

LOCAL FUND AUDIT, BOLANGIR, ODISHA

CATEGORY : Aided College

Audit Report No : 636183/AR/2021-2022-BOLANGIR

PARA: 1 TITLE SHEET

1	Name of the Institution :	Jawaharlal College, Patnagarh
2	Year of Accounts under Audit :	2020-2021
3	Name of the Local Authority during the year of A/Cs :	DR.DEVRAJ MISHRA READER IN ZOOLOGY CUM PRINCIPAL IN CHARGE
	Name of the Local Authority at the time of Audit :	DR.DEVRAJ MISHRA READER IN ZOOLOGY CUM PRINCIPAL IN CHARGE
4	Duration of Audit :	26-10-2021 To 26-11-2021 (Mandays Consumed :-)
5	Name of the Auditors :	SUNDAR PRAKASH AND CO 325123E - Lead Auditor
6	Name of the Reviewing Officer :	DILLIP KUMAR BAGH(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	30-11-2021
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	NAVIDAITYA NAYAK
11	Date of approval of report by District Audit Officer :	24-01-2022

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	Service Postage Stamps- PLUS 2	26.10.2021	RS 587.00	RS 587.00	PAGE-4	NIL
2	Student	26.10.2021	33 NOS	33 NOS	Page-10	Nil

	Collection Receipt Books PLUS 2					
3	Student Collection Receipt Books PLUS 3	26.10.2021	7 NOS	7 NOS	Page-30	Nil
4	Service Postage Stamps- PLUS 3	26.10.2021	RS 636.00	RS 636.00	Page-104	Nil
5	Cash in hand PLUS THREE	26.10.2021	NIL	NIL	Page-20	Nil
6	Cash in hand PLUS TWO	26.10.2021	RS 2945.00	RS 2945.00	Page-41	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 2020-21. As a result the very purpose of enactment of this Rule is being violated. The Principal is however advised to emphasize the matter and suggested to verify the cash balance timely in order to restrict the misutilisation and defalcation of cash in future.

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.26.10.2021 before transaction and the result there of is furnished above.

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register	
Sln0	List Records/Register
1	General Cash Book
2	Bank Pass Book
3	Fee collection receipt books
4	Daily collection Registers.
5	Misc. receipt books.
6	Book of Drawal
7	Bank Draft & cheque register.
8	Counter foils of cheques
9	Paid vouchers
10	Pay acquittance roll of D.P staff.
11	Pay acquittance roll of M.P staff.
12	Stock register of M.R forms.
13	Stock register of stationery articles.
14	Library stock register
15	Service books.
B : List of Records/Registers not Produced to Audit	
Sln0	List Records/Register
1	H.S.S. cash book
2	Acquittance roll of scholarship
3	Construction cash book
4	F.D.R
C : List of Records/Registers not Maintained	
Sln0	List Records/Register
D : List of Records/Registers not Required	
Sln0	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 - 2020-2021

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	01-04-2020	4260398.24	357248.00	4617646.24	1432176.60	31-03-2021	3185469.64	31-03-2021	3185469.64	0.00	
2	+3 Student fund Cash book	01-04-2020	4490821.54	1058420.00	5549241.54	514317.00	31-03-2021	5034924.54	31-03-2021	5034924.54	0.00	
3	+2 Student fund Cash book	01-04-2020	3117873.00	1155464.00	4273337.00	483624.00	31-03-2021	3789713.00	31-03-2021	3789713.00	0.00	
4	+3 General fund Cash book	01-04-2020	1387201.04	1036497.00	2423698.04	960886.36	31-03-2021	1462811.68	31-03-2021	1462811.68	0.00	
5	Youth Red Cross	01-04-2020	483955.00	51918.00	535873.00	472525.00	31-03-2021	63348.00	31-03-2021	63348.00	0.00	
6	Computer Science	01-04-2020	1007607.00	252557.00	1260164.00	517286.00	31-03-2021	742878.00	31-03-2021	742878.00	0.00	
7	World bank	01-04-2020	1906346.00	7034288.00	8940634.00	8382142.00	31-03-2021	558492.00	31-03-2021	558492.00	0.00	
8	+3 Management Cash book	01-04-2020	1321740.88	3044425.00	4366165.88	3629300.40	31-03-2021	736865.48	31-03-2021	736865.48	0.00	

9	Self defenc e Account	01-04-2 020	31166. 20	856.00	32022. 20	0.00	30-11-- 0001	32022. 20	30-11-- 0001	32022. 20	0.00	
10	RUSA Account	01-04-2 020	700770 .10	16935. 00	717705 .10	99120. 00	31-03-2 021	618585 .10	31-03-2 021	618585 .10	0.00	
11	NAAC Account	01-04-2 020	422744 .10	141651 .00	564395 .10	1264.8 0	31-03-2 021	563130 .30	31-03-2 021	563130 .30	0.00	
12	Boys Hostel Account	01-04-2 020	57695. 10	61598. 00	119293 .10	44531. 60	31-03-2 021	74761. 50	31-03-2 021	74761. 50	0.00	
13	Girls Hostel Account	01-04-2 020	227204 .00	168075 .00	395279 .00	189566 .40	31-03-2 021	205712 .60	31-03-2 021	205712 .60	0.00	
14	+2 SAMS Account	01-04-2 020	26100. 00	48281. 00	74381. 00	39292. 50	31-03-2 021	35088. 50	31-03-2 021	35088. 50	0.00	
15	+2 Ma nagem ent Cash book	01-04-2 020	100261 7.20	195263 6.00	295525 3.20	110969 9.00	31-03-2 021	184555 4.20	31-03-2 021	184555 4.20	0.00	
16	+3 Sams Cash Book	01-04-2 020	161212 6.00	103279 .00	171540 5.00	0.00	31-03-2 021	171540 5.00	31-03-2 021	171540 5.00	0.00	
17	UGC Account	01-04-2 020	254729 .10	7000.0 0	261729 .10	0.00	31-03-2 021	261729 .10	31-03-2 021	261729 .10	0.00	
18	Univer sity Exam Account	01-04-2 020	85435. 88	327459 .00	412894 .88	148250 .00	31-03-2 021	264644 .88	31-03-2 021	264644 .88	0.00	
19	NSS Account	01-04-2 020	15425. 95	286.00	15711. 95	0.00	31-03-2 021	15711. 95	31-03-2 021	15711. 95	0.00	
20	+2 Exam Cash book	01-04-2 020	36002. 70	33185. 00	69187. 70	30373. 00	31-03-2 021	38814. 70	31-03-2 021	38814. 70	0.00	
21	EPF Cash book	01-04-2 020	0.00	430539 .00	430539 .00	423526 .00	31-03-2 021	7013.0 0	31-03-2 021	7013.0 0	0.00	
22	GIA Salary	01-04-2 020	0.00	443338 31.00	443338 31.00	443338 31.00	31-03-2 021	0.00	31-03-2 021	0.00	0.00	

