

**LOCAL FUND AUDIT, BALASORE, ODISHA**

CATEGORY Aided College

Audit Report No. 586118/AR/2020-2021-BALASORE

**PARA 1 TITLE SHEET**

1	Name of the Institution :	<b>Simulia College, Markona</b>
2	Year of Accounts under Audit :	<b>2019-2020</b>
3	Name of the Local Authority during the year of A/Cs :	Dr. Ajaya Kumar Panda, Lect in Odia Dt-29.06.2016 to 31.07.2019 Chinmayee Senapati, Reader in commerce Dt-01.08.2019 to 21.08.2019 Dr. Sarat Kumar Mohapatra, Reader in Pol.Sc Dt-21.08.2019 to Till Date
	Name of the Local Authority at the time of Audit :	Dr. Sarat Kumar Mohapatra, Reader in Pol.Sc
4	Duration of Audit :	01-11-2020 To 28-01-2021 (Mandays Consumed :- )
5	Name of the Auditors :	<b>APK &amp; CO 324289E - Lead Auditor</b>
6	Name of the Reviewing Officer :	RAMESH CH. BEHERA (Audit Superintendent)
7	Date of submission of report by Reviewing officer :	22-05-2021
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	JYOTIRMAYA MOHAPATRA
11	Date of approval of report by District Audit Officer :	23-11-2021

**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		
Simulia College, Markona							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	01.11.2020 After Transaction	316.00	-	-	Nil
2	Unused Miscellaneous Books	01.11.2020 After Transaction	14 Nos.	14 Nos.	Page No.6	Nil
3	Unused Sealable Form 3	01.11.2020 After Transaction	202 Nos. Sl No. 149to 350	202 Nos. Sl.No. 149to 350	Page No.90	Nil
4	Unused Sealable Form 2	01.11.2020 After Transaction	266 Nos. Sl. No.-735 to 1000	266 Nos. Sl. No.-735 to 1000	Page No.10	Nil
5	Unused Fees Collection Receipt Book	01.11.2020 After Transaction	100 Nos.	100 Nos.	Page No.23	Nil

**Comments**

The Physical Verification of Liquid Cash & other Saleable forms has been conducted on the day of commencement of audit After transaction i.e, on 01.11.2020.and found that the Physical Balance has been agreed with the Book Balance of the day.

Details of cash Balance has been given Below:-

1.General Cash Book (+2)	Rs.0.00	Page No.111
2.General Cash Book (+3)	Rs.16387.00	Page No.154
3. UGC Cash Book	Rs.0.00	Page No.08
4. NSS Cash Book	Rs.0.00	Page No.90
5. Examination Cash Book(+2)	Rs.0.00	Page No.90
6. Examination Cash Book(+3)	Rs.0.00	Page No.50
7. YRC Cash Book	Rs.316.00	Page No.44
8. Sams Cash Book (+2)	Rs.0.00	Page No.62
9. Sams Cash Book (+3)	Rs.0.00	Page No.105
10.HUB Cash Book	Rs.0.00	Page No.17
11. Self Defence Cash Book	Rs.0.00	Page No.13
12.Scout & Guide Cash Book	Rs.0.00	Page No.07
<b>Total</b>	<b>Rs.316.00</b>	

*[Signature]*  
12-12-20  
Simulia College,  
Markona, Balasore

Non-conduct of Physical verification by the Principal — As per S.R - 37(i) of the OTC Vol-I at the end of each month the Principal, being the D D O of the college shall verify cash balance available in the College chest with reference to the balance, as shown in the cash book and shall record the result thereof with signature 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 2019-20. As a result, the very purpose of enactment of this Rule is being violated. The Principal is however suggested to emphasize the matter and verify the cash balance timely in order to restrict the mis-utilization and defalcation of cash in future.



*[Handwritten Signature]*  
13/12/23  
Simula College,  
Markona, Balasore



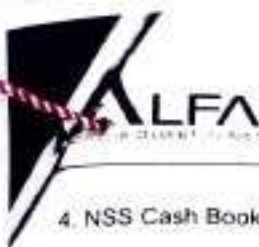
**PARA: 3 LIST OF VERIFIED RECORDS**

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

**Comments**

Apart from above we verified following Cash Books are maintained by the college authority

1. Self Defence Cash Book
2. Scout & Guide Cash Book
3. UGC Cash Book



4. NSS Cash Book
5. Examination Cash Book(+2)
6. Examination Cash Book(+3)
7. YRC Cash Book
8. Sams Cash Book (+2)
9. Sams Cash Book (+3)
- 10.HUB Cash Book

List of Record prescribed but not maintained

- 1) SD Ledger
- 2) Royalty Ledger
- 3) VAT
- 4) Cess
- 5) Investment Register
- 6) Property Register
- 7) Assets & Liability Register
- 8) Annual abstract of receipt & expenditure register
- 9) Monthly Bank reconciliation registers.

**PARA: 4 FINANCIAL POSITION**

Simulia College, Markona - 2019-2020

Sino	Name of the Cash Book	OB as on Date	Openin g Balan ce(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expend iture during the Year under Audit(In Rs:)	Closing Balanc e as per Audit (DD MM YYYY)	Closing Balanc e(In Rs:)(AUDIT )	Closing Balanc e as per (DD MM YYYY) Cash Book	Closing Balanc e(In Rs: )(CASH BOOK)	Differen ce(In Rs:)	Remark s
1	All	01-04-2	782089	475563	553772	507918	31-03-2	458539	31-03-2	458539	0.00	

Cash Book	019	0.38	83.00	73.38	77.37	020	6.01	020	6.01	
<b>GRAND TOTAL</b>		<b>782089.038</b>	<b>475563.83.00</b>	<b>553772.73.38</b>	<b>507918.77.37</b>		<b>458539.6.01</b>		<b>458539.6.01</b>	<b>0.00</b>

Comments

Details of Closing Balance as on 31.03.2020

Name of the cash Book	In cash	In Bank	F.D	Total
+2 General Cash Book	0.00	181957.00	0.00	181957.00
+3 General Cash Book	45991.00	3395008.97	511899.00	3952898.97
NSS Cash Book	0.00	1522.00	0.00	1522.00
YRC Cash Book	316.00	30130.07	0.00	30446.07
+2 Examination Cash Book	0.00	61766.50	0.00	61766.50
+3 Examination Cash Book	71.00	223968.91	0.00	224039.91
UGC Cash Book	0.00	14459.76	0.00	14459.76
+2 Sams Cash Book	0.00	91387.40	0.00	91387.40
+3 Sams Cash Book	0.00	24381.40	0.00	24381.40
HUB Cash Book	280.00	0.00	0.00	280.00
Self Defence Cash Book	0.00	1246.00	0.00	1246.00
Scout & Guide Cash Book	0.00	1011.00	0.00	1011.00
<b>Total</b>	<b>46658.00</b>	<b>4026839.01</b>	<b>511899.00</b>	<b>4585396.01</b>

Statement 'D'

Statement Showing the Details of Head Wise Receipt & Expenditure in Respect of Simulia College, Markona For The Year 2019-20

Sl. No.	Head of Accounts	Opening Balance	Receipt During the Year	Total	Expenditure During the Year	Closing Balance
1	Govt Grant Recurring					
1	Salary of Plan & Non-Plan Staff	0.00	21771738.00	21771738.00	21771738.00	0.00
2	Block Grant	0.00	17584945.00	17584945.00	17584945.00	0.00



## AUDIT REPORT

ALFA  
ACCOUNTANTS

	Salary					
	<b>Total</b>	<b>0.00</b>	<b>39356683.00</b>	<b>39356683.00</b>	<b>39356683.00</b>	<b>0.00</b>
<b>II</b>	<b>Govt. Grant Non-Recurring</b>					
	<b>U.G.C</b>					
1	Unclassified UGC Grant	1775417.76	21283.00	1796700.76	1782241.00	14459.76
	<b>Total</b>	<b>1775417.76</b>	<b>21283.00</b>	<b>1796700.76</b>	<b>1782241.00</b>	<b>14459.76</b>
1	Self Defence	80000.00	2533.00	82533.00	81287.00	1246.00
2	Infrastructure Grant	0.00		0.00	0.00	0.00
	<b>Total</b>	<b>1855417.76</b>	<b>23816.00</b>	<b>1879233.76</b>	<b>1863528.00</b>	<b>15705.76</b>
<b>III</b>	<b>Other Than Grants</b>					
1	NSS +2	34220.00	302.00	34522.00	33000.00	1522.00
2	YRC	30785.07	5661.00	36446.07	6000.00	30446.07
3	Sams +2	3641.40	96746.00	100387.40	9000.00	91387.40
4	Sams +3	364538.40	26213.00	390751.40	366370.00	24381.40
	Centre Advance (CHSE)	0.00		0.00		0.00
	<b>Total</b>	<b>433184.87</b>	<b>128922.00</b>	<b>562106.87</b>	<b>414370.00</b>	<b>147736.87</b>
<b>IV</b>	<b>Internal Sources</b>					
<b>A</b>	<b>Fees &amp; Fines</b>					
1	Fees & Fines( Depositable)	0.00	93294.00	93294.00	0.00	93294.00
2	Fees & Fines( Non-Depositiable)	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>0.00</b>	<b>93294.00</b>	<b>93294.00</b>	<b>0.00</b>	<b>93294.00</b>
<b>C.</b>	<b>CHSE/University Depositiable Fee</b>					
1	Recognition Fee(+2 & +3)	0.00	19400.00	19400.00	16000.00	3400.00
2	Registration Fee(+2 & +3)	0.00	19400.00	19400.00	16000.00	3400.00
3	Academic Fee	0.00	61065.00	61065.00	60200.00	865.00
4	Migration Fees	0.00	77850.00	77850.00	59942.00	17908.00
5	Sports Fee & Literary Fees	0.00	67850.00	67850.00	67800.00	50.00
6	Syllabus (+2 & +3)	0.00	23080.00	23080.00	22790.00	290.00

7	Student Aid Fund	0.00	19800.00	19800.00	2780.00	17020.00
8	Examination Fee(+2)	0.00	201606.00	201606.00	201606.00	0.00
9	Examination Fee(+3)	0.00	1766579.00	1766579.00	1766579.00	0.00
10	EMH (HUB) +2	0.00	49000.00	49000.00	48720.00	280.00
	<b>Total</b>	<b>0.00</b>	<b>2305630.00</b>	<b>2305630.00</b>	<b>2262417.00</b>	<b>43213.00</b>
<b>B</b>	<b>Students Fund</b>					
1	Atheletic Fees	0.00	203550.00	203550.00	198500.00	5050.00
2	Library	0.00	81420.00	81420.00	52400.00	29020.00
3	Cultural Societies/Annual Cultural Programme	0.00	53772.00	53772.00	49645.00	4127.00
4	Identity Card & Library Card	0.00	23520.00	23520.00	20296.00	3224.00
5	College Magazine & Calender Fees	0.00	149270.00	149270.00	149000.00	270.00
6	College union/BCR & GCR	0.00	27140.00	27140.00	19600.00	7540.00
7	Certificate Fee	0.00	168500.00	168500.00	168500.00	0.00
8	Caution Money	0.00	13570.00	13570.00	0.00	13570.00
9	Drama	0.00	27140.00	27140.00	19600.00	7540.00
10	College Examination Fees	0.00	135670.00	135670.00	76200.00	59470.00
11	Youth Red Cross Fee	0.00	35570.00	35570.00	30000.00	5570.00
12	D.S.A. Fee	0.00	67850.00	67850.00	9500.00	58350.00
13	Percentage	0.00	67850.00	67850.00	37900.00	29950.00
14	Gardening Flag Fee	0.00	8104.00	8104.00	0.00	8104.00
15	University Aid Fee	0.00	9650.00	9650.00	3780.00	5870.00
16	T.C,CLC & Conduct	0.00	49118.00	49118.00	0.00	49118.00
17	SSG	0.00	20355.00	20355.00	0.00	20355.00
18	Reading Room/NSS	0.00	13570.00	13570.00	0.00	13570.00
19	N.C.C	0.00	20355.00	20355.00	7830.00	12525.00
20	Student	0.00	2714.00	2714.00	2700.00	14.00



AUDIT REPORT

**ALFA**  
ANALYSIS OF FINANCIAL STATEMENTS

	Insurance						
21	Honours Seminar Fee	0.00	124800.00	124800.00	123500.00	1300.00	
	<b>Total</b>	<b>0.00</b>	<b>1303488.00</b>	<b>1303488.00</b>	<b>968951.00</b>	<b>334537.00</b>	
<b>D</b>	<b>Miscellaneous</b>						
1	College Development Fund	0.00	3819914.00	3819914.00	5609492.00	-1789578.00	
2	Scout & Guide Cash Book	1000.00	29.00	1029.00	18.00	1011.00	
3	+2 Examination Cash Book	18038.50	125277.00	143315.50	81549.00	61766.50	
4	+3 Examination Cash Book	226186.63	229500.00	455686.63	231646.72	224039.91	
5	Interest of Bank Deposit & Charges	0.00	169830.00	169830.00	3222.65	166607.35	
6	Unclassified OB	5287062.62	0.00	5287062.62	0.00	5287062.62	
	<b>Total</b>	<b>5532287.75</b>	<b>4344550.00</b>	<b>9876837.75</b>	<b>5925928.37</b>	<b>3950909.38</b>	
<b>Grand Total</b>		<b>7820890.38</b>	<b>47556383.00</b>	<b>55377273.38</b>	<b>50791877.37</b>	<b>4585396.01</b>	

Opening Balance is Unclassified due to the unavailability of Last year Approved Audit Report. During the course of Audit period the Local Authority has been inquired to provide the head-wise opening Balance, The College has not maintained the General Ledger. The Principal of the College has been advised to maintain the General Ledger / Books as given above and to produce it in the next/ forth coming Audit.

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

Simulia College, Markona - 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	All Pass Book	-	31-03-2020	4026956.01	31-03-2020	4026839.01	117.00	
	<b>GRAND TOTAL</b>			<b>4026956.01</b>		<b>4026839.01</b>	<b>117.00</b>	

## Reconciliation

## Details of Closing Balance as per Bank Pass Book and Pass Book Balance

Sl. No.	Name of the Bank	Account No.	Closing Balance as on	Closing Balance in Pass Book (In Rs.)	Closing Balance as on	Closing Balance in Bank as mentioned in Cash Book	Difference in Rs.	Remarks
1	Canara Bank, Markona	4426101000464	31.03.2020	140083.00	31.03.2020	140083.00	0.00	Plus 2 General Cash Book
2	SBI, Simulia	31299521759	31.03.2020	39748.00	31.03.2020	39748.00	0.00	Plus 2 General Cash Book
3	HDFC, Markona	50100010906681	31.03.2020	2164.00	31.03.2020	2126.00	38.00	Plus 2 General Cash Book
4	SBI, Simulia	34362185497	31.03.2020	224015.91	31.03.2020	223968.91	47.00	Plus 3 Exam Cash Book
5	SBI, Markona	10789806632	31.03.2020	1284.00	31.03.2020	1252.00	32.00	Plus 2 Exam Cash Book
6	SBI, Markona	34362183308	31.03.2020	60514.5	31.03.2020	60514.5	0.00	Plus 2 Exam Cash Book
7	SBI, Simulia	10789805719	31.03.2020	1522.00	31.03.2020	1522.00	0.00	NSS Cash Book
8	SBI, Simulia	10789805877	31.03.2020	30130.07	31.03.2020	30130.07	0.00	YRC Cash Book
9	SBI, Simulia	10789805436	31.03.2020	92922.88	31.03.2020	92922.88	0.00	Plus 3 General Cash Book
10	Canara Bank, Markona	4426101000467	31.03.2020	1107972.00	31.03.2020	1107972.00	0.00	Plus 3 General Cash Book
11	SBI, Simulia	10789804045	31.03.2020	2192715.29	31.03.2020	2192715.29	0.00	Plus 3 General Cash Book
12	OGB, Bori	41410100001584	31.03.2020	1398.80	31.03.2020	1398.80	0.00	Plus 3 General Cash Book
13	Canara Bank, Markona	4426101005310	31.03.2020	12592.00	31.03.2020	12592.00	0.00	UGC Cash Book
14	SBI, Simulia	10789805470	31.03.2020	1867.76	31.03.2020	1867.76	0.00	UGC Cash Book



15	SBI, Simulia	31741174622	31.03.2020	91387.40	31.03.2020	91387.40	0.00	Plus 2 Sams Cash Book
16	SBI, Simulia	32373479625	31.03.2020	24381.40	31.03.2020	24381.40	0.00	Plus 3 Sams Cash Book
17	Canara Bank, Markona	4426101012080	31.03.2020	1246.00	31.03.2020	1246.00	0.00	Self Defence Cash Book
18	Canara Bank, Markona	442610102078	31.03.2020	1011.00	31.03.2020	1011.00	0.00	Scout & Guide Cash Book
<b>Total</b>				<b>4026956.01</b>		<b>4026839.01</b>		

## Bank Reconcile Statement for the year 2019-20

## General Cash Book

A)HDFC, Markona, A/c No.50100010906681

Rs.

Balance as per Cash Book as on 31.03.2020

2126.00

Add : Interest Credited but not entered in the Cash Book

Date

Amount

01.10.2019

38.00

38.00

Balance as per Pass Book as on 31.03.2020

2164.00

B)SBI Simulia, A/c No.34362185497

Rs.

Balance as per Cash Book as on 31.03.2020

223968.00

Add: Bank Charges debited but not entered in the Cash Book

Date

Amount

28.06.2016

47.00

47.00

Balance as per Pass Book as on 31.03.2020

224015.00

C)SBI, Markona, A/c No.10789806632

Rs.

Balance as per Cash Book as on 31.03.2020

1252.00

Add : Interest Credited but not entered in the Cash Book

Date

Amount

25.09.2019

11.00

25.12.2019

11.00

25.03.2020

10.00

32.00

Balance as per Pass Book as on 31.03.2020

1284.00



## PARA: 6 STOCK POSITION

Simulia College, Markona - 2019-2020

S/No	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Library Books	14125	237	00	14362.00	14362	Page No. 91

## Comments

Half yearly physical verification has not been made in some cases which should be done at regular interval and the result of physical verification should be recorded in the concerned stock register & compliance reported. No dead stock register is maintained by the college. It is advisable to principal to ensure maintenance of proper records & compliance reported.

## PARA: 7 INVESTMENT

Simulia College, Markona - 2019-2020

S/No	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance (In Rs.)	Amount Encashed during the Year under Audit (In Rs.)	Total (In Rs.)	Amount Invested during the Year under Audit (In Rs.)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit (In Rs.)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger (In Rs.)	Difference (In Rs.)	Remarks
1	01-04-2019	490390.00	21334.00	469056.00	42843.00	31-03-2020	511899.00	31-03-2020	511899.00	0.00	
	<b>GRAND TOTAL</b>	<b>490390.00</b>	<b>21334.00</b>	<b>469056.00</b>	<b>42843.00</b>		<b>511899.00</b>		<b>511899.00</b>	<b>0.00</b>	

## DETAILS OF CB ON INVESTMENT &amp; Comments :

## Investment Details for the year- 2019-20

Sl.No.	Fixed Deposit Account No.	Name of the Bank	Date of investment	Amount	Rated Interest	Date of Maturity	Maturity Value	To whom place
1	292100	SBI, Simulia	30.08.2018	100000.00	6.70%	30.03.2021	-	Pledged to CHSE(o)

AUDIT REPORT



2	013230	OGB,Bari	16.03.2016	139287.00	7.25%	16.03.2021	199495.00	Pledged to F.M. University
3	0618243	SBI,Simulia	21.08.2016	195273.00	7.00%	21.08.2024	340207.00	Pledged to F.M. University
4	220613	Canara Bank, Markona	10.01.2020	11434.00	6.40%	10.01.2021	12184.00	Principal Simulia College
5	220614	Canara Bank, Markona	10.01.2020	11434.00	6.40%	10.01.2021	12185.00	Principal Simulia College
6	136780	BBCC, Markona	04.06.2015	54471.00	8.50%	04.06.2023	106756.00	Principal Simulia College
<b>Total</b>				<b>511899.00</b>				

PARA: 8 ADVANCE

Simulia College, Markona - 2019-2020

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2019	General Cash Book Plus 2	140800.00	0.00	140800.00	10000.00	31-03-2022	130800.00	31-03-2020	130800.00	0.00	
2	01-04-2019	+3 General Cash Book	244128.00	37513.00	281641.00	146646.00	31-03-2020	134995.00	31-03-2020	134995.00	0.00	
<b>GRAND TOTAL</b>			<b>384928.00</b>	<b>37513.00</b>	<b>422441.00</b>	<b>156646.00</b>		<b>265795.00</b>		<b>265795.00</b>	<b>0.00</b>	

Comments :



**Details of Outstanding Advance -2019-20 +2 General Cash Book**

Sl.No	Name & Degination	Date of Advance	For more than one year	For less than one year	Purpose of Advance	Sanctioning Authority
1	Karunakar Sahoo, Ex-Lecture-in-Sanskrit	upto-2018-19	11500.00	0.00	D.S.A	-
2	Nakula Chandra Sahoo, Ex-Jr. Clerk	upto-2018-19	300.00	0.00	Salary	-
3	Mir Mokim, Ex-Jr. Clerk	upto-2018-19	59000.00	0.00	Salary	-
4	Das Printer Cuttack	upto-2018-19	60000.00	0.00	Printing of Magazine	-
	<b>Total</b>		<b>130800.00</b>	<b>0.00</b>		

**Details of Outstanding Advance -2019-20 +3 General Cash Book**

Sl.No	Name & Degination	Date of Advance	For more than one year	For less than one year	Purpose of Advance	Sanctioning Authority
1	Anirudh Dalai, Peon	06.03.2020	0.00	513.00	Postage	Sarat Kumar Mohapatra
2	Mir Mokim, Ex-Jr. Clerk	upto-2018-19	54558.00	0.00	Salary	-
3	Amulya Kumar Parhi, Ex-Jr. Clerk	upto-2018-19	6295.00	0.00	Salary	-
4	Aviram Mahana, Ex-Peon	upto-2018-19	100.00	0.00	Salary	-
5	Banamali Panigrahi, Ex-Jr. Clerk	upto-2018-19	10360.00	0.00	Salary	-
6	Bishnumohan Panda, Ex-Watchman	upto-2018-19	1000.00	0.00	Salary	-
7	Biswanath Palai, Ex-Sc Att.	upto-2018-19	120.00	0.00	Salary	-
8	Banshidhar Sahoo, Ex-Jr. Clerk	upto-2018-19	14207.00	0.00	Salary	-
9	BDNGCTA	upto-2018-19	200.00	0.00	T.A	-
10	Charu charan KhilarEx-Peon	upto-2018-19	100.00	0.00	Salary	-
11	Gajendra Nayak, Peon	upto-2018-19	370.00	0.00	Salary	-
12	Karunakar Moharana	upto-2018-19	205.00	0.00	Wood Work	-



13	Mayadhar Barik, Ex-Lect.-in-Com	upto-2018-19	200.00	0.00	Salary	-
14	Manoranjan Behera, Ex-Lect.-in-Com	upto-2018-19	2600.00	0.00	Salary	-
15	Prasanta Moharana	upto-2018-19	2000.00	0.00	Wood Work	-
16	Pradip Moharana	upto-2018-19	2000.00	0.00	Wood Work	-
17	Ramakanta Nayak, Ex-Dem-in-Edn	upto-2018-19	400.00	0.00	Salary	-
18	Sharat Kumar Nayak, Ex-Jr. Clerk	upto-2018-19	27.00	0.00	Salary	-
19	Upendra Dhal, Ex-Sc Att.	upto-2018-19	1000.00	0.00	Salary	-
20	Umakanta Padhiary, Ex-Peon	upto-2018-19	50.00	0.00	Salary	-
21	Nabakishore Behera, Sc. Att. Cash Collector	upto-2018-19	1690.00	0.00	Salary	-
22	Kamal Baran Lenka, Lect-in-Math	08.11.2019	0.00	10000.00	CC Camera	Sarat Kumar Mohapatra
23	Suryakanta Panda, Lect-in-Math	28.01.2020	0.00	2000.00	D.S.A	Sarat Kumar Mohapatra
24	Gauranga Chandra Mishra, Lect-in-Edn	12.02.2020	0.00	25000.00	3 Phase Meter	Sarat Kumar Mohapatra
	<b>Total</b>		<b>97482.00</b>	<b>37513.00</b>		
	<b>Grand Total</b>		<b>228282.00</b>	<b>37513.00</b>		

2019-20—37513

2018-19-228282.00

**Para-8.1**

Advance outstanding for more than one year

It would be seen from the above table that a sum of Rs.228282.00 is outstanding for more than one year Which is suggested for recovery in audit.

