

Establishment Section / Accounts Section / All H.O.D  
Govt. of Odisha, *only*  
12.2.18  
Department of Higher Education, Odisha, Bhubaneswar

Letter No: 2 / // Date: 10 / 02 / 2018

From:

Sri Akshya Kumar Bhoi,  
Asst. Audit Officer,  
Higher Education Department.

To

The Principal,  
Govt. (A) College, Phulbani.

**Sub: Internal Audit Programme.**

Ref: Office Order No. 34509 / H.E. Dt. 16.02.2017

Sir,

In obedience to the subject cited above, I am to inform you that the audit of your accounts for the financial year 2016-17 will be taken up w.e.f. 22.02.2018 by the internal audit staff of Higher Education Department. So necessary records and registers along with updated Bank A/C should be kept ready for physical verification of cash and performing audit. All the staff may be instructed to co-operate with the audit and immediate production of records before audit. Further necessary accommodation may be arranged for smooth & timely completion of audit.

This is for your kind information and necessary action.

Encl: As above

Yours faithfully,

*A.K. Bhoi*  
(A.K. Bhoi) 10/2/18

Asst. Audit Officer,  
H.E. Dept.

Memo No. 03 // Date: 10 / 02 / 2018

Copy submitted to the FA-cum-Addl-Secy. to Govt., H.E. Department for kind information.

*A.K. Bhoi*

(A.K. Bhoi)  
Asst. Audit Officer,  
H.E. Dept.

**OFFICE OF THE PRINCIPAL GOVT.AUTONOMOUS COLLEGE,PHULBANI**

Memo No. 204 // GACP

Date. 12-02-2018

Copy to All HOD's/ Accounts Section / Esst.Section for information and necessary action.

*only*  
Principal 12-2-18

GOVERNMENT OF ODISHA  
DEPARTMENT OF HIGHER EDUCATION  
OFFICE ORDER

No. HE-AUD-0009-2019 285/3 /H.E. Dated 4.6.21 Bhubaneswar,

Annual Audit Programme of Assistant Audit Officers/Auditors of Higher Education Department, to take up the audit of the accounts of various colleges during the financial year 2021-22, which has been approved by the Principal Secretary, H.E. Deptt., are as follows.

375-  
7-6-21

Sl. No.	Name of the A.A.O. and Auditor	Name of the College to be Audited	Year of Accounts to be Audited	Working days allowed
1.	S.C. Behera, A.A.O. and A.K. Sabar, Auditor	1. K.K.S. Women's Degree College, Balasore 2. Dhenkanal Auto College, Dhenkanal. 3. Govt. Science Degree College, Chhatrapur 4. Govt. Women's Degree College, Jeypore 5. Govt. Degree College, Sundargarh	2018-19 & 2019-20 2019-20 2019-20 2019-20 2019-20	30 20 15 15 15

A

2.	B.K.Mohanty, A.A.O. and J.K.Khuntia, Auditor	1. S.C.S (Auto) College, Puri	2019-20	20
		2. Khalikot Auto College, Berhampur	2019-20	20
		3. B.J.B. Auto College, Bhubaneswar	2018-19 & 2019-20	40
		4. Govt. Women's Degree College, Sundargarh	2019-20	15
3.	M.M. Dash, Auditor and Lakhmi Kanta Ray, Auditor	1. N.C. Auto College, Jajpur	2019-20	20
		2. Govt. Women's Degree College, Puri	2019-20	15
		3. Govt. Auto College, Phulbani	2018-19 & 2019-20	40
		4. Govt. Women's Degree College, Keonjhar	2019-20	15

Besides this, Smt. Manaswini Behera, Auditor will remain at Head Quarter for day to day official work in audit section under supervision of Sri Sudhir Chandra Tripathy, Asst. Audit Officer .

F.A.-cum Addl. Secretary to Govt.

Memo No.

Copy forwarded  
Khurda/ Jajpur/ Kand

Memo No.

H.E. D.

Memo No. 225/4 /H.E. dtd. 4.6.21

Copy forwarded to Collector, Balasore/ Dhenkanal /Ganjam /Koraput /Sundargarh /Puri/ Khurda/ Jajpur/ Kandhamal & Keonjhar for information.

