

LOCAL FUND AUDIT, BHUBANESWAR, ODISHA

CATEGORY : University,General

Audit Report No : 384268/AR/2017-2018-BHUBANESWAR

PARA: 1 TITLE SHEET

1	Name of the Institution :	Utkal University, Vanivihar
2	Year of Accounts under Audit :	2015-2016
3	Name of the Local Authority during the year of A/Cs :	DR ASHOK KUMAR DAS,VICE CHANCELLOR SRI SUSANTA KUMAR DAS,REGISTAR SRI GOURANGA DEV DAS,COMPTROLLER OF FINANCE DR.P.K.BEHERA,CONTROLLER OF EXAMINATION
	Name of the Local Authority at the time of Audit :	DR ASHOK KUMAR DAS,VICE CHANCELLOR from 1.4.17 to 31.8.17 DR SOUMENDRA MOHAN PATTANAIK,VICE CHANCELLOR from 1.9.17 to 31.3.17 SRI MANMATHA BISWAL,REGISTER from 1.4.17 to 31.8.17 SRI BIDYADHAR NAYAK,REGISTER from 1.9.17 to 30.11.17 IN CHARG SRI DAYANIDHI NAYAK,REGISTER from 1.12.17 to 31.3.18 DR KUNJA BIHARI PANDA,COMPTROLLER OF FINANCE from 1.4.17 to 31.8.17 SRI BIDYADHAR NAYAK,COMPTROLLER OF FINANCE fro 1.9.17 to 31.3.17 DR PRADEEP KUMAR BEHERA,CONTROLLER OF EXAMINATION
4	Duration of Audit :	02-05-2017 To 10-04-2018 (Mandays Consumed :- 729)
5	Name of the Auditors :	PRAVAT NALINI DEV - Lead Auditor(02-05-2017 to 14-04-2018) PRAVAT KUMAR SAHOO - Auditor(02-05-2017 to 14-04-2018) SASMITA SUBUDHI - Auditor(02-05-2017 to 14-04-2018) SUSMITA PARIDA - Auditor(02-05-2017 to 14-04-2018) MADHUCHHANDA SAHOO - Auditor(02-05-2017 to 14-04-2018) RAJALAXMI BEHERA - Auditor(02-05-2017 to 14-04-2018) AR -BHUB 07 - Auditor(14-05-2017 to 14-04-2018) MISS BHARATI SAHOO - Auditor(23-09-2017 to 14-04-2018)
6	Name of the Reviewing Officer :	SRI PRASANT KUMAR NAYAK(District Audit Officer)
7	Date of submission of report by Reviewing officer :	24-05-2018
8	Entry Conference Date :	01-05-2017
9	Exit Conference Date :	19-06-2018
10	Name of the District Audit Officer :	SRI PRASANT KUMAR NAYAK
11	Date of approval of report by District Audit Officer :	10-08-2018

PARA: 2 PHYSICAL VERIFICATION

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Others					
2	ServicePostage Stamps	02.05.2017	116107	116107	p-2 stamp account register exam issue register	nil
3	Miscellaneous Receipt Books	02.05.2017	51	51	p-99 of the stock register	nil
4	College transfer form	02.05.2017	2834 nos	2834 nos	p-37 receipt stock register	nil
5	Duplicate certificate form	02.05.2017	2291 nos	2291 nos	p-32 receipt stock register	nil
6	Intermediate certificate form	02.05.2017	4277 nos	4277 nos	p-22 receipt stock register	nil
7	Migration Certificate form	02.05.2017	120418 nos	120418 nos	p-54 receipt stock register	nil
8	Duplicate certificate form	02.05.2017	12419 nos	12419 nos	p-73 receipt stock register	nil
9	Provisional certificate form	02.05.2017	5712 nos	5712 nos	p-108 receipt stock register	nil
10	Re-addition of marks form	02.05.2017	5387 nos	5387 nos	p-87 receipt stock register	nil
11	Mark sheet form	02.05.2017	8533 nos	8533 nos	p-128 receipt stock register	nil
12	Date of Publication of Result form	02.05.2017	5341 nos	5341 nos	p-148 receipt stock register	nil
13	Change of Surname form	02.05.2017	26 nos	26 nos	p-162 receipt stock register	nil
14	Merit certificate form	02.05.2017	474 nos	474 nos	p-153 receipt stock register	nil
15	Stamp Account of General- issue Section	02.05.2017	28603 nos	28603 nos	p-213 receipt stock register	nil
16	Photocopy Form	02.05.2017	2608 nos	2608 nos	p-166 receipt stock register	nil
17	Measurement Books					
18	Cash in hand	02.05.2017	6882	6882	Subsidiary cash book-PA cash book-21	nil

Comments

1.Rs 282.00 Permanent Advance-II Cash book page-21 on 02.05.2017 before transaction.

2.Rs 6600.00 (Rs 4150.00 + Rs 2450.00) Subsidiary-I for the year 2017-18 cash book Page no-21/02.05.2017 before transaction

Rs 6882.00

Denomination

1. 2000 x 3=6000.00

2. 100 x 8 = 800.00

3. 10 x 8 = 80.00

Total Rs 6882.00

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register	
Sino	List Records/Register
B : List of Records/Registers not Produced to Audit	
Sino	List Records/Register
C : List of Records/Registers not Maintained	
Sino	List Records/Register
D : List of Records/Registers not Required	
Sino	List Records/Register