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

Sino	Name	Designation	Adress	Amount(In Rs.)
1	Karunakar Sahoo	Ex-Lect in sanskrit	At,Po-Simulia college Dist-Balasore	5750
2	Nakula Chandra sahoo	Ex-Jr.clerk	At,Po-Simulia college Dist-Balasore	150
3	Mir Mokim	Ex-Jr.clerk	At,Po-Simulia college Dist-Balasore	56779
4	Amulya Kumar padhi	Ex-Jr.clerk	At,Po-Simulia college Dist-Balasore	3148
5	Abhiram Moharana	Ex-peon -	At,Po-Simulia college Dist-Balasore	50
6	Banamali panigrahi	Ex-Jr.clerk	At,Po-Simulia college Dist-Balasore	5180
7	Bishnu Mohan panda	Ex-watchman	At,Po-Simulia college Dist-Balasore	500
8	Biswanath Palei	Ex-Sc.attendant	At,Po-Simulia college Dist-Balasore	60
9	Bansidhar Sahu	Ex-Jr.clerk	At,Po-Simulia college Dist-Balasore	7104
10	Charu charan khilar	Ex-peon	At,Po-Simulia college Dist-Balasore	50
11	Gajendra Nayak	Peon	At,Po-Simulia college Dist-Balasore	185
12	Karunakar Moharana	-	At,Po-Simulia college Dist-Balasore	103
13	Mayadhar Barik	Ex-Lect in com	At,Po-Simulia college Dist-Balasore	100
14	Manoranjan Behera	Ex-Lect in com	At,Po-Simulia college Dist-Balasore	1300
15	Prasanta Moharana	-	At,Po-Simulia college Dist-Balasore	1000
16	Pradip Moharana	-	At,Po-Simulia college Dist-Balasore	1000
17	Ramakanta Nayak	Ex-dem in Edn	At,Po-Simulia college Dist-Balasore	200
18	Sarat Kumar Nayak	Ex-Jr.clerk	At,Po-Simulia college Dist-Balasore	14
19	Upendra Dhal	Ex-Sc.attendant	At,Po-Simulia college Dist-Balasore	500
20	Umakanta padhiary	Ex-peon	At,Po-Simulia college Dist-Balasore	25
21	Nabakishore Behera	Sc.attendant	At,Po-Simulia college Dist-Balasore	845
22	Ajay kumar Panda	Lect in Odia	At,Po-Simulia college Dist-Balasore	144239

228282

**PARA: 9 GRANTS**

Simulia College, Markona - 2019-2020

Sino	Grants Outstandin g as on (DD MM	Grants Outstandin g (In Rs.)	Grants Received during the Year under	Total(In Rs.)	Grants Spent during the Year under	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs.)	Remarks
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	YYYY)		Audit(In Rs.)		Audit(In Rs.)		
1	01-04-2019	1855417.76	39380499.00	41235916.76	41220211.00	31-03-2020	15705.76
	<b>GRAND TOTAL</b>	<b>1855417.76</b>	<b>39380499.00</b>	<b>41235916.76</b>	<b>41220211.00</b>		<b>15705.76</b>

## Comments :

Sl No.	Particulars	OB as on 01.04.2019	Grant Received During the Year	Total	Grant Utilised during the year	Balance as on 31.03.2020
1	GIA Salary	0.00	21771738.00	21771738.00	21771738.00	0.00
2	Block Grant	0.00	17584945.00	17584945.00	17584945.00	0.00
3	Infrastructure Grant	0.00	0.00	0.00	0.00	0.00
4	Self Defence	80000.00	2533.00	82533.00	81287.00	1246.00
5	UGC Grant	1775417.76	21283.00	1796700.76	1782241.00	14459.76
	<b>Total</b>	<b>1855417.76</b>	<b>39380499.00</b>	<b>41235916.76</b>	<b>41220211.00</b>	<b>15705.76</b>

The principal is therefore suggested either to adjusted the same in next salary bill through short drawal or refund the same to the DHE(o). Beside the above relating to other unspent grant the principal is also suggest either the utilized the said the purpose for which has been sanctioned or refund the same along with with interest to sanctioning authority and the compliance reported.

During the period under audit a sum Rs.269923.00 including interest has been refunded to UGC kolkata on 30.06.19 due to non-utilization of Unspent balance of UGC Grants . It is worthwhile to point out here that the College has sustained a loss of Grant amount due to non- utilization of said Grant by the then Principals which is highly irregular .Till said amount held under objection Rs.269923.00.

## PARA: 10 UTILISATION CERTIFICATE

Simulia College, Markona - 2019-2020

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	01-04-2019	0.00	1782241.00	1782241.00	0.00	31-03-2020	1782241.00	UGC Grant



<b>GRAND TOTAL</b>	<b>0.00</b>	<b>1782241.00</b>	<b>1782241.00</b>	<b>0.00</b>	<b>1782241.00</b>
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**Comments :**

No UC has been Submitted during the year 2019-20. The Principal is suggested to clear up the pending UCs as early as possible and compliance reported.

**PARA: 11 MISAPPROPRIATION & DEFALCATION**

**11.1 -**

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

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

**12.1 -**

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

**PARA: 13 AUDIT OF RECEIPTS**

**13.1 - Position of fees & fines**

Opening Balance as on 1.4.2019	Rs.0.00
Add: Collection during year 2019-20	Rs.93294.00
<b>Total</b>	<b>Rs.93294.00</b>
Less: Deposit during the year 2019-20	Rs.0.00
Closing Balance as on 31.03.2020	Rs.93294.00

The Local Authority is suggested to deposit the balance fees & fines of Rs.93294 at an early date and compliance reported. Till then Rs.20456.00 is held under objection .

**13.2 - DCB of fees & Fine**

**Assesment of Admission Fees**

+2 1 <sup>st</sup> Year Arts	256	8	2040.00
+2 1 <sup>st</sup> Year Science	55	9	495.00
+2 1 <sup>st</sup> Year Com.	79	8	632.00
+2 2 <sup>nd</sup> Year Arts	252	8	2016.00
+2 2 <sup>nd</sup> Year Science	56	9	504.00
+2 2 <sup>nd</sup> Year Com.	75	8	600.00
+3 1 <sup>st</sup> Year Arts	186	9	1674.00
+3 2 <sup>nd</sup> Year Arts	203	9	1827.00
+3 3 <sup>rd</sup> Year Arts	193	9	1737.00
+3 1 <sup>st</sup> Year Com.	96	9	864.00
+3 2 <sup>nd</sup> Year Com.	93	9	837.00
+3 3 <sup>rd</sup> Year Com.	85	9	765.00
+3 1 <sup>st</sup> Year Science	56	10	560.00
+3 2 <sup>nd</sup> Year Science	60	10	600.00
+3 3 <sup>rd</sup> Year Science	66	10	660.00
<b>Total</b>			<b>15811.00</b>

**Assesment of Tution Fees**

+2 1 <sup>st</sup> Year Arts	96	96	9216.00
+2 1 <sup>st</sup> Year Science	30	108	3240.00
+2 1 <sup>st</sup> Year Com.	61	96	5856.00
+2 2 <sup>nd</sup> Year Arts	66	96	6336.00
+2 2 <sup>nd</sup> Year Science	38	108	4104.00
+2 2 <sup>nd</sup> Year Com.	63	96	6048.00
+3 1 <sup>st</sup> Year Arts	34	108	3672.00
+3 2 <sup>nd</sup> Year Arts	40	108	4320.00
+3 3 <sup>rd</sup> Year Arts	31	108	3348.00
+3 1 <sup>st</sup> Year Com.	80	108	8640.00
+3 2 <sup>nd</sup> Year Com.	75	108	8100.00
+3 3 <sup>rd</sup> Year Com.	69	108	7452.00
+3 1 <sup>st</sup> Year Science	24	120	2880.00
+3 2 <sup>nd</sup> Year Science	31	120	3720.00
+3 3 <sup>rd</sup> Year Science	38	120	4560.00
<b>Total</b>			<b>81492.00</b>

Total Demand of fees &amp; Fine-(Rs.15811+81492.00)-----Rs.97303.00

Total Collection during the year-----19-20-----Rs.93294.00

Balance-----Rs.4009.00

It is found that the collection towards fees & fine has been made less than the actual due as detailed above for which a sum of Rs.4009.00(Rs.97303.00-93294.00) has been less collected which can not be admitted in audit & Suggested for recovery for which Sri Ajay Kumar Panda , Principal, is responsible

**Responsible Person for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs.)
1	Ajay Kumar Panda	Lect in Odia	Upendranath College, Soro	4009

**PARA: 14 AUDIT OF EXPENDITURE**
**14.1 -**

No Comments

**PARA: 15 AUDIT ON WORKS**
**15.1 - Fictitious Expenditure of Rs.1280000.00 shown in U.G.C Cash Book**

In Course of scrutiny of UGC Cash Book as 17.06.2019 ,it was revealed that Rs.1280000.00 shown as expenditure towards purchase of different civil Construction Materials from the different agencies. Besides the above, the plan, estimate, as well as Measurement Book have not been maintained towards utilisation of the above purchased materials.

Date	Amount	Particulars
17.06.2019	Rs.1280000.00	Construction of women's hostel

In spite Issue of POM the Local authority could not produce the above said records to audit for verification . The local authority simply stated that the above amount may be recorded from the Ajay Kumar Panda. The Principal stated that measurement will be prepared by the technical person .and produce to next audit for verification. .Therefore ,the fictitious payment can not be admitted in audit & Suggested for recovery from the persons concerned & report compliance .The Local Authority is suggested to collect & deposit the same in concern head immediately and compliance reported.

**Responsible Person for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs.)
1	Ajay Kumar Panda	Lect in Odia	Upendranath College, Soro	1280000

**15.2 - Vouchers Wanted**

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Date	Amount	Particulars
06.05.2019	150000.00	Electricity
30.05.2019	869.00	News Paper
30.05.2019	4722.95	Computer Repairing
30.05.2019	54000.00	Labour payment
31.05.2019	700153.00	Purchase of Science Equipment
31.05.2019	100900.00	Purchase of Furniture
31.05.2019	200000.00	Purchase of Steel
06.06.2019	956.00	News Paper
10.06.2019	1200.00	Disel
10.06.2019	1232.00	E-TDS filling Charges
10.06.2019	250.00	TA
17.06.2019	730.00	TA
20.06.2019	872.00	News Paper
20.06.2019	370.00	TA
13.07.2019	5400.00	Contingency
16.07.2019	1000.00	Contingency
17.07.2019	230.00	TA
20.07.2019	500.00	Disel
23.07.2019	750.00	TA
23.07.2019	700.00	Disel
23.07.2019	700.00	Disel
24.07.2019	700.00	Disel
27.07.2019	885.00	News Paper
27.07.2019	500.00	Disel
27.07.2019	285.00	Contingency
27.07.2019	2060.00	TA
27.07.2019	80900.00	Administrative Building Construction
30.07.2019	490.00	TA
30.07.2019	2000.00	Library Book
<b>Total</b>	<b>1312654.95 ✓</b>	

In verification of +3 General Cash Rs. 1312654.95 expenditure for the accounting year 2019-20 has been made and voucher has not been produced during the period of the audit. In response to the audit objection statement the local authority replied that "it will be produced next audit, The reply of the local authority is not found satisfactory, as the Local authority is liable to produced the effective records & registers before audit. Therefore, Rs. 1312654.95 can not be admitted in audit & Suggested for recovery from the persons concerned & report compliance. The Local Authority is suggested to collect & deposit the same in concern head immediately and compliance reported.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs.)
1	Ajay Kumar Panda	Lect in Odia	Upendranath	1312654

College, Soro

## 15.3 - Fictitious Expenditure of Rs.1549196.00 shown in +2 General Cash Book

In Course of scrutiny of +2 General Cash Book, it was revealed that Rs 1549196.00 shown as expenditure towards purchase of different civil Construction Materials from the different agencies. Besides the above, the plan, estimate, as well as Measurement Book have not been maintained towards utilisation of the above purchased Materials and no proper vouchers has been shown. In spite Issue of POM the Local authority could not produce the above said records to audit for verification. The local authority simply stated that it will be produced at the time next audit. The Principal stated that measurement will be prepared by the technical person and produce to next audit for verification. Therefore, the fictitious payment can not be admitted in audit & Suggested for recovery from the persons concerned & report compliance. The Local Authority is suggested to collect & deposit the same in concern head immediately and compliance reported.

Date	Amount	Particulars
30.04.2019	35000.00	Electricity wiring Charges
30.04.2019	27000.00	Labour Payment
06.05.2019	54000.00	Labour Payment
22.05.2019	28800.00	Fly Ash Bricks
22.05.2019	41899.00	Hardware, Electricity material, Pipe Lines
06.07.2019	628232.00	Marble
06.07.2019	118026.00	Colouring
06.07.2019	15926.00	Steel Railing
06.07.2019	28800.00	Fly Ash Bricks
06.07.2019	28560.00	Earth Filing
06.07.2019	163040.00	Furniture
06.07.2019	3000.00	Labour Payment
10.07.2019	135000.00	Labour Payment
13.07.2019	71690.00	Cement
13.07.2019	100000.00	Labour Payment
15.07.2019	57759.00	Electricity
15.07.2019	12464.00	Electricity
17.07.2019	1549196.00	
<b>Total</b>		



**Responsible Person for this paragraph**

Sino	Name	Designation	Address	Amount(In Rs.)
1	Ajay Kumar Panda	Lect in Odia	Upendranath College, Soro	1549196

**PARA: 16 AUDIT ON UNITS / DEPARTMENT**
**16.1 - Self Defence Accounts**

Opening balance as on 01.04.2019-----Rs.80000.00

Add: Normal Grant Received during the year 2019-20-----Rs.2500.00

Total-----Rs.82500.00

Less: Normal Grant Expenditure during the year 2019-20-----Rs.81000.00

Balance during the year as on 31.03.2020-----Rs.1500.00

The principal is suggested to utilize the balance unspent amount at an early date and compliance reported.

**PARA: 17 AUDIT ON SCHEMES / PROGRAMMES**
**17.1 -**

No special programme has been conducted during the period under audit.Hence , nothing to comment .

**PARA: 18 MISCELLANEOUS**
**18.1 - Students Strength for the Year 2019-20**

Student Strength 2019-20											
Sl.No.	Class	Sanctio n Stren gth	General		SC		ST		Total Boys & Girls		Total
			Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	
1	+2 1 <sup>st</sup> Year Arts	256	96	82	35	33	4	5	135	120	255
2	+2 1 <sup>st</sup> Year Science	64	30	16	2	5	0	2	32	23	55
3	+2 1 <sup>st</sup>	64	61	10	7	1	0	0	68	11	79



4	+2 2 <sup>nd</sup> Year Arts	256	66	88	34	48	7	9	107	145	252
5	+2 2 <sup>nd</sup> Year Science	64	38	12	2	3	1	0	41	15	56
6	+2 2 <sup>nd</sup> Year Com.	64	63	2	6	2	2	0	71	4	75
7	+3 1 <sup>st</sup> Year Arts	192	34	103	11	31	1	6	46	140	186
8	+3 2 <sup>nd</sup> Year Arts	192	40	123	10	27	0	3	50	153	203
9	+3 3 <sup>rd</sup> Year Arts	192	31	114	12	28	2	6	45	148	193
10	+3 1 <sup>st</sup> Year Com.	128	80	10	5	1	0	0	85	11	96
11	+3 2 <sup>nd</sup> Year Com.	128	75	16	1	1	0	0	76	17	93
12	+3 3 <sup>rd</sup> Year Com.	128	69	10	6	0	0	0	75	10	85
13	+3 1 <sup>st</sup> Year Science	64	24	22	5	4	1	0	30	26	56
14	+3 2 <sup>nd</sup> Year Science	64	31	22	3	3	0	1	34	26	60
15	+3 3 <sup>rd</sup> Year Science	64	38	17	8	3	0	0	46	20	66
	<b>Total</b>	<b>1920</b>	<b>776</b>	<b>647</b>	<b>147</b>	<b>190</b>	<b>18</b>	<b>32</b>	<b>941</b>	<b>869</b>	<b>1810</b>

**18.2 - Staff Strength for the Year 2019-20**

STAFF STRENGTH FOR THE YEAR 2019-20					
Sl No	PARTICULAR	GIA	BG	NDP	TOTAL

	S			STRENGTH		
					STRENGTH	
1	Teaching Staff		16	21	8	45
2	Non Teaching Staff		13	12	3	28
			29	33	11	73

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

##### 19.1 - Position of EPF

During the accounts review program the college authority only produce the EPF Deposit slip but there is no EPF register was maintained by the college. Therefore it is difficult ascertain the employer and employee contribution hence the college authority is advices to maintain a separate EPF register and also mention the details of EPF in salary acquaintance and produce in next audit.

##### 19.2 - Irregular deposit of Penalty towards EPF Share

On Scrutiny of General Cash Book with reference to paid vouchers , it was found that a sum Rs.794522.00 has been deposited from College Devt Fund towards EPF share of both employees & employer along with panel damage of Rs.794522.00 during the year 2017-18. It is worth while to be pointed out here that due non-deposit of Statutory EPF share of both Block Grant & management staff of the College , the EPF Commissioner has charged penalty as a result of which the college has sustained a loss of Rs.794522.00. In response issue of POM , the Local authority stated that ,Dr. Ajay Kumar Panda the principal did not deposit EPF share of beneficiaries. So EPF Commissioner of seizure of Bank account and withdrawn the amount from the bank accounts .

The above reply of the Local Authority does not justify to drop the objection as due to non -deposit of EPF share by the Local Authority , the college has sustained a loss of RS 794522.00 .Hence , Rs 794522.00 spent for the said purpose from college Devt fund is suggested for recovery from Dr Ajay Kumar Panda , IC Principal who is considered as responsible for such loss .

Date	Amount	Particulars
31.07.2019	48000.00	UGC Cash Book
14.06.2019	233000.00	+3 Sams Cash Book
30.07.2019	83522.00	+2 General Cash Book
31.07.2019	8000.00	+3 General Cash Book
31.07.2019	422000.00	+3 General Cash Book
<b>Total</b>	<b>794522.00</b>	

Responsible Person for this paragraph



Sino	Name	Designation	Adress	Amount(In Rs.)
1	Ajay Kumar Panda	Lect in Odia	Upendranath College, Soro	794522

**PARA: 20 RESULT OF AUDIT AND CONCLUSION**
**20.1 -**

In view of the comments and objections given in the various paragraphs of this Audit report the maintenance of Accounts, records and registers are not so satisfactory. It is suggested that accounts, records and registers are to be maintained under O.T.C Form-4 and head wise ledger account to be maintained.

It is suggested that all cash payments exceeding Rs.1000/- are to be paid by cheque only.

As a result of this Audit transactions involving a sum of Rs 5168663.00 are held under objection which include an amount of Rs 5168663.00 suggested for recovery. Besides, a sum of Rs 0 was recovered at the instance of audit. The details are furnished in the following tables.

**Result Of Audit**

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	8.1	228282.00	228282.00	228282.00	✓ 0.00	0.00	
2	13.2	4009.00	4009.00	4009.00	✓ 0.00	0.00	
3	15.1	1280000.00	1280000.00	1280000.00	✓ 0.00	0.00	
4	15.2	1312654.00	1312654.00	1312654.00	- 0.00	0.00	
5	15.3	1549196.00	1549196.00	1549196.00	- 0.00	0.00	
6	19.2	794522.00	794522.00	794522.00	- 0.00	0.00	
<b>Total</b>		<b>5168663.00</b>	<b>5168663.00</b>	<b>5168663.00</b>	<b>0.00</b>	<b>0.00</b>	

**Spot Recovery**

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

**Audit Certificate**



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

Received

29/4/22 ✓

**OFFICE OF THE DISTRICT AUDIT OFFICER  
LOCAL FUND AUDIT, BALASORE.**

#####

Letter No. 372 /LFA(Bls)/ Dated. 21-04-2022.

Copy of the E-Audit Report No.630876/AR/2021-22 of Simulia College, Markona Dist:- Balasore for the period 2018-19 & 2020-21 is forwarded to the Principal, Simulia College, Markona. He is requested to send the compliance report to the Assistant Examiner-Cum-District Audit Officer, Local Fund Audit, Balasore in a broadsheet in triplicate in the prescribed proforma along with the copies of resolution approved by the Competent Authority within three months from the date of receipt of the E-Audit Report.

J. Mohapatra 20.04.2022

District Audit Officer,  
Local Fund Audit, Balasore.

Memo No. \_\_\_\_\_ /L.F.A.(Bls), Dated.

Copy along with a copy of E-Audit Report for the above period is submitted to the Secretary, Higher Education Department Odisha, Bhubaneswar for information and necessary action.

District Audit Officer,  
Local Fund Audit, Balasore.

SK  
29/4/22

Seen  
29/4/22

Seen  
29/4/22

AUDIT REPORT

LOCAL FUND AUDIT, BALASORE, ODISHA

CATEGORY Aided College

Audit Report No. 6308/0004/2021-2022/1433/12/0

PARA 1 TITLE SHEET

1	Name of the Institution :	<b>Simulla College, Markona</b>
2	Year of Accounts under Audit :	<b>2018-2019 2020-2021</b>
3	Name of the Local Authority during the year of A/Cs :	AJAY KUMAR PANDA - LECT. IN POL. (11/04/2019 TO 31-03-2019) SARAT KUMAR MOHAPATRA - READER IN POL. (11/04/2020 TO 31-03-2021)
	Name of the Local Authority at the time of Audit :	SARAT KUMAR MOHAPATRA - READER IN POL.
4	Duration of Audit :	20-09-2021 To 15-01-2022 (Mandays Consumed)
5	Name of the Auditors :	<b>J. K. SENAPATI &amp; CO. 325541E. Lead Auditor</b>
6	Name of the Reviewing Officer :	MADHUSMITA TUDU(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	31-01-2022
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	JYOTIRMAYA MOHAPATRA
11	Date of approval of report by District Audit Officer :	24-03-2022

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		
Simulla College, Markona							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	Discrepancy, If Any
1	Fee Collection Receipt Books	20-09-2021 Before	190 Nos.	190 Nos	Page-23	No



## AUDIT REPORT

	Items	Transaction				
2		20-09-2021 Before Transaction	Nil	Nil	Nil	Nil
3	Service Postage Stamps	20-09-2021 Before Transaction	Rs 261.00	Rs 261.00	Page-12	Nil
4	Cash in hand	20-09-2021 Before Transaction	Rs 37813.00	Rs 37813.00	Details given below comments.	Nil
5	Miscellaneous Receipt Books	20-09-2021 Before Transaction	34 Nos.	34 Nos.	Page-07,08	Nil
6	Measurement Books	20-09-2021 Before Transaction	Nil	Nil	Nil	Nil

### Comments

The Physical Verification of the above items are agreed with the book balances on 20-09-2021 before transaction.

### Details of Cash Balances :-

Name of Cash Book	Amount(Rs.)	Remarks
3 General Cash Book	13760.00	Page-276
2 General Cash Book	24053.00	Page-205
<b>Total</b>	<b>37813.00</b>	

As per the Odisha Aided Educational Accounting Procedure Rule 1965, the maximum permissible cash balance is Rs. 1000.00 as against which a sum of Rs. 37813.00 has been kept by the local authority on the date of physical verification and a huge amount of cash balance also kept during the year. However, the local authority is suggested to ensure the limit fixed as per the rules adhered to.

There is no any liquid cash balance in other cash books i.e. NSS, Examination, UGC, YRC and SAMS Cash Book.

### Denomination of liquid cash:

1000 x 70 = 35000.00

100 x 10 = 2000.00

100 x 8 = 500.00

10 x 1 = 10.00

1 x 1 = 2.00

1 x 1 = 1.00

**Annexure - I**

**A : List Of Verified Records/Register**

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

**B : List of Records/Registers not Produced to Audit**

Sino	List Records/Register
1	Construction cash book
2	Acquittance roll of scholarship
3	H.S.S. cash book

**C : List of Records/Registers not Maintained**

Sino	List Records/Register
1	Stock register of M.R forms

**D : List of Records/Registers not Required**

Sino	List Records/Register
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**Comments**

Besides the above, the following Cash Books are maintained in the college during the year 2018-19 & 2020-21

-2 & +3 Examination Cash Book

-2 & +3 SAMS Cash Book

-IGC Cash Book

-RC Cash Book

UGB Cash Book

Self Defence Cash Book

Scout &amp; Guide Cash Book

Further, it is noticed that the following records & registers have not been maintained in the college during the period under audit.

Annual abstract register of Receipt and Expenditure

Assets and Liability Register

Property Register

Audit check Register

Hence, the local authority is suggested to ensure for maintenance of the above registers and compliance reports.

