

**LOCAL FUND AUDIT, BOLANGIR, ODISHA**

CATEGORY : Aided College

Audit Report No : 693169/AR/2022-2023-BOLANGIR

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>Jawaharlal College, Patnagarh</b>
2	Year of Accounts under Audit :	<b>2021-2022</b>
3	Name of the Local Authority during the year of A/Cs :	DR. DEVRAJ MISHRA PRINCIPAL IN CHARGE
	Name of the Local Authority at the time of Audit :	DR. DEVRAJ MISHRA PRINCIPAL IN CHARAGE
4	Duration of Audit :	19-11-2022 To 29-11-2022 (Mandays Consumed :- )
5	Name of the Auditors :	O.M.KEJRIWAL AND CO. 314144E - Lead Auditor
6	Name of the Reviewing Officer :	BHAGATRAM MIRDHA(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	15-12-2022
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	KSHYAMANIDHI PRADHAN
11	Date of approval of report by District Audit Officer :	16-12-2022

**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	Others	10.11.2022	NIL	NIL	NIL	
2						
3	ServicePostag	10.11.2022	NIL	NIL	NIL	

	e Stamps					
4	Miscellaneous Receipt Books	10.11.2022	12 NOS	12NOS	56	DCR COLLECTION
5	Cash in hand	10.11.2022	663.00	663.00	67	PLUS TWO GRNERAL CASH BOOK
6	Measurement Books	10.11.2022	NIL	NIL	NIL	

**Comments**

Physical verification of Cash, Unused postage stamps, Collection Receipt Books etc. was conducted on 1st day of commencement of audit i.e.

on 10-11-2022 as per Rule-20(A) of O.L.F.A. Rules 1951 and result of such verification was recorded in the respective Cash Books and Stock Registers as

mentioned against each in the above table

PARA: 3 LIST OF VERIFIED RECORDS

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

**Comments**

NO SEPARATE CONSTRUCTION CASH BOOK, ACQUITTANCE ROLL OF SCHOLARSHIP AND STOCK REGISTER OF STATIONERY ITEMS MAINTAINED

BY THE COLLEGE .HENCE THE PRINCIPAL IS ADVISED TO MAINTAIN THE SAME.

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 - 2021-2022

SIno	Name of the Cash Book	OB as on Date	Openin g Balan ce(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expend iture during the Year under Audit(In Rs:)	Closing Balanc e as per Audit (DD MM YYYY)	Closing Balanc e(In Rs:)(AUDIT )	Closing Balanc e as per (DD MM YYYY) Cash Book	Closing Balanc e(In Rs:)(CASH BOOK)	Differen ce(In Rs:)	Remarks
1	PLUS TWO G RNERAL CASH BOOK	01-04-2021	3185469.64	646777.00	3832246.64	3272626.58	31-03-2022	559620.06	31-03-2022	559620.06	0.00	
2	PLUS THREE GENERAL CASH BOOK	01-04-2021	1462811.68	54413694.00	55876505.68	54836620.20	30-11-2023	1039885.48	30-11-2023	1039885.48	0.00	
3	PLUS THREE STUDENT FUND CASH BOOK	01-04-2021	5034924.54	1200499.00	6235423.54	2268219.06	30-11--0001	3967204.48	30-11--0001	3967204.48	0.00	
4	PLUS TWO S TUDENT FUND CASH BOOK	01-04-2021	3789713.00	1416090.00	5205803.00	3437109.60	30-11-2023	1768693.40	30-11-2023	1768693.40	0.00	
5	PLUS THREE MANA GENM ENT CASH BOOK	01-04-2021	736865.48	5919119.00	6655984.48	4264251.60	30-11-2023	2391732.88	30-11-2023	2391732.88	0.00	
6	PLUS TWO M ANAGEMENT	01-04-2021	1845554.20	2352395.00	4197949.20	2364218.40	30-11-2023	1833730.80	30-11-2023	1833730.80	0.00	

	CASH BOOK											
7	EPF	01-04-2021	7013.00	2137929.00	2144942.00	1980368.00	31-03-2022	164574.00	30-11-0001	164574.00	0.00	
8	PLUS THREE SMS CASH BOOK	01-04-2021	1715405.00	3801928.00	5517333.00	1256340.00	31-03-2022	4260993.00	31-03-2022	4260993.00	0.00	
9	PLUS TWO SMS CASH BOOK	30-11-0001	35088.50	36448.00	71536.50	0.00	30-11-0001	71536.50	30-11-0001	71536.50	0.00	
10	PLUS THREE EXAM CASH BOOK	01-04-2021	264644.88	422108.00	686752.88	270405.00	31-03-2022	416347.88	31-03-2022	416347.88	0.00	
11	PLUS TWO EXAM CASH BOOK	01-04-2021	38814.70	32580.00	71394.70	37089.00	31-03-2022	34305.70	31-03-2022	34305.70	0.00	
12	YRC CASH BOOK	01-04-2021	63348.00	25040.00	88388.00	30866.00	31-03-2022	57522.00	31-03-2022	57522.00	0.00	
13	GIRLS HOSTEL CASHBOOK	01-04-2021	205712.60	348228.00	553940.60	270196.80	30-11-0001	283743.80	30-11-0001	283743.80	0.00	
14	SELF DEFENCE CASHBOOK	01-04-2021	32022.20	873.80	32896.00	0.00	31-03-2022	32896.00	31-03-2022	32896.00	0.00	
15	WORLD BANK	01-04-2021	558492.00	13943691.00	14502183.00	14224528.00	31-03-2022	277655.00	31-03-2022	277655.00	0.00	
16	BOYS HOSTEL CASH BOOK	01-04-2021	74761.50	169165.00	243926.50	118079.80	31-03-2022	125846.70	31-03-2022	125846.70	0.00	
17	RUSH CASH BOOK	01-04-2021	618585.10	5961.00	624546.10	624546.10	30-11-0001	0.00	30-11-0001	0.00	0.00	
18	NSS CASH BOOK	01-04-2021	15711.95	292.00	16003.95	5000.00	31-03-2022	11003.95	30-11-0001	11003.95	0.00	
19	UGC	01-04-2021	261729	7118.0	268847	0.00	30-11--	268847	30-11--	268847	0.00	

	CASH BOOK	021	.10	0	.10		0001	.10	0001	.10		
20	NAAC CASH BOOK	01-04-2021	563130.30	237739.00	800869.30	456057.80	31-03-2022	344811.50	31-03-2022	344811.50	0.00	
21	COMPUTER SCIENCE CASH BOOK	01-04-2021	742878.00	279285.00	1022163.00	740000.00	30-11--0001	282163.00	30-11--0001	282163.00	0.00	
	<b>GRAND TOTAL</b>		<b>21252675.37</b>	<b>87396959.80</b>	<b>108649635.17</b>	<b>90456521.94</b>		<b>18193113.23</b>		<b>18193113.23</b>	<b>0.00</b>	

Comments						
RECEIPT & EXPENDITURE FOR THE FINANCIAL YEAR 2021-22						
SI.No.	Head of Account	Opening Balance as on 01.04.2021	Received During the year 2021-22	Total	Expenditure During year 2021-22	Closing Balance as on 31.03.2022
1	2	3	4	5	6	7
	<b>GRAN TRECURING</b>					
1	Salary of GIA /GIA 2017 Staff	-	6,39,51,923.00	6,39,51,923.00	6,39,51,923.00	-
	<b>Total-A</b>	-	<b>6,39,51,923.00</b>	<b>6,39,51,923.00</b>	<b>6,39,51,923.00</b>	-
	<b>Grant Received from UGC&amp; Other Sources</b>					
1	UGC Account	2,61,729.10		2,61,729.10		2,61,729.10
	<b>Total-B</b>	<b>2,61,729.10</b>		2,61,729.10		2,61,729.10
	<b>Ot her thanGrant</b>					
1	Self defence Account	32,022.20		32,022.20		32,022.20
2	RUSA Grant	6,18,585.10	5,961.00	6,24,546.10	6,24,546.10	-
3	NAAC Account	5,63,130.30	95,974.00	6,59,104.30	3,25,987.00	

