

**LOCAL FUND AUDIT, JAJPUR, ODISHA**

CATEGORY : Aided College

Audit Report No : 690468/AR/2022-2023-JAJPUR

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>Pattamundai College, Pattamundai</b>
2	Year of Accounts under Audit :	<b>2021-2022</b>
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 COUTINUING TILL DATE
	Name of the Local Authority at the time of Audit :	PRAVAKAR ROUT,,PRINCIPAL IC,READER IN ENGLISH,FROM 31.05.2021 to COUTINUING TILL DATE
4	Duration of Audit :	26-10-2022 To 05-12-2022 (Mandays Consumed :- )
5	Name of the Auditors :	M P S AND ASSOCIATES 325105E - Lead Auditor
6	Name of the Reviewing Officer :	PARSURAM BEHERA(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	15-03-2023
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	TRILOCHAN OJHA
11	Date of approval of report by District Audit Officer :	15-03-2023

**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**

Sno	Items	Date Of Physical verification Before / After	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any

		Transaction				
1	Cash in hand Plus Two Genera	26.10.2022	NIL	NIL	32	No Discrepancies
2	Service Postage Stamps	26.10.2022	372.00	372.00	7	No Discrepancies
3	Cash in hand Plus Three Genera	26.10.2022	NIL	NIL	71	No Discrepancies
4	Plus Three Receipt Book	26.10.2022	13 NOS	13 NOS	19	No Discrepancies
5	Plus three receipt Book	26.10.2022	20 NOS	20 NOS	18	No Discrepancies
6	Measurement Books	26.10.2022	NIL	NIL	NA	No Discrepancies

**Comments**

The physically verification of CASH IN HAND ( liquid cash ) in General cash book +2 & +3 for the year 2022-23 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 26.10.22

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. 26.10.22.

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 2021-22.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**

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

**Comments**

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

1. Construction Cash Book
2. Property Register
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 aud

**PARA: 4 FINANCIAL POSITION**

Pattamundai College, Pattamundai - 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:)	Remark s
1	Plus Two NSS cash book	01-04-2021	1344.00	18.00	1362.00	0.00	31-03-2022	1362.00	31-03-2022	1362.00	0.00	
2	Plus Two General Cash Book	01-04-2021	1344316.70	3712876.00	5057192.70	4709047.34	31-03-2022	348145.36	31-03-2022	348145.36	0.00	
3	SCIENCE FUND	01-04-2021	134913.39	64.00	134977.39	0.00	31-03-2022	134977.39	31-03-2022	134977.39	0.00	
4	Red Cross Cash Book	01-04-2021	44436.65	1207.00	45643.65	10310.80	31-03-2022	35332.85	31-03-2022	35332.85	0.00	
5	Plus Three NSS Cash Book	01-04-2021	12620.13	45702.00	58322.13	4960.00	31-03-2022	53362.13	31-03-2022	53362.13	0.00	
6	Plus Three SAMS Cash Book	01-04-2021	183123.69	49497.00	232620.69	135600.00	31-03-2022	97020.69	31-03-2022	97020.69	0.00	
7	Plus Two	01-04-2021	276508.49	54275.00	330783.49	157694.00	31-03-2022	173089.49	31-03-2022	173089.49	0.00	

	SAMS Cash Book											
8	SUBSIDIARY CASH BOOK	01-04-2021	2254809.00	5084.00	2259893.00	0.00	31-03-2022	2259893.00	31-03-2022	2259893.00	0.00	
9	UGC CASH BOOK	01-04-2021	643973.25	25062.00	669035.25	0.00	31-03-2022	669035.25	31-03-2022	669035.25	0.00	
10	PLUS THREE GENERAL CASH BOOK	01-04-2021	6064275.02	59802690.00	65866965.02	60268068.50	31-03-2022	5598896.52	31-03-2022	5598896.52	0.00	
	<b>GRAND TOTAL</b>		<b>10960320.32</b>	<b>63696475.00</b>	<b>74656795.32</b>	<b>65285680.64</b>		<b>9371114.68</b>		<b>9371114.68</b>	<b>0.00</b>	

<b>Comments</b>						
<b>Cash Book Wise details of Closing Balance As on 31.03.2022</b>						
SL No.	Cash Book	In Cash	In Bank	In FDR	Total	
1	GENERAL+3	26390.00	2685919.52	2886587.00	5598896.52	
2	GENERAL +2	0.00	223145.36	125000.00	348145.36	
3	UGC	0.00	669035.25	0.00	669035.25	
4	SUBSIDIARY	0.00	178572.00	2081321.00	2259893.00	
5	+2 SAMS	0.00	173089.49	0.00	173089.49	
6	+3 SAMS	0.00	97020.69	0.00	97020.69	
7	NSS +2	0.00	1362.00	0.00	1362.00	
8	NSS +3	0.00	53362.13	0.00	53362.13	
9	RED CROSS	0.00	35332.85	0.00	35332.85	
10	SCIENCE FUND	0.00	2446.39	132531.00	134977.39	
	<b>TOTAL</b>	<b>26390.00</b>	<b>4119285.68</b>	<b>5225439.00</b>	<b>9371114.68</b>	
<b>Statement Showing Details of Receipt &amp; Payment of Pattamundai College, Pattamudai for the Year 2021-22</b>						
Sl. No.	Head of Accounts	Opening balance as on 01.04.2021	Receipt during the year 2021-22	Total	Payment during the year 2021-22	Closing balance 31.03.2022
1	2	3	4	5	6	7
I	Govt Grants					

	<b>( Recurring ):</b>					
1	GIA salary	0.00	45208786.00	45208786.00	45208786.00	0.00
2	Block Grant Salary(GIA-18)	273437.00	619431.00	892868.00	381539.00	511329.00
3	GIA-17 Salary	0.00	2527496.00	2527496.00	2527496.00	0.00
	<b>Total</b>	<b>273437.00</b>	<b>48355713.00</b>	<b>48629150.00</b>	<b>48117821.00</b>	<b>511329.00</b>
<b>II</b>	<b>Govt Grants ( non- Recurring)</b>	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>III</b>	<b>DHE Grant</b>					
1	Infra Grant	100000.00	0.00	100000.00	100000.00	0.00
2	Lab. Equipment Grant	900000.00	0.00	900000.00	900000.00	0.00
3	FANI Grant	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>1000000.00</b>	<b>0.00</b>	<b>1000000.00</b>	<b>1000000.00</b>	<b>0.00</b>
<b>IV</b>	<b>UGC Grants</b>					
1	MRP	-411500.00	0.00	-411500.00	0.00	-411500.00
2	Substitute Salary	0.00	0.00	0.00	0.00	0.00
3	Interest	212384.80	25062.00	237446.80	0.00	237446.80
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	300000.00	0.00	300000.00	0.00	300000.00
6	Div To Current Account	-5688.00	0.00	-5688.00	0.00	-5688.00
	<b>Total</b>	<b>643973.25</b>	<b>25062.00</b>	<b>669035.25</b>	<b>0.00</b>	<b>669035.25</b>
<b>V</b>	<b>Other than Grants</b>					
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
	<b>Total</b>	<b>18000.00</b>	<b>0.00</b>	<b>18000.00</b>	<b>0.00</b>	<b>18000.00</b>
<b>VI</b>	<b>Others</b>					
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
	<b>Total</b>	<b>60047.00</b>	<b>0.00</b>	<b>60047.00</b>	<b>0.00</b>	<b>60047.00</b>
<b>VII</b>	<b>Internal Sources</b>					
1	Fees & Fines	278309.52	131323.00	409632.52	0.00	409632.52
	<b>Total</b>	<b>278309.52</b>	<b>131323.00</b>	<b>409632.52</b>	<b>0.00</b>	<b>409632.52</b>
VIII	<b>CHSE/UU FUND:-</b>					
1	University / CHSE Exam	4514395.00	1715905.00	6230300.00	1694308.00	4535992.00
2	Syllabus Fees	26485.00	4090.00	30575.00	4090.00	26485.00
3	University Sports council fees	137810.00	75820.00	213630.00	68950.00	144680.00
4	Council Fees	14390.00	0.00	14390.00	0.00	14390.00
5	Regd. & Recognition Fees	340444.00	154920.00	495364.00	154920.00	340444.00
6	College Sports	610124.00	66700.00	676824.00	23000.00	653824.00
7	Academic Fees	55005.00	36810.00	91815.00	36810.00	55005.00
8	Student Aid Fund	19734.00	12910.00	32644.00	12910.00	19734.00
9	EMH Fee	74450.00	122700.00	197150.00	122700.00	74450.00
10	Certificate Fee	-165479.00	31590.00	-133889.00	26700.00	-160589.00
11	Social Service Fee	5152.10	0.00	5152.10	0.00	5152.10
12	CDC Fee	0.00	13790.00	13790.00	13790.00	0.00
13	Affiliation fees	0.00	15500.00	15500.00	15500.00	0.00
	<b>TOTAL</b>	<b>5632510.10</b>	<b>2250735.00</b>	<b>7883245.10</b>	<b>2173678.00</b>	<b>5709567.10</b>
<b>IX</b>	<b>Student Funds:</b>					
1	Examination Fees	174403.00	135780.00	310183.00	76855.00	233328.00
2	Lesson plan & I-Card	106185.00	49780.00	155965.00	17500.00	138465.00
3	Magazine & Library Fund	568928.00	354590.00	923518.00	0.00	923518.00
4	Admission & Protorial	16689.00	0.00	16689.00	0.00	16689.00
5	Time table	26799.00	15700.00	42499.00	6500.00	35999.00
6	SSG	96438.00	9560.00	105998.00	0.00	105998.00
7	Redcross	315279.00	25700.00	340979.00	15700.00	325279.00
8	Student Union & Association	1543813.00	278970.00	1822783.00	0.00	1822783.00

