

LOCAL FUND AUDIT - KHURDA, ODISHA

CATEGORY Aided College General

Audit Report No. 512595/JAR(2019-2020) KHURDA

PARA - 1 TITLE SHEET

1	Name of the Institution	Prananath College, Khurda
2	Year of Accounts under Audit	2018-2019
3	Name of the Local Authority during the year of A/Cs	HARA NARAYAN PANIGRAHI, READER IN ENGLISH, PRINCIPAL IC FROM 01 09 17 TO 30 06 18 - HEMANTA KUMAR SATAPATHY, READER IN PQL SCIENCE PRINCIPAL IC FROM 01 07 18 TO 31 07 18 - MAMATA DEY, READER IN ENGLISH PRINCIPAL IC FROM 01 08 18 TO 31 08 18 - BIDYADHAR BEHERA, READER IN COMMERCE, PRINCIPAL IC FROM 01 09 18 TO 30 11 18 - SWYAMPRAVA PATTANAIK, READER IN ODSIA, PRINCIPAL IC 01 12 18 TO 31 12 18 - DUSMANTA KUMAR ROUFRAY, READER IN EDUCATION, PRINCIPAL IC FROM 01 01 19 TO 10 01 19 - SAUDAMINI DAS, READER IN PSYCHOLOGY, PRINCIPAL IC FROM 10 01 19 TO 30 04 19 - MANORANJAN SENAPATI, READER IN COMMERCE, PRINCIPAL IC FROM 01 05 19 TO CONTINUING TILL DATE
	Name of the Local Authority at the time of Audit	MANORANJAN SENAPATI, READER IN COMMERCE, PRINCIPAL IC FROM 01 05 19 TO CONTINUING TILL DATE
4	Duration of Audit	21-10-2019 To 11-03-2020 (Mandays Consumed)
5	Name of the Auditors	P B S D & ASSOCIATES 322152E - Lead Auditor
6	Name of the Reviewing Officer	ASHOK KUMAR MANIK (Additional District Audit Officer)
7	Date of submission of report by Reviewing officer	10-07-2020
8	Entry Conference Date	
9	Exit Conference Date	
10	Name of the District Audit Officer (DAC)	BIJAYALAXMI SATPATHY
11	Date of approval of report by District Audit Officer	12-07-2020

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Principal
Prananath College (Autonomous)
Khurda

13	Self Finance Cash Book	01-04-2018	2779319.00	3363910.00	6143229.00	2245873.00	31-03-2019	3897356.00	31-03-2019	3897356.00	0.00
14	Plus Two General cash Book	01-04-2018	14090100.45	14620961.00	28911061.45	10989047.38	31-03-2019	17922014.07	31-03-2019	17922014.07	0.00
15	Plus Three General Cash Book	01-04-2018	82775758.15	14031382.95	22308958.73	15426316.95	31-03-2019	68826418.15	31-03-2019	68826418.15	0.00
GRAND TOTAL			10357249.53	17773389.01	28130638.64	17646033.77		10484604.82		10461241.02	233638.00

Comments

CASH BOOK WISE DETAILS OF CLOSING BALANCE AS ON 31-03-2019

Sl No	Name of the Cash Book	In Cash	In Bank	In FDR	Theft	Advance	Total
1	Plus Two General	0.00	11365791.07	5842693.00	3,00,000.00	413530.00	17922014.07
2	Plus Three General	50000.00	5602862.15	10477047.00	0.00	2270509.00	68826418.15
3	Self Finance	0.00	3418858.00	200000.00	0.00	278500.00	3897356.00
4	UGC	0.00	397284.00	0.00	0.00	332500.00	729784.00
5	RUSA Cash Book	0.00	10000000.00	0.00	0.00	0.00	10000000.00
6	World Bank Cash Book	0.00	1100000.00	0.00	0.00	0.00	1100000.00
7	Mess Fund Cash Book(Girls Hostel 1)	0.00	68510.40	0.00	0.00	0.00	68510.40
8	General Cash Book(Girls Hostel 1)	0.00	315702.00	0.00	0.00	0.00	315702.00
9	Mess Cash Book(Girls Hostel 2)	0.00	130164.00	0.00	0.00	0.00	130164.00
10	General Cash Book(B oys Hostel)	0.00	227066.00	0.00	0.00	0.00	227066.00
11	Library Canteen Fund Cash Book	0.00	60627.00	0.00	0.00	0.00	60627.00
12	General Cash Book(M.D Hostel)	0.00	988069.00	0.00	0.00	0.00	988069.00
13	Mess Fund Cash Book(M.D Hostel)	0.00	92355.65	0.00	0.00	0.00	92355.65
14	General Cash Book(New Girls Hostel)	0.00	142075.00	0.00	0.00	0.00	142075.00
15	Mess Fund Cash Book(New Girls Hostel)	0.00	112268.00	0.00	0.00	0.00	112268.00
Total		50000.00	84447631.27	16519740.00	300000.00	3295039.00	104612410.27

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Abstract Position of Receipt and Payment Account of P.N.COLLEGE KHORDHA for the Period 2018-19

Sl.No	Head of A/c	Opening Balance as on 01.04.2018	Receipt During the F.Y. 2018-19	Total	Payment During the F.Y. 2018-19	Closing Balance as on 31.03.2019
I	GRANTS(Recurring)					0.00
1	GIA Salary	0.00	12,25,16,255.00	12,25,16,255.00	12,25,16,255.00	-34,164.00
2	Block Grant Salary	-34,164.00	1,05,53,062.00	1,05,18,898.00	1,05,53,662.00	-34,164.00
	TOTAL	-34,164.00	13,30,69,917.00	13,30,35,753.00	13,30,69,917.00	
II	GRANTS (Non Recurring)					9,63,422.00
1	UGC CASH BOOK	14,65,772.00	48,302.00	15,14,074.00	5,50,652.00	1,00,00,000.00
2	RUSA Cash Book	0.00	1,00,00,000.00	1,00,00,000.00	0.00	11,00,000.00
3	World Bank Cash Book	0.00	11,00,000.00	11,00,000.00	0.00	
	TOTAL	14,65,772.00	1,11,48,302.00	1,26,14,074.00	5,50,652.00	1,20,63,422.00
III	OTHER THANGRANTS (CHSE Received)					5,20,469.00
1	Zonal Advance Evaluation	5,20,469.00	0.00	5,20,469.00	0.00	5,12,529.00
2	Manual Valuation	5,12,529.00	16,81,289.00	21,93,818.00	16,81,289.00	0.00
3	Coding work	24,554.00	0.00	24,554.00	24,554.00	0.00
4	HUB	1,15,000.00	0.00	1,15,000.00	1,15,000.00	0.00
5	Received from CHSE	38,940.00	0.00	38,940.00	0.00	38,940.00
	Total	12,11,492.00	16,81,289.00	28,92,781.00	18,20,843.00	10,71,938.00
IV	Grants other than Grants					5,000.00
1	TCS Ltd	5,000.00	0.00	5,000.00	0.00	5,000.00
2	Self finance Training	-1,22,989.00	0.00	-1,22,989.00	0.00	-1,22,989.00
3	GPF of the staff	-1,23,702.00	0.00	-1,23,702.00	0.00	-1,23,702.00
4	Provisional Pension	0.00	0.00	0.00	0.00	0.00
5	SAMS	5,55,898.00	0.00	5,55,898.00	1,55,800.00	4,00,098.00
6	Security Deposit	30,000.00	0.00	30,000.00	0.00	30,000.00
7	Centre Advance	3,240.00	0.00	3,240.00	0.00	3,240.00
8	GIS Deposit	0.00	0.00	0.00	0.00	0.00
	TOTAL	3,47,447.00	0.00	3,47,447.00	1,55,800.00	1,91,647.00
V	Internal Sources(Fees & Fines)					1,52,196.00
1	Fees & Fines	23,099.00	3,74,772.00	3,97,871.00	2,45,675.00	1,52,196.00
	TOTAL	23,099.00	3,74,772.00	3,97,871.00	2,45,675.00	1,52,196.00
VI	Students fund					5,28,069.00
1	Academic Fees	5,28,069.00	55,935.00	5,84,004.00	55,935.00	5,28,069.00
2	Affiliation Fees	1,41,140.00	76,900.00	2,20,040.00	8,840.00	2,11,200.00
3	Athletic Fees	17,084.00	55,210.00	73,194.00	45,578.00	27,616.00
4	Certificate Fees	520.00	2,54,120.00	2,54,640.00	2,50,000.00	4,640.00
5	Migration Fees	4,990.00	2,10,520.00	2,15,510.00	1,39,600.00	15,910.00
6	Council Exam Fees	970.00	7,43,140.00	7,42,170.00	6,45,210.00	96,960.00
7	Registration Fees	1,800.00	1,54,620.00	1,56,420.00	1,54,620.00	1,800.00
8	School & Guide	1,59,679.00		1,59,679.00		1,59,679.00
9	CDC Fees	6,294.00	13,210.00	19,504.00	13,210.00	6,294.00
10	College Calendar	2,60,079.00	1,00,560.00	3,60,639.00	99,750.00	2,60,889.00
11	Old Student Association	39,600.00	0.00	39,600.00	0.00	39,600.00
12	College Examination	8,84,489.00	5,17,300.00	14,01,789.00	4,56,210.00	9,45,579.00
13	College Garden	1,13,875.00	0.00	1,13,875.00	0.00	1,13,875.00



