



☎ 06753 - 252234(O)
252235(R)
Fax- 06753 - 253480

OFFICE OF THE PRINCIPAL
NAYAGARH (AUTONOMOUS) COLLEGE
NAYAGARH-752069
Website-www.ngrautocol.ac.in
E-mail – ngrautcol@yahoo.co.in

NAAC 2022/ Metrics Level Deviations/Cr4-2

Date:- 24/1/2022

Criteria 4.1.4:	Average percentage of expenditure, excluding salary for infrastructure augmentation during last five years (INR in Lakhs)
Response/ Clarification	1) Abstract of budget highlighting fund allocation towards infrastructure augmentation facilities during last five years duly signed by Finance Officer/Accountant, C.A and Principal is attached. (Appendix-I) 2) Audit Report by the Govt. auditor attested by principal is attached for the assessment year. (Appendix-II)

IQAC Coordinator

PRINCIPAL
NAYAGARH AUTONOMOUS COLLEGE
NAYAGARH

Appendix I



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Declaration

As Nayagarh Autonomus College's audit is to be done by Government Auditor(LFA), appointed by Government of Odhisha and these reports are available post audit on government website ALFA on the following link :

https://www.lfaodisha.nic.in/citizen_audit_report.php under Khurda District (Audit District of Nayagarh) and aided college for public access.

Approved Audit Report

Select district : KHURDA ▼

Select Plan : 2015-2016-KHURDA ▼

Select Category : Aided College ▼

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The attached reports available on the following link:

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**PRINCIPAL
NAYAGARH AUTONOMOUS COLLEGE
NAYAGARH**

NAYAGARH AUTONOMOUS COLLEGE, NAYAGARH

TYPE	EXP	2019-20	2018-19	2017-18	2016-17	2015-16
TOTAL EXPENDITURE		131708877.32	40314831.26	30140049.91	36137384.00	30495396.60
TOTAL SALARY		96188205.00	9532796.00	9601110.00	6659871.00	5851591.00
EXP EXCLUDING SALARY		35520672.32	30782035.26	20538939.91	29477513.00	24643805.60
AUGMENTATION	AUTONOMY GRANT	0.00	0.00	1116727.00	11300.00	221855.25
AUGMENTATION	CDF	11082404.32	12040775.66	8226236.91	11277827.13	5850914.85
AUGMENTATION	LAB	0.00	0.00	0.00	3225784.00	211735.00
AUGMENTATION	GOLDEN JUBILEE GRANT	0.00	0.00	0.00	10000.00	0.00
AUGMENTATION	SC LAB GRANT	0.00	0.00	244754.00	0.00	0.00
AUGMENTATION	SPORTS GRANT	1000000.00	0.00	120247.00	0.00	0.00
AUGMENTATION	WORLD BANK ASST	339103.00	1955718.00	0.00	0.00	0.00
AUGMENTATION	SMART CLASS ROOM GRANT	588525.00		0.00	0.00	0.00
	TOTAL	13010032.32	13996493.66	9707964.91	14524911.13	6284505.10
MAINTENANCE	DSA	38560.00	18000.00	6000.00	15700.00	36240.00
MAINTENANCE	ATHLETIC	0.00	0.00	0.00	482381.00	322157.00
MAINTENANCE	CALENDAR FEE	0.00	0.00	0.00	0.00	48940.00
MAINTENANCE	GENERAL MAINTENANCE	0.00	0.00	890602.00	0.00	587804.00
MAINTENANCE	INSURANCE FEE	4978.00	4720.00	4023.00	0.00	155875.00
MAINTENANCE	SPORTS	245207.00	364117.00	55793.00	166556.00	140102.00
MAINTENANCE	SSG	0.00	0.00	0.00	7000.00	8500.00
MAINTENANCE	UNION	0.00	53360.00	61500.00	335125.00	280246.00
MAINTENANCE	MISC	0.00	362474.90	5905.70	49263.00	13930.50
MAINTENANCE	COMMON ROOM	0.00	0.00	0.00	0.00	30725.00
MAINTENANCE	RENT & TAXES	0.00	222.00	5542.00	48100.00	43069.00
MAINTENANCE	I CARD FEE	151000.00	0.00		70925.00	0.00
MAINTENANCE	LITERARY CULTURAL	0.00	0.00	7850.00	0.00	0.00
MAINTENANCE	LAB FEE	0.00	70538.00	152640.00	0.00	
MAINTENANCE	PRACTICAL FEE	985740.00	0.00	0.00	0.00	
MAINTENANCE	COLLEGE BIRTH DAY/			27325.00		8150.00
MAINTENANCE	DRAMA					123670.00
MAINTENANCE	UGC SEMINAR		157200.00		404000.00	449970.00
MAINTENANCE	ADMISSION		139600.00	176000.00	203850.00	366486.00
MAINTENANCE	SELF DEFENCE		1354622.00		3167156.00	1173825.00
MAINTENANCE	AFFILIATION FEE	118000.00	100000.00	0.00	85154.00	74255.00
MAINTENANCE	AUDIO VIDUAL CLUB (AVC)					24000.00
MAINTENANCE	CDC	22320.00	0.00	48525.00	123225.00	11839.00

Smalika
Accountant

Nayagarh College, Nayagarh

[Signature]
Account's Bursar
Nayagarh College, Nayagarh

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PRINCIPAL

NAYAGARH AUTONOMOUS COLLEGE
NAYAGARH

TYPE	EXP	2019-20	2018-19	2017-18	2016-17	2015-16
MAINTENANCE	COLLEGE EXAM		3420640.00	1734374.90	3427600.10	1736986.00
MAINTENANCE	NCC	35000.00		12000.00	2900.00	4500.00
MAINTENANCE	RECOGNITION	78000.00	53000.00	135000.00	25000.00	5677.00
MAINTENANCE	SELF FINANCE COURSE	1910543.00	1749555.70	740675.00		2090820.00
MAINTENANCE	FORM FILLUP	2504739.00		475908.80		12257.00
MAINTENANCE	STUDENT REGN FEE	158100.00	135305.00	540793.60		516107.00
MAINTENANCE	YOUTH RED CROSS (+)	10000.00		91178.00	73623.00	116976.00
MAINTENANCE	NSS (+)	4914.00	16784.00	32160.00	50405.00	29610.00
MAINTENANCE	HOSTEL EXP	1921437.00	980093.00	129678.00	660639.00	622793.00
MAINTENANCE	DINABANDHU SCHOLARSHIP				7534.00	9000.00
MAINTENANCE	EXAM MGT HUB (EMH)	150300.00		44000.00		
MAINTENANCE	FEES & FINES	233834.00	227234.00	246094.00	239637.00	
MAINTENANCE	REMEDIAN MEASURE				200000.00	
MAINTENANCE	ROVERS SCREW				1400.00	
MAINTENANCE	SCR				15046.00	
MAINTENANCE	TTLP				6000.00	
MAINTENANCE	SEMINAR		16000.00			
MAINTENANCE	SCHOLARSHIP		20000.00			
MAINTENANCE	DLC	25000.00				
MAINTENANCE	SAMS	608830.00				
MAINTENANCE	ACADEMIC FEE	45090.00				
MAINTENANCE	SAF/ALUMNI FEE	10020.00				
MAINTENANCE	SYLLABUS FEE	5010.00				
MAINTENANCE	ORIGINAL CERT	127200.00				
	TOTAL	9393822.00	9243465.60	5623568.00	9868219.10	9044509.50
LIBRARY	LIBRARY FEES	226670.00	246473.00	481907.00	39496.00	22616.00
	TOTAL	226670.00	246473.00	481907.00	39496.00	22616.00
	PERCENTAGE OF AUGMENTATION EXP TO TOTAL EXP EXCLUDING SALARY	36.63	45.47	47.27	49.27	25.50
	PERCENTAGE OF MAINTENANCE EXP TO TOTAL EXP EXCLUDING SALARY	26.45	30.03	27.38	33.48	36.70
	PERCENTAGE OF LIBRARY EXP TO TOTAL EXP EXCLUDING SALARY	0.64	0.80	2.35	0.13	0.09

Smalls
Accountant

[Signature]
Account's Bursar
Nayagarh College, Nayagarh

[Signature]
PRINCIPAL
NAYAGARH AUTONOMOUS COLLEGE
NAYAGARH

Appendix II

LOCAL FUND AUDIT, KHURDA, ODISHA

CATEGORY Aided College:

Audit Report No : 577029/AR/2020-2021-KHURDA

PARA 1 TITLE SHEET

1	Name of the Institution :	Nayagarh Autonomus College, Nayagarh
2	Year of Accounts under Audit :	2019-2020
3	Name of the Local Authority during the year of A/Cs :	DR. BIJAY LAXMI PARIDA, PRINCIPAL FROM 06-03-2018 TO 30.06.2019, MAJ. MANJUSHREE PATI, PRINCIPAL FROM 01-07-2019 TO 31.07.2020
	Name of the Local Authority at the time of Audit :	SRI SURESH KUMAR PRADHAN, PRINCIPAL FROM 01.08.2020 TO TILL DATE
4	Duration of Audit :	21-09-2020 To 05-10-2020 (Mandays Consumed :-)
5	Name of the Auditors :	MARP AND ASSOCIATES 323539E - Lead Auditor
6	Name of the Reviewing Officer :	ASHOK KUMAR MANIK(Additional District Audit Officer)
7	Date of submission of report by Reviewing officer :	02-11-2020
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	SUDHANSU SEKHAR MISHRA
11	Date of approval of report by District Audit Officer :	

Para 1.1 :- 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		
Nayagarh Autonomus College, Nayagarh	0		0	0	0	0	0	0	

PARA: 2 PHYSICAL VERIFICATION

Sino	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	Cash In Hand	21-09-2020, before	not Verified	Not Verified		

		transaction				
2	Fees Collection and Miscellaneous Receipt Book	21-09-2020, before transaction	D-4817 to 10000	D-4817 to 10000	14	
3	Service Postage Stamps	21-09-2020, Before Transaction	515	515	95	

Comments

Details of Closing Balance and Comments

The physically verification of CASH IN HAND are not possible due to cash book was not up to date on the date of visit i.e dt. 21/09/2020. On the date of visit .+2 Cash Book was written upto 28/08/2020 and .+3 cash book was written upto dt.01/09/2020..As per GOFD circular No. 31088 dt. 16/08/1981 with GONo 9482/F dt. 06/03.2000 Retention of Govt money more than 5000.00 is not permissible and is prohibited strictly.

Non-conduction of Physical verification by the Principal. As per S.R.-37(iv) of the OTC Vol-I at the end of each month the Principal, being the D.D.O of the college shall verify cash balance available in the College chest with reference to the balance, as shown in the cash book and shall record the result thereof with signed and dated certificate to that effect. But during verification of cash book it was revealed that no such provision was observed by the Principal, timely, even at least once in the financial year 2019-2020.As a result the very purpose of enactment of this Rule is being violated. The Principal is however advised to emphasis the matter and suggested to verify the cash balance timely in order to restrict the misutilisation and defalcation of cash in future.

S. U. Doshi
PRINCIPAL

NAYAGARH AUTONOMOUS COLLEGE
NAYAGARH

PARA 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register	
S/no	List Records/Register
1	General Cash Book
2	Bank Pass Book
3	Fee collection receipt books
4	Daily collection Registers.
5	Receipt books.
6	Book of Drawal
7	Bank Draft & cheque register.
8	Counter foils of cheques
9	Paid vouchers
10	Pay acquittance roll of D.P staff.
11	Pay acquittance roll of M.P staff.
12	Acquittance roll of scholarship
13	Stock register of M.R forms.
14	Stock register of stationery articles
15	Library stock register
16	Service books.
B : List of Records/Registers not Produced to Audit	
S/no	List Records/Register
C : List of Records/Registers not Maintained	
S/no	List Records/Register
1	Construction cash book
2	F.D.R
D : List of Records/Registers not Required	
S/no	List Records/Register
1	H.S.S. cash book

Comments

The following registers/ records could not made available at the time of audit.

1. Construction Cash Book.
2. Abstract Register.
3. Surcharges register.
4. Construction Stock Register.

S. K. Das
 PRINCIPAL

5. Bank Reconciliation Statement
6. Annual Abstract Receipt & Payment Statement.
7. Property Register
8. YRC Cash book
9. Audit Compliance Register

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

PARA: 4 FINANCIAL POSITION

Nayagarh Autonomus College, Nayagarh - 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	Self Finance Cash Book	01-04-2019	20100324.30	5503397.00	25603721.30	1910543.00	31-03-2020	23693178.30	31-03-2020	23648661.30	44517.00	Note-1
2	IDP Cash Book	01-04-2019	181912.00	4006941.00	4188853.00	412245.00	31-03-2020	3776608.00	31-03-2020	3776608.00	0.00	
3	+3 SAMS Cash Book	01-04-2019	1462561.00	71795.00	1534356.00	15530.00	31-03-2020	1518826.00	31-03-2020	1518826.00	0.00	
4	+2 SAMS Cash Book	01-04-2019	2101945.45	775868.00	2877813.45	593370.54	31-03-2020	2284442.91	31-03-2020	2284442.91	0.00	
5	N S S Cash Book	01-04-2019	20991.00	7199.00	28190.00	0.00	31-03-2020	28190.00	31-03-2020	28190.00	0.00	
6	+2 Cash Book	01-04-2019	3615075.76	27882515.00	31497590.76	17041752.58	31-03-2020	14455838.18	31-03-2020	14455838.18	0.00	



7	UGC Cash Book	01-04-2019	1638771 24.75	620338 00	113774 52.75	604252 0.00	57-03-2020	487977 2.75	01-04-2020	487977 2.75	0.00
8	+3 Cash Book	01-04-2019	402447 82.83	112352 894.81	152557 687.74	105885 178.20	01-03-2020	488045 71.44	01-04-2020	488045 71.44	0.00
	GRAND TOTAL		781247 27.19	151220 917.81	228345 645.00	131708 877.52		976367 87.88		976367 87.88	44537.00

Comments

Note 1.

(a) On Dt. 19.02.2020, Excess Balance showing in bank Closing Balance of Rs. 20.00, which is rectified on next year on Dt. 01.08.2020

(b) On Dt. 20.02.2020, Less Opening Balance showing in cash Book of Rs. 44537.00 which is rectified on next year on Dt. 01.08.2020.

DETAIL OF CLOSING BALANCE OF CASH AS ON 31.03.2020 (AS PER CASH BOOK)

CASH BOOK	IN CASH	IN SHAPE OF FDR	IN SHAPE OF DEPOSIT AT BANKS	TOTAL
CASH BOOK +3	87,442.00	2,42,74,289.00	2,25,42,840.54	4,69,04,571.54
CASH BOOK +2	25,264.00	3,75,026.00	1,40,55,348.78	1,44,55,638.78
UGC	-	-	49,75,112.75	49,75,112.75
Self Finance	30.00	1,12,60,282.00	1,23,88,349.30	2,36,48,661.30
IDP Cash Book	-	-	37,76,608.00	37,76,608.00
N S S	-	-	28,190.00	28,190.00
SAMS +2	-	-	22,84,442.51	22,84,442.51
SAMS +3	-	-	13,78,526.00	13,78,526.00
TOTAL	1,12,736.00	3,59,09,597.00	6,15,89,917.68	9,75,92,250.68

DETAILS OF RECEIPT AND EXPENDITURE ACCOUNT OF THE NAYAGARH AUTONOMOUS COLLEGE, NAYAGARH FOR THE FINANCIAL YEAR 2019-2020

SL NO	HEAD OF ACCOUNTS	Opening Balance as on 01.04.2019	RECEIVED DURING THE YEAR 2019-20	Total	EXPENDITURE DURING THE YEAR 2019-20	Closing Balance as on 31.03.2020
A	GOVT. GRANT S(RECURRIN					

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AUGMENTATION(A)
MAINTENANCE(M)
LIBRARY(L)

	G)					
1	Salary of DP Staff	10,939.00	7,76,76,878.00	7,76,87,817.00	7,76,76,878.00	10,939.00
2	Salary of Block Grant Staff	18,57,945.00	1,85,11,327.00	2,03,69,272.00	1,85,11,327.00	18,57,945.00
	TOTAL	18,68,884.00	9,61,88,205.00	9,80,57,089.00	9,61,88,205.00	18,68,884.00
B	GOVT.GRANTS(NON-RECURRING)					
1	Grant from DRDA for Play Ground	2,50,000.00	-	2,50,000.00	-	2,50,000.00
2	Grant from Collector Nayagarh for Play Ground	3,00,000.00	-	3,00,000.00	-	3,00,000.00
3	OCAC for Computer	3,25,000.00	-	3,25,000.00	-	3,25,000.00
4	Unknown Grant	-	67,69,111.00	67,69,111.00	-	67,69,111.00
	TOTAL	8,75,000.00	67,69,111.00	76,44,111.00	-	76,44,111.00
C	UGC GRANTS					
1	Unclassified Balance	57,33,527.75	-	57,33,527.75	45,98,500.00	11,35,027.75
2	Sports Infrastructure Project-I	21,28,000.00	-	21,28,000.00	10,00,000.00	11,28,000.00
3	Sports Infrastructure Project-I	2,24,000.00		2,24,000.00		2,24,000.00
4	Sports Infrastructure Project-I	4,48,000.00		4,48,000.00		4,48,000.00
5	Sports Infrastructure Project-II	12,16,000.00		12,16,000.00		12,16,000.00
6	Sports Infrastructure Project-II	1,28,000.00		1,28,000.00		1,28,000.00
7	Sports Infrastructure Project-II	2,56,000.00		2,56,000.00		2,56,000.00
8	MRP	30,000.00		30,000.00		30,000.00

S. V. D. S.

Annex

FINANCIAL STATEMENT

9	AMF	25,000.00		25,000.00		25,000.00
10	Academy Grant	(11,10,777.00)	15,334.00	(11,01,304.00)		(11,01,304.00)
11	Refund of mobilised Money	(1,39,000.00)		(1,39,000.00)		(1,39,000.00)
12	UGC Seminar	(85,200.00)		(85,200.00)		(85,200.00)
13	UGC National Seminar	(72,000.00)		(72,000.00)		(72,000.00)
	TOTAL	88,15,600.75	15,334.00	88,30,934.75	85,98,800.00	32,32,134.75
D	OTHER THAN GRANTS					
1	N.S.S	5,340.00		5,340.00		5,340.00
2	Valuation Zone	(972.00)	17,04,885.00	17,03,913.00	17,04,885.00	(972.00)
3	CHSE Coding		16,150.00	16,150.00	16,150.00	
4	Sports	66,903.00		66,903.00		66,903.00
5	E-admission +2	10,29,500.00		10,29,500.00	2,40,641.00	7,88,859.00
6	E-admission +3	5,99,600.00		5,99,600.00		5,99,600.00
7	Self Defence	(8,04,622.00)		(8,04,622.00)		(8,04,622.00)
8	Science Laboratory Grant	2,55,246.00		2,55,246.00		2,55,246.00
9	Social Service Fee	3,232.00		3,232.00		3,232.00
10	World Bank Asset	1,44,282.00	40,00,000.00	41,44,282.00	3,39,103.00	38,05,179.00
11	HUB Money	43,994.10		43,994.10		43,994.10
12	Loan Instalment	-	17,71,029.00	17,71,029.00	17,71,029.00	-
13	RAMSA	-	7,000.00	7,000.00		7,000.00
14	Smart Class Room Grant	-	5,88,525.00	5,88,525.00	5,88,525.00	-
15	DLC Fees	-	25,000.00	25,000.00	25,000.00	-
16	SAMS fund	-	-	-	-	-

S.K. Das
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		122	122	122	122	122
	TOTAL	13,42,503.10	88,35,189.00	1,01,77,692.10	42,54,163.00	48,83,25.10
C	A. INTERNAL SOURCES					
1	A. FEES & FINES DEPOSITABLE	2,30,336.00	2,19,144.00	4,49,480.00	2,33,834.00	2,15,645.00
	TOTAL	2,30,336.00	2,19,144.00	4,49,480.00	2,33,834.00	2,15,645.00
	B. STUDENT FUNDS					
1	Unclassified opening Balance	2,66,75,960.04	-	2,66,75,960.04	-	2,66,75,960.04
2	Admission & Readmission Fees	34,973.00	16,268.00	51,241.00	-	51,241.00
3	Affiliation Fees	1,27,340.00	1,05,120.00	2,32,460.00	1,18,000.00	1,14,460.00
4	Academic Fees	1,21,785.00	61,260.00	1,83,045.00	45,090.00	1,37,955.00
5	Association & Society	2,08,715.00	99,225.00	3,07,940.00	-	3,07,940.00
6	Attendance	81,735.00	39,690.00	1,21,425.00	-	1,21,425.00
7	Calendar / Magazine Fees	7,66,515.00	1,97,100.00	9,63,615.00	-	9,63,615.00
8	Corpus Fund	57,83,726.00	30,99,824.00	88,83,550.00	19,85,740.00	68,97,810.00
9	Duplicate Mark sheet/ CLC Fee	72,115.00	33,380.00	1,05,495.00	-	1,05,495.00
10	Enrolment	2,500.00	3,000.00	5,500.00	-	5,500.00
11	E. education/ Governace/Wif i	6,58,110.00	3,16,980.00	9,75,090.00	-	9,75,090.00
12	EMH Fees	2,87,040.00	1,66,880.00	4,53,920.00	1,50,300.00	3,03,620.00
13	Flag day/ Jayanti/ Anni/Jub / Sanskrit Fees	2,17,880.00	1,19,070.00	3,36,950.00	-	3,36,950.00
14	Form Fill-up					

S. V. D. D. S. L.
PRINCIPAL

V. FA

		30,11,041.20	34,98,480.00	1,05,10,521.00	25,74,750.00	80,05,752.20
15	Bus/Bus Admission/Dues/Re-admission	29,42,479.00	14,19,720.00	43,62,185.00	18,74,450.00	24,40,752.20
16	Project Paper	6,000.00	1,000.00	7,000.00	-	7,000.00
17	Student Registration Fees	1,46,114.40	2,59,460.00	4,05,574.40	1,58,000.00	2,47,474.40
18	Recognition Fees	37,800.00	87,600.00	1,25,400.00	78,000.00	47,400.00
19	Rechecking	800.00	7,700.00	8,500.00	-	8,500.00
20	Syllabus Fees	3,15,855.00	1,58,760.00	4,74,615.00	5,000.00	4,69,615.00
21	Insurance Fees	1,13,490.00	59,535.00	1,73,025.00	4,978.00	1,68,047.00
22	Sports Fees	1,66,763.00	2,36,805.00	4,03,568.00	2,45,207.00	1,58,361.00
23	YRC Fees	43,337.00	39,690.00	83,027.00	10,000.00	73,027.00
24	NCC Fees	1,99,358.00	99,225.00	2,98,583.00	25,000.00	2,73,583.00
25	NSS	50,546.00	39,690.00	90,236.00	4,574.00	85,662.00
26	Practical Fees	18,53,000.00	13,65,660.00	32,18,660.00	9,85,700.00	22,32,960.00
27	SAF/Alumni Fees	1,98,005.00	99,090.00	2,97,095.00	10,000.00	2,87,095.00
28	SSG	42,715.00	19,845.00	62,560.00	-	62,560.00
29	Literary & Cultural	1,67,900.00	-	1,67,900.00	-	1,67,900.00
30	Student Union Fees	19,930.00	59,130.00	79,060.00	-	79,060.00
31	College Examination Fees	(28,66,130.10)	4,96,800.00	(23,69,330.10)	-	(23,69,330.10)
32	Cycle Stand	2,15,723.00	1,19,070.00	3,34,793.00	-	3,34,793.00
33	Employees Welfare Fees	12,66,670.00	5,95,350.00	18,62,020.00	-	18,62,020.00
34	Identity Card Fees	3,57,990.00	1,98,450.00	5,56,440.00	1,50,000.00	4,06,440.00
35	Library Fees	4,85,980.00	5,35,410.00	10,21,390.00	2,26,670.00	7,94,720.00

C. U. Reddy

PRINCIPAL
 NATIONAL INSTITUTE OF TECHNOLOGY
 HYDRABAD

36	OSAFES	18,715.00	19,845.00	38,560.00	38,560.00	
37	Honrs. Fees	86,000.00	35,450.00	1,21,450.00		1,21,450.00
38	Common Room Fees	2,17,940.00	1,19,070.00	3,37,010.00		3,37,010.00
38	Laboratory Fees	6,76,264.00		6,76,264.00		6,76,264.00
40	Misc. Fees	2,15,234.40	2,69,283.00	4,84,517.40		4,84,517.40
41	CLC	73,760.00	60,520.00	1,34,280.00		1,34,280.00
42	Migration Fees	7,600.00	7,380.00	14,980.00	780.00	14,200.00
43	Seminar Fees	(6,000.00)		(6,000.00)		(6,000.00)
44	Urgent Fee	19,700.00	5,950.00	25,650.00		25,650.00
45	Original Certificate	4,08,380.00	1,60,380.00	5,68,760.00	1,27,200.00	4,41,560.00
46	CDS	36,820.00	39,420.00	76,240.00	22,320.00	53,920.00
	TOTAL	4,95,68,173.94	1,43,72,565.00	6,39,40,738.94	88,28,805.00	5,51,11,933.94
	C. MISCELLANEOUS					
1	College Development Fees	(5,80,467.57)	1,50,41,761.87	1,44,61,294.30	1,10,82,404.32	33,78,889.98
2	ATM Rent	1,94,475.00	-	1,94,475.00	-	1,94,475.00
3	Bank Interest	68,61,223.00	29,27,888.94	97,89,111.94	-	97,89,111.94
4	EPF	(34,07,737.00)	7,01,903.00	(27,05,834.00)	7,01,903.00	(34,07,737.00)
5	Recovery of cost of Library Book.	1,675.00		1,675.00		1,675.00
6	Advance	(14,58,929.33)	11,60,130.00	(2,98,799.33)	11,23,949.00	(14,22,748.33)
7	Refund of Admission Fees	(10,94,829.00)		(10,94,829.00)	-	(10,94,829.00)
8	Rent Rate & Taxes	(222.00)		(222.00)		(222.00)
9	Inter cash					

S. K. Bhat

	Book Transaction		7,46,571.00	7,46,571.00	7,46,571.00	
10	Scholarship	(20,000.00)		(20,000.00)		(20,000.00)
11	NAAC Acredation					
12	Self Finance Cash Book	1,49,29,041.30	42,43,115.00	1,91,72,156.30	19,10,543.00	1,72,61,613.30
	TOTAL	1,54,24,229.40	2,48,21,369.81	4,02,45,599.21	1,55,65,370.32	2,46,80,228.89
	GRAND TOTAL	7,81,24,727.19	15,12,20,917.81	22,93,45,645.00	13,17,08,877.32	9,76,36,767.68

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

Nayagarh Autonomus College, Nayagarh - 2019-2020

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	Allahabad Bank	50454091228	01-04-2019	5047553.00	31-03-2020	5110512.00	-62959.00	plus 2 Cash Book
2	Indian Overseas Bank	143401000005739	31-03-2020	515454.76	31-03-2020	604052.02	-88597.26	plus 2 cash book
3	State Bank of India	11383056024	31-03-2020	8780508.24	31-03-2020	8340984.16	439524.08	Plus 2 Cash Book
4	Allahabad Bank	50454092095	31-03-2020	1458513.00	31-03-2020	2456868.00	-998355.00	Plus 3 Cash Book
5	Andhra Bank	134810011000072	31-03-2020	5389924.17	31-03-2020	4344937.67	1044986.50	Plus 3 Cash book
6	ICICI Bank	078001000732	31-03-2020	2019581.00	31-03-2020	2019581.00	0.00	Plus 3 Cash book
7	Axis Bank	919010086629467	31-03-2020	4039547.00	31-03-2020	4039547.00	0.00	Plus 3 Cash Book
8	Bank Of India	558110110000001	31-03-2020	7133362.57	31-03-2020	6897215.57	236147.00	Plus 3 Cash Book
9	State Bank of India	11383056035	31-03-2020	1277571.30	31-03-2020	2161263.80	-883692.50	Plus 3 cash Book

S. K. Bhandari
PRINCIPAL

10	State Bank of India	110445444 27	31-03-2020	8482.00	31-03-2020	8482.00	0.00	Plus 3 Cash Book
11	Indian Overseas Bank	143401000 08726	31-03-2020	614945.50	31-03-2020	614945.50	-64198.50	Plus 3 Cash Book
12	Canara Bank	935210102 2832	31-03-2020	4935898.75	31-03-2020	4935530.75	4368.00	UGC Cash Book
13	State Bank of India	113831023 02	31-03-2020	0.00	31-03-2020	39582.00	-39582.00	UGC Cash Book
14	Vijaya Bank	740901231 001353	31-03-2020	5824510.00	31-03-2020	5697100.00	127410.00	Self Finance Cash Book
15	Oriental Bank Of Commerce	176020410 00027	31-03-2020	386181.00	31-03-2020	270129.00	116052.00	Self Finance Cash Book
16	Indian Bank	623574025 2	31-03-2020	3469719.00	31-03-2020	2981414.00	488305.00	Self Finance Cash Book
17	The Nayagarh District Co-op Bank	005053053 054	31-03-2020	2486551.00	31-03-2020	2510485.00	-23934.00	Self Finance Cash Book
18	Punjab National Bank	498400010 0009265	31-03-2020	951302.90	31-03-2020	929221.30	22081.60	Self Finance Cash Book
19	Union Bank	600002010 000892	31-03-2020	2284442.91	31-03-2020	2284442.91	0.00	Plus 3 SAMS Cash Book
20	Union Bank	600002010 002326	31-03-2020	1518826.00	31-03-2020	1518826.00	0.00	Plus 3 SAMS Cash book
21	IDBI Bank	151510400 0042413	31-03-2020	3849750.00	31-03-2020	3776608.00	73142.00	IDP Cash Book
22	Allahabad Bank	502644429 35	31-03-2020	28190.00	31-03-2020	28190.00	0.00	N S S Cash Book
	GRAND TOTAL			61960615.6 0		61569917.6 8	390697.92	

Reconciliation				
The following Reconciliation statement are given below.				
1) Allahabad bank				(PLUS 2)
A/C No- 50454091228				
	Cheque No.	Date	Amount	Amount
Cash Book Balance as on 31st March 2020				51,10,512.00

S. K. Das

VIFA

DEBIT AUDIT REPORT

Add- Opening Difference (short recording of payment)		29-09-2018		
Add- Cheque passed but not cleared in pass book	751076	05-09-2019	4,680.00	
	751080	05-09-2019	6,323.00	
		19-03-2020	48,500.00	
		21-03-2020	4,000.00	62,503.00
Add- Deposit in Pass book but not taken in Cash Book		05-07-2019	4,72,321.00	
		06-07-2019	15,945.00	
		08-07-2019	1,06,664.00	
	cash deposit	05-09-2019	3,003.00	6,97,933.00
Less- withdrawn in pass book not taken in cash book		18-10-2019	-4,680.00	
		27-01-2020	-1,370.00	
		13-02-2020	-7,470.00	
		20-02-2020	-23,377.00	
Less- Deposit in Cash book but not in pass book		03-07-2019	-5,85,574.00	
Less- Bank charges not taken			-277.00	
Less- Short shown in cash book(29730-29725)		15-11-2019	-5.00	
Less- Short shown in cash book(500024-500000)		20-02-2020	-24.00	
Less- withdrawn from pass book but not in cash book		17-12-2019	<u>-1,00,015.00</u>	<u>-7,23,392.00</u>
Pass Book Balance as on 31st March 2020.				50,47,553.00

2) Indian Overseas Bank A/c No-143401 000005739				(PLUS 2)
	Cheque No.	Date	Amount	Amount
Cash Book Balance as on 31st March 2020				6,04,052.02
Less Opening difference				-1,16,877.46

S. V. D. V. P.

PRINCIPAL
KAYAGARI HANDBOOKS FOR
KAYAGARI

Add- Cheque issued but not cleared in pass book	16688	04-07-2017	4,309.00	
	695018	07-10-2017	200.00	
		19-12-2018	980.00	
		02-01-2019	<u>500.00</u>	5,989.00
Add- cheque returned as per pass book but not recorded in cash book	910343	15-02-2019	4,000.00	
	695153	04-10-2018	<u>600.00</u>	4,600.00
Add- Rev. of Salary but not recorded in cash book		12-06-2018		3,292.00
Add- amount credited by bank on 13/12/2018				800.00
Add- Excess recording of ch no-910042 (2201-2200)		18-01-2019		1.00
Add- Bank Interest FY19-20 not taken in cash book		06-05-2019	17,052.00	
		02-08-2019	<u>2,137.00</u>	19,189.00
Less Short recording of Ch no-9100389(1956-1951.90)			-4.10	
Less Short recording of Ch no-018337(4248-4218)			-30.00	
Less short recording of bank charges			-70.80	
Less- Recording of deposit		27-12-2018	-5.90	
Less- Excess recording of interest in cash book			-10.00	
Less- Ch no-910025 not recorded in cash book			-750.00	
Less- Ch no-910027 not recorded in cash book			-240.00	
Less- Ch no- 910036 not recorded in cash book			<u>-480.00</u>	-1,590.80
Less- Taken in cash book but not taken in		07-03-2020		<u>-4,000.00</u>

S. V. Borkar
 CHIEF AUDITOR

Pass Book				
Pass Book Balance as on 31st March 2020.				5,15,454.76
3) State Bank of India A/C No- 11383056024				(PLUS 2)
	Cheque No.	Date	Amount	Amount
Cash Book Balance as on 31st March 2020				83,40,984.16
Add- Opening Difference				3,15,445.10
Add- Amount credited by bank but not in cash book		01-09-2017		1,085.70
Add- Cheque issued but not cleared	498934	27-03-2020		41,464.00
Add- Cash book withdrawn but not found in pass book		23-12-2019		1,00,615.00
Less- Cheque issued Rs. 405.90 cash book recorded Rs. 405/-			-0.90	
Less- Cheque issued Rs. 155.90 cash book recorded Rs. 155/-			-0.90	
Less- Cheque issued Rs. 5350.90 cash book recorded Rs. 5350/-			-0.90	
Less- Bank Charges not taken in Cash Book		10-04-2017	-172.50	
		22-11-2017	-138.81	
		23-11-2017	-137.29	
		24-11-2017	-119.29	
		27-11-2017	-104.63	
		12-03-2018	-649.00	
		12-03-2019	-649.00	
		04-05-2019	-63.13	
		30-07-2019	-177.00	
		01-10-2019	-101.36	
		19-11-2019	-590.00	
		19-12-2019	-295.00	
		06-01-2020	-84.52	
		18-01-2020	-59.00	
		27-01-2020	-94.89	



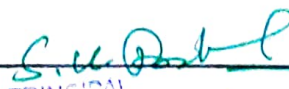
		17-03-2020	640.00	
Less- Amount debited by bank but not in cash book		17-12-2018	4,967.40	
Less- Amount debited by bank but not in cash book		03-11-2018	1,922.00	
Less- Amount debited by bank but not in cash book		05-11-2018	0.20	
Less- Amount debited by bank but not in cash book		28-03-3030	5,253.00	
Less- Amount debited by bank but not in cash book		28-03-3030	1,060.00	
Less- Amount debited by bank but not in cash book		28-03-3030	600.00	
Less- Amount debited by bank but not in cash book		28-03-3030	700.00	19,005.72
Pass Book Balance as on 31st March 2020.				87,00,508.24

4) Allahabad Bank A/C- 50454092095				(PLUS 3)
	Cheque No.	Date	Amount	Amount
Cash Book Balance as on 31st March 2020				24,50,000.00
Add- Cash Deposited in Allahabad Bank but wrongly recorded in Andhra Bank				45,915.00
Add- Interest not recorded in Cash Book(opening)				11,353.00
Add- Difference during the year				951.00
Less- Pass book withdrawn but not taken Cash Book		17-12-2019		-1,33,219.00
Less- Bank Charges not taken in Cash Book		18-03-2020	-30.00	

S.K. Bhat

		18-03-2020	30.00	
		18-03-2020	30.00	
		21-03-2020	-66.00	-156.00
Less- Amount deposited in Cash book but not pass book		20-08-2019		9,41,870.00
Less- Cash book and pass book difference	753559	15-11-2019		-5.00
(Rs. 48675.00-Rs. 48680.00)				
Add- Cheque issued but not presented for payment	754015	22-06-1905	2,000.00	
	754025	14-03-2020	7,300.00	
	754026	14-03-2020	500.00	
	754033	20-03-2020	8,876.00	18,676.00
Pass Book Balance as on 31st March 2020.				14,58,513.00

5) Andhra Bank A/C- 134810011000072				(PLUS 3)
	Cheque No.	Date	Amount	Amount
Cash Book Balance as on 31st March 2020				43,44,937.67
Add- Opening difference				2,21,963.00
Less- Pass book withdrawn but not taken Cash Book	580	12-04-2019	-2,062.00	
	579	12-04-2019	-4,500.00	
	584	15-04-2019	-3,000.00	
	577	15-04-2019	-11,800.00	
	585	25-04-2019	-950.00	
	578	26-04-2019	-12,500.00	
	576	01-05-2019	-7,746.00	
	582	02-05-2019	-39,909.00	
	581	07-05-2019	-34,434.00	
	583	09-05-2019	-28,285.00	
	586	20-05-2019	-500.00	
	631	29-07-2019	-400.00	-1,46,086.00
Add- Pass book		20-08-2019		9,41,870.00



deposit not in Cash book				
Add- Cash Book Excess taken(Rs. 358698-Rs. 358689)		01-06-2019		9.00
Add- Cash Book added Rs (6.00+24.00+216.00)		31-08-2019		246.00
Less- Cash Book Added not found in Pass Book		02-01-2020		-150.00
Add- Cheque issued but not presented for payment	836526	13-01-2018	500.00	
		14-03-2019	7,520.00	
		14-03-2019	36,404.00	
		31-03-2019	7,746.00	
		31-03-2019	4,800.00	
		31-03-2019	7,000.00	
		01-12-2018	5,423.00	
		28-02-2019	1,239.00	
	704	27-03-2020	<u>5,500.00</u>	76,132.00
Add- Excess recording in cash book	315	09-05-2018		450.00
	321	10-05-2018		480.00
		06-05-2017		23.00
		06-05-2017		29.00
Add- Excess recording of Bank Charges in cash book				150.50
Add- amount credited in bank but not in cash book		26-10-2018		65,000.00
		30-01-2019		4,000.00
		11-11-2017		1,492.00
Less- Cash Deposit in BOI but wrongly recorded in bank		18-04-2017		-1,550.00
Less- Cash deposit in cash book but not in pass book		19-12-2017		-4,000.00
Less- Short Recording in Cash Book		20-04-2017		-67.00
		24-07-2017		-1.00
		13-10-2017		-224.00

S. K. Das
 PRINCIPAL

		10-01-2018		70.00
		10-01-2018		-271.00
		23-03-2018		-18.00
Less- Cash deposit in Allahabad Bank but wrongly recorded in Andhra Bank		04-10-2018		-45,915.00
Less-Amount notrecorded in cash book(Previous year)	291378			-22,302.00
do				-43,930.00
Less- Excess recording of Interest		31-03-2019		-2,274.00
Pass Book Balance as on 31st March 2020.				53,89,924.17

08) Bank of India A/c No-55811011000 0001				(PLUS 3)
	Cheque No.	Date	Amount	Amount
Cash Book Balance as on 31st March 2020				68,97,215.57
Add- Opening difference				2,29,172.00
Add- Cash Deposited in BOI but wrongly recorded in		18-04-2017		1,550.00
Andhra Bank A/c				
Add- Amount credited by Bank but not entered in				5,425.00
Cash Book (Opening)				
Pass Book Balance as on 31st March 2020.				71,33,362.57

09) State Bank of India A/C- 11383056035				(PLUS 3)
	Cheque No.	Date	Amount	Amount
Cash Book Balance as on 31st March				21,61,263.80

S. C. Prasad

2020				
Less- Opening Difference				-8,73,297.50
Less- Amt credited in Cash book but not pass book		20-06-2017		-1,13,553.00
Less- Bank charges not recorded in cash book		12-03-2018		-649.00
Less- Bank charges not recorded in cash book		12-03-2019		-649.00
Less- Amount credited in cash book but not Bank		21-01-2019		-10,000.00
Add-Cheque issued but not presented for payment		24-07-2018	3,690.00	
		09-07-2018	<u>11,106.00</u>	14,796.00
Add- Amount credited by bank but not in cash book				5,550.00
(opening)				
Add- Cheque issued but not recorded in cash book	47687	07-11-2017	11,714.00	
	47689	08-11-2017	270.00	
	47888	08-11-2017	<u>18,317.00</u>	30,301.00
Less- Bank charges not recorded in cash book		30-05-2019	-177.00	
		13-08-2019	-177.00	
		19-12-2019	-295.00	
		12-03-2020	<u>-649.00</u>	-1,298.00
Less-Cash book excess shown (Rs.588436-Rs.520174)				-68,262.00
Add- Bank deposited but not taken in Cash Book		03-01-2020	1,33,219.00	
		30-12-2019	<u>150.00</u>	<u>1,33,369.00</u>
Pass Book Balance as on 31st March 2020.				12,77,571.30
11) Indian Overseas Bank A/c No-143401				(PLUS 3)

S. U. Prasad

Cheque No.	Date	Amount	Amount
			4,16,565.00
Cash Book Balance as on 31st March 2020			18,243.50
Less Opening Difference			
Add- Bank Interest FY 19-20 not taken in cash book	05-05-2019	4,139.00	
	02-08-2019	4,132.00	
	02-11-2019	4,174.00	14,545.00
Pass Book Balance as on 31st March 2020.			5,50,141.00

(UGC)

Cheque No.	Date	Amount	Amount
			43,35,530.75
Cash Book Balance as on 31st March 2020			4,385.00
Add- Opening Balance difference			
Less- Bank Charges FY 19-20 not taken in Cash Book	01-04-2019		13.00
Pass Book Balance as on 31st March 2020.			43,39,898.75

(Self Financing)

Cheque No.	Date	Amount	Amount
			56,97,100.00
Cash Book Balance as on 31st March 2020			
Add- Bank Interest FY 19-20 not taken in cash book	03-05-2019	17,162.00	
	07-05-2019	6,982.00	
	02-08-2019	19,016.00	
	02-11-2019	33,135.00	

S. V. Reddy

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STATE BANK OF INDIA

	30-02-2020	15,305.00	17,704.00
Less- Bank Charges FX 18-17 not taken in Cash Book.	18-06-2019	55.00	
	20-06-2019	55.00	
	26-06-2019	55.00	
	28-06-2019	55.00	
	30-06-2019	55.00	
	24-06-2019	55.00	354.00
Pass Book Balance as on 31st March 2020.			98,24,810.00

15) Oriental Bank of commerce- A/c- 17682041000027		(Self Financing)	
	Cheque No.	Date	Amount
Cash Book Balance as on 31st March 2020			2,70,129.00
Add- Bank Interest FX 19-20 not taken in cash book.		04-04-2019	2,813.00
		29-06-2019	21,875.00
		08-07-2019	2,536.00
		03-09-2019	21,875.00
		05-10-2019	2,775.00
		31-12-2019	21,875.00
		04-01-2020	2,997.00
		31-03-2020	21,875.00
Add- Bank Interest FX 18-19 not taken in cash book.			17,210.00
Add- Bank Charges FX 18-19 not taken in Cash Book.			217.00
Pass Book Balance as on 31st March 2020.			3,86,181.00

16) Indian Bank A/C- 6235740252		(Self Financing)	
	Cheque No.	Date	Amount

S. V. Reddy

BRANCH MANAGER
STATE BANK OF INDIA

Cash Book Balance as on 31st March 2020				20,11,414.00
Less- Bank Charges FY 19-20 not taken in Cash Book		13-05-2019	200.00	
		18-03-2020	15.00	
		18-03-2020	15.00	
		30-03-2020	60.00	
		30-03-2020	30.00	320.00
Less- Short Cheque amount deducted in cash book(6320-6300)		19-02-2020		20.00
Add- Bank Interest FY19-20 not taken in cash book		30-06-2019	40,480.00	
		30-09-2019	37,231.00	
		31-12-2019	34,659.00	
		31-03-2020	31,738.00	1,44,108.00
Add- Cash Book totalling Error:-				
19/02/2020 Closing Cash Book Balance			34,68,280.00	
20/02/2020 Opening Cash book Balance			34,23,743.00	44,537.00
Add- Cheque issued but not cleared in pass book	102585	04-03-2020		3,00,000.00
Pass Book Balance as on 31st March 2020.				34,69,719.00

18) Punjab National Bank A/C- 4984000100009265	(Self Financing)			
	Cheque No.	Date	Amount	Amount
Cash Book Balance as on 31st March 2020				9,29,221.30
Add- Opening Difference				27.00
Add- Bank Interest FY19-20 not taken in cash book		04-06-2019	2,448.00	
		03-09-2019	3,757.00	
		02-12-2019	7,656.00	

S. C. Sharma

Less- Bank Charges not taken in Cash Book	02/03/2020	1,275.00	22,000.00
	13/03/2019	17.70	
	05/07/2019	17.70	35.40
Pass Book Balance as on 31st March 2020.			9,51,302.90

17)Nayagarh District Central Co-Operative Bank A/C- 005053053064

(Self Financing)

	Cheque No.	Date	Amount	Amount
Cash Book Balance as on 31st March 2020				25,10,485.00
Less - Opening Difference			-71,858.00	
Less- Cheque issued but not recorded in cash Book	104743	09-08-2018	-13,567.00	
Less- Advance Returned by by P.K Basantia on			-50,000.00	-1,35,425.00
31/03/2017 but not in the bank statement				
Add- Cheque issued but not cleared in pass book		31-07-2018	1,200.00	
		15-03-2019	6,000.00	
		15-03-2019	6,000.00	
Add- Excess recording of salary in cash book		08-03-2019	500.00	
Add- Bank Interest FY19-20 not taken in cash book		30-09-2019	48,441.00	
		31-03-2020	49,350.00	1,11,491.00
Pass Book Balance as on 31st March 2020.				24,86,551.00

21) IDBI A/C No- 1515104000042413

(IDP)

	Cheque No.	Date	Amount	Amount

S. U. Dard

Cash Book Balance as on 31st March 2020				27,70,608.00
Add- Pass Book Credited but Cash Book not taken		20-03-2020		65,142.00
Add- Cheque issued but not cleared in pass book	61108	16-02-2020		8,099.00
Pass Book Balance as on 31st March 2020.				38,49,750.00

Note:- (1) The College has not done the reconciliation statement of all bank accounts.

(2) The bank Statement / Pass Book of SBI A/c no- 11383102302 is not available, so reconciliation statement could not done.

(3) The following Bank accounts are showing Negative discrepancy signifying excess cash book balance over the pass book balance. so that we suggested to the local authority to correct them as per reconciliation statement by way of necessary incorporation in the cash book and compliance reported to audit. Till then the total amount of discrepancy of Rs. 390697.92 between the balance as per Pass Book and Cash Book is held under objection.

Sl no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	Allahabad Bank	50454091228	31-03-3020	50,47,553.00	31-03-3020	51,10,512.00	(62,959.00)	Cash Book +2
2	Indian Overseas Bank	143401000005739	31-03-3020	5,15,454.76	31-03-3020	6,04,052.02	(88,597.26)	Cash Book +2
3	Allahabad Bank	50454092095	31-03-3020	14,58,513.00	31-03-3020	24,56,868.00	(9,98,355.00)	Cash Book +3
4	State Bank of India	11383056035	31-03-3020	12,77,571.30	31-03-3020	21,61,263.80	(8,83,692.50)	Cash Book +3
5	Indian Overseas Bank	143401000005726	31-03-3020	5,50,747.00	31-03-3020	6,14,945.50	(64,198.50)	Cash Book +3
6	State Bank of India	11383102302	31-03-3020	-	31-03-3020	39,582.00	(39,582.00)	UGC
7	The Nayagarh	005053053064	31-03-3020	24,86,551.00	31-03-3020	25,10,485.00	(23,934.00)	Self Finance

C. U. D. D. D.

	District Co-op Bank				0		
	GRAND TOTAL		1,13,36,390.06		4,97,708.32	1,326	(21,61,318.26)

PARA: 6 STOCK POSITION

Nayagarh Autonomus College, Nayagarh - 2019-2020

S/no	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Steel Almirah	161	0	0	161.00	161	Gen. SRP-04
2	Wood Almirah	37	0	0	37.00	37	Gen SRP No. 12
3	A C	40	4	0	44.00	44	Gen. SRP No. 17
4	Aquaguard	14	0	0	14.00	14	Gen. SRP No- 26
5	Bio metric System	2	0	0	2.00	2	Gen. SRP No- 31
6	Computer	179	1	0	180.00	180	Gen SRP No- 40
7	CC Camera	97	0	0	97.00	97	Gen SRP No-46
8	Cooler	2	0	0	2.00	2	Gen SRP No, 51
9	Steel Chair	695	0	0	695.00	695	Gen SRP No-59
10	Wood chair	239	0	0	239.00	239	Gen SRP No-69
11	Plastic Chair	193	0	0	193.00	193	Gen SRP No- 71
12	Class room Chair & Table	460	0	0	460.00	460	Gen SRP No-72
13	Class room Chair & Table IRON	424	0	0	424.00	424	Gen SRP No- 76
14	CEILLING FAN	674	0	0	674.00	674	Gen SRP No- 88
15	Wall Fan	9	0	0	9.00	9	Gen SRP No- 101

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16	Stand Fan	6	0	0	6.00	6	Gen SRP No-106
17	Fridge	13	0	0	13.00	13	Gen SRP No-111
18	Generator	4	0	0	4.00	4	Gen SRP No- 116
19	Projector	6	0	0	6.00	6	Gen SRP No- 118
20	Projector & Screen	8	0	0	8.00	8	Gen SRP No- 119
21	Printer	48	0	0	48.00	48	Gen SRP No- 123
22	Inverter	21	0	0	21.00	21	Gen SRP No-126
23	UPS	51	0	0	51.00	51	Gen SRP No-127
24	Stablizer	26	0	0	26.00	26	Gen SRP No-131
25	Table	209	0	0	209.00	209	Gen SRP No-143
26	TV	9	0	0	9.00	9	Gen SRP No-136
27	Computer Table	31	0	0	31.00	31	Gen SRP No-147
28	Water Purifier	6	0	0	6.00	6	Gen SRP No-151
29	Water Cooler	4	0	0	4.00	4	Gen SRP No-152
30	Iron Rack	10	0	0	10.00	10	Gen SRP No.156
31	Apparators	6	0	0	6.00	6	Gen SRP No.170
32	INCINERATOR	2	0	0	2.00	2	Gen SRP No- 166
33	Sound Box	2	0	0	2.00	2	Gen SRP No-181
34	Books 3	39949	101	0	40050.00	40050	Library stock Pg No- 41
35	Books 2	1358	243	0	1601.00	1601	Library Pg No- 174

Comments

Notes:

1. As per Odisha Govt. aided Educational Institution, the Accounting Procedures rules stated that the Physical verification of Stock and Stores should be conducted half yearly. Here physical verification has not been conducted by the Principal/ College Authority neither half yearly nor annually.

2. The Stock Register has not maintained properly. we suggested that the stock register should be maintained properly and produced next audit.

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 NAYAGARH AUTONOMOUS COLLEGE
 NAYAGARH

PARA: 7 INVESTMENT

Nayagarh Autonomous College, Nayagarh - 2019-2020

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	1000000 0.00	0.00	1000000 0.00	1260282 .00	31-03-2020	1126028 2.00	31-03-2020	1126028 2.00	0.00	
2	01-04-2019	2433123 3.00	56944.0 0	2427428 9.00	0.00	31-03-2020	2427428 9.00	31-03-2020	2427428 9.00	0.00	
3	01-04-2019	375026. 00	0.00	375026. 00	0.00	31-03-2020	375026. 00	31-03-2020	375026. 00	0.00	
	GRAND TOTAL	3470625 9.00	56944.0 0	3464931 5.00	1260282 .00		3590959 7.00		3590959 7.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :								
DETAILS OF FIXED DEPOSIT AS ON 31-03-2020								
NAME OF THE CASH BOOK	F D A/C NO	NAME OF THE BANK	DATE OF INVESTMENT	AMOUNT INVESTED/ RE-INVESTED	RATE OF INTEREST	DATE OF MATURITY	MATURITY VALUE	
2 CASH BOOK	405201000 11580	Andhra Bank, Machipada	29.02.2012	3,75,026.0 0	6.25%	28.02.2021	3,75,026.0 0	
3 CASH BOOK	405201000 11702	Andhra Bank, Machipada	14.02.2012	1,78,918.0 0	6.00%	14.03.2021	1,89,897.0 0	0
3 CASH BOOK	405201000 18990	Andhra Bank, Machipada	14.02.2012	8,16,217.0 0	6.75%	23.06.2024	11,40,662. 00	Pledged to Registrar UU
3 CASH BOOK	405201000 18945	Andhra Bank, Machipada	23.06.2014	7,81,307.0 0	7.95%	23.06.2024	10,55,759. 00	Pledged
3 CASH BOOK	134820100 004942	Andhra Bank, Nayagarh	24.07.2012	1,00,000.0 0	6.10%	24.07.2021	1,00,000.0 0	0
3 CASH	134820100	Andhra	19.12.2018	28,89,	6.75%	19.12.2023	40,37,462	Pledged

S.K. Das



BOOK	2022-23	Bank	2021-22						
S CASH BOOK	194520100 268716	Andhra Bank	19.12.2019	26.88	8.75%	19.12.2023	40,27,483 00	Fledged	
S CASH BOOK	194520100 268824	Andhra Bank	19.12.2019	26.88	8.75%	19.12.2023	40,27,483 00	Fledged	
S CASH BOOK	194520100 268730	Andhra Bank	19.12.2019	26.88	8.75%	19.12.2023	37,50,532 00		
S CASH BOOK	194520100 268926	Andhra Bank	19.12.2019	26.88	8.75%	19.12.2023	37,50,532 00		
S CASH BOOK	194520100 268772	Andhra Bank	19.12.2017	26.88	8.75%	19.12.2023	37,47,465 00		
S CASH BOOK	194520100 268781	Andhra Bank	19.12.2017	26.88	8.75%	19.12.2023	37,47,465 00		
S CASH BOOK	194520100 268827	Andhra Bank	25.07.2019	26.00	8.50%	25.07.2028	37,18,676 00	Fledged to RDE	
SF CASH BOOK	670619224 6	Indian Bank	01.06.2018	5,00,000.00	8.00%	01.06.2028	9,07,008.00	Fledged to Registrar UU	
SF CASH BOOK	670619224 4	Indian Bank	01.06.2018	29.20	8.00%	19.12.2023	38,32,943 00	Fledged	
SF CASH BOOK	670619224 0	Indian Bank	01.06.2018	29.20	8.00%	19.12.2023	38,32,943 00	Fledged	
SF CASH BOOK	670619175 0	Indian Bank	01.06.2018	29.20	8.00%	19.12.2023	38,32,943 00	Fledged	
SF CASH BOOK	178080110 00023	Oriental Bank of Commerce	11.03.2014	10.00	8.75%	11.03.2024	10,00,000 00	Fledged to Registrar UU	
SF CASH BOOK	504782253 06	Allahabad Bank	20.02.2019	10.00	8.50%	20.02.2029	19,06,553 00	Fledged to Registrar UU	
			GRAND TOTAL	5,88,08 587.00					

PARA: 8 ADVANCE

Nayagarh Autonomous College, Nayagarh - 2018-2020

Sino	Advance Outstanding as on (DD)	Cashbook Name	Advance Outstanding (In Rs.)	Advance Paid during the Year	Total (In Rs.)	Advance as per during the	Advance Outstanding as per (DD)	Advance Outstanding Audit (In Rs.)	Advance Outstanding as per (DD)	Advance Outstanding Cost Book (In Rs.)	Differences (In Rs.)	Remarks
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(Handwritten signature)
 20/12/2023
 20/12/2023



Sl. No.	MM YYYY	Particulars	AMOUNT Rs.	AMOUNT Rs.	Year Under Audit (Rs.)	MM YYYY	AMOUNT Rs.	MM YYYY	AMOUNT Rs.	Year	MM YYYY	AMOUNT Rs.	Sl. No.	Particulars
1	01-04-2019	Plus 3 Cash Book	899287.33	436700.00	1535887.33	31-03-2020	619250.00	31-03-2020	716737.33		31-03-2020	716737.33		0.00
2	01-04-2019	Plus 2 Cash Book	216147.00	412749.00	628896.00	31-03-2020	327270.00	31-03-2020	301626.00		31-03-2020	250126.00	43500	Note 01
3	01-04-2019	Sell Finance Cash Book	100000.00	75000.00	107500.00	0.00	31-03-2020	107500.00	31-03-2020		107500.00			0.00
4	01-04-2019	UGC Cash Book	287000.00	207000.00	494000.00	213610.00	31-03-2020	280390.00	31-03-2020		280390.00			0.00
5	01-04-2019	YRC	0.00	60000.00	60000.00	0.00	31-03-2020	60000.00	31-03-2020		60000.00			0.00
		GRAND TOTAL	1502429.33	1123949.00	2626378.33	1160130.00		1466248.33			1422748.33		43500.00	

Comments :

Note 01.

The Difference of Rs. 43500.00 has been carry forward from the FY 2018-2019.

Advance

As per Subsidiary Rule 37 of Odisha Treasury Code (OTC) Vol. I., The prepared accounts are required to be checked and passed by the Principal, being the DDO of the college. Further, as per Finance Department Notification, each item of outstanding advances as appearing in the cash book of the DDO is analyzed and adjusted within one month of disbursement, failing which, the salary of the Government servant concerned should be withheld. Subsidiary Rule 509 of OTC Vol.-I, envisages that the advance register should be reviewed frequently by the DDO to ensure that all the advances are cleared by adjustment without delay. Non-adherence not only results in understatement of actual expenditure but also fraught with the risk of improper and irregular utilization of the advance so drawn. Continued non-adjustment over a long period is also fraught with the risk of misappropriation and embezzlement.

Recommendation:-The local authority is advised to take special drive for adjustment of advance .

Details of advance Paid and adjusted during the year 2019-20(+3 Cash Book)					
Sl.no	NAME	OPENING	ADVANCE PAID	ADVANCE	CLOSING

S.K. Boudel
Principal

		BALANCE AS ON 01.04.2019	DURING THE YEAR UNDER AUDIT (IN RS.)	ADJUSTED DURING THE YEAR UNDER AUDIT (IN RS.)	BALANCE AS ON 31.03 2020
1	2	4	6	7	8
1	Unclassified Opening Advances	3,58,282.33		1,04,750.00	2,53,532.33
2	B. P. Rao(demonstrar)	-	99,500.00	99,500.00	-
3	Subhransu Ku Pradhan(JC)		10,000.00	10,000.00	-
4	Pusparani Mishra(HOD Sociology)	-	2,000.00	-	2,000.00
5	Abhijit Panda(HOD psychology)		4,000.00	-	4,000.00
6	Shiba Prasad dash(Red. English)	24,000.00	2,000.00	-	26,000.00
7	Capt. M. pati	-	4,000.00		4,000.00
8	R.k.Moharana(H OD Botany)	1,40,000.00	-	-	1,40,000.00
9	Jogendra Parida(Lect. English)	60,000.00	-	60,000.00	-
10	Sahadev Behera(Lect. Odiya)	10,000.00	60,000.00	70,000.00	-
11	SK Esaque(Deptt. History)	1,15,000.00	1,28,000.00	1,15,000.00	1,28,000.00
12	Dillip Ku Mohapat ra(Demonstrar)	60,000.00	-	60,000.00	-
13	Ashutosh mishra(HOD Economics)	-	2,000.00	-	2,000.00
14	Janaki Nath Dash(Botany)	-	50,000.00	50,000.00	-
15	Priyambada Dash (Lect.Sociology)	-	53,200.00	50,000.00	3,200.00
16	Himansu Sekhar Pattanaik (Lect. In Sociology)	-	8,000.00	-	8,000.00
17	Sulata Mishra(Lect. Mathematics)	-	4,000.00	-	4,000.00
18	Aditya Kumar Mishra, (Lect. In	-	2,000.00	-	2,000.00

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PRINCIPAL

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23	Arjun Kumar (Lect. in P.T.)		2,000.00		2,000.00
24	Sanjiv Kumar (P.T.)		6,000.00	-	6,000.00
25	Colakh Bihari Nayak (Lect. in Education)	15,000.00	-	-	15,000.00
26	Katara (Maths) (Lect. Zoology)	5,000.00	-	-	5,000.00
27	Pratimkumar Mishra (HOD College)	1,000.00	-	-	1,000.00
28	Satyajit Mishra	20,000.00	-	-	20,000.00
29	Suryamoni Pradhan (P.E.T.)	91,000.00	-	-	91,000.00
	GRAND TOTAL	8,99,282.33	4,36,700.00	6,19,250.00	7,16,732.33

Details of advance Paid and adjusted during the year 2019-20 (+2 Cash Book)

Sl no	NAME	OPENING BALANCE AS ON 01.04.2019	ADVANCE PAID DURING THE YEAR UNDER AUDIT (IN RS.)	ADVANCE ADJUSTED DURING THE YEAR UNDER AUDIT (IN RS.)	CLOSING BALANCE AS ON 31.03.2020
1	2	4	6	7	8
1	Unclassified opening advance, upto 2006-2007	6,000.00	-	-	6,000.00
2	B. P. Pac (demonstrator)	-	85,000.00	85,000.00	-
3	S.K. Esaque (Lect. History)	48,000.00	54,000.00	48,000.00	54,000.00
4	Sulata Mishra (Lect. Mathematics)	4,000.00	-	-	4,000.00
5	Keshab Chandra Routray, (Lect. in English)	36,147.00	41,749.00	21,270.00	56,626.00
6	Colakh Bihari Nayak, (Lect. in Education)	55,000.00	-	-	55,000.00
7	Dr. B.K.	50,000.00	50,000.00	50,000.00	50,000.00

S. U. Panda



	Swain(Lect. Chemistry)				
8	R.K. Moharana(Lect. Botany)	4,000.00		4,000.00	
9	Subharansu Ku. Pradhan. (I/C Construction)		20,000.00	20,000.00	
10	P. K.Basantia	5,000.00		5,000.00	
11	Manjushree Pati(HOD Zoology)	8,000.00		8,000.00	
12	Ashok Ku Sahoo(Lect. Physics)		50,000.00	50,000.00	
13	R. K. Patra(Lect. Sanskrit)		6,000.00	6,000.00	
14	D.K. Mohapatra(Demonstrar)		30,000.00	30,000.00	
15	Saroj Ranjan das h(Lect. Physics)		30,000.00		30,000.00
16	Bipin Ku Patnaik(Lect. Physics)		46,000.00		46,000.00
	GRAND TOTAL	2,16,147.00	4,12,749.00	3,27,270.00	3,01,626.00

Details of advance Paid and adjusted during the year 2019-20(Self Finance Cash Book)

Sl.no	NAME	OPENING BALANCE AS ON 01.04.2019	ADVANCE PAID DURING THE YEAR UNDER AUDIT (IN RS.)	ADVANCE ADJUSTED DURING THE YEAR UNDER AUDIT (IN RS.)	CLOSING BALANCE AS ON 31.03.2020
1	2	4	6	7	8
1	Suryamani Pradhan (PET)	1,00,000.00	-	-	1,00,000.00
2	Shiba Prasad dash(Red. English)		7,500.00		7,500.00
	GRAND TOTAL	1,00,000.00	7,500.00	-	1,07,500.00

Details of advance Paid and adjusted during the year 2019-20(YRC Cash Book)

S.K. Das
PRINCIPAL

Sl.no	NAME	OPENING BALANCE AS ON 01.04.2019	ADVANCE PAID DURING THE YEAR UNDER AUDIT (IN RS.)	ADVANCE ADJUSTED DURING THE YEAR UNDER AUDIT (IN RS.)	CLOSING BALANCE AS ON 31.03.2020
1	2	4	6	7	8
1	Sahadev Behera (Deptt. Oriya)	-	60,000.00	-	60,000.00
					-
	GRAND TOTAL	-	60,000.00	-	60,000.00

Details of advance Paid and adjusted during the year 2019-20(UGC Cash Book)

Sl.no	NAME	OPENING BALANCE AS ON 01.04.2019	ADVANCE PAID DURING THE YEAR UNDER AUDIT (IN RS.)	ADVANCE ADJUSTED DURING THE YEAR UNDER AUDIT (IN RS.)	CLOSING BALANCE AS ON 31.03.2020
1	2	4	6	7	8
1	Unclassified opening advance, upto 2013-2014	47,000.00	-	-	47,000.00
2	Abhijit Panda(HOD Psychology)	6,000.00	10,000.00	10,000.00	6,000.00
3	Bipin Ku Patnaik(Physics)	-	1,30,000.00	1,30,000.00	-
4	Aschorya Ku Kar(Physics)	-	16,000.00	-	16,000.00
5	Bijay Ku Swain(HOD Chemistry)	-	8,000.00	8,000.00	-
6	Pramod Ku dash(Lect.Philosophy)	-	10,000.00	-	10,000.00
7	Shiba Prasad Dash(English)	-	15,000.00	-	15,000.00
8	S K Esaque(Lect. History)	-	18,000.00	-	18,000.00
9	Manjushree Pati(Principal)	2,00,000.00	-	53,610.00	1,46,390.00
10	Pusparani Mishra, (HOD Sociology)	12,000.00	-	6,000.00	6,000.00
11	Ashutosh Mishra, (HOD	6,000.00	-	6,000.00	-

12	Expenditure Golakh Bihari Nayak. (Lect. In Education)	10,000.00			10,000.00
13	Prasanta Ku Pattnaik. (Lect. In History)	6,000.00			6,000.00
GRAND TOTAL		2,87,000.00	2,07,000.00	2,13,610.00	2,80,390.00
TOTAL		15,02,429.33	11,23,949.00	11,60,130.00	14,66,248.33

DETAILS OF OUTSTANDING ADVANCE AS ON 31.03.2020

Cash Book (+3)						
Sl No	Name of the Employees	Designation	Date of Payment	Amount Paid	Purpose of Advance	Name of the Sanctioning Authority
1	Unclassified opening Advance			2,53,532.33		
2	Pusparani Mishra	HOD Sociology	15.12.2019	2,000.00	Deptt. Contin.	Manjushree Pati, Principal
3	Abhijit Panda	HOD psychology	22.11.2019	4,000.00	Deptt. Contin.	Manjushree Pati, Principal
4	Shiba Prasad dash	Red. English	26.11.2018	16,000.00	Staff farewell ceremony	Bijaya Laxmi Parida, Principal
			29.01.2019	8,000.00	Farewell of G. T. Sathua	Bijaya Laxmi Parida, Principal
			22.11.2019	2,000.00	Deptt. Contin.	Manjushree Pati, Principal
5	Capt. M. pati		15.02.2020	4,000.00	Deptt. Contin.	Manjushree Pati, Principal
6	R.k.Moharana	HOD Botany	20.10.2018	30,000.00	Road work	Bijaya Laxmi Parida, Principal
			22.10.2018	30,000.00	Road work	Bijaya Laxmi Parida, Principal
			26.10.2018	50,000.00	Road work	Bijaya Laxmi Parida, Principal
			30.10.2018	30,000.00	Road work	Bijaya Laxmi Parida,

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NAYAGRIHA AUTONOMOUS COLLEGE
NAYAGRIHA

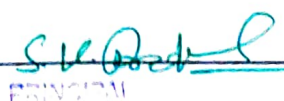
7	Ashutosh Mishra	HOD Economics	22.11.2019	2,000.00	Deptt. Contin.	Manjushree Pati, Principal
8	Priyambada Dash	Lect. Sociology	28.11.2019	3,200.00	Latrine cleaning	Manjushree Pati, Principal
9	Himansu Sekhar Pattanaik	(Lect. In Sociology	22.11.2019	8,000.00	Deptt. Contin.	Manjushree Pati, Principal
10	Sulata Mishra	Lect. Mathematics	22.11.2019	4,000.00	Deptt. Contin.	Manjushree Pati, Principal
11	Aditya Kumar Mishra	Lect. In Pol. Science	22.11.2019	2,000.00	Deptt. Contin.	Manjushree Pati, Principal
12	Rabindra Kumar Sahoo	HOD Sanskrit	22.11.2019	2,000.00	Deptt. Contin.	Manjushree Pati, Principal
13	Raj Kishore Patra		22.01.2020	6,000.00	Saraswati Puja	Manjushree Pati, Principal
14	Golakh Bihari Nayak	Lect. In education	13.03.2009	3,000.00	Deptt. Seminar	Dr.S.C. Praharaj
			22.12.2010	5,000.00	NCC	Dr.S.C. Praharaj
			04.01.2011	2,000.00	NCC	Dr.S.C. Praharaj
			18.02.2013	5,000.00	Deptt. Seminar	P.C. Swain
15	Kabita Mishra	Lect. Zoology	28.01.2009	1,000.00	Deptt. Seminar	Dr.S.C. Praharaj
			08.05.2009	1,000.00	Purchase Specimen	Dr.S.C. Praharaj
			24.02.2009	3,000.00	Deptt. Seminar	Dr.S.C. Praharaj
16	Rabinarayan Mohapatra	HOD Odiya	03.01.2008	1,000.00	Deptt. Seminar	S.K. Tripathy
17	Satya Gopal Mishra		20.07.2007	20,000.00	Board of studies	S.K. Tripathy
18	Suryamani Pradhan	PET	29.09.2010	50,000.00	Play Field Development	Dr.S.C. Praharaj
			12.10.2010	41,000.00	Play Field Development	Dr.S.C. Praharaj
19	SK Esaque	Deptt. History	22.11.2019	2,000.00	Deptt. Contin.	Manjushree Pati, Principal
			09.01.2020	1,26,000.00	Annual function	Manjushree Pati, Principal
	TOTAL			7,16,732.33		
Cash Book (+2)						

S.K. Pradhan

Sl No	Name of the Employees	Designation	Date of Payment	Amount Paid	Purpose of Advance	Name of the Sanctioning Authority
1	Unclassified opening advance upto 2006-2007			6,000.00		
2	S K Esaque	Lect. History	09.01.2020	54,000.00	Annual function	Manjushree Pati, Principal
3	Sulata Mishra	Lect. Mathematics	20.02.2019	4,000.00	Deptt. Contin.	Bijaya Laxmi Parida, Principal
4	Keshab Chandra Routray	Lect. In English	13.08.2018	30,147.00	+.2 CHSE Exam.	Bijaya Laxmi Parida, Principal
			11.06.2019	26,479.00	+.2 Function	Bijaya Laxmi Parida, Principal
5	Golakh Bihari Nayak	Lect. In Education	20.10.2014	2,000.00	+.2 Cultural	Dr. Khali I Sah00
			06.01.2015	5,000.00	+.2 Cultural	Dr. Khali I Sah00
			06.01.2015	48,000.00	+.2 Cultural	Dr. Khali I Sah00
6	Dr. B.K. Swain	Lect. Chemistry	16.10.2019	50,000.00	Laboratory Development	Manjushree Pati, Principal
7	Saroj Ranjan dash	Lect. Physics	02.11.2019	10,000.00	+.2 Exam.	Manjushree Pati, Principal
			12.02.2020	20,000.00	Printing of Blank Answer sheet	Manjushree Pati, Principal
8	Bipin Ku Patnaik	Lect. Physics	02.03.2020	46,000.00	Function of EMH Management	Manjushree Pati, Principal
	TOTAL			3,01,626.00		

Cash Book (UGC)

Sl No	Name of the Employees	Designation	Date of Payment	Amount Paid	Purpose of Advance	Name of the Sanctioning Authority
1	Unclassified opening advance upto 2013-2014			47,000.00		
2	Abhijit Panda	HOD Psychology	12.02.2020	6,000.00	UGC Auto Seminar	Manjushree Pati, Principal
3	Aschorya Ku Kar	Physics	07.02.2020	16,000.00	National Departt. Seminar	Manjushree Pati, Principal
4	Pramod Ku dash	Lect. Philosophy	15.02.2020	10,000.00	UGC Auto Seminar	Manjushree Pati, Principal
5	Shiba Prasad	English	18.02.2020	15,000.00	UGC Auto	Manjushree


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	Dash				Seminar	Pati, Principal
6	S K Esaque	Lect. History	18.02.2020	18,000.00	UGC Auto Seminar	Manjushree Pati, Principal
7	Manjushree Pati	Principal	17.09.2018	1,46,390.00	Board of Studies	Bijaya Laxmi Parida, Principal
8	Pusparani Mishra	HOD Sociology	14.03.2019	6,000.00	Autonomy Seminar	Bijaya Laxmi Parida, Principal
9	Golakh Bihari Nayak	Lect. In Education	13.01.2012	5,000.00	UGC Seminar	Sri Padma Charan Swain
			18.02.2012	5,000.00	UGC Seminar	Sri Padma Charan Swain
10	Prasanta Ku. Patnaik	Lect. In History	15.03.2016	6,000.00	UGC Seminar	Dinabandhu sahu
	TOTAL			2,80,390.00		

Cash Book (Self Finance)

SI No	Name of the Employees	Designation	Date of Payment	Amount Paid	Purpose of Advance	Name of the Person Responsible for Payment of Advance
1	Suryamani Pradhan	PET	22.04.2015	1,00,000.00	Steel door & Windows	Dr. Khalil Sahoo
2	Shiba Prasad dash	Red. English	18.12.2019	7,500.00	MSW concurrence	Manjushree Pati, Principal
	TOTAL			1,07,500.00		

Cash Book (YRC)

SI No	Name of the Employees	Designation	Date of Payment	Amount Paid	Purpose of Advance	Name of the Person Responsible for Payment of Advance
1	Sahadev Behera	Deptt. Oriya	25.11.2019	60,000.00	Red Cross	Manjushree Pati, Principal

YEAR WISE BREAK UP OF OUTSTANDING ADVANCE

	Plus 3 Cash Book	Plus 2 Cash Book	UGC Cash Book	Self Finance	YRC	TOTAL
OLD ADVANCE	3,85,532.33	61,000.00	57,000.00	-	-	5,03,532.33

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Prior to Fy-2015-16						
2015-2016			6,000.00	1,00,000.00		1,06,000.00
2016-2017						
2017-2018						
2018-2019	1,64,000.00	34,147.00	1,52,390.00			3,50,537.00
2019-2020	1,67,200.00	2,06,479.00	65,000.00	7,500.00	60,000.00	5,06,179.00
TOTAL	7,16,732.33	3,01,626.00	2,80,390.00	1,07,500.00	60,000.00	14,66,248.33

From the year-wise break-up of outstanding advances as on 31.3.20, it is found that a sum of **Rs.3,50,537.00** is outstanding for more than one year which was paid during 2018-19 but not yet adjusted. In pursuance of G.O No-2221/F, Dt.08-03-2002 read with letter no.15179/DLFA, 28-09-13 of Director, Local Fund Audit, Odisha, advances remaining outstanding for more than one year is to be treated as a loss of the govt. fund and such un-adjusted advances are to be suggested for recovery through surcharge proceedings as per the said G.O by fixing up responsibility on the sanctioning authority who have sanctioned the advance but not taken necessary steps to adjust the same and the advance payee jointly. As such, Rs.3,50,537.00 has been suggested for surcharge action against the following persons who are held responsible for this.

Person(s) Responsible for this loss

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Manjushree Pati,	Principal	NAYAGARH AUTONOMOUS COLLEGE, NAYAGARH	73195
2	SHIBA PRASAD DASH	READER IN ENGLISH	Nayagarh Autonomus College, Nayagarh	12000
3	R. K. MOHARANA	HOD, BOTANY	Nayagarh Autonomus College, Nayagarh	70000
4	PUSPARANI MISHRA	HOD, SOCIOLOGY	Nayagarh Autonomus College, Nayagarh	3000
5	SUJATA MISHRA	LECT. IN MATHEMATICS	Nayagarh Autonomus College, Nayagarh	2000
6	KESHAB CHANDRA ROUTRAY	LECT. IN ENGLISH	Nayagarh Autonomus College, Nayagarh	15073
7	Bijaya Laxmi Parida,	Principal	NAYAGARH AUTONOMOUS COLLEGE, NAYAGARH	175269

PARA: 9 GRANTS

Nayagarh Autonomus College, Nayagarh - 2019-2020

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Sino	Grants Outstanding 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	875000.00	6769111.00	7644111.00	0.00	31-03-2020	7644111.00	Govt. Grants, Non Recurring
2	01-04-2019	8815600.75	15334.00	8830934.75	5598500.00	31-03-2020	3232434.75	UGC Grant
3	01-04-2019	1868884.00	96188205.00	98057089.00	96188205.00	31-03-2020	1868884.00	Govt. Grant, Recurring
	GRAND TOTAL	11559484.75	102972650.00	114532134.75	101786705.00		12745429.75	

Comments :

Note:

1. The college is not maintaining separate grant Register to carry out the grant details (i.e Name of Grants, Opening balance, exact amount of Receipts & Utilize the Grant during the finance year and closing balance of Grants. It is therefore suggested that the grant register be prepared and produced to next audit.

2. It is suggested to the authority to take effective steps towards utilization of the unspent grant of Rs. 1,08,76,545.75 as soon as possible.

Year wise Unspent Grant Breakup

2019-20	67,84,445.00
2018-19	-
2017-18	32,29,289.00
2016-17	1,52,000.00
upto 2014-15	7,10,811.75
TOTAL	1,08,76,545.75

3. We advice to the Authority to utilize or refund the outstanding Balance of Govt Grant (Recurring) Rs. 18,68,884.00 (Salary to DP Staff Rs. 10,939.00 + Salary to Block Grant Staff Rs. 18,57,945.00). under proper Head of account and compliance reported to audit.

PARA: 10 UTILISATION CERTIFICATE

Nayagarh Autonomous College, Nayagarh - 2019-2020

Sino	U.C Outstanding	U.C Outsta nding (In	U.C due for submission	Total (In Rs.)	U.C Submitted	U.C needs to be	U.C needs to be	Remarks

S. U. D...

	as on (DD MM YYYY)	Rs:)	during the period under Audit(In Rs:)		during the period under Audit(In Rs:)	submitted as on outstanding as on (DD MM YYYY)	submitted as on outstanding (In Rs:)
1	01-04-2019	1207927.00	5598500.00	6806427.00	4598500.00	31-03-2020	2207927.00
	GRAND TOTAL	1207927.00	5598500.00	6806427.00	4598500.00		2207927.00

Comments :				
Note.				
1. The college is not maintaining the U.C Register , so that we advice to the authority to maintain the UC Register and produce to next audit.				
Comments :				
One of the facets of prudent financial management and reporting by an implementing agency is to make effective utilization of funds and prompt submission of Utilization Certificates in support of such expenditure. As per Rule-173 of OGFR Volume-I read with F.D. L.No.8437/F dt. 6.3.2012, the U.C should be furnished only after incurring actual expenditure.				
It would be seen from the above table that the pending position of Utilization certificates is raising up year to year and reached at an alarming stage. It may be pointed out that pendency of UCs involves the risk of losing fresh grants from sanctioning authority On issue of audit objection memo the local authority replied that steps are being taken to submit the UCs very soon and it is noted for future guidance.				
Recommendation:- Hence the Local Authority is advised to take special drive for clearing up the said pendency by submitting UCs to proper quarters and compliance reported				
Year wise Breakup For the Year 2019-20				
upto 2017-18			9,11,727.00	
2018-2019			2,96,200.00	
2019-2020			10,00,000.00	
TOTAL			22,07,927.00	
Details of UC Submitted				
Date	Voucher No	Letter No/Date	Amount	Grant
13.12.2019	UGC-10	3126/04.12.19	45,98,500.00	UGC Grant

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -

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NAYAGARH

There is no misappropriation & defalcation of fund

PARA: 12 LOSS OF STOCK & STORE

12.1 -

There is no loss of stock & Store during the Period of audit.

PARA: 13 AUDIT OF RECEIPTS

13.1 - Fees & Fines

Note:-

From the above statistic it would be seen that a sum of Rs 2,15,646.00 is outstanding for deposit towards fees & fines as on 31.03.2020 in Contravention of Article 916 of O.E.Code . Retention of Govt .dues without depositing the same is highly irregular and objectionable. Hence early steps need be taken to deposit the balance amount at early date and compliance report to Audit till then the Rs. 2,15,646.00 is held under objection.

SI No.	Particulars	Amount
(i)	Amount of fees and fines to be deposited as on 01-04-2019	2,30,336.00
(ii)	Fees and Fines demand from Students during the year 2019-20	2,19,144.00
(iii)	TOTAL	4,49,480.00
(iv)	Fees and Fines deposited during the year 2019-20	2,33,834.00
(v)	Balance of fees and fines to be deposited as on 31-03-2020	2,15,646.00
The Balance amount of Rs. 215646.00 need to be deposited.		

Date of Deposit	Treasury Challan No	Voucher No	Amount of Deposit	Remarks
23.12.2019	418	244	100615.00	+2 wings
23.12.2019	419	223	133219.00	+3 wings
		Total	233834.00	

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PARA: 14 AUDIT OF EXPENDITURE

14.1 -

Details of College Development Fund	
Office Contingency	5,14,404.00
Puja Expenses	9,955.00
Telephone Bill	1,19,084.00
TA & DA	55,636.00
MP Salary	52,20,135.00
Repair & Maintenance	31,39,356.00
Cable Payment	1,540.00
Bank Charges	25,314.32
AC	1,69,320.00
TDS	3,64,184.00
Security Salary	1,21,000.00
EPF	7,72,583.00
Holding Tax	10,640.00
Meeting Exp	1,73,697.00
Annual function	1,63,000.00
Prize	7,500.00
Computer & Accessorise	2,15,056.00
	1,10,82,404.32

PARA: 15 AUDIT ON WORKS

15.1 -

No Comments

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -

No comments

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PARA: 17 AUDIT ON SCHEMES / PROGRAMMES
17.1 -

No comments

PARA: 18 MISCELLANEOUS
18.1 - Student Strength

STUDENT STRENGTH STATEMENT FOR THE YEAR 2019-20												
CLASS	Sanctio ned Str ength	BOYS					GIRLS					Grand Total
		GEN	OBC	SC	ST	TOTAL	GEN	OBC	SC	ST	TOTAL	
+2 1st Year Arts	384	57	83	42	21	203	62	57	40	16	175	378
+2 2nd Year Arts	384	55	108	49	29	241	37	76	15	12	140	381
+2 1st Year Scienc e	512	86	143	45	18	292	62	115	32	10	219	511
+2 2nd year Scienc e	512	91	123	39	21	274	99	100	25	13	237	511
+2 1st Year C ommer ce	128	37	37	1	1	76	20	12	2	1	35	111
+2 2nd Year C ommer ce	128	36	35	4	1	76	15	15	0	0	30	106
+3 1st Year Arts	256	17	47	16	18	98	36	81	27	8	152	250
+3 2nd Year Arts	256	37	39	14	15	105	44	60	19	13	136	241
+3 3rd Year	256	31	33	16	21	101	63	44	25	13	145	246

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Arts												
+3 1st Year Science	304	40	76	25	27	168	36	50	18	17	121	289
+3 2nd Year Science	310	47	83	30	19	179	33	40	21	19	113	292
+3 3rd Year Science	326	57	81	23	16	177	58	52	20	16	146	323
+3 1st Year Commerce	192	45	82	9	1	137	14	18	2	1	35	172
+3 2nd Year Commerce	192	74	42	5	2	123	38	8	2	1	49	172
+3 3rd Year Commerce	192	101	43	6	0	150	25	7	1	0	33	183
+3 1st Year Computer Science	32	15	12	0	1	28	2	2	0	0	4	32
+3 2nd year Computer Science	32	16	10	0	0	26	3	2	0	0	5	31
+3 3rd year Computer Science	32	27	0	1	0	28	4	0	0	0	4	32
+3 1st Year ITM	32	4	1	0	0	5	0	1	1	0	2	7
+3 2nd year ITM	32	1	0	0	0	1	1	1	0	0	2	3
+3 3rd	32	9	0	0	0	9	1	0	0	0	1	10

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Year												
ITM												
Total		811	1055	324	210	2400	642	735	249	140	1766	4166

18.2 - Staff Strength

DETAILS OF STAFF POSITION FOR THE YEAR 2019-20			
CATEGORY	TEACHING	NON-TEACHING	TOTAL
D.P Staff	66	49	115
Block Grant Staff	3	1	4
Management Staff	22	32	54
Contractual staff	6	6	12
			0
TOTAL	91	82	173

18.3 - Details of Fees & Fine Collected during the FY 2019-20

Sl No.	Particulars	Amount
(i)	Amount of fees and fines to be deposited as on 01-04-2019	2,30,336.00
(ii)	Fees and Fines demand from Students during the year 2019-20	2,19,144.00
(iii)	TOTAL	4,49,480.00
(iv)	Fees and Fines deposited during the year 2019-20	2,33,834.00
(v)	Balance of fees and fines to be deposited as on 31-03-2020	2,15,646.00
The Balance amount of Rs. 215646.00 need to be deposited.		