Comments

PARA:3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register	
Sino	List Records/Register
1	Log Book of Vehicles
2	Utilisation Certificate files
3	Bill Register
4	Consumable Stock Register
5	Bank Pass Books
6	GPF Register
7	CPF Register
8	Salary and Allowances Payable Register
9	TDR Register/Investment Register
10	Counterfoils of issued Cheques
11	BD/CHEQUE Receipt Register
12	Advance Register
13	Money Receipt Books
14	Payment vouchers/Receipt Vouchers
15	Register of Cheques Issued
16	Cash Books
17	Stamp Account Register
18	Service books
B : List of Records/Registers not Produced to Audit	
Sino	List Records/Register
1	Treasury Book of Drawal
2	Demand-Collection-Balance Register of fees recoverable from Students/colleges
3	Pay Bill Register
4	Advance Ledger
5	Grand-in-Aid Register
6	General Ledger
7	Vehicle Advance Register
8	INCOME & EXPENDITURE ACCOUNT for the year end
9	RECEIPT & PAYMENT ACCOUNT for the year end
10	BALANCE SHEET at the end of the year
11	Fixed Assets Register
12	Bank Books
C : List of Records/Registers not Maintained	
Sino	List Records/Register
1	Non-Consumable Stock Register
2	Register of Nomination for GPF/CPF
3	Trial Balance
4	Works Register
5	Materials with Contractors
6	Sundry Debtors
7	Deposits with various Authorities

8	Advances from Parties/Contractors/suppliers/employees
9	Salary Control Register
10	Earnest Money Deposit Register
11	Retention Money Register
12	Security deposit Register
13	Sundry Creditors Register
14	College dues Register
15	T.A. Control Register
16	T.A. Advance Register
17	Pay Advance Register
18	Bank Loan Register
19	Festival Advance Register
20	House Building Loan Register
21	Journal/Contra Vouchers
22	Loan Ledger
23	Allotment Register
24	SD/EMD Register
25	Alphabetical Sheet
26	Endowment Register
27	Foundation Fund Register
D: List of Records/ Registers not Required	
SI No	List of Records/Registers
1	Journal Register

Comments

Apart from the above the following supporting records and registers have not been maintained by the University due to which audit faced a lot of inconveniences for smooth completion of audit works. Hence the local authority is advised to take effective steps to maintained all the records and registers as required by University Accounting procedure.

- 1.Register of utilization on grants.
- 2.Outstanding register of advances (year-wise)
- 3.Outstanding register of SD/EMD
- 4.Rent register of Staff quarter
- 5.Rent register of market complex shops.
- 6.Works register.

The following Departments and SFCs have been dealt with Para-16

- 16-1- P.G Dett. of Chemistry
- 16-2- Ladies Hostel No-5
- 16-3- Ladies Hostel No-3
- 16-4- P.G Deptt. Sociology
- 16-5- Health Centre
- 16-6- P.G Deptt. of Law
- 16-7- P.G Deptt. of Sanskrit
- 16-8- Ladies Hostel No-2
- 16-9- Ladies Hostel No-6
- 16-10- P.G Deptt. of Botany
- 16-11- University Guest House
- 16-12- Ladies Hostel No-1
- 16-13- Directorate of Distance and Continuing Education

16-14- University Law College, Utkal University, Vavivihar

16-15- P.G Deptt. of Psychology

16-16- University High School

16-17- P.G Deptt. of Zoology

16-18- Demonstration And Research Centre for Early Education (DARCEE), Remedial School

16-19- P.G Deptt. of Geology

16-20- P.G Deptt. of Public Administration

16-21- Parija Library

16-22- P.G Deptt. of Statistics

16-23- P.G Deptt. of PM & IR

16-24- P.G Deptt. of Computer & Application

16-25- P.G Deptt. of Anthropology

16-26- P.G Deptt. of History

16-27- Integrated M.C.A (SFC)

16-28- Deptt. of Analytical & Applied Economics

16-29- P.G Deptt. of Mathematics

16-30- National Service Scheme (NSS)

16-31- P.G Central

16-32- P.G Deptt. of Geography

16-33- P.G Deptt. of Biotechnology

16-34- MSc in Environmental Science (SFC)

16-35- Deptt. of M.B.A

16-36- Master in Law Human Rights (SFC)

16-37- M.Sc in Environment Science (SFC)

16-38- Ladies Hostel No-4

16-39- M.Sc in Applied Microbiology (SFC)

16-40- P.G Deptt. of Philosophy

16-41- Deptt. of 5 Year Integrated M.B.A

16-42- Deptt. of 3 Year Executive M.B.A

16-43- P.G Diploma in Remote Sensing & GIS (SFC)

16-44- P.G Deptt. of Political Science

16-45- P.G Deptt. of English

16-46- P.G Deptt. of Odia

16-47- College Development Council

16-48- Maharaj Sri Ramachandra Utkal University Press

- 16-49- P.G Deptt. of Commerce
- 16-50- P.G Deptt. of Library & Information Science
- 16-51- P.G Deptt. of UDPS, M Pharm
- 16-52- M.Sc in Computer Science
- 16-53- P.G Deptt. of Zoology (Fishery) (SFC)
- 16-54- University Sports Council
- 16-55- Population Research Centre
- 16-56- Shradha Mandap
- 16-57- Gent's Hostel No-1
- 16-58- Gent's Hostel No-2
- 16-59- Gent's Hostel No-3
- 16-60- Gent's Hostel No-4
- 16-61- Gent's Hostel No-5
- 16-62- Gent's Hostel No-6
- 16-63- School of Women Studies (SFC)
- 16-64- Academic Staff College
- 16-65- M.A in Tourism & Heritage Management (SFC)
- 16-66- Computer Centre
- 16-67- P.G Deptt. of AICHA(Ancient Indian History Culture & Archeology)
- 16-68- M.S Law College, Cuttack
- 16-69- Deptt of Journalism & Electronic Communication (SFC)
- 16-70- Master of Finance & Control (SFC)
- 16-71- P.G Deptt. of Physics
- 16.72- Department of MBA (Agri Business)
- 16.73 Department of M.Tech IT (Self Financing Course under department of Statistics)

