



# **PRANANATH COLLEGE (AUTONOMOUS),** **KHORDHA, ODISHA**

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**NAAC 3<sup>rd</sup> Cycle  
Accreditation**

## **CRITERION WISE CONTENT**

**COLLEGE WITH POTENTIAL  
FOR EXCELLENCE (CPE)**

### **CRITERION IV- INFRASTRUCTURE AND LEARNING RESOURCES**

**Key Indicators: 4.1 Physical Facilities**

**Metrics: 4.1.2**

**Supporting Documents Attached:**

- 1) Audited income and expenditure statement of the institution.




Audited income and expenditure statement of the institution.

## **PRANANATH COLLEGE (AUTONOMOUS),** **KHORDHA**

Followings are the expenditure details extracted from the Audit Report of District Audit Officer, Local Fund Audit, Khordha for the last 5 years. This audit was conducted by Govt. of Odisha.

| Academic year | Expenditure for infrastructure development and augmentation (In INR) | Expenditure on purchase of books/e-books and subscription to journals/e-journals (In INR) | Expenditure on maintenance of physical facilities and academic support facilities (In INR) | Expenditure on salary component/ wages (In INR) | Other expenditures (In INR) |
|---------------|--|---|--|---|-----------------------------|
| 2022-23       | 41,32,439  | 10,70,041   | 90,10,661  | 12,69,00,166                                    | 47,98,578                   |
| 2021-22       | 1,33,84,832  | 4,34,869  | 51,43,200  | 12,77,11,362                                    | 72,44,245                   |
| 2020-21       | 33,13,235  | 4,85,734  | 45,54,781  | 11,48,81,277                                    | 29,68,942                   |
| 2019-20       | 37,91,230  | 5,20,279  | 1,02,21,819  | 14,12,45,882                                    | 19,99,379                   |
| 2018-19       | 40,65,952  | 17,70,361   | 50,98,778  | 14,52,85,675                                    | 2,72,830                    |

  
Principal  
Prananath College (Autonomous),  
Khordha  
Principal  
Prananath College (Autonomous)  
Khordha

# Audited income and expenditure statement of the institution.

**LOCAL FUND AUDIT, KHURDA, ODISHA**

CATEGORY : Aided College, General

Audit Report No : 512595/AR/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 30.05.18, HEMANTA KUMAR SATAPATHY, READER IN POL 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 ODIA, PRINCIPAL IC 01.12.18 TO 31.12.18, DUSMANTA KUMAR ROUTRAY, 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 :                                    | 31-10-2019 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 (I/C) :             | BIJAYALAXMI SATPATHY   |
| 11 | Date of approval of report by District Audit Officer : | 12-07-2020   |



*1-7-24*  
Principal  
Prananath College (Autonomous)  
Khurda

|                    |                              |            |                    |                    |                    |                    |            |                    |            |                    |                  |
|--------------------|------------------------------|------------|--------------------|--------------------|--------------------|--------------------|------------|--------------------|------------|--------------------|------------------|
| 13                 | Sell 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        | 14820961.00        | 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             |
| <b>GRAND TOTAL</b> |                              |            | <b>10357249.59</b> | <b>17773389.01</b> | <b>28130638.64</b> | <b>17646033.77</b> |            | <b>10484604.82</b> |            | <b>10461241.02</b> | <b>233638.00</b> |

**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        | 58,42,693.00       | 3,00,000.00      | 413530.00         | 17922014.07         |
| 2     | Plus Three General                    | 50000.00        | 56028862.15        | 10477047.00        | 0.00             | 2270509.00        | 68826418.15         |
| 3     | Self Finance                          | 0.00            | 3418856.00         | 200000.00          | 0.00             | 278500.00         | 3897356.00          |
| 4     | UGC                                   | 0.00            | 397264.00          | 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 Fund Cash Book(Boys Hostel)   | 0.00            | 227066.00          | 0.00               | 0.00             | 0.00              | 227066.00           |
| 11    | Library Cautio n 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            | 112269.00          | 0.00               | 0.00             | 0.00              | 112269.00           |
|       | <b>Total</b>                          | <b>50000.00</b> | <b>84447631.27</b> | <b>16519740.00</b> | <b>300000.00</b> | <b>3295039.00</b> | <b>104612410.27</b> |

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1-7-24



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 |
|------------|---|----------------------------------|---------------------------------|------------------------|---------------------------------|----------------------------------|
| <b>I</b>   | <b>GRANTS(Recurring)</b>                  |                                  |                                 |                        |                                 |                                  |
| 1          | GIA Salary                                | 0.00                             | 12,25,16,255.00                 | 12,25,16,255.00        | 12,25,16,255.00                 | 0.00                             |
| 2          | Block Grant Salary                        | -34,164.00                       | 1,05,53,662.00                  | 1,05,19,498.00         | 1,05,53,662.00                  | -34,164.00                       |
|            | <b>TOTAL</b>                              | <b>-34,164.00</b>                | <b>13,30,69,917.00</b>          | <b>13,30,35,753.00</b> | <b>13,30,69,917.00</b>          | <b>-34,164.00</b>                |
| <b>II</b>  | <b>GRANTS (Non Recurring)</b>             |                                  |                                 |                        |                                 |                                  |
| 1          | UGC CASH BOOK                             | 14,65,772.00                     | 48,302.00                       | 15,14,074.00           | 5,50,652.00                     | 9,63,422.00                      |
| 2          | RUSA Cash Book                            | 0.00                             | 1,00,00,000.00                  | 1,00,00,000.00         | 0.00                            | 1,00,00,000.00                   |
| 3          | World Bank Cash Book                      | 0.00                             | 11,00,000.00                    | 11,00,000.00           | 0.00                            | 11,00,000.00                     |
|            | <b>TOTAL</b>                              | <b>14,65,772.00</b>              | <b>1,11,48,302.00</b>           | <b>1,26,14,074.00</b>  | <b>5,50,652.00</b>              | <b>1,20,63,422.00</b>            |
| <b>III</b> | <b>OTHER THANGRANTS (CHSE Received)</b>   |                                  |                                 |                        |                                 |                                  |
| 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                      | 16,81,289.00                    | 21,93,818.00           | 16,81,289.00                    | 5,12,529.00                      |
| 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                        |
|            | <b>Total</b>                              | <b>12,11,492.00</b>              | <b>16,81,289.00</b>             | <b>28,92,781.00</b>    | <b>18,20,843.00</b>             | <b>10,71,938.00</b>              |
| <b>IV</b>  | <b>Grants other than Grants</b>           |                                  |                                 |                        |                                 |                                  |
| 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                             |
|            | <b>TOTAL</b>                              | <b>3,47,447.00</b>               | <b>0.00</b>                     | <b>3,47,447.00</b>     | <b>1,55,800.00</b>              | <b>1,91,647.00</b>               |
| <b>V</b>   | <b>Internal Sources(Fees &amp; Fines)</b> |                                  |                                 |                        |                                 |                                  |
| 1          | Fees & Fines                              | 23,099.00                        | 3,74,772.00                     | 3,97,871.00            | 2,45,675.00                     | 1,52,196.00                      |
|            | <b>TOTAL</b>                              | <b>23,099.00</b>                 | <b>3,74,772.00</b>              | <b>3,97,871.00</b>     | <b>2,45,675.00</b>              | <b>1,52,196.00</b>               |
| <b>VI</b>  | <b>Students fund</b>                      |                                  |                                 |                        |                                 |                                  |
| 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                      | 78,900.00                       | 2,20,040.00            | 8,840.00                        | 2,11,200.00                      |
| 3          | Athletic Fees                             | 17,984.00                        | 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            | 1,99,600.00                     | 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          | Scout & 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                      |

|    |   |              |             |              |             |              |
|----|---|--------------|-------------|--------------|-------------|--------------|
| 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  | 59,175.00   | 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                                | 59,962.00    | 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                            | 77,935.00    | 59,175.00   | 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 | Oriya 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 | Proctorial & 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  
 Pranathi College (Autonomous)  
 Khordha

|      |                                |                       |                       |                       |                       |                       |
|------|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 57   | Alumni Association Fees        | 22,575.00             | 0.00                  | 22,575.00             | 0.00                  | 22,575.00             |
| 58   | Building Fund                  | 89,51,893.00          | 10,90,050.00          | 80,41,943.00          | 40,28,966.00          | 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   | Campus 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           | 45,780.00             | 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             |
|      | <b>TOTAL</b>                   | <b>3,10,84,927.00</b> | <b>81,70,508.00</b>   | <b>3,92,55,435.00</b> | <b>95,06,890.00</b>   | <b>2,97,48,545.00</b> |
| VII  | <b>Miscellaneous</b>           |                       |                       |                       |                       |                       |
| 1    | Development fund               | 1,22,78,448.50        | 1,08,28,463.00        | 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                           | 10,947.00             | 10,531.00             | 21,478.00             | 9,818.00              | 11,660.00             |
| 11   | ROYALTY                        | 25,380.00             | 20,102.00             | 45,482.00             | 0.00                  | 45,482.00             |
| 12   | Income Tax                     | 0.00                  | 10,531.00             | 10,531.00             | 0.00                  | 10,531.00             |
| 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        |
|      | <b>TOTAL</b>                   | <b>6,42,33,057.60</b> | <b>1,18,38,304.58</b> | <b>7,60,71,362.18</b> | <b>2,04,53,092.00</b> | <b>5,56,18,270.18</b> |
| VIII | <b>Other Cash Book</b>         |                       |                       |                       |                       |                       |

|    |                                       |                        |                        |                        |                        |                        |
|----|---------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 1  | Self Finance CASH BOOK                | 27,79,319.00           | 33,63,910.00           | 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 Cautio n 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)      | 1,92,874.29            | 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            |
|    | <b>TOTAL</b>                          | <b>52,40,865.33</b>    | <b>1,14,50,797.53</b>  | <b>1,66,91,662.86</b>  | <b>1,06,57,468.77</b>  | <b>60,34,194.09</b>    |
|    | <b>Grand Total</b>                    | <b>10,35,72,495.93</b> | <b>17,77,33,890.11</b> | <b>28,13,06,386.04</b> | <b>17,64,60,337.77</b> | <b>10,48,46,048.27</b> |

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.