Admission Fees	Amount /student	No of Student	Total
Course			
1St yr +3 Arts		10	246
1St yr +3 Science		11	290
			2460
			3190

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1St yr +3 Commerce	10	173	1730
			7380
Tution Fee			
Course	Amount /student	No of Student	Total
1St yr +3 Arts	120	63	7560
1St yr +3 Science	132	112	14784
1St yr +3 Commerce	120	125	15000
2nd yr +3 Arts	120	66	7920
2 nd yr +3 Science	132	111	14652
2nd yr +3 Commerce	120	89	10680
3rd yr +3 Arts	120	64	7680
3rd yr +3 Science	132	119	15708
3rd yr +3 Commerce	120	89	10680
			104664
TC			
Month	Amount	No of Student	Total
May	40	1	40
June	40	5	200
july	40	34	1360
Aug	40	53	2120
sept	40	23	920
nov	40	7	280
dec	40	3	120
feb	40	1	40
			5080
	Grand Total		117124

Admission Fees			
Course	Amount /student	No of Student	Total
1St yr +2 Arts	8	385	3080
1St yr +2 Science	9	544	4896
1St yr +2 Commerce	8	114	912
			8888
Tution Fee			
Course	Amount /student	No of Student	Total
1St yr +2 Arts	96	144	13824
1St yr +2 Science	108	240	25920
1St yr +2 Commerce	96	77	7392
2nd yr +2 Arts	96	158	15168

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2nd yr +2 Science	108	201	2176
2nd yr +2 Commerce	96	70	6720
			90732
TC			
Month	Amount	No of Student	Total
April	40	2	80
jun	40	2	80
jul	40	8	320
Aug	40	39	1560
sept	40	4	160
oct	40	1	40
nov	40	2	80
jan	40	2	80
			2400
	Grand Total		102020

18.4 - Details of Block Grant Salary, Management Staff Salary, GIA 2017 Staff Salary & DP Staff Salary

MP staff Salary for the year 2019-2020						
SL NO	NAME	DESIGNATION	TOTAL	EPF	P TAX	NET
1	GOPAL CH D HARAMAHAP ATRA	LIB	1,80,000.00	7,200.00	-	1,72,800.00
2	SURYAMANI PRADHAN	P E T	1,74,000.00	8,768.00	-	1,65,232.00
3	RAJENDRA NAYAK	SWEEPER	1,30,560.00	3,672.00	-	1,26,888.00
4	RABINDRA KUMAR SAHOO	N W M	1,27,500.00	3,672.00	-	1,23,828.00
5	RASHMI RANJITA MAHAPATRA	BOT	1,41,600.00	8,640.00	-	1,32,960.00
6	SUCHISMITA PARIDA	BOT	1,41,600.00	8,640.00	-	1,32,960.00
7	SMITA SWAIN	BOT	1,41,600.00	8,640.00	-	1,32,960.00
8	JYOTIRMAYE E SAHOO	PSY	1,41,600.00	8,640.00	-	1,32,960.00
9	MITA MOHAPATRO	ZOOL	1,41,600.00	8,640.00	-	1,32,960.00
10	SUSANT	COM			-	

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	KUMAR ADHIKARI		1,41,600.00	8,640.00		1,32,960.00
11	SASMITA NAYAK	POL SC	1,41,600.00	8,640.00		1,32,960.00
12	PRASANT KUMAR PARIDA	HIST	1,41,600.00	8,640.00		1,32,960.00
13	NIBEDITA SAHOO	EDU	1,41,600.00	8,640.00		1,32,960.00
14	ROJALIN BASANTARA	JR CLERK	99,000.00	5,040.00	-	93,960.00
15	BIBHUTI BHUSAN BALIARSINGH	CHEM	77,160.00	3,312.00	-	73,848.00
16	GIRIDHARI PRADHAN	LIB	77,160.00	3,312.00	-	73,848.00
17	MINATI SAHOO	PEON	77,160.00	3,312.00	-	73,848.00
18	MANORANJA N BEHERA	PEON	77,160.00	3,312.00	-	73,848.00
19	NIRANJAN GURU	ZOOL	77,160.00	3,312.00	-	73,848.00
20	PRASANTA KUMAR LENKA	PEON	77,160.00	3,312.00	-	73,848.00
21	USHARANI BISWAL	PEON	77,160.00	3,312.00	-	73,848.00
22	DEBRAJ DHALA	PEON	85,560.00	3,312.00	-	82,248.00
23	AKRURA NAYAK	PEON	77,160.00	3,312.00	-	73,848.00
24	NAMITA BEHERA	DEO CUM JR CLERK	94,800.00	5,040.00	-	89,760.00
25	LALIT KUMAR PRADHAN	DEO CUM JR CLERK	99,000.00	5,040.00	-	93,960.00
26	SUDHANSU SEKHAR SUNDARA	DEO CUM JR CLERK	94,800.00	5,040.00	-	89,760.00
27	ABANTI KUMAR NAYAK	DEO CUM JR CLERK	99,000.00	5,040.00	-	93,960.00
28	LIPANJALI UPADHYAY	PSY	98,400.00	8,640.00	-	89,760.00
29	SAROJINI SAMANTRAY	ELECT	41,000.00	5,040.00	-	35,960.00
30	SONALI SUNISCHITA	ELECT	98,400.00	8,640.00	-	89,760.00



PRINCIPAL,
NAYAGADHA AUTONOMOUS CO-OP
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31	SWAGATIKA MAHAPATRA	PHY	98,400.00	8,640.00	-	89,760.00
32	PRAFULL CHANDRA DAS	MATH	65,600.00	5,760.00	-	59,840.00
33	BAISALI NANDA	CHEM	98,400.00	8,640.00	-	89,760.00
34	RAJ KISHORE PATRA	SANS	98,400.00	8,640.00	-	89,760.00
35	TUNI PARIDA	SANS	98,400.00	8,640.00	-	89,760.00
36	SUSANTA KUMAR MAHARANA	PHY	72,000.00	5,760.00	-	66,240.00
37	RANU JENA	CHEM	72,000.00	5,760.00	-	66,240.00
38	AMRITA KAR	ZOOL	72,000.00	5,760.00	-	66,240.00
39	BIJAY KUMAR SATAPATHY	PHY	72,000.00	5,760.00	-	66,240.00
40	SIDHIPRADA ACHARYA	ELECT	72,000.00	5,760.00	-	66,240.00
41	SATYABRATA LENKA	BOT	72,000.00	5,760.00	-	66,240.00
42	SMRUTI RANJAN MANSINGH	BOT	72,000.00	5,760.00	-	66,240.00
43	SUSMITA MAHAPATRA	ZOOL	72,000.00	5,760.00	-	66,240.00
44	SUCHITRA MISHRA	LIB	72,000.00	5,760.00	-	66,240.00
45	SUSANTA KUMAR SWAIN	PHY	49,200.00	3,312.00	-	45,888.00
46	BHAGIRATHI SENAPATI	PEON	49,200.00	3,312.00	-	45,888.00
47	RASMITA BEHERA	PEON	49,200.00	3,312.00	-	45,888.00
48	NIRANJAN SWAIN	PEON	53,400.00	3,312.00	-	50,088.00
49	BASANTA KUMAR MAHARANA	PEON	49,200.00	3,312.00	-	45,888.00
50	CHITTARANJAN NAYAK	PEON	53,400.00	3,312.00	-	50,088.00
51	ARJUNA ROUL	PEON	3,635.00	-	-	3,635.00

S. K. Das
PRINCIPAL

52	RAJASHREE PATEL	CS & ITM	98,400.00	8,640.00	-	89,760.00
53	JANMEJAYA SATHUA	CS & ITM	98,400.00	8,640.00	-	89,760.00
54	NEETA MAHANTA	CS & ITM	98,400.00	8,640.00	-	89,760.00
55	NAZIR AHMED MALLIK	CS & ITM	98,400.00	8,640.00	-	89,760.00
56	SMITA PATTANAİK	MSW	98,400.00	8,640.00	-	89,760.00
		TOTAL (A)	52,20,135.00	3,33,632.00	-	48,86,503.00
BG staff Salary for the year 2019-2020						
SL NO	NAME	DESIGNATION	TOTAL	EPF	P TAX	NET
1	Sri Dillip Kumar Sangram Singh	Lect. in Comp. App & IT	6,00,349.00	21,600.00	7,500.00	5,78,749.00
2	Sri Golak Bihari Nayak	Lect. in Education	6,05,099.00	21,600.00	6,000.00	5,83,499.00
3	Sri Pradeepa Ku. Acharya	Lect. in Commerce	6,03,149.00	21,600.00	6,000.00	5,81,549.00
4	Sri Dillip Ku. Mahapatra	Demonstrator in Physics	5,91,093.00	21,600.00	6,000.00	5,69,493.00
5	Dr. Ashuasha Mishra	Lect. in Eco	7,260.00	-	-	7,260.00
6	SMT PRIYAMBADA DASH	LECT IN SOC	28,028.00	3,600.00	250.00	24,428.00
7	DILLIP KUMAR DAS	DEM IN PSY	28,028.00	3,600.00	250.00	24,428.00
8	UMA SHANKAR DAS	ARTIST & PHOTO	27,229.00	3,600.00	250.00	23,629.00
9	GIRIDHARI SUNDARA	JR CLERK	13,892.00	2,550.00	-	11,342.00
10	SAROJ KUMAR PATTNAİK	JR CLERK	13,892.00	2,550.00	-	11,342.00
11	JOGENDRA BARIK	JR CLERK	13,892.00	2,550.00	-	11,342.00
12	PRASANNA KUMAR SAHOO	LIB. ATTENDANT	38,683.00	2,398.00	-	36,285.00

13	DHIRENDRA KUMAR SUNDARA	LAB ATT PHY	38,683.00	2,398.00	-	36,285.00
14	BIRENDRA KUMAR DEO	LAB ATT ZOO	38,683.00	2,398.00	-	36,285.00
15	PURNA CHANDRA BEHERA	ZOO ATT	34,454.00	2,246.00	-	32,208.00
16	NABA KISHORE SWAIN	PEON	34,454.00	2,246.00	-	32,208.00
17	NABA KISHORE SENAPATI	PEON	34,454.00	2,246.00	-	32,208.00
18	SAILABALA BARIK	PEON	34,454.00	2,246.00	-	32,208.00
19	BUDHINATH DALEI	SWEEPER	34,454.00	2,246.00	-	32,208.00
20	DR LAXMIDHAR SAHOO	LECT IN COM	1,94,172.00	18,000.00	1,250.00	1,76,172.00
21	BRAJABANDHU BEHERA	LECT IN ZOO	1,94,172.00	18,000.00	1,250.00	1,76,172.00
22	DR BANAMBAR PRUSTY	LECT IN ODIA	28,028.00	3,600.00	250.00	24,428.00
23	DR DILLIP KUMAR MISHRA	LECT IN ECO	28,028.00	3,600.00	250.00	24,428.00
24	SMT RINKU KHADENGA	LECT IN SOC	28,028.00	3,600.00	250.00	24,428.00
25	RABINDRA BEHERA	LECT IN PHY	27,821.00	3,600.00	250.00	24,221.00
26	ABHIMANYU LENKA	DEM IN PHY	23,446.00	3,600.00	-	19,846.00
27	SAHAJAHAN MALLIK	JR CLERK	13,892.00	2,550.00	-	11,342.00
28	JAYAKRISHNA DAS	JR CLERK	13,892.00	2,550.00	-	11,342.00
29	PRAKASH CHANDRA MAHAPATRA	LAB ATT PHY	38,683.00	2,398.00	-	36,285.00
30	DURYODHAN BEHERA	LAB ATT CHEM	38,683.00	2,398.00	-	36,285.00
31	BRUNDBAN SAHOO	LAB ATT BOT	38,683.00	2,398.00	-	36,285.00
32	PRADIPTA KUMAR	LAB ATT ZOO	38,683.00	2,398.00	-	36,285.00

S. U. Doudal

	PARIDA					
33	BANCHHANIDHI PRADHAN	LAB ATT PSY	30,683.00	2,398.00		30,285.00
34	RAMESH CHANDRA MOHANTY	PEON	34,454.00	2,246.00		32,208.00
35	GURUBARI BEHERA	PEON	34,454.00	5,615.00		28,839.00
36	BILASINI DEI	LADY ATT	34,454.00	2,246.00		32,208.00
		TOTAL (B)	36,68,486.00	2,04,471.00	29,750.00	34,64,015.00
GIA-2017 (DEC-19 TO FEB-20)						
SL NO	NAME	DESIGNATION	TOTAL	EPF	P TAX	NET
1	SMT PRIYAMBADA DASH	LECT IN SOC	477002	5400	2500	4,71,602.00
2	DILLIP KUMAR DAS	DEM IN PSY	459711	5400	2500	4,54,311.00
3	UMA SHANKAR DAS	ARTIST & PHOTO	459711	5400	2500	4,54,311.00
4	GIRIDHARI SUNDARA	JR CLERK	252404	5400	1500	2,47,004.00
5	SAROJ KUMAR PATNAIK	JR CLERK	252404	5400	1500	2,47,004.00
6	JOGENDRA BARIK	JR CLERK	252404	5400	1500	2,47,004.00
7	PRASANNA KUMAR SAHOO	LIB. ATTENDANT	234975	5400	1500	2,29,575.00
8	DHIRENDRA KUMAR SUNDARA	LAB ATT PHY	234975	5400	1500	2,29,575.00
9	BIRENDRA KUMAR DEO	LAB ATT ZOOL	234975	5400	1500	2,29,575.00
10	PURNA CHANDRA BEHERA	ZOOL ATT	225232	5400	1500	2,19,832.00
11	NABA KISHORE SWAIN	PEON	225232	5400	1500	2,19,832.00
12	NABA	PEON	225232	5400	1500	

S. U. D. S. L.

PRINCIPAL
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	KISHORI SUNAPATI					2,19,832.00
13	SAILABALA BARIK	PEON	225232	5400	1500	2,19,832.00
14	BUDHINATH DALI	SWEEPER	225232	5400	1500	2,19,832.00
15	DR LAXMIDHAR SAHOO	LECT IN COM	477002	3600	250	4,73,402.00
16	BRAJABANDHU BEHERA	LECT IN ZOOLOGY	477002	3600	250	4,73,402.00
17	DR BANAMBAR PRUSTY	LECT IN ODIA	477002	5400	2500	4,71,602.00
18	DR DILLIP KUMAR MISHRA	LECT IN ECO	477002	5400	2500	4,71,602.00
19	SMT RINKU KHADENGA	LECT IN SOC	477002	5400	2500	4,71,602.00
20	RABINDRA BEHERA	LECT IN PHY	477002	5400	2500	4,71,602.00
21	ABHIMANYU LENKA	DEM IN PHY	459711	5400	2500	4,54,311.00
22	SAHAJAHAN MALLIK	JR CLERK	252404	5400	1500	2,47,004.00
23	JAYAKRISHN A DAS	JR CLERK	231324	5400	1500	2,25,924.00
24	PRAKASH CHANDRA MAHAPATRA	LAB ATT PHY	234975	5400	1500	2,29,575.00
25	DURYODHAN BEHERA	LAB ATT CHEM	234975	5400	1500	2,29,575.00
26	BRUNDABAN SAHOO	LAB ATT BOT	234975	5400	1500	2,29,575.00
27	PRADIPTA KUMAR PARIDA	LAB ATT ZOOLOGY	234975	5400	1500	2,29,575.00
28	BANCHHANID HI PRADHAN	LAB ATT PSY	234975	5400	1500	2,29,575.00
29	RAMESH CHANDRA MOHANTY	PEON	224172	5400	1500	2,18,772.00
30	GURUBARI BEHERA	PEON	208255	5400	1500	2,02,855.00
31	BILASINI DEI	LADY ATT	225232	5400	1500	2,19,832.00
		TOTAL (C)		1,63,800.00	52,000.00	

C. U. Panda
PRINCIPAL

			96,22,706.00			94,58,906.00
			1,85,11,327.00	7,01,903.00	81,750.00	1,78,09,424.00
	GRAND TOTAL (A+B+C)		0			0

G. I. A. SALARY FOR THE YEAR 2019-20

Salary Statement of GIA Staff, Year 2019-2020, Nayagarh Autonomus College, Nayagarh

SL NO	Name & Designation	Designation	Total with Arrear	GPF	CPF	P.Tax	I.Tax	Net
1	Dr. B. L. Parida.	Reader In Odia	6,77,951.00	-	-	600.00	1,20,000.00	5,57,351.00
2	Sri. L. D. Mishra	Reader In Eng.	14,46,23.00	1,12,000.00	-	1,600.00	2,52,000.00	10,80,423.00
3	Dr. R. K. Maharana	Reader In Botany	20,89,762.00	1,05,000.00	-	2,500.00	3,84,734.00	15,97,528.00
4	Smt. S. Rath	Reader in. Sans.	9,08,870.00	-	-	800.00	1,55,388.00	7,52,682.00
5	Sri. H. S. Pattanaik.	Reader in. Phy.	18,06,624.00	4,80,000.00	-	2,500.00	2,56,541.00	10,67,583.00
6	Dr. B. K. Swain.	Sr.Lect. in. Chem.	29,43,682.00	2,40,000.00	-	2,500.00	3,60,000.00	23,41,182.00
7	Smt. M. Pati.	Sr.Lect. In. Zool.	31,73,254.00	1,80,000.00	-	2,500.00	3,93,751.00	25,97,003.00
8	Sri S.K.Pradhan	Reader in Physics	17,15,262.00	6,00,000.00	-	2,500.00	2,30,435.00	8,82,327.00
9	Sri Sarat Chandra Mishra	Reader In Eng.	33,91,560.00	-	-	2,500.00	10,58,167.00	23,30,893.00
10	Sri. P. K. Basantia	Dem.in Chem.	9,85,924.00	1,20,000.00	-	2,500.00	86,058.00	7,77,366.00
11	Dr. J. K. Behera	Dem.in Botany.	9,85,924.00	1,80,000.00	-	2,500.00	76,663.00	7,26,761.00
12	Sri. S. K. Mishra	Demon Zool.	9,85,924.00	1,44,000.00	-	2,500.00	82,134.00	7,57,290.00

S. K. Panda

PRINCIPAL
NAYAGARH AUTONOMOUS COLLEGE
NAYAGARH

13	Smt. G. Pattnaik	Demon. Psy.	9,85,924.00	1,20,000.00		2,500.00	73,135.00	7,90,289.00
14	Sri B. B. Nayak	Senior Clerk	6,48,061.00	1,80,000.00		2,500.00		4,65,561.00
15	Sri J.C. Choudhury	Store Keeper	7,56,814.00	48,000.00		2,500.00	29,381.00	6,76,933.00
16	Sri S.N. Sathua	N.G. Librarian	9,29,428.00	3,60,000.00		2,500.00	70,949.00	4,95,979.00
17	Sri. S. Rout	Dem Chem.	9,85,924.00	48,000.00	-	2,500.00	81,065.00	8,54,359.00
18	Sri. S. P. Dash.	Lect. in. Eng.	13,64,088.00	96,000.00	-	2,500.00	1,20,503.00	11,45,085.00
19	Sri. B. D. Gouda.	Lect. in. Com.	11,18,432.00	2,40,000.00	-	2,500.00	82,915.00	7,93,017.00
20	Dr. B.K. Pattnaik	Lect. In Physics	12,57,800.00	3,00,000.00	-	2,500.00	1,01,081.00	8,54,219.00
21	Sri K.C. Routaray	Lect. in. English	11,66,616.00	99,000.00	-	2,500.00	1,02,248.00	9,62,868.00
22	Smt. Sulata Mishra	Lect. In Math.	12,89,120.00	3,60,000.00	-	2,500.00	1,48,706.00	7,77,914.00
23	Sk. Esaque	Lect. In Hist.	11,66,616.00	2,40,000.00	-	2,500.00	99,474.00	8,24,642.00
24	Sri B.K. Sahu	Lect. in Chemistry	12,76,619.00	1,44,000.00	-	2,500.00	1,35,564.00	9,94,555.00
25	Dr. G. C. Dash	Lect. in Odia	12,36,092.00	2,40,000.00	-	2,500.00	90,000.00	9,03,592.00
26	Dr. Smt. S. Mishra	Lect. in Physics	11,57,966.00	1,20,000.00	-	2,500.00	45,000.00	9,90,466.00
27	Sri G.S. Mishra	Demon. Zoology	9,80,254.00	1,44,000.00	-	2,500.00	72,257.00	7,61,497.00
28	Sri C.R. Bairaganjan	Demon. in Chem.	9,55,630.00	2,40,000.00	-	2,500.00	43,172.00	6,69,958.00
29	Smt.	Lect. in	13,01,4					

C. U. Das
PRINCIPAL

	Kabita Mohapatra	Chemistry	68.00	3,60,000.00		2,500.00	1,40,390.00	7,92,578.00
30	Sri B P Rao	Demon.in Botany	9,85,924.00	1,20,000.00		2,500.00	77,767.00	7,85,657.00
31	Sri S.K.Nayak	Demon.in Physics	9,85,924.00	1,80,000.00		2,500.00	81,065.00	7,22,359.00
32	Smt. G.Tripathy	Demon.in Physics	9,55,630.00	2,40,000.00		2,500.00	39,767.00	6,73,363.00
33	Sri Shyam aghana Sahoo	Senior Clerk	5,66,639.00	96,000.00		2,500.00		4,68,139.00
34	Sri R N Mishra	Lab Att Chemistry	5,24,189.00	96,000.00		2,500.00		4,25,689.00
35	Sri Janakinath Dash	Lect. In Botany	11,66,616.00	1,20,000.00		2,500.00	1,11,487.00	9,32,629.00
36	Smt P Mishra	Lect in Sociology	11,21,240.00	3,48,000.00		2,500.00	76,000.00	6,94,740.00
37	Md O Mallik	Lect in History	11,52,116.00	1,20,000.00		2,500.00	81,554.00	9,48,062.00
38	Sri Saroj Ranjan Das	Lect. in Physics	12,89,120.00	3,00,000.00		2,500.00	1,11,981.00	8,74,639.00
39	Sri Debasish Prusty	Lect in Math	11,21,240.00	2,16,000.00		2,500.00	75,351.00	8,27,389.00
40	Sri L D Behera	Lab Att Botany	1,14,756.00			200.00		1,14,556.00
41	Sri K C Sahu	Asst. Librarian	9,06,836.00	2,40,000.00		2,500.00	57,380.00	6,06,956.00
42	Sri P K Mohapatra	Lab Att Physics	5,24,189.00	96,000.00		2,500.00		4,25,689.00
43	Sri M Lenka	Book Binder	5,08,829.00	60,000.00		2,500.00		4,46,329.00
44	Sri K Pradhan	Lib Watchman	5,08,829.00	48,000.00		2,500.00		4,58,329.00
45	Sri K C Swain	Lab Att Botany	5,24,189.00	48,000.00		2,500.00		4,73,689.00

S. U. Das
PRINCIPAL

			0					0
46	Hapiza Babi	Peon	4,54,235.00	48,000.00	-	2,500.00	-	4,03,735.00
47	Satya Narayan Mahapatra	Lab Att Psy	4,74,611.00	60,000.00	-	2,500.00	-	4,12,111.00
48	Dr Gitanjali Rout	Botany	1,59,936.00	-	10,662.00	2,500.00	4,500.00	1,42,274.00
49	Dr Santosh Kumar Mallik	History	6,22,010.00	-	64,914.00	2,500.00	13,500.00	5,41,096.00
50	Dr. Joschha nanjali Mangaraj	Odia	6,62,074.00	-	64,914.00	2,500.00	13,500.00	5,81,160.00
51	Sahdev Behera	Odia	6,62,074.00	-	64,914.00	2,500.00	13,500.00	5,81,160.00
52	Smt Bindulata Sandha	Odia	6,62,074.00	-	64,914.00	2,500.00	13,500.00	5,81,160.00
53	Dr Basista Kumar Behera	Odia	6,62,074.00	-	64,914.00	2,500.00	13,500.00	5,81,160.00
54	Susanta Kumar Barik	Economics	6,62,074.00	-	64,914.00	2,500.00	13,500.00	5,81,160.00
55	Ashok Kumar Sahoo	Physics	6,62,074.00	-	64,914.00	2,500.00	13,500.00	5,81,160.00
56	Jyoti Bhushan Nayak	Physics	6,62,074.00	-	64,914.00	2,500.00	13,500.00	5,81,160.00
57	Ishab Mishra	English	6,62,074.00	-	64,914.00	2,500.00	13,500.00	5,81,160.00
58	Puspanjali Bhol	Pol.Sc	6,62,074.00	-	64,914.00	2,500.00	13,500.00	5,81,160.00
59	Rabindra Kumar Sahoo	Sanskrit	6,62,074.00	-	64,914.00	2,500.00	9,000.00	5,85,660.00
60	Shishir Barik	English	6,62,074.00	-	64,914.00	2,500.00	13,500.00	5,81,160.00
61	Swagatika Parida	Pol.Sc	6,62,074.00	-	64,914.00	2,500.00	18,565.00	5,76,095.00

S.K. Dreddel

62	Pramod Kumar Dash	Logic & Phil	6,62,074.00	-	64,914.00	2,500.00	13,500.00	5,81,160.00
63	Sangeeta Mallik	Chemistry	6,62,074.00	-	64,914.00	2,500.00	13,500.00	5,81,160.00
64	Dr Manoj Kumar Hota	Mathematics	6,62,074.00	-	64,914.00	2,500.00	13,500.00	5,81,160.00
65	Suprava Mallik	Commerce	6,62,074.00	-	64,914.00	2,500.00	13,500.00	5,81,160.00
66	Sulagna Samantray	Logic & Phil	6,62,074.00	-	64,914.00	2,500.00	13,500.00	5,81,160.00
67	Prabhudasan Sahoo	Psychology	6,62,074.00	-	64,914.00	2,500.00	13,500.00	5,81,160.00
68	Abhijit Panda	Psychology	6,60,506.00	-	59,426.00	2,500.00	13,500.00	5,85,080.00
69	Yagnadutta Swain	Chemistry	6,60,506.00	-	59,426.00	2,500.00	13,500.00	5,85,080.00
70	Mahendra Sethi	Zoology	6,58,938.00	-	53,938.00	2,500.00	13,500.00	5,89,000.00
71	Sri Ganesh Mishra	Botany	6,62,074.00	-	-	2,500.00	13,500.00	6,46,074.00
72	Tanushree Moharana	Zoology	6,47,962.00	-	-	2,500.00	13,500.00	6,31,962.00
73	Sri Jogendra Parida	English	6,62,074.00	-	64,914.00	2,500.00	13,500.00	5,81,160.00
74	Sri Gaurhari Sahoo	Pol.Sc	6,62,074.00	-	64,914.00	2,500.00	13,500.00	5,81,160.00
75	Sri Ascharya Kumar Kar	Physics	6,62,074.00	-	64,914.00	2,500.00	13,500.00	5,81,160.00
76	Dr Ashutosh Mishra	Economics	6,46,114.00	-	-	2,500.00	18,888.00	6,24,726.00
77	Sasmita Muduli	Philosophy	3,30,823.00	-	-	2,500.00	-	3,28,323.00
78	Kamal	Commerce						

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	Kumar Varna		3,04,218.00	-		2,500.00		3,01,718.00
79	Avishoka Baral	Mathematics	2,13,376.00	-		2,500.00		2,10,876.00
80	Prateeksha Ray	Commerce	3,60,996.00	-		2,500.00		3,58,496.00
81	Ritishree Mallick	Botany	3,60,996.00	-		2,500.00		3,58,496.00
82	Dr Pranati Nayak	Botany	3,60,996.00	-		2,500.00		3,58,496.00
83	Chinmayee Panda	Chemistry	3,55,967.00	-		2,500.00		3,53,467.00
84	Srikant Majhi	Chemistry	54,344.00	-		2,500.00		51,844.00
85	Smt Renubala Sitha	Lab Att Zoology	3,22,634.00	-		1,500.00		3,21,134.00
86	Sri Subhransu Ku Pradhan	Jr Clerk	3,04,206.00	-		2,500.00		3,01,706.00
87	Sri Abhimanyu Nayak	Lab Att Chemistry	2,87,264.00	-		1,500.00		2,85,764.00
88	Sri Aurosis Mishra	Jr Clerk	3,04,206.00	-		2,500.00		3,01,706.00
89	Sri Rama Chandra Mishra	Jr Clerk	3,80,406.00	-		2,500.00		3,77,906.00
90	Dr Aditya Kumar Mishra	Pol Sc	15,42,122.00	1,08,000.00	-	2,500.00	1,62,010.00	12,69,612.00
		Total	7,76,76,878.00	80,44,000.00	16,11,560.00	2,16,200.00	61,54,526.00	6,16,50,592.00

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

19.1 - EPF Deducted and Deposited FY 2019-20

Details of EPF Deducted & Deposited for the year 2019-20
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Month	Deducted				Challan No	Deposited Amount	Deposited Date
	Employee Share	Employer Share	Administrati on Charges	TOTAL			
Apr-19	78,363.00	78,363.00	6,542.00	1,63,268.00	360190400 9792	1,63,268.00	15.04.19
May-19	35,412.00	35,412.00	2,962.00	73,786.00	360190501 0155	73,786.00	25.05.19
May-19	-	519.00	20.00	539.00	360190501 0366	539.00	25.05.19
Jul-19	3,600.00	3,600.00	300.00	7,500.00	360190600 4579	7,500.00	09.07.19
Jul-19	39,351.00	39,351.00	3,281.00	81,983.00	360190601 2917	81,983.00	09.07.19
Jul-19	39,012.00	39,012.00	3,262.00	81,286.00	360190600 4596	81,286.00	09.07.19
Jul-19	-	330.00	14.00	344.00	360190700 4774	344.00	09.07.19
Jul-19	28,212.00	28,212.00	2,362.00	58,786.00	360190701 4805	58,786.00	24.07.19
Aug-19	10,800.00	10,800.00	900.00	22,500.00	360190800 4351	22,500.00	09.08.19
Aug-19	39,012.00	39,012.00	3,262.00	81,286.00	360190800 4389	81,286.00	09.08.19
Aug-19	-	3,308.00	137.00	3,445.00	360190800 4403	3,445.00	09.08.19
Aug-19	368.00	368.00	30.00	766.00	360190800 9104	766.00	26.08.19
Aug-19	600.00	600.00	50.00	1,250.00	360190800 9138	1,250.00	26.08.19
Aug-19	600.00	600.00	50.00	1,250.00	360190800 9173	1,250.00	26.08.19
Aug-19	600.00	600.00	50.00	1,250.00	360190800 9532	1,250.00	26.08.19
Aug-19	600.00	600.00	50.00	1,250.00	360190800 9567	1,250.00	26.08.19
Aug-19	600.00	600.00	50.00	1,250.00	360190800 9583	1,250.00	26.08.19
Aug-19	600.00	600.00	50.00	1,250.00	360190801 1009	1,250.00	26.08.19
Aug-19	600.00	600.00	50.00	1,250.00	360190801 1013	1,250.00	26.08.19
Aug-19	600.00	600.00	50.00	1,250.00	360190801 1025	1,250.00	26.08.19
Aug-19					360190801		26.08.19

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	600.00	600.00	50.00	1,250.00	1034		1,250.00	
Aug-19					360190801			26.08.19
	600.00	600.00	50.00	1,250.00	1040		1,250.00	
Aug-19					360190801			26.08.19
	600.00	600.00	50.00	1,250.00	1042		1,250.00	
Aug-19					360190801			26.08.19
	600.00	600.00	50.00	1,250.00	1063		1,250.00	
Aug-19					360190801			26.08.19
	600.00	600.00	50.00	1,250.00	1083		1,250.00	
Aug-19					360190801			26.08.19
	600.00	600.00	50.00	1,250.00	1087		1,250.00	
Sep-19	28,212.00	28,212.00	2,362.00	58,786.00	360190900		58,786.00	14.09.19
					4523			
Sep-19	10,800.00	10,800.00	900.00	22,500.00	360190901		22,500.00	18.09.19
					1617			
Sep-19	1,123.00	1,123.00	94.00	2,340.00	360190901		2,340.00	18.09.19
					1622			
Sep-19	1,123.00	1,123.00	94.00	2,340.00	360190901		2,340.00	18.09.19
					1623			
Sep-19	1,123.00	1,123.00	94.00	2,340.00	360190901		2,340.00	18.09.19
					1624			
Oct-19	35,412.00	35,412.00	2,962.00	73,786.00	360191000		73,786.00	15.10.19
					9676			
Oct-19	-	7,059.00	294.00	7,353.00	360191000		7,353.00	19.10.19
					9694			
Nov-19	34,692.00	34,692.00	2,902.00	72,286.00	360191100		72,286.00	08.11.19
					3398			
Dec-19	37,572.00	37,572.00	3,142.00	78,286.00	360191201		78,286.00	14.12.19
					0237			
Dec-19	3,600.00	3,600.00	300.00	7,500.00	360191201		7,500.00	14.12.19
					0277			
Dec-19	3,600.00	3,600.00	300.00	7,500.00	360191201		7,500.00	14.12.19
					0327			
Jan-20	33,972.00	33,972.00	2,842.00	70,786.00	360200100		70,786.00	11.01.2020
					6278			
Jan-20	3,600.00	3,600.00	300.00	7,500.00	360200101		7,500.00	20.01.2020
					2496			
Feb-20	52,200.00	52,200.00	4,350.00	1,08,750.00	360200200		1,08,750.00	10.02.2020
					3234			
Feb-20	86,172.00	86,172.00	7,192.00	1,79,536.00	360200200		1,79,536.00	11.02.2020
					5103			
Feb-20	-	357.00	15.00	372.00	360200200		372.00	10.02.2020
					5150			
Mar-20	86,172.00	86,172.00	7,192.00	1,79,536.00	360200300		1,79,536.00	15.03.2020
					8832			

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TOTAL	7,01,903. 00	7,13,476. 00	59,107.00	14,74,486. 00		0	14,74,486. 00
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19.2 - GPF/ CPF

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

PARA: 20 RESULT OF AUDIT AND CONCLUSION

20.1 - Remarks On Maintenance of Account

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

20.2 - General Remarks

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

As a result of this Audit transactions involving a sum of Rs 956880.92 are held under objection which include an

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NAYAGARH

amount of Rs. 956880.92 suggested for recovery. Besides, a sum of Rs. 0 was recovered at the instance of audit. The details are furnished in the following tables.

Result Of Audit


Sl No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Other cases(In Rs:)	Remarks
1	5.1	390697.92	390697.92	0.00	0.00	0.00	
2	8.1	350537.00	350537.00	350537.00	0.00	0.00	
3	13.1	215646.00	215646.00	0.00	0.00	0.00	
Total		956880.92	956880.92	350537.00	0.00	0.00	

Spot Recovery

Sl 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 **Nayagarh Autonomous College, Nayagarh** for the financial year **2019-2020** have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs.


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LOCAL FUND AUDIT, KHURDA, ODISHA

CATEGORY : Aided College, General

Audit Report No : 52325B/AR/2019-2020-KHURDA

PARA: 1 TITLE SHEET

1	Name of the Institution :	Nayagarh Autonomus College, Nayagarh
2	Year of Accounts under Audit :	2016-2017 2018-2019
3	Name of the Local Authority during the year of A/Cs :	Dadhibaman Sahu, Principal from 01-04-2016 to 31-01-2017, Dasarathi Biswal, Principal Incharge - from 01-02-2017 to 5-3-18 and Bijaya Laxmi Parida, Principal from 08-03-2018 to 30-06-2019
	Name of the Local Authority at the time of Audit :	Manjushree Pati, Principal from 01-07-2019 to till date
4	Duration of Audit :	10-12-2019 To 18-06-2020 (Mandays Consumed :-
5	Name of the Auditors :	P. K. NAYAK & CO 318155E - Lead Auditor
	Name of the Reviewing Officer :	SHARAT CHANDRA NAYAK(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	30-06-2020
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer(I/C) :	BIJAYALAXMI SATPATHY
11	Date of approval of report by District Audit Officer :	16-07-2020

AUGMENTATION (A)
MAINTENANCE (M)
LIBRARY (L)

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ARA: 2 PHYSICAL VERIFICATION

Sl.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
	Cash in hand	10-12-2019	87310	87310	As per Details below	
	Measurement Books					
	Miscellaneous Receipt Books					
	Fees Collection and Miscellaneous Receipt Book	10-12-2019	D - 4817 to 10000	D - 4817 to 10000	14	
	Service Postage Stamps	10-12-2019	243	243	85	
	Others					

Comments

Note :

The cash in hand position is very high. It is advisable to deposit the amount on daily basis.

Details of Cash in hand of Rs. 87310 as on 10-12-2019 as on follows :

Sl.No	Name of Cash Book	Amount	Page No
1	Plus 3 Cash Book	71137	156
2	Plus 2 Cash Book	15453	149
3	Self Financing Cash Book	720	96
	Total	87310	
	Denomination		
	2000	X 8	16000
	500	X 123	61500
	100	X 71	7100
	50	X 22	1100
	20	X 59	1180
	10	X 43	430
	Coins		
	Total	326	87310

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PARA: 3 LIST OF VERIFIED RECORDS

1 : List Of Verified Records/Register

S.No	List Records/Register
	Service books.
	Library stock register
	Pay acquittance roll of M.P staff.
	Acquittance roll of scholarship
	Stock register of M.R forms.
	Stock register of stationery articles.
	Pay acquittance roll of D.P staff.
	Paid vouchers
	Misc. receipt books.
0	Book of Drawal
1	Bank Draft & cheque register.
2	Counter foils of cheques
3	Daily collection Registers.
4	General Cash Book
5	Fee collection receipt books
6	Bank Pass Book

2 : List of Records/Registers not Maintained

S.No	List Records/Register
	Construction cash book
	F.D.R
	H.S.S. cash book

3 : List of Records/Registers not Produced to Audit

S.No	List Records/Register
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4 : List of Records/Registers not Required

S.No	List Records/Register
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Comments

The following registers/records though prescribed but not maintained

- . Construction Register
- . Abstract Register
- . Acquittance roll of scholarship
- . Surcharge Register
- . Construction Stock Register

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Note : It is advised to maintain the above records/registers.& produce for verification

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AUDIT REPORT

16-07-2020



Part A: 4 FINANCIAL POSITION

Nayagarh Autonomous College, Nayagarh - 2016-2017

Sino	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	Plus 3 Cash Book	01-04-2016	19189008.84	16667108.00	35856116.84	14620674.13	31-03-2017	21235442.71	31-03-2017	21249424.71	-13982.00	Note - 1
2	Plus 2 Cash Book	01-04-2016	5443816.00	18096006.00	23539822.00	17069438.10	31-03-2017	6470383.90	31-03-2017	6543675.90	-73292.00	Note -2
3	UGC Cash Book	01-04-2016	6406344.90	1206293.00	7612637.90	1039090.15	31-03-2017	6573547.75	31-03-2017	6608527.75	-34980.00	Note -3
4	Plus 2 SAMS	01-04-2016	924278.00	440253.00	1364531.00	273005.00	31-03-2017	1091526.00	31-03-2017	1091526.00	0.00	
5	Plus 3 SAMS Cash Book	01-04-2016	740328.00	510983.00	1251311.00	294160.00	31-03-2017	957151.00	31-03-2017	957151.00	0.00	
6	NSS Cash Book	01-04-2016	1230.00	29420.00	30650.00	14060.00	31-03-2017	16590.00	31-03-2017	16590.00	0.00	
7	Self Finance Cash Book	01-04-2016	12374889.00	4248140.00	16623029.00	2826957.00	31-03-2017	13796072.00	31-03-2017	13886572.00	-90500.00	Note -4
	GRAND TOTAL		45079894.74	41198203.00	86278097.74	36137384.38		50140713.36		50353467.36	-212754.00	

Nayagarh Autonomous College, Nayagarh - 2018-2019

Sino	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	IDP Cash book	01-04-2018	0.00	2137630.00	2137630.00	1955718.00	31-03-2019	181912.00	31-03-2019	181912.00	0.00	
2	Self Finance Cash Book	01-04-2018	17460145.00	4389735.00	21849880.00	1749555.70	31-03-2019	20100324.30	31-03-2019	20050324.30	50000.00	Note -7
3	Plus 3 SAMS Cash Book	01-04-2018	1286165.00	457127.00	1743292.00	280731.00	31-03-2019	1462561.00	31-03-2019	1462561.00	0.00	
4	Plus 2 SAMS Cash Book	01-04-2018	1575107.09	659996.00	2235103.09	133157.64	31-03-2019	2101945.45	31-03-2019	2101945.45	0.00	
5	NSS Cash Book	01-04-2018	26067.00	924.00	26991.00	6000.00	31-03-2019	20991.00	31-03-2019	20991.00	0.00	
6	UGC CASH BOOK	01-04-2018	10027800.75	895503.00	10923303.75	526179.00	31-03-2019	10397124.75	31-03-2019	10397124.75	0.00	
7	Plus 2 Cash Book	01-04-2018	3158393.94	22971374.00	26129767.94	22514692.18	31-03-2019	3615075.76	31-03-2019	3635075.76	-20000.00	NOTE-6
8	Plus 3 Cash Book	01-04-2018	31744375.67	21649215.00	53393590.67	13148797.74	31-03-2019	40244792.93	31-03-2019	61169806.93	-20925014.00	Note - 5

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GRAND TOTAL	65278054.48	53161504.00	11843955.46	40314831.20	78124727.19	99019741.19	20895014.00
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Comments

- Note - 1. On 08-09-2015 Advance taken by B.P.Rao vide Ch.no -501442 for Rs.14000/- not recorded in Bank A/C though the amount has been considered in advance a/c and on 11-01-2017 short recording of receipt by Rs.16/- (38531-38513) and the same has been rectified on 01-07-2017
2. On 26-04-2014 in +2 cash book cash in hand decreased by Rs.5/- due to calculation mistake Actual receipt is Rs.645.00 but taken in cash book Rs.640.00. On 30-09-2014 & 15-12-2014 payment made vide IOB Ch.No - 692799.692800 for Rs.16400,13397 & 43500 but not considered in cash book.
3. On 06-05-2014 Ch.no 325518 to 325522 issued to various parties amounting to Rs.94768 but wrongly recorded in cash book as Rs.44768/- i.e short recording in cash book by Rs.50000/- and Excess payment of Rs.5000/- made prior to 28-01-2014 but not recorded in cash book as per Audit report for 2014-15 and on 23-07-2014 excess amount taken into cash book by Rs.20/-, on 20-08-2016 vouchers of Rs. 10000/- submitted by B.K.Pattnaik against advance taken but he same has adjusted in canara bank account instead of advance account and same has adjusted on 10-4-17.
4. Less amount taken in cash book than actual vide ch.no -176786 dated 23-5-14 by Rs.9000/- and Against ch.no 109022 dt.02-05-14 by Rs.500/- and ch.no - 167414 dt.03-02-2015 by Rs.81000/-
5. Advance of Rs.50000/- paid to R.K.Maharana on 26-10-2018 vide ch.no-000440 not recorded in +3 cash book and the same has rectified on 29-08-2019 and on 31-3-2019 excess recording of FDR account by Rs.20875014/- and the same has rectified on 29-6-2019.
6. On 02-08-2018 amount of Rs. 20000/- transferred from +3 cash book but the same has recorded twice in the cash book and the same has rectified on 12-07-2019
7. On 31-3-2019 Rs.50000/- has been adjusted in NDCC bank a/c to reverse the amount entered wrongly on 17-3-2017 but without recording the same in advance account.