PARA: 4 FINANCIAL POSITION

Utkal University, Vanivihar - 2015-2016

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	University Main Cash Book	01-04-2015	8227035 35.00	11907876 03.33	20134911 38.33	12428781 78.00	31-03-2016	7706129 60.33	31-03-2016	6129717 03.59	15764125 6.74	
2	TPF Cash Book	01-04-2015	2164327 61.00	37150088. 72	25358284 9.72	47950394. 00	31-03-2016	2056324 55.72	31-03-2016	2034341 46.61	2198309.1 1	Diff is due to diff in OB.
3	NTPF Cash Book	01-04-2015	2047518 36.00	62315620. 64	26706745 6.64	49754209. 00	31-03-2016	2173132 47.64	31-03-2016	2161812 48.20	1131999.4 4	Diff is due to diff in OB.
4	UDPS Cash Book	01-04-2015	1450304. 00	447505.00	1897809.0 0	630.00	31-03-2016	1897179. 00	31-03-2016	1897179. 00	0.00	
5	EPF Cash Book	01-04-2015	5868919 3.00	4984480.6 8	63673673. 68	31.00	31-03-2016	6367364 2.68	31-03-2016	6367364 2.91	-0.23	
6	EWF Contributory EPF Acct Cash Book	01-04-2015	5002462. 00	666761.00	5669223.0 0	105074.00	31-03-2016	5564149. 00	31-03-2016	5564148. 51	0.49	
7	Special Killer Disease Acctt Cash Book	01-04-2015	7110695. 00	361498.70	7472193.7 0	0.00	31-03-2016	7472193. 70	31-03-2016	7472193. 88	-0.18	Receipt is towards Interest only.
8	Gratuity Fund Acctt Cash Book	01-04-2015	31816.00	678695.00	710511.00	676141.00	31-03-2016	34370.00	31-03-2016	34470.40	-100.40	Diff is due to diff in OB.
9	Pension Acctt Cash Book	01-04-2015	5313231. 00	32813200 5.00	33344523 6.00	31925295 5.00	31-03-2016	1419228 1.00	31-03-2016	1419228 1.47	-0.47	
	GRAND TOTAL		1321485 833.00	16255242 58.07	29470100 91.07	16606176 12.00		1286392 479.07		1125421 014.57	16097146 4.50	

Comments

Closing Balance as per audit as on Dt 31.03.2016

	Amount in Rs	Remarks
Closing Balance as per Main Cash Book as on Dt 31.03.2016	61,29,71,703.59	
(+) Amount credited to Bank Account but not shown in receipt side of Main Cash Book	9,85,12,333.33	
(+) Excess Exp shown in Main Cash Book	5,92,54,786	Details at (A)
Total	77,07,38,822.92	
(-) Diff as per 14-15 FY Audit Report	1,26,863	
	77,06,11,959.92	
(+) Diff in Clo Bal of 31.03.15 and opening Bal of 01.04.15 in Cask Book due to less entry	1000	

Closing Balance as per audit as on Dt 31.03.2016	77,06,12,959.92	
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Difference between main cash book receipt w.r.t audit receipt for the year 2015-16. (PMO Page No-298/c)

Total receipt figure as per cash book (31.03.16)	Amount /Deposit date (which was not mention in main cash)	Bank A/C No
109,22,75,270.76	8,00,00,000/16.12.2015 (Building project)	SBI a/c no-10164205134
	1,00,00,000/16.12.2015 (Building project)	SBI a/c no-10164205134
	30,00,000 /09.12.2015(Building project)	SBI a/c no-10164205134
	55,12,333.33 /19.09.15 (Deposited by DDCE)	Syndicate a/c no-80162210006751
	9,85,12,333.33 Total amount	
109,22,75,270.76	109,22,75,270.76 +9,85,12,333.33=119,07,87,604.09	

Total receipt for the year 15-16 as per cash book =Rs**109,22,75,270.76**

Total receipt for the year 15-16 as per Audit =Rs**119,07,87,604.09**

Difference = **9,85,12,333.33**

Financial position of Pension accounts of Utkal University for the year 2015-2016			
OB as on 1.4.2015	5313231.47		
Receipt during 15-16	328132005		
Total	333445236.47		
Expenditure during 15-16	319252955		
C.B.as on 31.3.16	14192281.47		

Heads of receipt	Amount received	Heads of expenditure	Amount spent
Transferred from main accounts for distribution of pension	326000000	Pension paid	308348217
Unutilised leave	49473	IT deducted	10904738
PRO-RATA Pension	1778343		0
Bank interest credited	304189		0
Total	328132005		319252955

Cash Book Position of NTPF Account for 2015-2016			
OB as on Dt 01.04.15			204751836.33
Rpt during 15-16			62315620.64
Total			267067456.97
Exp during 15-16			49754208.76
CB as per audit as on Dt 31.03.16			217313248.21
Details of Receipt during 2015-2016			
Received from Main A/c towards PF Contribution & Recovery			39534503.88
CPF Matching share of PRC employees			129008
Interest accrued			22652108.76
TOTAL			62315620.64
Details of Expenditure during 2015-2016			
PF advance & final payment			49754208.76
TOTAL			49754208.76

Cash Book Position of TPF Account for 2015-2016			
OB as on Dt 01.04.15			216432760.90
Rpt during 15-16			37150088.72
Total			253582849.62
Exp during 15-16			47950394
CB as per audit as on Dt 31.03.16			205632455.62
Details of Receipt during 2015-2016			
Received from Main A/c towards PF Contribution & Recovery			17578181
CPF Matching share of teaching employees			76263
Interest accrued			18907685.72
differential amt collected for Apr 14 to Mar 15			587959
TOTAL			37150088.72
Details of Expenditure during 2015-2016			
PF advance & final payment			47900921
encashment of unutilised leave wrongly deposited to TPF A/c diverted to Pension A/c			49473
TOTAL			47950394
Cash Book Position of EPF Account for 2015-2016			
OB as on Dt 01.04.15			58689193.23
Rpt during 15-16 (Only int rvd)			4984480.68
Total			63673673.91
Exp during 15-16(only Bank charge)			31