9	Medical Fund	75105.00	42350.00	117455.00	0.00	117455.00
11	Science Fund	372350.00	37330.00	409680.00	0.00	409680.00
12	Caution Money	303490.00	41350.00	344840.00	0.00	344840.00
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	38965.00	7150.00	46115.00	2560.00	43555.00
16	Lab. Development Fee	293437.00	159780.00	453217.00	0.00	453217.00
17	Fees For Mark	317510.00	0.00	317510.00	0.00	317510.00
18	NSS Fee	4990.00	27350.00	32340.00	26248.00	6092.00
19	Lib. Caution Money	41677.00	0.00	41677.00	0.00	41677.00
20	Social Service Fee	1700.00	29750.00	31450.00	12310.00	19140.00
21	Flag day	6720.00	9950.00	16670.00	3750.00	12920.00
22	Seminar	240615.00	514580.00	755195.00	20050.00	735145.00
23	NCC Fees	2300.00	38760.00	41060.00	2300.00	38760.00
24	DSA	0.00	51890.00	51890.00	28933.00	22957.00
	<b>Total</b>	<b>4781615.00</b>	<b>1830320.00</b>	<b>6611935.00</b>	<b>212706.00</b>	<b>6399229.00</b>
<b>IX</b>	<b>Miscellaneous:</b>					
1	Development	-3935831.80	9579969.00	5644137.20	12238269.35	-6594132.15
2	Interest From FD & Bank	1472390.15	329150.00	1801540.15	0.00	1801540.15
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	228804.00	229344.00	228804.00	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	0.00	0.00	0.00	0.00	0.00
10	Advance	-1878573.25	809552.00	-1069021.25	1005837.00	-2074858.25
	<b>Total</b>	<b>-4635326.90</b>	<b>10947475.00</b>	<b>6312148.10</b>	<b>13472910.35</b>	<b>-7160762.25</b>
1	Subsidiary cash book	2254809.00	5084.00	2259893.00	0.00	2259893.00

2	SAMS +2	276508.49	54275.00	330783.49	157694.49	173089.00
3	SAMS +3	183123.69	49497.00	232620.69	135600.00	97020.69
4	NSS cash Book +2	1344.00	18.00	1362.00	0.00	1362.00
5	NSS cash Book +3	12620.13	45702.00	58322.13	4960.00	53362.13
6	Red cross cash Book	44436.65	1207.00	45643.65	10310.80	35332.85
7	Science fund	134913.39	64.00	134977.39	0.00	134977.39
	<b>Total</b>	<b>2907755.35</b>	<b>155847.00</b>	<b>3063602.35</b>	<b>308565.29</b>	<b>2755037.06</b>
	<b>Grand Total</b>	<b>10960320.32</b>	<b>63696475.00</b>	<b>74656795.32</b>	<b>65285680.64</b>	<b>9371114.68</b>

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 2021-22. 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 - 453910

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	35844571113	31-03-2022	223145.36	31-03-2022	223145.36	0.00	PLUS TWO GENERAL
2	INDIAN BANK	21354323557	31-03-2023	1211316.20	31-03-2022	1211316.20	0.00	PLUS THREE GENERAL
3	PNB	3238	31-03-2022	97020.69	31-03-2022	97020.69	0.00	PLUS THREE SAMS
4	SBI	5122	31-03-2022	173089.49	31-03-2022	173089.49	0.00	PLUS TWO SAMS
5	SBI	11304177869	31-03-2022	217990.47	31-03-2022	217990.47	0.00	PLUS THREE GENERAL

6	SBI	11304175147	31-03-2022	143998.60	31-03-2022	143998.60	0.00	PLUS THREE GENERAL
7	INDIAN BANK	762658065	31-03-2022	546684.20	31-03-2022	546684.20	0.00	PLUS THREE GENERAL
8	OGB	40240100007104	31-03-2022	163254.80	31-03-2022	163254.80	0.00	PLUS THREE GENERAL
9	KENDRAPARA URBAN CO-OPERATIVE	628	30-03-2022	6004.00	31-03-2022	6004.00	0.00	PLUS THREE GENERAL
10	UNION BANK	716001010050066	31-03-2022	396671.25	31-03-2022	396671.25	0.00	PLUS THREE GENERAL
11	BOB	0132	31-03-2022	34681.85	31-03-2022	34681.85	0.00	RED CROSS
12	OGB	00139	31-03-2022	651.00	31-03-2022	651.00	0.00	RED CROSS
13	SBI	7268	31-03-2022	53362.13	31-03-2022	53362.13	0.00	PLUS THREE NSS
14	SBI	0142	31-03-2022	1362.00	31-03-2022	1362.00	0.00	PLUS TWO NSS
15	CANARA BANK	5342	31-03-2022	259751.00	31-03-2022	259751.00	0.00	UGC
16	SBI	2420	31-03-2022	149849.25	31-03-2022	149849.25	0.00	UGC
17	UNION BANK	0230	31-03-2022	257098.00	31-03-2022	257098.00	0.00	UGC
18	OGB	7138	31-03-2022	2337.00	31-03-2022	2337.00	0.00	UGC
19	INDIAN BANK	6739	31-03-2022	178465.00	31-03-2022	178465.00	0.00	SUBSIDIARY
20	SPO	364	31-03-2022	107.00	31-03-2022	107.00	0.00	SUBSIDIARY
21	SBI	2811	30-03-2022	2446.39	31-03-2022	2446.39	0.00	SCIENCE FUND
	<b>GRAND TOTAL</b>			<b>4119285.68</b>		<b>4119285.68</b>	<b>0.00</b>	

<b>Reconciliation</b>
Reconciliation It is noticed that All the Bank Account Pass book balance is tally with Cash book Balance and no difference is exist for reconciliation.

PARA: 6 **STOCK POSITION**

Pattamundai College, Pattamundai - 453910

Sno	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Plus Two Library Book	1562	0	0	1562.00	1562	
2	Plus Three Library Book	3472	0	0	3472.00	3472	
3	LIBRARY BOOK OLD	33851	0	0	33851.00	33851	

**Comments**

Stock Position for the year 2021-22						
SI No	Material/Item	Opening Balance	Receipt	Issued	CB as per Audit	CB as per Stock Register
1	AC	10	2	0	12	12
2	Printer	10	0	0	10	10
3	Generator	2	0	0	2	2
4	Freeze	2	0	0	2	2
5	Xerox Machine	3	0	0	3	3
6	FAX Machine	2	0	0	2	2
7	Scanner	3	0	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	19	0	0	19	19
12	Microscope	1	0	0	1	1
13	water Cooler	3	1	0	4	4
14	Battery	7	0	0	7	7
15	Computer	7	32	0	39	39
16	Pump	1	0	0	1	1
17	Fan	41	30	0	71	71
18	Stabliser	1	0	0	1	1
19	Chair	55	0	0	55	55
20	Water Purifier	4	0	0	4	4
21	Biometric	1	0	0	1	1
22	Grass Cutter	1	0	0	1	1
23	Laptop	2	0	0	2	2

24	Desktop	7	0	0	7	7
25	Battery	4	0	0	4	4
26	Table	7	0	0	7	7
27	UPS	11	31	0	42	42
28	Alamiraha	2	0	0	2	2
29	Mobile	2	0	0	2	2
30	Clock	12	0	0	12	12
31	White Board	26	36	0	62	62
32	Solar Panel	1	0	0	1	1
33	Projector	1	10	0	11	11
34	Photocopy MACHINE	1	0	0	1	1
35	Sanitizer Dispencer	1	0	0	1	1
36	Book Self	12	0	0	12	12
37	Stool	12	0	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 2020-21 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 - 453910

S/no	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	Closing Balance Investment Ledger (In Rs:)	Difference (In Rs:)	Remarks
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								Ledger			
1	01-04-2021	0.00	0.00	0.00	125000.00	31-03-2022	125000.00	31-03-2022	125000.00	0.00	
2	01-04-2021	2926587.00	40000.00	2886587.00	0.00	31-03-2022	2886587.00	31-03-2023	2886587.00	0.00	
3	01-04-2021	2081321.00	0.00	2081321.00	0.00	31-03-2022	2081321.00	31-03-2023	2081321.00	0.00	
4	01-04-2021	132531.00	0.00	132531.00	0.00	31-03-2022	132531.00	31-03-2022	132531.00	0.00	
	<b>GRAND TOTAL</b>	<b>5140439.00</b>	<b>40000.00</b>	<b>5100439.00</b>	<b>125000.00</b>		<b>5225439.00</b>		<b>5225439.00</b>	<b>0.00</b>	

**DETAILS OF CB ON INVESTMENT & Comments :**

**DETAILS OF INVESTMENT FOR 2021-2022( Science Fund)**

SL NO	FDR NO	NAME OF THE BANK	AMOUNT INVESTED	DATE OF INVESTMENT	DATE OF MATURITY	RATE OF INTEREST	MATURITY VALUE
1	MSYC 327071	KGB,PATTA MUNDAI	132531.00	06.12.05	06.12.06	5.25%	139627.00
		<b>TOTAL</b>	<b>132531.00</b>				<b>139627.00</b>

**DETAILS OF INVESTMENT FOR 2021-2022( Plus Three General)**

SL NO	FDR NO	NAME OF THE BANK	AMOUNT INVESTED	DATE OF INVESTMENT	DATE OF MATURITY	RATE OF INTEREST	MATURITY VALUE
2	11304438846	STATE BANK OF INDIA	390324.00	15.05.20	15.05.23	5.77%	462557.00
3	50209975810	ALLAHABAD BANK	1491009.00	01.07.20	02.07.21	5.40%	1573401.00
4	50111823369	ALLAHABAD BANK	905254.00	10.07.19	11.07.20	6.75%	968102
5	50339972129	ALLAHABAD BANK	100000.00	22.06.16	22.06.26	7.25%	100000
		<b>TOTAL</b>	<b>2886587.00</b>				<b>3104060.00</b>

**DETAILS OF INVESTMENT FOR 2021-2022( Subsidiary Cash Book)**

SL NO	FDR NO	NAME OF THE BANK	AMOUNT INVESTED	DATE OF INVESTMENT	DATE OF MATURITY	RATE OF INTEREST	MATURITY VALUE
6	11304410569	STATE BANK OF INDIA	746622.00	29.03.19	29.03.22	6.80%	914013.00
7	3.42103E+13	BANK OF BARODA	1334699.00	16.08.20	16.08.21	5.10%	1404082.00
		<b>TOTAL</b>	<b>2081321.00</b>				<b>2318095.00</b>

**DETAILS OF INVESTMENT FOR 2021-2022( Plus Two General)**

SL NO	FDR NO	NAME OF THE BANK	AMOUNT INVESTED	DATE OF INVESTMENT	DATE OF MATURITY	RATE OF INTEREST	MATURITY VALUE
8	4114875888	STATE	125000.00	22.04.21	22.04.31	5.40%	213727.00

	7	BANK OF INDIA										
		<b>TOTAL</b>	<b>125000.00</b>									<b>213727.00</b>

The principal is suggested to make renewal of FDRs and to be produced in the next audit for verification.

PARA: 8 **ADVANCE**

Pattamundai College, Pattamundai - 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	Plus Two General Cash Book	20000.00	392500.00	412500.00	305000.00	31-03-2022	107500.00	31-03-2022	107500.00	0.00	
2	01-04-2021	Plus Three General Cash Book	855756.00	613337.00	1469093.00	503837.00	31-03-2022	965256.00	31-03-2022	965256.00	0.00	
3	01-04-2021	Subsidiary Cash Book	809402.25	0.00	809402.25	0.00	31-03-2022	809402.25	31-03-2022	809402.25	0.00	
4	01-04-2021	UGC Cash Book	168215.00	0.00	168215.00	715.00	31-03-2022	167500.00	31-03-2022	167500.00	0.00	
5	01-04-2021	Plus Two SAMS Cash Book	15000.00	0.00	15000.00	0.00	31-03-2022	15000.00	31-03-2022	15000.00	0.00	
6	01-04-2021	Red Cross Cash Book	1200.00	0.00	1200.00	0.00	31-03-2022	1200.00	31-03-2022	1200.00	0.00	
7	01-04-2021	Plus	6000.00	0.00	6000.00	0.00	31-03-2022	6000.00	31-03-2022	6000.00	0.00	

	021	Three SAMS Cash Book	0		0		022	0	022	0	
8	01-04-2021	Plus Three NSS Cash Book	3000.00	0.00	3000.00	0.00	31-03-2022	3000.00	31-03-2022	3000.00	0.00
	<b>GRAND TOTAL</b>		<b>1878573.25</b>	<b>1005837.00</b>	<b>2884410.25</b>	<b>809552.00</b>		<b>2074858.25</b>		<b>2074858.25</b>	<b>0.00</b>

**Comments :**
**Year Wise break-up of Outstanding Advance as on 31.03.2022**

YEAR	AMOUNT
Up to 2015-16	1581062.25
2016-17	88044.00
2017-18	116277.00
2018-19	4000.00
2019-20	47625.00
2020-21	40850.00
2021-22	197000.00
<b>TOTAL</b>	<b>2074858.25</b>

**Details of advance paid during the year 2021-22(Plus Three General Cash Book)**

SL No	Name & designation	Outstanding Advance As on 01.04.21	Date of Payment	Advance Paid during the year 2021-22	Total	Date of adjustment	Advance Adjust during the year 2021-22	Closing Balance As on 31.03.2022	Purpose
	<b>Up to 2015-16</b>	<b>637960.00</b>			<b>637960.00</b>			<b>637960.00</b>	
	<b>2016-17</b>								
1	Rama chandra Patra, lect in physics	28044.00	20.06.16	0.00	28044.00	0.00	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	0.00	20000.00	plus three 1st yr semester exam
3	Dillip kumar	10000.00	27.01.17	0.00	10000.00	0.00	0.00	10000.00	plus three 1st yr

	Bhuyan, lect in zoology								semester exam
4	Dillip kumar Bhuyan, lect in zoology	30000.00	31.03.17	0.00	30000.00	0.00	0.00	30000.00	+3 2nd year exam
	<b>2017-18</b>								
5	Dillip Ku. Bhuyan, Lect. In Zoology	18447.00	10.05.2017	0.00	18447.00	0.00	0.00	18447.00	+3 2nd yr. Exam
6	Dillip Ku. Bhuyan, Lect. In Zoology	6200.00	10.05.2017	0.00	6200.00	0.00	0.00	6200.00	+3 2nd yr Supervision
7	Pradip Ku. Sethi, Security	6000.00	01.07.2017	0.00	6000.00	0.00	0.00	6000.00	Filling of Coal Chhai
8	Laxmipriya Behera, Cashier	2500.00	03.11.2017	0.00	2500.00	0.00	0.00	2500.00	Salary Adv.
9	Anjali Das, Reader in Botany	5130.00	06.12.2017	0.00	5130.00	0.00	0.00	5130.00	Seminar Book
10	Lipika Priyadarshini Padhy, Librarian	5000.00	30.01.2018	0.00	5000.00	0.00	0.00	5000.00	Library Automation Training
11	Baikunth Charan Roul, Lect, in Physics	20000.00	02.02.2018	0.00	20000.00	0.00	0.00	20000.00	+3 FD Exam
	<b>2018-19</b>								
12	Rajalaxmi Mohanty, Lect in Education	1000.00	30.03.19	0.00	1000.00	0.00	0.00	1000.00	Seminar
	<b>2019-2020</b>								
13	Suchismita Biswal, Lect in Botany	10000.00	11.04.19	0.00	10000.00	0.00	0.00	10000.00	Garden Work
14	Ranjan Behera, Lect in Commerce	3000.00	07.09.19	0.00	3000.00	0.00	0.00	3000.00	teachers parent meeting

15	Abhimanyu Mohanty, demon	10000.00	30.10.19	0.00	10000.00	0.00	0.00	10000.00	Garden Work
16	Niranjan Behera, Peon	625.00	22.11.19	0.00	625.00	0.00	0.00	625.00	Salary
17	Ganesh Bahadur, Watchman	1000.00	13.12.19	0.00	1000.00	0.00	0.00	1000.00	salary
18	JDB Software	23000.00	20.01.20	0.00	23000.00	0.00	0.00	23000.00	library automation
	<b>2020-21</b>								
19	Sunil Kumar Pradhan, Lect In Chemistry	10850.00	24.07.20	0.00	10850.00	0.00	0.00	10850.00	Coding Work
20	Lipika Priyadarshini Padhy, Librarian	4000.00	13.08.20	0.00	4000.00	0.00	0.00	4000.00	Library Contingency
21	Soumya Ranjan Barik, Jr. Clerk	3000.00	07.09.20	0.00	3000.00	0.00	0.00	3000.00	postage
	<b>2021-22</b>								
22	Nilamani Lenka, Reader in Odia	0.00	10.04.21	12812.00	12812.00	15.04.21	12812.00	0.00	.+3 Valuation Work
23	Dushasan Parida, Reader in Chem.	0.00	23.08.21	10000.00	10000.00	21.10.21	10000.00	0.00	IQAC Team Refreshment
24	Nilamani Lenka, Reader in Odia	0.00	24.08.21	51900.00	51900.00	07.09.21	51900.00	0.00	6th Semester Valuation
25	Trilochan Sutar, Labour Contractor	0.00	13.09.21	50000.00	50000.00	26.10.21	50000.00	0.00	Computer Table
26	Pramod Kumar Swain, Reader in Odia	0.00	22.09.21	20000.00	20000.00	10.12.21	20000.00	0.00	Carpenter Work
27	Smruti	0.00	28.09.21	15000.00	15000.00	26.10.21	15000.00	0.00	Play

	Ranjan S amantara y,PET								Ground
28	Anjali Das h,Reader in Botany	0.00	30.09.21	30000.00	30000.00	-	0.00	30000.00	Harbal Garden
29	Ganesh B ahadur,Ni ght Watchma n	0.00	01.10.21	20000.00	20000.00	-	0.00	20000.00	Salary
30	Biswajeet Bahadur,J r Librarian	0.00	01.10.21	10000.00	10000.00	-	0.00	10000.00	Purchase Of Journal
31	Nilamani Lenka,Re ader in Odia	0.00	04.10.21	99703.00	99703.00	21.10.21	99703.00	0.00	.3rd Semester Valuation Work
32	Smruti Ranjan S amantara y,PET	0.00	05.10.21	8000.00	8000.00	25.01.22	8000.00	0.00	BasketBal I Ground
33	Dushasan Parida,Re ader in Chem.	0.00	06.10.21	30000.00	30000.00	10.12.21	30000.00	0.00	Visit For NAAC Team
34	Ranjan Kumar Be hura,Lect in History	0.00	06.10.21	20000.00	20000.00	04.02.22	20000.00	0.00	Decoratio n & Felici tation For NAAC Team
35	Ranjan Kumar Be hura,Lect in History	0.00	09.10.21	20000.00	20000.00	07.12.21	20000.00	0.00	Disel For DG Set
36	pradyumn a Pradha n,lect in economic s	0.00	11.10.21	20000.00	20000.00	-	0.00	20000.00	Special Camp
37	Soumya Ranjan Barik, Jr. Clerk	0.00	21.10.21	4000.00	4000.00	-	0.00	4000.00	Postage
38	Nilamani Lenka,Re ader in Odia	0.00	21.10.21	84422.00	84422.00	26.10.21	84422.00	0.00	1st Semester Valuation
39	Smruti	0.00	10.12.21	4000.00	4000.00	07.01.22	4000.00	0.00	Cleaning

	Ranjan Samantara y,PET								College Play Ground
40	Ashok Kumar Patra, Peon	0.00	20.12.21	5000.00	5000.00	04.03.22	5000.00	0.00	Salary
41	Pradip Ku. Sethi, Security	0.00	27.12.21	3000.00	3000.00	-	0.00	3000.00	Uniform
42	Amalendra Sekbar Roy, Security	0.00	27.12.21	3000.00	3000.00	-	0.00	3000.00	Uniform
43	Smruti Ranjan Samantara y,PET	0.00	07.01.22	8000.00	8000.00	26.10.21	8000.00	0.00	Inter College Tournament
44	Chandramani Jena, Lab Att.Physic s	0.00	25.01.22	20000.00	20000.00	17.02.22	10000.00	10000.00	Salary
45	pradyumna Pradhan,lect in economic s	0.00	04.02.22	3500.00	3500.00	-	0.00	3500.00	Saraswati Puja
46	Nibadita Nayak, Lect In Edu.	0.00	10.02.22	15000.00	15000.00	17.02.22	15000.00	0.00	Salary
47	Ganesh Bahadur, Night Watchman	0.00	16.02.22	4000.00	4000.00	-	0.00	4000.00	Making Uniform
48	Ramakanta Mallik, Graden	0.00	04.03.22	2000.00	2000.00	-	0.00	2000.00	Graden Equipement
49	Nilamani Lenka, Reader in Odia	0.00	08.03.22	40000.00	40000.00	25.03.22	40000.00	0.00	5th Semester Exam
	<b>Total</b>	<b>855756.00</b>		<b>613337.00</b>	<b>1469093.00</b>		<b>503837.00</b>	<b>965256.00</b>	
<b>Details of advance paid during the year 2021-22(Plus Two General Cash Book)</b>									
SL No	Name & designation	Outstanding Advance	Date of Payment	Advance Paid during	Total	Date of adjustment	Advance Adjust during	Closing Balance As on 31.	Purpose

		As on 01.04.21		the year 2021-22			the year 2021-22	03.2022	
	2020-21								
1	Anjali Das h,Reader in Botany	20000.00	11.11.20	0.00	20000.00	-	0.00	20000.00	Garden
	2021-22								
2	Sridhar Prasad Biswal,DEO	0.00	29.04.21	7500.00	7500.00	-	0.00	7500.00	Reconigation Fees
3	P.N Hard Ware	0.00	11.08.21	20000.00	20000.00	14.09.21	20000.00	0.00	Colour Work
4	Srikanta Malik,Labour Contractor	0.00	17.08.21	30000.00	30000.00	18.01.22	30000.00	0.00	Labour Charhes
5	S.K.Husen,Labour Contractor	0.00	17.08.21	15000.00	15000.00	18.01.22	15000.00	0.00	Colour Work
6	Srikanta Malik,Labour Contractor	0.00	23.08.21	60000.00	60000.00	18.01.22	60000.00	0.00	Colour Work
7	Baikuntha Charan Roul,Lect In Physics	0.00	24.08.21	10000.00	10000.00	-	0.00	10000.00	Cleaning Campus
8	Srikanta Malik,Labour Contractor	0.00	01.09.21	30000.00	30000.00	18.01.22	30000.00	0.00	Colour Work
9	Baikuntha Charan Roul,Lect In Physics	0.00	20.09.21	20000.00	20000.00	-	0.00	20000.00	Cleanness Of Garden
10	Srikanta Malik,Labour Contractor	0.00	28.09.21	60000.00	60000.00	18.01.22	60000.00	0.00	Colour Work
11	S.K.Husen,Labour Contractor	0.00	28.09.21	25000.00	25000.00	18.01.22	25000.00	0.00	Colour Work
12	Promoda Kumar	0.00	30.09.21	10000.00	10000.00	28.10.21	10000.00	0.00	Stickering Name

	Parida,Jr Clerk								Plate
13	Baikuntha Charan Roul,Lect In Physics	0.00	30.09.21	20000.00	20000.00	-	0.00	20000.00	Beautifica tion Garden
14	Baikuntha Charan Roul,Lect In Physics	0.00	06.10.21	30000.00	30000.00	-	0.00	30000.00	Beautifica tion Garden
15	Srikanta Malik,Lab our Contracto r	0.00	11.10.21	40000.00	40000.00	18.01.22	40000.00	0.00	Colour Work
16	S.K.Huse n,Labour Contracto r	0.00	11.10.21	15000.00	15000.00	18.01.22	15000.00	0.00	Colour Work
	<b>Total</b>	<b>20000.00</b>		<b>392500.00</b>	<b>412500.00</b>		<b>305000.00</b>	<b>107500.00</b>	

**Details of advance paid during the year 2021-22(Subsidiary Cash Book)**

SL No	Name & designati on	Outstand ing Advance As on 01.04.21	Date of Payment	Advance Paid during the year 2021-22	Total	Date of adjustme nt	Advance Adjust during the year 2021-22	Closing Balance As on 31.03.2022	Purpose
	<b>Up to 2015-16</b>	<b>759402.25</b>	-	0.00	<b>759402.25</b>	-	<b>0.00</b>	<b>759402.25</b>	
	<b>2017-18</b>								
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 Sociology	37000.00	13.02.2018	0.00	37000.00	-	0.00	37000.00	Annual Dramatic
	<b>2018-19</b>								
3	pradyumna Pradhan,lect in economics	3000.00	12.09.18	0.00	3000.00	-	0.00	3000.00	Contingency
	<b>Total</b>	<b>809402.25</b>		<b>0.00</b>	<b>809402.25</b>		<b>0.00</b>	<b>809402.25</b>	

