

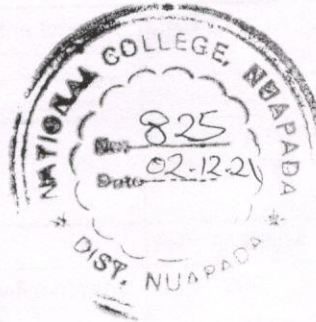
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02-12-21

**OFFICE OF THE DISTRICT AUDIT OFFICER,
LOCAL FUND AUDIT, NUAPADA**
District Audit Office, LFA, At/P.O-Main Road Raj Nuapada, Near Megha Hotel, Dist-NUAPADA
E-mail ID : daonuapada@gmail.com; Phone No : +919937511606

Letter No : 935,

Date : 29-11-2021

Copy of the Audit Report No 635823/AR/2021-2022-NUAPADA on the accounts of National College, Nuapada for the financial year(s) 2020-2021, , forwarded to the Principal , National College, Nuapada , At/Po ,Dist NUAPADA for information and necessary action. She/He is request to furnish compliance to the Audit Report online through ALFA PORTAL along with a copy of the resolution of the Governing Body approving the replies therein(by uploading in ALFA) within two months from the date of receipt of this report.



[Signature]
District Audit Officer,
Local Fund Audit, Nuapada

Memo No 936(3),

Date 29-11-2021

Copy of the Audit Report No 635823/AR/2021-2022-NUAPADA on the accounts of National College, Nuapada for the financial year(s) 2020-2021, forwarded to the Regional Director (Higher Education) [Bhubaneswar/ Sambalpur/ Berhampur/ Balasore/ Jeyopore] (through e-mail-)/ the Secretary to Govt., Higher Education Department, Odisha, Bhubaneswar (through email- hedsec.od@nic.in) for favour of information and necessary action.

[Signature]
District Audit Officer,
Local Fund Audit, Nuapada

CP all

LOCAL FUND AUDIT, NUAPADA, ODISHA

CATEGORY : Aided College

Audit Report No : 635823/AR/2021-2022-NUAPADA

PARA: 1 TITLE SHEET

1	Name of the Institution :	National College, Nuapada
2	Year of Accounts under Audit :	2020-2021
3	Name of the Local Authority during the year of A/Cs ;	SAMARENDRA NARAYAN DAS (READER IN ENGLISH) RETIRED 30.06.2021
	Name of the Local Authority at the time of Audit :	MRS KABITA RATH
4	Duration of Audit :	25-10-2021 To 22-11-2021 (Mandays Consumed :-)
5	Name of the Auditors :	SABD & ASSOCIATES FORMERLY DINESH K GOEL & ASSOCIATES 020830N - Lead Auditor
6	Name of the Reviewing Officer :	PRIYAMBADA KONHAR(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	29-11-2021
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	SARBESWAR NAIK
11	Date of approval of report by District Audit Officer :	29-11-2021

Para1.1 :- Demographic information:-

Name Of The Institution	Area In sq Km	No of Ward	Population of the Institution					Female Population	Male Population
			S.C	S.T	Minority	General	Total		
National College, Nuapada							0		

PARA: 2 PHYSICAL VERIFICATION

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1						
2	Service Postage Stamps	25.10.2021	1540	1540	PAGE NO 13 OF POSTAGE	NIL

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AUDIT REPORT

					STAMP REGISTER	
3	Miscellaneous Receipt Books	25.10.2021	19	19	PAGE NO 17	NIL
4	Cash in hand	25.10.2021	0	0	CASH BOOK AND DCR NOT UPTO DATE.	NIL

Comments

POM 1 DATED 18.10.2021 AND 15.11.2021

CASH BOOK AND DCR WAS NOT UPDATED FROM 01.04.2021 TILL THE DATE OF COMMENCEMENT OF AUDIT i.e 25.10.2021 AS A RESULT OF WHICH WE ARE UNABLE TO COMMENT ON THE POSITION OF CASH ON 25.10.2021.

FURTHER IT WAS NOTICED THAT THERE IS GENERALLY A DELAY IN DEPOSIT OF CASH INTO BANK OF CASH COLLECTED FROM STUDENTS.

TO OUR OBJECTION TO THE ABOVE MATTER THE PRINCIPAL REPLIED THAT THE CURRENT SESSION WAS DISTURBED AND OFFICE ROUTINE WORK WAS INTERRUPTED DUE THE COLLEGE BEING TAKEN OVER BY THE LOCAL ADMINISTRATION AS A QURANTINE CENTRE DURING THE CORONA PANEDMIC.

PARA: 3 LIST OF VERIFIED RECORDS

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

Comments

Other Verified Record:-	
SIno	List Records/Register
1	YRC CASH BOOK
2	PLUS 3 EXAM CASH BOOK
3	PLUS 2 CHSE EXAM CASH BOOK
4	PLUS 3 STUDENT CASH BOOK
5	GRANT IN AID CASH BOOK
6	PLUS 2 OCAC CASH BOOK

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7	
8	PLUS 3 OCAC CASH BOOK
9	PLUS 2 GB CAH BOOK
10	PLUS 3 NSS CASH BOOK
11	PLUS 2 NSS CASH BOOK
12	PLUS 3 GB CAH BOOK
13	RUSA CASH BOOK
14	UGC CASH BOOK
15	ALUMNI ASSOCIATION CASH BOOK
16	PMS CASH BOOK
17	PLUS 2 STUDENT CASH BOOK
18	SELF DEFENCE CASH BOOK
19	VOCATIONAL CASH BOOK
	VOCATIONAL C.T CASH BOOK

PARA: 4 FINANCIAL POSITION

National College, Nuapada - 2020-2021

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference(In Rs:)	Remarks
1	YRC CASH BOOK	01-04-2020	32908.15	20056.00	52964.15	2914.00	31-03-2021	50050.15	31-03-2021	50050.15	0.00	NIL
2	PLUS 3 EXAM CASH BOOK	01-04-2020	79872.14	861491.00	941363.14	683174.00	31-03-2021	258189.14	31-03-2021	258189.14	0.00	NIL
3	PLUS 2 CHSE EXAM CASH BOOK	01-04-2020	86492.00	209163.00	295655.00	186179.00	31-03-2021	109476.00	31-03-2021	109476.00	0.00	NIL
4	PLUS 3 STUDENT CASH	01-04-2020	1146953.38	740644.00	1887597.38	1180757.00	31-03-2021	706840.38	31-03-2021	706840.38	0.00	NIL

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5	GRANT IN AID CASH BOOK	01-04-2 020	183752 7.50	207483 59.00	225858 86.50	196992 28.00	31-03-2 021	288665 8.50	31-03-2 021	288665 8.50	0.00	NIL
6	PLUS 2 OCAC CASH BOOK	01-04-2 020	12141. 75	42064. 00	54205. 75	0.00	31-03-2 021	54205. 75	31-03-2 021	54205. 75	0.00	NIL
7	PLUS 3 OCAC CASH BOOK	01-04-2 020	21106. 50	579.00	21685. 50	0.00	31-03-2 021	21685. 50	31-03-2 021	21685. 50	0.00	NIL
8	PLUS 2 GB CASH BOOK	01-04-2 020	254727 3.83	225241 6.00	479968 9.83	261845 2.00	31-03-2 021	218123 7.83	31-03-2 021	218123 7.83	0.00	NIL
9	PLUS 3 NSS CASH BOOK	01-04-2 020	20721. 21	570.00	21291. 21	0.00	31-03-2 021	21291. 21	31-03-2 021	21291. 21	0.00	NIL
10	PLUS 2 NSS CASH BOOK	01-04-2 020	22878. 00	4680.0 0	27558. 00	0.00	31-03-2 021	27558. 00	31-03-2 021	27558. 00	0.00	NIL
11	PLUS 3 GB CASH BOOK	01-04-2 020	441504 .54	659973 9.00	704124 3.54	540800 2.20	31-03-2 021	163324 1.34	31-03-2 021	163324 1.34	0.00	NIL
12	RUSA CASH BOOK	01-04-2 020	120115 0.00	33002. 00	123415 2.00	0.00	31-03-2 021	123415 2.00	31-03-2 021	123415 2.00	0.00	NIL
13	UGC CASH BOOK	01-04-2 020	151966 .49	504175 .00	656141 .49	500000 .00	31-03-2 021	156141 .49	31-03-2 021	156141 .49	0.00	NIL
14	ALUMN I ASSO CIATIO N CASH BOOK	01-04-2 020	27871. 00	898.00	28769. 00	0.00	31-03-2 021	28769. 00	31-03-2 021	28769. 00	0.00	NIL
15	PMS CASH BOOK	01-04-2 020	610112 .21	16764. 00	626876 .21	0.00	31-03-2 021	626876 .21	31-03-2 021	626876 .21	0.00	NIL
16	PLUS 2 STUDE NT CASH BOOK	01-04-2 020	241457 2.94	105577 3.00	347034 5.94	141605 5.70	31-03-2 021	205429 0.24	31-03-2 021	205429 0.24	0.00	NIL
17	SELF D EFENC E	01-04-2 020	659227 .00	519981 .00	117920 8.00	170739 .00	31-03-2 021	100846 9.00	31-03-2 021	100846 9.00	0.00	NIL

18	CASH VOCATIONAL CASH BOOK	01-04-2020	175504.00	31088.00	206592.00	23630.00	31-03-2021	182962.00	31-03-2021	182962.00	0.00	NIL
19	CASH VOCATIONAL C.T CASH BOOK	01-04-2020	273860.00	8328.00	282188.00	0.00	31-03-2021	282188.00	31-03-2021	282188.00	0.00	NIL
20	CASH IDP CASH BOOK	01-04-2020	1037506.00	47913.00	1085419.00	14000.00	31-03-2021	1071419.00	31-03-2021	1071419.00	0.00	NOT SHOWN IN PREVIOUS YEAR AUDIT REPORT
	GRAND TOTAL		12801148.64	33697683.00	46498831.64	31903130.90		14595700.74		14595700.74	0.00	

Comments

POM 1 DATED 18.10.2021 AND POM 2 DATED 15.11.2021

BALANCE OF THE IDP CASH BOOK OF RS 10,37,506.00 WAS NOT INCLUDED IN THE CLOSING BALANCE ON 31.03.2020 IN THE AUDIT REPORT. AS INFORMED BY THE PRINCIPAL THE SAID CASH BOOK WAS LEFT OUT IN THE PREVIOUS AUDIT DUE TO SOME UNFORESEEN SITUATION.

WE HAVE INCLUDED THE AMOUNT OUTSTANDING IN THE CASH BOOK OF RS 10,37,506.00 IN THE OPENING BALANCE ON 01.04.2020.

DETAILS AS FOLLOWS:-

CLOSING BALANCE ON 31.03.2020 AS PER PREVIOUS AUDIT REPORT	1,17,63,642.64
ADD: BALANCE OF IDP CASH BOOK LEFT OUT IN PREVIOUS AUDIT	10,37,506.00
OPENING BALANCE AS ON 01.04.2020	1,28,01,148.64

DETAIL OF CLOSING BALANCE AS ON 31.03.2021

SI No	Name of Cash Book	BANK	CASH	ADVANCE	TOTAL
1	YRC CASH BOOK	40,050.15	-	10,000.00	50,050.15
2	PLUS 3 EXAM	1,43,189.14	-	1,15,000.00	2,58,189.14

Handwritten signature/initials

	CASH BOOK				
3	PLUS 2 CHSE EXAM CASH BOOK	1,09,476.00	-	-	1,09,476.00
4	PLUS 3 STUDENT CASH BOOK	7,06,840.38	-	-	7,06,840.38
5	GRANT IN AID CASH BOOK	28,86,658.50	-	-	28,86,658.50
6	PLUS 2 OCAC CASH BOOK	54,205.75	-	-	54,205.75
7	PLUS 3 OCAC CASH BOOK	21,685.50	-	-	21,685.50
8	PLUS 2 GB CASH BOOK	21,81,237.83	-	-	21,81,237.83
9	PLUS 3 NSS CASH BOOK	21,291.21	-	-	21,291.21
10	PLUS 2 NSS CASH BOOK	27,558.00	-	-	27,558.00
11	PLUS 3 GB CASH BOOK	16,33,241.34	-	-	16,33,241.34
12	RUSA CASH BOOK	12,34,152.00	-	-	12,34,152.00
13	UGC CASH BOOK	1,56,141.49	-	-	1,56,141.49
14	ALUMNI ASSOCIATION CASH BOOK	28,769.00	-	-	28,769.00
15	PMS CASH BOOK	6,26,876.21	-	-	6,26,876.21
16	PLUS 2 STUDENT CASH BOOK	20,54,290.24	-	-	20,54,290.24
17	SELF DEFENCE CASH BOOK	9,01,809.00	-	1,06,660.00	10,08,469.00
18	VOCATIONAL CASH BOOK	1,82,962.00	-	-	1,82,962.00
19	VOCATIONAL C. T CASH BOOK	2,82,188.00	-	-	2,82,188.00
20	IDP CASH BOOK	10,71,419.00	-	-	10,71,419.00
	TOTAL	1,43,64,040.74	-	2,31,660.00	1,45,95,700.74

FURTHER COLLEGE DOES NOT MAINTAIN HEADWISE RECEIPT & PAYMENT ACCOUNT AND WERE NOT ABLE TO PROVIDE THE SAME FOR VERIFICATION DURING THE COURSE OF AUDIT.

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

National College, Nuapada - 445917

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	CANARA BANK	4910101002003	31-03-2021	793667.30	31-03-2021	793667.30	0.00	PLUS 3 GB
2	SBI NUAPADA	11200073956	31-03-2021	839574.04	31-03-2021	839574.04	0.00	PLUS 3 GB
3	CANARA BANK	4910101002004	31-03-2021	692021.00	31-03-2021	692021.00	0.00	PLUS 3 STUDENT
4	SBI ADB NUAPADA	10778675022	31-03-2021	14819.38	31-03-2021	14819.38	0.00	PLUS 3 STUDENT
5	SBI NUAPADA	11200074268	31-03-2021	100174.14	31-03-2021	100174.14	0.00	PLUS 3 EXAM
6	HDFC NUAPADA	50100371204486	31-03-2021	43015.00	31-03-2021	43015.00	0.00	PLUS 3 EXAM
7	SBI NUAPADA	35875034434	31-03-2021	21685.50	31-03-2021	21685.50	0.00	PLUS 3 OCAC
8	SBI NUAPADA	10778675011	31-03-2021	21291.21	31-03-2021	21291.21	0.00	PLUS 3 NSS
9	SBI NUAPADA	35875031160	31-03-2021	197715.00	31-03-2021	197715.00	0.00	PLUS 2 GB
10	UNION BANK	643502010010305	31-03-2021	1983522.83	31-03-2021	1983522.83	0.00	PLUS 2 GB
11	SBI NUAPADA	11200074257	31-03-2021	71601.84	31-03-2021	71601.84	0.00	PLUS 2 STUDENT
12	UNION BANK	643502010010304	31-03-2021	1982688.40	31-03-2021	1982688.40	0.00	PLUS 2 STUDENT
13	SBI NUAPADA	35608073594	31-03-2021	109476.00	31-03-2021	109476.00	0.00	PLUS 2 EXAM
14	SBI ADB NUAPADA	31010016054	31-03-2021	54205.75	31-03-2021	54205.75	0.00	PLUS 2 OCAC
15	SBI NUAPADA	37039278957	31-03-2021	27558.00	31-03-2021	27558.00	0.00	PLUS 2 NSS
16	SBI NUAPADA	11200070207	31-03-2021	2886658.50	31-03-2021	2886658.50	0.00	GRANT IN AID
17	HDFC NUAPADA	50100094448401	31-03-2021	28769.00	31-03-2021	28769.00	0.00	ALUMNI ASSOCIATION
18	SBI NUAPADA	10778675044	31-03-2021	156141.49	31-03-2021	156141.49	0.00	U.G.C

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19	SBI NUAPADA	325370549 47	31-03-2021	182962.00	31-03-2021	182962.00	0.00	VOCATION AL
20	CANARA BANK	491010100 3000	31-03-2021	282188.00	31-03-2021	282188.00	0.00	VOCATION AL CT
21	SBI ADB NUAPADA	107786750 33	31-03-2021	626876.21	31-03-2021	626876.21	0.00	PMS
22	SBI NUAPADA	352861037 93	31-03-2021	1234152.00	31-03-2021	1234152.00	0.00	RUSA
23	CANARA BANK	491010100 1511	31-03-2021	901809.00	31-03-2021	901809.00	0.00	SELF DEFENCE
24	SBI ADB NUAPADA	107786751 91	31-03-2021	40050.15	31-03-2021	40050.15	0.00	YRC
25	HDFC NUAPADA	501003057 33439	31-03-2021	1071419.00	31-03-2021	1071419.00	0.00	IDP CASH BOOK
	GRAND TOTAL			14364040.7 4		14364040.7 4	0.00	

Reconciliation
BANK RECONCILIATION AS ON 31.03.2021 NOT NEEDED AS BALANCE AS PER CASH BOOK AND PASS BOOK IS SAME.

PARA: 6 STOCK POSITION

National College, Nuapada - 445917

Sino	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	POSTAGE STAMP	483	4000	4230	253.00	253	PAGE NO 11 OF POSTAGE STAMP REGISTER
2	UGC BOOKS	6364	0	0	6364.00	6364	PAGE NO 82 OF UGC STOCK REGISTER
3	RUSA BOOKS	1503	0	0	1503.00	1503	PAGE NO 105 STOCK REGISTER
4	LIBRARY BOOKS	6991	483	0	7474.00	7474	PAGE NO 138 OF LIBRARY STOCK REGISTER

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5	MR	46	0	26	20.00	20	PAGE NO 17
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Comments

In Library Register maintained for Issue and Receipt of Books, the date has not been mentioned properly as a result of which it is difficult to find the stock position on a particular date.

PARA: 7 INVESTMENT

National College, Nuapada - 445917

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance (In Rs.)	Amount Encashed during the Year under Audit (In Rs.)	Total (In Rs.)	Amount Invested during the Year under Audit (In Rs.)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit (In Rs.)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger (In Rs.)	Difference (In Rs.)	Remarks
1	01-04-2020	329337.00	19629.00	309708.00	144629.00	31-03-2021	454337.00	31-03-2021	454337.00	0.00	RS 19629 INTEREST RECEIVED AND 125000 NEW FD DETAILS GIVEN BELOW
	GRAND TOTAL	329337.00	19629.00	309708.00	144629.00		454337.00		454337.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

POM 2 DATED 15.11.2021

Investment amount has not been taken into the per-view of the cashbook, however the interest received on FDRs has been taken into the cashbook. It is advised that the value of FDRs are taken into the per-view of cashbook and a separate ledger is maintained for Investment.

DETAILS OF CB ON INVESTMENT AS FOLLOWS:-

SL NO.	NAME OF BANK	TDR NO.	AMOUNT	ROI	REMARKS
1	SBI, ADB BRANCH NUAPADA	TD A/55-172018 (10778707907)	100000	6.50%	INTEREST AMOUNT OF RS 4910 HAS BEEN TRANSFERRED

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					TO AC 10778707907
2	SBI, KHARIAR ROAD	TD A/624794 (11276802271)	100000	8.75%	INTEREST AMOUNT OF RS 7670 HAS BEEN TRANSFERRED TO AC 11276802271
3	SBI, MAIN BRANCH NUAPADA	TD A/55-172466 (11200151428)	100000	9%	INTEREST AMOUNT OF RS 5232 HAS BEEN TRANSFERRED TO AC 11200151428
4	SBI, MAIN BRANCH NUAPADA	TD A/3-051264 (11200151417)	29337	6.99%	INTEREST AMOUNT OF RS 1897 HAS BEEN TRANSFERRED TO AC 11200151417
5	SBI, NUAPADA	40025732096	125000	5.40%	PLEGDED TO REGISTRAR SAMBALPUR. INTEREST RECEIVED RS 0.00. ACCOUNT OPENING DATE. 22.02.2021
		TOTAL	454337		

PARA: 8 ADVANCE

National College, Nuapada - 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(In Rs:)	Remarks
1	01-04-2020	SELF DEFENCE CASH	210160.00	0.00	210160.00	103500.00	31-03-2021	106660.00	31-03-2021	106660.00	0.00	NIL

K.P. Das

2	01-04-2020	PLUS 3 GB CASH BOOK	37000.00	0.00	37000.00	37000.00	31-03-2021	0.00	31-03-2021	0.00	0.00	NIL
3	01-04-2020	PLUS 3 EXAM CASH BOOK	20000.00	115000.00	135000.00	20000.00	31-03-2021	115000.00	31-03-2021	115000.00	0.00	NIL
4	01-04-2020	PLUS 2 GB CASH BOOK	5000.00	0.00	5000.00	5000.00	31-03-2020	0.00	31-03-2020	0.00	0.00	NIL
5	01-04-2020	PLUS 2 CHSE EXAM CASH BOOK	30000.00	0.00	30000.00	30000.00	31-03-2021	0.00	31-03-2021	0.00	0.00	NIL
6	30-11-0001	PLUS 2 CHSE EXAM CASH BOOK	119000.00	0.00	119000.00	119000.00	31-03-2021	0.00	31-03-2021	0.00	0.00	NIL
7	01-04-2020	YRC CASH BOOK	0.00	10000.00	10000.00	0.00	31-03-2021	10000.00	31-03-2021	10000.00	0.00	NIL
GRAND TOTAL			421160.00	125000.00	546160.00	314500.00		231660.00		231660.00	0.00	

Comments :

PLUS 3 GB CASH BOOK								
Name	Designation	Advance Outstanding as on 01.04.20	Advance Given Date	Advance paid during the year	Total	Advance Adjusted On	Adjusted during the year	Advance Outstanding as on 31.03.21
D.C BEHERA	LECT. IN ECO.	35,000.00	-	-	35,000.00	21.05.2020	35,000.00	-
MAYABATI GOND	PEON	2,000.00			2,000.00	17.02.2021	2,000.00	-
TOTAL		37,000.00		-	37,000.00		37,000.00	-
PLUS 3 EXAM								

CPAS

CASH BOOK								
Name	Designation	Advance Outstanding as on 01.04.20	Advance Given Date	Advance paid during the year	Total	Advance Adjusted On	Adjusted during the year	Advance Outstanding as on 31.03.21
DIPENDRA KU. MAJHII	Jr. CLERK	20,000.00		-	20,000.00	16.12.2020	20,000.00	-
DIPENDRA KU. MAJHII	Jr. CLERK	-	19.03.2021	15,000.00	15,000.00			15,000.00
DIPENDRA KU. MAJHII	Jr. CLERK	-	30.03.2021	100,000.00	100,000.00			100,000.00
TOTAL		20,000.00	-	115,000.00	135,000.00	-	20,000.00	115,000.00
PLUS 2 GB CASH BOOK								
Name	Designation	Advance Outstanding as on 01.04.20	Advance Given Date	Advance paid during the year	Total	Advance Adjusted On	Adjusted during the year	Advance Outstanding as on 31.03.21
JASABANTA BHOI	LECT. IN EDN.	5,000.00		-	5,000.00	30.09.2020	5,000.00	-
TOTAL		5,000.00		-	5,000.00		5,000.00	-
PLUS 2 CHSE EXAM CASH BOOK								
Name	Designation	Advance Outstanding as on 01.04.20	Advance Given Date	Advance paid during the year	Total	Advance Adjusted On	Adjusted during the year	Advance Outstanding as on 31.03.21
D.C BEHERA	LECT. IN ECO.	30,000.00		-	30,000.00	15.09.2020	30,000.00	-
TOTAL		30,000.00		-	30,000.00		30,000.00	-
PLUS 2 STUDENT CASH BOOK								
Name	Designation	Advance	Advance	Advance	Total	Advance	Adjusted	Advance

VPals

	n	Outstandi ng as on 01.04.20	Given Date	paid during the year		Adjusted On	during the year	Outstandi ng as on 31.03.21
S.K ACHARYA	+ 2 DEO	5,000.00		-	5,000.00	29.09.202 0	5,000.00	-
D.C. BEHERA	LECT. IN ECO.	29,000.00		-	29,000.00	10.12.202 0	29,000.00	-
N. C. SAHU	LECT. IN LOGIC	85,000.00		-	85,000.00	30.03.202 1	85,000.00	-
TOTAL		119,000.0 0		-	119,000.0 0		119,000.0 0	-
SELF DEFENCE CASH BOOK								
Name	Designatio n	Advance Outstandi ng as on 01.04.20	Advance Given Date	Advance paid during the year	Total	Advance Adjusted On	Adjusted during the year	Advance Outstandi ng as on 31.03.21
SHREE SAI COLLEGE, KURUMPU RI	PRINCIPA L	30,000.00		-	30,000.00	18.01.202 1	30,000.00	-
LOKADRU STI COLLEGE, KHARIAR	PRINCIPA L	5,750.00		-	5,750.00		-	5,750.00
KM DEGREE COLLEGE	PRINCIPA L	170.00		-	170.00		-	170.00
BUDHARA JA + 2 SCIENCE	PRINCIPA L	9,000.00		-	9,000.00		-	9,000.00
KHARIAR DEGREE WOMENS COLLEGE	PRINCIPA L	36,000.00		-	36,000.00	12.10.202 0	36,000.00	-
BIJU PATTNAIK COLLEGE	PRINCIPA L	7,500.00		-	7,500.00		-	7,500.00
SINAPALI COLLEGE , SINAPALI	PRINCIPA L	59,240.00		-	59,240.00		-	59,240.00
MODEL DEGREE COLLEGE	PRINCIPA L	37,500.00		-	37,500.00	28.09.202 0	37,500.00	-

KP 2015

, KHARIAR								
MAHATMA GANDHI + 2 SC. COLLEGE, KHARIAR	PRINCIPAL	25,000.00		-	25,000.00		-	25,000.00
TOTAL		210,160.00		-	210,160.00		103,500.00	106,660.00
YRC CASH BOOK								
Name	Designation	Advance Outstanding as on 01.04.20	Advance Given Date	Advance paid during the year	Total	Advance Adjusted On	Adjusted during the year	Advance Outstanding as on 31.03.21
SIBA PRASAD SA	LECT. ON QDIA	-	10.02.2021	10,000.00	10,000.00		-	10,000.00
TOTAL				10,000.00	10,000.00		-	10,000.00
GRAND TOTAL		421,160.00		125,000.00	546,160.00		314,500.00	231,660.00

Several of these advances are very old and unadjusted till date. We suggest recovery of these advances immediately.

LOKADRUSTI COLLEGE, KHARIAR	PRINCIPAL	5,750.00
BUDHARAJA + 2 SCIENCE	PRINCIPAL	9,000.00
KM DEGREE COLLEGE	PRINCIPAL	170.00
BIJU PATNAIK COLLEGE	PRINCIPAL	7,500.00
SINAPALI COLLEGE, SINAPALI	PRINCIPAL	59,240.00
MAHATMA GANDHI + 2 SC. COLLEGE, KHARIAR	PRINCIPAL	25,000.00
TOTAL		106,660.00

POM 2 DATED 15.11.2021

IN REPLY TO OUR MEMO THE COLLEGE SAID THAT SELF DEFENCE GRANT WAS GIVEN TO VARIOUS COLLEGES IN THE PREVIOUS YEARS. AND INSPITE OF SEVERAL REQUEST TO THE CONCERNED COLLEGES THEY ARE NOT SUBMITTING THE BILLS AND VOUCHERS AS A RESULT OF WHICH THE ADVANCES REMAIN UNADJUSTED TILL DATE.

IT IS ADVISED TO EXPIDITE THE PROCESS AND RECOVER THE ADVANCES.

VPals

	n	Outstandi ng as on 01.04.20	Given Date	paid during the year		Adjusted On	during the year	Outstandi ng as on 31.03.21
S.K ACHARYA	+ 2 DEO	5,000.00		-	5,000.00	29.09.202 0	5,000.00	-
D.C. BEHERA	LECT. IN ECO.	29,000.00		-	29,000.00	10.12.202 0	29,000.00	-
N. C. SAHU	LECT. IN LOGIC	85,000.00		-	85,000.00	30.03.202 1	85,000.00	-
TOTAL		119,000.0 0		-	119,000.0 0		119,000.0 0	-
SELF DEFENCE CASH BOOK								
Name	Designatio n	Advance Outstandi ng as on 01.04.20	Advance Given Date	Advance paid during the year	Total	Advance Adjusted On	Adjusted during the year	Advance Outstandi ng as on 31.03.21
SHREE SAI COLLEGE, KURUMPU RI	PRINCIPA L	30,000.00		-	30,000.00	18.01.202 1	30,000.00	-
LOKADRU STI COLLEGE, KHARIAR	PRINCIPA L	5,750.00		-	5,750.00		-	5,750.00
KM DEGREE COLLEGE	PRINCIPA L	170.00		-	170.00		-	170.00
BUDHARA JA + 2 SCIENCE	PRINCIPA L	9,000.00		-	9,000.00		-	9,000.00
KHARIAR DEGREE WOMENS COLLEGE	PRINCIPA L	36,000.00		-	36,000.00	12.10.202 0	36,000.00	-
BIJU PATTNAIK COLLEGE	PRINCIPA L	7,500.00		-	7,500.00		-	7,500.00
SINAPALI COLLEGE , SINAPALI	PRINCIPA L	59,240.00		-	59,240.00		-	59,240.00
MODEL DEGREE COLLEGE	PRINCIPA L	37,500.00		-	37,500.00	28.09.202 0	37,500.00	-

KRish

Name	Designation	Advance Outstanding as on 01.04.20	Advance Given Date	Advance paid during the year	Total	Advance Adjusted On	Adjusted during the year	Advance Outstanding as on 31.03.21
MAHATMA GANDHI + 2 SC. COLLEGE, KHARIAR	PRINCIPAL	25,000.00		-	25,000.00		-	25,000.00
TOTAL		210,160.00		-	210,160.00		103,500.00	106,660.00
YRC CASH BOOK								
SIBA PRASAD SA	LECTOR		10.02.2021	10,000.00	10,000.00		-	10,000.00
TOTAL				10,000.00	10,000.00		-	10,000.00
GRAND TOTAL		421,160.00		125,000.00	546,160.00		314,500.00	231,660.00

Several of these advances are very old and unadjusted till date. We suggest recovery of these advances immediately.

LOKADRUSTI COLLEGE, KHARIAR	PRINCIPAL	5,750.00
BUDHARAJA + 2 SCIENCE	PRINCIPAL	9,000.00
KM DEGREE COLLEGE	PRINCIPAL	170.00
BIJU PATNAIK COLLEGE	PRINCIPAL	7,500.00
SINAPALI COLLEGE, SINAPALI	PRINCIPAL	59,240.00
MAHATMA GANDHI + 2 SC. COLLEGE, KHARIAR	PRINCIPAL	25,000.00
TOTAL		106,660.00

POM 2 DATED 15.11.2021

IN REPLY TO OUR MEMO THE COLLEGE SAID THAT SELF DEFENCE GRANT WAS GIVEN TO VARIOUS COLLEGES IN THE PREVIOUS YEARS. AND INSPITE OF SEVERAL REQUEST TO THE CONCERNED COLLEGES THEY ARE NOT SUBMITTING THE BILLS AND VOUCHERS AS A RESULT OF WHICH THE ADVANCES REMAIN UNADJUSTED TILL DATE.

IT IS ADVISED TO EXPIDITE THE PROCESS AND RECOVER THE ADVANCES.

VP

PARA: 9 GRANTS

National College, Nuapada - 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	14015386.00	14015386.00	14015386.00	31-03-2021	0.00	GIA IT INCLUDES BOTH NON PLAN AND STATE PLAN.
2	01-04-2020	1837527.50	5727519.00	7565046.50	5700385.00	31-03-2021	1864661.50	BLOCK GRANT
3	01-04-2020	755103.00	0.00	755103.00	0.00	31-03-2021	755103.00	INFRASTRUCTURE GRANT BY RUSA
4	01-04-2020	610112.21	0.00	610112.21	0.00	31-03-2021	610112.21	PMS GRANT
5	01-04-2020	151966.49	0.00	151966.49	0.00	31-03-2021	151966.49	UGC GRANT
6	01-04-2020	0.00	41400.00	41400.00	0.00	31-03-2021	41400.00	SAMS
7	01-04-2020	0.00	14995.00	14995.00	0.00	31-03-2021	14995.00	YRC GRANT
8	01-04-2020	0.00	2299.00	2299.00	610.00	31-03-2021	1689.00	CHSE EXAM
9	01-04-2020	0.00	208327.00	208327.00	25894.00	31-03-2021	182433.00	PLUS 3 EXAM
10	01-04-2020	0.00	1000000.00	1000000.00	0.00	31-03-2021	1000000.00	INFRASTRUCTURE GRANT FROM DEPT OF HIGHER EDUCATION
11	01-04-2020	1030000.00	0.00	1030000.00	0.00	31-03-2021	1030000.00	IDP GRANT
	GRAND TOTAL	4384709.20	21009926.00	25394635.20	19742275.00		5652360.20	

Comments :

K. Das

POM 1 DATED 18.10.2021 AND POM 2 DATED 15.11.2021

CLOSING GRANTS AS ON 31.03.2020 AS PER PREVIOUS YEAR AUDIT REPORT WAS Rs 3354709.20 , HOWEVER WHILE REPORTING THE SAME IDP GRANT OF Rs 1030000.00 WAS LEFT OUT AS THE IDP CASH BOOK WAS NOT AUDITED. SO WE HAVE TAKEN THE AMOUNT OF IDP GRANT INTO CONSIDERATION IN THE OPENING BALANCE ON 01.04.2020. DETAILS AS FOLLOWS

RECONCILIATION OF OPENING GRANTS

CLOSING BALANCE OF GRANT ON 31.03.2020	33,54,709.20
ADD:IDP GRANT LEFT OUT IN PREVIOUS AUDIT REPORT	10,30,000.00
OPENING BALANCE AS ON 01.04.2020	43,84,709.20

PARA: 10 UTILISATION CERTIFICATE

National College, Nuppada - 2020-2021

Sino	U.C Outstanding as on (DD MM YYYY)	U.C Outsta nding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2020	0.00	14015386.00	14015386.00	14015386.00	31-03-2021	0.00	GIA
2	01-04-2020	0.00	5700385.00	5700385.00	5700385.00	31-03-2021	0.00	BLOCK GRANT
3	01-04-2020	0.00	610.00	610.00	610.00	31-03-2021	0.00	CHSE EXAM
4	01-04-2020	0.00	25894.00	25894.00	25894.00	31-03-2021	0.00	PLUS 3 EXAM
	GRAND TOTAL	0.00	19742275.00	19742275.00	19742275.00		0.00	

Comments :

POM 1 DATED 18.10.2021

BLOCK GRANT(RECURRING 7 NON RECURRING) SALARY

AS EXPLAINED BY THE COLLEGE PRINCIPAL THE BLOCK GRANT IN RESPECT OF STAFFS COVERED BY THIS GRANT IS PASSED BY THE TRESURY IS OF THE NON PLAN TYPE, THE DETAILS IN RESPECT OF ITS DISBURSEMENT AND UTILISATION IS MAINTAINED BY IT.

K.P. Rao

CHSE EXAM

SUBMITTED TO THE CONTROLLER OF EXAMINATION CHSE VIDE LETTER NO 867 DATED 05.04.2021.

PLUS 3 EXAM

TO THE CONTROLLER OF EXAMINATION SAMBALPUR UNIVERSITY VIDE LETTER NO 806 DATED 25.02.2021.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -

No Misappropriation or Defalcation of fund noticed during the year under review.

PARA: 12 LOSS OF STOCK & STORE

12.1 -

No loss of stock & store detected during the year under audit.

PARA: 13 AUDIT OF RECEIPTS

13.1 -

POM 2 dated 15.11.2021

1. FOR PLUS 2 STUDENTS	AMOUNT	
OPENING BALANCE AS ON 01/04/2020	84184	
ADD- RECEIPT DURING THE YEAR	33481	
LESS-PAYMENT DURING THE YEAR	84184	CHALLAN NO 22 DATED 23.11.2020
CLOSING BALANCE AS ON 31.3.2021	33481	
2.FOR PLUS 3 STUDENTS		
OPENING BALANCE AS ON	20984	

CPais

01/04/2020		
ADD- RECEIPT DURING THE YEAR	21914	
LESS-PAYMENT DURING THE YEAR	20982	CHALLAN NO 11 DATED 23.11.2020
CLOSING BALANCE AS ON 31.3.2021	21916	

FEES AND FINES CALCULATION DETAILS

ADMISSION FEES			
PARTICULARS	NO OF STUDENTS	PER STUDENT	TOTAL AMOUNT
ARTS 1st YEAR	256	8	2048
SCIEN CE 1st YEAR	36	9	324
COMM ERCE 1st YEAR	48	8	384
VOCATIONAL 1st YEAR	9	9	81
ARTS 2nd YEAR	255	8	2040
SCIEN CE 2nd YEAR	28	9	252
COMM ERCE 2nd YEAR	46	8	368
VOCATIONAL 2nd YEAR	8	9	72
TOTAL ADMISSION FEES FOR +2	686		5569
TUITION FEES			
PARTICULARS	NO OF STUDENTS	PER STUDENT	TOTAL AMOUNT
ARTS 1st YEAR	94	96	9024
SCIEN CE 1st YEAR	10	108	1080
COMM ERCE 1st YEAR	29	96	2784
VOCATIONAL 1st YEAR	5	108	540
ARTS 2nd YEAR	98	96	9408
SCIEN CE 2nd YEAR	17	108	1836

COMM ERCE 2nd YEAR	27	96	2592
VOCATIONAL 2nd YEAR	6	108	648
TOTAL TUITION FEES FOR +2	286		27912
TOTAL FFES COLLECTED FROM +2			33481
ADMISSION FEES			
PARTICULARS	NO OF STUDENTS	PER STUDENT	TOTAL AMOUNT
ARTS 1st YEAR	133	8	1064
SCIEN CE 1st YEAR	21	9	189
COMM ERCE 1st YEAR	32	8	256
ARTS 2nd YEAR	158	8	1264
SCIEN CE 2nd YEAR	18	9	162
COMM ERCE 2nd YEAR	33	8	264
ARTS 3rd YEAR	141	8	1128
SCIEN CE 3rd YEAR	3	9	27
COMM ERCE 3rd YEAR	41	8	328
TOTAL ADMISSION FEES FOR +3	580		4682
TUITION FEES			
PARTICULARS	NO OF STUDENTS	PER STUDENT	TOTAL AMOUNT
ARTS 1st YEAR	35	96	3360
SCIEN CE 1st YEAR	10	108	1080
COMM ERCE 1st YEAR	16	96	1536
ARTS 2nd YEAR	45	96	4320
SCIEN CE 2nd YEAR	9	108	972
COMM ERCE	14	96	1344

VPals

2nd YEAR			
ARTS 3rd YEAR	30	96	2880
SCIEN CE 3rd YEAR	1	108	108
COMM ERCE 3rd YEAR	17	96	1632
TOTAL TUITION FEES FOR +3	177		17232
TOTAL FFES COLLECTED FROM +3			21914

During the review of the accounts of the college it was noticed that cash collected from students are not promptly deposited into the bank and there is generally a delay in the deposit of money which may give rise to misappropriation of funds.

So it is advised to deposit the money collected from students into the bank account promptly.

PARA: 14 AUDIT OF EXPENDITURE

14.1 -

All expenditure made in due course with due process.

PARA: 15 AUDIT ON WORKS

PARA: 16 AUDIT ON UNITS / DEPARTMENT

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

PARA: 18 MISCELLANEOUS

18.1 - Student Strength

Stream	General		OBC		SC		ST		Total		Total
	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys	
ARTS 1st YEAR	4	10	44	84	15	20	32	47	95	161	256
SCIEN CE 1st YEAR	3	1	10	9	5	2	3	3	21	15	36
COMM	5	12	6	17	1	3	0	4	12	36	48

KRals

ERCE 1st YEAR												
VOCAT IONAL 1st YEAR	1	0	1	5	0	0	1	1	3	6	9	
TOTAL :-	13	23	61	115	21	25	36	55	131	218	349	
Stream	General		OBC		SC		ST		Total		Total	
	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys		
ARTS 2nd YEAR	6	10	57	88	12	20	31	31	106	149	255	
SCIEN CE 2nd YEAR	1	1	1	16	0	0	3	6	5	23	28	
COMM ERCE 2nd YEAR	5	8	3	19	1	2	4	4	13	33	46	
VOCAT IONAL 2nd YEAR	0	0	0	6	0	0	1	1	1	7	8	
TOTAL :-	12	19	61	129	13	22	39	42	125	212	337	
+3 Student Strength, 2020-21												
STREA M	ST		SC		OBC		GENERAL		TOTAL		TOTAL	
	BOYS	GIRLS	BOYS	GIRLS	BOYS	GIRLS	BOYS	GIRLS	BOYS	GIRLS		
ARTS 1st YEAR	24	11	11	8	33	39	2	5	70	63	133	
SCIEN CE 1st YEAR	2	0	1	0	9	7	1	1	13	8	21	
COMM ERCE 1st YEAR	3	1	4	1	11	4	5	3	23	9	32	
TOTAL	29	12	16	9	53	50	8	9	106	80	186	
STREA M	ST		SC		OBC		GENERAL		TOTAL		TOTAL	
	BOYS	GIRLS	BOYS	GIRLS	BOYS	GIRLS	BOYS	GIRLS	BOYS	GIRLS		
ARTS	21	12	17	18	45	40	0	5	83	75	158	

KDals

2nd YEAR												
SCIENCE 2nd YEAR	4	2	0	1	8	2	1	0	13	5	18	
COMMERCE 2nd YEAR	6	2	2	0	6	4	8	5	22	11	33	
TOTAL	31	16	19	19	59	46	9	10	118	91	209	
STREAM	ST		SC		OBC		GENERAL		TOTAL		TOTAL	
	BOYS	GIRLS	BOYS	GIRLS	BOYS	GIRLS	BOYS	GIRLS	BOYS	GIRLS		
ARTS 3rd YEAR	24	17	9	19	29	36	1	6	63	78	141	
SCIENCE 3rd YEAR	0	0	1	0	1	1	0	0	2	1	3	
COMMERCE 3rd YEAR	3	2	2	1	9	6	8	10	22	19	41	
TOTAL	27	19	12	20	39	43	9	16	87	98	185	

18.2 - STAFF POSITION

CATEGORY	STAFF POSITION											
	SANCTIONED				EXISTING				VACANCY			
	GIA	BG	MGMT	TOTAL	GIA	BG	MGMT	TOTAL	GIA	BG	MGMT	TOTAL
TEACHING	24	3	7	34	20	3	7	30	4	0	0	4
NON TEACHING	13	0	10	23	6	0	10	16	7	0	0	7

PARA: 19 AUDIT OF LOAN/DEPOSITS/CPF INCLUDING POSITIONS
19.1 -

WRs

College has properly collected and deposited EPF, TDS and Professional tax from Salary of the staff within due date.

And no Loans taken/accepted from any outside agency/individual or organisation .

PARA: 20 RESULT OF AUDIT AND CONCLUSION

20.1 -

1. Periodic verification of stock not carried out by the institution.
2. Long outstanding Advances of Rs 106660.00 should be recovered immediately.
3. Value of Investment outstanding should be taken into the perview of Cashbook and proper investment ledger should be maintained

As a result of this Audit transactions involving a sum of Rs 106660.00 are held under objection which include an amount of Rs 0.00 suggested for recovery. Besides, a sum of Rs 0 was recovered at the instance of audit. The details are furnished in the following tables.

Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Sur chargeable(In Rs:)	Amount Em bezzlement(In Rs:)	Amount Oth ercases(In Rs:)	Remarks
1	8.1	0.00	106660.00	0.00	0.00	0.00	
Total		0.00	106660.00	0.00	0.00	0.00	

Spot Recovery

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

Audit Certificate

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

VP 2021