

LOCAL FUND AUDIT, JAJPUR, ODISHA

CATEGORY : Aided College

Audit Report No : 632427/AR/2021-2022-JAJPUR

PARA: 1 TITLE SHEET

1	Name of the Institution :	Pattamundai College, Pattamundai
2	Year of Accounts under Audit :	2020-2021
3	Name of the Local Authority during the year of A/Cs :	ADHIKARI LAXMINARAYAN DASH,PRINCIPAL IC,READER IN COM,FROM 31.03.2019 TO 31.05.2021 PRAVAKAR ROUT,PRINCIPAL IC,READER IN ENGLISH,FROM 31.05.2021 TO CONTINUING TILL DATE.
	Name of the Local Authority at the time of Audit :	PRAVAKAR ROUT,PRINCIPAL IC,READER IN ENGLISH
4	Duration of Audit :	28-09-2021 To 25-11-2021 (Mandays Consumed :-)
5	Name of the Auditors :	AGASTI AND ASSOCIATES 313043E - Lead Auditor
6	Name of the Reviewing Officer :	SANJAY KUMAR SWAIN(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	19-01-2022
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	SACHIDANANDA HOTA
11	Date of approval of report by District Audit Officer :	01-02-2022

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		
Pattamundai College, Pattamundai							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	Plus THREE Receipt Books	28.09.2021	53 NOS	53 NOS	19	No Discrepancies
2	Cash in hand Plus Two General	28.09.2021	NIL	NIL	95	No Discrepancies
3	Service Postage Stamps	28.09.2021	3456.00	3456.00	02	No Discrepancies
4	Cash in hand Plus Three General	28.09.2021	NIL	NIL	163	No Discrepancies
5	Measurement Books	28.09.2021	NIL	NIL	NA	No Discrepancies
6	Plus Two Receipt Books	28.09.2021	06 NOS	06 NOS	18	No Discrepancies

Comments

Details of Closing Balance and Comments:-

The physically verification of CASH IN HAND (liquid cash) in General cash book +2 & +3 for the year 2021-22 of the Pattamundai College, Pattamundai was found cash of Rs.0.00 & Rs.0.00 which is recorded as Rs.0.00 & Rs.0.00 in the same Three General Cash Book on 28/09/2021.

Hence we conducted the physical verification of Cash-in-hand (liquid cash) including Postage stamps, unused money receipts books, Fees Collections Receipts Books and others as mentioned in PARA -2 as required under the Rule 20 of OLFA Rules, 1951 at the Commencement of audit i.e. 28/09/2021.

Further, 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 year 2020-21. As a result the very purpose of enactment of this Rule is being violated. The Principal is however advised to emphasis the matter and suggested to verify the cash balance timely in order to restrict the misutilization and defalcation of cash in future.

PARA: 3 LIST OF VERIFIED RECORDS

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

Comments

The followings the record and registers could not made available for audit .

1. Property Register
2. Construction Cash Book
3. Annual abstract register of Receipt & Expenditure
4. Reconciliation statement between Pass Book & Cash Book.

The above said records are not maintained by the management. It is advisable to maintain the above said account for proper disclosure. However, the accounts of construction are entered in General Cash book. It is advised to the local authority to maintain the above records along with the other records in pursuance of the rules of the O.A.E.I.A.P Rules, 1985 and compliance report to audit

PARA: 4 FINANCIAL POSITION

Pattamundai College, Pattamundai - 2020-2021

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:)	Remark s
1	SCIEN CE FUND	01-04-2020	134812.39	101.00	134913.39	0.00	31-03-2021	134913.39	31-03-2021	134913.39	0.00	
2	RED CROS S	01-04-2020	66267.45	1790.00	68057.45	23620.80	31-03-2021	44436.65	31-03-2021	44436.65	0.00	
3	PLUS THREE NSS	01-04-2020	17691.13	377.00	18068.13	5448.00	31-03-2021	12620.13	31-03-2021	12620.13	0.00	
4	PLUS TWO NSS	01-04-2020	1308.00	36.00	1344.00	0.00	31-03-2021	1344.00	31-03-2021	1344.00	0.00	
5	PLUS THREE SAMS	01-04-2020	387935.09	29974.00	417909.09	234785.40	31-03-2021	183123.69	31-03-2021	183123.69	0.00	
6	PLUS TWO SAMS	01-04-2020	462698.49	80419.00	543117.49	266609.00	31-03-2021	276508.49	31-03-2021	276508.49	0.00	
7	SUBSI DIARY	01-04-2020	2193269.00	164140.00	2357409.00	102600.00	31-03-2021	2254809.00	31-03-2021	2254809.00	0.00	
8	UGC	01-04-2020	744111.45	317156.00	1061267.45	417294.20	31-03-2021	643973.25	31-03-2021	643973.25	0.00	
9	PLUS TWO G ENERA L CASH BOOK	01-04-2020	5480607.70	4073357.00	9553964.70	8209648.00	31-03-2021	1344316.70	31-03-2021	1344316.70	0.00	
10	PLUS	01-04-2	860832	516704	602787	542145	31-03-2	606427	31-03-2	606427	0.00	

THREE GENE RAL CASH BOOK	020	2.97	72.00	94.97	19.95	021	5.02	021	5.02		
GRAN D TOTAL		180970 23.67	563378 22.00	744348 45.67	634745 25.35		109603 20.32		109603 20.32	0.00	

Comments						
Cash Book Wise details of Closing Balance As on 31.03.2021						
SL No.	Cash Book	In Cash	In Bank	In FDR	Total	
1	GENERAL+3	120.00	3137568.02	2926587.00	6064275.02	
2	GENERAL +2	0.00	1344316.70	0.00	1344316.70	
3	UGC	0.00	643973.25	0.00	643973.25	
4	SUBSIDIARY	0.00	173488.00	2081321.00	2254809.00	
5	+2 SAMS	0.00	276508.49	0.00	276508.49	
6	+3 SAMS	0.00	183123.69	0.00	183123.69	
7	NSS +2	0.00	1344.00	0.00	1344.00	
8	NSS +3	0.00	12620.13	0.00	12620.13	
9	RED CROSS	0.00	44436.65	0.00	44436.65	
10	SCIENCE FUND	0.00	2382.39	132531.00	134913.39	
	TOTAL	120.00	5819761.32	5140439.00	10960320.32	
Statement Showing Details of Receipt & Payment of Pattamundai College, Pattamudai for the Year 2020-21						
Sl. No.	Head of Accounts	Opening balance as on 01.04.2020	Receipt during the year 2020-21	Total	Payment during the year 2020-21	Closing balance 31.03.2021
1	2	3	4	5	6	7
I	Govt Grants (Recurring):					
1	GIA salary	0.00	39058929.00	39058929.00	39058929.00	0.00
2	Block Grant Salary(GIA-18)	414873.00	571471.00	986344.00	712907.00	273437.00
3	GIA-17 Salary	0.00	2166744.00	2166744.00	2166744.00	0.00
	Total	414873.00	41797144.00	42212017.00	41938580.00	273437.00
II	Govt Grants (non- Recurring)	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00

III	DHE Grant					
1	Infra Grant	2000000.00	1500000.00	3500000.00	3400000.00	100000.00
2	Lab. Equipment Grant	0.00	900000.00	900000.00	0.00	900000.00
3	FANI Grant	0.00	2300000.00	2300000.00	2300000.00	0.00
	Total	2000000.00	4700000.00	6700000.00	5700000.00	1000000.00
IV	UGC Grants					
1	MRP	0.00	0.00	0.00	411500.00	-411500.00
2	Substitute Salary	0.00	0.00	0.00	0.00	0.00
3	Interest	195335.00	17156.00	212491.00	106.20	212384.80
4	Un Classified OB	548776.45	0.00	548776.45	0.00	548776.45
5	Div from .+3 General Cash Book To UGC Cash Book	0.00	300000.00	300000.00	0.00	300000.00
6	Div To Current Account	0.00	0.00	0.00	5688.00	-5688.00
	Total	744111.45	317156.00	1061267.45	417294.20	643973.25
V	Other than Grants					
1	Active citizenship	0.00	0.00	0.00	0.00	0.00
2	Self Defence	0.00	0.00	0.00	0.00	0.00
3	UU Cricket Tournament	18000.00	0.00	18000.00	0.00	18000.00
	Total	18000.00	0.00	18000.00	0.00	18000.00
VI	Others					
1	GPF of staff	0.00	0.00	0.00	0.00	0.00
2	Provisional Pension	0.00	0.00	0.00	0.00	0.00
3	Valuation Zone	60047.00	0.00	60047.00	0.00	60047.00
4	HUB	0.00	0.00	0.00	0.00	0.00
	Total	60047.00	0.00	60047.00	0.00	60047.00
VII	Internal Sources					
1	Fees & Fines	171805.52	106504.00	278309.52	0.00	278309.52
	Total	171805.52	106504.00	278309.52	0.00	278309.52
VIII	CHSE/UU FUND:-					
1	University	4219115.00	1417320.00	5636435.00	1122040.00	4514395.00

