

LOCAL FUND AUDIT, JHARSUGUDA, ODISHA

CATEGORY : Aided College,General

Audit Report No : 510904/AR/2019-2020-JHARSUGUDA

PARA: 1 TITLE SHEET

1	Name of the Institution :	Laxmi Narayan College, Jharsuguda
2	Year of Accounts under Audit :	2018-2019
3	Name of the Local Authority during the year of A/Cs :	Dr. Chira Brata Dutta
	Name of the Local Authority at the time of Audit :	Dr. Chira Brata Dutta
4	Duration of Audit :	25-10-2019 To 15-02-2020 (Mandays Consumed :-)
5	Name of the Auditors :	SUMIT KUMAR AGRAWAL AND CO 329533E - Lead Auditor
6	Name of the Reviewing Officer :	ASHADHU KISHAN(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	12-03-2020
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	KISHOR CHANDRA BISWAL
11	Date of approval of report by District Audit Officer :	18-05-2020

PARA: 2 PHYSICAL VERIFICATION

Sln0	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 3 Cash Book	25.10.2019	16910.00	16910.00	105	Nil
2	Measurement Books	25.10.2019	Nil	-	SR Not maintained	-
3	ServicePostage Stamps	25.10.2019	2386.00	2386.00	20	Nil
4	Money Receipt Books Plus 2	25.10.2019	20 Nos	20 Nos	108	Nil
5	Money Receipt Books Plus 3	25.10.2019	160 Nos	160 Nos	407	Nil
6	Plus 2 Cash Book	25.10.2019	7970.00	7970.00	107	Nil

Comments

Liquid cash has been checked and verify and we found that the cash balance of plus 2 cash balance a sum of Rs. 7970.00 and plus 3 cash balance a sum of rs. 16910.00.

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register

Sino	List Records/Register
1	Daily collection Registers.
2	General Cash Book
3	Bank Pass Book
4	H.S.S. cash book
5	Fee collection receipt books
6	Misc. receipt books.
7	Book of Drawal
8	Bank Draft & cheque register.
9	Counter foils of cheques
10	Paid vouchers
11	Pay acquittance roll of D.P staff.
12	Pay acquittance roll of M.P staff.
13	Library stock register
14	F.D.R
15	Service books.

B : List of Records/Registers not Maintained

Sino	List Records/Register
1	Stock register of stationery articles.
2	Construction cash book

C : List of Records/Registers not Produced to Audit

Sino	List Records/Register
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D : List of Records/Registers not Required

Sino	List Records/Register
1	Acquittance roll of scholarship
2	Stock register of M.R forms.

Comments

All the cash book and register has been maintained properly during the period of audit.

PARA: 4 FINANCIAL POSITION

Laxmi Narayan College, Jharsuguda - 2018-2019

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	+2 Cash Book	01-04-2018	6411031.15	6089392.00	12500423.15	4952675.45	31-03-2019	7547747.70	31-03-2019	7547747.70	0.00	
2	+3 Cash Book	01-04-2018	6940112.00	6178601.00	13118713.00	5740726.73	31-03-2019	7377986.27	31-03-2019	7377986.27	0.00	
3	General Cash Book	01-04-2018	12972319.16	39432599.65	52404918.81	44570205.50	31-03-2019	7834713.31	31-03-2019	7834713.31	0.00	
4	+2 Exam Cash Book	01-04-2018	35340.57	1275.00	36615.57	0.00	31-03-2019	36615.57	31-03-2019	36615.57	0.00	
5	+3 Exam Cash Book	01-04-2018	856634.52	617878.00	1474512.52	662196.10	31-03-2019	812316.42	31-03-2019	812316.42	0.00	
6	RUSA Cash Book	01-04-2018	9917614.47	402696.00	10320310.47	426036.00	31-03-2019	9894274.47	31-03-2019	9894274.47	0.00	
7	UGC Cash Book	01-04-2018	555846.00	144976.00	700822.00	483308.00	31-03-2019	217514.00	31-03-2019	217514.00	0.00	
8	IFF Cash Book	01-04-2018	6796.56	242.00	7038.56	59.00	31-03-2019	6979.56	31-03-2019	6979.56	0.00	
9	NSS Cash Book	01-04-2018	19977.55	482.00	20459.55	700.00	31-03-2019	19759.55	31-03-2019	19759.55	0.00	
10	TRW Cash Book	01-04-2018	22065.40	784.00	22849.40	59.00	31-03-2019	22790.40	31-03-2019	22790.40	0.00	
11	OCHEPEE Cash Book	01-04-2018	0.00	1130907.00	1130907.00	25000.00	31-03-2019	1105907.00	31-03-2019	1105907.00	0.00	
12	Womens Hostel Cash Book	01-04-2018	1877881.81	848755.00	2726636.81	531337.00	31-03-2019	2195299.81	31-03-2019	2195299.81	0.00	
	GRAND TOTAL		39615619.19	54848587.65	94464206.84	57392302.78		37071904.06		37071904.06	0.00	

Comments

(+2) SAMS Cash Book						
SL. No.	Particulars	Opening Balance	Receipt	Total	Payment	Closing Balance
1	Un-Classified Amount	4,345,817.00	-	4,347,817.00	1,28,420.00	4,219,397.00
2	Tution Fees	22,687.00	39,481.00	62,168.00	39,481.00	22,687.00
3	Development	614,110.00	916,504.00	1,530,614.00		1,530,614.00
4	Academic Fees	32,700.00	34,100.00	66,800.00		66,800.00
5	Adm./Re-Adm fees	(141,490.00)	13,640.00	(127,850.00)		(127,850.00)
6	Affiliation Fees	(4,825.00)	68,200.00	63,375.00	5,000.00	58,375.00
7	Arts/Science/Comm. Society	13,100.00	13,640.00	26,740.00		26,740.00
8	Council Dev. Fees	19,650.00	20,460.00	40,110.00		40,110.00
9	Collg. Registration Fees	48,500.00	68,200.00	116,700.00		116,700.00
10	Collg. Calender/Megazine	89,586.00	102,300.00	191,886.00	87,506.00	104,380.00
11	Collg. Dev. Fees/Monthly Fees		1,045,000.00			

		1,168,265.00		2,213,265.00	1,141,904.00	1,071,361.00
12	Collg. Exam Fees		102,300.00			
		98,250.00		200,550.00	503,661.00	(303,111.00)
13	Common Room		23,870.00			
		22,925.00		46,795.00		46,795.00
14	Corpus Fund		6,820.00			
		6,550.00		13,370.00		13,370.00
15	Cultural Association		30,690.00			
		29,475.00		60,165.00	65,836.00	(5,671.00)
16	Cycle Stand		6,820.00			
		6,550.00		13,370.00		13,370.00
17	DSA(Day Scholar Assoc.		6,820.00			
		6,550.00		13,370.00		13,370.00
18	E-education,e-govera/wifi		13,640.00			
		13,100.00		26,740.00		26,740.00
19	EMH fees		54,450.00			
		60,900.00		115,350.00	80,500.00	34,850.00
20	Facuity Welfare		13,640.00			
		13,100.00		26,740.00		26,740.00
21	General Insurance		6,820.00			
		6,550.00		13,370.00		13,370.00
22	ID/Library Card		36,620.00			
		36,240.00		72,860.00	25,842.00	47,018.00
23	Insurance/Std. Medical Aid		13,640.00			
		13,100.00		26,740.00	151,326.00	(124,586.00)
24	Library Dev/Lab. Dev/Caution Money		108,100.00			
		38,498.00		146,598.00	30,139.00	116,459.00
25	NCC/rover & rengers fees		13,640.00			
		13,100.00		26,740.00		26,740.00
26	NSS		6,820.00			
		6,550.00		13,370.00		13,370.00
27	Proctorial & Atendence Fees		13,640.00			
		13,100.00		26,740.00		26,740.00
28	Sanskrit/Flag DayJayanti/Jublee		20,460.00			
		19,650.00		40,110.00		40,110.00
29	Social Service Guide		23,870.00			
		9,216.15		33,086.15	3,280.00	29,806.15
30	Sports Fees		88,660.00			
		85,150.00		173,810.00	711.80	173,098.20
31	Student Aid Fund		13,640.00			
		13,100.00		26,740.00		26,740.00
32	Student Union/College Electon		92,070.00			
		88,425.00		180,495.00		180,495.00
33	syllabus/lesson plan& Time table		20,460.00			
		19,650.00		40,110.00		40,110.00
34	Youth Red Cross		13,640.00			
		13,100.00		26,740.00		26,740.00
35	other board std. fees		18,150.00			
		20,300.00		38,450.00		38,450.00
36	Mark sheet/clc		12,100.00			
		26,640.00		38,740.00		38,740.00
37	migration fees		21,800.00			
		(12,590.00)		9,210.00	34,880.00	(25,670.00)
38	Exam. Fee		229,910.00			
		(745,618.00)		(515,708.00)		(515,708.00)
39	I.T.Adm		81,000.00			
		75,000.00		156,000.00		156,000.00
40	Other		22,805.00			
		20,452.00		43,257.00		43,257.00
41	Council Certificate		13,080.00			
		-		13,080.00		13,080.00
42	Bank Interest/Charges		141,521.00			
		147,256.00		288,777.00	751.65	288,025.35
43	Advance Paid / Adjusted		1,051,191.00			
		(193,845.00)		857,346.00	1,574,108.00	(716,762.00)
44	Rec. from CHSE		423,800.00			

		218,038.00		641,838.00	156,260.00	485,578.00
45	Other Rec.		27,660.00			
		150.00		27,810.00		27,810.00
46	Examination	(94,268.00)	993,720.00	899,452.00	923,069.00	(23,617.00)
47	Cash Refund	108,587.00		108,587.00		108,587.00
	Total	6,411,031.15	6,089,392.00	12,500,423.15	4,952,675.45	7,547,747.70

(+3) SAMS Cash Book

SL. No.	Particulars	Opening Balance	Receipt	Total	Payment	Closing Balance
1	Un-Classified Amount	4,215,091.00	-	42,15,091.00	1,249,659.93	2,965,431.07
2	Agent Pass	700.00	540.00	1,240.00		1,240.00
3	N.F	11,800.00	10,850.00	22,650.00		22,650.00
4	Monthly Tuition Fees	43,416.00	48,420.00	91,836.00	48,420.00	43,416.00
5	Monthly Development Fees	826,860.00	1,067,860.00	1,894,720.00	1,673,392.00	221,328.00
6	Academic Fees	104,940.00	93,610.00	198,550.00		198,550.00
7	Adm./Re-Adm. Fees	(272,130.00)	12,765.00	(259,365.00)		(259,365.00)
8	Affiliation Fees	95,400.00	85,100.00	180,500.00		180,500.00
9	Arts/Sc. /Commerce Society	47,700.00	45,550.00	93,250.00		93,250.00
10	Council/Univ. Dev. Fees	28,620.00	25,530.00	54,150.00		54,150.00
11	College Registration Fees	(145,106.00)	85,100.00	(60,006.00)		(60,006.00)
12	Collg. Callender/Megazine	142,129.00	127,650.00	269,779.00	6,562.00	263,217.00
13	Collg. Development Fees	1,613,170.00	1,403,000.00	3,016,170.00	523,283.00	2,492,887.00
14	Collg. Exam Fees	140,600.00	127,650.00	268,250.00	29,800.00	238,450.00
15	Common Room	33,390.00	29,785.00	63,175.00		63,175.00
16	Corpus Fund	9,540.00	8,510.00	18,050.00		18,050.00
17	Cultural Association	(189,953.00)	38,295.00	(151,658.00)	269,592.00	(421,250.00)
18	Cycle Stand	9,540.00	8,510.00	18,050.00		18,050.00
19	DSA(Day Scholar Association)	9,540.00	8,510.00	18,050.00		18,050.00
20	E-Education/E-Goverence/Wifi	(6,083.00)	17,020.00	10,937.00		10,937.00
21	Faculty Welfare	19,080.00	17,020.00	36,100.00		36,100.00
22	General Insurance	9,540.00	8,510.00	18,050.00	158,859.00	(140,809.00)
23	Identity Card/Library Card	52,680.00	46,550.00	99,230.00	32,160.90	67,069.10
24	Insurance/Std. Medical Aid/First Aid	19,080.00	17,020.00	36,100.00		36,100.00
25	Library Dev./Lab. Dev./Caution Money	(9,097.00)	153,824.00	144,727.00	216,468.00	(71,741.00)
26	NCC/rover & ranger fee	6,080.00	17,020.00	23,100.00		23,100.00

27	NSS		8,510.00			
		7,640.00		16,150.00		16,150.00
28	Proctorial & attendance fees		17,020.00			
		19,080.00		36,100.00		36,100.00
29	Sanskrit/Flag day/jayanti/anniversiry/jublee fees		25,530.00			
		28,620.00		54,150.00		54,150.00
30	Seminar Fees		36,800.00			
		38,400.00		75,200.00		75,200.00
31	Social Service Guide		29,785.00			
		29,687.00		59,472.00		59,472.00
32	Sports Fees		127,275.00		49,965.00	
		(41,630.00)		85,645.00		35,680.00
33	Student Aid Fund/Alimnl Fund		21,275.00			
		23,850.00		45,125.00		45,125.00
34	Student Union/college Election		127,650.00		5,000.00	
		143,100.00		270,750.00		265,750.00
35	syllabus/lesson plan/Time Table		25,530.00			
		28,620.00		54,150.00		54,150.00
36	Youth Red Cross		17,020.00		4,764.00	
		19,080.00		36,100.00		31,336.00
37	Recognition Fees		42,550.00			
		47,700.00		90,250.00		90,250.00
38	Other Board Student Fees		9,350.00			
		9,600.00		18,950.00		18,950.00
39	Mark Sheet/CLC		15,750.00			
		12,400.00		28,150.00		28,150.00
40	Univ. Ex. Fees		1,170,413.00		978,705.00	
		12,190.00		1,182,603.00		203,898.00
41	other		137,399.00			
		127,280.00		264,679.00		264,679.00
42	Bank Interest/Charges		-		10.00	
		-		-		(10.00)
43	CAF Fees		153,100.00		50,505.90	
		-		153,100.00		102,594.10
44	Rec. from +3 Exam		125,385.00			
		-		125,385.00		125,385.00
45	Advance Paid / Adjusted		343,050.00		492,000.00	
		(324,700.00)		18,350.00		(473,650.00)
46	Other Rec.		241,010.00			
		29,500.00		270,510.00		270,510.00
	Total	6,940,112.00	6,178,601.00	13,118,713.00	5,740,726.73	7,377,986.27

General Cash Book

SL. No.	Particulars	Opening Balance	Receipt	Total	Payment	Closing Balance
1	Un-Classified Amount	12,418,264.16	603,072.65	13,021,336.81	5,795,351.50	7,225,985.31
2	YRC Grant	1,300.00	48,000.00	49,300.00	97,050.00	(47,750.00)
3	Grant Rec. for Science Lab.	400,000.00	-	400,000.00		400,000.00
4	Grant Rec. for Infrastructure	500,000.00	-	500,000.00		500,000.00
5	Miniral Foundation	-	182,900.00	182,900.00	40,100.00	142,800.00
6	Bank Interest/Charges	4,316.00	4,879.00	9,195.00		9,195.00
7	GIA Salary	12,000.00		12,000.00		12,000.00
8	NCC Grant	22,950.00		22,950.00		22,950.00
9	GIS Salary	-	37,937,448.00	37,937,448.00	37,937,448.00	-

11	Block Grant Salary		411,082.00			
		(174,366.00)		236,716.00	411,082.00	(174,366.00)
13	I.T		9,568.00			
		-		9,568.00		9,568.00
15	House Rent		12,750.00			
		-				-
17	Tf. From OCHEPEE A/c		25,000.00			
						-
19	FD Interest/Re-Invest/Mature					
		-			-	-
21	Grant For Self Defence		165,900.00			
		(176,745.00)		(10,845.00)	289,174.00	(300,019.00)
23	Advance Paid / Adjusted		32,000.00			
		(35,400.00)		(3,400.00)		(3,400.00)
	Total	12,972,319.16	39,432,599.65	52,404,918.81	44,570,205.50	7,834,713.31

(+2) Exam Cash Book

SL. No.	Particulars	Opening Balance	Receipt	Total	Payment	Closing Balance
1	Un-Classified Amount					
		34,682.57	-	34,682.57		34,682.57
2	Bank Interest/Charges		1,275.00			
		658.00		1,933.00		1,933.00
	Total	35,340.57	1,275.00	36,615.57	-	36,615.57

(+3) Exam Cash Book

SL. No.	Particulars	Opening Balance	Receipt	Total	Payment	Closing Balance
1	Un-Classified Amount					
		1,026,565.52		1,026,565.52	162,072.00	864,493.52
2	Bank Interest/Charges		6,482.00			
		6,091.00		12,573.00	352.10	12,220.90
3	Examination		365,094.00			
		539,504.00		904,598.00	320,387.00	584,211.00
	Tf. To +3 SAMS				125,385.00	(125,385.00)
4	Advance Paid / Adjusted		246,302.00			
		(715,526.00)		(469,224.00)	54,000.00	(523,224.00)
	Total	856,634.52	617,878.00	1,474,512.52	662,196.10	812,316.42

RUSA Cash Book

SL. No.	Particulars	Opening Balance	Receipt	Total	Payment	Closing Balance
1	Un-Classified Amount					
		2,061,605.75	-	2,061,605.75		2,061,605.75
2	Bank Interest/Charges		402,696.00			
		353,974.72		756,670.72		756,670.72
3	Grant Receipt					
		7,502,034.00			426,036.00	(426,036.00)
	Total	9,917,614.47	402,696.00	10,320,310.47	426,036.00	9,894,274.47

UGC Cash Book

SL. No.	Particulars	Opening Balance	Receipt	Total	Payment	Closing Balance
1	Un-Classified Amount					
		537,830.00	-	537,830.00	483,273.00	54,557.00
2	Bank Interest/Charges		144,976.00			

		18,016.00		162,992.00	35.00	162,957.00
3	Advance Paid / Adjusted		105,000.00			
		(105,000.00)		-		-
	Total	555,846.00	144,976.00	700,822.00	483,308.00	217,514.00

IFF Cash Book

SL. No.	Particulars	Opening Balance	Receipt	Total	Payment	Closing Balance
1	Un-Classified Amount	6,606.56	-	6,606.56		6,606.56
2	Bank Interest/Charges	190.00	242.00	432.00	59.00	373.00
	Total	6,796.56	242.00	7,038.56	59.00	6,979.56

NSS Cash Book

SL. No.	Particulars	Opening Balance	Receipt	Total	Payment	Closing Balance
1	Un-Classified Amount	19,304.55	-	19,304.55	700.00	18,604.55
2	Bank Interest/Charges	673.00	482.00	1,155.00		1,155.00
	Advance Paid/Adjusted				3,000.00	(3,000.00)
	Total	19,977.55	482.00	20,459.55	3,700.00	19,759.55

TRW Cash Book

SL. No.	Particulars	Opening Balance	Receipt	Total	Payment	Closing Balance
1	Un-Classified Amount	21,317.40	-	21,317.40		21,317.40
2	Bank Interest/Charges	748.00	784.00	1,532.00	59.00	1,473.00
	Total	22,065.40	784.00	22,849.40	59.00	22,790.40

OCHEPEE Cash Book

SL. No.	Particulars	Opening Balance	Receipt	Total	Payment	Closing Balance
1	Un-Classified Amount	-	-	-	-	-
2	Gran Receipt	-	1,100,000.00	1,100,000.00	-	1,100,000.00
3	Tf. To General A/c	-	-	-	25,000.00	(25,000.00)
4	YRC	-	25,000.00	25,000.00	-	25,000.00
5	Bank Interest/Charges	-	5,907.00	5,907.00	-	5,907.00
	Total	-	1,130,907.00	1,130,907.00	25,000.00	1,105,907.00

Womens Hostel Cash Book

SL. No.	Particulars	Opening Balance	Receipt	Total	Payment	Closing Balance
1	Un-Classified Amount		756,500.00			

		1,811,936.81		2,568,436.81	517,595.00	2,050,841.81
2	Bank Interest/Charges		78,655.00			
		65,945.00		144,600.00	142.00	144,458.00
3	Advance Paid / Adjusted		13,600.00			
		-		13,600.00	13,600.00	-
	Total	1,877,881.81	848,755.00	2,726,636.81	531,337.00	2,195,299.81

ABSTRACT

Sl. No.	Particulars	Opening Balance	Receipt	Total	Payment	Closing Balance
1	(+2) Cash Book		6,089,392.00			
		6,411,031.15		12,500,423.15	4,952,675.45	7,547,747.70
2	(+3) Cash Book		6,178,601.00			
		6,940,112.00		13,118,713.00	5,740,726.73	7,377,986.27
3	General Cash Book		39,432,599.65			
		12,972,319.16		52,404,918.81	44,570,205.50	7,834,713.31
4	(+2) Exam Cash Book		1,275.00			
		35,340.57		36,615.57	-	36,615.57
5	(+3) Exam Cash Book		617,878.00			
		856,634.52		1,474,512.52	662,196.10	812,316.42
6	RUSA Cash Book		402,696.00			
		9,917,614.47		10,320,310.47	426,036.00	9,894,274.47
7	UGC Cash Book		144,976.00			
		555,846.00		700,822.00	483,308.00	217,514.00
8	IFF Cash Book		242.00			
		6,796.56		7,038.56	59.00	6,979.56
9	NSS Cash Book		482.00			
		19,977.55		20,459.55	700.00	19,759.55
10	TRW Cash Book		784.00			
		22,065.40		22,849.40	59.00	22,790.40
11	OCHEPEE Cash Book		1,130,907.00			
		-		1,130,907.00	25,000.00	1,105,907.00
12	Womens Hostel Cash Book		848,755.00			
		1,877,881.81		2,726,636.81	531,337.00	2,195,299.81
	Total	39,615,619.19	54,848,587.65	94,464,206.84	57,392,302.78	37,071,904.06

Details of Closing Balance

Sl. No.	Particulars	Bank	Cash	Advance	Fixed Deposit	Total
1	(+2) SAMS Cash Book		-			
		6,830,985.70		716,762.00	-	7,547,747.70
2	(+3) SAMS Cash Book		-			
		6,904,336.27		473,650.00		7,377,986.27
3	General Cash Book		-			
		6,777,571.31		3,400.00	1,053,742.00	7,834,713.31
4	(+2) Exam Cash Book		-			
		36,615.57				36,615.57
5	(+3) Exam Cash Book		-			
		289,092.42		523,224.00		812,316.42
6	RUSA Cash Book		-			
		9,894,274.47				9,894,274.47
7	UGC Cash Book		-			
		217,514.00		-		217,514.00
8	IFF Cash Book		-			
		6,979.56				6,979.56
9	NSS Cash Book		-			
		16,759.55		3,000.00		19,759.55
10	TRW Cash Book		-			
		22,790.40				22,790.40
11	OCHEPEE Cash Book		-			
		1,105,907.00		-	-	1,105,907.00
12	Womens Hostel Cash Book		-			

		2,194,578.81				2,194,578.81
	Total		-			
		34,297,405.06		1,720,036.00	1,053,742.00	37,071,183.06

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

Laxmi Narayan College, Jharsuguda - 2018-2019

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	State Bank Of India	11346746318	31-03-2019	4138253.50	31-03-2019	6666754.10	-2528500.60	General Cash Book
2	Utkal Grameen Bank	12085060892	31-03-2019	88597.29	31-03-2019	95851.91	-7254.62	General Cash Book
3	Bank of India	557010110010522	31-03-2019	104965.30	31-03-2019	14965.30	90000.00	General Cash Book
4	State Bank Of India	34413608010	31-03-2019	3118971.82	31-03-2019	2836333.70	282638.12	plus 2 SAMS Cash Book
5	Bank of India	557010210000012	31-03-2019	4132291.00	31-03-2019	3994652.00	137639.00	Plus 2 SAMS CASH Book
6	State Bank Of India	31156563862	31-03-2019	7019410.69	31-03-2019	6904336.27	115074.42	Plus 3 SAMS CASH Book
7	Canara Bank	2805101001117	31-03-2019	183146.00	31-03-2019	217514.00	-34368.00	UGC Cash Book
8	Bank of India	557010110010202	31-03-2019	9894274.47	31-03-2019	9894274.47	0.00	RUSA Cash Book
9	State Bank Of India	11346754001	31-03-2019	37250.57	31-03-2019	36615.57	635.00	Plus 2 Exam Cash Book
10	Utkal Grameen Bank	12085061353	31-03-2019	289092.42	31-03-2019	289092.42	0.00	plus 3 exam cash book
11	Utkal Grameen Bank	12085061636	31-03-2019	6979.56	31-03-2019	6979.56	0.00	IFF Cash Book
12	Utkal Grameen Bank	12085040082	31-03-2019	16913.55	31-03-2019	16759.55	154.00	NSS Cash Book
13	Utkal Grameen Bank	12085061499	31-03-2019	22790.40	31-03-2019	22790.40	0.00	TRW CASH Book
14	Bank of India	557010110012703	31-03-2019	1105907.00	31-03-2019	1105907.00	0.00	OCHEPEE CASH Book
15	Utkal Grameen Bank	12085065096	31-03-2019	2233432.81	31-03-2019	2194578.81	38854.00	Womens Hostel CASH Book
	GRAND TOTAL			32392276.38		34297405.06	-1905128.68	

Reconciliation

Bank Reconciliation Statement			
General Cash Book			
Name of The Bank- State Bank Of India, Jharsuguda Branch			
Account No. 11346746318			
Particulars			Amount
Closing Balance As Per Cash Book			6666754.10
Add. Cheque Issue But Not Clear till 31.03.2019			375365
	Date	Cheque No.	Amount
	29.03.2019		889313 11550
			889315 3900
			889314 3800
			889317 41772
			889318 248277
			889316 50066
			889310 9600

		889311	3200	
		889312	3200	
Add. Credit but not entry in cash book				
		Date	Amount	
		12.05.17	2750	
		1.06.17	1000	
		1.08.17	1000	
		4.07.17	1000	
		4.09.17	1000	
		4.10.17	1000	
		16.11.17	1000	
		1.12.17	1000	
		26.03.17	1000	
		19.03.17	1250	12000
Less. Bank Charges Not Entry in Cash Book				
		Date	Amount	
		8.02.18	177.6	
		12.03.18	649	826.6
Less. Plan and Non-Plan Salary & GIA drawn from treasury but gross amount shown receipt and net amount shown exp. In cash book, hence excess of receipt amount not deducted from cash book till 31.03.2018				
				2915039
Closing Balance As Per Pass Book				4138253.50
General Cash Book				
Name of The Bank- Utkal Grameen Bank, Jharsuguda Branch				
Account No. 12085060892				
Particulars				Amount
Closing Balance As Per Cash Book				95851.91
Less. Audit Difference of Previous Year Audit Period				
				7254.62
Closing Balance As Per Pass Book				88597.29
General Cash Book				
Name of The Bank-Bank Of India, Jharsuguda Branch				
Account No. 557010110010522				
Particulars				Amount
Closing Balance As Per Cash Book				14965.30
Add. Cheque Issue But Not Present in Bank Book				
				90000
	Date	Cheque No.	Amount	
	30.03.2019	43877	90000	
Closing Balance As Per Pass Book				104965.30
(+2) SAMS Cash Book				

Name of The Bank-State Bank Of India, Jharsuguda Branch				
Account No. 34413608010				
Particulars				Amount
Closing Balance As Per Cash Book				2836333.70
Add. Cheque Issue But Not Clered till 31.03.2019				
	Date	Cheque No.	Amount	
	02.03.2019	305875	5750	12750.00
	02.03.2019	305873	7000	
Less. Bank Charges Not Entered In Cash Book				
	date	amount		
	25.01.19	353.88		1002.88
	12.03.2019	649		
Add. Audit Difference of Previous Audit Period				270891
Closing Balance As Per Pass Book				3118971.82
(+2) SAMS Cash Book				
Name of The Bank- Bank Of India, Jharsuguda Branch				
Account No. 557010210000012				
Particulars				Amount
Closing Balance As Per Cash Book				3994652.00
Add. Audit Difference of Previous Audit Period				137639
Closing Balance As Per Pass Book				4132291.00
(+3) SAMS Cash Book				
Name of The Bank- State Bank Of India, Jharsuguda Branch				
Account No. 31156563862				
Particulars				Amount
Closing Balance As Per Bank Book				7019410.69
Less. Cheque Issue But Not Present In Bank Book				
	Date	Cheque No.	Amount	
	30.03.19	265586	27450	169413.00
	30.03.19	265585	68713	
	30.03.19	265584	1434	
	30.03.19	265583	1890	
	30.03.19	265582	1870	
	30.03.19	265581	38538	
	30.03.19	265580	4754	
	30.03.19	265579	4764	
	28.03.19	265577	20000	
Less. Bank Charges not entered in cash book				
		date	amount	
		03.04.18	117.51	
		04.04.18	72.99	

		19.06.18	177	
		10.09.18	177	
		12.09.18	354	
		20.12.18	354	
		16.02.19	118.12	1370.62
Less. Cash and Bank Bookdifferent amount				
	Date/Page No	Taken Amount	Actual Amount	Different
	11.08.18/222	6060	6066	6
	11.08.18/222	6060	6066	6
	13.08.18/223	6060	6066	6
Less. Totalling Error in Page No. 294 (total payment of Rs. 35376.00 has been taken Rs. 33735.00)				1641
Less. Totalling Error in Page No. 296 (total payment of Rs. 7005.90 has been taken Rs. 7002.90)				3
Less. Totalling Error in Page No. 304 (total payment of Rs. 44880.00 has been taken Rs. 44800.00)				80
Less. Totalling Error in Page No. 311 (total payment of Rs. 118011.80 has been taken Rs. 118000.00)				11.8
Less. Deducated from Bank on Dt. 26.10.18 a sum of rs. 4332.00 but not in cash book				4332
Add. Bank Credit But Not in Cash Book				
		date	amount	
		15.09.18	30385	61795
		26.11.18	11835	
		16.01.19	19575	
Add. Audit Difference of Previous Audit Period				
Closing Balance As Per Cash Book				6904336.27
UGC Cash Book				
Name of The Bank- Canara, Jharsuguda Branch				
Account No. 2805101001117				
Particulars				Amount
Closing Balance As Per Cash Book				217514.00
Add. Cheque Issue But not cleared till 31.03.2019				
	Date	Cheque No.	Amount	
	30.03.19	413799	34368	(+)34368
Deduct previous difference				(-)68,736.00
Closing Balance As Per Pass Book				183146.00
(+2) Exam Cash Book				
Name of The Bank- State Bank Of India, Jharsuguda Branch				
Account No. 11346754001				
Particulars				Amount
Closing Balance As Per Cash Book				36615.57
Add. Bank Interest not entered in cash book on Dt. 25.09.17				326
Add. Bank Interest not entered in cash book on Dt. 25.12.17				309
Add. Audit Difference of Previous Audit Period				0
Closing Balance As Per Pass Book				37250.57

Womens Hostel Cash Book				
Name of The Bank- Utkal Grameen Bank, Jharsuguda Branch				
Account No. 12085065096				
Particulars				Amount
Closing Balance As Per Cash Book				2194578.81
Add. Cheque Issue but not cleared till 31.03.2019				
	Date	Cheque No.	Amount	
	25.03.19	813330	1854	
	30.03.19	813331	27000	
	20.11.18	812642	10000	38854
Closing Balance As Per Pass Book				2233432.81
NSS Cash Book				
Name of The Bank- Utkal Grameen Bank, Jharsuguda Branch				
Account No. 12085040082				
Particulars				Amount
Closing Balance As Per Cash Book				16759.55
Add. Bank Interest Not Credit in Cash Book on dt. 30.03.19				154
Closing Balance As Per Pass Book				16913.55

PARA: 6 **STOCK POSITION**

Laxmi Narayan College, Jharsuguda - 2018-2019

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Plus 2 Library Books-Nos of Books	6288	239	0	6527.00	6527	
2	Plus 3 Library Books-Nos of Books	28615	699	0	29314.00	29314	
3	RUSA Library Books	2605	0	0	2605.00	2605	
4	IDP-Library Books	0	340	0	340.00	340	

Comments

Details of Library Books (+2)		
Sl. No.	Subjects	Received
1	Odia	20
2	English	0
3	Political Science	10
4	Economics	9
5	History	20
6	Education	4
7	Physics	23
8	Chemistry	18
9	Mathematics	5
10	Zoology	10
11	Botany	14
12	Biology	0
13	Hindi	25
14	I.T	15
15	E.V.S	0
16	Yoga	0
17	Commerce	40
18	Donate	26
Total		239

Details of Library Books (IDP)		
Sl. No.	Subjects	Received
1	Odia	44
2	English	30
3	Political Science	52
4	Economics	16
5	Physics	41
6	Chemistry	21
7	Mathematics	16

8	Zoology	25
9	Botany	26
10	Hindi	37
11	EVS	3
12	Commerce	29
Total		340
Details of Library Books (+3)		
Sl. No.	Subjects	Received
1	Odia	101
2	English	30
3	Political Science	69
4	Economics	58
5	History	0
6	Physics	49
7	Chemistry	53
8	Mathematics	46
9	Zoology	50
10	Botany	60
11	Reference	2
12	Book Replace	4
13	Commerce	54
14	Hindi	80
15	EVS	20
16	Computer	23
Total		699

PARA: 7 INVESTMENT

Laxmi Narayan College, Jharsuguda - 2018-2019

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 Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2018	1053742.00	0.00	1053742.00	0.00	31-03-2019	1053742.00	31-03-2019	1053742.00	0.00	
	GRAND TOTAL	1053742.00	0.00	1053742.00	0.00		1053742.00		1053742.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

<i>Fixed Deposit Details</i>							
Sl. No.	FD No.	Bank	Date of Investment	Amount	Rate of Interest	Date of Maturity	Maturity Value
1	30291407576	SBI	12.12.17	1053742	8.50%	12.12.22	1419238
		Total		1053742			

PARA: 8 ADVANCE

Laxmi Narayan College, Jharsuguda - 2018-2019

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	01-04-2018	NSS cash book	0.00	3000.00	3000.00	0.00	31-03-2019	3000.00	31-03-2019	3000.00	0.00	
2	01-04-2018	Plus 2 SAMS Cash Book	193845.00	1574108.00	1767953.00	1051191.00	31-03-2019	716762.00	31-03-2019	716762.00	0.00	
3	01-04-2018	Plus 3 SAMS Cash Book	332200.00	492000.00	824200.00	343050.00	31-03-2019	481150.00	31-03-2019	473650.00	7500.00	
4	01-04-2018	General Cash Book	628758.00	0.00	628758.00	32000.00	31-03-2019	596758.00	31-03-2019	3400.00	593358.00	
5	01-04-2018	Plus 3 Exam Cash Book	721466.00	54000.00	775466.00	246302.00	31-03-2019	529164.00	31-03-2019	523224.00	5940.00	
6	01-04-2018	UGC Cash Book	105000.00	0.00	105000.00	105000.00	31-03-2019	0.00	31-03-2019	0.00	0.00	
7	01-04-2018	Womens Hostel Cash Book	0.00	13600.00	13600.00	13600.00	31-03-2019	0.00	31-03-2019	0.00	0.00	
	GRAND TOTAL		1981269.00	2136708.00	4117977.00	1791143.00		2326834.00		1720036.00	606798.00	

Comments :

Para: 8.1 Reconciliation of Difference

Reconciliation of differences as on 31.03.2019				
Add. Audit difference of previous period Audit Report				
	Cash Book	Amount		Amount
	General Cash Book		593358	599298
	(+3) Exam Cash Book		5940	
Add. Advance Paid during the year 2016-17 but not effected in cash book				
Cash Book	Page No.	Date	Amount	
(+3) SAMS	119	04.01.2017	2500	7500
(+3) SAMS	128	20.01.2017	5000	
				606798.00
Total Advance Outstanding as per Audit as on 31.03.2019				1981269.00

Para: 8.2 Details of year wise and person wise outstanding of advance as on 31.03.2019

Year Wise Break Up of Outstanding Advance as on 31.03.2019						
SI.No.	Particulars	Designation	Purpose	Voucher No/Date	Amount	Name of the Sanctioning Authority
A	Up to 2011-12				119774.00	
	Total (A)				119774.00	
B	For The Year 2013-14					
	Sri G.M.Patel	Reader	Student Election	206/29.09.12	15000.00	Gokul Chandra Meher & G.M.Patel
	Total (B)				15000.00	
C	For The Year 2013-14					
	Ar. Bhabani Sh. Sahu	Architect Engg. Jsg.	Estimate & Supervising Charges for Construction of upper stair library building	22/08.05.13	10000.00	Gokul Chandra Meher & Ar. Bhabani Sh. Sahu
	Sri Himansu Sekhar Sarangi	Lect. In Commerce	Conduct of +3 second year univ. exam 2015	20/23.03.14	20000.00	Susanta Ku. Purohit & Sri Himansu Sekhar Sarangi
	Total (C)				30000.00	
D	For The Year 2014-15					
	M/s. Vishal Technology	Cuttack	NAAC re-accreditation of the college as per AMU signed for Rs. 500000/-	105/15.07.14	20000	Susanta Ku. Purohit
	Sri Manas Ranjan Acharya	P.E.T	. +3 Inter College Cricket tournament 2014-15 held at deogarh college	143/23.10.14	7000	Susanta Ku. Purohit & Sri Manas Ranjan Acharya
	Total (D)				27000.00	
E	For The Year 2015-16					
	Sri Sarat Kumar Dubey	Lect. In English	Squard/Observation Exp. Of +3 Final Exam 2015	01/06.04.15	5000	Susanta Ku. Purohit & Sri Sarat Ku. Dubey
	Sri Himansu Sekhar Sarangi	Lect. In Commerce	Squard/Observation Exp. Of +3 Second yr. Exam 2015	05/21.04.15	6000	Susanta Ku. Purohit & Sri Himansu Sekhar Sarangi
	Sri Rabindra Ku. Debta	Lect. In Pol. Sc.	Expenses on Instant CHSE Exam 2015	32/27.06.15	2690	Susanta Ku. Purohit & Rabindra Ku. Debata
	Sri Saroj Ku. Kuanar	Lect. In Chemistry	Refreshment for Self Defence Trg.	93/10.09.15	3000	Susanta Ku. Purohit & Saroj Ku. Kuanar
	Principal	P.A.Mahavidyalaya Kumbharbandh	Self Defene Training	84/11.09.15	15000	Susanta Ku. Purohit
	Sri Manas Ranjan Acharya	P.E.T	Course of N.C.C at N.C.C OTA, Kamptee	207/09.12.15	20000	Bijay Bahadur Singh & Manas Ranjan Acharya
	Dr. Sudarshan Panigrahi	Reader in Zoology	Annual Student Union Function	247/20.01.16	5000	Bijay Bahadur Singh & Sudarshan Panigrahi

	Sri Sarat Kumar Dubey	Lect. In English	Conduct of +3 Final yr Exam 2016	10/22.02.16	20000	Bijay Bahadur Singh & Sri Sarat Ku. Dubey
	Sri Rabindra Ku. Debta	Lect. In Pol. Sc.	Conduct of annual exam 2016	221/29.02.16	15840	Bijay Bahadur Singh & Rabindra Ku. Debata
	Sri Manas Ranjan Acharya	P.E.T	Refreshment Allowance	292/31.03.16	7200	Bijay Bahadur Singh & Manas Ranjan Acharya
	Total (E)				99730.00	
F	For The Year 2016-17					
	Sri Himansu Sekhar Sarangi	Lect. In Commerce	Conduct of Exams	02/07.04.16	35000	Bijay Bahadur Singh & Sri Himansu Sekhar Sarangi
	Sri Prahallad Behera	Lect. In Commerce	University Exam	03/16.04.16	7000	Bijay Bahadur Singh & Prahallad Behera
	Dr. Sudarshan Panigrahi	Reader in Zoology	Student Union Election	118/01.10.16	23000	Bijay Bahadur Singh & Sudarshan Panigrahi
	Sri Manas Ranjan Acharya	P.E.T	Inter College Athletic Meet	167/26.11.16	1000	Bijay Bahadur Singh & Manas Ranjan Acharya
	Dr. Chirabrata Dutta	Reader in Botany	Arrangement of Foundation Day	81/17.08.16	30000	Bijay Bahadur Singh & Chirabrata Dutta
	Sri Prahallad Behera	Lect. In Commerce	Contingency Exp.	192/20.12.16	2500	Bijay Bahadur Singh & Prahallad Behera
	Sri Manas Ranjan Acharya	P.E.T	Ganesh Puja	142/01.09.16	7000	Bijay Bahadur Singh & Manas Ranjan Acharya
	Sri Manas Ranjan Acharya	P.E.T	Inter College Volly Ball Tournament	171/29.09.16	4000	Bijay Bahadur Singh & Manas Ranjan Acharya
	Sri Manas Ranjan Acharya	P.E.T	Inter College Volly Ball Tournament	229/16.11.16	8000	Bijay Bahadur Singh & Manas Ranjan Acharya
	Sri Manas Ranjan Acharya	P.E.T	Inter College Cricket Tournament	248/26.11.16	9000	Bijay Bahadur Singh & Manas Ranjan Acharya
	Dr. Chirabrata Dutta	Reader in Botany	Science Exhibition	247/26.11.16	15000	Bijay Bahadur Singh & Chirabrata Dutta
	Sri Prahallad Behera	Lect. In Commerce	Contingency Exp.	296/04.01.17	2500	Bijay Bahadur Singh & Prahallad Behera
	Mrs Basanti Padhee	Reader in English	University Exam	14/04.03.17	20000	Bijay Bahadur Singh & Basanti Padhee
	Dr. Chirabrata Dutta	Reader in Botany	Contingency Exp.	16/29.03.17	30000	Bijay Bahadur Singh & Chirabrata Dutta
	Total (F)				194000.00	
G	For The Year 2017-18					
	Mrs Purnima Mayee Dash	Lect. In English	University Exam	26.04.17	16000	Bijay Bahadur Singh & Purnima Mayee Dash
	Mrs Basanti Padhee	Reader in English	University Exam	01.08.17	15000	Bijay Bahadur Singh & Basanti Padhee

	Mrs Basanti Padhee	Reader in English	University Exam	03.02.18	18000	Chira Brata Dutta & Basanti Padhee
	Sri Narasingha Panigrahi	Lect. In Math	University Exam	19.02.18	20000	Chira Brata Dutta & Narasingha Panigrahi
	Sri Saroj Ku. Kuanar	Lect. In Chemistry	University Exam	13.03.18	10000	Chira Brata Dutta & Saroj Ku. Kuanar
	Md. Aman Ahmed	Contractor	Prepair of Dft. Board	10.07.17	10000	Bijay Bahadur Singh
	Sri Manas Ranjan Acharya	P.E.T	Independence Day	08.08.17	3000	Bijay Bahadur Singh & Manas Ranjan Acharya
	Dr. Chirabrata Dutta	Reader in Botany	Conduct of Student Union Election	16.09.17	25000	Bijay Bahadur Singh & Chirabrata Dutta
	Sri Durga Prasad Sahu	Lect. In Botany	Exam Contingency	08.11.17	3000	Bijay Bahadur Singh & Durga Prasad Sahu
	Sri Durga Prasad Sahu	Lect. In Botany	Exam Contingency	17.03.18	2000	Bijay Bahadur Singh & Durga Prasad Sahu
	Total (G)				122000.00	
H	For The Year 2018-19					
	Narendra Kumar Panda	Reader in Commerce	Center Exp. Of +3 First Univ.	19.04.18	5000.00	Chira Brata Dutta & Narendra Panda
			Student Union Election	04.10.18	25000.00	Chira Brata Dutta & Narendra Panda
			White Washing & Painting	13.10.18	20000.00	Chira Brata Dutta & Narendra Panda
			White Washing & Painting	03.11.18	40000.00	Chira Brata Dutta & Narendra Panda
			Annual Function	11.02.19	50000.00	Chira Brata Dutta & Narendra Panda
			Annual Function	11.02.19	50000.00	Chira Brata Dutta & Narendra Panda
			Conduct of 6th Sem. Univ Exam	30.03.19	20000.00	Chira Brata Dutta & Narendra Panda
	Smita Bose	Reader in Chemistry	Valluation of +2 Annual Exam	19.04.18	5000.00	Chira Brata Dutta & Smita Bose
			Repair of Furniture	20.06.18	10000.00	Chira Brata Dutta & Smita Bose
			Repair of Furniture	28.06.18	10000.00	Chira Brata Dutta & Smita Bose
			Repair of Furniture	13.07.18	10000.00	Chira Brata Dutta & Smita Bose
			Repair of Furniture	10.08.18	10000.00	Chira Brata Dutta & Smita Bose
			Repair of Furniture	20.06.18	10000.00	Chira Brata Dutta & Smita Bose
			Repair of Furniture	28.06.18	10000.00	Chira Brata Dutta & Smita Bose
	Bignan Bhusan Bhanja	Reader in Physics	Center Exp. Of +3 First Univ.	23.04.18	15000.00	C.B. Dutta & B.B.Bhanja
	Akanan Sahu	Reader in Mathematics	Center Exp. Of +3 4th semistar	28.08.18	20000.00	C.B. Dutta & A. Sahu
	Laldhari Singh	Lect. In Odia	Conduct of Yoga Day	20.06.18	5000.00	C.B. Dutta & L.D. Singh

			NSS Camp	30.08.18	3000.00	C.B. Dutta & Laldhari Singh
			Yoga	20.06.18	5000.00	C.B. Dutta & Laldhari Singh
			Organise of Yoga Day	11.01.19	2000.00	C.B. Dutta & Laldhari Singh
Jhas Kumar Khamari	Lect in Botany		Botanical Garden	6.09.18	1000.00	C.B. Dutta. & J.K.Khamari
			Botanical Garden	13.11.18	15000.00	C.B. Dutta. & J.K.Khamari
Bikram Kesari Rout	Reader in Zoology		Lab. Repairing Work	13.08.18	20000.00	C.B. Dutta & B.K.Rout
			Lab. Repairing Work	25.08.18	20000.00	C.B. Dutta & B.K.Rout
			Carpenter & Helper Charges	04.10.18	20000.00	C.B. Dutta & B.K.Rout
Prahallad Behera	Lect. In Commerce		Conduct of +3 2nd Sem.	22.09.18	10000.00	C.B. Dutta & Prahallad Behera
			Infrastructure Dev. For NAAC Visit	26.10.18	45000.00	C.B. Dutta & Prahallad Behera
			2nd Sem. Exam +3	28.11.18	10000.00	C.B. Dutta & Prahallad Behera
Rabindra Kumar Debata	Reader in Pol. Sc.		Refereshment & Tent For NAAC Visit	22.10.18	10000.00	C.B. Dutta & R.K.Debata
			Conduct of Practical Exam	31.01.19	21480.00	C.B. Dutta & R.K.Debata
			Contingency for Annual exam	06.03.19	18850.00	C.B. Dutta & R.K.Debata
Purna Chandra Pradhan	Reader in Chemistry		Misce. Exp. For NAAC Visit	29.10.18	50000.00	C.B. Dutta & P.C. Pradhan
			Misce. Exp. For NAAC Visit	29.10.18	30000.00	C.B. Dutta & P.C. Pradhan
			3rd Sem. Exam +3	18.02.19	25000.00	C.B. Dutta & P.C. Pradhan
Durga Prasad Sahu	Lect. In Botany		Contingency for +2 exam	10.11.18	20000.00	C.B. Dutta & D.P.Sahu
			Valuation of 4th Sem. Exam	22.01.19	4000.00	C.B. Dutta & D.P.Sahu
			Annual Class Promotion Exam +2	22.02.19	3000.00	C.B. Dutta & D.P.Sahu
Sarat Kumar Dubey	Reader in English		Laptop Distribution Ceremony	27.11.18	10000.00	C.B,Dutta & S.K. Dubey
Sumati Dei	Lect in Odia		Conduct of NSS Prog	05.12.18	5000.00	C.B. Dutta & Sumati Dei
Manas Ranjan Acharya	PET		Annual Athletic Meet	10.12.18	20000.00	C.B.Dutta & M.R.Acharya
			Annual Athletic Meet	11.12.18	350000.00	C.B.Dutta & M.R.Acharya
			Republic Day	25.01.19	3500.00	C.B.Dutta & M.R.Acharya
Bibhuti Bhusan Dash	Reader in Physics		5th Sem, Exam +3	19.12.18	22000.00	C.B.dutta & B.B.Dash
Narasingh Panigrahi	Reader in Mathematics		Conduct of HUB Annual Exam	06.03.19	75000.00	C.B.Dutta & N.Panigrahi
Saroj Kumar Khamari	Reader in Chemistry		Dist. Level Squard For Annual CHSE Exam	15.03.19	25000.00	C.B.Dutta & S.K.Khamari
Total (H)					641330.00	
Total (A+B+C+D+E+F+G+H)					2326834.00	

Para 8.3 Advance outstanding more then one year.

As per para 8.2 Advance outstanding more then one year i.e for the year 2017-18 is Rs. 122000.00 which has been furnished. Hence, as per finance department Go No. 2221/F dt. 08.03.2002 and DLFA circular No. 15179/DLFA dt. 28.09.13 advance outstanding more then one year i.e. for the year 2017-18 is treated as loss to the institution and recovery is suggested by fixing equal responsible on the advance sanctioning authority and the advance holders. the detailed responsibility amount fixed as detailed below for rs. 122000.00

Responsible Person For Advance as on 2018-19			
Sl. No.	Name Of The Persons	Designation	Amount
1	Bijay Bahadur Singh	Ex-Principal I/C	42000
2	Mrs. Purnima Mayee Dash	Lect. In English	8000
4	Sri Manas Ranjan Acharya	P.E.T	1500
5	Narsingh Panigrahi	Lect. In Mathematics	10000
6	Dr. Chirabrata Dutta	Reader in Botany	36500

7	Mrs Basanti Padhee	Reader in English	16500
8	Sri Saroj Kumar Kuanar	Lect in Chemistry	5000
9	Durga Prasad Sahu	Lect. In Botany	2500
Total			122000

Person(s) Responsible for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Bijay Bahadur Singh	Ex-Principal Incharge	L.N.College, Jharsuguda, Dist. Jharsuguda	42000
2	Purnima Mayee Dash	Lect. in English	L.N.College, Jharsuguda, Dist. Jharsuguda	8000
3	Manas Ranjan Acharya	PET	L.N.College, Jharsuguda, Dist. Jharsuguda	1500
4	Narsingh Panigrahi	Lect. in Mathematics	L.N.College, Jharsuguda, Dist. Jharsuguda	10000
5	Chira Brata Dutta	Reader in Botany	L.N.College, Jharsuguda, Dist. Jharsuguda	36500
6	Basanti Padhee	Reader in English	L.N.College, Jharsuguda, Dist. Jharsuguda	16500
7	Saraj Kumar Kuanar	Lect. in Chemistry	L.N.College, Jharsuguda, Dist. Jharsuguda	5000
8	Durga Prasad Sahu	Lect In Botany	L.N.College, Jharsuguda, Dist. Jharsuguda	2500

PARA: 9 **GRANTS**

Laxmi Narayan College, Jharsuguda - 2018-2019

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2018	12610127.00	39448530.00	52058657.00	39257839.00	31-03-2019	12800818.00	
	GRAND TOTAL	12610127.00	39448530.00	52058657.00	39257839.00		12800818.00	

Comments :

Grant Position 2018-19					
Cash Book	Outstanding OB	Grant Received	Total	Grant Spent	Grant Unspent
UGC	472590	0	472590	483273	-10683
RUSA	9445341	0	9445341	426036	9019305
GIA	12000	37937448	37949448	37937448	12000
B.G		411082	411082	411082	0
OCHEPEE	0	1100000	1100000	0	1100000
Unclassified	2680196	0	2680196	0	2680196
Total	12610127	39448530	52058657	39257839	12800818

PARA: 10 UTILISATION CERTIFICATE

Laxmi Narayan College, Jharsuguda - 2018-2019

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	01-04-2018	55205870.00	39257839.00	94463709.00	38774566.00	31-03-2019	55689143.00	
	GRAND TOTAL	55205870.00	39257839.00	94463709.00	38774566.00		55689143.00	

Comments :

<i>Details of UC Submitted</i>			
Sl. No.	Particulars	Letter No./Date	Amount
1	GIA	829/25.05.2019	37937448
2	Block Grant	826/24.05.2019	411082
3	RUSA	561/29.03.2019	426036
Total			38,774,566.00

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -
No Misappropriation has been found during period under audit

PARA: 12 LOSS OF STOCK & STORE

12.1 -
No Loss of Stock and Store has been occurred during the period under audit

PARA: 13 AUDIT OF RECEIPTS

13.1 -
No Irregularities have been found.

PARA: 14 AUDIT OF EXPENDITURE

14.1 -
No Irregularities have been found.

PARA: 15 AUDIT ON WORKS

15.1 -
No Irregularities have been found.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -
there is no departmentalization in the college.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 -
Audit on scheme and programmes has been done properly and no discrepancy found.

PARA: 18 MISCELLANEOUS

18.1 -

Details of Students Strength (+2)										
SI. No.	Particulars	Sanction Strength	Actual Strength	ST		SC		GENERAL		Total
				Boys	Girls	Boys	Girls	Boys	Girls	
1	1st year Arts	128	126	36	6	23	13	22	26	126
2	2nd year Arts	128	125	34	18	21	7	22	23	125
	Total	256	251	70	24	44	20	44	49	251
1	1st year Science	128	81	11	2	12	0	49	7	81
2	2nd year Science	128	122	18	8	23	5	52	16	122
	Total	256	203	29	10	35	5	101	23	203
1	1st year Commerce	128	118	8	4	10	0	84	12	118
2	2nd year Commerce	128	111	8	2	11	0	79	11	111
	Total	256	229	16	6	21	0	163	23	229
Details of Students Strength (+3)										
SI. No.	Particulars	Sanction Strength	Actual Strength	ST		SC		GENERAL		Total
				Boys	Girls	Boys	Girls	Boys	Girls	
1	1st year Arts	96	91	9	9	8	6	31	28	91
2	2nd year Arts	96	86	16	13	12	5	20	20	86
3	Final Year Arts	96	89	15	9	15	6	23	21	89
1	1st year Science	128	109	15	4	6	7	53	24	109

2	2nd year Science	128	113	19	8	14	5	46	21	113
3	Final Year Science	128	114	20	5	12	9	51	17	114
1	1st year Commerce	96	93	6	1	4	7	46	29	93
2	2nd year Commerce	96	94	4	1	1	0	48	40	94
3	Final Year Commerce	96	98	9	4	5	4	40	36	98
	Total	960	887	113	54	77	49	358	236	887

18.2 -

Details of Fees and Fines 2017-18

Sl. No.	Stream	O.B	Collection	Total	Deposit	C.B
1(+2)		22687	39481	62168	39481	22687
2(+3)		43416	48420	91836	48420	43416
	Total	66103	87901	154004	87901	66103
	Challan No	Date	Amount			
	37	13.01.2020	87901			

18.3 -

Details of Staff

Sl. No.	Name	Designation	Category
1	S.K.Subey	Reader In English	State
2	B. Padhee	Reader In English	UGC
3	S.T.Giri	Lect. In English	State
4	R.Baxla	Lect. In English	State
5	S.Purohit	Lect. In English	State
6	P.M.Dash	Lect.in En	State
7	D.Sohela	Lect. In Odia	State
8	L.Singh	Lect. In Odia	State
9	S.Dei	Lect.in Odia	State
10	N.Pati	Lect.in Hindi	UGC
11	A.K.Singh	Lect. In Hindi	State
12	U.C.Hota	Reader In Economics	State

13	J.Patel	Lect. In Economics	State
14	P.Hota	Lect.in Economics	State
15	S.Devi	Lect. In Economics	State
16	R.K.Debata	Reader Pol. Science	State
17	C.Patra	Lect. In Pol. Science	State
18	M.R.Beck	Lect. In Education	State
19	A.K.Pattnaik	Reader In History	State
20	B.B.Dash	Reader In Physics	State
21	B.B.Bhanja	Reader In Physics	State
22	R.R.Behera	Lect. In Physics	State
23	B.Jyotish	Lect. In Physics	State
24	B.B.Pati	Lect. In Physics	State
25	S.Bose	Reader In Chemistry	State
26	S.Mishra	Reader In Chemistry	State
27	S.K.Kuanar	Reader In Chemistry	State
28	S.K.Padhan	Lect. In Chemistry	State
29	S.Naik	Lect. In Chemistry	State
30	N.Panigrahi	Lect. In Math	State
31	M.Sharma	Lect. In Math	State
32	C.B.Dutta	Reader In Botany	UGC
33	D.P.Sahu	Lec. In Botany	State
34	J.K.Khamari	Lec. In Botany	State
35	N. Panigrahi	Lect. In Zoology	State
36	B.K. Rout	Reader In Zoology	State
37	P.Behera	Reader In Commerce	State
38	H.S. Sarangi	Reader In Commerce	State
39	N.K.Panda	Reader In Commerce	State
40	S.Samaria	Lect. In Commerce	State
41	S.A.Iqbal	Lect. In Commerce	State
42	Pooja Saha	Lect. In Commerce	State
43	Dr. K.K. Panda	Demon. In Chemistry	State
44	D.K. Mishra	Demon. In Physics	State
45	B.D. Panda	Demon. In Physics	State
46	J.C.Patel	Store Keeper In Physics	State
47	B.K.Sarkar	Sr. Clerk	State
48	S.K.Hota	Jr. Clerk	State
49	A.K.Pradhan	Jr. Clerk	State
50	B.K.Patel	Lab. Attendente in Physics	State
51	T.Kalser	Lab. Attendente in Chem.	State
52	S.Singh	Lab. Attendente in Botany	State
53	B.Banchhur	Lab. Attendente in Zoology	B.G
54	B.Kaudi	Lab. Attendente in Frogery	B.G
55	Tilul Patel	Lib. Watchman-cum-Bearer	B.G

56	S.K.Sahu	Lect. In I.T	MGT
57	R.P.Kalo	Lab. Asst. Botany	MGT
58	P.P.Nath	Lab. Asst. Chemistry	MGT
59	M.R.Acharya	PET	MGT
60	Diptimayee Mahapatra	DEO	MGT
61	Mrs. Jharana Patel	Asst. Librarian (+3)	MGT
62	Mrs. Nayami Behera	Jr. Librarian (+2)	MGT
63	Sri Ratan Majhi	Night Watchman	MGT
64	Sri Mahendra Meher	Night Watchman	MGT
65	Mrs. Dhanmati Pandey	Peon	MGT
66	Mrs. Parbati Bahadur	Peon	MGT
67	Sri Rohita Patel	Peon	MGT
68	Sri Kishor Goud	Peon	MGT
69	Sri S.Jayapuria	Peon	MGT
70	Sri J. Patel	Peon	MGT
71	Sri G.Ping	Peon	MGT

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

19.1 -
No Loan exists during the audit period

PARA: 20 RESULT OF AUDIT AND CONCLUSION

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As a result of this Audit transactions involving a sum of Rs 122000.00 are held under objection which include an amount of Rs 122000.00 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	Paragraph No.	Amount suggested for recovery(In Rs:)	Amount kept under objection including amount suggested for recovery (In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	8.1	122000.00	122000.00	122000.00	0.00	0.00	
Total		122000.00	122000.00	122000.00	0.00	0.00	

Spot Recovery

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

Audit Certificate

Certified that the accounts of Laxmi Narayan College, Jharsuguda for the financial year 2018-2019 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

**District Audit Officer
Local Fund Audit, JHARSUGUDA**

LOCAL FUND AUDIT, JHARSUGUDA, ODISHA

CATEGORY : Aided College

 Audit Report No :
580875/AR/2020-2021-JHARSUGUDA

PARA: 1 TITLE SHEET

1	Name of the Institution :	Laxmi Narayan College, Jharsuguda
2	Year of Accounts under Audit :	2019-2020
3	Name of the Local Authority during the year of A/Cs :	Dr. Chira Brata Dutta- 01.04.2019 to 31.03.2020
	Name of the Local Authority at the time of Audit :	R.K.Debata- 01.01.2021 to till Date.
4	Duration of Audit :	12-10-2020 To 15-02-2021 (Mandays Consumed :-)
5	Name of the Auditors :	SPP ASSOCIATES 322862E - Lead Auditor
6	Name of the Reviewing Officer :	KISHOR CHANDRA BISWAL(District Audit Officer)
7	Date of submission of report by Reviewing officer :	18-03-2021
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	KISHOR CHANDRA BISWAL
11	Date of approval of report by District Audit Officer :	18-03-2021

Para1.1 :- Demographic information:-

Name Of The Institution	Area In sq Km	No of Ward	Population of the Institution					Female Population	Male Population
			S.C	S.T	Minority	General	Total		
Laxmi Narayan College, Jharsuguda							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	RUSA Cash Book	12.10.2020	0	0		

2	Plus 2 MR Book	12.10.2020	14	14	Page - 13	
3	plus 3 MR Book	12.10.2020	22	22	Page- 13	
4	Plus 3 General Cash Cash Book	12.10.2020	12941.00	12941.00	Page-57	
5	OHEPEE Cash Book	12.10.2020	Nil	Nil		
6	ServicePostage Stamps	12.10.2020	2594.00	2594.00	Page-228	
7	Miscellaneous Receipt Books	12.10.2020	02 Nos	02 Nos	Page-17	
8	Measurement Books	12.10.2020	01 Nos	01 Nos	Page- 22	
9	Plus 2 General Cash Cash Book	12.10.2020	46050.00	46050.00	Page- 53	

Comments

Audit cash has been checked and verified and we found that cash balance of plus 2 cash book a sum of rs. 46050.00 and plus 3 cash book balance a sum of rs. 12941.00 and service postage balance a sum of rs. 2594.00.

PARA: 3 LIST OF VERIFIED RECORDS

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

Comments

All the cash book ad register has been maintained properly during the year of audit.

PARA: 4 FINANCIAL POSITION

Laxmi Narayan College, Jharsuguda - 2019-2020

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference(In Rs:)	Remarks
1	+2 SAMS Cash Book	01-04-2019	754774 7.70	498129 7.96	125290 45.66	413297 5.26	31-03-2020	839607 0.40	31-03-2020	839607 0.40	0.00	
2	+3 SAMS Cash Book	01-04-2019	737798 6.27	499080 4.00	123687 90.27	391536 2.37	31-03-2020	845342 7.90	31-03-2020	845342 7.90	0.00	
3	General Cash Book	01-04-2019	783471 3.31	146039 3.09	929510 6.40	171491 2.30	31-03-2020	758019 4.10	31-03-2020	758019 4.10	0.00	
4	+2 Exam Cash Book	01-04-2019	36615. 57	978.00	37593. 57	0.00	31-03-2020	37593. 57	31-03-2020	37593. 57	0.00	
5	+3 Exam Cash Book	01-04-2019	812316 .42	46694. 00	859010 .42	248404 .80	31-03-2020	610605 .62	31-03-2020	610605 .62	0.00	
6	RUSA Cash Book	01-04-2019	989427 4.47	297459 .00	101917 33.47	700005 7.82	31-03-2020	319167 5.65	31-03-2020	319167 5.65	0.00	
7	UGC Cash Book	01-04-2019	217514 .00	7334.0 0	224848 .00	0.00	31-03-2020	224848 .00	31-03-2020	224848 .00	0.00	
8	IFF Cash Book	01-04-2019	6979.5 6	243.00	7222.5 6	200.60	31-03-2020	7021.9 6	31-03-2020	7021.9 6	0.00	
9	NSS Cash Book	01-04-2019	19759. 55	17797. 00	37556. 55	0.00	31-03-2020	37556. 55	31-03-2020	37556. 55	0.00	
10	TRW Cash Book	01-04-2019	22790. 40	789.00	23579. 40	200.60	31-03-2020	23378. 80	31-03-2020	23378. 80	0.00	
11	OCHE PEE Cash Book	01-04-2019	110590 7.00	103773 4.00	214364 1.00	703530 .16	31-03-2020	144011 0.84	31-03-2020	144011 0.84	0.00	
12	Women's Hostel Cash Book	01-04-2019	219529 9.81	103939 4.00	323469 3.81	516400 .60	31-03-2020	271829 3.21	31-03-2020	271829 3.21	0.00	

	GRAN D TOTAL	370719 04.06	138809 17.05	509528 21.11	182320 44.51	327207 76.60	327207 76.60	0.00
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Comments						
(+2) SAMS Cash Book						
<i>SL. No.</i>	<i>Particulars</i>	<i>Opening Balance</i>	<i>Receipt</i>	<i>Total</i>	<i>Payment</i>	<i>Closing Balance</i>
1	<i>Un-Classified Amount</i>	<i>4,256,436.00</i>		<i>4,256,436.00</i>	<i>445,362.00</i>	<i>3,811,074.00</i>
2	<i>Tution Fees</i>	<i>(16,352.00)</i>	<i>32,216.00</i>	<i>15,864.00</i>		<i>15,864.00</i>
3	<i>Development</i>	<i>1,530,614.00</i>	<i>712,250.00</i>	<i>2,242,864.00</i>		<i>2,242,864.00</i>
4	<i>Academic Fees</i>	<i>66,800.00</i>	<i>32,800.00</i>	<i>99,600.00</i>		<i>99,600.00</i>
5	<i>Adm./Re-Adm fees</i>	<i>(127,850.00)</i>	<i>13,120.00</i>	<i>(114,730.00)</i>		<i>(114,730.00)</i>
6	<i>Affiliation Fees</i>	<i>58,375.00</i>	<i>65,600.00</i>	<i>123,975.00</i>	<i>5,025.00</i>	<i>118,950.00</i>
7	<i>Arts/Science/C omm. Society</i>	<i>26,740.00</i>	<i>13,120.00</i>	<i>39,860.00</i>		<i>39,860.00</i>
8	<i>Council Dev. Fees</i>	<i>40,110.00</i>	<i>19,680.00</i>	<i>59,790.00</i>		<i>59,790.00</i>
9	<i>Collg. Registration Fees</i>	<i>116,700.00</i>	<i>65,600.00</i>	<i>182,300.00</i>		<i>182,300.00</i>
10	<i>Collg. Calende r/Megazine</i>	<i>104,380.00</i>	<i>98,400.00</i>	<i>202,780.00</i>	<i>7,017.00</i>	<i>195,763.00</i>
11	<i>Collg. Dev. Fees/Monthly Fees</i>	<i>1,071,361.00</i>	<i>1,343,000.00</i>	<i>2,414,361.00</i>	<i>1,943,294.00</i>	<i>471,067.00</i>
12	<i>Collg. Exam Fees</i>	<i>(303,111.00)</i>	<i>98,400.00</i>	<i>(204,711.00)</i>		<i>(204,711.00)</i>
13	<i>Common Room</i>	<i>46,795.00</i>	<i>22,960.00</i>	<i>69,755.00</i>		<i>69,755.00</i>
14	<i>Corpus Fund</i>	<i>13,370.00</i>	<i>6,560.00</i>	<i>19,930.00</i>		<i>19,930.00</i>
15	<i>Cultural Association</i>	<i>(5,671.00)</i>	<i>29,520.00</i>	<i>23,849.00</i>	<i>13,500.00</i>	<i>10,349.00</i>
16	<i>Cycle Stand</i>	<i>13,370.00</i>	<i>6,560.00</i>	<i>19,930.00</i>		<i>19,930.00</i>
17	<i>DSA(Day Scholar Assoc.</i>	<i>13,370.00</i>	<i>6,560.00</i>	<i>19,930.00</i>		<i>19,930.00</i>

18	E-education,e-govera/wifi	26,740.00	13,120.00	39,860.00		39,860.00
19	EMH fees	34,850.00	54,000.00	88,850.00	82,000.00	6,850.00
20	Faculty Welfare	26,740.00	13,120.00	39,860.00		39,860.00
21	General Insurance	13,370.00	6,560.00	19,930.00		19,930.00
22	ID/Library Card	47,018.00	35,120.00	82,138.00		82,138.00
23	Insurance/Std. Medical Aid	(124,586.00)	13,120.00	(111,466.00)		(111,466.00)
24	Library Dev/Lab. Dev/Caution Money	116,459.00	108,400.00	224,859.00	62,462.00	162,397.00
25	NCC/rover & rengers fees	26,740.00	13,120.00	39,860.00		39,860.00
26	NSS	13,370.00	6,560.00	19,930.00		19,930.00
27	Proctorial & Atendence Fees	26,740.00	13,120.00	39,860.00		39,860.00
28	Sanskrit/Flag DayJayanti/Ju blee	40,110.00	19,680.00	59,790.00		59,790.00
29	Social Service Guide	29,806.15	22,960.00	52,766.15	3,509.00	49,257.15
30	Sports Fees	173,098.20	85,280.00	258,378.20		258,378.20
31	Student Aid Fund	26,740.00	13,120.00	39,860.00		39,860.00
32	Student Union/College Electon	180,495.00	88,560.00	269,055.00		269,055.00
33	syllabus/lesson plan& Time table	40,110.00	19,680.00	59,790.00		59,790.00
34	Youth Red Cross	26,740.00	13,120.00	39,860.00		39,860.00
35	other board std. fees	38,450.00	18,000.00	56,450.00		56,450.00
36	Mark sheet/clc	38,740.00	15,450.00	54,190.00		54,190.00
37	migration fees	(25,670.00)	23,000.00	(2,670.00)	36,665.00	(39,335.00)
38	Exam. Fee					

		(515,708.00)	217,170.00	(298,538.00)	484,065.00	(782,603.00)
39	I.T.Adm	156,000.00	63,000.00	219,000.00		219,000.00
40	Other	43,257.00	25,474.00	68,731.00		68,731.00
41	Council Certificate	13,080.00	13,800.00	26,880.00		26,880.00
42	Bank Interest/ Charges	288,025.35	141,855.00	429,880.35	4,733.26	425,147.09
43	Advance Paid / Adjusted	(716,762.00)	341,255.00	(375,507.00)	176,600.00	(552,107.00)
44	Rec. from CHSE	485,578.00		485,578.00		485,578.00
45	Trf. To +3 SAMS Cash Book			-	39,481.00	(39,481.00)
46	Other Rec.	27,810.00	25,009.96	52,819.96		52,819.96
47	Examination	(23,617.00)	992,298.00	968,681.00	829,262.00	139,419.00
48	Cash Refund	108,587.00		108,587.00		108,587.00
	Total	7,547,747.70	4,981,297.96	12,529,045.66	4,132,975.26	8,396,070.40

(+3) SAMS Cash Book

SL. No.	Particulars	Opening Balance	Receipt	Total	Payment	Closing Balance
1	Un-Classified Amount	2,956,949.07	-	2,956,949.07	104,638.00	2,852,311.07
2	Agent Pass	1,240.00		1,240.00		1,240.00
3	N.F	22,650.00		22,650.00		22,650.00
4	Monthly Tution Fees	13,486.00	26,020.00	39,506.00	26,020.00	13,486.00
5	Monthly Development Fees	221,328.00	769,890.00	991,218.00	936,924.00	54,294.00
6	Academic Fees	198,550.00	50,820.00	249,370.00		249,370.00
7	Adm./Re-Adm. Fees	(259,365.00)	6,930.00	(252,435.00)		(252,435.00)
8	Affiliation Fees	180,500.00	46,200.00	226,700.00		226,700.00

9	Arts/Sc. /Commerce Society	93,250.00	23,100.00	116,350.00		116,350.00
10	Council/Univ. Dev. Fees	54,150.00	13,860.00	68,010.00		68,010.00
11	College Registration Fees	(60,006.00)	46,200.00	(13,806.00)	123,285.00	(137,091.00)
12	Collg. Callend er/Megazine	263,217.00	69,300.00	332,517.00	27,282.00	305,235.00
13	Collg. Development Fees	2,492,887.00	1,452,763.00	3,945,650.00	273,834.00	3,671,816.00
14	Collg. Exam Fees	238,450.00	69,300.00	307,750.00		307,750.00
15	Common Room	63,175.00	16,170.00	79,345.00		79,345.00
16	Corpus Fund	18,050.00	4,620.00	22,670.00		22,670.00
17	Cultural Association	(421,250.00)	20,790.00	(400,460.00)	68,038.00	(468,498.00)
18	Cycle Stand	18,050.00	4,620.00	22,670.00		22,670.00
19	DSA(Day Scholar Association)	18,050.00	4,620.00	22,670.00		22,670.00
20	E-Education/E- Goverence/Wif i	10,937.00	9,240.00	20,177.00		20,177.00
21	Faculty Welfare	36,100.00	9,240.00	45,340.00		45,340.00
22	General Insurance	(140,809.00)	4,620.00	(136,189.00)		(136,189.00)
23	Identity Card/Library Card	67,069.10	25,720.00	92,789.10	20,156.00	72,633.10
24	Insurance/Std. Medical Aid/First Aid	36,100.00	9,240.00	45,340.00		45,340.00
25	Library Dev./Lab. Dev./Caution Money	(71,741.00)	49,555.00	(22,186.00)	36,699.00	(58,885.00)
26	NCC/rover & ranger fee	23,100.00	9,240.00	32,340.00		32,340.00
27	NSS	16,150.00	4,620.00	20,770.00	6,200.00	14,570.00
28	Proctorial &					

	attendance fees	36,100.00	9,240.00	45,340.00		45,340.00
29	Sanskrit/Flag day/jayanti/anniversary/jubilee fees	54,150.00	13,860.00	68,010.00		68,010.00
30	Seminar Fees	75,200.00	100.00	75,300.00		75,300.00
31	Social Service Guide	59,472.00	16,170.00	75,642.00		75,642.00
32	Sports Fees	35,680.00	69,300.00	104,980.00	1,425.00	103,555.00
33	Student Aid Fund/Alimnl Fund	45,125.00	11,550.00	56,675.00		56,675.00
34	Student Union/college Election	265,750.00	69,300.00	335,050.00		335,050.00
35	syllabus/lesson plan/Time Table	54,150.00	13,860.00	68,010.00		68,010.00
36	Youth Red Cross	31,336.00	9,240.00	40,576.00		40,576.00
37	Recognition Fees	90,250.00	23,100.00	113,350.00		113,350.00
38	Other Board Student Fees	18,950.00	25.00	18,975.00		18,975.00
39	Mark Sheet/CLC	28,150.00	13,950.00	42,100.00		42,100.00
40	Univ. Ex. Fees	203,898.00	1,053,657.00	1,257,555.00	1,325,362.00	(67,807.00)
41	other	264,679.00	287,293.00	551,972.00		551,972.00
42	Bank Interest/Charges	(10.00)		(10.00)	3,959.37	(3,969.37)
43	CAF Fees	102,594.10		102,594.10		102,594.10
44	Trf.from +2 Sams		39,481.00	39,481.00		39,481.00
45	NCW Work Shop		131,500.00	131,500.00		131,500.00
46	Athelatic Meet		292,000.00	292,000.00	126,340.00	165,660.00
47	Rec. from +3 Exam	125,385.00		125,385.00		125,385.00
48	Advance Paid / Adjusted	(473,650.00)	190,500.00	(283,150.00)	835,200.00	(1,118,350.00)

49	Other Rec.	270,510.00		270,510.00		270,510.00
	Total	7,377,986.27	4,990,804.00	12,368,790.27	3,915,362.37	8,453,427.90
<i>General Cash Book</i>						
SL. No.	Particulars	Opening Balance	Receipt	Total	Payment	Closing Balance
1	Un-Classified Amount	7,225,985.31		7,225,985.31	733,525.30	6,492,460.01
2	YRC Grant	(47,750.00)	11,000.00	(36,750.00)	11,050.00	(47,800.00)
3	Grant Rec. for Science Lab.	400,000.00		400,000.00		400,000.00
4	Grant Rec. for Infrastructure	500,000.00		500,000.00		500,000.00
5	Miniral Foundation	142,800.00		142,800.00		142,800.00
6	Bank Interest/Charges	9,195.00	5,623.09	14,818.09	826.00	13,992.09
7	GIA Salary	12,000.00		12,000.00		12,000.00
8	NCC Grant	22,950.00	50,490.00	73,440.00		73,440.00
9	GIS Salary	-		-		-
11	Block Grant Salary	(174,366.00)	470,121.00	295,755.00	581,046.00	(285,291.00)
13	I.T	9,568.00	2,855.00	12,423.00	2,855.00	9,568.00
15	House Rent	12,750.00	11,750.00	24,500.00		24,500.00
17	Tf. From OCHEPEE A/c	25,000.00		25,000.00		25,000.00
19	FD Interest/Re-Invest/Mature	-		-		-
20	OSSSC Exam		10,990.00	10,990.00	10,990.00	-
21	Grant For Self Defence	(300,019.00)	897,564.00	597,545.00	374,620.00	222,925.00
23	Advance Paid / Adjusted	(3,400.00)		(3,400.00)		(3,400.00)
	Total	7,834,713.31	1,460,393.09	9,295,106.40	1,714,912.30	7,580,194.10
<i>(+2) Exam Cash Book</i>						

SL. No.	Particulars	Opening Balance	Receipt	Total	Payment	Closing Balance
1	Un-Classified Amount	34,682.57	-	34,682.57		34,682.57
2	Bank Interest/Charges	1,933.00	978.00	2,911.00		2,911.00
	Total	36,615.57	978.00	37,593.57	-	37,593.57
(+3) Exam Cash Book						
SL. No.	Particulars	Opening Balance	Receipt	Total	Payment	Closing Balance
1	Un-Classified Amount	864,493.52	100.00	864,593.52	41,000.00	823,593.52
2	Bank Interest/Charges	12,220.90	5,594.00	17,814.90	188.80	17,626.10
3	Examination	584,211.00		584,211.00	39,701.00	544,510.00
4	Tf. To +3 SAMS	(125,385.00)			167,515.00	(167,515.00)
5	Advance Paid / Adjusted	(523,224.00)	41,000.00	(482,224.00)		(482,224.00)
	Total	812,316.42	46,694.00	859,010.42	248,404.80	610,605.62
RUSA Cash Book						
SL. No.	Particulars	Opening Balance	Receipt	Total	Payment	Closing Balance
1	Un-Classified Amount	2,061,605.75		2,061,605.75		2,061,605.75
2	Bank Interest/Charges	756,670.72	297,459.00	1,054,129.72	57.82	1,054,071.90
3	Grant Receipt	7,075,998.00		7,075,998.00		7,075,998.00
4	Advance Paid / Adjusted			-	7,000,000.00	(7,000,000.00)
	Total	9,894,274.47	297,459.00	10,191,733.47	7,000,057.82	3,191,675.65
UGC Cash Book						
SL. No.	Particulars	Opening Balance	Receipt	Total	Payment	Closing Balance
1	Un-Classified Amount	54,557.00		54,557.00		54,557.00

2	Bank Interest/ Charges	162,957.00	7,334.00	170,291.00		170,291.00
3	Advance Paid / Adjusted	-		-		-
	Total	217,514.00	7,334.00	224,848.00	-	224,848.00
<i>IFF Cash Book</i>						
<i>SL. No.</i>	<i>Particulars</i>	<i>Opening Balance</i>	<i>Receipt</i>	<i>Total</i>	<i>Payment</i>	<i>Closing Balance</i>
1	Un-Classified Amount	6,606.56		6,606.56		6,606.56
2	Bank Interest/ Charges	373.00	243.00	616.00	200.60	415.40
	Total	6,979.56	243.00	7,222.56	200.60	7,021.96
<i>NSS Cash Book</i>						
<i>SL. No.</i>	<i>Particulars</i>	<i>Opening Balance</i>	<i>Receipt</i>	<i>Total</i>	<i>Payment</i>	<i>Closing Balance</i>
1	Un-Classified Amount	18,604.55		18,604.55		18,604.55
2	Bank Interest/ Charges	1,155.00	597.00	1,752.00		1,752.00
3	NSS Grant		17,200.00	17,200.00		
4	Advance Paid/Adjusted	(3,000.00)		(3,000.00)		(3,000.00)
	Total	19,759.55	17,797.00	37,556.55	-	37,556.55
<i>TRW Cash Book</i>						
<i>SL. No.</i>	<i>Particulars</i>	<i>Opening Balance</i>	<i>Receipt</i>	<i>Total</i>	<i>Payment</i>	<i>Closing Balance</i>
1	Un-Classified Amount	21,317.40		21,317.40		21,317.40
2	Bank Interest/ Charges	1,473.00	789.00	2,262.00	200.60	2,061.40
	Total	22,790.40	789.00	23,579.40	200.60	23,378.80
<i>OCHEPEE Cash Book</i>						
<i>SL. No.</i>	<i>Particulars</i>	<i>Opening</i>	<i>Receipt</i>	<i>Total</i>	<i>Payment</i>	<i>Closing</i>

		Balance				Balance
1	Un-Classified Amount	-		-		-
2	Grant Receipt	1,100,000.00	1,000,000.00	2,100,000.00	703,208.00	1,396,792.00
3	Tf. To General A/c	(25,000.00)		(25,000.00)		(25,000.00)
4	YRC	25,000.00		25,000.00	-	25,000.00
5	Bank Interest/Charges	5,907.00	37,734.00	43,641.00	322.16	43,318.84
	Total	1,105,907.00	1,037,734.00	2,143,641.00	703,530.16	1,440,110.84

Womens Hostel Cash Book

SL. No.	Particulars	Opening Balance	Receipt	Total	Payment	Closing Balance
1	Cash at Bak	2,194,578.81		2,194,578.81		2,717,572.21
2	Cash In Hand	721.00				721.00
3	Fees Collection		945,450.00	945,450.00		945,450.00
4	Misce. Receipt		10,000.00	10,000.00		10,000.00
5	Bank Interest/Charges		83,944.00	83,944.00	318.60	83,625.40
6	Contingency			-	29,080.00	(29,080.00)
7	Electricity Charges			-	50,000.00	(50,000.00)
8	Fan			-	13,500.00	(13,500.00)
9	Motor Pump			-	12,960.00	(12,960.00)
10	Newspaper			-	9,095.00	(9,095.00)
11	Picnic			-	2,500.00	(2,500.00)
12	Puja & Cultural			-	13,600.00	(13,600.00)
13	Refund Of Caution Money			-	7,000.00	(7,000.00)

14	Repair & Maintenance			-	27,157.00	(27,157.00)
15	Staff Salary			-	336,000.00	(336,000.00)
16	Telephone Bill			-	2,350.00	(2,350.00)
17	Utencils			-	4,220.00	(4,220.00)
18	Welfare			-	8,620.00	(8,620.00)
	Total	2,195,299.81	1,039,394.00	3,234,693.81	516,400.60	2,718,293.21

ABSTRACT

Sl. No.	Particulars	Opening Balance	Receipt	Total	Payment	Closing Balance
1	(+2) Cash Book	7,547,747.70	4,981,297.96	12,529,045.66	4,132,975.26	8,396,070.40
2	(+3) Cash Book	7,377,986.27	4,990,804.00	12,368,790.27	3,915,362.37	8,453,427.90
3	General Cash Book	7,834,713.31	1,460,393.09	9,295,106.40	1,714,912.30	7,580,194.10
4	(+2) Exam Cash Book	36,615.57	978.00	37,593.57	-	37,593.57
5	(+3) Exam Cash Book	812,316.42	46,694.00	859,010.42	248,404.80	610,605.62
6	RUSA Cash Book	9,894,274.47	297,459.00	10,191,733.47	7,000,057.82	3,191,675.65
7	UGC Cash Book	217,514.00	7,334.00	224,848.00	-	224,848.00
8	IFF Cash Book	6,979.56	243.00	7,222.56	200.60	7,021.96
9	NSS Cash Book	19,759.55	17,797.00	37,556.55	-	37,556.55
10	TRW Cash Book	22,790.40	789.00	23,579.40	200.60	23,378.80
11	OCHEPEE Cash Book	1,105,907.00	1,037,734.00	2,143,641.00	703,530.16	1,440,110.84
12	Womens Hostel Cash Book	2,195,299.81	1,039,394.00	3,234,693.81	516,400.60	2,718,293.21
	Total	37,071,904.06	13,880,917.05	50,952,821.11	18,232,044.51	32,720,776.60

Details of Closing Balance

Sl. No.	Particulars	Bank	Cash	Advance	Fixed Deposit	Total
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1	(+2) SAMS Cash Book	7,843,893.40	70.00	552,107.00	-	8,396,070.40
2	(+3) SAMS Cash Book	7,335,077.90	-	1,118,350.00		8,453,427.90
3	General Cash Book	6,523,052.10	-	3,400.00	1,053,742.00	7,580,194.10
4	(+2) Exam Cash Book	37,593.57	-			37,593.57
5	(+3) Exam Cash Book	128,381.62	-	482,224.00		610,605.62
6	RUSA Cash Book	3,191,675.65	-			3,191,675.65
7	UGC Cash Book	224,848.00	-	-		224,848.00
8	IFF Cash Book	7,021.96	-			7,021.96
9	NSS Cash Book	34,556.55	-	3,000.00		37,556.55
10	TRW Cash Book	23,378.80	-			23,378.80
11	OCHEPEE Cash Book	1,440,110.84	-	-	-	1,440,110.84
12	Womens Hostel Cash Book	2,717,572.21	721.00			2,718,293.21
	Total	29,507,162.60	791.00	2,159,081.00	1,053,742.00	32,720,776.60

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

Laxmi Narayan College, Jharsuguda - 431783

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	State Bank Of India	11346746318	31-03-2020	3505236.50	31-03-2020	6406662.10	-2901425.60	General Cash Book
2	Utkal Grameen	12085060892	31-03-2020	92908.38	31-03-2020	100163.00	-7254.62	General Cash Book

	Bank							
3	Bank of India	557010110010522	31-03-2020	16227.30	31-03-2020	16227.00	0.30	General Cash Book
4	State Bank Of India	34413608010	31-03-2020	3991305.90	31-03-2020	3758412.40	232893.50	plus 2 SAMS Cash Book
5	Bank of India	557010210000012	31-03-2020	4258386.00	31-03-2020	4085481.00	172905.00	plus 2 SAMS Cash Book
6	State Bank Of India	31156563862	31-03-2020	7162331.32	31-03-2020	7335077.90	-172746.58	Plus 3 SAMS Cash Book
7	Utkal Grameen Bank	12085065096	31-03-2020	2717572.21	31-03-2020	2717572.21	0.00	Womens Hostel Cash Book
8	Canara Bank	2805101001117	31-03-2020	224848.00	31-03-2020	224848.00	0.00	UGC Cash Book
9	Bank of India	557010110010202	31-03-2020	3191675.65	31-03-2020	3191675.65	0.00	RUSA Cash Book
10	Utkal Grameen Bank	12085061499	31-03-2020	23378.80	31-03-2020	23378.80	0.00	TRW Cash Book
11	State Bank Of India	11346754001	31-03-2020	37593.57	31-03-2020	37593.57	0.00	plus 2 exam cash book
12	Utkal Grameen Bank	12085061353	31-03-2020	128381.62	31-03-2020	128381.62	0.00	plus 3 exam cash book
13	Bank of India	557010110012703	31-03-2020	1440110.84	31-03-2020	1440110.84	0.00	OCHEPEE Cash Book
14	Utkal Grameen Bank	12085061636	31-03-2020	7021.96	31-03-2020	7021.96	0.00	IFF Cash Book
15	Utkal Grameen Bank	12085040082	31-03-2020	34556.55	31-03-2020	34556.55	0.00	NSS Cash Book
	GRAND TOTAL			26831534.60		29507162.60	-2675628.00	

Reconciliation	
Bank Reconciliation Statement	
General Cash Book	
Name of The Bank- State Bank Of India, Jharsuguda Branch	
Account No. 11346746318	
Particulars	Amount
Closing Balance As Per Cash Book	6406662.10
Less. Bank Charges Not Entry in Cash Book	

	Date	Amount	
	8.02.18	0.6	0.6
Less. Plan and Non-Plan Salary & GIA drawn from treasury but gross amount shown receipt and net amount shown exp. In cash book, hence excess of receipt amount not deducted from cash book till 31.03.2018			2901425
Closing Balance As Per Pass Book			3505236.50
General Cash Book			
Name of The Bank- Utkal Grameen Bank, Jharsuguda Branch			
Account No. 12085060892			
Particulars			Amount
Closing Balance As Per Cash Book			100163.00
Less. Audit Difference of Previous Year Audit Period			7254.62
Closing Balance As Per Pass Book			92908.38
General Cash Book			
Name of The Bank-Bank Of India, Jharsuguda Branch			
Account No. 557010110010522			
Particulars			Amount
Closing Balance As Per Cash Book			16227.00
Add. The amount of Rs. 0.30 not show in closing balance in cash book page no. 190 on dt. 23.03.20			0.30
Closing Balance As Per Pass Book			16227.30
(+2) SAMS Cash Book			
Name of The Bank-State Bank Of India, Jharsuguda Branch			
Account No. 34413608010			
Particulars			Amount
Closing Balance As Per Cash Book			3758412.40
Less. Bak Interest Rec. But Entry In SBI A/c. On dt. 09.05.2019			35266.00
Less. Audit Difference			2731.50
Add. Audit Difference of More Than One Yr. Audit Period			270891
Closing Balance As Per Pass Book			3991305.90
(+2) SAMS Cash Book			
Name of The Bank- Bank Of India, Jharsuguda Branch			

Account No. 557010210000012				
Particulars				Amount
Closing Balance As Per Cash Book				4085481.00
Add. Audit Difference of Previous Audit Period				137639
Add. Bak Interest Rec. But Entry In SBI A/c. On dt. 09.05.2019				35266
Closing Balance As Per Pass Book				4258386.00
(+3) SAMS Cash Book				
Name of The Bank- State Bank Of India, Jharsuguda Branch				
Account No. 31156563862				
Particulars				Amount
Closing Balance As Per Bank Book				7162331.32
Add. Amount Rec. But Not In Cash Book				
		Date	Amount	
		06.11.2019	21500	
		06.12.2019	2054	
		14.02.2020	850	
		14.02.2020	500	
		14.02.2020	150	25054.00
Add. Cheque Issue But Not Present In Bank				
	Date	Chq. No	Amount	
	25.01.2020	480566	1200	
	19.10.2019	480532	13020	
	29.08.2019	480501	615	
	29.08.2019	480499	139566	
	16.08.2019	480488	20000	174401.00
Less. Amount Deducted From Bank But Not Present In Cash Book				
	Date	Chq. No	Amount	
	22.10.2019	Online	27405	27405.00
Add. Audit Difference				696.58
Closing Balance As Per Cash Book				7335077.90

PARA: 6 **STOCK POSITION**

Laxmi Narayan College, Jharsuguda - 431783

Sino	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Plus 2 Library Books-Nos of Books	6527			6527.00	6527	
2	Plus 3 Library Books-Nos of Books	29314			29314.00	29314	
3	RUSA Library Books	2605			2605.00	2605	
4	IDP-Library Books	340			340.00	340	

Comments

No Comments

PARA: 7 INVESTMENT

Laxmi Narayan College, Jharsuguda - 431783

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	01-04-2019	1053742.00	0.00	1053742.00	0.00	31-03-2020	1053742.00	31-03-2020	1053742.00	0.00	
	GRAND TOTAL	1053742.00	0.00	1053742.00	0.00		1053742.00		1053742.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :							
Fixed Deposit Details							
Sl. No.	FD No.	Bank	Date of Investment	Amount	Rate of Interest	Date of Maturity	Maturity Value
1	3029140757	SBI	12.12.17	1053742	8.50%	12.12.22	1419238

	6											
Total				1053742								

PARA: 8 ADVANCE

Laxmi Narayan College, Jharsuguda - 2019-2020

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	01-04-2019	Nss Cash Book	3000.00	0.00	3000.00	0.00	31-03-2022	3000.00	31-03-2022	3000.00	0.00	
2	01-04-2019	Plus 2 SAMS Cash Book	716762.00	176600.00	893362.00	341255.00	31-03-2020	552107.00	31-03-2020	552107.00	0.00	
3	01-04-2019	Plus 3 SAMS Cash Book	481150.00	835200.00	1316350.00	190500.00	31-03-2020	1125850.00	31-03-2020	1118350.00	7500.00	
4	01-04-2019	General Cash Book	596758.00	0.00	596758.00	0.00	31-03-2020	596758.00	31-03-2020	3400.00	593358.00	
5	01-04-2019	Plus 3 Exam Cash Book	529164.00	0.00	529164.00	41000.00	31-03-2020	488164.00	31-03-2020	482224.00	5940.00	
GRAND TOTAL			2326834.00	1011800.00	3338634.00	572755.00		2765879.00		2159081.00	606798.00	

Comments :

Para: 8.1. Reconciliation of Difference.

Reconciliation of differences as on 31.03.2020

Add. Audit difference of previous period Audit Report

	Cash Book	Amount		Amount
	General Cash Book	593358		599298
	(+3) Exam Cash Book	5940		
Add. Advance Paid during the year 2016-17 but not effected in cash book				
Cash Book	Page No.	Date	Amount	
(+3) SAMS	119	04.01.2017	2500	7500
(+3) SAMS	128	20.01.2017	5000	
				606798.00
Total Advance Outstanding as per Audit as on 31.03.2020				1981269.00

Para: 8.2. Details of tear wise and person wise outstanding of advance as on 31.03.2020

Year Wise Break Up of Outstanding Advance as on 31.03.2020						
SI.No.	Particulars	Designation	Purpose	Voucher No/Date	Amount	Name of the Sanctioning Authority
A	Up to 2011-12				119081.00	
	Total (A)				119081.00	
B	For The Year 2013-14					
	Sri G.M.Patel	Reader	Student Election	206/29.09.12	15000.00	Gokul Chandra Meher & G.M.Patel
	Total (B)				15000.00	
C	For The Year 2013-14					
	Ar. Bhabani Sh. Sahu	Architect Engg. Jsg.	Estimate & Supervising Charges for Construction of upper stair library building	22/08.05.13	10000.00	Gokul Chandra Meher & Ar. Bhabani Sh. Sahu
	Himansu Sekhar Sarangi	Lect. In Commerce	Conduct of +3 2nd yr. univ. exam 2015	2023.03.14	20000.00	Susanta Ku. Panigrahi & Himansu sekhar Sarangi
	Total (C)				30000.00	
D	For The Year 2014-15					
	M/s. Vishal Technology	Cuttack	NAAC re- accreditation of the college as per AMU signed for Rs. 500000/-	105/15.07.14	20000	Susanta Ku. Purohit
	Sri Manas Ranjan	P.E.T	. +3 Inter College	143/23.10.14	7000	Susanta Ku. Purohit & Sri

	Acharya		Cricket tournament 2014-15 held at deogarh college			Manas Ranjan Acharya
	Total (D)				27000.00	
E	For The Year 2015-16					
	Sri Sarat Kumar Dubey	Lect. In English	Squard/Observation Exp. Of +3 Final Exam 2015	01/06.04.15	5000	Susanta Ku. Purohit & Sri Sarat Ku. Dubey
	Himansu Sekhar Sarangi	Lect. In Commerce	Squard/Observation Exp. Of +3 2nd Exam 2015	05/21.04.15	6000	Susanta Ku. Panigrahi & Himansu sekhar Sarangi
	Sri Manas Ranjan Acharya	P.E.T	Course of N.C.C at N.C.C OTA, Kamptee	207/09.12.15	20000	Bijay Bahadur Singh & Manas Ranjan Acharya
	Sri Sarat Kumar Dubey	Lect. In English	Conduct of +3 Final yr Exam 2016	10/22.02.16	20000	Bijay Bahadur Singh & Sri Sarat Ku. Dubey
	Sri Manas Ranjan Acharya	P.E.T	Refreshment Allowance	292/31.03.16	7200	Bijay Bahadur Singh & Manas Ranjan Acharya
	Total (E)				58200.00	
F	For The Year 2016-17					
	Himansu Sekhar Sarangi	Lect. In Commerce	Conduct of +3 Exam	02/07.04.16	35000	Bijay Bahadur Singh & Himansu sekhar Sarangi
	Sri Manas Ranjan Acharya	P.E.T	Inter College Athletic Meet	167/26.11.16	1000	Bijay Bahadur Singh & Manas Ranjan Acharya
	Dr. Chirabrata Dutta	Reader in Botany	Arrangement of Foundation Day	81/17.08.16	30000	Bijay Bahadur Singh & Chirabrata Dutta
	Sri Manas Ranjan Acharya	P.E.T	Ganesh Puja	142/01.09.16	7000	Bijay Bahadur Singh & Manas Ranjan Acharya
	Sri Manas Ranjan Acharya	P.E.T	Inter College Volly Ball Tournament	229/16.11.16	8000	Bijay Bahadur Singh & Manas Ranjan

						Acharya
	Dr. Chirabrata Dutta	Reader in Botany	Science Exhibition	247/26.11.16	15000	Bijay Bahadur Singh & Chirabrata Dutta
	Mrs Basanti Padhee	Reader in English	University Exam	14/04.03.17	20000	Bijay Bahadur Singh & Basanti Padhee
	Dr. Chirabrata Dutta	Reader in Botany	Contingency Exp.	16/29.03.17	30000	Bijay Bahadur Singh & Chirabrata Dutta
	Total (F)				146000.00	
G	For The Year 2017-18					
	Mrs Purnima Mayee Dash	Lect. In English	University Exam	26.04.17	16000	Bijay Bahadur Singh & Purnima Mayee Dash
	Mrs Basanti Padhee	Reader in English	University Exam	01.08.17	15000	Bijay Bahadur Singh & Basanti Padhee
	Mrs Basanti Padhee	Reader in English	University Exam	03.02.18	18000	Chira Brata Dutta & Basanti Padhee
	Sri Saroj Ku. Kuanar	Lect. In Chemistry	University Exam	13.03.18	10000	Chira Brata Dutta & Saroj Ku. Kuanar
	Md. Aman Ahmed	Contractor	Prepair of Dft. Board	10.07.17	10000	Bijay Bahadur Singh
	Sri Manas Ranjan Acharya	P.E.T	Independence Day	08.08.17	3000	Bijay Bahadur Singh & Manas Ranjan Acharya
	Dr. Chirabrata Dutta	Reader in Botany	Conduct of Student Union Election	16.09.17	25000	Bijay Bahadur Singh & Chirabrata Dutta
	Sri Durga Prasad Sahu	Lect. In Botany	Exam Contingency	17.03.18	2000	Bijay Bahadur Singh & Durga Prasad Sahu
			Exam Contingency	08.11.17	3000	Bijay Bahadur Singh & Durga Prasad Sahu
	Total (G)				102000.00	
H	For The Year					

	2018-19					
	Narendra Kumar Panda	Reader in Commerce	Conduct of 6th Sem. Univ Exam	30.03.19	20000.00	Chira Brata Dutta & Narendra Panda
			Center Exp. Of +3 1st Univ.	19.04.18	5000.00	Chira Brata Dutta & Narendra Panda
			White Washing & Painting	13.10.18	20000.00	Chira Brata Dutta & Narendra Panda
			Student union Election	04.10.18	25000.00	Chira Brata Dutta & Narendra Panda
	Smita Bose	Reader in Chemistry	valuation of +2 Annual exam	19.04.18	5000.00	Chira Brata Dutta & Smita Bose
			Repair of Furniture	20.06.18	10000.00	Chira Brata Dutta & Smita Bose
			Repair of Furniture	28.06.18	10000.00	Chira Brata Dutta & Smita Bose
			Repair of Furniture	13.07.18	10000.00	Chira Brata Dutta & Smita Bose
			Repair of Furniture	10.08.18	10000.00	Chira Brata Dutta & Smita Bose
			Repair of Furniture	20.06.18	10000.00	Chira Brata Dutta & Smita Bose
			Repair of Furniture	28.06.18	10000.00	Chira Brata Dutta & Smita Bose
	Bigna Bhusan Bhanja	Reader in physics	center exp. Of +3 1st univ.	23.04.18	15000.00	C.B. Dutta & B.B.Bhanja
	Jhas Kumar Khamari	Lect, In Botany	Botanical Garden	06.09.18	10000.00	C.B. Dutta & J.K.Khamari
			Botanical Garden	13.11.18	15000.00	C.B. Dutta & J.K.Khamari

	Akanan Sahu	Reader in Mathematics	Center Exp. Of +3 4th semistar	28.08.18	20000.00	C.B. Dutta & A. Sahu
	Laldhari Singh	Lect. In Odia	Yoga Day	20.06.18	5000.00	C.B. Dutta & Laldhari Singh
			NSS Camp	30.08.18	3000.00	C.B. Dutta & Laldhari Singh
			Yoga	20.06.18	5000.00	C.B. Dutta & Laldhari Singh
			Organise Of Yoga Day	11.01.19	2000.00	C.B. Dutta & Laldhari Singh
	Purna Chandra Pradhan	Reader in Chemistry	Misce. Exp. For NAAC Visit	29.10.18	30000.00	C.B. Dutta & P.C. Pradhan
			Misce. Exp. For NAAC Visit	29.10.18	50000.00	C.B. Dutta & P.C. Pradhan
			3rd Sem. Exam +3	18.02.19	25000.00	C.B. Dutta & P.C. Pradhan
	Durga Prasad Sahu	Lect. In Botany	Contingency of +2 exam	10.11.18	20000.00	C.B. Dutta & D.P.Sahu
			Class Exam	22.02.19	3000.00	C.B. Dutta & D.P.Sahu
	Manas Ranjan Acharya	PET	Annual Athletic Meet	10.12.18	20000.00	C.B.Dutta & M.R.Acharya
			Annual Athletic Meet	11.12.18	350000.00	C.B.Dutta & M.R.Acharya
			Republic Day	25.01.19	3500.00	C.B.Dutta & M.R.Acharya
	Sarat Kumar Dubey	Reader in English	Laptop Distribution	27.11.18	10000.00	C.Bdutta & S.K.Dubey
	Bibhuti Bhusan Dash	Reader in Physics	5th Sem, Exam +3	19.12.18	22000.00	C.Bdutta & B.B.Dash
	Total (H)				743500.00	
/	For The Year 2019-20					
	Narendra Kumar Panda	Lect. In Commerce	Celebration	16.08.19	30000.00	C.B.Dutta & N.K.Panda
			Visit UGC	23.09.19	15000.00	C.B.Dutta & N.K.Panda

	Bikram Keshari Rout	Reader in zoology	5th Sem, Exam +3	14.05.19	4000.00	C.B dutta & b.k.Rout
	Manas Ranjan Acharya	PET	Conduct of inter college football tournament-19	27.05.19	95000.00	C.B dutta & M.R.Acharya
			Conduct of inter college football tournament-19 Women	04.10.19	28000.00	C.B.Dutta & M.R.Acharya
			Athletic Meet	28.12.19	70000.00	C.B.Dutta & M.R.Acharya
	Sarat kumar Dubey	Reader in English	Conduct of +3 1st Sem. Exam	19.06.19	20000.00	C.B.Dutta &S.K.Dubey
	Laldhari Singh	Lect. In Odia	Memorial Day	10.07.19	5000.00	C.B.Dutta &L.Singh
			Gangadhar Jayanti	06.09.19	5000.00	C.B.Dutta &L.Singh
	Durga Prasad Sahu	Reader. In Botany	Coduct of +3 4th Sem. Exam	31.07.19	20000.00	C.B.Dutta &D.P.Sahu
			Exam Contingency	26.10.19	2000.00	C.B.Dutta &D.P.Sahu
			Exam Contingency	14.02.20	2000.00	C.B dutta & D.P.Sahu
	Smita bose	Reader in Chemistry	Conduct of +3 2nd Sem. Exam	14.08.19	25000.00	C.B.Dutta & Smita Bose
			Conduct of +3 3rd Sem. Exam	10.02.20	25000.00	C.B.Dutta & Smita Bose
			Conduct of NCW Seminar	18.02.20	250000.00	C.B.Dutta & Smita Bose
	Sanjukta Rani Saha	Lect. In Hindi	Hindi Divas	14.09.19	4700.00	C.B.Dutta & Sanjukta Rani saha
	Bignan	Reader in	1st sem. Exam	01.10.19	4000.00	C.B.Dutta &

	Bhusan Bhanja	Physics	+3			B.B.Bhanja
	Jhas Kumar Khamari	Lect. In Botany	Athletic Meet	14.11.19	20000.00	C.B.Dutta & J.K.Khamari
			Athletic Meet	16.11.19	100000.00	C.B.Dutta & J.K.Khamari
			Athletic Meet	10.12.19	51000.00	C.B.Dutta & J.K.Khamari
	Saroj Kumar Khamari	Reader in Chemistry	Coduct of +3 5th Sem. Exam	05.12.19	20000.00	C.B.Dutta & S.k.Khamari
	Rashmi Rekha Behera	Lect. In Physics	Practical/Project Exam	27.01.20	25270.00	C.B.Dutta & R.R.Behera
			AHSC Exam	29.02.20	13830.00	C.B.Dutta & R.R.Behera
	Tapan Kumar Barik	Lect. In Economics	Refreshment	17.07.19	4500.00	C.B.Dutta & T.K.Barik
	Narsingh Panigrahi	Reader in Math	Conduct of EMH, HUB	29.02.20	75000.00	C.B.Dutta & N.Panigrahi
	Bijendra Jyotishi	Lect. In Physics	Exam Valuation	07.03.20	4000.00	C.B.Dutta & B.Jyotishi
	Total (I)				918300.00	
	Total (A+B+C +D+E+F+G+H +I)				2159081.00	

Para 8.3: Advance outstanding more then one year.

As per para 8.2 advance outstanding more then one year i.e for the year 2018-19 is rs. 7,43,500.00 which has been furnished. Hence, as per finance department Go o. 2221/F dt. 08.03.2002 and DLFA circular No. 15179/DLFA dt. 28.09.13 advance outstanding more then one year i.e for the year 2018-19 is treated as loss to the institution and recovery is suggested by fixing equal responsible on the advance sanctioning authority and advance holders. the detailed responsibility amount fixed as detailed below for re. 7,43,500.00

Responsible Person For Advance as on 2019-20			
Sl. No.	Name Of The Persons	Designation	Amount
1	Chira Brata Dutta	Ex. Principal Incharge	371750
2	Narendra Kumar Panda	Reader in Commerce	35000
3	Smita Bose	Reader in Chemistry	32500
4	Bigna Bhusan Bhanja	Reader in physics	7500

5	Jhas Kumar Khamari	Lect, In Botany	12500
6	Akanan Sahu	Reader in Mathematics	10000
7	Laldhari Singh	Lect. In Odia	7500
8	Purna Chandra Pradhan	Lect in Chemistry	52500
9	Durga Prasad Sahu	Lect. In Botany	11500
10	Manas Ranjan Acharya	PET	186750
11	Sarat Kumar Dubey	Reader in English	5000
12	Bibhuti Bhusan Dash	Reader in Physics	11000
Total			743500

Person(s) Responsible for this loss

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Bibhuti Bhusan Dash	Reader In Physics	L.N. College, Jharsuguda, Dist.Jharsuguda	11000
2	Sarat Dubry	Lect. in English	L.N. College, Jharsuguda, Dist.Jharsuguda	5000
3	Manas Ranjan Acharya	PET	L.N. College, Jharsuguda, Dist.Jharsuguda	186750
4	Durga Prasad Sahu	Lect In Botany	L.N. College, Jharsuguda, Dist.Jharsuguda	11500
5	Purna Chandra Pradhan	Lect in Chemistry	L.N. College, Jharsuguda, Dist.Jharsuguda	52500
6	Laldhari Singh	Lect. In Odia	L.N. College, Jharsuguda, Dist.Jharsuguda	7500
7	Akanan Sahu	Reader in mathematics	L.N. College, Jharsuguda, Dist.Jharsuguda	10000
8	Jhas Kumar Khamari	Lect In Botany	L.N. College, Jharsuguda, Dist.Jharsuguda	12500
9	Bignan Bhusan Bhanja	Reader In Physics	L.N. College, Jharsuguda, Dist.Jharsuguda	7500
10	Smita Bose	Reader in Chemistry	L.N. College, Jharsuguda, Dist.Jharsuguda	32500
11	Narendra Panda	Reader In Commerce	L.N. College, Jharsuguda, Dist.Jharsuguda	35000
12	Chira Brata Dutta	Ex-Principal Incharge	L.N. College, Jharsuguda, Dist.Jharsuguda	371750

PARA: 9 GRANTS

Laxmi Narayan College, Jharsuguda - 2019-2020

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2019	12800818.0 0	50293007.0 0	63093825.0 0	50314199.0 0	31-03-2020	12779626.0 0	
	GRAND TOTAL	12800818.0 0	50293007.0 0	63093825.0 0	50314199.0 0		12779626.0 0	

Comments :						
Grant Position 2019-20						
Cash Book	Outstanding OB	Grant Received	Total	Grant Spent	Grant Unspent	
UGC	-10683	0	-10683	0	-10683	
RUSA	9019305	0	9019305	0	9019305	
GIA	12000	49258635	49270635	49258635	12000	
B.G		352356	352356	352356	0	
OCHEPEE	1100000	682016	1782016	703208	1078808	
Unclassified	2680196	0	2680196	0	2680196	
Total	12800818	50293007	63093825	50314199	12779626	

PARA: 10 UTILISATION CERTIFICATE

Laxmi Narayan College, Jharsuguda - 2019-2020

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2019	55689143.0 0	50314199.0 0	106003342.0 00	50293007.0 0	31-03-2020	55710335.0 0	
	GRAND	55689143.0	50314199.0	106003342.0	50293007.0		55710335.0	

TOTAL	0	0	00	0	0
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Comments :			
Details of UC Submitted			
Sl. No.	Particulars	Letter No./Date	Amount
1	GIA	641/05.05.2020	49258635
2	Block Grant	646/12.05.2020	352356
3	IDP	400/24.02.2020	682016
Total			50,293,007.00

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -

No Misappropriation has been found during period under audit.

PARA: 12 LOSS OF STOCK & STORE

12.1 -

No LOss of Stock & Store has been ocured during the period under audit.

PARA: 13 AUDIT OF RECEIPTS

13.1 -

No Irregularities have been found.

PARA: 14 AUDIT OF EXPENDITURE

14.1 -

Tele Communication Consultants India Limited.

Invoice No.HE-PTC-EGOV-0002-2016/HE On Dated. 02/2019 Bill date- 09.07.2019, The amount of Total Billing was Rs. 5,88,525.00

Actual Bill amount Paid on dt. 16.08.19 on billing dt. 09.07.19 sum of Rs. 4,70,820.00 vide vr. No. 53 and Page No. 157

18.11.19 on billing Dt. 18.07.19 sum of Rs. 1,77,705.00 vide vr. No. 74 and Page No. 173

6,48,525.00

Hence The Excess amount of Rs. 60,000.00 is suggested to be recovered.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Bibhuti Bhusan Dash	Reader In Physics	L.N.College Jharsuguda, Dist. Jharsuguda.	30000
2	Chira Brata Dutta	Ex-Principal Incharge	L.N.College Jharsuguda, Dist. Jharsuguda.	30000

PARA: 15 AUDIT ON WORKS

15.1 -

No Irregularities have been found.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -

There is no departmentalization in the college.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 -

Audit on scheme and programmes has been done properly & no discrepancy found.

PARA: 18 MISCELLANEOUS

18.1 -

Details of Students Strength (+2)										
Sl. No.	Particulars	Sanction Strength	Actual Strength	ST		SC		GENERAL		Total
				Boys	Girls	Boys	Girls	Boys	Girls	
1	1st year Arts	128	124	19	18	15	13	23	36	124
2	2nd year Arts	128	120	31	6	19	14	24	26	120
	Total	256	244	50	24	34	27	47	62	244
1	1st year Science	128	92	11	4	15	1	52	9	92
2	2nd year Science	128	83	13	2	11	0	50	7	83
	Total	256	175	24	6	26	1	102	16	175
1	1st year Commerce	128	111	9	2	8	0	79	13	111
2	2nd year Commerce	128	118	8	4	8	0	86	12	118
	Total	256	229	17	6	16	0	165	25	229
Details of Students Strength (+3)										
Sl. No.	Particulars	Sanction Strength	Actual Strength	ST		SC		GENERAL		Total
				Boys	Girls	Boys	Girls	Boys	Girls	
1	1st year Arts	96	91	11	11	7	11	26	25	91
2	2nd year Arts	96	87	8	9	6	5	30	29	87
3	Final Year Arts	96	79	14	11	10	6	19	19	79
1	1st year Science	128	111	9	10	13	1	56	22	111
2	2nd year Science	128	107	13	4	5	7	54	24	107

3	Final Year Science	128	113	16	11	14	5	49	18	113
1	1st year Commerce	96	93	1	3	8	5	44	32	93
2	2nd year Commerce	96	95	6	2	4	7	47	29	95
3	Final Year Commerce	96	91	4	1	1	1	46	38	91
	Total	960	867	82	62	68	48	371	236	867

18.2 -

Details of Fees and Fines 2019-20						
Sl. No.	Stream	O.B	Collection	Total	Deposit	C.B
1	(+2)	22687	32216	54903	32216	22687
2	(+3)	43416	26020	69436	26020	43416
	Total	66103	58236	124339	58236	66103
	Challan No	Date	Amount			
	28	08.02.2021	32216			
	29	08.02.2021	26020			

18.3 -

Details of Staff			
Sl. No.	Name	Designation	Category
1	S.K.Subey	Reader In English	State
2	B. Padhee	Reader In English	UGC
3	S.T.Giri	Lect. In English	State
4	R.Baxla	Lect. In English	State
5	S.Purohit	Lect. In English	State
6	P.M.Dash	Lect.in En	State
7	D.Sohela	Lect. In Odia	State

8	L.Singh	Lect. In Odia	State
9	S.Dei	Lect.in Odia	State
10	N.Pati	Lect.in Hindi	UGC
11	A.K.Singh	Lect. In Hindi	State
12	U.C.Hota	Reader In Economics	State
13	J.Patel	Lect. In Economics	State
14	P.Hota	Lect.in Economics	State
15	S.Devi	Lect. In Economics	State
16	R.K.Debata	Reader Pol. Science	State
17	C.Patra	Lect. In Pol. Science	State
18	M.R.Beck	Lect. In Education	State
19	A.K.Pattnaik	Reader In History	State
20	B.B.Dash	Reader In Physics	State
21	B.B.Bhanja	Reader In Physics	State
22	R.R.Behera	Lect. In Physics	State
23	B.Jyotish	Lect. In Physics	State
24	B.B.Pati	Lect. In Physics	State
25	S.Bose	Reader In Chemistry	State
26	S.Mishra	Reader In Chemistry	State
27	S.K.Kuanar	Reader In Chemistry	State
28	S.K.Padhan	Lect. In Chemistry	State
29	S.Naik	Lect. In Chemistry	State
30	N.Panigrahi	Lect. In Math	State
31	M.Sharma	Lect. In Math	State
32	C.B.Dutta	Reader In Botany	UGC
33	D.P.Sahu	Lec. In Botany	State
34	J.K.Khamari	Lec. In Botany	State
35	N. Panigrahi	Lect. In Zoology	State
36	B.K. Rout	Reader In Zoology	State
37	P.Behera	Reader In Commerce	State
38	H.S. Sarangi	Reader In Commerce	State
39	N.K.Panda	Reader In Commerce	State
40	S.Samaria	Lect. In Commerce	State
41	S.A.Iqbal	Lect. In Commerce	State
42	Pooja Saha	Lect. In Commerce	State
43	Dr. K.K. Panda	Demon. In Chemistry	State
44	D.K. Mishra	Demon. In Physics	State
45	B.D. Panda	Demon. In Physics	State
46	J.C.Patel	Store Keeper In Physics	State
47	B.K.Sarkar	Sr. Clerk	State

48	S.K.Hota	Jr. Clerk	State
49	A.K.Pradhan	Jr. Clerk	State
50	B.K.Patel	Lab. Attendente in Physics	State
51	T.Kalser	Lab. Attendente in Chem.	State
52	S.Singh	Lab. Attendente in Botany	State
53	B.Banchhur	Lab. Attendente in Zoology	B.G
54	B.Kaudi	Lab. Attendente in Froggerly	B.G
55	Tilu Patel	Lib. Watchman-cum-Bearer	B.G
56	S.K.Sahu	Lect. In I.T	MGT
57	R.P.Kalo	Lab. Asst. Botany	MGT
58	P.P.Nath	Lab. Asst. Chemistry	MGT
59	M.R.Acharya	PET	MGT
60	Diptimayee Mahapatra	DEO	MGT
61	Mrs. Jharana Patel	Asst. Librarian (+3)	MGT
62	Mrs. Nayami Behera	Jr. Librarian (+2)	MGT
63	Sri Ratan Majhi	Night Watchman	MGT
64	Sri Mahendra Meher	Night Watchman	MGT
65	Mrs. Dhanmati Pandey	Peon	MGT
66	Mrs. Parbati Bahadur	Peon	MGT
67	Sri Rohita Patel	Peon	MGT
68	Sri Kishor Goud	Peon	MGT
69	Sri S.Jayapuria	Peon	MGT
70	Sri J. Patel	Peon	MGT
71	Sri G.Ping	Peon	MGT

18.4 -

LAXMINARAYAN COLLEGE, JHARSUGUDA FOR THE PERIOD 1.4.2019 TO 31.3.2020																
Sl No. of posts	Name of the Employee	PAY	GP	DA	GROSS	GPF	LIC	PT	IT	NET	Arrear GROSS	Arrear GPF	Arrear IT	Arrear PT		
1	CHIRABARATA DUTTA	714,740	8,000	1,215,857	2,038,597	220,000	-	2,500	346,662	1,469,435	-	-	-	-		

2	BAS ANTI PAD HEE	608,5 80	10 8,000	1,05 9,412	1,7 75,99 2	15 0,000	-	2,500	28 8,129	1, 335,3 63	-	-	-	-
3	PUR NA C HAN DRA PRA DHA N	669,3 90	10 8,000	1,14 8,955	1,9 26,34 5	36 0,000	-	2,500	32 3,789	1, 240,0 56	-	-	-	-
4	AKA NAN SAH U	51,60 0	9,000	8 4,234	1 44,83 4	-	-	200	-	144,6 34	-	-	-	-
5	ASH WINI KUM AR P ATTN AIK	522,7 80	5 9,400	45 6,544	1,0 38,72 4	14 4,000	-	2,500	8 5,159	807,0 65	1,24 4,644	29, 700	368, 354	2,300
6	SAR AT K UMA R DU BEY	1, 125,6 00	-	13 9,762	1,2 65,36 2	14 4,000	-	2,500	15 9,823	959,0 39	9 6,527	-	8,778	-
7	BIKR AM K ESH ARI ROU T	1, 148,0 00	-	14 2,590	1,2 90,59 0	18 0,000	-	2,500	9 3,000	1, 015,0 90	10 3,227	-	1,186	-
8	RABI NDR A KU MAR DEB ATA	1, 145,2 00	-	14 2,254	1,2 87,45 4	7 2,000	-	2,500	16 6,520	1, 046,4 34	10 2,607	-	8,999	-
9	BIBH UTI B HUS AN DAS H	1, 150,8 00	-	14 2,926	1,2 93,72 6	8 4,000	-	2,500	16 8,627	1, 038,5 99	10 3,227	-	9,042	-
10	UTT AM C HAR AN HOT A	1, 085,1 00	-	13 4,767	1,2 19,86 7	12 0,000	6,876	2,500	13 7,722	952,7 69	10 1,381	-	8,526	-
11	DUR	1,		12	1,1	7			11		9			

	GA P RAS AD SAH U	011,3 00	-	5,601	36,90 1	2,000	6,060	2,500	8,580	937,7 61		6,134	-	8,276	-
12	PRA HALL ADA BEH ERA	93,80 0	-	1,256	1 05,05 6	-	-	200	-	104,8 56		6 9,417	-	-	-
13	NAR END RA K UMA R PA NDA	1, 114,8 00	-	13 8,466	1,2 53,26 6	12 0,000	-	2,500	15 7,158	973,6 08		10 6,087	-	8,781	-
14	BIG NAN BHU SAN BHA NJA	1, 098,6 00	-	13 6,522	1,2 35,12 2	24 0,000	-	2,500	14 4,243	848,3 79		10 4,588	-	8,527	-
15	JAP ANI P ATEL	986,4 00	-	12 2,488	1,1 08,88 8	36 0,000	-	2,500	11 1,106	635,2 82		8 9,998	-	5,143	-
16	SMIT A BOSE	1, 117,5 00	-	13 8,790	1,2 56,29 0	30 0,000	-	2,500	15 0,551	803,2 39		9 7,482	-	8,779	-
17	SNE HALA TA MI SHR A	1, 085,1 00	-	13 4,767	1,2 19,86 7	6 4,800	-	2,500	12 7,583	1, 024,9 84		10 1,381	-	8,526	-
18	NAR ASIN GH P ANIG RAHI	1, 071,6 00	-	13 3,147	1,2 04,74 7	12 0,000	7,044	2,500	14 0,695	934,5 08		10 0,487	-	8,357	-
19	SAR OJ K UMA R KU ANA R	1, 071,6 00	-	13 3,147	1,2 04,74 7	9 6,000	-	2,500	10 7,627	998,6 20		10 0,487	-	5,571	-
20	JHA SKU MAR KHA MARI	1, 003,8 00	-	12 4,701	1,1 28,50 1	7 2,000	-	2,500	9 1,000	963,0 01		9 6,359	-	-	-
21	SWA			12	1,0	18			10			9			

	RNA MAY EE P URO HIT	969,6 00	-	0,472	90,07 2	0,000	-	2,500	7,763	799,8 09		2,264	-	5,043	-
22	PUR NIMA MA YEE DAS H	974,4 00	-	12 1,048	1,0 95,44 8	9 6,000	-	2,500	10 1,469	895,4 79		9 2,863	-	5,092	-
23	TAP AN K UMA R BA RIK	981,6 00	-	12 1,912	1,1 03,51 2	5 7,600	-	2,500	8 0,204	963,2 08		20 1,724	-	29, 650	-
24	DEB END RA K UMA R MI SHR A	776,8 00	-	9 6,516	8 73,31 6	14 4,000	-	2,500	5 4,870	671,9 46		7 2,508	-	4,038	-
25	KAIL ASH KUM AR P AND A	750,2 00	-	9 3,229	8 43,42 9	24 0,000	-	2,500	5 2,210	548,7 19		6 6,243	-	3,881	-
26	BAS UDE V PA NDA	750,2 00	-	9 3,229	8 43,42 9	15 6,000	1,404	2,500	5 0,871	632,6 54		6 6,243	-	3,881	-
27	JAG ADIS H CH AND RA P ATEL	540,2 00	-	6 7,129	6 07,32 9	6 0,000	1,430	2,500	-	543,3 99		4 7,804	-	-	-
28	SUR END RA K UMA R HOT A	422,2 00	-	5 2,469	4 74,66 9	13 2,000	-	2,500	-	340,1 69		4 0,044	-	-	-
29	SAD HUR AM S INGH	375,0 00	-	4 6,600	4 21,60 0	1 3,200	-	2,500	-	405,9 00		3 7,288	-	-	-
30	TAN KAD	375,0	-	4 6,600	4 21,60	3 0,000	-	2,500	-	389,1		3 7,288	-	-	-

	HAR KALS ER	00			0					00				
31	PRA SANT A PA TEL	1, 011,3 00	-	12 5,601	4 79,68 5	12 6,400	-	2,500	4 8,373	959,6 28	2 9,715	-	5,298	-
32	ASH OK K UMA R PR ADH AN	271,6 00	-	3 3,747	3 05,34 7	3 0,536	17,0 28	2,500	-	255,2 83	2 5,436	2,410	-	-
33	SUK RUTI TANA YA GIRI	424,2 93	-	5 3,365	4 77,65 8	4 7,765	-	1,900	2 7,569	400,4 24	40 6,034	40, 603	23, 014	1,100
34	ROH INI B AXLA	578,2 00	-	7 1,834	6 50,03 4	6 5,002	-	2,500	3 4,478	548,0 54	9 3,069	9,021	2,712	-
35	SUM ATI DEI	578,2 00	-	7 1,834	6 50,03 4	6 5,002	-	2,500	1 4,893	567,6 39	9 3,069	9,021	3,014	-
36	LAL DHA RI SI NGH	578,2 00	-	7 1,834	6 50,03 4	8 7,841	-	2,500	1 8,431	541,2 62	9 3,069	9,021	3,014	-
37	DIPA SIKH A SO HELA	578,2 00	-	7 1,834	6 50,03 4	6 5,002	-	2,500	1 8,431	564,1 01	9 3,069	9,021	3,014	-
38	SHAI K AZ HAR I QBAL	578,2 00	-	7 1,834	6 50,03 4	6 5,002	-	2,500	2 4,078	558,4 54	9 3,069	9,021	2,712	-
39	POO JA SHA H	382,2 00	-	4 5,864	4 28,06 4	4 2,805	-	1,600	-	383,6 59	8 5,719	8,286	-	-
40	SON ALI S AMA RIA	578,2 00	-	7 1,834	6 50,03 4	6 5,002	-	2,500	1 7,121	565,4 11	9 3,069	9,021	3,014	-
41	BHA RAT BHA BES H PATI	578,2 00	-	7 1,834	6 50,03 4	6 5,002	-	2,500	-	582,5 32	9 3,069	9,021	-	-

42	RAS HMI REK HA B EHE RA	578,2 00	-	7 1,834	6 50,03 4	6 5,002	-	2,500	1 6,427	566,1 05	9 3,069	9,021	3,014	-
43	BIJE NDR A JY OTIS H	578,2 00	-	7 1,834	6 50,03 4	6 5,002	-	2,500	-	582,5 32	9 3,069	9,021	15, 205	-
44	SUS ANTA KUM AR P ADH AN	578,2 00	-	7 1,834	6 50,03 4	15 8,252	-	2,500	-	489,2 82	9 3,069	9,021	-	-
45	SUS MITA NAIK	575,4 00	-	7 1,498	6 46,89 8	6 4,688	-	2,500	-	579,7 10	9 2,207	8,935	15, 413	-
46	MITA SHA RMA	421,4 00	-	5 0,568	4 71,96 8	5 0,958	-	1,800	-	419,2 10	8 6,018	8,325	-	-
47	SHE PHAL EE DEVI	575,4 00	-	7 1,498	6 46,89 8	12 1,152	-	2,500	2 3,000	500,2 46	9 2,207	8,935	-	-
48	NIM A PA NIGR AHI	575,4 00	-	7 1,498	6 46,89 8	6 4,688	-	2,500	1 4,913	564,7 97	9 2,207	8,935	2,985	-
49	SUC HARI TA DAS H	178,1 03	-	2 3,617	2 01,72 0	-	-	800	-	200,9 20	6,661	-	-	-
50	SWA GATI KA B ARIK	179,6 00	-	2 3,797	2 03,39 7	-	-	800	-	202,5 97	6,735	-	-	-
51	PRA JNYA PARI MITA PATE L	127,4 58	-	1 7,540	1 44,99 8	-	-	600	-	144,3 98	4,128	-	-	-
52	MAN ISH K UMA R DW IVEDI	127,4 58	-	1 7,540	1 44,99 8	-	-	600	-	144,3 98	4,128	-	-	-

53	KUM BHA KAR NA G HASI											67,38 1			
54	HIM ANS U SE KHA R SA RAN GI											71,21 5			
55	BAD AL S ARK AR											1 9,960			
56	BAS ANTA PATE L											2 4,492			
57	MAN ASH BEC K											7 3,273			
	TOT AL	35, 423,1 02	39 2,400	8,04 9,863	43,2 08,14 9	5,34 2,701	39,8 42	116, 000	3,62 3,075	34, 743,7 47	-	5,58 6,508	206, 339	600, 839	3,400

LAXMINARAYAN COLLEGE, JHARSUGUDA FOR THE PERIOD 1.4.2019 TO 31.3.2020							
SI No	Name of the Employee	PAN No.	basic				Net
1	2		Total				Total
3	BIRAMANI BANCHHUR		120,000				120,000
4	BASANTI KAUDI		120,000				120,000
4	TILU PATEL		112,356				112,356
	GRAND TOTAL		352,356				352,356

LAXMINARAYAN COLLEGE,							
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JHARSUGUDA FOR THE PERIOD 1.4.2019 TO 31.3.2020									
SI No	Name of the Empl oyee	PAN No.	basic	epf	esic	bg lone	house rent	lic	basic
1	2		Total	Total	Total	Total	Total	Total	Total
1	DIPTIMA YEE MO HAPATRA	AWJPN1181H	144,000	15,840	1,440	-	3,000	6,564	117,156
2	BIRAMA NI BANC HHUR	JFH1382910	45,200	16,656	1,435	-	-	-	27,109
3	TILU PATEL		42,000	14,131	1,338	4,920	-	1,984	19,627
4	BASANTI KAUDI		36,000	14,028	1,328	-	-	-	20,644
5	RATAN MAJHI		72,696	7,967	736	-	-	3,456	60,537
6	DHANM ATI PANDEY	UQZ0040881	72,996	8,003	738	-	-	2,904	61,351
7	ROHIT PATEL	CRUPP5128F	57,961	6,347	329	-	-	2,688	48,597
8	KISHOR GOUD	BPZPG3364Q	57,961	6,347	329	-	-	2,628	48,657
9	JOGEND RA PATEL	CUIPP5491G	58,752	6,455	323	-	-	2,292	49,682
10	GHANAS HYAM PING	FBQ1757533	58,057	6,372	321	-	-	3,348	48,016
11	MAHIND RA MEHAR		58,752	6,455	323	-	3,000	-	48,974
12	JHARAN A PATEL		82,426	9,051	824	-	-	-	72,551
13	MANAS RANJAN ACHARYA	ANQPA7656J	115,361	12,667	1,152	-	-	-	101,542
14	SUMIT KUMAR SAHU	GCSPS2767G	115,361	12,667	1,152	-	-	-	101,542
15	RASHMI PRIYA KALO		78,780	8,655	792	-	-	-	69,333
16	NAYAMI	CNDPB6			783	-	-	-	

	BEHERA	950Q	77,826	8,538					68,505
17	PRGYAN PARIMIT A NATH	AWPPN5 552P	68,112	7,480	683	-	-	-	59,949
18	Bablu Patel,		40,900	4,419	-	-	-	-	36,481
19	Deba Ch. Naik,		40,800	4,410	-	-	-	-	36,390
20	Mukesh Tanty		40,600	4,383	-	-	-	-	36,217
21	Ajit Ku. Majhi,		40,600	4,383	-	-	-	-	36,217
22	Bikash Sandha,		40,000	4,320	-	-	-	-	35,680
23	Tikeswar Kalo,		40,000	4,320	-	-	-	-	35,680
24	Goutam Bagh		40,000	4,320	-	-	-	-	35,680
25	Pramod Suna,		40,000	4,320	-	-	-	-	35,680
26	SWATI SHARMA		50,000	5,400	156	-	-	-	44,444
27	RANJIT TIRKEY		45,000	4,860	155	-	-	-	39,985
28	ASPINI KUMAR NAIK		60,000	-	-	-	-	-	60,000
29	SANDEE P PADHAN		-	-	-	-	-	-	-
30	Dambaru dhar Singh		-	-	-	-	-	-	-
31	SARAS WATI GIRI		-	-	-	-	-	-	-
32	PADMA JAYPURI A		-	-	-	-	-	-	-
33	SANJUK TA RANI SHAH		82,677	-	-	-	-	-	82,677
34	SIMLA YADAV		7,000	-	-	-	-	-	7,000
35	BABY PUJARI		71,000	-	-	-	-	-	71,000
36	KABITA				-	-	-	-	

	THAKUR		71,000	-					71,000
37	DIPA JAISWAL		7,000	-		-	-	-	7,000
38	JYOTIR MAYEE SAHOO		7,000	-		-	-	-	7,000
39	ANJALI SHARMA		3,267	-		-	-	-	3,267
40	PURNA CHANDR A BEHERA		71,000	-		-	-	-	71,000
41	KRISHN A SAHU		62,452	-		-	-	-	62,452
42	ANSUN CHHABR A		32,000	-		-	-	-	32,000
43	HUDESH KU RASKA		16,000	-		-	-	-	16,000
44	SUBHAD ARSINI DEBATA		64,000	-		-	-	-	64,000
45	PRAVEE N KU PATEL		64,000	-		-	-	-	64,000
46	TAPAN SAHU		62,194	-		-	-	-	62,194
47	CHHATR APATI PR ADHAN		60,129	-		-	-	-	60,129
48	TAFSHIL BUDLA		13,600	-		-	-	-	13,600
49	KRISHN A KUMARI VEGAD		137,729	-		-	-	-	137,729
	GRAND TOTAL		2,552,18 9	212,794	14,337	4,920	6,000	25,864	2,288,274

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

19.1 -

No Loan exist during the audit period.

PARA: 20 RESULT OF AUDIT AND CONCLUSION

As a result of this Audit transactions involving a sum of Rs 803500.00 are held under objection which include an amount of Rs 803500.00 suggested for recovery. Besides, a sum of Rs 0 was recovered at the instance of audit. The details are furnished in the following tables.

Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	8.1	743500.00	743500.00	743500.00	0.00	0.00	
2	14.1	60000.00	60000.00	60000.00	0.00	0.00	
Total		803500.00	803500.00	803500.00	0.00	0.00	

Spot Recovery

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

Audit Certificate

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

LOCAL FUND AUDIT, JHARSUGUDA, ODISHA

CATEGORY : Aided College

 Audit Report No :
 639570/AR/2021-2022-JHARSUGUDA

PARA: 1 TITLE SHEET

1	Name of the Institution :	Laxmi Narayan College, Jharsuguda
2	Year of Accounts under Audit :	2020-2021
3	Name of the Local Authority during the year of A/Cs :	1.CHIRABRATA DUTTA PRINCIPAL IN CHARGE UPTO 31.05.2020, 2.PURNA CHANDRA PRADHAN,PRINCIPAL IN CHARGE?FROM 01.06.2020 TO 31.12.2020, 3.RABINDRA KUMAR DUTTA,01.01.2021 TO 30.06.2021
	Name of the Local Authority at the time of Audit :	SRI NARENDRA KUMAR PANDA, PRINCIPAL INCHARGE
4	Duration of Audit :	30-10-2021 To 16-11-2021 (Mandays Consumed :-)
5	Name of the Auditors :	GARG PANKAJ AND CO 328978E - Lead Auditor
6	Name of the Reviewing Officer :	BIRAKISHORE SINGH(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	31-12-2021
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	KISHOR CHANDRA BISWAL
11	Date of approval of report by District Audit Officer :	24-01-2022

Para1.1 :- Demographic information:-

Name Of The Institution	Area In sq Km	No of Ward	Population of the Institution					Female Population	Male Population
			S.C	S.T	Minority	General	Total		
Laxmi Narayan College, Jharsuguda	0	0	0	0	0	0	0	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	30.10.2021 AFTER TRAN SACTION	RS.7010.00	RS.7010.00	1. RS 3590.00 IN PLUS 2 CASH BOOK PAGE NO.85 2.RS 3420.00 IN PLUS 3 CASH BOOK PAGE NO. 122	NO DISCREP ANCIES
2	Miscellaneous Receipt Books	30.10.2021 AFTER TRAN SACTION	NIL	NIL	PAGE NO 17 OF STOCK REGISTER	NO DISCREP ANCIES
3	Measurement Books	30.10.2021 AFTER TRAN SACTION	NIL	NIL	PAGE 22 OF STOCK REGISTER	NO DISCREP ANCIES
4	Service Postage Stamps	30.10.2021 AFTER TRAN SACTION	RS.4828.00	RS.4828.00	PAGE NO 35 OF POSTAGE STAMP REGISTER	NO DISCREP ANCIES
5	Others					
6	FEES COLLECTIN RECEIPT BOOKS	30.10.2021 AFTER TRAN SACTION	267 NOS. OF BOOKS	267 NOS. OF BOOKS	1.PAGE NO 53 OF STOCK REGISTER WITH 31 NOS. OF STOCK BOOK 2.PAGE NO 13 OF STOCK REGISTER WITH 136 N	NO DISCREP ANCIES

Comments

Retention of cash balance :- (Memo No-01/30.10.2021 OSP-01)

The physical verification of CASH IN HAND, fee receipt books, postage stamp etc. was conducted on 30.10.2021 after transaction.

Non-conduction of Physical verification of cash by the Principal:-

As per S.R.-37(i) of the OTC Vol-I the Principal, being the D.D.O of the college shall verify cash balance available in the College chest at the end of each month 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.

As per Rule-9(4) of Odisha Aided Educational Institutions Accounting Procedure Rules, 1985 the Principals of the aided colleges are instructed to verify the cash balance in the cash book and record a signed and dated certificate to that effect.

But during verification of cash book it was revealed that no such instruction was observed by the Principal, even at least once in the financial year. As a result the very purpose of enactment of this Rule is being violated. The Principal is however advised to emphasise the matter and suggested to verify the cash balance timely in order to avoid the misutilisation and defalcation of cash in future.

PARA: 3 LIST OF VERIFIED RECORDS

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

Comments

All register are verified and found correct, Construction cash book is not maintained during the Accounting period 2020-21.

As the above mentioned records are not maintained by the college, the Principal is advised to ensure proper maintenance of these records and registers henceforth for better transparency of accounts. However, the accounts of development works are seen maintained in General Cash book. Hence it is advised to the local authority to maintain the above accounts separately for better accounting in the matter in pursuance of the rules of the O.A.E.I.A.P Rules, 1985 and compliance report to audit

PARA: 4 FINANCIAL POSITION

Laxmi Narayan College, Jharsuguda - 2020-2021

Slno	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference(In Rs:)	Remarks
1	OHEPE E CASH BOOK	01-04-2020	144011.84	433813.36	577824.44	520664.13	31-03-2021	571603.14	31-03-2021	571603.14	0.00	
2	Plus 3 Examination Cash Book	01-04-2020	610605.62	3225.00	613830.62	522986.10	31-03-2021	90844.52	31-03-2021	90844.52	0.00	
3	Plus 2 Examination Cash Book	01-04-2020	37593.57	840.00	38433.57	0.00	31-03-2021	38433.57	31-03-2021	38433.57	0.00	
4	WOMENS HOSTEL CASH BOOK	01-04-2020	271829.32	519313.00	323760.62	298036.00	31-03-2021	293957.02	31-03-2021	293957.02	0.00	
5	TRW CASH BOOK	01-04-2021	23378.80	662.00	24040.80	30.60	31-03-2021	24010.20	31-03-2021	24010.20	0.00	
6	UGC CASH BOOK	01-04-2021	224848.00	6837.00	231685.00	0.00	31-03-2021	231685.00	31-03-2021	231685.00	0.00	
7	NSS Cash book	01-04-2021	37556.55	1189.00	38745.55	0.00	31-03-2021	38745.55	31-03-2021	38745.55	0.00	
8	Plus 2 SAMS Cash Book	01-04-2020	839607.04	476851.96	1316458.23	321102.48	31-03-2021	995355.72	31-03-2021	995355.72	0.00	
9	PLUS 3 SAMS Cash Book	01-04-2021	845342.79	373325.00	1218668.19	241678.99	31-03-2021	976989.24	31-03-2021	976989.24	0.00	

10	General Cash Book	01-04-2020	758019 4.10	453221 64.52	529023 58.62	452282 27.00	31-03-2021	767413 1.62	31-03-2021	767413 1.62	0.00	
11	RUSA Cash Book	01-04-2021	319167 5.65	94898. 00	328657 3.65	100005 7.82	31-03-2021	228651 5.83	31-03-2021	228651 5.83	0.00	
12	IFF Cash Book	01-04-2020	7021.9 6	101.00	7122.9 6	0.00	31-03-2021	7122.9 6	31-03-2021	7122.9 6	0.00	
13	SAMS SOCIETY CASH BOOK	01-04-2021	0.00	152923 6.21	152923 6.21	0.00	30-11-2022	152923 6.21	30-11-2022	152923 6.21	0.00	
	GRAND TOTAL		327207 76.60	603183 65.29	930391 41.89	578837 93.15		351553 48.74		351553 48.74	0.00	

Comments						
PARA-4-1: Details of cash book wise Closing Balance for the year 2020-21:-						
NAME	CASH IN HAND	ADVANCE	FD	BANK BALANCE	TOTAL	
GENERAL CASH BOOK	0.00	33400.00	1053742.00	6586989.62	7674131.62	
+2 SAMS CASH BOOK	0.00	389507.00	0.00	9564050.52	9953557.52	
+3 SAMS CASH BOOK	0.00	711850.00	0.00	9058042.41	9769892.41	
NSS CASH BOOK	0.00	3000.00	0.00	35745.55	38745.55	
UGC CASH BOOK	0.00	0.00	0.00	231685.00	231685.00	
TRW CASH BOOK	0.00	0.00	0.00	24010.20	24010.20	
+2 EXAMS CASH BOOK	0.00	0.00	0.00	38433.57	38433.57	
+3 EXAMS CASH BOOK	0.00	5068.00	0.00	85776.52	90844.52	
IFF CASH BOOK	0.00	0.00	0.00	7122.96	7122.96	
OHEPEE	0.00	0.00	0.00	571603.14	571603.14	
+3 SAMS SOCIETY CASH BOOK	0.00	0.00	0.00	1529236.21	1529236.21	
RUSA CASH BOOK	0.00	0.00	0.00	2286515.83	2286515.83	

HOSTEL CASH BOOK	721.00	0.00	0.00	2938849.21	2939570.21
TOTAL	721.00	1142825.00	1053742.00	32958060.74	35155348.74

Details of Receipt and Expenditure are given below.

STATEMENT- "A" (VIDE PARA-4 OF THE AUDIT REPORT)

STATEMENT SHOWING THE DETAILS OF RECEIPTS & EXPENDITURES OF LAXMI NARAYAN COLLEGE, JHARSUGUDA FOR THE YEAR 2020-21.

SI No	Head of Accounts	Opening Balance as on 01.04.2020	Receipt	Total	Expenditure	Closing Balance as on 31.03.2021
A	GRANTS RECURRING					
1	DP SALARY GRANT	12000.00	44374013.00	44386013.00	44370503.00	15510.00
2	UNCLASSIFIED	2680196.00	0.00	2680196.00	0.00	2680196.00
	TOTAL	2692196.00	44374013.00	47066209.00	44370503.00	2695706.00
B	OTHER THAN GRANTS					
1	RUSA GRANT	9019305.00	0.00	9019305.00	0.00	9019305.00
2	OHEPEE GRANT	1078808.00	4285750.00	5364558.00	0.00	5364558.00
3	UGC GRANT	-10683.00	0.00	-10683.00	0.00	-10683.00
	TOTAL	10087430.00	4285750.00	14373180.00	0.00	14373180.00
C	U.U./C.H.S.E FUND			0.00		0.00
1	CHSE Regd. & Recog.fund	0.00	1147081.96	1147081.96	1050573.24	96508.72
2	UNIVERSITY EXAM	0.00	1443501.00	1443501.00	659135.00	784366.00
3	REGISTRATION FEE	0.00	221955.00	221955.00	0.00	221955.00
4	EHM FEE	0.00	83160.00	83160.00	0.00	83160.00
5	ACADEMIC FEE	0.00	20490.00	20490.00	0.00	20490.00
	TOTAL	0.00	2916187.96	2916187.96	1709708.24	1206479.72
D	INTERNAL SOURCES					0.00
1	TUITION FEE	0.00	57346.00	57346.00	58236.00	-890.00
2	ADMISSION FEE	0.00	106190.00	106190.00	0.00	106190.00
	TOTAL	0.00	163536.00	163536.00	58236.00	105300.00
E	STUDENT FUND					

1	ABS ATTENDANCE	0.00	27640.00	27640.00	0.00	27640.00
2	ATHELATIC	0.00	0.00	0.00	0.00	0.00
3	ATTNDANCE	0.00	0.00	0.00	0.00	0.00
4	COLLEGE EXAM	0.00	301420.00	301420.00	0.00	301420.00
5	COLLEGE MARK SHEET	0.00	0.00	0.00	0.00	0.00
6	CALENDER	0.00	49000.00	49000.00	0.00	49000.00
7	CLC	0.00	7350.00	7350.00	0.00	7350.00
8	COLLEGE UNION	0.00	0.00	0.00	0.00	0.00
9	SOCIETY FEES	0.00	20490.00	20490.00	0.00	20490.00
10	COMMON ROOM	0.00	20490.00	20490.00	0.00	20490.00
11	CROSS LIST	0.00	13140.00	13140.00	0.00	13140.00
12	CULTURAL SOCIETY	0.00	373445.00	373445.00	0.00	373445.00
13	DEVELOPMENT FEES	0.00	1492818.00	1492818.00	0.00	1492818.00
14	DRAMATIC	0.00	0.00	0.00	0.00	0.00
15	DSA	0.00	7350.00	7350.00	0.00	7350.00
16	Identity card & library card	0.00	62140.00	62140.00	0.00	62140.00
17	LIBRARY	0.00	19710.00	19710.00	0.00	19710.00
18	MAGAZINE	0.00	98550.00	98550.00	44319.00	54231.00
19	NSS	0.00	173410.00	173410.00	0.00	173410.00
20	YRC	0.00	22940.00	22940.00	0.00	22940.00
21	SEMINAR	0.00	7350.00	7350.00	0.00	7350.00
22	SPORTS FEES	0.00	129256.00	129256.00	0.00	129256.00
23	STUDENT UNION	0.00	42520.00	42520.00	0.00	42520.00
24	GENERAL INSURANCE	0.00	33630.00	33630.00	0.00	33630.00
25	SAMS FEE	0.00	0.00	0.00	0.00	0.00
26	TEACHERS WELFARE FUND	0.00	6570.00	6570.00	0.00	6570.00
27	LAB DEPOSIT	0.00	0.00	0.00	0.00	0.00
28	MAGAZINE	0.00	0.00	0.00	0.00	0.00
29	MEDICAL	0.00	7350.00	7350.00	0.00	7350.00

30	SYLLABUS	0.00	58275.00	58275.00	0.00	58275.00
31	OTHERS	0.00	0.00	0.00	0.00	0.00
32	MIGRATION	0.00	0.00	0.00	0.00	0.00
	TOTAL	0.00	2947204.00	2947204.00	44319.00	2902885.00
F	MISCELLANEOUS			0.00		0.00
1	BANK INTEREST	0.00	329269.33	329269.33	132.90	329136.43
2	BANK CHARGES	0.00	0.00	0.00	411.82	-411.82
3	HOSTEL EXPENSES	0.00	0.00	0.00		0.00
4	COLLEGE DEVELOPMENT	0.00	0.00	0.00	1771572.00	-1771572.00
5	HOSTEL DEVELOPMENT	0.00	443900.00	443900.00	298036.00	145864.00
6	T A	0.00	0.00	0.00	0.00	0.00
7	CONTINGENCY	0.00	0.00	0.00	218970.00	-218970.00
8	PHONE BILL	0.00	0.00	0.00	0.00	0.00
9	ELECTRIC CHARGES	0.00	0.00	0.00	0.00	0.00
10	OTHER CHARGES	0.00	0.00	0.00	0.00	0.00
11	POSTAGE STAMP	0.00	0.00	0.00	0.00	0.00
12	EPF DEPOSIT	0.00	0.00	0.00	0.00	0.00
13	G.B. MANAGEMENT SALARY	0.00	0.00	0.00	0.00	0.00
14	CONTRACTUAL SALARY	0.00	0.00	0.00	0.00	0.00
15	ADVANCE PAID & ADJUSTED	2765879.00	572755.00	3338634.00	1011800.00	2326834.00
16	UN-CLASSIFIED	-2999588.40	0.00	-2999588.40	8400104.19	-11399692.59
	TOTAL	-233709.40	1345924.33	1112214.93	11701026.91	-10588811.98
	GRAND TOTAL(A+B+C+D+E+F+G)	32720776.60	60318365.29	93039141.89	57883793.15	35155348.74

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

FIGURE

Laxmi Narayan College, Jharsuguda - 446027

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	ALL SAVING BANK ACCOUNTS	0	31-03-2021	30379511.21	31-03-2021	32958060.74	-2578549.53	DETAILS ARE GIVEN BELOW.
	GRAND TOTAL			30379511.21		32958060.74	-2578549.53	

Reconciliation							
1.Details of bank account relating to Cash Book:-							
SI . No.	Bank Account No	Name of the Bank	CB As per Pass Book	CB As per Cash Book	Difference	CASH BOOK	Remarks
1	11346746318-	SBI, JHARSUGUDA	3992113.50	6459725.10	-2467611.60	GENERAL CASH BOOK	
2	12085060892-	UGB, JHARSUGUDA	92908.38	102869.52	-9961.14		
3	557010110010522-	BOI, JHARSUGUDA	24395.00	24395.00	0.00		
4	34413608010-	SBI, JHARSUGUDA	5477611.24	5380214.52	97396.72	SAMS +2 CASH BOOK	
5	55701021000012-	BOI, JHARSUGUDA	4388587.00	4183836.00	204751.00		
6	31156563862-	SBI, JHARSUGUDA	8527086.60	9058042.41	-530955.81	SAMS +3 CASH BOOK	
7	12085065096-	UGB, JHARSUGUDA	2938849.21	2938849.21	0.00	WOMENS HOSTEL CASH BOOK	
8	28051011001117-	CANARA BANK, JHARSUGUDA	231685.00	231685.00	0.00	UGC CASH BOOK	
9	557010110010202-	BOI, JHARSUGUDA	2286515.83	2286515.83	0.00	RUSA CASH BOOK	
10	12085001614-	UGB, JHARSUGUDA	23840.20	24010.20	-170.00	TRW CASH BOOK	

11	1134675400 1-	SBI, JHARS UGUDA	39068.57	38433.57	635.00	EXAM +2 CASH BOOK
12	1208506135 3-	UGB, JHAR SUGUDA	108446.82	85776.52	22670.30	EXAM +3 CASH BOOK
13	1208506163 6-	UGB, JHAR SUGUDA	7219.96	7122.96	97.00	IFF CASH BOOK
14	1208504008 2-	UGB, JHAR SUGUDA	35745.55	35745.55	0.00	NSS CASH BOOK
15	5570101100 12703-	BOI, JHARS UGUDA	651482.14	571603.14	79879.00	OCHEPEE CASH BOOK
16	3850007437 0-	SBI, JHARS UGUDA	1553956.21	1529236.21	24720.00	SAMS CASH BOOK
	TOTAL		30379511.2 1	32958060.7 4	-2578549.53	

1- SBI, Jharsuguda A/C No- 11346746318 (General Cash Book)

Closing Balance as per Cash Book		6459725.10
Less:- OB difference as per Previous Audit Report		(-) 2901425.60
Add :- Cheque issued But Not Presented		
Cheque No/ date		
384522/31.03.2021	109141	
384523/31.03.2021	115536	
384524/31.03.2021	139686	
086661/31.03.2021	16200	
086664/31.03.2021	9900	
384516/31.03.2021	4400	
086662/31.03.2021	5400	
086665/31.03.2021	3400	
086666/31.03.2021	3400	
086663/31.03.2021	5400	
384517/31.03.2021	1700	
384490/27.05.2020	10800	
384490/27.05.2020	3600	
384490/27.05.2020	3600	
384518/19.02.2021	1800	
	433963	(+) 433963
Less:- Bank Charges Not Taken in		(-) 649.00

to Cash Book.		
Add:- Receipt on Dt 09.02.2021 but not taken in to Cash Book.		(+) 500.00
Closing Balance as Per Pass Book		3992113.50
2- UGB, Jharsuguda A/C No- 12085060892 (General Cash Book)		
Closing Balance as per Cash Book.		102869.52
Less :- OB difference as per Previous Audit Report.		(-) 7254.62
Less:- Bank charges not Taken in to Ac.		(-) 639.00
Closing Balance as per Pass Book.		94975.90
3- SBI, Jharsuguda A/C No- 34413608010 (+3 SAMS Cash Book)		
+3 SAMS		
Closing Balance as per Cash Book		9058042.41
Less:- Rs.6300.00excess expenditure booked in cash book on 29.05.2020.		(-) 6300.00
Less:-Expenditure not booked in cash book.		
03.09.20	1852	
16.09.20	3476	
16.09.20	1438	
15.10.20	5933	
31.10.20	13091	
6.11.20	1012	
7.11.20	33711	
7.11.20	4909	
10.11.20	30312	
23.11.20	1376	
23.11.20	4323	
24.11.20	34531	
26.11.20	43349	
28.11.20	72359	
3.12.20	13737	
5.12.20	1856	
19.12.20	566	
5.01.21	154.16	
14.01.20	177	
2.03.21	255.5	
3.03.21	145.41	
4.03.21	108.24	
6.03.21	157.88	

8.03.21		49058.66	
9.03.21		369.8	
12.03.21		12637.74	
14.03.21		1128	
16.03.21		1818	
25.03.21		59	
22.10.2019		27405	
Cheque No.707617/29.05.20 Not debited by Bank		24900	
Total			(-)
Cheque No707658/2.02.21 Debited but not in Cash Book			2400
Closing Balance as per Pass Book			8527086.60

PARA: 6 STOCK POSITION

Laxmi Narayan College, Jharsuguda - 446027

Sno	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	IDP Library Books	340	339	0	679.00	679	TALLIED
2	RUSA Library Books	2605	0	0	2605.00	2605	TALLIED
3	UGC Library Books	29314	12	0	29326.00	29326	TALLIED
4	PLUS 2 Library Books	6527	267	0	6794.00	6794	TALLIED

Comments

SI No	Items	Opening Balance	Receipt	Issued	Closing Balance as per Audit	As per Stock Register
1	Computer	26	0	0	26	26
2	Scanner	1	0	0	1	1
3	Laptop	6	0	0	6	6
4	Camera	4	0	0	4	4

5	Printer	4	0	0	4	4
6	Almirah	15	0	0	15	15
7	Water Cooler	1	0	0	1	1
8	Chair	68	0	0	68	68
9	Generator	1	0	0	1	1
10	Split Ac	4	2	0	6	6
11	Stablizer	2	0	0	2	2
12	Air Cooler	3	0	0	3	3
13	Lcd Tv	1	0	0	1	1
14	Refregirator	1	0	0	1	1
15	Dvd Player	1	0	0	1	1
16	Table	10	0	0	10	10
17	Sound System	5	0	0	5	5
18	Table	27	0	0	27	27
19	Library Wall Mount	4	0	0	4	4
20	Power Cable	4	0	0	4	4
21	Vga Cable	4	0	0	4	4
22	Computer Chair	15	0	0	15	15
23	Computer Table	15	0	0	15	15
24	Smart Board	4	0	0	4	4
25	Stepper	1	0	0	1	1
26	Cross Training	1	0	0	1	1
27	Drum Bell	4	0	0	4	4
28	Ab Alimer	1	0	0	1	1
29	Exercise Cycle	1	0	0	1	1
30	Spine Bile	1	0	0	1	1
31	Trade Mill	1	0	0	1	1
32	Ups	20	0	0	20	20
33	Led Monitor	20	0	0	20	20
34	Book Slave	20	0	0	20	20
35	Open Rack	6	0	0	6	6
36	Euro Clean	1	0	0	1	1
37	Podium	1	0	0	1	1
38	Antivirus	2	0	0	2	2
39	Hp Ledgerjet	1	0	0	1	1
40	Hp Sarjet	2	0	0	2	2
41	Photocopier	2	0	0	2	2
42	Projector	5	0	0	5	5

43	Ceiling Fan	65	3	0	68	68
44	CCTV Camera	24	8	0	32	32

PARA: 7 INVESTMENT

Laxmi Narayan College, Jharsuguda - 446027

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 Ledger	Closing Balance Investment Ledger (In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2020	1053742.00	0.00	1053742.00	0.00	31-03-2021	1053742.00	31-03-2021	1053742.00	0.00	Tallied
	GRAND TOTAL	1053742.00	0.00	1053742.00	0.00		1053742.00		1053742.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :					
Details of Investment provided below:-					
FD NO.	DATE OF INVESTMENT	VALUE OF INVESTMENT	RATE OF INTEREST	DATE OF MATURITY	MATURITY VALUE
SBI, JHARSUGUDA A/C NO-3029140757	12.12.2017	1053742.00	8.5%	12.12.2022	1499238.00

PARA: 8 ADVANCE

Laxmi Narayan College, Jharsuguda - 2020-2021

S/no	Advance Outstanding as on	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the	Total (In Rs:)	Advance adjusted during	Advance Outstanding as per	Advance Outstanding Audit	Advance Outstanding as per	Advance Outstanding Cash	Difference (In Rs:)	Remarks
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	(DD MM YYYY)			Year under Audit(In Rs:)		the Year under Audit(In Rs:)	(DD MM YYYY) Audit	(In Rs:)	(DD MM YYYY) Cash Book	Book(In Rs:)		
1	01-04-2 020	NSS Cash Book	3000.0 0	0.00	3000.0 0	0.00	31-03-2 022	3000.0 0	31-03-2 021	3000.0 0	0.00	Details Provide d.
2	01-04-2 020	Plus 2 SAMS Cash Book	552107 .00	39000. 00	591107 .00	256000 .00	30-11-2 022	335107 .00	30-11-2 022	335107 .00	0.00	Details Provide d.
3	01-04-2 021	Plus 3 SAMS Cash Book	112585 0.00	80000. 00	120585 0.00	110380 0.00	30-11-2 022	102050 .00	30-11-2 022	94550. 00	7500.0 0	Details Provide d.
4	30-11-2 022	General Cash Book	596758 .00	30000. 00	626758 .00	30000. 00	30-11-2 022	596758 .00	30-11-2 022	3400.0 0	593358 .00	Details Provide d.
5	01-04-2 020	Plus 3 Exams. Cash Book	488164 .00	0.00	488164 .00	0.00	30-11-2 022	488164 .00	30-11-2 022	482224 .00	5940.0 0	Details Provide d.
GRAND TOTAL			276587 9.00	149000 .00	291487 9.00	138980 0.00		152507 9.00		918281 .00	606798 .00	

Comments :

Para: 8.1. Reconciliation of Difference.

Reconciliation of differences as on 31.03.2021				
Total Advance Outstanding as per Cash Book as on 31.03.2021				918281.00
Add. Audit difference of previous period Audit Report				
	Cash Book	Amount		Amount
	General Cash Book	593358.00		599298.00
	(+3) Exam Cash Book	5940.00		
Add. Advance Paid during the year 2016-17 but not effected in cash book				
Cash Book	Page No.	Date	Amount	
(+3) SAMS	119	04.01.2017	2500.00	7500.00
(+3) SAMS	128	20.01.2017	5000.00	
				606798.00
Total Advance Outstanding as per Audit as on 31.03.2021				1525079.00

PARA-8.2: DETAILS OF ADVANCE NOT ADJUSTED TILL 31.03.2021:-

Sl.No.	Particulars	Designation	Purpose	Voucher No/Date	Amount	Name of the Sanctioning Authority
A	Up to 2011-12				119081.00	
	Total (A)				119081.00	
B	For The Year 2013-14					
	Sri G.M.Patel	Reader	Student Election	206/29.09.12	15000.00	Gokul Chandra Meher & G.M.Patel
	Total (B)				15000.00	
C	For The Year 2013-14					
	Ar. Bhabani Sh. Sahu	Architect Engg. Jsg.	Estimate & Supervising Charges for Construction of upper stair library building	22/08.05.13	10000.00	Gokul Chandra Meher & Ar. Bhabani Sh. Sahu
	Total (C)				10000.00	
D	For The Year 2014-15					
	M/s. Vishal Technology	Cuttack	NAAC re- accreditation of the college as per AMU signed for Rs. 500000/-	105/15.07.14	20000	Susanta Ku. Purohit
	Sri Manas Ranjan Acharya	P.E.T	. +3 Inter College Cricket tournament 2014-15 held at deogarh college	143/23.10.14	7000	Susanta Ku. Purohit & Sri Manas Ranjan Acharya
	Total (D)				27000.00	
E	For The Year 2015-16					
	Sri Manas Ranjan Acharya	P.E.T	Refreshment Allowance	292/31.03.16	7200	Bijay Bahadur Singh & Manas Ranjan Acharya
	Total (E)				7200.00	
H	For The Year 2018-19					
	Narendra Kumar Panda	Reader in Commerce	Center exp of +3 1 st Unv.		5000.00	
			White washing & painting		20000.00	

	Smita Bose	Reader in Chemistry	Repair of furniture		10000.00	
	Laldhari Singh	Lect. In Odia	Yoga Day	20.06.18	3000.00	C.B. Dutta & Laldhari Singh
			Organise Of Yoga Day	11.01.19	2000.00	C.B. Dutta & Laldhari Singh
	Purna Chandra Pradhan	Reader in Chemistry	Misce. Exp. For NAAC Visit	29.10.18	30000.00	C.B. Dutta & P.C. Pradhan
	Durga Prasad Sahu	Lect. In Botany	Contingency of +2 exam	10.11.18	20000.00	C.B. Dutta & D.P.Sahu
			Class Exam	22.02.19	3000.00	C.B. Dutta & D.P.Sahu
	Manas Ranjan Acharya	PET	Annual Athletic Meet	10.12.18	20000.00	C.B.Dutta & M.R.Acharya
			Annual Athletic Meet	11.12.18	350000.00	C.B.Dutta & M.R.Acharya
	Total (H)				461000.00	
/	For The Year 2019-20					
	Manas Ranjan Acharya	PET	Conduct of inter college football tournament-19 Women	04.10.19	28000.00	C.B dutta & M.R.Acharya
			Athletic Meet	28.12.19	70000.00	C.B.Dutta & M.R.Acharya
	Laldhari Singh	Lect. In Odia	Memorial Day	10.07.19	5000.00	C.B.Dutta & L.Singh
			Gangadhar Jayanti	06.09.19	5000.00	C.B.Dutta & L.Singh
	Jhas Kumar Khamari	Lect. In Botany	Athletic Meet	16.11.19	100000.00	C.B.Dutta & J.K.Khamari
			Athletic Meet	10.12.19	51000.00	C.B.Dutta & J.K.Khamari

	Saroj Kumar Khamari	Reader in Chemistry	Coduct of +3 5th Sem. Exam	05.12.19	20000.00	C.B.Dutta & S.k.Khamari
	Total (I)				279000.00	
	Total (A+B+C +D+E+F+G+H +I)				918281.00	

PARA-8.3: DETAILS OF ADVANCE ADJUSTED DURING THE FY-2020-21.

A	For The Year 2013-14					
	Himansu Sekhar Sarangi	Lect. In Commerce	Conduct of +3 2nd yr. univ. exam 2015	2023.03.14	20000.00	Susanta Ku. Panigrahi & Himansu sekhar Sarangi
	Total (A)				20000.00	
B	For The Year 2015-16					
	Sri Sarat Kumar Dubey	Lect. In English	Squard/Observation Exp. Of +3 Final Exam 2015	01/06.04.15	5000	Susanta Ku. Purohit & Sri Sarat Ku. Dubey
	Himansu Sekhar Sarangi	Lect. In Commerce	Squard/Observation Exp. Of +3 2nd Exam 2015	05/21.04.15	6000	Susanta Ku. Panigrahi & Himansu sekhar Sarangi
	Sri Manas Ranjan Acharya	P.E.T	Course of N.C.C at N.C.C OTA, Kamptee	207/09.12.15	20000	Bijay Bahadur Singh & Manas Ranjan Acharya
	Sri Sarat Kumar Dubey	Lect. In English	Conduct of +3 Final yr Exam 2016	10/22.02.16	20000	Bijay Bahadur Singh & Sri Sarat Ku. Dubey
	Total (B)				51000.00	
C	For The Year 2016-17					
	Himansu Sekhar Sarangi	Lect. In Commerce	Conduct of +3 Exam	02/07.04.16	35000	Bijay Bahadur Singh & Himansu sekhar Sarangi
	Sri Manas Ranjan Acharya	P.E.T	Inter College Athletic Meet	167/26.11.16	1000	Bijay Bahadur Singh & Manas Ranjan Acharya

	Dr. Chirabrata Dutta	Reader in Botany	Arrangement of Foundation Day	81/17.08.16	30000	Bijay Bahadur Singh & Chirabrata Dutta
	Sri Manas Ranjan Acharya	P.E.T	Ganesh Puja	142/01.09.16	7000	Bijay Bahadur Singh & Manas Ranjan Acharya
	Sri Manas Ranjan Acharya	P.E.T	Inter College Volly Ball Tournament	229/16.11.16	8000	Bijay Bahadur Singh & Manas Ranjan Acharya
						Acharya
	Dr. Chirabrata Dutta	Reader in Botany	Science Exhibition	247/26.11.16	15000	Bijay Bahadur Singh & Chirabrata Dutta
	Mrs Basanti Padhee	Reader in English	University Exam	14/04.03.17	20000	Bijay Bahadur Singh & Basanti Padhee
	Dr. Chirabrata Dutta	Reader in Botany	Contingency Exp.	16/29.03.17	30000	Bijay Bahadur Singh & Chirabrata Dutta
	Total (C)				146000.00	
D	For The Year 2017-18					
	Mrs Purnima Mayee Dash	Lect. In English	University Exam	26.04.17	16000	Bijay Bahadur Singh & Purnima Mayee Dash
	Mrs Basanti Padhee	Reader in English	University Exam	01.08.17	15000	Bijay Bahadur Singh & Basanti Padhee
	Mrs Basanti Padhee	Reader in English	University Exam	03.02.18	18000	Chira Brata Dutta & Basanti Padhee
	Sri Saroj Ku. Kuanar	Lect. In Chemistry	University Exam	13.03.18	10000	Chira Brata Dutta & Saroj Ku. Kuanar
	Md. Aman Ahmed	Contractor	Prepair of Dft. Board	10.07.17	10000	Bijay Bahadur Singh
	Sri Manas Ranjan Acharya	P.E.T	Independence Day	08.08.17	3000	Bijay Bahadur Singh & Manas Ranjan Acharya
	Dr. Chirabrata	Reader in	Conduct of	16.09.17	25000	Bijay Bahadur

	Dutta	Botany	Student Union Election			Singh & Chirabrata Dutta
	Sri Durga Prasad Sahu	Lect. In Botany	Exam Contingency	17.03.18	2000	Bijay Bahadur Singh & Durga Prasad Sahu
			Exam Contingency	08.11.17	3000	Bijay Bahadur Singh & Durga Prasad Sahu
	Total (D)				102000.00	
E	For The Year 2018-19					
	Narendra Kumar Panda	Reader in Commerce	Conduct of 6th Sem. Univ Exam	30.03.19	20000.00	
			Student union Election	04.10.18	25000.00	
	Smita Bose	Reader in Chemistry	valluation of +2 Annual	19.04.18	5000.00	
			Repair of Furniture	20.06.18	10000.00	
					10000.00	
					10000.00	
					10000.00	
					10000.00	
	Bigna Bhusan Bhanja	Reader in Physics	Center exp of +3 1 st univ	23.04.18	15000.00	
	Jhas Kumar Khamari	Lect. In Botany	Botanical Garden	06.09.18	10000.00	
					15000.00	
	Akanan Sahu	Reader in Mathematics	Center Exp. Of +3 4th semistar	28.08.18	20000.00	C.B. Dutta & A. Sahu
	Laldhari Singh	Lect. In Odia	Yoga Day	20.06.18	5000.00	C.B. Dutta & Laldhari Singh
			NSS Camp	30.08.18	3000.00	C.B. Dutta & Laldhari Singh
			Yoga	20.06.18	3000.00	C.B. Dutta & Laldhari Singh
			Organise Of Yoga Day	11.01.19	2000.00	C.B. Dutta & Laldhari Singh
	Purna Chandra	Reader in Chemistry				

	Pradhan					
			Misce. Exp. For NAAC Visit	29.10.18	50000.00	C.B. Dutta & P.C. Pradhan
			3rd Sem. Exam +3	18.02.19	25000.00	C.B. Dutta & P.C. Pradhan
	Manas Ranjan Acharya	PET	Republic Day	25.01.19	3500.00	C.B.Dutta & M.R.Acharya
	Sarat Kumar Dubey	Reader in English	Laptop Distribution	27.11.18	10000.00	C.Bdutta & S.K.Dubey
	Bibhuti Bhusan Dash	Reader in Physics	5th Sem, Exam +3	19.12.18	22000.00	C.Bdutta & B.B.Dash
	Total (E)				280500.00	
F	For The Year 2019-20					
	Narendra Kumar Panda	Lect. In Commerce	Celebration	16.08.19	30000.00	C.B.Dutta & N.K.Panda
			Visit UGC	23.09.19	15000.00	C.B.Dutta & N.K.Panda
	Bikram Keshari Rout	Reader in zoology	5th Sem, Exam +3	14.05.19	4000.00	C.B dutta & b.k.Rout
	Manas Ranjan Acharya	PET	Conduct of inter college football tournament-19	27.05.19	95000.00	C.B dutta & M.R.Acharya
	Sarat kumar Dubey	Reader in English	Conduct of +3 1st Sem. Exam	19.06.19	20000.00	C.B.Dutta &S.K.Dubey
	Durga Prasad Sahu	Reader. In Botany	Coduct of +3 4th Sem. Exam	31.07.19	20000.00	C.B.Dutta &D.P.Sahu
			Exam Contingency	26.10.19	2000.00	C.B.Dutta &D.P.Sahu
			Exam Contingency	14.02.20	2000.00	C.B dutta & D.P.Sahu
	Smita bose	Reader in Chemistry	Conduct of +3 2nd Sem. Exam	14.08.19	25000.00	C.B.Dutta & Smita Bose
			Conduct of +3 3rd Sem.	10.02.20	25000.00	C.B.Dutta & Smita Bose

			Exam			
			Conduct of NCW Seminar	18.02.20	250000.00	C.B.Dutta & Smita Bose
	Sanjukta Rani Saha	Lect. In Hindi	Hindi Divas	14.09.19	4700.00	C.B.Dutta & Sanjukta Rani saha
	Bignan	Reader in	1st sem. Exam	01.10.19	4000.00	C.B.Dutta &
	Bhusan Bhanja	Physics	+3			B.B.Bhanja
	Jhas Kumar Khamari	Lect. In Botany	Athletic Meet	14.11.19	20000.00	C.B.Dutta & J.K.Khamari
	Rashmi Rekha Behera	Lect. In Physics	Practical/Project Exam	27.01.20	25270.00	C.B.Dutta & R.R.Behera
			AHSC Exam	29.02.20	13830.00	C.B.Dutta & R.R.Behera
	Tapan Kumar Barik	Lect. In Economics	Refreshment	17.07.19	4500.00	C.B.Dutta & T.K.Barik
	Narsingh Panigrahi	Reader in Math	Conduct of EMH, HUB	29.02.20	75000.00	C.B.Dutta & N.Panigrahi
	Bijendra Jyotishi	Lect. In Physics	Exam Valuation	07.03.20	4000.00	C.B.Dutta & B.Jyotishi
			Total (F)		639300.00	
G	2020-21	+2 SAMS CASH BOOK			39000.00	
		+3 SAMS CASH BOOK			80000.00	
		GENERAL CASH BOOK			30000.00	
	Total (A+B+C +D+E+F+G)				1389800.00	

PARA-8.4: YEAR WISE BREAK UP OF ADVANCE OUTSTANDING AS ON 31.3.2021:-

YEAR	TOTAL
PRIOR TO 2013-14	134081.00
2013-14	10000.00
2014-15	27000.00

2015-16	7200.00
2016-17	0.00
2017-18	0.00
2018-19	461000.00
2019-20	279000.00
2020-21	0.00
TOTAL	918281.00

PARA:- 8.5: ADVANCE OUTSTANDING MORE THAN ONE YEAR:-

	Manas Ranjan Acharya	PET				
			Conduct of inter college football tournament-19 Women	04.10.19	28000.00	C.B.Dutta & M.R.Acharya
			Athletic Meet	28.12.19	70000.00	C.B.Dutta & M.R.Acharya
			TOTAL		98000.00	
	Laldhari Singh	Lect. In Odia	Memorial Day	10.07.19	5000.00	C.B.Dutta & L.Singh
			Gangadhar Jayanti	06.09.19	5000.00	C.B.Dutta & L.Singh
			TOTAL		10000.00	
	Jhas Kumar Khamari	Lect. In Botany	Athletic Meet			
			Athletic Meet	16.11.19	100000.00	C.B.Dutta & J.K.Khamari
			Athletic Meet	10.12.19	51000.00	C.B.Dutta & J.K.Khamari
			TOTAL		151000.00	
	Saroj Kumar Khamari	Reader in Chemistry	Conduct of +3 5th Sem. Exam	05.12.19	20000.00	C.B.Dutta & S.k.Khamari
			TOTAL		20000.00	
	GRAND TOTAL				279000.00	

PARA:- 8.6: ADVANCE OUTSTANDING MORE THAN ONE YEAR:-

As per finance department Go o. 2221/F dt. 08.03.2002 and DLFA circular No.15179/DLFA dt. 28.09.13 advance outstanding more then one year i.e for the year 2019-20 is treated as loss to the institution and recovery is suggested by fixing equal responsible on the advance sanctioning authority and advance holders. the detailed responsibility amount fixed as detailed below for Rs.279000.00.

Chira Brata Dutta	Ex-Principal Incharge	139500
Manas Ranjan Acharya	PET	49000

Laldhari Singh	Lect. In Odia	5000
Jhas Kumar Khamari	Lect. In Botany	75500
Saroj Kumar Khamari	Reader in Chemistry	10000
TOTAL		279000

Person(s) Responsible for this loss

SlnO	Name	Designation	Adress	Amount(In Rs:)
1	SRI CHIRA BRATA DUTTA	EX-PRINCIPAL	Laxmi Narayan College, Jharsuguda	139500
2	Dr. SAROJ KUMAR KHAMARI	REDER IN CHEMISTRY	Laxmi Narayan College, Jharsuguda	10000
3	SRI JHAS KUMAR KHAMARI	REDER IN BOTANY	Laxmi Narayan College, Jharsuguda	75500
4	Dr. LALDHARI SINGH	LECT. IN ORIYA	Laxmi Narayan College, Jharsuguda	5000
5	SRI MANAS RANJAN ACHARYA	PET	Laxmi Narayan College, Jharsuguda	49000

PARA: 9 GRANTS

Laxmi Narayan College, Jharsuguda - 2020-2021

SlnO	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	12779626.00	48659763.00	61439389.00	44370503.00	31-03-2021	17068886.00	DETAILS ARE GIVEN BELOW.
	GRAND TOTAL	12779626.00	48659763.00	61439389.00	44370503.00		17068886.00	

Comments :

PARA-9.1:- DETAILS OF GRANT POSITIN PROVIDED BELOW:-

GRANTS POSITION OF LAXMI NARAYAN COLLEGE, JHARSUGUDA FOR THE YEAR 2020-21.

SI No	NAME OF THE GRANT	Grants Outstanding as on 01.04.2020	Grants Received During the period	Total	Grants Spent During the period	Grants Unspent as on 31.03.2021
A	GRANTS RECURRING					

1	DP SALARY GRANT	12000.00	44374013.00	44386013.00	44370503.00	15510.00
2	UNCLASSIFIED	2680196.00	0.00	2680196.00	0.00	2680196.00
	TOTAL	2692196.00	44374013.00	47066209.00	44370503.00	2695706.00
B	OTHER THAN GRANTS					
1	RUSA GRANT	9019305.00	0.00	9019305.00	0.00	9019305.00
2	OHEPEE GRANT	1078808.00	4285750.00	5364558.00	0.00	5364558.00
3	UGC GRANT	-10683.00	0.00	-10683.00	0.00	-10683.00
	TOTAL	10087430.00	4285750.00	14373180.00	0.00	14373180.00
	G. TOTAL (A+B)	1,27,79,626.00	4,86,59,763.00	6,14,39,389.00	4,43,70,503.00	1,70,68,886.00

PARA-9.2:-

Year wise breakup of outstanding Grant As on 31.03.2021

SL NO	YEAR	AMOUNT
1	UPTO 2016-17	0.00
2	2017-18	0.00
3	2018-19	0.00
4	2019-20	12779626.00
5	2020-21	4289260.00
	TOTAL	17068886.00

As per grant position stated in above table it is noticed that some non-recurring Grants like RUSA, INFRASTRUCTURE DEVELOPMENT, INSTITUTIONAL DEV. PLAN etc. are not utilise or partially utilised . Hence the Principal is suggested to utilise the grant without delay to follow proper guideline of the scheme and also maintained a grant register to know the exact Grant positions and utilisation.

PARA: 10 UTILISATION CERTIFICATE

Laxmi Narayan College, Jharsuguda - 2020-2021

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2020	55710335.00	44370503.00	100080838.00	0.00	31-03-2021	100080838.00	DETAILS PROVIDED
	GRAND	55710335.00	44370503.00	100080838.00	0.00		100080838.00	

	TOTAL	0	0	00			00
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Comments :	
YEAR WISE BREAK UP OF OUTSTANDING UCS AS ON 31.03.2021:-	
PERIOD	OUTSTANDING UCS AS ON 31.03.2021
2018-19	0.00
2019-20	100077328.00
2020-21	3510.00
TOTAL	100080838
<p>As per utilisation position stated in above table it is noticed that due to Non-submission of UCs in early, the pendency position of UCs has reached at an alarming stage. No sincere step has been taken by the principal to clear of such heavy pendency. It is worthwhile to point out here that pendency of utilisation certificate involves the risk of losing fresh and further grants from the Govt and other sanctioning agencies and authorities. Hence the Principal is insisted upon to initiate a special drive in this regard as early as possible to clear up such pendency in order to avoid further complications and compliance reported.</p>	

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -

No case of misappropriation or defalcation of cash observed during 2020-21.

PARA: 12 LOSS OF STOCK & STORE

12.1 -

No case of loss of stock and stores observed during 2020-21.

PARA: 13 AUDIT OF RECEIPTS

13.1 -

During the year under Audit there is no case of discrepancies observed on verification of receipts from the documents provided.

PARA: 14 AUDIT OF EXPENDITURE

14.1 -

During the year under Audit there is some case of discrepancies observed on verification of expenditures from the documents provided.

PARA: 15 AUDIT ON WORKS

15.1 -

The college is not maintaining a a construction cash book, however it may be noted that there is no construction work has been carried out during the year.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -

This para is not applicable to this college.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 -

Audit on scheme and programmes has been done properly & no discrepancy found.

PARA: 18 MISCELLANEOUS

18.1 - Students Strength-

Details of Students Strength (+2)										
Sl. No.	Particulars	Sanction Strength	Actual Strength	ST		SC		GENERAL		Total
				Boys	Girls	Boys	Girls	Boys	Girls	
1	1st year Arts	128	124	19	18	15	13	23	36	124
2	2nd year Arts	128	120	31	6	19	14	24	26	120
	Total	256	244	50	24	34	27	47	62	244

1	1st year Science	128	92	11	4	15	1	52	9	92
2	2nd year Science	128	83	13	2	11	0	50	7	83
	Total	256	175	24	6	26	1	102	16	175
1	1st year Commerce	128	111	9	2	8	0	79	13	111
2	2nd year Commerce	128	118	8	4	8	0	86	12	118
	Total	256	229	17	6	16	0	165	25	229
Details of Students Strength (+3)										
Sl. No.	Particulars	Sanction Strength	Actual Strength	ST		SC		GENERAL		Total
				Boys	Girls	Boys	Girls	Boys	Girls	
1	1st year Arts	96	91	11	11	7	11	26	25	91
2	2nd year Arts	96	87	8	9	6	5	30	29	87
3	Final Year Arts	96	79	14	11	10	6	19	19	79
1	1st year Science	128	111	9	10	13	1	56	22	111
2	2nd year Science	128	107	13	4	5	7	54	24	107
3	Final Year Science	128	113	16	11	14	5	49	18	113
1	1st year Commerce	96	93	1	3	8	5	44	32	93
2	2nd year Commerce	96	95	6	2	4	7	47	29	95
3	Final Year Commerce	96	91	4	1	1	1	46	38	91
	Total	960	867	82	62	68	48	371	236	867

18.2 - FEES AND FINES-

Details of Fees and Fines 2020-21						
SI. No.	Stream	O.B	Collection	Total	Deposit	C.B
1	(+2)	22687	32216	54903	32216	22687
2	(+3)	43416	26020	69436	26020	43416
	Total	66103	58236	124339	58236	66103
	Challan No	Date	Amount			
	28	08.02.2021	32216			
	29	08.02.2021	26020			

18.3 - Details of Staff

Details of Staff			
SI. No.	Name	Designation	Category
1	S.K.Subey	Reader In English	State
2	B. Padhee	Reader In English	UGC
3	S.T.Giri	Lect. In English	State
4	R.Baxla	Lect. In English	State
5	S.Purohit	Lect. In English	State
6	P.M.Dash	Lect.in En	State
7	D.Sohela	Lect. In Odia	State
8	L.Singh	Lect. In Odia	State
9	S.Dei	Lect.in Odia	State
10	N.Pati	Lect.in Hindi	UGC
11	A.K.Singh	Lect. In Hindi	State
12	U.C.Hota	Reader In Economics	State
13	J.Patel	Lect. In Economics	State
14	P.Hota	Lect.in Economics	State
15	S.Devi	Lect. In Economics	State
16	R.K.Debata	Reader Pol. Science	State
17	C.Patra	Lect. In Pol. Science	State
18	M.R.Beck	Lect. In Education	State
19	A.K.Pattnaik	Reader In History	State
20	B.B.Dash	Reader In Physics	State
21	B.B.Bhanja	Reader In Physics	State

22	R.R.Behera	Lect. In Physics	State
23	B.Jyotish	Lect. In Physics	State
24	B.B.Pati	Lect. In Physics	State
25	S.Bose	Reader In Chemistry	State
26	S.Mishra	Reader In Chemistry	State
27	S.K.Kuanar	Reader In Chemistry	State
28	S.K.Padhan	Lect. In Chemistry	State
29	S.Naik	Lect. In Chemistry	State
30	N.Panigrahi	Lect. In Math	State
31	M.Sharma	Lect. In Math	State
32	C.B.Dutta	Reader In Botany	UGC
33	D.P.Sahu	Lec. In Botany	State
34	J.K.Khamari	Lec. In Botany	State
35	N. Panigrahi	Lect. In Zoology	State
36	B.K. Rout	Reader In Zoology	State
37	P.Behera	Reader In Commerce	State
38	H.S. Sarangi	Reader In Commerce	State
39	N.K.Panda	Reader In Commerce	State
40	S.Samaria	Lect. In Commerce	State
41	S.A.Iqbal	Lect. In Commerce	State
42	Pooja Saha	Lect. In Commerce	State
43	Dr. K.K. Panda	Demon. In Chemistry	State
44	D.K. Mishra	Demon. In Physics	State
45	B.D. Panda	Demon. In Physics	State
46	J.C.Patel	Store Keeper In Physics	State
47	B.K.Sarkar	Sr. Clerk	State
48	S.K.Hota	Jr. Clerk	State
49	A.K.Pradhan	Jr. Clerk	State
50	B.K.Patel	Lab. Attendente in Physics	State
51	T.Kaiser	Lab. Attendente in Chem.	State
52	S.Singh	Lab. Attendente in Botany	State
53	B.Banchhur	Lab. Attendente in Zoology	B.G
54	B.Kaudi	Lab. Attendente in Froggergy	B.G
55	Tilul Patel	Lib. Watchman-cum-Bearer	B.G
56	S.K.Sahu	Lect. In I.T	MGT
57	R.P.Kalo	Lab. Asst. Botany	MGT
58	P.P.Nath	Lab. Asst. Chemistry	MGT
59	M.R.Acharya	PET	MGT

60	Diptimayee Mahapatra	DEO	MGT
61	Mrs. Jharana Patel	Asst. Librarian (+3)	MGT
62	Mrs. Nayami Behera	Jr. Librarian (+2)	MGT
63	Sri Ratan Majhi	Night Watchman	MGT
64	Sri Mahendra Meher	Night Watchman	MGT
65	Mrs. Dhanmati Pandey	Peon	MGT
66	Mrs. Parbati Bahadur	Peon	MGT
67	Sri Rohita Patel	Peon	MGT
68	Sri Kishor Goud	Peon	MGT
69	Sri S.Jayapuria	Peon	MGT
70	Sri J. Patel	Peon	MGT
71	Sri G.Ping	Peon	MGT

18.4 -

LAXMINARAYAN COLLEGE, JHARSUGUDA FOR THE PERIOD 01.04.2020 TO 31.03.2021.															
SI No. of posts	Name of the Employee	PAY	GP	DA	GROSS	GPF	LIC	PT	IT	NET		Arrear GROSS	Arrear GPF	Arrear IT	Arrear PT
1	CHIRABARATA DUTTA	714,740	10 8,000	1,215,857	2,038,597	220,000	-	2,500	34 6,662	1,469,435		-	-	-	-
2	BASANTI PADHEE	608,580	10 8,000	1,059,412	1,775,992	150,000	-	2,500	28 8,129	1,335,363		-	-	-	-
3	PURNACHANDRAPRADHAN	669,390	10 8,000	1,148,955	1,926,345	360,000	-	2,500	32 3,789	1,240,056		-	-	-	-
4	AKANANSAHU	51,600	9,000	84,234	144,834	-	-	200	-	144,634		-	-	-	-
5	ASHWINI KUM	522,780	5 9,400	456,544	1,038,724	144,000	-	2,500	8 5,159	807,065		1,244,644	29,700	368,354	2,300

	AR P ATTN AIK														
6	SAR AT K UMA R DU BEY	1, 125,6 00	-	13 9,762	1,2 65,36 2	14 4,000	-	2,500	15 9,823	959,0 39		9 6,527	-	8,778	-
7	BIKR AM K ESH ARI ROU T	1, 148,0 00	-	14 2,590	1,2 90,59 0	18 0,000	-	2,500	9 3,000	1, 015,0 90		10 3,227	-	1,186	-
8	RABI NDR A KU MAR DEB ATA	1, 145,2 00	-	14 2,254	1,2 87,45 4	7 2,000	-	2,500	16 6,520	1, 046,4 34		10 2,607	-	8,999	-
9	BIBH UTI B HUS AN DAS H	1, 150,8 00	-	14 2,926	1,2 93,72 6	8 4,000	-	2,500	16 8,627	1, 038,5 99		10 3,227	-	9,042	-
10	UTT AM C HAR AN HOT A	1, 085,1 00	-	13 4,767	1,2 19,86 7	12 0,000	6,876	2,500	13 7,722	952,7 69		10 1,381	-	8,526	-
11	DUR	1.		12	1,1	7			11			9			
	GA P RAS AD SAH U	011,3 00	-	5,601	36,90 1	2,000	6,060	2,500	8,580	937,7 61		6,134	-	8,276	-
12	PRA HALL ADA BEH ERA	93,80 0	-	1 1,256	1 05,05 6	-	-	200	-	104,8 56		6 9,417	-	-	-
13	NAR END RA K UMA R PA NDA	1, 114,8 00	-	13 8,466	1,2 53,26 6	12 0,000	-	2,500	15 7,158	973,6 08		10 6,087	-	8,781	-
14	BIG NAN	1, 098,6	-	13 6,522	1,2 35,12	24 0,000	-	2,500	14 4,243	848,3 79		10 4,588	-	8,527	-

	BHU SAN BHA NJA	00			2										
15	JAP ANI P ATEL	986,4 00	-	12 2,488	1,1 08,88 8	36 0,000	-	2,500	11 1,106	635,2 82		8 9,998	-	5,143	-
16	SMIT A BOSE	1, 117,5 00	-	13 8,790	1,2 56,29 0	30 0,000	-	2,500	15 0,551	803,2 39		9 7,482	-	8,779	-
17	SNE HALA TA MI SHR A	1, 085,1 00	-	13 4,767	1,2 19,86 7	6 4,800	-	2,500	12 7,583	1, 024,9 84		10 1,381	-	8,526	-
18	NAR ASIN GH P ANIG RAHI	1, 071,6 00	-	13 3,147	1,2 04,74 7	12 0,000	7,044	2,500	14 0,695	934,5 08		10 0,487	-	8,357	-
19	SAR OJ K UMA R KU ANA R	1, 071,6 00	-	13 3,147	1,2 04,74 7	9 6,000	-	2,500	10 7,627	998,6 20		10 0,487	-	5,571	-
20	JHA SKU MAR KHA MARI	1, 003,8 00	-	12 4,701	1,1 28,50 1	7 2,000	-	2,500	9 1,000	963,0 01		9 6,359	-	-	-
21	SWA			12	1,0	18			10			9			
	RNA MAY EE P URO HIT	969,6 00	-	0,472	90,07 2	0,000	-	2,500	7,763	799,8 09		2,264	-	5,043	-
22	PUR NIMA MA YEE DAS H	974,4 00	-	12 1,048	1,0 95,44 8	9 6,000	-	2,500	10 1,469	895,4 79		9 2,863	-	5,092	-
23	TAP AN K UMA R BA RIK	981,6 00	-	12 1,912	1,1 03,51 2	5 7,600	-	2,500	8 0,204	963,2 08		20 1,724	-	29, 650	-
24	DEB END	776,8 00	-	9 6,516	8 73,31	14 4,000	-	2,500	5 4,870	671,9 46		7 2,508	-	4,038	-

	RA K UMA R MI SHR A				6										
25	KAIL ASH KUM AR P AND A	750,2 00	-	9 3,229	8 43,42 9	24 0,000	-	2,500	5 2,210	548,7 19		6 6,243	-	3,881	-
26	BAS UDE V PA NDA	750,2 00	-	9 3,229	8 43,42 9	15 6,000	1,404	2,500	5 0,871	632,6 54		6 6,243	-	3,881	-
27	JAG ADIS H CH AND RA P ATEL	540,2 00	-	6 7,129	6 07,32 9	6 0,000	1,430	2,500	-	543,3 99		4 7,804	-	-	-
28	SUR END RA K UMA R HOT A	422,2 00	-	5 2,469	4 74,66 9	13 2,000	-	2,500	-	340,1 69		4 0,044	-	-	-
29	SAD HUR AM S INGH	375,0 00	-	4 6,600	4 21,60 0	1 3,200	-	2,500	-	405,9 00		3 7,288	-	-	-
30	TAN KAD	375,0 00	-	4 6,600	4 21,60 0	3 0,000	-	2,500	-	389,1		3 7,288	-	-	-
	HAR KALS ER	00			0					00					
31	PRA SANT A PA TEL	1, 011,3 00	-	12 5,601	4 79,68 5	12 6,400	-	2,500	4 8,373	959,6 28		2 9,715	-	5,298	-
32	ASH OK K UMA R PR ADH AN	271,6 00	-	3 3,747	3 05,34 7	3 0,536	17,0 28	2,500	-	255,2 83		2 5,436	2,410	-	-

33	SUK RUTI TANA YA GIRI	424,2 93	-	5 3,365	4 77,65 8	4 7,765	-	1,900	2 7,569	400,4 24		40 6,034	40, 603	23, 014	1,100
34	ROH INI B AXLA	578,2 00	-	7 1,834	6 50,03 4	6 5,002	-	2,500	3 4,478	548,0 54		9 3,069	9,021	2,712	-
35	SUM ATI DEI	578,2 00	-	7 1,834	6 50,03 4	6 5,002	-	2,500	1 4,893	567,6 39		9 3,069	9,021	3,014	-
36	LAL DHA RI SI NGH	578,2 00	-	7 1,834	6 50,03 4	8 7,841	-	2,500	1 8,431	541,2 62		9 3,069	9,021	3,014	-
37	DIPA SIKH A SO HELA	578,2 00	-	7 1,834	6 50,03 4	6 5,002	-	2,500	1 8,431	564,1 01		9 3,069	9,021	3,014	-
38	SHAI K AZ HAR I QBAL	578,2 00	-	7 1,834	6 50,03 4	6 5,002	-	2,500	2 4,078	558,4 54		9 3,069	9,021	2,712	-
39	POO JA SHA H	382,2 00	-	4 5,864	4 28,06 4	4 2,805	-	1,600	-	383,6 59		8 5,719	8,286	-	-
40	SON ALI S AMA RIA	578,2 00	-	7 1,834	6 50,03 4	6 5,002	-	2,500	1 7,121	565,4 11		9 3,069	9,021	3,014	-
41	BHA RAT BHA BES H PATI	578,2 00	-	7 1,834	6 50,03 4	6 5,002	-	2,500	-	582,5 32		9 3,069	9,021	-	-
42	RAS HMI REK HA B EHE RA	578,2 00	-	7 1,834	6 50,03 4	6 5,002	-	2,500	1 6,427	566,1 05		9 3,069	9,021	3,014	-
43	BIJE NDR A JY OTIS H	578,2 00	-	7 1,834	6 50,03 4	6 5,002	-	2,500	-	582,5 32		9 3,069	9,021	15, 205	-
44	SUS	578,2	-	7	6	15	-	2,500	-	489,2		9	9,021	-	-

	ANTA KUM AR P ADH AN	00		1,834	50,034	8,252			82		3,069			
45	SUS MITA NAIK	575,400	-	7 1,498	6 46,898	6 4,688	-	2,500	-	579,710	9 2,207	8,935	15,413	-
46	MITA SHA RMA	421,400	-	5 0,568	4 71,968	5 0,958	-	1,800	-	419,210	8 6,018	8,325	-	-
47	SHE PHAL EE DEVI	575,400	-	7 1,498	6 46,898	12 1,152	-	2,500	2 3,000	500,246	9 2,207	8,935	-	-
48	NIM A PA NIGR AHI	575,400	-	7 1,498	6 46,898	6 4,688	-	2,500	1 4,913	564,797	9 2,207	8,935	2,985	-
49	SUC HARI TA DAS H	178,103	-	2 3,617	2 01,720	-	-	800	-	200,920	6,661	-	-	-
50	SWA GATI KA B ARIK	179,600	-	2 3,797	2 03,397	-	-	800	-	202,597	6,735	-	-	-
51	PRA JNYA PARI MITA PATE L	127,458	-	1 7,540	1 44,998	-	-	600	-	144,398	4,128	-	-	-
52	MAN ISH K UMA R DW IVEDI	127,458	-	1 7,540	1 44,998	-	-	600	-	144,398	4,128	-	-	-

**LAXMINARAYAN COLLEGE,
JHARSUGUDA FOR THE PERIOD
1.4.2020 TO 31.3.2021**

SI No	Name of the Employee	PAN No.	basic			Net
1	2		Total			Total
3	BIRAMANI BANCHHUR		1,20,000			1,20,000
4	BASANTI		1,20,000			1,20,000

	KAUDI								
4	TILU PATEL		1,12,356						1,12,356
	GRAND TOTAL		3,52,356						3,52,356

LAXMINARAYAN COLLEGE, JHARSUGUDA FOR THE PERIOD 1.4.2020 TO 31.3.2021									
SI No	Name of the Empl oyee	PAN No.	basic	epf	esic	bg lone	house rent	lic	basic
1	2		Total	Total	Total	Total	Total	Total	Total
1	DIPTIMA YEE MO HAPATR A	AWJPN1 181H	1,44,000	15,840	1,440	-	3,000	6,564	1,17,156
2	BIRAMA NI BANC HHUR	JFH1382 910	45,200	16,656	1,435	-	-	-	27,109
3	TILU PATEL		42,000	14,131	1,338	4,920	-	1,984	19,627
4	BASANTI KAUDI		36,000	14,028	1,328	-	-	-	20,644
5	RATAN MAJHI		72,696	7,967	736	-	-	3,456	60,537
6	DHANM ATI PANDEY	UQZ004 0881	72,996	8,003	738	-	-	2,904	61,351
7	ROHIT PATEL	CRUPP5 128F	57,961	6,347	329	-	-	2,688	48,597
8	KISHOR GOUD	BPZPG3 364Q	57,961	6,347	329	-	-	2,628	48,657
9	JOGEND RA PATEL	CUIPP54 91G	58,752	6,455	323	-	-	2,292	49,682
10	GHANAS HYAM PING	FBQ1757 533	58,057	6,372	321	-	-	3,348	48,016
11	MAHIND RA MEHAR		58,752	6,455	323	-	3,000	-	48,974
12	JHARAN A PATEL		82,426	9,051	824	-	-	-	72,551
13	MANAS RANJAN ACHARY A	ANQPA7 656J	1,15,361	12,667	1,152	-	-	-	1,01,542

14	SUMIT KUMAR SAHU	GCSPS2 767G	1,15,361	12,667	1,152	-	-	-	1,01,542
15	RASHMI PRIYA KALO		78,780	8,655	792	-	-	-	69,333
16	NAYAMI	CNDPB6			783	-	-	-	
	BEHERA	950Q	77,826	8,538					68,505
17	PRGYAN PARIMIT A NATH	AWPPN5 552P	68,112	7,480	683	-	-	-	59,949
18	Bablu Patel,		40,900	4,419	-	-	-	-	36,481
19	Deba Ch. Naik,		40,800	4,410	-	-	-	-	36,390
20	Mukesh Tanty		40,600	4,383	-	-	-	-	36,217
21	Ajit Ku. Majhi,		40,600	4,383	-	-	-	-	36,217
22	Bikash Sandha,		40,000	4,320	-	-	-	-	35,680
23	Tikeswar Kalo,		40,000	4,320	-	-	-	-	35,680
24	Goutam Bagh		40,000	4,320	-	-	-	-	35,680
25	Pramod Suna,		40,000	4,320	-	-	-	-	35,680
26	SWATI SHARMA		50,000	5,400	156	-	-	-	44,444
27	RANJIT TIRKEY		45,000	4,860	155	-	-	-	39,985
28	ASPINI KUMAR NAIK		60,000	-	-	-	-	-	60,000
29	SANDEE P PADHAN		-	-	-	-	-	-	-
30	Dambaru dhar Singh		-	-	-	-	-	-	-
31	SARAS WATI GIRI		-	-	-	-	-	-	-
32	PADMA JAYPURI A		-	-	-	-	-	-	-
33	SANJUK		82,677	-	-	-	-	-	82,677

	TA RANI SHAH								
34	SIMLA YADAV		7,000	-	-	-	-	-	7,000
35	BABY PUJARI		71,000	-	-	-	-	-	71,000
36	KABITA THAKUR		71,000	-	-	-	-	-	71,000
37	DIPA JAISWAL		7,000	-	-	-	-	-	7,000
38	JYOTIR MAYEE SAHOO		7,000	-	-	-	-	-	7,000
39	ANJALI SHARMA		3,267	-	-	-	-	-	3,267
40	PURNA CHANDRA BEHERA		71,000	-	-	-	-	-	71,000
41	KRISHNA SAHU		62,452	-	-	-	-	-	62,452
42	ANSUN CHHABRA		32,000	-	-	-	-	-	32,000
43	HUDESH KURASKA		16,000	-	-	-	-	-	16,000
44	SUBHADARSINI DEBATA		64,000	-	-	-	-	-	64,000
45	PRAVEEN KUMAR PATEL		64,000	-	-	-	-	-	64,000
46	TAPAN SAHU		62,194	-	-	-	-	-	62,194
47	CHHATRAPATI PRADHAN		60,129	-	-	-	-	-	60,129
48	TAFSHIL BUDLA		13,600	-	-	-	-	-	13,600
49	KRISHNA KUMARI VEGAD		1,37,729	-	-	-	-	-	1,37,729
	GRAND TOTAL		2,552,189	2,12,794	14,337	4,920	6,000	25,864	22,88,274

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

19.1 -

No Loan exist during the audit period.

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

As a result of this Audit transactions involving a sum of Rs 279000.00 are held under objection which include an amount of Rs 279000.00 suggested for recovery. Besides, a sum of Rs 0 was recovered at the instance of audit. The details are furnished in the following tables.

Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Sur chargeable(In Rs:)	Amount Em bezzlement(In Rs:)	Amount Oth ercases(In Rs:)	Remarks
1	8.1	279000.00	279000.00	279000.00	0.00	0.00	
Total		279000.00	279000.00	279000.00	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 **Laxmi Narayan College, Jharsuguda** for the financial year **2020-2021** have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

LOCAL FUND AUDIT, JHARSUGUDA, ODISHA

CATEGORY : Aided College

Audit Report No :
692100/AR/2022-2023-JHARSUGUDA

PARA: 1 TITLE SHEET

1	Name of the Institution :	Laxmi Narayan College, Jharsuguda
2	Year of Accounts under Audit :	2021-2022
3	Name of the Local Authority during the year of A/Cs :	1. RABINDRA KUMAR DUTTA FROM 01.04.2021 TO 30.06.2021 2.NARENDRA KUMAR PANDA, PRINCIPAL, FROM 01.07.2021 TO TILL DATE
	Name of the Local Authority at the time of Audit :	NARENDRA KUMAR PANDA, PRINCIPAL
4	Duration of Audit :	12-11-2022 To 07-12-2022 (Mandays Consumed :-)
5	Name of the Auditors :	ASISH MITTAL & ASSOCIATES 327382E - Lead Auditor
6	Name of the Reviewing Officer :	KESHAB CH. NATH(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	09-12-2022
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer (I/C):	FANINDRA KUMAR TANDI
11	Date of approval of report by District Audit Officer :	12-12-2022

Para1.1 :- Demographic information:-

Name Of The Institution	Area In sq Km	No of Ward	Population of the Institution					Female Population	Male Population
			S.C	S.T	Minority	General	Total		
Laxmi Narayan College, Jharsuguda							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						
2	Others					
3	Service Postage Stamps	12-11-2022	3508	3508	Page No-37 of Postage Stamp Register	No Discrepancies
4	Cash in hand	12-11-2022	29960	29960	1. Rs10806.00 in Plus 2 Cash book, Page No. - 145 2. Rs. 19154.00 in Plus 3 Cash Book, Page No. - 17	No Discrepancies
5	Measurement Books	12-11-2022	0	0	NIL	No Discrepancies
6	Miscellaneous Receipt Books	12-11-2022	4	4	Last receipt is SI No.-296 Dated 13.09.2022	No Discrepancies

Comments

Note -1 : Physical Verification of Cash, Miscellaneous receipt Books, Postage Stamp Register etc has been done at the beginning of 12.11.2022.

Note-2 : All the cash Book are being jointly verified by the Accountant, account Bursar & Principal.

PARA: 3 LIST OF VERIFIED RECORDS

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

Comments

1. All the records have been maintained & verified except Bank Draft & Cheque Register, Construction cash Book & Construction cash Book.
2. It is being advised to college authority to maintain all the records henceforth for better transparency of accounts.

PARA: 4 FINANCIAL POSITION

Laxmi Narayan College, Jharsuguda - 2021-2022

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference(In Rs:)	Remarks
1	OHEPE E CASH BOOK	01-04-2 021	571603 .14	979219 1.00	103637 94.14	902055 0.54	31-03-2 022	134324 3.60	31-03-2 022	134324 3.60	0.00	
2	Plus 3 Examination Cash Book	01-04-2 021	90844. 52	19541. 00	110385 .52	6962.7 0	31-03-2 022	103422 .82	31-03-2 022	103422 .82	0.00	
3	Plus 2 Examination Cash Book	01-04-2 021	38433. 57	2238.0 0	40671. 57	0.00	31-03-2 022	40671. 57	31-03-2 022	40671. 57	0.00	
4	Women's Hostel Cash Book	01-04-2 021	293957 0.21	868805 .00	380837 5.21	693657 .80	31-03-2 022	311471 7.41	31-03-2 022	311471 7.41	0.00	
5	TRW Cash book	01-04-2 021	24010. 20	635.00	24645. 20	200.60	31-03-2 022	24444. 60	31-03-2 022	24444. 60	0.00	
6	UGC Cash book	01-04-2 021	231685 .00	6778.0 0	238463 .00	1180.0 0	31-03-2 022	237283 .00	31-03-2 022	237283 .00	0.00	
7	NSS Cash book	01-04-2 021	38745. 55	29749. 00	68494. 55	0.00	31-03-2 022	68494. 55	31-03-2 022	68494. 55	0.00	
8	Plus 2 SAMS Cash Book	01-04-2 021	995355 7.52	430585 0.57	142594 08.09	252842 8.23	31-03-2 022	117309 79.86	31-03-2 022	117309 79.86	0.00	
9	PLUS 3 SAMS Cash Book	01-04-2 021	976989 2.41	389392 5.00	136638 17.41	420255 2.41	31-03-2 022	946126 5.00	31-03-2 022	946126 5.00	0.00	
10	General Cash Book	01-04-2 021	767413 1.62	465941 59.00	542682 90.62	472396 73.72	31-03-2 022	702861 6.90	31-03-2 022	702861 6.90	0.00	

11	RUSA Cash Book	01-04-2 021	228651 5.83	33914. 00	232042 9.83	232042 9.83	31-03-2 022	0.00	31-03-2 022	0.00	0.00	
12	IFF Cash Book	01-04-2 021	7122.9 6	193.00	7315.9 6	200.60	31-03-2 022	7115.3 6	31-03-2 022	7115.3 6	0.00	
13	SAMS Society cash book	01-04-2 021	152923 6.21	336748 9.10	489672 5.31	1298.0 0	31-03-2 022	489542 7.31	31-03-2 022	489542 7.31	0.00	
	GRAN D TOTAL		351553 48.74	689154 67.67	104070 816.41	660151 34.43		380556 81.98		380556 81.98	0.00	

Comments						
Details of cash book wise Closing Balance for the year 2021-22						
SIno	Name of the Cash Book	cash in Hand	Advance	FD	Bank balance	Total
1	OHEPEE CASH BOOK				13,43,243.60	13,43,243.60
2	Plus 3 Examination Cash Book		5,068.00		98,354.82	1,03,422.82
3	Plus 2 Examination Cash Book				40,671.57	40,671.57
4	Womens Hostel Cash Book				31,14,717.41	31,14,717.41
5	TRW Cash book				24,444.40	24,444.40
6	UGC Cash book				2,37,283.00	2,37,283.00
7	NSS Cash book		3,000.00		65,494.55	68,494.55
8	Plus 2 SAMS Cash Book		3,89,507.00		1,13,41,472.86	1,17,30,979.86
9	PLUS 3 SAMS Cash Book		3,33,150.00		91,28,115.00	94,61,265.00
10	General Cash Book		33,400.00	10,53,742.00	59,41,474.90	70,28,616.90
11	RUSA Cash Book					-
12	IFF Cash Book				7,115.36	7,115.36

13	SAMS Society cash book				48,95,427.31	48,95,427.31
	Total :	-	7,64,125.00	10,53,742.00	3,62,37,814.78	3,80,55,681.78

STATEMENT SHOWING THE DETAILS OF RECEIPTS & EXPENDITURES FOR THE YEAR 2021-22

SL NO	Head of Accounts	Opening Balance as on 01.04.2021	Receipt	Total	Expenditure	Closing Balance as on 31.03.2021
A	GRANTS RECURRING					
1	DP SALARY GRANT	15,510.00	4,62,84,661.00	4,63,00,171.00	4,62,84,661.00	15,510.00
2	BG Salary	-	4,15,667.00	4,15,667.00	4,15,667.00	-
	TOTAL	15,510.00	4,67,00,328.00	4,67,15,838.00	4,67,00,328.00	15,510.00
B	OTHER THAN GRANTS					
1	RUSA GRANT	22,86,515.83	-	22,86,515.83	-	22,86,515.83
2	OHEPEE GRANT	5,71,603.14	97,71,500.00	1,03,43,103.14	90,20,550.54	13,22,552.60
3	UGC GRANT	2,31,685.00	-	2,31,685.00	-	2,31,685.00
	TOTAL	30,89,803.97	97,71,500.00	1,28,61,303.97	90,20,550.54	38,40,753.43
C	U.U./C.H.S.E FUND					
1	CHSE Regd. & Recog.fund	96,508.72	10,41,550.00	11,38,058.72	10,41,550.00	96,508.72
2	UNIVERSITY EXAM	7,84,366.00	13,21,850.00	21,06,216.00	13,21,850.00	7,84,366.00
3	REGISTRATI ON FEE	2,21,955.00	2,04,000.00	4,25,955.00	2,04,000.00	2,21,955.00
4	EHM FEE	83,160.00	-	83,160.00	-	83,160.00
5	ACADEMIC FEE	20,490.00	2,65,460.00	2,85,950.00	2,65,460.00	20,490.00
	TOTAL	12,06,479.72	28,32,860.00	40,39,339.72	28,32,860.00	12,06,479.72

D	INTERNAL SOURCES					
1	TUITION FEE	-890.00	60,528.00	59,638.00	60,528.00	-890.00
2	ADMISSION FEE	1,06,190.00	30,800.00	1,36,990.00	-	1,36,990.00
	TOTAL	1,05,300.00	91,328.00	1,96,628.00	60,528.00	1,36,100.00
E	STUDENT FUND					
1	Affilitaion Fees	-	1,54,000.00	1,54,000.00	46,200.00	1,07,800.00
2	Monthly Dev	-	36,96,000.00	36,96,000.00	11,08,800.00	25,87,200.00
3	ATHELATIC	-	-	-	-	-
4	ATTNDANCE	-	30,800.00	30,800.00	9,240.00	21,560.00
5	COLLEGE EXAM	3,01,420.00	2,31,000.00	5,32,420.00	69,300.00	4,63,120.00
6	COLLEGE MARK SHEET	-	-	-	-	-
7	CALENDER	49,000.00	2,31,000.00	2,80,000.00	69,300.00	2,10,700.00
8	CLC	7,350.00	-	7,350.00	-	7,350.00
9	COLLEGE UNION	-	-	-	-	-
10	SOCIETY FEES	20,490.00	77,000.00	97,490.00	23,100.00	74,390.00
11	COMMON ROOM	20,490.00	53,900.00	74,390.00	16,170.00	58,220.00
12	CROSS LIST	13,140.00	-	13,140.00	-	13,140.00
13	CULTURAL SOCIETY	3,73,445.00	69,300.00	4,42,745.00	20,790.00	4,21,955.00
14	college DEVEL OPMENT FEES	14,92,818.00	31,23,000.00	46,15,818.00	9,36,900.00	36,78,918.00
15	Flag day		46,200.00	46,200.00	13,860.00	32,340.00
16	SOCIAL SERVICE GUILD	-	53,900.00	53,900.00	16,170.00	37,730.00
17	DSA	7,350.00	15,400.00	22,750.00	4,620.00	18,130.00

18	Identity card & library card	62,140.00	77,000.00	1,39,140.00	23,100.00	1,16,040.00
19	LIBRARY	19,710.00	-	19,710.00	-	19,710.00
20	MAGAZINE	54,231.00	-	54,231.00	-	54,231.00
21	NSS	1,73,410.00	30,800.00	2,04,210.00	26,609.44	1,77,600.56
22	YRC	22,940.00	30,800.00	53,740.00	33,870.00	19,870.00
23	SEMINAR	7,350.00	66,800.00	74,150.00	20,040.00	54,110.00
24	SPORTS FEES	1,29,256.00	2,31,000.00	3,60,256.00	69,300.00	2,90,956.00
25	STUDENT UNION	42,520.00	2,31,000.00	2,73,520.00	69,300.00	2,04,220.00
26	GENERAL INSURANCE	33,630.00	15,400.00	49,030.00	4,620.00	44,410.00
27	SAMS FEE	-	-	-	-	-
28	TEACHERS WELFARE FUND	6,570.00	30,800.00	37,370.00	9,240.00	28,130.00
29	LAB DEPOSIT & CAUTION MONEY	-	2,48,000.00	2,48,000.00	74,400.00	1,73,600.00
30	Student aid Fund/ Alumni	-	38,500.00	38,500.00	11,550.00	26,950.00
31	MEDICAL	7,350.00	30,800.00	38,150.00	9,240.00	28,910.00
32	SYLLABUS	58,275.00	46,200.00	1,04,475.00	13,860.00	90,615.00
33	CORPUS FUND	-	1,54,000.00	1,54,000.00	46,200.00	1,07,800.00
34	Others	-	15,400.00	15,400.00	4,620.00	10,780.00
35	Other Board Student Fees	-	16,700.00	16,700.00	5,010.00	11,690.00
36	E-Education/ Egovernance	-	61,600.00	61,600.00	18,480.00	43,120.00
37	NCC/ROVER FEES	-	30,800.00	30,800.00	65,510.00	-34,710.00
	TOTAL	29,02,885.00	91,37,100.00	1,20,39,985.00	28,39,399.44	92,00,585.56
F	MISCELLANEOUS					

1	BANK INTEREST & Charges	3,28,724.61	2,42,216.00	5,70,940.61	7,777.97	5,63,162.64
2	COUNCIL DEVELOPMENT	-	46,200.00	46,200.00		46,200.00
3	HOSTEL DEVELOPMENT	1,45,864.00		1,45,864.00	2,00,660.00	-54,796.00
4	T A DA	-		-	8,180.00	-8,180.00
5	CONTINGENCY	-		-	7,000.00	-7,000.00
6	PHONE & Internet BILL	-		-	95,598.00	-95,598.00
7	ELECTRIC CHARGES	-		-	48,771.00	-48,771.00
8	OTHER CHARGES	-		-		-
9	POSTAGE STAMP	-		-		-
10	G.B. MANAGEMENT SALARY	-		-	21,56,297.00	-21,56,297.00
11	CONTRACTUAL SALARY	-		-	-	-
12	ADVANCE PAID & ADJUSTED	11,42,825.00	26,000.00	11,68,825.00	4,04,700.00	7,64,125.00
13	Library Books	-	-	-	1,80,181.60	-1,80,181.60
14	Repair & Maintenance	-	-	-	1,02,729.72	-1,02,729.72
15	Newspaper & Periodicals	-	-	-	20,154.00	-20,154.00
16	Printing & Stationary	-	-	-	1,21,986.00	-1,21,986.00
17	Water supply system repair	-	-	-	14,092.00	-14,092.00
18	POS Commitment Charges	-	-	-	9,135.56	-9,135.56
19	Republic day celebration	-	-	-	2,600.00	-2,600.00
20	Refreshment Expenses	-	-	-	8,738.00	-8,738.00
21	Refund of unspent amount of self	6,22,265.00	-	6,22,265.00	6,22,265.00	-

	defence					
22	Seminar & Conference expenses	-	-	-	1,41,500.00	-1,41,500.00
23	Self Defense Expenses	-	-	-	1,08,004.72	-1,08,004.72
24	Welcome ceremony	-	-	-	2,400.00	-2,400.00
25	sanitation charges	-	-	-	25,398.00	-25,398.00
26	Utensils	-	-	-	9,980.00	-9,980.00
27	Fan	-	-	-	2,800.00	-2,800.00
28	Momento expenses	-	-	-	2,475.00	-2,475.00
29	Iron bed	-	-	-	66,000.00	-66,000.00
30	AMC For Solar system	-	-	-	8,350.00	-8,350.00
31	Electricla Fittings	-	-	-	11,760.00	-11,760.00
32	Foundation day Celebration	-	-	-	10,945.00	-10,945.00
33	Independence day celebration	-	-	-	6,710.00	-6,710.00
34	Fuel Expenses	-	-	-	21,000.00	-21,000.00
35	Miscellaneous	1,50,536.29	67,935.67	2,18,471.96	1,33,279.88	85,192.08
	TOTAL	23,90,214.90	3,82,351.67	27,72,566.57	45,61,468.45	-17,88,901.88
G	Other Sources					
1	NSS Cash book	38,745.55		38,745.55		38,745.55
2	IFF Cash Book	7,122.96		7,122.96		7,122.96
3	Womens Hostel Cash Book	29,39,570.21		29,39,570.21		29,39,570.21
4	Plus 2 SAMS Cash Book	99,53,557.52		99,53,557.52		99,53,557.52
5	PLUS 3 SAMS Cash Book	97,69,892.41		97,69,892.41		97,69,892.41

6	TRW Cash book	24,010.20		24,010.20		24,010.20
7	Plus 3 Examination Cash Book	90,844.52		90,844.52		90,844.52
8	Plus 2 Examination Cash Book	38,433.57		38,433.57		38,433.57
9	SAMS Society cash book	15,29,236.21		15,29,236.21		15,29,236.21
10	Investment	10,53,742.00		10,53,742.00		10,53,742.00
	TOTAL	2,54,45,155.15	-	2,54,45,155.15	-	2,54,45,155.15
	GRAND TOTAL(A+B+C+D+E+F+G)	3,51,55,348.74	6,89,15,467.67	10,40,70,816.41	6,60,15,134.43	3,80,55,681.98

Note - Rs.2,00,660 was spent for construction of floor at Women's hostel has been shown as Hostel development expenses.

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

Laxmi Narayan College, Jharsuguda - 454021

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 Cash Book Date (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	STATE BANK OF INDIA	11346746318	31-03-2022	3278732.78	31-03-2022	5775074.38	-2496341.60	Note-1 GENERAL CASHBOOK
2	UGB	12085060892	31-03-2022	98164.90	31-03-2022	104119.52	-5954.62	Note-2 GENERAL CASHBOOK
3	BANK OF INDIA	557010110010522	31-03-2022	27031.00	31-03-2022	62281.00	-35250.00	Note-3 GENERAL CASHBOOK

4	STATE BANK OF INDIA	34413608010	31-03-2022	7178313.51	31-03-2022	7062451.86	115861.65	Note-4 PLUS 2 SAMS CASH BOOK
5	BANK OF INDIA	557010210000012	31-03-2022	4517248.00	31-03-2022	4279021.00	238227.00	Note-5 PLUS 2 SAMS CASH BOOK
6	STATE BANK OF INDIA	31156563862	31-03-2022	8967212.24	31-03-2022	9128115.00	-160902.76	Note-6 PLUS 3 SAMS CASH BOOK
7	UGB	12085065096	31-03-2022	3163488.41	31-03-2022	3114717.41	48771.00	Note-7 WOMEN HOSTEL CASH BOOK
8	CANARA BANK	28051011001117	31-03-2022	237283.00	31-03-2022	237283.00	0.00	UGC CASH BOOK
9	BANK OF INDIA	557010110010202	31-03-2022	2320429.83	31-03-2022	2320429.83	0.00	RUSA CASH BOOK
10	UGB	12085001614	31-03-2022	24274.40	31-03-2022	24444.40	-170.00	Note-8 TRW CASH BOOK
11	STATE BANK OF INDIA	11346754001	31-03-2022	40671.57	31-03-2022	40671.57	0.00	EXAM 2 CASH BOOK
12	UGB	12085061353	31-03-2022	106200.02	31-03-2022	98354.82	7845.20	Note-9 EXAM 3 CASH BOOK
13	UGB	12085061636	31-03-2022	7212.36	31-03-2022	7115.36	97.00	Note-10 IFF CASH BOOK
14	UGB	12085040082	31-03-2022	65494.55	31-03-2022	65494.55	0.00	NSS CASH BOOK
15	BANK OF INDIA	557010110012703	31-03-2022	1344813.80	31-03-2022	1343243.60	1570.20	Note-11 OHEPEE CASH BOOK
16	STATE BANK OF INDIA	38500074370	31-03-2022	4895427.31	31-03-2022	4895427.31	0.00	SAMS SOCIETY CASH BOOK
	GRAND TOTAL			36271997.68		38558244.61	-2286246.93	

Reconciliation				
Note-1 : SBI - 11346746318 (General Cash Book)				
Closing Balance as per Pass book				32,78,732.78
Add : Opening balance difference				
As per Pass Book as on 01.04.2021		3992113.5		
As per cash Book as on 01.04.2021		6459725.1		24,67,611.60
Add : Amount Debited in cash book But not credited in Bank				
Advance recovered - Tilu Patel		20000		
Receipt for cancel cheque		18000		38,000.00
Less : Refund of Salary Credited only in Bank account				-9270
Closing Balance of Bank as per cash Book				57,75,074.38
Note-2 : UGB - 12085060892 (General Cash Book)				
Closing Balance as per Pass book				98,164.90
Add : Opening balance difference				
As per Pass Book as on 01.04.2021		92908.38		
As per cash Book as on 01.04.2021		102869.52		9,961.14
Less : Refund of Salary Credited only in Bank account				-4,006.52
Closing Balance of				1,04,119.52

Bank as per cash Book				
Note-3 : BOI - 557010110010522 (General Cash Book)				
Closing Balance as per Pass book				27,031.00
Add : Amount Debited in cash book But not credited in Bank				
Receipt from +3 SAMS (70% College share			25,250.00	
Receipt for cancel cheque			10,000.00	35,250.00
Closing Balance of Bank as per cash Book				62,281.00
Note-4 : SBI - 34413608010 (+2 SAMS Cash Book)				
Closing Balance as per pass Book				7178313.51
Less: cheque issued but not presented for payment				
Date	cheque No.	Particulars	Amount	
14-03-2022	186137	Electrical expenses	6,800.00	
21-03-2022	186139	Identity card printing	12,367.00	
22-03-2022	186142	news paper	1,124.00	
30-03-2022	186143	Exam fee CHSE	5,838.00	
30-03-2022	186145	Ranjit Tirkey	6,140.00	-32,269.00
Add : Amount Debited in Bank account but not considered in cash Book				
Date		Particulars	Amount	

12-04-2021		GPRS	411.82	
07-05-2021		GPRS	411.82	
09-06-2021		GPRS	411.82	
14-06-2021		Hitech solution	3,250.00	
18-06-2021		Kishore goud	4,449.00	
25-06-2021		Bank charges	177.00	
28-06-2021		POS Commitment	531.00	
07-07-2021		GPRS	411.82	
11-08-2021		GPRS	411.82	
07-09-2021		Bank charges	59.00	
08-09-2021		Bank charges	98.85	
09-09-2021		GPRS	411.82	
09-09-2021		Bank charges	59.00	
14-09-2021		Bank charges	230.10	
15-09-2021		Bank charges	500.91	
16-09-2021		PF	33,859.00	
16-09-2021		ESI	5,035.00	
16-09-2021		Bank charges	615.16	
17-09-2021		Bank charges	93.99	
17-09-2021		POS Commitment	531.00	
18-09-2021		Bank charges	89.21	
20-09-2021		Bank charges	128.77	
22-09-2021		Bank charges	59.00	
24-09-2021		Bank charges	59.00	
28-09-2021		Bank charges	59.00	
05-10-2021		news paper	994.00	
05-10-2021		Bank charges	128.24	
07-10-2021		Bank charges	88.50	
08-10-2021		Bank charges	59.00	
25-10-2021		POS Commitment	411.82	
25-10-2021		Bank charges	59.00	
29-10-2021		Bank charges	59.00	
30-10-2021		Bank charges	59.00	
09-11-2021		POS Commitment	531.00	
16-11-2021		GPRS RENT	411.82	
19-11-2021		Cheque wuth principal	10,000.00	
22-11-2021		BSNL	6,968.00	
10-12-2021		GPRS	411.82	
29-12-2021		POS Commitment	531.00	

18-01-2022		GPRS	411.82	
09-02-2022		POS Commitment	531.00	
11-02-2022		GPRS	411.82	
12-03-2022		Bank charges	649.00	
14-03-2022		POS Commitment	411.82	
14-03-2022		ESI	1,02,484.00	
30-03-2022		CHSE	4,839.00	1,82,805.57
Less: Amount credited in bank account but not credited in cash Book				
Date		Particulars	Amount	
05-05-2021		Menttrackservice	70,800.00	
17-06-2021		Jogendra Patel	4,449.00	
16-08-2021		CHSE	36,580.00	
16-08-2021		Refund of POS Charges	531.00	
18-09-2021		bulk fund transfer	33,000.00	
30-03-2022		Indra Gandhi	18,228.00	-1,63,588.00
Less : Amount debited in cash Book but not in Bank account				-4882.5
Less: Opening Balance difference of Last Year				
Bank Balance as per cash Book as on 01.04.2021			53,80,214.52	
Less : Actual Bank Balance as on 01.04.2021			54,78,142.24	
Difference of Opening balance not accounted for in 2021-22				-97,927.72
Closing Balance of Bank as per cash Book				7062451.86
Note-5 : BOI -				

557010210000012 (+2 SAMS Cash Book)				
Closing Balance as per pass Book				45,17,248.00
Less : Difference of Opening Balance				
As per Pass Book as on 01.04.2021			43,88,587.00	
As per cash Book as on 01.04.2021			41,83,836.00	-2,04,751.00
Less : Less Interest credited in Cash Book				
Interest as per Pass Book			1,28,661.00	
Interest taken in Cash Book			95,185.00	-33,476.00
Closing Balance of Bank as per cash Book				42,79,021.00
Note-6 : SBI - 31156563862 (+3 SAMS Cash Book)				
Closing Balance as per pass Book				8967212.24
Add : Expenses debited in Bank account but not accounted for in Cash Book				
Date	Particulars		Amount	
04/Jun/2022	Bank Charges		177.00	
06/Jul/2022	Bank Charges		59.00	
07/Jul/2022	Bank Charges		59.00	
09/Jul/2022	Bank Charges		59.00	
09/Jul/2022	Bank Charges		59.00	
13/Aug/2022	Bank Charges		59.00	
17/Aug/2022	Bank Charges		59.00	
18/Aug/2022	Bank Charges		59.00	
19/Aug/2022	Bank Charges		59.00	
05/Nov/2022	Bank Charges		59.00	
22/Nov/2022	Bank Charges		59.00	
24/Nov/2022	Bank Charges		59.00	

06/Dec/2022	Bank Charges		59.00	
20/Dec/2022	Bank Charges		59.00	
21/Dec/2022	Bank Charges		59.00	
31/Dec/2022	Bank Charges		59.00	
04/Mar/2022	Bank Charges		59.00	
07/Mar/2022	Bank Charges		59.00	
20/Jul/2022	Bank Charges		60.69	
09/Nov/2022	Bank Charges		64.07	
02/Sep/2022	Bank Charges		73.19	
02/Mar/2022	Bank Charges		92.48	
13/Dec/2022	Bank Charges		96.47	
21/Feb/2022	Bank Charges		100.98	
15/Dec/2022	Bank Charges		104.08	
07/Dec/2022	Bank Charges		112.40	
07/Jun/2022	Bank Charges		118.00	
31/Mar/2022	Bank Charges		118.00	
23/Feb/2022	Bank Charges		120.71	
25/Feb/2022	Bank Charges		135.49	
18/Dec/2022	Bank Charges		140.01	
09/Dec/2022	Bank Charges		163.46	
10/Dec/2022	Bank Charges		166.65	
22/Feb/2022	Bank Charges		179.26	
08/Dec/2022	Bank Charges		199.92	
24/Feb/2022	Bank Charges		200.98	
25/Oct/2022	pos rent		411.82	
16/Nov/2022	pos rent		411.82	
10/Dec/2022	pos rent		411.82	
18/Jan/2022	pos rent		411.82	
11/Feb/2022	pos rent		411.82	
14/Mar/2022	pos rent		411.82	
29/Dec/2022	transfer		519.00	
28/Jun/2022	pos commitment chg		531.00	
17/Sep/2022	pos commitment chg		531.00	
09/Nov/2022	pos commitment chg		531.00	
29/Dec/2022	pos commitment chg		531.00	
09/Feb/2022	pos commitment chg		531.00	
29/Dec/2022	transfer		909.00	
19/Nov/2022	patra news		1,024.00	
24/Dec/2022	transfer		1,038.00	
24/Dec/2022	transfer		1,318.00	

25/Mar/2022	transfer		1,419.00	
25/Mar/2022	transfer		1,809.00	
25/Mar/2022	transfer		1,809.00	
01/Sep/2022	transfer		1,819.00	
26/Mar/2022	transfer		1,919.00	
22/Nov/2022	transfer		2,109.00	
02/Aug/2022	transfer		2,419.00	
02/Aug/2022	transfer		2,419.00	
23/Dec/2022	transfer		2,636.00	
29/Dec/2022	transfer		2,727.00	
24/Dec/2022	transfer		3,295.00	
11/Jun/2022	esi		4,677.00	
27/Aug/2022	transfer		4,872.00	
28/Sep/2022	transfer		5,427.00	
11/Jun/2022	pf		25,863.00	78,579.76
Less : Receipt shown in Bank But not accounted for in CB				
Date	Particulars		Amount	
01-09-2021	Refund of Fees		4,872.00	
01-09-2021	Bulk Posting		24,190.00	
13-09-2021	Refund of Fees		669.00	
18-09-2021	POS Charges refund		531.00	
23-11-2021	Cheque Cancelled		1,800.00	
05-01-2022	Bulk Posting		25,000.00	
08-03-2022	NEFT - Vedanta Ltd.		49,000.00	
17-03-2022	NEFT - Odisha Power Gen.		25,000.00	
22-03-2022	Bulk Posting		1,11,796.00	-2,42,858.00
Add : Last Year reconciliation difference as per Audit				5,30,955.81
report not yet adjusted in cash Book				
Less : Expenses shown in cash book but not found in Bank account				

bank charges			1,166.17	
patra news(7076900			810.00	
printing of id cards			9,510.00	
exam fees			1,27,600.00	
exam fees			1,857.00	
exam fees			15,426.00	
exam fees			1,827.00	
juba sanskar program			5,394.00	
Miscellaneous expenses			41,234.64	
repairing of banner			950.00	-2,05,774.81
Closing Balance as per cash Book				91,28,115.00
Note-7 : UGB - 12085065096 (Womens Hostel Cash Bookn)				
Closing Balance as per Pass book				31,63,488.41
Less : Cheque issued but not presented for payment				-48771
Closing Balance of Bank as per cash Book				31,14,717.41
Note-8 : UGB -12085001614 (TRW Cash Book)				
Closing Balance as per pass Book				24,274.40
Less : Difference of Opening Balance				
As per Pass Book as on 01.04.2021			23,840.00	
As per cash Book as on 01.04.2021			24,010.00	170.00
Closing Balance of Bank as per cash				24,444.40

Book				
Note-9 : UGB - 12085061353 (+3 Exam Cash Book)				
Closing Balance as per Pass book				1,06,200.02
Less : Interest Income				-2162
Less : Cheque issued but not presented for payment				-6930
Less : Difference in opening Balance				-17617.3
Add : Bank Charges				53.1
Add : Cheque issued returned back				18811
Closing Balance of Bank as per cash Book				98,354.82
Note-10 : UGB -12085061636 (IFF Cash Book)				
Closing Balance as per pass Book				7,212.36
Less : Difference of Opening Balance				
As per Pass Book as on 01.04.2021			7,219.96	
As per cash Book as on 01.04.2021			7,122.96	-97.00
Closing Balance of Bank as per cash Book				7,115.36
Note-11 : BOI - 557010110012703 (OHEPEE Cash Book)				
Closing Balance as per pass Book				13,44,813.80

Less : Difference of Opening Balance				
As per Pass Book as on 01.04.2021			5,71,602.14	
As per cash Book as on 01.04.2021			5,71,603.14	1.00
Less : expenses shown in cash Book but not found in Bank account				
Payment to scientific industries towards EMD				-1,571.20
Closing Balance of Bank as per cash Book				13,43,243.60

PARA: 6 STOCK POSITION

Laxmi Narayan College, Jharsuguda - 454021

Sno	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	All Material	36449	1174	0	37623.00	37623	Details has been given Below

Comments

STOCK POSITION FOR THE FY 2021-2022							
SI No	Items	Opening Balance	Receipt	Issued	Closing Balance as per Audit	As per Stock Register	Difference
1	Computer	26	0	0	26	26	0
2	Scanner	1	0	0	1	1	0
3	Laptop	6	0	0	6	6	0
4	Camera	4	0	0	4	4	0
5	Printer	4	0	0	4	4	0
6	Almirah	15	0	0	15	15	0

7	Water Cooler	1	0	0	1	1	0
8	Chair	68	0	0	68	68	0
9	Generator	1	0	0	1	1	0
10	Split Ac	6	0	0	6	6	0
11	Stablizer	2	0	0	2	2	0
12	Air Cooler	3	0	0	3	3	0
13	Lcd Tv	1	0	0	1	1	0
14	Refregirator	1	0	0	1	1	0
15	Dvd Player	1	0	0	1	1	0
16	Table	10	0	0	10	10	0
17	Sound System	5	0	0	5	5	0
18	Table	27	0	0	27	27	0
19	Library Wall Mount	4	0	0	4	4	0
20	Power Cable	4	0	0	4	4	0
21	Vga Cable	4	0	0	4	4	0
22	Computer Chair	15	0	0	15	15	0
23	Computer Table	15	0	0	15	15	0
24	Smart Board	4	0	0	4	4	0
25	Stepper	1	0	0	1	1	0
26	Cross Training	1	0	0	1	1	0
27	Drum Bell	4	0	0	4	4	0
28	Ab Alimer	1	0	0	1	1	0
29	Exercise Cycle	1	0	0	1	1	0
30	Spine Bile	1	0	0	1	1	0
31	Trade Mill	1	0	0	1	1	0
32	Ups	20	0	0	20	20	0
33	Led Monitor	20	0	0	20	20	0
34	Book Slave	20	0	0	20	20	0
35	Open Rack	6	0	0	6	6	0
36	Euro Clean	1	0	0	1	1	0
37	Podium	1	0	0	1	1	0
38	Antivirus	2	0	0	2	2	0
39	Hp Ledgerjet	1	0	0	1	1	0
40	Hp Sarjet	2	0	0	2	2	0
41	Photocopier	2	0	0	2	2	0

42	Projector	5	0	0	5	5	0
43	Ceiling Fan	68	0	0	68	68	0
44	CCTV Camera	32	0	0	32	32	0
45	Revolving Chair	0	1	0	1	1	0
46	Lock	0	1	0	1	1	0
47	Torch Light	0	1	0	1	1	0
48	+3 Liabrary Books	29237	627	0	29864	29864	0
49	+2 Liabrary Books	6794	544	0	7338	7338	0
	Total :	36449	1174	0	37623	37623	0

PARA: 7 INVESTMENT

Laxmi Narayan College, Jharsuguda - 454021

SIno	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2021	1053742.00	0.00	1053742.00	0.00	31-03-2022	1053742.00	31-03-2022	1053742.00	0.00	Details given in comment section
	GRAND TOTAL	1053742.00	0.00	1053742.00	0.00		1053742.00		1053742.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :					
DETAILS OF CB ON INVESTMENT					
FD NO.	DATE OF INVESTMENT	VALUE OF INVESTMENT	RATE OF INTEREST	DATE OF MATURITY	MATURITY VALUE
SBI, JHARSUGUDA A/C NO-	12.12.2017	1053742	8.50%	12.12.2022	1499238

3029140757					

PARA: 8 ADVANCE

Laxmi Narayan College, Jharsuguda - 2021-2022

Sino	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2021	PLUS 3 EXAM CASH BOOK	5068.00	0.00	5068.00	0.00	31-03-2022	5068.00	31-03-2022	5068.00	0.00	
2	01-04-2021	NSS CASH BOOK	3000.00	0.00	3000.00	0.00	31-03-2022	3000.00	31-03-2022	3000.00	0.00	
3	01-04-2021	PLUS 2 SAMS CASH BOOK	389507.00	0.00	389507.00	0.00	31-03-2022	389507.00	31-03-2022	389507.00	0.00	
4	01-04-2021	PLUS 3 SAMS CASH BOOK	711850.00	26000.00	737850.00	404700.00	31-03-2022	333150.00	31-03-2022	333150.00	0.00	
5	01-04-2021	GENERAL CASH BOOK	33400.00	0.00	33400.00	0.00	31-03-2022	33400.00	31-03-2022	33400.00	0.00	
	GRAND TOTAL		1142825.00	26000.00	1168825.00	404700.00		764125.00		764125.00	0.00	

Comments :

Summary of Advance for the Fy 2021-22 :

Particular	Designation	Purpose	Opening Advance	Advance Given	Advance recovered	Closing Balance of

s			Date	Amount	Date	Amount	Date	Amount	Advance
Ar.Bhabani Sh.Sahu	Architect Engg.Jsg.	Estimate & Supervising charges for construction of upper stair library building	08-05-2013	10,000					10,000
Jhas kumar khamari	Lecturer in Botany	Athletic meet	16-11-2019	1,00,000					
Jhas kumar khamari	Lecturer in Botany	Athletic meet	10-12-2019	51,000					
Jhas kumar khamari	Reader in Chemistry	Conduct of +3 5th sem exam	05-12-2019	20,000					1,71,000
P M DASH	Lecturer in English	Misc exp for NAAC visit	29-10-2018	30,000					30,000
B.B. Bhanja		Conduct of +3 1st Semester Univ Exam 2018		4,000			07-07-2021	4,000	-
Bibhuti bhushan dash	Reader in Physics	Conduct of +3 5th Semester Univ Exam 2019		22,000			11-06-2021	22,000	-
Bijendra jyotish	Lecturer in Physics	Conduct of +3 3rd Semester Univ Exam 2019 Valuation		4,000			27-07-2021	4,000	-

Bikram keshri rout	Reader in Zoology	Conduct of +3 5th Semester Univ Exam 2018 Valuation		4,000			07-07-2021	4,000	-
Mita sharma	Lecturer in Math.	Conduct of +3 1st Semester Univ Exam 2019		25,000			11-06-2021	25,000	-
Purna chandra pradhan	Reader in Chemistry	Conduct of +3 3rd Semester Univ Exam 2018		25,000			11-06-2021	25,000	-
Sanjukta Rani saha	Lecturer in Hindi	Conduct of Hindi Diwas		4,700			16-11-2021	4,700	-
Sarat kumar dubey	Reader in English	Conduct of +3 1st Semester Univ Exam 2018		20,000			11-06-2021	20,000	-
Saroj kumar	Reader in Chemistry	Conduct of +3 5th Semester Univ Exam 2019		20,000			11-06-2021	20,000	-
Sonali samania	Lecturer in Commerce	Conduct of +3 5th Semester Univ Exam		30,000			10-06-2021	30,000	-
Sri G.M. Patel	Reader	Student Election	29-09-2012	15,000					15,000

Durga prasad sahu	Lecturer in Botany	Contingency of +2 exam	10-11-2018	20,000			11-06-2021	20,000	
Durga prasad sahu	Lecturer in Botany	Class exam	22-02-2019	3,000					3,000
Laldhari singh	Lecturer in odia	Yoga day	20-06-2018	3,000	18-12-2021	20,000			
Laldhari singh	Lecturer in odia	Memorial day	10-07-2019	5,000					
Laldhari singh	Lecturer in odia	Gangadhar jayanti	06-09-2019	5,000					33,000
M/s Vishal Technology	Cuttack	NAAC reaccreditation of the college as per AMU signed for Rs.500000	15-07-2014	20,000					20,000
Narendra kumar panda	Reader in Commerce	center exp of (+3) 1st university		5,000			22-04-2021	25,000	
Narendra kumar panda	Reader in Commerce	White washing & painting		20,000			11-06-2021	20,000	
Narendra kumar panda	Reader in Commerce	Conduct of +3 6th sem. Exam 2018		20,000			07-08-2021	30,000	
Narendra kumar panda	Reader in Commerce	Foundation day celebration 2019		30,000					-
Smita bose	Reader in Chemistry	Repair of furniture		10,000			11-06-2021	25,000	
Smita bose	Reader in Chemistry	Conduct of Univ. Exam		40,000			17-11-2021	25,000	
Smita bose	Reader in Chemistry	Refreshment admission process			15-09-2021	6,000	25-03-2022	6,000	-

		for session 2021-22						
Sri Manas ranjan	P.E.T	(+3)Inter college cricket tournament	27-05-2019	7,000			18-11-2021	95,000
Sri Manas ranjan	P.E.T	(+3)Inter college cricket tournament	27-05-2019	88,000				
Sri Manas ranjan	P.E.T	Refreshment allowance	31-03-2016	7,200				
Sri Manas ranjan	P.E.T	Annual athletic meet	10-12-2018	20,000				
Sri Manas ranjan	P.E.T	Annual athletic meet	11-12-2018	3,50,000				
Sri Manas ranjan	P.E.T	inter college football tournament-19 women	04-10-2019	28,000				
Sri Manas ranjan	P.E.T	Athletic meet	28-12-2019	70,000				4,75,200
Suspense				6,925				6,925
Total :				11,42,825		26,000		4,04,700
								7,64,125

Note 1 : Closing advance of Rs.7,64,125 relates to period prior to Fy 2020-21. We do hereby once again suggest college authority to recover/adjust the old pending advances at the earliest.

Note 2 : There is discrepancies in Closing Balance of Advance shown in Para-8 in Audit report of Last Year i.e. Fy 2020-21. Opening balance of Grant for the Fy 2021-22 has been taken as per actual cash Book.

Sl No.	Advance	Cl. Balance of cash book as per Fy 2020-21 Audit Report	Actual Cl. Balance as per cash book
1	Advance	15,25,079	11,42,825

PARA: 9 GRANTS

Laxmi Narayan College, Jharsuguda - 2021-2022

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2021	15510.00	46284661.00	46300171.00	46284661.00	31-03-2022	15510.00	DP SALARY
2	01-04-2021	0.00	415667.00	415667.00	415667.00	31-03-2022	0.00	BG GIA Salary
3	01-04-2021	2286515.83	0.00	2286515.83	0.00	31-03-2022	2286515.83	RUSA Grant Note-1
4	01-04-2021	231685.00	0.00	231685.00	0.00	31-03-2022	231685.00	UGC Grant Note-2
5	01-04-2021	571603.14	9771500.00	10343103.14	9020550.54	31-03-2022	1322552.60	OHEPEE GRANT Note-2
	GRAND TOTAL	3105313.97	56471828.00	59577141.97	55720878.54		3856263.43	

Comments :			
<p>Note-1 : Total Closing balance of RUSA grant including Interest amounting to Total Rs. 23,20,429.83 has been returned back to RUSA, Odisha on 06.08.2021 vide Challan No. - 004693.</p>			
<p>Note 2 : It is being suggested to college authority to either utilize the balance grant at the earliest or returned it back to the proper authority.</p>			
<p>Note3 : There is discrepancies in Closing Balance of Grant shown in Para-9 in Audit report of Last Year i.e. Fy2020-21. Opening balance of Grant for the Fy 2021-22 has been taken as per actual cash Book.</p>			
Sl No.	Grant	Cl. Balance of cash book as per Audit Report (Fy 2020-21)	Actual Cl. Balance as per cash book (Fy 2020-21)
1	Unclassified	2680196.00	0.00
2	RUSA Grant	9019305.00	2286515.83
3	OHEPEE	5364558.00	571603.14
4	UGC Grant	-10683.00	231685.00

Note-4 : Year wise Breakup of Unspent Grant are as follows :

Year wise of Breakup Unspent Grant as on 31.03.2022 are as below :		
Sl	Year	Amount
1	2019-20	25,18,200.83
2	2020-21	5,87,113.14
3	2021-22	7,50,949.46
	Total :	38,56,263.43

PARA: 10 UTILISATION CERTIFICATE

Laxmi Narayan College, Jharsuguda - 2021-2022

SIno	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2021	100080838.00	55720878.54	155801716.54	55271828.00	31-03-2022	100529888.54	Details provided in Comment section
	GRAND TOTAL	100080838.00	55720878.54	155801716.54	55271828.00		100529888.54	

Comments :

1. Breakup of UC Submitted during the Year

Breakup of UC Submitted during the Year		
Sl	Particulars	Amount
1	DP Salary	4,62,84,661
2	BG Salary	4,15,667
3	OHEPEE Grant	85,71,500
	Total :	5,52,71,828

Note 2 : It is being suggested to college authority to submit outstanding UC at the earliest. It is worthwhile to point out here that pendency of utilisation certificate involves the risk of losing fresh and further grants from the Govt and other sanctioning agencies and authorities. Hence the College authority is being insisted upon to initiate a special drive in this regard as early as possible to clear up such pendency in order to avoid further complications and compliance reported.

Note - 3 : Breakup of Outstanding UC as on 31.03.2022

Year wise of Breakup of Outstanding UC as on 31.03.2022		
Sl	Year	Amount
1	2019-20	10,00,77,328.00
2	2020-21	3,510.00
3	2021-22	4,49,050.54
	Total :	10,05,29,888.54

Note-4 :

Utilization certificate Details					
Sl	Year	Amount	Remarks		
1	DP salary	4,62,84,661.00	DDO System automatically refund back the excess amount of allotment		
2	BG salary	4,15,667.00			
3	OHEPEE Grant	85,71,500.00	Letter No. & Date 1088/ 04.09.2021 74/22.01.2022	Amount 4285750 4285750	Sent to State Project Director
	Total :	5,52,71,828.00			

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -

No case of misappropriation or defalcation of cash observed during 2021-22

PARA: 12 LOSS OF STOCK & STORE

12.1 -

No case of loss of stock and stores observed during 2021-22.

PARA: 13 AUDIT OF RECEIPTS

13.1 - Fees & Fines

Details of Fees and Fines 2021-22						

SL.NO	Stream	O.B	Collection	total	Deposit	C.B
1	(+2)	0	36048	36048	0	36048
2	(+3)	0	24480	24480	0	24480
	Total	0	60528	60528	0	60528

Breakup Of Fees & fines for the Fy 2021-22

Month	+2 Stream			+3 Stream		
	Monthly Tution Fees	Fine	Total	Monthly Tution Fees	Fine	Total
Apr'21	204	0	204	0	0	0
May'21	0	0	0	0	0	0
June'21	0	0	0	0	0	0
July'21	0	0	0	120	0	120
Aug'21	672	0	672	0	0	0
Sep'21	30552	0	30552	120	0	120
Oct'21	2988	0	2988	0	0	0
Nov'21	852	0	852	120	0	120
Dec'21	396	0	396	12000	0	12000
jan'22	288	0	288	120	0	120
Feb'22	0	0	0	10800	0	10800
Mar'22	96	0	96	1200	0	1200
	36048	0	36048	24480	0	24480

Note :

Fees & Fine of Rs.36,048 (+2 Stream) has been deposited vide Challan No. - 025 Dt. 23/11/2022.

Fees & Fine of Rs.24,480 (+3 Stream) has been deposited vide Challan No. - 026 Dt. 23/11/2022

13.2 - Audit of Receipts

During the year under Audit there is no case of discrepancies observed on verification of receipts from the documents provided.

PARA: 14 AUDIT OF EXPENDITURE

14.1 - PF & ESI Default

1. There is Interest amounting to Rs.47 towards delay payment of ESI is to be paid by college authority.
2. There is Interest amounting to Rs.251 towards delay payment of PF is to be paid by college authority.

We do hereby instruct College Authority to recover the loss from concerned responsible persons.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	ASHOK KUMAR PRADHAN	ACCOUNTANT	JHARSUGUDA	98
2	NARENDRA KUMAR PANDA	PRINCIPAL IN CHARGE	jHARSUGUDA	100
3	TAPAN KUMAR BARIK	ACCOUNT BURSER	JHARSUGUDA	100

14.2 - TDS Return Filing & payment Default

Summary of TDS Default as on 31.03.2022	
Year	Amount of Default
2007-08	32,600.00
2008-09	12,280
2010-11	81,660
2015-16	1,76,440
2016-17	16,000
2017-18	1,28,490
2018-19	10,390
2019-20	7,400
2020-21	88,030
Total	5,53,290

There is TDS Default amounting to Rs. 5,53,290 as on 31.03.2022 for the different years. It is being suggested to college authority to recover the default amount from the concerned responsible person of the concerned period.

14.3 - Telephone Bill

Late for Delay Payment of Telephone Bill	
Month	Amount of Late Fee
May'21	120
July'21	120

Aug'21	120
Sep'21	120
Oct'21	120
Nov'21	120
Dec'21	120
Jan'22	120
Feb'22	120
March'22	120
Total :	1200

Delay payment of Telephone bill has lead to extra payment of Rs.1,200/-, which is direct loss to the college authority.

We do hereby instruct college authority to recover the loss amount from the concerned responsible persons.

Responsible Person for this paragraph

SIno	Name	Designation	Adress	Amount(In Rs:)
1	ASHOK KUMAR PRADHAN	ACCOUNTANT	JHARSUGUDA	400
2	NARENDRA KUMAR PANDA	PRINCIPAL IN CHARGE	jHARSUGUDA	400
3	TAPAN KUMAR BARIK	ACCOUNT BURSER	JHARSUGUDA	400

PARA: 15 AUDIT ON WORKS

15.1 -

The college is not maintaining a a construction cash book, however all the construction works are being done by Third parties like BDO etc.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -

This para is not applicable to this college.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - Information on Audit of Aided Colleges under World Bank Assisted Scheme - OHEPEE

Annexure-I				
Information on Audit of Aided Colleges under World Bank Assisted Scheme- Odisha Higher Education Programme for Excellence & Equity"OHEPEE" (To be dealt in Para-17 of the A.R.)				
A.		Grants status under OHEPEE		
	Particulars			Amount
	OB as on 01.04.2021			5,71,603.14
	Grants received during 2021-22			97,71,500.00
	Total			1,03,43,103.14
	Grants utilised during 2021-22			90,20,550.54
	CB as on 31.03.2022			13,22,552.60
B		UC Position		
	UC pendency as on 01.04.2021			42,85,750.00
	UC due during 2021-22			90,20,550.54
	Total			1,33,06,300.54
	UC submitted during 2021-22			85,71,500.00
	LIC pendency as on 31.03.2022			47,34,800.54
C		Details of UC submitted		
	Letter No. & Date	Amount	Sent to	
	1088/ 04.09.2021	4285750	State Project	

				Director	
		74/22.01.2022	4285750	State Project Director	
D		Details of Head wise (Component wise) expenditure under OHEPEE			
		Head			Amount
1		Purchase of computer desk			1,06,000
2		Purchase of chair			1,39,050
3		Bank charges			123
4		Payment for furniture numbering			8,760
5		Purchase of visitor's chair			42,000
6		Purchase of camera			92,500
7		Payment fo dustbins			42,496
8		Transportation charges			1,600
9		Construction charges			85,71,500
10		Paid to scientific industries towards EMD			1,571
11		Purchase of fan			14,950
				Total :	90,20,551
E		Creation of			

	Capital/ Academic Assets under OHEPEE				
		Particulars of the Asset Created			Money value involved
PAGE NO. OF THE STOCK REGISTER		NAME OF THE ITEM	QUANTITY	AMOUNT (RS.)	
1/1		Accession Register	1		1,450
4/1		SECC (CE & QLT)	328(CE)+ 328 (QLT)		27,535
4/1		CBCS Books	340		1,11,569
4/1		CBCS Books	339		1,12,556
5/1		Computer with Antivirus	1		56,780
6/1		Chair and table	15+01		47,159
6/1		Office table	12		79,880
7/1		Desk cum bench	30		87,296
7/1		Desk cum bench	40		1,06,000
7/1		Dustbin	10		42,496
8/1		Office Chair	35		99,350
8/1		Office Chair	15		42,000
8/1		Office Chair	14		

					39,700
9/1		Ceiling Fan	15		24,750
9/1		Ceiling Fan & Pedestal Fan with accessories	16+05		44,990
9/1		Ceiling Fan and Table Fan	05+03		14,950
10/1		Fire Extinguisher	2		6,800
11/1		Dining Table and chair	10+40		43,540
13/1		Inverter with battery	02+04		62,420
13/01		Inverter with battery	05+10		1,84,225
16/1		Laptop	2		92,040
20/1		Physics Lab Equipments			46,298
20/1		Physics Lab Equipments			52,447
22/1		Printer cum Scanner & Power Point Remote Controller	02+08		58,172
24/1		Botany Lab Equipments			3,637
24/1		Botany Lab Equipments			6,918
25/1		Botany Lab Equipments	1		7,220
25/1		Botany Lab Equipments	1		13,800
25/1		Botany Lab	1		

		Equipments			13,800
28/1		Zoology Lab Equipments			7,043
32/1		Chemistry Lab Equipments			60,380
33/1		Chemistry Lab Equipments			41,304
36/1		Web Camera & Writing Pad	13+08		92,500
38/1		Steel Almirah	2		16,800
38/1		Steel Almirah	15		1,44,580
45/1		Water Purifier	4		1,24,580
45/1		White Board	2		3,600
54/1		TADA to Sri B. B. Pati for attending orientation for QLT at Hyderabad			6,175
3/2		Inverter with Battery	02+04		59,448
5/2		Printer cum Scanner	4		67,458
7/2		UPS	24		62,888
9/2		Wireless laser Presenter	2		10,168
11/2		Vacuum Pump Oil Free	1		13,570
13/2		Chemistry Lab Equipments			

					46,610
14/2		Physics Lab Equipments			49,253
15/2		Zoology Lab Equipments			16,874
16/2		Laser Projector	2		81,152
17/2		Wi-fi USB Adaptor	30		18,000
18/2		Sports Items			91,829
19/2		Book Self with Glassdoors and Steel Almirah	06+01		81,352
20/2		CBCS Books	343		94,751
		ST SC Hostel			85,71,500
				Total :	1,12,91,593
F		General Remarks			

Audit on scheme and programmes has been done properly & no discrepancy found.

PARA: 18 MISCELLANEOUS
18.1 - Student Strength for the Year 2021-22

Student Strength for the Year 2021-22 (+2 Stream)										
SL.NO	STREAM	SANCTION STRENGTH	ACTUAL STRENGTH	General		SC		ST		GRAND TOTAL AS ON DATE
				BOYS	GIRLS	BOYS	GIRLS	BOYS	GIRLS	
1	1st Yr	128	126	27	35	15	12	20	17	126

	Arts									
2	2nd Yr Arts	128	127	25	24	16	14	31	17	127
	TOTAL	256	253	52	59	31	26	51	34	253
1	1st Yr Science	128	125	72	8	14	3	19	9	125
2	2nd Yr Science	128	82	45	7	12	4	10	4	82
	TOTAL	256	207	117	15	26	7	29	13	207
1	1st Yr Com	128	127	91	9	11	4	11	1	127
2	2nd Yr Com	128	122	92	12	8	4	6	0	122
	TOTAL	256	249	183	21	19	8	17	1	249

Student Strength for the Year 2021-22 (+3 Stream)

SL.NO	STREAM	SANCTION STRENGTH	ACTUAL STRENGTH	General		SC		ST		GRAND TOTAL AS ON DATE
				BOYS	GIRLS	BOYS	GIRLS	BOYS	GIRLS	
1	1st Yr Arts	96	88	19	29	10	8	6	16	88
2	2nd Yr Arts	96	92	30	24	11	5	12	10	92
3	Final yr Arts	96	88	26	25	6	11	10	10	88
	TOTAL	288	268	75	78	27	24	28	36	268
1	1st Yr Science	128	110	53	16	14	2	12	13	110
2	2nd Yr Science	128	87	47	12	8	4	8	8	87
3	Final yr Science	128	103	50	22	14	2	6	9	103
	TOTAL	384	300	150	50	36	8	26	30	300
1	1st Yr Com	96	92	48	31	4	2	5	2	92
2	2nd Yr Com	96	81	31	37	5	2	4	2	81
3	Final Yr Com	96	90	41	30	10	5	2	2	90
	TOTAL	288	263	120	98	19	9	11	6	263

18.2 - SALARY BREAK FOR THE F.Y-2021-22

SALARY BREAK UP OF GIA UNDER DIRECT PAYMENT FOR THE F.Y 2021-22 DP & NPS (THROUGH TREASURY)											
SL No	Name of the Employee	Gross Payable					Deduction				NET Payable
		PAY	GP	DA	Arrear	GROSS	GPF	LIC	PT	IT	
1	ASHWINI KUMAR PATTNAIK	11,70,800	-	2,37,841	-	14,08,641	1,80,000	-	2,500	1,71,247	10,54,894
2	SARAT KUMAR DUBEY	9,95,000	-	1,80,095		11,75,095	72,000	-	2,000	1,00,000	10,01,095
3	BIKRAM KESHARI ROUT	2,98,500	-	50,745		3,49,245	-	-	600	-	3,48,645
4	RABINDRA KUMAR DEBATA	3,98,000	-	67,660		4,65,660	-	-	800	-	4,64,860
5	BIBHUTI BHUSAN DASH	7,08,500	-	1,20,445		8,28,945	36,000	-	1,400	24,500	7,67,045
6	UTTAM CHARAN HOTA	11,50,800	-	2,33,310		13,84,110	1,32,000	-	2,500	1,64,869	10,84,741
7	DURGA PRASAD SAHU	11,17,500	-	2,26,557		13,44,057	1,32,000	5,555	2,500	1,54,454	10,49,548
8	NARENDRA KUMAR PANDA	11,82,400	-	2,39,813		14,22,213	1,80,000	-	2,500	1,74,776	10,64,937
9	BIGNAN BHUSHAN BHAJA	11,65,000	-	2,36,536		14,01,536	2,40,000	-	2,500	1,69,400	9,89,636
10	JAPANI PATEL	10,90,500	-	2,20,914		13,11,414	3,60,000	-	2,500	1,50,981	7,97,933
11	SMITA BOSE	11,85,300	-	2,40,30		14,25,606	3,00,000	-	2,500	1,75,65	9,47,44

				6			0			8	8
12	SNEHA LATA MISHR A	11,5 0,800	-	2,33,31 0		13,8 4,110	2,52,00 0	-	2,500	1,35,62 9	9,93,98 1
13	NARASI NGH P ANIGR AHI	11,3 6,800	-	2,30,93 0		13,6 7,730	1,32,00 0	7,044	2,500	1,60,61 0	10,6 5,576
14	SAROJ KUMAR KUANA R	11,3 6,800	-	2,30,93 0		13,6 7,730	1,80,00 0	-	2,500	1,31,93 4	10,5 3,296
15	JHAS KUMAR KHAMA RI	11,0 9,400	-	2,25,18 0		13,3 4,580	1,32,00 0	-	2,500	1,51,99 0	10,4 8,090
16	SWARN A MAYEE PUROH IT	10,7 1,600	-	2,17,70 1	76,464	13,6 5,765	2,52,00 0	-	2,500	1,41,19 9	9,70,06 6
17	PURNI MA MAYEE DASH	10,7 7,000	-	2,18,61 9		12,9 5,619	1,32,00 0	-	2,500	1,41,86 1	10,1 9,258
18	TAPAN KUMAR BARIK	10,8 5,100	-	2,19,99 6		13,0 5,096	1,32,00 0	-	2,500	1,20,10 0	10,5 0,496
19	CHIRA B RATA DUTTA	-	-	-	9,73,48 6	9,73,48 6					9,73,48 6
20	BASAN TI PAD HEE	-	-	-	8,30,21 2	8,30,21 2					8,30,21 2
21	PURNA CHAND RA PRA DHAN	-	-	-	11,48,8 00	11,4 8,800					11,4 8,800
22	AKANA N SAHU	-	-	-	4,47,64 2	4,47,64 2					4,47,64 2
23	DEBEN DRA KUMAR MISHR A				2,18,00 2	2,18,00 2					2,18,00 2
24	KAILAS H KUMAR	8,34,00 0	-	1,69,08 0	1,18,95 9	11,2 2,039	2,00,00 0	-	2,500	1,00,26 4	8,19,27 5

	PANDA										
25	BASUD EV PANDA				1,18,95 9	1,18,95 9					1,18,95 9
26	JAGADI SH CH ANDRA PATEL	6,32,00 0	-	1,28,34 4	2,38,14 6	9,98,49 0	1,20,00 0	-	2,500	35,318	8,40,67 2
27	SUREN DRA KUMAR HOTA				96,249	96,249					96,249
28	SADHU RAM SINGH	4,29,90 0	-	87,162	95,854	6,12,91 6	49,200	-	2,500	100	5,61,11 6
29	TANKA DHAR KALSE R				75,964	75,964					75,964
30	PRASA NTA PATEL	11,1 7,500	-	2,26,55 7		13,4 4,057	1,80,00 0	-	2,500	70,523	10,9 1,034
31	ASHOK KUMAR PRADH AN	2,88,40 0	-	58,583	14,484	3,61,46 7	36,020	-	2,500	-	3,22,94 7
32	SUKRU TI TAN AYA GIRI	6,13,50 0	-	1,24,57 5	46,761	7,84,83 6	76,622	-	2,500	-	7,05,71 4
33	ROHINI BAXLA	6,13,50 0	-	1,24,57 5	36,176	7,74,25 1	76,622	-	2,500	23,248	6,71,88 1
34	SUMAT I DEI	5,09,50 0	-	92,335	30,916	6,32,75 1	62,998	-	2,500	-	5,67,25 3
35	LALDH ARI SINGH	6,13,50 0	-	1,24,57 5	38,037	7,76,11 2	76,622	-	2,500	8,100	6,88,89 0
36	DIPASI KHA S OHELA	6,13,50 0	-	1,24,57 5	30,916	7,68,99 1	76,622	-	2,500	-	6,89,86 9
37	SHAIK AZHAR IQBAL	6,13,50 0	-	1,24,57 5	36,176	7,74,25 1	76,622	-	2,500	27,408	6,67,72 1
38	POOJA SHAH	6,13,50 0	-	1,24,57 5	37,938	7,76,01 3	76,622	-	2,500	8,100	6,88,79 1
39	SONALI										

	SAMAR IA	6,13,50 0	-	1,24,57 5	36,178	7,74,25 3	76,622	-	2,500	19,856	6,75,27 5
40	BHARA T BHAB ESH PATI	6,13,50 0	-	1,24,57 5	44,374	7,82,44 9	76,622	-	2,500	-	7,03,32 7
41	RASHM I REKHA BEHER A	6,13,50 0	-	1,24,57 5	36,763	7,74,83 8	76,622	-	2,500	16,586	6,79,13 0
42	BIJEND RA JYO TISH	6,13,50 0	-	1,24,57 5	30,916	7,68,99 1	76,622	-	2,500	-	6,89,86 9
43	SUSAN TA KUMAR PRADH AN	6,13,50 0	-	1,24,57 5	38,661	7,76,73 6	76,622	-	2,500	8,100	6,89,51 4
44	SUSMI TA NAIK	6,10,50 0	-	1,24,06 5	30,553	7,65,11 8	76,239	-	2,500	8,100	6,78,27 9
45	MITA S HARMA	1,96,00 0	-	33,320	-	2,29,32 0	24,813	-	2,500	-	2,02,00 7
46	SHEPH ALEE DEVI	5,58,50 0	-	1,15,22 5	3,98,53 8	10,7 2,263	99,346	-	2,500	17,145	9,53,27 2
47	NIMA P ANIGR AHI	6,10,50 0	-	1,24,06 5	30,553	7,65,11 8	76,239	-	2,500	-	6,86,37 9
48	SUCHA RITA DASH	5,60,00 0	-	1,13,76 4	28,120	7,01,88 4	1,26,10 4	-	2,500	-	5,73,28 0
49	SWAGA TIKA BARIK	5,60,00 0	-	1,13,76 4	28,120	7,01,88 4	1,26,22 3	-	2,500	-	5,73,16 1
50	PRAJN YA PAR IMITA PATEL	5,58,60 0	-	1,13,52 6	27,951	7,00,07 7	1,21,87 5	-	2,500	-	5,75,70 2
51	MANIS H KUMAR DWIVE DI	5,58,60 0	-	1,13,52 6	27,951	7,00,07 7	1,21,87 5	-	2,500	-	5,75,70 2
52	SAUKIL AL PRA DHAN	4,02,00 0	-	84,330	30,974	5,17,30 4	52,000	-	2,500	100	4,62,70 4
53	SONAM										

	GANER IWAL	4,59,00 0	-	98,310	30,553	5,87,86 3	76,239	-	2,500	12,000	4,97,12 4
54	VIJAY B AHADU R SINGH				61,488	61,488					61,488
55	BASAN TA KUMAR PATEL				32,358	32,358					32,358
	Total :	3,38,63 ,300	-	67,97,1 69	56,24,1 92	4,62,84 ,661	52,36,0 13	12,599	1,07,30 0	26,24,1 56	3,83,04 ,593

SALARY BREAK UP OF BG GIA FOR THE F.Y 2021-22

SL No	Name of the Employee	Gross Payable					Deduction				NET Payable
		PAY	GP	DA	Arrear	GROSS	GPF	LIC	PT	IT	
1	BASNTI KAUDI	90,559	12,250	1,10,88 7	1,86,68 8	2,13,69 6	-	-	1,800	-	2,11,89 6
2	TILU PATEL	87,164	10,500	1,04,30 7	1,74,91 0	2,01,97 1	-	-	1,800	-	2,00,17 1
	Total :	1,77,72 3	22,750	2,15,19 4	3,61,59 8	4,15,66 7	-	-	3,600	-	4,12,06 7

SALARY BREAK UP OF MP Staff FOR THE F.Y 2021-22

SL No	Name of the Employee	Gross Payable				Deduction				NET Payable
		Basic	PF	ESI	GROSS	PF	ESI	HRA	LIC	
1	RATAN MAJHI	83,230	9,540	2,592	95,362	9,990	628	-	3,456	81,288
2	ROHIT A PATEL	69,040	7,632	2,076	78,748	8,280	520	-	2,688	67,260
3	KISHO R GOUD	69,040	7,632	2,076	78,748	8,280	520	-	2,628	67,320
4	DIPTIM AYEE	1,48,00	17,280	4,680	1,69,96	17,760	1,110	3,000	13,212	1,34,87

	MOHAP ATRA	0			0					8	
5	MAHE NDRA MEHER	69,406	7,524	2,040	78,970	8,328	530	3,000	-	67,112	
6	JOGEN DRA PATEL	69,406	7,524	2,040	78,970	8,328	530	-	2,292	67,820	
7	GHAN ASHYA M PING	68,266	7,464	2,028	77,758	8,192	514	-	3,348	65,704	
8	MANA S RANJ AN AC HARYA	1,30,46 6	14,832	4,020	1,49,31 8	15,660	988	-	-	1,32,67 0	
9	JHARA NA PATEL	93,852	10,596	2,880	1,07,32 8	11,262	710	-	-	95,356	
10	SUMIT KUMAR SAHU	1,30,46 6	14,832	4,020	1,49,31 8	15,660	988	-	-	1,32,67 0	
11	RASH MI PRIYA KALO	90,550	10,092	2,736	1,03,37 8	10,870	686	-	-	91,822	
12	NAYA MI BEH ERA	89,500	10,092	2,736	1,02,32 8	10,744	677	-	-	90,907	
13	PRGY AN PAR IMITA NATH	49,824	8,760	2,376	60,960	5,980	378	-	-	54,602	
14	AJIT K UMAR MAJHI	58,934	6,144	1,668	66,746	7,072	446	-	-	59,228	
15	BABLU PATEL	59,034	6,180	1,680	66,894	7,082	446	-	-	59,366	
16	BIKAS H SAN DHA	44,695	6,048	1,644	52,387	5,362	342	-	-	46,683	
17	DEBAC HANDR A NAIK	59,552	6,168	1,680	67,400	7,148	452	-	-	59,800	
18	GOUT AM BA G	57,680	6,048	1,644	65,372	6,920	442	-	-	58,010	
19	MUKE										

	SH TAN TY	58,934	6,144	1,668	66,746	7,072	446	-	1,120	58,108	
20	PRAM OD SU NA	4,200	6,048	1,644	11,892	504	32	-	-	11,356	
21	RANJI T TIRK EY	66,138	6,804	1,848	74,790	7,934	504	-	-	66,352	
22	SWATI SHARM A	72,204	7,560	2,052	81,816	8,668	548	-	-	72,600	
23	TIKES WAR K ALO	41,825	6,048	1,644	49,517	5,018	322	-	-	44,177	
24	DAMB ARUDH AR SINGH	13,000	-	-	13,000		98			12,902	
25	SARAS WAI GIRI	13,000	-	-	13,000		98			12,902	
26	PADM A JAIP URIA	13,000	-	-	13,000		98			12,902	
27	ASPINI KUMAR NAIK	60,000	-	-	60,000			-	-	60,000	
28	SANJU KTA RANI SHAH	61,066	-	-	61,066			-	-	61,066	
29	KRISH NA SAHU	8,000	-	-	8,000			-	-	8,000	
30	CHHAT RAPATI PRADH AN	50,933	-	-	50,933			-	-	50,933	
31	ROHIT A KUMAR KHARS EL	8,000	-	-	8,000					8,000	
32	HITES WARA PRASA D BIRTIA	71,456	-	-	71,456					71,456	
33	BABY PUJARI	12,843	-	-	12,843					12,843	

34	KRISHNA KUMAR I VEGAG	30,133	-	-	30,133					30,133	
35	PURNACHANDRA BEHERA	44,000	-	-	44,000					44,000	
36	SOUMA SUCHIRITA MAHAPATRA	40,000	-	-	40,000					40,000	
37	PRIYAMAHAJANTA	27,226	-	-	27,226					27,226	
38	PUSPANJALISAHU	77,742	-	-	77,742					77,742	
39	MANAHAR PATTNAIK	24,600	-	-	24,600					24,600	
	Total :	22,39,241	1,96,992	53,472	24,89,705	2,02,114	13,053	6,000	28,744	22,39,794	

18.3 - Teaching & Non Teaching Staff Strength for the Fy 2021-22

Teaching Staff				
Sl No	No. of Sanctioned GIA posts (Subject wise)	Sanctioned strength	Men in position in DP post	Vacancy
1	Physics	05	05	Nil
2	Chemistry	06	05	01
3	Mathematics	04	03	01
4	Botany	03	02	01
5	Commerce	07	05	02
6	Odia	04	03	01

7	Hindi	03	01	02
8	Economics	04	04	Nil
9	Pol.Sc	03	02	01
10	History	01	01	Nil
11	Logic & Phil			
12	English	07	05	02
13	Zoology	02	02	Nil
14	Demonastrator	11	01	10
Non-Teaching Staff				
Sl No	Name of Post	Sanctioned strength	Men in position in DP post	Vacancy
1	Head Clerk	01	00	01
2	Sr.Clerk	01	01	Nil
3	Jr.Clerk	03	01	02
4	Ass. Lib	01	00	01
5	Attd.	12	01	11
6	Peon	08	00	08
7	Watchman	01	00	01
8	Sweeper	01	00	01

18.4 -

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

19.1 -

No Loan exist during the audit period.
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PARA: 20 RESULT OF AUDIT AND CONCLUSION

20.1 -

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As a result of this Audit transactions involving a sum of Rs 554788.00 are held under objection which include an amount of Rs 1498.00 suggested for recovery. Besides, a sum of Rs 1498 was recovered at the instance of audit. The details are furnished in the following tables.

Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Other cases(In Rs:)	Remarks
1	14.1	298.00	298.00	298.00	0.00	0.00	
2	14.2	0.00	553290.00	0.00	0.00	0.00	
3	14.3	1200.00	1200.00	1200.00	0.00	0.00	
Total		1498.00	554788.00	1498.00	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
1	14.1	299	2022-12-08	98	ASHOK KUMAR PRADHAN
2	14.1	298	2022-12-08	100	TAPAN KUMAR BARIK
3	14.1	297	2022-12-08	100	NARENDRA KUMAR PANDA
4	14.3	299	2022-12-08	400	ASHOK KUMAR PRADHAN
5	14.3	298	2022-12-08	400	TAPAN KUMAR BARIK
6	14.3	297	2022-12-08	400	NARENDRA KUMAR PANDA
Total				1498	

Audit Certificate

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