#### PARA: 4 FINANCIAL POSITION

Simulia College, Markona - 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	UGC Cash Book	01-04-2018	279092.966	84477.66	287540.732	109998.956	31-03-2019	177541.776	31-03-2019	177541.776	0.00	Nil
2	+3 Examination Cash Book	01-04-2018	244097.63	442450.00	686547.63	460361.00	31-03-2019	226186.63	31-03-2019	226186.63	0.00	Nil
3	+2 Examination Cash Book	01-04-2018	16172.50	112405.00	128577.50	110539.00	31-03-2019	18038.50	31-03-2019	18038.50	0.00	Nil
4	+3 SAMS Cash Book	01-04-2018	351791.40	236107.00	587898.40	223360.00	31-03-2019	364538.40	31-03-2019	364538.40	0.00	Nil
5	+2	01-04-2018	165344	227987	393331	389690	31-03-2019	3641.4	31-03-2019	3641.4	0.00	Nil



	01-04-2018	36343.07	12981.00	51324.07	20539.00	31-03-2019	30785.07	31-03-2019	30785.07	0.00	Nil	
	01-04-2018	23857.00	51909.00	75766.00	41546.00	31-03-2019	34220.00	31-03-2019	34220.00	0.00	Nil	
	01-04-2018	3625.00	76000.00	79625.00	79625.00	31-03-2019	0.00	31-03-2019	0.00	0.00	Nil	
9	+3 General Cash Book	01-04-2018	436101.75	225601.25	269211.42	217942.75	31-03-2019	512686.71	31-03-2019	512686.71	0.00	Nil
10	+2 General Cash Book	01-04-2018	156432.35	113484.77	129128.01	121614.77	31-03-2019	751323.50	31-03-2019	751323.50	0.00	Nil
11	Scout & Guide Cash Book	01-04-2018	0.00	1000.00	1000.00	0.00	31-03-2019	1000.00	31-03-2019	1000.00	0.00	Nil
	GRAND TOTAL		955950.16	351539.19	447134.21	363814.02		833201.83		833201.83	0.00	

Simulia College, Markona - 2020-2021

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	+3 General Cash Book	01-04-2020	395289.89	253651.60	293180.58	215582.85	31-03-2021	775977.34	31-03-2021	775977.34	0.00	Nil
2	+2 General Cash Book	01-04-2020	181957.00	140158.12	141977.69	127111.99	31-03-2021	148657.00	31-03-2021	148657.00	0.00	Nil
	NSS Cash Book	01-04-2020	1522.00	40.00	1562.00	850.00	31-03-2021	712.00	31-03-2021	712.00	0.00	Nil
	YRC	01-04-2020	30446.00	623.00	31069.00	0.00	31-03-2021	31069.00	31-03-2021	31069.00	0.00	Nil

AUDIT REPORT

Cash Book	020	07	07	07	07	021	021	021	021	
+3 Examination Cash Book	01-04-2020	224039.91	111319.00	335358.91	105672.00	31-03-2021	229686.91	31-03-2021	229686.91	0.00 Nil
+2 Examination Cash Book	01-04-2020	61766.50	24980.00	64264.50	45528.00	31-03-2021	18736.50	31-03-2021	18736.50	0.00 Nil
UGC Cash Book	01-04-2019	14459.76	435.00	14894.76	0.00	31-03-2021	14894.76	31-03-2021	14894.76	0.00 Nil
+3 SAMS Cash Book	01-04-2020	24381.40	671.00	25052.40	0.00	31-03-2021	25052.40	31-03-2021	25052.40	0.00 Nil
+2 SAMS Cash Book	01-04-2020	91387.40	41438.00	132825.40	94655.00	31-03-2021	123359.90	31-03-2021	123359.90	0.00 Nil
HUB Cash Book	01-04-2020	280.00	41000.00	41280.00	41280.00	31-03-2021	0.00	31-03-2021	0.00	0.00 Nil
Self Defence Cash Book	01-04-2020	1246.00	180072.00	181318.00	180590.00	31-03-2021	728.00	31-03-2021	728.00	0.00 Nil
Scout & Guide Cash Book	01-04-2020	1011.00	32.00	1043.00	0.00	31-03-2021	1043.00	31-03-2021	1043.00	0.00 Nil
<b>GRAND TOTAL</b>		<b>458539.601</b>	<b>397591.000</b>	<b>443444.9601</b>	<b>346528.7000</b>		<b>969162.601</b>		<b>969162.601</b>	<b>0.00</b>

Comments

DETAILS OF CASH BOOK WISE BOOK BALANCE AS ON 31.03.2019

SL. NO.	NAME OF CASH BOOK	CASH-IN-HAND	ADVANCE	CASH-AT-BANK	IN SHAPE OF FDR	TOTAL
1	+3 General Cash Book	393.00	4,30,328.00	41,87,115.12	5,09,031.00	51,26,867.12
2	+2 General cash Book	251.00	1,40,800.00	6,10,272.50	-	7,51,323.50
3	+3 SAMS Cash Book	-	-	3,64,538.40	-	3,64,538.40
4	+2 SAMS	-	-	-	-	-



	Cash Book			3,641.40		3,641.40
	Cash Book			2,26,186.63		2,26,186.63
6	*2 Examination Cash Book	-	-	18,038.50	-	18,038.50
7	NSS Cash Book	-	-	34,220.00	-	34,220.00
8	YRC Cash Book	316.00	-	30,469.07	-	30,785.07
9	UGC Cash Book	-	-	17,75,417.76	-	17,75,417.76
10	Scout & Guide Cash Book	-	-	1,000.00	-	1,000.00
	<b>Total</b>	<b>960.00</b>	<b>5,71,128.00</b>	<b>72,50,899.38</b>	<b>5,09,031.00</b>	<b>83,32,018.38</b>

**STATEMENT OF FINANCIAL POSITION FOR THE YEAR 2018-19**

Sl. No.	Head of Accounts	Opening Balance	Receipt During the year	Total	Expenditure During the Year	Closing Balance
<b>I Govt. Grant Recurring</b>						
1	Salary of Grant-in-Aid D.P. Staff	241002.00	27101204.00	27342206.00	27101204.00	241002.00
2	Block Grant Salary	3513028.00	417000.00	3930028.00	417000.00	3513028.00
<b>TOTAL (I)</b>		<b>3754030.00</b>	<b>27518204.00</b>	<b>31272234.00</b>	<b>27518204.00</b>	<b>3754030.00</b>
<b>II Grants from other (UGC)</b>						
1	12th plan college devp	-1236138.91	0.00	-1236138.91	0.00	-1236138.91
2	Science Equipment	3982599.00	0.00	3982599.00	1099989.56	2882609.44
3	Internal Quality Assurance Cell	78221.57	0.00	78221.57	0.00	78221.57
4	Bank Interest	0.00	84477.66	84477.66	0.00	84477.66
5	Seminar	-33752.00	0.00	-33752.00	0.00	-33752.00
<b>TOTAL (II)</b>		<b>2790929.66</b>	<b>84477.66</b>	<b>2875407.32</b>	<b>1099989.56</b>	<b>1775417.76</b>



AUDIT REPORT

Other than Grants						
1	Centre Advance *2 Exam.	513008.00	142560.25	655568.25	85478.00	61191.00
2	Centre Advance (University)	-50417.00	25678.50	-24738.50	36456.25	61191.00
3	NSS	23857.00	51909.00	75766.00	41546.00	3422.00
4	YRC	38343.07	12981.00	51324.07	20539.00	30785.07
5	Post Matric Scholarship	60338.00	15640.00	75978.00	25487.00	50491.00
6	HUB	3625.00	76000.00	79625.00	79625.00	0.00
7	Scout & Guide	0.00	1000.00	1000.00	0.00	1000.00
<b>TOTAL (III)</b>		<b>588754.07</b>	<b>325768.75</b>	<b>914522.82</b>	<b>289131.81</b>	<b>625391.01</b>
<b>IV. Internal Sources</b>						
<b>A. Fees &amp; Fines</b>						
1	Fees & Fines (Depositible)	555637.00	70420.00	626057.00	0.00	626057.00
<b>TOTAL (IV) (A)</b>		<b>555637.00</b>	<b>70420.00</b>	<b>626057.00</b>	<b>0.00</b>	<b>626057.00</b>
<b>B. CHSE/University Depositible Fee</b>						
1	CHSE Exmination Fees	-324824.25	45879.69	-278944.56	54875.40	-333819.56
2	U.U Exmination Fees	752658.00	58789.50	811447.50	45874.60	765572.90
3	+2 SAMS	165344.40	227987.00	393331.40	389690.00	3641.40
4	+3 SAMS	351791.40	236107.00	587898.40	223360.00	364538.40
5	Recognition Fees	-19371.00	2545.00	-16826.00	2640.00	-19466.00
6	University Sports & Literary	2580.00	1250.00	3830.00	1325.00	2505.00
7	Council Sports & Literary	375390.00	125450.00	500840.00	145625.00	355215.00
8	Migration Fees	131730.00	25687.00	157417.00	45627.00	111590.00

		5,185,240.00	6,589,000.00	5,844,270.00	5,844,270.00	6,589,000.00
1	Preschool Fee	10332.00	2562.00	12894.00	4586.00	8308.00
12	Hub Center Fees	-100.00	0.00	-100.00	0.00	-100.00
<b>TOTAL (IV) (B)</b>		<b>2103438.55</b>	<b>837409.19</b>	<b>2940847.74</b>	<b>1028923.00</b>	<b>1911924.74</b>
C Students Fund						
1	Library Fees	72212.30	4587.00	76799.30	2562.00	74237.30
2	Laboratory Caution Money	54360.00	2564.00	56924.00	2562.00	54362.00
3	Laboratory Fee	709.00	0.00	709.00	0.00	709.00
4	Magazine & Calender	29512.00	12548.00	42060.00	36521.00	5539.00
5	Common Room	79475.00	12548.00	92023.00	36524.00	55499.00
6	SSG	28945.00	12540.00	41485.00	25425.00	16060.00
7	College Exam Fee	76430.94	36548.00	112978.94	32560.00	80418.94
8	Drama	27199.00	23652.00	50851.00	25425.00	25426.00
9	Identity Card	52511.00	42562.00	95073.00	45263.00	49810.00
10	Practical	45962.00	25693.00	71655.00	23654.00	48001.00
11	YRC	27856.00	45262.00	73118.00	36526.00	36592.00
12	Furniture	92727.00	65824.00	158551.00	63254.00	95297.00
13	Seminar	495480.00	86985.00	582465.00	63564.00	518901.00
14	Celebration	9608.00	2352.00	11960.00	3652.00	8308.00
15	Attendance	47489.00	16523.00	64012.00	17526.00	46486.00
16	College Election	38090.00	17859.00	55949.00	21523.00	34426.00
17	Safety Insurance	46902.50	32524.00	79426.50	36254.00	43172.50
18	Development Fee	-3006835.00	0.00	-3006835.00	0.00	-3006835.00
19	Others	752605.00	63524.00	816129.00	23625.00	792504.00
20	Student Insurance	106074.00	42563.00	148637.00	63524.00	85113.00
21	Flag Day	-4159.00	0.00	-4159.00	0.00	-4159.00
22	SAMS	-96289.00	0.00	-96289.00	0.00	-96289.00



AUDIT REPORT

TOTAL (VI)(C)		1023135.26	546658.00	475171.20		
V Miscellaneous						
1.00	Development Fund	51439.50	5745283.74	5796723.24	5836641.00	11911.00
2.00	Bank Interest/Charges	1279438.16	25698.25	1305136.41	48569.52	156561.85
3.00	Audit Recovery	30098.00	0.00	30098.00	0.00	30098.00
4.00	Advance	-571128.00	0.00	-571128.00	0.00	-571128.00
TOTAL (V)		789847.66	5770981.99	6560829.65	5885210.52	575619.13
TOTAL (I+II+III+IV+V)		9559501.68	35153919.59	44713421.27	36381402.89	8332018.38

DETAILS OF CASH BOOK WISE BOOK BALANCE AS ON 31.03.2021

SL. NO.	NAME OF CASH BOOK	CASH-IN-HAND	ADVANCE	CASH-AT-BANK	IN SHAPE OF FDR	TOTAL
1	+3 General Cash Book	-	1,32,997.00	71,17,745.47	5,09,031.00	77,59,773.47
2	+2 General cash Book	-	1,30,800.00	13,55,770.00	-	14,86,570.00
3	+3 SAMS Cash Book	-	-	25,052.40	-	25,052.40
4	+2 SAMS Cash Book	-	-	1,23,359.90	-	1,23,359.90
5	+3 Examination Cash Book	680.00	-	2,29,006.91	-	2,29,686.91
6	+2 Examination Cash Book	-	-	18,736.50	-	18,736.50
7	NSS Cash Book	-	-	712.00	-	712.00
8	YRC Cash Book	-	-	31,069.07	-	31,069.07
9	UGC Cash Book	-	-	14,894.76	-	14,894.76
10	Self Defence Cash Book	-	-	728.00	-	728.00
11	Scout & Guide Cash Book	-	-	1,043.00	-	1,043.00
	Total	680.00	2,63,797.00	89,18,118.01	5,09,031.00	96,91,626.01



POSITION FOR THE YEAR 2020-21

Sl. No.	Head of Accounts	Opening Balance	Receipt During the year	Total	Expenditure During the Year	Closing Balance
<b>Grant</b>						
1	Salary of Grant in-Aid D P Staff	0.00	32147479.00	32147479.00	32147479.00	0.00
2	Block Grant Salary	0.00	513857.00	513857.00	513857.00	0.00
<b>TOTAL (I)</b>		<b>0.00</b>	<b>32661336.00</b>	<b>32661336.00</b>	<b>32661336.00</b>	<b>0.00</b>
<b>Grants from other (UGC)</b>						
1	12th plan college devp	0.00	0.00	0.00	0.00	0.00
2	Science Equipement	0.00	0.00	0.00	0.00	0.00
3	Internal Quality Assurance Cell	0.00	0.00	0.00	0.00	0.00
4	Bank Interest	14459.76	435.00	14894.76	0.00	14894.76
5	Seminar	0.00	0.00	0.00	0.00	0.00
<b>TOTAL (II)</b>		<b>14459.76</b>	<b>435.00</b>	<b>14894.76</b>	<b>0.00</b>	<b>14894.76</b>
<b>Other than Grants</b>						
1	Centre Advance +2 Exam.	570089.69	125650.00	695739.69	135152.00	560587.69
2	Centre Advance (University)	-61194.75	25625.00	-35569.75	23256.00	-58825.75
3	NSS	1522.00	40.00	1562.00	850.00	712.00
4	YRC	30446.07	623.00	31069.07	0.00	31069.07
5	Post Matric Scholarship	50491.00	12524.00	63015.00	23521.00	39494.00
6	HUB	280.00	41000.00	41280.00	41280.00	0.00
7	Self Defence Cash Book	1246.00	180072.00	181318.00	180590.00	728.00
8	Scout & Guide	1011.00	32.00	1043.00	0.00	1043.00

# AUDIT REPORT

CASH BOOK

<b>TOTAL (III)</b>		<b>593891.01</b>	<b>385566.00</b>	<b>979457.01</b>	<b>404649.00</b>	<b>74803.01</b>
Internal sources						
Fees & fines						
1	Fees & Fines (Depositible)	719351.00	75256.00	794607.00	0.00	794607.00
<b>TOTAL (IV) (A)</b>		<b>719351.00</b>	<b>75256.00</b>	<b>794607.00</b>	<b>0.00</b>	<b>794607.00</b>
3. CHSE/University Depositible Fee						
1	CHSE Exmination Fees	-333819.96	56852.00	-276967.96	56254.00	-333221.96
2	U.U Exmination Fees	765572.90	45875.00	811447.90	52545.00	758902.90
3	+2 SAMS	91387.40	41438.00	132825.40	9465.50	123359.90
4	+3 SAMS	24381.40	671.00	25052.40	0.00	25052.40
5	Recognition Fees	3400.00	1252.00	4652.00	1325.00	3327.00
6	Registration Fees	3400.00	1253.00	4653.00	1325.00	3328.00
7	University Sports & Literary	2505.00	1235.00	3740.00	1252.00	2485.00
8	Council Sports & Literary	50.00	0.00	50.00	0.00	50.00
9	Migration Fees	17908.00	12325.00	30233.00	10252.00	19981.00
10	Academic Fee	865.00	0.00	865.00	0.00	865.00
11	Syllabus	290.00	0.00	290.00	0.00	290.00
12	Student Aid Fund	17020.00	12252.00	29272.00	15235.00	14037.00
13	Enrollment Fee	8308.00	2325.00	10633.00	2125.00	8508.00
14	Hub Center Fees	-100.00	0.00	-100.00	0.00	-100.00
15	EMH	280.00	0.00	280.00	0.00	280.00
<b>TOTAL (IV) (B)</b>		<b>601447.74</b>	<b>175478.00</b>	<b>776925.74</b>	<b>149778.50</b>	<b>627147.24</b>



## ADMIT REPORT

1	Library Fees	29020.00	12523.00	41543.00	23521.00	18022.00
2	Laboratory Caution Money	13570.00	2325.00	15895.00	2589.00	13306.00
3	Laboratory Fee	709.00	0.00	709.00	0.00	709.00
4	Magazine & Calender	270.00	0.00	270.00	0.00	270.00
5	Common Room	13570.00	15232.00	28802.00	0.00	28802.00
6	Atheletic Fees	5050.00	2325.00	7375.00	2352.00	5023.00
7	Cultural Assn	4127.00	1232.00	5359.00	2325.00	3034.00
8	SSG	20355.00	23251.00	43606.00	23568.00	20038.00
9	College Exam Fee	59470.00	58745.00	118215.00	56585.00	61630.00
10	Drama	7540.00	2325.00	9865.00	5242.00	4623.00
11	Identity Card	3224.00	2325.00	5549.00	2123.00	3426.00
12	Practical	48001.00	12548.00	60549.00	36521.00	24028.00
13	YRC	5570.00	12548.00	18118.00	36524.00	-18406.00
14	Furniture	95297.00	12540.00	107837.00	25425.00	82412.00
15	Seminar	1300.00	36548.00	37848.00	32560.00	5288.00
16	Celebration	8308.00	23652.00	31960.00	25425.00	6535.00
17	Attendance	46486.00	42562.00	89048.00	45263.00	43785.00
18	College Election	34426.00	25693.00	60119.00	23654.00	36465.00
19	College Union	7540.00	45262.00	52802.00	36526.00	16276.00
20	Safety Insurance	85113.00	65824.00	150937.00	63254.00	87683.00
21	Development Fee	125680.00	86985.00	212665.00	63564.00	149101.00
22	Others %	29950.00	2352.00	32302.00	3652.00	28650.00
23	Student Insurance	14.00	16523.00	16537.00	17526.00	-989.00
24	Flag Day	8104.00	17859.00	25963.00	21523.00	4440.00
25	SAMS	96289.00	32524.00	63765.00	36254.00	-100019.00
26	DSA	58350.00	0.00	58350.00	0.00	58350.00
27	University Aid Fee	5870.00	63524.00	69394.00	23625.00	45769.00
28	TC. CLC	49118.00	42563.00	91681.00	63524.00	28157.00
29	NCC	12525.00	2352.00	14877.00	17526.00	-2649.00
30	Game &	108714.15	16523.00	125237.15	21523.00	103714.15



AUDIT REPORT

Sports						
<b>TOTAL (IV) (C)</b>		<b>790982.15</b>	<b>678665.00</b>	<b>1469647.15</b>	<b>72174.00</b>	<b>35717.00</b>
<b>V. Miscellaneous</b>						
1	Development Fund	1964452.00	5710688.00	7675140.00	719656.00	305548.00
2	Bank Interest/Charges	166607.35	69678.00	236285.35	5276.50	231003.85
3	Audit Recovery	0.00	0.00	0.00	0.00	0.00
4	Advance	-265795.00	1998.00	-263797.00	0.00	-263797.00
<b>TOTAL (V)</b>		<b>1865264.35</b>	<b>5782364.00</b>	<b>7647628.35</b>	<b>724932.50</b>	<b>6922695.85</b>
<b>TOTAL (I+II+III+IV+V)</b>		<b>4585396.01</b>	<b>39759100.00</b>	<b>44344496.01</b>	<b>34652870.00</b>	<b>9691626.01</b>

The difference amount as shown by the previous auditor as "Unclassified OB" is adjusted in the head Development Fund in this year. So the CB of Development Fund for the year 2019-20 and OB of Development Fund for the year 2020-21 is different.

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

Simulia College, Markona - 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
1	SBI CA, Markona	10789804045	31-03-2019	3904665.29	31-03-2019	3904665.29	0.00	Plus Three General Cash Book
2	CANARA, Markona	4426101000467	31-03-2019	16930.00	31-03-2018	16930.00	0.00	Plus Three General Cash Book
3	SBI, Markona	10789805436	31-03-2019	264160.83	31-03-2019	264160.83	0.00	Plus Three

			31-03-19	1385.20	31-03-2019	1359.00	26.20	Cash Book
								Plush Three General Cash Book
B Markona	31299521759	31-03-2019	1433.50	31-03-2019	1433.50	0.00		Plush Two General Cash Book
CANARA Markona	4426101000464	31-03-2019	1312.00	31-03-2019	1312.00	0.00		Plush Two General Cash Book
FFC Markona	50100210976631	31-03-2019	607527.00	31-03-2019	607527.00	0.00		Plush Two General Cash Book
SBI Markona	10789805877	31-03-2019	30469.07	31-03-2019	30469.07	0.00		YRC Cash Book
SBI Markona	10789805719	31-03-2019	34220.00	31-03-2019	34220.00	0.00		NSS Cash Book
CANARA Markona	4426101005310	31-03-2019	770215.00	31-03-2019	770215.00	0.00		UGC Cash Book
SBI Markona	10789805470	31-03-2019	1005202.76	31-03-2019	1005202.76	0.00		UGC Cash Book
SBI Markona	32373479625	31-03-2019	367785.40	31-03-2019	364538.40	3247.00		Plush Three SAMS Cash Book
SBI Markona	31741174622	31-03-2019	3641.40	31-03-2019	3641.40	0.00		Plush Two SAMS Cash Book
SBI Markona	34362185497	31-03-2019	216100.00	31-03-2019	216100.00	0.00		Plush Three Exam Cash Book
SBI Markona	10789806643	31-03-2019	10086.63	31-03-2019	10086.63	0.00		Plush Three Exam Cash Book
SBI Markona	10789806632	31-03-2019	8000.00	31-03-2019	8000.00	0.00		Plush Two Exam Cash Book
SBI Markona	34362183308	31-03-2019	10038.50	31-03-2019	10038.50	0.00		Plush Two Exam Cash Book
CANARA Markona	4426101012078	31-03-2019	1000.00	31-03-2019	1000.00	0.00		Scout and Guide Cash Book
<b>GRAND TOTAL</b>			<b>7254172.58</b>		<b>7250899.38</b>	<b>3273.20</b>		



AUDIT REPORT

No.	Name of the Bank	A.C. No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book (In Rs.) (A)	Balance in Bank Date Cash Book (dd/mm/yyyy)	Balance in Bank as mentioned in Cash Book (In Rs.) (B)	
19	SBI, Markona	31299521759	31-03-2021	726248.00	31-03-2021	726248.00	0.00 Plush Two General Cash Book
20	CANARA, Markona	4426101000464	31-03-2021	627287.00	31-03-2021	627287.00	0.00 Plush Two General Cash Book
21	HFFC, Markona	50100210976631	31-03-2021	2235.00	31-03-2021	2235.00	0.00 Plush Two General Cash Book
22	SBI, Markona	10789805436	31-03-2021	487756.38	31-03-2021	487756.38	0.00 Plush Three General Cash Book
23	CANARA, Markona	4426101000467	31-03-2021	1930713.00	31-03-2021	1930713.00	0.00 Plush Three General Cash Book
24	SBI, Markona	10789804045	31-03-2021	4697955.29	31-03-2021	4697955.29	0.00 Plush Three General Cash Book
25	OGB Bori	41410100001584	31-03-2021	1320.80	31-03-2021	1320.80	0.00 Plush Three General Cash Book
26	SBI, Markona	10789805877	31-03-2021	31069.07	31-03-2021	31069.07	0.00 YRC Cash Book
27	SBI, Markona	10789805719	31-03-2021	712.00	31-03-2021	712.00	0.00 NSS Cash book
28	CANARA, Markona	4426101005310	31-03-2021	10500.00	31-03-2021	10500.00	0.00 UGC Cash Book
29	SBI, Markona	10789805470	31-03-2021	4394.76	31-03-2021	4394.76	0.00 UGC Cash Book
30	SBI, Markona	32373479625	31-03-2021	25052.40	31-03-2021	25052.40	0.00 Plush Three SAMS Cash Book
31	SBI, Markona	31741174622	31-03-2021	123359.90	31-03-2021	123359.90	0.00 Plush Two SAMS Cash Book
32	SBI, Markona	34362185497	31-03-2021	200000.00	31-03-2021	200000.00	0.00 Plush Three Exam Cash Book
33	SBI,	107898066	31-03-2021	29006.91	31-03-2021	29006.91	0.00 Plush



Sl. No.	Particulars	Account No.	Date	Debit	Date	Credit	Balance	Remarks
	SBI Markona	10789806632	31-03-2021	18000.00	31-03-2021	18000.00	0.00	Plush Two Exam Cash book
	SBI Markona	34362183308	31-03-2021	736.50	31-03-2021	736.50	0.00	Plush Two Exam cash book
	CANARA Markona	4426101012078	31-03-2021	1043.00	31-03-2021	1043.00	0.00	Scout and Guide Cash Book
37	CANARA Markona	4426101012080	31-03-2021	728.00	31-03-2021	728.00	0.00	Self Defence Cash book
	<b>GRAND TOTAL</b>			<b>8918118.01</b>		<b>8918118.01</b>	<b>0.00</b>	

## Reconciliation

Bank Reconciliation statement:

OGB, Markona(A/c-1456)

Balance as per Cash Book	1359.00
Add Interest Received	26.20
Balance as per Pass Book	1385.20
<u>SBI Markona(A/c-32373479625)</u>	
Balance as per Cash Book	364538.40
Add Interest Received	3247.00 (dt-25/03/2019)
Balance as per Pass Book	367785.40

## PART 6 STOCK POSITION

Simulia College, Markona - 2018-2019

Sino	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
	Computer	22	0	0	22.00	22	SRP No. 4
	Printer	10	0	0	10.00	10	SRP No. 5

AUDIT REPORT

LEFA

3	UPS	10	0	0	200	2	
4	Scanner	2	0	0	4900	49	SRP No 8
5	Steel Almirah	49	0	0	200	2	SRP No 9
6	Generator	2	0	0	200	2	SRP No 10
7	Xerox	2	0	0	200	2	SRP No 11
8	Freeze	2	0	0	2100	21	SRP No 12
9	Computer Table	21	0	0	300	3	SRP No 13
10	LCD TV	3	0	0	1500	15	SRP No 14
11	Almirah	15	0	0	100800	1008	SRP No 15
12	Bench	1008	0	0	21400	214	SRP No 16
13	Chair	214	0	0	1200	12	SRP No 18
14	Steel Table	12	0	0	10600	106	SRP No 19
15	Plastic Chair	106	0	0	200	2	SRP No 20
16	Jablim	2	0	0	500	5	SRP No 21
17	Football post	5	0	0	500	5	SRP No 22
18	Bat	5	0	0	1500	15	SRP No 22
19	Wicket	15	0	0	60200	602	SRP No 23
20	Desk	602	0	0	3600	36	SRP No 24
21	Wood Table	36	0	0	2300	23	SRP No 25
22	Vocational Table	23	0	0	7200	72	SRP No 26
23	Fan	72	0	0	13100	131	SRP No 27
24	High Desk	131	0	0	107000	1070	SRP No 30
25	AC	1070	0	0	700	7	SRP No 31
26	Stabilizer	7	0	0	300	3	SRP No 32
27	Camera	3	0	0	100	1	SRP No 33
28	Laptop	1	0	0	200	2	SRP no 34
29	Sound Box	2	0	0	900	9	SRP No 35
30	Project	9	0	0	100	1	SRP No 37
31	Chess	1	0	0	400	4	SRP No 38
32	Vibrating Machine	4	0	0	100	1	SRP No 39
33	Exide Battery	1	0	0	100	1	SRP No 40
34	Multi Gym	1	0	0	100	1	SRP No 42
35	DG set	1	0	0	100	1	SRP No 43

Simulia College, Markona - 2020-2021

Sino	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
37	Computer	22	0	0	2200	22	SRP No 4
38	Printer	10	0	0	1000	10	SRP No 5
39	UPS	10	0	0	1000	10	SRP No 6

	Scanner	2	0	0				
		3	0	0				
		2	0	0	49.00	49		SRP No. 8
	Xerox	2	0	0	2.00	2		SRP No. 9
	Freeze	2	0	0	2.00	2		SRP No. 10
	Computer Table	21	0	0	21.00	21		SRP No. 11
	LCD TV	3	0	0	3.00	3		SRP No. 13
	Amirah	15	0	0	15.00	15		SRP No. 14
	Bench	1008	0	0	1008.00	1008		SRP No. 15
	Chair	214	0	0	214.00	214		SRP No. 17
	Steel Table	12	0	0	12.00	12		SRP No. 18
	Plastic Chair	106	0	0	106.00	106		SRP No. 19
	Jabli	2	0	0	2.00	2		SRP No. 20
	Football post	5	0	0	5.00	5		SRP No. 21
	Bat	5	0	0	5.00	5		SRP No. 22
	Wicket	15	0	0	15.00	15		SRP No. 22
	Desk	602	0	0	602.00	602		SRP No. 23
	Wood Table	36	0	0	36.00	36		SRP No. 24
	Vocational	23	0	0	23.00	23		SRP No. 25
	Table	72	0	0	72.00	72		SRP No. 26
	Fan	131	0	0	131.00	131		SRP No. 27
	High Desk	1070	0	0	1070.00	1070		SRP No. 30
	AC	7	0	0	7.00	7		SRP No. 31
	Stabilizer	3	0	0	3.00	3		SRP No. 32
	Camera	1	0	0	1.00	1		SRP No. 33
	Laptop	2	0	0	2.00	2		SRP No. 34
	Sound Box	9	0	0	9.00	9		SRP No. 36
	Project	1	0	0	1.00	1		SRP No. 37
	Chess	4	0	0	4.00	4		SRP No. 38
	Vibrating Machine	1	0	0	1.00	1		SRP No. 39
	Exide Battery	1	0	0	1.00	1		SRP No. 40
	Multi Gym	1	0	0	1.00	1		SRP No. 42
	DG Set	1	0	0	1.00	1		SRP No. 43
	Inverter	0	3	0	3.00	3		SRP No. 45