**Details of advance paid during the year 2021-22 (UGC Cash Book)**

SL No	Name & designation	Outstanding Advance As on 01.04.21	Date of Payment	Advance Paid during the year 2021-22	Total	Date of adjustment	Advance Adjust during the year 2021-22	Closing Balance As on 31.03.2022	Purpose
1	Up to 2015-16	168215.00	-	0.00	168215.00	20.12.21	715.00	167500.00	
	<b>Total</b>	<b>168215.00</b>		<b>0.00</b>	<b>168215.00</b>		<b>715.00</b>	<b>167500.00</b>	

**Details of advance paid during the year 2020-21(Plus Two SAMS Cash Book)**

SL No	Name & designation	Outstanding Advance As on 01.04.21	Date of Payment	Advance Paid during the year 2021-22	Total	Date of adjustment	Advance Adjust during the year 2021-22	Closing Balance As on 31.03.2022	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
	<b>Total</b>	<b>15000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15000.00</b>	

**Details of advance paid during the year 2021-22(Red cross Cash Book)**

SL No	Name & designation	Outstanding Advance As on 01.04.21	Date of Payment	Advance Paid during the year 2021-22	Total	Date of adjustment	Advance Adjust during the year 2021-22	Closing Balance As on 31.03.2022	Purpose
1	Ranjit Keshasi Senapati, Lect in Sociology	1200.00	-	0.00	1200.00	-	0.00	1200.00	World AIDS Day
	<b>Total</b>	<b>1200.00</b>		<b>0.00</b>	<b>1200.00</b>		<b>0.00</b>	<b>1200.00</b>	

**Details of advance paid during the year 2021-22(plus Three SAMS Cash Book)**

SL No	Name & designation	Outstanding Advance As on 01.04.21	Date of Payment	Advance Paid during the year 2021-22	Total	Date of adjustment	Advance Adjust during the year 2021-22	Closing Balance As on 31.03.2022	Purpose
	<b>Upto 2014-15</b>								
1	Jayanarayan Nayak,DEO	6000.00	08.08.14	0.00	6000.00	-	0.00	6000.00	Refreshment
	<b>total</b>	<b>6000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6000.00</b>	

Details of advance paid during the year 2021-22(plus Three NSS Cash Book)									
SL No	Name & designation	Outstanding Advance As on 01.04.21	Date of Payment	Advance Paid during the year 2021-22	Total	Date of adjustment	Advance Adjust during the year 2021-22	Closing Balance As on 31.03.2022	Purpose
	<b>2020-21</b>								
1	pradyumna Pradhan,lect in economics	3000.00	06.12.20	0.00	3000.00	-	0.00	3000.00	NSS Normal Camp
	<b>total</b>	<b>3000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3000.00</b>	
	<b>Grand Total</b>	<b>1878573.25</b>	<b>0.00</b>	<b>1005837.00</b>	<b>2884410.25</b>	<b>0.00</b>	<b>809552.00</b>	<b>2074858.25</b>	

From the year-wise break-up of outstanding advances as on 31.3.22 it is found that a sum of Rs. 40850.00 is outstanding for more than one year which was paid during 2020-21. 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. 40850.00, 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 2021-22 paid during the year 2021-22				
SL No	Name & designation	Amount(Rs.)	Date of Payment	Purpose
1	Anjali Dash,Reader in Botany	20000.00	11.11.20	Garden
2	Sunil ku Pradhan,Lect In Chemistry	10850.00	24.07.20	Coding Work
3	Lipika Priyadarshini Padhy, Librarian	4000.00	13.08.20	Library Contingency
4	Soumya Ranjan Barik, Jr. Clerk	3000.00	07.09.20	postage
5	pradyumna Pradhan,lect in economics	3000.00	06.12.20	NSS Normal Camp
	<b>Total</b>	<b>40850.00</b>		

**Person(s) Responsible for this loss**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Adhikari Laxmi Narayan Dash	Principal IC,Reader In Commerce	Pattamundai College, Pattamundai	20425
2	Anjali Dash	Reader In Botany	Pattamundai College, Pattamundai	10000
3	Lipika Priyadarshini	Librarian	Pattamundai College,	2000

	Padhy		Pattamundai	
4	Pradyumna Pradhan	Lect In Economics	Pattamundai College, Pattamundai	1500
5	Soumya Ranjan Barik	Jr Clerk	Pattamundai College, Pattamundai	1500
6	Sunil Kumar Pradhan	Lect In Chemistry	Pattamundai College, Pattamundai	5425

**PARA: 9 GRANTS**

Pattamundai College, Pattamundai - 2021-2022

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	01-04-2021	0.00	45208786.00	45208786.00	45208786.00	31-03-2022	0.00	GIA Salary
2	01-04-2021	0.00	2527496.00	2527496.00	2527496.00	31-03-2022	0.00	GIA-17 Salary
3	01-04-2021	643973.20	25062.00	669035.20	0.00	31-03-2022	669035.20	UGC
4	01-04-2021	100000.00	0.00	100000.00	100000.00	31-03-2022	0.00	Infrastructure Grant
5	01-04-2021	900000.00	0.00	900000.00	900000.00	31-03-2022	0.00	Lab Equipment
6	01-04-2021	273437.00	619431.00	892868.00	381539.00	31-03-2022	511329.00	GIA-18 Salary
	<b>GRAND TOTAL</b>	<b>1917410.20</b>	<b>48380775.00</b>	<b>50298185.20</b>	<b>49117821.00</b>		<b>1180364.20</b>	

Year Wise break-up of Outstanding Grant as on 31.03.2022	
YEAR	AMOUNT
Up to 2015-16	585480.20
2018-19	982.00
2019-20	189512.00
2020-21	141436.00
2021-22	262954.00
<b>TOTAL</b>	<b>1180364.20</b>

**UGC GRANT RECEIVED FOR THE YEAR 2021-22**

S.L.NO	DATE	PURPOSE	AMOUNT
1	05.04.21	Interest	1860.00
2	25.06.21	Interest	1823.00
3	04.07.21	Interest	1831.00
5	25.09.21	Interest	1784.00
6	03.10.21	Interest	1858.00
7	30.09.21	Interest	1871.00
8	03.10.21	Interest	1885.00
9	07.10.21	Interest	2556.00
10	25.12.21	Interest	1875.00
11	03.01.22	Interest	1910.00
12	06.01.22	Interest	1926.00
13	25.03.22	Interest	3883.00
<b>Total</b>			<b>25062.00</b>

**Details Infrastructure Grant Expenditure during the Year 2021-22**

SL No	Date	Purpose	Amount(Rs.)	Pledge To
1	18.01.22	Commerce Block-1 (Infrastructure Grant)	100000.00	BDO,Pattamundai
<b>TOTAL</b>			<b>100000.00</b>	

**Details Lab Equipment Grant Expenditure during the Year 2020-21**

SL No	Date/Voucher No	Purpose	Amount(Rs.)
1	23/23.05.21	Purchase Of Lab Equipment For Botany Department	200309.00
2	24/23.05.21	Purchase Of Lab Equipment For Chemistry Department	251743.00
3	25/23.05.21	Purchase Of Lab Equipment For Physics Department	248058.00
4	26/23.05.21	Purchase Of Lab Equipment For Zoology Department	199890.00
<b>Total</b>		<b>TOTAL</b>	<b>900000.00</b>

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 - 2021-2022

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2021	300000.00	900000.00	1200000.00	0.00	31-03-2022	1200000.00	Lab Equipment
2	01-04-2021	19868187.80	0.00	19868187.80	0.00	31-03-2022	19868187.80	UGC
3	01-04-2021	3400000.00	100000.00	3500000.00	2000000.00	31-03-2022	1500000.00	Infrastructure Grant
4	01-04-2021	2300000.00	0.00	2300000.00	2300000.00	31-03-2022	0.00	FANI Grant
	<b>GRAND TOTAL</b>	<b>25868187.80</b>	<b>1000000.00</b>	<b>26868187.80</b>	<b>4300000.00</b>		<b>22568187.80</b>	

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		1817294.25
2021-22		1000000.00
<b>TOTAL</b>		<b>22568187.80</b>

  

SL No	Letter No./Date	Purpose	Amount(Rs.)
1	991/06.05.22	Fani Grant	1500000.00
2	991/06.05.22	Fani Grant	800000.00
3	991/06.05.22	Infrastructure Grant	2000000.00
		<b>Total</b>	<b>4300000.00</b>

It may be noticed from the above table that Rs.22568187.80 was outstanding towards UC for submission as on 31.03.2022. 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 - LOSS OF STOCK & STORE**

No Stock has been either lossed 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 2021-2022 is furnished below:

Opening Balance as on 1.4.2021	278309.52
Fees & Fines Collected	131323.00
Total	409632.52
Deposited	0.00
Balance to be Deposit as on 31.03.2022	409632.52

From the above statistic it would be seen that a sum of Rs 409632.52 was outstanding for deposit towards fees & fines as on 31.03.2022 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. 409632.52 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 2021-2022 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 (2021-22):-**

**(A) Position of Tution fees:**

CATEGORY	GENERAL BOYS	T.f per stream	TOTAL TF PER MONTH	TOTAL TF PER YEAR
.+2 1st year Arts	76	76 X 8	608.00	7296.00
.+2 2nd year Arts	104	104 X 8	832.00	9984.00
.+2 1st year Science	89	89 X 9	801.00	9612.00
.+2 2nd year Science	79	79 X 9	711.00	8532.00
.+2 1st year Com	117	117 X 8	936.00	11232.00
.+2 2nd year Com	110	110 X 8	880.00	10560.00
.+3 1st year Arts	47	47 X 9	423.00	5076.00
.+3 2nd year Arts	48	48 X 9	432.00	5184.00
.+3 3rd year Arts	30	30 X 9	270.00	3240.00
.+3 1st year Science	40	40 X 10	400.00	4800.00
.+3 2nd year Science	39	39 X 10	390.00	4680.00
.+3 3rd year Science	41	41 X 10	410.00	4920.00
.+3 1st year Com	57	57 X 9	513.00	6156.00
.+3 2nd year Com	66	66 X 9	594.00	7128.00
.+3 3rd year Com	68	68 X 9	612.00	7344.00
<b>TOTAL</b>	<b>1011</b>		<b>8812.00</b>	<b>105744.00</b>

**(B)Position of admission fees (2021-2022)**

CATEGORY	TOTAL	Admission fee per stream	Total Admission Fee
.+2 1st year Arts	378	378 X 8	3024.00
.+2 2nd year Arts	365	365 X 8	2920.00
.+2 1st year Science	203	203 X 9	1827.00
.+2 2nd year Science	173	173 X 9	1557.00
.+2 1st year Com	237	237 X 8	1896.00
.+2 2nd year Com	209	209 X 8	1672.00
.+3 1st year Arts	251	251 X 9	2259.00
.+3 2nd year Arts	232	232 X 9	2088.00
.+3 3rd year Arts	245	245 X 9	2205.00

.+3 1st year Science	96	96 X 10	960.00
.+3 2nd year Science	95	95 X 10	950.00
.+3 3rd year Science	90	90 X 10	900.00
.+3 1st year Com	126	126 X 9	1134.00
.+3 2nd year Com	116	116 X 9	1044.00
.+3 3rd year Com	127	127 X 9	1143.00
<b>TOTAL</b>	<b>2943</b>		<b>25579.00</b>
<b>TOTAL A +B</b>	<b>131323.00</b>		

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Details of Development fund expenditure for the F.Y.2021-22

Details of development fund Expenditure during the Year 2021-22		
SL No	Purpose	Amount(Rs.)
1	Management Salary	2170224.00
2	Contractual Salary	86626.00
3	Campus Development	17658.00
4	Bank Charges	3389.35
5	Garden	22603.00
6	Sand Filling	94181.00
7	Printing & xerox	30885.00
8	Refund of Admission fees	291310.00
9	News Paper	40371.00
10	Projector Purchase	498300.00
11	TA & DA	43812.00
12	Telephone Bill	76542.00
13	NAAC Expenditure	532323.00
14	Website Renwal	1892.00
15	Interview Exp	1050.00
16	Campus Cleaning	606.00
17	AC & Cooler Purchase	186500.00
18	Library Automation	78595.00
19	Repair & Maintenance	502943.00
20	Purchase Of Notice Board	35712.00
21	Purchase Of Computer	1174000.00
22	UPS Purchase	46600.00
23	electricity Bill	113058.00

24	Sanitary Items	33500.00
25	Purchase Of Ceiling Fan	89232.00
26	Inverter & Battery	32500.00
27	Telephone Bill	31356.00
28	Office Stationary	85637.00
29	Internet Bill	20727.00
30	Steel GATE Installation	202163.00
31	Doors	56850.00
32	Legal Fees	15700.00
33	Refreshment	3500.00
34	Furniture	832236.00
35	Name Plate Purchase	29710.00
36	Contingency	16773.00
37	Electric Items	41710.00
38	Advertisement Fees	24450.00
39	Meeting	600.00
40	Campus Beautification	72496.00
41	Pledged To BDO For Construction Of Commerce Block	600000.00
42	Water Harvest Project	55332.00
43	Electric Bill	22353.00
44	Holding Tax	11560.00
45	Construction Work	3662826.00
46	EPF(Employer Share)	238347.00
47	EPF(Admin Charges)	9531.00
	<b>Total</b>	<b>12238269.35</b>

**PARA: 15 AUDIT ON WORKS**

**15.1 - Details Of Construction Work during the period of Audit**

Various Construction Works Of College : All the expense or payments in respect of College Construction work 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 work of the college which were incurred by the Local Authority for the year 2021-22 .

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.36628.00 (1 % of 3662826.00) 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.36628.00 is not deposited towards Labour Cess respectively during the financial year 2021-22.

Hence the principal is suggested to deposit the same and compliance reported to next audit till then the total amount for Rs 36628.00 is kept under objection.

Since, against total expenditure of Rs.3662826.00 there is no administrative approval, technical sanction, estimate, measurement and related purchase vouchers of materials are not submitted for verification, Rs.3662826.00 is kept under objection.

Further an amount of Rs.600000.00 has been pledged to BDO,Pattamundai for construction work during the period of audit, but no documents in support of the execution of work and proof of utilization certificate submitted has not been placed before audit. Hence, it is suggested to produce the same before next audit for verification. Till then Rs.600000.00 is kept under objection.

Total amount kept under objection in this para = 3662826.00 + 600000.00 = **4262826.00**

Total amount suggested for recovery in this para = **36628.00**

Details Of Construction Work During The Period 2021-22				
SL No	Date	Particulars	Amount(Rs.)	Purpose
1	22.09.21	Cement	31500.00	Upgradation Of Science Lab & Computer Center
2	22.09.21	Tiling	121304.00	Upgradation Of Science Lab & Computer Center
3	28.09.21	Labour Payment	80800.00	Upgradation Of Science Lab & Computer Center
4	26.10.21	Tiles	165580.00	Upgradation Of Science Lab & Computer Center
5	03.12.21	Colouring	58811.00	Upgradation Of Science Lab & Computer Center

6	17.08.21	Colour Work	211376.00	Upgradation Of Science Lab & Computer Center
7	23.08.21	Colour Work	104219.00	Upgradation Of Science Lab & Computer Center
8	14.09.21	Colour Work	112439.00	Upgradation Of Science Lab & Computer Center
9	30.09.21	Colour Work	49499.00	Upgradation Of Science Lab & Computer Center
10	01.10.21	Labour Payment	50000.00	Upgradation Of Science Lab & Computer Center
11	28.10.21	Labour Payment	9466.00	Upgradation Of Science Lab & Computer Center
12	03.12.21	Labour Payment	12010.00	Upgradation Of Science Lab & Computer Center
13	03.12.21	Colour Work	10800.00	Upgradation Of Science Lab & Computer Center
14	03.12.21	Colour Work	3500.00	Upgradation Of Science Lab & Computer Center
15	18.01.22	Colour Work	94287.00	Upgradation Of Science Lab & Computer Center
16	18.01.22	Labour Payment	263780.00	Upgradation Of Science Lab & Computer Center
17	28.09.21	Plywood	180033.00	Upgradation Of Science Lab & Computer Center
18	04.10.21	Plywood	180591.00	Upgradation Of Science Lab & Computer Center
19	06.10.21	Electric Matterial	52476.00	Upgradation Of Science Lab & Computer Center
20	06.10.21	Electric Matterial	8000.00	Upgradation Of Science Lab & Computer Center
21	06.10.21	Electric Matterial	70403.00	Upgradation Of Science Lab & Computer Center
22	06.10.21	Labour Payment	22000.00	Upgradation Of

				Science Lab & Computer Center
23	04.05.21	Building Materials	28500.00	General Construction
24	25.05.21	Labour Payment	32200.00	General Construction
25	30.01.22	Cement & Sand	88000.00	General Construction
26	12.02.22	Demolition Of Old Science Lab	55150.00	Demolation Work
27	28.09.21	Fixing Of Tiles	25600.00	Const Of Gymnasium Hall
28	06.10.21	Dust	33250.00	Const Of Cycle Shed
29	29.10.21	GI Pipe	409779.00	Const Of Cycle Shed
30	29.10.21	Roofing Sheet	168960.00	Const Of Cycle Shed
31	29.10.21	Labour Payment	50000.00	Const Of Cycle Shed
32	03.12.21	Electrification Work	17643.00	General Construction
33	03.12.21	Electrification Work	52493.00	General Construction
34	03.12.21	Electrification Work	20147.00	General Construction
35	21.12.21	Beautification Of Auditorium	130800.00	General Construction
36	25.12.21	Constructon Work	504790.00	Const Of Gymnasium Hall
37	25.12.21	Carpainter Work	152640.00	Upgradation Of Science Lab & Computer Center
		<b>Total</b>	<b>3662826.00</b>	

**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 2021-22									
S.L.NO	STREAM	SANCTION STRENGTH	GENERAL		SC		ST		ACTUAL
			BOYS	GIRLS	BOYS	GIRLS	BOYS	GIRLS	
1	.+2 1ST YEAR ARTS	384	76	178	62	60	1	1	378
2	.+2 2ND YEAR ARTS	384	104	157	51	52	1	0	365
3	.+2 1st YEAR SCIENCE	256	89	78	20	16	0	0	203
4	.+2 2ND YEAR SCIENCE	256	79	69	17	8	0	0	173
5	.+2 1ST YEAR COM	256	117	75	28	16	1	0	237
6	.+2 2ND YEAR COM	256	110	69	20	9	1	0	209
7	.+3 1ST YEAR ARTS	256	47	141	25	37	0	1	251
8	.+3 2ND YEAR ARTS	256	48	131	14	37	1	1	232
9	.+3 3RD YEAR ARTS	256	30	169	12	34	0	0	245
10	.+3 1ST YEAR SCIENCE	96	40	41	8	7	0	0	96
11	.+3 2ND YEAR SCIENCE	96	39	43	4	7	1	1	95
12	.+3 3RD YEAR SCIENCE	96	41	37	4	8	0	0	90

13	.+3 1ST YEAR COM	128	57	38	21	9	1	0	126
14	.+3 2ND YEAR COM	128	66	36	10	4	0	0	116
15	.+3 3RD YEAR COM	128	68	45	11	3	0	0	127
	<b>TOTAL</b>	<b>3232</b>	<b>1011</b>	<b>1307</b>	<b>307</b>	<b>307</b>	<b>7</b>	<b>4</b>	<b>2943</b>

**18.2 - Abstract position of Staff Strength:-**

STAFF POSITION 2021-22							
Teaching Staff							
Sl. No.	Subject	Sanction Staff	GIA	GIA 17	GIA 18	Contractual	Management
1	English	6	5	0	0	1	0
2	Odia	6	4	1	0	1	0
3	History	3	3	0	0	0	0
4	Pol.Sci	4	2	0	0	2	0
5	Economics	3	2	0	0	1	0
6	Education	1	0	0	1	0	0
7	Commerce	6	5	0	0	1	0
8	Physics	4	2	0	0	1	1
9	Chemestry	4	3	1	0	0	0
10	Math	2	1	0	0	1	0
11	Zoology	3	2	1	0	0	0
12	Psychology	2	1	1	0	0	0
13	Botany	3	2	0	0	0	1
14	Sociology	1	1	0	0	0	0
15	Demonstrator	4	4	0	0	0	0
	<b>TOTAL</b>	<b>52</b>	<b>37</b>	<b>4</b>	<b>1</b>	<b>8</b>	<b>2</b>
Non-Teaching Staff 2021-22							
Sl. No.	Position	Sanction Staff	GIA	GIA 17	GIA 18	Contractual	Management
1	Jr.Clerk	4	2	0	0	0	2
2	Peon	7	0	0	0	0	7
3	Watchman	1	0	0	0	0	1

4	Sweeper	2	0	0	0	0	2
5	Lab Attendant	7	4	0	1	0	2
6	Mecanic	2	0	0	0	0	2
7	PET	1	0	0	0	0	1
8	Libraer Bearer	1	1	0	0	0	0
9	Security	2	0	0	0	0	2
10	Asst.Librarian	1	0	0	0	0	1
11	Lady Atnd	1	0	0	0	0	1
12	Book Binder	1	1	0	0	0	0
13	Gardener-cum-Peon	1	0	0	0	0	1
14	Junior Clerk-cum-Typist	1	1	0	0	0	0
	<b>TOTAL</b>	<b>32</b>	<b>9</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>22</b>

18.3 - Abstract position of GIA Salary statement for the F.Y.2021-22

Details of GIA Salary Statement during the Year 2021-22										
Sl. No.	Name	Designation	Gross Salary	GPF/TP F/CPF	PT	IT	LIC	GIS	Total Deduction	NET Salary
1	Adhikari Laxminarayan Dash	Reader In Commerce	393513.00	0.00	600.00	1500.00	0.00	0.00	2100.00	391413.00
2	Prabhakar Rout	Reader In English	1558911.00	160000.00	1700.00	655062.00	0.00	6000.00	822762.00	736149.00
3	Dr. Nilamani Lenka	Reader in Odia	1499648.00	220000.00	2500.00	194910.00	0.00	22500.00	439910.00	1059738.00
4	Pramod Kumar Samal	Reader in History	1551406.00	280000.00	2500.00	211004.00	38085.00	9000.00	540589.00	1010817.00
5	Dr. Dushasan Parida	Reader in Chemistry	1489243.00	240000.00	2500.00	179580.00	0.00	9000.00	431080.00	1058163.00
6	Dillip Kumar Bhuyan	Reader in Zoology	1426652.00	120000.00	2500.00	175930.00	0.00	9000.00	307430.00	1119222.00
7	Dr. Premalata	Reader in Odia	1446213.00	371000.00	2500.00	181020.00	0.00	9000.00	563520.00	882693.00

	Rout									
8	Dr. Sarat Chandra Das	Reader in English	151694.00	30000.00	400.00	15500.00	0.00	0.00	45900.00	105794.00
9	Rabindra Kumar Panda	Reader in History	1489685.00	180000.00	2500.00	192320.00	0.00	9000.00	383820.00	1105865.00
10	Manoj Parida	Reader in Sociology	1472090.00	300000.00	2500.00	187740.00	0.00	9000.00	499240.00	972850.00
11	Sunil Kumar Pradhan	Reader in Chemistry	1484885.00	180000.00	2500.00	180740.00	0.00	9000.00	372240.00	1112645.00
12	Dr. Ramesh Kumar Sahoo	Reader in Physics	1466201.00	240000.00	2500.00	186210.00	0.00	9000.00	437710.00	1028491.00
13	Fakir Chandra Pradhan	Reader in Chemistry	1361366.00	270000.00	2500.00	158960.00	0.00	9000.00	440460.00	920906.00
14	Baikunth Charan Roul	Reader in Physics	1450023.00	240000.00	2500.00	175510.00	0.00	9000.00	427010.00	1023013.00
15	Dr. Anjali Kumari Dash	Reader in Botany	1489685.00	480000.00	2500.00	192320.00	6756.00	9000.00	690576.00	799109.00
16	Ranjit Keshari Senapati	Reader in Sociology	1444927.00	393000.00	2500.00	180680.00	0.00	9000.00	585180.00	859747.00
17	Sourendra Prasad Choudhury	Lecturer in Commerce	297999.00	0.00	600.00	1500.00	2601.00	0.00	4701.00	293298.00
18	Late Sanjib Kumar Dash	Reader in Commerce	1250622.00	0.00	2000.00	105000.00	0.00	0.00	107000.00	1143622.00
19	Ajaya Kumar Maharana	Demonstrator	752132.00	60000.00	1400.00	3500.00	0.00	0.00	64900.00	687232.00
20	Biswanath Dash	Demonstrator	1216134.00	140000.00	2500.00	104240.00	25956.00	5000.00	277696.00	938438.00
21	Gokul Chandar Dash	Demonstrator	1185840.00	120000.00	2500.00	113540.00	24600.00	5000.00	265640.00	920200.00
22	Ganeswar Das	Demonstrator	1216134.00	120000.00	2500.00	114640.00	19872.00	5000.00	262012.00	954122.00

23	Babaji Charan Rout	Retd. Senior Clerk	95940.00		400.00	0.00	0.00	0.00	400.00	95540.00
24	Pramod Kumar Parida	Junior Clerk	507142.00	84000.00	2500.00	1500.00	7080.00	5000.00	100080.00	407062.00
25	Abinash Parida	Junior Clerk-cum-Typist	374920.00	29140.00	2500.00	500.00	42960.00	5000.00	80100.00	294820.00
26	Baburam Barik	Lab. Attdt.	606635.00	60000.00	2500.00	3500.00	8460.00	5000.00	79460.00	527175.00
27	Nanda Kishore Lenka	Lab. Attdt.	632363.00	60000.00	2500.00	4500.00	10872.00	5000.00	82872.00	549491.00
28	Pandu Jena	Lab. Attdt.	656213.00	60000.00	2500.00	6000.00	6192.00	5000.00	79692.00	576521.00
29	Sanatan Behera	Lab. Attdt.	656213.00	70000.00	2500.00	6000.00	7260.00	5000.00	90760.00	565453.00
30	Sumitra Rout	Book Binder	607045.00	105000.00	2500.00	4500.00	8640.00	5000.00	125640.00	481405.00
31	Mahendra Kumar Dash	Library Bearer	597419.00	60000.00	2500.00	4000.00	7332.00	5000.00	78832.00	518587.00
32	Pradyumna Pradhan	Lecturer in Economics	797819.00	79787.00	2500.00	36410.00	30264.00	12500.00	161461.00	636358.00
33	Subhasis Mishra	Lecturer in Economics	797819.00	79787.00	2500.00	32400.00	0.00	5000.00	119687.00	678132.00
34	Suchismita Biswal	Lecturer in Botany	1017339.00	101734.00	3400.00	78490.00	0.00	5000.00	188624.00	828715.00
35	Ranjan Kumar Behera	Lecturer in Commerce	797819.00	79787.00	2500.00	36250.00	1222.00	5000.00	124759.00	673060.00
36	Jitendra Malik	Lecturer in Commerce	797819.00	79787.00	2500.00	12000.00	0.00	5000.00	99287.00	698532.00
37	Manas Kumar Nayak	Lecturer in English	946121.00	84350.00	3200.00	42390.00	0.00	5000.00	134940.00	811181.00
38	Sarojanta Nayak	Lecturer in English	797819.00	79787.00	2500.00	32830.00	0.00	5000.00	120117.00	677702.00
39	Ranjan Kumar Behura	Lecturer in History	793581.00	79363.00	2500.00	74250.00	0.00	5000.00	161113.00	632468.00
40	RN Mad	Lecturer	797819.00	79787.00	2500.00	46390.00	0.00	5000.00	133677.00	664142.00

	husmita Parida	in Philosophy	00	0		0			00	00
41	Dr. Nirmala Kumar Sahoo	Lecturer in Mathematics	797819.00	79787.00	2500.00	32830.00	0.00	5000.00	120117.00	677702.00
42	Laxmipriya Patra	Lecturer in Odia	797819.00	79787.00	2500.00	32830.00	0.00	5000.00	120117.00	677702.00
43	Nibedita Pradhan	Lecturer in Political Science	718832.00	13316.00	2500.00	37000.00	0.00	20000.00	72816.00	646016.00
44	Simangi ni Das	Lecturer in Political Science	718832.00	13316.00	2500.00	36380.00	0.00	20000.00	72196.00	646636.00
45	Amiya Kumar Das	Reader in English	1435027.00	360000.00	2500.00	178110.00	0.00	9000.00	549610.00	885417.00
46	Pramod Kumar Swain	Reader in Odia	1367609.00	360000.00	2500.00	148170.00	0.00	9000.00	519670.00	847939.00
	<b>Total</b>		<b>45208786.00</b>	<b>6322515.00</b>	<b>106200.00</b>	<b>4398636.00</b>	<b>248152.00</b>	<b>312000.00</b>	<b>11387503.00</b>	<b>33821283.00</b>

18.4 - Abstract position of GIA 17 Salary statement for the F.Y.2021-22

Details of GIA-17 Salary Statement during the Year 2021-22							
Sl. No.	Name	Designation	Gross Salary	PT	IT	Total Deduction	NET Salary
1	Arabinda Pandab	Lecturer in Mathematics	631874.00	2500.00	6000.00	8500.00	623374.00
2	Srimanta Kumar Jena	Lecturer in Philosophy	631874.00	2500.00	6000.00	8500.00	623374.00
3	Sarojini Mishra	Lecturer in Zoology	631874.00	2500.00	6000.00	8500.00	623374.00
4	Ranjan Kumar Gahan	Lecturer in Chemistry	631874.00	2500.00	6000.00	8500.00	623374.00
	<b>Total</b>		<b>2527496.00</b>	<b>10000.00</b>	<b>24000.00</b>	<b>34000.00</b>	<b>2493496.00</b>

18.5 - Abstract position of GIA 18 Salary statement for the F.Y.2021-22

Details of GIA-18 Salary Statement during the Year 2021-22			
Sl. No.	Name	Designation	Gross Salary
1	Nibedita Nayak	Lecturer in Education	281539.00
2	Chandramani Jena	Lab. Attdt.	100000.00
	<b>Total</b>		<b>381539.00</b>

18.6 - Abstract position of Management Salary statement for the F.Y.2021-22

Details of Management Salary Statement during the Year 2021-22		
Sl. No.	Name & Designation	Gross Salary
1	Abhimanyu Mohanty, Demonstrator in Botany	116952.00
2	Satyabrata Biswal, Demonstrator in Physics	116952.00
3	Smruti Ranjan Samantaray, PET	116952.00
4	Laxmipriya Behera, Cashier-cum-Junior Clerk	101364.00
5	Biswajeet Bhadra, Asst. Librarian	85764.00
6	Soumya Ranjan Barik, Junior Clerk	77976.00
7	Manjul Kumar Jena, Peon	86244.00
8	Niranjan Behera, Peon	86244.00
9	Chittaranjan Pani, Peon	89496.00
10	Ashok Kumar Patra, Peon	81360.00
11	Yashobanta Dash, Peon	81360.00
12	Siba Prasad Mohanty, Lab Attd	81360.00
13	Ramakrushna Nayak, Lab. Attdt. In Botany	62376.00
14	Ramakanta Malik, Gardener-cum-Peon	62376.00
15	Rasmita Das, Lady Attdt.	62376.00
16	Ashok Kumar Dash, Peon	62376.00
17	Ganesh Bahadur, Night Watchman	130176.00
18	Rajendra Gochhayat, Sweeper	70176.00
19	Papu Gochhayat, Sweeper	70176.00
20	Amalendu Sekhar Ray, Security	101364.00
21	Pradip Kumar Sethi, Security	101364.00
22	Niranjan Barik, Peon	54240.00
23	Sridhar Prasad Biswal, DEO	135600.00
24	Jyana Ranjan Nayak, DEO	135600.00

	<b>Total</b>	<b>2170224.00</b>
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**18.7 - Abstract position of Contractual Salary statement for the F.Y.2021-22**

<b>Details of Contractual Salary Statement during the Year 2021-22</b>		
<b>Sl. No.</b>	<b>Name &amp; Designation</b>	<b>Gross Salary</b>
1	Sagnika Dhal, Lecturer in Odia	11748.00
2	Dillip Kumar Sahoo, Lecturer in Commerce	11748.00
3	Ranjan Kumar Behera, Lecturer in Political Science	11748.00
4	Debasish Mallick, lecturer in Political Science	11748.00
5	Jajanika Parida, Lecturer in Mathematics	11148.00
6	Laxmipriya Das, Lecturer in English	10748.00
7	Sanjaya Kumar Pradhan, Lecturer in Economics	7948.00
8	Subhranshu Kumar Behera, Demonstrator in Physics	9790.00
	<b>Total</b>	<b>86626.00</b>

**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:-**

<b>Details of EPF Deposited for the F.Y. 2021-22</b>						
<b>Sl. No.</b>	<b>Month</b>	<b>Date of Deposit</b>	<b>Employer Share</b>	<b>Employee Share</b>	<b>Admin Charges</b>	<b>Total</b>
1	Mar-21	15.04.21	19431.00	18653.00	777.00	38861.00
2	Apr-21	20.09.21	19431.00	18653.00	777.00	38861.00

3	May-21	20.09.21	20006.00	19205.00	800.00	40011.00
4	Jun-21	20.09.21	20006.00	19205.00	800.00	40011.00
5	Jul-21	20.09.21	20006.00	19205.00	800.00	40011.00
6	Aug-21	20.09.21	19431.00	18653.00	777.00	38861.00
7	Sep-21	02.11.21	20006.00	19205.00	800.00	40011.00
8	Oct-21	09.11.21	20006.00	19205.00	800.00	40011.00
9	Nov-21	04.02.22	20006.00	19205.00	800.00	40011.00
10	Dec-21	04.02.22	20006.00	19205.00	800.00	40011.00
11	Jan-22	04.02.22	20006.00	19205.00	800.00	40011.00
12	Feb-22	14.03.22	20006.00	19205.00	800.00	40011.00
<b>TOTAL</b>			<b>238347.00</b>	<b>228804.00</b>	<b>9531.00</b>	<b>476682.00</b>

**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 4713308.00 are held under objection which include an amount of Rs 77478.00 suggested for recovery. Besides, a sum of Rs 0 was recovered at the instance of audit. The details are furnished in the following tables.

**Result Of Audit**

SI No	Name Of	Amount	Amount	Amount Sur	Amount Em	Amount Oth	Remarks
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	The Paragraph	suggested for recovery(In Rs:)	kept on objection(In Rs:)	chargeable(In Rs:)	bezzlement(In Rs:)	ercases(In Rs:)	
1	8.1	40850.00	40850.00	40850.00	0.00	0.00	
2	13.1	0.00	409632.00	0.00	0.00	0.00	
3	15.1	36628.00	4262826.00	0.00	0.00	0.00	
<b>Total</b>		<b>77478.00</b>	<b>4713308.00</b>	<b>40850.00</b>	<b>0.00</b>	<b>0.00</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 **Pattamundai College, Pattamundai** for the financial year **2021-2022** have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .