

LOCAL FUND AUDIT, BOLANGIR, ODISHA

CATEGORY : Aided College

Audit Report No : 569935/AR/2020-2021-BOLANGIR

PARA: 1 TITLE SHEET

1	Name of the Institution :	Jawaharlal College, Patnagarh
2	Year of Accounts under Audit :	2019-2020
3	Name of the Local Authority during the year of A/Cs :	SRI NABA KUMAR MISHRA,HOD PHYSICS -01.04.2019 TO 15.12.2019 DR.DEVRAJ MISHRA READER IN ZOOLOGY CUM PRINCIPAL IN CHARGE -16.12.2019- 31.03.2020
	Name of the Local Authority at the time of Audit :	DR.DEVRAJ MISHRA READER IN ZOOLOGY CUM PRINCIPAL IN CHARGE
4	Duration of Audit :	04-08-2020 To 07-02-2021 (Mandays Consumed :-)
5	Name of the Auditors :	A. K. SAMANTA & CO. 323016E - Lead Auditor
6	Name of the Reviewing Officer :	DILLIP KUMAR BAGH(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	31-03-2021
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	PRADEEP KUMAR NAIK
11	Date of approval of report by District Audit Officer :	04-04-2021

Para1.1 :- Demographic information:-

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

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	Cash in hand- PLUS THREE	04.08.2020	0.00	0.00	PAGE-12	NIL
2	Student	04.08.2020	38 NOS	38 NOS	PAGE-07	NIL

	Collection Receipt Books-PLUS 3					
3	Cash in hand-PLUS TWO	04.08.2020	RS 22.00	RS 22.00	PAGE-07	Nil
4	Student Collection Receipt Books-PLUS 2	04.08.2020	69 NOS	69 NOS	PAGE-3	NIL
5	Service Postage Stamps	04.08.2020	RS 840.00	RS 840.00	PAGE-101	Nil

Comments

The result of physical verification of un-used receipt books, postage stamp etc. agreed with book balance.

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 years 2019-20. 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 misutilisation and defalcation of cash in future.

As required under Rule 20 of Odisha local fund Audit rules 1951, the physical verification of hard cash, unused receipt books, unused measurement books and service postage stamp has been conducted on the date of Audit i.e.04.08.2020 before transaction and the result there of is furnished above.

PARA: 3 LIST OF VERIFIED RECORDS

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

Comments
Others Verified records-

1. +2 General Cash book
2. +3 Student fund Cash book
3. +2 Student fund Cash book
4. +3 General fund Cash book
5. Youth Red Cross Cash book
6. Computer Science Cash book
7. World bank Cash book

8. +3 Management Cash book
9. Self defence Account cash book
10. RUSA Account Cash book
11. NAAC Account Cash book
12. Boys Hostel Account
13. Girls Hostel Account
14. +2 SAMS Account Cash book
15. +2 Management Cash book
16. +3 SAMS Cash book
17. UGC Account Cash book
18. University Exam Account
19. NSS Account
20. +2 Exam cash book

List of Records/Registers not Maintained-

1. Annual Accounts of Receipts & Expenditure
2. Bank Draft Register
3. Bank A/c Ledger for each pass book
4. U.C. register of Grants
5. U.C.Files
6. GPF A/c ledger

Comments-

1. The records and registers prescribed by Govt. in Education Dept. should be maintained properly and produced to next audit for checking.
2. The records and registers maintained but could not be produced to audit; the same may be traced out and kept ready for production before next audit for checking.
3. Non-maintenance of important and prescribed records and register violates O.A.E.I. Accounting procedure Rules, 1985. Due to non-production of those records, audit is facing much difficulties to work out actual fact & figures on various aspect.

PARA: 4 **FINANCIAL POSITION**

Jawaharlal College, Patnagarh - 2019-2020

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference(In Rs:)	Remarks
1	+2 General Cash book	01-04-2019	4345875.06	661004.00	5006879.06	746480.82	31-03-2020	4260398.24	31-03-2020	4260398.24	0.00	Nil
2	+3 Student fund Cash book	01-04-2019	3831749.54	1116862.00	4948611.54	457790.00	31-03-2020	4490821.54	31-03-2020	4490821.54	0.00	Nil
3	+2 Student fund Cash book	01-04-2019	2491638.00	993628.00	3485266.00	367393.00	31-03-2020	3117873.00	31-03-2020	3117873.00	0.00	Nil
4	+3 General fund Cash book	01-04-2019	2177311.79	4072633.00	6249944.79	4862743.75	31-03-2020	1387201.04	31-03-2020	1387201.04	0.00	Nil
5	Youth Red Cross	01-04-2019	494251.00	16700.00	510951.00	26996.00	31-03-2020	483955.00	31-03-2020	483955.00	0.00	Nil
6	Computer Science	01-04-2019	1224531.00	304368.00	1528899.00	521292.00	31-03-2020	1007607.00	31-03-2020	1007607.00	0.00	Nil
7	World bank	01-04-2019	323856.00	1628196.00	1952052.00	45706.00	31-03-2020	1906346.00	31-03-2020	1906346.00	0.00	Nil
8	+3Management Cash book	01-04-2019	921880.88	1574343.00	2496223.88	1174483.00	31-03-2020	1321740.88	31-03-2020	1321740.88	0.00	Nil
9	Self defence Account	01-04-2019	30129.20	1037.00	31166.20	0.00	31-03-2020	31166.20	31-03-2020	31166.20	0.00	Nil
10	RUSA Account	01-04-2019	4157103.10	105167.00	4262270.10	356150.00	31-03-2020	700770.10	31-03-2020	700770.10	0.00	Nil

11	NAAC Account	01-04-2019	339903.90	82911.00	422814.90	70.80	31-03-2020	422744.10	31-03-2020	422744.10	0.00	Nil
12	Boys Hostel Account	01-04-2019	108171.90	85435.00	193606.90	135911.80	31-03-2020	57695.10	31-03-2020	57695.10	0.00	Nil
13	Girls Hostel Account	01-04-2019	93326.00	405049.00	498375.00	271171.00	31-03-2020	227204.00	31-03-2020	227204.00	0.00	Nil
14	+2 SAMS Account	01-04-2019	69289.00	110320.00	179609.00	153509.00	31-03-2020	26100.00	31-03-2020	26100.00	0.00	Nil
15	+2 Management Cash book	01-04-2019	0.00	1519366.00	1519366.00	516748.80	31-03-2020	1002617.20	31-03-2020	1002617.20	0.00	Nil
16	+3 SAMS Cash Book	01-04-2019	0.00	1612422.00	1612422.00	296.00	31-03-2020	1612126.00	31-03-2020	1612126.00	0.00	Nil
17	UGC Account	01-04-2019	244584.10	10145.00	254729.10	0.00	30-11-0001	254729.10	30-11-0001	254729.10	0.00	Nil
18	University Exam Account	01-04-2019	70373.88	205097.00	275470.88	190035.00	31-03-2020	85435.88	31-03-2020	85435.88	0.00	Nil
19	NSS Account	01-04-2019	14991.95	434.00	15425.95	0.00	31-03-2020	15425.95	31-03-2020	15425.95	0.00	Nil
20	+2 Exam cash book	01-04-2019	1205.70	35097.00	36302.70	300.00	31-03-2020	36002.70	31-03-2020	36002.70	0.00	Nil
21	GIA SALARY ACCOUNT	01-04-2019	0.00	31814858.00	31814858.00	31814858.00	31-03-2020	0.00	31-03-2020	0.00	0.00	NIL
	GRAND TOTAL		20940172.00	46355072.00	67295244.00	44847284.97		22447959.03		22447959.03	0.00	

Comments
PARA-4.1 Details of Closing Balance as on 31.03.2020-

SI no	Details of Cash book	Cash in Hand	Cash at Bank	ADVANCE	Total
1	+2 General Cash book	22.00	4,242,376.24	18,000.00	4,260,398.24
2	+3 Student fund Cash book		4,490,821.54		4,490,821.54
3	+2 Student fund Cash book	8.00	3,117,865.00		3,117,873.00
4	+3 General fund Cash book	0.20	1,387,200.84		1,387,201.04
5	Youth Red Cross		483,955.00		483,955.00
6	Computer Science	9.00	1,007,598.00		1,007,607.00
7	World bank		1,906,346.00		1,906,346.00
8	+3Management Cash book	1.00	1,321,739.88		1,321,740.88
9	Self defence Account		31,166.20		31,166.20
10	RUSA Account		700,770.10		700,770.10
11	NAAC Account	34.00	422,710.10		422,744.10
12	Boys Hostel Account		57,695.10		57,695.10
13	Girls Hostel Account		227,204.00		227,204.00
14	+2 SAMS Account		26,100.00		26,100.00
15	+2 Management Cash book		1,002,617.20		1,002,617.20
16	+3 SAMS		1,612,126.00		1,612,126.00
17	UGC Account		254,729.10		254,729.10
18	University Exam Account	3,948.00	81,487.88		85,435.88
19	NSS Account	0.90	15,425.05		15,425.95
20	+2 Exam cash book	0.10	1,122.60	34,880.00	36,002.70
		4,023.20	22,391,055.83	52,880.00	22,447,959.03

PARA-4.2 Preparation of Annual Budget-

Annual Budget for the year 2019-20.has not been prepared. Steps may be taken to prepare Annual Budget each year and compliance reported to audit.

PARA-4.3 Maintenance of Annual Accounts-

Annual Accounts for the year under audit has not been maintained. Steps may be taken to maintain Annual Accounts for 2019-20 and produced to next audit for checking. The Receipt and expenditure figures have been furnished as could be made available from records and registers.

PARA-4.4 Financial Statement-
FINANCIAL STATEMENT -(VIDE PARA 4 OF AUDIT REPORT)
Statement showing the details of Receipts & Expenditures of Jawaharlal College, Patnagarh for the year 2019-20

Sl.No.	Head of Account	Opening Balance as on 01.04.2019	Received During the year 2019-20	Total	Expenditure During year 2019-20	Closing Balance as on 31.03.2020
1	2	3	4	5	6	7
	GRANT RECURRING					
1	Salary of GIA Staffs		31,814,858.00	31,814,858.00	31,814,858.00	-
2	Block Grant salary	-	4,696,042.00	4,696,042.00	4,696,042.00	-
	Total	-	36,510,900.00	36,510,900.00	36,510,900.00	-
	Grant Received from UGC & Other Sources					
1	UGC Account	244,584.10	10,145.00	254,729.10		254,729.10
		244,584.10	10,145.00	254,729.10	-	254,729.10
	Other than Grant					
1	Self defence Account	30,129.20	1,037.00	31,166.20		31,166.20
2	RUSA Grant	4,157,103.10	105,167.00	4,262,270.10	3,561,500.00	700,770.10
3	NAAC Account	339,903.90	82,911.00	422,814.90	70.80	422,744.10
4	Boys Hostel Account	108,171.90	85,435.00	193,606.90	135,911.80	57,695.10
5	Girls Hostel Account	93,326.00	405,049.00	498,375.00	271,171.00	227,204.00
6	+2 SAMS Account	69,289.00	110,320.00	179,609.00	153,509.00	26,100.00
7	NSS Account	14,991.95	434.00	15,425.95		15,425.95
8	CHSE Grant for Centre Expenses	(4,974.70)	4,974.70	-		-
9	University Grant for valuation	283,797.12		283,797.12		283,797.12
10	HUB Grant	124,975.00		124,975.00		124,975.00
11	Amount	10,280.00		10,280.00	10,280.00	-

	received from TESCERT for DE Exam					
12	Audit Recovery	224,880.00		224,880.00		224,880.00
13	World Bank	323,856.00	1,628,196.00	1,952,052.00	45,706.00	1,906,346.00
14	Computer Sciece	1,224,531.00	304,368.00	1,528,899.00	521,292.00	1,007,607.00
15	Youth Red Cross	494,251.00	16,700.00	510,951.00	26,996.00	483,955.00
	Total	7,494,510.47	2,744,591.70	10,239,102.17	4,726,436.60	5,512,665.57
	<u>Income from Internal Sources</u>					
1	Fees & Fines	47,701.00	61,656.00	109,357.00	43,217.00	66,140.00
2	Bank Pass book interest		460,522.00	460,522.00	3,396.00	457,126.00
	Total	47,701.00	522,178.00	569,879.00	46,613.00	523,266.00
	<u>Student Fund</u>					
1	Science Lab	219,160.00		219,160.00		219,160.00
2	Electrical Fees	44,501.85	122,600.00	167,101.85	135,886.00	31,215.85
3	Identity Card	157,835.00	167,400.00	325,235.00	18,804.00	306,431.00
4	Common Room Fees	107,530.00	27,900.00	135,430.00		135,430.00
5	Affiliation	398,550.00	13,000.00	411,550.00	5,000.00	406,550.00
6	Furniture Maintenance	76,857.00	62,300.00	139,157.00	71,253.00	67,904.00
7	Faculty Fees	(12,860.00)	168,000.00	155,140.00	3,800.00	151,340.00
8	Journal Fees	23,765.00		23,765.00		23,765.00
9	Medical fees	1,910.00		1,910.00		1,910.00
10	Cultural Activities Fees	625.00	186,000.00	186,625.00	167,000.00	19,625.00
11	Lesson Plan fees	31,868.00		31,868.00		31,868.00
12	Drama & Film Society fees	18,545.00	13,950.00	32,495.00		32,495.00
13	Proctorial Fees	40,500.00	65,100.00	105,600.00		105,600.00
14	DSA	3,075.00	9,300.00	12,375.00	4,000.00	8,375.00
15	Student Union	73,251.00	93,000.00	166,251.00		166,251.00
16	library Fees	(140,359.00)	211,500.00	71,141.00	820	70,321.00
17	College Atheletic meet fees	26,560.00		26,560.00		26,560.00
18	SSG	1,568.00		1,568.00		1,568.00

19	College development fees	9,384,161.74	4,153,897.30	13,538,059.04	2,679,729.37	10,858,329.67
20	Unit test	42,050.00		42,050.00		42,050.00
21	SSI	2,046.00	6,510.00	8,556.00		8,556.00
22	Social Service fee	19,974.00	930	20,904.00		20,904.00
23	NCC Fees	1,550.00		1,550.00		1,550.00
24	Red Cross fees	6,958.00	9,300.00	16,258.00	12,456.00	3,802.00
25	Sports & literary fees	151,145.00	74,200.00	225,345.00	82,144.00	143,201.00
26	Flag day	5,957.00		5,957.00		5,957.00
27	Admission fees	104,853.00	187,296.00	292,149.00	73,720.00	218,429.00
28	Syllabus fees	8,255.00	65,844.00	74,099.00		74,099.00
29	EMH	149,135.00		149,135.00	60,257.00	88,878.00
30	Academic Mintenance Fees	472,635.00		472,635.00		472,635.00
31	Recognition fees	50,720.00	36,500.00	87,220.00	78,380.00	8,840.00
32	Magazine	163,706.00		163,706.00		163,706.00
33	Maintenance of Language Lab.& Networking Resources Centre	45,885.00	139,500.00	185,385.00		185,385.00
34	Entry into Job Coaching	25,760.00		25,760.00		25,760.00
35	Seminar Fees	31,950.00	139,500.00	171,450.00	97,538.00	73,912.00
36	NAAC	401,000.00		401,000.00		401,000.00
37	Registration Fees	309,770.00	92,750.00	402,520.00		402,520.00
38	CIIP	40,950.00		40,950.00		40,950.00
39	University Sports fees	31,826.00		31,826.00		31,826.00
40	KAA	3,190.00	7,800.00	10,990.00	9,030.00	1,960.00
41	Rover & Ranger Fees	42,871.00	15,810.00	58,681.00		58,681.00
42	Calander Fees	85,227.00	167,400.00	252,627.00	33,518.00	219,109.00
43	Student Aid fees	12,891.00	220,380.00	233,271.00		233,271.00
44	College Exam	502,618.84	93,000.00	595,618.84	30,000.00	565,618.84

	Fees					
45	Management Salary	(16,590.00)	16,590.00	-		-
	Total	13,153,376.43	6,567,257.30	19,720,633.73	3,563,335.37	16,157,298.36
	GRAND TOTAL	20,940,172.00	46,355,072.00	67,295,244.00	44,847,284.97	22,447,959.03

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

Jawaharlal College, Patnagarh - 431531

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	UGB, Patnagarh	12008122842	01-04-2019	3117865.00	31-03-2020	3117865.00	0.00	(+2) STUDENT FUND
2	UGB, Patnagarh	12008120902	01-04-2019	232131.40	31-03-2020	232131.40	0.00	(+2) GENERAL CASH BOOK
3	Post office	63507	01-04-2019	117.00	31-03-2020	117.00	0.00	(+2) GENERAL CASH BOOK
4	SBI, Patnagarh	33199529848	01-04-2019	4011731.84	31-03-2020	4010127.84	1604.00	(+2) GENERAL CASH BOOK
5	UGB, Patnagarh	12008122831	01-04-2019	4489026.54	31-03-2020	4489026.54	0.00	(+3) STUDENT FUND
6	Post office	57317	01-04-2019	1795.00	31-03-2020	1795.00	0.00	(+3) STUDENT FUND
7	UGB, Patnagarh	12008120888	01-04-2019	1109854.00	31-03-2020	1109854.00	0.00	(+3) MANAGEMENT CASH BOOK
8	BOI	55621020002401	01-04-2019	211885.88	31-03-2020	211885.88	0.00	(+3) MANAGEMENT CASH

								BOOK
9	SBI,Patnagarh	35329475633	01-04-2019	31166.20	31-03-2020	31166.20	0.00	SELF DEFENCE CASH BOOK
10	UGB,Patnagarh	12008731947	01-04-2019	1122.60	31-03-2020	1122.60	0.00	(+2) EXAM CASH BOOK
11	UGB,Patnagarh	84023517744	01-04-2019	422710.10	31-03-2020	422710.10	0.00	NAAC CASH BOOK
12	UGB,Patnagarh	84026889663	01-04-2019	57695.10	31-03-2020	57695.10	0.00	BOYS HOSTEL
13	UGB,Patnagarh	84013488941	01-04-2019	227204.00	31-03-2020	227204.00	0.00	GIRLS HOSTEL
14	SBI,Patnagarh	11263177625	01-04-2019	81487.88	31-03-2020	81487.88	0.00	(+3) EXAM CASH BOOK
15	SBI,Patnagarh	11263177636	01-04-2019	10425.05	31-03-2019	15425.05	-5000.00	NSS CASH BOOK
16	SBI,Patnagarh	31018559617	01-04-2019	8820.00	31-03-2020	8820.00	0.00	(+2) SAMS CASH BOOK
17	SBI,Patnagarh	32004520767	01-04-2019	17280.00	31-03-2020	17280.00	0.00	(+2) SAMS CASH BOOK
18	SBI,Patnagarh	11263177603	01-04-2019	968499.64	31-03-2020	968499.64	0.00	(+3) GENERAL CASH BOOK
19	SBI,Patnagarh	11263175152	01-04-2019	52198.80	31-03-2020	52198.80	0.00	(+3) GENERAL CASH BOOK
20	UGB,Patnagarh	12008122913	01-04-2019	366482.40	31-03-2020	366482.40	0.00	(+3) GENERAL CASH BOOK
21	Post office		01-04-2019	20.00	31-03-2020	20.00	0.00	(+3) GENERAL CASH BOOK
22	SBI,Patnagarh	33149500012	01-04-2019	254729.10	31-03-2020	254729.10	0.00	UGC CASH BOOK
23	SBI,Patnagarh	34808585387	01-04-2019	700770.10	31-03-2020	700770.10	0.00	RUSA CASH BOOK
24	BOB,Patnagarh	35940100010915	01-04-2019	1906346.00	31-03-2020	1906346.00	0.00	WORLD BANK

25	Allhabad Bank, Patnagarh	50306675919	01-04-2019	1007598.00	31-03-2020	1007598.00	0.00	COMPUTER SCIENCE CASH BOOK
26	BOB, Patnagarh	35940100011751	01-04-2019	483955.00	31-03-2020	483955.00	0.00	YRC CASH BOOK
27	UGB, Patnagarh	84041086735	01-04-2019	1002617.20	31-03-2020	1002617.20	0.00	(+2) MANAGEMENT CASH BOOK
28	BOB, Patnagarh	35940100012104	01-04-2019	1586830.00	31-03-2020	1586830.00	0.00	(+3) SAMS CASH BOOK
29	BOB, Patnagarh	35940100012103	01-04-2019	25296.00	31-03-2020	25296.00	0.00	(+3) SAMS CASH BOOK
	GRAND TOTAL			22387659.83		22391055.83	-3396.00	

Reconciliation	
SBI, Patnagarh-33199529848	
Balance as per cash book as on 31.03.2020	4,010,127.84
Add:-Difference as per AR-2018-19	1,604.00
Balance as per Pass book as on 31.03.2020	4,011,731.84
SBI, Patnagarh-11263177636	
Balance as per cash book as on 31.03.2020	15,425.05
Less:-Difference as per AR-2018-19	5,000.00
Balance as per Pass book as on 31.03.2020	10,425.05
PARA-5.1-Non-Maintenance of Bank A/c Ledger-	
As per the instruction of Govt. the Bank A/c Ledger in respect of the transaction made in each bank A/c pass book should be maintained indicating the details of credits & debits during the year under Audit which will be easy to reconcile the difference between the pass book & cash books balance as on 31.03. 2020	
PARA-5.2-Maintenance of Flexi Account instead of savings bank account for parking funds Centrally sponsored schemes:- (Ref.: Lr.no.-354251F,dt.12.10.2012)	
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.	

PARA: 6 STOCK POSITION

Jawaharlal College, Patnagarh - 431531

S/no	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	LIBRARY BOOKS	25812	1		25813.00	25813	

Comments
PARA 6.1- LIBRARY BOOKS PURCHASED DURING THE YEAR 2019-20-

ENGLISH BOOK -1 NO.

PARA 6.2- Position of Movable assets as on 31.03.2020-

SI no	Particulars	OB as on 01.04.2019	Receipt during the year	Damaged during the year	CB as on 31.03.2020
1	Desk cum Bench(Nos)	375	30		405
2	Table(Nos)	183	6		189
3	Chair(Nos)	315			315
4	Almiraha(Nos)	80	6		86
5	Podium(Nos)	4			4
6	First Aid Box(Nos)	11			11
7	Rack(Iron)(Nos)	29			29
8	Computer(Nos)	48			48
9	Laptop(Nos)	2	3		5
10	Green Board(Nos)	9			9
11	Printer(Nos)	11			11
12	Scanner(Nos)	2			2
13	Xerox Machine(Nos)	5			5
14	Celling Fan(Nos)	145			145
15	Stand Fan(Nos)	2	10		12
16	Exhaust Fan(Nos)	12			12
17	Inverter battery(Nos)	4			4
18	FAX(Nos)	2		2	0
19	Telephone	5			5

	set(Nos)				
20	Water Purifier(Nos)	6		3	3
21	Water Purifier cum cooler(Nos)	12	2		14
22	Air Cooler(Nos)	6			6
23	Air Conditioner(Nos)	14			14
24	Refrigerator(Nos)	9			9
25	wall clock(Nos)	7			7
26	Pump set(Nos)	2	1	1	2
27	Type writer(Nos)	2		2	0
28	Canon Printer(Nos)	1			1
29	Iron shelf(Nos)	3	2		5
30	Stabilizer(Nos)	10		2	8
31	CCTV(Nos)	20			20
32	Iron bed(Nos)	6			6
33	Digital set up Box(Nos)	2			2
34	Biometrics(Nos)	2			2
35	Fire Extinguisher(Nos)	10			10
36	UPS(Nos)	15			15
37	Thermoflex(Nos)	1			1
38	Dining table(Nos)	1			1
39	Computer table(Nos)	19			19
40	Handycam(Nos)	1			1
41	Digital Camera(Nos)	2			2
42	Generator(Nos)	3			3
43	Lab Table(Nos)	19			19
44	wall Fan(Nos)	0	2		2

PARA: 7 INVESTMENT

Jawaharlal College, Patnagarh - 431531

S/no	Opening	Opening	Amount	Total(In	Amount	Closing	Closing	Closing	Closing	Differenc	Remarks
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	Balance of Investment as on (DD MM YYYY)	Balance (In Rs:)	Encashed during the Year under Audit (In Rs:)	Rs:)	Invested during the Year under Audit (In Rs:)	Balance as per (DD MM YYYY) Audit	Balance Audit (In Rs:)	Balance as per (DD MM YYYY) Investment Ledger	Balance Investment Ledger (In Rs:)	e (In Rs:)
GRAND TOTAL		0.00	0.00	0.00	0.00		0.00		0.00	0.00

DETAILS OF CB ON INVESTMENT & Comments :
No investment Made During the Financial Year 2019-20.

PARA: 8 ADVANCE

Jawaharlal College, Patnagarh - 2019-2020

Sino	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit (In Rs:)	Total (In Rs:)	Advance adjusted during the Year under Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book (In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2019	(+3) GENERAL CASH BOOK	8000.00	0.00	8000.00	8000.00	31-03-2020	0.00	31-03-2020	0.00	0.00	Nil
2	01-04-2019	(+2) General cash book	0.00	18000.00	18000.00	0.00	31-03-2020	18000.00	31-03-2020	18000.00	0.00	Nil
3	01-04-2019	(+2) Exam cash book	0.00	34880.00	34880.00	0.00	31-03-2020	34880.00	31-03-2020	34880.00	0.00	Nil
	GRAND TOTAL		8000.00	52880.00	60880.00	8000.00		52880.00		52880.00	0.00	

Comments :
Para-8.1-Details of Advance of Financial year 2018-19 adjusted in financial year 2019-20-

Date	Amount(Rs)	Name of the Employee	Purpose of Advance	Date of Advance adjusted	Amount of Advance adjusted	Voucher no/Page
12.07.2018	3000.00	Dr.K.P.Hota	SAMS Refreshment	28.02.2019	3000.00	Vr no-43/Page -170
28.03.2019	5000.00	J.K.Barik	YRC Activities	18.03.2020	5000.00	Vr no-49/Page -141
Total	8000.00				8000.00	

Para 8.2-Details of advance Outstanding for the financial year 2019-20-

Date	Amount(Rs)	Name of the Employee	Purpose of Advance	Name of the cash book	Name of the Authority responsible for the same
26.02.2020	18,000.00	P.B. Pangrahi	HUB Expenses	(+2) General cash book	DR.DEVRAJ MISHRA
03.02.2020	9000.00	D.S.Gouri	Centre Expenses	(+) Exam cash book	READER IN ZOOLOGY CUM PRINCIPAL IN CHARGE
06.02.2020	3000.00				
10.02.2020	4000.00				
28.02.2020	4440.00				
02.03.2020	1040.00				
06.03.2020	5000.00				
16.03.2020	8400.00				
TOTAL	52,880.00				

Para-8.3 Details of Advance outstanding for More than One year-NIL

PARA: 9 GRANTS

Jawaharlal College, Patnagarh - 2019-2020

Sno	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2019	0.00	31814858.00	31814858.00	31814858.00	31-03-2020	0.00	Salary of GIA Staffs
2	01-04-2019	0.00	4696042.00	4696042.00	4696042.00	31-03-2020	0.00	Block Grant /GIA 2017

								Salary
3	01-04-2019	244584.10	10145.00	254729.10	0.00	31-03-2020	254729.10	UGC Account
	GRAND TOTAL	244584.10	36521045.00	36765629.10	36510900.00		254729.10	

Comments :						
Para 9.1-The details of the grant receipt and payment for the year 2019-20 are furnished below-						
SI.No.	Head of Account	Opening Balance as on 01.04.2019	Received During the year 2019-20	Total	Expenditure During year 2019-20	Closing Balance as on 31.03.2020
	GRANT RECURRING					
1	Salary of GIA Staffs		31,814,858.00	31,814,858.00	31,814,858.00	-
2	Block Grant salary	-	4,696,042.00	4,696,042.00	4,696,042.00	-
	Total-A	-	36,510,900.00	36,510,900.00	36,510,900.00	-
	Grant Received from UGC					
1	UGC Account	244,584.10	10,145.00	254,729.10		254,729.10
	Total-B	244,584.10	10,145.00	254,729.10	-	254,729.10
	Grand Total(A+B)	244,584.10	36,521,045.00	36,765,629.10	36,510,900.00	254,729.10

Early steps may be taken to utilize the Grants remains unutilized as on 31.03.2020 for an amount of Rs 2,54,729.10 and compliance reported to next audit. The year wise break up position of Un-utilized Grant could not be furnished due to not furnished in the previous audit report. So steps may be taken to work out the year wise break up of un utilized grant as on 31.3.2020 and produce the same to next audit for verification.

Para 9.2 Details of GIA Salary Allotment & Disbursement during the Financial year 2019-20-

SI No	Receipt		Expenditure	
	Allotment Receipt No.	Amount	Bill No.	Amount
1	15753/20.04.2019	6,881,988.00	04/20.06.2019	1,572,732.00
			05/21.06.2019	814,326.00
			06/24.06.2019	1,467,438.00
			07/29.06.2019	814,326.00
2	28311/20.07.2019	5,670,420.00	08/30.07.2019	1,467,438.00
			09/30.07.2019	814,326.00

			10/29.07.2019	1,480,845.00
			11/02.08.2019	814,326.00
			12/05.08.2019	1,484,006.00
			13/08.08.2019	814,326.00
			14/10.08.2019	17,340.00
			15/10.08.2019	380,607.00
3	34946/11.09.2019	2,850,160.00	16/20.09.2019	1,550,269.00
			17/20.09.2019	843,472.00
			18/20.09.2019	178,335.00
4	37079/26.09.2019	4,682,386.00	19/27.09.2019	1,553,190.00
			20/27.09.2019	843,472.00
			21/27.10.2019	462,806.00
			22/27.10.2019	865,424.00
			23/28.11.2019	1,557,894.00
			24/28.11.2019	866,096.00
5	32031/31.12.2019	8,688,595.00	25/24.01.2020	793,654.00
			26/11.02.2020	764,149.00
			27/13.02.2020	866,096.00
			29/15.02.2020	866,768.00
6	7194/14.02.2020	2,121,671.00	30/26.02.2020	137,760.00
7	10606/29.02.2020	526,781.00	33/06.03.2020	95,088.00
8	11506/04.03.2020	521,661.00	35/13.03.2020	1,063,062.00
			36/13.03.2020	995,935.00
			39/15.03.2020	240,353.00
			40/17.03.2020	152,346.00
9	13382/16.03.2020	530,251.00	43/19.03.2020	515,216.00
			31/21.03.2020	1,091,767.00
			41/21.03.2020	782,026.00
			42/21.03.2020	1,001,204.00
			44/21.03.2020	421,649.00
			45/21.03.2020	169,400.00
	Total	32,473,913.00	46/21.03.2020	98,155.00
	Less; Surrendered vide letter no-508/25.03.2020	659,055.00	32/25.03.2020	1,097,236.00
Grand Total		31,814,858.00		31,814,858.00

PARA: 10 UTILISATION CERTIFICATE

Jawaharlal College, Patnagarh - 2019-2020

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2019	1530396.00	36510900.00	38041296.00	36510900.00	31-03-2020	1530396.00	
	GRAND TOTAL	1530396.00	36510900.00	38041296.00	36510900.00		1530396.00	

Comments :
N.B: Grants utilized under GIA Salary and Block Grant Salary is considered as Submission of UCs.
Early steps may be taken to submit UC to the Authority.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -

No misappropriation and defalcation cases found during the audit periods.

PARA: 12 LOSS OF STOCK & STORE

12.1 -

Verified and Found no loss of Stock & Stores.

PARA: 13 AUDIT OF RECEIPTS

13.1 - Tuition fees & fines not deposited into Govt.Treasury-AOS Page no-3

On verification of General cash book with reference to the DCR it is noticed that an amount of Rs 21132.00 and Rs 40524 of (+2) & (+3) Students respectively collected as tuition fees & fines for the financial year 2019-20 .However the same has not been deposited into Govt.Treasury during the Financial year 2019-20.The details of such Tuition fees & Fines is furnished below-

Sl no	Streams	OBC Boys	General Boys	Total Boys	Tuition fees P.M.	No. of Months	Total fees(RS)
1	(+2) 1 St Year ARTS	54	11	65	8.00	12	6,240.00
2	(+2) 1 St Year SCIENCE	37	13	50	9.00	12	5,400.00
3	(+2) 2 nd Year ARTS	45	10	55	8.00	12	5,280.00
4	(+2) 2nd Year SCIENCE	31	8	39	9.00	12	4,212.00
	Total (A)						21,132.00
5	(+3) 1 St Year ARTS	49	19	68	9.00	12	7,344.00
6	(+3) 1 St Year SCIENCE	37	19	56	10.00	12	6,720.00
7	(+3) 2 nd Year ARTS	64	19	83	9.00	12	8,964.00
8	(+3) 2nd Year SCIENCE	20	17	37	10.00	12	4,440.00
9	(+3) 3rd Year ARTS	38	44	82	9.00	12	8,856.00
10	(+3) 3rd Year SCIENCE	15	20	35	10.00	12	4,200.00
	Total (B)						40,524.00
	Grand Total(A+B)						61,656.00

In response to Audit objection memo the local authority replied that, "Tuition fees and fines for the Financial year 2019-20 will be deposited into Govt. Treasury in Financial year 2020-21"

From the above reply of local authority it is noticed that, Tuition fees for the financial year 2019-20 not deposited into Govt. Treasury, however it will be deposited in financial year 2020-21. Since Tuition fees & fines is a Statutory dues, it should be deposited within the financial year in which it is collected. So an amount of Rs 61,656.00 is held under objection.

Para -13.1-A-Details of Tuition fees & Fines deposited & Collected during the financial year 2019-20

Particulars	Amount(RS)
Opening Balance As On 01.04.2019	47,701.00
Collection during 2019-20	61,656.00
TOTAL	109,357.00
Deposit during the year 2019-20	43,217.00
Balance as on 31.03.2020	66,140.00

Para -13.1-B-The details of Challan deposited during the Financial year 2019-20-

SI no	Challan no/Date	Amount(RS)
1	09/10.04.2019	31,162.00
2	10/10.04.2019	12055
Total		43,217.00

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Position of Staff-

The Teaching & Non-teaching Staff Position of the college for the Financial year 2019-20 is given below:-

SI No	Staff Position	Teaching	Non-teaching	Total
1	Under GIA Employee	33	11	44
2	Under Block Grant/GIA 2017 Employee	3	10	13
3	Under Management Employee	5	14	19
	Total	41	35	76

PARA: 15 AUDIT ON WORKS

15.1 -

No Construction works executed during the Financial year 2019-20

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -

No other units are in operation in college.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 -

No other Schemes are in operation in college.

PARA: 18 MISCELLANEOUS

18.1 - Details of GIA Salary-

Sl. No.	Name	Designation	Basic Pay	G.P.	D.A.	Gross	LIC	GPF	PT	IT	Total Deduction	Net Payable
1	Ashish Mittra	Reader in English	1,185,300.00	-	185,755.00	1,371,055.00	-	330,000.00	2,400.00	191,000.00	523,400.00	847,655.00
2	Santosh Kumar Meher	Reader in Pol. Sc.	1,051,200.00	-	164,240.00	1,215,440.00	17,172.00	216,000.00	2,400.00	117,700.00	353,272.00	862,168.00
3	Dr. Krishna Priya Hota	Reader in Economics	1,059,000.00	-	161,220.00	1,220,220.00	-	120,000.00	2,400.00	116,400.00	238,800.00	981,420.00
4	Pranaya Ballav Panigrahi	Reader in History	1,051,200.00	-	164,240.00	1,215,440.00	12,816.00	180,000.00	2,400.00	117,700.00	312,916.00	902,524.00
5	Dr. Pradyumna Kumar Mishra	Lecturer in Odia	1,013,800.00	-	129,072.00	1,142,872.00	-	240,000.00	2,400.00	120,000.00	362,400.00	780,472.00
6	Rabindra Kumar Sahoo	Lecturer in Zoology	1,013,800.00	-	158,787.00	1,172,587.00	5,220.00	120,000.00	2,400.00	108,300.00	235,920.00	936,667.00
7	Dr. Priyambada Hota	Lecturer in Pol. Sc.	979,200.00	-	153,424.00	1,132,624.00	-	240,000.00	2,400.00	102,100.00	344,500.00	788,124.00
8	Debesha Dutta Dash	Reader in English	1,008,800.00	-	158,062.00	1,166,862.00	12,936.00	240,000.00	2,400.00	117,500.00	372,836.00	794,026.00
9	Minati Dash	Reader in Odia	1,013,800.00	-	158,637.00	1,172,437.00	-	120,000.00	2,400.00	111,500.00	233,900.00	938,537.00
10	Manoj Kumar Panigrahi	Reader in Economics	984,000.00	-	154,120.00	1,138,120.00	-	240,000.00	2,400.00	102,100.00	344,500.00	793,620.00

	ahi												
11	Arun Kumar Pattnaik	Reader in English	974,400.00	-	152,608.00	1,127,080.00	3,072.00	300,000.00	2,400.00	108,500.00	413,972.00	713,036.00	
12	Maj. Dr. Ram Kumar Sahu	Reader in Chemistry	984,000.00	-	154,120.00	1,138,120.00	-	96,000.00	2,400.00	57,100.00	155,500.00	982,620.00	
13	D.Swarna Gouri	Head Clerk I/C	423,300.00	-	66,251.00	489,551.00	-	48,000.00	2,400.00	-	50,400.00	439,151.00	
14	Bhubaneswar Nag	Gasman	282,460.00	6,400.00	108,553.00	397,413.00	18,914.00	59,000.00	2,400.00	-	80,314.00	317,099.00	
15	Gokul Dharua	Lab. Attendent	275,280.00	7,000.00	104,630.00	386,910.00	-	59,000.00	2,400.00	-	61,400.00	325,510.00	
16	Golekh Nag	Gardener	284,440.00	6,400.00	107,903.00	398,743.00	7,416.00	65,500.00	2,400.00	-	75,316.00	323,427.00	
17	Prafulla Behera	Peon	279,100.00	6,000.00	106,066.00	391,166.00	4,188.00	24,000.00	2,400.00	-	30,588.00	360,578.00	
18	Rasika Kumbhar	Sweeper	279,100.00	6,000.00	106,066.00	391,166.00	12,979.00	24,000.00	2,400.00	-	39,379.00	351,787.00	
19	Ayesha Banu	Senior Lecturer in English	446,400.00	84,000.00	822,080.00	1,352,480.00	-	120,000.00	2,400.00	144,000.00	266,400.00	1,086,080.00	
20	Naba Kumar Mishra	Reader in Physics	370,690.00	96,000.00	723,288.60	1,189,978.60	-	300,000.00	2,400.00	180,000.00	482,400.00	707,578.60	
21	Dr. Devraj Mishra	Reader in Zoology	243,030.00	36,000.00	429,706.40	708,736.40	5,436.00	100,000.00	800.00	100,000.00	206,236.00	502,500.40	
22	Sri Brundaban Tali	Lect. in Zoology	-	-	5,628.00	5,628.00	-	-	-	-	-	5,628.00	
23	Sri Chakya Sahoo	Lect. in Pol.Sc.	-	-	8,694.00	8,694.00	-	-	-	-	-	8,694.00	
24	Sri Sunil Kumar Panda	Ex-Principal	-	-	7,490.00	7,490.00	-	-	-	-	-	7,490.00	
25	Sri		37,849.			37,849.						37,849.	

	Kishore Chandra Kadam		00			00					00	
26	Sri Birendra Kumar Hota		33,880.00			33,880.00					33,880.00	
27	Sri Bhakta Bandhu Panigrahi		42,403.00			42,403.00					42,403.00	
28	Sri Manmohan Meher		25,855.00			25,855.00					25,855.00	
29	Sri Ashok Kumar Meher		622,800.00		103,226.00	726,026.00				-	726,026.00	
30	Smt. Arati Panda		869,200.00		132,004.00	1,001,204.00		2,200.00	100,000.00	102,200.00	899,004.00	
31	Srihari Meher	Lecturer in History	530,600.00	-	60,410.00	591,010.00	-	59,099.00	2,300.00	22,000.00	83,399.00	507,611.00
32	Gayatri Biswal	Lecturer in History	530,600.00	-	60,410.00	591,010.00	-	-	2,300.00	18,440.00	20,740.00	570,270.00
33	Susanta Nag	Lecturer in Odia	530,600.00	-	60,410.00	591,010.00	-	-	2,300.00	49,000.00	51,300.00	539,710.00
34	Jnaneshwar Kheti	Lecturer in Physics	530,600.00	-	60,410.00	591,010.00	-	-	2,300.00	18,440.00	20,740.00	570,270.00
35	Sanjit Manhira	Lecturer in English	530,600.00	-	60,410.00	591,010.00	-	-	2,300.00	41,340.00	43,640.00	547,370.00
36	Dinesh Rana	Lecturer in Physics	530,600.00	-	60,410.00	591,010.00	-	-	2,300.00	43,400.00	45,700.00	545,310.00
37	Premananda Kuanr	Lecturer in History	530,600.00	-	60,410.00	591,010.00	-	59,099.00	2,300.00	32,100.00	93,499.00	497,511.00
38	Jayant Kumar	Lecturer in Botany	530,600.00	-	60,410.00	591,010.00	-	-	2,300.00	18,440.00	20,740.00	570,270.00

	Barik											
39	Maitree Kumbhar	Lecturer in English	530,600.00	-	60,410.00	591,010.00	-	-	2,300.00	18,440.00	20,740.00	570,270.00
40	Rohit Padhan	Lecturer in Economics	530,600.00	-	60,410.00	591,010.00	-	-	2,300.00	19,040.00	21,340.00	569,670.00
41	Bhabani Sankar Lenka	Lecturer in Physics	530,600.00	-	60,410.00	591,010.00	-	-	2,300.00	18,440.00	20,740.00	570,270.00
42	Dr. Nilamani Meher	Lecturer in Odia	530,600.00	-	60,410.00	591,010.00	-	59,099.00	2,300.00	19,000.00	80,399.00	510,611.00
43	Shradhanjali Nayak	Lecturer in Chemistry	530,600.00	-	60,410.00	591,010.00	-	-	2,300.00	27,390.00	29,690.00	561,320.00
44	Prangya Pragati Bhoi	Lecturer in Odia	530,600.00	-	60,410.00	591,010.00	-	-	2,300.00	40,330.00	42,630.00	548,380.00
45	T. Kalia Rao	Lecturer in Mathematics	519,400.00	-	59,122.00	578,522.00	-	26,893.00	2,300.00	14,740.00	43,933.00	534,589.00
46	Arati Panda	Lecturer in Mathematics	481,600.00	-	52,080.00	533,680.00	-	-	2,000.00	-	2,000.00	531,680.00
47	Bijuli Bati Patel	Orderly	164,080.00	6,000.00	62,724.00	232,804.00	-	23,284.00	1,375.00	-	24,659.00	208,145.00
48	Paramananda Tandi	Lib. Attendant	159,420.00	7,000.00	63,735.00	230,155.00	-	23,019.00	1,375.00	-	24,394.00	205,761.00
49	Bansidhar Deep	Lecturer in Logic & Philosophy	44,900.00	-	7,633.00	52,533.00	-	-	300.00	-	300.00	52,233.00
50	Chandan Prasad Sahu	Lecturer in Chemistry	44,900.00	-	7,633.00	52,533.00	-	-	300.00	-	300.00	52,233.00
51	Doleswari Bariha	Lecturer in Mathematics	44,900.00	-	7,633.00	52,533.00	-	-	300.00	-	300.00	52,233.00
	Total		25,721,	260,80	5,832,1	31,814,	100,14	3,491,9	91,150.	2,294,4	5,977,7	25,837,

			887.00	0.00	71.00	858.00	9.00	93.00	00	40.00	32.00	126.00
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18.2 - Details of Block grant salary-

SI. No.	Name	Designation	Gross Pay(Rs)	PT	Net Pay(Rs)
1	Aditya Kumar Panda	Lecturer in Mathematics	508,669.00	2,800.00	505,869.00
2	Rashmi Ranjan Mishra	Lecturer in Zoology	508,669.00	2,800.00	505,869.00
3	Laxman Bhoi	Lecturer in Botany	508,669.00	2,800.00	505,869.00
4	Manoj Kumar Nanda	Demonstrator in Physics	494,621.00	2,800.00	491,821.00
5	Bhagyaban Biswal	Demonstrator in Zoology	494,621.00	2,800.00	491,821.00
6	Bhairab Chandra Meher	Demonstrator in Physics	494,621.00	2,800.00	491,821.00
7	Bibhuti Bhusan Kadam	Junior Clerk	260,190.00	1,500.00	258,690.00
8	Jayadev Meher	Jr. Clerk cum Typist	260,190.00	1,500.00	258,690.00
9	Ghanashyam Mishra	Lab. Attendent	244,840.00	1,500.00	243,340.00
10	Dinabandhu Purohit	Lab. Attendent	244,840.00	1,500.00	243,340.00
11	Arjun Meher	Lab. Attendent	244,840.00	1,500.00	243,340.00
12	Santi Meher	Peon	229,286.00	1,500.00	227,786.00
13	Machindra Meher	Peon	229,286.00	1,500.00	227,786.00
	Total		4,723,342.00	27,300.00	4,696,042.00

18.3 - Details of Management Salary-

SI. No.	Name	Designation	Pay
1	Gopal Behera	Lecturer in Education	171,720.00
2	Jayakrishna Sagar	Lecturer in Comp. Sc.	193,696.00
3	Jyotiranjana Mishra	Lecturer in Comp. Sc.	179,384.00
4	Dr. Nakula Meher	Lecturer in Odia	139,064.00
5	Gandhi Padhan	Lecturer in Botany	135,032.00
6	Banashree Pujhari	Demonstrator, Comp. Sc.	107,472.00

7	Purandar Mirdha	Librarian	89,784.00
8	Jemini Ranjan Chirgun	D.E.O.	153,516.00
9	Jasmen Meher	D.E.O.	120,750.00
10	Susmit Kumar Meher	D.E.O.	76,720.00
11	Tankadhara Podh	Watchman	111,748.00
12	Baishnaba Bariha	Watchman	96,568.00
13	Binod Bihari Kadam	Peon	81,396.00
14	Budhadev Thanapati	Peon	81,396.00
15	Padman Deep	Lab. Attendent	81,396.00
16	Rankamani Bag	Peon	81,396.00
17	Kusum Manjari Deep	Peon	68,848.00
18	Rama Budek	Sweeper	66,676.00
19	Pradeep Putel	Hostel Watchman	91,520.00
		TOTAL	2,128,082.00

PARA: 19 AUDIT OF LOAN/DEPOSITS/CPF INCLUDING POSITIONS
19.1 - GPF A/C-

The GPF deduction of GIA staff is being deducted from salary bill and maintained by the comptroller of Accounts odissa,BBSR. The GPF A/c ledger of the GIA staff may be maintained at college level.

PARA: 20 RESULT OF AUDIT AND CONCLUSION
20.1 - - Remarks On Maintenance of Account-

In view of the remarks contained in foregoing paras the state of maintenance of accounts,can not be said to be satisfactory.It needs further improvement.

20.2 - General Remarks-

The records & registers prescribed & not maintained during the year under Audit as furnished in para 3 of this AR may be maintained properly & produced before next Audit for checking.

As a result of this Audit transactions involving a sum of Rs 61656.00 are held under objection which include an amount of Rs 0.00 suggested for recovery. Besides, a sum of Rs 0 was recovered at the instance of audit. The

details are furnished in the following tables.

Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Sur chargeable(In Rs:)	Amount Em bezzlement(In Rs:)	Amount Oth ercases(In Rs:)	Remarks
1	13.1	0.00	61656.00	0.00	0.00	0.00	
Total		0.00	61656.00	0.00	0.00	0.00	

Spot Recovery

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

Audit Certificate

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