						3,33,117.30
4	Boys Hostel Account	74,761.50		74,761.50		74,761.50
5	Girls Hostel Account	2,05,712.60	3,43,493.00	5,49,205.60	2,70,126.00	2,79,079.60
6	+2 SAMS Account	35,088.50	35,000.00	70,088.50		70,088.50
7	NSS Account	15,711.95		15,711.95	14,040.00	1,671.95
8	University Grant for valuation	2,83,797.12	3,29,143.00	6,12,940.12	2,69,128.00	3,43,812.12
9	HUB Grant	1,24,975.00		1,24,975.00	37,090.00	87,885.00
10	Audit Recovery	2,24,880.00		2,24,880.00		2,24,880.00
11	World Bank	5,58,492.00	1,39,30,000.00	1,44,88,492.00	1,42,24,528.00	2,63,964.00
12	Computer Sciece	7,42,878.00		7,42,878.00	4,80,509.00	2,62,369.00
13	Youth Red Cross	63,348.00		63,348.00	5,826.00	57,522.00
	Mo college Aviyan		18,455.00	18,455.00		18,455.00
	EPF				19,80,368.00	-19,80,368.00
	<b>Total</b>	<b>35,43,382.27</b>	<b>1,47,58,026.00</b>	<b>1,83,01,408.27</b>	<b>1,82,32,148.10</b>	<b>69,260.17</b>
	<b>I n co me fr om Internal Sources</b>					
1	Fees & Fines	11,698.00	70,677.00	82,375.00	15,315.00	67,060.00
2	Bank Pass book Interest	9,95,896.94	5,41,510.80	15,37,407.74	6,324.84	15,31,082.90
	<b>Total</b>	<b>10,07,594.94</b>	<b>6,12,187.80</b>	<b>16,19,782.74</b>	<b>21,639.84</b>	<b>15,98,142.90</b>
	<b>Student Fund</b>					
1	Science Lab	1,00,596.00	2,30,540.00	3,31,136.00	1,78,453.00	1,52,683.00
2	Electrical Fees	7,372.85	1,53,450.00	1,60,822.85	2,46,691.00	-85,868.15
3	Identity Card	3,35,891.00	1,07,360.00	4,43,251.00	1,07,358.00	3,35,893.00

4	Common Room Fees	1,47,130.00	37,987.00	1,85,117.00	2,06,898.00	-21,781.00
5	Affiliation fees	4,02,975.00	1,58,900.00	5,61,875.00	3,45,450.00	2,16,425.00
6	Furniture Maintenance	41,154.00	2,20,840.00	2,61,994.00	2,19,120.00	42,874.00
7	Faculty Fees	1,86,740.00	21,990.00	2,08,730.00		2,08,730.00
8	Journal Fees	37,165.00	51,150.00	88,315.00	8,700.00	79,615.00
9	Medical fees	4,110.00	7,721.00	11,831.00	5,169.00	6,662.00
10	Cultural Activities Fees	4,345.00	73,000.00	77,345.00	63,040.00	14,305.00
11	Lesson Plan fees	33,633.00	71,810.00	1,05,443.00	4,800.00	1,00,643.00
12	Drama & Film Society fees	67,595.00	1,04,115.00	1,71,710.00		1,71,710.00
13	Proctorial Fees	1,17,700.00	73,260.00	1,90,960.00		1,90,960.00
14	DSA	26,775.00	19,500.00	46,275.00	22,100.00	24,175.00
15	Student Union	1,83,851.00		1,83,851.00		1,83,851.00
16	library Fees	1,17,163.00	1,98,840.00	3,16,003.00	19,600.00	2,96,403.00
17	College Atheletic meet fees	50,860.00	1,66,500.00	2,17,360.00	900.00	2,16,460.00
18	SSG	10,868.00	1,345.00	12,213.00		12,213.00
19	College development fees	1,10,72,057.37	18,22,151.00	1,28,94,208.37	33,34,149.00	95,60,059.37
20	Unit test	32,650.00	89,000.00	1,21,650.00	35,400.00	86,250.00
21	STUDENT SAFETY INSURANCE	8,876.00	2,170.00	11,046.00	4,560.00	6,486.00
22	Social Service fee	24,154.00	17,580.00	41,734.00	14,300.00	27,434.00
23	NCC Fees	2,850.00	6,710.00	9,560.00	10,015.00	-455.00
24	Red Cross fees	7,422.00	23,510.00	30,932.00	30,866.00	66.00
25	Sports & literary fees	1,20,856.00	63,900.00	1,84,756.00	87,360.00	97,396.00



26	Flag day	5,957.00	6,590.00	12,547.00	5,400.00	7,147.00
27	Admission fees	2,26,229.00	2,457.00	2,28,686.00	85,500.00	1,43,186.00
28	Syllabus fees	79,499.00	18,250.00	97,749.00	3,640.00	94,109.00
29	EMH	79,966.00	1,09,500.00	1,89,466.00	56,250.00	1,33,216.00
30	Academic Maintenance Fees	4,89,035.00	3,02,950.00	7,91,985.00	7,82,853.00	9,132.00
31	Recognition fees	35,590.00	21,300.00	56,890.00	42,400.00	14,490.00
32	Magazine	1,33,956.00	1,34,367.00	2,68,323.00		2,68,323.00
33	Maintenance of Language Lab.& Networking Resources Centre	2,07,685.00	43,050.00	2,50,735.00	1,54,552.00	96,183.00
34	Entry into Job Coaching	1,26,510.00	47,550.00	1,74,060.00	7,500.00	1,66,560.00
35	Seminar Fees	77,412.00	88,600.00	1,66,012.00	75,368.00	90,644.00
36	NAAC	4,49,700.00	1,76,350.00	6,26,050.00	4,50,120.00	1,75,930.00
	Academic Fee				32,760.00	-32,760.00
37	Registration Fees	3,98,970.00	21,830.00	4,20,800.00	36,400.00	3,84,400.00
38	CIIP	43,050.00	14,600.00	57,650.00	5,400.00	52,250.00
39	University Sports fees	71,676.00	12,760.00	84,436.00	42,200.00	42,236.00
40	KAA	1,960.00	10,230.00	12,190.00	3,200.00	8,990.00
41	Rover & Ranger Fees	62,981.00	16,315.00	79,296.00		79,296.00
42	Calendar Fees	2,80,534.00	1,07,360.00	3,87,894.00	36,580.00	3,51,314.00
43	Student Aid fees	2,41,011.00	14,120.00	2,55,131.00	7,280.00	2,47,851.00
44	College Exam Fees	2,83,458.84	1,34,500.00	4,17,958.84	3,67,634.00	50,324.84
45	+2 Form Fillup Fees		2,87,980.00	2,87,980.00	2,21,064.00	66,916.00

46	FACULTY IMP. FEES		19,46,274.00	19,46,274.00	6,18,225.00	13,28,049.00
47	CLC & MARKSHEET & OTHERS		1,10,241.00	1,10,241.00		1,10,241.00
48	IT & Education		2,35,000.00	2,35,000.00		2,35,000.00
49	General Student Insurance		14,600.00	14,600.00	8,779.00	5,821.00
50	Corpus Fund		1,47,350.00	1,47,350.00		1,47,350.00
51	Computer Science		2,61,770.00	2,61,770.00	2,61,877.00	-107.00
52	Union Fees		61,400.00	61,400.00		61,400.00
	Other bord		4,200.00	4,200.00	900.00	3,300.00
	<b>Total</b>	<b>1,64,39,969.06</b>	<b>80,74,823.00</b>	<b>2,45,14,792.06</b>	<b>82,50,811.00</b>	<b>1,62,63,981.06</b>
	<b>GRAND TOTAL</b>	<b>2,12,52,675.37</b>	<b>8,73,96,959.80</b>	10,86,49,635.17	<b>9,04,56,521.94</b>	1,81,93,113.23

**DETAIL OF CLOSING BALANCE FOR THE FINANCIAL YEAR 2021-2022**

SL. NO.	NAME OF THE CASH BOOK	Pass book	F.D.	Cash in hand	Advance	Closing Balance as on 31.03.2032
		Amount				Amount
1	PLUS TWO GENERAL CASH BOOK	5,56,558.06		3,062.00		5,59,620.06
2	PLUS THREE GENERAL CASH BOOK	5,89,885.28	<b>4,50,000.00</b>	<b>0.20</b>		<b>10,39,885.48</b>

3	PLUS THREE MANAGMENT CASH BOOK	23,91,621.88		111.00		23,91,732.88
4	EPF CASH BOOK	1,64,574.00				1,64,574.00
5	PLUS THREE SAMS CASH BOOK	42,60,993.00				<b>42,60,993.00</b>
6	PLUS THREE EXAM CASH BOOK	4,01,274.88		73.00	15,000.00	4,16,347.88
7	PLUS TWO EXAM CASH BOOK	32,546.70			1,759.00	<b>34,305.70</b>
8	YRC CASH BOOK	57,522.00				<b>57,522.00</b>
9	GIRLS HOSTEL CASH BOOK	2,42,946.80		797.00	40,000.00	2,83,743.80
10	<b>UGC CASH BOOK</b>	2,68,847.10				<b>2,68,847.10</b>
11	<b>SELF DEFENCE CASH BOOK</b>	<b>32,896.00</b>				<b>32,896.00</b>
12	<b>NSS CASH BOOK</b>	<b>11,003.95</b>				<b>11,003.95</b>
13	<b>WORLD BANK CASH BOOK</b>	<b>2,77,655.00</b>				<b>2,77,655.00</b>
14	<b>BOYS HOSTEL CASH BOOK</b>	<b>1,25,846.70</b>				<b>1,25,846.70</b>
15	PLUS TWO STUDENT FUND CASH BOOK	17,67,115.40		1,578.00		<b>17,68,693.40</b>
16	PLUS TWO M ANAGEMENT CASH BOOK	18,31,988.80		1,742.00		<b>18,33,730.80</b>
17	PLUS TWO SAMS CASH BOOK	71,536.50				<b>71,536.50</b>
18	NAAC CASH BOOK	3,44,811.50				<b>3,44,811.50</b>
19	<b>COMPUTER SCIENCE CASH BOOK</b>	<b>2,82,154.00</b>		9.00		<b>2,82,163.00</b>