	/ CHSE Exam					
2	Syllabus Fees	24075.00	2410.00	26485.00	0.00	26485.00
3	University Sports council fees	128710.00	21300.00	150010.00	12200.00	137810.00
4	Council Fees	14390.00	0.00	14390.00	0.00	14390.00
5	Regd. & Recognition Fees	292244.00	83640.00	375884.00	35440.00	340444.00
6	College Sports	557494.00	65920.00	623414.00	13290.00	610124.00
7	Academic Fees	42955.00	12050.00	55005.00	0.00	55005.00
8	Student Aid Fund	14914.00	9250.00	24164.00	4430.00	19734.00
9	EMH Fee	2150.00	72300.00	74450.00	0.00	74450.00
10	Certificate Fee	-175629.00	121500.00	-54129.00	111350.00	-165479.00
11	Social Service Fee	5152.10	0.00	5152.10	0.00	5152.10
12	CDC Fee	0.00	4430.00	4430.00	4430.00	0.00
13	Affiliation fees	0.00	147505.00	147505.00	147505.00	0.00
	TOTAL	5125570.10	1957625.00	7083195.10	1450685.00	5632510.10
IX	Student Funds:					
1	Examination Fees	130530.00	122350.00	252880.00	78477.00	174403.00
2	Lesson plan & I-Card	101390.00	47350.00	148740.00	42555.00	106185.00
3	Magazine & Library Fund	558418.00	347620.00	906038.00	337110.00	568928.00
4	Admission & Protorial	16689.00	0.00	16689.00	0.00	16689.00
5	Time table	25099.00	12700.00	37799.00	11000.00	26799.00
6	SSG	87118.00	9320.00	96438.00	0.00	96438.00
7	Redcross	293979.00	21300.00	315279.00	0.00	315279.00
8	Student Union & Association	1291778.00	252035.00	1543813.00	0.00	1543813.00
9	Medical Fund	59785.00	15320.00	75105.00	0.00	75105.00
11	Science Fund	352050.00	20300.00	372350.00	0.00	372350.00
12	Caution Money	297990.00	41200.00	339190.00	35700.00	303490.00
13	CLC Fee	7098.00	0.00	7098.00	0.00	7098.00
14	Late Fee	227124.00	0.00	227124.00	0.00	227124.00
15	Abstract of Attendance	31075.00	7890.00	38965.00	0.00	38965.00
16	Lab. Development	260536.00	179130.00	439666.00	146229.00	293437.00

	Fee					
17	Fees For Mark	310950.00	6560.00	317510.00	0.00	317510.00
18	NSS Fee	1237.00	25300.00	26537.00	21547.00	4990.00
19	Lib. Caution Money	41677.00	0.00	41677.00	0.00	41677.00
20	Social Service Fee	0.00	21300.00	21300.00	19600.00	1700.00
21	Flag day	470.00	9850.00	10320.00	3600.00	6720.00
22	Seminar	34732.00	612350.00	647082.00	406467.00	240615.00
23	NCC Fees	0.00	37300.00	37300.00	35000.00	2300.00
	Total	4129725.00	1789175.00	5918900.00	1137285.00	4781615.00
IX	Miscellaneous:					
1	Development	977620.90	4953489.00	5931109.90	11745514.95	-5814405.05
2	Interest From FD & Bank	1184601.15	287789.00	1472390.15	0.00	1472390.15
3	Caution Money	28302.00	0.00	28302.00	0.00	28302.00
4	Audit recovery	9774.00	0.00	9774.00	0.00	9774.00
5	EPF(Employee Share)	540.00	152103.00	152643.00	152103.00	540.00
6	Misc. Income	4577.00	0.00	4577.00	0.00	4577.00
7	Sale of Forms	12662.00	0.00	12662.00	0.00	12662.00
8	Diversion from +3 to Subsidiary Account	-349167.00	0.00	-349167.00	0.00	-349167.00
9	Diversion from UGC to plus Three general Account	300000.00	0.00	300000.00	300000.00	0.00
	Total	2168910.05	5393381.00	7562291.05	12197617.95	-4635326.90
1	Subsidiary cash book	2193269.00	164140.00	2357409.00	102600.00	2254809.00
2	SAMS +2	462698.49	80419.00	543117.49	266609.00	276508.49
3	SAMS +3	387935.09	29974.00	417909.09	234785.40	183123.69
4	NSS cash Book +2	1308.00	36.00	1344.00	0.00	1344.00
5	NSS cash Book +3	17691.13	377.00	18068.13	5448.00	12620.13
6	Red cross cash Book	66267.45	1790.00	68057.45	23620.80	44436.65
7	Science fund	134812.39	101.00	134913.39	0.00	134913.39
	Total	3263981.55	276837.00	3540818.55	633063.20	2907755.35
	Grand Total	18097023.67	56337822.00	74434845.67	63474525.35	10960320.32

During the course of Audit period and also information from the Local Authority , The College has not been maintained the "GENERAL LEDGER ACCOUNTS" (Ledger Books) for different heads of accounts as appearing in the STATEMENT OF SHOWING THE RECEIPT & EXPENDITURE (payments) accounts for the year 2020-21. Due to non maintenance of Ledger Accounts/ Books we unable to cross check the transactions in the General Cash Books with the Ledger Books and correct summation of the Ledger.

The Principal of the College has been advised to maintain the General Ledger / Books as given above and to be produced in next/ forth coming Audit.

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

Pattamundai College, Pattamundai - 445749

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	BOB	34210100000132	31-03-2021	43785.65	31-03-2021	43785.65	0.00	RED CROSS
2	OGB	40240100000139	31-03-2021	651.00	31-03-2021	651.00	0.00	RED CROSS
3	SBI	11304177268	31-03-2021	12620.13	31-03-2021	12620.13	0.00	PLUS THREE NSS
4	SBI	31340890142	31-03-2021	1344.00	31-03-2021	1344.00	0.00	PLUS TWO NSS
5	SBI	31022625122	31-03-2021	276508.49	31-03-2021	276508.49	0.00	PLUS TWO SAMS
6	PNB	6755000100003238	31-03-2021	183123.69	31-03-2021	183123.69	0.00	PLUS THREE SAMS
7	CANARA	2566101005342	31-03-2021	246839.00	31-03-2021	246839.00	0.00	UGC
8	SBI	11304292420	31-03-2021	145871.25	31-03-2021	145871.25	0.00	UGC
9	UNION BANK	716002010000230	31-03-2021	248896.00	31-03-2021	248896.00	0.00	UGC
10	OGB	40240100007138	31-03-2021	2367.00	31-03-2021	2367.00	0.00	UGC
11	SBI	3584457113	31-03-2021	2344316.70	31-03-2021	1344316.70	1000000.00	PLUS TWO GENERAL
12	INDIAN	213543267	31-03-2021	173381.00	31-03-2021	173381.00	0.00	SUBSIDIA

	BANK	39						RY
13	SPO	520364	31-03-2021	107.00	31-03-2021	107.00	0.00	SUBSIDIA RY
14	UNION BANK	716001010 050066	31-03-2021	1053778.70	31-03-2021	1053778.70	0.00	PLUS THREE GENERAL
15	CGB	036053000 552	31-03-2021	22346.00	31-03-2021	22346.00	0.00	PLUS THREE GENERAL
16	KENDRAP ARA URBAN CO -OPERATI VE	628	31-03-2021	5588.00	31-03-2021	5588.00	0.00	PLUS THREE GENERAL
17	CGB	5000	31-03-2021	142326.20	31-03-2021	142326.20	0.00	PLUS THREE GENERAL
18	INDIAN BANK	762658065	31-03-2021	553828.65	31-03-2021	553828.65	0.00	PLUS THREE GENERAL
19	SBI	113041751 47	31-03-2021	136187.60	31-03-2021	136187.60	0.00	PLUS THREE GENERAL
20	SBI	113041778 69	31-03-2021	441826.47	31-03-2021	441826.47	0.00	PLUS THREE GENERAL
21	ALLAHABA D	213543235 57	31-03-2021	781686.40	31-03-2021	781686.40	0.00	PLUS THREE GENERAL
22	SBI	113042728 11	31-03-2021	2382.39	31-03-2021	2382.39	0.00	SCIENCE FUND
	GRAND TOTAL			6819761.32		5819761.32	1000000.00	

Reconciliation		
SBI A/C NO-3584457113		
Balance as per Cash Book		1344316.70
ADD:-Cheque Issued but not presented in to bank		
Chq no-043284,dtd:-30.03.21	1000000.00	
TOTAL	1000000.00	1000000.00
As per Pass book		2344316.70

PARA: 6 STOCK POSITION

Pattamundai College, Pattamundai - 445749

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	PLUS TWO LIBRARY BOOK	1154	408	0	1562.00	1562	
2	PLUS THREE LIBRARY BOOK	2978	494	0	3472.00	3472	
3	LIBRARY BOOK OLD	33851	0	0	33851.00	33851	

Comments

Stock Position for the year 2020-21						
Sl. No.	Material/ Item	Opening Balance	Receipt	Issued	CB as per Audit	CB as per Stock Register
1	AC	8	2	0	10	10
2	Printer	10	0	0	10	10
3	Generator	2	0	0	2	2
4	Freeze	2	0	0	2	2
5	Xerox Machine	2	1	0	3	3
6	FAX Machine	2	0	0	2	2
7	Scanner	2	1	0	3	3
8	LED TV	2	0	0	2	2
9	CCTV Camera	16	0	0	16	16
10	Water Purifier	5	0	0	5	5
11	Fire Extinguisher	4	15	0	19	19
12	Microscope	1	0	0	1	1
13	water Cooler	1	2	0	3	3
14	Battery	7	0	0	7	7
15	Computer	4	3	0	7	7
16	Pump	1	0	0	1	1
17	Fan	41	0	0	41	41
18	Stablisier	1	0	0	1	1
19	Chair	55	0	0	55	55
20	Water Purifier	3	1	0	4	4
21	Biometric	1	0	0	1	1

22	Grass Cutter	1	0	0	1	1
23	Laptop	1	1	0	2	2
24	Desktop	2	5	0	7	7
25	Battery	4	0	0	4	4
26	Table	3	4	0	7	7
27	UPS	11	0	0	11	11
28	Alamiraha	2	0	0	2	2
29	Mobile	2	0	0	2	2
30	Clock	12	0	0	12	12
31	White Board	14	12	0	26	26
32	Solar Panel	0	1	0	1	1
33	Projector	0	1	0	1	1
34	Photocopy MACHINE	0	1	0	1	1
35	Sanitizer Dispencer	0	1	0	1	1
36	Book Self	0	12	0	12	12
37	Stool	0	12	0	12	12

As per Odisha Govt. aided Educational Institution, the Accounting Procedures rules stated that the Physical verification of Stock and Stores has not been conducted by the Principal/ College Authority neither half yearly nor annually in spite of several instructions given in the last previous Audit Report 2019-20 as required under 111 of OGFR and Article 203 of Education Code.

However, the College Authority / Principal-In-Charge once again advised to conduct the physical verification in each half-year and result thereof to be recorded in the Stock Register/Recorded and compliance reported.

PARA: 7 INVESTMENT

Pattamundai College, Pattamundai - 445749

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	2014654.00	1268032.00	746622.00	1334699.00	31-03-2021	2081321.00	31-03-2021	2081321.00	0.00	
2	01-04-2020	132531.00	0.00	132531.00	0.00	31-03-2021	132531.00	31-03-2021	132531.00	0.00	
3	01-04-2020	2771605	1726351	1045254	1881333	31-03-2021	2926587	31-03-2021	2926587	0.00	

	20	.00	.00	.00	.00	20	.00	21	.00		
	GRAND	4918790	2994383	1924407	3216032		5140439		5140439	0.00	
	TOTAL	.00	.00	.00	.00		.00		.00		

DETAILS OF CB ON INVESTMENT & Comments :							
DETAILS OF INVESTMENT FOR 2020-2021(Science Fund)							
SL.NO	FDR NO	NAME OF THE BANK	AMOUNT INVESTED	DATE OF IN VESTMENT	DATE OF MATURITY	RATE OF INTEREST	MATURITY VALUE
6	MSYC 327071	KGB,PATTA MUNDAI	132531.00	6.12.05	6.12.06	5.25%	139627.00
		Total	132531.00				139627.00
DETAILS OF INVESTMENT FOR 2020-2021(Subsidiary Cash Book)							
SL.NO	FDR NO/A/c. No.	NAME OF THE BANK	AMOUNT INVESTED	DATE OF IN VESTMENT	DATE OF MATURITY	RATE OF INTEREST	MATURITY VALUE
1	A/C No-3421 1030000001 7	Bank of India	1334699.00	16.08.20	16.08.21	5.10%	1404082.00
2	A/c No-1130 4410569	Sate abnk Of India	746622.00	29.03.19	29.03.22	6.80%	914013.00
		Total	2081321.00				2318095.00
DETAILS OF INVESTMENT FOR 2020-2021(Plus Three General)							
SL.NO	FDR NO/A/c. No.	NAME OF THE BANK	AMOUNT INVESTED	DATE OF IN VESTMENT	DATE OF MATURITY	RATE OF INTEREST	MATURITY VALUE
1	CC872304	CCB,PATTA MUNDAI	40000.00	22.9.08	30.4.09	8.75%	40000.00
2	5033997212 9	ALLAHABA D BANK	100000.00	22.06.16	22.06.26	7.25%	100000.00
3	5011182336 9	ALLAHABA D BANK	905254.00	10.07.19	11.07.20	6.75	968102.00
4	1130443884 6	State bank Of India	390324.00	15.05.20	15.05.23	5.7	462557.00
5	5020997581 0	ALLAHABA D BANK	1491009.00	01.07.20	02.07.21	5.4	1573401.00
	Total		2926587.00				3144060.00
	Grand Total		5140439.00				5601782.00

PARA: 8 ADVANCE

Pattamundai College, Pattamundai - 2020-2021

Sino	Advanc e Outst anding as on (DD MM YYYY)	Cashbo ok Name	Advanc e Outst anding (In Rs:)	Advanc e Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advanc e adjust ed during the Year under Audit(In Rs:)	Advanc e Outst anding as per (DD MM YYYY) Audit	Advanc e Outst anding Audit (In Rs:)	Advanc e Outst anding as per (DD MM YYYY) Cash Book	Advanc e Outst anding Cash Book(In Rs:)	Differen ce(In Rs:)	Remark s
1	01-04-2 020	PLUS THREE GENER AL CASH BOOK	176132 3.00	586868 .00	234819 1.00	149243 5.00	31-03-2 021	855756 .00	31-03-2 021	855756 .00	0.00	
2	01-04-2 020	PLUS TWO G ENERA L CASH BOOK	17852. 00	798000 .00	815852 .00	795852 .00	31-03-2 021	20000. 00	31-03-2 021	20000. 00	0.00	
3	01-04-2 020	SUBSI DIARY CASH BOOK	901002 .25	0.00	901002 .25	91600. 00	31-03-2 021	809402 .25	31-03-2 021	809402 .25	0.00	
4	01-04-2 020	UGC CASH BOOK	168215 .00	0.00	168215 .00	0.00	31-03-2 021	168215 .00	31-03-2 021	168215 .00	0.00	
5	01-04-2 020	Plus TWO SAMS CASH BOOK	15000. 00	0.00	15000. 00	0.00	31-03-2 021	15000. 00	31-03-2 021	15000. 00	0.00	
6	01-04-2 020	RED CROSS CASH BOOK	1200.0 0	0.00	1200.0 0	0.00	31-03-2 021	1200.0 0	31-03-2 021	1200.0 0	0.00	
7	01-04-2 020	PLUS THREE SAMS CASH BOOK	16000. 00	0.00	16000. 00	10000. 00	31-03-2 021	6000.0 0	31-03-2 021	6000.0 0	0.00	
8	01-04-2 020	PLUS THREE NSS CASH BOOK	0.00	3000.0 0	3000.0 0	0.00	31-03-2 021	3000.0 0	31-03-2 021	3000.0 0	0.00	
	GRAND TOTAL		288059 2.25	138786 8.00	426846 0.25	238988 7.00		187857 3.25		187857 3.25	0.00	

Comments :

Year Wise break-up of Outstanding Advance as on 31.03.2021	
YEAR	AMOUNT
Up to 2015-16	1581777.25
2016-17	88044.00
2017-18	116277.00
2018-19	4000.00
2019-20	47625.00
2020-21	40850.00
TOTAL	1878573.25