Comments

No Comments

PARRA-7 INVESTMENT



AUDIT REPORT

Year 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	509031.00	120000.00	389031.00	120000.00	31-03-2019	509031.00	31-03-2019	509031.00	0.00	Nil
	<b>GRAND TOTAL</b>	<b>509031.00</b>	<b>120000.00</b>	<b>389031.00</b>	<b>120000.00</b>		<b>509031.00</b>		<b>509031.00</b>	<b>0.00</b>	

Simulia College, Markona - 2020-2021

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
2	01-04-2020	509031.00	120000.00	389031.00	120000.00	31-03-2021	509031.00	31-03-2021	509031.00	0.00	Nil
	<b>GRAND TOTAL</b>	<b>509031.00</b>	<b>120000.00</b>	<b>389031.00</b>	<b>120000.00</b>		<b>509031.00</b>		<b>509031.00</b>	<b>0.00</b>	

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

Year 2018-19

Sl. No.	Fixed Deposit A/c No.	Name of the Bank	Amount of Investment (Rs.)	Date of Investment	Date of Maturity	Rate of Interest	To whom Pledged
1	30461689150	SBI Simulia	195273.00	21-08-2016	21-08-2024	7.00%	Regd Utkal University
2	41410300000034	KGB Bari	139287.00	16-03-2016	16-03-2021	7.25%	-do-
3	1291007353	SBI Simulia	100000.00	30-03-2015	30-03-2021	8.50%	Secy CHSE
4	424060005949	BBCC Markona	54471.00	04-06-2015	04-06-2023	8.50%	-do-
5	4426401000768/1	CANARA Markona	10000.00	10-01-2018	10-01-2020	6.50%	Principa
6	4426401000768/2	CANARA Markona	10000.00	10-01-2018	10-01-2020	6.50%	-do-
	<b>Total</b>		<b>509031.00</b>				

Deposit A/c No.	Name of the Bank	Amount of Investment (Rs.)	Date of Investment	Date of Maturity	Rate of Interest	To whom Pledged
30461689150	SBI Simulia	195273.00	21-08-2016	21-08-2024	7.00%	Regd Utkal University
41410300000034	KGB Bari	199495.00	16-03-2016	06-08-2026	7.25%	-do-
1291007353	SBI Simulia	100000.00	30-03-2015	30-03-2021	8.50%	Secy CHSE
424060005949	BBCC Markona	54471.00	04-06-2015	04-06-2023	8.50%	-do-
4426401000768/1	CANARA Markona	10000.00	10-01-2018	10-01-2022	6.50%	Principal
4426401000768/2	CANARA Markona	10000.00	10-01-2018	10-01-2022	6.50%	-do-
<b>Total</b>		<b>509031.00</b>				

**PARA 8 ADVANCE**

Simulia College, Markona - 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
1	01-04-2018	+3 General Cash Book	219628.00	0.00	219628.00	0.00	31-03-2019	219628.00	31-03-2019	219628.00	0.00	Nil
2	01-04-2018	+2 General Cash Book	84800.00	0.00	84800.00	0.00	31-03-2019	84800.00	31-03-2019	84800.00	0.00	Nil
3	01-04-2018	+3 SAMS	239700.00	0.00	239700.00	0.00	31-03-2019	239700.00	31-03-2019	239700.00	0.00	Nil
4	01-04-2018	+2 SAMS	27000.00	0.00	27000.00	0.00	31-03-2019	27000.00	31-03-2019	27000.00	0.00	Nil
	<b>GF / NO TOTAL</b>		<b>571128.00</b>	<b>0.00</b>	<b>571128.00</b>	<b>0.00</b>		<b>571128.00</b>		<b>571128.00</b>	<b>0.00</b>	



AUDIT REPORT

Simulia College, Markona - 2020-2021

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 Rs.	Remarks
5	01-04-2020	+2 General Cash Book	130800.00	0.00	130800.00	0.00	31-03-2021	130800.00	31-03-2021	130800.00	0.00	Nil
6	01-04-2020	+3 General Cash Book	134995.00	0.00	134995.00	1998.00	31-03-2021	132997.00	31-03-2021	132997.00	0.00	Nil
	<b>GRAND TOTAL</b>		<b>265795.00</b>	<b>0.00</b>	<b>265795.00</b>	<b>1998.00</b>		<b>263797.00</b>		<b>263797.00</b>	<b>0.00</b>	

Comments :

The local authority is suggested to clear of this outstanding advances as early as possible.

Details of Advance adjusted during the year 2020-21.

Name	Vr. No. & Date	Amount(Rs.)	Purpose of Advance
Sri Anirudha Dalai, Peon	87/23.11.2020	1998.00	Dairy & Dispatch

**+2 DETAILS OF ADVANCE OUT STANDING AS ON 31.03.19**

**General Cash Book Details outstanding Advance-2018-19**

Sl no.	Staff Name	Designation	Purpose	O/s Amount(Rs.)
1	Jagabandhu Barik	Lect in Eco	DSA	5500.00
2	Jagabandhu Barik	Lect in Eco	DSA	6,000.00
3	Nakula Charan Sahoo	Junior Clerk	Salary	300.00
4	Rajendra Das	Clerk	Salary	12,000.00
5	Manasi Mohanty	DEO	Salary	6,000.00
6	Mirmokim	Clerk	Salary	55,000.00
<b>TOTAL</b>				<b>84,800.00</b>



\*3 DETAILS OF ADVANCE OUTSTANDING AS ON 31-03-2019

General Cash Book Details Outstanding Advance 2018-19

Sl. no.	Staff Name	Designation	Purpose	Advance Amounting
1	Anrudha Dalai	Peon	Salary	
2	Amulya Kumar Padhi	Clerk	Salary	2,110.00
3	Abhiram Mahana		Salary	6,280.00
4	Banamali Panigrahi	Clerk	Salary	100.00
5	Basanta Ku Dash	Clerk	Salary	10,360.00
6	Bishnu Mohan Panda	Peon	Salary	1,523.00
7	Binaya Kumar Lenka	Lect in Economics	Salary	1,000.00
8	Biswanath Palei		Salary	20,000.00
9	Bansidhar Sahoo	Clerk	Salary	120.00
10	Bongta		Salary	14,207.00
11	Charuchandra Khillar	Peon	Other	200.00
12	Gajendra Nayak	Peon	Salary	100.00
13	Krushna Chandra Pradhan	Peon	Salary	370.00
14	Karunakar Maharana	Carpenter	Salary	5,250.00
15	Mirmokim		Other	235.00
		Clerk	Salary	23,574.00
			Postage	500.00
			Salary	3,000.00
			Salary	1,000.00
			Salary	1,000.00
			Salary	25,654.00
16	Mayadhar Barik		Salary	200.00
17	Manoranjan Behera		Salary	2,600.00
18	Nirakar Mohapatra		Salary	15,000.00
19	Nirmala Chandra Behera		Eco club	2,500.00
20	Prashant Maharana	Carpenter	Others	2,000.00
21	Pradeep Maharana	Carpenter	Others	2,000.00
22	Sankarshan Panda		Others	15.00
23	Ramakanta Nayak		Others	400.00
24	Sailabala Sendha		Salary	170.00
25	Sailabala Sendha		Salary	10,000.00
26	Sarat Kumar Nayak		OTHER	27.00
27	Upendra Dhala		Salary	1,000.00
28	Umakanta Padihari		Other	50.00

AUDIT REPORT

Sl No.	Name & Designation	Category	Particulars	Amount
30	Kaendra Prasad Das	Junior Clerk	Exam	
			Audit Recovery	600.00
31	Manrajan Rahula	Sweeper	Salary	2,000.00
32	Manaranjan Rahula	Sweeper	Salary	5,000.00
33	Nakula Charan Sahoo	Junior Clerk	Salary	20,000.00
34	Kamala Kanta Mishra	Lect in Sanskrit	D.S.A	8,000.00
35	Umakanata Nayak	Lect in History	Salary	20,000.00
36	Sangita Mohanty	Lect in Sanskrit	Salary	4,000.00
37	Nabakishore Behera	Cashier	Audit Recovery	1,600.00
<b>TOTAL</b>				<b>2,19,620.00</b>
1	Baidhar Mahakuda	P.E.T	+3SAMS	2,39,700.00
2	Pradmana Pradhan	DEO	+3SAMS	27,000.00
<b>TOTAL</b>				<b>2,66,700.00</b>
<b>GRAND TOTAL</b>				<b>5,71,120.00</b>

Statement of Advance for the year 2020-21 as per +3 Cash Book

Sl No.	Name & Designation	Purpose	Outstanding Balance(Rs)
1	Sri Anirudha Dalai, Peon, Dairy and Dispatch	Postage	515.00
2	Sri Amulya Kumar Parhi, Ex- Jr. Clerk	Salary	6,295.00
3	Sri Aviram Mahana, Ex-peon	Salary	100.00
4	Sri Banamali Panigrahi Ex-Jr. Clerk	Salary	10,360.00
5	Sri Bishnu Mohan Panda, Ex- retired Watchman	Salary	1,000.00
6	Sri Biswanath Palai, Ex-lab Attid	Salary	120.00
7	Sri Banshidhar Sahoo, Ex-Jr clerk	Salary	14,207.00
8	BDNGC	TA	200.00
9	Sri Charu Chandra	Salary	100.00



Khilar Ex-peon

11	Sri Karunakar Maharana, Carpenter	Furniture repairing	205.00	
12	Mir Mokim, Ex-Retired Jr. Clerk	Salary	54,558.00	
13	Sri Mayadhar Barik, Ex-Lect in Commerce	Salary	200.00	
14	Sri Manorajan Behera, Ex-lect in Commerce	Salary	2,600.00	
15	Sri Prasanta Maharana, Carpenter	Furniture repairing	2,000.00	
16	Sri Pradeep Maharana, Carpenter	Furniture repairing	2,000.00	
17	Sri Ramakanta Nayak, Ex-Demon in Education	Salary	400.00	
18	Sri Sarat Nayak, Ex-Jr. Clerk	TA	27.00	
19	Sri Upendra Dhal, Ex-lab Attd.	Salary	1,000.00	
20	Sri Umakanta Padhia ry. Ex- Peon	Salary	50.00	
21	Sri Nabakishore Beh era, Sc. Lab. Attd. & Cashier I/C	Salary	1,690.00	
22	Sri Jagabandhu Barik, Peon	MO College	35,000.00	
<b>Total</b>			<b>1,32,997.00</b>	

Statement of Advance for the year 2020-21 as per +2 Cash Book





		Audited Rs.		Audited Rs.				
14-018	1000000.00	0.00	1000000.00	0.00	31-03-2019	1000000.00	Building Grant	
14-018	6987282.57	27518204.00	34505486.57	27518204.00	31-03-2019	6987282.57	Block Grant and DP Salary	
<b>GRAND TOTAL</b>	<b>7987282.57</b>	<b>27518204.00</b>	<b>35505486.57</b>	<b>27518204.00</b>		<b>7987282.57</b>		

Simula College Markona - 2020-2021

S.No.	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs.)	Grants Received during the Year under Audit (In Rs.)	Total (In Rs.)	Grants Spent during the Year under Audit (In Rs.)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs.)	Remarks
1	01-04-2020	0.00	1000000.00	1000000.00	0.00	31-03-2021	1000000.00	Infrastructure Development Grant.
2	01-04-2020	0.00	32661336.00	32661336.00	32661336.00	31-03-2021	0.00	Block Grant and DP Salary
3	01-04-2020	1246.00	0.00	1246.00	0.00	31-03-2021	1246.00	Self Defence
4	01-04-2020	14459.76	0.00	14459.76	0.00	31-03-2021	14459.76	UGC
	<b>GRAND TOTAL</b>	<b>15705.76</b>	<b>33661336.00</b>	<b>33677041.76</b>	<b>32661336.00</b>		<b>1015705.76</b>	

**Comments :**

The local authority is suggested to utilize the above unspent grants for which the same has been sanctioned as early as possible.

**PARA - 10 UTILISATION CERTIFICATE**

Simula College Markona - 2018-2019

S.No.	U.C Outstanding	U.C Outstanding (In Rs.)	U.C due for submission	Total (In Rs.)	U.C Submitted	U.C needs to be	U.C needs to be	Remarks

## AUDIT REPORT

	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	01-04-2018	71968417.00	0.00	71968417.00	0.00	31-03-2019	71968417.00
	<b>GRAND TOTAL</b>	<b>71968417.00</b>	<b>0.00</b>	<b>71968417.00</b>	<b>0.00</b>		<b>71968417.00</b>

Simulia College, Markona - 2020-2021

Sino	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding (In Rs.)	U.C due for submission during the period under Audit (In Rs.)	Total (In Rs.)	U.C Submitted during the period under Audit (In Rs.)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as or outstanding (In Rs.)	Remarks
2	01-04-2020	1782241.00	0.00	1782241.00	0.00	31-03-2021	1782241.00	UGC
	<b>GRAND TOTAL</b>	<b>1782241.00</b>	<b>0.00</b>	<b>1782241.00</b>	<b>0.00</b>		<b>1782241.00</b>	

**Comments :**

The local authority is suggested to submit UC on outstanding as soon as possible.

**PARA: 11 MISAPPROPRIATION & DEFALCATION**

**11.1 - Spot Recovery.**

Rs. 111.00 detected and recovered vide MR No. 794 dt. 24-09-2021.

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

**12.1 -**

No Loss of Stock & Store have been found during the period of review.

**PARA: 13 AUDIT OF RECEIPTS**

**13.1 - POSITION OF FEES AND FINES.**

Year 2018-19.

Fees and Fines Outstanding	555637.00
Receipt during the year	70420.00
Total	626057.00
Amount Deposited during the year	0.00
Closing Balance	626057.00

Year 2020-21

Fees and Fines outstanding	719351.00 (626057+93294)
Receipt during the year	75256.00
Total	794607.00
Amount deposited during the year	0.00
Closing Balance	794607.00

The previous auditor is not taken OB, only taken the receipt of fees and fines for the year 2019-20 due to not availability of CB for the year 2018-19 because audit for the year 2018-19 is not held. During our review of 2018-19 we found CB of Rs. 626057.00 for the year 2018-19. Due to not taking of CB by the previous auditor we added the CB of Rs 626057.00 for the year 2018-19 with the CB of Rs.93294.00 for the year 2019-20 and taken CB of Rs 719351.00 for the year 2020-21.

**PAPA 14 AUDIT OF EXPENDITURE**

**14.1 - GIA Salary**

**GIA STATEMENT FOR THE YEAR 2018-19 (A/C-2172)**

SL. NO.	NAME	DESIGNATION	PAY	GRADE PAY	DA	ARR EAR	TOTAL (RS.)	GPF	PT	IT	LIC	TOTAL DEDUCTION	NET AMOUNT (RS.)
1	Ajit Kumar Mohanji	Lect In Eng.	1,39,340.00	55,200.00	2,68,566.00	-	4,63,106.00	-	2,500.00	-	-	2,500.00	4,60,606.00
2	Prakash Kumar	Lect In Eng.	1,39,340.00	55,200.00	2,68,566.00	-	4,63,106.00	-	2,500.00	-	-	2,500.00	4,60,606.00



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3	Harna kanta Tripat hy	Lect In Eng	1.39 340.0 0	55 200.0 0	2.68 566.0 0	4 63,106 00	2.50 0.00			
4	Kamal Baran Lenka	Lect In Math	1.94 100.0 0	55 200.0 0		2 49,300 00	1.50 0.00	28	90	
5	Dinab andhu Mohap atra	Lect In Eco	1.39 340.0 0	55 200.0 0	2.68 566.0 0	4 63,106 00	2.50 0.00	12	4	120.00 52.00 48.00
6	Naray an Ch Das	Lect In Odia	1.39 340.0 0	55 200.0 0	2.68 566.0 0	4 63,106 00	2.50 0.00	24	27	504.00 704.00 35.100
7	Rama kanta Rout	Lect In Comm	1.39 340.0 0	55 200.0 0	2.68 566.0 0	4 63,106 00	2.50 0.00			2.500 60.000
8	Ratna kar Sahoo	Lect In Comm	1.94 100.0 0	55 200.0 0		2 49,300 00	1.50 0.00			1.500 47.800
9	Nirmal Ch Beher a	Lect In Comm	1.39 340.0 0	55 200.0 0	2.68 566.0 0	4 63,106 00	2.50 0.00			2.500 60.000
10	Bana mali Das	Lect In Hist	1.39 340.0 0	55 200.0 0	2.68 566.0 0	4 63,106 00	2.50 0.00	28	28	484.00 984.00 34.122
11	Goura nga ch Mishra	Lect In Edu.	1.39 340.0 0	55 200.0 0	2.68 566.0 0	4 63,106 00	2.50 0.00			2.500 60.606
12	Dr ka malak anta Mishra	Lect In sans	1.39 340.0 0	55 200.0 0	2.68 566.0 0	4 63,106 00	2.50 0.00			2.500 60.606
13	Dr ranjan kumar muduli	Lect In Pol Sc.	1.94 100.0 0	55 200.0 0		2 49,300 00	1.50 0.00			1.500 47.800
14	Shuka dev milik	Lect In Phy	1.94 100.0 0	55 200.0 0		2 49,300 00	1.50 0.00			1.500 47.800
15	Herna nta Yu Das	Lect In Zool	1.94 100.0 0	55 200.0 0		2 49,300 00	1.50 0.00			1.500 47.800
16	Pravat	Lect	1.39	55	2.68	4	2.50			

			140	200	268	4	2.50						
			0	0	0	63,106	0.00				2,500	60,606	4
	Artes	Lect	194	55									
	Kar	In Soc	100	200		2	1.50						2
			0	0		49,300	0.00				1,500	47,800	2
	Ram	Demo	138	50	260	4	2.50				50	52	3
	dra Pr	n In	580	400	884	49,864	0.00				364	864	97,000
	Dash	Chem	0	0	0	0	0.00				0	0	0
21	Gouta	Demo	191	50		2	1.50						2
	m	n In	700	400		42,100	0.00				1,500	40,600	2
	Patil	Bio	0	0		0	0.00				0	0	0
22	Pratull	Demo	191	50		2	1.50						2
	a Ku	n In	700	400		42,100	0.00				1,500	40,600	2
	Rou	Phy	0	0		0	0.00				0	0	0
23	Panch	Asst	138	50	260	4	2.50						4
	anan	libr	580	400	884	49,864	0.00				2,500	47,364	4
	Dash		0	0	0	0	0.00				0	0	0
23	Rama	Jr.	76	22	137	2	1.50						2
	kanta	clerk	700	800	360	36,860	0.00				1,500	35,360	2
	Mohap		0	0	0	0	0.00				0	0	0
	atra												
24	Rajec	Jr.	76	22	137	2	1.50						2
	ndra	clerk	700	800	360	36,860	0.00				1,500	35,360	2
	Pr		0	0	0	0	0.00				0	0	0
	Dash												
25	Patel	Lab.	72	21	129	2	1.50				72	73	1
	ku Mo	Attd.	600	000	220	22,820	0.00				278	778	49,042
	hanly	Chem.	0	0	0	0	0.00				0	0	0
25	Nabak	Lab.	72	21	129	2	1.50				7	8,832	13,988
	ishore	Attd.	600	000	220	22,820	0.00				332	00	00
	Beher	Phy.	0	0	0	0	0.00				00	00	00
	a												
27	Kamal	Lab.	72	21	129	2	1.50				4	6,396	16,424
	lochan	Attd.	600	000	220	22,820	0.00				896	00	00
	sahoo	Bio	0	0	0	0	0.00				00	00	00
28	Gopin	Lib	72	21	129	2	1.50				10	12	2
	ath ma	Attd.	600	000	220	22,820	0.00				824	324	10,496
	hakud		0	0	0	0	0.00				0	0	0
29	Sartat	Lib W	69	18	121	2	1.50				18	20	1
	ku	atchm	680	000	040	08,720	0.00				768	268	88,452
	Samal	an	0	0	0	0	0.00				0	0	0
30	Anrud	Peon	69	18	121	2	1.50						2
	ha		680	000	040	08,720	0.00				1,500	07,220	2
	Dash		0	0	0	0	0.00				00	00	00
31	Krush	Peon	69	18	121	2	1.50						2
	na Ch.		680	000	040	08,720	0.00				1,500	07,220	2
			0	0	0	0	0.00				00	00	00



AUDIT REPORT

32	Narahari rout	Peon	69,680.00	18,000.00	1,21,040.00	2,08,720.00	1,500.00	600.00	5,100.00	03,100.00
33	Jagabandhu bank	Peon	69,680.00	18,000.00	1,21,040.00	2,08,720.00	1,500.00		1,500.00	07,200.00
34	Anadi ch. Jena	Sweeper	69,680.00	18,000.00	1,21,040.00	2,08,720.00	1,500.00	3,060.00	4,560.00	04,100.00
35	Tarapada Giri	Watchman	69,680.00	18,000.00	1,21,040.00	2,08,720.00	1,500.00		1,500.00	07,200.00
36	Harekrushna dalai	Peon	50,776.00	13,200.00	87,006.00	1,50,982.00	1,125.00		1,125.00	49,800.00
<b>Total</b>			<b>44,79,576.00</b>	<b>14,64,000.00</b>	<b>54,70,446.00</b>	<b>1,14,14,022.00</b>	<b>67,625.00</b>	<b>2,590.00</b>	<b>3,26,635.00</b>	<b>1,10,87,387.00</b>

GIA STATEMENT FOR THE YEAR 2018-19 (A/C-0973)

SL. NO.	NAME	DESIGNATION	PAY	GRADE PAY	DA	ARR EAR	TOTAL (RS.)	GPF/ PRAN	PT	IT	LIC	TOTAL DEDUCTI ON	NET AMOUNT (RS.)
1	Rabin dra Nath sahuo	Read. In. com.	6,46,680.00	1,08,000.00	10,66,368.00	38,760.00	18,59,808.00	2,70,000.00	2,500.00	3,25,200.00		5,97,700.00	12,62,108.00
2	Dr Chinmaye Senapati	Read. In comm.	6,33,760.00	1,08,000.00	10,55,193.00	35,362.00	18,32,315.00	3,60,000.00	2,500.00	2,75,000.00		6,37,500.00	11,94,815.00
3	Karunakar sahuo	Ex-Read. In sans.	-	-	-	31,155.00	31,155.00	-	-	-		-	31,155.00
4	Dr. Dillip Ku. Patra	Read. In Edn.	4,66,530.00	48,600.00	4,04,028.00	1,70,899.00	10,90,057.00	1,50,000.00	2,500.00	69,692.00		2,22,192.00	8,67,865.00
5	Dr Anil Ku Nayak	Read. In. Edn.	4,66,440.00	48,600.00	4,03,902.00	1,62,514.00	10,81,456.00	1,50,000.00	2,500.00	66,995.00	24,252.00	2,43,747.00	37,709.00
6	Umakanta	Read. In	4,53,440.00	48,600.00	3,94,804.00	1,56,279.00	10,53,123.00	2,70,000.00	2,500.00	66,487.00	11,580.00	2,50,567.00	12,02,556.00



			401	480	222	996	45,458	000	0	0	516	560	675	25,782
			0	0	0	0	00	0	0	0	00	00	0	00
8	Bachchan Singh	PET	3,56,430.00	37,800.00	3,07,737.00	1,21,706.00	8,23,673.00	1,20,000.00	2,50,000.00	40,283.00	36,984.00	1,99,757.00	6,23,906.00	
9	Mukhtasam	Head Clerk	2,73,950.00	37,800.00	2,53,153.00	33,665.00	5,98,568.00	2,00,000.00	2,50,000.00	8,116.00	-	2,10,616.00	3,87,952.00	
10	Basant Kumar Dash	Sr. Clerk	2,13,900.00	21,600.00	1,85,387.00	61,137.00	4,82,024.00	1,50,000.00	2,50,000.00	-	8,232.00	1,60,732.00	3,21,292.00	
11	Nirakar Mohapatra	Lib Attd.	1,81,050.00	15,750.00	1,53,432.00	63,219.00	4,13,451.00	30,000.00	2,50,000.00	-	6,240.00	38,740.00	3,74,711.00	
12	Laxman Chandra Behera	Peon	1,72,500.00	13,500.00	1,43,100.00	71,546.00	4,00,646.00	1,50,000.00	2,50,000.00	-	-	1,52,500.00	2,48,146.00	
13	Bishnu Mohan Panda	Watchman	37,680.00	18,840.00	26,568.00	-	83,088.00	3,768.00	-	-	-	3,768.00	79,320.00	
14	Sankar Panda	Peon	1,72,500.00	13,500.00	1,43,100.00	71,546.00	4,00,646.00	1,20,000.00	2,50,000.00	-	-	1,22,500.00	2,78,146.00	
15	Dibakar Sahoo	Peon	1,72,500.00	13,500.00	1,43,100.00	71,546.00	4,00,646.00	90,000.00	2,50,000.00	-	-	92,500.00	3,08,146.00	
16	Hanuman Prasad	Peon	1,72,500.00	13,500.00	1,43,100.00	71,546.00	4,00,646.00	90,000.00	2,50,000.00	-	14,637.00	1,07,137.00	2,93,509.00	
17	Manoranjan Rout	Sweeper	1,72,500.00	13,500.00	1,43,100.00	71,546.00	4,00,646.00	1,20,000.00	2,50,000.00	-	-	1,22,500.00	2,78,146.00	
18	Prasanta Kumar Mohanty	Lect. In Eng.	2,31,140.00	41,400.00	1,93,193.00	2,04,779.00	6,70,512.00	95,819.00	2,50,000.00	13,520.00	-	1,11,839.00	5,58,673.00	
19	Ms. Lopamudra Jena	Lect. In Odia	2,31,140.00	41,400.00	1,93,193.00	2,04,779.00	6,70,512.00	95,819.00	2,50,000.00	11,857.00	-	1,10,176.00	5,60,336.00	
20	Dr. Manas Kumar Sahoo	Lect. In hist.	2,31,140.00	41,400.00	1,93,193.00	2,04,779.00	6,70,512.00	95,819.00	2,50,000.00	11,857.00	-	1,10,176.00	5,60,336.00	

AUDIT REPORT

	2,30	41	1,92	2,03	6	95	15						
	710.00	400.00	595.00	974.00	68,679.00	677.00	0.00	76.93					
<b>Total</b>	<b>59,29,930.00</b>	<b>7,64,490.00</b>	<b>60,92,468.00</b>	<b>21,90,733.00</b>	<b>1,49,77,621.00</b>	<b>28,06,852.00</b>	<b>47,50,000.00</b>	<b>9,66,384.00</b>	<b>1,03,485.00</b>	<b>39,24,221.00</b>	<b>1,16,53,400.00</b>		

GIA STATEMENT FOR THE YEAR 2018-19 (A/C-0986)

SL. NO.	NAME	DESIGNATION	PAY	GRADE PAY	DA	ARR EAR	TOTAL (RS.)	GPF	PT	IT	LIC	TOTAL DEDUCTION	NET AMOUNT (RS.)
1	Dr Ajay Kumar Panda	Sr Lect. In Odia	4,76,130.00	48,600.00	4,08,018.00	1,97,335.00	11,30,083.00	1,80,000.00	2,50,000.00	1,04,018.00	19,572.00	2,36,090.00	8,23,993.00
2	Sarat Kumar Mohapatra	Sr Lect. In Pol. Sc.	4,76,130.00	48,600.00	4,08,018.00	1,97,335.00	11,30,083.00	1,80,000.00	2,50,000.00	1,04,018.00	-	2,36,090.00	8,43,565.00
3	Gopabandhu Mishra	Reader in History	4,76,130.00	48,600.00	4,08,018.00	1,97,335.00	11,30,083.00	1,80,000.00	2,50,000.00	1,04,018.00	-	2,36,090.00	8,43,565.00
4	Binaya Kumar Lenka	Reader in Eco.	4,76,130.00	48,600.00	4,08,018.00	1,97,335.00	11,30,083.00	1,80,000.00	2,50,000.00	1,04,018.00	-	2,36,090.00	8,43,565.00
5	Umesh Ch. Sahoo	Reader in Eco.	4,65,840.00	48,600.00	4,03,071.00	1,62,435.00	10,79,946.00	1,80,000.00	2,50,000.00	93,588.00	-	2,76,088.00	8,03,858.00
6	Smt. Swarnalata Mishra	Reader in Pol. Sc.	4,64,930.00	48,600.00	4,01,806.00	1,62,103.00	10,77,439.00	1,80,000.00	2,50,000.00	93,068.00	-	2,75,568.00	8,01,871.00
	<b>Total</b>		<b>28,35,290.00</b>	<b>2,91,600.00</b>	<b>24,36,949.00</b>	<b>11,13,878.00</b>	<b>66,77,717.00</b>	<b>10,80,000.00</b>	<b>15,00,000.00</b>	<b>6,02,728.00</b>	<b>19,572.00</b>	<b>17,17,300.00</b>	<b>49,60,417.00</b>

GIA STATEMENT FOR THE YEAR 2020-21 (A/C-2172)

SL. NO.	NAME	DESIGNATION	PAY	GRADE PAY	DA	ARR EAR	TOTAL (RS.)	GPF	PT	IT	LIC	TOTAL DEDUCTION	NET AMOUNT (RS.)
1	Ajit Kumar Mohanly	Lect In Eng.	1,51,280.00	55,200.00	3,35,206.00	-	5,41,686.00	-	2,50,000.00	1,200.00	-	3,700.00	1,37,986.00
2	Dr Lal	Lect	1,	55	3,35		5,		2,50	1,			5,



5	Kanta Treat my	Lect In Eng	1, 51,280 00	55, 200.0 0	3.35, 206.0 0	-	5, 41,686 00	2.50, 0.00	1, 200.00	-	3,700 00	37,986 00	5
6	Kamal Gaut Lena	Lect In Math	1, 51,280 00	55, 200.0 0	3.35, 206.0 0	-	5, 41,686 00	4.00, 0.00	1, 200.00	24, 780.00	29, 980.0 0	11,706 00	5
5	Dinab andhu Mohap atra	Lect In Eco	1, 51,280 00	55, 200.0 0	3.35, 206.0 0	-	5, 41,686 00	2.50, 0.00	1, 200.00	12, 120.00	15, 820.0 0	25,866 00	5
6	Naray an Ch Das	Lect In Odia	1, 51,280 00	55, 200.0 0	3.35, 206.0 0	-	5, 41,686 00	2.50, 0.00	1, 200.00	24, 504.00	28, 204.0 0	13,482 00	5
7	Rama kanta Rout	Lect In Comm	1, 51,280 00	55, 200.0 0	3.35, 206.0 0	-	5, 41,686 00	2.50, 0.00	1, 200.00	-	3,700 00	37,986 00	5
6	Ratna kar Sahoo	Lect In Comm	1, 51,280 00	55, 200.0 0	3.35, 206.0 0	3.09, 352.0 0	8, 51,038 00	4.00, 0.00	1, 200.00	-	5,200 00	45,838 00	8
9	Nirmal Ch Beher a	Lect In Comm	1, 51,280 00	55, 200.0 0	3.35, 206.0 0	-	5, 41,686 00	2.50, 0.00	1, 200.00	-	3,700 00	37,986 00	5
10	Bena mal Das	Lect In Hist	1, 51,280 00	55, 200.0 0	3.35, 206.0 0	-	5, 41,686 00	2.50, 0.00	1, 200.00	26, 484.00	30, 184.0 0	11,502 00	5
11	Goura nga ch Mishra	Lect In Edun.	1, 51,280 00	55, 200.0 0	3.35, 206.0 0	-	5, 41,686 00	2.50, 0.00	1, 200.00	-	3,700 00	37,986 00	5
12	Dr ka malak anta Mishra	Lect In sans.	1, 51,280 00	55, 200.0 0	3.35, 206.0 0	-	5, 41,686 00	2.50, 0.00	1, 200.00	-	3,700 00	37,986 00	5
13	Dr ranjan kumar muduli	Lect In Pol Sc	1, 51,280 00	55, 200.0 0	3.35, 206.0 0	3.09, 352.0 0	8, 51,038 00	4.00, 0.00	1, 200.00	-	5,200 00	45,838 00	8
14	Shuka dev milik	Lect In Phy	1, 51,280 00	55, 200.0 0	3.35, 206.0 0	3.09, 352.0 0	8, 51,038 00	4.00, 0.00	1, 200.00	-	5,200 00	45,838 00	8
15	Hema nt Ku	Lect In Zool	1, 51,280 00	55, 200.0 0	3.35, 206.0 0	3.09, 352.0 0	8, 51,038 00	4.00, 0.00	1, 200.00	-	5,200 00	45,838 00	8



## AUDIT REPORT

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16	Pravat Ku Nayak	Lect In chem	1, 51,280 00	55, 200.0 0	3,35, 206.0 0		5, 41,686 00	0.00	200.00				
17	Master apollo	Lect In bot	1, 51,280 00	55, 200.0 0	3,35, 206.0 0		5, 41,686 00	0.00	200.00	2.50	1		
18	Ashok ku Kabi	Lect. In Soc.	1, 51,280 00	55, 200.0 0	3,35, 206.0 0	3,09, 352.0 0	8, 51,038 00	0.00	200.00	4.00	1	5,200 00	45,838 00
19	Rabin dra Pr Dash	Demo n. In Chem.	1, 50,160 00	50, 400.0 0	3,25, 590.0 0		5, 26,150 00	0.00	200.00	2.50	1, 50	364.00	72,085 00
20	Gouta m Pallai	Demo n. In Bio.	1, 50,160 00	50, 400.0 0	3,25, 590.0 0	3,00, 590.0 0	8, 26,740 00	0.00	200.00	4.00	1	5,200 00	21,540 00
21	Prafull a Ku Roul	Demo n. In Phy	1, 50,160 00	50, 400.0 0	3,25, 590.0 0	3,00, 590.0 0	8, 26,740 00	0.00	200.00	4.00	1	5,200 00	21,540 00
22	Panch anan Dash	Asst. libr.	1, 50,160 00	50, 400.0 0	3,25, 590.0 0		5, 26,150 00	0.00	200.00	2.50	1	3,700 00	22,450 00
23	Rama kanta Mohap atra	Jr. clerk	82,860 00	22, 800.0 0	1,71, 526.0 0		2, 77,186 00	0.00	1.50			1,500 00	75,686 00
24	Rajec ndra Pr. Dash	Jr. clerk	82,860 00	22, 800.0 0	1,71, 526.0 0		2, 77,186 00	0.00	1.50			1,500 00	75,686 00
25	Patel ku. Mo hanty	Lab. Attd. Chem.	78,380 00	21, 000.0 0	1,61, 340.0 0		2, 60,720 00	0.00	1.50		71, 808.00	73, 308.00	87,412 00
26	Nabak ishore Beher s	Lab. Attd. Phy.	78,380 00	21, 000.0 0	1,61, 340.0 0		2, 60,720 00	0.00	1.50		7, 272.00	8,772 00	51,943 00
27	Kamal lochan sahoo	Lab. Attd. Bio.	78,380 00	21, 000.0 0	1,61, 340.0 0		2, 60,720 00	0.00	1.50		8, 643.00	10, 143.00	50,577 00
28	Gopin ath ma hakud	Lib. Attd	78,380 00	21, 000.0 0	1,61, 340.0 0		2, 60,720 00	0.00	1.50		10, 824.00	12, 324.00	48,396 00
29	Sartat ku. Samal	Lib. W atchm an	75,120 00	18, 000.0 0	1,51, 174.0 0		2, 44,294 00	0.00	1.50		18, 768.00	20, 268.00	24,026 00
30	Anirud ha Dalai	Peon	75,120 00	18, 000.0 0	1,51, 174.0 0		2, 44,294 00	0.00	1.50			1,500 00	42,644 00

32	Janab Poon	75,120.00	18,000.00	1,51,174.00	2,44,294.00	1,500.00	3,600.00	5,100.00	2,39,194.00		
33	Anadi ch Jena	75,120.00	18,000.00	1,51,174.00	2,44,294.00	1,500.00	3,060.00	4,560.00	2,42,794.00		
34	Tarap ada Giri	75,120.00	18,000.00	1,51,174.00	2,44,294.00	1,500.00	3,060.00	4,560.00	2,39,734.00		
Total		43,28,760.00	14,50,800.00	93,82,698.00	21,47,940.00	1,73,10,198.00	86,500.00	26,400.00	2,62,227.00	3,75,127.00	1,69,35,071.00

**GIA STATEMENT FOR THE YEAR 2020-21 (A/C-0973)**

SL. NO.	NAME	DESIGNATION	PAY	GRADE PAY	DA	ARR EAR	TOTAL (RS.)	GPF/PRAN	PT	IT	LIC	TOTAL DEDUCTION	NET AMOUNT (RS.)
1	Dr Chinnmaye Senapati	Read. In comm.	6,79,040.00	1,08,000.00	12,94,944.00	-	20,81,984.00	6,000.00	2,500.00	3,52,400.00	-	9,54,900.00	11,27,084.00
2	Dr Dilip Kumar Patra	Read. In Edn.	10,50,300.00	-	1,90,836.00	-	12,41,136.00	2,400.00	2,500.00	1,14,640.00	-	3,57,140.00	8,83,996.00
3	Dr Anil Kumar Nayak	Read. In Edn.	10,11,300.00	-	1,71,921.00	-	11,83,221.00	1,500.00	2,500.00	96,290.00	15,405.00	2,64,195.00	9,19,026.00
4	Umakanta Nayak	Read. In Hist.	9,86,400.00	-	1,67,688.00	-	11,54,088.00	4,200.00	2,500.00	99,610.00	11,580.00	5,33,690.00	6,20,398.00
5	Laxminarayana Sathapathy	Instructor, SPST	5,35,500.00	-	91,035.00	-	6,26,535.00	1,050.00	1,400.00	56,000.00	910.00	1,63,310.00	4,63,225.00
6	Baidhar Mohakud	PET	8,20,000.00	-	1,39,400.00	-	9,59,400.00	1,800.00	2,500.00	53,000.00	31,684.00	2,67,184.00	6,92,216.00
7	Muktikanta S	Head Clerk	6,09,000.00	-	1,03,530.00	-	7,12,530.00	2,900.00	2,500.00	15,100.00	-	3,07,600.00	4,04,930.00



AUDIT REPORT

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Sl. No.	Name	Desi	Pay	GRA	DA	ARR	TOTA	GPF	PT	IT	LIC	TOTA	NET
8	Basanta Ku. Dash	Sr Clerk	4,77,600.00	84,000.00	5,61,600.00	1,50,000.00	2,50,000.00	232.00	8	732.00	90,119.00	1,00,000.00	
9	Nirakar Mohapatra	Lib. Attd.	4,22,200.00	71,774.00	4,93,974.00	48,000.00	2,50,000.00	896.00	4	352.00	38,119.00	4,000.00	
10	Laxman Ch. Behera	Peon	4,02,800.00	68,476.00	4,71,276.00	1,80,000.00	2,50,000.00			32	500.00	88,776.00	
11	Sankarshan Panda	Peon	4,02,800.00	68,476.00	4,71,276.00	1,80,000.00	2,50,000.00			32	500.00	88,776.00	
12	Dibakar Sahoo	Peon	4,02,800.00	68,476.00	4,71,276.00	90,000.00	2,50,000.00			92	500.00	78,776.00	
13	Harihar Bank	Peon	4,02,800.00	68,476.00	4,71,276.00	1,20,000.00	2,50,000.00	556.00	14	1,37	34,220.00	3,000.00	
14	Manoranjan Roul	Sweeper	4,02,800.00	68,476.00	4,71,276.00	1,80,000.00	2,50,000.00			1,82	500.00	88,776.00	
15	Prasanta Ku. Mohanty	Lect. In Eng.	5,95,500.00	1,01,235.00	6,96,735.00	69,676.00	2,50,000.00			72	176.00	24,559.00	6,000.00
16	Ms. Lopamudra Jena	Lect. In Odia	5,95,500.00	1,01,235.00	6,96,735.00	69,676.00	2,50,000.00			72	176.00	24,559.00	6,000.00
17	Dr. Manas Ku. Sahoo	Lect. In hist.	5,95,500.00	1,01,235.00	6,96,735.00	69,676.00	2,50,000.00			72	176.00	24,559.00	6,000.00
18	Baburam Jena	Lect. In edn.	5,94,000.00	1,00,983.00	6,94,983.00	69,500.00	2,50,000.00			72	1,000.00	22,980.00	6,000.00
19	Bhagirath Patra	Lect. In Sans.	5,42,700.00	92,259.00	6,34,959.00	47,733.00	2,50,000.00			50	233.00	84,726.00	5,000.00
	Total		1,15,28,540.00	1,08,000.00	1,26,34,540.00	1,47,90,992.00	32,59,261.00	46,40,000.00	7,87,40.00	87	263.00	41,79,964.00	1,06,11,028.00

GIA STATEMENT FOR THE YEAR 2020-21 (A/C-0986)

SL.	NAME	DESI	PAY	GRA	DA	ARR	TOTA	GPF	PT	IT	LIC	TOTA	NET
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NAME		DESIGNATION	PAY	DA	ARREAR	TOTAL (RS.)	GPF	PT	IT	LIC	TOTAL DEDUCTION	NET AMOUNT (RS.)
1	Bansal	Teacher	24,600.00	1,940.00	1,640.00	34,033.00	3,000.00	2,500.00	1,892.00	40.00	4,912.00	42,293.00
2	Mishra	Teacher	74,600.00	1,940.00	1,640.00	34,033.00	3,000.00	2,500.00	1,736.00	40.00	4,760.00	57,893.00
3	Kumar	Teacher	74,600.00	1,940.00	1,640.00	34,033.00	3,000.00	2,500.00	1,736.00	40.00	4,760.00	57,893.00
4	Sahoo	Teacher	35,000.00	1,870.00	1,000.00	23,159.00	3,000.00	2,500.00	1,546.00	50.00	4,570.00	66,009.00
5	Mishra	Teacher	32,400.00	1,870.00	970.00	16,882.00	3,000.00	2,500.00	1,370.00	90.00	4,390.00	77,292.00
Total			52,91,200.00	9,60,227.00	6,90,713.00	69,42,140.00	15,000.00	12,500.00	8,282.00	60.00	23,40,760.00	46,01,380.00

14.2 - Block Grant Salary & Management Staff Salary.

SL. NO.	NAME	DESIGNATION	PAY	GRADE PAY	DA	ARREAR	TOTAL (RS.)	GPF	PT	IT	LIC	TOTAL DEDUCTION	NET AMOUNT (RS.)
1	Banama Behera	Lect. In Comm	66,960.00	33,120.00	-	3,16,920.00	4,17,000.00	-	-	-	-	-	4,17,000.00

SL. NO.	NAME	DESIGNATION	PAY	GRADE PAY	DA	ARREAR	TOTAL (RS.)	GPF	PT	IT	LIC	TOTAL DEDUCTION	NET AMOUNT (RS.)
1	Banama Behera	Lect. In Comm	1,66,800.00	1,25,100.00	2,00,996.00	23,461.00	5,16,357.00	-	2,500.00	-	-	2,500.00	5,13,857.00



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Sl. No.	Name	Designation	Pay	Grade Pay	DA	Arrears	Total (RS.)	GPF	PT	IT	LIC	Total Deduction	Net Amount (RS.)
1	Shri. J. K. Patra	Lect. In Pol. Sc.	74,600.00	33	1,940.00	1,640.00	14,033.00	3,000.00	2,500.00	1,892.40	-	4,910.00	42,293.00
2	Geeta Mishra	Reader in History	74,600.00	33	1,940.00	1,640.00	14,033.00	3,000.00	2,500.00	1,736.40	-	4,760.00	57,893.00
3	Banaya Ku Lenka	Reader in Eco.	74,600.00	33	1,940.00	1,640.00	14,033.00	3,000.00	2,500.00	1,736.40	-	4,760.00	57,893.00
4	Umesh Ch Sahoo	Reader in Eco.	35,000.00	33	1,870.00	1,000.00	13,235.00	3,000.00	2,500.00	1,546.50	-	4,570.00	66,009.00
5	Smt. Swarnalata Mishra	Reader in Pol. Sc.	32,400.00	33	1,870.00	970.00	13,168.00	3,000.00	2,500.00	1,370.90	-	4,390.00	77,292.00
Total			52,91,200.00		9,600.00	6,900.00	69,42,140.00	15,000.00	12,500.00	8,282.60	-	23,400.00	46,01,380.00

14.2 - Block Grant Salary & Management Staff Salary.

Sl. No.	Name	Designation	Pay	Grade Pay	DA	Arrears	Total (RS.)	GPF	PT	IT	LIC	Total Deduction	Net Amount (RS.)
1	Bana mali Behera	Lect. In Comm	66,960.00	33	1,200.00	3,160.00	4,17,000.00	-	-	-	-	-	4,17,000.00

Sl. No.	Name	Designation	Pay	Grade Pay	DA	Arrears	Total (RS.)	GPF	PT	IT	LIC	Total Deduction	Net Amount (RS.)
1	Bana mali Bener	Lect. In Comm	66,800.00	33	1,250.00	2,300.00	5,16,357.00	-	2,500.00	-	-	2,500.00	5,13,857.00

## MANAGEMENT SALARY STATEMENT FOR THE YEAR 2020-21

SL. NO.	NAME	DESIGNATION	PAID
1	Sangita Mohanty	Lect. In Sans.	27,875.00
2	Ritarani Panda	Lect. In Osha	27,875.00
3	Archana Barik	Lect. In Zoology	27,875.00
4	Prakash Ku. Pattnaik	Lect. In Phy.	27,875.00
5	Suryakanta Panda	Lect. In Math	27,875.00
6	Hemanta Ku. Patra	Demon. Phy.	9,143.00
7	Maheswar Gahan	Demon. Chem.	9,572.00
8	Nandita Satapathy	Demon. Bio.	18,585.00
9	Nashikanta Dalai	Lab. Attd. Phy.	5,975.00
10	Bidyadhara Nayak	Lab. Attd. Chem.	7,144.00
11	Biswaranjan Das	Lab. Attd. Bio.	10,057.00
12	Manasi Mohanty	DEO	9,000.00
13	Arun Ku. Halli	DEO cum Off. Asst.	72,000.00
14	Gajendra Nayak	Peon	37,182.00
15	Binod Jena	Security	36,000.00
16	Jyotshna Rani Dalai	Lady Attd.	12,000.00
17	Ajaya Bairagi	DEO	35,000.00
	<b>Total</b>		<b>4,06,209.00</b> ✓

The post of Management Staff need to be approved by govt. Till approval of post a sum of Rs. 4,06,209.00 is kept under objection

+2:  
+3:

## 14.3 - Payment of Expenses Exceeding Re. 1000.00 not paid by cheque.

Voucher No	Date	Amount(Rs.)	Paid to Whom	Particulars
04	13-10-2020	1950.00	Nilakantheswar Xerox	Printer Repair
08	13-10-2020	6300.00	Bhanja Computer	Computer Repair
30	14-12-2020	1860.00	Bibhu Pustakalaya	Stationary Purchase
34	16-12-2020	2997.00	Nandi Brothers	Purchase of Utensils
58	11-01-2021	2550.00	M/s Panigrahi Variety Store	Purch of Office Stationary
70	18-01-2021	3180.00	Renuka Electricals	Purch of Electric Items
07	07-05-2020	5440.00	Malab Cycle Electronics	Purch of Electric Items
73	03-10-2020	4065.00	Malab Cycle Electronics	Purch of Electric Items





FRAGILE: DO NOT take transactions with cheque exceeding the prescribed monetary limit

**PARA 15 AUDIT ON WORKS**

**15.1 - DETAILS OF EXPENDITURE OUT OF DEVELOPEMENT FUND.**

Year 2018-19

Expenditure from Development Fund Rs. 5836641.00 has been spent towards construction of Building in the above work, the plan estimate has not been prepared and there is no any GB approval. For the above work either proper measurement nor bill has been prepared by technical person is available.

The total amount of Rs. 5836541.00 is kept under objection and recover from respective authority equally

Year 2020-21

Expenditure from Development Fund Rs. 719656.00 ✓

There is no any evidence towards expenditure of Rs. 719656.00

The total amount of Rs. 719656.00 is kept under objection and recover from respective authority equally

7,19,656.00  
 +2: 2,57,828.00  
 +3: 4,45,151.00 } 7,02,979.00  
 16,677.00

**Responsible Person for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs.)
1	AJAY KUMAR PANDA	LECT. IN ODIA EX-PRINCIPAL	SIMULIA COLLEGE, MARKONA	1945547
2	MIHIRMUKIM	ACCOUNTANT	SIMULIA COLLEGE, MARKONA	1945547
3	MUKTIKANTA SAMANTARAY	HEAD CLERK CUM ACCOUNTANT	SIMULIA COLLEGE, MARKONA	359828
4	RAJENDRA PRASAD DAS	ACCOUNTANT	SIMULIA COLLEGE, MARKONA	1945547
5	SARAT KUMAR MOHAPATRA	READER IN POL. SC. PRINCIPAL	SIMULIA COLLEGE, MARKONA	359828

**PARA 16 AUDIT ON UNITS / DEPARTMENT**

**PARA 17 AUDIT ON SCHEMES / PROGRAMMES**

**PARA 18 MISCELLANEOUS**

AUDIT REPORT

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18.1 - NON-UTILIZATION OF STUDENT FUND.

Year 2018-19

Opening Balance	-1023135.26
Add: Receipt during the year	546658.00
Total	-476477.26
Less: Expenditure during the year	559944.00
Closing Balance	-1036421.26

Year 2020-21

Opening Balance	790982.15
Add: Receipt during the year	678665.00
Total	1469647.15
Less: Expenditure during the year	712174.00
Closing Balance	757473.15

The local authority is suggested to utilize pending balance and report compliance to next audit

18.2 - STUDENT STRENGTH

Year 2018-19

Classes	Sanctioned Strength	Total Enrolment			Scheduled caste			Scheduled tribe			Other backward classes			Physically Handicraft			Minority			General		
		Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total
+3 1st Year Arts	192	51	156	207	11	28	39	0	3	3	21	51	72	0	0	0	0	0	0	19	74	93



192 153 211 13 36 49 2 1 3 16 42 58 1 1 2 2 3 5 24 70 94

	192	153	211	13	36	49	2	1	3	16	42	58	1	1	2	2	3	5	24	70	94	
+3 1st Year Commerce	128	77	17	94	1	1	2	0	0	0	20	4	24	0	0	0	0	0	0	56	12	58
+2 2nd Year Commerce	128	77	10	88	6	0	6	0	0	0	27	1	28	0	0	0	0	1	1	45	8	53
+3 3rd Year Commerce	128	103	21	124	4	2	6	0	0	0	30	7	37	0	0	0	3	0	3	66	12	78
+3 1st Year Science	64	37	29	66	3	3	6	0	1	1	10	5	15	0	0	0	0	0	0	24	20	44
+3 2nd Year Science	64	44	20	64	8	3	11	0	0	0	10	5	15	0	0	0	0	0	0	26	12	38
+2 2nd Year	64	41	25	66	5	3	8	0	0	0	9	5	14	0	0	0	1	0	1	26	17	43





Tot	102	462	342	304	85	97	182	19	16	35	195	122	317	3	0	3	11	0	11	163	107	270
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aw 2020

Clas	Assoc	Institution	Total Enrollment			Scheduled caste			Scheduled tribe			Other backward classes			Physically Handicraft			Minority			General		
			Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total
+3	Art	192	48	140	186	11	31	42	1	6	7	12	43	55	0	0	0	0	1	1	22	60	82
+3	2nd Year	192	50	153	203	10	27	37	0	3	3	21	50	71	0	0	0	1	1	2	19	73	92
+3	3rd Year	192	45	148	193	12	28	40	2	6	8	8	35	43	0	0	0	0	1	1	23	79	102
+3	1st Year	128	86	10	96	5	1	6	0	0	0	26	5	31	0	0	0	1	0	1	55	5	60
+3	2nd Year	128	76	17	93	1	1	2	0	0	0	20	4	24	0	0	0	3	0	3	55	12	67

+3 3rd Year Com merc e	128	75	10	85	5	0	6	9	0	0	24	1	25	0	0	0	0	2	0	2	13	26
+3 1st Year Sci enc e	64	30	26	56	5	4	9	1	1	2	11	9	20	0	0	0	7	0	2	0	13	26
+3 2nd Year Sci enc e	64	34	26	60	3	3	6	0	0	0	9	4	13	0	0	0	0	0	0	22	18	40
+3 3rd Year Sci enc e	64	46	18	64	8	3	11	0	0	0	12	5	17	0	0	0	0	0	0	26	12	38
<b>Tot al</b>	<b>115 2</b>	<b>488</b>	<b>548</b>	<b>103 6</b>	<b>61</b>	<b>98</b>	<b>159</b>	<b>4</b>	<b>16</b>	<b>20</b>	<b>143</b>	<b>156</b>	<b>299</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>4</b>	<b>11</b>	<b>278</b>	<b>281</b>	<b>559</b>

Cla sse s	Sa nct ion ed Str en gth	Total Enrolment			Scheduled caste			Scheduled tribe			Other backward classes			Physically Handicraft			Minority			General		
		Bo ys	Gir ls	Tot al	Bo ys	Gir ls	Tot al	Bo ys	Gir ls	Tot al	Bo ys	Gir ls	Tot al	Bo ys	Gir ls	Tot al	Bo ys	Gir ls	Tot al	Bo ys	Gir ls	Tot al
+2 1st Year Art s	256	120	140	260	29	41	70	8	7	15	37	37	74	1	0	1	2	0	2	42	55	97
+2 2nd Year Art	256	120	134	254	32	31	63	1	5	6	36	51	87	0	0	0	3	1	4	50	46	96



+2 Trut te ar Co mm ord o	128	57	11	98	5	0	5	0	0	0	28	3	31	0	0	0	2	1	3	53	7	60
+2 1st te ar Sci enc e	128	64	24	78	9	3	12	0	0	0	19	7	26	0	0	0	0	0	0	22	14	36
+2 2nd Ye ar Sci enc e	128	58	24	82	5	2	7	0	3	3	21	11	32	0	0	0	4	0	4	32	8	40
Total	1024	518	341	859	85	79	164	10	15	25	172	111	283	1	0	1	11	2	13	239	134	373

**18.3 - STAFF STRENGTH**

<i>Year 2018-19</i>				
Staff Strength - Teaching & Non-Teaching				
Sl. No.	Category of Staff	GIA Staff	Management Staff	Total
1	Teaching Staff	38	08	46
2	Non-Teaching Staff	25	05	30
	<b>Total</b>	<b>63</b>	<b>13</b>	<b>76</b>
Staff Strength - Faculty Wise				
Sl. No.	Subject	Sanctioned Post	Men-in-Position	Vacancies
1	TEACHING STAFF			

# AUDIT REPORT

	Post Name	04	04	04
	Orbi	04	04	01
3	Sanskrit	02	02	Nil
4	English	04	04	Nil
5	History	04	04	Nil
6	Education	04	04	Nil
7	Economics	04	03	01
8	Sociology	01	01	Nil
9	Commerce	06	06	Nil
10	Physics	01	02	Nil
11	Chemistry	01	01	Nil
12	Mathematics	01	02	Nil
13	Botany	01	01	Nil
14	Zoology	01	02	Nil
15	Demon. in Chemistry	01	02	Nil
16	Demon. in Physics	01	02	Nil
17	Demon. in Biology	01	02	Nil
18	PET	01	01	Nil
	Sub Total	42	46	04
<b>NON-TEACHING STAFF</b>				
1	Head Clerk	01	01	Nil
2	UDC	01	01	Nil
3	LDC	06	02	04
4	Asst. Librarian	02	01	01
5	Lab. attd. in Chemistry	01	02	Nil
6	Lab. attd. in Physics	01	02	Nil
7	Lab. attd. in Biology	01	02	Nil
8	Library Attd.	02	02	Nil
9	Library Watchman	01	01	Nil
10	Peon	10	10	01
11	Watchman	02	01	01
12	Sweeper	02	02	Nil
13	DEO	Nil	01	Nil
14	Security	Nil	01	Nil
15	Lady Attd.	01	01	01
	Sub Total	31	30	06
	Grand Total	73	76	12



# ANNUAL REPORT

## Teaching & Non-Teaching

Sl No	Category of Staff	GIA Staff	Management Staff	Total
	Teaching Staff	37	08	45
	Non-Teaching Staff	22	08	30
	<b>Total</b>	<b>59</b>	<b>16</b>	<b>75</b>

### Staff Strength Faculty Wise

Sl No	Subject	Sanctioned Post	Men-in-Position	Vacancies
<b>TEACHING STAFF</b>				
1	Pol. Science	04	03	01
2	Odia	04	03	02
3	Sanskrit	02	03	Nil
4	English	04	04	Nil
5	History	04	04	Nil
6	Education	04	04	Nil
7	Economics	04	03	01
8	Sociology	01	01	Nil
9	Commerce	06	05	01
10	Physics	01	02	Nil
11	Chemistry	01	01	Nil
12	Mathematics	01	02	Nil
13	Botany	01	01	Nil
14	Zoology	01	02	Nil
15	Demon. in Chemistry	01	02	Nil
16	Demon. in Physics	01	02	Nil
17	Demon. in Biology	01	02	Nil
18	PET	01	01	Nil
<b>Sub Total</b>		<b>42</b>	<b>45</b>	<b>05</b>
<b>NON-TEACHING STAFF</b>				
1	Head Clerk	01	01	Nil
2	UDC	01	01	Nil
3	LDC	06	02	04
4	Asst. Librarian	02	01	01
5	Lab. attd. in Chemistry	01	02	Nil
6	Lab. attd. in Physics	01	02	Nil
7	Lab. attd. in Biology	01	02	Nil
8	Library Attd.	02	02	Nil

## AUDIT REPORT

	Library Watchman	01	01	01
	Person	10	10	01
	Watchman	02	01	01
12	Swopper	02	02	01
13	DEO	Nil	02	01
14	Security	Nil	01	01
15	Lady Attd.	01	Nil	01
	<b>Sub Total</b>	<b>31</b>	<b>30</b>	<b>06</b>
	<b>Grand Total</b>	<b>73</b>	<b>75</b>	<b>11</b>

### 18.4 - DETAILS OF EXPENDITURE OUT OF DEVELOPEMENT FUND.

#### Year 2018-19

Total 5836641.00

#### Year 2020-21

Total 719656.00

### 18.5 - DCB OF FEES & FINES.

#### Year 2018-19

Class	General Boys	Full Free	Total	Amount	Month	Total (Rs )
+2 1st year arts	20	-	20	8	12	1920.00
+2 2nd year arts	46	-	46	8	12	4416.00
+2 1st year comm.	16	-	16	8	12	1536.00
+2 2nd year comm.	42	-	42	8	12	4032.00
+2 1st year science	13	-	13	9	12	1404.00
+2 2nd year science	26	-	26	9	12	2808.00
+3 1st year arts	19	-	19	10	12	2280.00
+3 2nd year arts	26	-	26	10	12	3120.00
+3 3rd year	24	-	24	10	12	2880.00

			56	10	12	6125.00
+3 2nd year comm	45	-	45	10	12	5400.00
+3 3rd year comm	66	-	66	10	12	7920.00
+3 1st year science	24	-	24	11	12	3168.00
+3 2nd year science	26	-	26	11	12	3432.00
+3 3rd year science	26	-	26	11	12	3432.00
Total						52468.00

## Admission/Re-admission Fees:

Class	Total Student	Amount	Total(Rs.)
+2 1st year arts	252	8	2016.00
+2 2nd year arts	256	8	2048.00
+2 1st year comm.	75	8	600.00
+2 2nd year comm.	87	8	696.00
+2 1st year science	56	9	504.00
+2 2nd year science	78	9	702.00
+3 1st year arts	207	10	2070.00
+3 2nd year arts	199	10	1990.00



AUDIT REPORT

+3 1st year arts	211	10	2110.00
+3 1st year comm	94	10	940.00
+3 2nd year comm	88	10	880.00
+3 3rd year comm	124	10	1240.00
+3 1st year science	66	11	726.00
+3 2nd year science	64	11	704.00
+3 3rd year science	66	11	726.00
Total			17952.00

Total = 52468.00 + 17952.00 = Rs. 70420.00

Year 2020-21

Class	General Boys	Full Free	Total	Amount	Month	Total (Rs.)
+2 1st year arts	42	-	42	8	12	4032.00
+2 2nd year arts	50	-	50	8	12	4800.00
+2 1st year comm	40	-	40	8	12	3840.00
+2 2nd year comm	53	-	53	8	12	5088.00
+2 1st year science	22	-	22	9	12	2376.00

			2019	20	21	2022
+2 1st year arts	22	-	22	10	12	2540.00
+2 2nd year arts	19	-	19	10	12	2280.00
+2 1st year comm	23	-	23	10	12	2760.00
+3 1st year comm	55	-	55	10	12	6600.00
+3 2nd year comm	55	-	55	10	12	6600.00
+3 3rd year comm	43	-	43	10	12	5160.00
+3 1st year science	13	-	13	11	12	1716.00
+3 2nd year science	22	-	22	11	12	2904.00
+3 3rd year science	26	-	26	11	12	3432.00
Total						57684.00

Admission/Re-admission Fees

Class	Total Student	Amount	Total(Rs.)
+2 1st year arts	260	8	2080.00
+2 2nd year arts	254	8	2032.00
+2 1st year comm.	87	8	696.00
+2 2nd year comm	98	8	784.00
+2 1st year science	78	9	702.00
+2 2nd year science	82	9	738.00

3 1st year arts	180	10	1850.00
+3 2nd year arts	203	10	2030.00
+3 3rd year arts	193	10	1930.00
+3 1st year comm.	96	10	960.00
+3 2nd year comm.	93	10	930.00
+3 3rd year comm.	85	10	850.00
+3 1st year science	56	11	616.00
+3 2nd year science	60	11	660.00
+3 3rd year science	64	11	704.00
Total			17572.00

Total = 57684.00 + 17572.00 = Rs. 75256.00

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

19.1 -



**AUDIT REPORT**

The accounts of the institution have been audited in accordance with the provisions of the Act.

**20 RESULT OF AUDIT AND CONCLUSION**

As a result of this Audit transactions involving a sum of Rs 6962506.00 are held under objection which include an amount of Rs: 6962506.00 suggested for recovery. Besides, a sum of Rs 0 was recovered at the instance of audit. The details are furnished in the following tables.

**Result Of Audit**

Sl No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Sur chargeable(In Rs:)	Amount Em bezzlement(In Rs:)	Amount Oth ercases(In Rs:)	Remarks
1	14.2	406209.00	406209.00	0.00	0.00	0.00	
2	15.1	6556297.00	6556297.00	6556297.00	0.00	0.00	
<b>Total</b>		<b>6962506.00</b>	<b>6962506.00</b>	<b>6556297.00</b>	<b>0.00</b>	<b>0.00</b>	

**Spot Recovery**

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

**Audit Certificate**

Certified that the accounts of **Simulia College, Markona** for the financial year **2018-2019 2020-2021** have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs.

District Audit Office, LFA, ISSAN NAGAR, BALASORE

Phone No.: Not Provided, E-mail: daobalasure@gmail.com

Order No: 123

Date: 02-02-23

**Accounts Review Report Approval Certificate**

Certified that the Accounts Review Report on the accounts of the college: **SIMULIA COLLEGE, MARKONA,**  
 Address : **MARKONA, SIMULIA, PIN-756126** For the years **2021-2022** Submitted by the C.A. firm : **R K DAS**  
**AND ASSOCIATES-317149E** Office Address : **002 SHYAMAKUNJA APPARTMENT KATHAJODI RING ROAD,**  
**KHANNAGAR,** is in order.

The said Report bearing No.696679/AR/2022-2023-BALASORE is hereby approved.

Date :02-02-2023



*Shyamam*  
 (SHYAM HEMBRAM)  
 District Audit Officer,  
 Local Fund Audit, BALASORE  
 020223

Memo No: 124

Dated: 02-02-23

Copy submitted to the Director, Local Fund Audit / the Principal, **SIMULIA COLLEGE,**  
**MARKONA, MARKONA, SIMULIA, PIN-756126** / **R K DAS AND ASSOCIATES-317149E, 002**  
**SHYAMAKUNJA APPARTMENT KATHAJODI RING ROAD, KHANNAGAR,** for information and  
 necessary action.

*Shyamam*  
 (SHYAM HEMBRAM)  
 District Audit Officer,  
 Local Fund Audit, BALASORE  
 020223

\*This certificate is valid only if the respective District Audit Officer has signed with his/her seal.



*Shyamam*  
 Principal  
 Simulia College,  
 Markona, Balasore





**AUDIT REPORT**

**LOCAL FUND AUDIT, BALASORE, ODISHA**

CATEGORY Aided College

Audit Report No : 696679/AR/2022-2023-BALASORE

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	Simulia College, Markona
2	Year of Accounts under Audit :	2021-2022
3	Name of the Local Authority during the year of A/Cs :	SARAT KUMAR MOHAPATRA, READER IN POLITICAL SCIENCE, 01-04-2021 TO 31-03-2022
	Name of the Local Authority at the time of Audit :	CHINMAYEE SENAPATI, READER IN COMMERCE, GOPABANDHU MISHRA, READER IN HISTORY
4	Duration of Audit :	30-11-2022 To 10-12-2022 (Mandays Consumed :- )
5	Name of the Auditors :	R K DAS AND ASSOCIATES 317149E - Lead Auditor
6	Name of the Reviewing Officer :	JUDHISTHIR NANDA(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	24-01-2023
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	SHYAM HEMBRAM
11	Date of approval of report by District Audit Officer :	27-01-2023

**Para1.1 - Demographic information:-**

Name Of The Institution	Area In sq Km	No of Ward	Population of the Institution					Female Population	Male Population
			S.C	S.T	Minority	General	Total		
Simulia College, Markona							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	Service Postage Stamps	14-11-2022 Before Transaction	Nil	Nil	Page-12	Nil
2	Cash in hand	14-11-2022	105606	105606	Details given	Nil

*Handwritten signature*  
Principal  
Simulia College,  
Markona, Balasore



		Before Transaction.			below comments.	
3	Measurement Books	14-11-2022 Before Transaction.	Nil	Nil	Nil	Nil
4	Miscellaneous Receipt Books	14-11-2022 Before Transaction.	34 Nos.	34 Nos.	Page-07,08	Nil

**Comments**

The Physical Verification of the above items are agreed with their book balances respectively.

**Details of Cash Balances:-**

Name of Cash Book	Amount(Rs.)	Remarks
+3 General Cash Book	385	Page No-55
+2 General Cash Book	104860	Page No-273
Postage Register	361	
<b>Total</b>	<b>105606</b>	

As per the Odisha Aided Educational Accounting Procedure Rule 1985, the maximum permissible cash balance is Rs. 1000.00 as against which a sum of Rs. 105606.00 has been kept by the local authority on the date of physical verification and a huge amount of cash balance also kept during the year. However, the local authority is suggested to ensure the limit fixed as per the rules adhered to.

There is no any liquid cash balance in other cash books i.e. NSS, Examination, UGC, YRC, Scouts and Guides, SDTP and SAMS Cash Book

**Denomination of Liquid Cash:**

Denomination	Pieces	Amount
2000	0	
500	0	0
200	165	82500
100	63	12600
50	97	9700
20	7	350
10	17	340
5	9	90
2	3	15
1	3	6
<b>Total</b>	<b>369</b>	<b>105606</b>



*[Signature]*  
Principal  
Simulia College,  
Markona, Balasore





PARA 3 LIST OF VERIFIED RECORDS

**A : List Of Verified Records/Register**

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

**B : List of Records/Registers not Produced to Audit**

Sino	List Records/Register

**C : List of Records/Registers not Maintained**


Sino	List Records/Register
1	Construction cash book
2	Acquittance roll of scholarship

**D : List of Records/Registers not Required**

Sino	List Records/Register

**Comments**

Besides the above, the following Cash Books are maintained in the college during the year 2021-2022
+2 & +3 Examination Cash Book.
+2 & +3 SAMS Cash Book.
UGC Cash Book.
YRC Cash Book
NSS Cash Book.
Scouts and Guides Cash Book

  
 18.12.23  
 Principal  
 Simulia College,  
 Markona, Balasore



AUDIT REPORT



SOTP Cash Book

Postage Register

Further, it is noticed that the following records & registers have not been maintained in the college during the period under audit.

Assets and Liability Register.

Property Register

Audit Check Register.

Hence, the local authority is suggested to ensure for maintenance of the above registers and compliance reported

PARA 4 FINANCIAL POSITION

Simulia College, Markona - 2021-2022

Sino	Name of the Cash Book	OB as on Date	Openin g Balan ce(In Rs.)	Receipt during the Year under Audit(In Rs.)	Total(In Rs.)	Expend iture during the Year under Audit(In Rs.)	Closing Balanc e as per Audit (DD MM YYYY)	Closing Balanc e(In Rs.) (AUDIT )	Closing Balanc e as per (DD MM YYYY) Cash Book	Closing Balanc e(In Rs. )(CASH BOOK)	Differen ce(In Rs.)	Remark s
1	Plus 2 General Cash Book	01-04-2021	148657 0.00	277614 0.00	426271 0.00	198102 9.00	31-03-2022	228168 1.00	31-03-2022	228168 1.00	0.00	
2	Plus 3 General Cash Book	01-04-2021	775977 3.47	494454 21.00	572051 94.47	478665 75.00	31-03-2022	933861 9.47	31-03-2022	933861 9.47	0.00	
3	Plus 2 SAMS Cash Book	01-04-2021	123359 .90	3123.0 0	126482 .90	32737. 00	31-03-2022	93745. 90	31-03-2022	93745. 90	0.00	
	Plus 3 SAMS Cash Book	01-04-2021	25052. 40	31973 00	57025. 40	0.00	31-03-2022	57025. 40	31-03-2022	57025. 40	0.00	
	Plus 2 Examination Cash Book	01-04-2021	18736. 50	45767 00	64503 50	32149 00	31-03-2022	32354. 50	31-03-2022	32354. 50	0.00	



6	Plus 3 Examination Cash Book	01-04-2021	229686.91	234950.00	464636.91	266314.00	31-03-2022	198322.91	31-03-2022	198322.91	0.00
7	UGC Cash Book	01-04-2021	14894.76	433.00	15327.76	0.00	31-03-2022	15327.76	31-03-2022	15327.76	0.00
8	SDTP Cash Book (Self Defence Training Programme)	01-04-2021	728.00	20.00	748.00	0.00	31-03-2022	748.00	31-03-2022	748.00	0.00
9	YRC Cash Book	01-04-2021	31069.07	983.00	32052.07	3000.00	31-03-2022	29052.07	31-03-2022	29052.07	0.00
10	Scout and Guide Cash Book	01-04-2021	1043.00	31.00	1074.00	0.00	31-03-2022	1074.00	31-03-2022	1074.00	0.00
11	NSS Cash Book	01-04-2021	712.00	41998.00	42710.00	0.00	31-03-2022	42710.00	31-03-2022	42710.00	0.00
12	HUB Cash Book	01-04-2021	0.00	0.00	0.00	0.00	31-03-2022	0.00	31-03-2022	0.00	0.00
	<b>GRAND TOTAL</b>		<b>969162.60</b>	<b>525808.39</b>	<b>622724.65</b>	<b>501818.04</b>		<b>120906.61</b>		<b>120906.61</b>	<b>0.00</b>

**Comments**
**Plus 2 General Cash Book**

There was short casting of Rs 96 from money receipt to cash book and over casting of Rs 139, Net effect adjusted in Money Receipt No 957 dated 26-11-2022.

**Plus 3 General Cash Book**

There was short casting of money receipt to cash book of Rs 100 adjusted in MR No. 957 and balance amount recovered dated 26-11-2022.

**Plus 2 Examination cash Book**

Difference of Rs. 54 in Bank Closing balance as per Cash Book and Bank Pass Book due to non-consideration of interest credited in the bank account.



**AUDIT REPORT**



**Bank Reconciliation**

	Bank Balance as per Cash Book	32354.5
Add	Interest Credited in Bank But not taken to Cash Book	54
	Balance as per Pass Book	32408.5

**Plus 3 Examination Cash Book**

There was over charging of Payments to Demonstrator and External Examiner of Rs. 200 and 300 respectively, recovered Vide Miscellaneous receipts number 956 Dated 26-11-2022.

**DETAILS OF CASH BOOK WISE BOOK BALANCE AS ON 31.03.2022**

Sl. No	Name of the Cash Book	Cash in Hand	Advance	Cash at Bank	In Shape of FDR	TOTAL
1	Plus 2 General Cash Book	0.00	130800.00	2150881.00	0.00	2281681
2	Plus 3 General Cash Book	0.00	192980.00	8571537.47	574102.00	9338619
3	Plus 2 SAMS Cash Book	0.00	0.00	93745.90	0.00	93745.9
4	Plus 3 SAMS Cash Book	0.00	0.00	57025.40	0.00	57025.4
5	Plus 2 Examination cash Book	0.00	0.00	32354.50	0.00	32354.5
6	Plus 3 Examination cash Book	45000.00	0.00	153322.91	0.00	198322.91
7	UGC Cash Book	0.00	0.00	15327.76	0.00	15327.76
8	SDTP Cash Book( Self Defence Training Programme)	0.00	0.00	748.00	0.00	748
9	YRC Cash Book	0.00	0.00	29052.07	0.00	29052.07
10	Scout and Guide Cash Book	0.00	0.00	1074.00	0.00	1074
11	NSS Cash Book	0.00	0.00	42710.00	0.00	42710
12	HUB Cash Book	0.00	0.00	0.00	0.00	0
<b>Total</b>		<b>45000.00</b>	<b>323780.00</b>	<b>11147779.01</b>	<b>574102.00</b>	<b>12090661.01</b>



**STATEMENT OF FINANCIAL POSITION FOR THE YEAR 2021-2022**

Sl. No.	Head of Accounts	Opening Balance	Receipt During the Year	Total	Expenditure During the Year	Closing Balance
<b>I Govt. Grant Recurring</b>						
1	Salary of Grant- in-Aid D.P. Staff	0.00	41360779.00	41360779.00	41360779.00	0.00
2	Block Grant Salary	0.00	362826.00	362826.00	362826.00	0.00
<b>TOTAL (I)</b>		<b>0.00</b>	<b>41723605.00</b>	<b>41723605.00</b>	<b>41723605.00</b>	<b>0.00</b>
<b>II Grants from other (Non Recurring)</b>						
1	12th Plan College Development	0.00	0.00	0.00	0.00	0.00
2	Science Equipement	0.00	0.00	0.00	0.00	0.00
3	Internal Quality Assurance Cell	0.00	0.00	0.00	0.00	0.00
4	Bank Interest	14894.76	433.00	15327.76	0.00	15327.76
5	Seminar	0.00	0.00	0.00	0.00	0.00
6	Infrastructure Development Grant	1000000.00	1000000.00	2000000.00	0.00	2000000.00
<b>TOTAL (II)</b>		<b>1014894.76</b>	<b>1000433.00</b>	<b>2015327.76</b>	<b>0.00</b>	<b>2015327.76</b>
<b>III. Other than Grants</b>						
1	Centre Advance +2 Exam.	560587.69	14944.00	575531.69	292655.00	282876.69
2	Centre Advance (University)	-58825.75	25000.00	-33825.75	266314.00	-300139.75
3	NSS	712.00	41998.00	42710.00	0.00	42710.00
4	YRC	31069.07	983.00	32052.07	3000.00	29052.07
5	Post Matric Scholarship	39494.00	0.00	39494.00	0.00	39494.00
6	HUB Cash Book	0.00	0.00	0.00	0.00	0.00
7	Self Defence	728.00	20.00	748.00	0.00	748.00



**STATEMENT OF FINANCIAL POSITION FOR THE YEAR 2021-2022**

Sl. No.	Head of Accounts	Opening Balance	Receipt During the Year	Total	Expenditure During the Year	Closing Balance
<b>I Govt. Grant Recurring</b>						
1	Salary of Grant-in-Aid D.P. Staff	0.00	41360779.00	41360779.00	41360779.00	0.00
2	Block Grant Salary	0.00	362826.00	362826.00	362826.00	0.00
<b>TOTAL (I)</b>		<b>0.00</b>	<b>41723605.00</b>	<b>41723605.00</b>	<b>41723605.00</b>	<b>0.00</b>
<b>II Grants from other (Non Recurring)</b>						
1	12th Plan College Development	0.00	0.00	0.00	0.00	0.00
2	Science Equipement	0.00	0.00	0.00	0.00	0.00
3	Internal Quality Assurance Cell	0.00	0.00	0.00	0.00	0.00
4	Bank Interest	14894.76	433.00	15327.76	0.00	15327.76
5	Seminar	0.00	0.00	0.00	0.00	0.00
6	Infrastructure Development Grant	1000000.00	1000000.00	2000000.00	0.00	2000000.00
<b>TOTAL (II)</b>		<b>1014894.76</b>	<b>1000433.00</b>	<b>2015327.76</b>	<b>0.00</b>	<b>2015327.76</b>
<b>III. Other than Grants</b>						
1	Centre Advance +2 Exam.	560587.69	14944.00	575531.69	292655.00	282876.69
2	Centre Advance (University)	-58825.75	25000.00	-33825.75	266314.00	-300139.75
3	NSS	712.00	41998.00	42710.00	0.00	42710.00
4	YRC	31069.07	983.00	32052.07	3000.00	29052.07
5	Post Matric Scholarship	39494.00	0.00	39494.00	0.00	39494.00
6	HUB Cash Book	0.00	0.00	0.00	0.00	0.00
7	Self Defence	728.00	20.00	748.00	0.00	748.00



	Cash Book					
B	Scout & Guide Cash Book	1043.00	31.00	1074.00	0.00	1074.00
<b>TOTAL (III)</b>		<b>574808.01</b>	<b>82976.00</b>	<b>657784.01</b>	<b>561969.00</b>	<b>95815.01</b>
V. Internal Sources						
VI. Fees & Fines						
1	Fees & Fines (Depositible)	794607.00	89122.00	883729.00	0.00	883729.00
<b>TOTAL (IV)</b> A)		<b>794607.00</b>	<b>89122.00</b>	<b>883729.00</b>	<b>0.00</b>	<b>883729.00</b>
C. CHSE/Univ ersity Deposit ible Fee						
1	CHSE Examination Fees	-333221.96	122026.00	-211195.96	162819.00	-374014.96
2	U.U Examination Fees	758902.90	1124100.00	1883002.90	1932160.00	-49157.10
3	+2 SAMS	123359.90	3123.00	126482.90	32737.00	93745.90
4	+3 SAMS	25052.40	31973.00	57025.40	0.00	57025.40
5	Recognition Fees	3327.00	70277.00	73604.00	64000.00	9604.00
6	Registration Fees	3328.00	41777.00	45105.00	0.00	45105.00
7	University Sports & Literary	2488.00	4070.00	6558.00	0.00	6558.00
8	Council Sports & Literary	50.00	60754.00	60804.00	0.00	60804.00
9	Migration Fees	19981.00	0.00	19981.00	0.00	19981.00
10	Academic Fee	865.00	656932.00	657797.00	0.00	657797.00
11	Syllabus	290.00	8738.00	9028.00	0.00	9028.00
12	Student Aid Fund	14037.00	6075.00	20112.00	0.00	20112.00
13	Enrollment Fee	8508.00	50040.00	58548.00	0.00	58548.00
14	Hub Center	-100.00	0.00	-100.00	0.00	-100.00



15	Fees EMH	280.00	91131.00	91411.00	0.00	91411.00
<b>TOTAL (IV) (B)</b>		<b>627147.24</b>	<b>2271016.00</b>	<b>2898163.24</b>	<b>2191716.00</b>	<b>706447.24</b>
<b>C. Students Fund</b>						
1	Library Fees	18022.00	62206.00	80228.00	65000.00	15228.00
2	Laboratory Caution Money	13306.00	35842.00	49148.00	0.00	49148.00
3	Laboratory Fee	709.00	786896.00	787605.00	0.00	787605.00
4	Magazine & Calendar	270.00	176366.00	176636.00	0.00	176636.00
5	Common Room	28802.00	12203.00	41005.00	0.00	41005.00
6	Athelatic Fees	5023.00	5700.00	10723.00	0.00	10723.00
7	Cultural Assn.	3034.00	108608.00	111642.00	0.00	111642.00
8	SSG	20038.00	13339.00	33377.00	800.00	32577.00
9	College Exam Fee	61630.00	591070.00	652700.00	0.00	652700.00
10	Drama	4623.00	6800.00	11423.00	0.00	11423.00
11	Identity Card	3426.00	60754.00	64180.00	23675.00	40505.00
12	Practical	24028.00	37400.00	61428.00	0.00	61428.00
13	YRC	-18406.00	12203.00	-6203.00	0.00	-6203.00
14	Furniture	82412.00	0.00	82412.00	9300.00	73112.00
15	Seminar	5288.00	6101.00	11389.00	0.00	11389.00
16	Celebration	6535.00	61013.00	67548.00	0.00	67548.00
17	Attendance	43785.00	12780.00	56565.00	0.00	56565.00
18	College Election	36465.00	0.00	36465.00	0.00	36465.00
19	College Union	16276.00	0.00	16276.00	0.00	16276.00
20	Safety Insurance	87683.00	2441.00	90124.00	4143.00	85981.00
21	Others	28650.00	206658.00	235308.00	0.00	235308.00
22	Student Insurance	-989.00	0.00	-989.00	0.00	-989.00
23	Flag Day	4440.00	57000.00	61440.00	10750.00	50690.00
24	SAMS	-100019.00	12203.00	-87816.00	3720.00	-91536.00
25	DSA	58350.00	27255.00	85605.00	21961.00	63644.00
26	University Aid	45769.00	12203.00	57972.00	0.00	57972.00



AUDIT REPORT



27	TC, CLC	28157.00	7824.00	35981.00	0.00	35981.00
28	NCC	-2649.00	18304.00	15655.00	0.00	15655.00
29	Game & Sports	103714.15	48810.00	152524.15	104024.00	48500.15
<b>TOTAL (IV) (C)</b>						
		<b>608372.15</b>	<b>2381979.00</b>	<b>2990351.15</b>	<b>243373.00</b>	<b>2746978.15</b>
<b>V. Miscellaneous</b>						
1	Development Fund	6104585.00	3789118.00	9893703.00	4344603.00	5549100.00
2	Bank Interest/Charges	231008.85	206999.00	438007.85	21425.00	416582.85
3	Audit Recovery	0.00	461.00	461.00	0.00	461.00
4	GIS	0.00	407500.00	407500.00	407500.00	0.00
5	EPF Employee Share	0.00	368951.00	368951.00	368951.00	0.00
6	Admission under sams	0.00	112512.00	112512.00	112512.00	0.00
7	Advance	-263797.00	146167.00	-117630.00	206150.00	-323780.00
<b>TOTAL (V)</b>						
		<b>6071796.85</b>	<b>5031708.00</b>	<b>11103504.85</b>	<b>5461141.00</b>	<b>5642363.85</b>
<b>TOTAL (I+II+III+IV+V)</b>						
		<b>9691626.01</b>	<b>52580839.00</b>	<b>62272465.01</b>	<b>50181804.00</b>	<b>12090661.01</b>

Note:

1. Development fund available under student fund is transferred to college general fund and accordingly the amount is added.
2. Infrastructure grant of Rs. 10,00,000 received during the year 2020-2021 is found added to the college development fund hence, Rs. 10,00,000 is debited from college development fund in opening balance and added as opening balance in Infrastructure Development Grants non-recurring.
3. Balance of BG Salary of Rs. 20,52,100 available under development fund is refunded to DHE Odisha, Bhubaneswar vide Challan No 3 on Date 25-08-2021 and accordingly debited from Development Fund Head.

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



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	SBI	31299521759	31-03-2022	108288.00	31-03-2022	108288.00	0.00	Plus 2 General Cash Book
2	Canara Bank	4426101000464	31-03-2022	2040290.00	31-03-2022	2040290.00	0.00	Plus 2 General Cash Book
3	HDFC Bank Ltd	50100210976631	31-03-2022	2303.00	31-03-2022	2303.00	0.00	Plus 2 General Cash Book
4	SBI	31741174622	31-03-2022	93745.90	31-03-2022	93745.90	0.00	Plus 2 SAMS Cash Book
5	SBI	32373479625	31-03-2022	57025.40	31-03-2022	57025.40	0.00	Plus 3 SAMS Cash Book
6	SBI	34362183308	31-03-2022	31052.50	31-03-2022	31052.50	0.00	Plus 2 Examination cash Book
7	SBI	107789806632	31-03-2022	1356.00	31-03-2022	1302.00	54.00	Interest Credited in Bank Account but not debited in Bank Column of Cash Book-54. Plus 2 Examination cash Book
8	SBI	34312185497	31-03-2022	153322.91	31-03-2022	153322.91	0.00	Plus 3 Examination cash Book
9	SBI	10789805470	31-03-2022	1971.76	31-03-2022	1971.76	0.00	UGC Cash Book
10	Canara Bank	4426101005310	31-03-2022	13356.00	31-03-2022	13356.00	0.00	UGC Cash Book
11	Canara Bank	4426101012080	31-03-2022	748.00	31-03-2022	748.00	0.00	SDTP Cash Book( Self Defence Training Programme
12	SBI	10789805877	31-03-2022	29052.07	31-03-2022	29052.07	0.00	YRC Cash Book



13	SBI	107898040 45	31-03-2022	3627081.29	31-03-2022	3627081.29	0.00	Plus 3 General Cash Book
14	Canara Bank	442610100 00467	31-03-2022	3115819.00	31-03-2022	3115819.00	0.00	Plus 3 General Cash Book
15	SBI	107898054 36	31-03-2022	1827280.38	31-03-2022	1827280.38	0.00	Plus 3 General Cash Book
16	OGB	414101000 01584	31-03-2022	1356.80	31-03-2022	1356.80	0.00	Plus 3 General Cash Book
17	Canara Bank	442610101 2078	31-03-2022	1074.00	31-03-2022	1074.00	0.00	Scout and Guide Cash Book
18	SBI	107898057 719	31-03-2022	42710.00	31-03-2022	42710.00	0.00	NSS Cash Book
	<b>GRAND TOTAL</b>			<b>11147833.0 1</b>		<b>11147779.0 1</b>	<b>54.00</b>	

**Reconciliation****Bank Reconciliation of Plus 2 Examination Cash Book:**

Closing Balance in Pass Book- Rs1356.00

Less Interest Credited in Bank Account but not debited in Bank Column of Cash Book- Rs 54.00

**Balance as per Cash Book Bank Column- Rs1302.00 (1356.00 - 54.00)****PARA 6 STOCK POSITION**

Simulia College, Markona - 2021-2022

Sino	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Computer	22		1	23.00	23	SRP No. 60
2	Printer	10		1	11.00	11	SRP No. 20
3	UPS	10		2	12.00	12	SRP No. 61
4	Scanner	2			2.00	2	SRP No. 108
5	Steel Almirah	49			49.00	49	SRP No. 87
6	Generator	2			2.00	2	During Physical verification we found



							missing one number of generator SRP-101
7	Photo Copier	2			2.00	2	SRP No. 98
8	Freeze	2			2.00	2	SRP No. 88
9	Computer Table	21			21.00	21	SRP No. 109
10	LCD TV	3			3.00	3	SRP No. 89
11	Almirah	15			15.00	15	SRP No. 110
12	Bench	1008			1008.00	1008	SRP No. 80
13	Chair	214			214.00	214	SRP No. 79
14	Steel Table	12			12.00	12	SRP No. 78
15	Plastic Chair	106			106.00	106	SRP No. 111
16	Javelin	2			2.00	2	SRP No. 73
17	Football Post	5			5.00	5	SRP No. 21
18	Bat	9			9.00	9	SRP No. 22
19	Wicket	15			15.00	15	SRP No. 22
20	Desk	602			602.00	602	SRP No. 116
21	Wood Table	36			36.00	36	SRP No. 117
22	Table	72			72.00	72	SRP No. 119
23	Fan	131	26		157.00	157	SRP No. 120
24	High Desk	1070			1070.00	1070	SRP No. 121
25	AC	7			7.00	7	SRP No. 122
26	Stabilizer	3			3.00	3	SRP No. 123
27	Camera	1			1.00	1	SRP No. 124
28	Laptop	2			2.00	2	SRP No. 125
29	Sound Box	9			9.00	9	SRP No. 126
30	Projecter	1			1.00	1	SRP No. 127
31	Chess	4			4.00	4	SRP No. 128
32	Vibrating Machine	1			1.00	1	SRP No. 129
33	Inverter	3	1		4.00	4	SRP No. 46
34	Exide Battery	1	3		4.00	4	SRP No. 46
35	Multi Gym	1			1.00	1	SRP No. 130
36	DG Set	2			2.00	2	SRP No. 101
37	Calculator	2			2.00	2	SRP No. 4
38	Airtel Wifi	0	4		4.00	4	SRP No. 64
39	Vacum Cleaner	1			1.00	1	SRP No. 118

**Comments**

During Physical verification we found missing one number of Generator. SRP-101. It is also observed that some of the fixed assets were not Named and Numbered, the local authority is suggested to take necessary steps for the same.



PARA 7 INVESTMENT

Simulia College, Markona - 2021-2022

Sr. No.	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance (In Rs.)	Amount Encashed during the Year under Audit (In Rs.)	Total (In Rs.)	Amount Invested during the Year under Audit (In Rs.)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit (In Rs.)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger (In Rs.)	Difference (In Rs.)	Remarks
	01-04-2021	572798.00	223054.00	349744.00	224358.00	31-03-2022	574102.00	31-03-2022	574102.00	0.00	There is difference in opening balance as Wrong summation of Value of FDR As per previous audit report 62837.00
<b>GRAND TOTAL</b>		<b>572798.00</b>	<b>223054.00</b>	<b>349744.00</b>	<b>224358.00</b>		<b>574102.00</b>		<b>574102.00</b>	<b>0.00</b>	

DETAILS OF CB ON INVESTMENT & Comments :

No.	Fixed Deposit A/c No.	Name of the Bank	Amount of Investment (Rs.)	Date of Investment	Date of Maturity	Rate of Interest	To Whom Pledged
1	30461689150	SBI, Simulia	195273	21-08-2016	21-08-2024	7	Registrar F.M University
2	41410300000034	Kalinga Gramya Bank, GB Bari	198686	16-03-2016	06-08-2026	7.25	Registrar F.M University
3	1291007353	SBI Simulia	100000	30-03-2021	30-03-2024	6.7	Secondary CHSE

4	4240600059 49	Balasure Bhadrak Central Cooperative Bank	54471	04-06-2015	04-06-2023	8 5	Secondary CHSE
5	4426401000 768/1	Canara Bank Markona	12836	10-01-2022	10-01-2023	5 1	
6	4426401000 768/2	Canara Bank Markona	12836	10-01-2022	10-01-2023	5 1	
	<b>Total</b>		<b>574102</b>				

PARA 8 ADVANCE

Simulia College, Markona - 2021-2022

Sino	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2021	Plus 2 General Cash Book	130800.00	0.00	130800.00	0.00	31-03-2022	130800.00	31-03-2022	130800.00	0.00	
2	01-04-2021	Plus 3 General Cash Book	132997.00	206150.00	339147.00	146167.00	31-03-2022	192980.00	31-03-2022	192980.00	0.00	
	<b>GRAND TOTAL</b>		<b>263797.00</b>	<b>206150.00</b>	<b>469947.00</b>	<b>146167.00</b>		<b>323780.00</b>		<b>323780.00</b>	<b>0.00</b>	

Comments :

The Local authority is suggested to clear the outstanding advances as early as possible.

**PLUS 2 DETAILS OF ADVANCE OUTSTANDING AS ON 31.03.2022**

**Plus 2 General Cash Book Details outstanding Advance-2021-22**



Sl.No.	Staff Name	Designation	Purpose	O/S Amount (Rs.)
1	Karunakar Sahoo	Ex-Reader in Sanskrit(Retired)	DSA	11500
2	Nakul Chandra sahuo	Ex-Jr Clerk(Retired)	Salary	300
3	Mir Mokim	Ex-Jr Clerk(Retired)	Salary	59000
4	Dash Printer, Cuttack	Press	Printing Magazine	60000
<b>Total</b>				<b>130800</b>

**PLUS 3 DETAILS OF ADVANCE OUT STANDING AS ON 31.03.2022**
**Plus 3 General Cash Book Details outstanding Advance-2021-22**

Sl.No.	Staff Name	Designation	Purpose	O/S Amount (Rs.)
1	Anirudha Dalei	Peon	Postage	1188
2	Amulya Kumar Padhi	Ex-Jr Clerk	Salary	6295
3	Abhiram Mahana	Ex-Peon	Salary	100
4	Banamali Panigrahi	Ex-Jr Clerk	Salary	10360
5	Bishnu Mohan Panda	Ex-Watchman	Salary	1000
6	Biswanath Palei	Ex-Sc. Attendant	Salary	120
7	Banshidhar Sahoo	Ex-Jr Clerk	Salary	14207
8	Charu Ch. Khilar	Ex-Peon	Salary	100
9	Gajendra Nayak	Peon	Salary	370
10	Karunakar Moharana	Carpainter	Woodwork	205
11	Mir Mokim	Ex-Jr Clerk	Salary	54558
12	Prasanta Moharana	Carpainter	Woodwork	2000
13	Pradeep Moharana	Carpainter	Woodwork	2000
14	Ramakanta Nayak	Ex.Dem In Edn.	Salary	400
15	Sharat Kumar Nayak	Ex-Jr Clerk	Salary	27
16	Upendra Dhal	Ex-Sc. Attendant	Salary	1000
17	Umakanta Padhiary	Ex-Peon	Salary	50
18	Dr. Dilip Kumar Patra	Reader in Education	G.I.S	12500
19	Dr. Anil Kumar Nayak	Ex-reader in Education	G.I.S	17500
20	Umakanta Nayak	Reader in History	G.I.S	15000
21	Nirakar Mohapatra	Lib. Att	G.I.S	6500
22	Harihar Barik	Peon	G.I.S	5000
23	Binay Kumar Lenka	Reader in Eco.	G.I.S	22500
24	Bhagirathi Patra	Lect. In Sanskrit	G.I.S	15000
25	Prakash Kumar Pattnayak	Lect. In Physics	Plan/ Estimate of Parshuram Bigyan Bhuayan	5000
<b>Total</b>				<b>192980</b>



**Details of Advances Adjusted During the Year 2021-22**

Name	Vr No.	Date	Purpose	Outstanding Amount
Anirudha Dalei	60	15-07-2021	Postage	827
BDNGCTA	571	11-08-2021	Refund	200
Mayadhar Bank	572	11-08-2021	Salary	200
Manoranjan Behera	573	11-08-2021	Salary	2600
Nabakishore Behera	570	10-08-2021	Salary	1690
Baidhar Mahakud	101	03-09-2021	Sports Fee	24650
Baidhar Mahakud	938	24-03-2022	G.I.S	12500
Dr. Dillip Kumar Patra	933	21-02-2022	G.I.S	5000
Dr. Dillip Kumar Patra	936	22-03-2022	G.I.S	5000
Surya Kanta Panda	111	18-09-2021	DSA(Ganesh Puja)	2000
Surya Kanta Panda	227	03-03-2022	DSA(Ganesh Puja)	2000
Jagabandhu Barik	28(4)	23-04-2021	Mo College	35000
Dr. Anil Kumar Nayak	926	21-01-2022	G.I.S	5000
Umakanta Nayak	925	21-01-2022	G.I.S	2500
Umakanta Nayak	930	09-02-2022	G.I.S	2500
Umakanta Nayak	935	17-03-2022	G.I.S	2500
Nirakar Mohapatra	931	09-02-2022	G.I.S	6000
Harihar Barik	927	26-01-2022	G.I.S	2500
Harihar Bank	928	08-02-2022	G.I.S	2500
Harihar Barik	934	17-03-2022	G.I.S	2500
Manoranjan Roul	924	17-01-2022	G.I.S	2500
Manoranjan Roul	937	23-03-2022	G.I.S	10000
Bhagirathi Patra	929	09-02-2022	G.I.S	5000
Prakash Kumar Pattanaik	973	31-03-2022	Plan/ Estimate of Parshuram Bigyan Bhuayan	10000
Baburam Jena	253(3)	15-03-2022	Yuva Sanskar Programme	1000
<b>Total</b>				<b>146167</b>

**Year wise Breakup of Outstanding Advances**

Year	Amount
2019-20 or Before	2,23,592.00
2020-21	0
2021-22	1,00,188.00



Total

3,23,780.00

## Outstanding Advance Relating to FY 2021-22

Sl No.	Name	Designation	Purpose	Date	Amount
1	Anirudha Dalai	Peon	Postage	08-07-2021	188.00
2	Anirudha Dalai	Peon	Postage	30-12-2021	500.00
3	Anirudha Dalai	Peon	Postage	03-03-2022	500.00
4	Dr. Dilip Kumar Patra	Reader in EDN.	G.I.S	31-12-2021	12,500.00
5	Dr. Anil Kumar Nayak	Reader in EDN.	G.I.S	31-12-2021	17,500.00
6	Umakanta Nayak	Reader in History	G.I.S	31-12-2021	15,000.00
7	Nirakar Mohapatra	Lib. Att.	G.I.S	31-12-2021	6,500.00
8	Harihar Barik	Peon	G.I.S	31-12-2021	5,000.00
9	Binaya Kumar Lenka	Reader in Eco.	G.I.S	31-12-2021	22,500.00
10	Bhagirathi Patra	Lect. in Sanskrit	G.I.S	31-12-2021	15,000.00
11	Prakash Kumar Pattanayak	Lect. In Physics	Plan Estimate	31-12-2021	5,000.00
<b>Total</b>					<b>1,00,188.00</b>

## PARA 9 GRANTS

Simulia College, Markona - 2021-2022

Sino	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs.)	Grants Received during the Year under Audit (In Rs.)	Total (In Rs.)	Grants Spent during the Year under Audit (In Rs.)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs.)	Remarks
1	01-04-2021	1000000.00	1000000.00	2000000.00	0.00	31-03-2022	2000000.00	Infrastructure Development Grant
2	01-04-2021	0.00	41723605.00	41723605.00	41723605.00	31-03-2022	0.00	Block Grant and DP Salary
3	01-04-2021	1246.00	0.00	1246.00	0.00	31-03-2022	1246.00	Self Defence Traing



4	01-04-2021	14459.76	0.00	14459.76	0.00	31-03-2022	14459.76	UGC
	<b>GRAND TOTAL</b>	<b>1015705.76</b>	<b>42723605.00</b>	<b>43739310.76</b>	<b>41723605.00</b>		<b>2015705.76</b>	

**Comments :**

The Local Authority is suggested to use the above unspent Grants for which the same has been sanctioned as early as possible.

**PARA 10 UTILISATION CERTIFICATE**

Simulia College, Markona - 2021-2022

Sno	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2021	1782241.00	0.00	1782241.00	0.00	31-03-2022	1782241.00	UGC
	<b>GRAND TOTAL</b>	<b>1782241.00</b>	<b>0.00</b>	<b>1782241.00</b>	<b>0.00</b>		<b>1782241.00</b>	

**Comments :**

The Local authority is suggested to submit the UC on outstanding as soon as possible.

**PARA 11 MISAPPROPRIATION & DEFALCATION**

**11.1 - Spot Recovery**

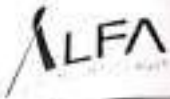
Rs. 57 and Rs. 500 Recovered vide MR No. 957 and 956 Respectively on date 26-11-2022.

**PARA 12 LOSS OF STOCK & STORE**

**12.1 - Loss of Stock and Stores**

Loss of One Number of Generator





# AUDIT REPORT

On conducting Physical verification of Dead Stock it was ascertained that as against 2(Two) Nos of generator as shown book balance at page 101 of stock register one number generator is physically available on the date of physical verification. On issue of objection memo the principal of college replied that the shortage of stock was made during the incumbency of Dr. Ajoy Kumar Panda, Ex-Principal of this college. In this regard Letter No 636/DI-29-10-2019 issued by Sri Sarat Kumar Mohapatra, Principal to Dr. Ajoy Kumar Panda was produced which was verified in course of audit. Considering the reply of principal and Letter No 636/DI-29-10-2019. Dr Ajoy Kumar Panda, Ex-Principal is considered responsible for the shortage and Rs 1,00,000/- being the cost of the generator, Valued basing on the Vr No-46(4)/Dt-16.12-2003, is suggested for recovery.

### Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Dr. Ajoy Kumar Panda	Ex-Principal	Sr. Lecturer,GR-A in Odia, U.N College, Soro, Balasore	100000

### PARA: 13 AUDIT OF RECEIPTS

#### 13.1 - Position of Fees and Fines

Fees and Fines Outstanding	794607
Receipt During the Year	89122
<b>Total</b>	<b>883729</b>
Amount Deposited During the Year	0
<b>Closing Balance</b>	<b>883729</b>

It can be seen that a sum of Rs. 8,83,729 is pending for deposit towards Fees and Fines as on 31-03-2022 in contravention of Article 916 of O.E Code. Retention of Government dues without depositing the same is highly irregular and objectionable. Hence early steps need to be taken to deposit the balance amount at early date and compliance report to audit till then the Rs. 8,83,729 is held under objection.

### PARA: 14 AUDIT OF EXPENDITURE

#### 14.1 - GIA Salary

GIA STATEMENT FOR THE YEAR 2021-22 (A/C-2172)													
SL. NO.	NAME	DESI GNATION	PAY	GRAD E PAY	DA	ARRE AR	TOTA L (RS.)	GPF	PT	IT	LIC	TOTA L DED UCTION	NET A MOUN T (RS .)
1	Ajit Kumar	Lect. In	252034	46000	333840	0	631874		2500			2500	629374



	Mohan ty	Eng										
2	Dr Lal atendu Pr Mishra	Lect. In Eng.	25203 4	46000	33384 0	0	63187 4	2500		2500	62937 4	
3	Rama kanta Tripat hy	Lect In Eng	25203 4	46000	33384 0	0	63187 4	2500		2500	62937 4	
4	Kamal Baran Lenka	Lect. In Math	25203 4	46000	33384 0	0	63187 4	2500	24780	27280	60459 4	
5	Dinab andhu Mohap atra	Lect. In Eco.	25203 4	46000	33384 0	0	63187 4	2500	12120	14620	61725 4	
6	Naray an Ch andra Das	Lect In Odia	25203 4	46000	33384 0	0	63187 4	2500	24504	27004	60487 0	
7	Rama kanta Rout	Lect. In Comm	25203 4	46000	33384 0	0	63187 4	2500		2500	62937 4	
8	Ratna kar Sahoo	Lect. In Comm	25203 4	46000	33384 0	0	63187 4	2500		2500	62937 4	
9	Nirmal Chand ra Beher a	Lect. In Comm	25203 4	46000	33384 0	0	63187 4	2500		2500	62937 4	
10	Bana mali Das	Lect. In Hist.	25203 4	46000	33384 0	0	63187 4	2500	26484	28984	60289 0	
11	Goura nga Ch. Mishra	Lect. In Edn.	25203 4	46000	33384 0	0	63187 4	2500		2500	62937 4	
12	Dr Ka malak anta Mishra	Lect. In Sans.	25203 4	46000	33384 0	0	63187 4	2500		2500	62937 4	
13	Dr Ranja n Kumar Muduli	Lect. In Pol Sc	25203 4	46000	33384 0	0	63187 4	2500		2500	62937 4	



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14	Shukadeva Mallick	Lect In Phy.	25203 4	46000	33384 0	0	63187 4	2500		2500	62937 4
15	Hemanta Kumar Das	Lect In Zool	25203 4	46000	33384 0	0	63187 4	2500		2500	62937 4
16	Pravat Kumar Nayak	Lect In Chem.	25203 4	46000	33384 0	0	63187 4	2500		2500	62937 4
17	Master Apollo	Lect In Bot.	25203 4	46000	33384 0	0	63187 4	2500		2500	62937 4
18	Ashok Kumar Kabi	Lect In Soc.	25203 4	46000	33384 0	0	63187 4	2500		2500	62937 4
19	Rabin dra Prasad Dash	Demo n. In Chem.	23654 3	42000	32081 1	0	59935 4	2500	50364	52864	54649 0
20	Goutam Pallai	Demo n. In Bio.	23654 3	42000	32081 1	0	59935 4	2500		2500	59685 4
21	Prafulla Ku. Rouf	Demo n. In Phy.	23654 3	42000	32081 1	0	59935 4	2500		2500	59685 4
22	Panchanan Dash	Asst. Librarian	23654 3	42000	32081 1	0	59935 4	2500		2500	59685 4
23	Ramakanta Mohapatra	Jr. Clerk	12806 6	19000	16918 6	0	31625 2	1975		1975	31427 7
24	Rajendra Prasad Dash	Jr. Clerk	12806 6	19000	16918 6	0	31625 2	1975		1975	31427 7
25	Patel Kumar Mohanty	Lab. Attd. Chem.	12073 0	17500	15906 0	0	29729 0	1750	71808	73558	22373 2
26	Nabak kishore Behera	Lab. Attd. Phy.	12073 0	17500	15906 0	0	29729 0	1750	7272	9022	28826 8
27	Kamal Lochan	Lab. Attd. Bio.	12073 0	17500	15906 0	0	29729 0	1750	19884	21634	27565 6



Sahoo													
28	Gopinath Mahakud	Lib Attd.	120730	17500	159060	0	297290		1750		10824	12574	284716
29	Sartat Kumar Samal	Lib. Watchman cum Bearer	115918	15000	149530	0	280448		1750		18768	20518	259930
30	Anirudha Dalai	Peon	115918	15000	149530	0	280448		1750			1750	278698
31	Krushna Ch. Pradhan	Peon	115918	15000	149530	0	280448		1750			1750	278698
32	Narahari Rout	Peon	115918	15000	149530	0	280448		1750		3600	5350	275098
33	Jagabandhu Barik	Peon	115918	15000	149530	0	280448		1750			1750	278698
34	Anadi Charan Jena	Sweeper	115918	15000	149530	0	280448		1750		3060	4810	275638
35	Tarapada Giri	Watch Man	115918	15000	149530	0	280448		1750			1750	278698
<b>Total</b>			<b>7033262</b>	<b>1209000</b>	<b>9313686</b>	<b>0</b>	<b>17555948</b>	<b>0</b>	<b>78200</b>	<b>19884</b>	<b>253584</b>	<b>351668</b>	<b>17204280</b>

**GIA STATEMENT FOR THE YEAR 2021-22 (A/C-0973)**

SL. NO.	NAME	DESIGNATION	BASIC PAY	DA	ARREAR	TOTAL (RS.)	GPF/PAN	PT	IT	LIC	LOAN	TOTAL DEDUCTION	NET AMOUNT (RS.)
1	Dr Chinmayee Senapati	Read. In Comm	3161886	468457		3630343	240000	2500	783900			1026400	2603943
2	Rabin Nath	Read. In Comm		389214		389214			80960			80960	308254



3	Dr. Dilip Ku. Patra	Read. In Edn.	12415 71	24141 5	14829 86	24000 0	2500	18891 3			43141 3	10515 73
4	Dr. Anil Ku. Nayak	Read. In. Edn.	12243 04	24003 8	14643 42	11250 0	2500	18230 8			29730 8	11670 34
5	Umakanta Nayak	Read. In Hist.	11999 81	23381 8	14337 99	24000 0	2500	15686 7	11580	18000 0	59094 7	84285 2
6	Laxminarayana Sathapathy	Ex-SPST Instructor	22290		22290						0	22290
7	Baidhar Mohakud	PET	88710 0	18680 2	10739 02	18000 0	2500	48651	30624		26177 5	81212 7
8	Muktikanta Samantaray	Head Clerk	65906 0	13879 2	79785 2	24000 0	2500	32840			27534 0	52251 2
9	Basant Kumar Dash	Ex-Sr. Clerk	92904	9990	10289 4	12500	400		1372		14272	88622
10	Nirakar Mohapatra	Lib. Attd.	45878 6	96347	55513 3	48000	2500		4896		55396	49973 7
11	Laxman Ch. Behera	Peon	44676 2	91780	53854 2	18000 0	2500				18250 0	35604 2
12	Sankarshan Panda	Ex-Peon	19639 4	29240	22563 4	15000	1000				16000	20963 4
13	Dibakar Sahoo	Ex-Peon	19639 4	29240	22563 4	7500	1000				8500	21713 4
14	Harihar Bank	Peon	44676 2	91780	53854 2	12000 0	2500		13704		13620 4	40233 8
15	Manoranjan Roul	Sweeper	44676 2	91780	53854 2	12000 0	2500			60000	18250 0	35604 2
16	Sailabala Senthidha	Ex-Lady Attendant	7995		7995		0				0	7995



17	Prasanta Ku. Mohanty	Lect. In Eng	644655	136015	780670	78071	2500	29260			109831	670839
18	Ms Lopamudra Jena	Lect. In Odia	644655	136015	780670	78071	2500	29260			109831	670839
19	Dr Manas Ku Sahoo	Lect. In Hist.	644655	136015	780670	78071	2500	29260			109831	670839
20	Baburam Jena	Lect. In Edn.	643085	135595	778680	77872	2500	28850			109222	669458
21	Bhagirath Patra	Lect. In Sans.	576019	123690	699709	69970	2500	20160			92630	607079
<b>Total</b>			<b>13842020</b>	<b>3006023</b>	<b>16848043</b>	<b>2137555</b>	<b>39900</b>	<b>1611229</b>	<b>62176</b>	<b>240000</b>	<b>4090860</b>	<b>12757183</b>

**GIA STATEMENT FOR THE YEAR 2021-22 (A/C-0986)**

SL. NO.	NAME	DESIGNATION	PAY	DA	ARREAR	TOTAL (RS.)	GPF	PT	IT	TOTAL DEDUCTION	NET AMOUNT (RS.)
1	Sarat Ku. Mohapatra	Sr. Lect. In Pol. Sc.	1148454	264077		1412531	245000	2500	182530	430030	982501
2	Gopabandhu Mishra	Reader in History	1148454	264077		1412531	245000	2500	166930	414430	998101
3	Binaya Ku Lenka	Reader in Eco.	1148454	264077		1412531	245000	2500	166930	414430	998101
4	Umesh Chandra Sahoo	Reader in Eco.	1106469	254897		1361366	245000	2500	166570	414070	947296
5	Smt. Swarnalata Mishra	Reader in Pol. Sc.	1103472	254357		1357829	245000	2500	149870	397370	960459
<b>Total</b>			<b>565530</b>	<b>130148</b>	<b>0</b>	<b>695678</b>	<b>122500</b>	<b>12500</b>	<b>832830</b>	<b>207033</b>	<b>488645</b>



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1.2 - Block Grant Salary & Management Staff Salary

SL NO.	NAME	DESIGNATION	PAY	GRADE PAY	DA	ARREAR	TOTAL (RS.)	GPF	PT	IT	LIC	TOTAL DEDUCTION	NET AMOUNT (RS.)
1	Banama Behera	Lect In Commerce	90675	44850	24342.4	0	37894.8.75	0	2500	0	0	2500	37644.8.75
Total			90675	44850	24342.4	0	37894.8.75	0	2500	0	0	2500	37644.8.75

MANAGEMENT SALARY STATEMENT FOR THE YEAR 2021-22			
SL. NO.	NAME	DESIGNATION	PAY
1	Sangita Mohanty	Lect. In Sans.	46211
2	Prakash Kumar Pattanaik	Lect. In Phy.	46211
3	Suryakanta Panda	Lect. In Math	46211
4	Archana Barik	Lect. In Zoology	46211
5	Ritarani Panda	Lect. In Odia	46211
6	Hemanta Ku. Patra	Demon. Phy.	35651
7	Nandita Satapathy	Demon. Bio.	35651
8	Maheswar Gahan	Demon. Chem.	35651
9	Bidyadhara Nayak	Lab. Attd. Chem.	27995
10	Biswaranjan Das	Lab. Attd. Bio.	20600
11	Arun Kumar Hati	DEO cum Off. Asst.	72000
12	Jyotshna Rani Dalai	Lady Attd.	28500
13	Gajendra Nayak	Peon	43220
14	Binod Jena	Security	41500
15	Ajaya Bairagi	DEO	59000
16	Sashikanta Dalai	Lab. Attd. Phy.	22185
Total			653008

1.3 - Payment of Expenses Exceeding Rs. 1000 not paid by Cheque



## AUDIT REPORT



Date	Voucher No	Amount(In Rs.)	Paid to Whom	Particulars
03-05-2021	4	1800	Bibhu Pustakalaya	Purchase of 1 Pkt A4 size Paper
07-05-2021	6	6300	Muster Roll	Wage payment for repairing of Furniture for office and class room
07-05-2021	7	4800	Muster Roll	Cleaning of Hostel Campus
28-06-2021	9	8100	Muster Roll	College Campus and Garden Cleaning
02-07-2021	13(2)	1125	Bhagabati Features	News Paper
09-09-2021	20	3470	Muster Roll	Campus Cleaning
22-09-2021	24	28200	Muster Roll	Cleaning of college campus from college road two sides of road, pokhari huda, cycle stand, back side of administrative block, back side of main building
08-10-2021	29	11400	Muster Roll	Grass cleaning dust spreading
07-10-2021	30	2800	Durga Medical Hall	Sanitizer, hand Wash, Dettol Shop
17-11-2021	42(8)	5900	Bhanja Computer	Ink Refilling, catraige, computer repairing
17-11-2021	43	1550	Sriradha xerox	Xerox for Examination
28-12-2021	55	2330	Sriradha xerox	Question Xerox
25-01-2022	74	2190	Nilkantheswar xerox	3rd quarter end paper question xerox
12-04-2021	9	1200	Panigrahi Veraity Store	Office Stationery
12-04-2021	10	1280	basanti electricals	Electric Service Wire
12-04-2021	12(7)	12900		Expenditure for Garden
23-04-2021	28(1)	1200	shree chaitanya flex print	Banner 2 pc ( mo School)
23-04-2021	28(2)	2000	maa tarini puspa bhandar	Flower (mo school)
23-04-2021	28(3)	16000	srikrishna misthan bhandar	Tiffin 400 Packets(mo school)
23-04-2021	28(4)	6000	Krishna digital studio	Video graphy(mo School)
23-04-2021	29(1)	10800	muster roll	Cleaning of campus gardening, sanitizing



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				campus
23-04-2021	29(2)	2700	muster roll	Water pipe fitting
23-04-2021	29(3)	1485	muster roll	Water pipe articles
08-06-2021	32	2400	muster roll	Cleaning of campus and garden
13-07-2021	51	2500	basanti durga telecom	Airtel wifi
31-07-2021	64	8060	muster roll	Clean of garden spraying of grass poison
03-08-2021	73	1600	PN traders	Grass killer(poison)
05-08-2021	74	1355	mishra mobiles	TV Recharge
13-08-2021	78(4)	2008	maa danda mangala mobile centre	Internet Recharge
13-08-2021	81	2500	basanti durga telecom	Airtel Wifi for SAMS
23-08-2021	84(2)	5000	basanti durga telecom	Airtel Wifi for exam section towards + 3 3rd semister online exam
26-08-2021	90	1770	sriram mishan bhandar	Sweet for 15th august
20-09-2021	112	18000	markona gram panchayat	tank auction
30-09-2021	118	9600	muster roll	cleaning of BCR, indoor stadium, conference hall & other rooms campus cleaning
30-09-2021	122	1250	kp fly ash bricks	bricks
30-09-2021	123	1950	ms mahabir computer & service	biometric installation repair & install
05-10-2021	125(3)	25000	parbati suppliers	purchase of bajuri stone dust
28-10-2021	128	16000	ganga roadways	stone dust for college roads
03-11-2021	135	9600	muster roll	two garden cleaning campus cleaning
11-11-2021	145	2200	nandighosh travels	vehicle fare to university for receiving of exam answer scripts and other forms
11-11-2021	146	9000	muster roll	campus cleaning
17-11-2021	152	10000	ramachandra saho	fish for college pond
08-12-2021	174	1120	shree e seva kendra	typimng of question



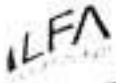
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08-12-2021	175	1610	shree radha xerox	
23-12-2021	182	1100	harekrushna nayak	auto fare for receiveing of secc paper I & ii books from frnu
31-12-2021	188	1750	bhanja computer	catriage for exam
31-12-2021	192	21600	muster roll	field dressing cleaning & landing on the end of verious competitions
03-01-2022	193(2)	1058	maa bhagabati features	news paper
02-02-2022	208	2700	muster roll	back side play field dressing
02-02-2022	209(1)	29500	tarini tent house	tent
02-02-2022	209(2)	5000	muni light and sound	mike & sound
02-02-2022	209(3)	30000	sriram misthan bhandar	tiffin for stujdents
02-02-2022	209(4)	4800	rabi chitralaya	foundation stone
02-02-2022	209(5)	3000	maa tarini puspa bhandar	flower
02-02-2022	209(6)	3420	dibya jyoti press	banner
02-02-2022	210(1)	2500	sriram misthan bhandar	tiffin for stujdents
02-02-2022	210(3)	1500	mamuni light and sound	tent
22-02-2022	220	1770	ssa future info services pvt. Ltd.	DSC for epf (nc Behera)
22-02-2022	222	8550	muster roll	college campus cleaning
03-03-2022	227(1)	1070	sahoo fruits	fruits for saraswati puja
07-03-2022	229	1099	mishra mobiles	tcr tv card
10-03-2022	245	5650	shiva cement bricks	bricks 1000 nos with loading trucks
11-03-2022	246	4500	muster roll	college campus cleaning
14-03-2022	250	2600	baba mani fly ash bricks	bajuri
17-03-2022	261(1)	3000	muster roll	water supply pipe work
17-03-2022	261(2)	16500	muster roll	garden cleaning, boundaring
31-03-2022	280(2)	3200	nandighosh travels	ta bill for principal & rk mohapatra
31-03-2022	279(2)	2000	shree behari fs	hsd



# AUDIT REPORT



31-03-2022	273	10000	shivani construction and consultancy	preparation of plan & estimates
25-03-2022	267(2)	7240	ms bhabisyia infra	repairing of dg
26-08-2021	363	3900	Bhanja Computer	Cattridge refilling
23-08-2021	1202	4000	shree ram cloth store	cloth
27-08-2021	366	2000	Bhanja Computer	Cattridge refilling
06-08-2021	296	1990	binapani book store	stationery
29-07-2021	432	1900	Bhanja Computer	Cattridge refilling
25-08-2021	395	2050	Bhanja Computer	Cattridge refilling
24-08-2021	375	2100	Bhanja Computer	Cattridge refilling
20-08-2021	1060	3650	bibhu pustakalya	stationery
12-11-2021		3360	Bhanja Computer	Cattridge refilling
01-11-2021	1092	2020	bibhu pustakalya	stationery
03-12-2021		2400	Bhanja Computer	Cattridge refilling

The Local Authority is suggested to make transactions with cheques exceeding the prescribe monetary limit.

## 14.4 - Status of Objection of Previous Auditor During Audit of 2020-2021

In the year 2018-19 expenditure from development fund Rs. 5836541.00, which had been kept under objection for which DAO has ordered for recovery from respective responsible persons Vide Letter No. 1364 Dated 20-10-2022, the College has sent letters Vide Letter No. 255, 256, 257 Dated 12-07-2022, not been recovered till the reporting date.

## PARA: 15 AUDIT ON WORKS

### 15.1 -

No anomaly was found in works expenditure.

## PARA: 16 AUDIT ON UNITS / DEPARTMENT

### 16.1 -

No separate Units and Departments are functioning in the college.

## PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

### 17.1 -



No Separate Scheme is running in the college

PARA 18 MISCELLANEOUS

18.1 - Position of Governing Body

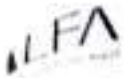
As per notification of Government of Odisha Higher Education Department vide Notification Number HE-NCNE-POLICY-0001-2019/3783/HE Dated 24 January 2020, Bhubaneswar, the Sub-Collector of the sub-division concerned shall act as president of the governing body or the managing committee till further order, and accordingly the sub-collector is the president of the governing body or the managing committee of the Simulia College.

18.2 - Students Strength

Classes	Sanctioned Strength	Total Enrolment			Scheduled Caste			Scheduled Tribe			Other Backward Classes			Physically Handicraft			Minority			General		
		Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total
+3 1st Year Arts	192	42	143	185	6	25	31	5	8	13				0	1	1	1	1	2	30	108	138
+3 2nd Year Arts	192	57	130	187	14	30	44	2	4	6				0	0	0	1	0	1	40	96	136
+3 3rd Year Arts	192	44	138	182	10	32	42	1	6	7				0	0	0	0	1	1	33	99	132
+3 1st Year Comm	128	71	15	86	5	2	7	1	0	1				0	0	0	2	2	4	63	11	74



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128	46	12	58	1	0	1	0	0	0	0	0	0	0	0	0	1	0	1	46	10	56
+3 3rd Year Co mm erc e	128	49	4	53	4	0	4	0	0	0	0	0	0	0	0	1	0	1	44	4	48
+3 1st Year Sci enc e	64	29	26	55	6	3	9	0	2	2	0	0	0	0	0	0	0	0	23	21	44
+3 2nd Year Sci enc e	64	29	27	56	5	3	8	1	0	1	0	0	0	0	0	0	0	0	23	24	47
+3 3rd Year Sci enc e	64	32	27	59	5	4	9	1	0	1	0	0	0	0	2	0	2	24	23	47	
Tot al	115 2	399	522	921	56	99	155	11	20	31	0	1	1	8	4	12	326	396	722		

Cla sse s	Sa nct ion ed Str en gh	Total Enrolment			Scheduled Caste			Scheduled Tribe			Other Backward Classes			Physically Handicraft			Minority			General		
		Bo ys	Gi rls	Tot al	Bo ys	Gi rls	Tot al	Bo ys	Gi rls	Tot al	Bo ys	Gi rls	Tot al	Bo ys	Gi rls	Tot al	Bo ys	Gi rls	Tot al	Bo ys	Gi rls	Tot al
+2 1st	384	175	209	384	53	52	105	17	15	32				0	1	1	3	3	6	102	138	240



+2 2nd Year Arts	256	102	151	253	29	48	77	5	7	12					1	0	1	0	2	2	67	94	161
+2 1st Year Com merc e	128	52	8	60	5	0	5	1	0	1					0	1	1	0	0	0	46	7	53
+2 2nd Year Com merc e	128	53	13	66	4	2	6	0	1	1					1	0	1	2	0	2	46	10	56
+2 1st Year Sci enc e	128	42	32	74	5	6	11	2	1	3					1	0	1	0	1	1	34	24	58
+2 2nd Year Sci enc e	128	37	19	56	2	1	3	0	1	1					0	0	0	0	0	0	35	17	52
<b>Tot al</b>	<b>1152</b>	<b>461</b>	<b>432</b>	<b>893</b>	<b>98</b>	<b>109</b>	<b>207</b>	<b>25</b>	<b>25</b>	<b>50</b>					<b>3</b>	<b>2</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>11</b>	<b>330</b>	<b>290</b>	<b>620</b>

18.3 - Staff Strength

Staff Strength Teaching and Non-Teaching

Category of Staff	GIA Staff	Management Staff	Total
Teaching Staff	37	9	46



Teaching Staff	19	8	27
Total	56	17	73

Staff Strength Faculty wise

Sl. No.	Subject	Sanctioned Post	Men-in-Position		Vacancies
			GIA Staff	Management Staff	
<b>TEACHING STAFF</b>					
1	Pol. Science	4	3	0	1
2	Odia	4	2	1	2
3	Sanskrit	2	2	1	0
4	English	4	4	0	0
5	History	4	4	0	0
6	Education	4	4	0	0
7	Economics	4	3	0	1
8	Sociology	1	1	0	0
9	Commerce	6	5	1	1
10	Physics	1	1	1	0
11	Chemistry	1	1	0	0
12	Mathematics	1	1	1	0
13	Botany	1	1	0	0
14	Zoology	1	1	1	0
15	Demon. in Chemistry	1	1	1	0
16	Demon. in Physics	1	1	1	0
17	Demon. in Biology	1	1	1	0
18	PET	1	1	0	0
<b>Sub Total</b>		<b>42</b>	<b>37</b>	<b>9</b>	<b>5</b>
<b>NON-TEACHING STAFF</b>					
1	Head Clerk	1	1	0	0
2	UDC	1	0	0	1
3	LDC	6	2	0	4
4	Asst. Librarian	2	1	0	1
5	Lab. attd in Chemistry	1	1	1	0
6	Lab. attd in Physics	1	1	1	0
7	Lab. attd in Biology	1	1	1	0

Teaching Staff

19

8

27

Total

56

17

73

## Staff Strength Faculty wise

Sl. No.	Subject	Sanctioned Post	Men-in-Position		Vacancies
			GIA Staff	Management Staff	
<b>TEACHING STAFF</b>					
1	Pol. Science	4	3	0	1
2	Odia	4	2	1	2
3	Sanskrit	2	2	1	0
4	English	4	4	0	0
5	History	4	4	0	0
6	Education	4	4	0	0
7	Economics	4	3	0	1
8	Sociology	1	1	0	0
9	Commerce	6	5	1	1
10	Physics	1	1	1	0
11	Chemistry	1	1	0	0
12	Mathematics	1	1	1	0
13	Botany	1	1	0	0
14	Zoology	1	1	1	0
15	Demon. in Chemistry	1	1	1	0
16	Demon. in Physics	1	1	1	0
17	Demon. in Biology	1	1	1	0
18	PET	1	1	0	0
<b>Sub Total</b>		<b>42</b>	<b>37</b>	<b>9</b>	<b>5</b>
<b>NON-TEACHING STAFF</b>					
1	Head Clerk	1	1	0	0
2	UDC	1	0	0	1
3	LDC	6	2	0	4
4	Asst. Librarian	2	1	0	1
5	Lab. attd. in Chemistry	1	1	1	0
6	Lab. attd. in Physics	1	1	1	0
7	Lab. attd. in Biology	1	1	1	0



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8	Library Attd.	2	2	0	0
9	Library Watchman	1	1	0	0
10	Peon	10	6	1	4
11	Watchman	2	1	0	1
12	Sweeper	2	2	0	0
13	DEO	0	0	2	0
14	Security	0	0	1	0
15	Lady Attd.	1	0	1	1
<b>Sub Total</b>		<b>31</b>	<b>19</b>	<b>8</b>	<b>12</b>
<b>Grand Total</b>		<b>73</b>	<b>56</b>	<b>17</b>	<b>17</b>

18.4 - Details of Expenditure out of Development Fund

SI No.	Purpose	Amount
1	BG Salary Refund	2052100
2	EPF Employer Share	384306
3	EPF Admin Charges	17039
4	Campous Maintenance and Development	314592
5	Office Stationery	75043
6	News Paper	9933
7	Office Expences	10820
8	Travelling Allowance	37525
9	Miscellaneous	1140
10	Disel for Generator	18700
11	Computer Repair	5900
12	Management Salary	593499
13	Internet Expenses	5148
14	NSS Programme	28808
15	Admission Expenses	223329
16	Mo College	25200
17	Postage	2327
18	Inverter For Library	22000
19	Tank Auction	18000
20	Diversion to NSS	40936
21	Electrical Repair and Maintenance	76829
22	Electricity	156359
23	Printer	38500

24	TDS Filling	4600
25	Computer UPS Battery	106250
26	Covid Awareness	75720
<b>Total</b>		<b>4344603</b>

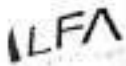
5.5 - DCB of Fees and Fines

Class	General Boys	Full Free	Total	Amount	Month	Total (Rs.)
+2 1st Year Arts	102		102	8	12	9792
+2 2nd Year Arts	67		67	8	12	6432
+2 1st Year Commerce	46		46	8	12	4416
+2 2nd Year Commerce	46		46	8	12	4416
+2 1st Year Science	34		34	9	12	3672
+2 2nd Year Science	35		35	9	12	3780
+3 1st Year Arts	30		30	10	12	3600
-3 2nd Year Arts	40		40	10	12	4800
-3 3rd Year Arts	33		33	10	12	3960
3 1st Year Commerce	63		63	10	12	7560
3 2nd Year Commerce	46		46	10	12	5520
3 3rd Year Commerce	44		44	10	12	5280
3 1st Year Science	23		23	11	12	3036
3 2nd Year Science	23		23	11	12	3036
3 3rd Year Science	24		24	11	12	3168
<b>Total</b>						<b>72468</b>

Admission and Readmission Fees



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Class	Total Student	Amount	Total(In Rs.)
+2 1st Year Arts	384	8	3072
+2 2nd Year Arts	253	8	2024
+2 1st Year Commerce	60	8	480
+2 2nd Year Commerce	66	8	528
+2 1st Year Science	74	9	666
+2 2nd Year Science	56	9	504
+3 1st Year Arts	185	10	1850
+3 2nd Year Arts	187	10	1870
+3 3rd Year Arts	182	10	1820
+3 1st Year Commerce	86	10	860
+3 2nd Year Commerce	58	10	580
+3 3rd Year Commerce	53	10	530
+3 1st Year Science	55	11	605
+3 2nd Year Science	56	11	616
+3 3rd Year Science	59	11	649
<b>Total</b>			<b>16654</b>
<b>Total</b>	72468	+ 16654=	89122

PARA 19 AUDIT OF LOAN/DEPOSITS/CPF INCLUDING POSITIONS

19.1 - Details of EPF Deposited During the Period Under Audit

SL No.	Date Of Deposit	Wage Of Month	Employer Share	Employee Share	Admin Charges	Total
1	13-11-2021	March-2021	2855	2741	500	6096
2	13-11-2021	April-2021	3546	3406	500	7452
3	11-11-2021	May-2021	4698	4510	500	9708
4	13-11-2021	June-2021	4697	4510	500	9707
5	16-12-2021	July-2021	5006	4806	500	10312
6	18-09-2021	August-2021	49114	47150	1964	98228
7	15-12-2021	August-2021	5005	4806	201	10012
8	28-10-2021	September-2021	49114	47150	1964	98228
9	15-12-2021	September-2021	5005	4806	201	10012
10	13-11-2021	October-2021	49114	47150	1964	98228
11	15-12-2021	October-2021	5005	4806	201	10012



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12	07-01-2022	November-20 21	4697	4510	188	9395
13	07-01-2022	November-20 21	49114	47150	1964	98228
14	19-01-2022	December-20 21	49114	47150	1964	98228
15	25-02-2022	January-2022	49111	47150	1964	98225
16	31-03-2022	February-202 2	49111	47150	1964	98225
<b>Total</b>			<b>384306</b>	<b>368951</b>	<b>17039</b>	<b>770296</b>

PARA: 20 RESULT OF AUDIT AND CONCLUSION

20.1 - Spot Recovery

SI No	Refer Para No/ Audit objection Statement Page No	MR No	Date	Amount(in Rs.)	Name of the Person
1	11.1	556	26-11-2022	500	Rajendra Prasad Dash
2	11.1	557	26-11-2022	57	Nabakishore Behera

As a result of this Audit transactions involving a sum of Rs 983729.00 are held under objection which include an amount of Rs 100000.00 suggested for recovery. Besides, a sum of Rs 557 was recovered at the instance of audit. The details are furnished in the following tables.

Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Sur chargeable(In Rs:)	Amount Em bezzlement( In Rs:)	Amount Oth ercases(In Rs:)	Remarks
1	12.1	100000.00	100000.00	100000.00	0.00	0.00	
2	13.1	0.00	883729.00	0.00	0.00	0.00	
<b>Total</b>		<b>100000.00</b>	<b>983729.00</b>	<b>100000.00</b>	<b>0.00</b>	<b>0.00</b>	

Spot Recovery



# AUDIT REPORT



Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs )	Name of the person
20.1	557	2022-11-26	57	Nabakishore Behera
20.1	556	2022-11-26	500	Rajendra Prasad Dash
<b>Total</b>			<b>557</b>	

## Audit Certificate

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