F.A.-cum-Addl. Secretary to Govt.

Memo No. 225/5 /H.E. dtd. 4.6.21

Copy forwarded to Branch Officer, Govt. College, Non-Establishment Section GC(NE) H.E. Deptt. for information.

F.A.-cum-Addl. Secretary to Govt.

Memo No. 225/6 /H.E. dtd. 4.6.21

Copy forwarded to the Regional Director of Education, Bhubaneswar/ Regional Director of Education, Sambalpur/ Regional Director of Education, Berhampur/ Regional Director of Education, Balasore/ Regional Director of Education, Jeypore for information and necessary action.

F.A.-cum-Addl. Secretary to Govt.

Memo No. 225/7 /H.E. dtd. 4.6.21

Copy forwarded to Finance Officer, OHEPEE, Bhubaneswar for information and necessary action.

F.A.-cum-Addl. Secretary to Govt.

Memo No. 225/8 /H.E. dtd. 4.6.21

Copy forwarded to the Principals, K.K.S. Women's College, Balasore/ BJB (Auto) College, Bhubaneswar/ Govt. Degree College, Sundargarh/ Govt. Women's Degree College, Sundargarh/ Govt. Women's Degree College, Puri/ Govt. Women's Degree College, Keonjhar/ Govt. Science Degree College, Chhatrapur/ Govt. (Auto) College, Phulbani/ Khallikote (Auto) College, Berhampur / Dhenkanal (Auto) College, Dhenkanal/ Govt. Women's Degree College, Jeypore / N.C (Auto) College, Jajpur/ S.C.S (Auto) College, Puri for information and necessary action. They are instructed to conduct an introductory meeting on the date of commencement of audit for smooth running of audit work and requested to produce all the relevant records and registers before audit as and when required. All necessary co-operation as well as accommodation may be provided to the Audit party during the audit period. Half Margin Memos issued by the audit should be returned with adequate reply within 48 hours.

F.A.-cum-Addl. Secretary to Govt.

Letter No: 2 / // Date: 10 / 02 / 2018

From:

Sri Akshya Kumar Bhoi,  
Asst. Audit Officer,  
Higher Education Department.

To

The Prinicipal,  
Govt. (A) College, Phulbani.

**Sub: Internal Audit Programme.**

Ref: Office Order No. 34509 / H.E. Dt. 16.02.2017

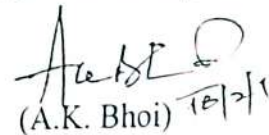
Sir,

In obedience to the subject cited above, I am to inform you that the audit of your accounts for the financial year 2016-17 will be taken up w.e.f. 22.02.2018 by the internal audit staff of Higher Education Department. So necessary records and registers along with updated Bank A/C should be kept ready for physical verification of cash and performing audit. All the staff may be instructed to co-operate with the audit and immediate production of records before audit. Further necessary accommodation may be arranged for smooth & timely completion of audit.

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Encl: As above

Yours faithfully,

  
(A.K. Bhoi) 10/2/18

Asst. Audit Officer,  
H.E. Dept.

Memo No. 03 // Date: 10 / 02 / 2018

Copy submitted to the FA-cum-Addl-Secy. to Govt. , H.E. Department for kind information.




(A.K. Bhoi)  
Asst. Audit Officer,  
H.E. Dept.

**OFFICE OF THE PRINCIPAL GOVT.AUTONOMOUS COLLEGE,PHULBANI**

Memo No. 204 // GACP

Date: 12-02-2018

Copy to All HOD's/ Accounts Section / Esst.Section for information and necessary action.

  
Principal 12-2-18

From

Sri. Abhishek Kumar Bhow  
 Asst. Audit Officer/Auditor.

To

The Principal,  
Govt. Arts College, Melaluri

Subj: - Supply of information on audit objection.

Sir/Madam,

Following information on audit objection may please be supplied to Audit immediately.

On checking of Rusa cash books for the year 2015-16, it was noticed that an amount of Rs. 1 crore (one crore) was allotted for expenditure for repair/renovation & restoration of new furniture and purchase of new equipment.