*17.24*  
 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 :                              | <b>Prananath College, Khurda</b>  |
| 2  | Year of Accounts under Audit :                         | <b>2019-2020</b>  |
| 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<br>BISWAMAHINI MANGARAJ,READER IN POL.SCIENCE,FROM 24.12.2020 TO 31.12.2020<br>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  |

**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 |                   |                 |
| 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 |
|--|-------|--|------------------|---|--|----------------------|
|  |       |  |                  |   |  |                      |

|  |              |                |                    |                    |                  |                    |                     |
|--|--------------|----------------|--------------------|--------------------|------------------|--------------------|---------------------|
|  | <b>Total</b> | <b>4630.00</b> | <b>69328551.80</b> | <b>23796333.00</b> | <b>300000.00</b> | <b>11825779.00</b> | <b>105255293.80</b> |
|--|--------------|----------------|--------------------|--------------------|------------------|--------------------|---------------------|

**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 |
|------------|--|----------------------------------|---------------------------------|------------------------|---------------------------------|----------------------------------|
| <b>I</b>   | <b>GRANTS(Recurring):-</b>               |                                  |                                 |                        |                                 |                                  |
| 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                     |
|            | <b>TOTAL</b>                             | <b>-34,164.00</b>                | <b>13,30,89,194.00</b>          | <b>13,30,55,030.00</b> | <b>13,19,99,440.00</b>          | <b>10,55,590.00</b>              |
| <b>II</b>  | <b>GRANTS (Non Recurring)</b>            |                                  |                                 |                        |                                 |                                  |
| 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                     |
|            | <b>TOTAL</b>                             | <b>1,20,63,422.00</b>            | <b>20,86,516.00</b>             | <b>1,41,49,938.00</b>  | <b>11,06,626.65</b>             | <b>1,30,43,311.35</b>            |
| <b>III</b> | <b>OTHER THAN GRANTS (CHSE Received)</b> |                                  |                                 |                        |                                 |                                  |
| 1          | Zonal Advance Evluation                  | 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 CHSI                       | 58,940.00                        | 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                             |
|            | <b>Total</b>                             | <b>10,71,938.00</b>              | <b>19,60,157.00</b>             | <b>30,32,095.00</b>    | <b>19,07,762.00</b>             | <b>11,24,333.00</b>              |
|            | <b>Grants other than Grants</b>          |                                  |                                 |                        |                                 |                                  |
|            | 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                     |



*W3Pm  
1-7-24*  
**Pranathi 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               |
|           | <b>TOTAL</b>                              | <b>1,91,647.00</b> | <b>1,50,000.00</b> | <b>3,41,647.00</b> | <b>1,50,000.00</b> | <b>1,91,647.00</b> |
| <b>V</b>  | <b>Internal Sources(Fees &amp; Fines)</b> |                    |                    |                    |                    |                    |
| 1         | Fees & Fines                              | 1,52,196.00        | 3,50,441.00        | 5,02,637.00        | 2,73,347.00        | 2,29,290.00        |
|           | <b>TOTAL</b>                              | <b>1,52,196.00</b> | <b>3,50,441.00</b> | <b>5,02,637.00</b> | <b>2,73,347.00</b> | <b>2,29,290.00</b> |
| <b>VI</b> | <b>Students fund</b>                      |                    |                    |                    |                    |                    |
| 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 Magazine                          | 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 | Facility 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   | 1,58,200.00 | 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   | 53,730.00   | 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 Parisad 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     |
|    | Proctorial & Attendance Fee             | 75,499.00     | 54,900.00   | 1,30,399.00   | 48,380.00   | 82,019.00     |



*Principal*  
1-7-24  
**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  | 2,48,760.00  | 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  | 2,87,450.00 | 5,36,820.00  |
| 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 | Alumin 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  | 3,86,403.00           | 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 | 1,010.00              | 3,23,550.00           | 3,70,560.00           | 3,23,550.00           | 47,010.00             |
| 71  | UU Exam Fee                 | 51,49,841.00          | 57,25,500.00          | 1,08,65,341.00        | 57,12,500.00          | 51,52,841.00          |
| 72  | Commenced Society           | 33,256.00             | 0.00                  | 33,256.00             | 0.00                  | 33,256.00             |
| 73  | Enrolment Price             | 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       | 77,650.00             | 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  | EMI                         | 0.00                  | 2,00,700.00           | 2,00,700.00           | 2,00,700.00           | 0.00                  |
| 78  | Honours Fees                | 0.00                  | 3,78,000.00           | 3,78,000.00           | 3,78,000.00           | 0.00                  |
| 79  | NSF                         | 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  | Continuing Certificate      | 0.00                  | 1,89,400.00           | 1,89,400.00           | 1,81,000.00           | 8,400.00              |
|     | <b>TOTAL</b>                | <b>2,97,48,545.00</b> | <b>1,65,25,115.00</b> | <b>4,62,73,660.00</b> | <b>1,24,31,708.00</b> | <b>3,38,41,952.00</b> |
| VII | <b>Miscellaneous</b>        |                       |                       |                       |                       |                       |
| 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     | 21,46,036.18          | 9,67,111.79           | 31,13,147.97          | 0.00                  | 31,13,147.97          |
| 3   | EPI (Employee Share)        | 2,43,560.00           | 8,65,212.00           | 11,08,772.00          | 77,4937.00            | 3,33,835.00           |
| 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 Trustee to H.S.       | 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*  
Pran Nath College (Autonomous)  
Khordha

|             | Receipts                                     |                       |                       |                       |                       |                       |
|-------------|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 9           | VAT  | 55,983.00             | 0.00                  | 55,983.00             | 0.00                  | 55,983.00             |
| 10          | LABOUR<br>CESS                               | 11660.00              | 22,509.06             | 34,169.06             | 0.00                  | 34,169.06             |
| 11          | ROYALTY                                      | 45,482.00             | 37,276.00             | 82,758.00             | 0.00                  | 82,758.00             |
| 12          | Income Tax                                   | 10,531.00             | 23,680.00             | 34,211.00             | 12,488.00             | 21,723.00             |
| 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          | Trf. To Plus<br>Two Cash<br>Book             | -1,00,000.00          | 0.00                  | -1,00,000.00          | 0.00                  | -1,00,000.00          |
| 16          | Management<br>Fund                           | -82.00                | 0.00                  | -82.00                | 0.00                  | -82.00                |
| 17          | Unclassified<br>Balances                     | 4,47,41,437.50        | 0.00                  | 4,47,41,437.50        | 0.00                  | 4,47,41,437.50        |
|             | <b>TOTAL</b>                                 | <b>5,56,18,270.18</b> | <b>2,08,07,844.79</b> | <b>7,64,26,114.97</b> | <b>2,46,45,503.18</b> | <b>5,17,80,611.79</b> |
| <b>VIII</b> | <b>Other Cash<br/>Book</b>                   |                       |                       |                       |                       |                       |
| 1           | Self Finance<br>CASH BOOK                    | 38,97,356.00          | 56,67,151.00          | 95,64,507.00          | 68,06,682.00          | 27,57,825.00          |
| 2           | Mess Fund<br>Cash Book(<br>Girls Hostel. 1)  | 68,510.44             | 3,57,502.44           | 4,26,012.88           | 3,68,553.00           | 57,459.88             |
| 3           | General Cash<br>Book( Girls<br>Hostel. 1)    | 3,15,702.00           | 8,78,950.00           | 11,94,652.00          | 4,30,200.00           | 7,64,452.00           |
| 4           | Mess Cash<br>Book( Girls<br>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<br>Cash<br>Book(Boys<br>Hostel) | 2,27,066.00           | 2,65,465.00           | 4,92,531.00           | 4,31,400.00           | 61,131.00             |
| 6           | Library<br>Caution Fund<br>Cash Book         | 60,627.00             | 6,055.00              | 66,682.00             | 0.00                  | 66,682.00             |
| 7           | General Cash<br>Book( M.D<br>Hostel)         | 9,88,069.00           | 7,17,068.00           | 17,05,137.00          | 5,86,206.00           | 11,18,931.00          |
| 8           | Mess Fund<br>Cash Book(<br>M.D Hostel)       | 92,355.65             | 23,89,635.48          | 24,81,391.13          | 21,51,325.00          | 3,29,866.13           |
| 9           | General Cash<br>Book(New<br>Girls Hostel)    | 1,42,075.00           | 2,70,960.00           | 4,13,035.00           | 2,39,770.00           | 1,73,265.00           |
| 10          | Mess Fund<br>Cash                            | 1,12,269.00           | 48,533.00             | 1,60,802.00           | 69,836.00             | 90,966.00             |

|                         |                        |                        |                        |                        |                        |  |
|-------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|--|
| Book (New Girls Hostel) |                        |                        |                        |                        |                        |  |
| <b>TOTAL</b>            | <b>60,34,194.09</b>    | <b>1,28,01,991.92</b>  | <b>1,88,36,186.01</b>  | <b>1,29,45,572.00</b>  | <b>53,90,614.01</b>    |  |
| <b>Grand Total</b>      | <b>10,48,46,048.27</b> | <b>18,77,71,259.71</b> | <b>29,26,17,307.98</b> | <b>18,54,59,958.83</b> | <b>10,71,57,349.15</b> |  |

During the course of Audit period and 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 SHOWING THE RECEIPT & EXPENDITURE ( payments ) accounts 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 in next/ forth coming Audit.

| <b>Details of RUSA Cash Book Difference</b>                                     |                   |                      |
|---|-------------------|----------------------|
| ADD: Interest credited in pass book but not taken in cash book                  |                   |                      |
| Dt-25.09.19   | 78763.00          | Cash book 30.04.2020 |
| Dt-25.12.19   | 48879.00          | Cash book 30.04.2020 |
| Dt-25.03.20   | 41096.00          | Cash book 01.01.2021 |
| <b>TOTAL</b>  | <b>168738.00</b>  |                      |
| LESS:-Bank charges deducted in pass book dtd 30.9.19 but not taken in cash book | 88.50             |                      |
| <b>Total</b>  | <b>168649.50.</b> |                      |

| <b>Details of World bank cash book difference</b>                               |                   |                      |
|---|-------------------|----------------------|
| ADD:-IDP grant receipt in pass book on dtd -18.03.20 but not taken in cash book | 1500000.00        | Cash book 07.10.2020 |
| <b>TOTAL</b>  | <b>1500000.00</b> |                      |
| LESS:-Bank charges deducted in pass book but not taken in cash book             |                   |                      |
| dtd 14.08.19  | 206.50            |                      |
| dtd 08.08.19  | 17.40             |                      |
| dtd 04.09.19  | 5.60              |                      |
| dtd 04.09.19  | 2.65              |                      |
| <b>TOTAL</b>  | <b>232.15</b>     |                      |
| <b>Total</b>  | <b>1499767.85</b> |                      |



*Signature*  
1.7.24  
**Pranathi College (Autonomous)**  
**Khordha**

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

Pran Nath College, Khurda - 751031

| Sino | Name of Bank   | CC 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    | COB            | 393010005428 | 31-03-2020                              | 1895057.85                                | 31-03-2020  | 1895057.85   | 0.00                        | IFP                                  |
| 2    | Allahabad Bank | 1218696733   | 31-03-2020                              | 11702.00                                  | 31-03-2020  | 11702.00   | 0.00                        | UGC                                  |
| 3    | Allahabad Bank | 1218696733   | 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  | 5526130.50   | 0.00                        | RUSA                                 |
| 5    | Allahabad Bank | 504200349    | 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 | 50358088873  | 31-03-2020                              | 90966.00                                  | 31-03-2020  | 90966.00   | 0.00                        | MESS FUND CASH BOOK NEW GIRLS HOSTEL |
| 8    | Allahabad Bank | 50358088875  | 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                       |



17/7/24  
 Pran Nath College  
 Khurda  
 Autonomous

**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 :                              | <b>Prananath College, Khurda</b>   |
| 2  | Year of Accounts under Audit :                         | <b>2021-2022</b>   |
| 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.<br>BISWAMAHINI MANGARAJ, READER IN POL SC, PRINCIPAL IC FROM 24.12.20 TO 31.12.20.<br><br>RANJITA SETHI, READER IN ZOOLOGY, PRINCIPAL IC FROM 01.01.21 TO 31.07.22<br>MOUSUMI KANUNGO, READER IN PSYCHOLOGY, PRINCIPAL IC FROM 01.08.22 TO 11.11.22.<br>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**

**Principal**  
**Prananath College (Autonomous),**  
**Khurda**

|              |                  |                     |                    |                  |                    |                     |
|--------------|------------------|---------------------|--------------------|------------------|--------------------|---------------------|
| <b>Total</b> | <b>190613.00</b> | <b>142759198.23</b> | <b>31813148.00</b> | <b>300000.00</b> | <b>39160833.00</b> | <b>214223792.23</b> |
|--------------|------------------|---------------------|--------------------|------------------|--------------------|---------------------|

**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 |
|------------|--------------------------------|----------------------------------|---------------------------------|-----------------------|---------------------------------|----------------------------------|
| <b>I</b>   | <b>GRANT S(Recurring):-</b>    |                                  |                                 |                       |                                 |                                  |
| 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                             |
|            | <b>TOTAL</b>                   | <b>1,055,590.00</b>              | <b>117,296,600.00</b>           | <b>118,352,190.00</b> | <b>117,296,600.00</b>           | <b>1,055,590.00</b>              |
| <b>II</b>  | <b>GRANT S (Non Recurring)</b> |                                  |                                 |                       |                                 |                                  |
| 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                       |
|            | <b>TOTAL</b>                   | <b>32614482.00</b>               | <b>18,722,491.00</b>            | <b>51336973.00</b>    | <b>12,006,760.58</b>            | <b>39,330,212.42</b>             |
| <b>III</b> | <b>OTHER THAN GRANT (CHSE</b>  |                                  |                                 |                       |                                 |                                  |



Principal  
Pranathi College (Autonomous)  
Khordha

|           | Receive<br>d)  |                    |                   |                    |                   |                         |
|-----------|--|--------------------|-------------------|--------------------|-------------------|-------------------------|
| 1         | Zonal<br>Advance<br>Evaluation                         | 520,469.00         | 0.00              | 520,469.00         | 123,000.00        | 397,469.<br>00          |
| 2         | Mannual<br>Valuatio<br>n                               | 536,924.00         | 0.00              | 536,924.00         | 0.00              | 536,924.<br>00          |
| 3         | HUB  | 8,000.00           | 0.00              | 8,000.00           | 0.00              | 8,000.00                |
| 4         | Recevie<br>d from<br>CHSE                              | 58,940.00          | 0.00              | 58,940.00          | 0.00              | 58,940.0<br>0           |
| 5         | Coading<br>Work  | 20,000.00          | 0.00              | 20,000.00          | 0.00              | 20,000.0<br>0           |
|           | <b>Total</b>   | <b>1144,333.00</b> | <b>0.00</b>       | <b>1144,333.00</b> | <b>123,000.00</b> | <b>1021,33<br/>3.00</b> |
| <b>IV</b> | <b>Grants<br/>other<br/>than<br/>Grants</b>            |                    |                   |                    |                   |                         |
| 1         | TCS Ltd  | 5,000.00           | 0.00              | 5,000.00           | 0.00              | 5,000.00                |
| 2         | Self<br>finance<br>Training                            | -122,989.00        | 0.00              | -122,989.00        | 0.00              | -122,989<br>.00         |
| 3         | GPF of<br>the staff                                    | -123,702.00        | 0.00              | -123,702.00        | 0.00              | -123,702<br>.00         |
| 4         | Provision<br>al<br>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.<br>00          |
| 6         | Security<br>Deposite                                   | 30,000.00          | 0.00              | 30,000.00          | 0.00              | 30,000.0<br>0           |
| 7         | Centre<br>Advance                                      | 3,240.00           | 0.00              | 3,240.00           | 0.00              | 3,240.00                |
| 8         | GIS<br>Deposite  | 0.00               | 0.00              | 0.00               | 0.00              | 0.00                    |
|           | <b>TOTAL</b>   | <b>191,647.00</b>  | <b>0.00</b>       | <b>191,647.00</b>  | <b>0.00</b>       | <b>191,647.<br/>00</b>  |
| <b>V</b>  | <b>Internal<br/>Sources<br/>(Fees &amp;<br/>Fines)</b> |                    |                   |                    |                   |                         |
|           | Fees &<br>Fines  | 247,715.00         | 317,914.00        | 565,629.00         | 296,495.00        | 269,134.<br>00          |
|           | <b>TOTAL</b>   | <b>247,715.00</b>  | <b>317,914.00</b> | <b>565,629.00</b>  | <b>296,495.00</b> | <b>269,134.<br/>00</b>  |



Principal  
Prahanath College (Autonomous)  
Khordha

| VI | Student<br>s 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  |



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|    |                          |              |            |              |            |              |
|----|--------------------------|--------------|------------|--------------|------------|--------------|
| 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 | Facility 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   |

|    | Fees                                    |            |            |              |            |              |
|----|---|------------|------------|--------------|------------|--------------|
| 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 | Oriya Sahitya Parishad Fee              | 239,470.00 | 45,120.00  | 284,590.00   | 0.00       | 284,590.00   |
| 41 | Placement Cell & Fee for Adopted School | 56,664.00  | 0.00       | 56,664.00    | 0.00       | 56,664.00    |
| 42 | Proctorial & Attendance 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 | Recognition 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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|    | 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 Registr             | 47,010.00    | 0.00         | 47,010.00    | 0.00 | 47,010.00    |



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|            | ation<br>Fee                        |                      |                      |                      |                     |                      |
|------------|-------------------------------------|----------------------|----------------------|----------------------|---------------------|----------------------|
| 71         | UU<br>Exam<br>Fee                   | 5,171,730.00         | 1812410.00           | 6,984,140.00         | 1,812,410.00        | 5,171,730.00         |
| 72         | Commer<br>ce<br>Society             | 33,256.00            | 0.00                 | 33,256.00            | 0.00                | 33,256.00            |
| 73         | Enodem<br>ent Prize                 | 105,580.00           | 0.00                 | 105,580.00           | 0.00                | 105,580.00           |
| 74         | Science<br>Society                  | 51,100.00            | 0.00                 | 51,100.00            | 0.00                | 51,100.00            |
| 75         | Cleaning<br>& Sanitat<br>ion        | 504,822.00           | 610,250.00           | 1,115,072.00         | 716,263.00          | 398,809.00           |
| 76         | Social<br>Service<br>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<br>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<br>Jubilee                  | 27,644.00            | 185,682.00           | 213,326.00           | 0.00                | 213,326.00           |
| 81         | Continui<br>ng Certifi<br>cate      | 8,400.00             | 0.00                 | 8,400.00             | 0.00                | 8,400.00             |
|            | <b>TOTAL</b>                        | <b>40,372,482.00</b> | <b>13,737,857.00</b> | <b>54,110,339.00</b> | <b>5,854,000.00</b> | <b>48,256,339.00</b> |
| <b>VII</b> | <b>Miscella<br/>neous</b>           |                      |                      |                      |                     |                      |
| 1          | Develop<br>ment<br>fund             | 6,790,660.26         | 61,027,639.00        | 67,818,299.26        | 17,150,517.00       | 50,667,782.26        |
| 2          | Bank<br>Interst &<br>Charges        | 3,641,232.12         | 11,116,689.13        | 14,757,921.25        | 0.00                | 14,757,921.25        |
| 3          | EPF (Em<br>ployee<br>Share)         | 371,453.00           | 669,145.00           | 1,040,598.00         | 108,2217.00         | -41,619.00           |
| 4          | Misc.Fee<br>s                       | 2,040,058.00         | 0.00                 | 2,040,058.00         | 0.00                | 2,040,058.00         |
|            | Wrong<br>receipt in<br>Cash<br>Book | 2,002,655.00         | 0.00                 | 2,002,655.00         | 0.00                | 2,002,655.00         |



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|             |                                  |                      |                      |                       |                      |                       |
|-------------|----------------------------------|----------------------|----------------------|-----------------------|----------------------|-----------------------|
| 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         |
|             | <b>TOTAL</b>                     | <b>61,022,245.94</b> | <b>72,813,473.13</b> | <b>133,835,719.07</b> | <b>18,232,734.00</b> | <b>115,602,985.07</b> |
| <b>VIII</b> | <b>Other Cash Book</b>           |                      |                      |                       |                      |                       |
| 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          |



**Pranathi College (Autonomous)**  
Khordha

**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 :                             | <b>Prananath College, Khurda</b>  |
| 2 | Year of Accounts under Audit :                        | <b>2017-2018 2020-2021</b>  |
| 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,<br>SUNIL KUMAR PATNAIK, READER IN ECONOMICS, PRINCIPAL IC 30.04.17 TO 31.08.17,<br>HARA NARAYAN PANIGRAHI, READER IN ENGLISH, PRINCIPAL IC FROM 01.09.17 TO 30.06.18,<br>HEMANTA KUMAR SATAPATHY, READER IN POLITICAL SCIENCE, PRINCIPAL IC FROM 01.07.18 TO 31.07.18,<br>MAMATA DEI, READER IN ENGLISH, PRINCIPAL IC FROM 01.08.18 TO 31.08.18,<br>BIDYADHAR BEHERA, READER IN COMMERCE, PRINCIPAL IC FROM 01.09.18 TO 30.11.18,<br>SWAYAMPRAVA PATTANAIK, READER IN ODIA, PRINCIPAL IC FROM 01.12.18 TO 31.12.18,<br>DUSMANTA KUMAR ROUTH, READER IN EDUCATION, PRINCIPAL IC FROM 01.01.19 TO 10.01.19,<br><br>SAUDAMINI DAS, READER IN PSYCHOLOGY, PRINCIPAL IC FROM 01.01.19 TO 30.04.20.<br><br>MANORANJAN SENAPATI, READER IN COMMERCE, PRINCIPAL IC FROM 30.04.20 TO 24.12.20.<br><br>BISWAMAHINI MANGARAJ, READER IN POL SC, PRINCIPAL IC FROM 24.12.20 TO 31.12.20.<br><br>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 :                               |   |



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|  |                         |                 |                    |                    |                  |                    |                     |
|--|-------------------------|-----------------|--------------------|--------------------|------------------|--------------------|---------------------|
|  | Cautious Fund Cash Book |                 |                    |                    |                  |                    |                     |
|  | <b>Total</b>            | <b>27500.00</b> | <b>93303904.54</b> | <b>23087498.00</b> | <b>300000.00</b> | <b>26881079.00</b> | <b>143599981.54</b> |

**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 |
|------------|--|----------------------------------|---------------------------------|------------------------|---------------------------------|----------------------------------|
| <b>I</b>   | <b>GRANTS(Recurring):-</b>               |                                  |                                 |                        |                                 |                                  |
| 1          | GIA 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                     |
|            | <b>TOTAL</b>                             | <b>10,55,590.00</b>              | <b>10,67,48,316.00</b>          | <b>10,78,03,906.00</b> | <b>10,67,48,316.00</b>          | <b>10,55,590.00</b>              |
| <b>II</b>  | <b>GRANTS (Non Recurring)</b>            |                                  |                                 |                        |                                 |                                  |
| 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                   |
|            | <b>TOTAL</b>                             | <b>1,30,43,311.35</b>            | <b>1,51,30,172.15</b>           | <b>2,81,73,483.50</b>  | <b>13,59,001.50</b>             | <b>2,68,14,482.00</b>            |
| <b>III</b> | <b>OTHER THAN GRANTS (CHSE Received)</b> |                                  |                                 |                        |                                 |                                  |
| 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                        |
|            | <b>Total</b>                             | <b>11,24,333.00</b>              | <b>68,94,000.00</b>             | <b>80,18,333.00</b>    | <b>10,74,000.00</b>             | <b>69,44,333.00</b>              |



*Principal*  
1-7-21  
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| 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 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               |
|    | <b>TOTAL</b>                   | <b>1,91,647.00</b> | <b>0.00</b>        | <b>1,91,647.00</b> | <b>0.00</b>        | <b>1,91,647.00</b> |
| 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        |
|    | <b>TOTAL</b>                   | <b>2,29,290.00</b> | <b>3,31,267.00</b> | <b>5,60,557.00</b> | <b>3,12,842.00</b> | <b>2,47,715.00</b> |
| 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  | Registration 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        |



*12/11/24*  
*Pranathi College (Autonomous) Khordha*

|    |                                  |               |             |               |             |               |
|----|----------------------------------|---------------|-------------|---------------|-------------|---------------|
| 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 Parisad Fee        | 1,54,060.00   | 85,410.00   | 2,39,470.00   | 0.00        | 2,39,470.00   |
| 41 | Placement Cell & Fee for Adopted | 56,664.00     | 0.00        | 56,664.00     | 0.00        | 56,664.00     |



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**Pranath College (Autonomous)  
Khordha**

|    | School                         |              |              |              |             |              |
|----|--------------------------------|--------------|--------------|--------------|-------------|--------------|
| 42 | Proctorial & Attendance Fee    | 82,019.00    | 12,095.00    | 94,114.00    | 0.00        | 94,114.00    |
| 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  
Prananath 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              |
|            | <b>TOTAL</b>                | <b>3,38,41,952.00</b> | <b>1,14,76,026.00</b> | <b>4,53,17,978.00</b> | <b>49,45,496.00</b> | <b>4,03,72,482.00</b> |
| <b>VII</b> | <b>Miscellaneous</b>        |                       |                       |                       |                     |                       |
| 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          |



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*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                                   | 34169.06              | 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        |
|             | <b>TOTAL</b>                                  | <b>5,17,80,611.79</b> | <b>2,08,30,212.15</b> | <b>7,26,10,823.94</b> | <b>1,15,88,578.00</b> | <b>6,10,22,245.94</b> |
| <b>VIII</b> | <b>Other Cash Book</b>                        |                       |                       |                       |                       |                       |
| 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           |



Principal  
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

*[Signature]*  
1-7-24

Principal  
Prananath College (Autonomous),  
Khordha

|                                 |              |                     |             |                 |               |                 |                     |
|---------------------------------|--------------|---------------------|-------------|-----------------|---------------|-----------------|---------------------|
| 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          | 1883609.00          | 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          |
| <b>TOTAL</b>                    | <b>42652</b> | <b>106969266.12</b> | <b>2033</b> | <b>41613148</b> | <b>300000</b> | <b>56521753</b> | <b>205448852.12</b> |

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  
Pranath College (Autonomous), Khurda

|            |  |                      |                       |                       |                       |                      |
|------------|--|----------------------|-----------------------|-----------------------|-----------------------|----------------------|
| 1          | GIA Salary                               | 0                    | 93,660,314.00         | 93,660,314.00         | 93,660,314.00         | 0.00                 |
| 2          | Block Grant Salary                       | 1,055,590.00         | 0                     | 1,055,590.00          | 0                     | 1,055,590.00         |
| 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                 |
|            | <b>TOTAL</b>                             | <b>1,055,590.00</b>  | <b>110,611,142.00</b> | <b>111,666,732.00</b> | <b>110,611,142.00</b> | <b>1,055,590.00</b>  |
| <b>II</b>  | <b>GRANTS (Non Recurring)</b>            |                      |                       |                       |                       | 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           |
|            | <b>TOTAL</b>                             | <b>39,330,212.42</b> | <b>19,186,000.00</b>  | <b>58,516,212.42</b>  | <b>3,059,749.00</b>   | <b>55,456,463.42</b> |
| <b>III</b> | <b>OTHER THAN GRANTS (CHSE Received)</b> |                      |                       | 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          | Coading Work                             | 20,000.00            | 0                     | 20,000.00             | 0                     | 20,000.00            |
|            | <b>Total</b>                             | <b>1,021,333.00</b>  | <b>0.00</b>           | <b>1,021,333.00</b>   | <b>0.00</b>           | <b>1,021,333.00</b>  |
| <b>IV</b>  | <b>Grants other than Grants</b>          |                      |                       | 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 Deposit                         | 30,000.00            | 0                     | 30,000.00             | 0                     | 30,000.00            |