20	<b>PLUS THREE STUDENT FUND CASH BOOK</b>	39,67,204.48				<b>39,67,204.48</b>
	<b>GRAND Total</b>	<b>1,76,78,982.03</b>	<b>4,50,000.00</b>	<b>7,372.20</b>	<b>56,759.00</b>	<b>1,81,93,113.23</b>

**DETAIL OF CLOSING BALANCE FOR THE FINANCIAL YEAR 2021-2022**

SL. NO.	NAME OF THE CASH BOOK	Pass book	F.D.	Cash in hand	Advance	Closing Balance as on 31.03.2032
		Amount				Amount
<b>I</b>	<b>PLUS TWO GENERAL CASH BOOK</b>					
1	SBI PATNGARH A/C. 33149529848	3,11,894.86				
2	UGB PATNGARH A/C. 12008120902	2,44,663.20				
3	Cash in hand			3,062.00		
	<b>Total</b>	<b>5,56,558.06</b>		<b>3,062.00</b>		<b>5,59,620.06</b>
<b>II</b>	<b>PLUS THREE GENERAL CASH BOOK</b>					
1	SBI PATANAG ARH-A/C. 11263177603	1,42,479.64				
2	SBI PATANGARH A/C-11263175 152	60,901.44				
3	UGB PATANGARH A/C. 12008120913	3,86,504.20				

4	FTR-40464828 948		1,00,000.00			
5	FTR-40464829 179		1,25,000.00			
6	FTR-40558517 094		2,25,000.00			
7	Cash in hand			0.20		
	<b>Total</b>	<b>5,89,885.28</b>	<b>4,50,000.00</b>	<b>0.20</b>		<b>10,39,885.48</b>
III	<b>PLUS THREE MANAGMENT CASH BOOK</b>					
1	UGB PATANA GARH-A/C. 12008120888	21,66,800.00				
2	BOI PATANA GARH-A/C. 55 621020000240 1	2,24,821.88		111.00		
	<b>Total</b>	<b>23,91,621.88</b>		<b>111.00</b>		<b>23,91,732.88</b>
iv	<b>EPF CASH BOOK</b>					
1	SBI PATANAG ARH-A/C. 39823248291	1,64,574.00				
	<b>Total</b>	<b>1,64,574.00</b>				<b>1,64,574.00</b>
V	<b>PLUS THREE SAMS CASH BOOK</b>					
1	BOB-PATNAG ARH-A/C NO. 359401000121 04	41,96,690.00				
2	BOB-PATNAG ARH-A/C NO. 359401000121 03	64,303.00				
	<b>Total</b>	<b>42,60,993.00</b>				<b>42,60,993.00</b>
VI	<b>PLUS THREE EXAM CASH BOOK</b>					
1	SBI-PATNAGA RH-A/C NO. 11263177625	4,01,274.88		73.00	15,000.00	
	<b>Total</b>	<b>4,01,274.88</b>		<b>73.00</b>	<b>15,000.00</b>	<b>4,16,347.88</b>
VII	<b>PLUS TWO EXAM CASH BOOK</b>					
1	UGB-PATNAG ARH-A/C NO. 12008731947	32,546.70			1,759.00	
	<b>Total</b>					

		32,546.70			1,759.00	<b>34,305.70</b>
	<b>YRC CASH BOOK</b>					
VIII	BOB-PATNAG ARH-A/C NO. 359401000117 51	57,522.00				
1	<b>Total</b>	<b>57,522.00</b>				<b>57,522.00</b>
IX	<b>GIRLS HOSTEL CASH BOOK</b>					
1	UGB-PATNAG ARH-A/C NO. 84013488941	2,42,946.80		797.00	40,000.00	
	<b>Total</b>	<b>2,42,946.80</b>		<b>797.00</b>	<b>40,000.00</b>	<b>2,83,743.80</b>
X	<b>UGC CASH BOOK</b>					
1	SBI-PATNAG ARH-A/C NO. 33149500012	2,68,847.10				
	<b>Total</b>	<b>2,68,847.10</b>				<b>2,68,847.10</b>
XI	<b>SELF DEFENCE CASH BOOK</b>					
1	SBI-PATNAG ARH-A/C NO. 35329475633	32,896.00				
	<b>Total</b>	<b>32,896.00</b>				<b>32,896.00</b>
XII	<b>NSS CASH BOOK</b>					
1	SBI-PATNAG ARH-A/C NO. 11263177636	11,003.95				
	<b>Total</b>	<b>11,003.95</b>				<b>11,003.95</b>
XIII	<b>WORLD BANK CASH BOOK</b>					
1	BOB-PATNA GARH-A/C NO. 35940100 010915	2,77,655.00				
	<b>Total</b>	<b>2,77,655.00</b>				<b>2,77,655.00</b>

XIV		BOYS HOSTEL CASH BOOK				
	UGB-PATNA GARH-A/C NO. 84026889663	1,25,846.70				
	<b>Total</b>	<b>1,25,846.70</b>				<b>1,25,846.70</b>
XV		PLUS TWO STUDENT FUND CASH BOOK				
1	UGB-PATNA GARH-A/C NO. 12008122842	17,67,115.40		1,578.00		
	<b>Total</b>	<b>17,67,115.40</b>		<b>1,578.00</b>		<b>17,68,693.40</b>
XVI		PLUS TWO MANAGEMENT CASH BOOK				
1	UGB PATANA GARHA/C. 84041086735	18,31,988.80		1,742.00		
	<b>Total</b>	<b>18,31,988.80</b>		<b>1,742.00</b>		<b>18,33,730.80</b>
XVII		PLUS TWO SAMS CASH BOOK				
1	SBI-PATNAGA RH-A/C NO. 31018559614	53,296.50				
2	SBI-PATNAGA RH-A/C NO. 32004520767	18,240.00				
	<b>Total</b>	<b>71,536.50</b>				<b>71,536.50</b>
XVIII		NAAC CASH BOOK				
1	UGB PATANGARH A/C. 84023517744	3,44,811.50				
	<b>Total</b>	<b>3,44,811.50</b>				<b>3,44,811.50</b>
XIX		COMPUTER SCIENCE CASH BOOK				
1	INDIAN BANK PATANAGAR H A/C. 50306675919	2,82,154.00		9.00		

	<b>Total</b>	<b>2,82,154.00</b>		<b>9.00</b>		<b>2,82,163.00</b>
XX	<b>PLUS THREE STUENT FUND CASH BOOK</b>					
1	<b>UGB PATANGARH /C. 12008122831</b>	39,65,409.48				
2	<b>post office A/C 57317</b>	1,795.00				
	<b>Total</b>	<b>39,67,204.48</b>				<b>39,67,204.48</b>
	<b>GRAND Total</b>	<b>86,97,922.60</b>		<b>0.20</b>		<b>1,81,93,113.23</b>

**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 2021-22 showing the details of receipt and expenditure was worked out and prepared in audit from the financial transaction recorded in the cash books.

**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





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

Jawaharlal College, Patnagarh - 453529

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	SBI PATN GARH	'33149529848	31-03-2022	311894.86	31-03-2022	311894.86	0.00	PLUSH TWO GENERAL CASH BOOK
2	UGB PATN GARH	12008120902	01-04-2022	244663.20	31-03-2022	244663.20	0.00	PLUSH TWO GENERAL CASH BOOK
3	SBI PATAN AGARH	11263177603	31-03-2022	142479.64	31-03-2022	142479.64	0.00	PLUSH THREE GENERAL CASH BOOK
4	SBI PATAN GARH	11263175152	31-03-2022	60901.44	31-03-2022	60901.44	0.00	PLUSH THREE GENERAL CASH BOOK
5	UGB PATA NGARH	'12008120913	31-03-2022	386504.20	31-03-2022	386504.20	0.00	PLUSH THREE GENERAL CASH BOOK
6	UGB PATA NAGARH-	12008120888	31-03-2022	2166800.00	31-03-2022	2166800.00	0.00	PLUS THREE MA NAGMENT CASH