CB as per audit as on Dt 31.03.16			63673642.91
Cash Book Position of Gratuity Account for 2015-2016			
OB as on Dt 01.04.15			31816.40
Rpt during 15-16			678695
Total			710511.40
Exp during 15-16			676141
CB as per audit as on Dt 31.03.16			34370.40
Details of Receipt during 2015-2016			
Received from Main A/c towards Payment of gratuity			676072
Interest accrued			2623
TOTAL			678695
Details of Expenditure during 2015-2016			
gratuity Paid			676072
Bank Charge			69
TOTAL			676141
Cash Book Position of EWF Account for 2015-2016			
OB as on Dt 01.04.15			5002461.51
Rpt during 15-16			666761
Total			5669222.51
Exp during 15-16			105074
CB as per audit as on Dt 31.03.16			5564148.51
Details of Receipt during 2015-2016			
Monthly subion of both teaching & Nonteaching			92350

employees	
Interest accrued	573611
Refund of Misccredit TDS	800
TOTAL	666761
Details of Expenditure during 2015-2016	
Education Cess	1
Refund of EWF	104270
Bank Charge	757
Tax on FDR	46
TOTAL	105074

Cash Book Position of UDPS Account for 2015-2016			
OB as on Dt 01.04.15			1450304
Rpt during 15-16			447505
Total			1897809
Exp during 15-16			630
CB as per audit as on Dt 31.03.16			1897179
Details of Receipt during 2015-2016			
Monthly subion			114196
Interest accrued			118018
Matching Share			215291
TOTAL			447505
Details of Expenditure during 2015-2016			
Bank Charge			630
TOTAL			630

Cash Book Position of Special Killer Disease Account
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for 2015-2016			
OB as on Dt 01.04.15			7110695.18
Rpt during 15-16			361498.7
Total			7472193.88
Exp during 15-16			0
CB as per audit as on Dt 31.03.16			7472193.88
Details of Receipt during 2015-2016			
Monthly subion			
Interest accrued			
TOTAL			361498.7

(A) Irrugularity in Maintenance of Expenditure side of Main Account Cash Book of Utkal University , Vani Vihar for the year 2015-16 (POM Page No. 139)

The following irregularities are noticed on checking the Main Account Cash Book of Utkal University , Vani Vihar for the year 2015-16 with reference to connected records.

1. Nonplan Voucher No. 545/Dt 31.12.15 shows transfer of Rs 6,25,21,266.00 from Examination Fund to General Fund I . This is mere adjustment not expenditure. No cheque has been issued. But the amount has been shown in the Bank column of the expenditure side of the Main Account Cash Book.
2. Similarly, Nonplan Voucher No. 546/Dt 31.12.15 shows transfer of Rs 32,33,520.00 from SFS Fund to General Fund I . This is mere adjustment not expenditure.No cheque has been issued. But the amount has been shown in the Bank column of the expenditure side of the Main Account Cash Book.
3. Plan Voucher No. 237/Dt 31.03.16 shows transfer of Rs 25,00,000 .00 from General Fund II to General Fund I . This is mere adjustment not expenditure.No cheque has been issued. But the amount has been shown in the Bank column of the expenditure side of the Main Account Cash Book.
4. Plan Vr No. 74/ 15.05.15 shows payment of Rs 90,00,000.00 to the EE, GPH, Div – I , BBSR towards execution of PH work in the Hostels of Utkal University on deposit basis. Cheque has been issued and debited from Bank Account. But the same has not been reflected in the expenditure side of the Cash Book.

The actual expenditure figure for the year 2015-16 need to be furnished after rectifying the aforesaid errors.

Expenditure during the year 2015-2016 (as per Cash Book) - Rs 130,21,32,964.00

Less - Rs 6,25,21,266.00

Less - Rs 32,33,520.00

Less - Rs 25,00,000 .00

More - Rs 90,00,000.00

Hence, actual Expenditure during 2015-2016 - Rs 124,28, 78, 178. 00

No reply was received in response to the objection memo issued.

. Analysis of closing balance of Main Cash Book (POM Page .No. 110 , 150)

Main Cash Book closing balance for the financial year 2015-2016 has not been countersigned by the Comptroller of Finance, Utkal University and there is no analysis of closing balance. Hence analysis of closing balance along with Bank Reconciliation was asked through objection memo but no reply was received from the local authority. The Cash balance in shape of investment has not been reflected in the Cash book. Further, payment of advance has been booked as final expenditure in the Cash Book.

Lapses found in Maintenance of Main cash book

(A) As per Rule 20 of the Orissa University Accounts Rule, 1987 annual statement of accounts, i.e., the receipt and payment account, income and expenditure account and the statement of assets and liabilities should be prepared at the end of every financial year. But it is seen that no such accounts have been maintained for the year 2015-16. The local authority is impressed upon to ensure maintenance of annual statement of accounts and fact reported to audit.

(B) As per Rule 16 (ii) of Orissa Universities Accounts Manual, 1987 "the Cash Book shall be closed every day and the Section Officer shall verify the Closing Balance. The Finance Officer shall verify the totalling of the Cash Book at frequent intervals. "But it is found that Main Cash Book Closing Balance at the end of Financial Year 2015-2016 has not been countersigned by the competent authority of the University.