Account											
GRAND TOTAL		224479 59.03	616164 28.00	840643 87.03	628117 11.66			212526 75.37		212526 75.37	0.00

Comments					
Para 4.1-Details of Closing Balance as on 31.03.2021-					
Sl no	Details of Cash book	Cash in Hand	Cash at Bank	ADVANCE	Total
1	+2 General Cash book	2,754.00	3,182,715.64		3,185,469.64
2	+3 Student fund Cash book		5,034,924.54		5,034,924.54
3	+2 Student fund Cash book	2,855.00	3,786,858.00		3,789,713.00
4	+3 General fund Cash book	0.44	1,462,811.24		1,462,811.68
5	Youth Red Cross	2,050.00	61,298.00		63,348.00
6	Computer Science	9.00	742,869.00		742,878.00
7	World bank		558,492.00		558,492.00
8	+3Management Cash book		736,865.48		736,865.48
9	Self defence Account		32,022.20		32,022.20
10	RUSA Account		618,585.10		618,585.10
11	NAAC Account	34.00	553,096.30	10,000.00	563,130.30
12	Boys Hostel Account		74,761.50		74,761.50
13	Girls Hostel Account	1,415.00	204,297.60		205,712.60
14	+2 SAMS Account		35,088.50		35,088.50
15	+2 Management Cash book	5,740.00	1,839,814.20		1,845,554.20
16	+3 SAMS		1,715,405.00		1,715,405.00
17	UGC Account		261,729.10		261,729.10
18	University Exam Account	73.00	264,571.88		264,644.88
19	NSS Account	0.90	15,711.05		15,711.95
20	+2 Exam cash	507.10	38,307.60		38,814.70

	book				
21	EPF Cash book		7,013.00		7,013.00
	Total	15,438.44	21,227,236.93	10,000.00	21,252,675.37

Para 4.2 Non preparation of Annual account of Receipt & Expenditure-

The purpose of preparation of annual account of receipts and expenditure is to ensure a accurate , reliable and timely disclosure of performance and financial position of an entity to its stake holders In the above context the annual financial statement of the College for the year 2020-21 showing the details of receipt and expenditure was worked out and prepared in audit from the financial transaction recorded in the cash books.

Para 4.3 Non-analysis of the Closing Balance:-

As per Government of Odisha, Finance Department Circular No.9482/F., dated 6th March, 2009, analysis of closing balance shall be done at the end of each month showing bill wise/date wise/purpose wise. But, analysis of closing balance had not been done in contravention of the circular. Due to non-analysis of closing balance of cash there is every possibility of irregular expenditure and diversion of fund from the exact position of different fund cannot be ascertained. Hence, the local authority is suggested to make analysis closing balance of cash and compliance reported to audit.

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 2020-21						
SI.No.	Head of Account	Opening Balance as on 01.04.2020	Received During the year 2020-21	Total	Expenditure During year 2020-21	Closing Balance as on 31.03.2021
1	2	3	4	5	6	7
	GRANT RECURRING					
1	Salary of GIA /GIA 2017 Staff	-	44,333,831.00	44,333,831.00	44,333,831.00	-
	Total-A	-	44,333,831.00	44,333,831.00	44,333,831.00	-
	Grant Received from UGC& Other Sources					
1	UGC Account	254,729.10	7,000.00	261,729.10		261,729.10
	Total-B	254,729.10	7,000.00	261,729.10	-	261,729.10
	GRAND TOTAL-A+B	254,729.10	44,340,831.00	44,595,560.10	44,333,831.00	261,729.10
	Other than Grant					
1	Self defence Account	31,166.20	856.00	32,022.20		32,022.20
2	RUSA Grant	700,770.10	16,935.00	717,705.10	99,120.00	618,585.10

3	NAAC Account	422,744.10	141,651.00	564,395.10	1,264.80	563,130.30
4	Boys Hostel Account	57,695.10	61,598.00	119,293.10	44,531.60	74,761.50
5	Girls Hostel Account	227,204.00	168,075.00	395,279.00	189,566.40	205,712.60
6	+2 SAMS Account	26,100.00	48,281.00	74,381.00	39,292.50	35,088.50
7	NSS Account	15,425.95	286.00	15,711.95		15,711.95
8	University Grant for valuation	283,797.12		283,797.12		283,797.12
9	HUB Grant	124,975.00		124,975.00		124,975.00
10	Audit Recovery	224,880.00		224,880.00		224,880.00
11	World Bank	1,906,346.00	7,034,288.00	8,940,634.00	8,382,142.00	558,492.00
12	Computer Sciece	1,007,607.00	252,557.00	1,260,164.00	517,286.00	742,878.00
13	Youth Red Cross	483,955.00	51,918.00	535,873.00	472,525.00	63,348.00
	Total	5,512,665.57	7,776,445.00	13,289,110.57	9,745,728.30	3,543,382.27
	<u>Income from Internal Sources</u>					
1	Fees & Fines	66,140.00	53,688.00	119,828.00	108,130.00	11,698.00
2	Bank Pass book interest	457,126.00	541,854.00	998,980.00	3,083.06	995,896.94
	Total	523,266.00	595,542.00	1,118,808.00	111,213.06	1,007,594.94
	<u>Student Fund</u>					
1	Science Lab	219,160.00	28,700.00	247,860.00	147,264.00	100,596.00
2	Electrical Fees	31,215.85	47,170.00	78,385.85	71,013.00	7,372.85
3	Identity Card	306,431.00	38,750.00	345,181.00	9,290.00	335,891.00
4	Common Room Fees	135,430.00	11,700.00	147,130.00		147,130.00
5	Affiliation fees	406,550.00	16,500.00	423,050.00	20,075.00	402,975.00
6	Furniture Maintenance	67,904.00	17,550.00	85,454.00	44,300.00	41,154.00
7	Faculty Fees	151,340.00	35,400.00	186,740.00		186,740.00
8	Journal Fees	23,765.00	22,100.00	45,865.00	8,700.00	37,165.00
9	Medical fees	1,910.00	8,700.00	10,610.00	6,500.00	4,110.00
10	Cultural Activities Fees	19,625.00	54,720.00	74,345.00	70,000.00	4,345.00
11	Lesson Plan fees	31,868.00	5,265.00	37,133.00	3,500.00	33,633.00
12	Drama & Film	32,495.00	35,100.00	67,595.00		67,595.00

	Society fees					
13	Proctorial Fees	105,600.00	12,100.00	117,700.00		117,700.00
14	DSA	8,375.00	40,500.00	48,875.00	22,100.00	26,775.00
15	Student Union	166,251.00	17,600.00	183,851.00		183,851.00
16	library Fees	70,321.00	52,650.00	122,971.00	5,808.00	117,163.00
17	College Atheletic meet fees	26,560.00	24,300.00	50,860.00		50,860.00
18	SSG	1,568.00	9,300.00	10,868.00		10,868.00
19	College development fees	10,858,329.67	7,515,830.00	18,374,159.67	7,302,102.30	11,072,057.37
20	Unit test	42,050.00	23,200.00	65,250.00	32,600.00	32,650.00
21	SSI	8,556.00	4,300.00	12,856.00	3,980.00	8,876.00
22	Social Service fee	20,904.00	17,550.00	38,454.00	14,300.00	24,154.00
23	NCC Fees	1,550.00	6,700.00	8,250.00	5,400.00	2,850.00
24	Red Cross fees	3,802.00	12,320.00	16,122.00	8,700.00	7,422.00
25	Sports & literary fees	143,201.00	68,860.00	212,061.00	91,205.00	120,856.00
26	Flag day	5,957.00	5,400.00	11,357.00	5,400.00	5,957.00
27	Admission fees	218,429.00	25,400.00	243,829.00	17,600.00	226,229.00
28	Syllabus fees	74,099.00	5,400.00	79,499.00		79,499.00
29	EMH	88,878.00	43,100.00	131,978.00	52,012.00	79,966.00
30	Academic Maintenance Fees	472,635.00	16,400.00	489,035.00		489,035.00
31	Recognition fees	8,840.00	38,750.00	47,590.00	12,000.00	35,590.00
32	Magazine	163,706.00	17,500.00	181,206.00	47,250.00	133,956.00
33	Maintenance of Language Lab.& Networking Resources Centre	185,385.00	22,300.00	207,685.00		207,685.00
34	Entry into Job Coaching	25,760.00	100,750.00	126,510.00		126,510.00
35	Seminar Fees	73,912.00	42,300.00	116,212.00	38,800.00	77,412.00
36	NAAC	401,000.00	48,700.00	449,700.00		449,700.00
37	Registration Fees	402,520.00	18,950.00	421,470.00	22,500.00	398,970.00
38	CIIP	40,950.00	7,500.00	48,450.00	5,400.00	43,050.00

39	University Sports fees	31,826.00	82,050.00	113,876.00	42,200.00	71,676.00
40	KAA	1,960.00	3,200.00	5,160.00	3,200.00	1,960.00
41	Rover & Ranger Fees	58,681.00	12,200.00	70,881.00	7,900.00	62,981.00
42	Calander Fees	219,109.00	61,425.00	280,534.00		280,534.00
43	Student Aid fees	233,271.00	7,740.00	241,011.00		241,011.00
44	College Exam Fees	565,618.84	217,680.00	783,298.84	499,840.00	283,458.84
	Total	16,157,298.36	8,903,610.00	25,060,908.36	8,620,939.30	16,439,969.06
	GRAND TOTAL	22,447,959.03	61,616,428.00	84,064,387.03	62,811,711.66	21,252,675.37