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AUDIT REPORT
12-07-2020



14	College Magazine	1,83,665.00	1,75,240.00	3,58,905.00	1,33,960.00	2,24,945.00
15	College Election Fees	35,953.00	45,210.00	81,163.00	26,000.00	55,163.00
16	College Union Fees	29,485.00	1,38,075.00	1,67,560.00		1,67,560.00
17	Flag Day Fees	2,46,907.00	65,490.00	3,12,397.00	35,840.00	2,76,557.00
18	Co-Operative Maintenance	-11,47,089.00	0.00	-11,47,089.00	0.00	-11,47,089.00
19	Corpus Fund	10,36,373.00	0.00	10,36,373.00	0.00	10,36,373.00
20	Cycle Stand Fees	1,12,345.00	69,175.00	1,71,520.00	35,680.00	1,35,840.00
21	Dramatic Society Fee	72,456.00	0.00	72,456.00	0.00	72,456.00
22	DSA Fees	59,967.00	39,450.00	99,412.00	29,860.00	69,552.00
23	Electric Rent	18,22,960.00	0.00	18,22,960.00	0.00	18,22,960.00
24	Employees Welfare Fees	62,483.00	0.00	62,483.00	0.00	62,483.00
25	Faculty Society Fees	3,06,281.00	0.00	3,06,281.00	0.00	3,06,281.00
26	Fees for Adopted School	62,984.00	0.00	62,984.00	0.00	62,984.00
27	Furniture & Maintenance	-3,19,947.00	0.00	-3,19,947.00	0.00	-3,19,947.00
28	Games	5,54,589.00	0.00	5,54,589.00	0.00	5,54,589.00
29	General Maintenance	6,37,002.00	0.00	6,37,002.00	0.00	6,37,002.00
30	Genset	1,53,690.00	0.00	1,53,690.00	0.00	1,53,690.00
31	Humanities Society Fee	9,61,166.00	0.00	9,61,166.00	0.00	9,61,166.00
32	Identity Card	3,34,603.00	1,18,350.00	4,52,953.00	56,500.00	3,96,453.00
33	Lesson Plan & Time Table	1,12,627.00	0.00	1,12,627.00	0.00	1,12,627.00
34	Library Fees	6,09,204.00	75,610.00	6,84,814.00	69,330.00	6,15,484.00
35	Medical Fees	77,535.00	69,175.00	1,37,110.00	15,420.00	1,21,690.00
36	commemoration fees	2,39,475.00	0.00	2,39,475.00	0.00	2,39,475.00
37	Common Room Fees	1,13,974.00	39,450.00	1,53,424.00	32,680.00	1,20,744.00
38	Music Fees	2,39,123.00	0.00	2,39,123.00	0.00	2,39,123.00
39	NCC Fees	93,813.00	26,240.00	1,20,053.00	3,540.00	1,16,513.00
40	Onya Sahitya Parishad Fee	1,35,540.00	0.00	1,35,540.00	0.00	1,35,540.00
41	Placement Cell & Fee for Adopted School	56,664.00	0.00	56,664.00	0.00	56,664.00
42	Proximal & Attendance Fee	68,314.00	19,725.00	88,039.00	12,540.00	75,499.00
43	Reading Room	1,50,256.00	0.00	1,50,256.00	0.00	1,50,256.00
44	Recognition Fee	2,06,785.00	75,360.00	2,82,145.00	75,360.00	2,06,785.00
45	Seminar Fees	4,33,400.00	1,45,210.00	5,78,610.00	1,12,540.00	4,66,070.00
46	Social Service Fees	1,48,830.00	0.00	1,48,830.00	5,410.00	1,43,420.00
47	Sports & Literary Fee	3,82,725.00	1,88,790.00	5,71,515.00	1,88,790.00	3,82,725.00
48	SSG Fees	43,175.00	0.00	43,175.00	0.00	43,175.00
49	Students Aid Fund	79,835.00	78,900.00	1,58,735.00	25,640.00	1,33,095.00
50	Student Insurance Premium	1,47,717.00	98,625.00	2,46,342.00	0.00	2,46,342.00
51	Student Welfare Fund	1,77,045.00	0.00	1,77,045.00	0.00	1,77,045.00
	Subject Fees	21,805.00	1,31,000.00	1,52,805.00	15,240.00	1,37,565.00
	Syllabus fee	4,11,940.00	12,820.00	4,24,760.00	12,820.00	4,11,940.00
	System Maintenance Fee	4,30,620.00	0.00	4,30,620.00	0.00	4,30,620.00
	Youth Red Cross Fee	1,28,677.00	39,450.00	1,68,127.00	8,521.00	1,59,606.00



Principal
Prānānāth College (Autonomous)
Khordha

57	Alumin Association Fees	22,575.00	0.00	22,575.00	0.00	22,575.00
58	Building Fund	69,51,893.00	10,80,050.00	80,41,943.00	40,29,966.00	40,11,977.00
59	Computer Science (H)	46,39,350.00	0.00	46,39,350.00	0.00	46,39,350.00
60	co operative Store Maintenance	22,652.00	0.00	22,652.00	0.00	22,652.00
61	Corpus Fund	4,35,500.00	93,125.00	5,28,625.00	25,410.00	5,03,215.00
62	cultural Association	-61,155.00	1,77,525.00	1,16,370.00	85,410.00	30,960.00
63	Cultural Association election	1,59,635.00	0.00	1,59,635.00	0.00	1,59,635.00
64	Enhancement of fees By Council	28,470.00	0.00	28,470.00	0.00	28,470.00
65	Examination Maintenance HUB	27,430.00	0.00	27,430.00	0.00	27,430.00
66	Faculty Society Fees	1,13,590.00	1,65,690.00	2,79,280.00	35,410.00	2,43,870.00
67	Laboratory Caution Money	7,51,701.00	1,06,200.00	8,57,901.00	45,790.00	8,12,121.00
68	Laboratory Development fee	3,02,226.00	1,20,163.00	4,22,389.00	35,986.00	3,86,403.00
69	Library Caution Money	3,62,565.00	2,45,870.00	6,08,435.00	1,40,230.00	4,68,205.00
70	University Registration Fee	47,010.00	92,470.00	1,39,480.00	92,470.00	47,010.00
71	UU. Exam. Fee	50,52,821.00	17,12,500.00	67,65,321.00	16,25,480.00	51,39,841.00
72	Commerce Society	33,256.00	0.00	33,256.00	0.00	33,256.00
73	Endowment Prize	1,03,580.00	0.00	1,03,580.00	0.00	1,03,580.00
74	Science Society	51,100.00	0.00	51,100.00	0.00	51,100.00
75	Cleaning & Sanitation	1,32,974.00	5,10,800.00	6,43,774.00	5,66,124.00	77,650.00
76	Social Service Guild	34,858.00	41,255.00	76,113.00	0.00	76,113.00
	TOTAL	3,10,84,927.00	81,70,508.00	3,92,55,435.00	95,06,890.00	2,97,48,545.00
VII	Miscellaneous					
1	Development fund	1,22,78,448.50	1,08,29,463.00	2,31,06,911.50	1,99,57,528.00	31,49,383.50
2	Bank Interest & Charges	19,29,463.60	2,19,982.58	21,49,446.18	3,410.00	21,46,036.18
3	EPF (Employee Share)	0.00	7,25,896.00	7,25,896.00	4,82,336.00	2,43,560.00
4	Misc Fees	20,40,058.00	0.00	20,40,058.00	0.00	20,40,058.00
5	Wrong receipt in Cash Book	20,02,655.00	0.00	20,02,655.00	0.00	20,02,655.00
6	Inter Transfer to +3	1,00,000.00	0.00	1,00,000.00	0.00	1,00,000.00
7	Interest On FD	9,33,841.00	0.00	9,33,841.00	0.00	9,33,841.00
8	Other Misc Receipts	1,93,550.00	0.00	1,93,550.00	0.00	1,93,550.00
9	VAT	55,983.00	0.00	55,983.00	0.00	55,983.00
10	CESS	10947.00	10,531.00	21,478.00	9,818.00	11,660.00
11	ROYALTY	26,380.00	20,102.00	46,482.00	0.00	46,482.00
12	Income Tax	0.00	16,531.00	16,531.00	0.00	16,531.00
13	SD	0.00	22,799.00	22,799.00	0.00	22,799.00
13	TDS	21,376.00	0.00	21,376.00	0.00	21,376.00
14	Trf. To Plus Two Cash Book	-1,00,000.00	0.00	-1,00,000.00	0.00	-1,00,000.00
15	Management Fund	-82.00	0.00	82.00	0.00	-82.00
16	Unclassified Balances	4,47,41,437.50	0.00	4,47,41,437.50	0.00	4,47,41,437.50
	TOTAL	6,42,33,057.60	1,18,38,364.58	7,60,71,362.18	2,04,53,692.00	5,56,18,270.18
VIII	Other Cash Book					



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1	Self Finance CASH BOOK	27,79,319.00	33,83,910.00	61,43,229.00	22,45,873.00	38,97,356.00
2	Mess Fund Cash Book(Girls Hostel 1)	1,46,364.04	18,73,700.00	20,20,064.04	19,51,553.60	68,510.44
3	General Cash Book(Girls Hostel 1)	4,90,087.00	13,61,377.00	18,51,464.00	15,35,762.00	3,15,702.00
4	Mess Cash Book(Girls Hostel 2)	2,78,337.00	19,85,692.00	22,64,029.00	21,33,865.00	1,30,164.00
5	General Fund Cash Book(Boys Hostel)	2,14,732.00	8,28,729.00	10,43,461.00	8,16,395.00	2,27,066.00
6	Library Contribution Fund Cash Book	50,899.00	10,178.00	61,077.00	450.00	60,627.00
7	General Cash Book(M.D Hostel)	8,12,130.00	5,87,624.00	13,99,754.00	4,11,685.00	9,88,069.00
8	Mess Fund Cash Book(M.D Hostel)	1,92,624.79	11,94,530.53	13,87,354.82	12,94,999.17	92,355.65
9	General Cash Book(New Girls Hostel)	1,80,912.00	2,28,049.00	4,08,961.00	2,66,886.00	1,42,075.00
10	Mess Fund Cash Book(New Girls Hostel)	95,261.00	17,008.00	1,12,269.00	0.00	1,12,269.00
	TOTAL	52,40,865.33	1,14,50,797.53	1,66,91,662.86	1,06,57,468.77	60,34,194.09
	Grand Total	10,35,72,495.93	17,77,33,890.11	28,13,06,386.04	17,64,60,337.77	10,48,46,048.27

During the course of Audit period and also information from the Local Authority, the College has not maintained the "GENERAL LEDGER ACCOUNTS" (Ledger Books) for different heads of accounts as appearing in the STATEMENT OF SHOWING THE RECEIPT & EXPENDITURE (payments) accounts for the year 2018-19. Due to non-maintenance of Ledger Accounts' Books, it is not possible to cross check the transactions in the General Cash Books with the Ledger Books and correct summation of the Ledger.

The Principal of the College has been advised to maintain the General Ledger / Books as given above and to be produced in next/ forth coming Audit.

Comments regarding negative Balance :-

It may be seen from the above financial statement that in many heads of accounts shown as negative balance pertaining to P.Y expenditure. The local authority is requested to submit a detailed compliance on such at a early date.



Pranathi
17.24
Principal
Pranathi College (Autonomous)
Khordha

LOCAL FUND AUDIT, KHURDA, ODISHA

CATEGORY : Aided College

Audit Report No - 587803/AR/2020-2021-KHURDA


PARA 1 TITLE SHEET

1	Name of the Institution	Prananath College, Khurda
2	Year of Accounts under Audit	2019-2020
3	Name of the Local Authority during the year of A/Cs	SAUDAMINI DAS READER IN PSYCHOLOGY, PRINCIPAL IC, FROM 01.01.2019 TO 30.04.2020
	Name of the Local Authority at the time of Audit	MANORANJAN SENAPATI, READER IN COM PRINCIPAL IC, FROM 30.04.2020 TO 24.12.2020 BISWAMAHINI MANGARAJ, READER IN POL. SCIENCE, FROM 24.12.2020 TO 31.12.2020 RANJITA SETHI, READER IN ZOOLOGY, PRINCIPAL IC, FROM 01.01.2021 TO CONTINUING TILL DATE.
4	Duration of Audit	21-11-2020 To 26-03-2021 (Mandays Consumed :-)
5	Name of the Auditors	BAPS & ASSOCIATES 117119W - Lead Auditor
6	Name of the Reviewing Officer	ASHOK KUMAR MANIK (Additional District Audit Officer)
7	Date of submission of report by Reviewing officer	28-05-2021
8	Entry Conference Date	
9	Exit Conference Date	
10	Name of the District Audit Officer	SUDHANSU SEKHAR MISHRA
11	Date of approval of report by District Audit Officer	08-07-2021

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		
Prananath College, Khurda							0		

PARA 2 PHYSICAL VERIFICATION

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

Handwritten signature and date: 1.7.21

Total	4630.00	69328551.80	23796333.00	300000.00	11825779.00	105255293.80
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Abstract Position of Receipt and Payment Account of P.N AUTONOMOUS COLLEGE KHORDHA for the Period 2019-20

Sl.No	Head of A/c	Opening Balance as on 01.04.2019	Receipt During the F.Y. 2019-20	Total	Payment During the F.Y. 2019-20	Closing Balance as on 31.03.2020
I	GRANTS(Recurring)-					
1	GIA Salary	0.00	12,41,20,932.00	12,41,20,932.00	12,41,20,932.00	0.00
2	Block Grant Salary	-34,164.00	89,68,262.00	89,34,098.00	78,78,508.00	10,55,590.00
	TOTAL	-34,164.00	13,30,89,194.00	13,30,55,030.00	13,19,99,440.00	10,55,590.00
II	GRANTS (Non Recurring)					
1	UGC CASH BOOK	9,63,422.00	12,061.00	9,75,483.00	0.00	9,75,483.00
2	RUSA Cash Book	1,00,00,000.00	5,26,219.00	1,05,26,219.00	88.50	1,05,26,130.50
3	World Bank Cash Book	11,00,000.00	15,48,236.00	26,48,236.00	11,06,538.15	15,41,697.85
	TOTAL	1,20,63,422.00	20,86,516.00	1,41,49,938.00	11,06,626.65	1,30,43,311.35
III	OTHER THAN GRANTS (CHSE Received)					
1	Zonal Advance Evaluation	5,20,469.00	0.00	5,20,469.00	0.00	5,20,469.00
2	Manual Valuation	5,12,529.00	12,09,732.00	17,22,261.00	11,85,337.00	5,36,924.00
3	Coding work	0.00	18,900.00	18,900.00	18,900.00	0.00
4	HUB	0.00	1,23,000.00	1,23,000.00	1,15,000.00	8,000.00
5	Received from CHSE	38,940.00	20,000.00	58,940.00	0.00	58,940.00
6	Smart Class	0.00	5,88,525.00	5,88,525.00	5,88,525.00	0.00
	Total	10,71,938.00	19,60,157.00	30,32,095.00	19,07,762.00	11,24,333.00
	Grants other than Grants					
	TCS Ltd	5,000.00	0.00	5,000.00	0.00	5,000.00
	Self finance	-1,22,989.00	0.00	-1,22,989.00	0.00	-1,22,989.00



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Pran Nath College (Autonomous)
Khordha

	Training					
3	GPF of the staff	-1,23,702.00	0.00	-1,23,702.00	0.00	-1,23,702.00
4	Provisional Pension	0.00	0.00	0.00	0.00	0.00
5	SAMS	4,00,098.00	0.00	4,00,098.00	0.00	4,00,098.00
6	Security Deposit	30,000.00	0.00	30,000.00	0.00	30,000.00
7	Centre Advance	3,240.00	0.00	3,240.00	0.00	3,240.00
8	GIS Deposit	0.00	1,50,000.00	1,50,000.00	1,50,000.00	0.00
	TOTAL	1,91,647.00	1,50,000.00	3,41,647.00	1,50,000.00	1,91,647.00
V	Internal Sources(Fees & Fines)					
1	Fees & Fines	1,52,196.00	3,50,441.00	5,02,637.00	2,73,347.00	2,29,290.00
	TOTAL	1,52,196.00	3,50,441.00	5,02,637.00	2,73,347.00	2,29,290.00
VI	Students fund					
1	Academic Fees	5,28,069.00	3,58,200.00	8,86,269.00	3,58,200.00	5,28,069.00
2	Affiliation Fees	2,11,200.00	71,640.00	2,82,840.00	71,640.00	2,11,200.00
3	Athletic Fees	27,616.00	64,900.00	92,516.00	62,500.00	30,016.00
4	Certificate Fees	4,640.00	2,04,780.00	2,09,420.00	2,02,000.00	7,420.00
5	Migration Fees	15,910.00	2,51,690.00	2,67,600.00	2,47,220.00	20,380.00
6	Council Exam Fees	96,960.00	6,57,090.00	7,54,050.00	6,54,679.00	99,371.00
7	Registration Fees	1,800.00	1,98,230.00	2,00,030.00	1,98,230.00	1,800.00
8	Scout & Guide	1,59,679.00	0.00	1,59,679.00	0.00	1,59,679.00
9	CDC Fees	6,294.00	22,500.00	28,794.00	22,500.00	6,294.00
10	College Calender	2,60,889.00	1,43,280.00	4,04,169.00	1,35,000.00	2,69,169.00
11	Old Student Association	39,600.00	0.00	39,600.00	0.00	39,600.00
12	College Examination	9,45,579.00	3,58,200.00	13,03,779.00	2,57,409.00	10,46,370.00
13	College Garden	1,13,875.00	20,000.00	1,33,875.00	20,000.00	1,13,875.00
14	College Magazing	2,24,945.00	1,43,280.00	3,68,225.00	1,22,340.00	2,45,885.00
15	College Election Fees	55,163.00	1,25,370.00	1,80,533.00	1,09,000.00	71,533.00
16	College Union Fees	1,67,560.00	0.00	1,67,560.00	0.00	1,67,560.00



17	Flag Day Fees	2,76,557.00	64,590.00	3,41,147.00	45,690.00	2,95,457.00
18	Co-Operative Maintenance	-11,47,089.00	0.00	-11,47,089.00	0.00	-11,47,089.00
19	Corpus Fund	10,36,373.00	4,47,750.00	14,84,123.00	0.00	14,84,123.00
20	Cycle Stand Fees	1,35,840.00	53,730.00	1,89,570.00	45,670.00	1,43,900.00
21	Dramatic Society Fee	72,456.00	0.00	72,456.00	0.00	72,456.00
22	DSA Fees	69,552.00	45,000.00	1,14,552.00	32,300.00	82,252.00
23	Electric Rent	18,22,960.00	0.00	18,22,960.00	0.00	18,22,960.00
24	Employees Welfare Fees	62,483.00	1,50,444.00	2,12,927.00	1,41,200.00	71,727.00
25	Faculty Society Fees	3,06,281.00	0.00	3,06,281.00	0.00	3,06,281.00
26	Fees for Adopted School	62,984.00	0.00	62,984.00	0.00	62,984.00
27	Furniture & Maintenance	-3,19,947.00	0.00	-3,19,947.00	0.00	-3,19,947.00
28	Games	5,54,589.00	0.00	5,54,589.00	0.00	5,54,589.00
29	General Maintenance	6,37,002.00	0.00	6,37,002.00	0.00	6,37,002.00
30	Genset	1,53,690.00	0.00	1,53,690.00	0.00	1,53,690.00
31	Humanities Society Fee	9,61,166.00	1,56,200.00	11,19,366.00	0.00	11,19,366.00
32	Identity Card	3,96,453.00	1,07,460.00	5,03,913.00	90,350.00	4,13,563.00
33	Lesson Plan & Time Table	1,12,627.00	1,66,560.00	2,79,187.00	1,58,760.00	1,20,427.00
34	Library Fees	6,15,484.00	2,11,456.00	8,26,940.00	2,10,810.00	6,16,130.00
35	Medical Fees	1,21,690.00	53,710.00	1,75,420.00	36,700.00	1,38,720.00
36	Commemoration fees	2,39,475.00	1,11,900.00	3,51,375.00	1,02,700.00	2,48,675.00
37	Common Room Fees	1,20,744.00	35,820.00	1,56,564.00	33,200.00	1,23,364.00
38	Music Fees	2,39,123.00	0.00	2,39,123.00	0.00	2,39,123.00
39	NCC Fees	1,16,513.00	1,14,624.00	2,31,137.00	8,000.00	2,23,137.00
40	Oriya Sahitya Parishad Fee	1,35,540.00	52,520.00	1,88,060.00	34,000.00	1,54,060.00
41	Placement Cell & Fee for Adopted School	56,664.00	0.00	56,664.00	0.00	56,664.00
	Proportional & Attendance Fee	75,499.00	54,910.00	1,30,399.00	48,380.00	82,019.00




 Principal
 Pranathi College (Autonomous)
 Khordha

43	Reading Room	1,50,256.00	0.00	1,50,256.00	0.00	1,50,256.00
44	Recognition Fee	2,06,785.00	2,48,670.00	4,55,455.00	2,48,760.00	2,06,695.00
45	Seminar Fees	4,66,070.00	3,58,200.00	8,24,270.00	2,67,450.00	5,39,820.00
46	Social Service Fees	1,43,420.00	0.00	1,43,420.00	0.00	1,43,420.00
47	Sports & Literary Fee	3,82,725.00	2,83,570.00	6,66,295.00	1,63,382.00	5,02,913.00
48	SSG Fees	43,175.00	0.00	43,175.00	0.00	43,175.00
49	Students Aid Fund	1,33,095.00	88,900.00	2,21,995.00	75,900.00	1,46,095.00
50	Student Insurance Premium	2,46,342.00	89,550.00	3,35,892.00	1,15,669.00	2,20,223.00
51	Student Welfare Fund	1,77,045.00	0.00	1,77,045.00	1,14,000.00	63,045.00
53	Subject Fees	1,37,565.00	1,33,800.00	2,71,365.00	17,500.00	2,53,865.00
54	Syllabus fee	4,11,940.00	18,000.00	4,29,940.00	18,000.00	4,11,940.00
55	System Maintenance Fee	4,30,620.00	0.00	4,30,620.00	0.00	4,30,620.00
56	Youth Red Cross Fee	1,59,606.00	35,820.00	1,95,426.00	34,021.00	1,61,405.00
57	Alumni Association Fees	22,575.00	0.00	22,575.00	0.00	22,575.00
58	Building Fund	40,11,977.00	18,72,415.00	58,84,392.00	0.00	58,84,392.00
59	Computer Science (H)	46,39,350.00	2,10,540.00	48,49,890.00	54,000.00	47,95,890.00
60	co operative Store Maintenance	22,652.00	0.00	22,652.00	0.00	22,652.00
61	Corpus Fund	5,03,215.00	1,47,250.00	6,50,465.00	0.00	6,50,465.00
62	cultural Association	30,960.00	1,61,190.00	1,92,150.00	97,000.00	95,150.00
63	Cultural Association election	1,59,635.00	0.00	1,59,635.00	0.00	1,59,635.00
64	Enhancement of fees By Council	28,470.00	12,070.00	40,540.00	0.00	40,540.00
65	Examination Maintenance HUB	27,430.00	0.00	27,430.00	0.00	27,430.00
66	Faculty Society Fees	2,43,870.00	0.00	2,43,870.00	0.00	2,43,870.00



67	Laboratory Caution Money	8,2,121.00	3,27,376.00	11,39,497.00	45,780.00	10,93,717.00
68	Laboratory Development fee	3,88,403.00	3,32,216.00	7,18,619.00	75,900.00	6,42,719.00
69	Library Caution Money	4,68,205.00	1,27,250.00	5,95,455.00	1,00,370.00	4,95,085.00
70	University Registration Fee	11,010.00	3,23,550.00	3,70,560.00	3,23,550.00	47,010.00
71	UU Exam Fee	5,39,841.00	57,25,500.00	1,08,65,341.00	57,12,500.00	51,52,841.00
72	Contribution Society	3,256.00	0.00	33,256.00	0.00	33,256.00
73	Endowment Provision	1,03,580.00	42,000.00	1,45,580.00	40,000.00	1,05,580.00
74	Science Society	51,100.00	0.00	51,100.00	0.00	51,100.00
75	Cleaning & Sanitation	77,850.00	5,54,000.00	6,31,650.00	5,51,748.00	79,902.00
76	Social Service Guild	76,113.00	41,660.00	1,17,773.00	0.00	1,17,773.00
77	EMU	0.00	2,00,700.00	2,00,700.00	2,00,700.00	0.00
78	Honour Fees	0.00	3,78,000.00	3,78,000.00	3,78,000.00	0.00
79	NSU	0.00	25,200.00	25,200.00	25,200.00	0.00
80	Diamond Jubilee	0.00	1,50,444.00	1,50,444.00	1,22,800.00	27,644.00
81	Contribution Certificate	0.00	1,89,400.00	1,89,400.00	1,81,000.00	8,400.00
	TOTAL	2,97,48,545.00	1,65,25,116.00	4,62,73,660.00	1,24,31,708.00	3,38,41,952.00
VII	Miscellaneous					
1	Development fund	31,49,383.50	1,70,46,845.94	2,01,96,229.44	2,21,20,974.18	-19,24,744.74
2	Bank Interest & Charges	21,16,036.18	9,67,111.79	31,13,147.97	0.00	31,13,147.97
3	EPF (Employee Share)	2,43,560.00	8,65,212.00	11,08,772.00	77,037.00	3,33,835.00
4	Misc. Bank	20,40,058.00	0.00	20,40,058.00	0.00	20,40,058.00
5	Wrong receipt in Cash book	20,02,655.00	0.00	20,02,655.00	0.00	20,02,655.00
6	Other Receipts	1,00,000.00	0.00	1,00,000.00	0.00	1,00,000.00
7	Interest on FD	9,33,841.00	0.00	9,33,841.00	0.00	9,33,841.00
	Other Misc	1,93,550.00	18,45,210.00	20,38,760.00	17,37,104.00	3,01,656.00



Principal
Pranathi College (Autonomous)
Khordha

AUDIT REPORT



AUDIT REPORT

9	Receipts					
	VAT	55,983.00	0.00	55,983.00	0.00	55,983.00
10	LABOUR CEBS	1,1660.00	27,500.00	34,169.06	0.00	34,169.06
11	ROYALTY	45,482.00	37,270.00	82,752.00	0.00	82,752.00
12	Income Tax	10,131.00	23,600.00	34,231.00	12,348.00	21,773.00
13	SD	22,799.00	0.00	22,799.00	0.00	22,799.00
14	TDS	21,376.00	0.00	21,376.00	0.00	21,376.00
15	Dr. To Plus Two Cash Book	1,00,000.00	0.00	1,00,000.00	0.00	1,00,000.00
16	Management Fund	82.00	0.00	82.00	0.00	82.00
17	Unclassified Balances	4,47,41,437.50	0.00	4,47,41,437.50	0.00	4,47,41,437.50
	TOTAL	5,56,18,270.18	2,08,07,844.79	7,64,26,114.97	2,46,45,503.18	5,17,80,611.79
VIII	Other Cash Book					
1	Self Finance CASH BOOK	38,97,356.00	56,97,151.00	95,84,507.00	68,06,682.00	27,57,825.00
2	Mess Fund Cash Book (Girls Hostel 1)	68,510.44	3,57,562.44	4,26,072.88	3,68,153.00	57,459.88
3	General Cash Book (Girls Hostel 1)	3,10,702.00	8,78,800.00	11,94,652.00	4,31,200.00	7,64,452.00
4	Mess Cash Book (Girls Hostel 2)	1,30,164.00	22,01,272.00	23,31,436.00	18,61,400.00	4,70,036.00
5	General Fund Cash Book (Boys Hostel)	2,27,066.00	2,85,465.00	4,92,531.00	4,31,400.00	61,131.00
6	Library Caution Fund Cash Book	60,627.00	6,056.00	66,682.00	0.00	66,682.00
7	General Cash Book (M D Hostel)	9,88,069.00	7,17,068.00	17,05,137.00	5,86,206.00	11,18,931.00
8	Mess Fund Cash Book (M D Hostel)	97,355.65	23,89,115.48	24,81,381.13	21,31,725.00	3,24,866.13
9	General Cash Book (New Girls Hostel)	1,42,075.00	2,70,000.00	4,13,035.00	2,39,770.00	1,73,265.00
10	Mess Fund Cash	1,12,268.00	48,531.00	1,60,802.00	69,836.00	90,966.00

Principal
Prishanath College



Books/Invoices (Headed)					
TOTAL	60,34,194.09	1,28,01,991.92	1,88,36,186.01	1,29,45,572.00	50,90,614.01
Grand Total	10,48,46,048.27	18,77,71,259.71	29,26,17,307.98	18,54,59,958.83	10,71,57,349.15

During the course of Audit, we have also information from the Local Authority. The College has not been maintained the "GENERAL LEDGER ACCOUNTS" (Ledger Books) for different heads of accounts as appearing in the STATEMENT OF RECEIPTS & EXPENDITURE (payments) and receipts for the year 2019-20. Due to non-maintenance of Ledger Accounts/Books we unable to cross check the transactions in the General Cash Books with the Ledger Books and correct summation of the Ledger.

The Principal of the College has been advised to maintain the General Ledger / Books as given above and to be produced to next forth coming Audit.

Details of RUSA Cash Book Difference		
ADD: Invoices credited in pass book but not taken in cash book		
On 25.01.19	78783.00	Cash book 30.04.2020
On 25.11.19	48879.00	Cash book 30.04.2020
On 28.03.20	41098.00	Cash book 31.12.2021
TOTAL	168738.00	
LESS: Bank charges debited in pass book but not taken in cash book	88.50	
Total	168649.50.	

Details of World bank cash book difference		
ADD: If grant receipt in pass book on date 10.01.20 but not taken in cash book	1500000.00	Cash book 07.1.2020
TOTAL	1500000.00	
LESS: Bank charges debited in pass book but not taken in cash book		
on 14.08.19	206.50	
on 08.08.19	17.40	
on 04.09.19	5.60	
on 04.09.19	2.65	
TOTAL	232.15	
Total	1499767.85	



Principals
Prannath College (Autonomous)
Khordha

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

Pran Nath College, Khurda - 431381

Sino	Name of 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	IOB	3630100005428	31-03-2020	1895097.85	31-03-2020	1113601.85	85316.85	IDP
2	Allahabad Bank	12181143	31-03-2020	11702.00	31-03-2020	11702.00	0.00	UGC
3	Allahabad Bank	1218696753	31-03-2020	57459.88	31-03-2020	57459.88	0.00	MESS FUND GIRLS HOSTEL 1
4	SBI	37771218519	31-03-2020	5526130.50	31-03-2020	5357481.00	168649.50	RUSA
5	Allahabad Bank	042000419	31-03-2020	764452.00	31-03-2020	764452.00	0.00	GENERAL CASH BOOK GIRLS HOSTEL 1
6	POSTAL	381208	31-03-2020	1005.00	31-03-2020	1005.00	0.00	GENERAL MD HOSTEL
7	Allahabad Bank	0358088973	31-03-2020	90966.00	31-03-2020	90966.00	0.00	MESS FUND CASH BOOK NEW GIRLS HOSTEL
8	Allahabad Bank	50358088975	31-03-2020	173265.00	31-03-2020	173265.00	0.00	GENERAL CASH BOOK NEW GIRLS HOSTEL
9	Postal Bank	381209	31-03-2020	1028.00	31-03-2020	1028.00	0.00	Mess Fund cash Book MD Hostel
10	Allahabad Bank	21218696797	31-03-2020	327178.13	31-03-2020	327178.13	0.00	MESS FUND CASH



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 17/04
Pran Nath College (Autonomous)
Khurda

LOCAL FUND AUDIT, KHURDA, ODISHA

CATEGORY : Aided College

Audit Report No : 633636/AR/2021-2022-KHURDA

PARA: 1 TITLE SHEET

1	Name of the Institution :	Prananath College, Khurda
2	Year of Accounts under Audit :	2017-2018 2020-2021
3	Name of the Local Authority during the year of A/Cs :	DR. CHOUDHURY PRATAP KUMAR DAS, PRINCIPAL IC, READER IN COMMERCE FROM 31.05.15 TO 30.04.17, SUNIL KUMAR PATTNAIK, READER IN ECONOMICS, PRINCIPAL IC 30.04.17 TO 31.08.17, HARA NARAYAN PANIGRAHI, READER IN ENGLISH, PRINCIPAL IC FROM 01.09.17 TO 30.06.18, HEMANTA KUMAR SATAPATHY, READER IN POLITICAL SCIENCE, PRINCIPAL IC FROM 01.07.18 TO 31.07.18, MAMATA DEI, READER IN ENGLISH, PRINCIPAL IC FROM 01.08.18 TO 31.08.18, BIDYADHAR BEHERA, READER IN COMMERCE, PRINCIPAL IC FROM 01.09.18 TO 30.11.18, SWAYAMPRAVA PATTANAİK, READER IN ODIA, PRINCIPAL IC FROM 01.12.18 TO 31.12.18, DUSMANTA KUMAR ROU TRAY, READER IN EDUCATION, PRINCIPAL IC FROM 01.01.19 TO 10.01.19, SAUDAMINI DAS, READER IN PSYCHOLOGY, PRINCIPAL IC FROM 01.01.19 TO 30.04.20. MANORANJAN SENAPATI, READER IN COMMERCE, PRINCIPAL IC FROM 30.04.20 TO 24.12.20, BISWAMAHINI MANGARAJ, READER IN POL SC, PRINCIPAL IC FROM 24.12.20 TO 31.12.20. RANJITA SETHI, READER IN ZOOLOGY, PRINCIPAL IC FROM 01.01.21 TO CONTINUING TILL DATE,
	Name of the Local Authority at the time of Audit :	RANJITA SETHI, READER IN ZOOLOGY, PRINCIPAL IC
4	Duration of Audit :	04-10-2021 To 29-10-2021 (Mandays Consumed :-)
5	Name of the Auditors	GOUTAM & CO 326869E - Lead Auditor
	Name of the Reviewing Officer :	SUDHANSU SEKHAR MISHRA (District Audit Officer)
	Date of submission of report by Reviewing Officer :	19-05-2022
	Entry Conference Date :	




Principal
Pranath College (Autonomous)
Khurda

Caution Fund Cash Book							
Total	27500.00	93303904.54	23087498.00	300000.00	26881079.00	143599981.54	

Abstract Position of Receipt and Payment Account of P.N AUTONOMOUS COLLEGE KHORDHA for the Period 2020-21

Sl.No	Head of A/c	Opening Balance as on 01.04.2020	Receipt During the F.Y. 2020-21	Total	Payment During the F.Y. 2020-21	Closing Balance as on 31.03.2021
I	GRANTS(Recurring):-					
1	GA Salary	0.00	9,50,21,966.00	9,50,21,966.00	9,50,21,966.00	0.00
2	Block Grant Salary	10,55,590.00	1,17,26,350.00	1,27,81,940.00	1,17,26,350.00	10,55,590.00
	TOTAL	10,55,590.00	10,67,48,316.00	10,78,03,906.00	10,67,48,316.00	10,55,590.00
II	GRANTS (Non Recurring)					
1	UGC CASH BOOK	9,75,483.00	3,75,157.00	13,50,640.00	6,598.00	13,44,042.00
2	RUSA Cash Book	1,05,26,130.50	1,18,143.00	1,06,44,273.50	13,603.50	1,06,30,670.00
3	World Bank Cash Book	15,41,697.85	1,46,36,872.15	1,61,78,570.00	13,38,800.00	1,48,39,770.00
	TOTAL	1,30,43,311.35	1,51,30,172.15	2,81,73,483.50	13,59,001.50	2,68,14,482.00
III	OTHER THAN GRANTS (CHSE Received)					
1	Zonal Advance Evaluation	5,20,469.00	25,000.00	5,45,469.00	25,000.00	5,20,469.00
2	Manual Valuation	5,36,924.00	0.00	5,36,924.00	0.00	5,36,924.00
3	Fani Grant	0.00	28,00,000.00	28,00,000.00	10,00,000.00	18,00,000.00
4	HUB	8,000.00	0.00	8,000.00	0.00	8,000.00
5	Received from CHSE	58,940.00	0.00	58,940.00	0.00	58,940.00
	Infrastructure Grant	0.00	40,00,000.00	40,00,000.00	0.00	40,00,000.00
	Coading Work	0.00	69,000.00	69,000.00	49,000.00	20,000.00
	Total	11,24,333.00	68,94,000.00	80,18,333.00	10,74,000.00	69,44,333.00

Principal
Pran Nath College (Autonomous)
Khordha

IV	Grants other than Grants					
1	TCS Ltd	5,000.00	0.00	5,000.00	0.00	5,000.00
2	Self finance Training	-1,22,989.00	0.00	-1,22,989.00	0.00	-1,22,989.00
3	GPF of the staff	-1,23,702.00	0.00	-1,23,702.00	0.00	-1,23,702.00
4	Provisional Pension	0.00	0.00	0.00	0.00	0.00
5	SAMS	4,00,098.00	0.00	4,00,098.00	0.00	4,00,098.00
6	Security Deposite	30,000.00	0.00	30,000.00	0.00	30,000.00
7	Centre Advance	3,240.00	0.00	3,240.00	0.00	3,240.00
8	GIS Deposite	0.00	0.00	0.00	0.00	0.00
	TOTAL	1,91,647.00	0.00	1,91,647.00	0.00	1,91,647.00
V	Internal Sources(Fees & Fines)					
1	Fees & Fines	2,29,290.00	3,31,267.00	5,60,557.00	3,12,842.00	2,47,715.00
	TOTAL	2,29,290.00	3,31,267.00	5,60,557.00	3,12,842.00	2,47,715.00
VI	Students fund					
1	Academic Fees	5,28,069.00	54,675.00	5,82,744.00	0.00	5,82,744.00
2	Affiliation Fees	2,11,200.00	47,830.00	2,59,030.00	0.00	2,59,030.00
3	Athletic Fees	30,016.00	3,21,565.00	3,51,581.00	0.00	3,51,581.00
4	Certificate Fees	7,420.00	2,33,400.00	2,40,820.00	2,32,000.00	8,820.00
5	Migration Fees	20,380.00	2,17,410.00	2,37,790.00	2,15,200.00	22,590.00
6	Council Exam Fees	99,371.00	8,26,900.00	9,26,271.00	8,15,230.00	1,11,041.00
7	Registraton Fees	1,800.00	2,10,900.00	2,12,700.00	0.00	2,12,700.00
8	Scout & Guide	1,59,679.00	0.00	1,59,679.00	0.00	1,59,679.00
9	CDC Fees	6,294.00	11,220.00	17,514.00	11,220.00	6,294.00
10	College Calender	2,69,169.00	1,43,280.00	4,12,449.00	0.00	4,12,449.00
11	Old Student Association	39,600.00	0.00	39,600.00	0.00	39,600.00
12	College Examination	10,46,370.00	2,37,900.00	12,84,270.00	2,51,000.00	10,33,270.00
13	College Garden	1,13,875.00	56,230.00	1,70,105.00	40,000.00	1,30,105.00
	College Magazine	2,45,885.00	1,90,320.00	4,36,205.00	1,02,800.00	3,33,405.00



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15	College Election Fees	71,533.00	0.00	71,533.00	0.00	71,533.00
16	College Union Fees	1,67,560.00	0.00	1,67,560.00	0.00	1,67,560.00
17	Flag Day Fees	2,95,457.00	99,918.00	3,95,375.00	61,040.00	3,34,335.00
18	Co-Operative Maintance	-11,47,089.00	0.00	-11,47,089.00	0.00	-11,47,089.00
19	Corpus Fund	14,84,123.00	4,85,610.00	19,69,733.00	0.00	19,69,733.00
20	Cycle Stand Fees	1,43,900.00	35,685.00	1,79,585.00	0.00	1,79,585.00
21	Dramatic Society Fee	72,456.00	0.00	72,456.00	0.00	72,456.00
22	DSA Fees	82,252.00	23,790.00	1,06,042.00	22,130.00	83,912.00
23	Electric Rent	18,22,960.00	0.00	18,22,960.00	0.00	18,22,960.00
24	Employees Welfare Fees	71,727.00	1,45,230.00	2,16,957.00	0.00	2,16,957.00
25	Facality Society Fees	3,06,281.00	0.00	3,06,281.00	0.00	3,06,281.00
26	Fees for Adopted School	62,984.00	0.00	62,984.00	0.00	62,984.00
27	Furniture & Maintenance	-3,19,947.00	0.00	-3,19,947.00	0.00	-3,19,947.00
28	Games	5,54,589.00	0.00	5,54,589.00	0.00	5,54,589.00
29	General Maintance	6,37,002.00	0.00	6,37,002.00	0.00	6,37,002.00
30	Genset	1,53,690.00	0.00	1,53,690.00	0.00	1,53,690.00
31	Humanities Society Fee	11,19,366.00	1,85,410.00	13,04,776.00	0.00	13,04,776.00
32	Identity Card	4,13,563.00	71,370.00	4,84,933.00	6,300.00	4,78,633.00
33	Lesson Plan & Time Table	1,20,427.00	45,230.00	1,65,657.00	25,120.00	1,40,537.00
34	Library Fees	6,16,130.00	4,14,849.00	10,30,979.00	3,10,000.00	7,20,979.00
35	Medical Fees	1,38,720.00	55,120.00	1,93,840.00	0.00	1,93,840.00
36	Commemorati on fees	2,48,675.00	59,230.00	3,07,905.00	55,595.00	2,52,310.00
37	Common Room Fees	1,23,364.00	23,790.00	1,47,154.00	0.00	1,47,154.00
38	Music Fees	2,39,123.00	0.00	2,39,123.00	0.00	2,39,123.00
39	NCC Fees	2,23,137.00	76,128.00	2,99,265.00	0.00	2,99,265.00
40	Oriya Sahitya Pansad Fee	1,54,060.00	85,410.00	2,39,470.00	0.00	2,39,470.00
41	Placement Coll & Fee for Adopted	56,664.00	0.00	56,664.00	0.00	56,664.00



K. S. Saha
1.7.24

Pranath College (Autonomous)
Khordha

	School		12,095.00	94,114.00	0.00	94,114.00
42	Proctorial & Attendance Fee	82,019.00				
43	Reading Room	1,50,256.00	0.00	1,50,256.00	0.00	1,50,256.00
44	Recognition Fee	2,06,695.00	71,970.00	2,78,665.00	11,220.00	2,67,445.00
45	Seminar Fees	5,36,820.00	2,37,900.00	7,74,720.00	0.00	7,74,720.00
46	Social Service Fees	1,43,420.00	0.00	1,43,420.00	0.00	1,43,420.00
47	Sports & Literary Fee	5,02,913.00	1,79,460.00	6,82,373.00	1,06,440.00	5,75,933.00
48	SSG Fees	43,175.00	0.00	43,175.00	0.00	43,175.00
49	Students Aid Fund	1,46,095.00	35,685.00	1,81,780.00	63,101.00	1,18,679.00
50	Student Insurance Premium	2,20,223.00	59,475.00	2,79,698.00	0.00	2,79,698.00
51	Student Welfare Fund	63,045.00	0.00	63,045.00	0.00	63,045.00
53	Subject Fees	2,53,865.00	1,30,200.00	3,84,065.00	0.00	3,84,065.00
54	Syllabus fee	4,11,940.00	0.00	4,11,940.00	0.00	4,11,940.00
55	System Maintenance Fee	4,30,620.00	0.00	4,30,620.00	0.00	4,30,620.00
56	Youth Red Cross Fee	1,61,405.00	0.00	1,61,405.00	0.00	1,61,405.00
57	Alumin Association Fees	22,575.00	0.00	22,575.00	0.00	22,575.00
58	Building Fund	58,84,392.00	10,80,800.00	69,65,192.00	0.00	69,65,192.00
59	Computer Science (H)	47,95,890.00	0.00	47,95,890.00	0.00	47,95,890.00
60	co operative Store Maintenance	22,652.00	0.00	22,652.00	0.00	22,652.00
61	Corpus Fund	6,50,465.00	2,97,375.00	9,47,840.00	0.00	9,47,840.00
62	cultural Association	95,150.00	1,07,055.00	2,02,205.00	50,900.00	1,51,305.00
63	Cultural Association election	1,59,635.00	0.00	1,59,635.00	0.00	1,59,635.00
64	Enhancement of fees By Council	40,540.00	0.00	40,540.00	0.00	40,540.00
65	Examination	27,430.00	0.00	27,430.00	0.00	27,430.00



Principal
Pranath College (Autonomous)
Khordha

	Maintenance HUB						
66	Faculty Society Fees	2,43,870.00	99,918.00	3,43,788.00	0.00	3,43,788.00	
67	Laboratory Caution Money	10,93,717.00	1,08,800.00	12,02,517.00	0.00	12,02,517.00	
68	Laboratory Development fee	6,42,719.00	2,19,786.00	8,62,505.00	0.00	8,62,505.00	
69	Library Caution Money	4,95,085.00	65,100.00	5,60,185.00	0.00	5,60,185.00	
70	University Registration Fee	47,010.00	0.00	47,010.00	0.00	47,010.00	
71	UU Exam. Fee	51,52,841.00	2504009.00	76,56,850.00	24,85,120.00	51,71,730.00	
72	Commerce Society	33,256.00	0.00	33,256.00	0.00	33,256.00	
73	Enodement Prize	1,05,580.00	0.00	1,05,580.00	0.00	1,05,580.00	
74	Science Society	51,100.00	0.00	51,100.00	0.00	51,100.00	
75	Cleaning & Sanitation	79,902.00	5,06,000.00	5,85,902.00	81,080.00	5,04,822.00	
76	Social Service Guild	1,17,773.00	35,445.00	1,53,218.00	0.00	1,53,218.00	
77	EMH	0.00	1,95,300.00	1,95,300.00	0.00	1,95,300.00	
78	Honours Fees	0.00	11,70,813.00	11,70,813.00	0.00	11,70,813.00	
79	NSS	0.00	440.00	440.00	0.00	440.00	
80	Diamond Jubilee	27,644.00	0.00	27,644.00	0.00	27,644.00	
81	Continuing Certificate	8,400.00	0.00	8,400.00	0.00	8,400.00	
	TOTAL	3,38,41,952.00	1,14,76,026.00	4,53,17,978.00	49,45,496.00	4,03,72,482.00	
VII	Miscellaneous						
1	Development fund	-19,24,744.74	1,96,26,045.00	1,77,01,300.26	1,09,10,640.00	67,90,660.26	
2	Bank Interst & Charges	31,13,147.97	5,28,084.15	36,41,232.12	0.00	36,41,232.12	
3	EPF (Employee Share)	3,33,835.00	6,34,301.00	9,68,136.00	596683.00	3,71,453.00	
	Misc.Fees	20,40,058.00	0.00	20,40,058.00	0.00	20,40,058.00	
	Wrong receipt in Cash Book	20,02,655.00	0.00	20,02,655.00	0.00	20,02,655.00	



Pranathi College (Autonomous)
Khordha

6	Inter Transfer to +3.	1,00,000.00	0.00	1,00,000.00	0.00	1,00,000.00
7	Interest On FD	9,33,841.00	0.00	9,33,841.00	0.00	9,33,841.00
8	Other Misc. Receipts	3,01,656.00	0.00	3,01,656.00	0.00	3,01,656.00
9	VAT	55,983.00	0.00	55,983.00	0.00	55,983.00
10	LABOUR CESS	34,169.06	6,737.00	40,906.06	31,249.00	9,657.06
11	ROYALTY	82,758.00	8,214.00	90,972.00	44,253.00	46,719.00
12	Income Tax	21,723.00	6,707.00	28,430.00	5,753.00	22,677.00
13	SD	22,799.00	20,124.00	42,923.00	0.00	42,923.00
14	TDS	21,376.00	0.00	21,376.00	0.00	21,376.00
15	Trf. To Plus Two Cash Book	-1,00,000.00	0.00	-1,00,000.00	0.00	-1,00,000.00
16	Management Fund	-82.00	0.00	-82.00	0.00	-82.00
17	Unclassified Balances	4,47,41,437.50	0.00	4,47,41,437.50	0.00	4,47,41,437.50
	TOTAL	5,17,80,611.79	2,08,30,212.15	7,26,10,823.94	1,15,88,578.00	6,10,22,245.94
VIII	Other Cash Book					
1	Self Finance CASH BOOK	27,57,825.00	49,01,419.00	76,59,244.00	44,30,718.29	32,28,525.71
2	P K Boys Hostel(Mess) Cash Book	57,459.88	4,296.00	61,755.88	4,800.88	56,955.00
3	JJR SC Hostel(general) Cash Book	7,64,452.00	4,37,747.00	12,02,199.00	2,56,500.00	9,45,699.00
4	JJR SC Hostel(Mess) Cash Book	4,70,036.00	4,75,707.00	9,45,743.00	4,12,670.00	5,33,073.00
5	P K Boys Hostel(General) Cash Book	61,131.00	1,51,043.00	2,12,174.00	91,635.00	1,20,539.00
6	Library Caution Fund Cash Book	66,682.00	2,040.00	68,722.00	64,600.00	4,122.00
7	Manjari Devi Womens Hostel(General) Cash Book	11,18,931.00	4,38,500.00	15,57,431.00	2,57,540.00	12,99,891.00
8	Manjari Devi Womens Hostel(Mess) Cash Book	3,29,866.13	5,45,136.76	8,75,002.89	4,74,807.00	4,00,195.89



Handwritten signature and date: 1/8/24

**Principal
Pranathi College (Autonomous)
Khordha**

LOCAL FUND AUDIT, KHURDA, ODISHA

CATEGORY Aided College

Audit Report No : 696840/AR/2022-2023-KHURDA

PARA 1 TITLE SHEET

1	Name of the Institution	Prananath College, Khurda
2	Year of Accounts under Audit	2021-2022
3	Name of the Local Authority during the year of A/Cs	MONORANJAN SENAPATI, READER IN COMMERCE, PRINCIPAL IC FROM 30.04.20 TO 24.12.20. BISWAMAHINI MANGARAJ, READER IN POL. SC., PRINCIPAL IC FROM 24.12.20 TO 31.12.20. RANJITA SETHI, READER IN ZOOLOGY, PRINCIPAL IC FROM 01.01.21 TO 31.07.22 MOUSUMI KANUNGO, READER IN PSYCHOLOGY, PRINCIPAL IC FROM 01.08.22 TO 11.11.22. AJANTA SATAPATHY, READER IN CHEMISTRY, PRINCIPAL IC FROM 12.11.22 TO TILL DATE.
	Name of the Local Authority at the time of Audit :	AJANTA SATAPATHY, READER IN CHEMISTRY, PRINCIPAL IC FROM 12.11.22 TO TILL DATE.
4	Duration of Audit :	05-12-2022 To 08-12-2022 (Mandays Consumed :-)
5	Name of the Auditors	M/S B C P AND ASSOCIATES 314219E - Lead Auditor
6	Name of the Reviewing Officer	ASHOK KUMAR MANIK (Additional District Audit Officer)
7	Date of submission of report by Reviewing officer	28-03-2023
8	Entry Conference Date	
9	Exit Conference Date	
10	Name of the District Audit Officer	SUDHANSU SEKHAR MISHRA
11	Date of approval of report by District Audit Officer	28-03-2023

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		
Prananath College, Khurda							0		


PHYSICAL VERIFICATION

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Principal
Prananath College (Autonomous)
Khurda

1.7.24

Total	190613.00	142759198.23	31813148.00	300000.00	39160833.00	214223792.23
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Abstract Position of Receipt and Payment Account of P.N AUTONOMUS COLLEGE KHORDHA for the Period 2021-22

Sl.No	Head of A/c	Opening Balance as on 01.04.2021	Receipt During the F.Y. 2021-22	Total	Payment During the F.Y. 2021-22	Closing Balance as on 31.03.2022
I	GRANT S(Recurring):-					
1	GIA Salary	0.00	105,375,354.00	105,375,354.00	105,375,354.00	0.00
2	Block Grant Salary	1,055,590.00	0.00	1,055,590.00	0.00	1,055,590.00
	GIA-17 Salary	0.00	7,246,560.00	7,246,560.00	7,246,560.00	0.00
	GIA-18 Salary	0.00	4,674,686.00	4,674,686.00	4,674,686.00	0.00
	TOTAL	1,055,590.00	117,296,600.00	118,352,190.00	117,296,600.00	1,055,590.00
II	GRANT S (Non Recurring)					
1	UGC CASH BOOK	1,344,042.00	26,780.00	1,370,822.00	461,482.43	909,339.57
2	RUSA Cash Book	10,630,670.00	46,152.00	10,676,822.00	9,667,238.00	1,009,584.00
3	World Bank Cash Book	14,839,770.00	18,649,559.00	33,489,329.00	878,040.15	32,611,288.85
4	Infrastructure Grant	4,000,000.00	0.00	4,000,000.00	0.00	4,000,000.00
5	Fani Grant	1,800,000.00	0.00	1,800,000.00	1,000,000.00	800,000.00
	TOTAL	32614482.00	18,722,491.00	51336973.00	12,006,760.58	39,330,212.42
III	OTHER THAN GRANT (CHSE)					



Principal
1.7.24
Principal
Pranathi College (Autonomous)
Khordha

1	Received)					
	Zonal Advance Evaluation	520,469.00	0.00	520,469.00	123,000.00	397,469.00
2	Manual Valuation	536,924.00	0.00	536,924.00	0.00	536,924.00
3	HUB	8,000.00	0.00	8,000.00	0.00	8,000.00
4	Received from CHSE	58,940.00	0.00	58,940.00	0.00	58,940.00
5	Coaching Work	20,000.00	0.00	20,000.00	0.00	20,000.00
	Total	1144,333.00	0.00	1144,333.00	123,000.00	1021,333.00
IV	Grants other than Grants					
1	TCS Ltd	5,000.00	0.00	5,000.00	0.00	5,000.00
2	Self finance Training	-122,989.00	0.00	-122,989.00	0.00	-122,989.00
3	GPF of the staff	-123,702.00	0.00	-123,702.00	0.00	-123,702.00
4	Provisional Pension	0.00	0.00	0.00	0.00	0.00
5	SAMS	400,098.00	0.00	400,098.00	0.00	400,098.00
6	Security Deposit	30,000.00	0.00	30,000.00	0.00	30,000.00
7	Centre Advance	3,240.00	0.00	3,240.00	0.00	3,240.00
8	GIS Deposit	0.00	0.00	0.00	0.00	0.00
	TOTAL	191,647.00	0.00	191,647.00	0.00	191,647.00
V	Internal Sources (Fees & Fines)					
	Fees & Fines	247,715.00	317,914.00	565,629.00	296,495.00	269,134.00
	TOTAL	247,715.00	317,914.00	565,629.00	296,495.00	269,134.00



Principal
Pranathi College (Autonomous)
Khordha

VI	Students fund					
1	Academic Fees	582,744.00	58,410.00	641,154.00	58,410.00	582,744.00
2	Affiliation Fees	259,030.00	62,120.00	321,150.00	59,000.00	262,150.00
3	Athletic Fees	351,581.00	54,700.00	406,281.00	45,000.00	361,281.00
4	Certificate Fees	8,820.00	11,000.00	19,820.00	11,000.00	8,820.00
5	Migration Fees	22,590.00	495,220.00	517,810.00	495,220.00	22,590.00
6	Council Exam Fees	111,041.00	1,019,476.00	1,130,517.00	1,019,476.00	111,041.00
7	Registration Fees	212,700.00	155,760.00	368,460.00	155,760.00	212,700.00
8	Scout & Guide	159,679.00	141,472.00	301,151.00	3,580.00	297,571.00
9	CDC Fees	6,294.00	11,350.00	17,644.00	11,350.00	6,294.00
10	College Calender	412,449.00	125,420.00	537,869.00	76,000.00	461,869.00
11	Old Student Association	39,600.00	0.00	39,600.00	0.00	39,600.00
12	College Examination	1,033,270.00	442,100.00	1,475,370.00	12,540.00	1,462,830.00
13	College Garden	130,105.00	0.00	130,105.00	0.00	130,105.00
14	College Magazine	333,405.00	185,420.00	518,825.00	143,340.00	375,485.00
15	College Election Fees	71,533.00	0.00	71,533.00	0.00	71,533.00
16	College Union Fees	167,560.00	154,735.00	322,295.00	0.00	322,295.00
17	Flag Day Fees	334,335.00	110,250.00	444,585.00	25,310.00	419,275.00
18	Co-Operative Maintenance	-1,147,089.00	0.00	-1,147,089.00	0.00	-1,147,089.00
	Corpus Fund	1,969,733.00	552,625.00	2,522,358.00	0.00	2,522,358.00



Principals
Pranathi College (Autonomous)
Khordha

20	Cycle Stand Fees	179,585.00	66,315.00	245,900.00	0.00	245,900.00
21	Dramatic Society Fee	72,456.00	0.00	72,456.00	0.00	72,456.00
22	DSA Fees	83,912.00	44,210.00	128,122.00	1,168.00	126,954.00
23	Electric Rent	1,822,960.00	0.00	1,822,960.00	0.00	1,822,960.00
24	Employees Welfare Fees	216,957.00	115,230.00	332,187.00	94,087.00	238,100.00
25	Faculty Society Fees	306,281.00	0.00	306,281.00	0.00	306,281.00
26	Fees for Adopted School	62,984.00	0.00	62,984.00	0.00	62,984.00
27	Furniture & Maintenance	-319,947.00	0.00	-319,947.00	0.00	-319,947.00
28	Games	554,589.00	0.00	554,589.00	0.00	554,589.00
29	General Maintenance	637,002.00	0.00	637,002.00	0.00	637,002.00
30	Genset	153,690.00	0.00	153,690.00	0.00	153,690.00
31	Humanities Society Fee	1,304,776.00	0.00	1,304,776.00	0.00	1,304,776.00
32	Identity Card	478,633.00	132,630.00	611,263.00	123,500.00	487,763.00
33	Lesson Plan & Time Table	140,537.00	55,410.00	195,947.00	15,420.00	180,527.00
34	Library Fees	720,979.00	450,120.00	1,171,099.00	325,950.00	845,149.00
35	Medical Fees	193,840.00	0.00	193,840.00	0.00	193,840.00
36	Commemoration fees	252,310.00	0.00	252,310.00	0.00	252,310.00
37	Common Room	147,154.00	44,210.00	191,364.00	0.00	191,364.00



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 17/21
 Al-Farooq College, Al-Buhayrah
 Al-Buhayrah

38	Music Fees	239,123.00	0.00	239,123.00	0.00	239,123.00
39	NCC Fees	299,265.00	55,410.00	354,675.00	0.00	354,675.00
40	Onya Sahitya Pansad Fee	239,470.00	45,120.00	284,590.00	0.00	284,590.00
41	Placeme nt Cell & Fee for Adopted School	56,664.00	0.00	56,664.00	0.00	56,664.00
42	Proctoria l & Attan dance Fee	94,114.00	24,565.00	118,679.00	0.00	118,679.00
43	Reading Room	150,256.00	0.00	150,256.00	0.00	150,256.00
44	Recognit ion Fee	267,445.00	76,250.00	343,695.00	76,250.00	267,445.00
45	Seminar Fees	774,720.00	442,100.00	1,216,820.00	25,000.00	1,191,820.00
46	Social Service Fees	143,420.00	29,760.00	173,180.00	29,760.00	143,420.00
47	Sports & Literary Fee	575,933.00	178,460.00	754,393.00	178,460.00	575,933.00
48	SSG Fees	43,175.00	0.00	43,175.00	0.00	43,175.00
49	Students Aid Fund	118,679.00	154,735.00	273,414.00	40,073.00	233,341.00
50	Student Insurance Premium	279,698.00	110,525.00	390,223.00	65,613.00	324,610.00
51	Student Welfare Fund	63,045.00	0.00	63,045.00	0.00	63,045.00
53	Subject Fees	384,065.00	125,320.00	509,385.00	0.00	509,385.00
54	Syllabus fee	411,940.00	24,330.00	436,270.00	24,330.00	411,940.00
55	System Maintenance Fee	430,620.00	0.00	430,620.00	0.00	430,620.00
56	Youth	161,405.00	45,440.00	206,845.00	15,030.00	191,815.00



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Principal
Pranathi College (Autonomous)
Khordha

	Red Cross Fee					00
57	Alumin Association Fees	22,575.00	0.00	22,575.00	0.00	22,575.00
58	Building Fund	6,965,192.00	0.00	6,965,192.00	0.00	6,965,192.00
59	Computer Science (H)	4,795,890.00	0.00	4,795,890.00	0.00	4,795,890.00
60	co operative Store Maintenance	22,652.00	0.00	22,652.00	0.00	22,652.00
61	Corpus Fund	947,840.00	552,625.00	1,500,465.00	0.00	1,500,465.00
62	cultural Association	151,305.00	198,945.00	350,250.00	0.00	350,250.00
63	Cultural Association election	159,635.00	0.00	159,635.00	0.00	159,635.00
64	Enhancement of fees By Council	40,540.00	0.00	40,540.00	0.00	40,540.00
65	Examination Maintenance HUB	27,430.00	0.00	27,430.00	0.00	27,430.00
66	Faculty Society Fees	343,788.00	185,682.00	529,470.00	0.00	529,470.00
67	Laboratory Caution Money	1,202,517.00	225,120.00	1,427,637.00	0.00	1,427,637.00
68	Laboratory Development fee	862,505.00	1,073,287.00	1,935,792.00	0.00	1,935,792.00
69	Library Caution Money	560,185.00	275,410.00	835,595.00	0.00	835,595.00
70	University Registrar	47,010.00	0.00	47,010.00	0.00	47,010.00




 1-7/24
Prananath College (Autonomous)
Khordha

71	UU Exam Fee	5,171,730.00	1812410.00	6,984,140.00	1,812,410.00	5,171,730.00
72	Commerce Society	33,256.00	0.00	33,256.00	0.00	33,256.00
73	Environment Prize	105,580.00	0.00	105,580.00	0.00	105,580.00
74	Science Society	51,100.00	0.00	51,100.00	0.00	51,100.00
75	Cleaning & Sanitation	504,822.00	610,250.00	1,115,072.00	716,263.00	398,809.00
76	Social Service Guild	153,218.00	45,035.00	198,253.00	0.00	198,253.00
77	EMH	195,300.00	194,700.00	390,000.00	194,700.00	195,300.00
78	Honours Fees	1,170,813.00	2,554,773.00	3,725,586.00	0.00	3,725,586.00
79	NSS	440.00	23,740.00	24,180.00	0.00	24,180.00
80	Diamond Jubilee	27,644.00	185,682.00	213,326.00	0.00	213,326.00
81	Continuing Certificate	8,400.00	0.00	8,400.00	0.00	8,400.00
	TOTAL	40,372,482.00	13,737,857.00	54,110,339.00	5,854,000.00	48,256,339.00
VII	Miscellaneous					
1	Development fund	6,790,660.26	61,027,639.00	67,818,299.26	17,150,517.00	50,667,782.26
2	Bank Interest & Charges	3,641,232.12	11,116,689.13	14,757,921.25	0.00	14,757,921.25
3	EPF (Employee Share)	371,453.00	669,145.00	1,040,598.00	108,221.00	-41,619.00
4	Misc. Fees	2,040,058.00	0.00	2,040,058.00	0.00	2,040,058.00
	Wrong receipt in Cash Book	2,002,655.00	0.00	2,002,655.00	0.00	2,002,655.00



Principals
Pranath College (Autonomous)
Khordha

6	Inter Transfer to +3	100,000.00	0.00	100,000.00	0.00	100,000.00
7	Interest On FD	933,841.00	0.00	933,841.00	0.00	933,841.00
8	Other Misc. Receipts	301,656.00	0.00	301,656.00	0.00	301,656.00
9	VAT	55,983.00	0.00	55,983.00	0.00	55,983.00
10	LABOUR CESS	9657.06	0.00	9,657.06	0.00	9,657.06
11	ROYALTY	46,719.00	0.00	46,719.00	0.00	46,719.00
12	Income Tax	22,677.00	0.00	22,677.00	0.00	22,677.00
13	SD	42,923.00	0.00	42,923.00	0.00	42,923.00
14	TDS	21,376.00	0.00	21,376.00	0.00	21,376.00
15	Trf. To Plus Two Cash Book	-100,000.00	0.00	-100,000.00	0.00	-100,000.00
16	Management Fund	-82.00	0.00	-82.00	0.00	-82.00
17	Unclassified Balances	44,741,437.50	0.00	44,741,437.50	0.00	44,741,437.50
	TOTAL	61,022,245.94	72,813,473.13	133,835,719.07	18,232,734.00	115,602,985.07
VIII	Other Cash Book					
1	Self Finance CASH BOOK	3,228,525.71	1,800,257.00	5,028,782.71	704,205.00	4,324,577.71
2	P K Boys Hostel(Mess) Cash Book	56,955.00	2,680.68	59,635.68	0.00	59,635.68
3	JJR SC Hostel(General) Cash Book	945,699.00	534,560.00	1,480,259.00	149,207.00	1,331,052.00



17/2/20
Pranathi College (Autonomous)
Khordha

Audit Report No:-730145/AR/2023-2024-KHURDA



AUDIT REPORT

On the Accounts of

Prananath College, Khurda

for

2022-2023



DISTRICT AUDIT OFFICE
LOCAL FUND AUDIT, KHURDA

Principal
Prananath College (Autonomous),
Khurda

Cash Book							
Plus Two General	250	12698341.00		7664542	300000	459770	21122903.00
Plus Three General	13039	77953456.00	0	33948606	0	7730048	119645149.00
Self Finance Cash Book	0	5830970.99				604000	6434970.99
UGC Cash Book	0	930614.57	0	0	0	0	930614.57
RUSA Cash Book	0	0.00	0	0	0	1009584	1009584.00
World Bank Cash Book	0	3235247.85		0	0	46718351	49953598.85
JJR SC Hostel General	3550	1793561.00					1797111.00
JJR SC Hostel Mess	7380	345546.00					352926.00
PK Boys Hostel General	32	259821.00					259853.00
PK Boys Hostel Mess		30723.80					30723.80
Manjari Devi Hostel General	320	1863609.00	1005				1884934.00
Manjari Devi Hostel Mess	18001	66305.41	1028				85334.41
New Ladies Hostel General	25	434431.00					434456.00
New Ladies Hostel Mess	55	107186.20					107241.20
Library Caution money Cash Book		14591.00					14591.00
Mo College Abhijan		1384861.30					1384861.30
TOTAL	42652	106969266.12	2033	41613148	300000	56521753	205448852.12

Para 4.2. Abstract position of receipt and payment is given below.

Sl.No	Head of A/c	Opening Balance as on 01.04.2022	Receipt During the F.Y. 2022-23	Total	Payment During the F.Y. 2022-23	Closing Balance as on 31.03.2023
	GRANTS(Recurring):-					



Handwritten signature and date: 17-04-2024
 Stamp: Pranath College (Autonomous) Khurda
 Page number: 6/8



		0	93,660,314.00	93,660,314.00	93,660,314.00	0.00
1	GIA Salary	0	0	1,055,590.00	0	1,055,590.00
2	Block Grant Salary	1,055,590.00	0	0	0	0.00
3	GIA-17 Salary	0	10,447,924.00	10,447,924.00	10,447,924.00	0.00
4	GIA-18 Salary	0	6,502,904.00	6,502,904.00	6,502,904.00	0.00
	TOTAL	1,055,590.00	110,611,142.00	111,666,732.00	110,611,142.00	1,055,590.00
II	GRANTS (Non Recurring)					0.00
1	UGC CASH BOOK	909,339.57	0	909,339.57	0.00	909,339.57
2	RUSA Cash Book	1,009,584.00	0.00	1,009,584.00	0.00	1,009,584.00
3	World Bank Cash Book	32,611,288.85	19186000	51,797,288.85	1967868	49,829,420.85
4	Infrastructure Grant	4,000,000.00	0	4,000,000.00	1091881	2,908,119.00
5	Fani Grant	800,000.00	0	800,000.00	0.00	800,000.00
	TOTAL	39,330,212.42	19,186,000.00	58,516,212.42	3,059,749.00	55,456,463.42
III	OTHER THAN GRANTS (CHSE Received)			0.00		0.00
1	Zonal Advance Evluation	397,469.00	0	397,469.00		397,469.00
2	Mannual Valuation	536,924.00	0	536,924.00	0	536,924.00
3	HUB	8,000.00	0	8,000.00	0	8,000.00
4	Receved from CHSE	58,940.00	0	58,940.00	0	58,940.00
5	Coating Work	20,000.00	0	20,000.00	0	20,000.00
	Total	1,021,333.00	0.00	1,021,333.00	0.00	1,021,333.00
IV	Grants other than Grants			0.00		0.00
1	TCS Ltd	5,000.00	0	5,000.00	0	5,000.00
2	Self finance Training	-122,989.00	0	-122,989.00	0	-122,989.00
3	GPF of the staff	-123,702.00	0	-123,702.00	0	-123,702.00
4	Provisional Pension	0	0	0.00	0	0.00
5	SAMS	400,098.00	0	400,098.00	0	400,098.00
	Security Deposite	30,000.00	0	30,000.00	0	30,000.00





7	Centre Advance	3,240.00	0	3,240.00	0	3,240.00
8	GIS Deposit	0	60000	60,000.00	60000	0.00
	TOTAL	191,647.00	60,000.00	251,647.00	60,000.00	191,647.00
V	Internal Sources(Fees & Fines)					
1	Fees & Fines	269,134.00	314,995.00	584,129.00	377,438.00	206,691.00
	TOTAL	269,134.00	314,995.00	584,129.00	377,438.00	206,691.00
VI	Students fund					0.00
1	Academic Fees	582,744.00	611,500.00	1,194,244.00	0.00	1,194,244.00
2	Affiliation Fees	262,150.00	122,300.00	384,450.00	0.00	384,450.00
3	Athletic Fees	361,281.00	91,725.00	453,006.00	33,000.00	420,006.00
4	Certificate Fees	8,820.00	283,340.00	292,160.00	283,340.00	8,820.00
5	Migration Fees	22,590.00	330,500.00	353,090.00	330,500.00	22,590.00
6	Council Exam Fees	111,041.00	159,510.00	270,551.00	159,510.00	111,041.00
7	Registration Fees	212,700.00	352500	565,200.00	352500	212,700.00
8	Scout & Guide	297,571.00		297,571.00		297,571.00
9	CDC Fees	6,294.00	68,880.00	75,174.00	68,880.00	6,294.00
10	College Calender	461,869.00	0.00	461,869.00	127,000.00	334,869.00
11	Old Student Association	39,600.00	0	39,600.00	0	39,600.00
12	College Examination fees deposited	1,462,830.00	737,955.00	2,200,785.00	681,413.00	1,519,372.00
13	College Garden	130,105.00	0	130,105.00	0	130,105.00
14	College Magazine	375,485.00	305,750.00	681,235.00	438,600.00	242,635.00
15	College Election Fees	71,533.00	91725	163,258.00	0	163,258.00
16	College Union Fees	322,295.00	91,725.00	414,020.00	0	414,020.00
17	Flag Day Fees	419,275.00	0.00	419,275.00	0.00	419,275.00
18	Co-Operative Maintance	-1,147,089.00	12230	-1,134,859.00	0	-1,134,859.00
19	Corpus Fund	2,522,358.00	764,375.00	3,286,733.00		3,286,733.00
	Cycle Stand Fees	245,900.00	91,725.00	337,625.00		337,625.00
	Dramatic	72,456.00	91725	164,181.00		164,181.00



Principal
Pranath College
Khurda

	Society Fee					
22	DSA Fees	126,954.00	61,150.00	188,104.00		188,104.00
23	Electric Rent	1,822,960.00	152,875.00	3,351,710.00		3,351,710.00
24	Employees Welfare Fees	238,100.00	61,150.00	299,250.00		299,250.00
25	Faculty Society Fees	306,281.00	18,345.00	489,731.00		489,731.00
26	Fees for Adopted School	62,984.00	3,057.50	93,559.00		93,559.00
27	Furniture & Maintenance	-319,947.00	79,495.00	475,003.00		475,003.00
28	Games	554,589.00	30,575.00	860,339.00		860,339.00
29	General Maintenance	637,002.00	61,150.00	1,248,502.00		1,248,502.00
30	Genset	153,690.00	18,345.00	337,140.00		337,140.00
31	Humanities Society Fee	1,304,776.00	61,150.00	1,916,276.00		1,916,276.00
32	Identity Card	487,763.00	183,450.00	671,213.00	93,000.00	578,213.00
33	Lesson Plan & Time Table	180,527.00	122,300.00	302,827.00		302,827.00
34	Library Fees	845,149.00	611,500.00	1,456,649.00	38,966.00	1,066,989.00
35	Medical Fees	193,840.00	3,057.50	224,415.00		224,415.00
36	Commemoration fees	252,310.00	25,683.00	509,140.00	27,791.00	231,230.00
37	Common Room Fees	191,364.00	61,150.00	252,514.00		252,514.00
38	Music Fees	239,123.00	122,300.00	361,423.00		361,423.00
39	NCC Fees	354,675.00	122,300.00	476,975.00	36,000.00	440,975.00
40	Orya Sahitya Parishad Fee	284,590.00	61,150.00	345,740.00		345,740.00
41	Placement Cell & Fee for Adopted School	56,664.00	2,497.00	81,634.00	2,497.00	56,664.00
42	Proctorial & Attendance Fee	118,679.00	214,025.00	332,704.00		332,704.00
43	Reading Room	150,256.00	9,172.50	241,981.00		241,981.00
44	Recognition Fee	267,445.00	152,875.00	420,320.00		420,320.00
45	Seminar Fees	1,191,820.00	611,500.00	1,803,320.00	21,900.00	1,584,320.00
	Social Service Fees	143,420.00	122,300.00	265,720.00	13,836.00	251,884.00
	Sports &	575,933.00	425,050.00	1,003,983.00	106,330.00	897,653.00





	Literary Fee					
48	SSG Fees	43,175.00	30575	73,750.00		73,750.00
49	Students Aid Fund	233,341.00	61,150.00	294,491.00		294,491.00
50	Student Insurance Premium	324,610.00	152,875.00	477,485.00		477,485.00
51	Student Welfare Fund	63,045.00	61150	124,195.00		124,195.00
53	Subject Fees	509,385.00	426,500.00	935,885.00	199000	736,885.00
54	Syllabus fee	411,940.00	244,600.00	656,540.00		656,540.00
55	System Maintenance Fee	430,620.00		430,620.00		430,620.00
56	Youth Red Cross Fee	191,815.00	73,380.00	265,195.00	77,844.00	187,351.00
57	Alumin Association Fees	22,575.00		22,575.00		22,575.00
58	Building Fund	6,965,192.00	1386000	8,351,192.00	0	8,351,192.00
59	Computer Science (H)	4,795,890.00	1800000	6,595,890.00	0	6,595,890.00
60	co operative Store Maintenance	22,652.00		22,652.00		22,652.00
61	Corpus Fund	1,500,465.00		1,500,465.00		1,500,465.00
62	cultural Association	350,250.00		350,250.00		350,250.00
63	Cultural Association election	159,635.00		159,635.00		159,635.00
64	Enhancement of fees By Council	40,540.00		40,540.00		40,540.00
65	Examination Maintenance HUB	27,430.00	123100	150,530.00	123100	27,430.00
66	Faculty Society Fees	529,470.00		529,470.00		529,470.00
67	Laboratory Caution Money	1,427,637.00	192,750.00	1,620,387.00		1,620,387.00
68	Laboratory Development fee	1,935,792.00	374,780.00	2,310,572.00		2,310,572.00
69	Library Caution Money	835,595.00	295,740.00	1,121,344.00		1,121,344.00
	University	47,010.00	77050	124,060.00	72325	51,735.00



Pran Nath College (Autonomous)
Khurda

	Registration Fee					
71	UU Exam Fee	5,171,730.00	0	5,171,730.00	0.00	5,171,730.00
72	Commerce Society	33,256.00	0	33,256.00	0	33,256.00
73	Endowment Prize	105,580.00	0	105,580.00	103900	1,680.00
74	Science Society	51,100.00	0	51,100.00	0	51,100.00
75	Cleaning & Sanitation	398,809.00	0.00	398,809.00	0.00	398,809.00
76	Social Service Guild	198,253.00		198,253.00	0	198,253.00
77	EMH	195,300.00	231,150.00	426,450.00	0.00	426,450.00
78	Honours Fees	3,725,586.00	250,220.00	3,975,806.00	0	3,975,806.00
79	NSS	24,180.00	73,392.00	97,572.00	53660	43,912.00
80	Diamond Jubilee	213,326.00		213,326.00		213,326.00
81	Continuing Certificate	8,400.00		8,400.00		8,400.00
82	ROM Fees deposited	0.00	602688	602,688.00	602688	0.00
	TOTAL	48,256,339.00	18,243,799.00	66,500,138.00	4,867,966.00	61,632,172.00
VII	Miscellaneous			0.00		0.00
1	Development fund	50,667,782.26	258,317,69.82	76,499,552.08	31,579,799.00	44,919,753.08
2	Bank Interest & Charges	14,757,921.25	4,463,741.00	19,221,662.25	0	19,221,662.25
3	EPF (Employee Share)	-41,619.00	1461044.00	1419425.00	1438709	-19284.00
4	Misc.Fees	2,040,058.00	1277590	3,317,648.00	0	3,317,648.00
5	Wrong receipt in Cash Book	2,002,655.00	0	2,002,655.00	0	2,002,655.00
6	Inter Transfer to +3	100,000.00	0	100,000.00	0	100,000.00
7	Interest On FD	933,841.00	0	933,841.00	0	933,841.00
8	Other Misc Receipts	301,656.00	219500	521246.00	0	521246.00
9	VAT	55,983.00	0	55,983.00	0	55,983.00
10	LABOUR CESS	9,657.06	0	9,657.06	0	9,657.06
11	ROYALTY	46,719.00	0	46,719.00	0	46,719.00

17/8/24

Pranathi College Khurda



12	Income Tax	22,677.00	0	22,677.00	0	22,677.00
13	SD	42,923.00	0	42,923.00	0	42,923.00
14	TDS	21,376.00	0	21,376.00	0	21,376.00
15	Trf To Plus Two Cash Book	-100,000.00	0	-100,000.00	0	-100,000.00
16	Management Fund	-82	0	-82.00	0	-82.00
17	Unclassified Balances	44,741,437.50	0	44,741,437.50	0	44,741,437.50
	TOTAL	115,602,985.07	33,253,734.82	148,856,719.89	33,018,508.00	115,838,211.89
VIII	Other Cash Book			0.00		0.00
1	Self Finance CASH BOOK	5174577.71	6,887,429.75	12062007.46	5,207,651.29	6854356.17
2	P K Boys Hostel(Mess) Cash Book	59,635.68	1324.12	60,959.80	30236	30,723.80
3	JJR SC Hostel(general) Cash Book	1,331,052.00	1053142	2,384,194.00	587083	1,797,111.00
4	JJR SC Hostel(Mess) Cash Book	411,475.00	2057943	2,469,418.00	2116605	352,813.00
5	P K Boys Hostel(General) Cash Book	162,745.00	410912	573,657.00	313132	260,525.00
6	Library Caution Fund Cash Book	8,801.00	6026	14,827.00	236	14,591.00
7	Manjan Devi Womens Hostel(General) Cash Book	1,611,607.00	806189	2,417,796.00	532826	1,884,970.00
8	Manjan Devi Womens Hostel(Mess) Cash Book	171,363.65	1565504.76	1,736,868.41	1651534	85,334.41
9	New Ladies Hostel(general) Cash Book	305,403.00	603295	908,698.00	474242	434,456.00
10	New Ladies Hostel(Mess) Cash Book	109,891.70	1045162	1,155,053.70	1047812.5	107,241.20
11	MO COLLEGE ABHIJAN	519,634.30	1485727	2,005,361.30	620500	1,384,861.30
	TOTAL	9,866,186.04	15,922,654.63	25,788,840.67	12,581,857.79	13,206,982.88



Pran Nath College (Autonomous) Khordha

	Grand Total	215,593,426.5	197,592,325.4	413,185,751.9	164,576,660.7	248,609,091.1
		3	5	8	9	9

Para- 4.3-Non preparation of Annual account of Receipt & Expenditure -

The purpose of preparation of annual account of receipts and expenditure is to ensure a accurate, reliable and timely disclosure of performance and financial position of an entity to its stake holders. In the above context the annual financial statement of the College for the year 2022-23 showing the details of receipt and expenditure was worked out and prepared in audit from the financial transaction recorded in the cash books.

Basing on the total Closing balance as on 31.03.2022 of the of the previous audit report the Financial statement for the year 2022-23 has been prepared.

It is required to maintain all the cash books in proper manner along with voucher numbers and is advised to record the head of account clearly in the cash book.

During Exit Conference, the Local Authority stated that action would be taken for preparation of Annual account of Receipt & Expenditure henceforth.

However necessary steps may be taken to prepare Annual account of Receipt & Expenditure and report compliance.

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

Pran Nath College, Khurda - 2022-2023

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	BOB, Khordha	43930100005428	31-03-2023	3235247.85	31-03-2023	3235247.85	0.00	IDP Cash Book
2	SBI, Khordha	37771218519	31-03-2023	0.00	31-03-2023	0.00	0.00	RUSA Cash Book
3	Indian Bank, Khordha	21218694406	31-03-2023	11977.00	31-03-2023	11977.00	0.00	UGC Cash Book
4	Canara bank, Khordha	3366101000815	31-03-2023	606883.00	31-03-2023	602479.00	4404.00	UGC Cash Book
5	SBI, Khordha	11276465234	31-03-2023	316158.57	31-03-2023	316158.57	0.00	UGC Cash Book
6	Indian Bank, Khordha	21218721850	31-03-2023	519677.00	31-03-2023	519677.00	0.00	Plus Two Cash Book
	Indian Bank, Khordha	21218656448	31-03-2023	150239.20	31-03-2023	150239.20	0.00	Plus Two Cash Book
	SBI, Khordha	11276465187	31-03-2023	20361.55	31-03-2023	20361.55	0.00	Plus two Cash Book



Principal
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Khurda