The closing balance was not analyzed and the cash in bank account, the cash in shape of fixed deposit and the cash in shape of advance outstanding were not mentioned in the closing date of financial year. The abstract of head wise receipt and expenditure were not prepared by the Accounts Section.

(C) As per Orissa University First statute sec.161.1, a Finance Committee has been formed to work as a watch man of University fund. A preliminary duty of the Finance Committee is to watch the progress of receipts and expenditure provided in the budget and to make recommendations to the Board for raising the resources of the University. As the Accounts Section of the University has not prepared the abstract of head wise receipt and expenditure, the annual receipt and expenditure figure provided in budget are seemed not to be real.

(D) The cash book reflects the transaction of administrative office only. The receipt and payment relating to P.G. Central office, DDCE and other unit offices along with P.G. Deptts. of Utkal University are not being reflected in main cash book. The University fund in lakhs are laying in custody of the Heads of the unit office and Deptts. Further more, it is to state that the Provident Fund accounts and the Pension accounts are being made separately in the University. The accumulated annual subion of the employees are being transferred from main account to the PF account and a lump sum amount are being transferred to the Pension accounts as per demand made by Pension Section. The actual transaction made in both the accounts i.e. how much pension/PF advance amount are paid to the beneficiary, how much balance are left, are not recorded in the main accounts. The online receipts and bank interest are also not accounted for in Cash Book. As such, the Cash Book maintained in the University does not bear the total transaction of the University Fund and thus not absolute.

Non-Production of reconciliation of the difference between the bank balance as in Cash Book and actual

(A) As per Rule 17 of Orissa Universities Accounts Manual, 1987 at the end of every week, the statement of accounts received from the Bank(s) shall be checked with the Cash Book and the Cheque Issue Register in order to ensure that the balance as shown in the Cash Book agrees with the Bank balance as stated by the Bank in the statement of account.

(B) As per procedure 20(ii) of Orissa Universities Accounts Manual, 1987 a statement shall be prepared by the Local Authority to explain the difference between the cash balance in the Bank and the cash balance in the University Cash Book. The Cash Book of the University bears no such details of bank balance and the reconciliation of the difference. As such, the local authority is requested to prepare the Cash Book as per guide line and produce before next Audit for verification.

Budget and Accounts.- (POM Page No. 223)

As per Chapter-II(164) of Orissa University First Statute Part-VII, the budget for the ensuing financial year shall be prepared by the Comptroller of Finance and placed before the Finance Committee in time so that the budget may be considered by the Finance Committee and approved by the Syndicate before the middle of December of every year. The Budget estimate of Utkal University for the year 2015-16 was approved by the Syndicate vide Resolution No 3... dt. 11.12.2014 and Revised Budget in a special Meeting held on Dt 14.12.2015.

Details of Receipt, Estimated Budget Receipt, Revised Budget Receipt for the year 2015-16.

Unit	Heads of Account	As per budget estimate	As per revised budget estimate	Actual Receipt	Difference	Percentage vary
Non –Plan Receipt	Block Grant	1,37,80,00,000	1,57,64,60,000	75,38,88,000	82,25,72,000.00	52.178
	Revenue Receipt	5,82,60,000	4,23,35,000	2,29,83,263	1,93,51,737.00	45.710
	Refundable Receipt	13,05,33,000	13,55,83,000	8,07,54,730	5,48,28,270.00	40.438

	Own Source	3,76,66,000	3,76,16,000	2,66,57,620	1,09,58,380.00	29.132
	Endowment Receipt	46,86,000	46,89,000	11,51,283	35,37,717.00	75.447
	Examination	8,00,00,000	13,30,00,000	2,00,92,437	11,29,07,563.00	84.892
	Collection of 1/3 share from DDCE	70,00,000	1,00,00,000	55,12,333.33	44,87,666.67	44.876
Plan Receipt	Pay & Allowance	1,75,02,000	1,75,02,000	92,64,000	82,38,000.00	47.068
	Miscellaneous	26,26,43,000	29,52,01,650	1,00,00,568	28,52,01,082.00	96.612
	Building Project	54,21,00,000	71,19,00,000	23,90,00,000	47,29,00,000.00	66.427
	Research Scheme	23,68,00,000	23,68,00,000	2,14,83,369	21,53,16,631.00	90.927

A comparative study of Budget figure and actual figure of Expenditure of 2015-2016 are as follows.

Unit	Heads of Account	As per budget estimate	As per revised budget estimate	Actual	Difference	Percentage vary
Non-plan Expenditure	Salary component	776459000	953195000	368992600	584202400	61.28886534
	ther salary component including pensionary benefit	767818000	595467000	373965510	221501490	37.19794548
	Refundable expenditure	160843000	235591000	187703558	47887442	20.32651587
	Loan & advance	16400000	22800000	52441059	-29641059	130.0046447
Plan expenditure	salary	10201000	11201000	8274317	2926683	26.12876529
	Miscellaneous	211911000	211911000	19673814	192237186	90.71600153
	Building project	661200000	892200000	209929295	682270705	76.47060132

	Research project	186800000	206800000	21898025	184901975	89.41101306
	TOTAL			1242878178		