Principal  
Pranath  
Khorala

|    | 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 | Facility Society Fees                   | 306,281.00   | 18,345.00  | 489,731.00   |            | 489,731.00   |
| 26 | Fees for Adopted School                 | 62,984.00    | 30,575.00  | 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   | 30,575.00  | 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 | Oriya Sahitya Parisad Fee               | 284,590.00   | 61,150.00  | 345,740.00   |            | 345,740.00   |
| 41 | Placement Cell & Fee for Adopted School | 56,664.00    | 24,970.00  | 81,634.00    | 24,970.00  | 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   | 91,725.00  | 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 |
| 46 | Social Service Fees                     | 143,420.00   | 122,300.00 | 265,720.00   | 13,836.00  | 251,884.00   |
| 47 | Sports &                                | 575,933.00   | 428,050.00 | 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   | 285,749.00 | 1,121,344.00 |           | 1,121,344.00 |
|    | University                     | 47,010.00    | 77050      | 124,060.00   | 72325     | 51,735.00    |



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|            |                            |                      |                      |                      |                     |                      |
|------------|----------------------------|----------------------|----------------------|----------------------|---------------------|----------------------|
|            | 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         | Enodement 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                 |
|            | <b>TOTAL</b>               | <b>48,256,339.00</b> | <b>18,243,799.00</b> | <b>66,500,138.00</b> | <b>4,867,966.00</b> | <b>61,632,172.00</b> |
| <b>VII</b> | <b>Miscellaneous</b>       |                      |                      | 0.00                 |                     | 0.00                 |
| 1          | Development fund           | 50,667,782.26        | 25831769.82          | 76,499,552.08        | 31,579,799.00       | 44,919,753.08        |
| 2          | Bank Interst & 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            |

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|             |   |                       |                      |                       |                      |                       |
|-------------|---|-----------------------|----------------------|-----------------------|----------------------|-----------------------|
| 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          | Td To Plus<br>Two Cash<br>Book                          | 100,000.00            | 0                    | 100,000.00            | 0                    | -100,000.00           |
| 16          | Management<br>Fund                                      | 82                    | 0                    | -82.00                | 0                    | -82.00                |
| 17          | Unclassified<br>Balances                                | 44,741,437.50         | 0                    | 44,741,437.50         | 0                    | 44,741,437.50         |
|             | <b>TOTAL</b>  | <b>115,602,985.07</b> | <b>33,253,734.82</b> | <b>148,856,719.89</b> | <b>33,018,508.00</b> | <b>115,838,211.89</b> |
| <b>VIII</b> | <b>Other Cash<br/>Book</b>                              |                       |                      | 0.00                  |                      | 0.00                  |
| 1           | Self Finance<br>CASH BOOK                               | 517,457.71            | 6,887,429.75         | 12,062,007.46         | 5,207,651.29         | 68,543,56.17          |
| 2           | P K Boys<br>Hostel(Mess)<br>Cash Book                   | 59,635.68             | 1,324.12             | 60,959.80             | 3,023.6              | 30,723.80             |
| 3           | JJR SC<br>Hostel(general<br>) Cash Book                 | 1,331,052.00          | 1,053,142            | 2,384,194.00          | 58,708.3             | 1,797,111.00          |
| 4           | JJR SC<br>Hostel(Mess)<br>Cash Book                     | 411,475.00            | 2,057,943            | 2,469,418.00          | 21,166.05            | 352,813.00            |
| 5           | P K Boys Host<br>el(General)<br>Cash Book               | 162,745.00            | 41,091.2             | 573,657.00            | 31,313.2             | 260,525.00            |
| 6           | Library<br>Caution Fund<br>Cash Book                    | 8,801.00              | 6,026                | 14,827.00             | 236                  | 14,591.00             |
| 7           | Manjari Devi<br>Womens Host<br>el(General)<br>Cash Book | 1,611,607.00          | 8,061.89             | 2,417,796.00          | 53,282.6             | 1,884,970.00          |
| 8           | Manjari Devi<br>Womens<br>Hostel(Mess)<br>Cash Book     | 171,363.65            | 15,655,04.76         | 1,736,868.41          | 16,515.34            | 85,334.41             |
| 9           | New Ladies<br>Hostel(general<br>) Cash Book             | 305,403.00            | 6,032.95             | 908,698.00            | 47,424.2             | 434,456.00            |
| 10          | New Ladies<br>Hostel(Mess)<br>Cash Book                 | 109,891.70            | 10,451.62            | 1,155,053.70          | 10,478.12.5          | 107,241.20            |
| 11          | MO COLLEGE<br>ABHIJAN                                   | 519,634.30            | 14,857.27            | 2,005,361.30          | 62,050               | 1,384,861.30          |
|             | <b>TOTAL</b>  | <b>9,866,186.04</b>   | <b>15,922,654.63</b> | <b>25,788,840.67</b>  | <b>12,581,857.79</b> | <b>13,206,982.88</b>  |



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Pranath College (Autonomous)  
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|             |               |               |               |               |               |
|-------------|---------------|---------------|---------------|---------------|---------------|
| 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**

Prannanath 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 |
| 7    | Indian Bank, Khordha | 21218656448    | 31-03-2023                              | 150239.20                                | 31-03-2023  | 150239.20   | 0.00                    | Plus Two Cash Book |
| 8    | SBI, Khordha         | 11276465187    | 31-03-2023                              | 20361.55                                 | 31-03-2023  | 20361.55  | 0.00                    | Plus two Cash Book |



Prannanath College (Autonomous), Khurda