Details of Closing Balance of different Cash Book as on 31-03-2017 (As per College Books)

Sl.No	Name of the Cash Book	Cash	In Bank	In Fixed Deposit	Total
1	Cash Book +3	13325.00	12616452.71	8619647.00	21249424.71
2	Cash Book +2	3124.00	6304482.90	236069.00	6543675.90
3	U.G.C	0.00	6608527.75		6608527.75
4	N.S.S	0.00	16590.00		16590.00
5	SAMS +2	0.00	1091526.00		1091526.00
6	SAMS +3	0.00	957151.00		957151.00
7	Self Financing	40.00	5386532.00	8500000.00	13886572.00
	Total	16489.00	32981262.36	17355716.00	50353467.36

Details of Closing Balance of different Cash Book as on 31-03-2019

Sl.No	Name of the Cash Book	Cash	In Bank	In Fixed Deposit	Total
1	Cash Book +3	4510.00	15959049.93	45206247.00	61169806.93
2	Cash Book +2	12333.00	3247716.76	375026.00	3635075.76
3	U.G.C	0	10397124.75	0.00	10397124.75
4	N.S.S	0	20991.00	0.00	20991.00
5	SAMS +2		2101945.45	0.00	2101945.45
6	SAMS +3		1462561.00	0.00	1462561.00
7	Self Financing	3785.00	10040539.30	10000000.00	20050324.30
8	IDP Cash Book	0.00	181912.00	0.00	181912.00
	Total	20628.00	43417840.19	55581273.00	99019741.19

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NAYAGARH

AUGMENTATION
MAINTENANCE
LIBRARY (L)

Receipt & Payment for the Financial Year - 2016-17

Sl.No	Particulars	Opening Balance as on 01-04-2016	Receipts during 2016-17	Total	Payments during 2016-17	Balance
A						
	Govt. Grant (Recurring)					
1	Salary to DP Staff	3821320.00	699159.00	4520479.00	1541945.00	2978534.00
2	Salary to BG Staff	1175884.00	6162336.00	7338220.00	5117926.00	2220294.00
	Total	4997204.00	6861495.00	11858699.00	6659871.00	5198828.00
B						
	Govt. Grant (Non - Recurring)					
1	Grant from DRDA for Play Ground	250000.00	0.00	250000.00	0.00	250000.00
2	Grant from Collector Nayagarh for Play Ground	300000.00	0.00	300000.00	0.00	300000.00
3	OCAC from Computer Room	325000.00	0.00	325000.00	0.00	325000.00
	Total	875000.00	0.00	875000.00	0.00	875000.00
C						
	UGC Grant					
1	Unclassified Opening Balance	460878.00	0.00	460878.00	0.00	460878.00
2	Women's Hostel	4665000.00	0.00	4665000.00	0.00	4665000.00
3	Autonomy Grant	631517.75	0.00	631517.75	-11300.00	620217.75
4	Refund of unutilised money	-244441.00	0.00	-244441.00	0.00	-244441.00
5	UGC Seminar	-449970	152000.00	-297970.00	269000.00	-566970.00
6	UGC Merged	-113769.00	0.00	-113769.00	0.00	-113769.00
7	Golden Jubilee Grant	-792707.00	0.00	-792707.00	10000.00	-802707.00
8	Infrastructure Grant	-400492.00	0.00	-400492.00	0.00	-400492.00
9	MRP Grant	14200.00	0.00	14200.00	0.00	14200.00
10	Special LH Construction	31525.00	0.00	31525.00	0.00	31525.00
11	UGC National Seminar	24918.00	0.00	24918.00	135000.00	-110082.00
12	UGC National Assist.	77401.00	0.00	77401.00	0.00	77401.00
13	Lab Contingence	261721.00	0.00	261721.00	0.00	261721.00
14	Additional Building Construction	37324.00	0.00	37324.00	0.00	37324.00
15	Additional Grant Equipment	132468.00	0.00	132468.00	0.00	132468.00
16	Building Grant	33284.00	0.00	33284.00	0.00	33284.00
17	Sports Quarter Grant	17397.00	0.00	17397.00	0.00	17397.00
18	Sports Infraction	80133.00	0.00	80133.00	0.00	80133.00
19	Interest	220793.00	0.00	220793.00	0.00	220793.00
20	Remedical Measure	21751.00	0.00	21751.00	200000.00	-178249.00
21	XII Plan Bloc Grant	449589.00	0.00	449589.00	0.00	449589.00
22	GDA Grant	135000.00	0.00	135000.00	0.00	135000.00
23	I & Q Programme	0.00	0.00	0.00	10000.00	-10000.00

S. U. Reddy
 PRINCIPAL

NAYAGARH AUTONOMOUS COLLEGE
 NAYAGARH

	24	QAC Grant	300000.00	0.00	300000.00	0.00	300000.00
		Total	5593520.75	152000.00	5745520.75	635300.00	5110220.75
		Other than Grant					
	1	PMS Scholarship	6425.00	0	6425.00	0.00	6425.00
	2	Senior & Junior Scholarship	25.00	0	25.00	0.00	25.00
	3	Valuation Zone	-25579	1787475	1761896.00	1829228.00	-87332.00
	4	GPF	24998.00	0	24998.00	0.00	24998.00
	5	CHSE Coding	55895.00	23605	79500.00	25395.00	54105.00
	6	DDCE Exam	92634.00	0	92634.00	0.00	92634.00
	7	Plus 2 Admission	895730.00	397880	1293610.00	178615.00	1114995.00
	M 8	Plus 3 Admission	548997.00	480940	1029937.00	203850.00	826087.00
	9	NSS	-905.00	0	-905.00	0.00	-905.00
	10	Sociology Seminar	13000.00	0	13000.00	0.00	13000.00
	11	Donation	100000.00	0	100000.00	0.00	100000.00
	12	CHSE Valuation	2014.00	0	2014.00	0.00	2014.00
	13	CHSE DLC	15000.00	0	15000.00	0.00	15000.00
	14	Provisional Pension	-9662.00	0	-9662.00	0.00	-9662.00
	15	Study	0.00	0	0.00	0.00	0.00
	M 16	Self Defence	287090.00	1295400.00	1582490.00	3167156.00	-1584666.00
	17	UPSC	0.00	0	0.00	0.00	0.00
	18	HUB Money	0.00	0	0.00	60000.00	-60000.00
	19	CHSE - ROM	0.00	0	0.00	424728.00	-424728.00
		Total	2005662.00	3985300.00	5990962.00	5888972.00	101990.00
II		Internal Source					
		Student Fund					
	M 1	Fees & Fines - Depositable	535923.00	277434.00	813357.00	239637.00	573720.00
	2	Fees & Fines - Non Depositable	257328.00	0.00	257328.00	0.00	257328.00
	3	Academic Fees	663477.00	61980.00	725457.00	0.00	725457.00
	4	Art & Concurrence	677419.00	0.00	677419.00	0.00	677419.00
	5	Armed Forces	118908.00	0.00	118908.00	0.00	118908.00
	6	Association & Society	649478.00	98200.00	747678.00	0.00	747678.00
	M 7	Athletic	174556.00	0.00	174556.00	482381.00	-307825.00
	8	Attendance Fees	66653.00	32475.00	99128.00	0.00	99128.00
	M 9	Affiliation Fees	-74255.00	119400.00	45145.00	85154.00	-40009.00
	10	AVC	107908.00	0.00	107908.00	0.00	107908.00
	M 11	Calender Fees	192843.00	272875.00	465718.00	0.00	465718.00
	A 12	C.D.F.	-4775344.85	8651834.00	3876489.15	11277827.13	-7401337.98
	M 13	C.D.C	4327.00	24890.00	29217.00	123225.00	-94008.00
	14	CCR	84353.00	5000.00	89353.00	0.00	89353.00
	15	Corpus Fund	0.00	2161540.00	2161540.00	0.00	2161540.00
	16	College B Day	252327.00	0.00	252327.00	0.00	252327.00
	M 17	College Exam	241217.98	511331.00	752548.98	3427800.10	-2675051.12
	18	Cycle Stand	100971.00	57105.00	158076.00	0.00	158076.00
	19	Cooperative	106778.00	0.00	106778.00	0.00	106778.00
	20	CHSE Certificate	376268.00	216825.00	593093.00	161400.00	431693.00
	21	CIIP	76875.00	0.00	76875.00	0.00	76875.00
	22	Drama	106053.00	142254.00	248307.00	95000.00	153307.00
	M 23	DSA	72668.00	22775.00	95443.00	15700.00	79743.00

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NAYAGARH AUTONOMOUS COLLEGE
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	24	EWf	180720.00		630060.00	811670.00	0.00	811670.00
	25	E- Education	0.00		283430.00	283430.00	0.00	283430.00
	28	Energy Fees	2619015.00		0.00	2619015.00	0.00	2619015.00
	27	Exam Fine	7080.00		0.00	7980.00	0.00	7980.00
	28	FCLP	270143.00		0.00	270143.00	0.00	270143.00
	29	Flag Day	118008.00		97425	216333.00	0.00	216333.00
	30	FMR	269473.00		0.00	269473.00	0.00	269473.00
	31	FEI	1054002.00		0.00	1054002.00	0.00	1054002.00
	32	GM	-630824.00		0.00	-630824.00	0.00	-630824.00
	33	Hostel Misc.	61047.00		0.00	61047.00	0.00	61047.00
	34	Identity Card fees	263951.00		110500.00	374461.00	70925.00	303526.00
	35	Insurance Fees	-30951.00		42240.00	11289.00	0.00	11289.00
	36	JRC	157327.00		0.00	167327.00	0.00	157327.00
	37	Jubilee Fees	-1464232.00		0.00	-1464232.00	0.00	-1464232.00
	38	Lab	1292862.00		165279.00	1458141.00	3225784.00	-1767843.00
	39	Library Fees	605561.00		209594.00	715155.00	39496.00	675659.00
	40	Mngazino	242353.00		0.00	242353.00	0.00	242353.00
	41	Medical Aid	66806.00		0.00	66806.00	0.00	66806.00
	42	NCC	132563.00		106030.00	238593.00	2800.00	235693.00
	43	Newspaper	26393.00		0.00	26393.00	0.00	26393.00
	44	Progress Report	118073.00		0.00	118073.00	0.00	118073.00
	45	Practical fees	0.00		1048806.00	1048806.00	0.00	1048806.00
	46	Recognition	433725.00		97000.00	530725.00	25000.00	505725.00
	47	Rovers Crew	169616.00		0.00	169616.00	1400.00	168216.00
	48	SAF	104203.00		60945.00	165148.00	0.00	165148.00
	49	Sale of Form	163633.00		0.00	163633.00	0.00	163633.00
	50	SCR	117478.00		64950.00	182428.00	15046.00	167382.00
	51	Sports Fees	409978.00		559370.00	969348.00	168556.00	802792.00
	52	SSG	69773.00		22775.00	92548.00	(7000.00)	85548.00
	53	Syllabs Fees	332470.00		90675.00	423145.00	0.00	423145.00
	54	Self Finance Cash Book	12858889.00		0.00	12858889.00	0.00	12858889.00
	55	TTLP	109908.00		0.00	109908.00	6000.00	103908.00
	56	Union	-38757.00		68325.00	29568.00	335125.00	-305557.00
	57	Misc.	780486.50		555370.00	1335856.50	49283.15	1286593.35
	58	Information Technology	-2549.00		0.00	-2549.00	0.00	-2549.00
	59	Rent & Taxes	1305234.40		5271.00	1310505.40	48100.00	1262405.40
	60	HT	270431.00		0.00	270431.00	0.00	270431.00
	61	Course Fees	48300.00		3841805.00	3890105.00	0.00	3890105.00
	62	Form Fill Up	2794653.00		3425930.00	6220583.00	0.00	6220583.00
	63	Student Registration Fees	-422637.00		97000.00	-325637.00	0.00	-325637.00
	64	YRC Fees	-55876.00		55550.00	-326.00	73623.00	-73949.00
	65	NSS	50970.00		74970.00	125940.00	50405.00	75535.00
	66	SAF/Alumni Fund	27890.00		0.00	27890.00	0.00	27890.00
	67	EM Hub Fees	395550.00		165280.00	560830.00	0.00	560830.00
	68	Hons.Fees	41350.00		45350.00	86700.00	0.00	86700.00
	69	Common Room Fees	-28615.00		0.00	-28615.00	0.00	-28615.00
	70	Refund of Admission Fees	-265783.00		0.00	-265783.00	393219.00	-659002.00
		Total	24938222.03		24580738.00	49518960.03	20417766.38	29101193.65
V		Miscellaneous						

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NAYAGARH AUTONOMOUS COLLEGE
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	1	Audlo Programme	22000.00	0.00	22000.00	0.00	22000.00
	2	CHSE HUB	68090.00	0.00	68090.00	0.00	68090.00
	3	Other Exam Rent	11605.00	0.00	11605.00	0.00	11605.00
	4	Data Entry	5000.00	0.00	5000.00	0.00	5000.00
	5	Hostel Admission/Duda/R admission	1466887.00	1918826.00	3385713.00	600639.00	2725074.00
	6	Exam Fine	1000.00	0.00	1000.00	0.00	1000.00
	7	Examination squad	0.00	15000.00	15000.00	15000.00	0.00
	8	CT and BED Exam	0.00	51848.00	51848.00	51848.00	0.00
	9	Rent	135371.00	21875.00	157246.00	0.00	157246.00
	10	Migration fees	6000.00	0.00	6000.00	0.00	6000.00
	11	Cricket Zone Match CHSE	48760.00	0.00	48760.00	0.00	48760.00
	12	Sale Proceeds	60310.00	0.00	60310.00	0.00	60310.00
	13	Provisional Pension	9662.00	299690.00	309352.00	169954.00	139398.00
	14	Telephone S.D refund	567.00	0.00	567.00	0.00	567.00
	15	Self Defence	-77812.00	0.00	-77812.00	0.00	-77812.00
	16	GIS	7420.00	10330.00	17750.00	0.00	17750.00
	17	Interer College Volley Ball	0.00	0.00	0.00	0.00	0.00
	18	Bank Interest	3205199.00	548340.00	3753539.00	0.00	3753539.00
	19	Advance	-1989282.33	2520450.00	531167.67	1408500.00	-877332.33
	20	TDS refund	2526.00	2777.00	5303.00	0.00	5303.00
	21	Dinabandhu Merit Scholars	-9000.00	7534.00	-1466.00	7534.00	-9000.00
	22	Active Citizenship Programme	0.00	22000.00	22000.00	22000.00	0.00
	23	NAAC	-28558.00	0.00	-28558.00	0.00	-28558.00
		Inter Cash Book transcatlon	0.00	200000.00	200000.00	200000.00	0.00
	24	Unclassified Opening Balance	3724541.29	0.00	3724541.29	0.00	3724541.29
		Total	6670285.96	5618670.0	12288955.96	2535475.00	9753480.96
		Total of General Cash Book	45079894.74	41198203.00	86278097.74	36137384.38	50140713.36

AVANMENTATION (A)

MAINTENANCE (M)

LIBRARY (L)

Receipt & Payment for the Financial Year - 2018-19

SI.No	Particulas	Opening as on 01-04-2018	Receipts during 2018-19	Total	Payments during 2018-19	Balance
A	Govt. Grant (Recurring)					
1	Salary to DP Staff	182789.00	1684454.00	1867243.00	1856304.00	10939.00
2	Salary to BG Staff	0.00	9534437.00	9534437.00	7676492.00	1857945.00
	Total	182789.00	11218891.00	11401680.00	9532796.00	1868884.00
B	Govt. Grant (Non-Recurring)					
A 1	Grant from DRDA for Play Ground	250000.00	0	250000.00	0.00	250000.00
A 2	Grant from Collector	300000.00	0	300000.00	0.00	300000.00

S. U. Dandl
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MAHARAJA ANAND MOHAN COLLEGE
MAYAGADU

AUGMENTATION
 MAINTENANCE
 LIBRARY

		Nayagadh for Play ground					
	3	OCAC for Computer	326000.00	0	326000.00	0.00	326000.00
			0.00	0	0.00	0.00	0.00
		Total	875000.00	0.00	875000.00	0.00	875000.00
		UGC Grants					
	1	Unclassified Opening Balance	5733527.75	0.00	5733527.75	0.00	5733527.75
	2	Sports Infrastructure - Project -I	2128000.00	0.00	2128000.00	0.00	2128000.00
	3	Sports Infrastructure - Project -I	224000.00	0.00	224000.00	0.00	224000.00
	4	Sports Infrastructure - Project -I	448000.00	0.00	448000.00	0.00	448000.00
	5	Sports Infrastructure - Project -II	1216000.00	0.00	1216000.00	0.00	1216000.00
	6	Sports Infrastructure - Project -II	128000.00	0.00	128000.00	0.00	128000.00
	7	Sports Infrastructure - Project -II	256000.00	0.00	256000.00	0.00	256000.00
	8	MRP	30000.00	0.00	30000.00	0.00	30000.00
	9	MRP	65000.00	0.00	65000.00	0.00	65000.00
	10	Autonomy Grant	-1116727.00	0.00	-1116727.00	0.00	-1116727.00
	11	Refund of unutilised money		0.00	0.00	139000.00	-139000.00
	M 12	UGC Seminar		0.00	0.00	85200.00	-85200.00
	M 13	UGC National Seminar		0.00	0.00	72000.00	-72000.00
		Total	9111800.75	0.00	9111800.75	296200.00	8815600.75
		Other than Grant					
	1	PMS Scholarship		0.00	0.00	0.00	0.00
	2	Senior & Junior Scholarship		0.00	0.00	0.00	0.00
	3	Valuation Zone		1615500.00	1615500.00	1616472.00	-972.00
	4	GPF		0.00	0.00	0.00	0.00
	5	CHSE Coding		17600.00	17600.00	17600.00	0.00
	6	DDSE Exam		0.00	0.00	0.00	0.00
	7	YRC		0.00	0.00	0.00	0.00
	8	Sports	66903.00	0.00	66903.00	0.00	66903.00
	9	NSS	5340.00	0.00	5340.00	0.00	5340.00
	10	E- Admission - Plus 2	436200.00	593300.00	1029500.00	0.00	1029500.00
	M 11	E- Admission - Plus 3	333200.00	406000.00	739200.00	139600.00	599600.00
	12	Sociology Seminar		0.00	0.00	0.00	0.00
	13	Donations		0.00	0.00	0.00	0.00
	14	CHSE DLC		0.00	0.00	0.00	0.00
	M 15	Self Defence		550000.00	550000.00	1354622.00	-804622.00
	16	CHSE - ROM		0.00	0.00	0.00	0.00

C. U. D. P.
 PRINCIPAL

	17	Science Labortary Grant	255246.00	0.00	255246.00	0.00	255246.00
	18	Social Service Fees	3232.00	0.00	3232.00	0.00	3232.00
	19	Cricket Zone Match			0.00		0.00
	20	World Bank Asst.	0.00	2100000.00	2100000.00	1955718.00	144282.00
	21	HUB Money	44000.00	44000.00	88000.00	44005.90	43994.10
		Total	1144121.00	5326400.00	6470521.00	5128017.90	1342503.10
II		Internal Source					
		Student Fund					
	1	Unclassified Opening Balance	26675960.04	0.00	26675960.04	0.00	26675960.04
	M 2	Fees & Fines - Depositable	229056	228514.00	457570.00	227234.00	230336.00
	3	Admission Fees & Readmission Fees	34973.00	0.00	34973.00	0.00	34973.00
	M 4	Affiliation Fees	118380.00	108960.00	227340.00	100000.00	127340.00
	5	Academic Fees	61785.00	60000.00	121785.00	0.00	121785.00
	6	Association & Society	104815.00	103900.00	208715.00	0.00	208715.00
	7	Attendance	40175.00	41560.00	81735.00	0.00	81735.00
	M 8	Calender Fees	364555.00	401960.00	766515.00	0.00	766515.00
	A 9	C.D.F	1452963.09	10007345.00	11460308.09	12040775.66	-580467.57
	10	C.D.C	0.00	36820.00	36820.00	0.00	36820.00
	11	Corpus Fund	2628481.00	3155245.00	5783726.00	0.00	5783726.00
	12	Duplicate CLC/Icard/Marksheet etc	72115.00	0.00	72115.00	0.00	72115.00
	13	Enrolment	2500.00	0.00	2500.00	0.00	2500.00
	14	e-education/-governance/Wifi	321470.00	336640.00	658110.00	0.00	658110.00
	15	EMH Fees	124960.00	162080.00	287040.00	0.00	287040.00
	16	Flag Day/ Jayanti/Anni/Jub/Sanskrit Fees	93200.00	124680.00	217880.00	0.00	217880.00
	17	Form Fill Up	3282391.20	3728650.00	7011041.20	0.00	7011041.20
	M 18	Hostel Admission/Dues/Registration	1979672.00	1942900.00	3922572.00	980093.00	2942479.00
	M 19	Project Paper	6000.00	0.00	6000.00	0.00	6000.00
	M 20	Student Registration Fees	-0.60	281420.00	281419.40	135305.00	146114.40
	M 21	Reconisation Fees	0.00	90800.00	90800.00	53000.00	37800.00
	22	Rechecking	800.00	0.00	800.00	0.00	800.00
	M 23	Syllabs Fees	149615.00	166240.00	315855.00	0.00	315855.00
	M 24	Insurance Fees	55870.00	62340.00	118210.00	4720.00	113490.00
	M 25	Sports Fees	0.00	530880.00	530880.00	364117.00	166763.00
	26	YRC Fees	1777.00	41560.00	43337.00	0.00	43337.00
	27	NCC Fees	95458.00	103900.00	199358.00	0.00	199358.00
	M 28	NSS	25770.00	41560.00	67330.00	16784.00	50546.00
	M 29	Practical Fee	1280220.00	572780.00	1853000.00	0.00	1853000.00
	30	SAF/Alumni Fund	93065.00	104940.00	198005.00	0.00	198005.00
	M 31	SSG	21935.00	20780.00	42715.00	0.00	42715.00
	32	Literary & Cultural	167900.00	0.00	167900.00	0.00	167900.00

S. U. Doshi
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	M	33	Student Union Fees	18060.00	55230.00	73290.00	52380.00	19930.00
	M	34	College Examination Fees	0.00	554510.00	554510.00	3420640.10	-2860130.10
		35	Cycle Stand	97863.00	117860.00	215723.00	0.00	215723.00
		36	Employees Welfare fees	643270.00	623400.00	1266670.00	0.00	1266670.00
		37	Identity Card fees	163830.00	194160.00	357990.00	0.00	357990.00
		38	Library Fees	19863.00	712590.00	732453.00	246473.00	485980.00
	M	39	DSA Fees	15935.00	20780.00	36715.00	18000.00	18715.00
		40	Hons.Fees	45850.00	40150.00	86000.00	0.00	86000.00
		41	Common Room Fees	100080.00	117860.00	217940.00	0.00	217940.00
		42	Laboratory Fees	16262.00	730540.00	746802.00	70538.00	676264.00
		43	Misc. fees	206503.30	371206.00	577709.30	362474.90	215234.40
		44	CLC	73760.00	0.00	73760.00	0.00	73760.00
		45	Migration fees	7600.00	0.00	7600.00	0.00	7600.00
	M	46	Seminar Fees	10000.00	0.00	10000.00	16000.00	-6000.00
		47	Urgent Fund	19700.00	0.00	19700.00	0.00	19700.00
		48	Original Certificate	0.00	408380.00	408380.00	0.00	408380.00
			Total	40924437.03	26403120.00	67327557.03	18109514.66	49218042.37
V			Miscellaneous					
		1	Bank Interest	1828265.00	5032958.00	6861223.00	0.00	6861223.00
		2	ATM Rent	144475.00	50000.00	194475.00	0.00	194475.00
		3	Recovery of cost of library book	1675.00	0.00	1675.00	0.00	1675.00
		4	Advance	-1036782.33	1045730.00	8947.67	1467877.00	-1458929.33
		5	Refund of Admission Fees	-759386.00	0.00	-759386.00	335443.00	-1094829.00
		6	Rent, rate & Taxes	0.00	0.00	0.00	222.00	-222.00
		7	EPF	0.00	103324.00	103324.00	3511061.00	-3407737.00
		8	Inter Cash Book transaction	0.00	134644.00	134644.00	134644.00	0.00
	M	9	Scholarship	0.00	0.00	0.00	20000.00	-20000.00
		10	NAAC Accreditation	0.00	29500.00	29500.00	29500.00	0.00
	M	11	Self Finance Cash Book	12861660.00	3816937.00	16678597.00	1749555.70	14929041.30
			Total	13039906.67	10213093.00	23252999.67	7248302.70	16004696.97
			Grand Total	65278054.45	53161504.00	118439558.45	40314831.26	78124727.19

Note : It may be noticed that from the affairsaid financial statement that in some cases the closing balances are rolling as negative (-) which is due to diversion of fund. No steps has yet been taken by the authority for the recoumpment of the same. Hence effective steps needs to be taken for regularise the same and compliance of the same submit before the next audit.

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

Nayagarh Autonomus College, Nayagarh - 2016-2017

Sino	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	Indian Overseas Bank	143401000005739	31-03-2017	3589095.24	31-03-2017	3330819.00	258276.24	Plus 2 Cash Book
2	State Bank Of India	11383056024	31-03-2017	3281569.00	31-03-2017	2973663.90	307905.10	Plus Two Cash Book
3	Punjab National Bank	100009265	31-03-2017	1405.00	31-03-2017	1349.00	56.00	Plus Three Cash Book
4	Indian Overseas Bank	14301000005726	31-03-2017	494566.00	31-03-2017	563035.50	-68469.50	Plus Three Cash Book
5	Andhra Bank	13480100000072	31-03-2017	8623264.00	31-03-2017	7874916.00	748348.00	Plus Three Cash Book
6	State Bank Of India	11044544427	31-03-2017	7635.06	31-03-2017	2136.06	5499.00	Plus Three Cash Book
7	State Bank Of India	11383056035	31-03-2017	247028.50	31-03-2017	1198010.00	-950981.50	Plus Three Cash Book
8	Bank of India	55811011000001	31-03-2017	3223646.72	31-03-2017	2977006.15	246640.57	Plus Three Cash Book
9	Canara Bank	353101022832	31-03-2017	6583301.75	31-03-2017	6568945.75	14356.00	UGC Cash Book
10	State Bank Of India	11383102302	31-03-2017	0.00	31-03-2017	39582.00	-39582.00	UGC Cash Book
11	Union Bank of India	600002010000892	31-03-2017	1091526.00	31-03-2017	1091526.00	0.00	Plus Two SAMS Cash Book
12	Union Bank of India	600002010002326	31-03-2017	957151.00	31-03-2017	957151.00	0.00	Plus Three SAMS Cash Book
13	The Nayagarh District Cooperative Bank	53064	31-03-2017	3549665.00	31-03-2017	3696006.00	-146341.00	Self Finance Cash Book
14	Indian Bank	6235774252	31-03-2017	1584708.00	31-03-2017	1514755.00	69953.00	Self Finance Cash Book
15	Oriental Bank of Commerce	17602041000027	31-03-2017	197646.00	31-03-2017	175771.00	21875.00	Self Finance Cash Book
16	Allahabad Bank	50264442935	31-03-2017	16590.00	31-03-2017	16590.00	0.00	NSS Cash Book
	GRAND TOTAL			33448797.27		32981262.36	467534.91	

Nayagarh Autonomus College, Nayagarh - 2018-2019

Sino	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
17	Oriental Bank of India	17602041000027	31-03-2019	287556.00	31-03-2019	171395.00	116161.00	Self Finance cash book
18	Vijaya Bank	740901231001353	31-03-2019	2113830.00	31-03-2019	2113830.00	0.00	Self Finance cash book

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19	Indian Bank	6235774252	31-03-2019	4842864.00	31-03-2019	4844574.00	-1710.00	Self Finance Cash Book
20	The Nayagarh District Central Cooperative Bank	53064	31-03-2019	2418760.00	31-03-2019	2639219.00	-220459.00	Self Finance Cash Book
21	Allahabad Bank	50264442935	31-03-2019	20991.00	31-03-2019	20991.00	0.00	NSS cash Book
22	union Bank Of India	600002010002326	31-03-2019	1506181.00	31-03-2019	1462561.00	43620.00	Plus three SAMS Cash Book
23	union Bank Of India	600002010000892	31-03-2019	2220843.45	31-03-2019	2101945.45	118898.00	Plus two sams cash book
24	State Bank of India	11383102302	31-03-2019	0.00	31-03-2019	39582.00	-39582.00	UGC Cash Book
25	Canara Bank	353101022832	31-03-2019	10381928.75	31-03-2019	10357542.75	24386.00	UGC Cash Book
26	State Bank of India	11044544427	31-03-2019	8200.06	31-03-2019	2724.06	5476.00	Plus three cash book
27	Allahabad Bank	50454092095	31-03-2019	1439237.00	31-03-2021	1381969.00	57268.00	Plus three cash book
28	Punjab national Bank	100009265	31-03-2019	277548.30	31-03-2019	277521.30	27.00	Self Finance cash book
29	Bank of India	558110110000001	31-03-2019	6246857.57	31-03-2019	5510710.57	736147.00	Plus three cash book
30	State Bank of India	11383056035	31-03-2019	759166.80	31-03-2019	1640351.30	-881184.50	Plus three cash book
31	indian overseas bank	143401000005726	31-03-2019	531915.50	31-03-2019	610159.00	-78243.50	Plus three cash book
32	Andhra Bank	13480100000072	31-03-2019	7355278.50	31-03-2019	6813136.00	542142.50	Plus three cash book
33	Allahabad Bank	50454091228	31-03-2019	81827.00	31-03-2019	81830.00	-3.00	Plus two cash book
34	State Bank of India	11383056024	31-03-2019	3240746.08	31-03-2019	1546687.10	1694058.98	Plus two cash book
35	indian overseas bank	143401000005739	31-03-2019	1614811.40	31-03-2019	1619199.66	-4388.26	Plus two cash book
36	IDBI		31-03-2019	181912.00	31-03-2019	181912.00	0.00	IDP CASH BOOK
GRAND TOTAL				45530454.41		43417840.19	2112614.22	

Reconciliation

Note :-

. The college has not done the reconciliation of Bank Accounts

Bank Reconciliation Statement as on 31-03-2017

1. Cash Book - Plus 2

Indian Overseas Bank - A/c No - 143401000005739

Balance as per Cash Book as on 31-03-2017				3330819.00
ADD :Cheque Issued but not presented for payment	Cheque No	Date	Amount	39116.00
	15746	03-03-2016	27535.00	
		31-01-2017	5760.00	
		23-03-2017	1800.00	
		31-03-2017	4021.00	
Add : Amount credited by bank but not in Cash book		01-12-2015	4200.00	14640.00

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		21-01-2016	5800.00	
		03-09-2016	4500.00	
Add : SBI cheque issued to CHSE for +2 arts, science & Com. Form fillip vide Vr.no 84 but wrongly recorded in IOB	817626	23.11.2015		311267.00
Add : ATM rent credited by bank but not in cash book				60000.00
	02-07-2016		15000.00	
	01-08-2016		5000.00	
	31-08-2016		5000.00	
	30-09-2016		5000.00	
	31-10-2016		5000.00	
	01-12-2016		5000.00	
	31-12-2016		5000.00	
	31-01-2017		5000.00	
	28-02-2016		5000.00	
	30-03-2016		5000.00	
Add : Interest credited by bank but not recorded in cash book				301201.00
	07-08-2016		112025.00	
	04-02-2017		189176.00	
Less : Short recording of Ch.No on 6-5-16 in cash book (24060-24000)			60.00	
Less : Short recording of Ch.No on 31-10-16 in cash book (2840-2404)			36.00	
Less Bank Charges debited by bank but not recorded in cash book			1039.76	
Less : Cheque issued but not recorded in cash book on 6-5-15			5000.00	6135.76
Less : Opening Difference				461812.00
Balance as per Bank Pass Book				3589095.24

2. Cash Book - Plus 2

State Bank of India - A/c No - 11383056024

Balance as per Cash Book as on 31-03-2017				2973663.90
Add : Opening Difference				640910.00
Add : Cheque issued but not presented for payment	Cheque No	Date	Amount	1041.00
		31-03-2017	1041.00	
Less : Amount debited by Bank but not recorded in Cash book	20-12-2016		1670.70	7159.90
	05-01-2017		835.70	
	10-01-2017		4021.00	
	14-03-2017		632.50	
Less : Bank charges of earlier Years			1059.00	
Less : SBI cheque issued to CHSE for +2 arts, science & Com. Form fillip vide Vr.no 84 but wrongly recorded in IOB			311267.00	
Less : Cash deposited in IOB on 3-9-16 as per cash book but Wrongly recorded in SBI			4560.00	
Less : Short recording of Ch.No - 639473 -77			10000.00	334045.90
Balance as per Bank Statement				3281569.00

3. Cash Book - Plus 3

Andhra Bank - 134810011000072

Balance as per Cash Book as on 31-03-2017				7874916.00
Add : Opening Difference				41745.00
Add : Cheque issued but not presented for payment	Cheque No	Date	Amount	
		23.3-16	3500.00	
		30-03-2017	650.00	
		23-02-2015	3046.00	

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		13-07-2015	12952.00	
		23-02-2016	3000.00	23148.00
Add: Amount wrongly recorded in cash book as Rs.41040 instead of Rs.4040/-	30635	08-03-2016	37000.00	37000.00
Add: Interest credited by bank but not recorded in cash book		02-03-2015	135546.00	646713.00
		10-06-2016	114118.00	
		09-09-2016	147069.00	
		12-12-2016	150555.00	
		10-03-2017	102405.00	
Add: Interest TDS credited by bank but not recorded in cash book		30-06-2016	2025.00	6100.00
		30-09-2016	2025.00	
		31-12-2016	2025.00	
		31-03-2016	2025.00	
Add: YRC amount credited by bank but not recorded in cash book on 23-1-17				4000.00
Add: Cancellation of DD credited by bank but not recorded in cash book on 18-3-17				3000.00
Add: Excess recording in cash book on 8-9-15				500.00
Add: Excess recording in cash book on 20-2-16				150.00
Less: Amount wrongly recorded in cash book Rs.500 instead of Rs.550/-		04-11-2015	50.00	16008.00
Less: Amount wrongly recorded in cash book Rs.4877 instead of Rs.4887/-		12-11-2015	10.00	
Less: Ch.No 501442 dt.8-9-15 issued to B.P Rao towards advance of Rs.14000/- but the same not recorded in cash book though the amount recorded in advance a/c		08-09-2015	14000.00	
Less: In cash book Rs. 2300/- has been shown as cash deposit but actually Rs.1500/- has been deposited		25-02-2016	800.00	
Less: In cash book Rs. 7410/- has been shown as cash deposit but actually Rs.4710/- has been deposited		24-05-2016	2700.00	
Less: Short recording in cash book by Rs 270 (16857-16587) against ch no 501484-501486		14-11-2015	270.00	
Less: Short recording in cash book by Rs 300 (70665-70365) against ch no 834806-834813		21-01-2016	300.00	
Less: Bank Charges not recorded in cash book during 16-17			828.00	
		06-02-2016	50.00	
Balance as per Bank Pass Book				8623264.00

1. Cash Book - Plus 3

an Overseas Bank - A/c No - 143401000005726

Balance as per Cash Book as on 31-03-2017		583035.50
Add: Interest credited by bank but not recorded in cash book		19253.00
Less: Opening Difference		87722.50
Balance as per Bank Pass book		494566.00

3. Cash Book - Plus 3

State Bank of India (ADB) - A/c No - 110445444427

Balance as per Cash Book as on 31-03-2017		2136.00
Add: Opening Difference		5128.00
Add: Interest credited by bank during the year but not recorded in cash book		371.00
Balance as per Bank Pass Book		7635.00

3. Cash Book - Plus 3

State Bank of India - A/c No - 11383006035

Balance as per Cash Book as on 31-03-2017		1198010.00		
Add: Cheque issued but not	Cheque No	Date	Amount	640.00

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Presented for payment	10-11-2016	320.00	
	28-12-2016	320.00	
Add: Short recording of receipt of D.P salary on 27-3-17 (2000-2000)		600.00	510.00
Add: Short recording of receipt of D.P salary on 27-3-17 (30531-30531)		14.00	
Less: Bank charges not recorded in cash book on 10-1-17		230.00	952130.00
Less: Short recording of bank charges on 14-3-17		0.60	
Less: Excess recording of receipt of D.P salary on 28-11-16 (10002-10002)		8000.00	
Less: Opening Difference		943000.00	
Balance as per Bank Statement			247020.00

7. Cash Book - Plus 3

Bank of India - A/c No - 552110110000001

Balance as per Cash Book as on 31-03-2017			2977000.11
Add: Opening Difference		161715.00	246300.00
Add: Interest credited by bank but not recorded in cash book	09-05-2016	24005.00	
	08-08-2016	22604.00	
	07-11-2016	19612.00	
	08-02-2017	26221.00	
Add: Bank charges waived by bank but not recorded in cash book		315.00	
Add: Amount credited by bank but not recorded in Cash book		455.00	
Add: Amount recorded in cash book of Cheque no 856068 dt. Rs. 975/- instead of Rs. 967/-		8.00	
Add: In cash book Rs. 1000/- has been deposited but the same has recorded in cash book on 01-07-2017			1000.00
Add: Short recording of deposit on 10-11-16 (54500-54200)			300.00
Less: Bank charges debited by bank but not recorded in cash book	15-04-2016	17.18	
	11-07-2016	8.75	
	15-10-16	17.25	
	02-02-2017	17.25	57.43
Balance as per Bank Statement			3223646.73

3. Cash Book - Plus 3

Punjab National Bank - A/c No - 4984000100009235

Balance as per Cash Book as on 31-03-2017			1349.00
Add: Interest Credited by bank on 31/3/16 but not recorded in cash book			56.00
Balance as per Bank Pass Book			1405.00

2. Cash Book - UGC

Canara Bank - A/c No - 0353101022832

Balance as per Cash Book as on 31-03-2017			8568945.30
Add: Opening Difference			168970.00
	Amount		
Add: Payment made earlier dt. 14/1/14 but not taken into Cash Book	5000.00		15020.00
Add: Advance wrongly adjusted in Canara bank a/c instead of advance on 20-8-16	10000.00		
Add: Bank charges during the year not recorded in	20.00		

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Cash book			169034.00
Less : Bank Charges not recorded in Cash Book (91+115)	206.00		
Less : Bank Charges during the year not recorded in Cash Book	276.00		
Less : Payment entered in Bank Pass Book but not in cash book	99880.00		
Less : Cheque Issued earlier not in Pass book	10272.00		
Less : Cheque No 325518 to 325522 issued to various parties on 6-5-14 amounting to Rs.94768/- but wrongly recorded in cash book as Rs.44768/-	50000.00		
Balance as per Bank Pass Book			6583301.71

10. Cash Book : Self Financing

Nayagarh District Central Cooperative Bank - A/c No 53064

Balance as per Cash Book as on 31-03-2017			3696006.00
Add : Amount on 26/06/2015 credited by bank but not in cash book		2944.00	163159.00
Less : Excess recording of Bank Charges on 31/3/16		56.00	
Add : Interest credited by bank but not recorded in cash book	31-03-2016	83553.00	
	31-03-2017	73605.00	
Add : Short recording on 23-6-16 vide ch no - 161924	23-06-2016	1.00	
Add : Cheque issued but not presented for payment	21-06-2016	3000.00	
Less : Opening Difference		208480.00	309500.00
Less : Short recording in Cash Book on		20.00	
Less : Payment not recorded in cash book		51000.00	
Less : Advance returned from P.K.Basantia but not in Bank pass book on 31-3-17		50000.00	
Balance as per Bank Pass Book			3549665.00

11. Cash Book : Self Financing

Oriental Bank of Commerce - A/c No - 17602041000027

Balance as per Cash Book as on 31-03-2017			175771.00
Add : Interest Credited by bank on 31/3/16 but not recorded in cash book			21875.00
Balance as per Bank Pass Book			197646.00

12. Cash Book : Self Financing

Indian Bank - A/c N - 6235740252

Balance as per Cash Book as on 31-03-2017			1514755.00
Add : Interest Credited by bank on 30/4/16 but not recorded in cash book			70045.00
Less : Bank Charges on 18-3-17, 20-3-17 Rs. 85/-, Rs./-5, Rs.2/- not recorded in cash book			92.00
Balance as per Bank Pass Book			1584708.00

Note : The statement/ pass book of account no 11383102302 in SBI not available, so the reconciliation of the same could not done.

Bank Reconciliation Statement as on 31-03-2019

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1. Cash Book : Plus 2 Cash Book

Indian Overseas Bank - A/c No - 143601000006739

Balance as per Cash Book as on 31-03-2019			1519186.00	
Add : Cheque Issued but not presented for payment	19988	14-07-2017	4379.00	
	695518	07-10-2017	250.00	
	910375	19-02-2019	5115.00	
		19-12-2018	385.00	
		02-01-2019	500.00	
		28-03-2019	3480.00	
	910401	28-03-2019	8300.00	
	910402	28-03-2019	922.00	
	910405	30-03-2019	58208.00	
	910406	31-03-2019	2680.00	
	910411	31-03-2019	1200.00	
		31-03-2019	37954.00	
		31-03-2019	775.00	
		31-03-2019	4291.00	
		31-03-2019	1735.00	
	31-03-2019	1698.00	128887.00	
Add : Cheque returned as per bank statement not recorded in cash book	910343	15-02-2019	4000.00	4500.00
	695153	04-10-2018	500.00	
Add : Rev. of salary but not recorded in cash book on 12-5-18				3232.00
Add : Amount credited by bank on 13-12-18				300.00
Add : Excess recording of ch.no 910042 on 18-1-19 (2201-2200)				1.00
Less : Short recording of Ch.no 910038 (1956-1951.9)			4.10	141488.20
Less : Double recording of amount transferred from SBI-910354/c on 2-3-18			20000.00	
Less : Excess recording of deposit on 27-12-18			5.90	
Less : Excess recording of interest in cash book			10.00	
Less : Ch.no-910025 not recorded in cash book			750.00	
Less : Ch.no-910027 not recorded in cash book			240.00	
Less : Ch.no-910026 not recorded in cash book			480.00	
Less : Short recording of Ch no -918337 (4243-4218)			30.00	
Less : Short recording of Ch no -910341 (37308-34308)			3000.00	
Less : Short recording of Bank charges			70.80	
Less : Opening difference			119877.48	
Balance as per Bank Pass Book as on 31-03-2019				1514811.40

2. Cash Book : Plus 2 Cash Book

State Bank Of India - A/c No - 11283056024

Balance as per Cash Book as on 31-03-2019			1548587.00
Add : Opening Difference			315445.00
Amount credited by bank but not in Cash book	01-09-2017	1085.70	438109.00
	31-03-2019	35784.00	
	31-03-2019	401240.00	
Add : Cheque issued but not presented	29-03-2019	285603.00	

S. V. Reddy
 CHARTERED ACCOUNTANT

Total Payment				
	29-03-2019		26926.00	
	29-03-2019		48000.00	
	29-03-2019		7585.00	
	29-03-2019		21000.00	
	29-03-2019		600.00	
	30-03-2019		401240.00	
	31-03-2019		35784.00	
	31-03-2019		143229.00	946967.00
Less: Cheque issued for Rs. 405.90 but recorded in cash book as Rs. 405/-	04-08-2017		0.90	8462.81
Less: Cheque issued for Rs. 155.90 but recorded in cash book as Rs. 155/-	04-08-2017		0.90	
Less: Cheque issued for Rs. 5350.90 but recorded in cash book as Rs. 5350/-	31-10-2017		0.90	
Less: Bank charges debited by bank but not entered in cash book	10-04-2017		172.50	
	22-11-2017		138.81	
	23-11-2017		137.29	
	24-11-2017		119.29	
	27-11-2017		104.63	
	12-03-2018		649.00	
	12-03-2019		649.00	
Less: amount debited by bank but not in cash book	17-12-2018		4967.40	
Less: amount debited by bank but not in cash book	03-11-2018		1522.00	
Less: amount debited by bank but not in cash book	06-11-2018		0.20	
Balance as per Bank Statement as on 31-03-2019				3240746.00

3. Cash Book : Plus 3 Cash Book

Indian Overseas Bank - A/c No - 143401000005726

Balance as per Cash Book	610159.00
Less: OB Difference	78243.50
Balance as per Bank Pass Book	531915.50

4. Cash Book : Plus 3 Cash Book

Punjab National Bank - A/c No - 4984000100009265

Balance as per Cash Book as on 31-03-2018	277521.30
Add: Interest credited by bank but not in cash book	27.00
Balance as per Bank Pass Book	277548.30

5. Cash Book : Plus 3 Cash Book

Bank of India - A/c No - 558110110000001

Balance as per Cash Book	5510710.57
Add: Opening Difference	229172.00
Add: Cash deposited in BOI but wrongly recorded in Andhra Bank A/c on 18-04-2017	1550.00

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Add : Amount Credited by Bank but not entered in Cash book		5425.00
Add : Ch. No. 856695 dt. 29-3-19 but presented for payment on 3-4-19		500000.00
Balance as per Bank Pass Book		8246857.50

8. Cash Book : Plus & Cash Book

Andhra Bank - A/c No - 134810011000072

Balance as per Cash Book				6813136.00
Add : OB Difference				221963.00
Add : Cheque Issued but not presented for Payment	Cheque No	Date	Amount	490981.50
	836526	13-01-2018	500.00	
	551	27-02-2019	23835.00	
	33981	18-03-2019	18040.00	
	33966	19-03-2019	9190.00	
	33991	29-03-2019	15135.00	
	33992	30-03-2019	3090.00	
	33993	31-03-2019	280.00	
	33994	31-03-2019	5020.00	
	33996	31-03-2019	270.00	
	33997	31-03-2019	158400.00	
	33998	31-03-2019	60000.00	
	33999	31-03-2019	11000.00	
	34000	31-03-2019	13300.00	
	33571	31-03-2019	5575.00	
	33572	31-03-2019	4500.00	
		14-03-2019	7520.00	
		14-03-2019	36404.00	
		26-03-2019	10000.00	
		31-03-2019	280.00	
		31-03-2019	10000.00	
		31-03-2019	540.00	
		31-03-2019	270.00	
		31-03-2019	7746.00	
		31-03-2019	4800.00	
		31-03-2019	7000.00	
		01-12-2018	5423.00	
		28-02-2019	1239.00	
Add : Excess Recording in Cash Book	315	09-05-2018	450.00	
	321	10-05-2019	480.00	
Add : Excess recording Bank charges in cash book			150.50	
Add : Amount credited in bank but not in Cash book	26-10-2018		65000.00	
	30-01-2019		4000.00	
Add : Amount credited in bank but not in Cash book		11-11-2017	1492.00	
Add : Excess Recording in Cash Book		06-05-2017	23.00	
		06-05-2017	29.00	
Less : Cash deposit in BOI but wrongly recorded in Andhra Bank		18-04-2017	1550.00	170802.00
Less : Cash deposit on 19-12-17 but not in bank pass book		19-12-2017	4000.00	
Less : Short recording in Cash book		20-04-2017	67.00	
		24-07-2017	1.00	
		13-10-2017	224.00	

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	10-01-2018	70.00	
	10-01-2018	271.00	
	23-03-2018	18.00	
Less : Cash deposited in Allahabad Bank but wrongly recorded in Andhra Bank on 4-10-18		45915.00	
Less : Ch. No- 291378 not recorded in cash book		22302.00	
		43930.00	
Less : Excess recording of Interest on 31-3-19		2274.00	
Less : Short recording of Ch.no- 516 dt.21-1-19		180.00	
Less : Cheque no-000440 dt 26-10-18 but not recorded in Cash Book, the same has rectified on 29-6-19		50000.00	
Balance as per Bank Pass Book as on 31-03-2019			7355278.50

7. Cash Book : Plus 3 Cash Book

State Bank of India - A/c No - 1383056035

Balance as per Cash Book as on 31-3-2019			1640351.30
Less: Opening Balance Difference		873297.50	998148.50
Less : Amount credited in cash book but not in pass book	20-06-2017	113553.00	
Less : Bank Charges not recorded in Cash book	12-03-2018	649.00	
Less : Bank Charges not recorded in Cash book	12-03-2019	649.00	
Less : Amount credited in cash book but in bank	21-01-2019	10000.00	
Add : Cheque Issued but not presented for payment	24-07-2018	3690.00	116964.00
	09-07-2018	11106.00	
	30-03-2019	11186.00	
	30-03-2019	21000.00	
Add : Amount credited by bank but not recorded in cash book	29-03-2019	10650.00	
	29-03-2019	22981.00	
	29-03-2019	500.00	
		5550.00	
Add : Cheque issued but not recorded in Cash book	07-11-2017	47687.00	11714.00
	08-11-2017	47689.00	270.00
	08-11-2017	47888.00	18317.00
Balance as per Bank pass book on 31-03-2019			759166.80

8. Cash Book : UGC Cash Book

Canara Bank - A/c No - 353101022832

Balance as per Cash Book as on 31-03-2019			10357542.70
Add : Opening Difference			4386.00
			20000.00
Add: Cheques issued but not presented for payment	Cheque No	Date	Amount
	378212	14-03-2019	6000.00
	378213	14-03-2019	6000.00
	378215	30-03-2019	8000.00
Balance as per Bank Pass Book			10381928.70

9. Cash Book Plus 2 SAMS

Union Bank of India - a/c no - 600002010000892

Balance as per Cash Book as on 31-03-2019		2101945.00
Add : Cheque no-2005642 dt.31-3-19 issued but presented on 2-4-19 for payment		118898.00
Balance as per Bank Statement as on 31-03-2019		2220843.00

10. Cash Book Plus 3 SAMS

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AUDIT REPORT

16-07-2020



Union Bank of India - a/c no - 606802010002236

Balance as per Cash Book as on 31-03-2019		1462561.00
Add : Cheque no-12002108 dt 30-3-18 issued but presented on 2-4-19 for payment		49920.00
Balance as per Bank Statement as on 31-03-2019		1500181.00

11. Cash Book Self Financing

Waygarh District Central Cooperative Bank - A/c No 53064

Balance as per Cash Book as on 31-03-2018				2639219.00
Less : Opening Difference			71858.00	85425.00
Less : Cheque issued but not recorded in cash book	184743	09-08-2018	13567.00	
Add : Cheques Issued but not presented for payment	Cheque No	Date	Amount	13200.00
		31-07-2018	1200.00	
		15-03-2019	6000.00	
		15-03-2019	6000.00	
Add : Excess recording of Contractual Salary in Cash book		08-03-2019	500.00	500.00
Less : NDCC Cheques Issued but Wrongly recorded in oriental bank a/c on 08/05/2018 which has been rectified n 02-01-2020.				98734.00
Less : Advance returned by Mr. P.K.Basantia on 31-3-2017 but not in the bank statement				50000.00
Balance as per Bank Statement				2418760.00

12. Cash Book UGC

Indian Bank - a/c no - 6235740252

Balance as per Cash Book as on 31-03-2019		4844574.00
Less : Amount deposited n 13-02-19 but not in Bank pass book		1710.00
Balance as per Bank Statement as on 31-03-2019		4842864.00

13. Cash Book : Self Financing

Oriental Bank of Commerce - A/c No - 17602041000027

Balance as per Cash Book as on 31-03-2019		171395.00
Add : Interest Credited by bank on 05/01/19 but not recorded in cash book		17210.00
Add : Excess Bank charges recorded in cash book on 31-3-19		217.00
Add : NDCC cheque issued on 8-5-18 but wrongly recorded in Oriental Bank		98734.00
Balance as per Bank Pass Book		287556.00

14. Cash Book : Plus Two

Allahabad Bank - A/c No - 50454091228

Balance as per Cash Book as on 31-03-2019		81830.00
Less : Short recording of Payment on 29-9-18		3.00
Balance as per Bank Statement as on 31-03-2019		81827.00

15. Cash Book : Plus Three

State Bank of India - A/c No - 11044544427

Balance as per Cash Book as on 31-03-2019		2724.00
Add : Opening Difference		5266.00
Add : Interest not recorded in cash book		210.00

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Balance as per Bank Statement as on 31-03-2019

₹200.00

16. Cash Book : Plus Three

Allahabad Bank - A/c No : 50454092095

Balance as per Cash Book as on 31-03-2019

1381855.00

Add : Cash deposited into Allahabad bank but wrongly recorded in Andhra bank in a/c 10-1A

45815.00

Add : Interest not recorded in cash book

11353.00

Balance as per Bank Statement as on 31-03-2019

1439237.00

Note : The statement/ pass book of account no 11363102302 in SBI is not available, so the reconciliation of the same could be not done which may be traced and produce for next audit.

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ARA: 6 STOCK POSITION

Nayagarh Autonomous College, Nayagarh - 2016-2017

Sino	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Steel Almirah and book selves	28	0	0	28.00	28	UGC stock register - 35
2	Printer	21	1	0	22.00	22	UGC stock register -
3	Revolving chair	5	0	0	5.00	5	UGC stock register - 34
4	Computer	59	0	0	59.00	59	Ugc stock register -6
5	Executive type high back steel chair	20	0	0	20.00	20	Ugc stock register - 20
	Box type Table	8	0	0	8.00	8	UGC stock register - 34
7	TV	3	0	0	3.00	3	UGC stock register - 33
8	AC	28	0	0	28.00	28	UGC stock register -30
9	Server	1	0	0	1.00	1	UGC stock register - 29
10	Books	1076	1	0	1077.00	1077	Library stock register page no -116
11	Books	39054	72	0	39126.00	39126	Library register page no-497
12	Books	4910	0	0	4910.00	4910	Book bank stick register page no-108
13	Water Cooler	4	0	0	4.00	4	UGC stock register page no -30
	Refrigerator	7	1	0	8.00	8	UGC stock Register Page No-33
15	Generator	5	0	0	5.00	5	UGC stock register Page No-31

Nayagarh Autonomous College, Nayagarh - 2018-2019

Sino	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
16	Dust Bin	0	10	0	10.00	10	4
17	First Aid Box	0	10	0	10.00	10	3
18	Duel Desk	0	20	0	20.00	20	Stock register -2
19	Fire Extinguisher	0	17	0	17.00	17	Stock register -1
20	Steel Almirah and book selves	28	100	0	128.00	128	UGC stock register-
21	Printer	21	1	0	22.00	22	UGC stock register -
22	Revolving chair	5	0	0	5.00	5	ugc stock register


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								-34
23	Computer	59	0	0	59.00	59		UGC stock register -6
24	Executive type high back steel chair	20	0	0	20.00	20		Ugc stock register -34
25	Box type Table	8	0	0	8.00	8		UGC stock register -34
26	TV	3	0	0	3.00	3		UGC stock register -33
27	AC	28	0	0	28.00	28		UGC stock register - 30
28	Server	1	0	0	1.00	1		ugc stockregister -29
29	Books	1348	0	0	1348.00	1348		Library stock register -116
30	Books	39908	0	0	39908.00	39908		Library stock register - 497
31	Books	4910	0	0	4910.00	4910		Ugc stock register -108
32	Water Cooler	4	7	0	11.00	11		UGC stock register - 30
33	Refrigerator	7	0	0	7.00	7		Ugc stock register -33
34	Generator	4	0	0	4.00	4		UGC stock register -31

Comments

Note - 1 : Half Yearly physical verification has not been done which should be done in every year , the result of physical verification should be recorded in the concerned stock register.

2. : The stock register has not maintained properly which is far from satisfactory. It is suggested that the stock register should be maintain properly.


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ASA INVESTMENT

Nayagari Autonomous College, Nayagari - 2018-2019

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	01-04-2018	1119647.00	0.00	1119647.00	7500000.00	31-03-2019	8819647.00	31-03-2019	8819647.00	0.00	
2	01-04-2018	236069.00	0.00	236069.00	0.00	31-03-2019	236069.00	31-03-2019	236069.00	0.00	
3	01-04-2018	8500000.00	0.00	8500000.00	7500000.00	31-03-2019	8500000.00	31-03-2019	8500000.00	0.00	
	GRAND TOTAL	2355716.00	0.00	2355716.00	15000000.00		17355716.00		17355716.00	0.00	

Nayagari Autonomous College, Nayagari - 2018-2019


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
4	01-04-2018	236069.00	0.00	236069.00	138957.00	31-03-2019	375026.00	31-03-2019	375026.00	0.00	the interest has been shown as investment as the same has been reinvested.
5	01-04-2018	8500000.00	0.00	8500000.00	1500000.00	31-03-2019	10000000.00	31-03-2019	10000000.00	0.00	
	01-04-2018	18619647.00	0.00	18619647.00	5711586.00	31-03-2019	24331233.00	31-03-2019	45206247.00	-20875014.00	On 31-3-2019 wrongly recorded in cash book by Rs.20875014 which has been rectified on 29-06-2019
	GRAND TOTAL	27355716.00	0.00	27355716.00	7350543.00		34706259.00		55581273.00	-20875014.00	

DETAILS OF CB ON INVESTMENT & Comments :

Note :

During 2018-19 interest of Rs.138957 has been reinvested and the same has been shown as investment in +2 cash book. Similarly interest of Rs. 2711586/- has been reinvested and the same shown as investment along with fresh investment of Rs.3000000/- in +3 cash book.

In 2018-19, FDR account has been added in excess of Rs.20875014/- on 31-03-2019 which has been rectified on 29-6-2019


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 NAYAGARI

Details of CB on Investment & Comments for the Financial Year 2016-17

A/C No	Name of the Bank	Date of Investment	Amount of Investment	Rate of Interest	Date of Maturity	Remarks
40520100011580	Andhra Bank, Machi Pada	29-02-2012	236000	8.50%	28-02-2018	
4520100011702	Andhra Bank, Machi Pada	14-02-2012	100000	8.50%	14-03-2018	
40520100018990	Andhra Bank, Machi Pada	23-06-2014	414625	8.75%	23-06-2019	
40520100018945	Andhra Bank, Machi Pada	23-06-2014	505022	8.75%	23-06-2019	
134820100004942	Andhra Bank, Nayagarh	24-07-2012	100000	9%	24-07-2015	
17603011000023	Oriental Bank of Commerce, Nayagarh	11-03-2014	1000000	8.75%	11-03-2024	
6454291294	Indian Bank	01-08-2016	2500000	6.65%	01-08-2017	
6454291295	Indian Bank	01-08-2016	2500000	6.65%	01-08-2017	
6454291296	Indian Bank	01-08-2016	2500000	6.65%	01-08-2017	
6454291297	Andhra Bank	05-10-2016	2500000	6.65%	05-08-2017	
6454291298	Andhra Bank	05-10-2016	2500000	6.65%	05-10-2017	
6454291299	Andhra Bank	05-10-2016	2500000	6.65%	05-10-2017	
	Total		17355716			

Details of CB on Investment & Comments for the Financial Year 2018-19

A/C No	Name of the Bank	Date of Investment	Amount of Investment	Date of Maturity	Remarks
40520100011580	Andhra Bank, Machi Pada	29-02-2012	375028	18-02-2021	Plus 2 Cash book
4520100011702	Andhra Bank, Machi Pada	14-02-2012	168041	14-03-2020	Plus 3 Cash book
40520100018990	Andhra Bank, Machi Pada	14-02-2012	545698	23-06-2019	Pledged to Registrar UU
40520100018945	Andhra Bank, Machi Pada	23-06-2014	1119647	23-06-2019	Pledged
134820100004942	Andhra Bank, Nayagarh	24-07-2012	100000	24-07-2019	Plus 3 Cash book
17603011000023	Oriental Bank of Commerce, Nayagarh	11-03-2014	1000000	11-03-2024	Pledged to Registrar UU
134820100069745	Andhra Bank	19-12-2018	2889063	19-12-2023	Pledged
134820100069763	Andhra Bank	19-12-2018	2889065	19-12-2023	Pledged
134820100069824	Andhra Bank	19-12-2018	2889063	19-12-2023	Pledged
134820100069790	Andhra Bank	19-12-2018	2683761	19-12-2023	Plus 3 Cash book
134820100069806	Andhra Bank	19-12-2018	2683763	19-12-2023	Plus 3 Cash book
61381	Andhra Bank	18-10-2017	2681566	19-12-2023	Plus 3 Cash book
61372	Andhra Bank	18-10-2017	2681566	19-12-2023	Plus 3 Cash book
134820100066827	Andhra Bank	25-07-2018	3000000	25-07-2028	Pledged to RDE
6659686166	Indian Bank	01-08-2018	500000	01-08-2028	Pledged to Registrar UU
50478295306	Allahabad Bank	20-02-2019	1000000	20-02-2029	Pledged to Registrar UU
6454291294	Indian Bank	01-08-2016	2500000	19-12-2023	Pledged
6454291169	Indian Bank	01-08-2016	2500000	19-12-2023	Pledged

6454291261	Indian Bank	01-08-2016	2500000	19-12-2023	Pledged
	Total		34706259		

Note :-

1. Accrued interest against FDR No -6706191750 - Rs.420094/, FDR No 6706192040- Rs.420094/- & FDR No 670619244 - Rs. 420094/- i.e total interest of Rs. 1260282/- of Self finance cash book has not been recorded. It is advised to record the same.

2. Excess recording of Interest in +3 cash book of FDR No -040520100018945 by Rs. 364184/-which needs regularisation.It is advised to regularise the above and compliance of the same submit before next audit.

S. U. Doshi
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NAYAGARH AUTONOMOUS COLLEGE
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Part B ADVANCE

Nayagarh Autonomous College, Nayagarh - 2016-2017

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	01-04-2016	Plus Two Cash Book	284250.00	479500.00	763750.00	674750.00	31-03-2017	89000.00	31-03-2017	45500.00	43500.00	Note - 1
2	01-04-2016	Plus Three Cash Book	878532.33	502000.00	1380532.33	1077700.00	31-03-2017	302832.33	31-03-2017	502832.33	-200000.00	Note 2
3	01-04-2016	Self Finance Cash Book	200000.00	75000.00	275000.00	175000.00	31-03-2017	100000.00	31-03-2017	100000.00	0.00	
	01-04-2016	UGC Cash Book	626500.00	352000.00	978500.00	593000.00	31-03-2017	385500.00	31-03-2017	236000.00	149500.00	Note -2 & 3
GRAND TOTAL			1989282.33	1408500.00	3397782.33	2520450.00		877332.33		884332.33	-7000.00	

Nayagarh Autonomous College, Nayagarh - 2018-2019

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
5	01-04-2018	Self Finance Cash Book	100000.00	0.00	100000.00	0.00	31-03-2019	100000.00	31-03-2019	100000.00	0.00	
5	01-04-2018	UGC Cash Book	195000.00	218000.00	413000.00	126000.00	31-03-2019	287000.00	31-03-2019	287000.00	0.00	
	01-04-2018	Plus Two Cash Book	237500.00	321377.00	558877.00	386230.00	31-03-2019	172647.00	31-03-2019	172647.00	0.00	
5	01-04-2018	Plus Three Cash Book	504282.33	928500.00	1432782.33	533500.00	31-03-2019	899282.33	31-03-2019	849282.33	50000.00	Note -4
GRAND TOTAL			1036782.33	1467877.00	2504659.33	1045730.00		1458929.33		1408929.33	50000.00	

Comments :

Note :

1. On 15-12-2014 advance given to B.P.Rao (Demo. Botany) Rs.43500/- but not included in cash book

2. Advance paid to P.K.Pradhan of Rs.200000/- has been wrongly recorded in +3 cash book but the adjustment has been made in UGC cash book, Hence the amount transferred to UGC cash book

3. On 31-03-2015 advance adjusted Rs.50000/- from S.K.Mishra (Demo. Zoology)but not deducted from advance in cash book(B) On 4-9-09 advance given to Umesh Ch. Pati (Lect. in Eco) Rs.7500/- and advance given to Balaram Panda (Lect in Pol.Sc.) Rs. 2000/- but not taken in cash book and on 20-08-2018 advance adjusted Rs.100000/- from B.K.Patnaik but adjusted in advance account and the same has rectified on 10-4-17.

4.

S. U. Boudhal
PRINCIPAL

Advance of Rs. 50000/- paid to R.K.Maharana on 26-10-18 vide ch.no. 000440 not recorded in +3 cash book but the same has been regularised on 29-6-19.

Advance as on 31-03-2017 in different cash book

A. Plus 2 Cash Book for Financial Year 2016-17

Sl.No	Name and Designation	Date of Advance	Amount of Advance		Purpose of Advance	Name and Designation of the Persons responsible for Payment of Advance
			More than one Year	Less than one year		
1	Unclassified Opening advances 06-07		10000.00			
3	Golak Bihari Nayak Lec.in Education	20-10-2014	2000.00		Plus + Union	Dr. Khalil Sahoo
		06-01-2015	5000.00		Cultural Association	Dr. Khalil Sahoo
		16-01-2015	48000.00		Cultural Association	Dr. Khalil Sahoo
4	Kesab Chandra Routray, Lect.in Eng	27-01-2017		6000.00	Saraswati Puja	Dadhibaban Sahoo
6	Siva Prasad Das	28-03-2017		8000.00	Farwell Meeting	Dadhibaban Sahoo
7	Kavita Mahapatra, Lect.	07-11-2016		10000.00		Sri Padma Ch. Swain
Total			65000.00	24000.00		

3. Plus 3 Cash Book for Financial Year 2016-17

Sl.No	Name and Designation	Date of Advance	Amount of Advance		Purpose of Advance	Name and Designation of the Persons responsible for Payment of Advance
			More than one Year	Less than one year		
1	Unclassified Opening advances upto		15582.33			
2	Ashok Kumar Mohanty, Reader in Zoology	20-02-2014	10000.00		Interview Lecture	Dr. Khalil Sahoo
		15-12-2014	4000.00		Lab Contingencies	Dr. Khalil Sahoo
		06-08-2015	4000.00		For Department	Dadhibaban Sahoo
3	B.Gouda,Lect. In Com	07-01-2016	104750.00		Diploma Insurance	Dadhibaban Sahoo
4	B.K. Patnaik	02-03-2017		5000.00	Department Seminar	Dadhibaban Sahoo
5	Golak Bihari Nayak, Lect in Education	13-03-2009	3000.00		Department Seminar	Dr. Subodha Ch. PraharaJ
		22-12-2010	5000.00		NCC	Dr. Subodha Ch. PraharaJ
		04-01-2011	2000.00		Department Seminar	Dr. Subodha Ch. PraharaJ
		18-02-2013	5000.00		Department Seminar	Sri Padma Ch. Swain
6	Jyostnamae Devi, Reader in Botany	02-03-2009	3000.00		For Department Seminar	Dr. Subodha Ch. PraharaJ
7	Kabita Mishra, Lect. In Zoology	28-01-2009	1000.00		For Department	Dr. Subodha Ch. PraharaJ
		08-05-2009	1000.00		Purchase of Specimen	Dr. Subodha Ch. PraharaJ
		24-02-2009	3000.00		For Department Seminar	Dr. Subodha Ch. PraharaJ
8	Kesav chandra	27-08-2014	5000.00		DSA	Sri Padma Ch. Swain

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	Routray, Lect in English	27-08-2014	12000.00		Sports	Dr. Subodha Ch. Praharaj
9	Rabi Narayan Mahapatra, HOD, Oriya	05-01-2008	1000.00		For Department	Major Saroj Ku Tripathy
10	Rabindranath Mallick, lect in Chemistry	24-02-2009	2000.00		For Department Seminar	Dr. Subodha Ch. Praharaj
		14-03-2009	2000.00		For Department Seminar	Dr. Subodha Ch. Praharaj
11	S.G.Mishra, Reader in Commerce	20-07-2007	20000.00		Board of Studies	Major Saroj Ku Tripathy
12	Suryamani Pradhan, PET	29-09-2010	50000.00		Play Field Development	Dr. Subodha Ch. Praharaj
		12-10-2010	41000.00		Play Field Development	Dr. Subodha Ch. Praharaj
13	Sahajahan Mallick, Clerk	03-12-2010	1000.00		Golden Jubilee Drama	Dr. Subodha Ch. Praharaj
		02-03-2009	2500.00		For Department Seminar	Dr. Subodha Ch. Praharaj
	Total		297832.33	5000.00		

C. UGC Cash Book for Financial Year 2016-17

Sl.No	Name and Designation	Date of Advance	Amount of Advance		Purpose of Advance	Name and Designation of the Persons responsible for Payment of Advance
			More than one Year	Less than one year		
1	Unclassified Opening advances upto 2006-07		39500.00			
2	Ashok Kumar Mohanty, Reader in Zoology	20-02-2014	10000.00		Interview	Dr. Khalil Sahoo
3	Balram Panda, Lect in Pol Sc.	19-12-2013	100000.00		Library Book Purchase	Dr. Khalil Sahoo
5	Banambar Prusty	21-07-2016		50000.00	National Seminar	Dadhibaman Sahu
		17-08-2016		22000.00	National Seminar	Dadhibaman Sahu
6	Golak Bihari Nayak, Lect in Education	13-01-2012	5000.00		Dept. UGC Seminar	Sri Padma Charan Swain
		18-02-2012	5000.00		Dept. UGC Seminar	Sri Padma Charan Swain
7	Kailash Chandra Ojha, Lect. In Pol. Sc.	18-02-2014	80000.00		Annual Function	Dr. Khalil Sahoo
8	Lakshmidhar Mishra, Lect in English	11-01-2013	5000.00		UGC Seminar	Sri Padma Charan Swain
9	Niranjan Sia, Reader in Psychology	30-01-2014	13000.00		Academic Council	Dr. Khalil Sahoo
10	Priyambada Das	08-08-2016		40000.00	National Seminar	Dadhibaban Sahoo
11	Sabita kumari mishra, Lect. In Philosophy	21-01-2012	5000.00		UGC Seminar	Sri Padma Charan Swain
12	Suchitra Rath, Reader in Sanskrit	15-01-2014	5000.00		UGC Seminar	Sri Padma Charan Swain
		23-02-2016	6000.00		UGC Seminar	Dadhibaban Sahoo
	Total		273500.00	112000.00		

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1. Self Finance Cash Book for Financial Year 2016-17

Sl No	Name and Designation	Date of Advance	Amount of Advance		Purpose of Advance	Name and Designation of the Persons responsible for Payment of Advance
			More than one Year	Less than one year		
1	Suryamant Pradhan, PET	15-04-2015	100000.00		Steel Door & Window	Dr. Khalil Sahoo
Total			100000.00	0.00		

Details of Advances adjusted during the year 2016-17
Plus 2 Cash Book

Sl No	Name and Designation	Date of Adjusted	Voucher No	Amount	Purpose	Date of Advance paid
1	B.P. Rao	07-06-2016		84000	Annual Function, Athletic meet & Football & Kabadi	21-9-15, 6-10-15 & 3-2-16
		31-01-2017		62500	Athletic	10-11-16, 19-11-16, 24-11-16, 7-12-16, 16-12-16, 21-12-16, 6-1-17
2	G.C. Mahapatra	28-09-2016	19	250		Prior to 06-07
3	Kailash Chandra Ojha, Reader in Pol.sc.	31-01-2017	307 & 308	95000	Cultural	21-2-14, 6-2-15
4	Keshab Chandra Routray, Lect. In Eng	27-01-2017		300000	Advance Returned	24-04-2016
		15-07-2016	90	5000	DSA	21-09-2015
		06-01-2017	254B	87000	EXAM	
		27-01-2017		11000	Active Citizenship Programme	15-09-2016
5	Saroj Ranjan Das, Lect. in Physics	02-08-2016	107	8000	College Exam	17-11-2015
6	S.C. Mishra	25-06-2016		7000	SSG	18-01-2013
7	G.C. Dash	27-01-2017	267	20000	College Election	10-01-2017
8	K. Mahapatra	23-11-2016	206	15000	College Exam	24-10-2016
	Total			674750		

Plus 3 Cash Book

Sl No	Name and Designation	Date of Adjusted	Voucher No	Amount	Purpose	Date of Advance paid
1	Binayak Prasad Rao, Lect. in Botany	06-06-2016		88000	Athletic	8-9-15, 21-9-15, 6-10-15, 12-11-15, 1-2-16, 3-2-16
		31-01-2017	451	105500	Athletic	20-9-16, 18-10-16, 3-11-16, 10-11-16, 7-12-16, 17-12-16, 2-1-17, 10-1-17
2	Ashok Kumar Mohanty, Reader in Zoology	10-01-2017	384	4000	Departmental	26-09-2016
3	Ashutosh Mishra	28-01-2017	432	40000	College Election	29-09-2016
4	Banaribar Prusty, Lect. in Oriya	17-06-2016		1400	Rover Programme	4-2-8, 6-2-8
5	B.P. Hota	27-01-2017	421	2500	Construction	22-09-2016

S. K. Boddal
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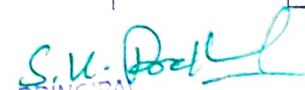
7	Niranjan Sra, Reader in Philosophy	24-09-2016	226, 227, 228, 229	14000	Office Contingence	Prior to 06-07
7	P.K.Basantia,	29-12-2016		100000	Construction	Prior to 06-07
		27-01-2017	420	200000	Construction	3-1-16, 24-10-16, 9-11-16
8	Kailash Chandra Ojha, Reader in Pol Sc	31-01-2017	461	105300	College Election	Prior to 06-07
		31-01-2017	460	95000	Plus 3 Union	Prior to 06-07
9	Rajkshora Maharana, Reader in Botany	01-08-2016		21500	Laboratory Equipment	7-8-10, 1-2-10, 1-2-11, 13-9-11, 1-8-13, 17-9-14
10	Keshab Chandra Routray, Lect. In Eng	16-07-2016		5000	DSA	17-09-2012
11	Sarojini Patnaik, Lect in Economics	24-01-2017	412	500	Office Contingence	02-03-2009
12 13	B.K.Mishra, Demo in Zoology	19-11-2016		50000	Construction	22-9-16, 26-10-16
		27-01-2017	424	15000	Construction	07-12-2016
14	Trilochan Sathua, Reader in Math	04-11-2016	302	10000	YRC	15-09-2015
15	Rabindra Behera	24-01-2017	403	20000	Construction	01-09-2016
16	P.K.Pradhan	31-03-2017		200000	Transferred to Plus UGC Cash Book	
	Total			1077700		

UGC Cash Book

Sl.No	Name and Designation	Date of Adjusted	Voucher No	Amount	Purpose	Date of Advance paid
1	Ashok Kumar Mohanty, Reader in Zoology	24-09-2016	232	12500	UGC Seminar	03-12-2010
		24-09-2016	233	100000	UGC Seminar	20-02-2010
2	B.K.Patnaik, Lect in Physics	20-08-2016	170	10000	I & Q Programme	16-11-2015
3	Keshab Chandra Routray, Lect. In Eng	28-01-2017	432A	3500	Plantation	08-08-2014
4	Niranjan Sra, Reader in Philosophy	24-09-2016	230	5000	UGC Seminar	11-01-2013
		24-09-2016	231	5000	UGC Seminar	28-01-2014
		28-01-2017	432A	10000	UGC Diamond Jubull	30-12-2013
5	Prasan Kumar Patnaik, Reader in Hist	02-04-2016		6000	UGC Seminar	15-01-2016
6	Priyambada Das, Lect in Sociology	08-08-2016	146	112500	National Seminar	13-11-10, 20-7-13, 6-9-13
		08-08-2016	147	112500	UGC Seminar	
7	Pusparani Mishra, Lect in Sociology	02-04-2016		6000	UGC Seminar	15-03-2016
8	Trilochan Sathua, Reader in Math	28-01-2017	432B	5000	UGC Seminar	05-01-2013
9	P.K.Pradhan	31-01-2017	451A	200000	UGC - Remedial Coaching	25-03-2012
10	R.K.Maharana	08-08-2016	148	5000	UGC Seminar	Prior to 06-07
	Total			593000		

Self Finance Cash Book

Sl.No	Name and	Date of Adjusted	Voucher No	Amount	Purpose	Date of Advance
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Designation					paid
Suryaman Pradhan, PET	26-06-2016	1	100000	Ugc Building	06-02-2015
Sudendra Kumar Mishra	18-11-2016		25000	Repair to Cycle shed	07-09-2016
P.K.Basantia	17-03-2017		50000	Returned	17-03-2007
Total			175000		

Advance outstanding as on 31-03-2019 in different Cash Books

A. Plus 2 Cash Book for Financial Year 2018-19

S.No	Name and Designation	Date of Advance	Amount of Advance		Purpose of Advance	Name and Designation of the Persons responsible for Payment of Advance
			More than one Year	Less than one year		
1	Unclassified Opening advances upto 2006-07		6000.00			
2	Bijaya Kumar Swain, Reader in Chem.	13-02-2018	50000.00		For Department	Dasarathi Biswal
3	Kasab Chandra Routray, Lect in Eng	13-08-2018		30147.00	Plus 2 Valuation	Dasarathi Biswal
		09-02-2019		6000.00	Ganesh Puja	Bijaya Laxmi Parida
4	Rajkshora Watarana, Lect. in Botany	14-09-2017	4000.00		Department Contingence	Bijaya Laxmi Parida
5	Golak Birani Nayak	20-10-2014	2000.00		Plus 2 Union	Dr. Khali Sahoo
		05-01-2015	5000.00		Cultural Association	Dr. Khali Sahoo
		10-01-2015	48000.00		Cultural Association	Dr. Khali Sahoo
6	Manjushree Pati	25-01-2019		4000.00		
		25-02-2019		4000.00	College Exam	Dasarathi Biswal
7	P.K.Basantia	25-04-2018		5000.00	Plus 2 Union	Dr. Khali Sahoo
8	Sulata Mishra	20-02-2019		4000.00		
9	S.K.Essequ	08-02-2019		40000.00		
		12-02-2019		8000.00		
	Total		115000.00	101147.00		

Note: The difference of Rs 43500/- has not taken into account as per audit report 2014-15, now the same has considered.

B. Plus 3 Cash Book for Financial Year 2018-19


S.No	Name and Designation	Date of Advance	Amount of Advance		Purpose of Advance	Name and Designation of the Persons responsible for Payment of Advance
			More than one Year	Less than one year		
1	Unclassified Opening advances		358282.33			
2	Dilip Ku. Manapatra, Lect. in Economics	31-03-2019		60000.00	Construction	Bijaya Laxmi Parida

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3	Golak Bhari Nayak, Lect in Education	13-03-2009	3000.00		Department Seminar	Dr. Subodha Ch. Praharaj
		22-12-2010	5000.00		NCC	Dr. Subodha Ch. Praharaj
		04-01-2011	2000.00		NCC	Dr. Subodha Ch. Praharaj
		18-02-2013	5000.00		Department Seminar	Sri Padma Ch. Swain
4	Jogendra Kumar Behera	15-10-2018		60000.00	Construction	Bljaya Laxmi Parida
5	Kabita Mishra, Lect. In Zoology	28-01-2009	1000.00		For Department	Dr. Subodha Ch. Praharaj
		08-05-2009	1000.00		Purchase of Specimen	Dr. Subodha Ch. Praharaj
		24-02-2009	3000.00		For Department Seminar	Dr. Subodha Ch. Praharaj
6	Rabinarayan Mahapatra, HOD, Odiya	03-01-2008	1000.00		For Department	Major Saroj Kumar Tripathy
7	R.K.Maharana	17-10-2018		25000.00		
		08-11-2018		25000.00		
		20-02-2019		90000.00		
8	S.G.Mishra	20-07-2007	20000.00		Board of Studies	Major Saroj Kumar Tripathy
9	Sahadev Behera	01-11-2018		10000.00	YRC	
10	Siva Prasad Das	29-01-2019		8000.00	Farwell Meeting	
11	S.P.Das	26-11-2018		16000.00	Farwell Meeting	
12	S.K.Essake	08-02-2019		40000.00	Student Union	
		12-02-2019		75000.00	Annual Function	
13	Suryamani Pradhan	29-09-2010	50000.00		Play Field Development	Dr. Subodha Ch. Praharaj
		12-10-2010	41000.00		Play Field Development	Dr. Subodha Ch. Praharaj
	Total		490282.33	409000.00		

C. UGC Cash Book for Financial Year 2018-19

Sl.No	Name and Designation	Date of Advance	Amount of Advance		Purpose of Advance	Name and Designation of the Persons responsible for Payment of Advance
			More than one Year	Less than one year		


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1	Unclassified Opening advances upto 2013-14		47000.00			
2	A.K.Panda,	20-02-2019		6000.00	Autonomy Seminar	B.L.Parida
3	Ashutosh Mishra	14-03-2019		6000.00	Seminar	Manjushree Pati
4	Golak Bihari Nayak, Lect. in Education	13-01-2012	5000.00		Dept. UGC Seminar	Sri Padma Charan Swain
		18-02-2012	5000.00		Dept. UGC Seminar	Sri Padma Charan Swain
5	Manjushree Pati, Principal	17-09-2018		200000.00	Board of Studies	
6	Pusparani Mishra, Lect. in sociology	15-03-2016	6000.00			
		14-03-2019		6000.00	Autonomy Seminar	Dasarathi Biswal
7	Prasant ku Patnaik, Lect in History	15-03-2016	6000.00		UGC Seminar	Dadhibaman Sahu
Total			69000.00	218000.00		

2. Self Finance Cash Book for Financial Year 2018-19

Sl. No	Name and Designation	Date of Advance	Amount of Advance		Purpose of Advance	Name and Designation of the Persons responsible for Payment of Advance
			More than one Year	Less than one year		
1	Suryamani Pradhan, PET	22-04-2015	100000.00		Steel Door & Window	Dr. Khalil Sahoo
Total			100000.00			

Details of Advances adjusted during the year 2018-19

Plus 2 Cash Book

Sl. No	Name and Designation	Date of Adjusted	Voucher No	Amount	Purpose	Date of Advance paid
	A.K.Mohanty	15-03-2019	397	4000	Laboartory Expenses	14-09-2017
2	Abhimanyu Lenka	29-03-2019	405	12000	Laboartory Expenses	31-08-2018
		26-04-2018	28	8000	Office Contingence	14-09-2017
3	Bijaya Kumar Swain, Reader in Chem	09-04-2018	12	4000	For Department	14-09-2017
4	Binayak Prasad Rao, Demo. Chem	29-03-2019	404	41000	Athletic	24-11-18, 7-12-18, 12-12-18, 4-2-19
5	D.K.Sundara	18-12-2018		23500	Returned	14-12-2018
		05-01-2019	324	23500	Picinic	26-12-2018
6	Hapiza Bibi	02-08-2018		20000	Medical Expenses	06-03-2018
7	Kasab Chandra Routray, Lect. in Eng	02-07-2018		6000	DSA	13-01-2018
		01-12-2018	255	6000	DSA	11-09-2018
		15-12-2018	294	25000	Plus 2 Exam	13-10-2018
		15-12-2018	301	20000	Plus 2 Exam	22-12-2017

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		06-02-2019		19545	Cash Returned	21-12-2018	
		25-03-2019		50000	Cash Returned	10-05-2017	
		31-03-2019	425	20000	Plus 2 Exam	17-10-2017	
3	Kabita Mahapatra Lect. In Chem	11-12-2018	286	10000	Plus 2 Exam	09-11-2017	
3	K.C.Ojha	19-09-2018		20000	Student Union	06-03-2018	
10	P.K.Basantia	15-03-2019	396	10785	Laboortory Expenses	22-01-2019	
11	S.K.Essake	12-11-2018		10900	Farwell Meeting	12-07-2018	
12	Sanjukta Mishra	06-03-2019	392	40000	Atheletic	09-02-2019	
		28-03-2019	400	4000	Laboortory Expenses	12-01-2018	
13	S.P.Das	08-05-2018	46	8000	Farwell Meeting	25-04-2018	
	Total			386230			

Plus 3 Cash Book

Sl.No	Name and Designation	Date of Adjusted	Voucher No	Amount	Purpose	Date of Advance paid
	Ashrya Kar	28-02-2019	356	8000	Seminar	19-01-2019
2	Basistha Kumar Behera	16-01-2019	297	10000	College Union	01-10-2018
3	B.B.Nayak	12-02-2019		10000	Cash Returned	29-01-2019
4	Binayak Prasad Rao	29-04-2018	389	63500	Atheletic	24-8-18,31-8-18,1 2-9-18,17-9-18,18- 9-18,1-10-18,15-1 1-18
5	Dillip Kuamr Mahapatra	13-03-2019	370	10000	Construction	15-02-2019
		19-03-2019	380	110000	Office Contingence	08-03-2019
3	Ganeswar Mishra	18-02-2019		50000	Cash Returned	15-02-2019
7	Gour Hari Sahu	30-04-2018		2000	Construction	13-10-2018
3	K.C.Routray	29-06-2018	47	6000	DSA	23-08-2017
3	P.N.Devi	27-03-2019	386	8000	Seminar	16-01-2018
10	R.K.Maharana	28-02-2019	355	150000	Renovation of Botanical Garden	13-10-18,20-10-18 ,22-10-18,26-10-1 8,30-10-18
	Sanjukta Mishra	12-03-2019	365	50000	Atheletic	11-02-2019
12	S.K.Essake	21-01-2019		10000	Farwell Meeting	28-11-2018
		31-03-2019		21000	College Union	15-1-19,19-1-19
13	S.P.Das	04-07-2018	53	8000	Office Contingence	29-06-2018
		06-10-2018	206	17000	Interview	31-07-2018
	Total			533500		

UGC Cash Book

Sl.No	Name and Designation	Date of Adjusted	Voucher No	Amount	Purpose	Date of Advance paid
1	Ashok Ku Mohanty	07-03-2019		8000	Seminar	21-02-2018
2	A.Panda	27-03-2019		6000	Seminar - Autonomy	10-02-2018
3	B.L.Parida	30-07-2018	5	8000	Seminar	10-01-2018
4	Banambar Prusty		9	72000	Seminar	
5	Dillip Kuamr Mahapatra	21-07-2018	4	8000	Seminar	26-02-2018

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3	K.C.Ojha	04-09-2018	6	8000	Seminar	12-12-2017	
7	L.D.Mishra	28-02-2019		8000	Seminar - Autonomy	17-11-2017	
8	P.Mishra	21-06-2018	3	8000	Seminar	18-01-2018	
	Total			126000			

Year wise break up of Advance for F.Y 2016-17

Year	Amount
2016-17	140000.00
2015-16	108750.00
2014-15	198000.00
2013-14	208000.00
Upto2012-13	222582.00
Total	877332.33

Year wise break up of Advance for the F.Y 2018-19

Year	Amount
2018-19	728147.00
2017-18	54000.00
2016-17	0.00
2015-16	112000.00
Upto 2014-15	564782.33
Total	1458929.33

ion - Adjustment of advance for more than one Year

In pursuance of Finance Dept Circular No 2221/F dt.08/03/2002, non adjustment of advance outstanding for more than one year will be treated as unsecured loan and loss to the college, In the F.Y 2018-19 the following advances remains unadjusted for more than one year but the same has been adjusted in subsequent years. The details are furnished below.

Advance More than One Year for 2018-19

Sl.No	Name and Designation	Date of Advance	Amount	Sanctioning Person	Adjusted/recorded
1	Bijaya Kumar Swain	13-02-2018	50000.00	Dasarathi Biswal	01-10-2019
2	Raj Kishore Maharana	14-09-2017	4000.00	Bijaya Laxmi Parida	02-03-2020

Advance More than One Year for 2016-17

Sl.No	Name and Designation	Date of Advance	Amount	Sanctioning Person	Adjusted/recorded
1	B.Gouda	07-01-2016	104750.00	Dadhibaman Sahu	02-03-2020

S.K. Das
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2	A.K.Mohanty	06-08-2015	4000.00	Dadhibaman Sahu	15-03-2015
	Total		108750.00		

S. K. Panda
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ARA: 9 GRANTS

Nayagarh Autonomous College, Nayagarh - 2016-2017

Sino	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2016	5593520.75	152000.00	5745520.75	635300.00	31-03-2017	5110220.75	UGC
2	01-04-2016	875000.00	0.00	875000.00	0.00	31-03-2017	875000.00	Govt Grants
	GRAND TOTAL	6468520.75	152000.00	6620520.75	635300.00		5985220.75	

Nayagarh Autonomous College, Nayagarh - 2018-2019

Sino	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
3	01-04-2018	875000.00	0.00	875000.00	0.00	31-03-2019	875000.00	Govt. Grants
4	01-04-2018	9111800.75	0.00	9111800.75	296200.00	31-03-2019	8815600.75	UGC
	GRAND TOTAL	9986800.75	0.00	9986800.75	296200.00		9690600.75	

Comments :

Note :

1.No diversification of grants during the audit period.

2.The college is not maintaining a separate grant register showing receipt,utilisation and balance of grants

3. It is advised to spend the unspent grants of Rs.9690600.75 which is received for the purpose for which it is granted & its compliances reported to audit.

Details of Grants received during the Financial Year -2016-17

Sanction order No & Date	Sanction From	Purpose	Total Grant Amount	Grant Received during the Year
CO-112-15-16/ DT.28-03-2016	UGC,ERO	Seminar Oriya	72000.00	12-07-2016
CO-113-15-16/ DT.28-03-2016	UGC,ERO	Seminar - Sociology	80000.00	12-07-2016
		Total	152000.00	

The details of UGC Grants Utilised during the Financial Year 2016-17

Voucher No & Date	Purpose	Amount
146/8-8-16	National Seminar	13500
170/20-8-16	IQAC Activities	1000
432A/28-1-17	Jubuli Expenses	1000
451A/31-1-17	Remideal Coaching	20000
02-04-2016	UGC Seminar	1200

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NAYAGARH AUTONOMOUS COLLEGE
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12/01/18	U/S Seminar	5000
10/02/18	U/S Seminar	11000
10/03/18	U/S Seminar	5000
23/02/18	U/S Seminar	5000
23/02/18	U/S Seminar	5000
23/02/18	U/S Seminar	17000
23/02/18	U/S Seminar	10000
12/07/2018	U/S Aghorany	11000
13/02/17	U/S Seminar	5000
28/01/2017	U/S Seminar	5000
	Total	63500

The details of USC Grants Utilised during the Financial Year 2018-19

Voucher No & Date	Purpose	Amount
12/01-18	National Seminar	7000
10/2-18	Seminar Expenses	8000
10/2-18	Seminar Expenses	8000
10/3-18	Seminar Expenses	8000
10/4-18	Seminar Expenses	8000
27-02-2018	U/S Seminar	8000
28-02-2019	U/S Seminar - Aghorany	8000
07-03-2019	U/S Seminar - Aghorany	8000
07-03-2019	U/S Seminar - Aghorany	17000
27-03-2019	U/S Seminar - Aghorany	8000
30-03-2019	U/S Seminar - Aghorany	8000
27-04-2018	Unutilised fund balance	13000
	Total	29500


Yearwise Break up

Year	Amount
2016-17	152000.00
2017-18	4150000.00
upto 2014-15	1683220.75
Total	5985220.75

Yearwise Break up

Year	Amount
2013-18	0.00
2017-18	457789.00
2016-17	152000.00
2015-16	4150000.00
upto 2014-15	710811.75
Total	5090500.75

S. V. D. P.
Principal
NATIONAL INSTITUTE OF
NURSING


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NAYAGARH

ARA: 10 UTILISATION CERTIFICATE

Nayagarh Autonomous College, Nayagarh - 2016-2017

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	01-04-2016	22225711.25	635300.00	22861011.25	0.00	31-03-2017	22861011.25	
	GRAND TOTAL	22225711.25	635300.00	22861011.25	0.00		22861011.25	

Nayagarh Autonomous College, Nayagarh - 2018-2019

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
2	01-04-2018	911727.00	296200.00	1207927.00	0.00	31-03-2019	1207927.00	
	GRAND TOTAL	911727.00	296200.00	1207927.00	0.00		1207927.00	

Comments :

. The college is not maintaining the U C register which to be maintained and U.C to be submitted to proper quarter as soon as possible.

Year Wise Break Up for the year 2016-17

2016-17	635300.00
Jpto 2015-16	22225711.25
Total	22861011.25

Year Wise Break Up for the year 2018-19

2018-19	296200.00
Jpto 2017-18	911727.00
Total	1207927.00

S. U. Datta
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NAYAGARH

ARA 11 MISAPPROPRIATION & DEFALCATION

1.1.

There is no misappropriation & defalcation of fund.

ARA 12 LOSS OF STOCK & STORE

2.1.

There is no loss of stock & stores during period under audit.

ARA 13 AUDIT OF RECEIPTS

3.1.

AOB of fees & Fines

Fees & Fines for the year 2016-17

Opening Balance as on 01-04-2016	535923.00
Receipt during the Year 2016-17	277434.00
Total	813357.00
Deposit during the year 2016-17	239637.00
Closing Balance as on 31-03-2017	573720.00

Details of Deposit of Fees & Fines for the year 2016-17

Date	Challan No	Amount
26-07-2016	91	13952
26-07-2016	92	10011
Total		23963

Fees & Fines for the year 2018-19

Opening Balance as on 01-04-2018	229056.00
Receipt during the Year 2018-19	228514.00
Total	457570.00
Deposit during the year 2018-19	227234.00
Closing Balance as on 31-03-2019	230336.00

Details of Deposit

S. V. D. D. D.
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NAVARA AUTONOMOUS COLLEGE
NAVARATHI



AUDIT REPORT
18.11.2020

Sl. No	Chalan No	Amount
25.08.2018	418	9132
26.08.2018	419	13591
Total		22723

20 The Demand collection and Balance of Fees & Fines - 2016-17

Course	Year	No of Student	Demand	Collection	Balance
Sl. 2 Arts	1st Year	154	14784	14784	
Sl. 2 Arts	2nd Year	173	16608	16608	
Sl. 2 Commerce	1st Year	63	6048	6048	
Sl. 2 Commerce	2nd Year	63	6048	6048	
Sl. 2 Science	1st Year	250	27000	27000	
Sl. 2 Science	2nd Year	277	29916	29916	
Sl. 3 Arts	1st Year	90	10800	10800	
Sl. 3 Arts	2nd Year	100	12000	12000	
Sl. 3 Arts	3rd Year	92	11040	11040	
Sl. 3 Commerce	1st Year	158	18960	18960	
Sl. 3 Commerce	2nd Year	125	15000	15000	
Sl. 3 Commerce	3rd Year	131	15720	15720	
Sl. 3 Science	1st Year	174	22968	22968	
Sl. 3 Science	2nd Year	167	22044	22044	
Sl. 3 Science	3rd Year	165	21780	21780	
Admission & IG Fees					
Sl. 3 Arts			11556	11556	
Sl. 3 Science			15162	15162	
Total			277434	277434	

21 The Demand collection and Balance of Fees & Fines - 2018-19

Course	Year	No of student	Demand	Collection	Balance
Sl. 2 Arts	1st Year	170	16320	16320	
Sl. 2 Arts	2nd Year	146	14016	14016	
Sl. 2 Commerce	1st Year	76	7296	7296	
Sl. 2 Commerce	2nd Year	58	5568	5568	
Sl. 2 Science	1st Year	208	22464	22464	
Sl. 2 Science	2nd Year	232	25056	25056	
Sl. 3 Arts	1st Year	69	8280	8280	
Sl. 3 Arts	2nd Year	66	7920	7920	
Sl. 3 Arts	3rd Year	70	8400	8400	
Sl. 3 Commerce	1st Year	128	15360	15360	
Sl. 3 Commerce	2nd Year	122	14640	14640	
Sl. 3 Commerce	3rd Year	93	11160	11160	
Sl. 3 Science	1st Year	155	20460	20460	
Sl. 3 Science	2nd Year	126	16632	16632	
Sl. 3 Science	3rd Year	136	17952	17952	
Admission & IG Fees					
Sl. 3 Arts			8375	8375	

S.K. Patel
DR. N. J. P. N. V. A. COLLEGE
NAVARI

Plus Three		0016	0016
Total		220514	220514

ARA: 14 AUDIT OF EXPENDITURE

4.1 -

Development Expenses for the F.Y 2015-16

1	Remuneration to Contractual staff	429589
2	T.A	70867
3	Telephone	42526
4	Computer	69750
5	Electrification	970368
6	EPF Contribution	1711913.58
7	Bank Charges	44391.58
8	Fan	22650
9	Office Contingency	626713
10	Construction	3081640
11	Construction of 2nd Cycle Shed	25000
12	Renovation of 2nd floor ugc building	150557
13	Computer Repair & Maintenance	40070
14	Printer	13800
15	Printing & Stationery	41490
16	Steel Chair	16000
17	Refrigretor	27200
18	Inverter Battery	27000
	Total	11277827.13

Development Expenses for the F.Y 2018-19

1	Remuneration to Contractual staff	3335723.00
2	Electricity	1189196.00
3	Picinic	23500.00
4	Prize	10000.00
5	Computer & Assicessries	854860.00
6	Printer	11700.00
7	Farwell Meeting	19416.00
8	T.A	50815.90
9	Telephone	166246.00
10	Repair & Maintenance	4346492.00
11	News Paper & Periodicals	5618.00

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 NAYAGARH AUTONOMOUS COLLEGE
 NAYAGARH

12	Steel Chair	165200.00
13	Renovation of Botanical Garden	151238.00
14	Bank Charges	4142.74
15	Center Expenses	163713.00
16	Office Contingency	1532464.00
17	Puja Expenses	10450.00
Total		12040775.94

ARA: 15 AUDIT ON WORKS

5.1 -

No works has been undertaken however repair & maintainance works has been done.through vouchers only.No irregularities found

ARA: 16 AUDIT ON UNITS / DEPARTMENT

6.1 -

There is no unit .

ARA: 17 AUDIT ON SCHEMES / PROGRAMMES

7.1 -

No irregularities found in audit on schemes or programmes

ARA: 18 MISCELLANEOUS

8.1 -

Student strength for the session 2016-17

Stream	Sanction Strength	Admitted	Boys	Girls	Total
1st Year +2 Arts	384	382	215	167	382
2nd Year +2 Arts	422	413	245	168	413
1st Year +2 Science	512	510	295	215	510

S.K. Poonia
November 2024

2nd Year +2 Science	562	559	324	235	559
1st Year +2 Commerce	128	92	61	31	92
2nd Year +2 Commerce	141	83	71	12	83
1st Year +3 Arts	282	282	137	145	282
2nd Year +3 Arts	307	297	154	143	297
3rd Year +3 Arts	256	283	128	160	288
1st Year +3 Science	335	324	210	114	324
2nd Year +3 Science	327	343	224	119	343
3rd Year +3 Science	304	348	206	142	348
1st Year +3 Commerce	211	189	150	39	189
2nd Year +3 Commerce	206	207	164	43	207
3rd Year +3 Commerce	192	217	173	44	217
1st year +3 Computer Science	32	32	29	3	32
2nd year +3 Computer Science	32	31	25	6	31
3rd year +3 Computer Science	32	32	20	12	32
1st year +3 ITM	32	26	19	7	26
2nd year +3 ITM	32	32	23	9	32
3rd year +3 ITM	32	31	25	6	31
Total	4761	4713	2898	1820	4718

Student strength for the session 2018-19

Stream	Sanctioned Strength	Admitted	Boys	Girls	Total
1st Year +2 Arts	384	374	208	166	374
2nd Year +2 Arts	384	384	240	144	384
1st Year +2 Science	512	503	290	213	503
2nd Year +2 Science	520	520	301	219	520
1st Year +2 Commerce	128	87	56	31	87
2nd Year +2 Commerce	120	99	71	28	99



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1st Year +3 Arts	266	245	105	136	241	
2nd Year +3 Arts	265	265	109	156	265	
3rd Year +3 Arts	282	282	137	145	282	
1st Year +3 Science	310	292	179	113	292	
2nd Year +3 Science	306	323	177	146	323	
3rd Year +3 Science	335	324	210	114	324	
1st Year +3 Commerce	192	172	123	49	172	
2nd Year +3 Commerce	195	183	150	33	183	
3rd Year +3 Commerce	211	189	150	39	189	
1st year +3 Computer Science	32	31	26	5	31	
2nd year +3 Computer Science	32	32	28	4	32	
3rd year +3 Computer Science	32	32	29	3	32	
1st year +3 ITM	32	23	1	2	3	
2nd year +3 ITM	32	10	9	1	10	
3rd year +3 ITM	32	26	19	7	26	
Total	4602	4396	2618	1754	4372	

8.2 -

Staff Strength for the session 2016-17

Sl.No	Category	Teaching Staff	Non - Teaching Staff	Total
1	D.P.Staff	47	18	65
2	Block Grant	8	26	34
3	Management staff	13	19	32
4	Contractual staff	31	16	47
	Total	99	79	178

Staff Strength for the session 2018-19

Sl.No	Category	Teaching Staff	Non - Teaching Staff	Total
1	D.P.Staff	72	14	86
2	Block Grant	8	26	34
3	Management staff	19	13	32
4	Contractual staff	21	11	32
	Total	120	64	184

8.3 -

Exam result for the Financial Year 2016-17

No. of appeared & pass out students				
CLASS	Stream	Student Appeared	Student Passed	Student failed
PLUS 3	Arts	264	243	21
	Science	392	366	26
	Commerce	172	149	23
PLUS 2	Arts	404	351	53
	Science	560	547	13
	Commerce	80	77	3
Total		1872	1733	139

Examination Results for the year 2018-19

No. of appeared & pass out students				
CLASS	Stream	Student Appeared	Student Passed	Student failed
PLUS 3	Arts	246	215	31
	Science	345	295	50
	Commerce	129	99	30
PLUS 2	Arts	364	328	36
	Science	514	500	14
	Commerce	90	82	8
Total		4604	4227	377

8.5 -

As per the rule 21 of the Orissa Aided Educational Institutions Accounting Procedure Rules, 1985 every cashier, store keeper and other employees of an aided college who is entrusted with the custody of cash or stores shall be required to furnish a security deposit of five hundred rupees and two hundred rupees respectively and execute a security bond in Form - III setting forth the condition under which the institution shall hold the security and may ultimate refund or appropriate it. Money shall be deposited in the Post office Saving Bank Account which shall be duly pledge in favour of the Head of the Institution. The pass book shall be sent to the Post Office as soon as possible after the 15th June of each year, so that necessary entries may be made therein. The pass book shall be kept in the safe custody of the Head of the Institution .Security deposit taken from an employee of the institution shall be retained for six months after the date when he vacates the post.

The college has not yet taken security bond from employees who are entrusted with the safe custody of cash or store.

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

9.1 -

The Provident fund, Income tax, Professional Tax etc has been deducted from the salary by the treasury & deposited accordingly

PARA: 20 RESULT OF AUDIT AND CONCLUSION

S. K. Das
PRINCIPAL
NAYAGARH AUTONOMOUS COLLEGE
NAYAGARH

20.1 - Remarks On Maintenance of Account

The institution is not maintaining ledger accounts. The college is not reconciling the bank accounts. It should be done on a regular basis of all bank accounts. The advance ledger is not maintained properly and advance ledger should be maintained cash book wise. The overall maintenance of accounts of the institution is far from satisfactory. Considering the volume of transaction, we suggest to computerize the accounts. Further steps should be taken to educate the accountant.

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

Result Of Audit

Sl 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
Total							


Spot Recovery

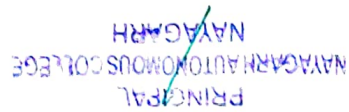
Sl No	Ref to Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
Total					

Audit Certificate

Certified that the accounts of Nayagarh Autonomus College, Nayagarh for the financial year 2016-2017 2018-2019 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

District Audit Officer(I/C)
Local Fund Audit, KHURDA


 PRINCIPAL
 NAYAGARH AUTONOMOUS COLLEGE
 NAYAGARH


 NAYAGARH
 NAYAGARH AUTONOMOUS COLLEGE
 PRINCIPAL

LOCAL FUND AUDIT, KHURDA, ODISHA

Audit Report No: 400065/AR/2018-2019-KHURDA

DATE DORM: Acad College, General

P.A.F.A. I TITLE SHEET

Name of the Institution :	Nayagarh Autonomous College, Nayagarh
Year of Accounts under Audit :	2015-2016 2017-2018
Name of the Local Authority during the year of A/Cs	DR. KHALI SAHU, PRINCIPAL - FROM- 01-04-15 TO 30-04-15, ADDRESS LAXMAN NAGAR, NAYAGARH DADHIBAMAN SAHU, PRINCIPAL - FROM 01-05-15 TO 01-02-17, RAJSUNAKHALA, DIST- NAYAGARH DASARATHI BISWAL, PRINCIPAL - FROM 01-02-17 TO 5-03-18, RAJSUNAKHALA, DIST - NAYAGARH BIJAYA LAXMI PARIDA, PRINCIPAL - FROM 06-03-18 CONTINUE
Name of the Local Authority at the time of Audit :	BIJAYA LAXMI PARIDA
Duration of Audit :	06-08-2018 To 25-04-2019 (Mandays Consumed :-
Name of the Auditors :	P. K. NAYAK & CO 318155E - Lead Auditor
Name of the Reviewing Officer :	TRILCHAN PRADHAN(Audit Superintendent)
Date of submission of report by Reviewing officer :	18-05-2019
Entry Conference Date :	
Exit Conference Date :	
Name of the District Audit Officer :	BRAHMANANDA BHANJADEO
Date of approval of report by District Audit Officer :	09-08-2019

AUGMENTATION(A)
MAINTENANCE(M)
LIBRARY(L)

S. U. Doshi
PRINCIPAL,
NAYAGARH AUTONOMOUS COLLEGE
NAYAGARH

AREA: 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
	Service Postage Stamps	08-08-2018	1181	1181	89	
	Fees Collection and Miscellaneous Receipt Book	08-08-2019	13858			
	Cash in Hand	08-08-2018	649083	649083	As per details below	

Comments

DETAILS OF CASH BALANCE OF RS.649083/- AS ON 08/08/2018 AS FOLLOWS

S.NO	NAME OF THE CASH BOOK	AMOUNT	PAGE NO
1	PLUS 3 CASH BOOK	558477.00	88
2	PLUS 2 CASH BOOK	42751.00	78
3	SELF FINANCE CASH BOOK	47855.00	206
	TOTAL	649083.00	

Denomination :

2000	X	108	=	212000
500	X	642	=	321000
100	X	837	=	83700
50	X	436	=	21800
20	X	84	=	1680
10	X	863	=	8630

Coins 273

649083

Note : 1. The Cash in hand position is very high, It is advisable to deposit the amount on daily basis.

2. Measurement books not maintained by the college

3. The college has not updated the stock register of Fees collection/Miscellaneous stock register, so we are unable to verify the same.

S. U. Doshi
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PARA: 3 LIST OF VERIFIED RECORDS

1 : List Of Verified Records/Register

S/No	List Records/Register
	F.D.R
	Library stock register
	Stock register of stationery articles.
	Stock register of M.R forms.
	Pay acquittance roll of M.P staff.
	Pay acquittance roll of D.P staff.
	Paid vouchers
	Counter foils of cheques
	Bank Draft & cheque register.
	Book of Drawal
0	Misc. receipt books.
1	Daily collection Registers.
2	Fee collection receipt books
3	Bank Pass Book
4	H.S.S. cash book
5	General Cash Book
6	Service books.
7	

3 : List of Records/Registers not Maintained

S/No	List Records/Register
	Construction cash book
	Acquittance roll of scholarship

2 : List of Records/Registers not Produced to Audit

S/No	List Records/Register

1 : List of Records/Registers not Required

S/No	List Records/Register

Comments

Note

The following records/registers though prescribed but not maintained

- . Construction Cash Book.
- . Acquittance Roll of Scholarship
- . Annual abstract Register
- . Surcharge Register
- . Building Material stock Register

S. K. Bhandari
DIRECTOR
NAYAGARH UNIVERSITY
NAYAGARH

PARA: 4 FINANCIAL POSITION

Vayagarh Autonomus College, Nayagarh - 2015-2016

Sino	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	Plus 3 Cash Book	01-04-2015	10010200.19	16994388.00	27004588.19	7815579.356	31-03-2016	19189008.846	31-03-2016	19203008.84	-14000.00	Note -1
2	Plus 2 cash book	01-04-2015	3224736.00	21129553.00	24354289.00	18910473.006	31-03-2016	5443816.006	31-03-2016	5517108.00	-73292.00	Note -2
3	UGC CASH BOOK	01-04-2015	2523454.15	4925824.00	7449278.15	1042933.256	31-03-2016	6406344.906	31-03-2016	6451324.90	-44980.00	Note - 3
4	NSS CASH BOOK	01-04-2015	4832.00	44748.00	49580.00	48350.00	31-03-2016	1230.00	31-03-2016	1230.00	0.00	
5	PLUS 2 SAMS CASH BOOK	01-04-2015	780564.00	380906.00	1161470.00	237192.00	31-03-2016	924278.00	31-03-2016	924278.00	0.00	
6	PLUS 3 SAMS CASH BOOK	01-04-2015	585892.00	404485.00	990377.00	250049.00	31-03-2016	740328.00	31-03-2016	740328.00	0.00	
7	SELF FINANCE CASH BOOK	01-04-2015	9288087.00	5277622.00	14565709.00	2190820.006	31-03-2016	12374889.006	31-03-2016	12465389.00	-90500.00	Note - 4
	GRAND TOTAL		26417765.34	49157526.00	75575291.34	30495396.60		45079894.74		45302666.74	-222772.00	

Vayagarh Autonomus College, Nayagarh - 2017-2018

Sino	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	PLUS 2 CASH BOOK	01-04-2017	6543675.90	17101349.00	23645024.90	20486630.968	31-03-2018	3158393.948	31-03-2018	3158393.94	0.00	
2	PLUS 3 CASH BOOK	01-04-2017	21249424.71	17713400.00	38962824.71	7218449.048	31-03-2018	31744375.678	31-03-2018	31744375.67	0.00	
3	UGC CASH BOOK	01-04-2017	6608527.75	4633000.00	11241527.75	1213727.008	31-03-2018	10027800.758	31-03-2018	10027800.75	0.00	
4	NSS CASH BOOK	01-04-2017	16590.00	23537.00	40127.00	14060.00	31-03-2018	26067.008	31-03-2018	26067.00	0.00	
5	PLUS 2 SAMS CASH BOOK	01-04-2017	1091526.00	724793.00	1816319.00	241211.918	31-03-2018	1575107.098	31-03-2018	1575107.09	0.00	

S. U. Pradhan
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6	PLUS 3 SAMS CASH BOOK	01-04-2017	957151.00	554310.00	1511461.00	225296.00	31-03-2018	1286165.00	31-03-2018	1286165.00	0.00
7	SELF FINANCE CASH BOOK	01-04-2017	13886572.00	4314248.00	18200820.00	740675.00	31-03-2018	17460145.00	31-03-2018	17460145.00	0.00
	GRAND TOTAL		50353467.36	45064637.00	95418104.36	30140049.91		65278054.45		65278054.45	0.00

Comments

Note :

1. On 08-09-2015 advance taken by B.P.Rao vide Ch.No 501442 for Rs.14000/-, but the same amount was not recorded in Bank a/c though the same amount has been considered in advance a/c.

2. On 24/6/2014, Plus 2 cash book for 2014-15 cash in hand decreased by Rs.5/- due to calculation mistake. Actual receipt is Rs.645/- but taken in cash book as Rs.640/-. On 30-9-14 payment made vide IOB ch.no 692799,692800 for Rs.16400 & Rs.13397 but not deducted from cash book. Similarly ch.no 694953 dt.5-12-14 of IOB ch.for Rs.43500.00 issued but not deducted from cash book. (dealt at Para-5 of the A/R for the year 2014-15)

3. Canara Bank Ch.No 325518 to 325522 dt. 6-5-14 issued to various parties amounting to Rs.94768 but wrongly recorded in cash book as Rs.44768 and payment made on 28-1-14 but not taken into cash book . On 23-7-14 excess amount taken in cash book by Rs.20/-

4. Less amount taken in cash book than actual vide ch.no 176786 dt.23-5-14 for Rs.9000/-, ch no- 109022 dt. 2-5-14 Rs.500/-, Ch.no 167414 dt. 3-2-15 Rs.81000/-.

Details of Closing Balance of different Cash Book as on 31-03-2016

Sl.No	Name of the Cash Book	Cash	In Bank	In Fixed Deposit	Total
1	Cash Book +3	56631.00	18026730.84	1119647.00	19203008.84
2	Cash Book +2	19294.00	5261745.00	236069.00	5517108.00
3	U.G.C		6451324.90		6451324.90
4	N.S.S		1230.00		1230.00
5	SAMS +2		924278.00		924278.00
3	SAMS +3		740328.00		740328.00
7	Self Financing	30.00	11465359.00	1000000.00	12465389.00
Total		75955.00	42870995.74	2355716.00	45302666.74

Details of Closing Balance of different Cash Book as on 31-03-2018-

Sl.No	Name of the Cash Book	Cash	In Bank	In Fixed Deposit	Total
1	Cash Book +3	3245.00	13121483.67	18619647.00	31744375.67
2	Cash Book +2	10996.00	2911328.94	236069.00	3158393.94
3	U.G.C		10027800.75		10027800.75
4	N.S.S		26067.00		26067.00
5	SAMS +2		1575107.09		1575107.09
3	SAMS +3		1286165.00		1286165.00
7	Self Financing	121085.00	8839060.00	8500000.00	17460145.00
Total		135326.00	37787012.45	27355716.00	65278054.45

The details of Receipt and Payment account for the financial year 2015-16 & 2017-18 is in below.

Receipt & Payment for the Financial Year - 2015-16

Sl.No	Particulars	Opening Balance as on 01-04-2015	Receipts during 2015-16	Total	Payments during 2015-16	Balance
A	Govt.Grant(Recurring)					

S.L. Doshi
PRINCIPAL
NAYAGARH AUTONOMOUS CO-OP. EG
NAYAGARH

ALUMINATION (U)
MAINTENANCE (M)
LIBRARY (U)

		1	Salary to DP Staff	5188158.00	4082711.00	9270869.00	5449549.00	3821320.00
		2	Salary to BG Staff	-325567	1903493.00	1577926.00	402042.00	1175884.00
			Total	4862591.00	5986204.00	10848795.00	5851591.00	4997204.00
	B		Govt. Grant (Non - Recurring)					
		1	Grant from DRDA for Play Ground	250000.00	0.00	250000.00	0.00	250000.00
		2	Grant from Collector Nayagarh for Play Ground	300000.00	0.00	300000.00	0.00	300000.00
		3	OCAC from Computer Room	175000.00	0.00	175000.00	0.00	175000.00
		4		0.00	150000.00	150000.00	0.00	150000.00
			Total	725000.00	150000.00	875000.00	0.00	875000.00
	C		UGC Grant					
		1	Unclassified Opening Balance	460878.00	0	460878.00	0.00	460878.00
		2	Women's Hostel	665000.00	4000000.00	4665000.00	0.00	4665000.00
		3	Autonomy Grant	853373.00	0	853373.00	221855.25	631517.75
		4	Refund of unutilised money	-182817.00	0	-182817.00	61624.00	-244441.00
		5	UGC Seminar		0	0.00	449970.00	-449970.00
		6	UGC Merged	82715.00	0	82715.00	196484.00	-113769.00
		7	Golden Jubilee Grant	-792707.00	0	-792707.00	0.00	-792707.00
		8	Infrastructure Grant	-400492.00	0	-400492.00	0.00	-400492.00
		9	MRP Grant	14200.00	0	14200.00	0.00	14200.00
		10	Special LH Construction	31525.00	0	31525.00	0.00	31525.00
		11	UGC National Seminar	24918.00	0	24918.00	0.00	24918.00
		12	UGC National Assit.	77401.00	0	77401.00	0.00	77401.00
		13	Lab Contingence	261721.00	0	261721.00	0.00	261721.00
		14	Additional Building Construction	37324.00	0	37324.00	0.00	37324.00
		15	Additional Grant Equipment	132468.00	0	132468.00	0.00	132468.00
		16	Building Grant	33284.00	0	33284.00	0.00	33284.00
		17	Sports Quarter Grant	17397.00	0	17397.00	0.00	17397.00
		18	Sports Infracture	80133.00	0	80133.00	0.00	80133.00
		19	Interest	220793.00	0	220793.00	0.00	220793.00
		20	Remedical Measure	21751.00	0	21751.00	0.00	21751.00
		21	XII Plan Bloc Grant	449589.00	0	449589.00	0.00	449589.00
		22	GDA Grant	135000.00	0	135000.00	0.00	135000.00
		23	QAC Grant	300000.00	0	300000.00	0.00	300000.00
			Total	2523454.00	4000000.00	6523454.00	929933.25	5593520.75
			Other than Grant					
		1	PMS Scholarship	6425.00	0	6425.00	0.00	6425.00
		2	Senior & Junior Scholarship	25.00	0	25.00	0.00	25.00
		3	Valuation Zone	656	2618380.00	2619036.00	2644615.00	-25579.00

S. K. Panda

	4	GPF	24998.00	3623030.00	3648028.00	3623030.00	24998.00
	5	CHSE Coding	40900.00	20695.00	61595.00	5700.00	55895.00
	6	DDCE Exam	92634.00	0.00	92634.00	0.00	92634.00
	7	Plus 2 Admission	712403.00	336619.00	1049022.00	153292.00	895730.00
	M 8	Plus 3 Admission	548037.00	367446.00	915483.00	365486.00	548037.00
	9	NSS	2195.00	44300.00	46495.00	47400.00	-905.00
	10	Sociology Seminar	13000.00	0.00	13000.00	0.00	13000.00
	11	Donation	100000.00	0.00	100000.00	0.00	100000.00
	12	CHSE Valuation	2014.00	0.00	2014.00	0.00	2014.00
	13	CHSE DLC	0.00	15000.00	15000.00	0.00	15000.00
	14	Provisional Pension	0.00	1111028.00	1111028.00	1120890.00	-9862.00
	15	Study	0.00	7120.00	7120.00	7120.00	0.00
	M 16	Self Defence	0.00	1460915.00	1460915.00	1473825.00	-25790.00
	17	UPSC	0.00	48230.00	48230.00	48230.00	0.00
	18	HUB Money	0.00	44060.00	44060.00	44060.00	0.00
		Total	1543287.00	9696823.00	11240110.00	9234448.00	2005662.00
		Internal Source					
		Student Fund					
	1	Fees & Fines - Depositible	535923.00	0.00	535923.00	0.00	535923.00
	2	Fees & Fines - Non Depositible	0.00	257328.00	257328.00	0.00	257328.00
	3	Academic Fees	599652.00	63825.00	663477.00	0.00	663477.00
	4	Art & Concurrence	553519.00	123900.00	677419.00	0.00	677419.00
	5	Armed Forces	96453.00	22455.00	118908.00	0.00	118908.00
	6	Association & Society	564793.00	84685.00	649478.00	0.00	649478.00
	M 7	Athletic	-27987.00	524700.00	496713.00	32257.00	174556.00
	8	Attendance Fees	44198.00	22455.00	66653.00	0.00	66653.00
	M 9	Affiliation Fees	0.00	0.00	0.00	74258.00	-74258.00
	M 10	AVC	96453.00	35455.00	131908.00	24000.00	107908.00
	M 11	Calendar Fees	174418.00	67365.00	241783.00	69340.00	172443.00
	M 12	C.D.F.	-6801060.00	7876830.00	1075570.00	565544.95	-4775244.95
	M 13	C.D.C.	4116.00	12050.00	16166.00	18829.00	-4827.00
	14	CCR	64008.00	20345.00	84353.00	0.00	84353.00
	M 15	College B Day	215567.00	44910.00	260477.00	5155.00	255322.00
	M 16	College Exam	1401593.98	576610.00	1978203.98	173598.00	241217.98
	17	Cycle Stand	69534.00	31437.00	100971.00	0.00	100971.00
	18	Cooperative	96453.00	10325.00	106778.00	0.00	106778.00
	19	CHSE Certificate	104514.00	404340.00	508854.00	132588.00	376266.00
	20	CIIP	45660.00	31215.00	76875.00	0.00	76875.00
	M 21	Drama	162358.00	67365.00	229723.00	12570.00	106053.00
	M 22	DSA	86453.00	22455.00	108908.00	36240.00	72668.00
	23	EWF	135810.00	44910.00	180720.00	0.00	180720.00
	M 24	Energy Fees	1537158.00	1081857.00	2619015.00	0.00	2619015.00
	25	Exam Fine	7980.00	0.00	7980.00	0.00	7980.00
	26	FCLP	214828.00	55315.00	270143.00	0.00	270143.00
	27	Flag Day	96453.00	22455.00	118908.00	0.00	118908.00
	M 28	FMR	169653.00	89820.00	259473.00	0.00	259473.00
	29	FEI	513092.00	540910.00	1054002.00	0.00	1054002.00
	M 30	GM	-132840.00	89820.00	-43020.00	58780.00	-83060.00
	M 31	Hostel Misc.	61047.00	0.00	61047.00	0.00	61047.00

S.K. Prasad


	32	Identity Card fees	154871.00	119280.00	263951.00	0.00	263951.00
	33	Insurance Fees	82469.00	42455.00	124924.00	165875.00	-30851.00
	34	JRC	136517.00	20810.00	157327.00	0.00	157327.00
	35	J.Chief Fees	-1464232.00	0.00	-1464232.00	0.00	-1464232.00
	36	Lab	714820.00	739777.00	1504597.00	-211735.00	1292862.00
	37	Library Fees	398807.00	131570.00	529377.00	27616.00	526611.00
	38	Magazine	107823.00	134730.00	242353.00	0.00	242353.00
	39	Medical Aid	47419.00	13087.00	60506.00	0.00	60506.00
	40	Medical Aid	47419.00	13087.00	60506.00	4500.00	132563.00
	41	NCC	92153.00	44910.00	137063.00	0.00	137063.00
	42	Newspaper	9710.00	16883.00	26593.00	0.00	26593.00
	43	Progress Report	95618.00	22455.00	118073.00	0.00	118073.00
	44	Recognition	375272.00	64130.00	439402.00	3677.00	433725.00
	45	Rovers Crew	115724.00	53882.00	169606.00	0.00	169606.00
	46	SAF	104203.00	0.00	104203.00	0.00	104203.00
	47	Sale of Form	163633.00	0.00	163633.00	0.00	163633.00
	48	SCR	163633.00	0.00	163633.00	0.00	163633.00
	49	Sports Fees	95023.00	22455.00	117478.00	0.00	117478.00
	50	SSG	283910.00	296170.00	580080.00	140182.00	409978.00
	51	SSG	283910.00	296170.00	580080.00	6500.00	69773.00
	52	Syllabus Fees	55818.00	22455.00	78273.00	0.00	78273.00
	53	Self Finance Cash Book	291603.00	40867.00	332470.00	0.00	332470.00
	54	TTLP	9772087.00	5177622.00	14949709.00	2690820.00	12658839.00
	55	Union	87453.00	22455.00	109908.00	0.00	109908.00
	56	Misc	174124.00	67365.00	241489.00	290246.00	-38757.00
	57	Information Technology	170763.00	623654.00	794417.00	13302.50	780486.50
	58	Rent & Taxes	170763.00	0.00	-2549.00	0.00	-2549.00
	59	HT	-2549.00	0.00	-2549.00	0.00	-2549.00
	60	Course Fees	1305234.40	0.00	1305234.40	0.00	1305234.40
	61	Form Fill Up	0.00	270431.00	270431.00	0.00	270431.00
	62	Student Registration Fees	0.00	48300.00	48300.00	0.00	48300.00
	63	YRC Fees	0.00	2806910.00	2806910.00	12257.00	2794653.00
	64	NSS	0.00	93470.00	93470.00	516107.00	-422637.00
	65	SAF/Alumni Fund	35670.00	44910.00	80580.00	116976.00	-55876.00
	66	EM Hub Fees	0.00	27890.00	27890.00	0.00	27890.00
	67	Hons.Fees	232500.00	163050.00	395550.00	0.00	395550.00
	68	Common Room Fees	0.00	41350.00	41350.00	0.00	41350.00
	69	Refund of Admission Fees	0.00	2110.00	2110.00	30725.00	-28615.00
	70	Refund of Admission Fees	-200771.00	0.00	-200771.00	65012.00	-265783.00
		Total	14123072.38	23477330.00	37600452.38	12662230.35	24938222.00
		Miscellaneous					
V	1	Audio Programme	22000.00	0.00	22000.00	0.00	22000.00
	2	CHSE HUB	68090.00	0.00	68090.00	0.00	68090.00
	3	Other Exam Rent	11605.00	0.00	11605.00	0.00	11605.00
	4	Data Entry	5000.00	0.00	5000.00	0.00	5000.00
	5	Hostel Admission/Dues/R a admission	384525.00	1705155.00	2089680.00	622793.00	1466887.00
	6	Exam Fine	1000.00	0.00	1000.00	0.00	1000.00
	7	Rent & Taxes	150300.00	28140.00	178440.00	43069.00	135371.00
	8	Migration fees	600.00	5400.00	6000.00	0.00	6000.00
	9	Cricket Zone	48760.00	0.00	48760.00	0.00	48760.00

S. U. Bede
PRINCIPAL

		Match CHSE							
	10	Sale Proceeds	60310.00	0.00	60310.00	0.00		60310.00	
	11	Provisional Pension	9662.00	0.00	9662.00	0.00		9662.00	
	12	Telephone S.D refund	567.00	0.00	567.00	0.00		567.00	
	13	Self Defence	-77812.00	0.00	-77812.00	0.00		-77812.00	
	14	GIS	7420.00	0.00	7420.00	0.00		7420.00	
	15	Interer College Volley Ball	0.00	4000.00	4000.00	4000.00		0.00	
	16	Bank Interest	854574.00	2350625.00	3205199.00	0.00		3205199.00	
	17	Advance	-2633307.33	1753799.00	-879508.33	1109774.00		-1989282.33	
	18	TDS refund	2526.00	0.00	2526.00	0.00		2526.00	
	19	Dinabandhu Merit Scholars	0.00	0.00	0.00	9000.00		-9000.00	
	20	NAAC	0.00	0.00	0.00	28558.00		-28558.00	
	21	Unclassified Opening Balance	3724541.29	0.00	3724541.29	0.00		3724541.29	
		Total	2640360.96	5847119.0	8487479.96	1817194		6670285.96	
		Total of General Cash Book	26417765.34	49157526.00	75575291.34	30495396.60		45079894.74	

Receipt & Payment for the Financial Year - 2017-18

Sl.No	Particulas	Opening as on 01-04-2017	Receipts during 2017-18	Total	Payments during 2017-18	Balance
A	Govt. Grant (Recurring)					
1	Salary to DP Staff	0.00	606584.00	606584.00	423795.00	182789.00
2	Salary to BG Staff	4639538.00	4537777.00	9177315.00	9177315.00	0.00
	Total	4639538.00	5144361.00	9783899.00	9601110.00	182789.00
B	Govt. Grant (Non - Recurring)					
C	UGC Grants					
1	Unclassified Opening Balance	6608527.75	0.00	6608527.75	0.00	6608527.75
2	Sports Infrastructure - Project - I	0.00	2128000.00	2128000.00	0.00	2128000.00
3	Sports Infrastructure - Project - I	0.00	224000.00	224000.00	0.00	224000.00
4	Sports Infrastructure - Project - I	0.00	448000.00	448000.00	0.00	448000.00
5	Sports Infrastructure - Project - II	0.00	1216000.00	1216000.00	0.00	1216000.00
6	Sports Infrastructure - Project - II	0.00	128000.00	128000.00	0.00	128000.00
7	Sports Infrastructure - Project - II	0.00	256000.00	256000.00	0.00	256000.00
8	MRP	0.00	30000.00	30000.00	0.00	30000.00


 S. K. Patel
 PRINCIPAL
 NAGAR PRAKASHAN
 NAYAGAR
 9/5

	9	MRP	0.00	65000.00	65000.00	0.00	65000.00
			0.00	0.00	0.00	1118727.00	-1118727.00
	A 10	Autonomy Grants	0.00	4495000.00	11103527.75	1118727.00	9986800.75
		Total	6608527.75	4495000.00	11103527.75		
		Other than Grant				1558364.00	0.00
	1	Valuation Zone	1021070.00	537294.00	1558364.00	49085.00	0.00
	M 2	YRC	11085.00	32000.00	49085.00	20247.00	66903.00
	A 3	Sports	0.00	187150.00	187150.00	14060.00	5340.00
	M 4	NSS	0.00	19400.00	19400.00	233800.00	436200.00
	5	E- Admission - Plus 2	0.00	670000.00	670000.00	176000.00	333200.00
	M 6	E- Admission - Plus 3	0.00	509200.00	509200.00	244754.00	255246.00
	A A 7	Science Laboratory Grant	0.00	500000.00	500000.00	0.00	3232.00
	8	Social Service Fees	0.00	3232.00	3232.00	0.00	44000.00
	9	HUB Money	0.00	44000.00	44000.00	2396310.00	1144121.00
		Total	1032155.00	2508276.00	3540431.00		
		Internal Source					
		Student Fund				0.00	26675960.00
		Unclassified Opening Balance	26675960.00	0.00	26675960.00	0.00	34973.00
	1	Admission Fees & Readmission Fees	0.00	34973.00	34973.00	0.00	118380.00
	2	Affiliation Fees	0.00	118380.00	118380.00	0.00	61785.00
	3	Academic Fees	0.00	61785.00	61785.00	8226236.91	1452963.00
	A 4	C.D.F.	0.00	9679200.00	9679200.00	48525.00	0.00
	M 5	C.D.C.	15555.00	32970.00	48525.00	0.00	2628481.00
	6	Corpus Fund	0.00	2628481.00	2628481.00	0.00	72115.00
	7	Duplicate CLC/Car/Marksheet etc	0.00	72115.00	72115.00	0.00	2500.00
	8	Enrolment	0.00	2500.00	2500.00	0.00	321470.00
	9	e-education/governance/Wifi	0.00	321470.00	321470.00	44000.00	124960.00
	M 10	EMH Fees	0.00	168960.00	168960.00	27325.00	93200.00
	M 11	Flag Day/ Jayanti/Anni/Jubi/Sanskrit Fees	0.00	120525.00	120525.00	475908.80	3282391.20
	M 12	Form Fill Up	0.00	3758300.00	3758300.00	129678.00	1979672.00
	M 13	Hostel Admission/Dues/Readmission	0.00	2109350.00	2109350.00	0.00	6000.00
	M 14	Project Paper	0.00	6000.00	6000.00	246094.00	229056.00
	M 15	Fees & Fines	246094.00	229056.00	475150.00	540793.60	-0.00
	M 16	Student Registration Fees	233403.00	307390.00	540793.00	135000.00	0.00
	M 17	Reconisation Fees	36350.00	98650.00	135000.00	0.00	800.00
	18	Rechecking	0.00	800.00	800.00	0.00	149615.00
	M 19	Syllabs Fees	0.00	149615.00	149615.00	4023.00	55870.00
	M 20	Insurance Fees	0.00	59893.00	59893.00	550793.00	0.00
	M 21	Sports Fees	28083.00	522710.00	550793.00	42093.00	1777.00
	M 22	YRC Fees	0.00	43870.00	43870.00	12000.00	95458.00
	M 23	NCC Fees	0.00	107458.00	107458.00	18100.00	25770.00
	M 24	NSS	0.00	43870.00	43870.00		

S. U. Doshi
PRINCIPAL

	26	Practical Fee	0.00	1280220.00	1280220.00	0.00	1280220.00
	26	Proctorial & Attendance Fees	0.00	40175.00	40175.00	0.00	40175.00
	27	SAF/Alumni Fund	0.00	93065.00	93065.00	0.00	93065.00
	28	SSG	0.00	21935.00	21935.00	0.00	21935.00
	29	Literary & Cultural	0.00	175750.00	175750.00	7850.00	167900.00
	30	Student Union Fees	0.00	79560.00	79560.00	61500.00	18060.00
	31	College Examination Fees	1167225.90	567150.00	1734375.90	1734375.90	0.00
	32	Cycle Stand	0.00	97863.00	97863.00	0.00	97863.00
	33	Calender Fees	0.00	364555.00	364555.00	0.00	364555.00
	34	Employees Welfare fees	0.00	643270.00	643270.00	0.00	643270.00
	35	Identity Card fees	0.00	163830.00	163830.00	0.00	163830.00
	36	Library Fees	0.00	501770.00	501770.00	481907.00	19863.00
	37	DSA Fees	0.00	21935.00	21935.00	6000.00	15935.00
	38	Hons.Fees	0.00	45850.00	45850.00	0.00	45850.00
	39	Common Room Fees	0.00	100080.00	100080.00	0.00	100080.00
	40	Arts/Comm./Science Association	0.00	104815.00	104815.00	0.00	104815.00
	41	Laboratory Fees	0.00	168902.00	168902.00	152640.00	16262.00
	42	Misc. fees	0.00	212409.00	212409.00	5905.70	206503.30
	43	CLC	0.00	73760.00	73760.00	0.00	73760.00
	44	Migrallon fees	0.00	7600.00	7600.00	0.00	7600.00
	45	Seminar Fees	0.00	10000.00	10000.00	0.00	10000.00
	46	Urgent Fund	0.00	19700.00	19700.00	0.00	19700.00
	47	Original Certificate	131465.00	183215.00	314680.00	314680.00	0.00
		Total	28534135.94	25655730.00	54189865.94	13265428.91	40924437.03
		Miscellaneous					
	1	Bank Interest	0.00	1828265.00	1828265.00	0.00	1828265.00
	2	ATM Rent	0.00	144475.00	144475.00	0.00	144475.00
	3	Recovery of cost of library book	0.00	1675.00	1675.00	0.00	1675.00
	4	Advance	-884332.33	968050.00	83717.67	1120500.00	-1036782.33
	5	Refund of Admission Fees	0.00	0.00	0.00	759386.00	-759386.00
	6	Rent, rate & Taxes	5542.00	0.00	5542.00	5542.00	0.00
	7	General Maintenance	890602.00	0.00	890602.00	890602.00	0.00
	8	TDS	239212.00	4557.00	243769.00	243769.00	0.00
	9	Self Finance Cash Book	9288087.00	4314248.00	13602335.00	740675.00	12861660.00
		Total	9539110.67	7261270.00	16800380.67	3760474.00	13039906.67
		Grand Total	50353467.36	45064637.00	95418104.36	30140049.91	65278054.40

Note :
Opening balance for the year 2017-18 has been taken as stated in the un audited books of accounts of the institution for the year 2016-17. the audit report for financial year 2016-17 not yet finalised.

Since the opening balance is not available we assumed the negative closing balance as opening and thereby the closing balance became nil.

C.K. Bhal
PRINCIPAL
NAYAGARHATH, SHIMLA

ARA. 5 DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOKS & CASH BOOK BANK BALANCE FIGURE

Nayagarh Autonomous College, Nayagarh - 2015-2016

Sino	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book (In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book (In Rs:) (B)	Difference (In Rs:)(A-B)	Remarks
1	PUNJAB NATIONAL BANK	100009265	31-03-2016	1349.00	31-03-2016	1349.00	0.00	PLUS 3 CASH BOOK
2	INDIAN OVERSEAS BANK	143401000005739	31-03-2016	4704080.00	31-03-2016	4812010.00	-107930.00	PLUS 2 CASH BOOK
3	STATE BANK OF INDIA	11383056024	31-03-2016	854282.00	31-03-2016	449735.00	404547.00	PLUS 2 CASH BOOK
4	ANDHRA BANK	13480100000072	31-03-2016	11492622.00	31-03-2016	11199573.00	293049.00	PLUS 3 CASH BOOK
5	BANK OF BARODA	30170100000358	31-03-2016	35748.00	31-03-2016	35748.00	0.00	PLUS 3 CASH BOOK
6	INDIAN OVERSEAS BANK	143401000005726	31-03-2016	475313.00	31-03-2016	563035.50	-87722.50	PLUS 3 CASH BOOK
7	NAYAGARH DISTRICT CENTRAL COOP BANK	5053000572	31-03-2016	10331.00	31-03-2016	15501.55	-5170.55	PLUS 3 CASH BOOK
8	STATE BANK OF INDIA	11044544427	31-03-2016	7264.06	31-03-2016	2136.06	5128.00	PLUS 3 CASH BOOK
9	STATE BANK OF INDIA	11383056035	31-03-2016	2487724.00	31-03-2016	3431633.00	-943909.00	PLUS 3 CASH BOOK
10	BANK OF INDIA	55811011000001	31-03-2016	2584166.15	31-03-2016	2431987.15	152179.00	PLUS 3 CASH BOOK
11	STATE BANK OF INDIA	11383056386	31-03-2016	0.00	31-03-2016	345767.58	-345767.58	PLUS 3 CASH BOOK
12	UCO BANK	18460110006283	31-03-2016	90665.75	31-03-2016	125278.75	-34613.00	UGC CASH BOOK
13	CANARA BANK	353101022832	31-03-2016	6289022.00	31-03-2016	6265906.00	23116.00	UGC CASH BOOK
14	UCO BANK	18460100063355	31-03-2016	17151.00	31-03-2016	20558.00	-3407.00	UGC CASH BOOK
15	STATE BANK OF INDIA	11383102302	31-03-2016	0.00	31-03-2016	39582.15	-39582.15	UGC CASH BOOK
16	UNION BANK OF INDIA	600002010000892	31-03-2016	924278.00	31-03-2016	924278.00	0.00	PLUS 2 SAMS CASH BOOK
17	UNION BANK OF INDIA	600002010002326	31-03-2016	740328.00	31-03-2016	740328.00	0.00	PLUS 3 SAMS CASH BOOK
18	ALLAHABAD BANK	50264442935	31-03-2016	1230.00	31-03-2016	1230.00	0.00	NSS CASH BOOK
19	INDIAN BANK	8235774252	31-03-2016	7101742.00	31-03-2016	7101742.00	0.00	SELF FINANC CASH BOOK
20	THE NAYAGARH DISTRICT CENTRAL COOPERATIVE BANK	53064	31-03-2016	3984346.00	31-03-2016	4187846.00	-203500.00	SELF FINANC CASH BOOK



 NAYAGARH AUTONOMOUS COLLEGE
 NAYAGARH

21	ORIENTAL BANK OF COMMERCE	17602041000027	31-03-2018	197646.00	31-03-2018	175771.00	21875.00	SELF FINANCE CASH BOOK
	GRAND TOTAL			41999287.96		42870995.74	-871707.78	

Nayagarh Autonomous College, Nayagarh - 2017-2018

Sino	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book (In Rs.) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book (In Rs.) (B)	Difference (In Rs.) (A-B)	Remarks
22	INDIAN OVERSEAS BANK	143401000005739	31-03-2018	2535216.58	31-03-2018	2611620.04	-76404.46	PLUS 2 CASH BOOK
23	STATE BANK OF INDIA	11383056024	31-03-2018	2124495.48	31-03-2018	299708.00	1824786.88	PLUS 2 CASH BOOK
24	ANDHRA BANK	13480100000072	31-03-2018	7596475.00	31-03-2018	6655938.00	940537.00	PLUS 3 CASH BOOK
25	INDIAN OVERSEAS BANK	143401000005726	31-03-2018	613756.50	31-03-2018	592000.00	-78243.50	PLUS 3 CASH BOOK
26	STATE BANK OF INDIA	11383056035	31-03-2018	1792512.50	31-03-2018	1401749.00	390763.50	PLUS 3 CASH BOOK
27	BANK OF INDIA	558110110000001	31-03-2018	4740282.61	31-03-2018	4467628.61	272654.00	PLUS 3 CASH BOOK
28	PUNJAB NATIONAL BANK	100009265	31-03-2018	1458.00	31-03-2018	1444.00	14.00	PLUS 3 CASH BOOK
29	CANARA BANK	353101022832	31-03-2018	10361163.75	31-03-2018	9988218.75	372945.00	UGC CASH BOOK
30	UNION BANK OF INDIA	600002010000892	31-03-2018	1575107.09	31-03-2018	1575107.09	0.00	PLUS 2 SAMS CASH BOOK
31	UNION BANK OF INDIA	600002010002326	31-03-2018	1286165.00	31-03-2018	1286165.00	0.00	PLUS 3 SAMS CASH BOOK
32	ALLAHBAD BANK	50264442935	31-03-2018	26067.00	31-03-2018	26067.00	0.00	NSS CASH BOOK
33	THE NAYAGARH DISTRICT CENTRAL COOPERATIVE BANK	53064	31-03-2018	3037756.00	31-03-2018	3169937.00	-132181.00	SELF FINANCE CASH BOOK
34	INDIAN BANK	6235774252	31-03-2018	5273417.00	31-03-2018	5273417.00	0.00	SELF FINANCE CASH BOOK
35	ORIENTAL BANK OF COMMERCE	17602041000027	31-03-2018	395706.00	31-03-2018	395706.00	0.00	SELF FINANCE CASH BOOK
36	STATE BANK OF INDIA	11383102302	31-03-2018	0.00	31-03-2018	39582.00	-39582.00	UGC CASH BOOK
37	STATE BANK OF INDIA	11044544427	31-03-2018	0.00	31-03-2018	2724.00	-2724.00	PLUS 3 CASH BOOK
	GRAND TOTAL			41259577.51		37767012.45	3472565.06	

Reconciliation

Note :

S. U. Dandl
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NAYAGARH DISTRICT CENTRAL COOPERATIVE BANK

1. Due to Non availability of Bank Pass Book/ statement for the SBI Bank Account No 11383102302 & 11383056386 of Plus 3 Cash Book & UGC Cash Book respectively, we could not provide the closing balance as per bank pass book and also we could not reconcile the above bank a/c's for the fy 2015-16. They explained us that the above two accounts were non operative and Govt audit team advised them to minimise the number of accounts in different banks and accordingly the above accounts has been closed on 29/04/2016, while closing the accounts they have submitted the passbooks & unused cheques to the banks. Similarly we could not provide the closing balance of pass book & reconciliation statement for the SBI bank A/c no 11044544427 due to non availability of Bank pass book/ statement in the fy 2017-18.

2. On 11-1-16 Rs.4275/- has been shown deposited into bank as per cash book but the same has not been deposited into the bank which has been raised by memo no 7 dt 20/3/19 during the course of our audit which has been clarified subsequently. The same has been dealt at Para-5 of AR No-124306/2015-16, Rs 4275.00 deposited on 13-03-2015 and not taken into cash book during 2014-15.

Bank Reconciliation Statement as on 31/03/2016

1. Cash Book - Plus 2


Indian Overseas Bank - A/c No - 143401000005739			4812010.00
Balance as per Cash Book			37535.00
ADD :Cheque Issued but not presented for payment	Cheque No	Date	Amount
	15746	03-03-2016	27535.00
	15750	27-03-2016	10000.00
Add : Opening Difference			10080.00
			4200.00
Add : Bank credited by bank but not in Cash book		01-12-2015	5880.00
		21-01-2016	311267
Add : SBI cheque issued to CHSE for +2 arts,science & com. Form fillip vide vr.no 84 but wrongly recorded in IOB	817626	23-11-2015	5000.00
			5000.00
Less : Cheques issued but recorded in Cash in hand instead of IOB A/c	19967	06-10-2015	
Less : Opening Difference			461812.00
Balance as per Bank Pass Book			4704080.00

2. Cash Book - Plus 2

State Bank of India - A/c No - 11383056024			449735.00
Balance as per Cash Book			640910.00
Add : Opening Difference			85963.00
ADD : Cheque Issued but not presented for payment	Cheque No	Date	Amount
	817668	16-03-2016	40384.00
	908526	29-03-2016	1690.00
	908530	29-03-2016	700.00
	817674	29-03-2016	27389.00
	817675	29-03-2016	15800.00
Less : Bank Charges not recorded in Cash book			1059
Less : Short recording of Ch.No - 639473 -77			10000
Less : SBI cheque issued to CHSE for +2 arts,science & com. Form fillup vide vr.no 84 but wrongly recorded in IOB	817626	23-11-2015	11059.00
			311267
Balance as per Bank Statement			854282.00

3. Cash Book - Plus 3

Andhra Bank - 134810011000072			11199573.00
Balance as per Cash Book			41805.00
Add : Opening Difference			
Add : Cheque issued but not presented for payment	Cheque No	Date	Amount
	30636	21-03-2016	4216.00


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	30637	21-03-2016	2509.00	
	30639	21-03-2016	298.00	
	30641	29-03-2016	13958.00	
	30642	29-03-2016	23286.00	
	30643	29-03-2016	6217.00	
	60644	29-03-2016	1991.00	
	30645	29-03-2016	5600.00	
	30646	29-03-2016	19055.00	
	499661	23-02-2015	3046.00	
	501305	13-07-2015	12952.00	
		23-02-2016	3000.00	96128.00
Add: Amount wrongly recorded in cash book as Rs.41040 instead of Rs.4040/-	30635	06-03-2016	37000.00	37000.00
Add: Interest credited by bank on 2-3-15 but not in cash book				135546.00
Add: Excess recorded in Cash book by Rs.500/- (37068-37568) against Ch.No 5014235,501436,501437,501438,501439,501440 & 501441 dt.8-9-15				500.00
Add: Excess recorded in Cash book by Rs.150/- (30800-30950) against Ch.No 834825,834827,834828 dt.29-2-15				150.00
				2710.00
Amount wrongly recorded in cash book Rs.500 instead of Rs.550/-		04-11-2015	50.00	
Amount wrongly recorded in cash book Rs.4877 instead of Rs.4887/-		12-11-2015	10.00	
Amount wrongly recorded in cash book Rs.7450/- instead of Rs.9450/-		14-11-2015	2000.00	
Amount wrongly recorded in cash book Rs.6000/- instead of Rs.6600/-		08-12-2015	600.00	
		06-02-2016	50.00	
Less: Ch No 501442 dt.8-9-15 issued to B.P Rao towards advance for Rs.14000/- but not recorded in Bank a/c though the amount has been considered in advance a/c				14000.00
Less: Cash deposit on 25-2-16 of Rs.2300/- as per cash book but actually Rs.1500/- has been deposited into Bank.				800.00
Less: Short recorded in cash book by Rs. 270/- (16857-16587) against Ch.No 501484-501486 dt 14-11-15.				270.00
Less: Short recorded in cash book by Rs. 300/- (70665-70365) against Ch.No 834806-834813 dt 21-1-16.				300.00
Balance as per Bank Pass Book				11492622.00

4. Cash Book - Plus 3

Nayagarh Central Cooperative Bank - A/c No - 005053000572

Balance as per Cash Book	15501.55
Less: Opening Difference	5120.55
Less: Bank Charges not recorded in Cash book	50.00
Balance as per Bank Pass Book	10331.00

5. Cash Book - Plus 3

Indian Overseas Bank - A/c No - 143401000005726

Balance as per Cash Book	563035.50
Less: Opening Difference	87722.50
Balance as per Bank Pass book	475313.00

6. Cash Book - Plus 3

State Bank of India (ADB) - A/c No - 110445444427

Balance as per Cash Book	2136.06
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S.K. Pradhan
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NAYAGARH AUTONOMOUS C.A. OFFICE
NAYAGARH

Add: Opening Difference		5120.00	
Balance as per Bank Pass Book		7204.00	
7. Cash Book - Plus 3			
State Bank of India - A/c No - 11383006035			
Balance as per Cash Book		3431633.00	
Add: Opening Difference		943909.00	
Balance as per Bank Statement		2487724.00	
3. Cash Book - Plus 3			
Bank of India - A/c No - 558110110000001			
Balance as per Cash Book		2431987.15	
Add: Opening Difference	151715.00		152179.00
Add: Amount credited by bank but not recorded in Cash book	455.00		
Add: Amount recorded in cash book of Cheque no 356968 dt. Rs.976/- instead of Rs.967/-	9.00		
Balance as per Bank Statement			2584166.15
9. Cash Book - UGC			
JCO Bank - A/c No - 18460110006283			
Balance as per Cash Book		125278.75	
Less: Opening Difference	37397.25		34613.00
Less: Bank Charges of Earlier Years	2784.25		
Balance as per Bank Pass Book			90065.75
10. Cash Book - UGC			
Canara Bank - A/c No - 0353101022832			
Balance as per Cash Book		6205906.00	
Add: Opening Difference		18484.00	168970.00
Cheques Issued but not presented for payment	Date	Cheque No	Amount
	15-03-2016	325595	6000.00
	31-03-2016	325596	2584.00
	31-03-2016	325597	3900.00
	31-03-2016	325598	6000.00
	31-03-2016	325598	5000.00
Add: Payment made earlier dt. 14/1/14 but not taken into Cash Book			20.00
Add: Excess Amount taken into Cash Book on 23-7-14			206.00
Less: Bank Charges not recorded in Cash Book (91+115)			99080.00
Less: Payment entered in Bank Pass Book on but not in cash book			19272.00
Less: Cheque issued earlier not in Pass book			50000.00
Less: Cheque No 325518 to 325522 issued to various parties on 6-5-14 amounting to Rs.94768/- but wrongly recorded in cash book as Rs.44768/-			
Balance as per Bank Pass Book			6209022.00
11. Cash Book : UGC			
JCO Bank - A/C No - 18460100063355			
Balance as per Cash Book		20558.00	
Less: Opening difference		3407.00	
Balance As per Bank Pass Book		17151.00	
12. Cash Book : Self Financing			
Vayagarth District Central Cooperative Bank - A/c No 53064			
Balance as per Cash Book			4187040.00

S. K. Doshi
PRINCIPAL
NAYAGARH DISTRICT CO-OP BANK LTD
NAYAGARH

Less: Opening Difference (as per previous audit report)	208480.00	208500.00
Less: Short recording in Cash Book on	20.00	
Add: Amount on 26/06/2015 credited by bank but not in cash book	2944.00	5000.00
Add: Excess recording of Bank Charges on 31/3/16	56.00	
Add: Excess recording in Cash book	2000.00	
Balance as per Bank Pass Book		3984346.00

13. Cash Book : Self Financing

Oriental Bank of Commerce - A/c No - 17602041000027

Balance as per Cash Book	175771.00
Add: Interest Credited by bank on 31/3/16 but not recorded in cash book	21875.00
Balance as per Bank Pass Book	197646.00

Bank Reconciliation Statement as on 31/3/2018

1. Cash Book : Plus 2 Cash Book

Indian Overseas Bank - A/c No - 143401000005739

Balance as per Cash Book		2611620.04
Less: Opening Difference		116877.46
Add: Cheque Issued but not presented for payment		
16688	04-07-2017	4309.00
695018	07-10-2017	200.00
537592	20-01-2018	3198.00
695074	24-02-2018	500.00
695092	06-03-2018	6420.00
695099	27-03-2018	7000.00
695100	27-03-2018	11290.00
695102	31-03-2018	2300.00
695101	31-03-2018	5256.00
Balance as per Bank Pass Book		40473.00
		2535215.58

2. Cash Book : Plus 2 Cash Book

State Bank Of India - A/c No - 11353056024

Balance as per Cash Book		299708.90
Add: Opening Difference		315445.10
Amount credited by bank but not in Cash book		1510665.70
09-03-2018	15000.00	
26-03-2018	826732.00	
31-03-2018	386368.00	
31-03-2018	241480.00	
31-03-2018	40000.00	

S. K. Prasad
PRINCIPAL

	01-09-2017	1085.70	
Less : Cheque issued for Rs.405.90 but recorded in cash book as Rs.405/-	04-08-2017	0.90	1324.22
Less : Cheque issued for Rs.155.90 but recorded in cash book as Rs.155/-	04-08-2017	0.90	
Less : Cheque issued for Rs.5350.90 but recorded in cash book as Rs.5350/-	31-10-2017	0.90	
Less : Bank charges debited by bank but not entered in cash book	10-04-2017	172.50	
	22-11-2017	138.81	
	23-11-2017	137.29	
	24-11-2017	119.29	
	27-11-2017	104.63	
	12-03-2018	649.00	
Balance as per Bank Statement			2124495.48

3. Cash Book : Plus 3 Cash Book
Indian Overseas Bank - A/c No - 143401000005726

Balance as per Cash Book	592000.00
Less : OB Difference	78243.50
Balance as per Bank Pass Book	513756.50

4. Cash Book : Plus 3 Cash Book
Punjab National Bank - A/c No - 4984000100009265

Balance as per Cash Book	1444.00
Add : Interest credited by bank but not in cash book	14.00
Balance as per Bank Pass Book	1458.00

5. Cash Book : Plus 3 Cash Book
Bank of India - A/c No - 558110110000001

Balance as per Cash Book	4467628.61
Add : Opening Difference	265679
Cash deposited in BOI but wrongly recorded in Andhra Bank A/c on 18-04-2017	1550.00
Amount Credited by Bank but not entered in Cash book	5425.00
Balance as per Bank Pass Book	4740282.61

6. Cash Book : Plus 3 Cash Book
Andhra Bank - A/c No - 134810011000072

Balance as per Cash Book	6655938.00
Add : OB Difference	221963.00
Add : Cheque Issued but not presented for Payment	724775.00
Balance as per Bank Pass Book	7603676.00

Cheque No	Date	Amount
836526	13-01-2018	500.00
282	06-03-2018	5478.00
300	06-03-2018	670650.00
296	28-03-2018	7944.00
298	29-03-2018	21249.00
285	06-03-2018	10030.00

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NAYAGARH AUTONOMOUS INDUSTRIAL
MANAGER

	295	28-03-2018	6860.00	
	294	26-03-2018	520.00	
Add : Amount credited in bank but not in Cash book		11-11-2017	1492.00	
Add : Excess Recording in Cash Book		06-05-2017	23.00	
		06-05-2017	29.00	
Less : Cash deposit in BOI but wrongly recorded in Andhra Bank		18-04-2017	1550.00	6201.00
Less : Cash deposit on 19-12-17 but not in bank pass book		19-12-2017	4000.00	
Less : Short recording in Cash book		20-04-2017	67.00	
		24-07-2017	1.00	
		13-10-2017	224.00	
		10-01-2018	70.00	
		10-01-2018	271.00	
		23-03-2018	18.00	
Balance as per Bank Pass Book				7596475.00

7. Cash Book : Plus 3 Cash Book

State Bank of India - A/c No - 1383056035

Balance as per Cash Book				1401749.00
Less: Opening Balance Difference			873297.50	987499.50
Less : Amount credited in cash book but not in pass book		20-06-2017	113553.00	
Less : Bank Charges not recorded in Cash book		12-03-2018	649.00	
Add : Cheque Issued but not presented for payment		28-03-2018	18317.00	1378263.00
		28-03-2018	270.00	
Add : Amount credited by bank but not in cash book		03-11-2017	5550.00	
		27-11-2017	27301.00	
		13-03-2018	500000.00	
		13-03-2018	9760.00	
		13-03-2018	728363.00	
		27-03-2018	5550.00	
		27-03-2018	27301.00	
		27-03-2018	20000.00	
			5550.00	
			11714.00	
Add : Cheque issued but not recorded in Cash book		07-11-2017	47687.00	
		08-11-2017	47689.00	
		08-11-2017	47888.00	
Balance as per Bank pass book				1792512.50

3. Cash Book : UGC Cash Book

Canara Bank - A/c No - 353101022832

Balance as per Cash Book				9988218.75
Add : Opening Difference				68530.00
Add: Cheques issued but not presented for payment	Cheque No	Date	Amount	304634.00
	378205	31-03-2018	12000.00	
Add : Amount Credited by Bank But Not in Cash book		31-07-2017	70011.00	
		31-10-2017	112401.00	
		31-01-2018	110222.00	
Less : Bank charges debited by bank but not recorded in cash book		11-04-2017	5.00	219.00
		11-04-2017	1.00	
		01-12-2017	6.00	
		12-12-2017	35.00	
		12-01-2018	12.00	

S. K. Doshi
PRINCIPAL

20-01-2018	106.00
30-01-2018	30.00
16-02-2018	12.00
20-03-2018	12.00

10361163.75

Balance as per Bank Pass Book

9. Cash Book Self Financing

Nayagarh District Central Cooperative Bank - A/c No 53064

Balance as per Cash Book				3169937.00
Less : Opening Difference				171858.00
Add : Cheques Issued but not presented for payment	Cheque No	Date	Amount	39677.00
	184026	06-02-2018	9677.00	
	184032	24-03-2018	10000.00	
	184033	24-03-2018	10000.00	
	184034	24-03-2018	10000.00	
Balance as per Bank Statement				3037756.00

10. Cash Book UGC

State Bank of India - a/c no - 11383102302

Balance as per Cash Book	39582.00
Less : Amount transferred to SBI a/ no-11383056035 on 29/4/16	39582.00
Balance as per Bank Statement	0.00

Note : The SBI account no 11383102302 has been closed in April'2016, but the college carries this account in books, so we have taken the balance as per bank statement is NIL.

S. K. Datta
 PRINCIPAL
 NAYAGARH AUTONOMOUS COLLEGE
 NAYAGARH

ARA: 6 STOCK POSITION

Nayagarh Autonomous College, Nayagarh - 2015-2016

Sino	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Refrigerator	7	0	0	7.00	7	UGC Stock Register Page no-33
2	Generator	4	1	0	5.00	5	UGC Stock Register page no-31
3	Water Cooler	4	0	0	4.00	4	UGC Stock Register page no-30
4	Books	4910	0	0	4910.00	4910	Book bank stock register page no-108
5	Books	39024	30	0	39054.00	39054	Library stock reister page no-497 volume - VI
6	Books	1075	1	0	1076.00	1076	Plus 2 Accession stock register page no 116
7	Server	1	0	0	1.00	1	UGC Stock register page no 29
8	AC	28	0	0	28.00	28	UGC stock register page no 30
9	TV	3	0	0	3.00	3	UGC stock register page no 33
10	Box Type Table	8	0	0	8.00	8	UGC stock register page no 34
11	Executive type high back steel chair	20	0	0	20.00	20	UGC stock register page no 34
12	Computer	59	0	0	59.00	59	UGC stock register page no 6
13	Revolving chair	5	0	0	5.00	5	UGC stock register page no 34
14	Printer	20	1	0	21.00	21	UGC stock register
15	Steel almiraha and Book Selves	28	0	0	28.00	28	UGC stock register

Nayagarh Autonomous College, Nayagarh - 2017-2018

Sino	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
16	Generator	4	0	0	4.00	4	UGC stock register page no 31

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PRINCIPAL

17	Refrigerator	7	0	0	7.00	7	UGC stock register page no 33
18	Water Cooler	4	0	0	4.00	4	UGC stock register page no 30
19	Books	4010	0	0	4010.00	4010	Book bank stock register page no 108
20	Books	39126	762	0	39908.00	39908	General Library stock register page no 497
21	Books	1077	271	0	1348.00	1348	Plus 2 accession stock register
22	Server	1	0	0	1.00	1	UGC stock register page no 29
23	AC	28	0	0	28.00	28	UGC stock register page no 30
24	TV	3	0	0	3.00	3	UGC stock register page no 33
25	Box Type Table	8	0	0	8.00	8	UGC stock register page no 34
26	Executive type high back steel chair	20	0	0	20.00	20	UGC stock register page no 34
27	Computer	59	0	0	59.00	59	UGC stock register page no 6
28	Revolving chair	5	0	0	5.00	5	UGC stock register page no 34
29	Printer	21	0	0	21.00	21	UGC stock register
30	Steel almiraha and Book Selves	28	0	0	28.00	28	UGC stock register

Comments
Note : 1. Half yearly physical verification has not been done which should be done in every year, the result of physical verification should be recorded in the concerned stock register.

S. K. D. S. L. C.
NAYAGARHAT
NAYAGARHAT

ARA : 7 INVESTMENT

Nayagarh Autonomous College, Nayagarh - 2015-2016

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	01-04-2015	236069.00	0.00	236069.00	0.00	31-03-2016	236069.00	31-03-2016	236069.00	0.00	
2	01-04-2015	1119647.00	0.00	1119647.00	0.00	31-03-2016	1119647.00	31-03-2016	1119647.00	0.00	
3	01-04-2015	1000000.00	0.00	1000000.00	0.00	31-03-2016	1000000.00	31-03-2016	1000000.00	0.00	
	GRAND TOTAL	2355716.00	0.00	2355716.00	0.00		2355716.00		2355716.00	0.00	

Nayagarh Autonomous College, Nayagarh - 2017-2018

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
4	01-04-2017	236069.00	0.00	236069.00	0.00	31-03-2018	236069.00	31-03-2018	236069.00	0.00	
5	01-04-2017	8619647.00	0.00	8619647.00	10000000.00	31-03-2018	18619647.00	31-03-2018	18619647.00	0.00	
6	01-04-2017	8500000.00	0.00	8500000.00	0.00	31-03-2018	8500000.00	31-03-2018	8500000.00	0.00	
	GRAND TOTAL	17355716.00	0.00	17355716.00	10000000.00		27355716.00		27355716.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

On verification of TDRs , It is found that in almost of all cases matured value of the TDRs is not available, so we could not provide the same.

Details of CB on Investment & Comments for the Financial Year 2015-16

A/C No	Name of the Bank	Date of Investment	Amount of Investment	Rate of Interest	Date of Maturity	Remarks
10520100011580	Andhra Bank, Machi Pada	29-02-2012	236069	8.50%	28-02-2018	
1520100011702	Andhra Bank, Machi Pada	14-02-2012	100000	8.50%	14-03-2016	
10520100018990	Andhra Bank, Machi Pada	23-06-2014	414625	8.75%	23-06-2019	
10520100018945	Andhra Bank, Machi Pada	23-06-2014	505022	8.75%	23-06-2019	Pledged to DHE
134820100004942	Andhra Bank, Nayagarh	24-07-2012	100000	9%	24-07-2015	Scholarship donation
17803011000023	Oriental Bank of Commerce ,	11-03-2014	1000000	8.75%	11-03-2024	Pledged to U.U

S.L.C. Das
NAYAGARH
NAYAGARH

Nayagari				
Total		2355716		

Details of CB on Investment & Comments for the Financial Year 2017-18

S/C No	Name of the Bank	Date of investment	Amount of Investment	Rate of Interest	Date of Maturity	Remarks
40520100011580	Andhra Bank, Machi Pada	29-02-2012	236066	8.50%	28-02-2018	
40520100011702	Andhra Bank, Machi Pada	14-02-2012	100000	8.50%	14-03-2016	
40520100018960	Andhra Bank, Machi Pada	14-02-2012	414625	6.75%	23-06-2019	
40520100018945	Andhra Bank, Machi Pada	23-06-2014	505022	8.75%	23-06-2019	Pledged to DHE
134820100004942	Andhra Bank, Nayagari	24-07-2012	100000	8.00%	24-07-2015	Scholarship donation
17593011000023	Oriental Bank of Commerce, Nayagari	11-03-2014	1000000	8.75%	11-03-2024	Pledged to U U
3454291294	Indian Bank	01-08-2016	2500000	6.65%	01-08-2017	
3454291169	Indian Bank	01-08-2016	2500000	6.65%	01-08-2017	
3454291281	Indian Bank	01-08-2016	2500000	6.65%	01-08-2017	
51029	Andhra Bank	05-10-2016	2500000	6.65%	05-10-2017	
51038	Andhra Bank	05-10-2016	2500000	6.65%	05-10-2017	
51047	Andhra Bank	05-10-2016	2500000	6.65%	05-10-2017	
51318	Andhra Bank	13-10-2017	2500000	6.65%	13-10-2018	
51327	Andhra Bank	13-10-2017	2500000	6.65%	13-10-2018	
51381	Andhra Bank	18-10-2017	2500000	6.65%	18-10-2018	
51372	Andhra Bank	18-10-2017	2500000	6.65%	18-10-2018	
	Total		27355716			

The following FDRs has Matured and reinvested the matured amount(i.e principal and interest) during the period under audit but the interest has not recorded in books. It is suggested that the interest should be recorded in the books.

	FDR No	Name of the Bank	Date of Reinvestment	Interest
1			01-08-2017	188238
2	6454291294	Indian Bank	01-08-2017	188238
3	6454291169	Indian Bank	01-08-2017	188238
4	6454291281	Indian Bank	01-08-2017	188238
5	11702	Andhra Bank	14-03-2018	59798
6	51029	Andhra Bank	05-10-2017	188238
7	51038	Andhra Bank	05-10-2017	188238
8	51047	Andhra Bank	05-10-2017	188238

S. K. Paul
Principal
NAYAGARI VIGNAN COLLEGE
NAYAGARI

ARA 8 ADVANCE

Nayagarh Autonomous College, Nayagarh - 2015-2016

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	01-04-2015	UBC Cash Book	1106500.00	113000.00	1219500.00	593000.00	31-03-2016	626500.00	31-03-2016	867000.00	-40000.00	<p>At on 31-3-15 advance adjusted Rs. 50000/- from S.K Mishra (Dorm 2010-11) but not deducted from advance in cash book (B) On 28-7-14 advance paid to N.Sha (Faculty in Psychology) Rs. 50000/- but in cash book included in 17-10-14 (C) on 4-8-15 advance given to Umesh Ch. Patil (B) in 7-05-15 Rs. 75000/- on 10-12-15 advance given to Umesh Ch. Patil Rs. 50000/- on advance given to Balaram Panda (Lab In (B) (S.C) Rs. 20000/- not taken in cash</p>

S. K. Mishra
NAYAGARH

2	01-04-2015	Plus 3 Cash Book	1110207.33	748774.00	1859981.33	981449.00	31-03-2016	878532.33	31-03-2016	1058532.33	-180000.00	Advance of Rs.200000 has been adjusted on 17-08-2015 but wrongly recorded as Rs.20000/- in advance a/c
3	01-04-2015	Plus 2 Cash Book	216600.00	147000.00	363600.00	79350.00	31-03-2016	284250.00	31-03-2016	240750.00	43500.00	On 15-12-2014 advance given to B.P.Rao(D em. Botony) Rs.43500/- but not included in cash book)
4	01-04-2015	Self Finance Cash Book	200000.00	100000.00	300000.00	100000.00	31-03-2016	200000.00	31-03-2016	200000.00	0.00	
GRAND TOTAL			2633307.33	1109774.00	3743081.33	1753799.00		1989282.33		2166282.33	-177000.00	

Nayagam Autonomous College, Nayagam - 2017-2018

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
5	01-04-2017	Plus 2 Cash Book	45500.00	614500.00	660000.00	422500.00	31-03-2018	237500.00	31-03-2018	267500.00	-30000.00	Rs.30000/ has been refunded by T. Sathua vide mr No 218 dt.21-11-17 but the same has not been recorded in advance a/c
6	01-04-2017	Plus 3 Cash Book	502832.33	409000.00	911832.33	407550.00	31-03-2018	504282.33	31-03-2018	504282.33	0.00	
7	01-04-2017	UGC Cash Book	236000.00	97000.00	333000.00	138000.00	31-03-2018	195000.00	31-03-2018	195000.00	0.00	
8	01-04-2017	Self Finance Cash Book	100000.00	0.00	100000.00	0.00	31-03-2018	100000.00	31-03-2018	100000.00	0.00	
GRAND TOTAL			884332.33	1120500.00	2004832.33	968050.00		1036782.33		1066782.33	-30000.00	

S.K. Datta
Principal

Comments :

Note :

Reconciliation of OB :				2618807.33
	Audited Cash book of 2014-15			14500
	Add : As per difference of CB In 2013-14 & OB of 2014-15 (5423857.33-5409357.33)			2633307.33
	OB for the F.Y 2015-16			

Advance as on 31-03-2016 in different cash book

A. Plus 2 Cash Book for Financial Year 2015-16

Sl.No	Name and Designation	Date of Advance	Amount of Advance		Purpose of Advance	Name and Designation of the Persons responsible for Payment of Advance
			More than one Year	Less than one year		
1	Unclassified Opening advances 06-07		11250.00			
2	Kailash Chandra Ojha, Lect. In Pol. Sc.	21-02-2014	45000.00		Annual Function	Dr. Khalil Sahoo
		06-02-2016		50000.00	Plus Annual Function	Dadhibaban Sahoo
3	Golak Bihari Nayak Lec.in Education	20-10-2014	2000.00		Plus + Union	Dr. Khalil Sahoo
		06-01-2015	5000.00		Cultural Association	Dr. Khalil Sahoo
		16-01-2015	48000.00		Cultural Association	Dr. Khalil Sahoo
4	Kesab Chandra Routray, Lect.In Eng	02-02-2015	39000.00		Plus 2 Exam	Dr. Khalil Sahoo
		21-09-2015		5000.00	Gasneh Puja	Dadhibaban Sahoo
5	Binayak Prasad Rao, Lect. On Botany	21-09-2015		11000.00	Football & Kabadi	Dadhibaban Sahoo
		06-10-2015		5000.00	Annual Function	Dadhibaban Sahoo
		03-02-2016		48000.00	Annual Atheletic Meet	Dadhibaban Sahoo
6	Saroj Ranjan Das, Lect In Physics	17-11-2015		8000.00		Dadhibaban Sahoo
7	Sarat Chandra Mishra, Lect In Eng	18-01-2013	7000.00		SSG	Sri Padma Ch. Swain
Total			157250.00	127000.00		

3. Plus 3 Cash Book for Financial Year 2015-16

Sl.No	Name and Designation	Date of Advance	Amount of Advance		Purpose of Advance	Name and Designation of the Persons responsible for Payment of Advance
			More than one Year	Less than one year		
1	Unclassified Opening advances upto -- 06-07		251882.33			
2	S.G.Mishra, Reader in Commerce	20-07-2007	20000.00		Board of Studies	Major Saroj Ku Tripathy
3	Raj Kishore Maharana, Lect. In Botany	07-09-2010	2500.00		For Department	Dr. Subodha Ch. Praharaaj
		01-02-2011	3000.00		Botanical Garden	Dr. Subodha Ch. Praharaaj
		13-09-2011	3000.00		For Department	Sri Padma Ch. Swain
		01-08-2013	3000.00		For Department	Dr. Khalil Sahoo
		17-09-2014	10000.00		Botanical Garden	Dr. Khalil Sahoo
4	Binayak Prasad Rao,	23-06-2015		6000.00		Dadhibaban Sahoo

	Lect. On Botany	08-09-2015		14000.00	Football & Badminton	Dadhibaban Sahoo
		21-09-2015		19000.00	Atheletic	Dadhibaban Sahoo
		06-10-2015		13000.00	Kabadi	Dadhibaban Sahoo
		12-11-2015		12000.00		Dadhibaban Sahoo
		01-12-2015		3500.00	Atheletic	Dadhibaban Sahoo
		03-02-2016		26500.00	Annual Atheletic Meet	Dadhibaban Sahoo
5	Rabi Narayan Mahapatra, HOD, Oriya	05-01-2008	1000.00		For Department	Major Saroj Ku Tripathy
6	Prafulla Kumar Pradhan, Lect. In Eng	25-03-2012	200000.00		Remedial Coaching	Sri Padma Ch. Swain
7	Samendra Mahapatra, lect In Eng	21-12-2006	15000.00		Plus 3 Drama	Sri Bairagi Ch. Parida
8	Suryamani Pradhan, PET	29-09-2010	50000.00		Play Field Development	Dr. Subodha Ch. Praharaj
		12-10-2010	41000.00		Play Field Development	Dr. Subodha Ch. Praharaj
9	Golak Bihari Nayak, Lect In Education	13-03-2009	3000.00		Department Seminar	Dr. Subodha Ch. Praharaj
		22-12-2010	5000.00		NCC	Dr. Subodha Ch. Praharaj
		04-01-2011	2000.00		Department Seminar	Dr. Subodha Ch. Praharaj
		18-02-2013	5000.00		Department Seminar	Sri Padma Ch. Swain
10	Ashok Kumar Mohanty, Reader in Zoology	20-02-2014	10000.00		Interview Lecture	Dr. Khalil Sahoo
		15-12-2014	4000.00		Lab Contingencies	Dr. Khalil Sahoo
		06-08-2015		4000.00	For Department	Dadhibaban Sahoo
11	Sahajahan Mallick, Clerk	03-12-2010	1000.00		Golden Jubilee Drama	Dr. Subodha Ch. Praharaj
12	Niranjan Sia, Reader in Philosophy	13-09-2011	2000.00		For Department	Sri Padma Ch. Swain
13	Keshab Chandra Routray, Lect in English	17-09-2012	5000.00		DSA	Sri Padma Ch. Swain
		27-08-2014	5000.00		DSA	Sri Padma Ch. Swain
		13-09-2014	12000.00		Sports	Dr. Khalil Sahoo
14	Rabindranath Mallick, lect in Chemistry	24-02-2009	2000.00		For Department Seminar	Dr. Subodha Ch. Praharaj
		14-03-2009	2000.00		For Department Seminar	Dr. Subodha Ch. Praharaj
15	Sarojini Patnaik, Lect. In Economics	02-03-2009	3000.00		For Department Seminar	Dr. Subodha Ch. Praharaj
16	Kabita Mishra, Lect. In Zoology	28-01-2009	1000.00		For Department	Dr. Subodha Ch. Praharaj
		08-05-2009	1000.00		Purchase of Specimen	Dr. Subodha Ch. Praharaj
		24-02-2009	3000.00		For Department Seminar	Dr. Subodha Ch. Praharaj
17	Giridhari Routray, Lect. In Pol. Sc.	05-03-2009	2000.00		For Department Seminar	Dr. Subodha Ch. Praharaj
		21-03-2009	3000.00		For Department Seminar	Dr. Subodha Ch. Praharaj
18	Jyotsnamsa Devi, Reader in Botany	02-03-2009	3000.00		For Department Seminar	Dr. Subodha Ch. Praharaj
19	Banambar Prusty, Lect In Oriya	04-02-2008	1000.00		Rovers Crew	Dr. Subodha Ch. Praharaj
		06-02-2008	400.00		Rovers Crew	Dr. Subodha Ch. Praharaj

S. K. Das

20	B. Gouda Lect. In Com	07-01-2016		104750.00	Diploma Insurance	Dadhibaban Sahoo
	Total		675782.33	202750.00		

5. UGC Cash Book for Financial Year 2015-16

Sl.No	Name and Designation	Date of Advance	Amount of Advance		Purpose of Advance	Name and Designation of the Persons responsible for Payment of Advance
			More than one Year	Less than one year		
1	Unclassified Opening advances upto 2006-07		104500.00			
2	Kailash Chandra Ojha, Lect. In Pol. Sc.	18-02-2014	80000.00		Annual Function	Dr. Khalil Sahoo
3	Golak Bihan Nayak, Lect in Education	13-01-2012	5000.00		Dept. UGC Seminar	Sri Padma Charan Swain
		18-02-2012	5000.00		Dept. UGC Seminar	Sri Padma Charan Swain
4	Ashok Kumar Mohanty, Reader in Zoology	03-12-2010	12500.00		UGC Seminar	Dr. Subodha Ch. Praharaj
		02-02-2011	100000.00		UGC Seminar	Dr. Subodha Ch. Praharaj
		20-02-2014	10000.00		Interview	Dr. Khalil Sahoo
5	Prasant Kumar Pattnaik, Lect. In History	15-01-2016		6000.00	Dept. UGC Seminar	Dadhibaban Sahoo
6	Balram Panda, Lect in Pol Sc.	19-12-2013	100000.00		Library Book Purchase	Dr. Khalil Sahoo
7	Sabita kumari mishra, Lect. In Philosophy	21-01-2012	5000.00		UGC Seminar	Sri Padma Charan Swain
8	Priyambada Dash, Lect in Sociology	13-11-2010	12500.00		UGC Seminar	Dr. Subodha Ch. Praharaj
		20-07-2013	60000.00		UGC Seminar	Dr. Khalil Sahoo
		06-09-2013	52500.00		National Seminar	Dr. Khalil Sahoo
9	Niranjan Sia, Reader in Psychology	11-01-2013	5000.00		UGC Seminar	Sri Padma Charan Swain
		30-12-2013	10000.00		UGC Diamond Jubuli	Dr. Khalil Sahoo
		28-01-2014	5000.00		UGC Seminar	Dr. Khalil Sahoo
		30-01-2014	13000.00		Academic Council	Dr. Khalil Sahoo
10	Suchitra Rath, Reader in Sanskrit	15-01-2014	5000.00		UGC Seminar	Sri Padma Charan Swain
		23-02-2016		6000.00	UGC Seminar	Dadhibaban Sahoo
11	Trilochan Sathua, Lect in Math	05-01-2013	5000.00		UGC Seminar	Dr. Khalil Sahoo
12	Lakshmidhar Mishra, Lect in English	11-01-2013	5000.00		UGC Seminar	Sri Padma Charan Swain
13	Keshab ch.Routray, Lect in Eng	08-08-2014	3500.00		UGC Autonomy	Dr. Khalil Sahoo
14	Pusparani Mishra, Lect in Sociology	15-03-2016		6000.00		Dadhibaban Sahoo
15	B.K Pattnaik, Lect in Physics	16-11-2015		10000.00	UGC IQAC	Dadhibaban Sahoo
	Total		598500.00	28000.00		

S. K. D. D. D.

2 Self Finance Cash Book for Financial Year 2015-16

Sl.No	Name and Designation	Date of Advance	Amount of Advance		Purpose of Advance	Name and Designation of the Persons responsible for Payment of Advance
			More than one Year	Less than one year		
	Suryamant Pradhan, PET	06-02-2015	100000.00		Steel Door & Window	Dr. Khalil Sahoo
		22-04-2015		100000.00	Desk & bench	Dadhibaman Sahoo
Total			100000.00	100000.00		

Advance Outstanding as on 31-03-2018 as per following Cash Book-

A. Plus 2 Cash Book for Financial Year 2017-18

Sl.No	Name and Designation	Date of Advance	Amount of Advance		Purpose of Advance	Name and Designation of the Persons responsible for Payment of Advance
			More than one Year	Less than one year		
1	Unclassified Opening advances upto 2006-07		10000.00			
2	Ashok Kumar Mohanty, Reader in Zoology	14-09-2017		4000.00	For Department	Dasarathi Biswal
3	Bijaya Kumar Swain, Reader in Chem.	14-09-2017		4000.00	For Department	Dasarathi Biswal
		13-02-2018		50000.00	Chemistry Lab	Dasarathi Biswal
4	Hapiza Bibi, Peon	06-03-2018		20000.00	Salary Advance	Dasarathi Biswal
5	Kailash Chandra Ojha, Reader in Pol.Sc.	06-03-2018		20000.00	Students Union	Dasarathi Biswal
6	Kesab Chandra Routray, Lect in Eng	10-05-2017		50000.00	Plus 2 Valuation	Dasarathi Biswal
		13-01-2018		6000.00	Ganesh Puja	Bijaya Laxmi Parida
		17-10-2017		20000.00	Plus 2 Examination	Dasarathi Biswal
		22-12-2017		20000.00	Judiciary Examination	Dasarathi Biswal
7	Abhimanyu Lenka, Demon in Physics	14-09-2017		8000.00		Bijaya Laxmi Parida
8	RajKishore Maharana, Lect. In Botany	14-09-2017		4000.00		Bijaya Laxmi Parida
9	Kabita Mahapatra	09-11-2017		10000.00	College Exam	Dasarathi Biswal
10	Golak Bihari Nayak	20-10-2014	2000.00		Plus 2 Union	Dr. Khali Sahoo
		06-01-2015	5000.00		Cultural Association	Dr. Khali Sahoo
		10-01-2015	48000.00		Cultural Association	Dr. Khali Sahoo
Total			65000.00	216000.00		

Note : Since audit of 16-17 has not completed and difference of Rs.43500/- has not taken into account as per audit report-2014-15, now considered in OB

B. Plus 3 Cash Book for Financial Year 2017-18

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S.No	Name and Designation	Date of Advance	Amount of Advance		Purpose of Advance	Name and Designation of the Persons responsible for Payment of Advance
			More than one Year	Less than one year		
1	Unclassified Opening advances upto 2006-07		236282.33			
2	Sanambar Prusty, Lect in Oriya	21-07-2016	50000.00		National Seminar	Dadhibaban Sahoo
		17-08-2016	22000.00		National Seminar	Dadhibaban Sahoo
3	Kesab Chandra Routray, Lect in Eng	23-08-2017		6000.00	Ganesh Puja	Bijaya Laxmi Parida
4	Pravati Nalini Devi, Lect. In Philosophy	16-01-2018		8000.00	Autonomy Seminar	Dasarathi Biswal
5	P.K.Sasantia, Demo. Chemistry	01-07-2017		50000.00	Construction	Dasarathi Biswal
7	Golak Bihari Nayak, Lect in Education	13-03-2009	3000.00		Department Seminar	Dr. Subodha Ch. Praharaj
		22-12-2010	5000.00		NCC	Dr. Subodha Ch. Praharaj
		04-01-2011	2000.00		NCC	Dr. Subodha Ch. Praharaj
		18-02-2013	5000.00		Department Seminar	Sri Padma Ch. Swain
8	S.G.Mishra	20-07-2007	20000.00		Board of Studies	Major Saroj Kumar Tripathy
9	Suryamani Pradhan	29-09-2010	50000.00		Play Field Development	Dr. Subodha Ch. Praharaj
		12-10-2010	41000.00		Play Field Development	Dr. Subodha Ch. Praharaj
10	Kabita Mishra, Lect. in Zoology	28-01-2009	1000.00		For Department	Dr. Subodha Ch. Praharaj
		08-05-2009	1000.00		Purchase of Specimen	Dr. Subodha Ch. Praharaj
		24-02-2009	3000.00		For Department Seminar	Dr. Subodha Ch. Praharaj
11	Rabinarayan Mahapatra, HOD, Odya	03-01-2008	1000.00		For Department	Major Saroj Kumar Tripathy
	Total		440282.33	64000.00		

C. UGC Cash Book for Financial Year 2017-18

S.No	Name and Designation	Date of Advance	Amount of Advance		Purpose of Advance	Name and Designation of the Persons responsible for Payment of Advance
			More than one Year	Less than one year		
1	Unclassified Opening advances upto			119000.00		

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Principal

2013-14						
2	Kailash Chandra Ojha, Lect. In Pol. Sc.	12-12-2017		8000.00	Autonomy Seminar	Dasarathi Biswal
3	A.K.Panda,	10-02-2018		6000.00	Autonomy Seminar	Dasarathi Biswal
4	Bijaya Laxmi Parida, Principal	18-01-2018		8000.00	Autonomy Seminar	Dasarathi Biswal
5	Dillip Ku. Mishra, Lect. In Economics	26-02-2018		8000.00	Autonomy Seminar	Dasarathi Biswal
6	Laxmi Dhar Mishra, Reader in Eng	17-11-2017		8000.00	Autonomy Seminar	Dasarathi Biswal
7	Pusparani Mishra, Lect. In sociology	18-01-2018		8000.00	Autonomy Seminar	Dasarathi Biswal
8	Pusparani Mishra, Lect in Sociology	15-03-2016	6000.00			Dadhibaman Sahu
9	Prasant ku Patnaik, Lect in History	15-03-2016	6000.00		UGC Seminar	Dadhibaman Sahu
10	Ashok Kumar Mohanty, Lect in Zoology	21-02-2018		8000.00	Autonomy Seminar	Dasarathi Biswal
11	Golak Bihari Nayak, Lect in Education	13-01-2012	5000.00		Dept. UGC Seminar	Sri Padma Charan Swain
		18-02-2012	5000.00		Dept. UGC Seminar	Sri Padma Charan Swain
Total			141000.00	54000.00		

Note : Since audit of 16-17 has not completed and difference of Rs.40500/- has not taken into account as per audit report-of 13-14 & 14-15, now considered in OE

D. Self Finance Cash Book for Financial Year 2017-18

Sl.No	Name and Designation	Date of Advance	Amount of Advance		Purpose of Advance	Name and Designation of the Persons responsible for Payment of Advance
			More than one Year	Less than one year		
1	Suryamani Pradhan, PET	22-04-2015	100000.00		Steel Door & Window	Dr. Khalil Sahoo
Total			100000.00	0		

Details of Advances adjusted during the year 2015-16

Plus 2 Cash Book

Sl.No	Name and Designation	Date of Adjusted	Voucher No	Amount	Purpose	Date of Advance paid
1	Balaram Panda, Lect. In Pol. Sc.	13-06-2015	21	9606	Union Election	20-09-2011
		13-06-2015		394	Cash Returned	20-09-2011
2	Krushna Chandra Tripathy, lect.in Phillosophy	13-06-2015	19	4000	Drama	Prior to 06-07

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Principal

3	Soumendra Mahapatra, Lect in Eng.	13-06-2015	20	12400	Drama	Prior to 06-07
4	Kailash Chandra Ojha, Reader in Pol.sc.	24-06-2015	25	820		22-02-2014
		24-06-2015		180	Cash Returned	22-02-2014
5	Kesab Chandra Routray, Lect. In Eng	24-06-2015		1000		Prior - 06-07
6	Krushna Chandra Tripathy,lect.in Phillosophy	24-06-2015	23	4000		Prior - 06-07
7	Sujata Mishra, Lect. In Math	24-06-2015	24	1500		Prior - 06-07
8	Saroj Ranjan Das, Lect in Physics	19-02-2016	109	20000		07-01-2016
9	Krushna Chandra Tripathy,lect.in Phillosophy	19-02-2016	108	21200		5-2,8-2,8-2-13
10	S.K.Esaque,Lect in Hist	26-03-2016	120	4250		19-1-13,7-2-13
	Total			79350		

Plus 3 Cash Book

Sl.No	Name and Designation	Date of Adjusted	Voucher No	Amount	Purpose	Date of Advance paid
1	Soumendra Mohapatra	13-06-2015	48	15000	Drama	Prior to 06-07
2	Hare Krushna Sahu, Lect in Com	13-06-2015	49	135875	Diploma Insurance	Prior to 06-07

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3	Krushna Chandra Tripathy, lect in Philosophy	13-06-2015	50,51,52,53	17000	DSA	Prior to 06-07
4	Krushna Chandra Tripathy, lect in Philosophy	13-06-2015	54	29500	College Drama	Prior to 06-07
5	Kailash Chandra Ojha, Reader in Pol.Sc	13-06-2015	46	169650	Plus 3 Union	19-1-15,28-9-7,14-11-14,16-1-15
		13-06-2015	47	44200	Plus 3 Union	19-01-2015
6	Trilochan Sathna, Demo. In Zoology	23-06-2015	60	6000	YRC	13-10-2014
7	Krushna Chandra Tripathy, lect in Philosophy	23-06-2015	59	12000	Atheletic	13-09-2014
8	Gita rani Tripathy, Demo In Physics	24-06-2015	69	5000	Laboratory Equipment	Prior to 06-07
9	Ashok Kumar Mohanty, Reader in Zoology	24-06-2015	70	3000	Laboratory Equipment	Prior to 06-07
10	S.K Mishra, Demon, zoology	24-06-2015	68	2000	Girls Common Room	Prior to 06-07
11	Keshab Chandra Routray, Lect. In Eng	17-08-2015	183	200000	Plus 3 Valuation	29-06-2015
12	T.Sathua, Reader in Math	31-12-2015	302	7000	YRC	13-10-2014
13	Krushna Chandra Tripathy, lect in Philosophy	19-02-2016	367	26100	College Drama	5-2-13,8-2-13,8-2-13.
14	Ashok Kumar Mohanty, Reader in Zoology	19-02-2016	366	11000	Science Association	14-12-12,11-2-13
15	D.K.Mohapatra, Demo in Physics	19-02-2016	365	5000	Science Association	31-07-2012
16	Rajkishore Maharana, Reader in Botany	23-02-2016	372	5000	Laboratory Equipment	06-07-2012
17	Gajendra Kumar Jena, Lect in Eng	24-02-2016	375	35320	College Election	07-10-2015
		24-02-2016	376	19680	College Election	17-9-14,7-10-15

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PRINCIPAL

18	Santosh Kumar Satapathy, Jr. Clerk	15-03-2016	395	9000	Office Contingence	15-03-2016
19	S.K.Essaque, Lect. Hist	15-03-2016	3,93,394	11750	Common Room	15-12-10,31-12-10,19-1-13,7-2-13
20	Soumendra Mohapatra, Lect In Eng	15-03-2016	3,96,397	24750	YRC	7-1-12,21-3-12
21	S.K.Mishra, Demo in Zoology	21-03-2016	405	8424	Garden maintenance	01-08-2015
22	Trilochan Sathua, Reader in Math	29-03-2016	412	40000	YRC	08-02-2016
23	Kruchan Chandra Sahu, Asst. Librarian	31-03-2016	414A	20500	M.P.Salary	29-12-2010
24	Rajkishore Maharana, Reader in Botany	31-03-2016	426	20000	Laboratory Equipment	31-8-12,6-10-12,17-9-14
25	Shyam Ghan Sahu	31-03-2016	427	1000	YRC	Prior to 06-07
26	Krushna Chandra Tripathy, lect. in Philosophy	31-03-2016	428	2000	DSA	21-08-2009
27	Krushna Chandra Tripathy, lect. in Philosophy	31-03-2016	429	4000	DSA	04-02-2008
28	Krushna Chandra Tripathy, lect. in Philosophy	31-03-2016	430	3000	College Drama	31-12-2010
29	Krushna Chandra Tripathy, lect. in Philosophy	31-03-2016	431	5000	College Drama	09-05-2009
30	Krushna Chandra Tripathy, lect. in Philosophy	31-03-2016	432	10000	College Drama	Prior to 06-07
31	Krushna Chandra Tripathy, lect. in Philosophy	31-03-2016	434	2000	Boys Common Room	21-08-2009
32	Krushna Chandra Tripathy, lect. in Philosophy	31-03-2016	435	4600	Boys Common Room	07-03-2016
33	Prafulla Kumar Pradhan, Lect in Eng	31-03-2016	436	21800	College Union	9-10-10,3-1-11
34	S.C.Mishra	31-03-2016	416	8500	SSG	5-1-13,7-2-13
35	Ashok Kumar	31-03-2016	415	7600	Hostel Expenses	04-03-2016

S. C. Mishra

	Tripathy, Reader in Eco						
36	Krushna Chandra Tripathy, lect. in Philosophy	31-03-2016	433	5000	Auto Exam	21-12-2010	
37		31-03-2016	437	20000	Construction	08-03-2011	
38	Sujata Mishra, Lect. I Math	31-03-2016	417	4200	Girls Common Room	Prior to 06-07	
	Total			981449			

UGC Cash Book

Sl.No	Name and Designation	Date of Adjusted	Voucher No	Amount	Purpose	Date of Advance paid
1	S.K.Mishra, Demo In Zoology	13-06-2015	0	60000	Outdoor Stadium	Prior to 06-07
2	Harekrushna Sahu, Lect in Commerce	14-06-2015	5	112500	UGC Seminar	23-05-2012
3	Himansu Sekhar Patnaik, Reader in Physics	14-06-2015	3	13000	Academic Council	10-12-2012
4	Kallash Chandra Oja, Reader in Pol.Sc	14-06-2015	1	5000	UGC Seminar	30-12-2011
5	Suchitra Rath, Reader in Sanskrit	14-06-2015	2	5000	UGC Seminar	10-01-2012
6	Prasan Kumar Patnaik, Reader in Hist	14-06-2015	4	5000	UGC Seminar	13-01-2012
7	Balaram Panda, Reader in Pol.Sc	20-07-2015	11	5000	UGC Seminar	29-01-2013
8	B.K.Patnaik, Lect in Physics	01-12-2015	16	12700	Travelling Expenses	15-12-2014
9	B.K.Patnaik, Lect in Physics	01-12-2015		2300	Cash Return	15-12-2014
10	Himansu Sekhar	23-12-2015	18	30000	National Seminar	19-06-2012

S. U. Poddar

	Patnaik, Reader in Physics						
11	S.K.Mishra, Demo in Zoology	18-01-2016	19A		50000	Indoor Stadium	13-03-2014
12	S.K.Mishra, Demo in Zoology	18-01-2016	20A		100000	UGC Autonomy	24-09-2014
13	Suchtra Rath, Reader in Sanskrit	31-03-2016		26	10000	Academic Council	23-2-16
14	Balaram Panda, Reader in Pol.Sc	31-03-2016		28	112500	National Seminar	13-1-11,13-12-10
15	Suchitra Rath, Reader in Sanskrit	31-03-2016			70000	Board of Studies	18-01-2016
	Total				593000		

Self Finance Cash Book

Sl.No	Name and Designation	Date of Adjusted	Voucher No	Amount	Purpose	Date of Advance paid
1	Suryamani Pradhan, PET	22-04-2015	1	100000	Ugc Building	15-01-2015
	Total			100000		

Details of Advances adjusted during the year 2017-18-

Plus 2 Cash Book

Sl.No	Name and Designation	Date of Adjusted	Voucher No	Amount	Purpose	Date of Advance paid
1	Siva Prasad Das, Lect. Eng	01-07-2017	98	8000	Farwell Meeting	01-07-2017

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2	Kesab Chandra Routhay, Lect. in Eng	05-08-2017	173	6000	DSA	13-09-2014
3	Rajendra Kumar Bethers, Lect. Physis	14-09-2017	209	60000	Energy	11-04-2017
4	Tilochan Sathua, Reader in Math	21-11-2017		30000	Cash Returned	03-11-2016
5	Kapita Mahapatra Lect. in Chem	15-12-2017	309	10000	Plus 2 Exam	09-11-2017
6	B.R.Sahu, Lect. in Eng	19-12-2017	310	5000	YRC	05-09-2017
7	Girdhar Sunda, Jr. Clerk	15-01-2018	337	3000	Office Contingence	12-01-2018
8	Subhansu Kumar Pradhan, Jr. Clerk	15-01-2018	338	120000	Construction	3-5-17, 9-11-17, 18- 11-17
9	Subhansu Kumar Pradhan, Jr. Clerk	07-02-2018	364	100000	Construction	28-11-2017
10	Tilochan Sathua, Reader in Math	18-02-2018	373	5000	YRC	10-02-2018
11	Subhansu Kumar Pradhan, Jr. Clerk	17-02-2018	378	4000	Construction	27-01-2018
12	B.P.Sahu, Lect. in Eng	08-03-2018	410	5000	Library	20-01-2018
13	Binayak Prasad Rao, Demo. Chem	31-03-2018	428	66500	Atheletic	26-10-17, 9-11-17, 18-11-17, 28-11-17, 8-12-17, 13-2-18
	Total			422500		

Plus 3 Cash Book

Sl.No	Name and Designation	Date of Adjusted	Voucher No	Amount	Purpose	Date of Advance paid
1	B.K.Patraik, Lect in Eng	10-04-2017	12	5000	IDP	16-11-2015
2	Prasen Kumar Basantia, Demo in Botany	20-08-2017	43	12000	Laboratory Equipment	06-04-2017
3	B.P.Sahu, Lect in Eng	14-09-2017	211	5000	YRC	28-11-2017
4	Pradeep Kumar	01-11-2017		48500	Cash Returned	16-09-2017

(Handwritten Signature)

5	Acharya, Lect in Com Kallash ChandraOjha, Reader in Pol. Sc	01-11-2017	240	50000	Union	06-02-2016
6	Pradeep Kumar Acharya, Lect in Com	10-11-2017	251	11500	Electrification	16-09-2017
7	Suchitra Rath, Reader in Sanskrit	10-11-2017	258	100000	Board of Studies	09-08-2017
8	Krushna Chandra Tripathy, Lect. in Phillosophy	18-01-2018	313	7550	College Drama	08-02-2013
9	Girdhari Sundra, Jr. Clerk	19-01-2018	315	10000	G.B. Meeting	06-01-2018
10	Subhransu Kumar Pradhan, Jr Clerk	07-02-2018	327	55000	Construction	17-10-17, 30-10-17
11	Binayak Prasad Rao, Demo In Chem	29-03-2018	365	103000	Athletic	4-9-17, 12-9-17, 9-11-17, 18-11-17, 13-2-18
	Total			407550		

UGC Cash Book

Sl.No	Name and Designation	Date of Adjusted	Voucher No	Amount	Purpose	Date of Advance paid
1	Suchitra Rath, Reader in Sanskrit	10-04-2017		10000	Sociology Seminar	23-02-2016
2	Priyambada Das, Lect in Sociology	10-04-2017		5000	Sociology Seminar	30-12-2013
3	Priyambada Das, Lect in Sociology	14-09-2017		80000	Auditorium	20-7-13, 6-9-13
4	Manjushree Pall, Reader in Zoology	14-09-2017		15000	Cash Return	12-09-2017
5	Suchitra Rath, Reader in Sanskrit	05-02-2018		8000	Auditorium	08-12-2017
6	Manjushree Pall, Reader in Zoology	06-03-2018		20000	IQAC	31-07-2017
	Total			138000		

S. U. Das

Year wise break up of Advance for F.Y 2015-16

Year	Amount
2015-18	467450.00
2014-15	228500.00
2013-14	388500.00
2012-13	90000.00
Upto 2011-12	824832.33
Total	1989282.33

Year wise break up of Advance for the F.Y 2017-18

Year	Amount
2017-18	334000.00
2016-17	72000.00
2015-16	112000.00
2014-15	65000.00
Upto 2013-14	463782.33
Total	1036782.33

lots

In Pursuance of Finance Dept Circular No 2221/F dt. 08/03/2002, non adjustment of advance outstanding for more than one year will be treated as unsecured and loss to the college. In the f.y 2017-18 the following advances remains unadjusted for more than one year which needs to be recovered from the persons responsible. The details of the same are furnished below.

Advances remained unadjusted for the year 2014-15 as on 31.03.2018--

Name	Date	Amount	Purpose	Sanctioning Person
Golak Bihari Nayak	20-10-2014	2000.00	Plus 2 Union	Dr. Khali Sahoo
	06-01-2015	5000.00	Cultural Association	Dr. Khali Sahoo
	10-01-2015	48000.00	Cultural Association	Dr. Khali Sahoo
Total		55000.00		

Advances remained unadjusted for the year 2016-17 as on 31.03.2018--

Advance More than One Year for 2017-18

Sl.No	Name and Designation	Date of Advance	Amount	Purpose	Sanctioning Person	Adjusted/recovered
						Date
1	Banambar Prusty, Lect in Oriya	21-07-2016	50000.00	National Seminar	Dadhibaban Sahoo	10-12-2018
		17-08-2016	22000.00	National Seminar	Dadhibaban Sahoo	10-12-2018
		Total	72000.00			

Since the above advances has been adjusted during 2018-19 the amount Rs 72000.00 is not suggested for recovery.

Person(s) Responsible for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Golak Bihari Nayak	Lect. in Education	Nayagarh Autonomous College, Nayagarh	27500
2	DR.KHALI SAHOO	PRINCIPAL	Laxman Nagar, Nayagarh	27500

S. U. Doshi

ARA 9 GRANTS

Nayagarh Autonomous College, Nayagarh - 2015-2016

Srno	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	01-04-2015	2523454.00	4000000.00	6523454.00	929933.25	31-03-2016	5593520.75	UGC
2	01-04-2015	725000.00	150000.00	875000.00	0.00	31-03-2016	875000.00	Govt grants
	GRAND TOTAL	3248454.00	4150000.00	7398454.00	929933.25		6468520.75	

Nayagarh Autonomous College, Nayagarh - 2017-2018

Srno	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
3	01-04-2017	6608527.75	4495000.00	11103527.75	1116727.00	31-03-2018	9986800.75	UGC
4	01-04-2017	4639538.00	5144361.00	9783899.00	9601110.00	31-03-2018	182789.00	Govt Grant for salary to DP staff and BG staff
	GRAND TOTAL	11248065.75	9639361.00	20887426.75	10717837.00		10169589.75	

Comments :

NO DIVERSIFICATION OF GRANTS DURING THE YEAR.

Obs :

Since the previous year audit not yet completed and the college is not maintaining a separate grant wise register, we are completing our audit taking opening balance as the Cash Book figure for the Financial Year 2017-18.

Since the college is receiving a number of grants, a separate grant wise ledger account to be maintained showing their receipt, utilisation and balance.

Details of Grants received during the Financial Year -2015-16

Sanction order No & Date	Sanction From	Purpose	Total Grant Amount	Grant Received during the Year	BD NO & Date
MHO-014/14-15 07.25-03-2015	UGC,ERO	SPORTS INFRASTRUCTION-PROJECT -1	8000000	4000000	Rtgs ST.10/4/15
		Total		4000000	

The details of UGC Grants Utilised during the Financial Year 2015-16

Name of the Work : UGC Autonomy	Purpose	Amount
Voucher No & Date 6/24/08/15	Purchase of Books	94371
7/24/08/15	Purchase of UPS	5600

S. C. Reddy

8-24-08-15	Purchase of Lab. Items	52000
9-24-08-15	Purchase of Lab. Items	23500
17-15-12-15	Purchase of Pump set	19900
14-01-12-15	Audit Expenses	23700
31-03-16	Bank Charges	2784.25
	Total	221855.25

Name of the Work : Refund of Unused Money

10-20-07-15	Refund of Unspent Money to UGC	16624.00
12-16-11-15	Refund of Unspent Money to UGC	45000.00
	Total	61624.00

Name of the Work : Seminar

13-06-15	Seminar Expenses	20000.00
1-14-6-15	Seminar Expenses	5000.00
2-14-06-15	Seminar Expenses	5000.00
3-14-06-15	Academic Council	13770.00
4-14-06-15	Seminar Expenses	5000.00
5-14-06-15	Seminar Expenses	112500.00
10-14-07-15	UGC Seminar	5000.00
16/15-12-15	TA	12700.00
18/23-12-15	National Seminar Zoology	22500.00
19/23-12-15	National Seminar	30000.00
18-01-16	National Seminar	100000.00
27/31-3-16	UGC Seminar	6000.00
28/31-3-16	National Seminar Pol.Science	112500.00
	Total	449970.00

Name of the Work : Merged Scheme

13-06-15	UGC Outdoor Stadium	60000
18-01-16	Indoor Stadium	50000
25/31-3-16	Board of Studies	72584
26/31-3-16	Academic Council	13900
	Total	196484

Details of Grants received during the Financial Year -2017-18

Sanction order No & Date	Sanction From	Purpose	Total Grant Amount	Grant Received during the Year	BD NO & Date
DSI-025/10-11 DT.04-07-2017	UGC,ERO	SPORTS INFRASTRUCTURE-PROJECT -1	7000000	2128000	Rtgs ST.25/7/17
				224000	Rtgs ST.21/7/17
				448000	Rtgs ST.24/7/17
DSI-025/10-11 DT.04-07-2017	UGC,ERO	SPORTS INFRASTRUCTURE-PROJECT -2	4000000	1216000	Rtgs ST.25/7/17
				128000	Rtgs ST.21/7/17
				256000	Rtgs ST.24/7/17

S.K. Paul

UGC,ERO	MRP	30000	Rtga ST.25/7/17
UGC,ERO	MRP	65000	Rtga ST.25/7/17
	Total	4495000	

Note:
Remission Letter of the grant received on 25/7/17 of Rs.30000/- & 65000/- has not received by the college.

The details of UGC Grants Utilised during the Financial Year 2017-18

Name of the Work : UGC Autonomy		
Voucher No & Date	Purpose	Amount
10-04-17	Books & Journals purchased	19100 L
12/10-4-17	Seminar Expenses	6000
262/17-11-17	Sociology Seminar	80000
277/01/12/17	Office Equipment	67150 A
289/6-12-17	Uploading Charges of NAAC	29500
289/12-12-17	Purchase of Laboratory Equipment	488717 A
289/30-1-18	Purchase of Laboratory Equipment	122000 A
289/30-1-18	Purchase of Green Board	119860 A
289/30-1-18	Purchase of Laptop	145400 A
290/5-2-18	Autonomy Seminar	8000
295/6-3-18	IQAC Activities	20000
296/31-3-18	Autonomy Seminar	8000
297/31-3-18	Autonomy Seminar	4000
	Total	1116727

Yearwise Break up for the F.Y 2017-18

Year	Amount
2017-18	4877789
Upto 16-17	5491800.75
Total	10169589.75

Yearwise Break up for the F.Y 2015-16

Year	Amount
2015-16	4150000.00
Upto 14-15	2318520.90
Total	6468520.90

S. K. Patel

ARA: 10 UTILISATION CERTIFICATE

Nayagarh Autonomous College, Nayagarh - 2015-2016

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	01-04-2015	23908203.00	868309.26	24773512.26	2547801.00	31-03-2016	22225711.26	UGC UC
	GRAND TOTAL	23908203.00	868309.26	24773512.26	2547801.00		22225711.26	

Nayagarh Autonomous College, Nayagarh - 2017-2018

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
2	01-04-2017	0.00	1116727.00	1116727.00	205000.00	31-03-2018	911727.00	UGC UC
	GRAND TOTAL	0.00	1116727.00	1116727.00	205000.00		911727.00	

Comments :

NOTE :

The college is not maintaining the UC Register

In the absence of UC register and the audit of the F.Y 2016-17 not yet complete, It was not possible to arrive the Opening balance of the UC outstanding as on 01-04-2017 Hence OB has taken NIL.

Details of UGC UC submitted for the Year 2015-16

Sl.letter No & Date	Submitted to	Purpose	Amount
1212/12-11-2015	Joint Secretary, UGC,ERO Kolkata	MRP	56500
13-11-2015	Joint Secretary, UGC,ERO Kolkata	Teacher Fellowship Grant	187208
1223/13-11-2015	Joint Secretary, UGC,ERO Kolkata	Teacher Fellowship Grant	98221
1226/13-11-2015	Joint Secretary, UGC,ERO Kolkata	Teacher Fellowship Grant	278643
1227/13-11-2015	Joint Secretary, UGC,ERO Kolkata	Teacher Fellowship Grant	128825
1312/23-11-2015	Joint Secretary, UGC,ERO Kolkata	MRP	56000
1225/13-11-2015	Joint Secretary, UGC,ERO Kolkata	XII College development Assist. Under Plan Block Grant	880992
1228/13-11-2015	Joint Secretary, UGC,ERO Kolkata	Teacher Fellowship Grant	280947
1256/16-11-2015	Joint Secretary, UGC,ERO Kolkata	MRP	176122
1246/16-11-2015	Joint Secretary, UGC,ERO Kolkata	UGC National Seminar - Commerce	112500
1244/16-11-2015	Joint Secretary, UGC,ERO Kolkata	MRP	50750
1249/16-11-2015	Joint Secretary, UGC,ERO Kolkata	MRP	48836
1245/16-11-2015	Joint Secretary, UGC,ERO Kolkata	MRP	79000
1251/16-11-2015	Joint Secretary, UGC,ERO Kolkata	MRP	113257
	Total		2547801

Details of UC submitted for the Financial Year 2017-18

Sl.letter No & Date	Submitted to	Purpose	Amount
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S. K. Baidya

2921/17-11-2017	Joint Secretary, UGC, ERO Kolkata	UGC State Level Seminar Odiya	98000
1405/6-7-2017	Joint Secretary, UGC, ERO Kolkata	UGC State Level Seminar Sociology	107000
	Total		205000

Yearwise Break up for F.y 2015-16		888309.21
2015-16		3627904.00
2014-15		779363.00
2013-14		16950135.00
Jpto 2013-14		22225711.21
Total		

Year wise Break up of UC for the F.Y 2017-18		911727.00
2017-18		

S. K. Das

MASTERS COLLEGE
KOLKATA

PARA: 11 MISAPPROPRIATION & DEFALCATION

1.1 -

On verification of +2 Cash boo for the F.Y 2015-16 we found that on 06-10-15, Rs.5000/- has been paid to Mr. B.P Rao, Demonstrator in Zoology as advance vide Andhra Bank Cheque bearing No 019967 dt. 06/10/2015. But wrongly the same amount has been debited to Cash in hand instead of Andhra Bank a/c resulting cash shortfall by Rs.5000/-. The same amount of Rs.5000/- is recommended for recovery from the persons responsible.

Persons Responsible :

1. Accountant : Mr. Purna Chandra Patnaik
2. Principal : Mr. Dadhibaman Sahoo.

Similarly on 25-2-16 cash of Rs. 2300/- deposited into Andhra Bank A/C No-0072 as per +3 Cash book but actually Rs. 1500/- has been deposited in Bank as per bank pass book, The Balance of Rs.800/- has been misappropriated. The same amount is recommended for recovery from the persons responsible.

Persons Responsible :

1. Accountant : Mr. Purna Chandra Patnaik
2. Principal : Mr. Dadhibaman Sahoo.

The details of the above misappropriation was objected by us vide memo no 4 dt.10-1-19 & 7 dt 20-3-19 and the same was recovered from the Accountant which was verified by us.

Name	Designation	Amount	MR No & Date
Purna Chandra Patnaik	Accountant	5000.00	TVRANS0000596/ 01/05/2019
Purna Chandra Patnaik	Accountant	800.00	TVRANS0000595/ 01/05/2019

PARA: 12 LOSS OF STOCK & STORE

2.1 -

There is no Loss of Stock & Stores

PARA: 13 AUDIT OF RECEIPTS

3.1 -

Job of fees & fines.

(A) The Demand collection and Balance of Fees & Fines - 2017-18

Course	Year	Demand	Collection	Balance
Plus 2 Arts	1st Year	14784	14784	0
Plus 2 Arts	2nd Year	13536	13536	0
Plus 2 Commerce	1st Year	6144	6144	0
Plus 2 Commerce	2nd Year	5184	5184	0
Plus 2 Science	1st Year	26028	26028	0
Plus 2 Science	2nd Year	25488	25488	0
Plus 3 Arts	1st Year	9240	9240	0

S. U. Panda
Principal
NEVAD
NOYAGARH

Plus 3 Arts	2nd Year	8640	8640	0
Plus 3 Arts	3rd Year	11400	11400	0
Plus 3 Commerce	1st Year	19560	19560	0
Plus 3 Commerce	2nd Year	14160	14160	0
Plus 3 Commerce	3rd Year	12720	12720	0
Plus 3 Science	1st Year	23628	23628	0
Plus 3 Science	2nd Year	18480	18480	0
Plus 3 Science	3rd Year	20064	20064	0
	Total	229056	229056	0

B) The Demand collection and Balance of Fees & Fines - 2015-16

Course	Year	Demand	Collection	Balance
Plus 2 Arts	1st Year	17472	17472	0
Plus 2 Arts	2nd Year	20928	20928	0
Plus 2 Commerce	1st Year	6528	6528	0
Plus 2 Commerce	2nd Year	6912	6912	0
Plus 2 Science	1st Year	30348	30348	0
Plus 2 Science	2nd Year	27216	27216	0
Plus 3 Arts	1st Year	12120	12120	0
Plus 3 Arts	2nd Year	11520	11520	0
Plus 3 Arts	3rd Year	8160	8160	0
Plus 3 Commerce	1st Year	20160	20160	0
Plus 3 Commerce	2nd Year	16800	16800	0
Plus 3 Commerce	3rd Year	13560	13560	0
Plus 3 Science	1st Year	27060	27060	0
Plus 3 Science	2nd Year	22308	22308	0
Plus 3 Science	3rd Year	16236	16236	0
		257328	257328	0

3.2 -

ARA: 14 AUDIT OF EXPENDITURE

4.1 - Irregular payment to M/S UNIX SERVICES, POM164/OSP260

Details of Development Fund

Development Expenses for the F.Y 2015-16

Remuneration to Contractual staff	3040549
T.A	55538

S. K. Dhand
 CHIEF ACCOUNTANT

Telephone	11634
Furniture	16430
Electrification	799303
EPF Contribution	1396202
Bank Charges	9021.85
Legal Expenses	1000
Office Contingency	518937
TDS	600
Puja Expenses	1700
Total	5850914.85

Development Expenses for the F.Y 2017-18

Remuneration to Contractual staff	3243452
Electricity	1067219
Gold Medal Expenses	36030
Meeting	39100
Board of Studies Meeting	122728
Farwell Meeting	17330
Air Conditioner	178400
Ammiraha	60000
Computer & Assicessnies	41830
Water Cooler	234870
Security Expenses	66188
T.A	73348
Telephone	44028
Software	32800
Concrete Road	670650
Grill Gate for UGC Block	14804
Bank Charges	4124.91
EPF Contribution	1249589
Office Contingency	998746
Puja Expenses	11000
Total	8226236.91

PARA: 15 AUDIT ON WORKS

5.1 -

Note :

On verification +3 cash book and related vouchers for the financial year 2017-18, it is noticed that Govt. dues i.e cess @ 1% on Rs.713205/- as cost of construction concrete road inside the college amounting to Rs.7132/- has not been deposited against voucher no 339 dt.6-3-18 though Royalty of Rs.23444 has been paid vide challan no 761307 dt 16-4-18 & CGST & SGST of Rs.76414 has been paid vide voucher no 339 dt 6-3-18. So the amount is recoverable from the persons responsible as under.

Name of the Person responsible	Designation	Amount
Jasrathi Biswal	Ex - Principal	Rs. 2378/-

S. U. Pradip
PRINCIPAL
NAYAGARH AUTONOMOUS COLLEGE
NAYAGARH

Jyoti Sarker Patra
 Accounts Officer
 Rs. 2378/-

Jyoti Sarker Patra
 Accountant
 Rs. 2378/-

Details of Work : Construction of Concrete Road

Type of the Work : Concrete Road construction
 Executant of the Work : Kumar Dabudatta, Contractor
 Estimation of Work : Rs. 730000/-
 Amount Incurred : Rs. 713207 vide Vr.No- 339 dt.6-3-18

16 AUDIT ON UNITS / DEPARTMENT

6.2 -

There is no other unit or department in the institution under audit during our review

17 AUDIT ON SCHEMES / PROGRAMMES

17.2 - SCHEMES OF HOUSING AND SOCIAL UPGRADATION

In irregularities found in audit on schemes or Programmes

18 MISCELLANEOUS

18.1 - DETAILS POSITION OF INCUMBENT WANTING POM80/OSP120


Details of Fees & Fines

Fees & Fines for the year 2015-16

Opening Balance as on 01-04-2015	535923
Receipt during the Year 2015-16	
Total	535923
Deposit during the year 2015-16	0
Closing Balance as on 31-03-2016	535923

Note :

The Govt. of Odisha vide order No HE-FP-111-Admn/103/2152531 dt.10-11-15 exempted Tution Fees of the students in drought affected districts though Nayagarh district has declared as drought affected district, the college has been collected Tution fees of Rs.257328 from +3 & +2 students during the F.Y 2015-16. Further the college has neither deposited the amount with Govt, nor returned to the students concern.


 S. K. Das
 PRINCIPAL
 NAYAGARH AUTONOMOUS COLLEGE
 NAYAGARH

Receipts & Fines for the year 2017-18

Opening Balance as on 01-04-2017	246094
Receipt during the Year 2017-18	229056
Total	475150
Deposit during the year 2017-18	246094
Closing Balance as on 31-03-2018	229056

Details of Deposit

Date	Challan No	Amount
24-07-2017	91	147319
24-07-2017	92	98775
Total		246094

8.2 - Order of financial power delegation wanting POM80/OSP126

Student strength for the session 2015-16

Stream	Sanction Strength	Admitted	General			SC			ST		
			Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total
1st Year +2 Arts	422	418	182	133	315	49	25	74	20	9	29
2nd Year +2 Arts	384	397	218	111	329	31	12	43	20	5	25
1st Year +2 Science	563	559	281	209	490	29	21	50	14	5	19
2nd Year +2 Science	512	508	252	185	437	27	17	44	19	8	27
1st Year +2 Commerce	154	88	68	10	78	5	1	6	3	1	4
2nd Year +2 Commerce	128	103	72	24	96	5	1	6	1	0	1
1st Year +3 Arts	307	308	101	123	224	38	24	62	19	3	22
2nd Year +3 Arts	307	284	96	137	233	18	19	37	8	6	14
3rd Year +3 Arts	307	217	68	106	174	17	14	31	10	2	12
1st Year +3 Science	365	402	205	108	313	35	18	53	22	14	36
2nd Year +3 Science	365	346	169	121	290	17	13	30	17	9	26
3rd Year +3 Science	365	271	123	91	214	19	13	32	18	7	25
1st Year +3 Commerce	230	231	168	42	210	19	0	19	0	2	2
2nd Year +3 Commerce	230	195	140	41	181	8	2	10	3	1	4
3rd Year +3 Commerce	230	157	113	33	146	7	2	9	2	0	2
1st year +3 Computer Science	32	32	26	6	32	0	0	0	0	0	0

S. N. Datta
PRINCIPAL

2nd year +3 Computer Science	32	32	20	12	32	0	0	0	0	0	0
3rd year +3 Computer Science	32	31	24	7	31	0	0	0	0	0	0
1st year +3 TM	32	32	23	9	32	0	0	0	0	0	0
2nd year +3 TM	32	31	25	6	31	0	0	0	0	0	0
3rd year +3 TM	32	31	22	9	31	0	0	0	0	0	0
Total	5061	4484	2396	1523	3519	324	182	506	176	72	243

Student strength for the session 2017-18

Stream	Sanctioned Strength	Admitted	General			SC			ST		
			Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total
1st Year +2 Arts	384	367	154	114	268	55	25	78	31	10	41
2nd Year +2 Arts	384	374	141	125	267	43	24	67	24	16	40
1st Year +2 Science	512	520	241	180	421	37	31	68	23	6	31
2nd Year +2 Science	512	503	236	176	412	35	24	59	19	13	32
1st Year +2 Commerce	128	99	64	26	90	4	2	6	3	0	3
2nd Year +2 Commerce	128	87	54	29	83	2	1	3	1	0	1
1st Year +3 Arts	264	269	77	117	194	16	25	41	21	13	34
2nd Year +3 Arts	319	272	72	109	181	27	13	45	27	19	46
3rd Year +3 Arts	307	294	95	117	212	37	24	61	19	2	21
1st Year +3 Science	365	360	179	109	288	22	20	42	16	14	30
2nd Year +3 Science	335	316	140	76	216	33	17	50	29	21	50
3rd Year +3 Science	365	326	152	92	244	33	16	49	19	14	33
1st Year +3 Commerce	230	202	163	32	195	6	0	6	0	1	1
2nd Year +3 Commerce	230	166	118	38	156	5	1	6	1	0	1
3rd Year +3 Commerce	230	165	106	41	147	16	0	16	0	2	2
1st year +3 Computer Science	32	32	27	4	31	1	0	1	0	0	0
2nd year +3 Computer Science	32	32	29	2	31	0	1	1	0	0	0
3rd year +3 Computer Science	32	31	25	6	31	0	0	0	0	0	0
1st year +3	32	10	9	1	10	0	0	0	0	0	0

S.K. Doshi

Sl.No	2nd year +3 (TAT)	26	19	7	26	0	0	0	0	0	0
2nd year +3 (TAT)	32	26	19	7	26	0	0	0	0	0	0
3rd year +3 (TAT)	32	32	23	9	32	0	0	0	0	0	0
Total	4885	4503	2124	1411	3535	375	227	602	243	143	300

18.3 - Clarification wanting on Terex Excavator No. OD-02-G-9651 Hire holding fuel beyond its capacity, POM-154, OSP-246-247

Staff Strength for the session 2015-16

Sl.No	Category	Teaching Staff	Non - Teaching Staff	Total
1	D.P.Staff	47	18	65
2	Block Grant	10	26	36
3	Management staff	15	8	23
4	Contractual staff		15	15
	Total	72	67	101

Staff Strength for the session 2017-18

Sl.No	Category	Teaching Staff	Non - Teaching Staff	Total
1	D.P.Staff	72	14	86
2	Block Grant	9	20	29
	Management staff	15	16	31
	Contractual staff	7	7	14
	Total	103	57	160

18.4 -

Exam result for the Financial Year 2015-16

Results for the year 2015-16

CLASS	Stream	No. of appeared & pass out students			
		Student Appeared	Student Passed	Student failed	
PLUS 3	Arts		208	198	10
	Science		318	301	17
	Commerce		151	118	33

PLUS 2	Arts	392	346	46
	Science	389	346	43
	Commerce	120	109	11
Total		1578	1418	160

Results for the year 2017-18

No. of appeared & pass out students

CLASS	Stream	Student Appeared	Student Passed	Student failed
PLUS 3	Arts	274	263	11
	Science	365	336	29
	Commerce	147	124	23
PLUS 2	Arts	405	350	55
	Science	560	447	113
	Commerce	80	75	5
Total		4310	3814	496

18.5 - Security Bond to be taken from Cashier/Store Keeper

As per rule 21 of The Orissa Aided Educational Institutions Accounting Procedure Rules, 1985 every cashier, store keeper and other employees of an aided college who is entrusted with the custody of cash or stores shall be required to furnish a security deposit of five hundred rupees and two hundred rupees respectively and execute a security bond in Form -III setting forth the condition under which the institution shall hold the security and may ultimate refund or appropriate it. Money shall be deposited in the Post Office Saving Bank Account which shall be duly pledged in favour of the Head of the Institution. The pass book shall be sent to the Post Office as soon as possible after the 15th June of each year, so that necessary entries may be made therein. The Pass Book shall be kept in the safe custody of the Head of the institution. Security deposit taken from an employee of the institution shall be retained for six months after the date when he vacates the post.

The college has not yet taken security bond from employees who are entrusted with the custody of cash or stores.

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

19.1 - Position of Royalty, VAT, CESS, PT, IT etc/POM81/OSP127

The Provident fund, Income Tax, Professional Tax, etc. has been deducted from the salary by the treasury & deposited accordingly.

19.2 - LOANS-POM79/OSP124-125/C

PARA: 20 RESULT OF AUDIT AND CONCLUSION

20.1 - Remarks On Maintenance of Account

The institution is not maintaining ledger accounts. The college is not reconciling the Bank accounts, it should be done on a regular basis of all bank accounts.

S. U. Doshi
PRINCIPAL

Advance ledger is not maintained properly and advance ledger should be maintained cash book wise. Considering the volume of transaction, we suggest to computerize the accounts. The overall maintenance of accounts of the institution can not be said satisfactory

As a result of this Audit transactions involving a sum of Rs 55000.00 are held under objection which include an amount of Rs 55000.00 suggested for recovery. Besides, a sum of Rs 5800 was recovered at the instance of audit. The details are furnished in the following tables

Result Of Audit

Sl 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	55000.00	55000.00	55000.00	0.00	0.00	
Total		55000.00	55000.00	55000.00	0.00	0.00	

Spot Recovery

Sl No	Ref to Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs.)	Name of the person
1	11	TVTRANS0000596	2019-05-01	5000	Purna Chandra Patnaik
2	11	TVTRANS0000595	2019-05-01	800	Purna Chandra Patnaik
Total				5800	

Audit Certificate

Certified that the accounts of Nayagarh Autonomous College, Nayagarh for the financial year 2015-2016 2017-2018 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

District Audit Officer
Local Fund Audit, KHURDA

S. K. Pochh
PRINCIPAL
NAYAGARH AUTONOMOUS COLLEGE
NAYAGARH, KHURDA