Asset & Liability of the Utkal University as on 31.03.2016	
Liability	
Heads of a/cs Amount	Amount
Net Salary of the regular staff for the month of March.16	20757733.00
Income tax collected from the salary of March.15 for deposit	2234600.00
LIC (Realised from the salary bill of March.15)	819381.00
PT (Realised from the salary bill of March.15)	116900.00
SBI loan(Realised from the salary bill of March.15)	44307.00
Co-Operative bank loan(Realised from the salary bill of March.15)	424931.00
Net salary to 13 no.s of Teachers and 87 no.s of Grade "D" Emp.	1018453.00
IT (The balance amount collected during 15-16 but not deposited during the year)	21464.00
VAT(The balance amount collected during 15-16 but not deposited during the year)	47821.00
Cess(The balance amount collected during 15-16 but not deposited during the year)	33523.00
Royalty(The balance amount collected during 15-16 but not deposited during the year)	12219.00
Net salary to 20 no.s of Jr.Typist.	212403.00
Payment to casual labour	49000
Wage to military security	524632
CPF Contribution payable	347492
Unspent balance of Grant	332750224.81
Total	359415083.81
Asset	
Heads of a/cs Amount	Amount
Cash in Bank	32108057.06
Advance recoverable	422871718.00
Fixed deposit	805511886.10
Amount surcharged.	
Total	
Asset over liabilities =	

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

Utkal University, Vanivihar - 2015-2016

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	SBI,Utkal University Campus	10164205134	31-03-2016	15705.00	31-03-2016	0.00	15705.00	Closing balance is not mentioned in the Cash Book.
2	SBI,Utkal University Campus	10164205112	31-03-2016	417911.00	31-03-2016	0.00	417911.00	Closing balance is not mentioned in the Cash Book.
3	SBI,Utkal University Campus	10164205123	31-03-2016	986170.00	31-03-2016	0.00	986170.00	Closing balance is not mentioned in the Cash Book.
4	SBI,Utkal University Campus	10164210778	31-03-2016	154816.02	31-03-2016	0.00	154816.02	Closing balance is not mentioned in the Cash Book.
5	Syndicate Bank,Utkal University Campus Branch	801622013772	31-03-2016	697.05	31-03-2016	0.00	697.05	Closing balance is not mentioned in the Cash Book.
6	Syndicate Bank,Utkal University Campus Branch	80162216751	31-03-2016	3464.23	31-03-2016	0.00	3464.23	Self Financing Course Account
7	Syndicate Bank,Utkal University Campus Branch	801622110251	31-03-2016	187176.62	31-03-2016	0.00	187176.62	Sport Council Account
8	Current accounts in SBI,Utkal University Campus	10164205441	31-03-2016	206758894.00	31-03-2016	203434146.60	3324747.40	TPF Account
9	Current accounts in SBI,Utkal University Campus	10164205429	31-03-2016	218464488.20	31-03-2016	216181248.20	2283240.00	NTPF Account
10	SB accounts in SBI, UU Campus branch	10164209977	31-03-2016	2418345.51	31-03-2016	2418345.51	0.00	EWf Account
11	Syndicate Bank	80162200012621	31-03-2016	100947.76	31-03-2016	7472193.88	-7371246.12	EWf special killer disease Account
12	State Bank of India	10164209671	31-03-2016	34470.40	31-03-2016	0.00	34470.40	Gratuity Fund Account
13	State Bank of India	10164209693	31-03-2016	1521186.61	31-03-2016	1521186.61	0.00	EPF Account
14	SBI,Campus Branch	10164209682	30-03-2016	14192281.47	31-03-2016	14192281.47	0.00	Pension Account
15	UDPS accounts cash book	30054249803	31-03-2016	0.00	31-03-2016	0.00	0.00	Ac closed on dt.2.2.16
16	SBI,Campus Branch	35544883963	31-03-2016	1968646.00	31-03-2016	1897179.00	71467.00	UDPS Account
	GRAND TOTAL			447225199.87		447116581.27	108618.60	

Reconciliation

Reconciliation (POM Page No. 111)

As per Rule of Odisha Universities Accounts Manual,1987 at the end of every week, the statement of accounts received from the bank is to be checked with the cash book and cheque issue register in order to ensure that the balance as shown in the cash book agrees with the bank balance as stated by the the bank in the statement of accounts. As per procedure 20(ii) of the O.U.A.M,1987 a statement is to be prepared by the local authority to explain the difference between the cash balance in the bank and the cash balance in the University cash book.

Besides all the auditee institutions were instructed to work out reconciliation figure in every month as provided in Finance Deptt. Letter No-690/XIV,AUD-1/2003 dated 21.01.2009. The University authority was requested to state the reason of deviation of Govt. instruction and Odisha Universities Accounts Manual,1987. But no reply was received in response to objection memo issued.

Reconciliation of Special Killer Disease Account

1. Closing balance as per cash book as on Dt 31.03.2016	Rs 74,72,193.88
2. (-) FD purchased prior to 15-16 but not shown in cash book	Rs 50,00,000.00
3. (-) Amt transferred to Flexi Account on Dt 15.2.16 but not shown in cash book	Rs 24,29,000.00
4. (-) transferred to SBI A/c 30044903699 but not shown in Cash Book	Rs 32896.00
5. (+) Interest credited to Bank Account but not shown in Cash Book	Rs 90649.88

Closing balance as per bank pass book as on Dt 31.03.2016 Rs 1,00,947.76

Reconciliation of NTPF Cash Book

1. Closing balance as per Cash Book as on Dt 31.03.2016	- Rs 21,61,81,248.20
2. (+) FD prior to 15-16 taken to cash book on Dt 10.6.16	- Rs 11,32,000.00
3. (+) Exp shown in Cash Book on Dt 31.3.16 but not debited from cask book in 15-16	- Rs 25,000.00
4. (+) Amount credited to Bank A/c on Dt 16.3.16 but taken to cash book on Dt Dt 28.04.16	- Rs 65,000.00
5. (+) Interest on FD credited to Bank A/c on different Dates in 15-16 but not taken to cash book in 15-16	- Rs 3,84,214.00
6. (+) Amount need to be reconciled	- Rs 6,77,026.00

Closing balance as per Pass Book as on Dt 31.03.2016 Rs 21,84,64,488.20

Reconciliation of TPF Cash Book

1. Closing balance as per cash book as on Dt 31.03.2016	- Rs 20,34,34,146.60
2. (+) GPF contribution, DA ,GPF recovery amt credited to bank A/c on Dt 30.3.16 but shown in cash book on Dt 5.4.16	- Rs 10,39,770.00
3. (+) FD prior to 15-16 shown in cash book on Dt 9.6.16	- Rs 21,98,309.00
4.(+) Amount need to be reconciled	- Rs 86,668.40

Closing balance as per Pass Book as on Dt 31.03.2016 Rs 20,67,58,894.00

Reconciliation of UDPS Cash Book

Closing balance as per cash book as on Dt 31.03.2016 - Rs 18,97,179.00

(+) Interest credited to cash book in 15-16 - Rs 71,467 .00

Closing balance as per Pass Book as on Dt 31.03.2016 Rs 19,68,646.00

The difference between Cash Book and Pass Book balance as on Dt 31.3.2016 amounting to Rs 1,08,618.60 could not be reconciled by the local authority in spite of issue of objection memo. Hence , the amounting of Rs 1,08,619.00 is held under objection till production of reconciliation by the local authority.

PARA: 6 STOCK POSITION

Utkal University, Vanivihar - 2015-2016

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	6mm ms Rod	1463	0	0	1463.00		Stock position of major items could not be ascertained due to non-maintenance of permanent stock register.

Comments

Non production of stock position of major items with stock register (POM Page No-63/c.)

As per procedure 57 (i) of OUAM ,1987 Physical Verification of all stock / stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. As per Rule 106 of O.G.F.R an inventory of the dead stock should be maintained in all Government officers in form O.G.F.R- 6 showing the number received, the number disposed of(by transfer ,sale ,loss, etc) and the balance in hand for each kind of article.

As per Rule 106(iii) of O.G.F.R ,the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (v) of O.G.F.R, articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory . All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. Stock position of major items were not mentioned in stock registers .

Stock Position on Nonperishable items such as Computer, AC etc could not be produced to audit in spite of issue of objection memo.The same need to be produced to next audit for verification.

PARA: 7 INVESTMENT

Utkal University, Vanivihar - 2015-2016

Sno	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2015	204324859.50	200318391.50	4006468.00	212439219.00	31-03-2016	216445687.00	31-03-2016	215313687.00	1132000.00	Difference was reconciled on 8.6.16 at page-24 of Investment register
2	01-04-2015	215733880.00	212612723.00	3121157.00	196634857.00	31-03-2016	199756014.00	31-03-2016	197557705.00	2198309.00	Difference was reconciled on 8.6.16 at page-38 of Investment register
3	01-04-2015	3144713.00	2867288.00	277425.00	2923378.00	31-03-2016	3200803.00	31-03-2016	3145803.00	55000.00	Difference was reconciled on dt. 9.6.16 at page-23 of Investment register
4	01-04-2015	57369456.15	56323153.32	1046302.83	61681356.27	31-03-2016	62727659.10	31-03-2016	62152456.10	575203.00	Difference was reconciled on dt. 8.6.16 at page-27 of Investment register.
5	01-04-2015	5000000.00	5000000.00	0.00	5000000.00	31-03-2016	5000000.00	31-03-2016	5000000.00	0.00	
6	01-04-2015	1260628.00	1260628.00	0.00	1378646.00	31-03-2016	1378646.00	31-03-2016	1378646.00	0.00	
7	01-04-2015	252388282.00	0.00	252388282.00	45581172.00	31-03-2016	297969454.00	31-03-2016	163581172.00	134388282.00	The investment position has not been shown in main cash book. The position was worked out basing on the previous A.R and the investment made during 2015-16
8	01-04-2015	6955166.00	6955166.00	0.00	6955166.00	31-03-2016	6955166.00	31-03-2016	0.00	6955166.00	This is the Investment position of Memorial Award and lecturers series and the investment register was not maintained by the UU. The position was taken from the last A.R
9	01-04-2015	7431869.00	7431869.00	0.00	7431869.00	31-03-2016	7431869.00	31-03-2016	0.00	7431869.00	This is the Investment position of chair prize and the investment register was not maintained and the position was taken

											from the last A.R
10	01-04-2015	195018.00	195018.00	0.00	195018.00	31-03-2016	195018.00	31-03-2016	0.00	195018.00	This is the Investment position of Memorial cash prize .The investment register was not maintained. The position was taken from the last A.R
11	01-04-2015	1997303.00	0.00	1997303.00	0.00	31-03-2016	1997303.00	31-03-2016	0.00	1997303.00	This is the investment position relating to Gold Medal.The investment register was not maintained.
12	01-04-2015	2454267.00	0.00	2454267.00	0.00	31-03-2016	2454267.00	31-03-2016	0.00	2454267.00	This is the Investment position relating to scholarship.The investment register was not maintained.
	GRAND TOTAL	758255441.65	492964236.82	265291204.83	540220681.27		805511886.10		648129469.10	157382417.00	

DETAILS OF CB ON INVESTMENT & Comments :

Reconciliation of O.B of Main A/C

C.B of Main A/C as on 31.3.15 shown in last A.R =Rs.192388282.00

(Add) less investment shown in last A.R = Rs.60000000.00

C.B as on 31.3.15 and O.B as on 01.4..15 taken in present audit =Rs.252388282.00

Details of less investment shown in last A.R

Govt security Bond held by IDBI Bank A/C No-IN1520120065, Gujarat GS05092016 as on 30.4.14=Rs.60000000.00