Details of advance paid during the year 2020-21(Plus Three General Cash Book)									
SL No	Name & designation	Outstanding Advance As on 01.04.20	Date of Payment	Advance Paid during the year 2020-21	Total	Date of adjustment	Advance Adjust during the year 2020-21	Closing Balance As on 31.03.2021	Purpose
	Up to 2015-16	808513.00			808513.00		170553.00	637960.00	
	2016-17								
1	Rama chandra Patra, lect in physics	28044.00	20.06.16	0.00	28044.00	-	0.00	28044.00	plus two valuation
2	Dillip kumar Bhuyan, lect in zoology	20000.00	25.01.17	0.00	20000.00	-	0.00	20000.00	plus three 1st yr semester exam
3	Dillip kumar Bhuyan, lect in zoology	10000.00	27.01.17	0.00	10000.00	-	0.00	10000.00	plus three 1st yr semester exam
4	Dillip kumar Bhuyan, lect in zoology	30000.00	31.03.17	0.00	30000.00	-	0.00	30000.00	+3 2nd year exam
	2017-18								
5	Dillip Ku. Bhuyan, Lect. In Zoology	18447.00	10.05.2017	0.00	18447.00	-	0.00	18447.00	+3 2nd yr. Exam
6	Dillip Ku.	6200.00	10.05.201	0.00	6200.00	-	0.00	6200.00	+3 2nd yr

	Bhuyan, Lect. In Zoology		7						Supervisi on
7	Pradip Ku. Sethi, Security	8000.00	01.07.201 7	0.00	8000.00	05.06.20	2000.00	6000.00	Filling of Coal Chhai
8	Laxmipriy a Behera, Cashier	2500.00	03.11.201 7	0.00	2500.00	-	0.00	2500.00	Salary Adv.
9	Anjali Das h,Reader in Botany	5130.00	06.12.201 7	0.00	5130.00	-	0.00	5130.00	Seminar Book
10	Lipika Pri yadarshini Padhy, Librarian	5000.00	30.01.201 8	0.00	5000.00	-	0.00	5000.00	Library Au tomation Training
11	Baikunth Charan Roul, Lect, in Physics	20000.00	02.02.201 8	0.00	20000.00	-	0.00	20000.00	+3 FD Exam
	2018-19								
12	Soumya Ranjan Barik, Jr. Clerk	3000.00	04.05.18	0.00	3000.00	03.10.20	3000.00	0.00	postage
13	Soumya Ranjan Barik, Jr. Clerk	3000.00	09.11.18	0.00	3000.00	03.10.20	3000.00	0.00	postage
14	Rabindra Ku. Panda, Lect. In History	3000.00	10.12.18	0.00	3000.00	03.10.20	3000.00	0.00	Alumni As sociation
15	pradyumn a Pradha n,lect in economic s	3200.00	24.12.18	0.00	3200.00	03.10.20	3200.00	0.00	seminar
16	Srimanta kumar jena,Lect In Philoso phy	6550.00	11.01.19	0.00	6550.00	03.10.20	6550.00	0.00	seminar
17	Nilamani Lenka,Re ader in Odia	80000.00	27.02.19	0.00	80000.00	03.10.20	80000.00	0.00	HUB Advance
18	Rajalaxmi	1000.00	30.03.19	0.00	1000.00	-	0.00	1000.00	Seminar

	Mohanty, Lect in Education								
	2019-2020								
19	Suchismita Biswal, Lect in Botany	10000.00	11.04.19	0.00	10000.00	-	0.00	10000.00	Garden Work
20	Gokul Chandra Dash, Demon	10000.00	06.06.19	0.00	10000.00	09.11.20	10000.00	0.00	
21	Anjali Das, Reader in Botany	5000.00	15.07.19	0.00	5000.00	20.01.21	5000.00	0.00	Garden Work
22	Ganesh Bahadur, Watchman	3500.00	23.07.19	0.00	3500.00	10.07.20	3500.00	0.00	Uniform
23	Ganesh Bahadur, Watchman	1000.00	29.07.19	0.00	1000.00	07.09.20	1000.00	0.00	Salary
24	Ranjan Behera, Lect in Commerce	3000.00	07.09.19	0.00	3000.00	-	0.00	3000.00	teachers parent meeting
25	Abhimanyu Mohanty, demon	10000.00	30.10.19	0.00	10000.00	-	0.00	10000.00	Garden Work
26	Neerupama Swain, Lect in Education	30000.00	21.11.19	0.00	30000.00	25.09.20	30000.00	0.00	Self Defence
27	Niranjan Behera, Peon	10000.00	22.11.19	0.00	10000.00	10.03.21	9375.00	625.00	Salary
28	Rabindra Ku. Panda, Lect. In History	100000.00	26.11.19	0.00	100000.00	17.03.21	100000.00	0.00	valuation zone
29	Nibedita Pradhan, Lect in Pol Sc	7000.00	05.12.19	0.00	7000.00	30.06.20	7000.00	0.00	seminar
30	Ganesh Bahadur, Watchman	16000.00	13.12.19	0.00	16000.00	21.01.21	15000.00	1000.00	salary

	n								
31	Rabindra Ku. Panda, Lect. In History	200000.00	23.12.19	0.00	200000.00	17.3.21	200000.00	0.00	valuation zone
32	Soumya Ranjan Barik, Jr. Clerk	1239.00	07.01.20	0.00	1239.00	07.09.20	1239.00	0.00	postage
33	Ranjan Kumar Behera, Lect in Commerce	30000.00	08.01.20	0.00	30000.00	03.07.20	30000.00	0.00	seminar
34	Rabindra Ku. Panda, Lect. In History	110000.00	14.01.20	0.00	110000.00	17.03.21	110000.00	0.00	valuation zone
35	Chandramani Jena, Lab Attend	10000.00	18.01.20	0.00	10000.00	30.06.20	10000.00	0.00	Salary
36	JDB Software	23000.00	20.01.20	0.00	23000.00	-	0.00	23000.00	library automation
37	Nibedita Pradhan, Lect in Pol Sc	30000.00	11.02.20	0.00	30000.00	26.06.20	30000.00	0.00	seminar
38	Rabindra Ku. Panda, Lect. In History	40000.00	25.02.20	0.00	40000.00	17.03.21	40000.00	0.00	seminar
39	Pramod Kumar Swain, lect in Odia	50000.00	04.03.20	0.00	50000.00	02.01.21	50000.00	0.00	HUB
	2020-21								
40	Dillip kumar Bhuyan, lect in zoology	0.00	11.04.20	30000.00	30000.00	01.06.20	30000.00	0.00	Covid-19 Hospital
41	Rabindra Ku. Panda, Lect. In History	0.00	21.04.20	10000.00	10000.00	07.12.20	10000.00	0.00	Garden

42	Dillip kumar Bhuyan, lect in zoology	0.00	21.04.20	20000.00	20000.00	01.06.20	20000.00	0.00	Mess
43	Dillip kumar Bhuyan, lect in zoology	0.00	05.05.20	30000.00	30000.00	01.06.20	30000.00	0.00	Mess
44	Pramod Kumar Swain,lect in Odia	0.00	15.05.20	50000.00	50000.00	04.12.20	50000.00	0.00	Renovatio n Of Post Office
45	Dillip kumar Bhuyan, lect in zoology	0.00	18.05.20	20000.00	20000.00	01.06.20	20000.00	0.00	Renovatio n Of Post Office
46	Pramod Kumar Swain,lect in Odia	0.00	05.06.20	30000.00	30000.00	04.12.20	30000.00	0.00	Renovatio n Of Post Office
47	Dillip kumar Bhuyan, lect in zoology	0.00	10.06.20	30000.00	30000.00	31.07.20	30000.00	0.00	Covid-19 Hospital
48	Pradip Ku. Sethi, Security	0.00	10.06.20	3000.00	3000.00	21.12.20	3000.00	0.00	Uniform
49	Amalendu Sekhar Ray,Securit y	0.00	10.06.20	3000.00	3000.00	04.01.21	3000.00	0.00	Uniform
50	Baikuntha Charan Roul,Lect In Physics	0.00	19.06.20	30000.00	30000.00	20.10.20	30000.00	0.00	Garden
51	Pramod Ku Samal ,Reader In History	0.00	30.06.20	45000.00	45000.00	17.07.20	45000.00	0.00	Foundatio n Day
52	Pramod Ku Swain, Reader In Odia	0.00	09.07.20	10000.00	10000.00	02.01.21	10000.00	0.00	HUB
53	Sunil ku Pradhan,	0.00	24.07.20	10850.00	10850.00	-	0.00	10850.00	Coding Work
54	Lipika Pri	0.00	13.08.20	4000.00	4000.00	-	0.00	4000.00	Library C

	yadarshini Padhy, Librarian								ontingenc y
55	Soumya Ranjan Barik, Jr. Clerk	0.00	07.09.20	3000.00	3000.00	-	0.00	3000.00	postage
56	Baikuntha Charan Roul,Lect In Physics	0.00	11.09.20	5000.00	5000.00	24.03.21	5000.00	0.00	Garden
57	Subhasis h Mishra, Lect In Ec onomics	0.00	16.09.20	5000.00	5000.00	23.11.20	5000.00	0.00	Refreshm ent
58	Baikuntha Charan Roul,Lect In Physics	0.00	19.09.20	10000.00	10000.00	24.03.21	10000.00	0.00	Garden
59	Nilamani Lenka,Re ader in Odia	0.00	25.09.20	30000.00	30000.00	22.12.20	30000.00	0.00	Exam
60	Sanjib Kumar Dash,Lect in Comme rce	0.00	20.10.20	45000.00	45000.00	21.11.20	45000.00	0.00	Seminar Book
61	Nilamani Lenka,Re ader in Odia	0.00	11.11.20	9080.00	9080.00	11.11.20	9080.00	0.00	Semister
62	Dushasan Parida,Re ader In Chemistry	0.00	11.11.20	12000.00	12000.00	23.11.20	12000.00	0.00	Academic Audit
63	Subhasis h Mishra, Lect In Ec onomics	0.00	23.11.20	5000.00	5000.00	20.01.21	5000.00	0.00	NAAC Exp
64	Rabindra Ku. Panda, Lect. In History	0.00	26.11.20	6000.00	6000.00	15.03.21	6000.00	0.00	Answersc ript
65	Chandra mani Jena,Lab Attend	0.00	23.12.20	10000.00	10000.00	20.01.21	10000.00	0.00	Salary
66	Niranjan	0.00	02.01.21	5000.00	5000.00	10.03.21	5000.00	0.00	Salary

	Barik,Peon								
67	Ramakanta Mallick, Gardener	0.00	05.01.21	5000.00	5000.00	10.03.21	5000.00	0.00	Salary
68	Niranjan Behera, Peon	0.00	20.01.21	2000.00	2000.00	05.06.20	2000.00	0.00	Salary
69	Subhash Mishra, Lect In Economics	0.00	25.02.21	10000.00	10000.00	24.02.21	10000.00	0.00	NAAC Exp
70	Rabindra Ku. Panda, Lect. In History	0.00	10.02.21	15000.00	15000.00	23.03.21	15000.00	0.00	Garden
71	Jitendra Ku Mallick, Lect In Com	0.00	24.02.21	10000.00	10000.00	23.03.21	10000.00	0.00	NAAC Exp
72	Nilamani Lenka, Reader in Odia	0.00	01.03.21	3988.00	3988.00	15.03.21	3988.00	0.00	Back Exam
73	RN Madhusmita Parida, Lect In Philosophy	0.00	06.03.21	15000.00	15000.00	24.03.21	15000.00	0.00	NCC Inauguration Ceremony
74	Nilamani Lenka, Reader in Odia	0.00	17.03.21	40000.00	40000.00	31.03.21	40000.00	0.00	Practical Exam
75	Nilamani Lenka, Reader in Odia	0.00	27.03.21	14950.00	14950.00	31.03.21	14950.00	0.00	5th Sem Practical
	Total	1761323.00	0.00	586868.00	2348191.00	0.00	1492435.00	855756.00	
Details of advance paid during the year 2020-21(Plus Two General Cash Book)									
SL No	Name & designation	Outstanding Advance As on 01.04.20	Date of Payment	Advance Paid during the year 2020-21	Total	Date of adjustment	Advance Adjust during the year 2020-21	Closing Balance As on 31.03.2021	Purpose
	2019-20								
1	Sanjib Kumar Dash, Lect	7852.00	22.05.19	0.00	7852.00	27.11.20	7852.00	0.00	valuation zone

	in Commerce								
2	Ramesh Chandra Behera,	10000.00	31.03.20	0.00	10000.00	11.05.20	10000.00	0.00	Furniture
	2020-21								
3	Chandra mani Jena, Lab Attend	0.00	11.04.20	20000.00	20000.00	02.11.20	20000.00	0.00	Salary
4	Sridhar Prasad Biswal, DEO	0.00	19.06.20	7000.00	7000.00	24.02.21	7000.00	0.00	Affiliation
5	Sanjib Kumar Dash, Lect in Commerce	0.00	24.06.20	100000.00	100000.00	14.08.20	100000.00	0.00	Valuation Zone
6	Sanjib Kumar Dash, Lect in Commerce	0.00	29.06.20	200000.00	200000.00	14.08.20	200000.00	0.00	Valuation Zone
7	Sanjib Kumar Dash, Lect in Commerce	0.00	03.07.20	30000.00	30000.00	14.08.20	30000.00	0.00	Valuation Zone
8	Sanjib Kumar Dash, Lect in Commerce	0.00	14.07.20	200000.00	200000.00	14.08.20	200000.00	0.00	Valuation Zone
9	Anjali Das, Reader in Botany	0.00	20.07.20	10000.00	10000.00	11.11.20	10000.00	0.00	Garden
10	Manibaba Fabrication, Party	0.00	25.09.20	35000.00	35000.00	19.11.20	35000.00	0.00	Board
11	Baikuntha Charan Roul, Lect In Physics	0.00	08.10.20	20000.00	20000.00	25.03.21	20000.00	0.00	Beautification
12	DC Technology, Party	0.00	15.10.20	7000.00	7000.00	21.10.20	7000.00	0.00	Internet
13	Anjali Das, Reader in Botany	0.00	11.11.20	20000.00	20000.00	-	0.00	20000.00	Garden
14	Pramod	0.00	19.11.20	15000.00	15000.00	07.12.20	15000.00	0.00	Garden

	Ku Swain, Reader In Odia								
15	Pramod Ku Swain, Reader In Odia	0.00	04.12.20	20000.00	20000.00	05.01.21	20000.00	0.00	Garden
16	Suchismit a Biswal,L ect in Botany	0.00	23.12.20	10000.00	10000.00	20.01.21	10000.00	0.00	Sanitary
17	Pramod Ku Swain, Reader In Odia	0.00	05.01.21	15000.00	15000.00	10.02.21	15000.00	0.00	Garden
18	Suchismit a Biswal,L ect in Botany	0.00	20.01.21	14000.00	14000.00	25.03.21	14000.00	0.00	Infrastruct ure Dev.
19	Ranjan Ku Behur a,Lect In History	0.00	25.01.21	20000.00	20000.00	31.03.21	20000.00	0.00	Toilet Work
20	Nirmal Ku Sahoo,Le ct In Math	0.00	10.02.21	30000.00	30000.00	31.03.21	30000.00	0.00	Renovatio n
21	Nilamani Lenka,Re ader in Odia	0.00	20.03.21	25000.00	25000.00	31.03.21	25000.00	0.00	Mo College Abhiyan
	Total	17852.00	0.00	798000.00	815852.00	0.00	795852.00	20000.00	
Details of advance paid during the year 2020-21(Subsidiary Cash Book)									
SL No	Name & designati on	Outstand ing Advance As on 01.04.20	Date of Payment	Advance Paid during the year 2020-21	Total	Date of adjustme nt	Advance Adjust during the year 2020-21	Closing Balance As on 31. 03.2021	Purpose
	Up to 2015-16	777002.25	-	0.00	777002.25	11.01.14	17600.00	759402.25	
	2017-18								
1	Ranjit Keshari Senapati, Lect. In Sociology	10000.00	08.02.2018	0.00	10000.00	-	0.00	10000.00	Annual Dramatic
2	Ranjit Keshari Senapati, Lect. In	37000.00	13.02.2018	0.00	37000.00	-	0.00	37000.00	Annual Dramatic

	Sociology								
	2018-19								
3	pradyumna Pradhan, Lect in economics	3000.00	12.09.18	0.00	3000.00	-	0.00	3000.00	Contingency
	2019-20								
4	Ranjit Keshari Senapati, Lect. In Sociology	20000.00	18.01.20	0.00	20000.00	08.10.20	20000.00	0.00	Function
5	Ranjit Senapati, Lect in Sociology	54000.00	24.01.20	0.00	54000.00	08.10.20	54000.00	0.00	Function
	Total	901002.25		0.00	901002.25		91600.00	809402.25	
Details of advance paid during the year 2019-2020(UGC Cash Book)									
SL No	Name & designation	Outstanding Advance As on 01.04.20	Date of Payment	Advance Paid during the year 2020-21	Total	Date of adjustment	Advance Adjust during the year 2020-21	Closing Balance As on 31.03.2021	Purpose
1	Up to 2015-16	168215.00	-	0.00	168215.00	-	0.00	168215.00	
	Total	168215.00		0.00	168215.00		0.00	168215.00	
Details of advance paid during the year 2020-21(Plus Two SAMS Cash Book)									
SL No	Name & designation	Outstanding Advance As on 01.04.20	Date of Payment	Advance Paid during the year 2020-21	Total	Date of adjustment	Advance Adjust during the year 2020-21	Closing Balance As on 31.03.2021	Purpose
1	Sridhar Prasad Biswal, DEO	5000.00	04.06.13	0.00	5000.00	-	0.00	5000.00	Purchase of Furniture
2	Sridhar Prasad Biswal, DEO	4000.00	31.03.14	0.00	4000.00	-	0.00	4000.00	Purchase of Furniture
3	Sridhar Prasad Biswal, DEO	6000.00	18.11.17	0.00	6000.00	-	0.00	6000.00	Refreshment
	Total	15000.00	0.00	0.00	15000.00	0.00	0.00	15000.00	
Details of advance paid during the year 2019-2020(Red cross Cash Book)									
SL No	Name & designation	Outstanding	Date of Payment	Advance Paid	Total	Date of adjustment	Advance Adjust	Closing Balance	Purpose

	on	Advance As on 01.04.20		during the year 2020-21		nt	during the year 2020-21	As on 31. 03.2021	
1	Ranjit Keshasi S enapati, L ect in Sociology	1200.00	-	0.00	1200.00	-	0.00	1200.00	World AIDS Day
	Total	1200.00		0.00	1200.00		0.00	1200.00	
Details of advance paid during the year 2020-21(plus Three SAMS Cash Book)									
SL No	Name & designati on	Outstand ing Advance As on 01.04.20	Date of Payment	Advance Paid during the year 2020-21	Total	Date of adjustme nt	Advance Adjust during the year 2020-21	Closing Balance As on 31. 03.2021	Purpose
	Upto 2014-15								
1	Jayanara yan Naya k,DEO	6000.00	08.08.14	0.00	6000.00	-	0.00	6000.00	Refreshm ent
2	Jayanara yan Naya k,DEO	10000.00	06.12.14	0.00	10000.00	10.7.20	10000.00	0.00	Salary
	total	16000.00	0.00	0.00	16000.00	0.00	10000.00	6000.00	
Details of advance paid during the year 2020-21(plus Three NSS Cash Book)									
SL No	Name & designati on	Outstand ing Advance As on 01.04.20	Date of Payment	Advance Paid during the year 2020-21	Total	Date of adjustme nt	Advance Adjust during the year 2020-21	Closing Balance As on 31. 03.2021	Purpose
	2020-21								
1	pradyumn a Pradha n,lect in economic s	0.00	06.12.20	3000.00	3000.00	-	0.00	3000.00	NSS Normal Camp
	total	0.00	0.00	3000.00	3000.00	0.00	0.00	3000.00	
	Grand Total	2880592. 25		1387868. 00	4268460. 25		2389887. 00	1878573. 25	

From the year-wise break-up of outstanding advances as on 31.3.21 it is found that a sum of Rs. 47625.00 is outstanding for more than one year which was paid during 2019-20. As per letter no.15179 dated 28/09/2013 of DLFA, the above outstanding advance would be recovered from the Person whom to advance is paid. Hence for above outstanding advance of Rs. 47625.00, the following persons are responsible. The details of the advance outstanding for more than one year is furnished below.

Details of advance outstanding as on 2020-21 paid during the year 2019-20				
SL No	Name & designation	Amount(Rs.)	Date of	Purpose

			Payment	
1	Suchismita Biswal, Lect in Botany	11.04.19	10000.00	Garden Work
2	Ranjan Behera, Lect in Commerce	07.09.19	3000.00	teachers parent meeting
3	Abhimanyu Mohanty, demon	30.10.19	10000.00	Garden Work
4	Niranjan Behera, Peon	22.11.19	625.00	Salary
5	Ganesh Bahadur, Watchman	13.12.19	1000.00	salary
6	JDB Software	20.01.20	23000.00	library automation
	Total		47625.00	

Person(s) Responsible for this loss

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Abhimanyu Mohanty	Demonstrator	Pattamundai College, Pattamundai	5000
2	Adhikari Laxmi Narayan Dash	EX Principal, Reader In Commerce	Pattamundai College, Pattamundai	35313
3	Ganesh Bahadur	Watchman	Pattamundai College, Pattamundai	500
4	Niranjan Behera	Peon	Pattamundai College, Pattamundai	312
5	Ranjan Behera	Lect In Commerce	Pattamundai College, Pattamundai	1500
6	Shuchismita Biswal	Lect In Botany	Pattamundai College, Pattamundai	5000

PARA: 9 GRANTS

Pattamundai College, Pattamundai - 2020-2021

Sino	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	2000000.00	1500000.00	3500000.00	3400000.00	31-03-2021	100000.00	Infrastructure Grant
2	01-04-2020	0.00	900000.00	900000.00	0.00	31-03-2021	900000.00	Labrotory Grant
3	01-04-2020	744111.45	317156.00	1061267.45	417294.25	31-03-2021	643973.20	UGC
4	01-04-2020	0.00	39058929.00	39058929.00	39058929.00	31-03-2021	0.00	GIA SALARY
5	01-04-2020	0.00	2166744.00	2166744.00	2166744.00	31-03-2021	0.00	GIA 17

6	01-04-2020	414873.00	571471.00	986344.00	712907.00	31-03-2021	273437.00	GIA 18
7	01-04-2020	0.00	2300000.00	2300000.00	2300000.00	31-03-2021	0.00	FANI Grant
	GRAND TOTAL	3158984.45	46814300.00	49973284.45	48055874.25		1917410.20	

Comments :

Year Wise break-up of Outstanding Grant as on 31.03.2021	
YEAR	AMOUNT
Up to 2015-16	585480.20
2016-17	0.00
2017-18	0.00
2018-19	982.00
2019-20	189512.00
2020-21	1141436.00
TOTAL	1917410.20

UGC GRANT RECEIVED FOR THE YEAR 2020-21			
S.L.NO	DATE	PURPOSE	AMOUNT
1	05.04.20	Interest	2828.00
2	25.06.20	Interest	1039.00
3	04.07.20	Interest	2634.00
4	13.07.20	Received From Plus Three General Cash Book	300000.00
5	25.09.20	Interest	1008.00
6	03.10.20	Interest	80.00
7	30.04.20	Interest	1932.00
8	03.10.20	Interest	3750.00
9	07.10.20	Interest	17.00
10	25.12.20	Interest	1004.00
11	03.01.21	Interest	1868.00
12	06.01.21	Interest	17.00
13	25.03.21	Interest	979.00
	Total		317156.00

UGC GRANT EXPENDITURE FOR THE YEAR 2020-21			
S.L.NO	DATE	PURPOSE	AMOUNT
1	03.09.20	Nigam Com Tech & Services(Desktop)	365000.00
2	14.09.20	Nigam Com Tech & Services(Laptop)	46500.00

3	03.10.20	Bank Charges	35.45
4	29.01.21	Diversion Of Funds	5688.00
5	08.03.21	Bank Charges	70.80
		TOTAL	417294.25

Details Infrastructure Grant Received during the Year 2020-21

SL No	Date	Purpose	Amount(Rs.)
1	24.03.21	Infrastructrue Grant	1500000.00
	Total		1500000.00

Details Infrastructure Grant Expenditure during the Year 2020-21

SL No	Date	Purpose	Amount(Rs.)	Pledge To
1	23.07.20	Commerce Block-1 (Infrastructure Grant)	400000.00	BDO,Pattamundai
2	27.07.20	Commerce Block-1(Infrastructure Grant)	300000.00	BDO,Pattamundai
3	12.02.21	Commerce Block-1 (Infrastructure Grant)	300000.00	BDO,Pattamundai
4	12.02.21	Commerce Block-2(Infrastructure Grant)	300000.00	BDO,Pattamundai
5	27.07.20	Commerce Block-2(Infrastructure Grant)	700000.00	BDO,Pattamundai
6	30.03.21	First Floor Commerce Block-1(Infrastrcture Grant)	700000.00	BDO,Pattamundai
7	30.03.21	First Floor Commerce Block-2(Infrastructure Grant)	700000.00	BDO,Pattamundai
		TOTAL	3400000.00	

Details FANI Grant Received during the Year 2020-21

SL No	Date	Purpose	Amount(Rs.)
1	17.07.20	FANI Grant	2300000.00
	Total	TOTAL	2300000.00

Details FANI Grant Expenditure during the Year 2020-21

SL No	Date	Purpose	Amount(Rs.)	Pledge To
1	04.09.20	Restoration Work(FANI Grant)	630000.00	BDO,Pattamundai

2	24.11.20	Restoration Work(FANI Grant)	800000.00	BDO,Pattamundai
3	04.02.21	Restoration Of Principal Quarter(FANI Grant)	670000.00	BDO,Pattamundai
4	24.03.21	Restoration Of Principal Quarter(FANI Grant)	200000.00	BDO,Pattamundai
		TOTAL	2300000.00	

Details Lab Equipment Grant Received during the Year 2020-21

SL No	Date	Purpose	Amount(Rs.)
1	30.03.21	Lab Equipment Grant	900000.00
	Total	TOTAL	900000.00

Effective steps need be taken by the Principal for utilization of the unspent grant for which the same was received and compliance reported to audit.