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

Jawaharlal College, Patnagarh - 445775

SIno	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	31-03-2021	3786858.00	31-03-2021	3786858.00	0.00	(+2) SF Cash book
2	UGB,Patnagarh	12008120902	31-03-2021	238502.80	31-03-2021	238502.80	0.00	(+2) General Cash book
3	BOB PAT NAGARH	35940100012104	31-03-2021	1689347.00	31-03-2021	1689347.00	0.00	(+3) SAMS Cash book
4	BOB PAT NAGARH	35940100012103	31-03-2021	26058.00	31-03-2021	26058.00	0.00	(+3) SAMS Cash book
5	UGB,Patnagarh	84041086735	31-03-2021	1839814.20	31-03-2021	1839814.20	0.00	(+2) Management Cash book
6	SBI,Patnagarh	33199529848	31-03-2021	2944212.84	31-03-2021	2944212.84	0.00	+2 General Cash book

7	UGB,Patnagarh	12008122831	31-03-2021	5033129.54	31-03-2021	5033129.54	0.00	(+3) STUDENT FUND
8	Post office	57317	31-03-2021	1795.00	31-03-2021	1795.00	0.00	(+3) STUDENT FUND
9	UGB,Patnagarh	12008120888	31-03-2021	518446.60	31-03-2021	518446.60	0.00	(+3)Manag ement
10	BOI	556210200002401	31-03-2021	218418.88	31-03-2021	218418.88	0.00	(+3)Manag ement
11	SBI,Patnagarh	35329475633	31-03-2021	32022.20	31-03-2021	32022.20	0.00	Self Defence
12	UGB,Patnagarh	12008731947	31-03-2021	38307.60	31-03-2021	38307.60	0.00	(+2) Exam
13	UGB,Patnagarh	84023517744	31-03-2021	553096.30	31-03-2021	553096.30	0.00	NAAC Cash book
14	UGB,Patnagarh	84026889663	31-03-2021	74761.50	31-03-2021	74761.50	0.00	BOYS HOSTEL
15	UGB,Patnagarh	84013488941	31-03-2021	204297.60	31-03-2021	204297.60	0.00	GIRLS HOSTEL
16	SBI,Patnagarh	11263177625	31-03-2021	264571.88	31-03-2021	264571.88	0.00	(+3) EXAM CASH BOOK
17	SBI,Patnagarh	11263177636	31-03-2021	10711.05	31-03-2021	15711.05	-5000.00	NSS cash book
18	SBI,Patnagarh	31018559617	31-03-2021	17333.50	31-03-2021	17333.50	0.00	(+2) SAMS
19	SBI,Patnagarh	32004520767	31-03-2021	17755.00	31-03-2021	17755.00	0.00	(+2) SAMS
20	SBI,Patnagarh	11263177603	31-03-2021	1026921.40	31-03-2021	1024602.00	2319.40	3 General cash book
21	SBI,Patnagarh	11263175152	31-03-2021	61550.44	31-03-2021	61550.44	0.00	(+3) General cash book
22	UGB,Patnagarh	12008122913	31-03-2021	376658.80	31-03-2021	376658.80	0.00	(+3) General cash book
23	SBI Patnagarh	39823248291	31-03-2021	7013.00	31-03-2021	7013.00	0.00	EPF cash book
24	SBI,Patnagarh	33149500012	31-03-2021	261729.10	31-03-2021	261729.10	0.00	UGC Cash book
25	SBI,Patnagarh	34808585387	31-03-2021	618585.10	31-03-2021	618585.10	0.00	RUSA Account
26	BOB,Patnagarh	35940100010915	31-03-2021	558492.00	31-03-2021	558492.00	0.00	World bank
27	Allhabad Bank,Patnagarh	50306675919	31-03-2021	748568.00	31-03-2021	742869.00	5699.00	COMPUTER SCIENCE
28	BOB,Patnagarh	35940100011751	31-03-2021	61298.00	31-03-2021	61298.00	0.00	YRC CASH BOOK

	GRAND TOTAL			21230255.33		21227236.93	3018.40	
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Reconciliation		
1	SBI,Patnagarh	11263177636
Balance as per cash book as on 31.03.2021		15,711.05
Less:-Difference as per AR-2018-19		5,000.00
Balance as per pass book as on 31.03.2021		10,711.05
2	SBI,Patnagarh	11263177603
Balance as per cash book as on 31.03.2021		1,024,602.00
Add:Bank Interest not taken into Cash book		2,520.00
Less:-Bank charges not taken into cash book		200.60
Balance as per Pass book as on 31.03.2021		1,026,921.40
3	Allhabad Bank,Patnagarh	50306675919
Balance as per cash book as on 31.03.2021		742,869.00
Add:Bank Interest not taken into Cash book		5,699.00
Balance as per Pass book as on 31.03.2021		748,568.00

The local authority is suggested to reconcile the above difference in the cash book with intimation to audit.

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. 2021

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 - 445775

S/no	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Library books	25813	2626	0	28439.00	28439	Details of books purchased during the year given below-

Comments

Para 6.1-Details of Books position as on 31.03.2021-

SI no	Particulars	Receipt during 2020-21	Donation	Total
1	History	285	2	287
2	Pol.Science	425	12	437
3	Economics	274	2	276
4	English	296	4	300
5	Odia	334	115	449
6	Physics	162	5	167
7	Chemistry	195	4	199
8	Botany	201	7	208
9	Zoology	167		167
10	Mathematics	90	2	92
11	Education		3	3
12	IT			0
13	Yoga			0
14	Logic	40		40
15	General	1		1
	Total	2470	156	2626

Para-6.2-Details of Fixed assets position as on 31.03.2021-

SI no	Particulars	OB as on 01.04.2020	Receipt during the year	Damaged during the year	CB as on 31.03.2021
1	Desk cum Bench(Nos)	405	100		505
2	Table(Nos)	189	6		195

3	Chair(Nos)	315			315
4	Almiraha(Nos)	86	13		99
5	Podium(Nos)	4			4
6	First Aid Box(Nos)	11			11
7	Rack(Iron)(Nos)	29	5		34
8	Computer(Nos)	48			48
9	Laptop(Nos)	5	3		8
10	Green Board(Nos)	9	10		19
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)	12			12
16	Exhaust Fan(Nos)	12			12
17	Inverter battery(Nos)	4			4
18	FAX(Nos)	0			0
19	Telephone set(Nos)	5			5
20	Water Purifier(Nos)	3			3
21	Water Purifier cum cooler(Nos)	14			14
22	Air Cooler(Nos)	6			6
23	Air Conditioner(Nos)	14			14
24	Refreezretor(Nos)	9			9
25	wall clock(Nos)	7			7
26	Pump set(Nos)	2			2
27	Type writer(Nos)	0			0
28	Canon Printer(Nos)	1			1
29	Iron shelf(Nos)	5			5
30	Stabilizer(Nos)	8			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	Thormoflex(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)	2			2
45	Solar(combo)-set		1		1
46	Solar Plate		8		8

PARA: 7 INVESTMENT

Jawaharlal College, Patnagarh - 445775

Sino	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2020	0.00	0.00	0.00	0.00	31-03-2021	0.00	31-03-2021	0.00	0.00	
	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 2020-21.

PARA: 8 ADVANCE

Jawaharlal College, Patnagarh - 2020-2021

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	01-04-2020	GENERAL CASH BOOK +2	18000.00	0.00	18000.00	18000.00	31-03-2021	0.00	31-03-2021	0.00	0.00	Nil
2	01-04-2020	EXAM CASH BOOK +2	34880.00	0.00	34880.00	34880.00	31-03-2021	0.00	31-03-2021	0.00	0.00	Nil
3	01-04-2020	NAAC Cash book	0.00	10000.00	10000.00	0.00	31-03-2021	10000.00	31-03-2021	10000.00	0.00	Nil
GRAND TOTAL			52880.00	10000.00	62880.00	52880.00		10000.00		10000.00	0.00	

Comments :							
Para-8.1-Details of Advance of Financial year 2019-20 adjusted in financial year 2020-21-							
Date	Amount(Rs)	Name of the Employee	Purpose of Advance	Name of the cash book	Date of Adjustment	Amount of adjustment	Name of the Authority responsible for the same
26.02.2020	18,000.00	P.B. Panigrahi	HUB Expenses	(+2) General cash book	22.07.2020	18,000.00	DR.DEVRAJ MISHRA READER IN ZOOLOGY CUM PRINCIPAL IN CHARGE
03.02.2020	9000.00	D.S.Gouri	Centre Expenses	(+2) Exam cash book	30.03.2021	34,880.00	
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					52,880.00	
Para 8.2-Details of advance Outstanding for the financial year 2020-21-							

Date	Amount(Rs)	Name of the Employee	Purpose of Advance	Name of the cash book	Name of the Authority responsible for the same
20.03.2021	10,000.00	Arati Panda	NAAC Sponsored Programme	NAAC cash book	DR.DEVRAJ MISHRA READER IN ZOOLOGY CUM PRINCIPAL IN CHARGE

The principal is advised to adjust the above outstanding advance amounting to Rs 10000.00 as early as possible, till Rs 10000.00 is kept under objection.

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

PARA: 9 GRANTS

Jawaharlal College, Patnagarh - 2020-2021

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2020	254729.10	44340831.00	44595560.10	44333831.00	31-03-2021	261729.10	Details given below-
	GRAND TOTAL	254729.10	44340831.00	44595560.10	44333831.00		261729.10	

Comments :

Para 9.1-The details of the grant receipt and payment for the year 2020-21 are furnished below-

SI.No.	Head of Account	Opening Balance as on 01.04.2020	Received During the year 2020-21	Total	Expenditure During year 2020-21	Closing Balance as on 31.03.2021
	GRANT RECURRING					
1	Salary of GIA /GIA 2017 Staff	-	44,333,831.00	44,333,831.00	44,333,831.00	-
	Total-A	-	44,333,831.00	44,333,831.00	44,333,831.00	-

	Grant Received from UGC & Other Sources					
1	UGC Account	254,729.10	7,000.00	261,729.10		261,729.10
	Total-B	254,729.10	7,000.00	261,729.10	-	261,729.10
	GRAND TOTAL-A+B	254,729.10	44,340,831.00	44,595,560.10	44,333,831.00	261,729.10

Para 9.2-Details of GIA salary Allotment & Disbursement during the financial year 2020-21-

SI No.	Allotment Receipt No. & Date	Amount	Bill No. & Date	Amount
1	14638/17.04.2020	9556725	1/25.04.2020	1825349
2	24910/28.07.2020	9670977	2/25.04.2020	510003
3	31919/05.10.2020	9146928	3/25.04.2020	720837
4	954/07.01.2021	8463492	5/30.04.2020	1825349
5	11422/04.03.2021	183645	6/30.04.2020	510003
			7/30.04.2020	720837
	Sub Total	37021767	9/20.05.2020	2008610
	Less-surrendered vide letter no-310 dt. 22.03.2021	170628	10/21.05.2020	274833
	Total	36851139	11/22.05.2020	788229
			13/05.08.2020	2031428
			14/05.08.2020	274833
			15/05.08.2020	788229
			17/10.08.2020	2034938
			18/10.08.2020	274833
			19/10.08.2020	788229
			21/20.08.2020	1915013
			22/20.08.2020	276471
			23/20.08.2020	788229
			25/05.10.2020	1936649
			26/05.10.2020	276471
			27/05.10.2020	788229
			28/19.10.2020	1939697
			29/19.10.2020	281736
			30/19.10.2020	807534
			32/18.11.2020	1939697
			33/18.11.2020	282438
			34/18.11.2020	810576
			37/07.01.2021	1939697
			38/07.01.2021	282438

		39/07.01.2021	812097
		36/02.12.2020	76050
		41/26.01.2021	1942037
		42/26.01.2021	978822
		43/26.01.2021	59085
		45/20.02.2021	2009165
		46/20.02.2021	978822
		47/20.02.2021	59085
		49/20.02.2021	110916
		54/04.03.2021	183645
GRAND TOTAL		36851139	36851139

Para 9.3-Details of GIA 2017 Salary Allotment & Disbursement during the financial year 2020-21-

SI No.	Allotment Receipt No. & Date	Amount	Bill No. & Date	Amount
1	14643/17.04.2020	1211049	4/25.04.2020	403683
2	24960/29.07.2020	1263475	8/25.04.2020	403683
3	31914/05.10.2020	1258728	12/23.05.2020	403683
4	367/04.01.2021	1273260	16/05.08.2020	403683
5	10366/01.03.2021	2485850	20/10.08.2020	419576
	Sub Total	7492362	24/20.08.2020	419576
	Less-surrounded vide letter no-312 dt. 22.03.2021	9670	280/05.10.2020	419576
	Total	7482692	31/19.10.2020	419576
			35/18.11.2020	419576
			40/07.01.2021	419576
			44/26.01.2021	432327
			48/20.02.2021	432327
			53/02.03.2021	2485850
GRAND TOTAL		7482692		7482692

Early steps may be taken to utilize the Grants remains unutilized as on 31.03.2021 for an amount of Rs 2,61,729.10 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 31.3.2021 and produce the same to next audit for verification.

PARA: 10 UTILISATION CERTIFICATE

Jawaharlal College, Patnagarh - 2020-2021

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	01-04-2020	1530396.00	44333831.00	45864227.00	44333831.00	31-03-2021	1530396.00	
	GRAND TOTAL	1530396.00	44333831.00	45864227.00	44333831.00		1530396.00	

Comments :
<p>Note-</p> <p>As GIA Salary and Block Grant Salary/GIA 2017 Salary is directly drawn through Treasury based on the salary Allotment of the college (which is dealt in Para-9 of this Audit report),So it is assumed that UC is deemed to be submitted to DHSE(O) BBSR. There is no requirement of sending separate UC to DHSE(O) BBSR. In case of any surrendered salary, it is automatically Surrendered through online to DHSE(O),BBSR.</p> <p>UC deemed to be submitted during the Year=Rs 44333831.00(Salary of GIA/GIA 2017 staff)</p> <p>The college Authority could not produce the year wise break up of Pending UCs position of Rs 1530396.00.So we unable to produce the same.</p>

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - - No misappropriation and defalcation cases found during the audit periods.

PARA: 12 LOSS OF STOCK & STORE

12.1 - No Stocks of Store has been either lost or scraped during the period of Audit.

PARA: 13 AUDIT OF RECEIPTS

13.1 - 13.1 - Position of Tuition fees & fines-

Para 13.1(1)-Position of Tuition fees & Fines -					
Particulars		Amount(RS)			
Opening Balance As On 01.04.2020		66,140.00			
Collection during 2020-21		53,688.00			
TOTAL		119,828.00			
Deposit during the year 2020-21		108,130.00			
Balance as on 31.03.2021		11,698.00			
Para 13.1(2)-Details of Challan deposit during the Financial year 2020-21-					
Challan no	Date	Amount(Rs)			
27	28.07.2020	4,484.00			
20	04.08.2020	46,263.00			
18	19.03.2021	23,874.00			
19	04.08.2020	16,260.00			
17	19.03.2021	17,249.00			
	Total	108,130.00			
Hence the principal is advised to deposit the outstanding fees & fine as on 31/03/2021 amounting to Rs 11698.00 as early as possible , till Rs 11698.00 is kept under objection .					
Para 13.1(3) Details calculation sheet of Tuition fees & fines-					
SI No	Stream	Total General & OBC Boys	Tuition fees per month	No of Months	Total(Rs)
1	+3 3rd Yr. Arts	64	9	12	6912
2	+3 3rd Yr. Sc.	35	10	12	4200
3	+3 2nd Yr. Arts	50	9	12	5400
4	+3 2nd Yr. Sc.	51	10	12	6120
5	+3 1st Yr. Arts	71	9	12	7668
6	+3 1st Yr. Sc.	39	10	12	4680
7	+2 2nd Yr. Arts	49	8	12	4704
8	+2 2nd Yr. Sc.	44	9	12	4752
9	+2 1st Yr. Arts	57	8	12	5472
10	+2 1st Yr. Sc.	35	9	12	3780
	Total	495			53688

PARA: 14 **AUDIT OF EXPENDITURE**

14.1 - The Teaching & Non-teaching Staff Position of the college

SI No	Staff Position	Teaching	Non-teaching	Total
1	Under GIA employee	32	10	42
2	Under Block Grant Employee/GIA 2017	03	10	13
3	Under Management Employee	05	15	20
	Total	40	35	75

PARA: 15 **AUDIT ON WORKS**

15.1 - No Construction works executed during the financial year 2020-21

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 - Position of Students-

SI No	Stream	Boys					Girls					Grand Total
		ST	SC	OTHER	P.H.	TOTAL	ST	SC	OTHER	P.H.	TOTAL	
1	+3 3rd Yr. Arts	24	19	64	1	108	15	15	36	0	66	174
2	+3 3rd Yr. Sc.	6	9	35	0	50	8	8	31	0	47	97
3	+3 2nd Yr. Arts	31	26	50		107	20	16	54	2	92	199
4	+3 2nd Yr. Sc.	7	9	51	0	67	8	7	28	0	43	110
5	+3 1st Yr. Arts	36	34	71	0	141	26	27	52	0	105	246
6	+3 1st Yr. Sc.	16	18	39	0	73	7	8	33	0	48	121
7	+2 2nd Yr. Arts	36	23	49	0	108	28	15	37	0	80	188
8	+2 2nd Yr. Sc.	7	18	44	0	69	5	4	30	0	39	108
9	+2 1st Yr. Arts	49	33	57	0	139	26	26	65	0	117	256
10	+2 1st Yr. Sc.	10	23	35	0	68	8	8	13	0	29	97
	Total	222	212	495	1	930	151	134	379	2	666	1596

18.2 - Details of GIA Salary-

S L N O	NAME	PAY	GP	DA	TOTAL	TPF/CPF /EPF	LIC	IT	PT	TOTAL DED.	NET PAID
1	DR.PRIYAMBADA	10248	0	2242	12490	240000	0	1243	2500	3668	88220

	HOTA	00		16	16			10		10	6
2	DR DEVRAJ MISHRA	86127 0	9900 0	1285 460	22457 30	390000	1305 6	4222 08	2500	8277 64	14179 66
3	SRI PRANAYA BALLAV PANIGRAHI	10770 00	0	2330 90	13100 90	360000	1281 6	1330 00	2500	5083 16	80177 4
4	SRI RABINDRA KUMAR SAHOO	10413 00	0	2270 21	12683 21	120000	0	0	2500	1225 00	11458 21
5	SRI NABA KUMAR MISHRA	37644 0	9600 0	8169 30	12893 70	360000	0	1100 00	2500	4725 00	81687 0
6	SRI SANTOSH KUMAR MEHER	10770 00	0	2330 90	13100 90	234000	1717 2	1330 00	2500	3866 72	92341 8
7	SRI MANOJ KUMAR PANIGRAHI	10113 00	0	2219 21	12332 21	450000	0	1120 00	2500	5645 00	66872 1
8	SMT KRISHNA PRIYA HOTA	10851 00	0	2344 67	13195 67	210000	0	1352 00	2500	3477 00	97186 7
9	SRI SRIHARI MEHER	59550 0	0	1512 35	74673 5	69676	0	3000	2500	7517 6	67155 9
10	SRI DINESH RANA	59550 0	0	1512 35	74673 5	11818	0	2225 0	2500	3656 8	71016 7
11	SMT ARATI PANDA	97680 0	0	2193 20	11961 20	0	0	0	2500	2500	11936 20
12	SRI ASHOK KUMAR MEHER	76350 0	0	1797 95	94329 5	0	0	6136 0	2500	6386 0	87943 5
13	SRI ROHIT PADHAN	59550 0	0	1512 35	74673 5	11818	0	1948 0	2500	3379 8	71293 7
14	SRI JNANESWAR KHETI	59550 0	0	1512 35	74673 5	11818	0	0	2500	1431 8	73241 7
15	DR. NILAMANI MEHER	59550 0	0	1512 35	74673 5	11818	0	0	2500	1431 8	73241 7
16	SMT PRANGYA PRAGATI BHOI	59550 0	0	1512 35	74673 5	11818	0	3000 0	2500	4431 8	70241 7
17	SMT GAYATRI BISWAL	59550 0	0	1512 35	74673 5	11818	0	1760 0	2500	3191 8	71481 7
18	MS. AYESHA BANU	54079 0	7700 0	8267 13	14445 03	240000	0	1806 00	2500	4231 00	10214 03
19	DR PRADYUMNA KUMAR MISHRA	10450 00	0	1776 50	12226 50	240000	0	1360 00	2500	3785 00	84415 0
20	MISS SHRADDHANJALI NAYAK	59550 0	0	1012 35	69673 5	0	0	2864 0	2500	3114 0	66559 5
21	SRI JAYANTA KUMAR BARIK	59550 0	0	1012 35	69673 5	11818	0	0	2500	1431 8	68241 7
22	MAJ. DR. RAMKUMAR SAHU	10113 00	0	1719 21	11832 21	96000	0	1000 90	2500	1985 90	98463 1
23	SRI PREMANANDA KUANR	59550 0	0	1012 35	69673 5	69676	0	2851 0	2500	1006 86	59604 9

24	SRI ARUN KUMAR PATTNAIK	10426 68	0	1731 96	12158 64	345000	3072	1020 00	2500	4525 72	76329 2
25	SRI BANSIDHAR DEEP	54400 0	0	9248 0	63648 0	10810	0	2400 0	2500	3731 0	59917 0
26	SMT MINATI DASH	10635 00	0	1807 95	12442 95	120000	0	1505 00	2500	2730 00	97129 5
27	SRI DEBESH DUTTA DASH	10250 00	0	1742 50	11992 50	330000	1293 6	1340 00	2500	4794 36	71981 4
28	SRI BHABANI SHANKAR LENKA	59550 0	0	1012 35	69673 5	11818	0	0	2500	1431 8	68241 7
29	MISS DOLESWARI BARIHA	54270 0	0	9225 9	63495 9	10810	0	0	2500	1331 0	62164 9
30	SRI SANJIT MANHIRA	59550 0	0	1012 35	69673 5	11818	0	4055 0	2500	5486 8	64186 7
31	SRI SUSHANTA NAG	59550 0	0	1012 35	69673 5	11818	0	0	2500	1431 8	68241 7
32	SMT MAITREE KUMBHAR	59550 0	0	1012 35	69673 5	11818	0	0	2500	1431 8	68241 7
33	SRI CHANDAN PRASAD SAHU	54400 0	0	9248 0	63648 0	10810	0	2510 0	2500	3841 0	59807 0
34	SRI T.KALIA.RAO	59550 0	0	1012 35	69673 5	11818	0	0	2500	1431 8	68241 7
35	SMT D.S.GOURI	43540 0	0	7401 8	50941 8	48000	0	0	2500	5050 0	45891 8
36	SRI BHUBANESWAR NAG	37500 0		6875 0	44375 0	60000	1891 2	0	2500	8141 2	36233 8
37	SRI PRAFULLA BEHERA	36960 0	0	6783 2	43743 2	24000	4188	0	2500	3068 8	40674 4
38	SRI RASHIKA KUMBHAR	36960 0	0	6783 2	43743 2	24000	1376 4	0	2500	4026 4	39716 8
39	SRI PARAMANANDA TANDI	24000 0	0	4580 0	28580 0	28088	0	0	1500	2958 8	25621 2
40	SRI GOKUL DHARUA	36240 0	0	6549 2	42789 2	87000	0	0	2500	8950 0	33839 2
41	SRI GOLEK NAG	37320 0	0	6344 4	43664 4	48000	7416	0	2500	5791 6	37872 8
42	SMT BIJULIBATI PATEL	24720 0	0	4202 4	28922 4	28924	0	0	1500	3042 4	25880 0
GRAND TOTAL		28358 368	2720 00	8220 771	36851 139	4396610	1033 32	2273 398	1030 00	6876 340	29974 799

18.3 - Details of GIA 2017 Salary-

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SL NO	NAME	PAY	DA	TOTAL	PT	NET PAID
1	SRI BHAGYABAN BISWAL	670640	257264	927904	2500	925404
2	SRI MANOJ KUMAR NANDA	670640	257264	927904	2500	925404
3	SRI BHAIKAB CHANDRA MEHER	670640	257264	927904	2500	925404
4	SRI RASHMI RANJAN MISHRA	419082	257510	676592	2500	674092
5	SRI ADITYA KUMAR PANDA	419082	257510	676592	2500	674092
6	SRI LAXMAN BHOI	419082	257510	676592	2500	674092
7	SRI BIBHUTI BHUSAN KADAM	242640	153282	395922	1500	394422
8	SRI JAYADEV MEHER	242640	153282	395922	1500	394422
9	SRI ARJUN MEHER	228164	132983	361147	1500	359647
10	SRI GHANASHYAM MISHRA	228164	162983	391147	1500	389647
11	SRI DINABANDHU PUROHIT	228164	162983	391147	1500	389647
12	SRI MACHHINDRA KUMAR MEHER	213826	153549	367375	1500	365875
13	SMT SHANTI MEHER	213826	152718	366544	1500	365044
GRAND TOTAL		4866590	2616102	7482692	25500	7457192

18.4 - Details of Management staff Salary-

SL NO	NAME	PAY	TPF/CPF/EPF	NET PAID
1	SRI GOPAL BEHERA	173920	8735	165185
2	SRI NAKUL MEHER	141264	7125	134139
3	SRI GANDHI PADHAN	137232	6920	130312
4	SRI PURANDAR MIRDHA	91584	4580	87004
5	SRI TANKADHAR PODH	112848	5640	107208
6	SRI BINOD BIHARI KADAM	82496	4145	78351
7	SRI PADMAN DEEP	82496	4145	78351
8	SRI BUDDHADEV THANAPATI	82496	4145	78351
9	SRI RANKAMANI BAG	82496	4145	78351
10	SRI PRADEEP PUTEL	91920	4595	87325

11	SRI RAMA BUDEK	67776	3390	64386
12	SMT KUSUM MANJARI DEEP	69648	3480	66168
13	SRI JASMEN MEHER	121800	6090	115710
14	SRI JEMINI RANJAN CHIRGUN	156816	7840	148976
15	SRI BAISHNABA BARIHA	97440	4870	92570
16	SRI TARUN KUMAR SAHU	36000	1800	34200
17	SRI SUSMIT KUMAR MEHER	84980	4200	80780
18	SRI JAY KUMAR SAGAR	194827	0	194827
19	SRI JYOTI RANJAN MISHRA	181584	0	181584
20	SMT BANASHREE PUJAHARI	109122	0	109122
GRAND TOTAL		2198745	85845	2112900

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.

Audit Suggestion and Recommendation to the Local Authority:-

- 1-Vouchers, cash books must be regularly checked by the competent authority.
- 2-Pass Books are not being regularly up dated the local authority is recommended to maintain it properly.
- 3-Important Registers like GIA register Advance Ledger. must be maintained and produce to audit.
- 4-Dead Stock Register must be maintained for stock entry of non consumable items.
- 5.As per the remarks furnished in the foregoing paragraphs of this report the state of maintenance of account records and registers needs improvement.

6-Reconciliation of SB Accounts figure as per cash book with respect to actual balance in pass books has not been done even after audit objection rose in the previous audit. The same need be done soon for financial discipline of this college.

7-Different old stock and store registers could not be traced out by the authority for which the proper utilisation of balance stock and stores could not be ascertained in audit.

8. Advance should not be granted to the persons/ officials against whom there is advance which remain unadjusted and the said amount may be recovered from his/ her salary.

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 21698.00 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 Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Other cases(In Rs:)	Remarks
1	8.1	0.00	10000.00	0.00	0.00	0.00	
2	13.1	0.00	11698.00	0.00	0.00	0.00	
Total		0.00	21698.00	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

Certified that the accounts of **Jawaharlal College, Patnagarh** for the financial year **2020-2021** have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .