	-	10,890.00
17	Dramatic Society	-	2,510.00	2,510.00	-	2,510.00
18	Cultural Function	-	2,655.00	2,655.00	-	2,655.00
19	Student Union	-	370.00	370.00	-	370.00
20	Time Table	2,525.00	1,255.00	3,780.00	-	3,780.00
21	Social Function	-	2,600.00	2,600.00	2,600.00	-
22	Identity Card	4,075.00	1,255.00	5,330.00	-	5,330.00
23	Common Room Fees	-	1,255.00	1,255.00	979.00	276.00
24	J.R.C	-	1,255.00	1,255.00	-	1,255.00
25	T.W.F	617.00	251.00	868.00	-	868.00
26	Abstract of attendance fees.	4,990.00	502.00	5,492.00	-	5,492.00
27	CHSE/B.U Examination	-	93,436.00	93,436.00	93,436.00	-
28	D.S.A	-	885.00	885.00	-	885.00
29	General Maintainance	-	5,020.00	5,020.00	-	5,020.00
30	Medical Aid	-	1,255.00	1,255.00	-	1,255.00
31	C.H.S.E. Fees	-	5,300.00	5,300.00	5,300.00	-
32	B.U Fees	-	3,252.00	3,252.00	3,252.00	-
33	Application Form	-	4,016.00	4,016.00	6,000.00	-1,984.00
34	Reading Room	-	6,024.00	6,024.00	662.00	5,362.00
35	P.B.F	7,270.00	502.00	7,772.00	-	7,772.00
(C) MISCELLANEOUS.						
1	College Development Fees	355,611.18	229,228.00	584,839.18	11,587.00	573,252.18

2	E.P.F.	-	-	-	17,080.00	-17,080.00
3	Postage Stamp	-	-	-	400.00	-400.00
4	T.A to staff			-	12,870.00	-12,870.00
5	Telephone Exp			-	1,200.00	-1,200.00
6	Electricity			-	3,618.00	-3,618.00
7	Bank Interest		32,088.00	32,088.00	83.00	32,005.00
8	Paddy	1,806.00	5,892.00	7,698.00	263.00	7,435.00
		569,018.68	4,955,375.00	5,524,393.68	4,803,858.00	720,535.68

ANNEXURE - I

FINANCIAL STATEMENT FOR THE YEAR 2009-10

SI No	Head of Account	Opening Balance as on 2008-2009	Receipt during the year 2009-10	Total	Expenditure during the year	Closing Balance
I. GOVERNMENT GRANTS						
1	Salary of Staff's	-	7,829,365.00	7,829,365.00	7,829,365.00	-
II. OTHER THAN GRANTS						
1	G.P.F of Staffs	-	474,910.00	474,910.00	474,910.00	-
2	P.M.S	-	47,948.00	47,948.00	47,948.00	-
3	Salary to Mgt Staff	-109,659.00	-	-109,659.00	102,590.00	-212,249.00
4	National Scholarship	-	-	-	-	-
5	Centre Expenses	-	-	-	-	-
6	UGC Grant		300,000.00	300,000.00	300,000.00	-
7	NSS	-	21,681.00	21,681.00	21,681.00	-
III. (A) FEES AND FINES.						
1	Tution Fees	-	7,392.00	7,392.00	7,392.00	-
2	Fines	-	-	-	-	-
(B) STUDENT'S FUND.						
1	Admission Fees	25,151.00	10,335.00	35,486.00		35,486.00
2	T.C and C.L.C	14,215.00	2,850.00	17,065.00	5,080.00	11,985.00
3	Registration Fees	-	-	-		-
4	Sports Council	10,490.00	19,950.00	30,440.00		30,440.00
5	S.S.G	502.00	1,425.00	1,927.00		1,927.00
6	4th Optional Charges	6,520.00	2,850.00	9,370.00		9,370.00
7	Othe Misc. Fees	127,536.50		127,536.50		127,536.50
8	Examination Fees	6,022.00	28,300.00	34,322.00	8,813.00	25,509.00
9	Book Bank Fund	8,836.00		8,836.00		8,836.00
10	Library Fees	8,225.00	14,150.00	22,375.00	9,023.00	13,352.00
11	Laboratory Fees	2,659.00	3,750.00	6,409.00	2,312.00	4,097.00
12	Courses of Study	2,655.00	1,619.00	4,274.00	1,619.00	2,655.00
13	Student aid fund	1,255.00	1,425.00	2,680.00		2,680.00
14	Game Fees	461.00	8,490.00	8,951.00	5,423.00	3,528.00
15	Furniture Improvement	-13,593.00	11,400.00	-2,193.00	19,556.00	-21,749.00

1	G.P.F of Staffs	-	100,000.00	100,000.00	100,000.00	-
2	Pension	-	247,208.00	247,208.00	247,208.00	-
3	GIS		22,500.00	22,500.00	22,500.00	-
4	Salary to Mgt Staff	-	765,901.00	765,901.00	765,901.00	-
5	National Scholarship	-	-	-	-	-
6	IQAC	-	-	-	115,434.00	-115,434.00
7	UGC Grant		-	-	1,015,258.00	-1,015,258.00
8	NSS	-	25,158.00	25,158.00	25,158.00	-
III. (A) FEES AND FINES.						
1	Tution Fees	-	49,176.00	49,176.00	49,176.00	-
2	Fines	-		-		-
(B) STUDENT'S FUND.						
1	Admission Fees		643,292.00	643,292.00	601,758.00	41,534.00
2	T.C and C.L.C		87,520.00	87,520.00		87,520.00
3	Registration /Affiliation Fees		78,197.00	78,197.00	146,000.00	-67,803.00
4	Sports Council		53,650.00	53,650.00		53,650.00
5	S.S.G		5,395.00	5,395.00		5,395.00
6	Contigency		64,740.00	64,740.00		64,740.00
7	Othe Misc. Fees		718,660.00	718,660.00		718,660.00
8	Examination Fees		107,900.00	107,900.00	62,235.00	45,665.00
9	Book Bank Fund		26,975.00	26,975.00		26,975.00
10	Library Fees		26,975.00	26,975.00	77,726.00	-50,751.00
11	Laboratory Fees		46,000.00	46,000.00	212,945.00	-166,945.00
12	Courses of Study		10,940.00	10,940.00		10,940.00
13	Student aid fund		2,735.00	2,735.00		2,735.00
14	Game Fees		35,669.00	35,669.00	35,669.00	-
15	Furniture Improvement		43,160.00	43,160.00	251,089.00	-207,929.00
16	College Calander & Magazine		32,370.00	32,370.00	22,000.00	10,370.00
17	Dramatic Society		10,790.00	10,790.00	8,600.00	2,190.00
18	Cultural Function		53,073.00	53,073.00	53,073.00	-
19	Student Union		26,600.00	26,600.00	15,000.00	11,600.00
20	Time Table		5,395.00	5,395.00		5,395.00
21	Social Function		29,935.00	29,935.00	32,938.00	-3,003.00
22	Identity Card		53,950.00	53,950.00	18,630.00	35,320.00
23	Common Room Fees		21,580.00	21,580.00	21,580.00	-
24	J.R.C		18,440.00	18,440.00	18,440.00	-
25	T.W.F		1,079.00	1,079.00		1,079.00
26	Abstract of attendance fees.		10,790.00	10,790.00	4,900.00	5,890.00
27	CHSE/B.U Examination		726,605.00	726,605.00	726,605.00	-
28	D.S.A		12,000.00	12,000.00	12,000.00	-
29	General Maintainance		53,950.00	53,950.00	83,013.00	-29,063.00
30	Medical Aid		5,395.00	5,395.00		5,395.00
31	C.H.S.E. Fees		140,727.00	140,727.00	140,727.00	-
32	B.U Fees		58,146.00	58,146.00	58,146.00	-
33	Application Form			-		-
34	Reading Room		37,390.00	37,390.00	4,112.00	33,278.00

35	Basic Computer Fees		755,300.00	755,300.00	-	755,300.00
35	P.B.F		12,912.00	12,912.00		12,912.00
(C) MISCELLANEOUS.						
1	College Development Fees		953,149.00	953,149.00	581,559.83	371,589.17
2	E.P.F.		60,060.00	60,060.00	138,742.00	-78,682.00
3	Postage Stamp			-	1,500.00	-1,500.00
4	T.A to staff			-	20,676.00	-20,676.00
5	Telephone Exp			-	8,731.00	-8,731.00
6	Electricity			-	11,036.00	-11,036.00
7	Bank Interest		213,749.00	213,749.00	938.00	212,811.00
8	Self defence		30,000.00	30,000.00	30,000.00	-
9	Building		765,839.00	765,839.00	1,765,839.00	-1,000,000.00
10	Paddy		4,898.00	4,898.00		4,898.00
.		4,676,931.83	23,997,084.00	28,674,015.83	24,248,053.83	4,425,962.00

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

Ramjee Mahavidyalaya, Bhismagiri - 2008-2009

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	Indian Overseas Bank, Bhismagiri	051701000000631	01-04-2008	54188.45	31-03-2009	54188.45	0.00	
2	Indian Overseas Bank, Bhismagiri	0517010000002994	01-04-2008	155394.60	31-03-2009	155394.60	0.00	
3	Indian Overseas Bank, Bhismagiri	051701000000979	01-04-2008	104759.93	31-03-2009	99671.93	5088.00	
4	State Bank Of India Digapahandi	30332081005	01-04-2008	6639.00	31-03-2009	6639.00	0.00	
5	State Bank Of India Berhampur	250	01-04-2008	1824.35	31-03-2009	1824.35	0.00	
6	Post Office, Bhismagiri	3332406	01-04-2008	57.75	31-03-2009	57.75	0.00	
7	Post Office, Bhismagiri	3332406	01-04-2008	57.75	31-03-2009	57.75	0.00	
8	Canara Bank, Digapahandi	0394101011865	01-04-2008	1303177.60	31-03-2009	101516.60	1201661.00	Cheque issued but not drawn of Rs.1201661.00
	GRAND TOTAL			1626099.43		419350.43	1206749.00	

Ramjee Mahavidyalaya, Bhismagiri - 2009-2010

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
9	Indian Overseas Bank, Bhismagiri	051701000000979	01-04-2009	381076.93	31-03-2010	381076.93	0.00	
10	Indian Overseas Bank, Bhismagiri	0517010000002994	01-04-2009	155394.60	31-03-2010	155394.60	0.00	
11	Indian Overseas Bank, Bhismagiri	051701000000631	01-04-2009	50023.45	31-03-2010	44088.45	5935.00	Rs.5935.00Interest credited by the bank
12	State Bank Of India Berhampur	250	01-04-2009	1824.35	31-03-2010	1824.35	0.00	
13	State Bank Of India Digapahandi	30332081005	01-04-2009	3307.00	31-03-2010	3307.00	0.00	
14	Post Office, Bhismagiri	3332406	01-04-2009	57.75	31-03-2010	57.75	0.00	
15	Canara Bank, Digapahandi	0394101011865	01-04-2009	1175737.60	31-03-2010	145129.60	1030608.00	
	GRAND TOTAL			1767421.68		730878.68	1036543.00	

Ramjee Mahavidyalaya, Bhismagiri - 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
16	Indian Overseas	051701000000	01-04-2015	470816.43	31-03-2016	470816.43	0.00	

	Bank, BhisMagiri	979						
17	Indian Overseas Bank, BhisMagiri	051701000002994	01-04-2015	1945223.60	31-03-2016	1942735.60	2488.00	Rs2488.00 Cheque issued but not drawn
18	Indian Overseas Bank, BhisMagiri	051701000000631	01-04-2015	154590.45	31-03-2016	154590.45	0.00	
19	Indian Overseas Bank, BhisMagiri	0517010000005453	01-04-2015	36519.00	31-03-2016	36519.00	0.00	
20	State Bank Of India Digapahandi	30332081005	01-04-2015	121401.00	31-03-2016	121401.00	0.00	
21	State Bank Of India Digapahandi	35487169702	01-04-2015	121581.00	31-03-2016	121581.00	0.00	
22	Canara Bank, Digapahandi	0394101011865	01-04-2015	1269436.60	31-03-2016	1215320.60	54116.00	Rs54116.00 Cheque issued but not drawn
	GRAND TOTAL			4119568.08		4062964.08	56604.00	

Reconciliation

Bank Reconciliation Statement for the year 2008-09		
IOB, BhisMagiri		
A/c No- 979		
Balance as per Pass Book		1,04,759.93
Less: Cheque Issued but not cleared		
Ch. No	Amount	
41216	5,088.00	
		5,088.00
Balance As per Cash Book		99,671.93
Canara Bank, Digapahandi		
A/c No- 11865		
Balance as per Pass Book		13,03,177.60
Less: Cheque Issued but not cleared		
Ch. No	Amount	
83555	44,517.00	
83558	71,551.00	
83565	38,326.00	
83550	17,228.00	
83559	73,340.00	
83537	13,713.00	
83566	38,326.00	
83551	17,593.00	
83548	20,032.00	
83563	44,919.00	
83569	87,038.00	
83557	21,866.00	
83562	47,086.00	
83567	37,839.00	
83553	16,006.00	
83539	8,130.00	
83560	12,635.00	
83564	38,326.00	
83549	17,475.00	
83546	36,687.00	
83561	73,019.00	

83541	50,594.00	
83552	17,887.00	
83568	37,612.00	
83542	47,315.00	
83543	47,679.00	
83534	31,635.00	
83554	17,970.00	
83532	18,709.00	
83531	1,647.00	
83544	46,549.00	
83545	50,999.00	
83540	26,120.00	
83538	13,783.00	
83556	17,510.00	
Total	12,01,661.00	12,01,661.00
Balance as per Cash Book		1,01,516.60
Bank Reconciliation Statement for the year 2009-10		
IOB, Bhismagiri		
A/c No- 631		
Balance as per Pass Book		50,023.45
Less: Interested received but not taken into Cash book		5,935.00
Balance as per Cash Book		44,088.45
Canara Bank, Digapahandi		
A/c No- 11865		
Balance as per Pass Book		11,75,737.60
Less: Cheque Issued but not cleared		
Ch. No	Amount	
80024	1,21,436.00	
80025	2,206.00	
80026	2,206.00	
80027	15,937.00	
80031	8,55,971.00	
80032	5,424.00	
80033	5,367.00	
80030	1,951.00	
80018	8,650.00	
80020	6,800.00	
83575	1,510.00	
83580	1,645.00	
83588	1,505.00	
Total	10,30,608.00	10,30,608.00

Balance as per Cash Book		1,45,129.60
Bank Reconciliation Statement for the year 2015-16		
IOB, Bhismagiri		
2994		
Balance as per Pass Book		19,45,223.60
Less: Cheque Issued but not cleared		
Ch. No	Amount	
265448	2,488.00	
		2,488.00
Balance As per Cash Book		19,42,735.60
Canara Bank, Digapahandi		
A/c No- 11865		
Balance as per Pass Book		12,69,436.60
Less: Cheque Issued but not cleared		
Ch. No	Amount	
121468	23,816.00	
121469	3,400.00	
121470	12,000.00	
121471	14,900.00	
Total	54,116.00	54,116.00
Balance as per Cash Book		12,15,320.60

PARA: 6 STOCK POSITION

Ramjee Mahavidyalaya, Bhisimagiri - 2008-2009

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Postage Stamp	27	400	400	27.00	27	As per Stock Registrar Page No-39
2	Receipt Book	34	0	10	24.00	24	As per Stock Registrar Page No-74
3	Applicatin Form	0	1000	200	800.00	800	As per Stock Registrar Page No-5
4	Liabrary Book	4709	31	0	4740.00	4740	As per Liabrary Stock Registrar

Ramjee Mahavidyalaya, Bhisimagiri - 2009-2010

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
5	Postage Stamp	27	555	582	0.00	0	As per Stock Registrar Page No-41
6	Receipt Book	24	50	13	61.00	61	As per Stock Registrar Page No-75
7	Applicatin Form	800	0	800	0.00	0	
8	Liabrary Book	4740	448	0	5188.00	5188	As per liabrary stock registrar

Ramjee Mahavidyalaya, Bhisimagiri - 2015-2016

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
9	Postage Stamp	160	1500	1414	246.00	246	As per Stock Registrar Page No-51
10	Receipt Book	77	0	24	53.00	53	As per Stock Registrar Page No-265
11	Liabrary Book	6089	987	0	7076.00	7076	As per liabrary Stock Registrar
12	T.C.Book	3	0	0	3.00	3	As per Stock Registrar Page No-199

Comments

PARA: 7 INVESTMENT

Ramjee Mahavidyalaya, Bhismagiri - 2008-2009

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	01-04-2008	247000.00	0.00	247000.00	0.00	31-03-2009	247000.00	31-03-2009	247000.00	0.00	
	GRAND TOTAL	247000.00	0.00	247000.00	0.00		247000.00		247000.00	0.00	

Ramjee Mahavidyalaya, Bhismagiri - 2009-2010

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	01-04-2009	247000.00	0.00	247000.00	0.00	31-03-2010	247000.00	31-03-2010	247000.00	0.00	
	GRAND TOTAL	247000.00	0.00	247000.00	0.00		247000.00		247000.00	0.00	

Ramjee Mahavidyalaya, Bhismagiri - 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
3	01-04-2015	372000.00	0.00	372000.00	0.00	31-03-2016	372000.00	31-03-2016	372000.00	0.00	
	GRAND TOTAL	372000.00	0.00	372000.00	0.00		372000.00		372000.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

Details of Fixed Deposits as on 31.03.2009						
FD A/C NO	NAME OF BANK	AMOUNT INVESTED	DATE OF INVESTMENT	PERIOD (Yr.)	RATE OF INTEREST	DATE OF MATURITY
389507	IOB, Bhismagiri	500.00	01-11-2007	10	9.00%	01-11-2017
389506	IOB, Bhismagiri	40,000.00	01-11-2007	10	9.00%	01-11-2017
389510	IOB, Bhismagiri	10,000.00	01-11-2007	10	9.00%	01-11-2017
389513	IOB, Bhismagiri	75,000.00	01-11-2007	10	9.00%	01-11-2017
389509	IOB, Bhismagiri	10,000.00	01-11-2007	10	9.00%	01-11-2017
389511	IOB, Bhismagiri	16,500.00	01-11-2007	10	9.00%	01-11-2017
389512	IOB, Bhismagiri	25,000.00	01-11-2007	10	9.00%	01-11-2017
389508	IOB, Bhismagiri	50,000.00	01-11-2007	10	9.00%	01-11-2017
644396	Canara Bank, Digapahndi	5,000.00	31-08-2005	5	6.25%	31-08-2010

644395	Canara Bank, Digapahndi	15,000.00	31-08-2005	5	6.25%	31-08-2010
Total		2,47,000.00				
Details of Fixed Deposits as on 31.03.2010						
FD A/C NO	NAME OF BANK	AMOUNT INVESTED	DATE OF INVESTMENT	PERIOD (Yr.)	RATE OF INTEREST	DATE OF MATURITY
389507	IOB, Bhisimagiri	500.00	01-11-2007	10	9.00%	01-11-2017
389506	IOB, Bhisimagiri	40,000.00	01-11-2007	10	9.00%	01-11-2017
389510	IOB, Bhisimagiri	10,000.00	01-11-2007	10	9.00%	01-11-2017
389513	IOB, Bhisimagiri	75,000.00	01-11-2007	10	9.00%	01-11-2017
389509	IOB, Bhisimagiri	10,000.00	01-11-2007	10	9.00%	01-11-2017
389511	IOB, Bhisimagiri	16,500.00	01-11-2007	10	9.00%	01-11-2017
389512	IOB, Bhisimagiri	25,000.00	01-11-2007	10	9.00%	01-11-2017
389508	IOB, Bhisimagiri	50,000.00	01-11-2007	10	9.00%	01-11-2017
644396	Canara Bank, Digapahndi	5,000.00	31-08-2005	5	6.25%	31-08-2010
644395	Canara Bank, Digapahndi	15,000.00	31-08-2005	5	6.25%	31-08-2010
Total		2,47,000.00				

Details of Fixed Deposits as on 31.03.2016						
FD A/C NO	NAME OF BANK	AMOUNT INVESTED	DATE OF INVESTMENT	PERIOD (Yr.)	RATE OF INTEREST	DATE OF MATURITY
389507	IOB, Bhisimagiri	500.00	01-11-2007	10	9.00%	01-11-2017
389506	IOB, Bhisimagiri	40,000.00	01-11-2007	10	9.00%	01-11-2017
389510	IOB, Bhisimagiri	10,000.00	01-11-2007	10	9.00%	01-11-2017
389513	IOB, Bhisimagiri	75,000.00	01-11-2007	10	9.00%	01-11-2017
389509	IOB, Bhisimagiri	10,000.00	01-11-2007	10	9.00%	01-11-2017
389511	IOB, Bhisimagiri	16,500.00	01-11-2007	10	9.00%	01-11-2017
389512	IOB, Bhisimagiri	25,000.00	01-11-2007	10	9.00%	01-11-2017
389508	IOB, Bhisimagiri	50,000.00	01-11-2007	10	9.00%	01-11-2017
157439	Canara Bank, Digapahndi	5,000.00	31-08-2015	5	8.00%	31-08-2020
157440	Canara Bank, Digapahndi	15,000.00	31-08-2015	5	8.00%	31-08-2020
984079/2014	IOB, Bhisimagiri	1,25,000.00	09-01-2014	5	9.00%	09-01-2019
Total		3,72,000.00				

Interest on FDR for every year transferred to general cash book directly, So Maturity value of the FDR is same with

the investment value.

PARA: 8 **ADVANCE**

Ramjee Mahavidyalaya, Bhismagiri - 2008-2009

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 (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2008	General Cash Book	22905.00	171800.00	194705.00	133300.00	31-03-2009	61405.00	31-03-2009	61405.00	0.00	
GRAND TOTAL			22905.00	171800.00	194705.00	133300.00		61405.00		61405.00	0.00	

Ramjee Mahavidyalaya, Bhismagiri - 2009-2010

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 (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
2	01-04-2009	General Cash Book	61405.00	96365.00	157770.00	97865.00	31-03-2010	59905.00	31-03-2010	59905.00	0.00	
GRAND TOTAL			61405.00	96365.00	157770.00	97865.00		59905.00		59905.00	0.00	

Ramjee Mahavidyalaya, Bhismagiri - 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 (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
3	01-04-2015	General Cash Book	86000.00	509445.00	595445.00	595445.00	31-03-2016	0.00	31-03-2016	0.00	0.00	
GRAND TOTAL			86000.00	509445.00	595445.00	595445.00		0.00		0.00	0.00	

Comments :

Details of outsantding Advances for the year 2008-2009					
SL No	Name	Date	Amount	Purpose	remarks
1	L.Panda	Previous Advances	2,297.00		Adujusted in FY 2015-16
2	B.K.Gouda	Previous Advances	1,308.00		do-
3	Jacob Jacob	Previous Advances	1,000.00		do-
4	U.S.Padhy	05.01.08/12.12.07/10.01.09	1,850.00	Boys Common Room	do-

	5R.N.Nayak	30.01.07/20.01.09	1,600.00	Salary-1000 and Drama-600	do-
	6L.K.Rath	10.05.07	100.00	Salary	do-
	7N.R.Kar	03.05.08/05.02.09	3,000.00	Salary	do-
	8D.K.Mishra	20.01.09	250.00	Cult week	do-
	9S.S.Panda	19.02.09	50,000.00	Salary	do-
	Total Outsanding Advances		61,405.00		
Details of outsantding Advances for the year 2009-2010					
SL No	Name	Date	Amount	Purpose	remarks
1	L.Panda	Previous Advances	2,297.00		do-
2	B.K.Gouda	22.08.09/18.06.08	1,808.00		do-
3	Jacob Jacob	Previous Advances	1,000.00		do-
4	U.S.Padhy	01.12.09/10.01.09	5,350.00	Boys Common Room	do-
5	R.N.Nayak	20.01.09	600.00	Salary-1000 and Drama-600	do-
6	L.K.Rath			Salary	do-
7	N.R.Kar	18.01.10/03.05.08/	2,200.00	Salary	do-
8	D.K.Mishra	09.12.09/04.01.10/20.01.09	1,750.00	Cult week	do-
9	S.S.Panda	19.02.09	26,000.00	Salary	do-
10	M.Padhy	22.02.10	7,100.00		do-
11	J.Swain	02.3.10/23.03.10/31.03.10	11,800.00		do-
	Total Outsanding Advances		59,905.00		do

PARA: 9 GRANTS

Ramjee Mahavidyalaya, Bhismagiri - 2008-2009

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	01-04-2008	0.00	3900477.00	3900477.00	3900477.00	31-03-2009	0.00	Salary Grant
	GRAND TOTAL	0.00	3900477.00	3900477.00	3900477.00		0.00	

Ramjee Mahavidyalaya, Bhismagiri - 2009-2010

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
2	01-04-2009	0.00	7829365.00	7829365.00	7829365.00	31-03-2010	0.00	Salary Grant
3	01-04-2009	0.00	300000.00	300000.00	300000.00	31-03-2010	0.00	UGC GRANT
	GRAND TOTAL	0.00	8129365.00	8129365.00	8129365.00		0.00	

Ramjee Mahavidyalaya, Bhismagiri - 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
4	01-04-2015	0.00	16370349.00	16370349.00	16370349.00	31-03-2016	0.00	Salary Grant
5	01-04-2015	0.00	370862.00	370862.00	370862.00	31-03-2016	0.00	Block Grant
6	01-04-2015	1289000.00	0.00	1289000.00	1130692.00	31-03-2016	158308.00	UGC Grant
	GRAND TOTAL	1289000.00	16741211.00	18030211.00	17871903.00		158308.00	

Comments :

PARA: 10 UTILISATION CERTIFICATE

Ramjee Mahavidyalaya, Bhismagiri - 2008-2009

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	01-04-2008	0.00	3900477.00	3900477.00	3900477.00	31-03-2009	0.00	Salary Grant U.C submitted on 31.03.2009 vide letter No 117
	GRAND TOTAL	0.00	3900477.00	3900477.00	3900477.00		0.00	

Ramjee Mahavidyalaya, Bhismagiri - 2009-2010

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
2	01-04-2009	0.00	7829365.00	7829365.00	7829365.00	31-03-2010	0.00	Salary Grant U.C submitted on 31.03.2010 vide letter No 536
3	01-04-2009	0.00	300000.00	300000.00	0.00	31-03-2010	300000.00	UGC Grant U.C submitted on 13.08.2010 vide letter No 865
	GRAND TOTAL	0.00	300000.00	8129365.00	7829365.00		300000.00	

Ramjee Mahavidyalaya, Bhismagiri - 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
4	01-04-2015	15350349.00	16370349.00	31720698.00	31720698.00	31-03-2016	0.00	Salary Grant U.C submitted on 31.03.2016 vide letter No 324 of Rs.16370349 and Letter No 326 dated 20.04.2015 Rs 15350349.
5	01-04-2015	411065.00	370862.00	781927.00	781927.00	31-03-2016	0.00	Block Grant U.C submitted on 31.03.2016 vide letter No 324 of Rs.370862.00 and Letter No-326 dated 20.04.2015 of Rs 411065.00
6	01-04-2015	1512000.00	1130692.00	2642692.00	1342692.00	31-03-2016	1300000.00	U.C of Rs 212000.00 submitted on 15.04.2015 vide letter No-796 and UC of Rs 1000000.00 is submitted on 25.04.2016 vide letter No 382 and Rs.115434.00 is submitted on 25.04.2016 vide letter no 383.
	GRAND TOTAL	17273414.00	1130692.00	35145317.00	33845317.00		1300000.00	

Comments :

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -
NO COMMENTS

PARA: 12 LOSS OF STOCK & STORE

12.1 -
NO COMMENTS

PARA: 13 AUDIT OF RECEIPTS

13.1 -
While checking receipts during the course of account review for the year 2008-09, 2009-10 and 2015-16 has correctly carry forward the amount from money receipts to register.

PARA: 14 AUDIT OF EXPENDITURE

14.1 -
While checking expenditure during the course of account review for the year 2008-09, 2009-10 and 2015-16 has made through proper authorized and payment made against proper bills and vouchers.

PARA: 15 AUDIT ON WORKS

15.1 -
No comments

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PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -
No Comments

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 -
No comments

PARA: 18 MISCELLANEOUS

18.1 -

DETAILS OF FEES & FINE			
Fees & Fine			
Position of the Fees & Fine for the Year 2008-09 is furnished below			
Sl No.	Particulars	Amount	Remarks
1	Opening Balance	-	
2	Fees Collected During the Year	7,200.00	
	Total	7,200.00	
3	Fees deposited during the year	7,200.00	Paid in to Govt Challan No 114 Dated 10.09.2008
4	Outstanding Fees & Fines to be deposited	-	
		-	
DETAILS OF FEES & FINE			
Fees & Fine			
Position of the Fees & Fine for the Year 2009-10 is furnished below			
Sl No.	Particulars	Amount	Remarks
1	Opening Balance	-	
2	Fees Collected During the Year	7,392.00	
	Total	7,392.00	
3	Fees deposited during the year	7,392.00	Paid in to Govt Challan

			No-394 Dated 29.10.2009
4	Outstanding Fees & Fines to be deposited	-	
		-	

DETAILS OF FEES & FINE

Fees & Fine

Position of the Fees & Fine for the Year 2015-16 is furnished below

SI No.	Particulars	Amount	Remarks
1	Opening Balance	-	
2	Fees Collected During the Year	49,176.00	
	Total	49,176.00	
3	Fees deposited during the year	49,176.00	Paid in to Govt Challan No-102 Dated 28.09.2015
4	Outstanding Fees & Fines to be deposited	-	

18.2 -

Details Of Scholarship During The Year 2008-09

PMS			
OB	0		
Receipts	0		
Total	0		
Distrubuted	0		
CB	0		

Details Of Scholarship During The Year 2009-10

PMS			
OB	0		
Receipts	47948		
Total	47948		
Distrubuted	47948		
CB	0		

Details Of Scholarship During The Year 2015-16			
PMS			
OB		0	
Receipts		0	
Total		0	
Distrubuted		0	
CB		0	

18.3 -

Staff Positin for the year 2015-16		
SL No	Ctagory	Nos
	1Teaching Staff	22
	2Non Teaching Staff	16
	Total Staff	38

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

PARA: 20 RESULT OF AUDIT

Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
Total							

Audit Certificate

Cetrified that the accounts of Ramjee Mahavidyalaya, Bhismagiri for the financial year 2008-2009 2009-2010 2015-2016 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Spot Recovery

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

LOCAL FUND AUDIT, GANJAM, ODISHA

CATEGORY : Aided College,General

Audit Report No : 305082/AR/2017-2018-GANJAM

PARA: 1 TITLE SHEET

1	Name of the Institution :	Ramjee Mahavidyalaya, Bhismagiri
2	Year of Accounts under Audit :	2016-2017
3	Name of the Local Authority during the year of A/Cs :	Dr. Judhistira Swain from 01-05-2014 to continuing.
	Name of the Local Authority at the time of Audit :	Dr. Judhistira Swain
4	Duration of Audit :	15-06-2017 To 26-07-2017 (Mandays Consumed :-)
5	Name of the Auditors :	BAL AND CO 324283E - Lead Auditor
6	Name of the Reviewing Officer :	PITABAS MALLIK(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	14-08-2017
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	JAGANNATH DASH
11	Date of approval of report by District Audit Officer :	21-12-2017

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	ServicePostage Stamps	15-06-2017	Rs. 78.00	Rs. 78.00	Stock Register Page No - 55	NIL
2	Measurement Books	15-06-2017	NIL	NIL	NIL	NIL
3	Student Collection Receipt Books	15-06-2017	17 NOS	17 NOS	Stock Register Page No - 286	NIL
4	Cash in hand	15-06-2017	Nil	Nil	Plus Two, Plus Three and IQAC Cash Book vide page no 119,73 and 19.	Nil
5	TC Receipt Book	15-06-2017	2 NOS	2 NOS	Stock Register Page No - 199	
6						

Comments

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	Misc. receipt books.
6	Book of Drawal
7	Bank Draft & cheque register.
8	Counter foils of cheques
9	Paid vouchers
10	Pay acquittance roll of D.P staff.
11	Pay acquittance roll of M.P staff.
12	Acquittance roll of scholarship
13	Stock register of M.R forms.
14	Stock register of stationery articles.
15	Library stock register
16	F.D.R
17	Service books.

B : List of Records/Registers not Produced to Audit

Sino	List Records/Register
1	H.S.S. cash book
2	Construction cash book

C : List of Records/Registers not Maintained

Sino	List Records/Register
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D : List of Records/Registers not Required

Sino	List Records/Register
------	-----------------------

Comments

The followings the record and registers could not made available for audit .

1. Property Register
2. Construction Cash Book
3. Annual abstract register of Receipt & Expenditure
4. Reconciliation statement between Pass Book & Cash Book

The above said records are not maintained by the management. It is advisable to maintain the above said account for proper disclosure. However the account of construction is entered in General Cash book.

It is advised to the local authority to maintain the following records along with the other records in pursuance of the rules of the O.A.E.I.A.P rules, 1985 and compliance report to audit.

PARA: 4 FINANCIAL POSITION

Ramjee Mahavidyalaya, Bhismagiri - 2016-2017

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	Plus Two Cash Book	01-04-2016	909856.00	3624710.00	4534566.00	1269043.00	31-03-2017	3265523.00	31-03-2017	3265523.15	-0.15	OK
2	Plus Three Cash Book	01-04-2016	3516106.00	18472857.00	21988963.00	18505156.00	31-03-2017	3483807.00	31-03-2017	3483807.29	-0.29	OK
3	UGC Cash Book	01-04-2016	0.00	190014.00	190014.00	36469.00	31-03-2017	153545.00	31-03-2017	153545.00	0.00	OK
4	GPF/GIS Treassury A/C	01-04-2016	0.00	3010000.00	3010000.00	3010000.00	31-03-2017	0.00	31-03-2017	0.00	0.00	OK
	GRAND TOTAL		4425962.00	25297581.00	29723543.00	22820668.00		6902875.00		6902875.44	-0.44	

Comments

Details of Closing balance of different cash book as on 31/03/2017 (As per Audit & Cash Book)

Name of Cash Book	In cash	In bank	FD	Total
Plus Two Cash Book	-	3,139,023.03	126,500.00	3,265,523.03
Plus Three Cash Book	-	3,238,307.49	245,500.00	3,483,807.49
UGC Cash Book	-	153,545.00		153,545.00
Total	-	6,530,875.52	372,000.00	6,902,875.52

Details of Closing Balance & Comments

STATEMENT SHOWING THE DETAILS OF RECEIPTS AND EXPENDITURE FOR THE FINANCIAL YEAR 2016-17

A	B	C	D	E=(C+D)	F	G=(E-F)	H
SL NO	Particulars	Opening Balance As on 01/04/2016	Receipts	Total	Expenditure	Closing Balance As on 31/03/2017	Remarks
	General Cash Book	4,408,559.00	-	4,408,559.00	-	4,408,559.00	
(i)	Grant (Recurring)						
	Salary of (Non Plan & Plan) Staff	-	13,746,705.00	13,746,705.00	13,746,705.00	0.00	
	Salary of Block Grant	-	166,645.00	166,645.00	166,645.00	0.00	
	Total	-	13,913,350.00	13,913,350.00	13,913,350.00	0.00	
(ii)	Grant (Non Recurring)						
	UGC (IQAC)	4,763.00	31,706.00	36,469.00	36,469.00	0.00	
	Total	4,763.00	31,706.00	36,469.00	36,469.00	0.00	
(iii)	Other than Grants						
	P.M.S	-	-	-	-	0.00	
	Total	-	-	-	-	0.00	

(iv)	Others					
	GPF of Staff (Refundable & Non-Refundable)	-	2,965,000.00	2,965,000.00	2,965,000.00	0.00
	Pension	-	31,700.00	31,700.00	31,700.00	0.00
	GIS	-	45,000.00	45,000.00	45,000.00	0.00
	N.S.S (B.U)	-	38,088.00	38,088.00	38,088.00	0.00
	Self defense	-	75,000.00	75,000.00	75,000.00	0.00
	Y.R.C	-	-	-	-	0.00
	Total	-	3,154,788.00	3,154,788.00	3,154,788.00	0.00
(V)	Income From other Sources					
	Tuition Fees & Fines	-	71,622.00	71,622.00	58,512.00	13110.00
	Total	-	71,622.00	71,622.00	58,512.00	13110.00
(VI)	Students Fund					
	Academic Fees		48,645.00	48,645.00	32,500.00	16145.00
	Admission/Readmission Fees		773,911.00	773,911.00	732,415.00	41496.00
	Affiliation /Recognition Fees		97,440.00	97,440.00	22,000.00	75440.00
	Arts/Science/Commerce Society		22,120.00	22,120.00	13,584.00	8536.00
	CDC Fees		78,480.00	78,480.00	45,124.00	33356.00
	College Calendar/ Magazine		39,240.00	39,240.00	9,547.00	29693.00
	College Registration Fees		165,513.00	165,513.00	44,477.00	121036.00
	Common Room		26,160.00	26,160.00	13,257.00	12903.00
	Cultural Association		98,100.00	98,100.00	16,240.00	81860.00
	DSA		26,160.00	26,160.00	14,521.00	11639.00
	E-Education/E-Governance/Wifi		54,580.00	54,580.00	33,526.00	21054.00
	EMH Fees		97,440.00	97,440.00	11,204.00	86236.00
	Examination Fees CHSE/B.U		865,800.00	865,800.00	865,800.00	0.00
	Faculty Welfare		1,308.00	1,308.00	-	1308.00
	Identity/Library Card		65,400.00	65,400.00	18,315.00	47085.00
	Insurance/Student Medical Aid/First Aid		6,540.00	6,540.00	2,056.00	4484.00
	Library/Lab Development		87,600.00	87,600.00	25,584.00	62016.00
	CLC/Conduct Certificate Fees		147,640.00	147,640.00	34,719.00	112921.00
	NSS		13,080.00	13,080.00	7,254.00	5826.00
	Procotorial & Attendance Fees		13,080.00	13,080.00	5,485.00	7595.00
	Recognition Fees		144,530.00	144,530.00	46,000.00	98530.00
	Annual/Flag/Jubilee Day Fees	12,640.00	26,160.00	38,800.00	38,800.00	0.00
	Seminar Fees			38,110.00		13989.00

			38,110.00		24,121.00	
	Sports Fees		188,290.00	188,290.00	36,358.00	151932.00
	Student Aid Fund		10,280.00	10,280.00	7,525.00	2755.00
	Student Union		52,770.00	52,770.00	17,256.00	35514.00
	Syllabus/Lesson Plan & Time Table		16,965.00	16,965.00	5,241.00	11724.00
	Youth Red Cross		13,080.00	13,080.00	6,370.00	6710.00
	Honors Fees		291,400.00	291,400.00	22,451.00	268949.00
	Total	12,640.00	3,509,822.00	3,522,462.00	2,151,730.00	1370732.00
(Vii)	Other Sources of Expenditure					
	College Development		4,035,540.00	4,035,540.00	3,192,249.00	843291.00
	Postage Stamp		-	-	2,000.00	-2000.00
	TA to Staff		-	-	15,608.00	-15608.00
	Telephone Expenses		-	-	11,436.00	-11436.00
	Electricity		-	-	15,818.00	-15818.00
	Advance		267,140.00	267,140.00	267,140.00	0.00
	Bank Interest & Charges		309,113.00	309,113.00	1,567.56	307545.44
	Paddy		4,500.00	4,500.00		4500.00
	Total	-	4,616,293.00	4,616,293.00	3,505,818.56	1110474.44
	Gross Total	4,425,962.00	25,297,581.00	29,723,543.00	22,820,667.56	6,902,875.44

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

Ramjee Mahavidyalaya, Bhismagiri - 2016-2017

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	State Bank of India	30332981005	31-03-2017	291424.00	31-03-2017	212663.00	78761.00	Refer Below Stated Reconciliation.
2	Indian Overseas Bank	051701000000979	31-03-2017	2706830.98	31-03-2017	2656743.98	50087.00	Refer below stated reconciliation.
3	Indian Overseas Bank	051701000000631	31-03-2017	231655.45	31-03-2017	231655.45	0.00	OK
4	Indian Overseas Bank	0517010000005453	31-03-2017	37960.60	31-03-2017	37960.60	0.00	OK
5	Canara Bank	0394101011865	31-03-2017	340696.60	31-03-2017	252471.60	88225.00	Refer below stated reconciliation.
6	Indian Overseas Bank	0517010000002994	31-03-2017	2627446.39	31-03-2017	2677533.39	-50087.00	Refer below stated reconciliation.
7	State Bank of India	3548167702	31-03-2017	308302.50	31-03-2017	308302.50	0.00	OK
8	Canara Bank	0394101029136	31-03-2017	153545.00	31-03-2017	153545.00	0.00	OK
GRAND TOTAL				6697861.52		6530875.52	166986.00	

Reconciliation

State Bank of India, A/C No - 30332981005 (Plus Two)		
Balance as per Cash Book		212,663.00
Add:	Cheque issued but not cleared	
Date	Cheque No.	Amount
31/03/2017	360465	78,761.00
Balance as per Pass Book		291,424.00

Indian Overseas Bank A/C No 051701000000979 (Plus Two)		
Balance as per Cash Book		2,656,743.98
Add:	Student deposit in +2 account instead of +3 account	50,087.00
Balance as per Pass Book		2,706,830.98

Canara Bank A/C No ,0394101011865 (Plus Three)		
Balance as per Cash Book		252,471.60
Add:	Cheque issued but not cleared	
Date	Cheque No.	Amount
31/03/2017	121493	88,225.00
Balance as per Pass Book		340,696.60

Indian Overseas Bank A/C No ,051701000002994 (Plus Three)

Balance as per Cash Book		2,677,533.39
Less:	Student deposit in +2 account instead of +3 account	50,087.00
Balance as per Pass Book		2,627,446.39

PARA: 6 STOCK POSITION

Ramjee Mahavidyalaya, Bhismagiri - 2016-2017

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Postage Stamp	246	2000	1828	418.00	418	Stock Register Page No - 54
2	Student Collection Receipt Book	53	0	31	22.00	22	Stock Register Page No - 286
3	Library Books	7076	504	0	7580.00	7580	Stock Register Page No - 132
4	T.C. Book	3	0	1	2.00	2	Stock Register Page No - 199

Comments

The Principal is suggested to conduct half yearly stock verification and compliance report to audit.

PARA: 7 INVESTMENT

Ramjee Mahavidyalaya, Bhismagiri - 2016-2017

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	01-04-2016	126500.00	0.00	126500.00	0.00	31-03-2017	126500.00	31-03-2017	126500.00	0.00	OK
2	01-04-2016	245500.00	0.00	245500.00	0.00	31-03-2017	245500.00	31-03-2017	245500.00	0.00	OK
	GRAND TOTAL	372000.00	0.00	372000.00	0.00		372000.00		372000.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

FD A/C NO	NAME OF BANK	AMOUNT INVESTED	DATE OF INVESTMENT	PERIOD	RATE OF INTEREST	DATE OF MATURITY
389500	Indian Overseas Bank	500.00	1/11/2007	10 Yrs	9.00%	1/11/2017
389506	Indian Overseas Bank	40,000.00	1/11/2007	10 Yrs	9.00%	1/11/2017
389510	Indian Overseas Bank	10,000.00	1/11/2007	10 Yrs	9.00%	1/11/2017
389513	Indian Overseas Bank	75,000.00	1/11/2007	10 Yrs	9.00%	1/11/2017
389509	Indian Overseas Bank	10,000.00	1/11/2007	10 Yrs	9.00%	1/11/2017
389511	Indian Overseas Bank	16,500.00	1/11/2007	10 Yrs	9.00%	1/11/2017
389512	Indian Overseas Bank	25,000.00	1/11/2007	10 Yrs	9.00%	1/11/2017
389508	Indian Overseas Bank	50,000.00	1/11/2007	10 Yrs	9.00%	1/11/2017
157439	Canara Bank	5,000.00	31/08/2015	5 Yrs	8.00%	31/08/2020
157440	Canara Bank	15,000.00	31/08/2015	5 Yrs	8.00%	31/08/2020
984079/2014	Indian Overseas Bank	125,000.00	09/001/2014	5 Yrs	9.00%	9/1/2019
		372,000.00				

Interest on Fixed Deposit for every year transferred to General Cash Book directly, So Maturity value of the FDR is same with the investment value.

PARA: 8 **ADVANCE**

Ramjee Mahavidyalaya, Bhismagiri - 2016-2017

Sno	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2016	Plus Two Cash Book	0.00	66240.00	66240.00	66240.00	31-03-2017	0.00	31-03-2017	0.00	0.00	OK
2	01-04-2016	Plus Three Cash Book	0.00	200900.00	200900.00	200900.00	31-03-2017	0.00	31-03-2017	0.00	0.00	OK
GRAND TOTAL			0.00	267140.00	267140.00	267140.00		0.00		0.00	0.00	

Comments :

Details of Advance for the financial year 2016-17.

Details of Advance +2 2016-17					
DT. OF PAY	NAME	AMOUNT	NATURE	DT. OF RECOVERY	AMOUNT
30/08-2016	Lingaraj Panda	10,000.00	Electrification Work, Adv Vch No - 54, Adv Page No -74	16/11/2016	10,000.00
1/9/2016	Nihar Ranjan Kar	2,500.00	Ganesh Puja, Vch No - 56, Adv Pg No - 73	14/09/2016	2,500.00
20/12/2016	Nihar Ranjan Kar	15,000.00	College Exam, Vch No - 89, Adv Pg No - 73	12/1/2017	15,000.00
24/01/2017	Nihar Ranjan Kar	1,500.00	Republic Day, Vch No - 101, Adv Pg No - 72	28/01/2017	1,500.00
30/01/2017	Nihar Ranjan Kar	2,500.00	Sarswati Puja, Vch No - 107, Adv Pg No - 73	1/3/2017	2,500.00
17/09/2016	Asit Kumar Sarangi	4,000.00	Lab. Equipment, Vch No - 62, Page no - 86	1/3/2017	4,000.00
3/12/2016	Padma Charan Das	4,000.00	Cultural Event, Vch No - 83, Pg No - 81	18/03/2017	4,000.00
27/03/2017	Padma Charan Das	8,740.00	Cultural Event, Vch No - 126, Pg No - 88	31/03/2017	8,740.00
7/12/2016	Bhagbat Pradhan	3,000.00	Drama, Vch No - 84, Adv Pg No - 92	18/03/2017	3,000.00
15/12/2016	Bhagbat Pradhan	10,000.00	Athletic Meet, Vch No - 86, Adv Page No- 93	20/01/2017	10,000.00
20/12/2016	Mrutunjaya Padhi	5,000.00	Annual Day, Vch No - 90, Adv Pg. No - 84	18/03/2017	5,000.00
Total Advance paid 2016-17		66,240.00	Total Advance Recovery 2016-17		66,240.00

Details of Advance +3 2016-17

DT. OF PAY	NAME	AMOUNT	NATURE	DT. OF RECOVERY	AMOUNT
16/04/2016	Nihar Ranjan Kar	10,000.00	College Exam, Vch No - 05, Adv Pg. No - 72	7/5/2016	10,000.00
2/7/2016	Nihar Ranjan Kar	20,000.00	White Washing, Vch No - 40, Adv Pg. No - 73	29/08/2016	20,000.00
12/8/2016	Nihar Ranjan Kar	1,500.00	Independence Day, Vch No - 80	10/9/2016	1,500.00
12/8/2016	Nihar Ranjan Kar	3,000.00	College Monthly Exam, Vch No - 81	10/9/2016	3,000.00
1/9/2016	Nihar Ranjan Kar	2,500.00	Ganesh Puja, Vch No - 121, Adv. Pg No - 73	14/09/2016	2,500.00
1/10/2016	Nihar Ranjan Kar	15,000.00	Clg. Election, Vch No- 149, Adv. Pg. No - 74	31/10/2016	15,000.00
31/10/2016	Nihar Ranjan Kar	11,000.00	Clg. Exam, Vch No- 187, Adv. Pg. No - 73	13/12/2016	11,000.00
31/10/2016	Nihar Ranjan Kar	1,500.00	Clg. Exam, Vch No- 188, Adv. Pg. No - 73	28/01/2017	1,500.00
4/1/2017	Nihar Ranjan Kar	12,000.00	Clg. Exam, Vch No- 229, Adv. Pg. No - 73	6/3/2017	12,000.00
30/01/2017	Nihar Ranjan Kar	2,500.00	Saraswati Puja, Vch No - 249, Adv. Pg No - 73	1/3/2017	2,500.00
25/04/2016	Lingaraj Panda	34,300.00	College Exam, Vch No - 11, Adv Pg. No - 75	23/05/2016	34,300.00
15/07/2016	Laxmikanta Mohapatra	1,300.00	Lab Equipment, Vch No - 48, Pg No - 76	12/8/2016	1,300.00
14/09/2016	Laxmikanta Mohapatra	5,000.00	Lab Equipment, Vch No - 133, Adv. Pg No - 76	1/12/2016	5,000.00
20/07/2016	Santosh Kumar Raha	2,500.00	Repair of Electrification, Vch No - 49, Adv. Pg. No - 79	29/08/2016	2,500.00
23/11/2016	Santosh Kumar Raha	5,000.00	Office Stationery, Vch No - 201, Adv. Pg. No - 78	8/1/2017	5,000.00
21/07/2016	Sankarshan Panda	5,000.00	Library Automation, Vch No - 50, Adv. Pg. No - 80	19/08/2016	5,000.00
19/08/2016	Mrutunjaya Padhi	16,000.00	Play Ground Development, Vch No - 101, Adv Pg. No. - 84	17/09/2016	16,000.00
3/12/2016	Mrutunjaya Padhi	3,500.00	Cultural Event, Vch No - 210, Adv. Pg. No - 84	18/03/2017	3,500.00
15/12/2016	Mrutunjaya Padhi	9,000.00	Athletic, Vch No - 220, Adv Pg. No - 84	20/01/2017	9,000.00
27/03/2017	Mrutunjaya Padhi	27,800.00	Cultural Event, Vch No - 279, Adv. Pg. No - 85	31/03/2017	27,800.00
7/12/2016	Raghunath Nayak	3,000.00	Drama, Vch No - 214, Adv. Pg. No - 77	15/03/2017	3,000.00
13/12/2016	Narayan Padhi	4,000.00	TA, Vch No - 215, Adv. Pg. No - 96	8/1/2017	4,000.00
13/12/2016	Asit Kumar Shadangi	4,000.00	TA, Vch No - 216, Adv. Pg. No - 86	8/1/2017	4,000.00
11/1/2017	Sudhir Ranjan Hota	1,500.00	Sc. Exhibition, Vch No - 235, Adv. Pg No - 104	8/3/2017	1,500.00
Total Advance paid 2016-17		200,900.00	Total Advance Recovery 2016-17		200,900.00

Year Wise break up Advance

Year	Amount
2012-13	-
2013-14	-
2014-15	-

2015-16	-
2016-17	-
Total	NIL

PARA: 9 **GRANTS**

Ramjee Mahavidyalaya, Bhismagiri - 2016-2017

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	01-04-2016	0.00	13746705.00	13746705.00	13746705.00	31-03-2017	0.00	Grant-In-Ald Salary
2	01-04-2016	0.00	166645.00	166645.00	166645.00	31-03-2017	0.00	Block Grant Salary
3	01-04-2016	158308.00	31706.00	190014.00	36469.00	31-03-2017	153545.00	UGC Grant
	GRAND TOTAL	158308.00	13945056.00	14103364.00	13949819.00		153545.00	

Comments :

Year Wise break up of outstanding Grant as on 31-03-2017	
Year	Amount
Prior to 2014-15	121,839.00
2015-16	-
2016-17	31,706.00
Total	153,545.00

PARA: 10 UTILISATION CERTIFICATE

Ramjee Mahavidyalaya, Bhismagiri - 2016-2017

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	01-04-2016	1300000.00	36469.00	1336469.00	1115434.00	31-03-2017	221035.00	Refer Below Stated UC Details
	GRAND TOTAL	1300000.00	36469.00	1336469.00	1115434.00		221035.00	

Comments :

Details of UC Submitted during the year 2016-17.		
Date	Letter No	Amount
25/04/2016	Ltr No - 382	1,000,000.00
25/04/2016	Ltr No - 383	115,434.00
Total		1,115,434.00

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -
There were no misappropriations and defalcation found during the period under review.

PARA: 12 LOSS OF STOCK & STORE

12.1 -
No loss of stock and store found during the period under review.

PARA: 13 AUDIT OF RECEIPTS

13.1 -
No defect was noticed in respect of receipts during the years under audit. Correctly carry forward the amount from Student Collection Receipt Book to Daily Collection Register and then from Daily Collection Register to General Cash Book.

PARA: 14 AUDIT OF EXPENDITURE

14.1 -
While checking expenditure during the period under audit for the financial year 2016-17 has made through proper bill and voucher. No irregularities found during the year under audit.

PARA: 15 AUDIT ON WORKS

--

15.1 -
No works has been carried on during the period under audit.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -
There is no separate unit or department in this institution.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 -
There is no separate unit or department in this institution.

PARA: 18 MISCELLANEOUS

18.1 - Details of student strength for the year 2016-17																																																																											
Student Strength for the Year 2016-17																																																																											
<table border="1"> <thead> <tr> <th rowspan="2">STREAM</th> <th rowspan="2">ACTUAL STRENGTH</th> <th colspan="3">GENERAL</th> <th colspan="3">SC/ST</th> <th rowspan="2">TOTAL STRENGTH</th> <th rowspan="2">DIFFERENCE</th> </tr> <tr> <th>BOYS (D)</th> <th>GIRLS (E)</th> <th>TOTAL(F=D+E)</th> <th>BOYS (G)</th> <th>GIRLS (H)</th> <th>TOTAL (I=G+H)</th> </tr> <tr> <th>A</th> <th>C</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>(J=F+I)</th> <th>(K=C-J)</th> </tr> </thead> <tbody> <tr> <td>,+2 1st Yr. Arts</td> <td>256</td> <td>107</td> <td>92</td> <td>199</td> <td>39</td> <td>18</td> <td>57</td> <td>256</td> <td>-</td> </tr> <tr> <td>,+2 2nd Yr. Arts</td> <td>280</td> <td>95</td> <td>114</td> <td>209</td> <td>41</td> <td>30</td> <td>71</td> <td>280</td> <td>-</td> </tr> <tr> <td>,+2 1st Yr. Sc.</td> <td>65</td> <td>39</td> <td>20</td> <td>59</td> <td>4</td> <td>2</td> <td>6</td> <td>65</td> <td>-</td> </tr> <tr> <td>,+2 2nd Yr.Sc.</td> <td>36</td> <td>22</td> <td>9</td> <td>31</td> <td>3</td> <td>2</td> <td>5</td> <td>36</td> <td>-</td> </tr> <tr> <td>Total</td> <td>637</td> <td>263</td> <td>235</td> <td>498</td> <td>87</td> <td>52</td> <td>139</td> <td>637</td> <td>-</td> </tr> </tbody> </table>	STREAM	ACTUAL STRENGTH	GENERAL			SC/ST			TOTAL STRENGTH	DIFFERENCE	BOYS (D)	GIRLS (E)	TOTAL(F=D+E)	BOYS (G)	GIRLS (H)	TOTAL (I=G+H)	A	C						(J=F+I)	(K=C-J)	,+2 1st Yr. Arts	256	107	92	199	39	18	57	256	-	,+2 2nd Yr. Arts	280	95	114	209	41	30	71	280	-	,+2 1st Yr. Sc.	65	39	20	59	4	2	6	65	-	,+2 2nd Yr.Sc.	36	22	9	31	3	2	5	36	-	Total	637	263	235	498	87	52	139	637	-
STREAM			ACTUAL STRENGTH	GENERAL			SC/ST				TOTAL STRENGTH	DIFFERENCE																																																															
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Student Strength for the Year 2016-17																																																																											

STREAM	ACTUAL STRENGTH	GENERAL			SC/ST			TOTAL STRENGTH	DIFFERENCE
		BOYS (D)	GIRLS (E)	TOTAL(F=D+E)	BOYS (G)	GIRLS (H)	TOTAL (I=G+H)		
A	C							(J=F+I)	(K=C-J)
,+3 1st Yr. Arts	162	76	67	143	13	6	19	162	-
,+3 2nd Yr. Arts	148	59	60	119	18	11	29	148	-
,+3 3rd Yr. Arts	65	20	28	48	10	7	17	65	-
,+3 1st Yr. Sc.	72	47	22	69	2	1	3	72	-
,+3 2nd Yr.Sc.	115	70	30	100	14	1	15	115	-
,+3 3rd Yr.Sc.	58	32	17	49	9	-	9	58	-
Total	620	304	224	528	66	26	92	620	-

18.2 - Fees & Fine for the Year 2016-17.

Amount due for (+2) fees & Fine for the year 2016-17					
Stream	Category	Strength	Tuition Fees	Admission/Readmission Fees	Total
Plus 2 1st yr. Arts	General Boys	107	10,272.00	856.00	11,128.00
	General Girls	92	-	736.00	736.00
	SC/ST Boys	39	-	312.00	312.00
	SC/ST Girls	18	-	144.00	144.00
Plus 2 2nd. yr. Arts	General Boys	95	9,120.00	760.00	9,880.00
	General Girls	114	-	912.00	912.00
	SC/ST Boys	41	-	328.00	328.00
	SC/ST Girls	30	-	240.00	240.00
Plus 2 1st. yr. Sc.	General Boys	39	4,212.00	351.00	4,563.00
	General Girls	20	-	180.00	180.00
	SC/ST Boys	4	-	36.00	36.00
	SC/ST Girls	2	-	18.00	18.00
Plus 2 2nd. yr. Sc.	General Boys	22	2,376.00	198.00	2,574.00
	General Girls	9	-	81.00	81.00
	SC/ST Boys	3	-	27.00	27.00
	SC/ST Girls	2	-	18.00	18.00
Total		637	25,980.00	5,197.00	31,177.00

Amount due for (+3) fees & Fine for the year 2016-17.					
Stream	Category	Strength	Tuition Fees	Admission/Readmission Fees	Total

Plus 3 1st yr. Arts	General Boys	76	8,208.00	684.00	8,892.00
	General Girls	67	-	603.00	603.00
	SC/ST Boys	13	-	117.00	117.00
	SC/ST Girls	6	-	54.00	54.00
Plus 3 2nd. yr. Arts	General Boys	59	6,372.00	531.00	6,903.00
	General Girls	60	-	540.00	540.00
	SC/ST Boys	18	-	162.00	162.00
	SC/ST Girls	11	-	99.00	99.00
Plus 3 3rd. yr. Arts	General Boys	20	2,160.00	180.00	2,340.00
	General Girls	28	-	252.00	252.00
	SC/ST Boys	10	-	90.00	90.00
	SC/ST Girls	7	-	63.00	63.00
Plus 3 1st. yr. Sc.	General Boys	47	5,640.00	470.00	6,110.00
	General Girls	22	-	220.00	220.00
	SC/ST Boys	2	-	20.00	20.00
	SC/ST Girls	1	-	10.00	10.00
Plus 3 2nd. yr. Sc.	General Boys	70	8,400.00	700.00	9,100.00
	General Girls	30	-	300.00	300.00
	SC/ST Boys	14	-	140.00	140.00
	SC/ST Girls	1	-	10.00	10.00
Plus 3 3rd. yr. Sc.	General Boys	32	3,840.00	320.00	4,160.00
	General Girls	17	-	170.00	170.00
	SC/ST Boys	9	-	90.00	90.00
	SC/ST Girls	0	-	-	-
Total		620	34,620.00	5,825.00	40,445.00

Fees & Fine collection from students during the year

Plus Two	31,177.00
Plus Three	40,445.00
Total	71,622.00

DETAILS OF FEES & FINE

Fees & Fine

Position of the Fees & Fine for the Year 2016-17 is furnished below

SI No.	Particulars	Amount	Remarks
1	Opening Balance	-	
2	Fees Collected During the Year	71,622.00	
	Total	71,622.00	
1	Fees deposited during the year (2016-17)	58,512.00	
2	Outstanding Fees & Fines to be deposited	13,110.00	

Note: The Principal is suggested to ensure the deposit of Government Fees & Fine at an early date in to the Treasury & Compliance reported to Audit

Payment Details of Fees & Fine for the Year 2016-17

Date	Amount	Challan No
28/09/2016	58,812.00	Challan No-132

18.3 - Post Matric Scholarship

During the year under Audit no scholarship received to the college. Students directly have got their scholarship by their bank account.

18.4 - Staff Strength 2016-17.

Staff Position 2016-17.

SL.NO.	NAME	DESIGNATION	PAY STATUS
01	DR.JUDHISTIRA SWAIN	READER -IN ODIA	GIA
02	DR.SANKAR PRASAD PANDA	LECT-IN-MATHEMATICS	GIA
03	SRI LAXMI KANTA MOHAPATRA	LECT-IN-CHEMISTRY	GIA
04	SRI MRUTYUNJAYA PADHY	LECT-IN-ZOOLOGY	GIA
05	DR.UMA SANKAR PADHY	LECT-IN-ENGLISH	GIA
06	SRI.ASIT KUMAR SADANGI	LECT-IN-PHYSICS	GIA
07	SRI SUDHIRANJAN HOTA	LECT-IN-BOTANY	GIA
08	SRI ASHOKA KUMAR DIGAL	LECT-IN-EDUCATION	GIA
09	SRI RANJAN BEHERA	LECT-IN-POL.SCIENCE	GIA
10	SRI JENAMANI SAHU	LECT-IN-ECONOMICS	GIA
11	SRI HARIS CHANDRA PAIK	LECT-IN-ENGLISH	GIA
12	SRI SRINIBAS SABAR	LECT-IN-ODIA	GIA
13	SRI KRUSHNA CHANDRA PANIGRAHY	DEMO-IN -PHYSICS	GIA
14	SRI SANKARSAN PANDA	NON-GRA.-LIBRARIAN	GIA
15	SRI PADMA CHARAN DAS	DEMO-IN-BIOLOGY	GIA
16	SRI NARAYANA PADHY	CLERK-CUM-TYPIST	GIA
17	SRI B.SANRTOSH KUMAR REDDY	LAB.ATT-IN-PHY	GIA
18	SRI SANTOSH KUMAR RAHA	LAB.ATT-IN-CHEM	GIA
19	SRI SUDHANSU SEKHAR PANDA	LAB.ATT-IN-BIO	GIA
20	SRI HADU BANDHU GOUDA	SWEeper	GIA
21	SRI BHAGABAT PRADHAN	DEMO-IN -CHEMISTRY	GIA
22	SRI LINGARAJ PANDA	JUNOIR CLERK	GIA
23	SRI SURYA NARAYANA DAS	LIB.ATT.	GIA
24	SRI SIMANCHAL BADATYA	PEON	GIA
25	SUBASH BEHERA	PEON	GIA
26	SRI SOMANATH NAYAK	PEON	GIA
27	MISS PURNAMASI RATH	PEON	GIA
28	SRI AKSHYA KUMAR UDGATA	P.E.T	BLOCK GRANT
29	SRI RAGHUNATH NAYAK	LECT-IN-HIST	MANAGEMENT
30	SRI NIHAR RANJAN KAR	LECT-IN-POL.SCIENCE	MANAGEMENT
31	SMT.NUTAN DASS	LECT-IN-ECONOMICS	MANAGEMENT
32	MISS KUMARI PRIYADARSINI PRADHAN	LECT-IN-EDUCATION	MANAGEMENT
33	SRI DEBADATTA PANDA	LECT-IN-ODIA	MANAGEMENT
34	SRI KANHU CHARAN PADHY	LECT-IN-MATH	MANAGEMENT
35	SRI AMULYA PRADHAN	LECT-IN-ZOO	MANAGEMENT

36	SRI NARAYANA BISWASRAY	LECT-IN-CHEM	MANAGEMENT
37	MISS ITI PRABHA	LECT-IN-POL.SC	MANAGEMENT
38	SMT.SASMITA PRADHAN	LECT-IN-HIST.	MANAGEMENT
39	SMT.RASMITA KUMARI MEKUP	LECT-IN-ODIA	MANAGEMENT
40	SRI PRASANTA KUMAR PANDA	LECT-IN-BOT.	MANAGEMENT
41	SRI RANJITA KUMAR SETHI	LECT-IN-PHY.	MANAGEMENT
42	SRI AJITA KUMAR GOUDA	D.E.O	MANAGEMENT
43	SRI CHHABI KUMAR MOHANTY	JUNIOR CLERK	MANAGEMENT
44	LABA KUMAR RATH	PEON	MANAGEMENT
45	SRI DIBYASINGH PANDA	PEON	MANAGEMENT
46	SRI SHYAM GHANA BADATYA	PEON	MANAGEMENT

ABSTRACT OF STAFF POSITION

SL.NO.	PAY STATUS	TEACHING	NON TEACHING
01	GIA	15	12
02	BLOCK GRANT	01	0
03	MANAGEMENT	13	05

x	CATEGORY	SANCTION STRENGTH	MEN -IN -POSITION
01	PRINCIPAL	01	00
02	LECTURER	26	25
03	CLERK	04	03
04	P.E.T	01	01
05	LIBRARIAN	01	01
06	DEMONSTRATOR	03	03
07	ATTENDANT	04	04
08	D.E.O	01	01
09	PEON	06	06
10	SWEEPER	01	01
11	WATCH MAN	01	01

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

19.1 -
No Comments

PARA: 20 RESULT OF AUDIT

20.1 -

The maintenance of the accounting books and supporting documents are not as per accounting standards. It is suggested that General Ledger and all other supporting registers are required to be maintained by the college authority.

Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
Total							

Audit Certificate

Certified that the accounts of Ramjee Mahavidyalaya, Bhismagiri for the financial year 2016-2017 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Spot Recovery

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

LOCAL FUND AUDIT, GANJAM, ODISHA

CATEGORY : Aided College,General

Audit Report No : 392815/AR/2018-2019-GANJAM

PARA: 1 TITLE SHEET

1	Name of the Institution :	Ramjee Mahavidyalaya, Bhismagiri
2	Year of Accounts under Audit :	2017-2018
3	Name of the Local Authority during the year of A/Cs :	Dr. Judhistra Swain up to 31.10.2017.Plus Two Dr. Sankar Prasad Panda 01.11.2017 to Continuing. Plus Two Sri Raghunath Nayak Appinment 04.08.2017 to Continuing .Plus Three
	Name of the Local Authority at the time of Audit :	Dr. Judhistra Swain up to 31.10.2017.Plus Two Dr. Sankar Prasad Panda 01.11.2017 to Continuing. Plus Two Sri Raghunath Nayak Appinment 04.08.2017 to Continuing .Plus Three
4	Duration of Audit :	19-06-2018 To 25-06-2018 (Mandays Consumed :-)
5	Name of the Auditors :	BAL AND CO 324283E - Lead Auditor
6	Name of the Reviewing Officer :	PITABAS MALLIK(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	10-07-2018
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	JAGANNATH DASH
11	Date of approval of report by District Audit Officer :	18-07-2018

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 Books	19-06-2018	Plus Two, Plus Three 45 Nos and 34 Nos	Plus Two, Plus Three 45 Nos and 34 Nos	Stock Register Page No - 286	Nil
2	ServicePostage Stamps	19-06-2018	Rs.78.00	Rs.78.00	Stock Register Page No - 55	Nil
3	TC Receipt Book	19-06-2018	2NOS	2NOS	Stock Register Page No - 199	Nil
4	Miscellaneous Receipt Books	19-06-2018	Nil	Nil	Nil	Nil
5	Measurement Books	19-06-2018	NiL	NiL	NiL	NiL
6	Cash in hand	19-06-2018	Nil	Nil	Plus Two, Plus Three and IQAC Cash Book vide page no 138,201 and 21	Nil

Comments

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	Misc. receipt books.
6	Book of Drawal
7	Bank Draft & cheque register.
8	Counter foils of cheques
9	Paid vouchers
10	Pay acquittance roll of D.P staff.
11	Pay acquittance roll of M.P staff.
12	Acquittance roll of scholarship
13	Stock register of M.R forms.
14	Stock register of stationery articles.
15	Library stock register
16	F.D.R
17	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	H.S.S. cash book
2	Construction cash book
D : List of Records/Registers not Required	
Sino	List Records/Register

Comments

The followings the record and registers could not made available for audit .

1. Property Register
2. Construction Cash Book
3. Annual abstract register of Receipt & Expenditure
4. Reconciliation statement between Pass Book & Cash Book

The above said records are not maintained by the management. It is advisable to maintain the above said account for proper disclosure.

However the account of construction is entered in General Cash book.

It is advised to the local authority to maintain the following records along with the other records in pursuance of the rules of the O.A.E.I.A.P

rules, 1985 and compliance report to audit.

PARA: 4 FINANCIAL POSITION

Ramjee Mahavidyalaya, Bhismagiri - 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	UGC Cash Book	01-04-2017	153545.00	5199.00	158744.00	154278.00	31-03-2018	4466.00	31-03-2018	4466.00	0.00	OK
2	GPF/GIS Treasury A/C	01-04-2017	0.00	15267097.00	15267097.00	15267097.00	31-03-2018	0.00	31-03-2018	0.00	0.00	OK
3	PLUS TWO CASH BOOK	01-04-2017	3265523.15	3262275.00	6527798.15	1194182.20	31-03-2018	5333615.95	31-03-2018	5333615.95	0.00	OK
4	PLUS THREE CASH BOOK	01-04-2017	3483807.29	7925768.00	11409575.29	7003788.17	31-03-2018	4405787.12	31-03-2018	4405787.12	0.00	OK
	GRAND TOTAL		6902875.44	26460339.00	33363214.44	23619345.37		9743869.07		9743869.07	0.00	

Comments

Details of Closing balance of different cash book as on 31/03/2018

Name of Cash Book	In cash	In bank	FD	Total	Advance	Gross Total
Plus Two Cash Book	-	5,207,615.95	126,000.00	5,333,615.95		5,333,615.95
Plus Three Cash Book	-	4,160,287.12	245,500.00	4,405,787.12		4,405,787.12
UGC Cash Book	-	4,466.00		4,466.00		4,466.00
Total	-	9,372,369.07	371,500.00	9,743,869.07	-	9,743,869.07

Details of Closing Balance & Comments

STATEMENT SHOWING THE DETAILS OF RECEIPTS AND EXPENDITURE FOR THE FINANCIAL YEAR 2017-18

A	B	C	D	E=(C+D)	F	G=(E-F)	H
SL NO	Particulars	Opening Balance As on 01/04/2017	Receipts	Total	Expenditure	Closing Balance As on 31/03/2018	Remarks
	General Cash Book	44,08,559.00	-	44,08,559.00	-	44,08,559.00	
(i)	Grant (Recurring)						
	Salary of (Non Plan & Plan) Staff	-	1,52,67,097.00	1,52,67,097.00	1,52,67,097.00	0.00	
	Salary of Block Grant	-	26,78,996.00	26,78,996.00	26,78,996.00	0.00	
	Total	-	1,79,46,093.00	1,79,46,093.00	1,79,46,093.00	0.00	
(ii)	Grant (Non Recurring)						
	UGC (IQAC)	1,53,545.00	14,05,199.00	15,58,744.00	15,54,278.00	4466.00	
	Total	1,53,545.00	14,05,199.00	15,58,744.00	15,54,278.00	4466.00	
(iii)	Other than Grants						
	P.M.S	-	-	-	-	0.00	
	Total	-	-	-	-	0.00	

(iv)	Others						
	GPF of Staff (Refundable & Non-Refundable)	-	-	-	-	0.00	
	Pension	-	-	-	-	0.00	
	GIS	-	12,000.00	12,000.00	12,000.00	0.00	
	N.S.S (B.U)	-	59,176.00	59,176.00	59,176.00	0.00	
	Self Defance	-	30,000.00	30,000.00	30,000.00	0.00	
	Y.R.C	-	-	-	-	0.00	
	Total	-	1,01,176.00	1,01,176.00	1,01,176.00	0.00	
(V)	Income From other Sources						
	Tution Fees & Fines	13,110.00	81,420.00	94,530.00	68,316.00	26214.00	
	Total	13,110.00	81,420.00	94,530.00	68,316.00	26214.00	
(VI)	Students Fund						
	Academic Fees	16,145.00	79,200.00	95,345.00	71,650.00	23695.00	
	Admission/Readmission Fees	41,496.00	50,801.00	92,297.00	47,630.00	44667.00	
	Affiliation /Recognition Fees	75,440.00	2,11,200.00	2,86,640.00	52,630.00	234010.00	
	Arts/Science/Commerce Society	8,536.00	13,200.00	21,736.00	12,540.00	9196.00	
	CDC Fees	33,356.00	79,200.00	1,12,556.00	72,860.00	39696.00	
	College Calender/Magazine	29,693.00	39,600.00	69,293.00	35,410.00	33883.00	
	College Registraration Fees	1,21,036.00	3,65,870.00	4,86,906.00	3,21,649.00	165257.00	
	Common Room	12,903.00	26,400.00	39,303.00	19,253.00	20050.00	
	Cultural Association	81,860.00	33,000.00	1,14,860.00	28,200.00	86660.00	
	DSA	11,639.00	26,400.00	38,039.00	12,320.00	25719.00	
	E-Education/E-Gov ernance/Wifi	21,054.00	26,400.00	47,454.00	22,114.00	25340.00	
	EMH Fees	86,236.00	2,11,200.00	2,97,436.00	56,320.00	241116.00	
	Examination Fees CHSE/B.U	-	12,52,360.00	12,52,360.00	12,19,039.00	33321.00	
	Faculty Welfare	1,308.00	1,320.00	2,628.00	-	2628.00	
	Identity/Library Card	47,085.00	48,500.00	95,585.00	23,700.00	71885.00	
	Insurance/Student Medical Aid/First Aid	4,484.00	6,600.00	11,084.00	2,542.00	8542.00	
	Library/Lab Devlopment	62,016.00	2,15,720.00	2,77,736.00	1,47,991.00	129745.00	
	CLC/Conduct Certificate Fees	1,12,921.00	-	1,12,921.00	51,515.00	61406.00	
	NCC	5,826.00	13,200.00	19,026.00	15,211.00	3815.00	
	Procotorial & Attendance Fees	7,595.00	13,200.00	20,795.00	3,510.00	17285.00	
	Recognition Fees	98,530.00	34,000.00	1,32,530.00	34,000.00	98530.00	
	Annual/Flag/Jublee	-	-	13,200.00	9,500.00	3700.00	

	Day Fees		13,200.00				
	Seminar Fees	13,989.00	66,000.00	79,989.00	49,620.00	30369.00	
	Sports Fees	1,51,932.00	1,37,650.00	2,89,582.00	81,519.00	208063.00	
	Student Aid Fund	2,755.00	13,200.00	15,955.00	8,630.00	7325.00	
	Student Union	35,514.00	51,850.00	87,364.00	48,640.00	38724.00	
	Syllabus/Lesson Plan & Time Table	11,724.00	13,580.00	25,304.00	9,100.00	16204.00	
	Youth Red Cross	6,710.00	13,200.00	19,910.00	4,750.00	15160.00	
	Honours Fees	2,68,949.00	1,75,600.00	4,44,549.00	30,875.00	413674.00	
	Total	13,70,732.00	32,31,651.00	46,02,383.00	24,92,718.00	2109665.00	
(Vii)	Other Sources of Expenditure						
	College Development	6,89,746.00	33,13,316.00	40,03,062.00	13,80,180.00	2622882.00	
	Postage Stamp	(2,000.00)	-	(2,000.00)	1,000.00	-3000.00	
	TA to Staff	(15,608.00)	-	(15,608.00)	16,231.00	-31839.00	
	Telephone Expenses	(11,436.00)	-	(11,436.00)	7,475.00	-18911.00	
	Electricity	(15,818.00)	-	(15,818.00)	49,390.00	-65208.00	
	Advance	-	-	-	-	0.00	
	Bank Interest & Charges	3,07,545.44	3,81,484.00	6,89,029.44	2,488.37	686541.07	
	Paddy	4,500.00	-	4,500.00		4500.00	
	Total	9,56,929.44	36,94,800.00	46,51,729.44	14,56,764.37	3194965.07	
	Gross Total	69,02,875.44	2,64,60,339.00	3,33,63,214.44	2,36,19,345.37	97,43,869.07	

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

Ramjee Mahavidyalaya, Bhismagiri - 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	State Bank of India	30332981005	01-04-2017	499677.00	31-03-2018	499677.00	0.00	OK
2	Indian Overseas Bank	051701000000979	01-04-2017	4409165.90	31-03-2018	4409165.90	0.00	OK
3	Indian Overseas Bank	051701000000631	01-04-2017	258899.45	31-03-2018	258899.45	0.00	OK
4	Indian Overseas Bank	051701000000453	01-04-2017	39372.60	31-03-2018	39372.60	0.00	OK
5	Canara Bank	0394101011865	01-04-2017	278870.60	31-03-2018	278870.60	0.00	OK
6	Indian Overseas Bank	051701000000994	01-04-2017	3684383.07	31-03-2018	3684383.07	0.00	OK
7	State Bank of India	3548167702	01-04-2017	50515.95	31-03-2018	50515.95	0.00	OK
8	Canara Bank	0394101029136	01-04-2017	4466.00	31-03-2018	4466.00	0.00	OK
9	State Bank of India	37064868129	01-04-2017	211458.50	31-03-2018	147018.50	64440.00	Refer below stated Reconciliation
GRAND TOTAL				9436809.07		9372369.07	64440.00	

Reconciliation

State Bank of India, A/C No - 37064868129		
Balance as per Cash Book		1,47,018.50
Add:	Cheque issued but not cleared	
Date	Cheque No.	Amount
31-03-2018	438468	32,220.00
31-03-2018	438469	32,220.00
Balance as per Pass Book		2,11,458.50

PARA: 6 STOCK POSITION

Ramjee Mahavidyalaya, Bhismagiri - 2017-2018

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Postage Stamp	418	0	418	0.00	0	Stock Register Page No - 54
2	Student Collection Receipt Book	22	100	43	79.00	79	Stock Register Page No - 286
3	Library Books	7580	1272	0	8852.00	8852	Stock Register Page No - 234
4	T.C. Book	2	0	0	2.00	2	Stock Register Page No - 199

Comments

The Principal is suggested to conduct half yearly stock verification and compliance report to audit.

PARA: 7 INVESTMENT

Ramjee Mahavidyalaya, Bhismagiri - 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	126500.00	0.00	126500.00	0.00	31-03-2018	126500.00	31-03-2018	126500.00	0.00	OK
2	01-04-2017	245500.00	500.00	245000.00	0.00	31-03-2018	245000.00	31-03-2018	245000.00	0.00	Encashed Rs.500 Duding The Year-2017-18
	GRAND TOTAL	372000.00	500.00	371500.00	0.00		371500.00		371500.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

FD A/C NO	NAME OF BANK	AMOUNT INVESTED	DATE OF INVESTMENT	PERIOD	RATE OF INTEREST	DATE OF MATURITY
389506	Indian Overseas Bank	40,000.00	1/11/2017	10 Yrs	6.00%	1/11/2027
389510	Indian Overseas Bank	10,000.00	1/11/2017	10 Yrs	6.00%	1/11/2027
389513	Indian Overseas Bank	75,000.00	1/11/2017	10 Yrs	6.00%	1/11/2027
389509	Indian Overseas Bank	10,000.00	1/11/2017	10 Yrs	6.00%	1/11/2027
389511	Indian Overseas Bank	16,500.00	1/11/2017	10 Yrs	6.00%	1/11/2027
389512	Indian Overseas Bank	25,000.00	1/11/2017	10 Yrs	6.00%	1/11/2027
389508	Indian Overseas Bank	50,000.00	1/11/2017	10 Yrs	6.00%	1/11/2027
157439	Canara Bank	5,000.00	31/08/2015	5 Yrs	8.00%	31/08/2020
157440	Canara Bank	15,000.00	31/08/2015	5 Yrs	8.00%	31/08/2020
984079/2014	Indian Overseas Bank	125,000.00	09/001/2014	5 Yrs	9.00%	9/1/2019
	Total (Rs.)	371,500.00				

Interest on Fixed Deposit for every year transferred to General Cash Book directly, So Maturity value of the FDR is same with the investment value.

PARA: 8 ADVANCE

Ramjee Mahavidyalaya, Bhismagiri - 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	PLUS TWO	0.00	53100.00	53100.00	53100.00	31-03-2018	0.00	31-03-2018	0.00	0.00	OK
2	01-04-2017	PLUS THREE	0.00	90100.00	90100.00	90100.00	31-03-2018	0.00	31-03-2018	0.00	0.00	ok
GRAND TOTAL			0.00	143200.00	143200.00	143200.00		0.00		0.00	0.00	

Comments :

Details of Advance +2 2017-18							
SI No .	DT. OF PAY	NAME	AMOUNT	NATURE	DT. OF RECOVERY	AMOUNT	BALANCE
1	12.012.2017	Jenamani Sahu	5,200.00	Cultural Event.	31.03.2018	5,200.00	-
2	19.02.2018	Sankarsan Panda	10,000.00	Boundary Wall	19.02.2018	10,000.00	-
3	12.12.2017	Harischandra Paik	5,400.00	Dramatic	03-01-2018	5,400.00	-
4	13.01.2018	Padma Charan Das	14,000.00	Athletic Meet,	05.02.2018	14,000.00	-
5	2.08.2017	Bhagbat Pradhan	3,000.00	Ganesh Puja	04.09.2017	3,000.00	-
	18.01.2018	Bhagbat Pradhan	2,500.00	Saraswati Puja	01.02.2018	2,500.00	-
	25.01.2018	Bhagbat Pradhan	1,000.00	Independence Day	01.02.2018	1,000.00	-
6	28.10.2017	Sudhir Ranjan Hota	6,500.00	Affiliation	07.12.2017	6,500.00	-
	31.10.2017	Sudhir Ranjan Hota	5,500.00	Affiliation	07.12.2017	5,500.00	-
Total Advance paid 2017-18			53,100.00	Total Advance Recovery 2017-18		53,100.00	-
Details of Advance +3 2017-18							
SI No .	DT. OF PAY	NAME	AMOUNT	NATURE	DT. OF RECOVERY	AMOUNT	BALANCE
1	03.04.2017	Nihar Ranjan Kar	21,000.00	Exam	05.07.2017	21,000.00	-
	12.10.2017	Nihar Ranjan Kar	8,000.00	College Exam	02.01.2018	8,000.00	-
	17.10.2017	Nihar Ranjan Kar	10,000.00	BU Exam	15.12.2017	10,000.00	-
	22.12.2017	Nihar Ranjan Kar	4,000.00	Office Conti	28.03.2018	4,000.00	-
	25.01.2018	Nihar Ranjan Kar	1,000.00	Republic Day	28.03.2018	1,000.00	-
2	08.12.2017	Nutan Das	15,000.00	Self Defence	12.02.2018	15,000.00	-
	26.12.2017	Nutan Das	15,000.00	Self Defence	12.02.2018	15,000.00	-

							-
3	23.08.2017	Rasmita Kumari Mekup	3,000.00	Ganesh Puja	06.09.2017	3,000.00	-
	18.01.2018	Rasmita Kumari Mekup	2,500.00	Saraswati Puja	01.02.2018	2,500.00	-
							-
4	13.12.2017	Debadatta Panda	5,200.00	Cultural Asso.	31.03.2018	5,200.00	-
							-
							-
5	16.12.2017	Priyadarshni Pradhan	5,400.00	Dramatic Asso	31.3.2018	5,400.00	-
							-
	Total Advance paid 2017-18		90,100.00	Total Advance Recovery 2017-18		90,100.00	-

PARA: 9 GRANTS

Ramjee Mahavidyalaya, Bhismagiri - 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	0.00	15267097.00	15267097.00	15267097.00	31-03-2018	0.00	Grant-In-Aid Salary
2	01-04-2017	0.00	2678996.00	2678996.00	2678996.00	31-03-2018	0.00	Block Grant Salary
3	01-04-2017	153545.00	1405199.00	1558744.00	1554278.00	31-03-2018	4466.00	UGC Grant -Out of which Rs.152,604 refund to UGC as per Comments.
	GRAND TOTAL	153545.00	19351292.00	19504837.00	19500371.00		4466.00	

Comments :

College has been Refunded Rs.152,604/- to UGC towards Unspent Internal Quality Assurance Cells Scheme vide letter no F.IQAC-O-035/13-14(ERO) Dated 06.11.2017 of UGC and letter no 97/2017 dated 21.12.2017of College.

Year Wise Break up of Outstanding Grant as on 31.03.2018

Year	Amount
2017-18	4466
Total	4466

PARA: 10 UTILISATION CERTIFICATE

Ramjee Mahavidyalaya, Bhisimagiri - 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	221035.00	1554278.00	1775313.00	1622709.00	31-03-2018	152604.00	Refer Below Stated UC Details
	GRAND TOTAL	221035.00	1554278.00	1775313.00	1622709.00		152604.00	

Comments :

Details of UC Submitted the year2017-18			
Date	Letter No	Year	Amount
31.03.2018	451	2017-18	222,709
21.12.2017	98	2017-18	1400000
		Total	1622,709

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -
There were no misappropriations and defalcation found during the period under review.

PARA: 12 LOSS OF STOCK & STORE

12.1 -
No loss of stock and store found during the period under review.

PARA: 13 AUDIT OF RECEIPTS

13.1 -
No defect was noticed in respect of receipts during the years under audit. Correctly carry forward the amount from Student Collection Receipt Book to Daily Collection Register and then from Daily Collection Register to General Cash Book.

PARA: 14 AUDIT OF EXPENDITURE

14.1 -
While checking expenditure during the period under audit for the financial year 2017-18 has made through proper bill and voucher. No irregularities found during the year under audit.

PARA: 15 AUDIT ON WORKS

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15.1 -
No works has been carried on during the period under audit.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -
There is no separate unit or department in this institution.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 -
There is no separate unit or department in this institution.

PARA: 18 MISCELLANEOUS

18.1 - Details of student strength for the year 2017-18																																																																		
Student Strength for the Year 2017-18																																																																		
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">STREAM</th> <th style="width: 10%;">ACTUAL STRENGTH</th> <th style="width: 10%;">SANCTION STRENGTH</th> <th colspan="3" style="width: 30%;">GENERAL</th> <th colspan="3" style="width: 20%;">SC/ST</th> <th style="width: 10%;">TOTAL STRENGTH</th> <th style="width: 10%;">DIFFERENC E</th> </tr> <tr> <td>A</td> <td>C</td> <td></td> <td>BOYS (D)</td> <td>GIRLS (E)</td> <td>TOTAL(F=D+E)</td> <td>BOYS (G)</td> <td>GIRLS (H)</td> <td>TOTAL (I=G+H)</td> <td>(J=F+I)</td> <td>(K=C-J)</td> </tr> </thead> <tbody> <tr> <td>,+2 1st Yr. Arts</td> <td style="text-align: center;">278</td> <td style="text-align: center;">256</td> <td style="text-align: center;">120</td> <td style="text-align: center;">91</td> <td style="text-align: center;">211</td> <td style="text-align: center;">38</td> <td style="text-align: center;">29</td> <td style="text-align: center;">67</td> <td style="text-align: center;">278</td> <td style="text-align: center;">-</td> </tr> <tr> <td>,+2 2nd Yr. Arts</td> <td style="text-align: center;">268</td> <td style="text-align: center;">256</td> <td style="text-align: center;">92</td> <td style="text-align: center;">140</td> <td style="text-align: center;">232</td> <td style="text-align: center;">19</td> <td style="text-align: center;">14</td> <td style="text-align: center;">33</td> <td style="text-align: center;">265</td> <td style="text-align: center;">-</td> </tr> <tr> <td>,+2 1st Yr. Sc.</td> <td style="text-align: center;">98</td> <td style="text-align: center;">128</td> <td style="text-align: center;">60</td> <td style="text-align: center;">30</td> <td style="text-align: center;">90</td> <td style="text-align: center;">5</td> <td style="text-align: center;">3</td> <td style="text-align: center;">8</td> <td style="text-align: center;">98</td> <td style="text-align: center;">-</td> </tr> <tr> <td>,+2 2nd Yr.Sc.</td> <td style="text-align: center;">65</td> <td style="text-align: center;">128</td> <td style="text-align: center;">39</td> <td style="text-align: center;">20</td> <td style="text-align: center;">59</td> <td style="text-align: center;">4</td> <td style="text-align: center;">2</td> <td style="text-align: center;">6</td> <td style="text-align: center;">65</td> <td style="text-align: center;">-</td> </tr> </tbody> </table>	STREAM	ACTUAL STRENGTH	SANCTION STRENGTH	GENERAL			SC/ST			TOTAL STRENGTH	DIFFERENC E	A	C		BOYS (D)	GIRLS (E)	TOTAL(F=D+E)	BOYS (G)	GIRLS (H)	TOTAL (I=G+H)	(J=F+I)	(K=C-J)	,+2 1st Yr. Arts	278	256	120	91	211	38	29	67	278	-	,+2 2nd Yr. Arts	268	256	92	140	232	19	14	33	265	-	,+2 1st Yr. Sc.	98	128	60	30	90	5	3	8	98	-	,+2 2nd Yr.Sc.	65	128	39	20	59	4	2	6	65	-
STREAM	ACTUAL STRENGTH	SANCTION STRENGTH	GENERAL			SC/ST			TOTAL STRENGTH	DIFFERENC E																																																								
A	C		BOYS (D)	GIRLS (E)	TOTAL(F=D+E)	BOYS (G)	GIRLS (H)	TOTAL (I=G+H)	(J=F+I)	(K=C-J)																																																								
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,+2 2nd Yr.Sc.	65	128	39	20	59	4	2	6	65	-																																																								

Total	709	768	311	281	592	66	48	114	706	-
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Student Strength for the Year 2017-18

STREAM	ACTUAL STRENGTH	SANCTION STRENGTH	GENERAL			SC/ST			TOTAL STRENGTH	DIFFERENCE
			BOYS (D)	GIRLS (E)	TOTAL(F=D+E)	BOYS (G)	GIRLS (H)	TOTAL (I=G+H)		
A	C									
+3 1st Yr. Arts	189	256	70	85	155	21	13	34	189	-
+3 2nd Yr. Arts	141	256	64	53	117	12	12	24	141	-
+3 3rd Yr. Arts	139	256	59	53	112	18	9	27	139	-
+3 1st Yr. Sc.	67	128	44	19	63	-	4	4	67	-
+3 2nd Yr.Sc.	56	128	32	20	52	2	2	4	56	-
+3 3rd Yr.Sc.	111	128	67	30	97	13	1	14	111	-
Total	703	1,152	336	260	596	66	41	107	703	-

18.2 - Fees & Fine for the Year 2017-18

Amount due for (+2) fees & Fine for the year 2017-18

Stream	Category	Strength	Tuition Fees	Admission/Readmission Fees	Total
Plus 2 1st yr. Arts	General Boys	120	11,520.00	960.00	12,480.00
	General Girls	91	-	728.00	728.00
	SC/ST Boys	38	-	304.00	304.00
	SC/ST Girls	29	-	232.00	232.00
Plus 2 2nd. yr. Arts	General Boys	92	8,832.00	736.00	9,568.00
	General Girls	140	-	1,120.00	1,120.00
	SC/ST Boys	19	-	152.00	152.00
	SC/ST Girls	14	-	112.00	112.00
Plus 2 1st. yr. Sc.	General Boys	60	6,480.00	540.00	7,020.00
	General Girls	30	-	270.00	270.00
	SC/ST Boys	5	-	45.00	45.00
	SC/ST Girls	3	-	27.00	27.00
Plus 2 2nd. yr. Sc.	General Boys	39	4,212.00	351.00	4,563.00
	General Girls	20	-	180.00	180.00
	SC/ST Boys	4	-	36.00	36.00
	SC/ST Girls	2	-	18.00	18.00
Total		706	31,044.00	5,811.00	36,855.00

Amount due for (+3) fees & Fine for the year 2017-18

Stream	Category	Strength	Tuition Fees	Admission/Readmission Fees	Total
Plus 3 1st yr. Arts	General Boys	70	7,560.00	630.00	8,190.00
	General Girls	85	-	765.00	765.00
	SC/ST Boys	21	-	189.00	189.00
	SC/ST Girls	13	-	117.00	117.00
Plus 3 2nd. yr. Arts	General Boys	64	6,912.00	576.00	7,488.00
	General Girls	53	-	477.00	477.00
	SC/ST Boys	12	-	108.00	108.00
	SC/ST Girls	12	-	108.00	108.00
Plus 3 3rd. yr. Arts	General Boys	59	6,372.00	531.00	6,903.00
	General Girls	53	-	477.00	477.00
	SC/ST Boys	18	-	162.00	162.00
	SC/ST Girls	9	-	81.00	81.00
Plus 3 1st. yr. Sc.	General Boys	44	5,280.00	440.00	5,720.00
	General Girls	19	-	190.00	190.00
	SC/ST Boys	0	-	-	-
	SC/ST Girls	4	-	40.00	40.00
Plus 3 2nd. yr. Sc.	General Boys	32	3,840.00	320.00	4,160.00
	General Girls	20	-	200.00	200.00
	SC/ST Boys	2	-	20.00	20.00
	SC/ST Girls	2	-	20.00	20.00
Plus 3 3rd. yr. Sc.	General Boys	67	8,040.00	670.00	8,710.00
	General Girls	30	-	300.00	300.00
	SC/ST Boys	13	-	130.00	130.00
	SC/ST Girls	1	-	10.00	10.00
Total		703	38,004.00	6,561.00	44,565.00

DETAILS OF FEES & FINE
Fees & Fine

Position of the Fees & Fine for the Year 2017-18 is furnished below

Sl No.	Particulars	Amount	Remarks
1	Opening Balance	13,110.00	
2	Fees Collected During the Year	81,420.00	
	Total	94,530.00	
1	Fees deposited during the year (2017-18)	68,316.00	
2	Outstanding Fees & Fines to be deposited	26,214.00	

Note: The Principal is suggested to ensure the deposite of Government Fees & Fine at an early date in to the Treasury & Compliance reported to Audit

Payment Details of Fees & Fine for the Year 2017-18

Date	Amount	Challan No
02.02.2018	30948.00	Challan No-40
02.02.2018	37,368.00	Challan No-41

18.3 - Post Matric Scholarship

During the year under Audit no scholarship received to the college. Students directly have got their scholarship by their bank account.

18.4 - Staff Strength 2017-18

SL.NO.	NAME	DESIGNATION	PAY STATUS
01	DR.JUDHISTIRA SWAIN	READER –IN ODIA	GIA
02	DR.SANKAR PRASAD PANDA	LECT-IN-MATHEMATICS	GIA
03	SRI LAXMI KANTA MOHAPATRA	LECT-IN-CHEMISTRY	GIA
04	SRI MRUTYUNJAYA PADHY	LECT-IN-ZOOLOGY	GIA
05	DR.UMA SANKAR PADHY	LECT-IN-ENGLISH	GIA
06	SRI.ASIT KUMAR SADANGI	LECT-IN-PHYSICS	GIA
07	SRI SUDHIRANJAN HOTA	LECT-IN-BOTANY	GIA
08	SRI ASHOKA KUMAR DIGAL	LECT-IN-EDUCATION	GIA
09	SRI RANJAN BEHERA	LECT-IN-POL.SCIENCE	GIA
10	SRI JENAMANI SAHU	LECT-IN-ECONOMICS	GIA
11	SRI HARIS CHANDRA PAIK	LECT-IN-ENGLISH	GIA
12	SRI SRINIBAS SABAR	LECT-IN-ODIA	GIA
13	SRI KRUSHNA CHANDRA PANIGRAHY	DEMO-IN -PHYSICS	GIA
14	SRI SANKARSAN PANDA	NON-GR.A.-LIBRARIAN	GIA
15	SRI PADMA CHARAN DAS	DEMO-IN-BIOLOGY	GIA
16	SRI NARAYANA PADHY	CLERK-CUM-TYPIST	GIA
17	SRI B.SANRTOSH KUMAR REDDY	LAB.ATT-IN-PHY	GIA
18	SRI SANTOSH KUMAR RAHA	LAB.ATT-IN-CHEM	GIA
19	SRI SUDHANSU SEKHAR PANDA	LAB.ATT-IN-BIO	GIA
20	SRI HADU BANDHU GOUDA	SWEEPER	GIA
21	SRI BHAGABAT PRADHAN	DEMO-IN -CHEMISTRY	GIA
22	SRI LINGARAJ PANDA	JUNOIR CLERK	GIA
23	SRI SURYA NARAYANA DAS	LIB.ATT.	GIA
24	SRI SIMANCHAL BADATYA	PEON	GIA
25	SUBASH BEHERA	PEON	GIA
26	SRI SOMANATH NAYAK	PEON	GIA
27	MISS PURNAMASI RATH	PEON	GIA
28	SRI AKSHYA KUMAR UDGATA	P.E.T	BLOCK GRANT
29	SRI RAGHUNATH NAYAK	LECT-IN-HIST	BLOCK GRANT
30	SRI NIHAR RANJAN KAR	LECT-IN-POL.SCIENCE	BLOCK GRANT
31	SMT.NUTAN DASS	LECT-IN-ECONOMICS	MANAGEMENT

The maintenance of the accounting books and supporting documents are not as per accounting standards. It is suggested that General Ledger and all other supporting registers are required to be maintained by the college authority.

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

Result Of Audit

SI No	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
Total							

Spot Recovery

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

Audit Certificate

Cetrified that the accounts of Ramjee Mahavidyalaya, Bhismagiri 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,GANJAM**

LOCAL FUND AUDIT, GANJAM, ODISHA

CATEGORY : Aided College,General	Audit Report No : 503153/AR/2019-2020-GANJAM
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PARA: 1 TITLE SHEET

1	Name of the Institution :	Ramjee Mahavidyalaya, Bhismagiri
2	Year of Accounts under Audit :	2018-2019
3	Name of the Local Authority during the year of A/Cs :	DR.SANKAR PRASAD PANDA 01.11.2017 TO 28.02.2018 PLUS TWO DR.LAXMIKANTA MOHAPATRA UP TO 01.03.2018 TO CONTINUING PLUS TWO SRI RAGHUNATH NAYAK 04.08.2017 TO CONTINUING PLUS THREE
	Name of the Local Authority at the time of Audit :	DR.LAXMIKANTA MOHAPATRA UP TO 01.03.2018 TO CONTINUING PLUS TWO SRI RAGHUNATH NAYAK 04.08.2017 TO CONTINUING PLUS THREE
4	Duration of Audit :	21-09-2019 To 23-09-2019 (Mandays Consumed :-)
5	Name of the Auditors :	HSD AND ASSOCIATES 326463E - Lead Auditor
6	Name of the Reviewing Officer :	PITABAS MALLIK(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	27-09-2019
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	JAGANNATH DASH
11	Date of approval of report by District Audit Officer :	04-10-2019

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	21-09-2019	Nil	Nil	Nil	Nil
2	TC Receipt Books	21-09-2019	2Nons	2Nons	Stock Register Page No-199	Nil
3	Cash In Hand	19-09-2019	NIL	NIL	Plus Two, Plus Three and IQAC Cash Book Vide Page No 242, 310 and 40	Nil
4	Miscellaneous Receipt Books	21-09-2019	NIL	NIL	NIL	NIL
5	Service Postage Stamps	21-09-2019	Rs.562	Rs.562	Stock Register Page No-5	Nil
6	Student Collection receipt Books	21-09-2019	Plus Two 25 Nons Plus Three 2 Nons	Plus Two 25 Nons Plus Three 2 Nons	Stock Register Plus Two Page No 288 Stock Register Plus Three Page No 5	NIL
7	Measurement Books	21-09-2019	NIL	NIL	NIL	NIL

Comments

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register

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

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	Construction cash book
2	H.S.S. cash book

D : List of Records/Registers not Required

SIno	List Records/Register

Comments

The followings the record and registers could not made available for audit .

1. Property Register
2. Construction Cash Book
3. Annual abstract register of Receipt & Expenditure
4. Reconciliation statement between Pass Book & Cash Book

The above said records are not maintained by the management. It is advisable to maintain the above said account for proper disclosure.

However the account of construction is entered in General Cash book.

It is advised to the local authority to maintain the following records along with the other records in pursuance of the rules of the O.A.E.I.A.P rules, 1985 and compliance report to audit.

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PARA: 4 FINANCIAL POSITION

Ramjee Mahavidyalaya, Bhisimagiri - 2018-2019

Sino	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	UGC Cash Book	01-04-2018	4466.00	158.00	4624.00	0.00	31-03-2019	4624.00	31-03-2019	4624.00	0.00	Ok
2	GPF/GIS Treassury A/C	01-04-2018	0.00	16825947.00	16825947.00	16825947.00	31-03-2019	0.00	31-03-2019	0.00	0.00	Ok
3	PLUS TWO CASH BOOK	01-04-2018	5333615.95	3202196.60	8535812.55	1698722.00	31-03-2019	6837090.59	31-03-2019	6837090.55	0.00	Ok
4	PLUS THREE CASH BOOK	01-04-2018	4405787.12	6470526.80	10876313.92	5591440.78	31-03-2019	5284873.14	31-03-2019	5284873.14	0.00	Ok
	GRAND TOTAL		9743869.07	26498828.40	36242697.47	24116109.78		12126587.69		12126587.69	0.00	

Comments

Details of closing Balance & Comments

Name of cash book	In cash	In Bank	FD	Total	Advance	Gross Total
Plus Two cash Book	-	6,710,590.55	126,500.00	6,837,090.55		6,837,090.55
Plus Three Cash Book	-	5,039,873.14	245,000.00	5,284,873.14	-	5,284,873.14
UGC Cash Book	-	4,624.00	-	4,624.00		4,624.00
Total	-	11,755,087.69	371,500.00	12,126,587.69	-	12,126,587.69

Details of Closing Balance & Comments

STATEMENT SHOWING THE DETAILS OF RECEIPTS AND EXPENDITURE FOR THE FINANCIAL YEAR 2018-119

A	B	C	D	E=(C+D)	F	G=(E-F)
SL NO	Particulars	Opening Balance As on 01/04/2018	Receipts	Total	Expenditure	Closing Balance As on 31/03/2019
	General Cash Book	4,408,559.00	-	4,408,559.00	-	4,408,559.00
(I)	Grant (Recurring)					
	Salary of (Non Plan & Plan) Staff	-	16,825,947.00	16,825,947.00	16,825,947.00	0.00
	Salary of Block Grant	-	693,000.00	693,000.00	693,000.00	0.00
	Total	-	17,518,947.00	17,518,947.00	17,518,947.00	0.00

(ii)	Grant (Non Recurring)						
	UGC (IQAC)	4,466.00	-	4,466.00	-	4466.00	
	Total	4,466.00	-	4,466.00	-	4466.00	
(iii)	Other than Grants						
	P.M.S	-	-	-	-	0.00	
	Total	-	-	-	-	0.00	
(iv)	Others						
	GPF Loan (Non-Refundable)	-	800,000.00	800,000.00	800,000.00	0.00	
	EPF	-	208,800.00	208,800.00	442,350.00	-233550.00	
	GIS	-	15,000.00	15,000.00	15,000.00	0.00	
	N.S.S (B.U)	-	38,369.00	38,369.00	38,369.00	0.00	
	Self Defance	-	75,000.00	75,000.00	75,000.00	0.00	
	Y.R.C	-	4,000.00	4,000.00	4,000.00	0.00	
	Total	-	1,141,169.00	1,141,169.00	1,374,719.00	-233550.00	
(v)	Income From other Sources						
	Tution Fees & Fines	26,214.00	73,533.00	99,747.00	99,747.00	0.00	
	Total	26,214.00	73,533.00	99,747.00	99,747.00	0.00	
(vi)	Students Fund						
	Academic Fees	23,695.00	86,520.00	110,215.00	79,280.00	30935.00	
	Admission/Readmission Fees	44,667.00	56,312.00	100,979.00	45,665.00	55314.00	
	Affiliation /Recognition Fees	234,010.00	230,720.00	464,730.00	82,360.00	382370.00	
	Arts/Science/Commerce Society	9,196.00	11,020.00	20,216.00	11,540.00	8676.00	
	CDC Fees	39,696.00	86,520.00	126,216.00	74,620.00	51596.00	
	College Calender/Magazine	33,883.00	43,260.00	77,143.00	42,630.00	34513.00	
	College Registraration Fees	165,257.00	152,358.00	317,615.00	150,750.00	166865.00	
	Common Room	20,050.00	28,840.00	48,890.00	22,630.00	26260.00	
	Cultural Association	86,660.00	36,050.00	122,710.00	28,019.00	94691.00	
	DSA	25,719.00	28,840.00	54,559.00	17,654.00	36905.00	
	E-Education/E-Go verance/Wifi	25,340.00	28,840.00	54,180.00	22,500.00	31680.00	
	EMH Fees	241,116.00	230,720.00	471,836.00	115,730.00	356106.00	
	Examination Fees CHSE/B.U	33,321.00	1,594,145.00	1,627,466.00	1,587,553.00	39913.00	

	Faculty Welfare	2,628.00	4,474.00	7,102.00	-	7102.00	
	Identity/Library Card	71,885.00	40,200.00	112,085.00	22,515.00	89570.00	
	Insurance/Student Medical Aid/First Aid	8,542.00	10,426.00	18,968.00	8,056.00	10912.00	
	Library/Lab Development	129,745.00	228,820.00	358,565.00	159,120.00	199445.00	
	CLC/Conduct Certificate Fees	61,406.00	49,500.00	110,906.00	31,200.00	79706.00	
	NCC	3,815.00	14,420.00	18,235.00	12,360.00	5875.00	
	Proctorial & Attendance Fees	17,285.00	14,420.00	31,705.00	9,632.00	22073.00	
	Recognition Fees	98,530.00	38,000.00	136,530.00	38,000.00	98530.00	
	Annual/Flag/Jubilee Day Fees	3,700.00	9,765.00	13,465.00	5,850.00	7615.00	
	Seminar Fees	30,369.00	72,100.00	102,469.00	45,280.00	57189.00	
	Sports Fees	208,063.00	153,260.00	361,323.00	98,635.00	262688.00	
	Student Aid Fund	7,325.00	14,420.00	21,745.00	7,365.00	14380.00	
	Student Union	38,724.00	67,025.00	105,749.00	52,632.00	53117.00	
	Syllabus/Lesson Plan & Time Table	16,204.00	6,880.00	23,084.00	5,630.00	17454.00	
	Youth Red Cross	15,160.00	14,420.00	29,580.00	6,990.00	22590.00	
	Honours Fees	413,674.00	164,000.00	577,674.00	35,865.00	541809.00	
	Total	2,109,665.00	3,516,275.00	5,625,940.00	2,820,061.00	2805879.00	
(vii)	Other Sources of Expenditure						
	College Development	2,622,882.00	3,777,436.00	6,400,318.00	2,221,401.00	4178917.00	
	Postage Stamp	(3,000.00)	-	(3,000.00)	2,500.00	-5500.00	
	TA to Staff	(31,839.00)	-	(31,839.00)	20,277.00	-52116.00	
	Telephone Expenses	(18,911.00)	-	(18,911.00)	4,380.00	-23291.00	
	Electricity	(65,208.00)	-	(65,208.00)	51,022.00	-116230.00	
	Advance	-	-	-	-	0.00	
	Bank Interest & Charges	686,541.07	471,468.40	1,158,009.47	3,055.78	1154953.69	
	Paddy	4,500.00	-	4,500.00		4500.00	
	Total	3,194,965.07	4,248,904.40	7,443,869.47	2,302,635.78	5141233.69	
	Gross Total	9,743,869.07	26,498,828.40	36,242,697.47	24,116,109.78	12,126,587.69	

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

Ramjee Mahavidyalaya, Bhisimagiri - 2018-2019

Sino	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	State Bank of India	30332981005	31-03-2019	195625.00	31-03-2019	195625.00	0.00	Plus Two Bank Account
2	Indian Overseas Bank	051701000000979	31-03-2019	6195850.00	31-03-2019	6195850.00	0.00	Plus Two Bank Account
3	Indian Overseas Bank	051701000000631	31-03-2019	278377.45	31-03-2019	278377.45	0.00	Plus Two Bank Account
4	Indian Overseas Bank	0517010000005453	31-03-2019	40738.10	31-03-2019	40738.10	0.00	Plus Two Bank Account
5	Canara Bank	0394101011865	31-03-2019	225739.60	31-03-2019	225739.60	0.00	Plus Three Bank Account
6	Indian Overseas Bank	0517010000002994	31-03-2019	4588048.59	31-03-2019	4588048.59	0.00	Plus Three Bank Account
7	State Bank of India	3548167702	31-03-2019	182585.95	31-03-2019	182585.95	0.00	Plus Three Bank Account
8	Canara Bank	0394101029136	31-03-2019	4624.00	31-03-2019	4624.00	0.00	Plus Three Bank account
9	State Bank of India	37064868129	31-03-2019	43499.00	31-03-2019	43499.00	0.00	Plus Three Bank Account
	GRAND TOTAL			11755087.69		11755087.69	0.00	

Reconciliation

PARA: 6 STOCK POSITION

Ramjee Mahavidyalaya, Bhismagiri - 2018-2019

Sino	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Postage Stamp	418	0	418	0.00	0.00	Stock Register Page No - 54
2	Student Collection Receipt Book Plus Two	45	0	20	25.00	25	Stock Register Page No - 288
3	Student Collection Receipt Book Plus Three	34	0	32	2.00	2	Stock Register Page No - 5
4	Library Books Plus Two	4916	186	0	5102.00	5102	Stock Register Page No - 26
5	Library Books Plus Three	3936	403	0	4339.00	4339	Stock Register Page No - 225
6	T.C. Book	2	0	0	2.00	2	Stock Register Page No - 199

Comments

The Principal is suggested to conduct half yearly stock verification and compliance report to audit.

PARA: 7 INVESTMENT

Ramjee Mahavidyalaya, Bhisimagiri - 2018-2019

Sino	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	01-04-2018	126500.00	0.00	126500.00	0.00	31-03-2019	126500.00	31-03-2019	126500.00	0.00	Plus Two FD
2	01-04-2018	245000.00	0.00	245000.00	0.00	31-03-2019	245000.00	31-03-2019	245000.00	0.00	Plus Three FD
	GRAND TOTAL	371500.00	0.00	371500.00	0.00		371500.00		371500.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

FD A/C NO	NAME OF BANK	AMOUNT INVESTED	DATE OF INVESTMENT	PERIOD	RATE OF INTEREST	DATE OF MATURITY
389506	Indian Overseas Bank	40,000.00	1/11/2017	10 Yrs	6.00%	1/11/2027
389510	Indian Overseas Bank	10,000.00	1/11/2017	10 Yrs	6.00%	1/11/2027
389513	Indian Overseas Bank	75,000.00	1/11/2017	10 Yrs	6.00%	1/11/2027
389509	Indian Overseas Bank	10,000.00	1/11/2017	10 Yrs	6.00%	1/11/2027
389511	Indian Overseas Bank	16,500.00	1/11/2017	10 Yrs	6.00%	1/11/2027
389512	Indian Overseas Bank	25,000.00	1/11/2017	10 Yrs	6.00%	1/11/2027
389508	Indian Overseas Bank	50,000.00	1/11/2017	10 Yrs	6.00%	1/11/2027
157439	Canara Bank	5,000.00	31/08/2015	5 Yrs	8.00%	31/08/2020
157440	Canara Bank	15,000.00	31/08/2015	5 Yrs	8.00%	31/08/2020
984079/2014	Indian Overseas Bank	125,000.00	09/001/2019	5 Yrs	9.00%	9/1/2024
	Total (Rs.)	371,500.00				

Interest on Fixed Deposit for every year transfered to General Cash Book directly, So Maturity value of the FDR is same with the investment value.

PARA: 8 ADVANCE

Ramjee Mahavidyalaya, Bhisimagiri - 2018-2019

Sino	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2018	General Cash Book Plus Two	0.00	40720.00	40720.00	40720.00	31-03-2019	0.00	31-03-2019	0.00	0.00	Ok
2	01-04-2018	General Cash Book Plus Three	0.00	228720.00	228720.00	228720.00	31-03-2019	0.00	31-03-2019	0.00	0.00	Ok
GRAND TOTAL			0.00	269440.00	269440.00	269440.00		0.00		0.00	0.00	

Comments :

Details of Advance +2 2018-19

DT. OF PAY	NAME	AMOUNT	NATURE	DT. OF RECOVERY	AMOUNT
16.04.2018	Krishna Chandra Panigrahy	5,000.00	College Examination, Adv Vch No - 2 Adv Page No -120	04.08.2019	5,000.00
14.08.2018	Bhgabart Pradhan	2,000.00	Independence Day, Vch No -77 , Adv Pg No - 110	05.09.2018	2,000.00
11.09.2019	Bhgabart Pradhan	2,500.00	Ganesh Puja, Vch No -89 , Adv Pg No -110	27.10.2018	2,500.00
24/01/2017	Laxmi Kanta Mohapatra	5,000.00	Water Supply, Vch No -136 , Adv Pg No - 125	02.01.2019	5,000.00
14.12.2018	Harish Chandra Paik	3,500.00	Dramatic Asso, Vch No -151 , Adv Pg No - 117	06.03.2019	3,500.00
21.11.2018	Jenamani Sahu	5,000.00	College Exam, Vch No -113 , Adv Pg No - 114	26.11.2018	5,000.00
07.01.2019	Mrutunjaya Padhi	5,220.00	Athletic Meet, Vch No -161 , Adv Page No-125	08.02.2019	5,220.00
21.01.2019	Mrutunjaya Padhi	4,500.00	Bio Lab, Vch No - 171 , Adv Page No- 125	21.01.2019	4,500.00
21.01.2019	Sudhiranjan Hota	4,500.00	Bio Lab, Vch No - 172 , Adv Page No- 126	18.02.2019	4,500.00
25.01.2019	Padma Charan Das	1,000.00	Republic Day, Vch No - 174 , Adv Page No- 128	18.02.2019	1,000.00
08.02.2019	Padma Charan Das	2,500.00	Saraswati Puja, Vch No - 180 Adv Page No-128	18.02.2019	2,500.00
Total Advance paid 2018-19		40,720.00	Total Advance Recovery 2018-19		40,720.00

Details of Advance +3 2018-19					
DT. OF PAY	NAME	AMOUNT	NATURE	DT. OF RECOVERY	AMOUNT
20.06.2018	Nihar Ranjan Kar	18,300.00	College Exam 4th Semester, Vch No -23 , Adv Pg. No -11	30.03.2019	18,300.00
20.08.2018	Nihar Ranjan Kar	2,700.00	College Exam 1st TDC Back, V ch No - 77 , Adv Pg. No -11	30.03.2019	2,700.00
11.09.2018	Nihar Ranjan Kar	26,800.00	College Exam 2nd TDC Back, V ch No -105 , Adv Pg. No -11	30.03.2019	26,800.00
02.05.2018	Nihar Ranjan Kar	10,000.00	College Exam , V ch No - 10 , Adv Pg. No -11	30.07.2018	10,000.00
06.10.2018	Nihar Ranjan Kar	10,000.00	Clg. Election, Vch No-115 , Adv. Pg. No - 11	30.03.2019	10,000.00
31.10.2018	Nihar Ranjan Kar	12,000.00	College Exam 3ed & 5th mid Sem, Vch No - , Adv Pg. No -	30.03.2019	12,000.00
14.11.2018	Nihar Ranjan Kar	6,000.00	College Exam 1st mid Semester, Vch No -132 , Adv Pg. No -11	30.03.2019	6,000.00
03.12.2018	Nihar Ranjan Kar	22,900.00	College Exam 5th Semester, Vch No -140 , Adv Pg. No -11	30.03.2019	22,900.00
22.12.2018	Nihar Ranjan Kar	29,600.00	College Exam 3rd Semester, Vch No -155 , Adv Pg. No -11	30.03.2019	29,600.00
10.01.2019	Nihar Ranjan Kar	7,000.00	UGC Kolkata Vch No-161 , Adv. Pg. No - 11	30.03.2019	7,000.00
28.01.2019	Nihar Ranjan Kar	8,000.00	College Exam 6th mid Semester, Vch No - 168 , Adv Pg. No -11	30.03.2019	8,000.00
11.03.2019	Nihar Ranjan Kar	22,900.00	College Exam 6th Semester, Vch No - 187 , Adv Pg. No -11		22,900.00
14.11.2018	Smt Nutan Das	15,000.00	Self Defence, Vch No - 132 , Adv Pg. No -2	30.03.2019	15,000.00
01.12.2018	Smt Nutan Das	15,000.00	Self Defence, Vch No - 139 , Adv Pg. No -3	30.03.2019	15,000.00
11.09.2018	Rashmita kumari Maku	2,500.00	Ganesh Puja, Vch No -104 , Adv Pg No - 17	30.03.2019	2,500.00
21.12.2018	Ranjit Kumar Sethi	3,000.00	Dramatic Asso, Vch No -154 , Adv Pg No - 15	30.03.2019	3,000.00
22.01.2019	Sashmita Pradhan	1,000.00	Republic Day, Vch No - 167 , Adv Page No- 17	30.03.2019	1,000.00
07.02.2019	Sashmita Pradhan	2,500.00	Saraswati Puja, Vch No - 176 Adv Page No-17	30.03.2019	2,500.00
07.01.2019	Kumar Priyadarshani	13,520.00	Athletic meet, Vch No - 158 Adv Page No-9	30.03.2019	13,520.00
Total Advance paid 2018-19		228,720.00	Total Advance Recovery 2018-19		228,720.00

PARA: 9 GRANTS

Ramjee Mahavidyalaya, Bhismagiri - 2018-2019

Sino	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2018	0.00	16825947.00	16825947.00	16825947.00	31-03-2019	0.00	Grant In Aid Salary
2	01-04-2018	0.00	693000.00	693000.00	693000.00	31-03-2019	0.00	Block Grant Salary
3	01-04-2018	4466.00	0.00	4466.00	0.00	31-03-2019	4466.00	UGC Grant
	GRAND TOTAL	4466.00	17518947.00	17523413.00	17518947.00		4466.00	

Comments :

Year Wise Break up of Outstanding Grant as on 31.03.2018

Year	Amount
2017-18	4466
Total	4466

PARA: 10 UTILISATION CERTIFICATE

Ramjee Mahavidyalaya, Bhisimagiri - 2018-2019

Sino	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2018	152604.00	0.00	152604.00	152604.00	31-03-2019	0.00	Refer Below Stated Uc Details
	GRAND TOTAL	152604.00	0.00	152604.00	152604.00		0.00	

Comments :

Name of the College	State	File/Sanction letter No. and Date	Name of the Scheme	Unspent/ Inadmissible Amount(Rs.)	Interest amount(Rs.)	Total Amount Refund(Rs.)	Amount Refunded on(Date)	RTGS/NEFT details
Ramjee Mahavidyalaya Bhisimagiri, Ganjam	Odisha	F.IQAC-0-035/1 3.14(ERO) Dt-06.11.2017	IQAC	1,48,097.00	4,507.00	1,52,604.00	12/16/2017	Canara Bank, Digapahandi Deposited in A/c No.-254910101 1380

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -

There were no misappropriations and defalcation found during the period under review.

PARA: 12 LOSS OF STOCK & STORE

12.1 -

No loss of stock and store found during the period under review.

PARA: 13 AUDIT OF RECEIPTS

13.1 -

No defect was noticed in respect of receipts during the years under audit. Correctly carry forward the amount from Student Collection Receipt Book to Daily Collection Register and then from Daily Collection Register to General Cash Book.

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Irregular payment to M/S UNIX SERVICES. POM164/OSP260

While checking expenditure during the period under audit for the financial year 2018-19 has made through proper bill and voucher. No irregularities found during the year under audit.

PARA: 15 AUDIT ON WORKS

15.1 -

No works has been carried on during the period under audit.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -

There is no separate unit or department in this institution.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - RAY-RAJIV AWAS YOJANA

There is no separate unit or department in this institution.

PARA: 18 MISCELLANEOUS

18.1 - Details of student strength for the year 2018-19

Student Strength for the Year 2018-19										
STREAM	ACTUAL STRENGTH	SANCTION STRENGTH	GENERAL			SC/ST			TOTAL STRENGTH	DIFFERENCE
A	C		BOYS (D)	GIRLS (E)	TOTAL(F=D+E)	BOYS (G)	GIRLS (H)	TOTAL (I=G+H)	(J=F+I)	(K=C-J)
,+2 1st Yr. Arts	256	256	102	107	209	26	21	47	256	-
,+2 2nd Yr. Arts	254	256	106	90	196	31	27	58	254	-
,+2 1st Yr. Sc.	59	128	36	18	54	2	3	5	59	-
,+2 2nd Yr.Sc.	93	128	59	27	86	6	1	7	93	-
Total	662	768	303	242	545	65	52	117	662	-

Student Strength for the Year 2018-19										
STREAM	ACTUAL STRENGTH	SANCTION STRENGTH	GENERAL			SC/ST			TOTAL STRENGTH	DIFFERENCE
A	C		BOYS (D)	GIRLS (E)	TOTAL(F=D+E)	BOYS (G)	GIRLS (H)	TOTAL (I=G+H)	(J=F+I)	(K=C-J)
,+3 1st Yr. Arts	190	256	84	80	164	13	13	26	190	-
,+3 2nd Yr. Arts	170	256	65	85	150	8	12	20	170	-
,+3 3rd Yr. Arts	129	256	48	67	115	5	9	14	129	-
,+3 1st Yr. Sc.	95	128	40	47	87	4	4	8	95	-
,+3 2nd Yr.Sc.	62	128	23	33	56	3	3	6	62	-
,+3 3rd Yr.Sc.	53	128	21	23	44	5	4	9	53	-

Total	699	1,152	281	335	616	38	45	83	699	-
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18.2 - Fees & Fine for the Year 2018-19

Amount due for (+2) fees & Fine for the year 2018-19					
Stream	Category	Strength	Tuition Fees	Admission/Readmission Fees	Total
Plus 2 1st yr. Arts	General Boys	102	9,792.00	816.00	10,608.00
	General Girls	107	-	856.00	856.00
	SC/ST Boys	26	-	208.00	208.00
	SC/ST Girls	21	-	168.00	168.00
Plus 2 2nd. yr. Arts	General Boys	106	10,176.00	848.00	11,024.00
	General Girls	90	-	720.00	720.00
	SC/ST Boys	31	-	248.00	248.00
	SC/ST Girls	27	-	216.00	216.00
Plus 2 1st. yr. Sc.	General Boys	36	3,888.00	324.00	4,212.00
	General Girls	18	-	162.00	162.00
	SC/ST Boys	2	-	18.00	18.00
	SC/ST Girls	3	-	27.00	27.00
Plus 2 2nd. yr. Sc.	General Boys	59	6,372.00	531.00	6,903.00
	General Girls	27	-	243.00	243.00
	SC/ST Boys	6	-	54.00	54.00
	SC/ST Girls	1	-	9.00	9.00
Total		662	30,228.00	5,448.00	35,676.00

Amount due for (+3) fees & Fine for the year 2018-19					
Stream	Category	Strength	Tuition Fees	Admission/Readmission Fees	Total
Plus 3 1st yr. Arts	General Boys	84	9,072.00	756.00	9,828.00
	General Girls	80	-	720.00	720.00
	SC/ST Boys	13	-	117.00	117.00
	SC/ST Girls	13	-	117.00	117.00
Plus 3 2nd. yr. Arts	General Boys	65	7,020.00	585.00	7,605.00
	General Girls	85	-	765.00	765.00
	SC/ST Boys	8	-	72.00	72.00
	SC/ST Girls	12	-	108.00	108.00
Plus 3 3rd. yr. Arts	General Boys	48	5,184.00	432.00	5,616.00
	General Girls	67	-	603.00	603.00
	SC/ST Boys	5	-	45.00	45.00
	SC/ST Girls	9	-	81.00	81.00
Plus 3 1st. yr. Sc.	General Boys	40	4,800.00	400.00	5,200.00
	General Girls	47	-	470.00	470.00
	SC/ST Boys	4	-	40.00	40.00
	SC/ST Girls	4	-	40.00	40.00
Plus 3 2nd. yr. Sc.	General Boys	23	2,760.00	230.00	2,990.00
	General Girls	33	-	330.00	330.00
	SC/ST Boys	3	-	30.00	30.00
	SC/ST Girls	3	-	30.00	30.00

Plus 3 3rd. yr. Sc.	General Boys	21	2,520.00	210.00	2,730.00
	General Girls	23	-	230.00	230.00
	SC/ST Boys	5	-	50.00	50.00
	SC/ST Girls	4	-	40.00	40.00
Total		699	31,356.00	6,501.00	37,857.00

18.3 - Fees & Fine for the Year Deposit 2018-19

DETAILS OF FEES & FINE

Fees & Fine

Position of the Fees & Fine for the Year 2018-19 is furnished below

Sl No.	Particulars	Amount	Remarks
1	Opening Balance	26,214.00	
2	Fees Collected During the Year	73,533.00	
	Total	99,747.00	
1	Fees deposited during the year (2018-19)	99,747.00	
2	Outstanding Fees & Fines to be deposited	-	

Note: The Principal is suggested to ensure the deposite of Government Fees & Fine at an early date in to the Treasury & Compliance reported to Audit

Payment Details of Fees & Fine for the Year 2018-19

Date	Amount	Challan No
19.06.2018	13110.00	Challan No-58
19.06.2018	13104.00	Challan No-57
03.12.2018	35676.00	Challan No-03
05.12.2018	37,857.00	Challan No-9
Total	99747.00	

18.4 - Staff Strength-2018-19

SL.NO.	NAME	DESIGNATION	PAY STATUS
01	DR.SANKAR PRASAD PANDA	READER-IN-MATHEMATICS	GIA
02	SRI LAXMI KANTA MOHAPATRA	READER-IN-CHEMISTRY	GIA
03	SRI MRUTYUNJAYA PADHY	READAE-IN-ZOOLOGY	GIA
04	DR.UMA SANKAR PADHY	LECT-IN-ENGLISH	GIA
05	SRI.ASIT KUMAR SADANGI	LECT-IN-PHYSICS	GIA
06	SRI SUDHIRANJAN HOTA	LECT-IN-BOTANY	GIA
07	SRI ASHOKA KUMAR DIGAL	LECT-IN-EDUCATION	GIA
08	SRI JENAMANI SAHU	LECT-IN-ECONOMICS	GIA
09	SRI HARIS CHANDRA PAIK	LECT-IN-ENGLISH	GIA
10	SRI SRINIBAS SABAR	LECT-IN-ODIA	GIA

11	SRI KRUSHNA CHANDRA PANIGRAHY	DEMO-IN -PHYSICS	GIA
12	SRI SANKARSAN PANDA	NON-GRA.-LIBRARIAN	GIA
13	SRI PADMA CHARAN DAS	DEMO-IN-BIOLOGY	GIA
14	SRI NARAYANA PADHY	CLERK-CUM-TYPIST	GIA
15	SRI B.SANRTOSH KUMAR REDDY	LAB.ATT-IN-PHY	GIA
16	SRI SANTOSH KUMAR RAHA	LAB.ATT-IN-CHEM	GIA
17	SRI SUDHANSU SEKHAR PANDA	LAB.ATT-IN-BIO	GIA
18	SRI HADU BANDHU GOUDA	SWEEPER	GIA
19	SRI BHAGABAT PRADHAN	DEMO-IN -CHEMISTRY	GIA
20	SRI LINGARAJ PANDA	JUNOIR CLERK	GIA
21	SRI SURYA NARAYANA DAS	LIB.ATT.	GIA
22	SRI SIMANCHAL BADATYA	PEON	GIA
23	SUBASH BEHERA	PEON	GIA
24	SRI SOMANATH NAYAK	PEON	GIA
25	MISS PURNAMASI RATH	PEON	GIA
26	SRI AKSHYA KUMAR UDGATA	P.E.T	BLOCK GRANT
27	SRI RAGHUNATH NAYAK	LECT-IN-HIST	BLOCK GRANT
28	SRI NIHAR RANJAN KAR	LECT-IN-POL.SCIENCE	BLOCK GRANT
29	SMT.NUTAN DASS	LECT-IN-ECONOMICS	MANAGEMENT
30	MISS KUMARI PRIYADARSINI PRADHAN	LECT-IN-EDUCATION	MANAGEMENT
31	SRI DEBADATTA PANDA	LECT-IN-ODIA	MANAGEMENT
32	SRI KANHU CHARAN PADHY	LECT-IN-MATH	MANAGEMENT
33	SRI AMULYA PRADHAN	LECT-IN-ZOO	MANAGEMENT
34	SRI NARAYANA BISWASRAY	LECT-IN-CHEM	MANAGEMENT
35	MISS ITI PRABHA	LECT-IN-POL.SC	MANAGEMENT
36	SMT.SASMITA PRADHAN	LECT-IN-HIST.	MANAGEMENT
37	SMT.RASMITA KUMARI MEKUP	LECT-IN-ODIA	MANAGEMENT
38	SRI PRASANTA KUMAR PANDA	LECT-IN-BOT.	MANAGEMENT
39	SRI RANJITA KUMAR SETHI	LECT-IN-PHY.	MANAGEMENT
40	SRI AJITA KUMAR GOUDA	D.E.O	MANAGEMENT
41	SRI CHHABI KUMAR MOHANTY	JUNIOR CLERK	MANAGEMENT
42	LABA KUMAR RATH	PEON	MANAGEMENT
43	SRI DIBYASINGH PANDA	PEON	MANAGEMENT
44	SRI LINGARAJ PANIGRAHY	LECT-IN -ZOO	MANAGEMENT
45	RANJAN GOUD	LECT-IN-ENGLISH	MANAGEMENT
46	SRI SANTOSH KUMAR PADHY	ASST LIBRARIAN	MANAGEMENT
47	MISS PRIYANKA KUMARI SAHU	DEMO -IN -PHYSICS	MANAGEMENT
48	MISS NEELAM MOHARANA	DEMO -IN-ZOOLOGY	MANAGEMENT
49	SRI MITU GOUD	LAB-ATT. IN-CEHEMSTRY	MANAGEMENT
50	SRI SIBA PRASAD MAHARANA	LAB-ATT.IN -BOTANY	MANAGEMENT
51	MISS SASMITA GOUD	LAB. ATT.IN-PHYSICS	MANAGEMENT
52	E.SIBANANDA	LAB. ATT.IN-ZOOLOGY	MANAGEMENT
53	SMT. ARATI DASH	LECT.IN-POL.SC	MANAGEMENT
54	MISS PUJA PATRO	LECT.IN-HISTORY	MANAGEMENT
55	SRI SUSANTA SAHU	LECT.IN-EDUCATION	MANAGEMENT
56	SRI NALINI RANJAN PATRO	D.E.O.-CUM COMPUTER PROGRAMMER	MANAGEMENT

ABSTRACT OF STAFF POSITION

SL.NO.	PAY STATUS	TEACHING	NON TEACHING
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01	GIA	10	15
02	BLOCK GRANT	04	1
03	MANAGEMENT	14	12

STRENGTH

SL.NO.	CATEGORY	SANCTION STRENGTH	MEN -IN -POSITION
01	PRINCIPAL	02	00
02	LECTURER	31	29
03	CLERK	04	03
04	P.E.T	01	01
05	LIBRARIAN	02	02
06	DEMONSTRATOR	05	05
07	ATTENDANT	08	08
08	D.E.O	02	02
09	PEON	08	05
10	SWEEPER	01	01
11	WATCH MAN	01	0

BLOCK GRANT

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

19.1 - Fees & Fine for the Year 2018-19
No Comments

PARA: 20 RESULT OF AUDIT AND CONCLUSION

20.1 - Remarks On Maintenance of Account
The maintenance of the accounting books and supporting documents are not as per accounting standards. It is suggested that General Ledger and all other supporting registers are required to be maintained by the college authority.

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

Result Of Audit

SI No	Paragraph No.	Amount suggested for	Amount kept under objection	Amount Surchargeable(In	Amount Embezzlement(In	Amount Othercases(In	Remarks
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	recovery(In Rs:)	including amount suggested for recovery (In Rs:)	Rs:)	Rs:)	Rs:)	
Total						

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 Ramjee Mahavidyalaya, Bhismagiri for the financial year 2018-2019 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

District Audit Officer
Local Fund Audit,GANJAM

LOCAL FUND AUDIT, GANJAM, ODISHA

CATEGORY : Aided College

Audit Report No : 572617/AR/2020-2021-GANJAM

PARA: 1 TITLE SHEET

1	Name of the Institution :	Ramjee Mahavidyalaya, Bhismagiri
2	Year of Accounts under Audit :	2019-2020
3	Name of the Local Authority during the year of A/Cs :	SRI LAXMIKANTA MOHAPATRA UP TO 01.03.2018 TO CONTINUING .PLUS TWO. SRI RAGHUNATH NAYAK APPINNTMENT 04.08.2017 TO CONTINUING .PLUS THREE.
	Name of the Local Authority at the time of Audit :	SRI LAXMIKANTA MOHAPATRA UP TO 01.03.2018 TO CONTINUING .PLUS TWO. SRI RAGHUNATH NAYAK APPINNTMENT 04.08.2017 TO CONTINUING .PLUS THREE.
4	Duration of Audit :	21-08-2020 To 28-08-2020 (Mandays Consumed :-)
5	Name of the Auditors :	SPP ASSOCIATES 322862E - Lead Auditor
6	Name of the Reviewing Officer :	MANOJ KUMAR NAYAK(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	02-09-2020
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	JAGANNATH DASH
11	Date of approval of report by District Audit Officer :	03-09-2020

Para1.1 :- Demographic information:-

Name Of The Institution	Area In sq Km	No of Ward	Population of the Institution					Female Population	Male Population
			S.C	S.T	Minority	General	Total		
Ramjee Mahavidyalaya, Bhismagiri	0		0	0	0	0	0	0	

PARA: 2 PHYSICAL VERIFICATION

Sno	Items	Date Of Physical verification Before / After	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any

		Transaction				
1	Student Collection Receipt Books	21-08-2020	Plus Two 22 Nons.and Plus Three 88 Nons.	Plus Two 22 Nons.and Plus Three 88 Nons.	Stock Register Plus Two Vide Page No 288 and Stock Register Plus Three Vide Page No18	Nil
2	TC Receipt Books	21-08-2020	2 Nons.	2 Nons.	Stock Register Vide Page No 199	Nil
3	Service Postage Stamps	21-08-2020	Rs.36.00	Rs.36.00	Stock Register Vide Page No 5	Nil
4	Others	21-08-2020	Nil	Nil	Nil	Nil
5	Measurement Books	21-08-2020	Nil	Nil	Nil	Nil
6	Miscellaneous Receipt Books	21-08-2020	Nil	Nil	Nil	Nil
7	Cash in hand	21-08-2020	Nil	Nil	Plus Two Cash Book Vide Page No-277, Plus Three Cash Book Vide Page No -20 and IQAC Cash Book Vide pag	Nil

Comments

1.Physical Verification of cash in the college chest was conducted on the very date of commencement of audit i.e.21-08-2020 and found Rs Nil which agreed with book balance of Plus Three & Plus two General cash book on that date.

2.The stock balance of different types of Money Receipt Books, Unused stamps, and salable forms were physically verified on the date of commencement of audit i.e.21-08-2020 and found to be in agreement with book balance of the stock registers.

PARA: 3 LIST OF VERIFIED RECORDS

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

Comments

The followings the record and registers could not made available for audit .

1. Property Register
2. Construction Cash Book
3. Annual abstract register of Receipt & Expenditure
4. Reconciliation statement between Pass Book & Cash Book

The above said records are not maintained by the management. It is advisable to maintain the above said account for proper disclosure. However the account of construction is entered in General Cash book.

It is advised to the local authority to maintain the above records along with the other records in pursuance of the rules of the O.A.E.I.A.P rules, 1985 and compliance report to audit.

PARA: 4 FINANCIAL POSITION

Ramjee Mahavidyalaya, Bhismagiri - 2019-2020

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance (In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference(In Rs:)	Remarks
1	General Cash Book Plus Two	01-04-2019	683709 0.55	201701 97.54	270072 88.09	188980 12.00	31-03-2020	810927 6.09	31-03-2020	810927 6.09	0.00	OK
2	General Cash Book Plus Three	01-04-2019	528949 7.14	769210 4.00	129816 01.14	553118 0.84	31-03-2020	745042 0.30	31-03-2020	745042 0.30	0.00	OK
	GRAND TOTAL		121265 87.69	278623 01.54	399888 89.23	244291 92.84		155596 96.39		155596 96.39	0.00	

Comments						
Details of Closing balance of different cash book as on 31/03/2020						
Name of Cash Book	In cash	In bank	FD	Total	Advance	Gross Total
Plus Two Cash Book	-	79,82,776.09	1,26,500.00	81,09,276.09		81,09,276.09
Plus Three Cash Book	-	72,05,420.30	2,45,000.00	74,50,420.30		74,50,420.30
Total	-	1,51,88,196.39	3,71,500.00	1,55,59,696.39	-	1,55,59,696.39

Details of Closing Balance & Comments +3							
STATEMENT SHOWING THE DETAILS OF RECEIPTS AND EXPENDITURE FOR THE FINANCIAL YEAR 2019-20							
A	B	C	D	E=(C+D)	F	G=(E-F)	H
SL NO	Particulars	Opening Balance As on 01/04/2019	Receipts	Total	Expenditure	Closing Balance As on 31/03/2020	Remarks
	General Cash Book	21,65,769.00	-	21,65,769.00	-	21,65,769.00	
(I)	Grant (Recurring)						
	Salary of (Non Plan & Plan) Staff	-	15,29,576.00	15,29,576.00	15,29,576.00	0.00	
	Salary of Block Grant	-	-	-	-	0.00	
	Total	-	15,29,576.00	15,29,576.00	15,29,576.00	0.00	
(ii)	Grant (Non Recurring)						
	UGC IQAC	4,466.00	-	4,466.00	-	4466.00	
	Lab.Equipment(DHE)		9,00,000.00	9,00,000.00	-	900000.00	
	Infrastructure Development(DHE)		10,00,000.00	10,00,000.00	-	1000000.00	
	Total	4,466.00	19,00,000.00	19,04,466.00	-	19,04,466.00	
(iii)	Other than Grants						
	P.M.S	-	-	-	-	0.00	
	Total	-	-	-	-	0.00	
(iv)	Others						
	EPF	(2,11,950.00)	6,74,031.00	4,62,081.00	4,62,081.00	0.00	
	N S S	-	15,987.00	15,987.00	15,987.00	0.00	
	Total						

		(2,11,950.00)	6,90,018.00	4,78,068.00	4,78,068.00	-	
(v)	Income From other Sources						
	Tution Fees & Fines	-	39,054.00	39,054.00	39,054.00	0.00	
	Total	-	39,054.00	39,054.00	39,054.00	0.00	
(vi)	Students Fund						
	Academic Fees	20,700.00	27,780.00	48,480.00	25,463.00	23017.00	
	Admission/Readmission Fees	29,999.00	92,259.00	1,22,258.00	12,580.00	109678.00	
	Affiliation /Recognition Fees	1,81,000.00	74,080.00	2,55,080.00	74,850.00	180230.00	
	Arts/Science /Commerce Society	8,676.00	4,630.00	13,306.00	5,623.00	7683.00	
	CDC Fees	51,596.00	27,780.00	79,376.00	18,563.00	60813.00	
	College Calender/ Magazine	19,103.00	18,520.00	37,623.00	12,310.00	25313.00	
	College Registrarion Fees	80,880.00	93,063.00	1,73,943.00	86,247.00	87696.00	
	Common Room	13,000.00	9,260.00	22,260.00	12,400.00	9860.00	
	Cultural Association	47,911.00	11,575.00	59,486.00	8,960.00	50526.00	
	DSA	21,300.00	9,260.00	30,560.00	12,870.00	17690.00	
	E-Education/ E-Goverance/Wifi	11,340.00	9,260.00	20,600.00	8,566.00	12034.00	
	EMH Fees	2,06,106.00	74,080.00	2,80,186.00	75,823.00	204363.00	
	Examination Fees CHSE/B.U	19,098.00	12,01,430.00	12,20,528.00	11,93,627.00	26901.00	
	Faculty Welfare	3,602.00	12,362.00	15,964.00	15,964.00	0.00	
	Identity/Library Card	43,700.00	23,150.00	66,850.00	12,425.00	54425.00	

	Insurance/Student Medical Aid/First Aid	5,512.00	4,630.00	10,142.00	-	10142.00	
	Library/Lab Development	1,13,465.00	1,01,240.00	2,14,705.00	59,592.00	155113.00	
	CLC/Conduct Certificate Fees	44,306.00	14,492.00	58,798.00	56,482.00	2316.00	
	NCC	5,875.00	9,260.00	15,135.00	12,587.00	2548.00	
	Proctorial & Attendance Fees	11,073.00	4,630.00	15,703.00	9,564.00	6139.00	
	Recognition Fees	28,305.00	1,35,000.00	1,63,305.00	8,459.00	154846.00	
	Annual/Flag/Jubilee Day Fees	4,115.00	23,150.00	27,265.00	15,889.00	11376.00	
	Seminar Fees	57,189.00	23,150.00	80,339.00	63,750.00	16589.00	
	Sports Fees	1,27,088.00	18,520.00	1,45,608.00	13,630.00	131978.00	
	Student Aid Fund	7,180.00	2,315.00	9,495.00	25.00	9470.00	
	Student Union	53,117.00	30,095.00	83,212.00	48,562.00	34650.00	
	Syllabus/Lesson Plan & Time Table	8,654.00	-	8,654.00	-	8654.00	
	Youth Red Cross	11,350.00	11,450.00	22,800.00	6,820.00	15980.00	
	Honours Fees	5,41,809.00	41,541.00	5,83,350.00	79,650.00	503700.00	
	Total	17,77,049.00	21,07,962.00	38,85,011.00	19,51,281.00	1933730.00	
(Vii)	Other Sources of Expenditure						
	College Development	10,38,917.00	11,29,622.00	21,68,539.00	14,94,975.00	673564.00	
	Postage Stamp	(3,000.00)	3,000.00	-	-	0.00	
	TA to Staff	(12,000.00)	29,000.00	17,000.00	17,000.00	0.00	
	Telephone Expenses	(11,001.00)	31,172.00	20,171.00	20,171.00	0.00	

	Electricity	(36,230.00)	36,230.00	-	-	0.00	
	Advance	-	-	-	-	0.00	
	Bank Interest & Charges	5,77,477.14	1,96,470.00	7,73,947.14	1,055.84	772891.30	
	Paddy	-	-	-	-	0.00	
	Total	15,54,163.14	14,25,494.00	29,79,657.14	15,33,201.84	1446455.30	
	Gross Total	52,89,497.14	76,92,104.00	1,29,81,601.14	55,31,180.84	74,50,420.30	

Details of Closing Balance & Comments +2

STATEMENT SHOWING THE DETAILS OF RECEIPTS AND EXPENDITURE FOR THE FINANCIAL YEAR 2019-20

A	B	C	D	E=(C+D)	F	G=(E-F)	H
SL NO	Particulars	Opening Balance As on 01/04/2019	Receipts	Total	Expenditure	Closing Balance As on 31/03/2020	Remarks
	General Cash Book	22,42,790.00	-	22,42,790.00	-	22,42,790.00	
(i)	Grant (Recurring)						
	Salary of (Non Plan & Plan) Staff	-	1,72,07,076.00	1,72,07,076.00	1,72,07,076.00	0.00	
	Salary of Block Grant	-	2,32,041.00	2,32,041.00	2,32,041.00	0.00	
	Total	-	1,74,39,117.00	1,74,39,117.00	1,74,39,117.00	0.00	
(ii)	Grant (Non Recurring)						
	Infrastructure Development(DHSE)	-	-	-	-	0.00	
	GIS		7,500.00	7,500.00	7,500.00	0.00	
	Total	-	7,500.00	7,500.00	7,500.00	-	
(iii)	Other than Grants						
	P.M.S	-	-	-	-	0.00	

	Total	-	-	-	-	0.00	
(iv)	Others						
	GPF of Staff (Refundable & Non- Refundable)	-	-	-	-	0.00	
	EPF	(21,600.00)	66,600.00	45,000.00	45,000.00	0.00	
	Self Defance	-	30,000.00	30,000.00	30,000.00	0.00	
	Total	(21,600.00)	96,600.00	75,000.00	75,000.00	0.00	
(v)	Income From other Sources						
	Tution Fees & Fines	-	5,400.00	29,378.00	29,378.00	0.00	
	Total	-	5,400.00	29,378.00	29,378.00	0.00	
(vi)	Students Fund						
	Academic Fees	10,235.00	36,540.00	46,775.00	28,547.00	18228.00	
	Admission/R eadmission Fees	25,315.00	23,142.00	24,479.00	22,400.00	2079.00	
	Affiliation /Recognition Fees	2,01,370.00	97,440.00	2,98,810.00	23,000.00	275810.00	
	Arts/Science /Commerce Society	-	3,010.00	3,010.00	3,010.00	0.00	
	CDC Fees	-	36,540.00	36,540.00	36,540.00	0.00	
	College Calender/ Magazine	15,410.00	18,270.00	33,680.00	24,856.00	8824.00	
	College Registraratio n Fees	85,985.00	15,100.00	1,36,085.00	1,32,584.00	3501.00	
	Common Room	13,260.00	12,180.00	25,440.00	17,589.00	7851.00	
	Cultural Association	46,780.00	15,225.00	62,005.00	21,737.00	40268.00	
	DSA	15,605.00	18,270.00	33,875.00	2,500.00	31375.00	

	E-Education/ E-Governanc e/Wifi	20,340.00	12,180.00	32,520.00	28,564.00	3956.00	
	EMH Fees	1,50,000.00	97,440.00	2,47,440.00	1,28,560.00	118880.00	
	Examination Fees CHSE/B.U	20,815.00	4,32,419.00	4,18,234.00	2,82,044.00	136190.00	
	Faculty Welfare	3,500.00	609.00	4,109.00	4,109.00	0.00	
	Identity/Libra ry Card	45,870.00	15,060.00	60,930.00	12,320.00	48610.00	
	Insurance/St udent Medical Aid/First Aid	5,400.00	10,675.00	16,075.00	-	16075.00	
	Library/Lab Development	85,980.00	63,960.00	1,49,940.00	39,724.00	110216.00	
	CLC/Conduc t Certificate Fees	35,400.00	42,630.00	78,030.00	68,520.00	9510.00	
	NCC	-	12,180.00	12,180.00	11,250.00	930.00	
	Procotorial & Attendance Fees	11,000.00	6,090.00	17,090.00	16,546.00	-1456.00	
	Recognition Fees	70,225.00	60,264.00	1,30,489.00	74,560.00	57929.00	
	Annual/Flag/ Jublee Day Fees	3,500.00	6,090.00	9,590.00	8,564.00	1026.00	
	Seminar Fees	-	30,450.00	30,450.00	28,550.00	1900.00	
	Sports Fees	1,35,600.00	73,080.00	2,08,680.00	21,978.00	186702.00	
	Student Aid Fund	7,200.00	6,090.00	13,290.00	5,680.00	7610.00	
	Student Union	-	9,135.00	9,135.00	5,240.00	3895.00	
	Syllabus/Les son Plan & Time Table	8,800.00	6,020.00	14,820.00	5,200.00	9620.00	
	Youth Red Cross	11,240.00	6,090.00	17,330.00	3,600.00	13730.00	
	Honours Fees	-	-	-	-	0.00	
	Total	10,28,830. 00	11,66,1 79.00	21,71,03 1.00	10,57,77 2.00	11,13, 259.00	

(Vii)	Other Sources of Expenditure						
	College Development	31,40,000.00	9,08,263.54	41,50,352.54	1,91,809.00	38,56,454.54	
	Postage Stamp	(2,500.00)	3,500.00	1,000.00	1,000.00	0.00	
	TA to Staff	(40,116.00)	60,264.00	20,148.00	20,148.00	0.00	
	Telephone Expenses	(12,290.00)	24,411.00	12,121.00	12,121.00	0.00	
	Electricity	(80,000.00)	1,43,626.00	63,626.00	63,626.00	0.00	
	Advance	-	-	-	-	0.00	
	Bank Interest & Charges	5,77,476.55	3,15,337.00	8,92,813.55	541.00	892272.55	
	Paddy	4,500.00	-	4,500.00	-	4500.00	
	Total	35,87,070.55	14,55,401.54	50,42,472.09	2,89,245.00	47,53,227.09	
	Gross Total	68,37,090.55	2,01,70,197.54	2,70,07,288.09	1,88,98,012.00	81,09,276.09	

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

Ramjee Mahavidyalaya, Bhismagiri - 431653

Sno	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In	Closing Balance in Bank Date Cash Book	Closing Balance in Bank as mentioned	Difference(In Rs:)(A-B)	Remarks
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			y)	Rs:) (A)	(dd/mm/yyyy)	in Cash Book(In Rs:) (B)		
1	State Bank of India	30332981005	31-03-2020	395713.50	31-03-2020	395713.50	0.00	Plus Two Bank Account No.
2	Indian Overseas Bank	051701000000979	31-03-2020	7239598.04	31-03-2020	7239598.04	0.00	Plus Two Bank Account No.
3	Indian Overseas Bank	051701000000631	31-03-2020	305371.95	31-03-2020	305371.95	0.00	Plus Two Bank Account No.
4	Indian Overseas Bank	051701000005453	31-03-2020	42092.60	31-03-2020	42092.60	0.00	Plus Two Bank Account No.
5	Canara Bank	0394101011865	31-03-2020	182212.60	31-03-2020	180092.60	2120.00	Plus Three Bank Account No.Refer below stated Rec oncillation
6	State Bank of India	37064868129	31-03-2020	2851138.00	31-03-2020	2240530.00	610608.00	Plus Three Bank Account No.Refer below stated Rec oncillation
7	State Bank of India	3548167702	31-03-2020	224852.95	31-03-2020	224852.95	0.00	Plus Three Bank Account No.
8	Indian Overseas Bank	051701000002994	31-03-2020	4555160.75	31-03-2020	4555160.75	0.00	Plus Three Bank Account No.
9	Canara Bank	0394101029136	31-03-2020	4784.00	31-03-2020	4784.00	0.00	Plus Three Bank Account No.
	GRAND TOTAL			15800924.39		15188196.39	612728.00	

Reconciliation

BANK RECONCILIATION STATEMENT +3			
1. CANARA BANK -394101011865			
Particulars			Amount
Balance as per Pass Book			1,82,212.60
Less- Cheque issued but not presented for payment			
	Cheque No	Date	
	317121	28.02.2020	2,120.00
Balance as per cash book			1,80,092.60
2.STATE BANK OF INDIA -37064868129			
Particulars			Amount
Balance as per Pass Book			28,51,138.00
Less- Cheque issued but not presented for payment			
	Cheque No	Date	
	259147	31.03.2020	3,05,304.00
	259148	31.03.2020	3,05,304.00
Balance as per cash book			22,40,530.00

PARA: 6 **STOCK POSITION**

Ramjee Mahavidyalaya, Bhismagiri - 431653

Sino	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	T C Books	2	0	0	2.00	2	Stock Register Page No-199
2	Student Collection Receipt Book Plus Two	25	0	3	22.00	22	Stock register Page No-288
3	Library Books Plus Two	5102	94	0	5196.00	5196	Stock Register Page No-41
4	Student Collection	2	100	14	88.00	88	Stock Register

	Receipt Book Plus Three						Page No-18
5	Library Books Plus Three	4339	288	0	4627.00	4567	Stok Register Page No-284

Comments

. Stock Position during the Year (2019-20)								
SI No	Material/Item	Opening Balance	Purchase	Issued	Closing Balance as per Audit	Closing Balance As per Stock Register	Difference	Remarks
1	Almirah		-	-	15	15	-	OK
2	Steel Rack		-	-	7	7	-	OK
3	Computer		-	-	5	5	-	OK
4	Printer		-	-	3	3	-	OK
5	Fan		-	-	25	25	-	OK
6	Chair		-	-	42	42	-	OK
7	Table		-	-	20	20	-	OK
8	Wall Clock		-	-	5	5	-	OK
9	Desk & Bench		-	-	220	220	-	OK
10	Calling bell		-	-	1	1	-	OK
11	TV		-	-	1	1	-	OK
12	C C Camera	-	-		15	15		OK

The Principal is suggested to conduct half yearly stock verification and compliance report to audit.

PARA: 7 INVESTMENT

Ramjee Mahavidyalaya, Bhismagiri - 431653

Sino	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance (In Rs:)	Amount Encashed during the Year under Audit (In Rs:)	Total (In Rs:)	Amount Invested during the Year under Audit (In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit (In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger (In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2019	126500.00	0.00	126500.00	0.00	31-03-2020	126500.00	31-03-2020	126500.00	0.00	FD

2	01-04-2019	245000.00	0.00	245000.00	0.00	31-03-2020	245000.00	31-03-2020	245000.00	0.00	FD
	GRAND TOTAL	371500.00	0.00	371500.00	0.00		371500.00		371500.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :						
FD A/C NO	NAME OF BANK	AMOUNT INVESTED	DATE OF INVESTMENT	PERIOD	RATE OF INTEREST	DATE OF MATURITY
389506	Indian Overseas Bank	40,000.00	1/11/2017	10 Yrs	6.00%	1/11/2027
389510	Indian Overseas Bank	10,000.00	1/11/2017	10 Yrs	6.00%	1/11/2027
389513	Indian Overseas Bank	75,000.00	1/11/2017	10 Yrs	6.00%	1/11/2027
389509	Indian Overseas Bank	10,000.00	1/11/2017	10 Yrs	6.00%	1/11/2027
389511	Indian Overseas Bank	16,500.00	1/11/2017	10 Yrs	6.00%	1/11/2027
389512	Indian Overseas Bank	25,000.00	1/11/2017	10 Yrs	6.00%	1/11/2027
389508	Indian Overseas Bank	50,000.00	1/11/2017	10 Yrs	6.00%	1/11/2027
157439	Canara Bank	5,000.00	31/08/2015	5 Yrs	8.00%	31/08/2020
157440	Canara Bank	15,000.00	31/08/2015	5 Yrs	8.00%	31/08/2020
984079/2014	Indian Overseas Bank	125,000.00	09/001/2019	5 Yrs	9.00%	09/01/2024
	Total (Rs.)	371,500.00				

Interest on Fixed Deposit for every year transferred to General Cash Book directly, So Maturity value of the FDR is same with the investment value.

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PARA: 8 ADVANCE

Ramjee Mahavidyalaya, Bhismagiri - 2019-2020

Sino	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2019	General Cash Book Plus Two	0.00	93530.00	93530.00	93530.00	31-03-2020	0.00	31-03-2020	0.00	0.00	OK
2	01-04-2019	General Cash Book Plus Three	0.00	161030.00	161030.00	161030.00	31-03-2020	0.00	31-03-2020	0.00	0.00	OK
GRAND TOTAL			0.00	254560.00	254560.00	254560.00		0.00		0.00	0.00	

Comments :
ADVANCE POSITION OF STAFF FOR THE SESSION 2019-20 (+ 2)

SI.No	Name of the Employee	Designation	Date of payment	Content/ Purpose	Amount	Date of Recovery	Amount	Balance	Vr. No
1	Sri Sankarsan Panda	Jr. Librarian	30.05.2019	General maintenance(Garden)	14,000.00	26.06.2019	14,000.00	-	9/118
2	Sri Nalini Ranjan Patro	DEO	26.06.2019	Repair of computer	5,000.00	18.07.2019	5,000.00	-	16/131
3	Sri Lingaraj Panda	Jr. Clerk	10.07.2019	Affiliation	16,000.00	18.02.2020	16,000.00	-	23/132
4	Sri Bhagabata	Demon in Chemistry	13.08.2019	Social function(Inde	2,000.00	16.11.2019	2,000.00	-	60/256

	Pradhan			pendence Day)					
			25.10.2019	Social function(Ganesh Puja)	2,500.00	25.10.2019	2,500.00	-	62/249
			27.01.2020	Social function(Saraswati Puja)	2,500.00	30.03.2020	2,500.00	-	140/273
5	Sri Sudhir anjan Hota	Sr. Lect in Botany	27.08.2019	General Maintenance	10,000.00	07.09.2019	10,000.00	-	63/287
6	Sri Jenemani Sahu	Lecturer in Economics	21.09.2019	College Examination	10,000.00	21.10.2019	10,000.00	-	80/114
			07.12.2019	College Examination	8,000.00	23.12.2019	8,000.00	-	117/115
7	Sri Krishna Ch. Panigrahy	Demon in Physics	27.09.2019	Social function(Gandhi Jayanti)	3,000.00	31.10.2019	3,000.00	-	84/121
			15.02.2020	College Examination	6,400.00	19.03.2020	6,400.00	-	148/120
8	Sri Hsrish chandra Paik	Lect in English	20.12.2019	Dramatic Asso	2,500.00	30.03.2020	2,500.00	-	120/116
9	Sri Mrutyu njaya Padhy	Reader in Zool	09.01.2020	ATHLETIC Meet	11,630.00	05.02.2020	11,630.00	-	132/135
Grand Total					93,530.00		93,530.00	-	

ADVANCE POSITION OF STAFF FOR THE SESSION 2019-20 (+3)

Sl.No	Name of the Employee	Designation	Date of payment	Content/ Purpose	Amount	Date of Recovery	Amount	Balance	Vr. No
1	Sri Nihar Ranjan Kar	Lect. in Pol.Sc	15-04-2019	2nd & 4th Mid semester	12,000.00	01-08-2019	12,000.00	-	04./32
			25-04-2019	1st semester	39,200.00	11-04-2019	39,200.00	-	5/.67
			28-06-2019	4th		11-04-2019		-	17./68

			9	semester	28,800.00	9	28,800.00		
			09-11-2019	2nd semester	36,000.00	22-03-2020	36,000.00	-	45/143
			17-02-2020	6th mid semester	6,000.00	22-03-2020	6,000.00	-	121/142
2	Sashmita Kumari Pradhan	Lect. in Hist	13-08-2019	Independence Day	2,000.00	24-08-2019	2,000.00	-	29./37
			28-08-2019	Ganesh Puja	2,500.00	24-08-2019	2,500.00	-	39/48
			28-01-2020	Saraswati Puja	2,500.00	24-08-2019	2,500.00	-	113/140
3	Sri Debadatta Panda	Lect. in Odia	23-10-2019	3rd&5th Mid semester	12,000.00	17-12-2019	12,000.00	-	59./89
4	Sri Prasanta Kumar Panda	Lect. in Bot	01-07-2020	Athletic meet	13,630.00	20-03-2020	13,630.00	-	98./135
5	Sri Ranjit Kr Sethi	Lect. in Phy	01-10-2020	Dramatic Asso.	5,400.00	20-03-2020	5,400.00	-	99/139
6	Smt Rashmita Kumari Makup	Lect. in Odia	24-01-2020	Republic Day	1,000.00	20-03-2020	1,000.00	-	112/141
Total					1,61,030.00		1,61,030.00		

PARA: 9 GRANTS

Ramjee Mahavidyalaya, Bhismagiri - 2019-2020

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	01-04-2019	0.00	17207076.00	17207076.00	17207076.00	31-03-2020	0.00	Grant in Aid salary Plus Two
2	01-04-2019	0.00	232041.00	232041.00	232041.00	31-03-2020	0.00	Block Grant Salary Plus Two
3	01-04-2019	0.00	7500.00	7500.00	7500.00	31-03-2020	0.00	GIS Grant

								Plus Two
4	01-04-2019	0.00	1529575.00	1529575.00	1529575.00	31-03-2020	0.00	Grant in Aid Salary Plus Three
5	01-04-2019	4466.00	0.00	4466.00	0.00	31-03-2020	4466.00	UGC Grant Plus Three
6	01-04-2019	0.00	900000.00	900000.00	0.00	31-03-2020	900000.00	Lab.EquipmentHSE Plus Three
7	01-04-2019	0.00	1000000.00	1000000.00	0.00	31-03-2020	1000000.00	Infrastructure Development Grant HSE Plus Three
	GRAND TOTAL	4466.00	20876192.00	20880658.00	18976192.00		1904466.00	

Comments :	
Year Wise Break up of Outstanding Grant as on 31.03.2019 Plus Three	
Year	Amount
2017-18 (UGC Grant)	4,466.00
2019-20(Lab.Equipment(DHE))	9,00,000.00
2019-20(Infrastructure Development(DHE))	10,00,000.00
Total	19,04,466.00

PARA: 10 UTILISATION CERTIFICATE

Ramjee Mahavidyalaya, Bhismagiri - 2019-2020

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	01-04-2019	0.00	17207076.00	17207076.00	17207076.00	31-03-2020	0.00	GIA GRANT UTILIZATION PLUS TWO
2	01-04-2019	0.00	232041.00	232041.00	232041.00	31-03-2020	0.00	BLOCK

								GRANT UTILIZATION PLUS TWO
3	01-04-2019	0.00	7500.00	7500.00	7500.00	31-03-2020	0.00	GIS GRANT UTILIZATION PLUS TWO
4	01-04-2019	0.00	1529575.00	1529575.00	1529575.00	31-03-2020	0.00	GIA UTILIZATION PLUS THREE
5	01-04-2019	0.00	900000.00	900000.00	0.00	31-03-2020	900000.00	UN UTILIZATION GRANT PLUS THREE
6	01-04-2019	0.00	1000000.00	1000000.00	0.00	31-03-2020	1000000.00	UN UTILIZATION GRANT PLUS THREE
7	01-04-2019	4466.00	0.00	4466.00	0.00	31-03-2020	4466.00	UN UTILIZATION GRANT PLUS THREE
	GRAND TOTAL	4466.00	20876192.00	20880658.00	18976192.00		1904466.00	

Comments :						
Details of UC Submitted the year-2019-20						
Date	Letter No	Year	Scheme Name	Amount	Remarks	
31-03-2020	123	2019-20	Grant-In-Aid Salary	15,29,575	Plus Three	
26-03-2020	1330	2019-20	Grant-In-Aid Salary	1,72,07,076	Plus Two	
26-03-2020	1330	2019-20	Block Grant Salary	2,32,041	Plus Two	
31-03-2020	1331	2019-20	GIS Grant	7,500	Plus Two	
Total				1,89,76,192		
Details of Unutilization Grant						
Year	Scheme Name	Amount	Remarks			
2018-19	Infrastructure Grant		Plus Three			

		10,00,000	
2019-20	Lab.Equipment Grant	9,00,000	Plus Three
2019-20	UGC Grant	4,466	Plus Three
Total		19,04,466	

The Principal is Suggested to utilise the above grant **towards** Infrastructure Grant and Lab.Equipment Grant and UGC grant of Rs.19,04.466.00 and compliance be reported to Audit.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -

There were no misappropriations and defalcation found during the period under review.

PARA: 12 LOSS OF STOCK & STORE

12.1 -

No loss of stock and store found during the period under review.

PARA: 13 AUDIT OF RECEIPTS

13.1 -

No defect was noticed in respect of receipts during the years under audit. Correctly carry forward the amount from Student Collection Receipt Book to Daily Collection Register and then from Daily Collection Register to General Cash Book.

PARA: 14 AUDIT OF EXPENDITURE

14.1 -

While checking expenditure during the period under audit for the financial year 2019-20 has made through proper bill and voucher. No irregularities found during the year under audit.

PARA: 15 AUDIT ON WORKS

15.1 -

No works has been carried on during the period under audit.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -

There is no separate unit or department in this institution.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 -

There is no separate unit or department in this institution.

PARA: 18 MISCELLANEOUS

18.1 - Student Strength for the Year 2019-20

Student Strength for the Year 2019-20										
STRE AM	ACTUA L STRE NGTH	SANCTI ON STR ENGTH	GENERAL			SC/ST			TOTAL STREN GTH	DIFFER ENCE
			BOYS (D)	GIRLS (E)	TOTAL(F=D+E)	BOYS (G)	GIRLS (H)	TOTAL (I=G+H)		
A	C							(J=F+I)	(K=C-J)	
,+2 1st Yr. Arts	254	256	91	91	182	43	29	72	254	-
,+2 2nd Yr. Arts	230	256	89	95	184	25	21	46	230	-
,+2 1st Yr. Sc.	54	128	33	13	46	4	4	8	54	-
,+2 2nd Yr.Sc.	56	128	34	18	52	2	2	4	56	-
Total	594	768	247	217	464	74	56	130	594	-
Student Strength for the Year 2019-20										

STREAM	ACTUAL STRENGTH	SANCTION STRENGTH	GENERAL			SC/ST			TOTAL STRENGTH (J=F+I)	DIFFERENCE (K=C-J)
			BOYS (D)	GIRLS (E)	TOTAL (F=D+E)	BOYS (G)	GIRLS (H)	TOTAL (I=G+H)		
,+3 1st Yr. Arts	143	256	44	75	119	8	16	24	143	-
,+3 2nd Yr. Arts	164	256	62	64	126	17	21	38	164	-
,+3 3rd Yr. Arts	158	256	66	74	140	10	8	18	158	-
,+3 1st Yr. Sc.	72	128	45	25	70	1	1	2	72	-
,+3 2nd Yr.Sc.	86	128	46	35	81	4	1	5	86	-
,+3 3rd Yr.Sc.	59	128	33	22	55	2	2	4	59	-
Total	682	1,152	296	295	591	42	49	91	682	-

18.2 - Fees & Fine for the year 2019-20

Amount due for (+2) fees & Fine for the year 2019-20					
Stream	Category	Strength	Tution Fees	Admission/Readmission Fees	Total
Plus 2 1st yr. Arts	General Boys	91	8,736.00	728.00	9,464.00
	General Girls	91	-	728.00	728.00
	SC/ST Boys	43	-	344.00	344.00
	SC/ST Girls	29	-	232.00	232.00
Plus 2 2nd. yr. Arts	General Boys	89	8,544.00	712.00	9,256.00
	General Girls	95	-	760.00	760.00
	SC/ST Boys	25	-	200.00	200.00
	SC/ST Girls	21	-	168.00	168.00
Plus 2 1st. yr. Sc.	General Boys	33	3,564.00	297.00	3,861.00
	General Girls	13	-	117.00	117.00
	SC/ST Boys	4	-	36.00	36.00
	SC/ST Girls	4	-	36.00	36.00
Plus 2 2nd. yr. Sc.	General Boys	34	3,672.00	306.00	3,978.00
	General Girls	18	-	162.00	162.00
	SC/ST Boys	2	-	18.00	18.00
	SC/ST Girls	2	-	18.00	18.00

Total		594	24,516.00	4,862.00	29,378.00
Amount due for (+3) fees & Fine for the year 2019-20					
Stream	Category	Strength	Tuition Fees	Admission/Read mission Fees	Total
Plus 3 1st yr. Arts	General Boys	44	4,752.00	396.00	5,148.00
	General Girls	75	-	675.00	675.00
	SC/ST Boys	8	-	72.00	72.00
	SC/ST Girls	16	-	144.00	144.00
Plus 3 2nd. yr. Arts	General Boys	62	6,696.00	558.00	7,254.00
	General Girls	64	-	576.00	576.00
	SC/ST Boys	17	-	153.00	153.00
	SC/ST Girls	21	-	189.00	189.00
Plus 3 3rd. yr. Arts	General Boys	66	7,128.00	594.00	7,722.00
	General Girls	74	-	666.00	666.00
	SC/ST Boys	10	-	90.00	90.00
	SC/ST Girls	8	-	72.00	72.00
Plus 3 1st. yr. Sc.	General Boys	45	5,400.00	450.00	5,850.00
	General Girls	25	-	250.00	250.00
	SC/ST Boys	1	-	10.00	10.00
	SC/ST Girls	1	-	10.00	10.00
Plus 3 2nd. yr. Sc.	General Boys	46	5,520.00	460.00	5,980.00
	General Girls	35	-	350.00	350.00
	SC/ST Boys	4	-	40.00	40.00
	SC/ST Girls	1	-	10.00	10.00
Plus 3 3rd. yr. Sc.	General Boys	33	3,960.00	330.00	4,290.00
	General Girls	22	-	220.00	220.00
	SC/ST Boys	2	-	20.00	20.00
	SC/ST Girls	2	-	20.00	20.00
Total		682	33,456.00	6,355.00	39,811.00

18.3 - Fees & Fine for the year 2019-20 Deposit

DETAILS OF FEES & FINE	
Fees & Fine	
Position of the Fees & Fine for the Year 2019-20 is furnished below	

SI No.	Particulars	Amount	Remarks
1	Opening Balance	-	
2	Fees Collected During the Year	69,189.00	
	Total	69,189.00	
1	Fees deposited during the year (2019-20)	68,432.00	
2	Outstanding Fees & Fines to be deposited	757.00	
Note: The Principal is suggested to ensure the deposit of Government Fees & Fine at an early date in to the Treasury & Compliance reported to Audit			

Payment Details of Fees & Fine for the Year 2019-20		
Date	Amount	Challan No
21-10-2019	29378.00	Challan No-47 Plus Two
03-12-2019	39054.00	Challan No-80 Plus Three
	68,432.00	

18.4 - Staff Strength for the year 2019-20

SL.NO.	NAME OF THE PLUS TWO STAFF	DESIGNATION	PAY STATUS
1	SRI LAXMI KANTA MOHAPATRA	READER-IN-CHEMISTRY	GIA
2	SRI MRUTYUNJAYA PADHY	READAE-IN-ZOOLOGY	GIA
3	DR.UMA SANKAR PADHY	LECT-IN-ENGLISH	GIA
4	SRI.ASIT KUMAR SADANGI	LECT-IN-PHYSICS	GIA
5	SRI SUDHIRANJAN HOTA	LECT-IN-BOTANY	GIA
6	SRI JENAMANI SAHU	LECT-IN-ECONOMICS	GIA
7	SRI HARIS CHANDRA PAIK	LECT-IN-ENGLISH	GIA
8	SRI SRINIBAS SABAR	LECT-IN-ODIA	GIA
9	SRI KRUSHNA CHANDRA PANIGRAHY	DEMON IN PHY	GIA

10	SRI SANKARSAN PANDA	NON-GRA.-LIBRARIAN	GIA
11	SRI PADMA CHARAN DAS	DEMO-IN-BIOLOGY	GIA
12	SRI NARAYANA PADHY	SENIOR CLERK	GIA
13	SRI B.SANRTOSH KUMAR REDDY	LAB.ATT-IN-PHY	GIA
14	SRI SANTOSH KUMAR RAHA	LAB.ATT-IN-CHEM	GIA
15	SRI SUDHANSU SEKHAR PANDA	LAB.ATT-IN-BIO	GIA
16	SRI HADU BANDHU GOUDA	SWEEPER	GIA
17	SRI BHAGABAT PRADHAN	DEMO-IN -CHEMISTRY	GIA
18	SRI LINGARAJ PANDA	JUNOIR CLERK	GIA
19	SRI SURYA NARAYANA DAS	LIB.ATT.	GIA
20	SRI SIMANCHAL BADATYA	PEON	GIA
21	SUBASH BEHERA	PEON	GIA
22	MISS PURNAMASI RATH	PEON	GIA
23	SRI AKSHYA KUMAR UDGATA	P.E.T	BLOCK GRANT(GIA 2017)
24	SMT. ARATI DASH	LECT.IN-POL.SC	MANAGEMENT
25	MISS PUJA PATRO	LECT.IN-HISTORY	MANAGEMENT
26	SRI SUSANTA SAHU	LECT.IN-EDUCATION	MANAGEMENT
27	SRI NALINI RANJAN PATRO	D.E.O.-CUM COMPUTER PROGRAMMER	MANAGEMENT

SL.NO.	NAME OF THE PLUS THREE STAFF	DESIGNATION	PAY STATUS
1	SRI RAGHUNATH NAYAK	LECT-IN-HIST	BLOCK GRANT (GIA 2017)
2	SRI NIHAR RANJAN KAR	LECT-IN-POL.SCIENCE	BLOCK GRANT (GIA 2017)
3	SMT.NUTAN DASS	LECT-IN-ECONOMICS	MANAGEMENT
4	MISS KUMARI PRIYADARSINI PRADHAN	LECT IN EDUCATION	MANAGEMENT
5	SRI DEBADATTA PANDA	LECT-IN-ODIA	MANAGEMENT
6	SRI KANHU CHARAN PADHY	LECT-IN-MATH	MANAGEMENT
7	SRI NARAYANA	LECT-IN-CHEM	MANAGEMENT

	BISWASRAY		
8	MISS ITI PRABHA	LECT-IN-POL.SC	MANAGEMENT
9	SMT.SASMITA PRADHAN	LECT-IN-HIST.	MANAGEMENT
10	SMT.RASMITA KUMARI MEKUP	LECT-IN-ODIA	MANAGEMENT
11	SRI PRASANTA KUMAR PANDA	LECT-IN-BOT.	MANAGEMENT
12	SRI RANJITA KUMAR SETHI	LECT-IN-PHY.	MANAGEMENT
13	SRI AJITA KUMAR GOUDA	D.E.O	MANAGEMENT
14	SRI CHHABI KUMAR MOHANTY	JUNIOR CLERK	MANAGEMENT
15	LABA KUMAR RATH	PEON	MANAGEMENT
16	SRI DIBYASINGH PANDA	PEON	MANAGEMENT
17	SRI LINGARAJ PANIGRAHY	LECT-IN -ZOO	MANAGEMENT
18	RANJAN GOUD	LECT-IN-ENGLISH	MANAGEMENT
19	SRI SANTOSH KUMAR PADHY	ASST LIBRARIAN	MANAGEMENT
20	MISS PRIYANKA KUMARI SAHU	DEMO -IN -PHYSICS	MANAGEMENT
21	MISS NEELAM MOHARANA	DEMO -IN-ZOOLOGY	MANAGEMENT
22	SRI MITU GOUD	LAB-ATT. IN-CEHEMSTRY	MANAGEMENT
23	SRI SIBA PRASAD MAHARANA	LAB-ATT.IN -BOTANY	MANAGEMENT
24	MISS SASMITA GOUD	LAB. ATT.IN-PHYSICS	MANAGEMENT
25	E.SIBANANDA	LAB. ATT.IN-ZOOLOGY	MANAGEMENT

18.5 - STAFF STRENGTH AND POSIATION AS ON 2019-20

<u>ABSTRACT OF STAFF POSITION-2020</u>			
SL.NO.	PAY STATUS	TEACHING	NON TEACHING
01	GIA	8	14
02	BLOCK GRANT	02	1
03	MANAGEMENT	16	12

STRENGTH-2020

SL.NO.	CATEGORY	SANCTION STRENGTH	MEN -IN –POSITION
01	PRINCIPAL	02	00
02	LECTURER	29	27
03	CLERK	04	03
04	P.E.T	01	01
05	LIBRARIAN	02	02
06	DEMONSTRATOR	05	05
07	ATTENDANT	08	08
08	D.E.O	02	02
09	PEON	07	04
10	SWEEPER	01	01
11	WATCH MAN	01	0

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

PARA: 20 RESULT OF AUDIT AND CONCLUSION

20.1 - Remarks On Maintenance of Account

- 1.The college is advised to maintain , Misc. Receipt Book, Stock Register of MR Forms, Bank Draft and Cheque Issue Register, Grant & U.C. Register.
- 2.All concerned voucher number is required to be mentioned in all the cash books and respective registers.
- 3.The college is advised to maintain different sub ledger/subsidiary cash book for betterment of maintenance of accounts of the college.
- 4.The college is advised to take Physical stock taking of different stock items periodically.
- 5.The college is advised to maintain a Investment Ledger/FDRs Register in proper manner which should depict details of all FDRs..
- 6.The college is advised to maintain advance register in detail which shall depict the amount advance adjusted from OB & from Current Advance Paid separately.
- 7.The college is advised to maintain a separate GIA & BG Grant Allotment Register with detailed analysis of year wise grant pending to utilize.
- 8.The college is advised to maintain U.C. Register and submit UC timely.

As a result of this Audit transactions involving a sum of Rs are held under objection which include an amount of

Rs suggested for recovery. Besides, a sum of Rs 0 was recovered at the instance of audit. The details are furnished in the following tables.

Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Sur chargeable(In Rs:)	Amount Em bezzlement(In Rs:)	Amount Oth ercases(In Rs:)	Remarks
Total							

Spot Recovery

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

Audit Certificate

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



OFFICE OF THE PRINCIPAL
RAMAJEE DEGREE MAHAVIDYALAYA
BHISMAGIRI, GANJAM ODISHA

Ph : (06814)255931
Mob. 9348674449

BUDGET ESTIMATE FOR THE SESSION-2020-21

INCOME

1. +3 1 st Year Arts(Girls)	: -72 X 3695	=	Rs. 266040.00
2. +3 1 st Year Arts(Boys)	: - 46 X 3815	=	Rs. 175490.00
3. +3 2 nd Year Arts(Girls)	: - 69 X 3672	=	Rs. 253368.00
4. +3 2 nd Year Arts(Boys)	: - 39 X 3792	=	Rs. 147888.00
5. +3 3 rd Year Arts(Girls)	: - 89 X 3672	=	Rs. 326806.00
6. +3 3 rd Year Arts(Boys)	: - 59 X 3792	=	Rs. 223728.00
7. +3 1 st Year Science (Girls)	: -29 X 3855	=	Rs. 111795.00
8. +3 1 st Year Science (Boys)	: - 31 X 3975	=	Rs. 123225.00
9. +3 2 nd Year Science (Girls)	: - 25 X 3832	=	Rs. 95800.00
10.+3 2 nd Year Science (Boys)	: - 37 X 3952	=	Rs. 146224.00
11.+3 3 rd Year Science (Girls)	: - 38X 3832	=	Rs. 145616.00
12.+3 3 rd Year Science (Boys)	: - 48X 3952	=	Rs. 189696.00
13.Others			
Govt. Grant Infrastructure :		=	Rs. 10,00000.00
Total		=	Rs 32,05,676.00

Rajeev
Principal

G. S. S.
PRINCIPAL
RAMAJEE DEGREE MAHAVIDYALAYA
BHISMAGIRI, GANJAM



OFFICE OF THE PRINCIPAL
RAMAJEE DEGREE MAHAVIDYALAYA
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4. +3 2 nd Year Arts(Boys)	: -39 X 3792	=	Rs. 147888.00
5. +3 3 rd Year Arts(Girls)	: -89 X 3672	=	Rs. 326806.00
6. +3 3 rd Year Arts(Boys)	: -59 X 3792	=	Rs. 223728.00
7. +3 1 st Year Science (Girls)	: -29 X 3855	=	Rs. 111795.00
8. +3 1 st Year Science (Boys)	: -31 X 3975	=	Rs. 123225.00
9. +3 2 nd Year Science (Girls)	: -25 X 3832	=	Rs. 95800.00
10. +3 2 nd Year Science (Boys)	: -37 X 3952	=	Rs. 146224.00
11. +3 3 rd Year Science (Girls)	: -38 X 3832	=	Rs. 145616.00
12. +3 3 rd Year Science (Boys)	: -48 X 3952	=	Rs. 189696.00
13. Others			
Govt. Grant Infrastructure :		=	Rs. 10,00000.00

Total = Rs 32,05,676.00

Rajesh
Principal
RAMAJEE DEGREE MAHAVIDYALAYA
BHISMAGIRI, GANJAM