



Directorate of Local Fund Audit
Government of Odisha

A Reference Document on Accounts Review of Aided Colleges by Chartered Accountant Firms

Orientation of CA Firms
from 15th April 2013 to 17th April 2013

Technical Assistance by:



Odisha Modernising Economy, Governance
and Administration (OMEGA) Programme

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1. Background of the Assignment

1.1. Introduction to Directorate of Local Fund Audit

Directorate of Local Fund Audit (DLFA), Odisha is the Statutory Audit Organization of Government of Odisha. It has been functioning under the administrative control of Finance Department since 1948 & has been made a separate Directorate w.e.f. dt.01.10.2012. There are 19 District Audit Offices functioning in the erstwhile 13 undivided districts of the State, each headed by a District Audit Officer. The Director of Local Fund Audit, Odisha is the Head of the Organisation.

The Director of Local Fund Audit exercises the powers of “Examiner of Local Accounts” under the Odisha Local Fund Audit (OLFA) Act, 1948. There are officers like Joint Director, Deputy Directors, Assistant Directors, besides Audit Superintendents & Auditors to assist the Director in discharging his duties under the role of Examiner of Local Accounts. The Organization undertakes audit of Panchayat Samities, Gram Panchayats, Urban Local Bodies, Development Authorities, Universities, Aided Colleges, High Schools, Aided M.E Schools/ Sanskrit Tol/Madrassa, and Endowments etc. Presently there are 16,316 institutions in the State which are being audited by Local Fund Audit Organisation

1.2. Need for the Accounting Review

With the increase in the number of aided colleges, there has been difficulty to carry out the pending audits by the Directorate of Local Fund Audit, Finance Department. The Directorate, LFA therefore intends to engage Chartered Accountant firms to carry out ‘Accounts Review’ for high volume, low value units (ex. educational institutions) with very high pendency.

1.3. Objectives of the Accounts Review

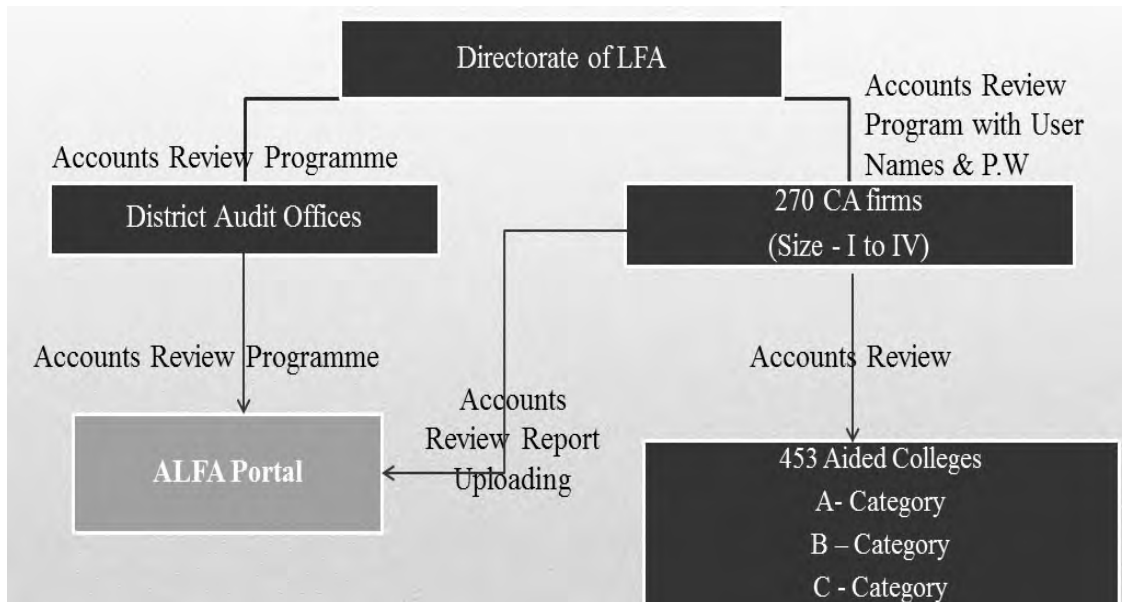
The objective of Accounts Review is to clear all arrear accounts of aided colleges and timely audit of accounts so that the Directorate of LFA will initiate timely action on irregularities detected by the CA firms.

1.4. The Accounting Review and Reporting Process

The Directorate of LFA sends accounts review program of colleges to the CA firms along with an User name and Password to access the ALFA portal to upload Accounts Review reports.

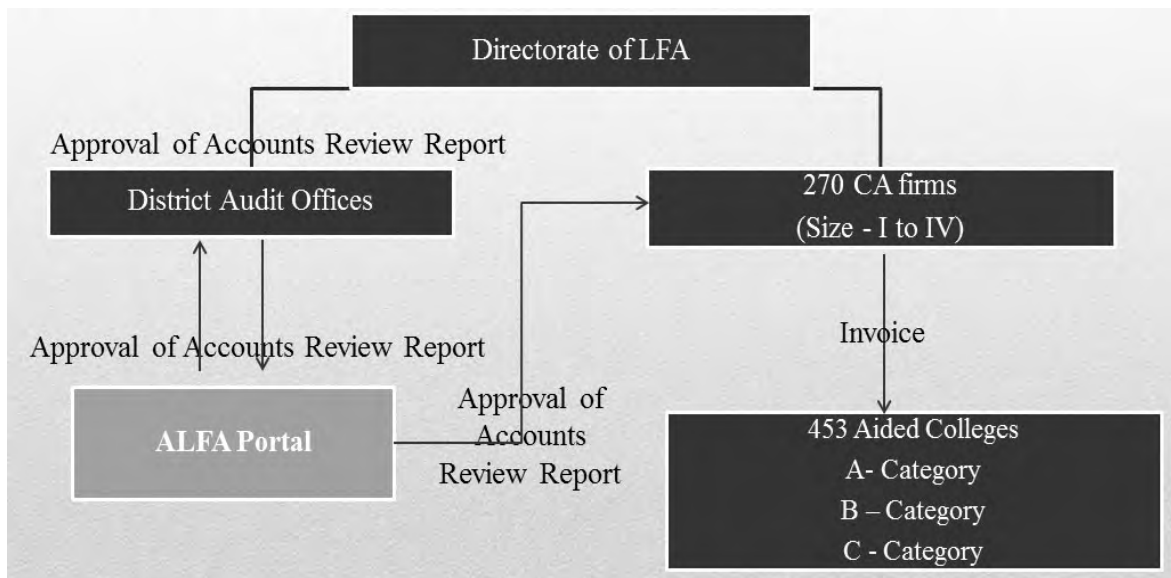
Before commencement of accounts review, the CA firm concerned shall send a notice to the College Authority concerned of his intention to review the accounts at least two weeks before the date on which it intends to conduct the accounts review.

After completion of review within 7days the CA firm should upload the report in ALFA portal by using the username and password provided by the DLFA. A process chart of review and reporting Accounts review is given below;



1.5. The AccountingReview Report Approval Process

The District Audit Officer will approve the Accounts Review Report and sends a Certificate to the Concerned CA firm and College for necessary payment to the firm. The process chart of accounts review approval is given below;



2. Role of Chartered Accountant Firms

The CA firms selected for Accounts Review assignment shall be responsible for carrying out following activities with respect to the financial year under review:

- i. Verification of all vouchers and supporting documents with respect to the proper sanction and approval by competent authority according to the delegation of financial power and compliance to laws and prescribed guidelines
- ii. Verification of entries in the books of accounts (Cashbook, General Ledger, Advance Ledger, Daily collection register, miscellaneous receipt books, Journal Book, Salary Register, attendance register, Cheque issue register, Grants received register etc.) in respect of receipts and expenditure of the institution.
- iii. Examination of Bank reconciliation Statement with respect to entries in the cashbook and bank statement.
- iv. Examination of utilization of grants received from Government of Odisha during the financial year under review.
- v. Examination of payments of Salary under Non plan, State plan and block grants scheme.
- vi. Examination of advances given and adjusted/recovered from staff and others.
- vii. Verification of Physical verification report on Cash and Fixed assets and consumables.
- viii. Verification of such other records, which are required for filling up the Accounts Review Report Format given in Annexure – 1.