In Rusa's quarterly statement vide letter No. 4532/18 dated 24.9.2016 of H.D. Deptt, it is clearly observed to purchase new equipment not exceeding 5% of total allotment of 2 crore. Further Ministry of HD is insisting on certification of set phase of allotment grant (Rs. 1 crore) Re. 41-66 labels should be attached in purchase of equipment.

But there is a clear deviation of guidelines by purchasing new equipment. Worth Re. 74,24,577/- as detailed below.

- |                           |               |                               |                  |
|---------------------------|---------------|-------------------------------|------------------|
| 1. Computers table - 80   | Rs. 1,39,946  | 5. Call me centre             | Rs. 68,51,594.00 |
| 2. Desktop Dell comp. 40  | Rs. 19,40,000 | 6. Workshop - morning & night | Rs. 55,961.00    |
| 3. Desktop Dell comp - 40 | Rs. 24,34,298 | 7. Workshop -                 | Rs. 17,023.00    |
| 4. Laptop - 16 nos        |               | 8. Misc. work -               | Rs. 500,000.00   |
| 5. Misc. work -           |               | 9. Misc. work -               | Rs. 74,24,577.00 |

P. Palan  
 Asst. Audit Officer

22/3/16

Recd

From

Expenditure has been made as per DUSA PMV resolution & details of expenditure are seen in minutes to DUSA Project & A. OLC, SPTC, DDA. The details are given below.

Minutes circulation was made as per instructions of DUSA in the meeting held on 24.3.16.

RUSA Coordinator

The reason of excessive expenditure towards well equipped  
beyond normal fixed by the Govt. may be justified if  
the asset immediately.

*[Signature]*  
20/12/18  
Asst. Asst. Officer  
Dept. of Higher Edu.

*[Signature]* 24/12/18  
Principal  
Govt. Arts, College  
Pulbani, Khandhama





From 2012 (copy in original immediately) 2012 2018

To Sh. P. Bhatia, Asst. Audit Officer/Auditor, The Principal, P. D. College, Phulwari, Patna.

Subject - Supply of information on audit objection, Sir/Master,

Following information of audit objection may please be supplied to Audit immediately.

<p>During the physical verification of Que. Excess expenditure of the Principal, Sir/Master, P. D. College, Phulwari, Patna, it was found that a sum of Rs. 21,318/- was found to be short. Hence the Division of expenditure balance of other credit as shown in the statement may be furnished to the audit.</p> <p>Expenditure in current year 21,318/-</p> <p>Balance to be shown in current year 21,318/-</p> <p>Remains Nil</p>	<p>Expenditure certificate along with details of no. 4532 dt 24.3.2016 of H.E. Doga may be supplied to audit for further useful.</p>
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Details of audit remains intact. Details of expenditure of expenditure will be to CA audit when 1/11/2016 to 30/11/2016 onwards to AVSA. Project given to vide letter No. 2012/11.10.2013. The trial work audit as in present circular interest, etc. etc.) is 6835828.1 as on 21.2.18. Details of VC serials attached herewith.

Date: 29.3.18

Signature: P. Bhatia

Stamp: P. D. College, Phulwari, Patna.

Handwritten notes: "KRM", "K", "2018", "2018"

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**HDFC BANK**  
We understand your world

<b>Account Number :</b> 50100098559710 <b>Customer Name :</b> PRINCIPAL & RUSA COORDINATOR KARUMBHAL <b>Customer Id :</b> 61764686 <b>A/C Open Date :</b> 27/01/2016 <b>Joint Holder Name :</b> None <b>Address :</b> GOVT AUTONOMOUS COLLAGE KARUMBHAL <b>City :</b> PHULBANI <b>Pin Code :</b> 762001 <b>State :</b> ODISHA <b>Country :</b> INDIA <b>Res Tel No :</b> 00 <b>Mobile No :</b> 919439239103 <b>Registration :</b> Not Registered	<b>HDFC BANK LTD</b> <b>Product Code :</b> 980 <b>A/C Currency :</b> INR <b>Branch Code :</b> 4238 <b>Branch Name :</b> PHULBANI <b>Branch Address :</b> PLOT NUMBER - 634, GANESH BAZAR, MAIN ROAD, PHULBANI, ODISHA <b>City :</b> PHULBANI <b>Pin Code :</b> 762001 <b>State :</b> ODISHA <b>Country :</b> India <b>Branch Tel No :</b> 9537503333 <b>MICR Code :</b> 762240002 <b>IFSC Code :</b> HDFC0004238	<b>RUSA Coordinator</b> <b>Government Auto College, Phulbani</b>
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Handwritten notes: "3-12", "3-15", "Govt Auto College Phulbani, Karandharndi"

### Particulars

Particulars	Chg/amt no	Value Dt	Withdrawal	Deposit	Balance
27/04/16 Balance B/F					
21/07/16 CRD MOODRONS CV - 50100001690321 - MIRA	27042014	27/04/16			
18/07/16 CRD PAID-INTER CAPTALS/CSA		30/06/16			
18/09/16 CRD EXP - MISC 4 C/S - BROADBAND	000090000001	10/08/16		900006.00	0.00
18/09/16 CRD EXP - MISC 4 C/S - BROADBAND	000000110507	19/09/16	9100.00	43311.00	900009.00
18/09/16 CRD EXP - MISC 4 C/S - BROADBAND	0000000002661	19/09/16			964331.00
18/09/16 CRD EXP - MISC 4 C/S - BROADBAND	000000110500	19/09/16			9755911.00
18/09/16 CRD EXP - MISC 4 C/S - BROADBAND	000000000008	19/09/16			9031914.00
18/09/16 CRD EXP - MISC 4 C/S - BROADBAND	000000110598	19/09/16			9039914.00
18/09/16 CRD EXP - MISC 4 C/S - BROADBAND	000000000000	19/09/16			9040000.00
18/09/16 CRD EXP - MISC 4 C/S - BROADBAND	000000690040	19/09/16			9063914.00
18/09/16 CRD EXP - MISC 4 C/S - BROADBAND	000000110592	19/09/16			9065914.00
18/09/16 CRD EXP - MISC 4 C/S - BROADBAND	000000000000	19/09/16			9067911.00
18/09/16 CRD EXP - MISC 4 C/S - BROADBAND	000000000000	19/09/16			9069914.00
18/09/16 CRD EXP - MISC 4 C/S - BROADBAND	000000000000	19/09/16			9156914.00
18/09/16 CRD EXP - MISC 4 C/S - BROADBAND	000000000000	19/09/16			9254911.00
18/09/16 CRD EXP - MISC 4 C/S - BROADBAND	000000000000	20/09/16			9420911.00
18/09/16 CRD EXP - MISC 4 C/S - BROADBAND	000000000000	20/09/16			9459914.00
18/09/16 CRD EXP - MISC 4 C/S - BROADBAND	000000000000	20/09/16			9459914.00

18/09/16 CRD EXP - MISC 4 C/S - BROADBAND	0054222239256	23/09/16	337231.00	1000000.00	10437014.00
27/09/16 CRD PAID-MISC TRV CL-N S NVA METAL INDUS	0000000000002	27/09/16	94973.00		10125603.00
01/10/16 Credit Interest Capitalised	0000000000003	27/09/16			10025630.00
04/10/16 CRD PAID-MISC TRV-CE-EASTERN MEDIA LTD	0000000000004	30/09/16	7814.00	92394.00	10110120.00
05/10/16 CRD PAID-MISC TRV-CE-NEXT COMPUTER	0000000000006	04/10/16	1940000.00		9179129.00
14/10/16 CRD PAID-MISC TRV CL-N S SASANT INDUSTRIAL	0000000000007	05/10/16	431131.00		7435630.00
18/10/16 CRD PAID-MISC TRV CL-N S SARRANT INDUS	0000000000008	14/10/16	288337.00		4992932.00
18/10/16 CRD PAID-MISC TRV CL-EM S BALLSTREVE ENGI	0000000000009	15/10/16	17022.00		4992932.00
25/10/16 CRD PAID-MISC TRV CL-EM S BALLSTREVE ENGI	0000000000010	25/10/16	2434238.00		4992932.00
28/10/16 CRD PAID-MISC TRV-CE-NEXT COMPUTERS BER	0000000000015	28/10/16	84410.00		4992932.00
28/10/16 CRD PAID-MISC TRV-CE-NEXT COMPUTERS BER	0000000000016	28/10/16	228009.00		4992932.00
28/10/16 CRD PAID-MISC TRV-CE-NEXT COMPUTERS BER	0000000000013	28/10/16	390500.00		4992932.00
28/10/16 CRD PAID-MISC TRV-CE-NEXT COMPUTERS BER	0000000000014	28/10/16	1912500.00		4299492.00
01/11/16 CRD PAID-MISC TRV CL-EMCEMAM BEHRA	0000000000017	01/11/16	19305.00		4299492.00
01/11/16 CRD PAID-MISC TRV CL-EMCEMAM BEHRA	0000000000018	01/11/16	8600.00		4299492.00
16/11/16 CRD PAID-MISC TRV CL-CALL IE SERVICES	0000000000012	16/11/16	55961.00		4299492.00
Balance C/F					2399916.00

*Dr*  
29/3/15  
RUSA Coordinator  
29.3.18  
Govt. Audit Officer  
Kalyanpur

Government of India

21/2/18

Date	Particulars	Chq/Bat No	Value Dt	Withdrawal	Deposit	Balance
16/11/16	Balance b/f					279315.00
26/12/16	Chq Paid-NCR TRW CL-CALL M SERVICES	0000000000011	16/11/16	123000.00		224315.00
03/01/17	Chq Paid-NCR TRW CL-CALL M SERVICES	0000000000009	26/12/16	5400.00		224315.00
02/02/17	Credit Interest Capitalised		31/12/16		38353.00	227151.00
02/02/17	Chq Paid-NCR TRW CL-CALL M SERVICES	0000000000002	31/01/17	4000.00		230873.00
04/03/17	Chq Paid-NCR TRW CL-CALL M SERVICES	0000000000004	02/03/17	6000.00		230873.00
04/03/17	Chq Paid-NCR TRW CL-CALL M SERVICES	0000000000001	04/03/17	50000.00		225873.00
04/03/17	Credit Interest Capitalised		29/03/17	6000.00		231873.00
04/03/17	Credit Interest Capitalised		31/03/17		21041.70	252914.70
04/03/17	Chq Paid-NCR TRW CL-CALL M SERVICES	0000000000001	29/04/17		12357.00	240557.70

RUSA Coordinator  
Government Arts College, Phibcan

*[Signature]*  
24/3/18

*[Signature]*  
Principal  
Govt Arts College  
Phibcan, Mandanjal





ଦୈନିକ ଅଞ୍ଚଳ ସଂଗ୍ରହ  
DAILY COLLECTION BOOK

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କ୍ର. ସଂଖ୍ୟା	ନାମ	ପାଠ୍ୟ ପୁସ୍ତକ	ପ୍ରକାର	ମୂଲ୍ୟ	ଅନ୍ୟ ବିବରଣ	ମୋଟ	ମାଧ୍ୟମ	ପ୍ରକାର	ମୂଲ୍ୟ	ଅନ୍ୟ ବିବରଣ	ମୋଟ																
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28
			B.F. Rs.	10/-														Rs. 16245/-									
			6772															Rs. 16245/-									
			773																760					Rs. 16245/-			online
			774																760					Rs. 16245/-			"
			775																832					Rs. 16245/-			"
			776																832					Rs. 16245/-			"
			777																699					Rs. 16245/-			"
			778																832					Rs. 16245/-			"
			779																699					Rs. 16245/-			"
			780																832					Rs. 16245/-			"
			781																699					Rs. 16245/-			"
			782																699					Rs. 16245/-			"
			783																699					Rs. 16245/-			"
			784																760					Rs. 16245/-			"
			785																699					Rs. 16245/-			"
			786																819					Rs. 16245/-			"
			787																819					Rs. 16245/-			"
			788																699					Rs. 16245/-			"
			789																699					Rs. 16245/-			"
			790																699					Rs. 16245/-			"
			791																699					Rs. 16245/-			"
			792																699					Rs. 16245/-			"
			793																699					Rs. 16245/-			"
			794																699					Rs. 16245/-			"
			795																699					Rs. 16245/-			"
			796																699					Rs. 16245/-			"
			797																760					Rs. 16245/-			"
			798																699					Rs. 16245/-			"
			799																699					Rs. 16245/-			"
			800																699					Rs. 16245/-			"
			Total Rs. 101/-																Rs. 18125/-					Rs. 18125/-			"

7.2.17

ଦୈନିକ ଆୟକ ପୁସ୍ତକ  
DAILY COLLECTION BOOK

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କ୍ର.ସଂ.	ଫଳାଫଳ	ଫଳାଫଳ	ଫଳାଫଳ	ଫଳାଫଳ	ଫଳାଫଳ	ଫଳାଫଳ	ଫଳାଫଳ	ଫଳାଫଳ	ଫଳାଫଳ	ଫଳାଫଳ	ଫଳାଫଳ	ଫଳାଫଳ	ଫଳାଫଳ	ଫଳାଫଳ	ଫଳାଫଳ	ଫଳାଫଳ	ଫଳାଫଳ	ଫଳାଫଳ	ଫଳାଫଳ	ଫଳାଫଳ	ଫଳାଫଳ	ଫଳାଫଳ	ଫଳାଫଳ	ଫଳାଫଳ	ଫଳାଫଳ	ଫଳାଫଳ	ଫଳାଫଳ	ଫଳାଫଳ	ଫଳାଫଳ	ଫଳାଫଳ	ଫଳାଫଳ	ଫଳାଫଳ	ଫଳାଫଳ			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28									

Govt. A/C

- nil -

P.L. A/C

DLC = 70

Degree Certificate - 200

270 ✓

Exam A/C

2400

Govt. A/C = - nil -

P.L. A/C = 270

Exam A/C = 2400

G.T = 2670

Principal  
Govt. Auto. College  
Phulbani, Kandhamal

8.2.17

DLC

Engines

9756

10

10 ✓ cash

9757

10

10 ✓ //

9758

10

10 ✓ //

9759

10

10 ✓ //

9760

10

10 ✓ //

9761

10

10 ✓ //

9762

400

400 ✓ //

9763

400

400 ✓ //

400

400 ✓ //

50

1200

1250

Govt. A/C

- nil -

P.L. A/C

50 ✓

Exam A/C

1200

Govt. A/C = - nil -

P.L. A/C = 50

Exam A/C = 1200

G.T = 1250

N.B  
→ shown on 22.7.7  
Cash book page - 106

Principal  
Govt. Auto. College  
Phulbani, Kandhamal



IAR-11/2018 - Part III - Para-2(b), 3, Part IV-A & D

OFFICE OF THE PRINCIPAL GOVT. (AUTO.) COLLEGE, PHULBANI  
KANDHAMAL - 762 001 (ODISHA)

No. 1834 /GACPI.

Date 31/12/19

To

Sri S.D. Jani, Sr. Clerk  
Sri N. Behera, Sr. Clerk  
Smt. S.R. Dash, Jr. Clerk

Sub:- Compliance of IAR No. 13/2017 & IAR No. 11/2018.

You are hereby directed to pay attention towards completion of the following records, so that those will be submitted before next audit.

Sri S.D. Jani, Sr. Clerk

1. To maintain register of records of service books (both GO & NGO)
2. Annual physical verification of stock & stores of all science depts. /sports/library/office regularly.
3. To maintain dead-stock register of unused/damaged articles.

Sri N. Behera, Sr. Clerk

1. To update stock accounts of service postage stamps

Smt. S.R. Dash, Jr. Clerk

1. Demand Register of students
  2. Incoming and outgoing of cheque register
  3. Incoming and outgoing of Demand draft register
  4. Maintenance of advance register of GPF/MCA/HBA/GIS/Festival
- In addition to above you are to attend the following important points of objection raised by last audit.
- (i) Monthly physical verification of cash has not been recored in cahs books
  - (ii) Budget estimation should be done according to budget manual

Memo No. 1835

Date 31.12.19

Copy to Accounts Bursar/ Audit file for information and necessary action.

*Sidant*  
21/12/19

*Q*  
31.12.19

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31.12.19

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Principal 31.12.19

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Principal 31.12.19