PARA: 10 UTILISATION CERTIFICATE

Pattamundai College, Pattamundai - 2020-2021

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	01-04-2020	300000.00	0.00	300000.00	0.00	31-03-2021	300000.00	Lab Equipment Grant
2	01-04-2020	19450893.55	417294.25	19868187.80	0.00	31-03-2021	19868187.80	UGC
3	01-04-2020	0.00	3400000.00	3400000.00	0.00	31-03-2021	3400000.00	Infrastructure Grant
4	01-04-2020	0.00	2300000.00	2300000.00	0.00	31-03-2021	2300000.00	FANI Grant
	GRAND TOTAL	19750893.55	6117294.25	25868187.80	0.00		25868187.80	

Comments :

Year wise break-up of UC outstanding As on 31.03.2021

Year	Amount
Up to 2015-16	18761306.75
2016-17	107103.00
2017-18	70000.00
2018-19	238106.80
2019-20	574377.00
2020-21	6117294.25
TOTAL	25868187.80

It may be noticed from the above table that Rs.25868187.80 was outstanding towards UC for submission as on 31.03.2021. But no step has been taken for submission of the same. However, steps may be taken for submission of the same and compliance reported to audit.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -

No Misappropriation is detected during the period of Audit.

PARA: 12 LOSS OF STOCK & STORE

12.1 -

No Stock has been either loss or scraped during the period of Audit.

PARA: 13 AUDIT OF RECEIPTS

13.1 - Abstract of fees & fines:-

Position of Fees & Fines

Abstract Position of Fees & Fines Collected and deposited during 2020-2021 is furnished below:

Opening Balance as on 1.4.2020	171805.52
Fees & Fines Collected	106504.00

Total	278309.52
Deposited	0.00
Balance to be Deposit as on 31.03.2021	278309.52

From the above statistic it would be seen that a sum of Rs.278309.52 was outstanding for deposit towards fees & fines as on 31.03.2021 in Contravention of Article 916 of O.E.Code. Retention of Govt. dues without depositing the same is highly irregular and objectionable.

Hence early steps need be taken to deposit the balance amount at early date and compliance report to Audit till then the Rs. 278309.52 is held under objection.

The DCB register of fees & fines has not been maintained by the college. In absence of maintenance of the said register the actual amount due for collection towards fees and fines during the year 2020-2021 could not be ascertained. As a result a comparative study could not be made to find out the less collection of fees.

Hence the principal is suggested to ensure maintenance of the DCB Register of fees & forthwith for better interest of the college produce the same to next audit for verification.

DCB Position Of Fees & Fines is furnished Below (2020-21):-

(A) Position of Tution fees:

CATEGORY	GENERAL BOYS	T.f per stream	TOTAL TF PER MONTH	TOTAL TF PER YEAR
.+2 1st year Arts	86	86 X 8	688.00	8256.00
.+2 2nd year Arts	86	86 X 8	688.00	8256.00
.+2 1st year Science	47	47 X 9	423.00	5076.00
.+2 2nd year Science	50	50 X 9	450.00	5400.00
.+2 1st year Com	51	51 X 8	408.00	4896.00
.+2 2nd year Com	54	54 X 8	432.00	5184.00
.+3 1st year Arts	48	48 X 9	432.00	5184.00
.+3 2nd year Arts	30	30 X 9	270.00	3240.00
.+3 3rd year Arts	38	38 X 9	342.00	4104.00
.+3 1st year Science	39	39 X 10	390.00	4680.00
.+3 2nd year Science	41	41 X 10	410.00	4920.00
.+3 3rd year Science	39	39 X 10	390.00	4680.00
.+3 1st year Com	66	66 X 9	594.00	7128.00
.+3 2nd year Com	68	68 X 9	612.00	7344.00
.+3 3rd year Com	69	69 X 9	621.00	7452.00
TOTAL	812		7150.00	85800.00

(B)Position of admission fees (2020-2021)

CATEGORY	TOTAL	Admission fee per stream	Total Admission Fee
.+2 1st year Arts	252	252 X 8	2016.00
.+2 2nd year Arts	256	256 X 8	2048.00
.+2 1st year Science	103	103 X 9	927.00
.+2 2nd year Science	114	114 X 9	1026.00
.+2 1st year Com	127	127 X 8	1016.00
.+2 2nd year Com	128	128 X 8	1024.00
.+3 1st year Arts	232	232 X 9	2088.00
.+3 2nd year Arts	245	245 X 9	2205.00
.+3 3rd year Arts	242	242 X 9	2178.00
.+3 1st year Science	95	95 X 10	950.00
.+3 2nd year Science	90	90 X 10	900.00
.+3 3rd year Science	96	96 X 10	960.00
.+3 1st year Com	116	116 X 9	1044.00
.+3 2nd year Com	127	127 X 9	1143.00
.+3 3rd year Com	131	131 X 9	1179.00
TOTAL	2354		20704.00
TOTAL A +B	106504.00		

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Details of Development fund expenditure for the F.Y.2020-21

Details of development fund Expenditure during the Year 2020-21		
SL No	Purpose	Amount(Rs.)
1	Management Salary	2028228.00
2	Campus Cleaning	13209.00
3	Postal	7239.00
4	Bank Charges	2451.95
5	Projector Purchase	28500.00
6	IQAC Meeting	37350.00
7	Furniture	27792.00
8	Printing & xerox	65021.00
9	Refund of Admission fees	256208.00
10	News Paper	30056.00
11	Photocopy Machine	98000.00
12	TA & DA	54572.00

13	Lab Equipment Purchase	86628.00
14	NAAC Expenditure	113801.00
15	Staff Welfare	9206.00
16	Sanitiser Dispencer	14885.00
17	Water Tank	10060.00
18	Book Self	64720.00
19	Library Automation	11800.00
20	Repair & Maintenance	1709649.00
21	Xerox Machine	48000.00
22	Table	50391.00
23	AC Purchase	88730.00
24	electricity Bill	77759.00
25	Sanitary Items	49688.00
26	Lock Purchase	540.00
27	Electrical Item purchase	111644.00
28	Scaneer Purchase	20000.00
29	Telephone Bill	39064.00
30	Office Stationary	249985.00
31	Solar Panel	295000.00
32	White Board	102462.00
33	Garden	238334.00
34	Legal Fees	27370.00
35	Computer Purchase	99000.00
36	Website Renwal	20060.00
37	Fire Extinguisher	42657.00
38	Contigecy	77489.00
39	Mo College Abhiyan	25000.00
40	College Foundation Day	76590.00
41	Water Cooler	107482.00
42	Various Renovation Work	1059489.00
43	Pledged To BDO For Boundary Work	900000.00
44	Pledged To BDO For Boundary Work	500000.00
45	Pledged To BDO For Computer Centre Work	500000.00
46	Pledged To BDO For Computer Centre Work	500000.00
47	Pledged To BDO For Computer Centre Work	1000000.00
48	Pledged To BDO For Auditorium Work	600000.00

49	EPF(Employee Share)	160786.00
50	EPF(Admin Charges)	8619.00
	Total	11745514.95

PARA: 15 **AUDIT ON WORKS**

15.1 - Details of construction work during the period of Audit.

Various Renovation Works Of College : All the expense or payments in respect of College Construction of Ladies Urinal includes purchase of Metals, Chips, Rod (Iron /steel) Cement Bags, Bricks purchase, Sands for constructions , Murom , filling the earth/Soil for the ground, transportation cost for all the materials purchases, Wall painting, college gate and others repairing works relating to constructions of the buildings & others of the college which were incurred by the Local Authority for the year 2020-21 .

Hence, the Local Authority does not make any payments or paid any govt. dues like LABOUR CESS, ROYALTY, EGB etc to the govt.

But the local authorities have deviated the following Government rules, acts, orders and circulars and incurred expenditure irregularly.

1. Non deposit of labour cess.As per GO No-1942/LE/Dt.23.02.2007 of Dept of Labor & Employment and GO No-11466/R&DM/ Dt.19.03.2007 of Revenue & Disaster Management Deptt. the paying authority is liable to deduct labor welfare cess @ 1 percent of construction work done for the ongoing as well as pipeline projects w.e.f the date of issue of the letter. But it is found that the local authorities have not realized the labor welfare cess from the executants by ignoring the above order. Hence Rs.10598.00 (1 % of 1059849.00) is lost revenue to the government which needs recovery from the persons involved in process of payment.
2. Non deduction of Royalty. As per Government rule each and every consumption of materials and minerals viz bricks, metals, chips , sand, morrum etc the works executants is liable to pay royalty which must be deposited into the govt exchequer. But it is revealed from the financial statement that neither a single money is collected from the executants nor the same is deposited into government exchequer which violates the govt rule.

Notes:-From scrutiny wrt.paid vouchers it clear concludes that an amount of Rs Rs.10598.00 is not deposited towards Labour Cess respectively during the financial year 2020-21.

Hence the principal is suggested to deposit the same and compliance reported to next audit till then the total amount for Rs 10598.00 is kept under objection.

Further An Amount Of Rs.9700000.00 has been pledged to BDO,Pattamundai For Various Construction Work during the period of Audit.The details are furnished below.

Details Of Construction Work During the Period 2020-21			
Date	Particulars	Amount	Pledge To
23.07.20	Commerce Block-1 (Infrastructure Grant)	400000.00	BDO,Pattamundai
27.07.20	Commerce Block-1(Infrastructure Grant)	300000.00	BDO,Pattamundai
12.02.21	Commerce Block-1 (Infrastructure Grant)	300000.00	BDO,Pattamundai
12.02.21	Commerce Block-2(Infrastructure Grant)	300000.00	BDO,Pattamundai
27.07.20	Commerce Block-2(Infrastructure Grant)	700000.00	BDO,Pattamundai
30.03.21	First Floor Commerce Block-1(Infrastrcture Grant)	700000.00	BDO,Pattamundai
30.03.21	First Floor Commerce Block-2(Infrastructure Grant)	700000.00	BDO,Pattamundai
04.09.20	Restoration Work(FANI Grant)	630000.00	BDO,Pattamundai
24.11.20	Restoration Work(FANI Grant)	800000.00	BDO,Pattamundai
04.02.21	Restoration Of Principal Quarter(FANI Grant)	670000.00	BDO,Pattamundai
24.03.21	Restoration Of Principal Quarter(FANI Grant)	200000.00	BDO,Pattamundai
09.03.21	Construction Of Boundary Wall(College Share)	900000.00	BDO,Pattamundai
30.03.21	Construction Of Boundary Wall(College Share)	500000.00	BDO,Pattamundai
09.03.21	Construction Of Computer Center(College Share)	500000.00	BDO,Pattamundai
11.03.21	Construction Of Computer Center(College Share)	500000.00	BDO,Pattamundai
31.03.21	Construction Of Computer Center(College Share)	1000000.00	BDO,Pattamundai
30.03.21	Construction Of Auditorium(College Share)	600000.00	BDO,Pattamundai
	Total	9700000.00	

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

16.1 -

No separate units functioning in the college, So nothing is there to observe.

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

17.1 -

No Separate Scheme is Running in the college.

PARA: 18 **MISCELLANEOUS**

18.1 - Abstract position of Student Strength:-

STUDENT STRENGTH 2020-2021									
S.L.NO	STREAM	SANCTION STRENGTH	GENERAL		SC		ST		ACTUAL
			BOYS	GIRLS	BOYS	GIRLS	BOYS	GIRLS	
1	.+2 1ST YEAR ARTS	256	86	91	39	35	0	1	252
2	.+2 2ND YEAR ARTS	256	86	89	41	38	0	2	256
3	.+2 1st YEAR SCIENCE	128	47	45	7	2	1	1	103
4	.+2 2ND YEAR SCIENCE	128	50	43	11	10	0	0	114
5	.+2 1ST YEAR COM	128	51	50	18	5	3	0	127
6	.+2 2ND YEAR COM	128	54	48	20	6	0	0	128
7	.+3 1ST YEAR ARTS	256	48	131	14	37	1	1	232
8	.+3 2ND YEAR ARTS	256	30	169	12	34	0	0	245

9	.+3 3RD YEAR ARTS	256	38	143	17	44	0	0	242
10	.+3 1ST YEAR SCIENCE	96	39	43	4	7	1	1	95
11	.+3 2ND YEAR SCIENCE	96	41	37	4	8	0	0	90
12	.+3 3RD YEAR SCIENCE	96	39	47	6	4	0	0	96
13	.+3 1ST YEAR COM	128	66	36	10	4	0	0	116
14	.+3 2ND YEAR COM	128	68	45	11	3	0	0	127
15	.+3 3RD YEAR COM	128	69	47	12	3	0	0	131
	TOTAL	2464	812	1064	226	240	6	6	2354

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

19.1 - General Provident Fund:-

The GPF accounts have been maintained by the controller of Accounts, Odisha, Bhubaneswar. However, the Principal is advised to maintain a GPF ledger at the College level in order to reconcile the difference if any after receipt of GPF Accounts slip from the Controller of Accounts and compliance reported to audit.

19.2 - Details of EPF deposit during the period of Audit:-

DETAILS OF EPF STATEMENT FOR THE YEAR 2020-2021					
DATE OF DEPOSIT	WAGE MONTH	EMPLOYERS SHARE	EMPLOYEES SHARE	ADMINISTRATI ON CHARGES	TOTAL
14.05.20	Mar-20	17200.00	16512.00	688.00	34400.00
15.05.20	Apr-20	9766.00	9072.00	682.00	19520.00
07.08.20	May-20	4886.00	4212.00	662.00	9760.00
07.08.20	Jun-20	5383.00	4692.00	680.00	10755.00
14.09.20	Jul-20	4730.00	4056.00	662.00	9448.00

14.09.20	Aug-20	4750.00	4056.00	682.00	9488.00
16.10.20	Sep-20	17003.00	16318.00	675.00	33996.00
19.11.20	Oct-20	19315.00	18541.00	775.00	38631.00
19.12.20	Nov-20	18813.00	18061.00	753.00	37627.00
13.01.20	Dec-20	19505.00	18725.00	781.00	39011.00
06.02.21	Jan-21	20005.00	19205.00	801.00	40011.00
17.03.21	Feb-21	19430.00	18653.00	778.00	38861.00
	Total	160786.00	152103.00	8619.00	321508.00

PARA: 20 RESULT OF AUDIT AND CONCLUSION

20.1 - General Remarks:-

The general state of maintenance of records and registers are far from satisfactory, which needs further improvement. The Principal is advised to maintain the records and registers properly as prescribed in OGFR, OTC & OAEIAP Rules-1985.

20.2 - Result of Audit:-

1. Since Accounts review is made after recording of transactions in books of accounts(Cash Book, General Ledger, Subsidiary Ledgers, Registers, Serially numbered vouchers, Bank reconciliation statement, Bank statements, approvals and other records needed for examination), the same should be kept ready before the review of any entity is undertaken. The college should also prepare the statements of accounts viz. Receipts and Payments account, Income and expenditure account for the year and Balance sheet as on the last date of the year to be reviewed before the start of accounts review.
2. The college should maintain the cash book on daily basis.
3. Necessary training should be imparted to the accounts personnel of the College for their capacity building.
4. The Principal should verify the cash book and ensure recording of all transactions on daily basis.
5. The Principal should ensure the maintenance of books of accounts by competent and trained personnel. In case the person in charge of accounts is on leave or transferred to any other place, there shall be proper handing over and taking over of the charge with record of evidence kept in safe custody. The Accounts personnel should

be accountable for his duties.

6. Reconciliation of Bank balances in cash book with that in pass books shall be done by the accounts personnel on monthly basis.

7. Physical verification of all assets (furniture, Office equipment, computers, lab equipment, books etc.) of the college should be made by the management and a fixed assets register should be maintained with reference to past records and report of physical verification. The said register shall be maintained regularly and physical verification of assets should be done at least once in every year to ensure their existence.

8. It is advised that for the sake of better internal control and easy maintenance of accounts, the Principal should take necessary steps to accept the fees / fines from students only through bank challans in designated bank account of the college. The present system of receipts in cash, through challans and by bank drafts should be replaced with only one way i.e. through bank challans. This will reduce the work of keeping the bank drafts in safe custody, depositing bank drafts in bank next day and reconciliation of the accounts and also the work relating to cash transactions on this account.

9. As a good principle of internal control all the account functions such as preparation of vouchers, recording the transactions in books, reconciliation of accounts issue of cheques etc. must be verified as to its correctness and authenticity by a senior official.

10. Attendance register and leave register should be maintained which should form the basis for preparing salary bill.

11. The management should take necessary and timely steps to recover the amounts given as advance.

As a result of this Audit transactions involving a sum of Rs 336532.00 are held under objection which include an amount of Rs 47625.00 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

Sl No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Sur chargeable(In Rs:)	Amount Em bezzlement(In Rs:)	Amount Oth ercases(In Rs:)	Remarks
1	8.1	47625.00	47625.00	47625.00	0.00	0.00	

2	13.1	0.00	278309.00	0.00	0.00	0.00	
3	15.1	0.00	10598.00	0.00	0.00	0.00	
Total		47625.00	336532.00	47625.00	0.00	0.00	

Spot Recovery

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

Audit Certificate

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