Apart from the above roles, CA firms shall also be required to help rectify the errors identified, if possible by them during the course of Accounting Review and report the balance errors/irregularities which remain un-rectified with reasons as to why the same were not rectified.

The CA firms would also be required to report immediately to the respective **District Audit Officer** wherever any serious irregularity or transactions involving mala fide, corrupt practices and gross indiscipline or any fraudulent transaction is detected by them.

In the course of examination of the books of accounts, any discrepancy, which comes to the notice of the reviewer, or any queries, shall be put up in writing before the Head of the Institution for his/her replies. The copies of such queries and replies thereto shall be appended to the accounts review report.

On the basis of the examination of books of accounts and replies received from the principal of the college, the CA firm shall duly fill up the findings of accounts review into the ALFA (Automation of Local Fund Audit) system within 7days after the Accounts Review. The Director, Directorate of LFA will provide the login details of ALFA System to the CA firms along with the allotment letter.

The concerned District Audit Officer will approve the reports within a period of 15days after submission of the report in ALFA system and Issues a certificate on performance of CA firms Accounts Review.

The CA firm shall send signed hard copy of the Accounts Review report (generated by the ALFA system) and an Invoice (format given in Annex-2) to the concerned institution and a duplicate copy of the report to the respective District Audit Officer.

In the event of a delay beyond 15 days in taking any of those actions by the appropriate authority, the CA firm can raise an invoice. The respective institution will process the invoices within 30days after submission of the invoice and signed hard copy of the report.

3. Reporting in ALFA

The main page for the ALFA application is shown below. For accessing the application each user is provided with unique user-id and password. Depending upon the type of user, roles have been predefined. So after login system will provide menu based pages applicable for the user.

LOCAL FUND AUDIT ODISHA

ପୁନାମ ପାଣ୍ଠି ସମୀକ୍ଷା, ଅର୍ଥ ବିଭାଗ, ଓଡ଼ିଶା ସରକାର

Directorate of Local Fund Audit (D L F A) , Odisha is the Head of the Organization. It has been under the control of Finance Department since 1948 & has been functioning since w.e.f. dt.01.10.2012. There are 13 District Audit Offices (DAOs) while 13 undivided districts of the State, each headed by a District Audit Officer. The Director of Local Fund Audit, Odisha exercises the powers of Examiner of Local Accounts under the OLFA Act 1948. There are Officers like Joint Director, Deputy Directors, Assistant Directors, besides Audit Superintendents & Auditors to assist the Director in his duties as the Examiner of Local Accounts. The Organization is also responsible for Grant-in-Aid Institutions, Panchayat Samitis, Development Authorities, Universities, Schools, Endowment etc. Presently there are 16,316 institutions in the State being audited by Local Fund Audit Organization.

Enter User-ID here

Enter Password here

Citizen Services

- 1.OLFA Statutes (Act/ Rule)
- 2.District Audit Offices(LFA)
- 3.Auditee Institutions
- 4.Audit Report
- 5.R.T.I
- 6.Miscellaneous
- 7.Circulars / Notification
8. Approved Audit Plan

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e-Despatch

Category of Institutions	Numbers
A. STATUTORY	
1. Panchayat Samiti	314
2. U.L.B.	104
3. Development Authorities, Imp. Trust, Spl. Planning Authority	20
4. Universities	10
5. Aided Colleges	453
6. Aided High Schools	2,199
7. Aided M.E Schools/ Sanskrit Tol/Madrassa	6,348
8. Miscellaneous(BSE, CHSE, OKVI, WODC)	04
9. Gram Panchayats	6,234
10. Zilla Parisad	30
TOTAL	15,716
B. NON- STATUTORY	
1. Miscellaneous	202
2. Religious Endowments	398
TOTAL	600
GRAND TOTAL	16,316

News

- Welcome to ALFA.
- CALL ALFA FOR ANY ASSISTANCE : 0674-2322284 /0674-2391754
- ALFA is now available at (<http://lfaodisha.ori.nic.in>)
- Telephone numbers of the Directorate of Local Fund

April-2013

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	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	29	30				

1 - Utkal Gyan 14 - Mahe
Visubha Saniranti / Dr.

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This site is under construction and the data is made available on an experimental basis to all users. The data in the system is available form respective District Audit

CA Firm Level Work:-

The CA Firm has to login using the user-id and password provided to him/her in the page shown above, so that user can perform activities pre-defined. After successful login a screen shown below will appear which displays all activities defined for him/her in ALFA system.

Home Page for The CA Firm



This site is under construction and the data is made available on an experimental basis to all users. The data in the system is available from respective District Audit Officers, L.F.A. While all efforts have been made to make this database as authentic as possible, Local Fund Audit, Finance Department will not be responsible for any loss to any person caused by any shortcoming, defect or inaccuracy in the information available on Website. Any discrepancy found may be brought to the notice of the Deputy Examiner-cum-Deputy Director, DLFA, Odisha, Bhubaneswar - 751001.

The user can view total plan chalked out for Accounts Review. List of all auditee institutions along with the planned date of commencement and date of completion will appear in the page. In this page user can make the accounts review status of an auditee institution "In Progress" by clicking on "Change Status" button, so that he/she can prepare the draft Accounts Review report through ALFA system. User can make Accounts Review status "In progress" along with date of commencement for a single institution at a time out of all Accounts Review institutions mentioned in the plan. After Completion of the ACR for a selected institution user has to make the ACR status of the institution as "Complete" along with the date of completion, so that user can make another institution "In progress".

My Plan

Plan Name

Party Name :- CA-I Duration :- 2013-05-01 - 2014-04-30

Sino	Institution	Type of Audit	Individual Mandays Consumed	Duration of Audit	Party	Role	Institution Audit Current Status
1	B.S college Dasapalla	GENERAL AUDIT		As Per Plan From : 03-06-2013 To : 05-06-2013 As Per Actual From : 05-04-2013 To : 08-04-2013	CA-I	Lead Auditor	Completed Change Status
2	Astaranga college	GENERAL AUDIT		As Per Plan From : 01-05-2013 To : 24-05-2013 As Per Actual From : 09-04-2013 To :	CA-I	Lead Auditor	In Progress Change Status
3	Balanga college	GENERAL AUDIT		As Per Plan From : 27-05-2013 To : 17-07-2013 As Per Actual From : To :	CA-I	Lead Auditor	Pending Change Status
4	K.B college Baranga	GENERAL AUDIT		As Per Plan From : 20-07-2013 To : 13-09-2013 As Per Actual From : To :	CA-I	Lead Auditor	Pending Change Status
5	Banapur College	GENERAL AUDIT		As Per Plan From : 18-09-2013 To : 13-11-2013 As Per Actual From : To :	CA-I	Lead Auditor	Pending Change Status

Change Status Screen

LOCAL FUND AUDIT ODISHA

Profile: SANJAT KUMAR DASH - Auditor - DHENKANAL, Thu Sep 13, 2012

Current Status: Talcher PS 2011-2012 (Pending)

Status Update To: Pending In Progress Completed

Date Of Commencement As Per Plan: 08-07-2012
Actual Date Of Commencement: 13/09/2012

Date Of Completion As Per Plan: 03-08-2012
Actual Date Of Completion: 13/09/2012

Sno	Institution	Individual Mandays Consumed
1	Pallahara PS	
2	Kankadahad PS	
3	Talcher PS	
4	Talcher Municipality	

As Per Plan From: 09-08-2012 To: 30-09-2012
As Per Actual From: To:

IV Lead Auditor Pending Change Status

Diary (Team Diary Report Enter Date(Institute))

Accounts Review Report Management

For preparing the Draft Accounts Review Report any member of a party review the accounts of an institution can manage the report paragraph wise as shown below.

Profile Image KISHORE CHANDRA MISHRA - Auditor - PURI, Tue Aug 28, 2012

Home Manage Profile Log out View Message

Select Plan 2012-2013-PURI Show

Programme For The Year: 2012-2013-PURI, Party No:- XIII, Audit Report

Sl No	Name Of The Institution	Manage Paragraph	Surcharge	Result Of Audit	Manage Statement	Report	Action
1	Odagaon P.S- 2011-2012,	Manage	Report	View	Spot Recovery	Report	Submit

This site is under construction and the data is made available on an experimental basis to all users. The data in the system is available from respective District Audit Officers, L.F.A. While all efforts have been made to make this database as authentic as possible, Local Fund Audit, Finance Department will not be responsible for any loss to any person caused by any shortcoming, defect or inaccuracy in the information available on Website. Any discrepancy found may be brought to the notice of the Deputy Examiner- cum- Joint Secretary to Govt., LFA Audit, Finance Department, Odisha Secretariat, Bhubaneswar - 751001.

Instructions for preparation of Draft Accounts Review Report in Common Audit Format

Click on ACR Management

Click on Manage Paragraph for respective Auditee Institution.

- User can type the report online for different paras of the Accounts Review Report and Save Accordingly.
- The Financial Position of all Cash Books(Cash book/Year Wise) of the Auditee Institution to be reflected in Para-4. The details of Closing Balance of each Cash Book and difference there on between accounts review Figure and Cash Book Figure should be provided in the provided space.
- Except paras(01, 02 and 03) in each Para the CA Firm/Reviewing Officer has to reflect the irregularity found in the form (Yes/No) and to fill up all mandatory fields like Amount Kept Under Objection, Amount suggested for recovery, Amount surchargeable, Total Amount Embezzled and Amount Covered by other cases.
- Save each time after making any change to any paragraph of the report. The system will display the name of respective User saving each paragraph. For any modification user has to save the report every time he/she modifies the report.
- After saving a paragraph along with the mandatory fields in the bottom, user will be able to manage surcharge. User has to enter the Name, Designation, GPF or CPF or EPF, Address and Amount to be surcharged for each delinquent in a para and then save it. When the Balance amount shows 0 then user has to close the screen. If the delinquent is surcharged in another para then user has to select the delinquent from the drop down bottom and should not enter his/her detail again and then continue with entering surcharge amount.
- User can see the Printable view of each paragraph.
- If any error is found against any delinquent in Manage Surcharge then user has to delete the concern record and add a new entry as required and save the same.
- Annexure if any, has to be placed in respective para in a tabular format.
- Any statement required forAccounts Review purpose to complete the Accounts Review Report should be placed in the Miscellaneous Paragraph by giving the Sub Paragraph heading as “ Statement Showing the”
- The Surcharge Statements, Result of Accounts Review and Certificate will be generated by the system automatically in the Report only if all mandatory information are perfectly filled up in CAF.
- If any Spot Recovery occurs then User has to fill up the Spot Recovery information in respective screen.
- Before submitting the Accounts Review Report to reviewing officer, CA Firm has to verify the report. If any modification is required in the report, user has to make the necessary changes and SAVE again before submission.
- After submission of the Accounts Review Report no changes can be made by any CA Firm of the said Party for the said report.
- Respective Reviewing Officer can see the report and can make necessary changes on or after review. The Reviewing Officer can send the Accounts Review Report to District Audit Officer for approval or can return the report to CA Firm, if it seems to be incomplete.
- It is also possible for the User to prepare the Accounts Review Report offline in MS Word and can copy respective para's content and paste it in proper para of online Common Audit report(CAF) when internet is available and Save it for further process. User has to prepare all the

Statements/Annexure(if any) in Microsoft Excel and has to paste the same in proper para of CAF. User has to verify the Printable view of the report before final submission.

Managing Paragraphs in Draft Accounts Review Report

Page for preparing online Draft Accounts Review Report (ACR) in approved Common Audit Format is as follows.



The Common Audit Report Format consists of 20 numbers of paragraphs, out of which first 10 numbers of paragraphs do not have sub-paragraphs and rest paragraphs may contain upto 75 numbers of sub-paragraphs as required for Accounts Review. Each paragraph structure is explained below.

PARAGRAPH 1. TITLE SHEET:- As per the Format (Name of Local Authorities during Accounts Review period are the input to the system and rest are system generated)

Manage Paragraph - 1 -TITLE SHEET

PLAN NAME : 2012-2013-PURJ
 PARTY NAME : CA-1
 Abhisekh Pattanaik - Lead Auditor
 Reviewer Name :

B.S college Dasapalla - GENERAL AUDIT - 1984-1985 1985-1986 1986-1987
 Paragraph Entered : -Select-

is Para Last Updated by :

1	Name of the Institution :	B.S college Dasapalla - GENERAL AUDIT -
2	Year of Accounts under Accounts Review :	1984-1985 1985-1986 1986-1987
3	Name of the Local Authority during the year of A/Cs :	Aick Ranjan Das
	Name of the Local Authority at the time of Accounts Review :	Sidharth Roy
4	Duration of Accounts Review :	05-04-2013 to No Of Mandays Consumed By i. Non Qualified Staff: 50 ii. Qualified Staff(CA): 25 iii. Proprietor/Partner: 10
5	Name of the Auditors :	Abhisekh Pattanaik - Lead Auditor
6	Name of the Reviewing Officer :	
7	Date of final review :	to

PARAGRAPH 2. PHYSICAL VERIFICATION: User has to provide data as per the Format show below:

Home Menu Manage Profile Log out View Message

Manage Paragraph - 2 - PHYSICAL VERIFICATION

PLAN NAME : 2012-2013-PUBI
PARTY NAME : CA-1
Abhisekh Pattanaik - Lead Auditor
Reviser Name

B.S college Dasapalla - GENERAL
AUDIT - , 1984-1985 1985-1986 1986-1987
Paragraph Interval : Save

This Para Last updated by : [add New Row](#)
Abhisekh Pattanaik
on: 06-04-2013
Save BACK

Name	Value	Balance As per Register	Balance As per Physical Verification	Remarks/Discrepancies with Reason	
Recorded At:	06-04-2013	41521	7452	Checked	Delete
Date of Physical Verification:	06-04-2013	2976	4000	Checked	Delete
Liquid Cash	06-04-2013	1221	7512	Checked	Delete

DETAILS OF Comments if Any :

Source

MANAGE SURCHARGE

Irregularity : Yes No

Amount suggested for recovery 0

Total Amount kept on objection 0
Total Amount Embezzlement 0

Amount Surchargeable 0
Amount Covered By Other Cases 0

Printable View

Save BACK

This screen is used to enter row values separately and the data are saved by clicking on the **SAVE** button provided against each row. **Add New Row** link is used to add new row if required. **Printable View** link is used to see the printable view of the paragraph in PDF format.

PARAGRAPH 3. PHYSICALLY VERIFIED RECORDS:-

In this para category of institution wise detail list of records and registers are prescribed, against which user has to click on appropriate checkbox provided against each record, if any record found missing in the list, user can mention it in the box provided below.

PARTY NAME - I.A.T.
 Abhishek Pattanai - Lead Auditor
 Reviewer Name:

Astaranga college - GENERAL AUDIT - , 2009-2010
 2008-2009

Paragraph Entered :

This Para Last Updated by :

on:

List Records	VERIFY
General Cash Book	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Produced
H.S.S, cash book	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Produced
Bank Pass Book	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Produced
Fee collection receipt books	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Produced
Daily collection Registers.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Produced
Misc. receipt books.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Produced
Book of Drawal	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Produced
Bank Draft & cheque register.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Produced
Counter foils of cheques	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Produced
Paid vouchers for 2005-06.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Produced
Pay acquittance roll of D.P staff.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Produced
Pay acquittance roll of M.P staff.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Produced
Acquittance roll of scholarship	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Produced
Stock register of M.R forms.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Produced
Stock register of stationery articles.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Produced
Library stock register	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Produced
Construction cash book	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Produced
F.D.R	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Produced

DETAILS OF Comments if Any :

Source Print Copy Paste Undo Redo Find Home End Left Right Up Down Refresh Stop Close

MANAGE SURCHARGE

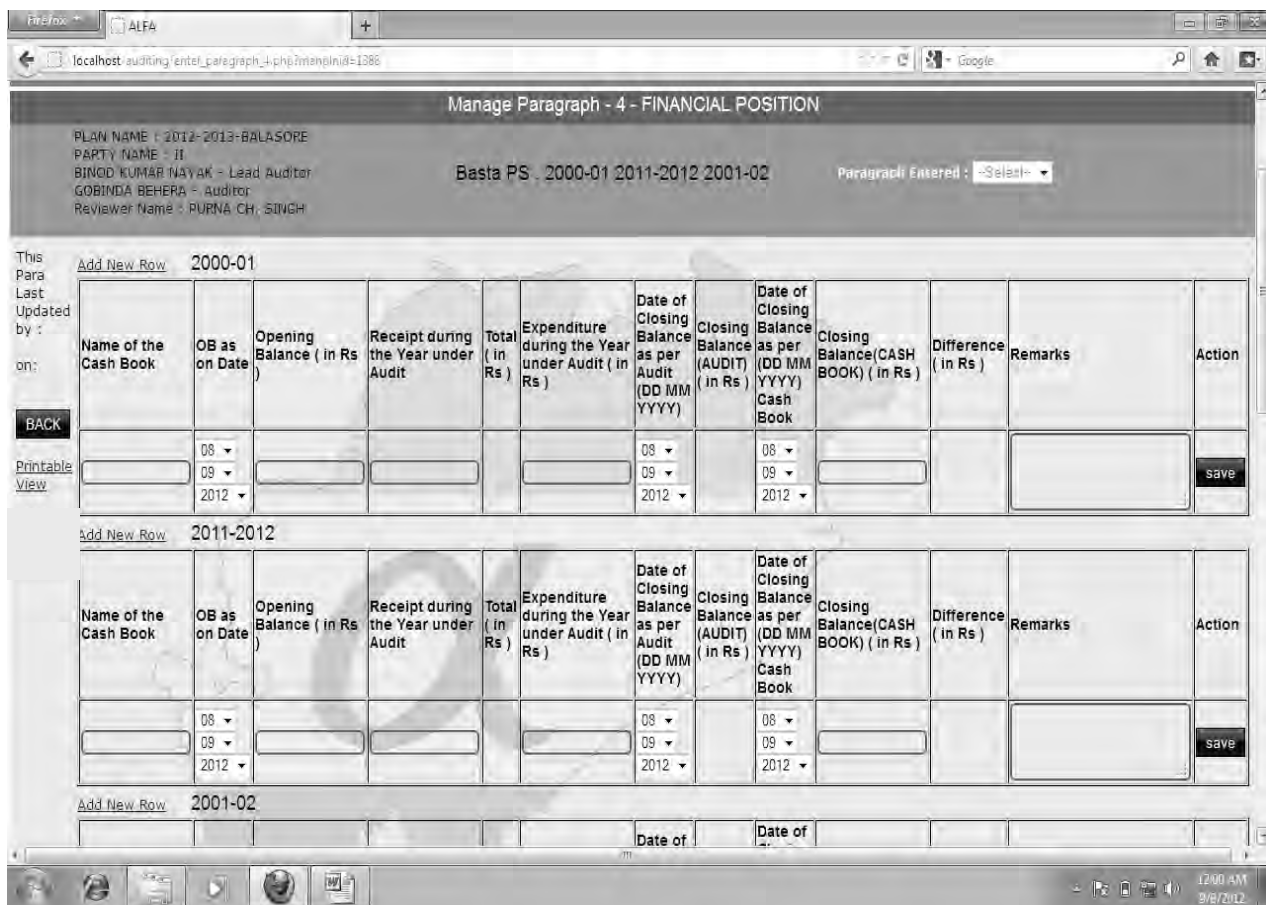
Irregularity : Yes No

Total Amount kept on objection	0	Amount suggested for recovery	0
Total Amount Embezzlement	0	Amount Surchargeable	0
		Amount Covered By Other Cases	0

Dist. No.
 Lead Auditor Content

PARAGRAPH 4. FINANCIAL POSITION:-

Cash book wise details of Receipt and Expenditure are to be worked out and checked with reference to the Abstract Register of Receipt and Expenditure maintained by the Local Authority along with the analysis of cash balance. In case of any non-maintenance the matter should be reported to competent authority. Only the abstract of financial position to be furnished with comments regarding maintenance of Annual Account and discrepancies if any. Details of discrepancies between cash book balance and balance as per Accounts Review to be discussed. The abstract financial position with respect to Samiti A/C and Govt. A/C are to be furnished separately in tabular form. The details of budgetary head wise receipt and expenditure statement supplied by the Local Authority/ Worked out by the CA Firm Personnel should be checked & submitted to the District Audit Office along with the Accounts Review Objection Statements Original (Retuned)/ Duplicate (Hard Copies) for that Auditee Institution. In the District Audit Office it is preserved as a permanent record for any future reference.



This screen is used to enter row values separately for each year of A/C and the data are saved by clicking on the SAVE button provided against each row. Add New Row link is used to add new row if required. Printable View link is used to see the printable view of the paragraph in PDF format.

PARAGRAPH 5. DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOKS & CASH BOOK BANK BALANCE FIGURE:-

Reconciliation worked out by the local authority in respect of Bank Account balance and Cash Book balance are to be checked. In case of non-reconciliation comment should be furnished with a report to the competent authority. Account wise balance as per the formats and discrepancy between Bank A/C and balance shown in Cash Book are to be worked out. Effort should be made to reconcile the difference as noticed in course of checking of Bank Account with reference to Cash Book.

Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book (B)	Difference(A-B)	Remarks	Action
Andhra Bank Duburi.	141110100012491	31/03/2012	2990938.00	31/03/2012	0.00	2990938		update Delete
Andhra bank duburi	141110100007903	31/03/2012	1696186.50	31/03/2012	0.00	1696186.5		update Delete
Andhra bank jajpurua	027510011006867	31/03/2012	1259242.00	31/03/2012	0.00	1259242		update Delete

PARAGRAPH 6. STOCK POSITION:-

The position of stock Accounts relating to building materials, Food stuff and other materials if any, required for reference in subsequent Accounts Review should be furnished. Irregularities noticed in maintenance of stock Account and Receipt and issue of materials along with non-recovery of cost of materials are to be furnished.

Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks	Action
							Save

PARAGRAPH 7. INVESTMENT:-

Abstract position of investment with details of Closing Balance are to be furnished with comment on irregularities on maintenance of investment ledger, process of investment and loss of the institution if any.

LOCAL FUND AUDIT ODISHA
 Profile Image JADUMANI DAS - Auditor - CUTTACK , Fri Sep 21 , 2012

Home Menu Manage Profile Log out View Message

Manage Paragraph - 7 - INVESTMENT

PLAN NAME : 2012-2013-CUTTACK
 PARTY NAME : X
 JADUMANI DAS - Lead Auditor
 ASTIK KUMAR MOHANTY - Auditor
 PADMANAV DAS - Auditor
 Reviewer Name :

Danagadi P.S. - 2011-2012 Paragraph Entered : -Select-

This Para Last Updated by : Add New Row 2011-2012

Opening Balance of Investment as on (DD MM YYYY)	Cashbook Name	Opening Balance	Amount Encashed during the Year under Audit	Total	Amount Invested during the Year under Audit	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger	Difference	Remarks	Action
21 09 2013						21 09 2013						Save

BACK

DETAILS OF CB ON INVESTMENT & Comments if Any :

Source

Styles Font Size

Save Comments

MANAGE SURCHARGE

Irregularity : Yes No

Amount suggested for recovery 0

Total Amount kept on objection 0 Amount Surchargeable 0

Total Amount Embezzlement 0 Amount Covered By Other Cases 0

Save Irregularity

Printable View

BACK

PARAGRAPH 8. ADVANCE:- User has to provide data relating to

- (a) Abstract of advance position with comment on discrepancies between cash book figure and Accounts Review figure.
- (b) In case of P.S. A/C and Govt. A/C positions are to be furnished separately.
- (c) Details of outstanding advance for more than a year and year under Accounts Review are to be furnished.
- (d) Comment on maintenance of advance ledger and outstanding advance ledger.
- (e) Comment on serious irregularities noticed in payment and adjustment of advance and non-adjustment of outstanding advance.

PARAGRAPH 9. GRANTS:-

- (a) Abstract of Grant position as worked out during Accounts Review after checking the grant register maintained by the local authority or from the cash book etc.
- (b) Comment on unspent balance, diversion of grant, irregularities in utilisation of different categories of grants if any.
- (c) Comment on utilisation of matching contribution as per the norms of the grant in respect of the U.L.Bs. and other institutions.
- D) Comment on maintenance of grant register.

Profile Image JADUMANI DAS - Auditor - CUTTACK , Fri Sep 21 , 2012

Home Menu Manage Profile Log out View Message

Manage Paragraph - 9 - GRANTS

PLAN NAME : 2012-2013-CUTTACK
 PARTY NAME : X
 JADUMANI DAS - Lead Auditor
 ASTIK KUMAR MOHANTY - Auditor
 PADMANAV DAS - Auditor
 Reviewer Name :

Danagadi P.S. , 2011-2012

Paragraph Entered : --Select--

This Para Last Updated by : Add New Row 2011-2012

Grants Outstanding as on (DD MM YYYY)	Grants Outstanding	Grants Received during the Year under Audit	Total	Grants Spent during the Year under Audit	Grants unspent as on (DD MM YYYY)	Grants unspent	Remarks	Action
21 09 2013					21 09 2013			Save

BACK

Comments if Any :

MANAGE SURCHARGE

Irregularity : Yes No

Amount suggested for recovery 0

Total Amount kept on objection 0

Total Amount Embezzlement 0

Amount Surchargeable 0

Amount Covered By Other Cases 0

Save Irregularity

Printable View

PARAGRAPH 10. UTILISATION CERTIFICATE:-

- (a) Position of U.Cs. and details of U.Cs. submitted during the year are to be mentioned.
- (b) Comment on maintenance of U.C. register & pending U.C.



LOCAL FUND AUDIT

ODISHA

Profile Image JADUMANI DAS - Auditor - CUTTACK , Fri Sep 21 , 2012

Manage Paragraph - 10 - UTILISATION CERTIFICATE

PLAN NAME : 2012-2013-CUTTACK
 PARTY NAME : X
 JADUMANI DAS - Lead Auditor
 ASTIK KUMAR MOHANTY - Auditor
 PADMANAV DAS - Auditor
 Reviewer Name :

Danagadi P.S , 2011-2012

Paragraph Entered : -Select-

This Para Last Updated by : Add New Row 2011-2012

U.C Outstanding as on (DD MM YYYY)	U.C Outstanding	U.C due for submission during the period under Audit	Total	U.C Submitted during the period under Audit	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding	Remarks	Action
21 09 2013					21 09 2013			Save

Comments if Any :

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Styles Fontset Size Align

Save Comments

MANAGE SURCHARGE

Irregularity : Yes No

Amount suggested for recovery 0

Total Amount kept on objection	0	Amount Surchargeable	0
Total Amount Embezzlement	0	Amount Covered By Other Cases	0

Save Irregularity

[Printable View](#)

[Lead Au](#)

BACK

PARAGRAPH 11 onwards:- Paragraphs 11 onwards may have multiple sub-paras and screen for all sub-paras are same as shown below. Each paragraph is for special purpose as mentioned in the format.

Profile Image JADUMANI DAS - Auditor - CUTTACK , Fri Sep 21 , 2012

Home Menu Manage Profile Logout View Message

Manage Paragraph 11.1

Programme For the Year: 2012-2013-CUTTACK, Party Name: X Organisation Name : Danagadi P.S., 2011-2012

Manage Paragraph Previous Paragraph Next Paragraph

Back To Paragraph Manage Sub-Paragraph : 11.1 Previous Sub Paragraph Next Sub Paragraph

Paragraph Heading

Paragraph Content
MISAPPROPRIATION & DERALCATION
Printable View

Last changed by on Paragraph Heading: 11.1

MANAGE SURCHARGE

Irregularity : Yes No

Amount suggested for recovery 0

Total Amount kept on objection	0	Amount Surchargeable	0
Total Amount Embezzlement	0	Amount Covered By Other Cases	0

Save Back

Firefox ALFA

localhost:auditing/enter_paragraph_4.php?menpinid=1388

Details of Closing Balance and Comments if any :

Source

Save Comments

MANAGE SURCHARGE

Irregularity : Yes No

Amount suggested for recovery 0

Total Amount kept on objection	0	Amount Surchargeable	0
Total Amount Embezzlement	0	Amount Covered By Other Cases	0

Save Irregularity

BACK

12:10 AM 9/8/2012

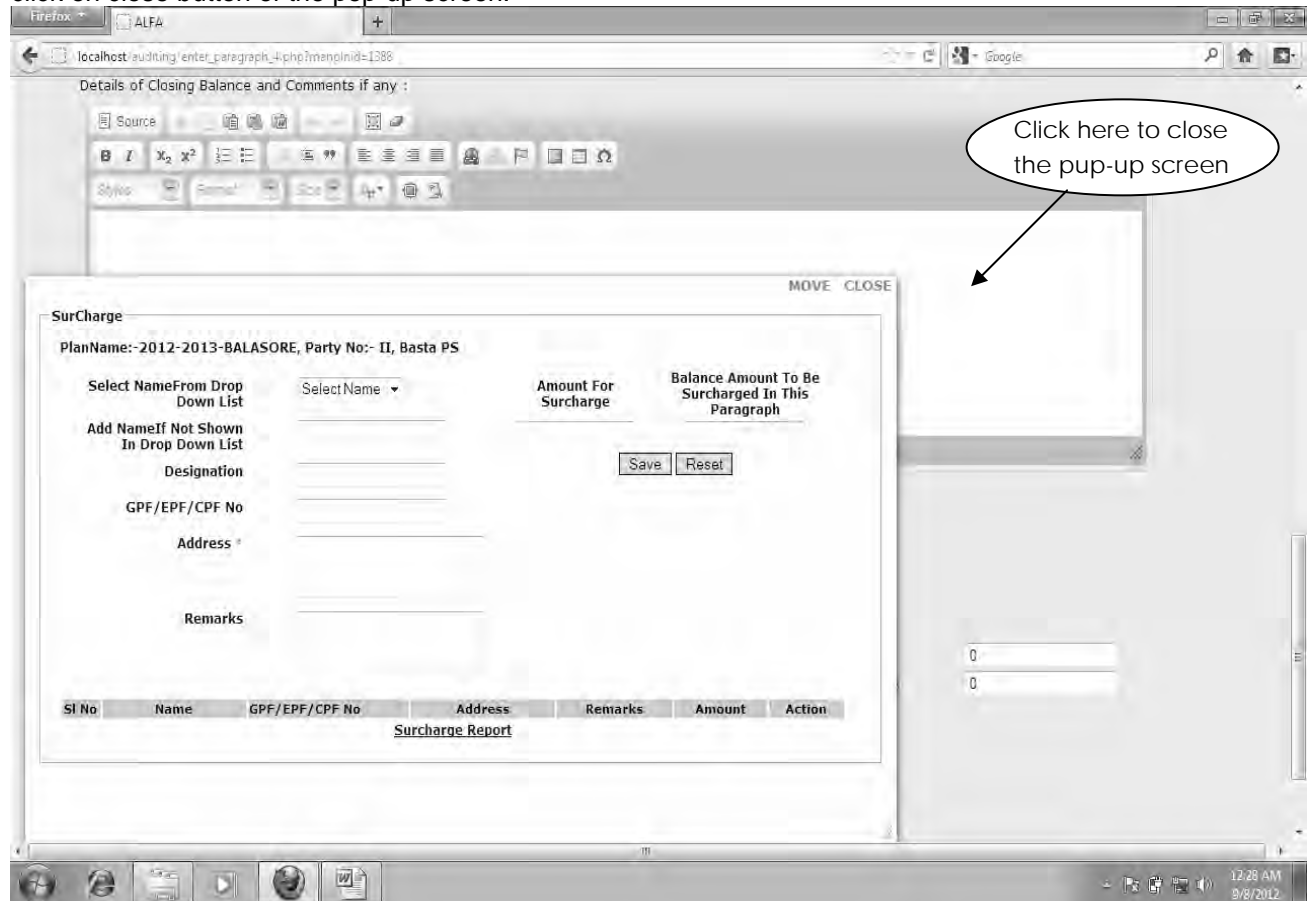
User can directly type here or paste the finding details from

Click here to save comments

Click here to manage

Click here to save

User can manage the surcharge by clicking on the manage surcharge button in the above shown screen, a pop-up screen will appear where user can enter all the required fields and save by clicking on the save button shown in the pop-up screen. To close the surcharge management user has to click on close button of the pop-up screen.



PARAGRAPH 11. MISAPPROPRIATION & DEFALCATION:-

All kinds of misappropriation of cash detected during Accounts Review are to be mentioned in this para.

PARAGRAPH 12. LOSS OF STOCK & STORE:-

All kinds of loss of stock and stores detected during Accounts Review are to be mentioned in this para.

PARAGRAPH 13. ACCOUNTS REVIEW OF RECEIPTS:-

- (a) Irregularities noticed in respect of all kinds of receipts in the accounts of an institution are to mentioned.
- (b) The D.C.B. position of Rent, Taxes, fees and other dues, comment on time barred dues and on maintenance of D.C.B. register in respect of U.L.Bs. & other institutions should be made on a Microsft Excel sheet and should be pasted on respective sub paras.
- (c) The discrepancies, irregularities, loss in allotment, deposits and other dues in respect of development authorities are to be furnished.

PARAGRAPH 14. ACCOUNTS REVIEW OF EXPENDITURE:-

- (a) Irregularities noticed in respect of vouchers are to be mentioned.
- (b) Irregularities noticed in respect of establishment expenditure, T.A. and other claims are to be mentioned.

PARAGRAPH 15. ACCOUNTS REVIEW ON WORKS:-

100% checking of work vouchers with reference to Guidelines of scheme works, case records and M.Bs. stock account etc. and objection should be raised regarding execution of project(scheme wise) in the following manner.

- (1) Deviations from guideline of the scheme noticed during execution of project.
- (2) Excess and inadmissible payment noticed.

PARAGRAPH 16. ACCOUNTS REVIEW ON UNITS/DEPARTMENT (If any):-

Irregularities for each Department/Unit/Division in respect of Universities, Development Authorities and other institutions are to be furnished in this para.

PARAGRAPH 17. ACCOUNTS REVIEW ON SCHEMES/PROGRAMMES:-

Comment on irregularities noticed in execution of different schemes /programmes with target & achievement (Scheme wise). Any deviation on implementation of the scheme/programme beyond guidelines and allotment of funds in general are to be mentioned. A detail report should be prepared at least in respect of one scheme/programme in an institution with comments and suggestion.

PARAGRAPH 18. MISCELLANEOUS:-

In this para user can mention following matters:-

- (a) Any other kind of objection/suggestion beyond the above paragraphs noticed in the accounts during Accounts Review .
- (b) Position of fees fines, scholarship, student fund, in respect of Educational Institution with comment.
- (c) Any detailed Statement if required for Accounts Review .

PARAGRAPH 19. ACCOUNTS REVIEW OF LOAN/DEPOSITS/CPF INCLUDING POSITIONS:-

Position of loan, deposits, P.F., Royalty, VAT and P.T. need to be furnished in tabular forms as applicable for an institution along with comments on repayment of loan, interest, penal interest etc.

PARAGRAPH 20. RESULT OF ACCOUNTS REVIEW:- (Automatically generated by the system)

- (a) Accounts Review Certificate. (Automatically generated)
- (b) Suggestion /Remark of the CA Firms on maintenance of account
(To be filled up by CA Firm)

INSTRUCTIONS FOR PREPARING TEXT CONTENT OF VARIOUS PARAS OF ACCOUNTS REVIEW REPORT OFFLINE

Using MS-Word Editor

BEFORE TYPING THE CONTENT SET THE PAGE LAYOUT AS MENTIONED BELOW:

- Open Microsoft word
- Click on page layout tab/page setup tab
- Select orientation
- Set orientation as portrait
- Select size
- Set the size of the page A4
- Select home tab and choose the font.
- Set the font as any one of these fonts Calibri , Arial Black, Courier
- Set the font size as 14 and then enter the para content

FOR INSERTING A TABLE IN A PARA, FOLLOWING STEPS ARE TO BE FOLLOWED:

- To insert a table select the Table from menu and then select insert tab
- Click table
- Select insert table
- Insert the number of rows and column in the table size pop up screen
- Select auto fit to window in auto fit behavior
- Use only keyboard characters for preparing the para content.

FOR USING MS-EXCEL TABLE IN A PARA ONE HAS TO FOLLOW FOLLOWING STEPS:

- Again use the font(Calibri or Arial Black or Courier) and font size(14) same as mentioned above for Word page
- Use only keyboard characters for preparing the para content.
- While merging cells, do it properly
- Don't leave any empty cell in between merge cells.
- Copying tables from excel please check the selected copied area in the printable view of the excel file.
- If the printable view show values beyond the printable grid readjust the column size and click wrap text so that column width will decrease.
- Set the font size as 14
- Check the printable view of the excel again and if the values are within the printable grid then just copy and paste those in the online para of DAR.

Write text content in the above mentioned font and copy the whole document (only the document area do not select blank page) and then paste in the area meant for concern para as shown in the Accounts Review Report Preparation screen. Then save the para and see the printable view of the para, if the printable view perfectly shows the para content then there will be no problem in DAR for this para. So, before submitting the report, kindly go through the printable view of each Para. Very important thing as long as there is **any variation in total figure shown in result of Accounts Review and total surcharge amount**, SUBMIT button for submitting the report to higher level will not be activated. So, one has to resolve the variation and then submit the report to higher level or publish it.

Annexure 1: Aided Colleges Accounts Review Format

AIDED COLLEGES ACCOUNTS REVIEW FORMAT DIRECTORATE OF LOCAL FUND AUDIT, FINANCE DEPARTMENT, GOVERNMENT OF ODISHA

Accounts Review Report No: -----/-----

PARA: 1. Title Sheet

a)	Name of the Institution:	****
b)	Year of Accounts under Review:	****
c)	Name of the Local Authority during the year of A/Cs under review	i)
		ii) _____
	Name of the Local Authority at the time of Accounts Review	i)
		ii) _____
d)	Duration of Accounts Review: No. of days consumed by: i. Non qualified staff (Audit Staff) ii. Qualified staff (CA) iii. Proprietor/Partner	**/**/**** to **/**/**** ----- Mandays
e)	Name & Address of the C.A.Farm:	****

f)	Name of the LFA Reviewing Officer:	****
g)	Date of final review :	****

PARA 2.Physical Verification

Physical verification of cash and other assets are done by us on(date) and the findings are reported below:				
Nature of Assets	Balance as per the cash book/ Fixed asset register	Balance as per Physical verification	Discrepancies	Reasons of discrepancies, if any.
Cash in hand (RS)				
Postage stamps in hand				
Misc. Receipt books				
Saleable forms				
Un-used MBs				

PARA: 3. List of Verified Records

1. Cash Book	Verified	Yes/No	Not produced
2. DCR	Verified	Yes/No	Not produced
3. Admission Registers	Verified	Yes/No	Not produced
4.			

List of verified records will be auto generated by the system.

PARA: 4. Financial Position

Consolidated Financial Position of all Cash Books	
Opening Balance at the beginning of the year:	Rs. _____
Receipt during the Year under Review:	Rs. _____
Total :	Rs. _____
Expenditure during the Year under Review :	Rs. _____
Closing Balance at the end of the year as per Review :	Rs. _____
Closing Balance as per Cash Books :	Rs. _____
Difference	Rs. _____

PARA: 5. Bank Reconciliation

Name of the Bank	A/C No.	Closing Balance in Pass Book As on	Closing Balance in Bank as mentioned in cash book	Difference

PARA: 6. Stock Position

Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Difference

PARA: 7. Investment

Opening Balance of Investment as on	__/__/__	(DD MM YYYY)	
Amount Invested during the year under Review			
Total			
Amount Encashed during the year under Review			
Closing Balance as per Review	__/__/__	(DD MM YYYY)	
Closing Balance as per Investment Ledger	__/__/__	(DD MM YYYY)	
Difference			

PARA 8. Advance

Advance Outstanding as on	__/__/__	(DD MM YYYY)	
Advance Paid during the Year under Review			
Total			
Advance adjusted during the Year under Review			
Advance Outstanding as per Audit as on	__/__/__	(DD MM YYYY)	
Advance Outstanding as per Cash Book as on	__/__/__	(DD MM YYYY)	
Difference			

Comments, if any:

DETAILS OF ADVANCE OUTSTANDING FOR THE YEAR UNDER AUDIT	DETAILS OF ADVANCE OUTSTANDING FOR MORE THAN A YEAR
---	---

PARA: 9. Grants

Grants Outstanding as on _1_1__ (DD MM YYYY) (At the beginning of the year)	
Grants Received during the Year under Review	
Total	
Grants Spent during the Year under Review	
Grants unspent as on _/_/_ (DD MM YYYY) (At the end of the year)	

PARA: 10. Utilisation Certificate

U.C. Outstanding for submission as on _/__	
U.C. due for submission during the period under Audit	
Total	
U.C. Submitted during the period under Audit	
U.C. Pending for submission as on _/__	(DD
MM YYYY)	

U.C. submitted during

[The following paras (11-20) will have unlimited space to mention the objections raised by the Audit personnel of LFA along with recovery / surchargeable amount/ amount held under objection/ irregularity if any]

PARA: 11. Misappropriation &Defalcation

PARA: 12. Loss of Stock &Store

PARA: 13. Audit of Receipts

PARA: 14. Audit of Expenditure

PARA: 15. Audit on Works

**PARA: 16. Audit on Units I
Department (if any)**

**PARA: 17. Audit on Schemes I
Programmes (if any)**

PARA: 18. Miscellaneous

**PARA: 19. Audit of
Loan/Deposits/CPF including
Positions**

PARA: 20. Suggestions by Auditor

PARA: 20.1. Result of Accounts Review

Result of Audit will be auto generated by the system based on the mandatory fields filled in different paras.

PARA: 20.2. Auditor Certificate

A certificate regarding correctness or otherwise of the Accounts reviewed must be furnished by the Reviewer.

PARA: 20.3. Remark by Auditor

General remarks by the Auditor about Review shall be mentioned

Signature of the CA

Date:

Annexure 2: Guideline for Preparation of Draft Accounts Review reports for Aided Colleges

Guideline for Preparation of Draft Accounts Review reports for Aided Colleges

- (1) **TITLE SHEET** : To be filled as per the Format
- (2) **PHYSICAL VERIFICATION** : To be filled as per the Format
- (3) **LIST OF VERIFIED RECORDS** :
Category of Institution wise detail list of records and registers are prescribed. User has to click on appropriate checkbox provided against each record, if any record found missing in the list, user can mention it in the remark box.
- (4) **FINANCIAL POSITIONS** :
Cash book wise details of Receipt and Expenditure are to be worked out and checked with reference to the Abstract Register of Receipt and Expenditure maintained by the Local Authority along with analysis of cash balance. In case of any non-maintenance the matter should be reported to competent authority. Only the abstract of financial position to be furnished with comments regarding maintenance of Annual Account and discrepancies if any. Details of discrepancies between cash book balance and balance as per review to be discussed. The abstract financial position of different accounts is to be furnished separately in tabular form (A sample template is given below for preparing Receipts and Expenditure statement for a financial year).

The details of budgetary head wise receipt and expenditure statement supplied by the Local Authority/Worked out by Audit Personnel should be checked & submitted to the District Audit Office along with the Audit Objection Statements Original (Retuned)/Duplicate (Hard Copies) for

that Auditee Institution. In the District Audit Office it is preserved as a permanent record for any future reference..

Sl. No.	Head of Account	Opening Balance	Receipt during the year	Total	Expenditure during the year	Closing Balance
1	2	3	4	5	6	7
I.	<u>GRANTS:</u> 1.Govt. Grants 2.U.G.C. Grants 3.Grants from other Bodies					
II.	<u>OTHER THAN GRANTS:</u> 1.Different Scholarships 2.GPF advance of Staff 3.Exam Expenses(Council&University) 4. 5. etc.					
III.	<u>INTERNAL SOURCES:</u> A. Fees and Fine:- a) Depositible b) Non-Depositible B. Students Fund:-C. Others:. .					

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

Reconciliation worked out by the local authority in respect of Bank Account balance and Cash Book balance are to be checked. In case of non-reconciliation comment should be furnished with a report to the competent authority. Account wise balance as per the formats and discrepancy

between Bank A/C and balance shown in Cash Book are to be worked out. A sample template is given below for the purpose. Effort should be made to reconcile the difference as noticed in course of checking of Bank Account with reference to Cash Book.

Bank Reconciliation Statement as on.....		
Bank Account No.....		
Name of the bank:		
Name of the bank branch:		
Balance as per Pass Book as on.....		XXX
Add:	XXX	
	XXX	
Less:	XXX	
	XXX	XXX
Balance as per Cash Book as on.....		XXX

(6) STOCK POSITION :

The position of stock Accounts relating to building materials, Food stuff and other materials if any, required for reference in subsequent accounts review should be furnished. Irregularities notices in maintenance of stock Account and Receipt and issue of materials along with non-recovery of cost of materials are to be furnished.

(7) INVESTMENT :

Abstract position of investment with details of C.B. are to be furnished with comment on irregularities on maintenance of investment ledger, process of investment and loss of the institution if any.

(8) ADVANCE :

- (a) Abstract of advance position with comment on discrepancies between cash book figure and review figure.
- (b) Details of outstanding advance for more than a year and year under audit are to be furnished.
- (c) Comment on maintenance of advance ledger and outstanding advance ledger.
- (d) Comment on serious irregularities noticed in payment and adjustment of advance and non-adjustment of outstanding advance.
- (e) A sample template is given below

Sl. No	Name and designation of the person against whom advance is outstanding	Voucher No.& Date of payment of Advance	Amount of Advance outstanding :		Purpose of payment of Advance	Name and designation of the Officer responsible for payment of Advance
			For more than One year	For less than One year		
1	2	3	4	5	6	7

(9) **GRANTS :**

- Abstract of Grant position as worked out during audit after checking the grant register maintained by the local authority or from the cash book etc.
- Comment on unspent balance, diversion of grant, irregularities in utilisation of different categories of grants if any.
- Comment on utilisation of matching contribution as per the norms of the grant in respect of the U.L.Bs. and other institutions.
- Comment on maintenance of grant register.

(10) **UTILISATION CERTIFICATE :**

- Position of U.Cs. and details of U.Cs. submitted during the year are to be mentioned.
- Comment on maintenance of U.C. register & pending U.C.

(11) **MISAPPROPRIATION & DEFALCATION :**

All kinds of misappropriation of cash detected during review are to be mentioned.

(12) **LOSS OF STOCK & STORE :**

All kinds of loss of stock and stores detected during review are to be mentioned.

(13) **AUDIT OF RECEIPTS :**

- Irregularities notices in respect of all kinds of receipts in the accounts of an institution.
- The D.C.B. position of Rent, Taxes, fees and other dues, comment on time barred dues and on maintenance of D.C.B. register in respect of U.L.Bs. & other institutions should be made on a Microsoft Excel sheet and should be pasted on respective sub paras.
- The discrepancies, irregularities, loss in allotment, deposits and other dues in respect of development authorities are to be furnished.

(14) **AUDIT OF EXPENDITURE :**

- Irregularities noticed in respect of vouchers are to be mentioned.
- Irregularities noticed in respect of establishment expenditure, T.A. and other claims are to be mentioned.

(15) **AUDIT ON WORKS :**

100% checking of work vouchers with reference to Guidelines of scheme works, case records and M.Bs. stock account etc. And objection should be raised regarding execution of project (scheme wise) in the following manner.

(1) Deviations from guideline of the scheme notices during execution of project.

(2) Excess and inadmissible payment noticed.

(16) **AUDIT ON UNITS/DEPARTMENT (IF ANY):**

Irregularities for each department/unit/Division in respect of Universities, Development Authorities and other institutions are to be furnished in this para.

(17) **AUDIT ON SCHEMES/PROGRAMMES(IF ANY)**

Comment on irregularities notices in execution of different schemes/programmes with target & achievement (Scheme wise). Any deviation on implementation of the scheme/programme beyond guidelines and allotment of funds in general are to be mentioned. A detail report should be prepared at least in respect of one scheme/programme in an institution with comments and suggestions.

(18) **MISCELLANEOUS :**

(a) Any other kind of objection/suggestion beyond the above paragraphs notices in the accounts during review.

(b) Position of fee fines, scholarship, student fund, in respect of Educational Institution with comment.

(c) Any detailed Statement if required for review.

(19) **AUDIT OF LOANS /DEPOSITS/CPF INCLUDING POSITIONS :**

Position of loan, deposits, P.F., Royalty, VAT and P.T. need to be furnished in tabular form as applicable in an institution along with comments on repayment of loan, interest, penal interest etc.

(20) **RESULT OF AUDIT :**

(a) Certificate

(b) Suggestion/Remark of the Auditors on maintenance of account (To be filled by Auditor)

Annexure 3: Checklists for USERS

1. Checklist for review of Grants:

A) Government of Odisha Grants

1	In case the institute is in receipt of recurring grants whether it continues to function as such institution and the circumstances in recognition of which the grant was sanctioned still continue to exist	Yes/No
		Amount (Rs)
2	Amount of grants not spent for the purpose for which it is received (details to be given in separate annexure)	Remarks
3	Irregular expenditure in violation of the terms and condition attached to sanction of grant (details to be given in separate annexure)	
4	Diversion of funds in violation of the general financial rules (details to be given in separate annexure)	
5	Expenditure incurred out of previous years' grants without obtaining fresh sanction (details to be given in separate annexure)	
6	Year wise and category wise break up of pending UCs	Year Amount

B) UGC Grants:

1	In case the institute is in receipt of recurring grants whether it continues to function as such institution and the circumstances in recognition of which the grant was sanctioned still continue to exist	Yes/No
		Amount (Rs)
2	Amount of grants not spent for the purpose for which it is received (details to be given in separate annexure)	Remarks
3	Irregular expenditure in violation of the terms and condition attached to sanction of the grant (details to be given in separate annexure)	
4	Diversion of funds in violation of the general financial rules (details to be given in separate annexure)	
5	Expenditure incurred out of previous years' grants without obtaining fresh sanction (details to be given in separate annexure)	
6	Year wise and category wise break up of pending UCs	Year Amount

C) Comments on amounts received from Other Bodies:

1	In case the institute is in receipt of recurring grants whether it continues to function as such institution and the circumstances in recognition of which the grant was sanctioned still continue to exist	Yes/No	
		Amount (RS)	Remarks
2	Amount not spent for the purpose for which it is received (details to be given in separate annexure)		
3	Irregular expenditure in violation of the terms and condition attached to its sanction (details to be given in separate annexure)		
4	Year wise and category wise break up of pending UCs	Year	Amount

2. Checklist for Review of Receipts:

A) Comments on scholarship received for students:

Sl no	Nature of Scholarship	OB	Receipt	Total	Disbursed	CB
	Total					

Whether disbursement of scholarship is prompt-

Yes	No
-----	----

In case the answer is 'NO' the reason thereof-----

B) Comments on fees and fines received from students:

			Remarks,
1	Whether all fees and fines due to be received during the year are received and duly accounted for?	Yes/No	
2	In case the answer is NO, specify the total amount not collected/accounted for. (details to be given in separate annexure)	Rs.	

C) Comments on donation received from parents and others:

				Comments, if 'No'
1	Whether donation received are properly recorded in the accounts	Yes/No		
2	In case the above answer is 'No', name of donor and amount not recorded, person responsible for mistake	Person responsible	Name of donor	Amount
3	Money receipt have been issued to the donor of correct amount	Yes/No		
4	In case the above answer is 'No', the no of money receipt, incorrect amount and the correct amount and the person responsible for the mistake	Name of person responsible for wrong entry	MR no	Amount recorded Correct amount

3) Checklist for review of Expenditure:

SI NO	Description			Yes/No
1	Whether all the expenditure made during the year as shown in the cash book are duly supported with voucher/bill			Yes/No
2	In case the above answer is 'No', details to be given	Voucher no and date	Name of cashier	Amount of expenditure without supporting
3	Whether the expenditure shown in the cash book are duly approved/authorized by competent authority			Yes/No
4	In case the above answer is 'No', details to be given	Voucher no and date	Name of cashier	Amount of expenses without approval
5	Whether amounts drawn from the bank or advance given for immediate requirement only			Yes/No
6	In case the answer is 'No', details to be given	Date of drawal/advance given	Date on which expenditure is incurred	Amount
7	Whether the Institute makes payment exceeding 1000/- in cheque only			Yes/No
8	Whether laid down procedure has been resorted to for the procurement of goods and services			Yes/No
9	In case the answer is no, the details to be given	Nature of deviation from laid down procedure	Date of procurement	Amount of procurement
10	Whether the rule of propriety has been observed in spending the local funds			Yes/No
11	In case the answer is 'No' the amount of spending where the rule is not followed			Rs.
12	Whether Advance has been released as per the requirement against due approval			Yes/No
13	Whether advance not spent or not required are duly refunded back to the accounts			Yes/No
14	In case the answer is 'No', how many times the advance has been retained without authority			
15	Permanent advance given to Principal/HM of High school/HM of ME school is below Rs.1000/300/200 respectively			Yes/No

A Reference document on Accounts Review of Aided Colleges by
Chartered Accountant Firms

SI NO	Description			Yes/No
16	Closing cash is deposited in the bank account on daily basis			Yes/No
17	The totaling of the cash book is checked by head of the institute or any responsible subordinate other than the cashier			Yes/No
18	Transaction and closing balance of all subsidiary cash books are reflected in the Main cash book			Yes/No
19	Bank reconciliation statement is drawn for all bank account and duly verified.			Yes/No
20	In case the above answer is 'No' number of bank accounts not reconciled.			A/c no and bank
21	physical verification of cash is done by the head of the institution at the end of each month and reported in the cash book			Yes/No
22	Physical verification of fixed assets is done annually and record is kept to that effect			Yes/No
23	Physical verification of sample fixed asset done by the auditor and no discrepancy found			Yes/No
24	In case there is any discrepancy	Nature of discrepancy		Amount involved
25	Voucher is attested by the head of the institution?			Yes/No
26	In case the above answer is 'No', amount not attested by the head			Rs.
27	cash book is closed regularly and completely checked			Yes/No
28	TDS as per law has been deducted from salary/contractual payments			Yes/No
29	In case the answer is No, the details to be given:	Name of the payee	Period of payment	Amount of Tax not deducted from Source
30	Deducted TDS has been deposited with the authority within due time			Yes/No
31	In case the above answer is 'No', the details to be given	Due date of deposit	Actual date of deposit	Amount
32	Salary to the staffs is paid as per their attendance			Yes/No

Annexure 4: Contact Details of respective Officers

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA
Contact Nos. of all officers of Directorate of Local Fund Audit
& District Audit Officers, Local Fund Audit Organisation.

SL. No.	NAME	DESIGNATION	TELEPHONE No.
1	Sri Pradeep Kumar Biswal	Director, Local Fund Audit	0674 -2391704
2	Sri Bidhubhusan Panigrahi	Deputy Director	0674-2391705
3	Smt.Ashima Patnaik	Assistant Director	0674-2391707
4	Sri Hrisikesh Mittra	Assistant Director	0674-2391707
5	Sri Bichitra Nanda Nayak	Assistant Director	9437155551
6	Sri Bhupati Mallick	District Audit Officer, Balasore	06782-262548
7	Sri Bipin Bihari Nayak	District Audit Officer, Bolangir	06652-233543
8	Sri Mukti Ranjan Acharya	District Audit Officer, Cuttack	0671-2123010
9	Sri Mayadhar Sahoo	District Audit Officer, Dhenkanal	06762-224656
10	Sri Bhagyadhar Mallick	District Audit Officer, Ganjam	06811-2233585
11	Sri Nihar Ranjan Panda	District Audit Officer, Kalahandi	06670-230408
12	Sri Pratap Ch Behera	District Audit Officer, Keonjhar	06766-255230
13	Sri Tapan Kumar Padhy	District Audit Officer, Koraput	06854-232649
14	Sri Bhagabat Soren	District Audit Officer, Mayurbhanj	06792-260774
15	Sri Naresh Kumar Babu	District Audit Officer, Phulbani	06842-253758
16	Sri Bibhuti Bhusan Das	District Audit Officer, Puri	0674-2391745
17	Smt. Sabita Pradhan	District Audit Officer, Sambalpur	0663-2548466
18	Smt.Smrutirekha Sahoo	District Audit Officer, Sundargarh	0662-2272370
19	Sri Bramhananda Bhanja Deo	DAO, Bhadrak	06784-240770
20	Smt.Jayanti Dei	DAO, Angul	9437132016
21	Sri Prafulla Kumar Behera,	DAO, Jajpur	06725-226140
22	Sri Bibhuti Bhusan Das	DAO, Khurda	9439440784
23	Smt. Minati Pati	DAO, Bargarh	06646-247199
24	Sri Ajay Kumar Nayak,	DAO, Rayagada	9437359091

**A Reference Document on
Accounts Review of Aided Colleges
by Chartered Accountant Firms**

**Orientation of CA Firms
from 15th April 2013 to 17th April 2013**



**Directorate of Local Fund Audit
Government of Odisha**