								BOOK
7	BOI PATA NAGARH-	556210200 002401	31-03-2022	224821.88	31-03-2022	224821.88	0.00	PLUS THREE MA NAGMENT CASH BOOK
8	SBI PATAN AGARH	'398232482 91	31-03-2022	164574.00	31-03-2022	164574.00	0.00	EPF CASH BOOK
9	BOB-PATN AGARH-	'359401000 12104	31-03-2022	4196690.00	31-03-2022	4196690.00	0.00	PLUS THREE SAMS CASH BOOK
10	BOB-PATN AGARH-	359401000 12103	31-03-2022	64303.00	31-03-2022	64303.00	0.00	PLUS THREE SAMS CASH BOOK
11	BOB-PATN AGARH-	'359401000 11751	31-03-2022	57522.00	31-03-2022	57522.00	0.00	YRC CASH BOOK
12	UGB-PATN AGARH-	'840134889 41	30-03-2022	242946.80	31-03-2022	242946.80	0.00	GIRLS HOSTEL CASH BOOK
13	UGB-PATN AGARH	120087319 47	31-03-2022	32546.70	31-03-2022	32546.70	0.00	PLUS TWO EXAM CASH BOOK
14	SBI-PATNA GARH	'331495000 12	31-03-2022	268847.10	31-03-2022	268847.10	0.00	UGC CASH BOOK
15	SBI-PATNA GARH	331495000 12	31-03-2022	32896.00	31-03-2022	32896.00	0.00	SELF DEFENCE CASH BOOK
16	SBI-PATNA GARH	'112631776 36	31-03-2022	11003.95	31-03-2022	11003.95	0.00	NSS CASH BOOK
17	BOB-PATN AGARH	359401000 10915	31-03-2022	277655.00	31-03-2022	277655.00	0.00	WORLD BANK CASH BOOK
18	UGB-PATN AGARH	840268896 63	31-03-2022	125846.70	31-03-2022	125846.70	0.00	BOYS HOSTEL CASH BOOK
19	UGB-PATN AGARH	120081228 42	31-03-2022	1767115.40	31-03-2022	1767115.40	0.00	PLUS TWO STUDENT FUND CASH BOOK
20	UGB PATA NAGARH	840410867 35	31-03-2022	1831988.80	31-03-2022	1831988.80	0.00	PLUS TWO MANAGEM

								ENT CASH BOOK
21	SBI-PATNA GARH	31018559614	31-03-2022	53296.50	31-03-2022	53296.50	0.00	PLUS TWO SAMS CASH BOOK
22	SBI-PATNA GARH-	32004520767	31-03-2022	18240.00	31-03-2022	18240.00	0.00	PLUS TWO SAMS CASH BOOK
23	UGB PATA NGARH	84023517744	31-03-2022	344811.50	31-03-2022	344811.50	0.00	NAAC CASH BOOK
24	INDIAN BANK PAT ANAGARH	50306675919	31-03-2022	282154.00	31-03-2022	282154.00	0.00	COMPUTER SCIENCE CASH BOOK
25	UGB PATA NGAHR	12008122831	31-03-2022	3965409.48	31-03-2022	3965409.48	0.00	PLUS THREE STUENT FUND CASH BOOK
26	post office	57317	31-03-2022	1795.00	31-03-2022	1795.00	0.00	PLUS THREE STUENT FUND CASH BOOK
27	SBI-PATNA GARH	11263177625	31-03-2022	401274.88	31-03-2022	401274.88	0.00	PLUS THREE EXAM CASH BOOK
	<b>GRAND TOTAL</b>			<b>17678982.03</b>		<b>17678982.03</b>	<b>0.00</b>	

Reconciliation								
DETAILS OF CLOSING BALANCE AS PER BANK PASSBOOK & CASH BOOK BANK BALANCE 2021-22								
SL. NO.	NAME OF THE BANK	ACCONT NO.	CLOSING BALANCE DD MM YYYY	CLOSING BALANCE IN BANK AS MENTIONED IN CASH BOOK	CLOSING BALANCE BANK DATE CASH BOOK DD/MM/YYYY	CLOSING BALANCE IN PASSBOOK	Difference	NAME OF THE CASH BOOK
1	2	3	4	5	6	7	8	9
1	SBI PATN	33149529	31.03.2022		31.03.2022			PLUSH

	GARH	848		3,11,894.86		3,11,894.86		TWO GENERAL CASH BOOK
2	UGB PATN GARH	12008120902	31.03.2022	2,44,663.20	31.03.2022	2,44,663.20		PLUSH TWO GENERAL CASH BOOK
3	SBI PATA NAGARH	11263177603	31.03.2022	1,42,479.64	31.03.2022	1,42,479.64		PLUSH THREE GENERAL CASH BOOK
4	SBI PATA NAGARH	11263175152	31.03.2022	60,901.44	31.03.2022	60,901.44		PLUSH THREE GENERAL CASH BOOK
5	UGB PATA NAGARH	12008120913	31.03.2022	3,86,504.20	31.03.2022	3,86,504.20		PLUSH THREE GENERAL CASH BOOK
6	UGB PAT ANAGARH -	12008120888	31.03.2022	21,66,800.00	31.03.2022	21,66,800.00		PLUS THREE M ANAGMENT CASH BOOK
7	BOI PATA NAGARH-	556210200002401	31.03.2022	2,24,821.88	31.03.2022	2,24,821.88		PLUS THREE M ANAGMENT CASH BOOK
8	SBI PATA NAGARH-	39823248291	31.03.2022	1,64,574.00	31.03.2022	1,64,574.00		EPF CASH BOOK
9	BOB-PATN AGARH	35940100012104	31.03.2022	41,96,690.00	31.03.2022	41,96,690.00		PLUS THREE SAMS CASH BOOK
10	BOB-PATN AGARH-	35940100012103	31.03.2022	64,303.00	31.03.2022	64,303.00		PLUS THREE SAMS CASH BOOK
	SBI-PATN AGARH	11263177625	31.03.2022	4,01,274.88	31.03.2022	4,01,274.88		PLUS THREE EXAM

								CASH BOOK
11	BOB-PATN AGARH-	359401000 11751	31.03.2022	57,522.00	31.03.2022	57,522.00		YRC CASH BOOK
12	UGB-PAT NAGARH-	840134889 41	31.03.2022	2,42,946.80	31.03.2022	2,42,946.80		GIRLS HOSTEL CASH BOOK
13	UGB-PAT NAGARH	120087319 47	31.03.2022	32,546.70	31.03.2022	32,546.70		PLUS TWO EXAM CASH BOOK
14	SBI-PATN AGARH	331495000 12	31.03.2022	2,68,847.10	31.03.2022	2,68,847.10		UGC CASH BOOK
15	SBI-PATN AGARH	353294756 33	31.03.2022	32,896.00	31.03.2022	32,896.00		SELF DEFENCE CASH BOOK
16	SBI-PATN AGARH	112631776 36	31.03.2022	11,003.95	31.03.2022	11,003.95		NSS CASH BOOK
17	BOB-PATN AGARH	359401000 10915	31.03.2022	2,77,655.00	31.03.2022	2,77,655.00		WORLD BANK CASH BOOK
18	UGB-PAT NAGARH	840268896 63	31.03.2022	1,25,846.70	31.03.2022	1,25,846.70		BOYS HOSTEL CASH BOOK
19	UGB-PAT NAGARH	12008122 842	31.03.2022	17,67,115.40	31.03.2022	17,67,115.40		PLUS TWO STUDENT FUND CASH BOOK
20	UGB PATA NAGARH	840410867 35	31.03.2022	18,31,988.80	31.03.2022	18,31,988.80		PLUS TWO MANAGEMENT CASH BOOK
21	SBI-PATN AGARH	310185596 14	31.03.2022	53,296.50	31.03.2022	53,296.50		PLUS TWO SAMS CASH BOOK
22	SBI-PATN AGARH-	320045207 67	31.03.2022	18,240.00	31.03.2022	18,240.00		PLUS TWO SAMS

								CASH BOOK
23	UGB PATA NGARH	84023517744	31.03.2022	3,44,811.50	31.03.2022	3,44,811.50		NAAC CASH BOOK
24	INDIAN BANK PATANAGARH	50306675919	31.03.2022	2,82,154.00	31.03.2022	2,82,154.00		COMPUTER SCIENCE CASH BOOK
25	UGB PATA NGAHR	12008122831	31.03.2022	3965409.48	31.03.2022	3965409.48		PLUS THREE STUENT FUND CASH BOOK
26	post office	57317	31.03.2022	1,795.00	31.03.2022	1,795.00		PLUS THREE STUENT FUND CASH BOOK

**PARA: 6 STOCK POSITION**

Jawaharlal College, Patnagarh - 453529

Sno	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	LIBRARY BOOKS	28439	0	0	28439.00	28439	

**Comments**

Half yearly physical verification has not been made in some cases which should be done at regular interval and the result of physical verification should be

recorded in the concerned stock register & compliance reported .

BOOKS POSITION					
Sl no	Particulars	Receipt during 2020-21	Receipt during 2021-22		Total
1	History	287	0		287

2	Pol.Science	437	0		437
3	Economics	276	0		276
4	English	300	0		300
5	Odia	449	0		449
6	Physics	167	0		167
7	Chemistry	199	0		199
8	Botany	208	0		208
9	Zoology	167	0		167
10	Mathematics	92	0		92
11	Education	3	0		3
12	IT	0	0		0
13	Yoga	0	0		0
14	Logic	40	0		40
15	General	1	0		1
	<b>Total</b>	<b>2626</b>	<b>0</b>		<b>2626</b>

<b>Details of Fixed assets position as on 31.03.2022</b>					
<b>SL NO</b>	<b>Particulars</b>	<b>OB as on 01.04.2021</b>	<b>Receipt during the year</b>	<b>Damaged during the year</b>	<b>CB as on 31.03.2022</b>
1	Desk cum Bench(Nos)	505	295		800
2	Table(Nos)	195			195
3	Chair(Nos)	315			315
4	Almirah(Nos)	99	10		109
5	Podium(Nos)	4			4
6	First Aid Box(Nos)	11			11
7	Rack(Iron)(Nos)	34			34
8	Computer(Nos)	48			48
9	Laptop(Nos)	8			8
10	Green Board(Nos)	19			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 Purifiers cooler(Nos)	14			14
22	Air Cooler(Nos)	6			6
23	Air Conditioner(Nos)	14			14
24	Refrigerators(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	Thermophiles(Nos)	1			1
38	Dining table(Nos)	1			1
39	Computer tables(Nos)	19			19
40	handy Cam(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	2		3
46	Solar Plate	8	4		12



**PARA: 7 INVESTMENT**

Jawaharlal College, Patnagarh - 453529

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	01-04-2021	0.00	0.00	0.00	100000.00	31-03-2022	100000.00	31-03-2022	100000.00	0.00	
2	01-04-2021	0.00	0.00	0.00	125000.00	31-03-2022	125000.00	31-03-2022	125000.00	0.00	
3	01-04-2021	0.00	0.00	0.00	225000.00	31-03-2022	225000.00	31-03-2022	225000.00	0.00	
	<b>GRAND TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>450000.00</b>		<b>450000.00</b>		<b>450000.00</b>	<b>0.00</b>	

<b>DETAILS OF CB ON INVESTMENT &amp; Comments :</b>						
FD BALANCE						
1	2	3	4	5	6	
SL NO	F.D.R NO	NAME OF BANK	INVEST AMOUND	DATE OF INVESTMENT	INTEREST RATE ANNUAL	DATE OF MATURITY
1	FTR-40464828948	SBI PATANAGAR G	1,00,000.00	06/08/2021	5.3%	24/09/2021
2	FTR-40464829179	SBI PATANAGAR G	1,25,000.00	06/08/2021	5.3%	24/09/2021
3	FTR-40558517094	SBI PATANAGAR G	2,25,000.00	05/11/2021	5.3%	05/11/2026

**PARA: 8 ADVANCE**

Jawaharlal College, Patnagarh - 2021-2022

S/no	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	01-04-2021	NAAC CASH BOOK	10000.00	120000.00	130000.00	130000.00	31-03-2022	0.00	31-03-2022	0.00	0.00	
2	01-04-2021	PLUS THREE MANAGEMENT CASH BOOK	0.00	27000.00	27000.00	27000.00	31-03-2022	0.00	31-03-2022	0.00	0.00	
3	01-04-2021	PLUS THREE EXAM CASH BOOK	0.00	15000.00	15000.00	0.00	30-11--0001	15000.00	30-11--0001	15000.00	0.00	
4	30-11--0001	PLUS TWO EXAM CASH BOOK	0.00	10000.00	10000.00	8241.00	31-03-2022	1759.00	31-03-2022	1759.00	0.00	
5	30-11--0001	GIRLS HOSTEL CASH BOOK	0.00	40000.00	40000.00	0.00	30-11--0001	40000.00	30-11--0001	40000.00	0.00	
	<b>GRAND TOTAL</b>		<b>10000.00</b>	<b>212000.00</b>	<b>222000.00</b>	<b>165241.00</b>		<b>56759.00</b>		<b>56759.00</b>	<b>0.00</b>	

**Comments :**

JAWAHARIAL COLLEGE , PATNAGARH

SALARY AND OTHER ADVANCE DURING THE F.Y-2021-22

Sl. No.	NAME	Purpose	OPENING AS ON 01.04.2021	DATE OF ADVANCE	ADVANCE PAID	TOTAL	ADVANCE RECOVERED	DATE OF RECOVERED	OUTSTANDING AS ON 31.03.2022

NAAC CASH BOOK									
1	ARATI PANDA Reader in Mathematics	NAAC Sponsored Programme	10,000.00			10,000.00			
				09.04.2021	80,000.00	80,000.00			
				15.04.2021	40,000.00	40,000.00			
						1,30,000.00	1,30,000.00	20/04/2021	-
PLUS THREE MANAGMENT CASH BOOK									
2	Sri Rohit Padhan Lecturer in Economics	REPAIR & MAINTANANCE		28.12.2021	27,000.00	27,000.00	27,000.00	31.03.2022	
3	Sri Rabindra Kumar Sahoo Reader in Zoology	CONTIGNCY		28.12.2021	5,000.00	5,000.00	5,000.00	31.03.2022	
PLUS THREE EXAM CASH BOOK									
4	Sri Debesh Dutta Dash Reader in English	Exam		24.02.2022	15,000.00	15,000.00			15,000.00
PLUS TWO EXAM CASH BOOK									
5	Smt. D.Swarna Gouri Jr. Clerk	Exam		30.09.2021	10,000.00	10,000.00	8,241.00	30.12.2021	1,759.00
GIRLS HOSTEL CASH BOOK									
6	Sri Arun	Hostel		31.03.20	40,000.0				

	Kumar Pattnaik Reader in English	exp		22	0	40,000.00		40,000.00
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Details of Advance outstanding for More than One year-NIL

**PARA: 9 GRANTS**

Jawaharlal College, Patnagarh - 2021-2022

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	01-04-2021	261729.10	63951923.00	64213652.10	63951923.00	31-03-2022	261729.10	
	<b>GRAND TOTAL</b>	<b>261729.10</b>	<b>63951923.00</b>	<b>64213652.10</b>	<b>63951923.00</b>		<b>261729.10</b>	

**Comments :**

THE DETAIL OF GRANT RECEIPT & EXPENDITURE FOR THE FINANCIAL YEAR 2021-22

Sl.No.	Head of Account	Opening Balance as on 01.04.2021	Received During the year 2021-22	Total	Expenditure During year 2021-22	Closing Balance as on 31.03.2022
1	2	3	4	5	6	7
	GRANTRECURRING					
1	Salary of GIA /GIA 2017 Staff	-	6,39,51,923.00	6,39,51,923.00	6,39,51,923.00	-
	Total-A	-	6,39,51,923.00	6,39,51,923.00	6,39,51,923.00	-
	GrantReceived					

	from UGC&Other Sources					
1	UGC Account	2,61,729.10		2,61,729.10		2,61,729.10
	Total-B	2,61,729.10		2,61,729.10		2,61,729.10

.It would been seen that a sum of Rs 261729.00 was remained unspent as on 31.03.2022 towards UGC Interest Steps may be taken to refund to the concern

head of Department

**PARA: 10 UTILISATION CERTIFICATE**

Jawaharlal College, Patnagarh - 2021-2022

Sino	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	01-04-2021	1530396.00	63951923.00	65482319.00	63951923.00	31-03-2022	1530396.00	
	<b>GRAND TOTAL</b>	<b>1530396.00</b>	<b>63951923.00</b>	<b>65482319.00</b>	<b>63951923.00</b>		<b>1530396.00</b>	

**Comments :**

It is seen from the above position that, Rs. 1530396.00 is pending for submission of UC as on 31.03.2022. The Principal is advised to clear up the pending UC

immediately by submitting required certificate to proper quarter and compliance reported

**PARA: 11 MISAPPROPRIATION & DEFALCATION**

**11.1 -**

No misappropriation & defalcation of cash has been detected during the period under audit

**PARA: 12 LOSS OF STOCK & STORE**

**12.1 -**

No Loss of stock & Store has been detected during period under audit

**PARA: 13 AUDIT OF RECEIPTS**

**13.1 -**

DCP POSSITION OF FEES & FINE					
SL. NO.	NAME OF THE SESSION	TOTAL GENERAL STUDENT	TUTION FEE PER STREAM	TUTION FEE PER MONTHS	TUTION FEE PER YEAR
1	Plus Two 1st year Arts	54	8.00	432.00	5,184.00
2	Plus Two 1st year science	58	9.00	522.00	6,264.00
4	Plus Two 2nd year Arts	57	8.00	456.00	5,472.00
5	Plus Two 2nd year science	36	9.00	324.00	3,888.00
7	Plus Three 1st year Arts	81	10.00	810.00	9,720.00
8	Plus Three 1st year science	48	11.00	528.00	6,336.00
10	Plus Three 2nd year Arts	62	10.00	620.00	7,440.00
11	Plus Three 2nd year science	33	11.00	363.00	4,356.00
13	Plus Three 3rd year Arts	50	10.00	500.00	6,000.00
14	Plus Three 3rd year science	51	11.00	561.00	6,732.00
	<b>Total</b>		<b>97.00</b>	<b>5,116.00</b>	<b>61,392.00</b>
<b>POSITION OF TUTION FEES &amp; FINE</b>					

Opening balance	11,698.00
Collection During the year 2021-22	63,392.00
<b>TOTAL</b>	<b>75,090.00</b>
Deposit during the year 2021-22	11,698.00
Previous Audit recovery	3,617.00
<b>TOTAL</b>	<b>15,315.00</b>
Balance as on 31-03-2022	63,392.00

The Local Authority is suggested to deposit the balance fees & fines of Rs.63392.00 immediately and compliance reported.

**PARA: 14 AUDIT OF EXPENDITURE**

**14.1 -**

We verified all valid vouchers as mentioned for expenditure in the Cash book and found correct. Hence ,nothing to comment

**PARA: 15 AUDIT ON WORKS**

**15.1 -**

No Irregularity in works account has been noticed during the period under audit.

**PARA: 16 AUDIT ON UNITS / DEPARTMENT**

**16.1 -**

There is no Separate unit and department , maintained by the local authority.

No such records relating to Schemes & programmes was produced by the college & nothing to say on this.

**PARA: 17 AUDIT ON SCHEMES / PROGRAMMES**

**17.1 -**

OHEPEE Scheme has been Schemes Operation in College. .Detail given below-

<b>THE DETAIL OF OHEPPE SCHEME RECEIPT &amp; EXPENDITURE FOR THE FINANCIAL YEAR 2021-22</b>						
<b>Sl.No.</b>	<b>Head of Account</b>	<b>Opening Balance as on 01.04.2021</b>	<b>Received During the year 2021-22</b>	<b>Total</b>	<b>Expenditure During year 2021-22</b>	<b>Closing Balance as on 31.03.2022</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
1	WORLD BANK	5,58,492.00	1,39,30,000.00	1,44,88,492.00	1,42,24,528.00	2,63,964.00
	<b>Total-A</b>	<b>5,58,492.00</b>	<b>1,39,30,000.00</b>	<b>1,44,88,492.00</b>	<b>1,42,24,528.00</b>	<b>2,63,964.00</b>
<b>DETAIL OF EXPENDITURE</b>						
<b>BUILDING CONSTRUCTION</b>					1,39,30,000.00	PAIDS TO R & B DIVISION KANTABANJI
<b>BENCH &amp; DESK</b>					2,94,528.00	STEEL FURNITURE
<b>TOTAL EXPENDITURE</b>					1,42,24,528.00	

PARA: 18 MISCELLANEOUS

18.1 -

<b>Student Strength</b>								
<b>SL. NO.</b>	<b>NAME OF THE SESSION</b>	<b>Sanctioned Strength</b>	<b>TOTAL STUDENT</b>	<b>GIRLS</b>	<b>Scheduled Caste</b>	<b>Scheduled Tribes</b>	<b>TOTAL EXEMPTED</b>	<b>BALANCE</b>
1	Plus Two 1st year Arts	256	256	115	49	38	202	54
2	Plus Two 1st year science	128	119	41	10	10	61	58
4	Plus Two	256	256	117	33	49	199	57



	2nd year Arts																
5	Plus Two 2nd year science	128	99	30	23	10	63	36									
7	Plus Three 1st year Arts	256	241	83	36	41	160	81									
8	Plus Three 1st year Science	128	118	49	12	9	70	48									
10	Plus Three 2nd year Arts	256	205	82	28	33	143	62									
11	Plus Three 2nd year Science	128	102	37	18	14	69	33									
13	Plus Three 3rd year Arts	256	187	84	24	29	137	50									
14	Plus Three 3rd year Science	128	106	39	9	7	55	51									
	<b>Total</b>	<b>1920</b>	<b>1689</b>	<b>677</b>	<b>242</b>	<b>240</b>	<b>1159</b>	<b>530</b>									

**ADMISSION FEE**

SL. NO.	NAME OF THE SESSION	TOTAL STUDENT	Student per stream					Admission Fees per stream				Admission Fees Annual				Total Admission Fees	
			W	ST	SC	P.H.	OBC/GEN	W	ST	SC	OBC/GEN	W	ST	SC	OBC/GEN		
1	Plus Two 1st year Arts	256	115.00	38.00	49.00	-	54.00	4,260.00	4,260.00	4,260.00	4,364.00	89,900.00	1,800.00	2,400.00	2,560.00	35,656.00	10,961.00
2	Plus Two 1st	119	41.00	10.00	10.00	-	58.00	4,860.00	4,860.00	4,860.00	4,977.00	99,260.00	1,486.00	2,486.00	2,886.00	88,666.00	5,851.26

	year science											0	0	0	0	0
4	Plus Two 2nd year Arts	256	117.00	49.00	33.00	2.00	57.00	4.034.00	4.034.00	4.106.00	4.71.90	1.97.60	1.33.122.00	2.34.00	10.36.80	
5	Plus Two 2nd year science	99	30.00	10.00	23.00	-	36.00	4.637.00	4.37.00	4.637.00	4.718.00	1.39.10	1.46.30	1.06.60	1.69.80	4.61.90
7	Plus Three 1st year Arts	241	83.00	41.00	36.00	-	81.00	4.880.00	4.880.00	5.010.00	4.05.00	2.00.00	1.75.60	4.05.80	11.86.60	
8	Plus Three 1st year science	118	49.00	9.00	12.00	1.00	48.00	5.600.00	5.600.00	5.743.00	2.74.40	1.50.40	1.67.20	2.75.60	6.67.60	
10	Plus Three 2nd year Arts	205	82.00	33.00	28.00	-	62.00	4.430.00	4.430.00	4.550.00	3.63.20	1.46.10	1.24.00	2.82.10	9.15.50	
11	Plus Three 2nd year science	102	37.00	14.00	18.00	-	33.00	5.150.00	5.150.00	5.282.00	1.90.50	1.72.10	1.92.70	1.74.30	5.29.60	
13	Plus Three 3rd year Arts	187	84.00	29.00	24.00	1.00	50.00	3.720.00	3.720.00	3.840.00	3.12.40	1.07.80	1.89.20	1.92.00	7.01.60	
14	Plus Three 3rd year science	106	39.00	7.00	9.00	-	51.00	4.440.00	4.440.00	4.572.00	1.73.10	1.31.00	1.39.90	2.33.10	4.77.30	

ce																
Total	1689	677.00	240.00	242.00	4.00	53.00	46,011.00	46,011.00	47,162.00	30,191.38.00	10,62,246.00	10,85,973.00	24,91,264.00	76,58,621.00		

**JAWAHARLAL COLLEGE, PATNAGARH**

**GIA SALARY STATEMENT FOR THE F.Y 2021-22**

SI No	Name of The Staff	Designation	Basic Pay	G.P	D.A	TOTAL	Arrear	Grand Total	GPF	PT	LIC	IT	Total Deduction	NET PAY
1	Dr. Krishnapriya Hota	Reader in Economics	11,17,500.00	-	2,47,193.00	13,64,693.00	48,163.00	14,12,856.00	2,40,000.00	2,500.00	-	1,72,000.00	4,14,500.00	9,98,356.00
2	Sri Santosh Kumar Meher	Reader in Political Science	11,09,400.00	-	2,56,134.00	13,65,534.00	36,764.00	14,02,298.00	2,40,000.00	2,500.00	15,741.00	1,72,000.00	4,30,241.00	9,72,057.00
3	Sri Pranaya Ballav Panigrahi	Reader in History	11,09,400.00	-	2,45,816.00	13,55,216.00	47,082.00	14,02,298.00	3,60,000.00	2,500.00	12,816.00	1,75,000.00	5,50,316.00	8,51,982.00
4	Sri Pradyumna Kumar Mishra	Reader in Odia	11,17,500.00	-	2,47,193.00	13,64,693.00	1,57,482.00	15,22,175.00	2,00,000.00	2,500.00	-	2,900.00	4,05,400.00	11,16,775.00
5	Sri Rabin Kumar Sahoo	Reader in Zoology	11,06,400.00	-	2,45,306.00	13,51,706.00	2,21,715.00	15,73,421.00	1,20,000.00	2,500.00	-	2,10,540.00	3,33,040.00	12,40,381.00
6	Sri Debesh Dutta Dash	Reader in English	11,12,100.00	-	2,46,275.00	13,58,375.00	1,56,659.00	15,15,034.00	6,00,000.00	2,500.00	8,309.00	2,8,000.00	8,18,809.00	6,96,225.00

7	Smt. Minati Dash	Reader in Odia	11 ,17,50 0.00	-	2,4 7,193. 00	13 ,64,69 3.00	1 ,29,43 2.00	14 ,94,12 5.00	1,2 0,000. 00	2, 500.0 0	-	2,1 8,480. 00	3 ,40,98 0.00	11 ,53,14 5.00
8	Sri Arun Kumar Pattanaik	Reader in English	10 ,74,30 0.00	-	2,3 8,202. 00	13 ,12,50 2.00	1 ,09,76 7.00	14 ,22,26 9.00	3,6 0,000. 00	2, 500.0 0	2,8 16.00	1,7 9,332. 00	5 ,44,64 8.00	8 ,77,62 1.00
9	Sri Manoj Kumar Panigrahi	Reader in Economics	10 ,74,60 0.00	-	2,3 8,253. 00	13 ,12,85 3.00	1 ,43,16 7.00	14 ,56,02 0.00	3,0 0,000. 00	2, 500.0 0	-	1,9 5,327. 00	4 ,97,82 7.00	9 ,58,19 3.00
10	Maj. Dr. Ram Kumar Sahu	Reader in Chemistry	10 ,74,60 0.00	-	2,3 8,253. 00	13 ,12,85 3.00	1 ,43,16 7.00	14 ,56,02 0.00	3,0 0,000. 00	2, 500.0 0	-	1,9 5,327. 00	4 ,97,82 7.00	9 ,58,19 3.00
11	Smt. Arati Panda	Reader in Mathematics	10 ,08,20 0.00	-	2,2 3,090. 00	12 ,31,29 0.00	34 ,60,49 0.00	46 ,91,78 0.00	1,6 5,000. 00	8, 920.0 0	-	11,9 1,380. 00	13 ,65,30 0.00	33 ,26,48 0.00
12	Dr. Devraj Mishra	Principal I/C	22 ,58,80 0.00	-	4,9 9,817. 00	27 ,58,61 7.00	11 ,05,54 9.00	38 ,64,16 6.00	5,4 6,000. 00	2, 500.0 0	3,3 00.00	9,3 7,140. 00	14 ,88,94 0.00	23 ,75,22 6.00
13	Sri Ashok Kumar Meher	Demonstrator in Chemistry	7 ,84,40 0.00	-	1,7 3,608. 00	9 ,58,00 8.00	34 ,27,57 4.00	43 ,85,58 2.00	1,2 0,000. 00	18, 542.0 0	-	11,1 6,220. 00	12 ,54,76 2.00	31 ,30,82 0.00
14	Ms. Aysha Banu	Reader in English	14 ,77,00 0.00	-	3,2 8,295. 00	18 ,05,29 5.00	7 ,72,97 3.00	25 ,78,26 8.00	2,4 0,000. 00	2, 500.0 0	-	5,3 1,560. 00	7 ,74,06 0.00	18 ,04,20 8.00
15	Sri Naba Kumar Mishra	Reader in Physics	7 ,56,72 0.00	87,00 0.00	10,1 0,470. 00	18 ,54,19 0.00	38 ,35,32 2.00	56 ,89,51 2.00	3,6 0,000. 00	2, 500.0 0	-	13,4 3,600. 00	17 ,06,10 0.00	39 ,83,41 2.00
16	Sri Srihari Meher	Lecturer in History	6 ,13,50 0.00	-	1,3 6,015. 00	7 ,49,51 5.00	25,89 0.00	7 ,75,40 5.00	7 4,955. 00	2, 500.0 0	-	2 8,200. 00	1 ,05,65 5.00	6 ,69,75 0.00
17	Sri Pramananda	Lecturer in History	6 ,13,50 0.00	-	1,3 6,015. 00	7 ,49,51 5.00	25,89 0.00	7 ,75,40 5.00	7 4,955. 00	2, 500.0 0	-	4 1,700. 00	1 ,19,15 5.00	6 ,56,25 0.00

18	Kuanr y Dr. Nilamani Meher	Lecturer in Odia	6 ,13,50 0.00	-	1,3 6,015. 00	7 ,49,51 5.00	25,89 0.00	7 ,75,40 5.00	7 4,955. 00	2, 500.0 0	-	2 5,760. 00	1 ,03,21 5.00	6 ,72,19 0.00
19	Sri Jayanta Kumar Barik	Lecturer in Botany	6 ,13,50 0.00	-	1,3 6,015. 00	7 ,49,51 5.00	25,89 0.00	7 ,75,40 5.00	7 4,955. 00	2, 500.0 0	-	-	77,45 5.00	6 ,97,95 0.00
20	Sri Sanjit Manjira	Lecturer in English	6 ,13,50 0.00	-	1,3 6,015. 00	7 ,49,51 5.00	25,89 0.00	7 ,75,40 5.00	7 4,955. 00	2, 500.0 0	-	4 1,700. 00	1 ,19,15 5.00	6 ,56,25 0.00
21	Smt. Gayatri Biswal	Lecturer in History	6 ,13,50 0.00	-	1,3 6,015. 00	7 ,49,51 5.00	25,89 0.00	7 ,75,40 5.00	7 4,955. 00	2, 500.0 0	-	2 8,180. 00	1 ,05,63 5.00	6 ,69,77 0.00
22	Sri Rohit Padhan	Lecturer in Economics	6 ,13,50 0.00	-	1,3 6,015. 00	7 ,49,51 5.00	25,89 0.00	7 ,75,40 5.00	7 4,955. 00	2, 500.0 0	-	2 8,170. 00	1 ,05,62 5.00	6 ,69,78 0.00
23	Smt. Pragya Pragati Bhoi	Lecturer in Odia	6 ,13,50 0.00	-	1,3 6,015. 00	7 ,49,51 5.00	25,89 0.00	7 ,75,40 5.00	7 4,955. 00	2, 500.0 0	-	2 8,170. 00	1 ,05,62 5.00	6 ,69,78 0.00
24	Sri Sushanta Nag	Lecturer in Odia	6 ,13,50 0.00	-	1,3 6,015. 00	7 ,49,51 5.00	25,89 0.00	7 ,75,40 5.00	7 4,955. 00	2, 500.0 0	-	3 7,930. 00	1 ,15,38 5.00	6 ,60,02 0.00
25	Sri Bhaban Shankar Lenka	Lecturer in Physics	6 ,13,50 0.00	-	1,3 6,015. 00	7 ,49,51 5.00	25,89 0.00	7 ,75,40 5.00	7 4,955. 00	2, 500.0 0	-	2 8,200. 00	1 ,05,65 5.00	6 ,69,75 0.00
26	Sri Jnaneshwar Kheti	Lecturer in Physics	6 ,13,50 0.00	-	1,3 6,015. 00	7 ,49,51 5.00	25,89 0.00	7 ,75,40 5.00	7 4,955. 00	2, 500.0 0	-	2 8,200. 00	1 ,05,65 5.00	6 ,69,75 0.00
27	Sri Dinesh Rana	Lecturer in Physics	6 ,13,50 0.00	-	1,3 6,015. 00	7 ,49,51 5.00	25,89 0.00	7 ,75,40 5.00	7 4,955. 00	2, 500.0 0	-	-	77,45 5.00	6 ,97,95 0.00
28	Smt. Maitree Kumbhar	Lecturer in English	6 ,13,50 0.00	-	1,3 6,015. 00	7 ,49,51 5.00	25,89 0.00	7 ,75,40 5.00	7 4,955. 00	2, 500.0 0	-	2 8,170. 00	1 ,05,62 5.00	6 ,69,78 0.00
29	Miss Shradhanj	Lecturer in Chemistry	6 ,13,50 0.00	-	1,3 6,015. 00	7 ,49,51 5.00	25,89 0.00	7 ,75,40 5.00	7 4,955. 00	2, 500.0 0	-	3 0,000. 00	1 ,07,45 5.00	6 ,67,95 0.00

	ali Nayak	istry												
30	Sri T. Kalia Rao	Lectur e in M athem atics	3 ,75,71 0.00	-	9 4,676. 00	4 ,70,38 6.00	99,46 7.00	5 ,69,85 3.00	4 7,040. 00	2, 500.0 0	-	-	49,54 0.00	5 ,20,31 3.00
31	Miss Doles wari Barih a	Lectur e in M athem atics	5 ,58,60 0.00	-	1,2 3,690. 00	6 ,82,29 0.00	23,60 4.00	7 ,05,89 4.00	6 8,228. 00	2, 500.0 0	-	1 3,710. 00	84,43 8.00	6 ,21,45 6.00
32	Sri Ch andan Prasa d Sahu	Lectur er in Chem istry	5 ,60,00 0.00	-	1,2 4,082. 00	6 ,84,08 2.00	23,64 6.00	7 ,07,72 8.00	6 8,407. 00	2, 500.0 0	-	2 7,740. 00	98,64 7.00	6 ,09,08 1.00
33	Smt. D.Sw arna Gouri	Jr. Clerk	4 ,75,20 0.00	-	1,0 5,306. 00	5 ,80,50 6.00	1 ,38,37 5.00	7 ,18,88 1.00	5 6,000. 00	2, 500.0 0	-	-	58,50 0.00	6 ,60,38 1.00
34	Sri Go laka Nag	Garde ner	4 ,08,20 0.00	-	9 0,744. 00	4 ,98,94 4.00	24,46 6.00	5 ,23,41 0.00	4 8,000. 00	2, 500.0 0	7,4 16.00	-	57,91 6.00	4 ,65,49 4.00
35	Sri Gokul Dharu a	Lab. Atten dant	3 ,86,40 0.00	-	8 5,732. 00	4 ,72,13 2.00	21,67 2.00	4 ,93,80 4.00	9 6,000. 00	2, 500.0 0	-	-	98,50 0.00	3 ,95,30 4.00
36	Sri Pr afulla Beher a	Peon	4 ,22,60 0.00	-	9 3,862. 00	5 ,16,46 2.00	28,24 0.00	5 ,44,70 2.00	4 4,000. 00	2, 500.0 0	4,1 88.00	-	50,68 8.00	4 ,94,01 4.00
37	Sri Bh ubane swar Nag	Gasm an	4 ,29,10 0.00	-	9 4,968. 00	5 ,24,06 8.00	1 ,62,15 6.00	6 ,86,22 4.00	6 0,000. 00	2, 500.0 0	18,91 2.00	-	81,41 2.00	6 ,04,81 2.00
38	Sri Pa raman anda Tandi	Lib. At tenda nt	2 ,47,20 0.00	-	5 4,697. 00	3 ,01,89 7.00	10,45 5.00	3 ,12,35 2.00	3 0,193. 00	1, 975.0 0	-	-	32,16 8.00	2 ,80,18 4.00
39	Smt. Bijulib ati Patel	Orderl y Peon	2 ,54,40 0.00	-	5 6,358. 00	3 ,10,75 8.00	10,74 6.00	3 ,21,50 4.00	3 1,077. 00	1, 975.0 0	-	-	33,05 2.00	2 ,88,45 2.00
40	Dr. Pri yamb ada Hota	Retd. Read er in Polit ical Sci ence	-	-	-	-	4 ,85,58 0.00	4 ,85,58 0.00	-	-	-	-	-	4 ,85,58 0.00
41	Sri	Retd.					3	3						3

	Sunil Kumar Panda	Principal	-	-	-	-	,68,18 0.00	,68,18 0.00	-	-	-	-	-	,68,18 0.00
42	Sri Satyapriya Khuntia	Retd. Reader in Economics	-	-	-	-	56,40 6.00	56,40 6.00	-	-	-	-	-	56,40 6.00
43	Dr. Jadhmani Mohapatra	Retd. Reader in History	-	-	-	-	1,23,42 6.00	1,23,42 6.00	-	-	-	-	-	1,23,42 6.00
44	Sri Manmohan Meher	Retd. Sr. Clerk	-	-	-	-	25,76 1.00	25,76 1.00	-	-	-	-	-	25,76 1.00
45	Sri Kishor Chandra Kadam	Retd. Lib. Bearer	-	-	-	-	9,88 5.00	9,88 5.00	-	-	-	-	-	9,88 5.00
46	Sri Bhakta Bandhu Panigrahi	Retd. Demonstrator in Chemistry	-	-	-	-	84,79 2.00	84,79 2.00	-	-	-	-	-	84,79 2.00
47	Sri Rasika Kumbhar	Sweeper	4,05,60 0.00	-	8,9,936. 00	4,95,53 6.00	25,96 8.00	5,21,50 4.00	4,0,800. 00	2,500.0 0	13,76 4.00	-	57,06 4.00	4,64,44 0.00
48	Sri Bansidar Deep	Lecturer in Logic & Philosophy	-	-	2,3,646. 00	23,64 6.00	6,21,72 6.00	6,45,37 2.00	-	-	-	-	-	6,45,37 2.00
<b>TOTAL</b>			3,04,10,43 0.00	87,00 0.00	76,27,005. 00	3,81,24,43 5.00	1,65,02,31 7.00	5,46,26,75 2.00	59,10,115. 00	1,21,412.0 0	87,26 2.00	74,64,636. 00	1,35,83,42 5.00	4,10,43,32 7.00
<b>JAWAHARLAL COLLEGE, PATNAGARH</b>														
<b>GIA SALARY STATEMENT FOR THE F.Y 2021-22</b>														
<b>SI No</b>	<b>Name of The Staff</b>	<b>Designation</b>	<b>Basic Pay</b>	<b>G.P</b>	<b>D.A</b>	<b>TOTAL</b>	<b>Arrear</b>	<b>Grand Total</b>	<b>GPF</b>	<b>PT</b>	<b>LIC</b>	<b>IT</b>	<b>Total Deduction</b>	<b>NET PAY</b>

1	Sri Aditya Kumar Panda	Lecturer in Mathematics	2,31,400.00	46,000.00	3,29,430.00	6,06,830.00	25,044.00	6,31,874.00	-	2,500.00	-	##	2,500.00	6,29,374.00
2	Sri Rashmi Ranjan Mishra	Lecturer in Zoology	2,31,400.00	46,000.00	3,29,430.00	6,06,830.00	25,044.00	6,31,874.00	-	2,500.00	-	##	2,500.00	6,29,374.00
3	Sri Laxman Bhoi	Lecturer in Botany	2,31,400.00	46,000.00	3,29,430.00	6,06,830.00	25,044.00	6,31,874.00	-	2,500.00	-	##	2,500.00	6,29,374.00
4	Sri Manoj Kumar Nanda	Demonstrator in Physics	2,16,500.00	42,000.00	3,16,528.00	5,75,028.00	24,326.00	5,99,354.00	-	2,500.00	-	##	2,500.00	5,96,854.00
5	Sri Bhagyaban Biswal	Demonstrator in Zoology	2,16,500.00	42,000.00	3,16,528.00	5,75,028.00	24,326.00	5,99,354.00	-	2,500.00	-	##	2,500.00	5,96,854.00
6	Sri Bhairab Chandra Meher	Demonstrator in Botany	2,16,500.00	42,000.00	3,16,528.00	5,75,028.00	24,326.00	5,99,354.00	-	2,500.00	-	##	2,500.00	5,96,854.00
7	Sri Bibhuti Bhusan Kadam	Jr. Clerk	1,17,500.00	19,000.00	1,66,928.00	3,03,428.00	12,824.00	3,16,252.00	-	1,900.00	-	##	1,900.00	3,14,352.00
8	Sri Jayadev Meher	Jr. Clerk	1,17,500.00	19,000.00	1,66,928.00	3,03,428.00	12,824.00	3,16,252.00	-	1,900.00	-	##	1,900.00	3,14,352.00
9	Sri Machhindra Meher	Peon	1,06,600.00	15,000.00	1,47,540.00	2,69,140.00	1,1,308.00	2,80,448.00	-	1,750.00	-	##	1,750.00	2,78,698.00
10	Smt. Shanti Meher	Peon	1,06,600.00	15,000.00	1,47,540.00	2,69,140.00	1,1,308.00	2,80,448.00	-	1,750.00	-	##	1,750.00	2,78,698.00
11	Sri Dinabandhu Purohit	Lab. Attendance Botan	1,10,800.00	17,500.00	1,56,938.00	2,85,238.00	12,052.00	2,97,290.00	-	1,750.00	-	##	1,750.00	2,95,540.00



12	Sri Arjun Meher	Lab. Attendance Chemistry	1,10,800.00	17,500.00	1,56,938.00	2,85,238.00	1,20,520.00	2,97,290.00	-	1,750.00	-	##	1,750.00	2,95,540.00
13	Sri Ghanshyam Meher	Lab. Attendance Physics	1,10,800.00	17,500.00	1,56,938.00	2,85,238.00	1,20,520.00	2,97,290.00	-	1,750.00	-	##	1,750.00	2,95,540.00
<b>TOTAL</b>			21,24,300.00	3,84,500.00	30,37,624.00	55,46,424.00	2,32,530.00	57,78,954.00	-	27,550.00	-	##	27,550.00	57,51,404.00

**PARA: 19 AUDIT OF LOAN/DEPOSITS/CPF INCLUDING POSITIONS**

**19.1 -**

1. COLLEGE PROPERLY COLLECTED AND DEPOSITED EPF, TAX DEDUCTED AT SOURCE AND PROFESSIONAL TAX FROM THE SALARY OF THE STAFF IN DUE DATE.

2. COLLEGE HAS NOT TAKEN/ACCEPTS ANY LOAN OR DEPOSITS FROM ANY OTHER OUT SIDE AGENCY/INDIVIDUAL / ORGANISATION /BANK

**PARA: 20 RESULT OF AUDIT AND CONCLUSION**

**20.1 -**

1. BOOKS OF ACCOUNT SHOULD BE MAINTAINED AS PER DOUBLE ENTRY SYSTEM, AS THE STAFF WERE NOT ACQUAINTED OR HAVE KNOWLEDGE ABOUT DOUBLE ENTRY SYSTEM, SO PROPER TRAINING IN THIS REGARD SHOULD BE PROVIDED.

2. STOCK REGISTER WAS NOT MAINTAINED PROPERLY.

3. ADVANCE SHOULD BE ADJUSTED WITHIN ONE MONTH OR BEFORE GIVING NEXT ADVANCE.
4. NO INCOME TAX RETURNS FILED BY THE INSTITUTE AS THERE MAY BE CHANCE OF CLAIMING TDS AS REFUND WHICH MAY BE DEDUCTED FROM THE INTEREST ACCRUED ON FIXED DEPOSIT.
5. SINCE NO AUDIT OR ACCOUNT REVIEW WAS CONDUCTED IN FY 2019-20, THE OPENING BALANCE WAS CONSIDER AS PER THE CASH BOOK MAINTAINED BY THE COLLEGE.
6. THE GPF ACCOUNTS OF COLLEGE EMPLOYEES ARE BEING MAINTAINED BY THE CONTROLLER OF ACCOUNTS ODISHA BHUBANESWAR . HENSE NO COMMENT

As a result of this Audit transactions involving a sum of Rs are held under objection which include an amount of Rs 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
<b>Total</b>							

**Spot Recovery**

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

**Audit Certificate**

Cetrified that the accounts of **Jawaharlal College, Patnagarh** for the financial year **2021-2022** have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .