



# DERABIS COLLEGE

Derabish, Kendrapara, Odisha, 754289

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## Criterion IV

### 4.3 Student – Computer Ration

4.3.2 Student-Computer ratio (Data for the latest completed academic year)

Purchased Bills/Copies highlighting the number of computers purchased



  
Principal  
DERABISH COLLEGE


**OFFICE OF THE DISTRICT AUDIT OFFICER,  
LOCAL FUND AUDIT, JAJPURAT CHANDIKHOLE**



No. 3170 /LFA, Jajpur

Date. 05-04-2017

Copy of the Audit Report bearing No. 196720/AR/2016-2017 JAJPUR for the accounting year'. 2012-2013&2015-16 forwarded to the Principal Derabish College, Derabish for information and necessary action. He is requested to send the compliance report in triplicate and in broad sheets along with the copy of resolution of the Governing Body approving the replies of the said compliance report within the three months from the date of receipt of this Audit Report.

  
05/04/17

**District Audit Officer,  
Local Fund Audit, Jajpur**

Memo. 3170 .....

Date. e .....

Copy forwarded to the Secretary, Education and Youth Services Department, Odisha, Bhubaneswar/ Director of Higher Education, Odisha, Bhubaneswar/ for favour of information and necessary action.

sd/-  
**District Audit Officer,  
Local Fund Audit, Jajpur**

  
**Principal  
DERABISH COLLEGE**

## LOCAL FUND AUDIT, JAJPUR, ODISHA

CATEGORY : Aided College, General

Audit Report No : 196720/AR/2016-2017-JAJPUR



## PARA: 1 TITLE SHEET

1	Name of the Institution :	Derabish College, Derabish
2	Year of Accounts under Audit :	2012-2013 2015-2016
3	Name of the Local Authority during the year of A/Cs :	HARISH CHANDRA PRUSTY, READER IN HISTORY, FROM 22.07.2010 TO 20.08.2013. SMT. REKHA DEVI, PRINCIPAL IC, READER IN ENGLISH, FROM 20.08.2013 TO CONTINUING.
	Name of the Local Authority at the time of Audit :	SMT. REKHA DEVI, PRINCIPAL IC, READER IN ENGLISH, FROM 20.08.2013 TO CONTINUING.
4	Duration of Audit :	27-05-2016 To 15-08-2016 (Mandays Consumed :- )
5	Name of the Auditors :	R. R. MISHRA & CO. 326762E - Lead Auditor
6	Name of the Reviewing Officer :	BIJAYA KUMAR DAS (Audit Superintendent)
7	Date of submission of report by Reviewing officer :	02-03-2017
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	PRAFULLA KUMAR BEHERA
11	Date of approval of report by District Audit Officer :	03-03-2017

  
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**PARA: 2 PHYSICAL VERIFICATION**

Sino	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	Cash in hand Plus Two Cash book	27.05.2016	NIL	NIL	2	NO DISCREPANCIES
2	Cash in hand Plus Three Cash book	27.05.2016	263.80	263.80	14	NO DISCREPANCIES
3	Miscellaneous Receipt Books	27.05.2016	18 nos	18 nos	28	NO DISCREPANCIES
4	Service Postage Stamps	27.05.2016	NIL	NIL	35	NO DISCREPANCIES

**Comments**

**Details of Closing Balance and Comments**

We have undertaken the physical verification of Cash, Postage Stamp, Money Receipt Book on 27.5.2016 and found are in agreement with the book balance of the day.

Non-conduction of Physical verification by the Principal. As per S.R.-37(i) of the OTC Vol-I at the end of each month the Principal, being the D.D.O of the college shall verify cash balance available in the College chest with reference to the balance, as shown in the cash book and shall record the result thereof with signed and dated certificate to that effect. But during verification of cash book it was revealed that no such provision was observed by the Principal. timely, even at least once in the financial year 2012-13 & 2015-16. As a result the very purpose of enactment of this Rule is being violated. The Principal is however advised to emphasize the matter and suggested to verify the cash balance timely in order to restrict the misutilisation and defalcation of cash in future.

*[Signature]*  
Principal  
DERABISH COLLEGE



## PART A: 3 LIST OF VERIFIED RECORDS

## A : List Of Verified Records/Register

Sno	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	Misc. receipt books.
12	Daily collection Registers.
13	Fee collection receipt books
14	Bank Pass Book
15	General Cash Book
16	F.D.R
17	Service books.

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

Sno	List Records/Register
1	Construction cash book

## C : List of Records/Registers not Maintained

Sno	List Records/Register
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## D : List of Records/Registers not Required

Sno	List Records/Register
1	H.S.S. cash book

## Comments

The Principal is suggested to maintain construction cash book for smooth functioning of accounting system.

  
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**PARA: 4 FINANCIAL POSITION**

Derabish College, Derabish - 2012-2013

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	ALL CASH BOOK	01-04-2012	6549584.65	18097081.00	24646665.65	18669114.45	31-03-2013	5977551.20	31-03-2013	5977551.20	0.00	
	<b>GRAND TOTAL</b>		<b>6549584.65</b>	<b>18097081.00</b>	<b>24646665.65</b>	<b>18669114.45</b>		<b>5977551.20</b>		<b>5977551.20</b>	<b>0.00</b>	

Derabish College, Derabish - 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	5654975.96	22740157.00	28395132.96	21939937.50	31-03-2016	6455195.46	31-03-2016	6455195.46	0.00	
2	UGC Cash Book	01-04-2015	5693842.24	230148.00	5923990.24	0.00	31-03-2016	5923990.24	31-03-2016	5923990.24	0.00	
	<b>GRAND TOTAL</b>		<b>11348818.20</b>	<b>22970305.00</b>	<b>34319123.20</b>	<b>21939937.50</b>		<b>12379185.70</b>		<b>12379185.70</b>	<b>0.00</b>	

**Comments**

S.I.no	Cash Book	In FDR	In Bank	In Cash	Total
1	GENERAL	229,000.00	1873444.16	369.8	2,102,813.96
2	UGC	-	3874737.24	-	3,874,737.24
	<b>TOTAL</b>	<b>229,000.00</b>	<b>5748181.4</b>	<b>369.8</b>	<b>5,977,551.20</b>

S.I.no	Cash Book	In FDR	In Bank	In Cash	Total
1	GENERAL	579,000.00	5875931.66	263.8	6,455,195.46
2	UGC	-	5923990.24	-	5,923,990.24
	<b>TOTAL</b>	<b>579,000.00</b>	<b>11799921.9</b>	<b>263.8</b>	<b>12,379,185.70</b>

**Details of Income & Expenditure in respect of Derabis College, Kendrapara for the year 2012-13**

SI No	Head of Account	OB As on 01.04.12	Receipt during the Year	Total	Expenditure during the year	Closing balance as on 31.03.2013
I	Govt Grant (Recurring )					
	GIA Salary	780392	12285368	13065760	13047736	18024
	BG Salary	485914	1541599	2027513	1950809	76704

*Principal*  
**DERABISH COLLEGE**



	Total	1266306	13826967	15093273	14998545	94728
II	Govt Grant (Non Recurring)					
	M.P.LAD From B.D.O.Derabish	-689	0	-689	0	-689
	Total	-689	0	-689	0	-689
III	UGC Grant(U.G.C.Cash book)					
	Books ,journal & Equipment	208539	624323	832862	779632.9	53229.1
	U.C. By the C.A.	-2000	0	-2000	0	-2000
	Bank interest	280491.14	152415	432906.14	300	432606.14
	Construction of library building	-440585	0	-440585	0	-440585
	M.R.P	32500	16500	49000	49000	0
	Computer & internet connection	10000	0	10000	0	10000
	U.G.C.Seminar	36000	0	36000	0	36000
	Construction of Womens Hostel Building	2250000	0	2250000	0	2250000
	Entry in Service(Recurring)	60000	0	60000	0	60000
	Entry in Service(Non Recurring)	200000	0	200000	0	200000
	Grants for colleges located in Rural/Remote/Barder/Hill/Tribal areas	80000	0	80000	0	80000
	Grants for establishment of UGC Network resource centre	102000	0	102000	0	102000
	Remedial(Recurring)	40000	0	40000	0	40000
	Remedial(Non Recurring)	400000	0	400000	0	400000
	Merged Scheme	0	125000	125000	0	125000
	Total	3256945.14	918238	4175183.14	828932.9	3346250.24
IV	Other than Grant					
	Post Matric Scholarship	68995	0	68995	68960	35
	NSS	4161.1	0	4161.1	0	4161.1
	Jr.merit Scholarship	1500	9000	10500	9000	1500
	Minority Scholarship	0	0	0	0	0
	Total	74656.1	9000	83656.1	77960	5696.1
V	Internal Sources					
	Fees and fines	204518	52250	256768	60062	196706
	Total	204518	52250	256768	60062	196706
VI	Students Fund					
	1Athletic fund	10519.1	12885	23404.1	12000	11404.1
	2College calender	87074	17180	104254	17320	86934
	3College Exam	154616.65	42950	197566.65	35178	162388.65
	4D.S.A	-1533.2	4295	2761.8	21200	-18438.2
	5Dramatic Society	47884	12885	60769	12500	48269
	6Red Cross	55225.1	8590	63815.1	15832	47983.1
	7Laboratory development	47466.1	24960	72426.1	15000	57426.1
	8Identy card/library card	49696	42950	92646	26400	66246
	9library improvement	198059.8	39880	237939.8	8371	229568.8

Principal  
DERABISH COLLEGE



10	laboratory caution money	79618	10400	90018	0	
11	Magazine	152775.05	25770	178545.05	27100	15
12	Proctorials	49242.5	4295	53537.5	0	
13	Reading Room	42647.3	8590	51237.3	0	
14	student safety insurance	18076	3436	21512	1758	
15	Student Aid Fund	52697	17180	69877	8925	
16	College union	14082	12885	26967	13825	
17	college function	137393.55	17180	154573.55	13825	140
18	Games & Sports	14748	8590	23338	8000	
19	Medical Aid funds	20225	2565	22790	0	
20	N.C.C	28335	4295	32630	0	
21	Admission /T.C.Fees	113626	16655	130281	0	13
22	seminar fees	65500	16500	82000	0	8
23	Academic fees	48129	17250	65379	0	6
24	Electricity duties	105675	42950	148625	0	14
25	Development fees	-1852767.75	829204	-1023563.75	789262.55	-18128
26	Flag day	16505	4295	20800	0	20
27	Election	12790	8590	21380	8500	12
28	Silver Jublee	36090	21478	57568	0	57
29	syllabus fee	0	13575	13575	0	13
30	inspection fees	0	8590	8590	0	85
31	Dadhibaban sanman	0	8590	8590	0	85
	<b>TOTAL</b>	<b>-195605.8</b>	<b>1309438</b>	<b>1113832.2</b>	<b>1034996.55</b>	<b>78835.</b>
VII	<b>CHSE/UNIVERSITY</b>					
1	CHSE works experience	1632	2052	3684	0	3684
2	CHSE Registration	13597	10770	24367	56898	-3253
3	CHSE Affiliation	6521	10280	16801	0	16801
4	CHSE Examination	18385	102310	120695	129558	-886
5	CHSE Syllabus	14674		14674	55	1461
6	CHSE/SPORTS/CULTURAL	67139	35910	103049	11406	9164
7	University Examination	83657	218720	302377	202554	99823
8	University/CHSE certificate	132109.4	56350	188459.4	35489	152970.4
9	University syllabus	5711		5711	0	5711
10	University Affiliation	0	6900	6900	0	6900
11	University Registration	-1283	7260	5977	0	5977
12	University Games/Sports	12878	24220	37098	19610	17488
13	CHSE Inspection	97555	0	97555	0	97555
14	CHSE Processing fees	39464	25750	65214	0	65214
15	University /CHSE Recognition fees	59299	0	59299	0	59299
16	University council fund	-65	1720	1655	0	1655
17	Recognition fees	0	34360	34360	7500	26860
18	SAMS	28106	129600	157706		157706
	<b>Total</b>	<b>579379.4</b>	<b>666202</b>	<b>1245581.4</b>	<b>463070</b>	<b>782511.4</b>

*Principal*  
**DERABHISH COLLEGE**

**AUDIT REPORT**

03-03-2017



Miscellaneous						
1	CHSE centre Expenses	107728	19050	126778	17202	109576
2	Cash with Ex-Secretary	-8210.6	0	-8210.6	0	-8210.6
3	Previous Advance	-2602	0	-2602	0	-2602
4	Admission form	261406	0	261406	0	261406
5	Donation	131074	0	131074	0	131074
6	G.P.F Advance	0	408000	408000	408000	0
7	Bank interest	499731.91	105109	604840.91	1199	603641.91
8	Sale Proceeds	2829	0	2829	0	2829
9	Income Tax	96672	773516	870188	779147	91041
10	G.I.S of staff	2570		2570	0	2570
11	Audit Recovery	7119.5	1460	8579.5	0	8579.5
12	Miscellaneous	95801	7851	103652	0	103652
13	Received from General cash book	120000	0	120000	0	120000
14	House Rent	22320	0	22320	0	22320
15	Provisional pension	27636	0	27636	0	27636
	<b>Total</b>	<b>1364074.81</b>	<b>1314986</b>	<b>2679060.81</b>	<b>1205548</b>	<b>1473512.81</b>
	<b>GRAND TOTAL</b>	<b>6549584.65</b>	<b>18097081</b>	<b>24646665.65</b>	<b>18669114.45</b>	<b>5977551.2</b>

**Details of Income & Expenditure in respect of Derabish College, Kendrapara for the year 2015-16**

I No	Head of Account	OB As on 01.04.15	Receipt during the Year	Total	Expenditure during the year	Closing balance as on 31.03.2016
I	<b>Govt Grant (Recurring )</b>					
	GIA Salary	0	11854676	11854676	11854676	0
	BG Salary	0	3442708	3442708	3234298	208410
	<b>Total</b>	<b>0</b>	<b>15297384</b>	<b>15297384</b>	<b>15088974</b>	<b>208410</b>
II	<b>Govt Grant (Non Recurring)</b>					
	Infrastructure grant	1000000	1000000	2000000	2000000	0
	Active citizenship	0	26000	26000	26000	0
	Self defence		22500	22500	22500	0
	<b>Total</b>	<b>1000000</b>	<b>1048500</b>	<b>2048500</b>	<b>2048500</b>	<b>0</b>
III	<b>UGC Grant(U.G.C.Cash book)</b>					
	Books, journal & Equipment	0	0	0	0	0
	U.C. By the C.A.	0	0	0	0	0
	Bank interest	0	230148	230148	0	230148
	Construction of library building	0	0	0	0	0
	M.R.P	0	0	0	0	0
	Computer & internet connection	0	0	0	0	0
	U.G.C.Seminar	0	0	0	0	0
	Construction of Womens Hostel Building	0	0	0	0	0
	Entry in Service(Recurring)	0	0	0	0	0
	Entry in Service(Non Recurring)	0	0	0	0	0
	Grants for colleges located in Rural/Remote/Barder/Hill/Tribal	0	0	0	0	0

*[Signature]*  
Principal  
DERABISH COLLEGE



areas					
Grants for establishment of UGC Network resource centre	0	0	0	0	
Remedial(Recurring)	0	0	0	0	
Remedial(Non Recurring)	0	0	0	0	
Merged Scheme	0	0	0	0	
<b>Total</b>	<b>5693842.24</b>	<b>230148</b>	<b>5923990.24</b>	<b>0</b>	<b>5923990</b>
<b>V Internal Sources</b>					
Fees and fines	26945	82254	109199	54440	54
<b>Total</b>	<b>26945</b>	<b>82254</b>	<b>109199</b>	<b>54440</b>	<b>54</b>
<b>VI Students Fund</b>					
1Athletic fund	0	29025	29025	25000	40
2College calender	0	34830	34830	35620	-7
3College Exam		62080	62080	52300	97
4D.S.A		23220	23220	16200	70
5Dramatic Society		40635	40635	10000	306
6Red Cross		11410	11410	14420	-30
7Laboratory development		90500	90500	100546	-100
8Identy card/library card		25000	25000	14768	102
9library improvement		124380	124380	130941	-65
10laboratory caution money		27050	27050		2705
11Magazine		46440	46440	46000	44
12Proctorials		5805	5805		580
13Reading Room		11620	11620		1162
14student safety insurance		4644	4644	2884	176
15Student Aid Fund		34830	34830	22550	1228
16College union		34830	34830		3483
17college function		23180	23180	30100	-692
18Games & Sports		23200	23200	339	2286
19Medical Aid funds		2900	2900		2900
20N.C.C		5795	5795		5795
21Admission /T.C.Fees		56960	56960		56960
22seminar fees		19600	19600	500	19100
23Academic fees		29050	29050	50150	-21100
24Electricity duties		58050	58050	56038	2012
25Development fees		1631164	1631164	1043239.5	587924.5
26Flag day		44850	44850		44850
27Election		23220	23220	20500	2720
28Silver Jublee		29025	29025		29025
29syllabus fee		29025	29025	0	29025
30inspection fees		11620	11620	0	11620
31Dadhibaban sanman		11620	11620	0	11620

*[Signature]*  
Principal  
DERABISH COLLEGE



32	Annual repairing		40635	40635	54892	-14257
33	Garden Work		11620	11620		11620
34	social service feres		13180	13180	15236	-2056
	TOTAL	0	2670993	2670993	1742223.5	928769.5
VII	<b>CHSE/UNIVERSITY</b>					
1	CHSE works experience		5662	5662	0	5662
2	CHSE Registration		14650	14650	141346	-126696
3	CHSE Affiliation		11540	11540		11540
4	CHSE Examination		221400	221400	210228	11172
5	CHSE Syllabus			0		0
6	CHSE/SPORTS/CULTURAL		40600	40600	5080	35520
7	University Examination		475870	475870	375753	100117
8	University/CHSE certificate		62500	62500	56800	5700
9	University syllabus			0	0	0
10	University Affiliation		11860	11860	24138	-12278
11	University Registration		12420	12420	7000	5420
12	University Games/Sports		40670	40670	14213	26457
13	CHSE Inspection			0	0	0
14	CHSE Processing fees		29000	29000	5000	24000
15	University /CHSE Recognition fees			0	0	0
16	University council fund		2900	2900	0	2900
17	Recognition fees		58050	58050	53670	4380
18	SAMS			0		0
	Total	0	987122	987122	893228	93894
III	<b>Miscellaneous</b>					
1	CHSE centre Expenses		67900	67900	37660	30240
2	Cash with Ex-Secretary			0		0
3	Previous Advance			0		0
4	Admission form		233920	233920		233920
5	Donation			0		0
6	G.P.F Advance		1781806	1781806	1781806	0
7	Bank interest/bank charges		272212	272212	2182	270030
8	Sale Proceeds			0		0
9	Income Tax		1142	1142		1142
10	G.I.S of staff			0		0
11	Audit Recovery			0		0
12	Miscellaneous			0	0	0
13	Received from General cash book			0	0	0
14	House Rent		6000	6000	0	6000
15	Provisional pension		290924	290924	290924	0
	Total	0	2653904	2653904	2112572	541332
	Un Classified OB	4628030.96				
	<b>GRAND TOTAL</b>	11348818.2	22970305	34319123.2	21939937.5	12379185.7

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

Derabish College, Derabish - 2012-2013

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	OGB	3077	31-03-2013	366436.00	31-03-2013	366436.00	0.00	
2	PNB	7305	31-03-2013	501596.50	31-03-2013	501596.50	0.00	
3	SBI	11387967306	31-03-2013	894472.66	31-03-2013	894472.66	0.00	
4	PNB	63273	31-03-2013	3768.00	31-03-2013	3768.00	0.00	
5	PNB	83790	31-03-2013	14904.00	31-03-2013	14904.00	0.00	
6	OGB	3344	31-03-2013	2927.00	31-03-2013	2927.00	0.00	
7	OCCB	01057	31-03-2013	61469.00	31-03-2013	61469.00	0.00	
8	CCB	266	31-03-2013	27871.00	31-03-2013	27871.00	0.00	
9	PNB	322500010003 9188	31-03-2013	3874737.24	31-03-2013	3874737.24	0.00	
<b>GRAND TOTAL</b>				<b>5748181.40</b>		<b>5748181.40</b>	<b>0.00</b>	

Derabish College, Derabish - 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
10	OGB	3077	31-03-2016	2757337.50	31-03-2016	2757337.50	0.00	
11	PNB	7305	31-03-2016	1540023.50	31-03-2016	1540023.50	0.00	
12	SBI	11387967306	31-03-2016	1522854.66	31-03-2016	1204258.66	318596.00	NOTE-01
13	PNB	63273	31-03-2016	4255.00	31-03-2016	4255.00	0.00	
14	PNB	83790	31-03-2016	38592.00	31-03-2016	38592.00	0.00	
15	OGB	3344	31-03-2016	3548.00	31-03-2016	3548.00	0.00	
6	OCCB	01057	31-03-2016	79105.00	31-03-2016	79105.00	0.00	
7	CCB	266	31-03-2016	246812.00	31-03-2016	246812.00	0.00	
8	PNB	322500010003 9188	31-03-2016	5923990.24	31-03-2016	5923990.24	0.00	
9	PNB	119789	31-03-2016	1000.00	31-03-2016	1000.00	0.00	
0	PNB	119798	31-03-2016	1000.00	31-03-2016	1000.00	0.00	
<b>GRAND TOTAL</b>				<b>12118517.90</b>		<b>11799921.90</b>	<b>318596.00</b>	

Reconciliation

Note-01

ii A/C NO-11387967306		
Balance as per Cash Book		
ADD:-Chq issued but not presented in to bank		1204258.66
q no-926797		
TOTAL	318596	
per Pass book	318596	318596
		1522854.66

  
Principal  
DERABISH COLLEGE

*On*

*[Faint, illegible text]*



**ARA: 6 STOCK POSITION**

Derabish College, Derabish - 2012-2013

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	PLUS THREE LIBRARY BOOK	2206	22	0	2228.00	2228	
2	PLUS TWO LIBRARY BOOK	2368	73	0	2441.00	2441	
3	UGC BOOKS	1561	0	0	1561.00	1561	
4	COMPUTER	3	8	0	11.00	11	
5	Printer	0	1	0	1.00	1	
6	SCANNER	0	1	0	1.00	1	
7	Xerox machine	1	0	0	1.00	1	
8	Air Conditioner	0	1	0	1.00	1	
9	Refrigerator	1	1	0	2.00	2	
10	steel almiraha	6	0	0	6.00	6	

Derabish College, Derabish - 2015-2016

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
11	PLUS THREE LIBRARY BOOK	2854	495	0	3349.00	3349	
12	PLUS TWO LIBRARY BOOK	2767	6	0	2773.00	2773	
13	UGC BOOKS	1561	0	0	1561.00	1561	
14	COMPUTER	11	0	0	11.00	11	
15	Printer	1	0	0	1.00	1	
16	scanner	1	0	0	1.00	1	
17	Xerox machine	1	0	0	1.00	1	
18	Air Conditioner	1	0	0	1.00	1	
19	Refrigerator	2	0	0	2.00	2	
20	steel almiraha	6	0	0	6.00	6	

**Comments**

Notes-Physical Verification of every stock and store was not conducted by the principal as required under 119 of GFR and Article 203 of Education Code.

Hence the Principal is once again advised to do half yearly and result there of may be on recorded on stock register.

  
Principal  
DERABISH COLLEGE



**PARA: 7 INVESTMENT**

Derabish College, Derabish - 2012-2013

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	01-04-2012	229000.00	0.00	229000.00	0.00	31-03-2013	229000.00	31-03-2013	229000.00	0.00	
	<b>GRAND TOTAL</b>	<b>229000.00</b>	<b>0.00</b>	<b>229000.00</b>	<b>0.00</b>		<b>229000.00</b>		<b>229000.00</b>	<b>0.00</b>	

Derabish College, Derabish - 2015-2016

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
2	01-04-2015	229000.00	3000.00	226000.00	353000.00	31-03-2016	579000.00	31-03-2016	579000.00	0.00	
	<b>GRAND TOTAL</b>	<b>229000.00</b>	<b>3000.00</b>	<b>226000.00</b>	<b>353000.00</b>		<b>579000.00</b>		<b>579000.00</b>	<b>0.00</b>	

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

**DETAILS OF INVESTMENT 2012-13**

SL.No	FDR No/Name of Bank	Date of Investment	Invested Value	Interest Rate	Date of Maturity	Maturity Value	Remarks
1	164393-CUTTACK GRAMYA BANK	09.11.09	100000	7.50%	09.11.19	100000	Interest credited in to cash book
2	1938-CCB	22.09.09	100000	7.75%	22.09.19	100000	Interest credited in to cash book
3	104638-KGB	20.08.2011	25000	9.00%	20.08.21	25000	Interest credited in to cash book
4	5001-OSCB	28.02.10	1000	9.25%	31.03.16	1000	Interest credited in to cash book
5	974155-PNB	11.02.05	3000	6.25%	01.12.15	3000	Interest credited in to cash book
	<b>TOTAL</b>		<b>229000</b>			<b>229000</b>	

**DETAILS OF INVESTMENT 2015-16**

SL.No	FDR No/Name of Bank	Date of Investment	Invested Value	Interest Rate	Date of Maturity	Maturity Value	Remarks
1	164393-CUTTACK GRAMYA BANK	09.11.09	100000	7.50%	09.11.19	100000	Interest credited in to cash book
2	1938-CCB	22.09.09	100000	7.75%	22.09.19	100000	Interest credited in to cash book
3	104638-KGB	20.08.2011	25000	9.00%	20.08.21	25000	Interest credited in to cash book
4	5001-OSCB	28.02.10	1000	9.25%	31.03.16	1000	Interest credited in to cash book
5	974155-PNB	01.12.15	3000	6.25%	01.12.25	3000	Interest credited in to cash book
6	3225002700000272-PNB	08.05.15	350000	8.25%	08.05.25	350000	Pledged to Utkal University
	<b>TOTAL</b>		<b>579000</b>			<b>579000</b>	

*(Signature)*  
**Principal**  
**DERABISH COLLEGE**



*[Signature]*  
Principal  
DERABISH COLLEGE



**PARA: 8 ADVANCE**

Derabish College, Derabish - 2012-2013

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	01-04-2012	General Cash Book	445698.00	1087510.00	1533208.00	1351785.00	31-03-2013	181423.00	31-03-2013	181423.00	0.00	
<b>GRAND TOTAL</b>			<b>445698.00</b>	<b>1087510.00</b>	<b>1533208.00</b>	<b>1351785.00</b>		<b>181423.00</b>		<b>181423.00</b>	<b>0.00</b>	

Derabish College, Derabish - 2015-2016

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
2	01-04-2015	General Cash Book	68262.00	3148155.00	3216417.00	1032719.00	31-03-2016	2183698.00	31-03-2016	2183698.00	0.00	
3	01-04-2015	UGC Cash Book	267500.00	0.00	267500.00	0.00	31-03-2016	267500.00	31-03-2016	267500.00	0.00	In previous Audit report in advance outstanging in UGC Cash book has not been reflected. Resulting the outstanding advances only general cash book reflected. Hence the same has been rectified in current Audit Report
<b>GRAND TOTAL</b>			<b>335762.00</b>	<b>3148155.00</b>	<b>3483917.00</b>	<b>1032719.00</b>		<b>2451198.00</b>		<b>2451198.00</b>	<b>0.00</b>	

**Comments :**

Year Wise Break-up of Outstanding Advance As on 31.03.16	
Year	Amount
2013-14	
2014-15	1132
2015-16	314630
<b>TOTAL</b>	<b>2135436</b>
	<b>2451198</b>

*(Signature)*  
**Principal**  
**DERABISH COLLEGE**

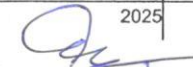


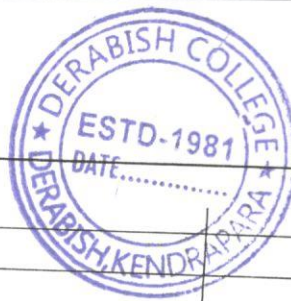
Details of Outstanding Advance As on 31.03.2016

BOOK	NAME/DESIGNATION	AMOUNT
General	A.MAHAL	5000
General	B.K.SAHOO	12689
General	B.K.BARAL	5800
General	D.NAYAK	12689
General	K.K.BEDANTA	12514
General	N.PANI	11139
General	N.CH.BARIK	15131
General	A.K.BISWAL	750
General	B.DAS	12689
General	B.K.ROUT	11261
General	B.MALLICK	750
General	M.SATAPATHY	9636
General	P.BEHERA	14597
General	P.PATTANAİK	12739
General	R.C.ROUT	6050
General	R.PANDA	750
General	S.K.MISHRA	12664
General	S.K.DAS	8924
General	B.PATTANAİK	15651
<b>TOTAL</b>		<b>181423</b>

Details of Advance as on 31.03.2016

SI No	Name & Designation of the person against whom advance outstanding	Advance outstanding	Advance paid during the year under audit (Rs)	Advance adjusted during the year under audit (Rs)	Closing balance of advance
1	A.MAHAL, JR CLERK	15000	0	15000	0
2	B.K.SAHOO, LECT IN ENGLISH	5000	46820	51820	0
3	P.BEHERA, JR CLERK	48262	0	0	48262
4	A.K.RATHA, LECT IN ODIA		134651	134651	0
5	A.K.DAS, LAB PEON		5000	5000	0
6	B.K.MOHANTY, LECT IN CHEMISTRY		25000	25000	0
7	B.PATTANAİK, JR CLERK		69440	69440	0
8	B.MALLICK, GARDENER		17891	17891	0
9	D.NAYAK, LECT IN BOTANY		121046	121046	0
10	D.NAYAK, LECT IN ODIA		30100	30100	0
11	H.DAS, JR CLERK		67586	67586	0
12	K.K.BEDANTA, LECT IN EDUCATION		19505	19505	0
13	K.CHANDRA MISHRA, JR LIBRARIAN		1500	1500	0
14	K.R.KAR, JR CLERK		5000	5000	0
15	K.CHANDRA LENKA, PEON		2025	2025	0

  
 Principal  
 DERABISH COLLEGE



16	L.GIRI,LECT IN ENGLISH		2129108		
17	M.M.SAMAL,READER IN ECONOMICS		50550		50550
18	M.SATAPATHY,ASST LIBRARIAN		15545		15545
19	N.PANI,LECT IN HISTORY		22500		22500
20	N.CHANDRA BARIK,JR CLERK		41250		41250
21	P.BEHERA,JR CLERK		149020		143667
22	R.CHANDRA ROUT,JR CLERK		136938		136938
23	S.CHANDRA PRUSTY,PET		42000		42000
24	SK DABIRNDDIN,PEON		6680		6680
25	S.SACHOO,READER IN SOCIOLOGY		5000		5000
26	T.K.ROUT,PEON		4000		3025
27	SANJAY MISHRA,LECT IN ECONOMICS	140000	0	0	140000
28	DEBENDRA NAYAK,LECT IN BOTANY	127500	0	0	127500
<b>TOTAL</b>		<b>335762</b>	<b>3148155</b>	<b>1032719</b>	<b>24511</b>

**Details of outstanding Advance more than one year i.e for the year-2014-15.**

SI No	Name & Designation of the person against whom advance outstanding	Date of payment of advance	Advance paid during the year under audit (Rs)
1	SANJAY MISHRA,LECT IN ECONOMICS	08.05.14	14000
2	DEBENDRA NAYAK,LECT IN BOTANY	19.08.14	127500
3	P.BEHERA,JR CLERK	27.03.15	9000
		17.03.15	10000
		13.03.15	4070
		27.02.15	1358
		23.02.15	7000
		04.02.15	10000
		30.01.15	702
		10.04.14	5000
<b>TOTAL</b>			<b>314630</b>

Advance outstanding for more than one year:-(GENERAL CB):-

From the year-wise break-up of outstanding advances as on 31.3.16 it is found that a sum of Rs. 314630.00 is outstanding for more than one year which was paid during 2014-15. As per letter no.15179 dated 28/09/2013 of DLFA, the above outstanding advance would be recovered from the Person to whom

advance is paid failing which the following persons are responsible.

*[Signature]*  
Principal  
DERABISH COLLEGE



PARA: 9 GRANTS

Derabish College, Derabish - 2012-2013

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	01-04-2012	485914.00	1541599.00	2027513.00	1950809.00	31-03-2013	76704.00	BLOCK GRANT SALARY
2	01-04-2012	780392.00	12285368.00	13065760.00	13047736.00	31-03-2013	18024.00	GIA SALARY
3	01-04-2012	3256945.14	918238.00	4175183.14	828932.90	31-03-2013	3346250.24	UGC
	<b>GRAND TOTAL</b>	<b>4523251.14</b>	<b>14745205.00</b>	<b>19268456.14</b>	<b>15827477.90</b>		<b>3440978.24</b>	

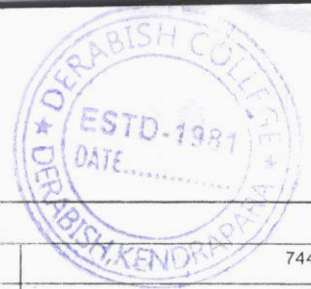
Derabish College, Derabish - 2015-2016

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	3442708.00	3442708.00	3234298.00	31-03-2016	208410.00	BLOCK GRANT SALARY
5	01-04-2015	0.00	11854676.00	11854676.00	11854676.00	31-03-2016	0.00	GIA SALARY
6	01-04-2015	1000000.00	1000000.00	2000000.00	2000000.00	31-03-2016	0.00	INFRASTRUCTURE GRANT
7	01-04-2015	5693842.24	230148.00	5923990.24	0.00	31-03-2016	5923990.24	UGC
	<b>GRAND TOTAL</b>	<b>6693842.24</b>	<b>16527532.00</b>	<b>23221374.24</b>	<b>17088974.00</b>		<b>6132400.24</b>	

Comments :

Details of UGC Grant received during- 2012-13		
DATE	PURPOSE	AMOUNT
14.05.12	MRP	
12.09.12	Additional Equipment Grant	165
12.09.12	Bank interest	6243
9.11.12	Merged Scheme	743
05.03.13	Bank interest	1250
	<b>TOTAL</b>	<b>7802</b>
		<b>91823</b>
Details of UGC Grant received during- 2015-16		
DATE	PURPOSE	AMOUNT
04.09.15	Bank interest	
05.03.16	Bank interest	11480
	<b>TOTAL</b>	<b>11534</b>
		<b>230148</b>
Details of UGC Grant Expenses during- 2012-13		
DATE	PURPOSE	AMOUNT
01/03.04.12	MRP	
02/10.04.12	COMPUTER	32500
14.05.12	BANK CHARGES	90000
03/17.07.12	MRP	110
26.09.12	BANK CHARGES	16500
		<b>165</b>

*[Signature]*  
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09.12	LAPTOP/PROJECTOR	74400
09.12	DESKTOP,LAPTOP	263644
26.09.12	UPS,BATTERY	24600
07/10.10.12	LCD	137670
08/01.11.12	PRINTER & SCANNER	79668.9
09.11.12	BANK CHARGES	15
09/05.02.13	GENERATOR	72000
10/12.02.13	REFRIGIRATOR	36900
12.03.13	REFRIGIRATOR STAND	750
05.03.13	BANK CHARGES	10
<b>TOTAL</b>		<b>828932.9</b>

  
 Principal  
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**PARA: 10 UTILISATION CERTIFICATE**

Derabish College, Derabish - 2012-2013

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	01-04-2012	5988437.14	828932.90	6817370.04	0.00	31-03-2013	6817370.04	
	<b>GRAND TOTAL</b>	<b>5988437.14</b>	<b>828932.90</b>	<b>6817370.04</b>	<b>0.00</b>		<b>6817370.04</b>	

Derabish College, Derabish - 2015-2016

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
2	01-04-2015	302000.00	2000000.00	2302000.00	0.00	31-03-2016	2302000.00	
	<b>GRAND TOTAL</b>	<b>302000.00</b>	<b>2000000.00</b>	<b>2302000.00</b>	<b>0.00</b>		<b>2302000.00</b>	

**Comments :**

Year wise break-up of UC outstanding As on 31.03.2016	
Year	Amount
2014-15	302000.00
2015-16	2000000.00
<b>TOTAL</b>	<b>2302000.00</b>

The principal is suggested to prepare utilisation certificate for Rs 2302000.00 from the appropriate authority which was prescribed by the UGC guideline and sent to EIRC Kolkatta & DHE as soon as possible compliance reported to Audit.

*(Signature)*  
**Principal**  
**DERABISH COLLEGE**



**PARA: 11 MISAPPROPRIATION & DEFALCATION**

11.1 - No Missappropriation is detected during the period of audit.

No Comment.

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

12.1 - No stocks has been either lossed or Scraped during the Period of Audit.

No Comment.

**PARA: 13 AUDIT OF RECEIPTS**

13.1 - Abstract Position of Fees & Fines is Furnished below

**Position of fees & Fines**

Abstract Position of Fees & Fines Collected and deposited during 2012-13 is furnished below:

Opening Bal as on 1.4.2012	
fees &Fines Collected	2,04,518.00
Total	52,250.00
Deposited	2,56,768.00
Balance to be Deposit	60,062.00
	1,96,706.00

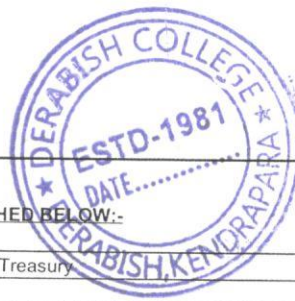
Abstract Position of Fees & Fines Collected and deposited during 2015-16 is furnished below:

Opening Bal as on 1.4.2015	
ees &Fines Collected	26,945.00
Total	82,254.00
Deposited	1,09,199.00
Balance to be Deposit	54,440.00
	54,759.00

From the above statistic it would be seen that a sum of Rs 54,759.00 was outstanding for deposit towards fees& fines as on 31.03.2016 in Contravention of article 916 of O.E.Code . Retention of Govt .dues without depositing the same is highly irregular and objectionable.

ence early steps need be taken to deposit the balance amount at early date and compliance report to Audit till then the Rs. 54,759.00 is held under objection.

*[Signature]*  
**Principal**  
**DERABISH COLLEGE**



**DETAILS OF FEES & FINES DEPOSITED AT GOVT. TREASURY DURING 2012-13 IS FURNISHED BELOW:-**

Challan No./date	Amount(Rs)	Name of the Treasury
67/11.03.2013	51,384.00	Kendrapara
115/14.03.13	8,678.00	Kendrapara
Total	60,062.00	

**DETAILS OF FEES & FINES DEPOSITED AT GOVT. TREASURY DURING 2015-16 IS FURNISHED BELOW:-**

Challan No./date	Amount(Rs)	Name of the Treasury
74/18.11.15	54,440.00	Kendrapara
Total	54,440.00	

The DCB register of fees & fines has not been maintained by the college. In absence of maintenance of the said register the actual amount due for collection towards fees and fines during the year 2012-13 & 2015-16 could not be ascertained. As a result a comparative study could not be made to find out the less collection of fees.

Hence the principal is suggested to ensure maintenance of the DCB Register of fees & forthwith for better interest of the college produce the same to next audit for verification.

**DCB Position Of Fees & Fines is furnished Below (2012-13):-**

**(A) Position of Tutition fees:**

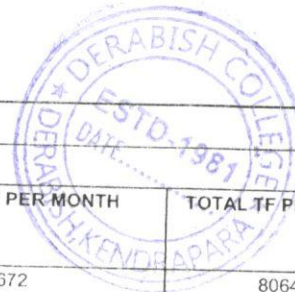
CATEGORY	GENERAL BOYS	T.f per stream	TOTAL TF PER MONTH	TOTAL TF PER YEAR
.+2 1st year,Arts	118	118 X 8	944	11328
.+2 2nd year Arts	63	63 X 8	504	6048
.+2 1st year Science	74	74 X 9	666	7992
.+2 2nd year Science	50	50 X 9	450	5400
.+3 1st year Arts	38	38 X 9	342	4104
.+3 2nd year Arts	39	39 X 9	351	4212
.+3 3rd year Arts	51	51 X 9	459	5508
<b>TOTAL</b>	<b>433</b>		<b>3716</b>	<b>44592</b>

**(B)Position of admission fees (2012-13)**

CATEGORY	TOTAL	Admission.fee per stream	Total TF per month
.+2 1st year,Arts	205	205 X 8	1640
.+2 2nd year Arts	102	102 X 8	816
.+2 1st year Science	128	128 X 9	1152
.+2 2nd year Science	75	75 X 9	675
.+3 1st year Arts	124	124 X 9	1116
.+3 2nd year Arts	128	128 X9	1152
.+3 3rd year Arts	123	123 X 9	1107
<b>TOTAL</b>	<b>885</b>		<b>7658</b>
<b>TOTAL A +B</b>			<b>52250</b>

**DCB Position Of Fees & Fines is furnished Below (2015-16):-**

*[Signature]*  
Principal  
DERABISH COLLEGE



**(A) Position of Tution fees:**

CATEGORY	GENERAL BOYS	T.f per stream	TOTAL TF PER MONTH	TOTAL TF PER YEAR
+2 1st year,Arts	84	84 X 8	672	8064
+2 2nd year Arts	109	109 X 8	872	10464
+2 1st year Science	59	59 X 9	531	6372
+2 2nd year Science	53	53 X 9	477	5724
+3 1st year Arts	109	109 X 9	981	11772
+3 2nd year Arts	51	51 X 9	459	5508
+3 3rd year Arts	67	67 X 9	603	7236
+3 1st year Sci.	37	37 X 10	370	4440
+3 2nd year Sci	44	44 X 10	440	5280
+3 3rd year Sci.	39	39 X 10	390	4680
<b>TOTAL</b>	<b>652</b>		<b>4595</b>	<b>69540</b>

**(B) Position of admission fees (2015-16)**

CATEGORY	TOTAL	Admission.fee per stream	Total TF per month
+2 1st year,Arts	191	191 X 8	1528
+2 2nd year Arts	270	270 X 8	2160
+2 1st year Science	89	89 X 9	801
+2 2nd year Science	93	93 X 9	837
+3 1st year Arts	230	230 X 9	2070
+3 2nd year Arts	161	161 X 9	1449
+3 3rd year Arts	191	191 X 9	1719
+3 1st year Sci.	75	75 X 10	750
+3 2nd year Sci	65	65 X 10	650
+3 3rd year Sci.	75	75 X 10	750
<b>OTAL</b>	<b>1440</b>		<b>12714</b>
<b>OTAL A +B</b>			<b>82254</b>

**ARA: 14 AUDIT OF EXPENDITURE**

**4.1 - Expenditure incurred with due Process.**

o Comment.

*[Signature]*  
**Principal**  
**DERABISH COLLEGE**



**PARA: 15 AUDIT ON WORKS**

15.1 - Every Work has been Executed with maintaining the govt paraphonia.

No Comment.

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

16.1 - No Separate units functioning in the college, So Nothing is there to observe.

No Comment.

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

17.1 - No Separate Units Functioning in the Collge.

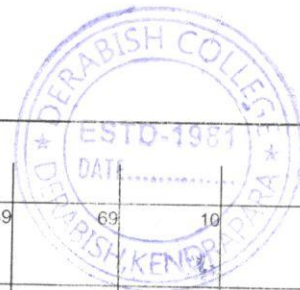
No Comment.

**PARA: 18 MISCELLANEOUS**

**18.1 - Abstract Position Of Student Strength is furnished below-**

STUDENT STRENGTH 2012-13							
S.L.NO	STREAM	SANCTION STRENGTH	GENERAL		SC		ACTUAL
			BOYS	GIRLS	BOYS	GIRLS	
1.+2	1ST YEAR ARTS	256	118	60	20	7	205
2.+2	2ND YEAR ARTS	256	63	19	14	6	102
3.+2	1st YEAR SCIENCE	128	74	34	14	6	128
4.+2	2ND YEAR SCIENCE	128	50	13	8	4	75
5.+3	1ST YEAR ARTS	128	38	68	10	8	124

*[Signature]*  
**Principal**  
DERABISH COLLEGE




6.+3 2ND YEAR ARTS	128	39	69	10	10	128
7.+3 3RD YEAR ARTS	128	51	54	9	9	123
<b>TOTAL</b>	<b>1152</b>	<b>433</b>	<b>317</b>	<b>85</b>	<b>50</b>	<b>885</b>

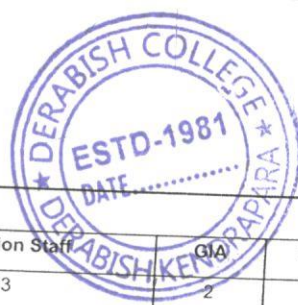
**STUDENT STRENGTH 2015-16**

S.L.NO	STREAM	SANCTION STRENGTH	GENERAL		SC		ACTUAL
			BOYS	GIRLS	BOYS	GIRLS	
1.+2 1ST YEAR ARTS		256	84	64	33	10	191
2.+2 2ND YEAR ARTS		256	109	63	60	38	270
3.+2 1st YEAR SCIENCE		128	59	23	5	2	89
4.+2 2ND YEAR SCIENCE		128	53	23	13	4	93
5.+3 1ST YEAR ARTS		128	109	96	11	14	230
6.+3 2ND YEAR ARTS		128	51	83	14	13	161
7.+3 3RD YEAR ARTS		128	67	85	13	26	191
8.+3 1st YEAR SCIENCE		64	37	24	11	3	75
9.+3 2ND YEAR SCIENCE		64	44	19	1	1	65
10.+3 3ND YEAR SCIENCE		64	39	28	5	3	75
<b>TOTAL</b>		<b>1344</b>	<b>652</b>	<b>508</b>	<b>166</b>	<b>114</b>	<b>1440</b>

18.2 - Abstract Position Of Staff Strength is Furnished below-

Teaching Staff Position 2012-13

  
Principal  
DERABISH COLLEGE



SI No	Subject	Sanction Staff	GIA	BG	MP
1	ENGLISH	3	2	1	0
2	ODIA	4	1	2	0
3	HISTORY	3	1	2	0
4	POL SCIENCE	3	1	1	0
5	SOCIOLOGY	3	2	1	0
6	ECONOMICS	2	1	1	0
7	EDUCATION	2	1	1	1
8	PHYSICS	1	1	0	0
9	CHEMISTRY	1	1	0	0
10	MATHEMATICS	1	1	0	0
11	BOTANY	1	1	0	0
12	ZOOLOGY	1	1	0	0
13	DEMONSTRATOR PHYSICS	1	0	1	0
14	DEMONSTRATOR CHEMISTRY	1	0	1	0
15	DEMONSTRATOR BIOLOGY	1	0	1	0
16	PET	1	0	1	0
	<b>TOTAL</b>	<b>29</b>	<b>15</b>	<b>12</b>	<b>1</b>

**Non-Teaching Staff Position 2012-13**

SI No	Subject	Sanction Staff	GIA	BG	MP
1	Asst Librarian	1	0	1	0
2	Jr. Librarian	1	1	0	0
3	Jr. clerk	4	2	2	1
4	jr clerk cum typist	2	1	1	0
5	Library Attendant	1	1	0	0
6	Labrotory Attendant	3	1	2	0
7	Library watchman cum bearer	1	0	1	0
8	Peon	5	5	0	9
9	Orderly peon	1	0	1	0
10	Mechanic	1	0	1	0
11	Gardener	1	0	1	0
12	Lady Attendant	1	1	0	0
13	Watchman	1	1	0	0
14	Sweeper	1	1	0	0
	<b>TOTAL</b>	<b>24</b>	<b>14</b>	<b>10</b>	<b>10</b>

**Teaching Staff Position 2015-16**

SI No	Subject	Sanction Staff	GIA	BG	MP
1	ENGLISH	3	2	1	0
2	ODIA	4	1	2	0
3	HISTORY	3	0	2	0
4	POL SCIENCE	3	1	1	0

*[Signature]*  
**Principal**  
**DERABISH COLLEGE**



5	SOCIOLOGY	3		0
6	ECONOMICS	2	1	0
7	EDUCATION	2	0	1
8	PHYSICS	1	1	0
9	CHEMISTRY	1	1	0
10	MATHEMATICS	1	1	0
11	BOTANY	1	1	0
12	ZOOLOGY	1	1	0
13	DEMONSTRATOR PHYSICS	1	0	1
14	DEMONSTRATOR CHEMISTRY	1	1	0
15	DEMONSTRATOR BIOLOGY	1	0	1
16	PET	1	1	0
	<b>TOTAL</b>	<b>29</b>	<b>14</b>	<b>11</b>

Non-Teaching Staff Position 2015-16

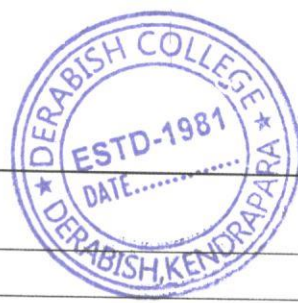
	Subject	Sanction Staff	GIA	BG	MP
1	Asst Librarian	1	0	1	0
2	Jr. librarian	1	1	0	0
3	Jr. clerk	4	2	2	1
4	jr clerk cum typist	2	1	1	0
5	Library Attendant	1	1	0	0
6	Labrotory Attendant	3	1	2	0
7	Library watchman cum bearer	1	0	1	0
8	Peon	5	5	0	9
9	Orderly peon	1	0	1	0
10	Mechanic	1	0	0	0
11	Gardener	1	0	1	0
12	Lady Attendant	1	1	0	0
13	Watchman	1	1	0	0
14	Sweeper	1	0	0	0
	<b>TOTAL</b>	<b>24</b>	<b>13</b>	<b>9</b>	<b>10</b>

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

19.1 - General Provident Fund-

The GPF accounts have been maintained by the controller of Accounts, Odisha, Bhubaneswar. However, the Principal is advised to maintain a GPF ledger at the College level in order to reconcile the difference if any after receipt of GPF Accounts slip from the Controller of Accounts and compliance reported to audit.

  
Principal  
DERABISH COLLEGE



**19.2 - Loan-**

No loan has been taken by the college from any bank or any other financial institutions during the period of under Audit.

**PARA: 20 RESULT OF AUDIT**

**20.1 - General Remarks**

The general state of maintenance of records and registers are far from satisfactory , which needs further improvement . The Principal is advised to maintain the records and registers properly as prescribed in OGFR , OTC & OAEIAP Rules-1985.

**20.2 - General Observations detected during the period of Audit-**

1. Since Accounts review is made after recording of transactions in books of accounts(Cash Book, General Ledger, Subsidiary Ledgers, Registers, Serially numbered vouchers, Bank reconciliation statement, Bank statements, approvals and other records needed for examination), the same should be kept ready before the review of any entity is undertaken. The college should also prepare the statements of accounts viz. Receipts and Payments account, Income and expenditure account for the year and Balance sheet as on the last date of the year to be reviewed before the start of accounts review.
2. The college should maintain the cash book on daily basis.
3. Necessary training should be imparted to the accounts personnel of the College for their capacity building.
4. The Principal should verify the cash book and ensure recording of all transactions on daily basis.
5. The Principal should ensure the maintenance of books of accounts by competent and trained personnel. In case the person in charge of accounts is on leave or transferred to any other place, there shall be proper handing over and taking over of the charge with record of evidence kept in safe custody. The Accounts personnel should be accountable for his duties
6. Reconciliation of Bank balances in cash book with that in pass books shall be done by the accounts personnel on monthly basis
7. Physical verification of all assets (furniture, Office equipment, computers, labequipment, books etc.) of the college should be made by the management and a fixed assets register should be maintained with reference to past records and report of physical verification. The said register shall be maintained regularly and physical verification of assets should be done at least once in every year to ensure their existence.
8. It is advised that for the sake of better internal control and easy maintenance of accounts, the Principal should take necessary steps to accept the fees / fines from students only through bank challans in designated bank account of the college. The present system of receipts in cash, through challans and by bank drafts should be replaced with only one way i.e. through bank challans. This will reduce the work of keeping the bank drafts in safe custody, depositing

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**Principal**  
**DERABISH COLLEGE**



bank drafts in bank next day and keeping the bank drafts in safe custody, depositing bank drafts in bank next day and keeping the bank drafts in safe custody, depositing bank drafts in bank next day and reconciliation of the accounts and also the work relating to cash transactions on this account.

9. As a good principle of internal control all the account functions such as preparation of vouchers, recording the transactions in books, reconciliation of accounts issue of cheques etc. must be verified as to its correctness and authenticity by a senior official.

10. Attendance register and leave register should be maintained which should form the basis for preparing salary bill.

11. The management should take necessary and timely steps to recover the amounts given as advance.

**Result Of Audit**

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	8.1	0.00	314630.00	314630.00			
2	13.1	0.00	54759.00	0.00	0.00	0.00	
<b>Total</b>		<b>0.00</b>	<b>369389.00</b>	<b>314630.00</b>	<b>0.00</b>	<b>0.00</b>	

**Audit Certificate**

Certified that the accounts of Derabish College, Derabish for the financial year 2012-2013 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
<b>Total</b>					

  
**Principal**  
**DERABISH COLLEGE**

To B.K. Mohanty  
H. Das.  
21-01-19



**OFFICE OF THE DISTRICT AUDIT OFFICER,  
LOCAL FUND AUDIT, JAJPURAT CHANDIKHOLE**

No. 9788 /LFA, Jajpur

Date 21-01-19

Copy of the Audit Report bearing No. 391635/AR/2018-2019-JAJPUR for the accounting year' 2017-2018 forwarded to the Principal Derabish College, Derabish for information and necessary action. He is requested to send the compliance report in triplicate and in broad sheets along with the copy of resolution of the Governing Body approving the replies of the said compliance report within the three months from the date of receipt of this Audit Report.

21-01-19  
District Audit Officer,  
Local Fund Audit, Jajpur

Memo.....

Date.....

Copy forwarded to the Secretary, Education and Youth Services Department, Odisha, Bhubaneswar/ Director of Higher Education, Odisha, Bhubaneswar/ for favour of information and necessary action.

District Audit Officer,  
Local Fund Audit, Jajpur

  
Principal  
DERABISH COLLEGE



**LOCAL FUND AUDIT, JAJPUR, ODISHA**

CATEGORY : Aided College

Audit Report No : 391635/AR/2018-2019-JAJPUR

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	Derabish College, Derabish
2	Year of Accounts under Audit :	2017-2018
3	Name of the Local Authority during the year of A/Cs :	SMT.REKHA DEVI,PRINCIPAL IC,READER IN ENGLISH,FROM 20.08.2013 TO 28.02.2018 CHATRUBHUJA KAR,PRINCIPAL IC,READER IN MATHEMATICS,FROM 28.02.2018 TO CONTINUING TILL DATE.
	Name of the Local Authority at the time of Audit :	CHATRUBHUJA KAR,PRINCIPAL IC,READER IN MATHEMATICS
4	Duration of Audit :	11-06-2018 To 03-07-2018 (Mandays Consumed :- )
5	Name of the Auditors :	ASHIS & ASSOCIATES 329134E - Lead Auditor
6	Name of the Reviewing Officer :	SUDHANSU SEKHAR. MOHANTY(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	03-12-2018
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	PRAFULLA KUMAR BEHERA
11	Date of approval of report by District Audit Officer :	29-12-2018

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		
Derabish College, Derabish	0		0	0	0	0	0	0

Principal  
DERABISH COLLEGE



# AUDIT REPORT

02-01-2019

## 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	Fee Collection Receipt Books Plus Three	11.06.2018	16 Nos	16 Nos	32	No Discrepancies
2	Cash in hand Plus Three	11.06.2018	303.80	303.80	133	No Discrepancies
3	Fee Collection Receipt Books Plus Two	11.06.2018	14 Nos	14 Nos	32	No Discrepancies
4	Service Postage Stamps	11.06.2018	NIL	NIL	37	No Discrepancies
5	Measurement Books	11.06.2018	04 Nos	04 Nos	1	No Discrepancies
6	Cash in hand Plus Two	11.06.2018	NIL	NIL	198	No Discrepancies

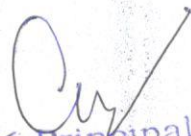
### Comments

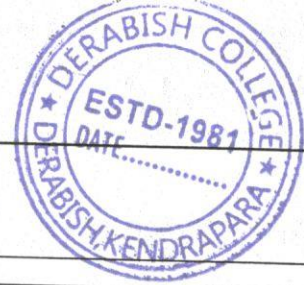
#### Details of Closing Balance and Comments:-

The physically verification of CASH IN HAND ( liquid cash ) in General cash book for the year 2018-19 of the Derabish college ,Derabish was found cash of Rs. 303.80 which is recorded as Rs. 303.80 in the same General Cash Book as on 11/06/2018.

Hence we conducted the physical verification of Cash-in-hand (liquid cash) including Postage stamps, sealed Forms (admission Forms) unused money receipts books, Fees Collections Receipts Books and others as mentioned in PARA -2 as required under the Rule 20 of OLFA Rules, 1951 at the Commencement of audit i.e 11/06/2018 .

Further, non-conduction of Physical verification by the Principal. As per S.R.-37(i) of the OTC Vol-I at the end of each month the Principal, being the D.D.O of the college shall verify cash balance available in the College chest with reference to the balance, as shown in the cash book and shall record the result thereof with signed and dated certificate to that effect. But during verification of cash book it was revealed that no such provision was observed by the Principal. Timely, even at least once in the financial year 2017-18.As a result the very purpose of enactment of this Rule is being violated. The Principal is however advised to emphasis the matter and suggested to verify the cash balance timely in order to restrict the misutilization and defalcation of cash in future.

  
Principal  
DERABISH COLLEGE



**PARA: 3 LIST OF VERIFIED RECORDS**

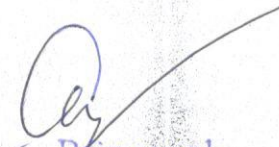
<b>A : List Of Verified Records/Register</b>	
Sino	List Records/Register
1	General Cash Book
2	Fee collection receipt books
3	Bank Pass Book
4	Daily collection Registers.
5	Misc. receipt books.
6	Book of Drawal
7	Counter foils of cheques
8	Bank Draft & cheque register.
9	Paid vouchers
10	Pay acquittance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

**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 accounts of construction are 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.

  
Principal  
DERABISH COLLEGE



**PARA: 4 FINANCIAL POSITION**

Derabish College, Derabish - 2017-2018

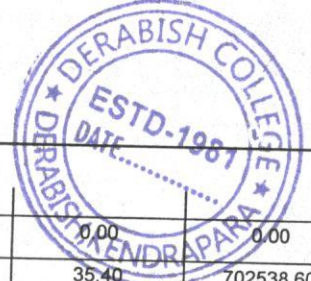
S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs.)	Receipt during the Year under Audit(In Rs.)	Total(In Rs.)	Expenditure during the Year under Audit(In Rs.)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs.) (AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs.) (CASH BOOK)	Difference (In Rs.)	Remarks
1	UGC	01-04-2017	6164528.24	231888.00	6396416.24	1132775.40	31-03-2018	5263640.84	31-03-2018	5263640.84	0.00	
2	PLUS THREE SAMS	01-04-2017	40387.50	137733.00	178120.50	87980.35	31-03-2018	90140.15	31-03-2018	90140.15	0.00	
3	PLUS TWO SAMS	01-04-2017	222007.00	237292.00	459299.00	186255.40	31-03-2018	273043.60	31-03-2018	273043.60	0.00	
4	General Cash Book Plus Two	01-04-2017	1573486.75	2708017.00	4281503.75	3767753.25	31-03-2018	513750.50	31-03-2018	513750.50	0.00	
5	General Cash Book Plus Three	01-04-2017	7423299.85	20065343.00	27488642.85	23026933.61	31-03-2018	4461709.24	31-03-2018	4461709.24	0.00	
	<b>GRAND TOTAL</b>		<b>15423709.34</b>	<b>23380273.00</b>	<b>38803982.34</b>	<b>28201698.01</b>		<b>10602284.33</b>		<b>10602284.33</b>	<b>0.00</b>	

**Comments**

Cash Book Wise details of Closing Balance As on 31.03.2018					
S.I.no	Cash Book	In FDR	In Bank	In Cash	Total
1	PLUS TWO GENERAL	125000.00	388750.50	0.00	513750.50
2	PLUS THREE GENERAL	454000.00	4007405.44	303.80	4461709.24
3	PLUS TWO SAMS	0.00	273043.60	0.00	273043.60
4	PLUS THREE SAMS	0.00	90140.15	0.00	90140.15
5	UGC	0.00	5263640.84	0.00	5263640.84
	<b>TOTAL</b>	<b>579000.00</b>	<b>10022980.53</b>	<b>303.80</b>	<b>10602284.33</b>

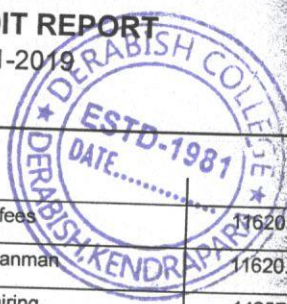
Statement Showing Details of Receipt & Payment in respect of Derabish College, Kendrapara for the year 2017-18						
SI No	Head of Account	OB As on 01.04.17	Receipt during the Year	Total	Expenditure during the year	CB as on 31.03.2018
I	<b>Govt Grant (Recurring )</b>					
1	GIA Salary	0.00	11987316.00	11987316.00	11987316.00	0.00
2	BG Salary	296064.00	4203731.00	4499795.00	3482256.00	1017539.00
	<b>Total</b>	<b>296064.00</b>	<b>16191047.00</b>	<b>16487111.00</b>	<b>15469572.00</b>	<b>1017539.00</b>
II	<b>Govt Grant (Non Recurring)</b>					
1	Infrastructure grant	0.00	0.00	0.00	0.00	0.00
2	Active citizenship	0.00	0.00	0.00	0.00	0.00
3	Self defence	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
III	<b>UGC Grant(U.G.C.Cash book)</b>					

Principal  
DERABISH COLLEGE



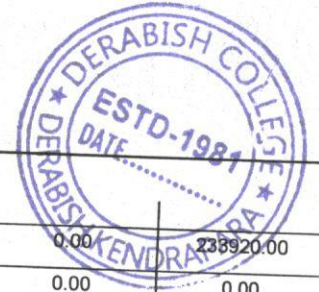
	Books journal & Equipment	0.00	0.00	0.00	0.00	0.00
2	Bank interest	470686.00	231888.00	702574.00	35.40	702538.60
3	M.R.P	0.00	0.00	0.00	0.00	0.00
4	U.G.C.Seminar	0.00	0.00	0.00	0.00	0.00
5	Entry in Service(Recurring)	0.00	0.00	0.00	0.00	0.00
6	Entry in Service(Non Recurring)	0.00	0.00	0.00	0.00	0.00
7	Remedial(Recurring)	0.00	0.00	0.00	0.00	0.00
8	Remedial(Non Recurring)	0.00	0.00	0.00	0.00	0.00
9	Merged Scheme	1300000.00	0.00	1300000.00	0.00	1300000.00
10	Womens Hostel	3000000.00	0.00	3000000.00	0.00	3000000.00
11	GDA 12th Plan	1393842.24	0.00	1393842.24	1132740.00	261102.24
	<b>Total</b>	<b>6164528.24</b>	<b>231888.00</b>	<b>6396416.24</b>	<b>1132775.40</b>	<b>5263640.84</b>
<b>IV</b>	<b>Internal Sources</b>					
<b>A</b>	<b>Fees and fines</b>					
	Fees and fines	5290.00	86970.00	92260.00	90808.00	1452.00
	<b>Total</b>	<b>5290.00</b>	<b>86970.00</b>	<b>92260.00</b>	<b>90808.00</b>	<b>1452.00</b>
<b>B</b>	<b>Students Fund</b>					
1	Athletic fund	93640.00	0.00	93640.00	59233.00	34407.00
2	College calender	34270.00	52190.00	86460.00	44352.00	42108.00
3	College Exam	45700.00	151090.00	196790.00	148620.00	48170.00
4	D.S.A	23640.00	58840.00	82480.00	39000.00	43480.00
5	Dramatic Society	18020.00	0.00	18020.00	0.00	18020.00
6	Red Cross	10860.00	14815.00	25675.00	14710.00	10965.00
7	Laboratory development	100754.00	215580.00	316334.00	217251.00	99083.00
8	identy card/library card	34794.00	40080.00	74874.00	28992.00	45882.00
9	library improvement	33586.00	235830.00	269416.00	158535.00	110881.00
10	laboratory caution money	132050.00	87200.00	219250.00	0.00	219250.00
11	Magazine	13554.00	80200.00	93754.00	75934.00	17820.00
12	Proctorials	19675.00	14710.00	34385.00	0.00	34385.00
13	Reading Room	11620.00	0.00	11620.00	0.00	11620.00
14	student safety insurance	10868.00	0.00	10868.00	1560.00	9308.00
15	Student Aid Fund	25060.00	58860.00	83920.00	27935.00	55985.00
16	College union	72980.00	52990.00	125970.00	45600.00	80370.00
17	college function	-6920.00	0.00	-6920.00	0.00	-6920.00
18	Games & Sports	102779.00	0.00	102779.00	0.00	102779.00
19	Medical Aid funds	2900.00	12697.00	15597.00	0.00	15597.00
20	N.C.C	19665.00	14710.00	34375.00	0.00	34375.00
21	Admission /T.C.Fees	160377.00	0.00	160377.00	0.00	160377.00
22	seminar fees	77300.00	134400.00	211700.00	50500.00	161200.00
23	Electricity duties	2012.00	0.00	2012.00	0.00	2012.00
24	Flag day	67590.00	29420.00	97010.00	4500.00	92510.00
25	Election	11410.00	0.00	11410.00	0.00	11410.00
26	Silver Jublee	29025.00	0.00	29025.00	0.00	29025.00
27	syllabus fee	29025.00	0.00	29025.00	0.00	29025.00

*Principal*  
**Principal**  
**DERABISH COLLEGE**



28	inspection fees	11620.00	0.00	11620.00	0.00	11620.00
29	Dadhibaban sanman	11620.00	0.00	11620.00	0.00	11620.00
30	Annual repairing	-14257.00	0.00	-14257.00	0.00	-14257.00
31	Garden Work	11620.00	0.00	11620.00	0.00	11620.00
32	social service fees	14542.00	15140.00	29682.00	4680.00	25002.00
33	Arts/Commerce/Science Society	25080.00	26285.00	51365.00	0.00	51365.00
34	CLC Certificate fees	26468.00	71020.00	97488.00	27760.00	69728.00
35	Common Room	13870.00	29420.00	43290.00	0.00	43290.00
36	Corpus Fund	27740.00	29420.00	57160.00	0.00	57160.00
37	Cycle Stand	13870.00	29420.00	43290.00	0.00	43290.00
38	E-education & E-governance	69350.00	147100.00	216450.00	33200.00	183250.00
39	Faculty welfare	92240.00	169810.00	262050.00	0.00	262050.00
40	General Insurance	6935.00	7355.00	14290.00	1382.00	12908.00
41	Honors Fees	87300.00	0.00	87300.00	0.00	87300.00
42	Migration Fees	45500.00	66800.00	112300.00	104000.00	8300.00
43	NSS	10662.00	14710.00	25372.00	0.00	25372.00
44	CDC Fees	-350.00	7570.00	7220.00	7830.00	-610.00
45	Cultural Association	0.00	49980.00	49980.00	15870.00	34110.00
46	CAF Fee	0.00	350100.00	350100.00	245100.00	105000.00
	<b>TOTAL</b>	<b>1630044.00</b>	<b>2267742.00</b>	<b>3897786.00</b>	<b>1356544.00</b>	<b>2541242.00</b>
<b>C</b>	<b>CHSE/UNIVERSITY Fee</b>					
1	CHSE works experience	5662.00	0.00	5662.00	0.00	5662.00
2	CHSE Registration	-120456.00	19830.00	-100626.00	18060.00	-118686.00
3	CHSE Affiliation	21240.00	17850.00	39090.00	17050.00	22040.00
4	CHSE Examination	91487.00	211370.00	302857.00	224251.00	78606.00
5	CHSE Syllabus	12150.00	17850.00	30000.00	1705.00	28295.00
6	CHSE/SPORTS/CULTURAL	38105.00	85680.00	123785.00	69800.00	53985.00
7	University Examination	204099.00	749270.00	953369.00	781360.00	172009.00
8	University/CHSE certificate	5700.00	0.00	5700.00	0.00	5700.00
9	University syllabus	19075.00	18925.00	38000.00	8750.00	29250.00
10	University Affiliation	-19203.00	18925.00	-278.00	36025.00	-36303.00
11	University Registration	3765.00	16320.00	20085.00	33600.00	-13515.00
12	University Games/Sports	14782.00	90840.00	105622.00	65100.00	40522.00
13	CHSE Inspection	0.00	0.00	0.00	0.00	0.00
14	CHSE Processing fees	24000.00	0.00	24000.00	0.00	24000.00
15	University council fund	2900.00	0.00	2900.00	0.00	2900.00
16	UU/CHSE Recognition fees	-54170.00	20000.00	-34170.00	20000.00	-54170.00
17	Academic fees	48250.00	73550.00	121800.00	45345.00	76455.00
18	EMH Fees	52630.00	59250.00	111880.00	51150.00	60730.00
	<b>Total</b>	<b>350016.00</b>	<b>1399660.00</b>	<b>1749676.00</b>	<b>1372196.00</b>	<b>377480.00</b>
<b>D</b>	<b>Miscellaneous</b>					
1	College Development fees	5790804.60	2362873.00	8153677.60	8342000.86	-188323.26
2	CHSE centre Expenses	29369.00	0.00	29369.00	0.00	29369.00

*Principal*  
DERABISH COLLEGE

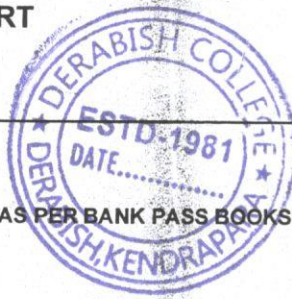


	Admission form	233920.00	0.00	233920.00	0.00	233920.00
4	G.P.F	0.00	0.00	0.00	0.00	0.00
5	Bank interest	603291.00	342180.00	945471.00	0.00	945471.00
6	Sale Proceeds	0.00	2000.00	2000.00	0.00	2000.00
7	Income Tax	1142.00	0.00	1142.00	0.00	1142.00
8	G.I.S of staff	0.00	37500.00	37500.00	37500.00	0.00
9	TDS Refund	1460.00	0.00	1460.00	0.00	1460.00
10	Miscellaneous	108.00	0.00	108.00	0.00	108.00
11	Royalty	22612.00	28588.00	51200.00	51200.00	0.00
12	Labour cess	26666.00	48200.00	74866.00	74866.00	0.00
13	House Rent	6000.00	6600.00	12600.00	0.00	12600.00
14	Provisional pension	0.00	0.00	0.00	0.00	0.00
15	Transferred to YRC A/C	-14350.00	0.00	-14350.00	0.00	-14350.00
16	Transferred from General Cash Book	14350.00	0.00	14350.00	0.00	14350.00
	<b>Total</b>	<b>6715372.60</b>	<b>2827941.00</b>	<b>9543313.60</b>	<b>8505566.86</b>	<b>1037746.74</b>
V	<b>Other Cash Book:-</b>					
1	PLUS TWO SAMS	222007.00	237292.00	459299.00	186255.40	273043.60
2	PLUS THREE SAMS	40387.50	137733.00	178120.50	87980.35	90140.15
	<b>Total</b>	<b>262394.50</b>	<b>375025.00</b>	<b>637419.50</b>	<b>274235.75</b>	<b>363183.75</b>
	<b>GRAND TOTAL</b>	<b>15423709.34</b>	<b>23380273.00</b>	<b>38803982.34</b>	<b>28201698.01</b>	<b>10602284.33</b>

During the course of Audit period and also information from the Local Authority, The College has not been maintained the "GENERAL LEDGER ACCOUNTS" ( Ledger Books ) for different heads of accounts as appearing in the STATEMENT OF SHOWING THE RECEIPT & EXPENDITURE ( payments ) accounts for the year 2017-18. Due to non maintenance of Ledger Accounts/ Books we unable to cross check the transactions in the General Cash Books with the Ledger Books and correct summation of the Ledger.

The Principal of the College has been advised to maintain the General Ledger / Books as given above and to be produced in next/ forth coming Audit.

*[Signature]*  
Principal  
DERABISH COLLEGE



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

Derabish College, Derabish - 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	PNB	3225000100121447	31-03-2018	90140.15	31-03-2018	90140.15	0.00	PLUS THREE
2	PNB	3225000100056088	31-03-2018	275487.60	31-03-2018	273043.60	2444.00	PLUS TWO S
3	PNB	3225000100039188	31-03-2018	5263640.84	31-03-2018	5263640.84	0.00	UGC
4	PNB	3225000100119789	31-03-2018	80133.20	31-03-2018	80133.20	0.00	PLUS TWO GENERAL
5	PNB	3225000100083790	31-03-2018	232585.60	31-03-2018	201952.60	30633.00	PLUS TWO GENERAL
6	KGB	40770100003344	31-03-2018	46235.60	31-03-2018	46235.60	0.00	PLUS TWO GENERAL
7	SBI	37258576792	31-03-2018	60429.10	31-03-2018	60429.10	0.00	PLUS TWO GENERAL
8	OGB	40180100003077	31-03-2018	1140844.10	31-03-2018	1140844.10	0.00	PLUS THREE GENERAL
9	PNB	3225000100007305	31-03-2018	1085360.22	31-03-2018	1085360.22	0.00	PLUS THREE GENERAL
10	SBI	11387967306	31-03-2018	684885.16	31-03-2018	684885.16	0.00	PLUS THREE GENERAL
11	PNB	3225000100119798	31-03-2018	1046393.24	31-03-2018	1002160.24	44233.00	PLUS THREE GENERAL
12	CCB	027053001057	31-03-2018	85671.00	31-03-2018	85671.00	0.00	PLUS THREE GENERAL
13	CCB	266	31-03-2018	4034.00	31-03-2018	4034.00	0.00	PLUS THREE GENERAL
14	PNB	3225000100063273	31-03-2018	4450.72	31-03-2018	4450.72	0.00	PLUS THREE GENERAL
	<b>GRAND TOTAL</b>			<b>10100290.53</b>		<b>10022980.53</b>	<b>77310.00</b>	

**Reconciliation**

<b>Note-01</b>		
PNB A/C NO-3225000100056088		
Balance as per Cash Book		273043.60
Add:-Interest credited in pass book not taken in cash book		
Dt:-31.03.18	2444.00	
<b>TOTAL</b>	<b>2444.00</b>	<b>2444.00</b>
Balance as per Pass book		
		275487.60
<b>Note-02</b>		
PNB A/C NO-3225000100083790		
Balance as per Cash Book		201952.60
Add:-Chq issued but not presented to the Bank		
Chq no-237152,dt:31.03.2018	30633.00	

*Principal*  
DERABISH COLLEGE



TOTAL			
Balance as per Pass book		30633.00	30633.00
			232585.60
Note-03			
PNB A/C NO-3225000100119798			
Balance as per Cash Book			
Add:-Chq issued but not presented to the Bank			1002160.24
Chq no-236794/31.03.2018			
		44233.00	
<b>TOTAL</b>		<b>44233.00</b>	
Balance as per Pass book			44233.00
			1046393.24

*[Signature]*  
Principal  
DERABISH COLLEGE



**PARA: 6 STOCK POSITION**

Derabish College, Derabish - 2017-2018

Sino	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	PLUS THREE LIBRARY BOOK	3832	0	0	4484.00	4484	
2	Plus Two library book	2931	0	0	3055.00	3055	
3	UGC BOOKS	1561	0	0	1581.00	1581	
4	computer	11	0	0	16.00	16	
5	Printer	1	0	0	4.00	4	
6	SCANNER	1	0	0	1.00	1	
7	XEROX MACHINE	1	0	0	2.00	2	
8	AC	1	0	0	1.00	1	
9	REFRIGIRATOR	2	0	0	2.00	2	
10	Steel Almiraha	6	0	0	10.00	10	
11	GENERATOR	2	0	0	3.00	3	
12	COMPUTER TABLE	0	0	0	4.00	4	
13	COMPUTER CHAIR	0	0	0	4.00	4	
14	WATER COOLER	1	0	0	2.00	2	
15	FAX MACHINE	1	0	0	1.00	1	
16	AQUAGUARD	1	0	0	1.00	1	
17	LOCKER	1	0	0	1.00	0	
18	INVERTOR	2	2	0	4.00	4	
19	PROJECTOR	1	0	0	1.00	1	
20	LAPTOP	1	0	0	1.00	1	
21	PHOTO COPIER	0	1	0	1.00	1	
22	IRON RACK	0	1	0	1.00	1	
23	LECT TABLE	0	4	0	4.00	4	
24	STEEL CHAIR	0	9	0	9.00	9	
25	TABLE WITH DRAW	0	4	0	4.00	4	
26	IRON BENCH AND DESK	0	30	0	30.00	30	
27	VIDEO CAMERA	0	1	0	1.00	1	

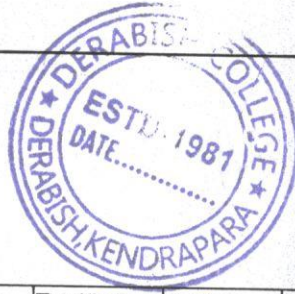
**Comments**

As per Odisha Govt. aided Educational Institution, the Accounting Procedures rules stated that the Physical verification of Stock and Stores has not been conducted by the Principal/ College Authority neither half yearly nor annually in spite of several instructions given in the last previous Audit Report 2016-17 conducted by the Local Fund Audit as required under 119 of GFR and Article 203 of Education Code.

However, the College Authority / Principal-In-Charge once again advised to conduct the physical verification in each half-year and result thereof to be recorded in the Stock Register/Recorded and compliance reported.



Principal  
DERABISH COLLEGE



**PARA: 7 INVESTMENT**

Derabish College, Derabish - 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	125000.00	0.00	125000.00	0.00	31-03-2018	125000.00	31-03-2018	125000.00	0.00	
2	01-04-2017	454000.00	0.00	454000.00	0.00	31-03-2018	454000.00	31-03-2018	454000.00	0.00	
	<b>GRAND TOTAL</b>	<b>579000.00</b>	<b>0.00</b>	<b>579000.00</b>	<b>0.00</b>		<b>579000.00</b>		<b>579000.00</b>	<b>0.00</b>	

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

DETAILS OF INVESTMENT 2017-18								
SL.No	FDR No/Name of Bank	Date of Investment	Invested Value	Interest Rate	Date of Maturity	Maturity Value	Remarks	Cash book
1	164393-CUTTACK GRAMYA BANK	09.11.09	100000.00	7.50%	09.11.19	100000.00	Interest credited in to cash book	PLUS TWO
2	1938-CCB	22.09.09	100000.00	7.75%	22.09.19	100000.00	Interest credited in to cash book	PLUS THREE
3	104638-KGB	20.08.2011	25000.00	9.00%	20.08.21	25000.00	Interest credited in to cash book	PLUS TWO
4	5001-OSCB	28.02.10	1000.00	9.25%	31.03.16	1000.00	Interest credited in to cash book	PLUS THREE
5	974155-PNB	01.12.15	3000.00	6.25%	01.12.25	3000.00	Interest credited in to cash book	PLUS THREE
6	3225002700000272-PNB	08.05.15	350000.00	8.25%	08.05.25	350000.00	Pledged to Utkal University	PLUS THREE
	<b>TOTAL</b>		<b>579000.00</b>			<b>579000.00</b>		

The Principal is suggested to renew the FDR's and produced to next audit for verification.

*[Handwritten Signature]*  
Principal  
DERABISH COLLEGE



PARA: 8 ADVANCE

Derabish College, Derabish - 2017-2018

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	01-04-2017	UGC	0.00	0.00	0.00	0.00	31-03-2018	0.00	31-03-2018	0.00	0.00	
2	01-04-2017	General Cash Book Plus Two	21541.00	2654953.00	2676494.00	2638033.00	31-03-2018	38461.00	31-03-2018	38461.00	0.00	
3	01-04-2017	General Cash Book Plus Three	48557.00	1596772.00	1645329.00	1621682.00	31-03-2018	23647.00	31-03-2018	23647.00	0.00	
<b>GRAND TOTAL</b>			<b>70098.00</b>	<b>4251725.00</b>	<b>4321823.00</b>	<b>4259715.00</b>		<b>62108.00</b>		<b>62108.00</b>	<b>0.00</b>	

Comments :

Year Wise break-up of Outstanding Advance as on 31.03.2018	
YEAR	AMOUNT
Up to 2015-16	0.00
2016-17	0.00
2017-18	62108.00
<b>TOTAL</b>	<b>62108.00</b>


Details of Plus Two Outstanding Advance As On 31.03.2018				
SI No	Name & Designation	Date of payment	Amount	Purpose
1	Pravakar Behera, Jr. Clerk	31.01.2018	10161.00	Practical Exam
		16.02.2018	5050.00	Practical Exam
2	Nagendranath Pani, Lect. In History	02.02.2018	5000.00	Self Defence Programme
		12.02.2018	10000.00	Self Defence Programme
		17.02.2018	8250.00	Self Defence Programme
<b>TOTAL</b>			<b>38461.00</b>	

Details of Plus Three Outstanding Advance As On 31.03.2018				
SI No	Name & Designation	Date of payment	Amount	Purpose
1	Pravakar Behera, Jr. Clerk	21.02.2018	10000.00	UU Exam
		21.02.2018	6897.00	UU Exam
2	Nagendranath Pani, Lect. In History	17.02.2018	6750.00	Self Defence Programme
<b>TOTAL</b>			<b>23647.00</b>	

*Principal*  
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**DERABISH COLLEGE**

There is no advance outstanding for more than one year.



  
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DERABISH COLLEGE



PARA: 9 GRANTS

Derabish College, Derabish - 2017-2018

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	01-04-2017	0.00	11987316.00	11987316.00	11987316.00	31-03-2018	0.00	GIA SALARY
2	01-04-2017	296064.00	4203731.00	4499795.00	3482256.00	31-03-2018	1017539.00	BLOCK GRANT SALARY
3	01-04-2017	6164528.24	0.00	6164528.24	1132775.40	31-03-2018	5031752.84	UGC
	<b>GRAND TOTAL</b>	<b>6460592.24</b>	<b>16191047.00</b>	<b>22651639.24</b>	<b>16602347.40</b>		<b>6049291.84</b>	

**Comments :**

Year Wise break-up of Outstanding Grant as on 31.03.2018	
YEAR	AMOUNT
Up to 2015-16	4799864.84
2016-17	296064.00
2017-18	953363.00
<b>TOTAL</b>	<b>6049291.84</b>


Details of UGC expenditure 2017-18		
DATE	PURPOSE	AMOUNT
08.08.17	IQAC Remuneration	36000
08.08.17	IQAC Remuneration	36000
08.08.17	IQAC Contingency	30000
03.10.17	bank charges	17.70
04.10.17	ALFA Systech pvt ltd	486200
04.10.17	ALFA Systech pvt ltd	52500
04.10.17	ALFA Systech pvt ltd	70000
04.10.17	ALFA Systech pvt ltd	60000
04.10.17	Odisha Science Emporium	287040
06.10.17	Garden Expenses	25000
06.10.17	Toilet	20000
06.10.17	stydtour	30000
04.01.18	bank charges	17.70
	<b>TOTAL</b>	<b>1132775.40</b>

UGC Details		
1	Womens HOSTEL	3000000
2	Merged Scheme(11th Plan)	1300000
3	GDA 12th plan	1393842.24
	<b>TOTAL</b>	<b>5693842.24</b>

*[Signature]*  
**Principal**  
**DERABISH COLLEGE**

Effective steps need be taken by the Principal for utilization of the unspent grant for which the same was received and compliance reported to audit



  
Principal  
DERABISH COLLEGE



PARA: 10 UTILISATION CERTIFICATE

Derabish College, Derabish - 2017-2018

Sno	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	2802000.00	1132775.40	3934775.40	1615240.00	31-03-2018	2319535.40	
	<b>GRAND TOTAL</b>	<b>2802000.00</b>	<b>1132775.40</b>	<b>3934775.40</b>	<b>1615240.00</b>		<b>2319535.40</b>	


**Comments :**

Year wise break-up of UC outstanding As on 31.03.2018	
Year	Amount
2014-15	302000
2015-16	884760
2016-17	0
2017-18	1132775.40
<b>TOTAL</b>	<b>2319535.40</b>

DETAILS OF UC SUBMITTED 2017-18			
Letter No/Date	Amount	Purpose	Sent to
872/10.02.2018	110000	12th plan	EIRC, Kolkotta
872/10.02.2018	198648	Head 31	EIRC, Kolkotta
872/10.02.2018	574592	Head 35	EIRC, Kolkotta
872/10.02.2018	232000	IQAC	EIRC, Kolkotta
875/15.02.2018	500000	Infrastructure Grant	DHE, Odisha
<b>TOTAL</b>	<b>1615240</b>		

It may be noticed from the above table that Rs. 2319535.40 was outstanding towards UC for submission as on 31.03.2018. But no step has been taken for submission of the same. However, steps may be taken for submission of the same and compliance reported to audit.


  
**Principal**  
**DERABISH COLLEGE**



**PARA: 11 MISAPPROPRIATION & DEFALCATION**

11.1 -

No Misappropriation is detected during the period of Audit.

  
Principal  
DERABISH COLLEGE



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

12.1 -

No Stock has been either lossed or scraped during the period of Audit.

**PARA: 13 AUDIT OF RECEIPTS**

**13.1 - Abstract of fees & fines-**

**Position of fees & Fines**

Abstract Position of Fees & Fines Collected and deposited during 2017-18 is furnished below:

Opening Balance as on 1.4.2017	
fees & Fines Collected	5290.00
Total	86970.00
Deposited	92260.00
Balance to be Deposit	90808.00
	1452.00

From the above statistic it would be seen that a sum of Rs 1452.00 was outstanding for deposit towards fees & fines as on 31.03.2018 in Contravention of Article 916 of O.E.Code . Retention of Govt .dues without depositing the same is highly irregular and objectionable.

Hence early steps need be taken to deposit the balance amount at early date and compliance report to Audit till then the Rs. 1452.00 is held under objection.

**DETAILS OF FEES & FINES DEPOSITED AT GOVT. TREASURY DURING 2016-17 IS FURNISHED BELOW:-**

Challan No./date	Amount(Rs)	Name of the Treasury
97/20.11.17	22618.00	District Treasury Kendrapara
98/20.11.17	18140.00	District Treasury Kendrapara
56/13.02.18	14960.00	District Treasury Kendrapara
57/13.02.18	35090.00	District Treasury Kendrapara
<b>Total</b>	<b>90808.00</b>	District Treasury Kendrapara

The DCB register of fees & fines has not been maintained by the college. In absence of maintenance of the said register the actual amount due for collection towards fees and fines during the year 2017-18 could not be ascertained.As a result a comparative study could not be made to find out the less collection of fees.

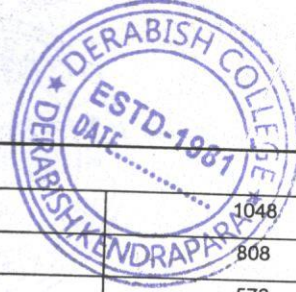
Hence the principal is suggested to ensure maintenance of the DCB Register of fees & forthwith for better interest of the college produce the same to next audit for verification.

**DCB Position Of Fees & Fines is furnished Below (2017-18):-**

**(A) Position of Tuition fees:**

CATEGORY	GENERAL BOYS	T.f per stream	TOTAL TF PER MONTH	TOTAL TF PER YEAR

*Principal*  
**DERABISH COLLEGE**



+2 1st year,Arts	131	131 X 8	1048	12576
+2 2nd year Arts	101	101 X 8	808	9696
+2 1st year Science	64	64 X 9	576	6912
+2 2nd year Science	42	42 X 9	378	4536
+3 1st year Arts	77	77 X 9	693	8316
+3 2nd year Arts	109	109 X 9	981	11772
+3 3rd year Arts	54	54 X 9	486	5832
+3 1st year Sci.	44	44 X 10	440	5280
+3 2nd year Sci	37	37 X 10	370	4440
+3 3rd year Sci.	32	39 X 10	390	4680
<b>TOTAL</b>	<b>691</b>		<b>4970</b>	<b>74040</b>

**(B)Position of admission fees (2017-18)**

CATEGORY	TOTAL	Admission.fee per stream	Total TF per month
+2 1st year,Arts	240	240 X 8	1920
+2 2nd year Arts	243	243 X 8	1944
+2 1st year Science	111	111 X 9	999
+2 2nd year Science	99	99 X 9	891
+3 1st year Arts	193	193 X 9	1737
+3 2nd year Arts	230	230 X 9	2070
+3 3rd year Arts	161	161 X 9	1449
+3 1st year Sci.	65	65 X 10	650
+3 2nd year Sci	74	74 X 10	740
+3 3rd year Sci.	53	53 X 10	530
<b>TOTAL</b>	<b>1469</b>		<b>12930</b>
<b>TOTAL A +B</b>	<b>86970</b>		

**PARA: 14 AUDIT OF EXPENDITURE**

14.1 -

All Expenditure Made with Due Process.

**Principal**  
**DERABISH COLLEGE**

14.2 - Details of Development fund expenditure-

Details of Development Expenditure



Sl. No.	Purpose	Amount
1	MP Salary	659300.00
2	Refund of Admission Fee	716450.00
3	T.A. Bill	25760.00
4	Contingency	64651.00
5	Water Supply & Electricity Maintenance	26730.00
6	Electricity Bill	47666.00
7	News Paper Bill	34292.00
8	Postal Charge	845.00
9	Construction	4743212.00
10	Telephone Bill	9870.00
11	Campus Development	98570.00
12	Repairing	58670.00
13	Bank Charges	1198.86
14	Deducted by EPF Commissioner	1854786.00
	<b>Total</b>	<b>8342000.86</b>

**14.3 - Payment of management Salary out of Development fund**

During the year under audit a sum of Rs.6,59,300.00 as detained in Para 14.2 has been paid to the staff out of management fund. But the Govt. approval in support of such payment has not been obtained to regularize the expenditure. Besides non-teaching staff are more than the sanctioned strength. As such the expenditure of Rs. 6,59,300.00 is held under objection till the approval of Govt. is obtained.

**14.4 - No auction money realised from old news paper.**

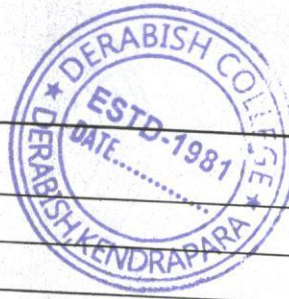
It is seen from Para No-14.2 that a sum of Rs.34,292/- has been spent towards purchase of news paper during the year under audit. There is no provision to purchase paper for office use. As paper is purchased for College reading room in library and in students Common room. If news papers are purchased for Office, nowhere it is seen towards the realisation of the auction money of old news paper. Hence 10% of the purchase cost of the news paper may be realised towards auction money. Necessary steps need be taken to realise Rs. 3429/- towards it and be deposited in College fund. Till its realisation Sri Hrushikesh Das College Accountant and Smt. Rekha Devi I/C Principal are considered responsible for this. Moreover steps may be taken to realise the auction sale of old college examination paper hereafter.

**Person(s) Responsible for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Smt. Rekha Devi.	Ex-Principal	At-Derabish College, Derabish. Dist.- Kendrapara.	1715
2	Hrushikesh Das .	Accountant	At- Derabish College, Derabish. Dist.- Kendrapara .	1714

PARA: 15 AUDIT ON WORKS

*[Handwritten Signature]*  
Principal  
DERABISH COLLEGE



**15.1 - Details of Construction -**

From Scrutiny it comes to noticed that an amount of Rs.48,20,000/- construction work during the course of audit. The details of construction furnished below:-

S.I.no	Construction Name	MB Book No	Estimated Amount	Bill Amount	Labour Cess	Royalty	Total
1	Construction of Roof over Gandhi Statue	MB No-04					
2	Construction of Roof over Gopabandhu Statue	MB No-04	35,000.00	30,000.00	300.00	300.00	29,400.00
3	Construction of 1st floor building over +3 infra building	MB No-02	35,000.00	30,000.00	300.00	300.00	29,400.00
4	Construction of 1st floor building over +2 infra building	MB No-01	19,98,000.00	17,00,000.00	17,000.00	10,105.00	16,72,895.00
5	Construction of Girls common Room	MB No-03	19,27,000.00	17,30,000.00	17,300.00	10,383.00	17,02,317.00
	<b>TOTAL</b>		20,30,000.00	13,30,000.00	13,300.00	7,500.00	13,09,200.00
			<b>60,25,000.00</b>	<b>48,20,000.00</b>	<b>48,200.00</b>	<b>28,588.00</b>	<b>47,43,212.00</b>

**Details of Royalty deposit 2017-18**

Challan No/Date	Amount
7055848/31.03.2018	51200
<b>TOTAL</b>	<b>51200</b>


**Details of Labour Cess deposit 2017-18**

Challan No/Date	Amount
951(1)/31.03.18	44233
951(2)/31.03.18	30633
<b>TOTAL</b>	<b>74866</b>

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

**16.1 -**

No separate units functioning in the college, So nothing is there to observe.

  
Principal  
DERABISH COLLEGE

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

**17.1 -**

No Separate Scheme is Running in the college.



PARA: 18 MISCELLANEOUS

**18.1 - Abstract Position of student strength-**

STUDENT STRENGTH 2017-18							
S.L.NO	STREAM	SANCTION STRENGTH	GENERAL		SC		ACTUAL
			BOYS	GIRLS	BOYS	GIRLS	
1	.+2 1ST YEAR ARTS	256	131	54	39	16	240
2	.+2 2ND YEAR ARTS	256	101	69	43	30	243
3	.+2 1st YEAR SCIENCE	128	64	35	8	4	111
4	.+2 2ND YEAR SCIENCE	128	42	49	4	4	99
5	.+3 1ST YEAR ARTS	128	77	64	35	17	193
6	.+3 2ND YEAR ARTS	128	109	96	11	14	230
7	.+3 3RD YEAR ARTS	128	54	78	17	12	161
8	.+3 1st YEAR SCIENCE	64	44	19	1	1	65
9	.+3 2ND YEAR SCIENCE	64	37	23	11	3	74
10	.+3 3ND YEAR SCIENCE	64	32	17	3	1	53
	<b>TOTAL</b>	<b>1344</b>	<b>691</b>	<b>504</b>	<b>172</b>	<b>102</b>	<b>1469</b>

**18.2 - Abstract Position of staff strength-**

Teaching Staff Position 2017-18

*[Signature]*  
Principal  
DERABISH COLLEGE



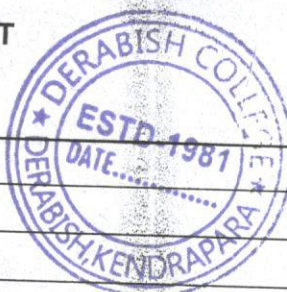
SI No	Subject	Sanction Staff	GIA	BG	MP
1	ENGLISH	3	2	1	0
2	ODIA	4	1	2	0
3	HISTORY	3	0	2	0
4	POL SCIENCE	3	1	1	0
5	SOCIOLOGY	3	2	1	0
6	ECONOMICS	2	1	1	0
7	EDUCATION	2	0	1	1
8	PHYSICS	1	1	0	0
9	CHEMISTRY	1	1	0	0
10	MATHEMATICS	1	1	0	0
11	BOTANY	1	1	0	0
12	ZOOLOGY	1	1	0	0
13	DEMONSTRATOR PHYSICS	1	1	0	0
14	DEMONSTRATOR CHEMISTRY	1	0	1	0
15	DEMONSTRATOR BIOLOGY	1	1	0	0
16	PET	1	0	1	0
	<b>TOTAL</b>	<b>29</b>	<b>14</b>	<b>11</b>	<b>1</b>

**Non-Teaching Staff Position 2017-18**

SI No	Subject	Sanction Staff	GIA	BG	MP
1	Asst Librarian	1	0	1	0
2	Jr. Librarian	1	1	0	0
3	Jr. clerk	4	1	2	1
4	jr clerk cum typist	2	1	1	0
5	Library Attendant	1	1	0	0
6	Labrotory Attendant	3	1	2	0
7	Library watchman cum bearer	1	0	1	0
8	Peon	5	5	0	9
9	Orderly peon	1	0	1	0
10	Mechanic	1	0	0	0
11	Gardener	1	0	1	0
12	Lady Attendant	1	1	0	0
13	Watchman	1	1	0	0
14	Sweeper	1	0	0	0
	<b>TOTAL</b>	<b>24</b>	<b>12</b>	<b>9</b>	<b>10</b>

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

*[Signature]*  
**Principal**  
**DERABISH COLLEGE**



**19.1 - General Provident Fund-**

The GPF accounts have been maintained by the controller of Accounts, Odisha, Bhubaneswar. However, the Principal is advised to maintain a GPF ledg at the College level in order to reconcile the difference if any after receipt of GPF Accounts slip from the Controller of Accounts and compliance reported audit.

**19.2 -**

**19.3 - Irregular payment of Rs.18,54,786.00 to E P F Commissioner.**

It is seen from Para No- 14 that a sum of Rs.18,54,786 /- has been paid to E P F Commissioner. No details has been furnished in favour of the payment. Necessary details of the payment with year and the name of the employees and the outstanding amount may be furnished to regularise the expenditure . The expenditure can not be acceptable unless the details are furnished . Besides, the 10% of the employees share is Rs.8,72,840.00 which is payable to the staff .But no step has been taken to realise it from the concerned staff . College has already paid the employer share . Hence Rs. 8,72,840.00 need to be recovered from the concerned staff and to be deposited in college fund .Necessary steps need be taken to realise it from the concerned staff, failingly it will be recovered from Smt. Rekha Devi ,I/C Principal and Sri Hrushikesh Das ,Accountant who are considered responsible for this .Till than Rs . 18,54,786 /- is held under objection which includes Rs. 872840.00 is suggested for recovery .

**Person(s) Responsible for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Smt. Rekha Devi.	Ex-Principal	At-Derabish College, Derabish. Dist.- Kendrapara.	436420
2	Hrushikesh Das .	Accountant	At- Derabish College, Derabish. Dist.- Kendrapara .	436420

**PARA: 20 RESULT OF AUDIT**

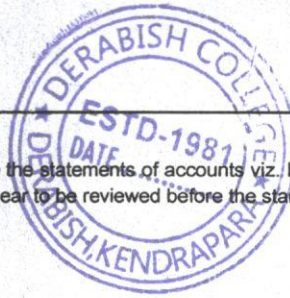
**20.1 - General Remarks**

The general state of maintenance of records and registers are far from satisfactory, which needs further improvement. The Principal is advised to maintain the records and registers properly as prescribed in OGFR, OTC & OAEIAP Rules-1985.

**20.2 - General Observation detecting during the period of Audit-**

1. Since Accounts review is made after recording of transactions in books of accounts (Cash Book, General Ledger, Subsidiary Ledgers, Registers, Serially numbered vouchers, Bank reconciliation statement, Bank statements, approvals and other records needed for examination), the same should be kept ready

*[Signature]*  
Principal



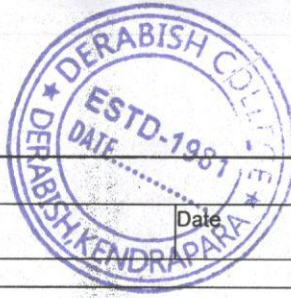
before the review of any entity is undertaken. The college should also prepare the statements of accounts viz. Receipts and Payments account, Income and expenditure account for the year and Balance sheet as on the last date of the year to be reviewed before the start of accounts review.

2. The college should maintain the cash book on daily basis.
3. Necessary training should be imparted to the accounts personnel of the College for their capacity building.
4. The Principal should verify the cash book and ensure recording of all transactions on daily basis.
5. The Principal should ensure the maintenance of books of accounts by competent and trained personnel. In case the person in charge of accounts is on leave or transferred to any other place, there shall be proper handing over and taking over of the charge with record of evidence kept in safe custody. The Accounts personnel should be accountable for his duties.
6. Reconciliation of Bank balances in cash book with that in pass books shall be done by the accounts personnel on monthly basis.
7. Physical verification of all assets (furniture, Office equipment, computers, lab equipment, books etc.) of the college should be made by the management and a fixed assets register should be maintained with reference to past records and report of physical verification. The said register shall be maintained regularly and physical verification of assets should be done at least once in every year to ensure their existence.
8. It is advised that for the sake of better internal control and easy maintenance of accounts, the Principal should take necessary steps to accept the fees / fines from students only through bank challans in designated bank account of the college. The present system of receipts in cash, through challans and by bank drafts should be replaced with only one way i.e. through bank challans. This will reduce the work of keeping the bank drafts in safe custody, depositing bank drafts in bank next day and reconciliation of the accounts and also the work relating to cash transactions on this account.
9. As a good principle of internal control all the account functions such as preparation of vouchers, recording the transactions in books, reconciliation of accounts issue of cheques etc. must be verified as to its correctness and authenticity by a senior official.
10. Attendance register and leave register should be maintained which should form the basis for preparing salary bill.
11. The management should take necessary and timely steps to recover the amounts given as advance.

**Result Of Audit**

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	13.1	0.00	1452.00	0.00	0.00	0.00	
2	14.3	0.00	659300.00	0.00	0.00	0.00	
3	14.4	2429.00	3429.00	3429.00	0.00	0.00	
4	19.3	872840.00	1854786.00	872840.00	0.00	0.00	
<b>Total</b>		<b>875269.00</b>	<b>2518967.00</b>	<b>876269.00</b>	<b>0.00</b>	<b>0.00</b>	

Spot Recovery



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

**Audit Certificate**

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

Principal  
DERABISH COLLEGE