

		1,58,239.00	4,07,318.00	5,65,557.00	3,42,176.00	2,23,351.00
6	+2 SAMS Account	1,17,157.00	6,21,901.00	7,39,058.00	5,04,813.00	2,34,245.00
7	NSS Account	14,383.95	349.00	14,732.95		14,732.95
8	AISHE Remuneration	-	5,000.00	5,000.00	5,000.00	-
11	Development of Science grant		-4,00,000.00	4,00,000.00	4,00,000.00	-
12	CHSE Grant for Centre Expenses	28,350.00		28,350.00	31,955.00	-3,605.00
13	University Grant for valuation	2,95,105.00	4,38,608.00	7,33,713.00	3,98,465.00	3,35,248.00
14	HUB Grant	65,000.00	61,000.00	1,26,000.00		1,26,000.00
15	Amount received from TESCERT for DE Exam	10,280.00	11,280.00	21,560.00	11,280.00	10,280.00
16	Audit Recovery					2,24,880.00
	Total	29,30,838.95	1,00,13,667.00	1,29,44,505.95	37,21,975.60	92,22,530.35
	Income from Internal Sources					
1	Fees & Fines		-25,600.00	25,600.00	25,600.00	-
2	Bank Pass book interest	2,23,537.59	6,16,822.54	8,40,360.13	7,733.84	8,32,626.29
	Total	2,23,537.59	6,42,422.54	8,65,960.13	33,333.84	8,32,626.29
	Student Fund					
1	Science Lab	1,41,000.00	2,47,000.00	3,88,000.00		3,88,000.00
2	Electrical Fees	41,861.00	2,31,560.00	2,73,421.00	2,29,019.00	44,402.00
3	Identity Card	12,080.00	1,21,040.00	1,33,120.00	25,305.00	1,07,815.00
4	Common Room Fees	29,300.00	30,260.00	59,560.00		59,560.00
5	Affiliation	47,200.00	1,51,300.00	1,98,500.00	5,000.00	1,93,500.00
6	Furniture Maintenance	15,817.00	1,51,300.00	1,67,117.00	1,40,530.00	26,587.00
7	Faculty Fees	68,285.00	2,19,075.00	2,87,360.00		2,87,360.00
8	Journal Fees	73,250.00	75,650.00	1,48,900.00		1,48,900.00
9	Medical fees	7,325.00	7,565.00	14,890.00		14,890.00
10	Cultural Activities Fees	13,960.00	49,440.00	63,400.00	58,870.00	4,530.00
11	Lesson Plan fees	43,950.00	75,650.00	1,19,600.00		1,19,600.00
12	Drama & Film Society fees	15,685.00	1,05,650.00	1,21,335.00	91,660.00	29,675.00
13	Proctorial Fees	73,250.00	90,780.00	1,64,030.00		1,64,030.00
14	DSA	325.00	15,130.00	15,455.00	8,380.00	7,075.00
15	Student Union	50,845.00	71,600.00	1,22,446.00		1,22,446.00
16	Library Fees	49,875.00	1,51,300.00	2,01,175.00	4,87,684.00	-2,86,509.00
17	College Athletic					

+2 SAMS Account	65.00	2,34,180.00	2,34,245.00
UGC Account		2,38,246.10	2,38,246.10
University Exam Account	10.00	51,440.88	51,450.88
NSS Account	0.90	14,732.05	14,732.95
+2 Exam cash book	0.10	1,369.60	1,369.70
	41,811.20	1,97,08,271.12	1,97,50,082.32

4.2 Preparation of Annual Budget

Annual Budget for the year 2017-18 has not been prepared. Steps may be taken to prepare Annual Budget each year and compliance reported to audit.

4.3 Maintenance of Flexi Account instead of savings bank account for parking funds Centrally sponsored schemes:- (Ref.: Lr.no-354251F)

As per letter No. 354251F, dt.12.10.2012, all Departments were asked to instruct the implementing agencies which are authorized to keep the central share and state share or only central share of the centrally sponsored plan schemes in bank accounts, to keep them in flexi'" accounts so that higher interest accruals from the scheme funds can be ploughed back to expand the coverage of the scheme without affecting fund flow for the scheme. Such centrally sponsored scheme funds have not been kept in bank in flexi accounts. So the local authority is advised to keep such funds in flexi accounts.

4.4 Maintenance of Annual Accounts

Annual Accounts for the year under audit has not been maintained. Steps may be taken to maintain Annual Accounts for 2017-18 and produced to next audit for checking. The Receipt and expenditure figures have been furnished as could be made available from records and registers.

4.5 Financial Statement

FINANCIAL STATEMENT -(VIDE PARA 4 OF AUDIT REPORT)						
Statement showing the details of Receipts & Expenditures of Jawaharlal College, Patnagarh for the year 2017-18						
Sl.No.	Head of Account	Opening Balance as on 01.04.2017	Received During the year 2017-18	Total	Expenditure During year 2017-18	Closing Balance as on 31.03.2018
1	2	3	4	5	6	7
	GRANT RECURRING					
1	Salary of GIA Staffs		4,43,76,597.00	4,43,76,597.00	4,43,76,597.00	-
2	Block Grant salary	-	27,40,306.00	27,40,306.00	27,40,306.00	-
	Total	-	4,71,16,903.00	4,71,16,903.00	4,71,16,903.00	-
	Grant Received from UGC & Other Sources					
1	UGC Account	4,06,099.00	13,148.00	4,19,247.00	1,81,000.90	2,38,246.10
		4,06,099.00	13,148.00	4,19,247.00	1,81,000.90	2,38,246.10
	Other than Grant					
1	Self defence Account	1,490.00	22,661.00	24,151.00	10,216.80	13,934.20
2	RUSA Grant	18,10,522.00	76,71,955.00	94,82,477.00	18,87,331.00	75,95,146.00
3	NAAC Account	1,08,083.00	2,25,824.00	3,33,907.00	6,706.40	3,27,200.60
4	Boys Hostel Account	1,47,229.00	97,891.00	2,45,120.00	1,24,032.40	1,21,087.60
5	Girls Hostel					