The details of Investment position as on 31.3.16

(1) Main A/C

Sl no	Name of the bank	FDR A/C No	Types of A/c	Source of fund	Amount invested	Dt. Of Investment	Dt. of Maturity	Rate of interest	Maturity value	Remark
1	IDBI	SGLA/CSGO020076	Gujarat Govt,Security Bond	Foundation Fund	60000000	5.9.12	5.9.16	8.71%	Not available	Information taken as per last A.R
2	Mumbay	CSGL/8709803	Govt. Security Bond	Foundation Fund	39852406	20.8.2009	Not available	Not available	Not available	-Do-
3	Govt. of India	THSHC540400446	Stock holding Corporation of India Ltd.calcutta(8% taxable Bond)	Not available	3125000	8.8.2009	Not available	Not available	Not available	-Do-
4	IDBI Bank	In1120120036	Arunachal PreadeshSDLa/cSGo20076,8.61% taxable bond	Not available	20000000	28.3.13	Not available	Not available	Not available	-Do-
5	Syndicate Bank ,UU campus	8016/402/448/1	TDR	GF-1	120355	8.3.2007	8.3.2017	9%	Not available	-Do-
6	Syndicate Bank ,UU campus	8016/402/448/3	TDR	GF-1	1000000	8.3.2002	8.3.2017	9%	Not available	-Do-
7	Syndicate Bank ,UU campus	8016/402/448/2	TDR	GF-1	290521	6.1.2007	6.1.2017	9.25%	Not available	-Do-

8	Syndicate Bank ,UU campus	8016/402/725	STDR	Dev.Fund	5000000	9.4.2010	9.4.2015	7.25%	14049645	-Do-
9	SBI,UUbranch	1064311459	TDR	Examination Fund -II	4000000	6.4.2007	6.4.2017	9.25%	Not available	-Do-
10	SBI,UUbranch	10164309007	TDR	Foundation Fund	1000000	27.2.2002	27.7.2017	8.75%	Not available	-Do-
11	IDBI Bank	IN2220090020	Maharashtra GS		13000000	30.4.14	5.8.19	7.99%	Not available	
12	IDBI Bank	IN2920070025	Rajasthan GS 2017		5000000	30.4.14	20.6.17	8.46%	Not available	
13	IDBI Bank	IN3120080095	Tamilnadu GS 2019		20000000	30.4.14	12.3.19	8.48%	Not available	
14	IDBI Bank	IN112010036	Arunachal Pradesh SDL 280528		20000000	30.4.14	28.3.23	8.61%	Not available	
15	IDBI Bank	IN1520120065	Gujarat GS 05092016		60000000	30.4.14	5.9.16	8.71%	Not available	
16	IDBI Bank	037906000002127 (INR)			1000000	3.10.15	3.10.16	8%	1082432	FD Rpt shown to audit but source of fund could not be ascertained .
17	IDBI Bank	037910600000276 9(INR)			492359	20.1.16	21.1.17	7.75%	531753	-do-
18	IDBI Bank	037910600000193 9(INR)			3000000	12.9.15	12.9.16	8%	3247296	-do-
19	IDBI Bank	037910600000204 2(INR)			1000000	19.9.15	19.9.16	8%	1082432	-do-
20	IDBI Bank	037910600000103 8(INR)			1088813	14.3.16	14.3.17	8%	1175680	-do-
21	IDBI Bank	037910600000100 7(INR)			36000000	7.3.16	7.3.17	7.96%	38952279	-do-
22	IDBI Bank	037910600000306 3(INR)			3000000	5.3.16	5.3.17	8%	3239545	-do-
	TOTAL				297969454					

(2)TPF A/C

Name of the Bank	FDR A/C No	Dt. Of Investment	Amount invested	Term	Rate of Interest	Dt. Of Maturity	Maturity Value	Remark
SBI	30187650906	11.3.12	240550	57 month	9.25%	10.12.16	371292	Monthly Interest transferrable to TPF A/C
SBI	10164318863	10.7.13	682298	3 yr 3month	8.75%	10.10.16	682298	
SBI	10164320383	10.5.13	269155	3 yr 3month	8.75%	11.8.16	269155	
SBI	10164319447	10.2.15	518500	3 year	8.50%	10.2.18	518500	
SBI	10164319436	10.12.14	1410654	3 year	8.50%	10.12.17	1410654	
Stete bank of Hyderabad	62435296128	10.9.15	445205	1Year	8.25%	10.9.16	483086	
Axis bank	,915040050961022	19.10.15	14400109	12 month	7.90%	19.10.16	15571865	
HDFC Bank	50300119044015	19.11.15	9999999	12 month	7.90%	19.11.16	10813982	
HDFC Bank	,50300119044028	19.11.15	9999999	12 month 2 days	7.90%	21.11.16	10818650	
HDFC Bank	,50300119044130	19.11.15	9999999	12month 3 days	7.90%	22.11.16	10820984	
HDFC Bank	,50300119044206	19.11.15	9999999	12month 4 days	7.90%	23.11.16	10823319	
HDFC Bank	,503001190443	19.11.15	9999999	12month 5	7.90%	24.11.16	10825653	

	08			days				
HDFC Bank	,503001119044360	19.11.15	9999999	12month 6 days	7.90%	25.11.16	10827987	
HDFC Bank	,50300119044452	19.11.15	9999999	12month 9 days	7.90%	28.11.16	10834989	
HDFC Bank	,50300119044551	19.11.15	7944447	12 month 10 days	7.90%	29.11.16	8609655	
HDFC Bank	,50300122169026	15.12.15	1181158	12 month	7.90%	15.12.16	1277282	
HDFC Bank	,50300127683304	21.1.16	9999999	12 month	7.90%	21.1.17	10813838	
HDFC Bank	,50300127878582	21.1.16	9999999	12 month	7.90%	21.1.17	10813838	
HDFC Bank	,50300127259853	21.1.16	9999999	12 month	7.90%	21.1.17	10813838	
HDFC Bank	,50300128214262	21.1.16	9999999	12 month	7.90%	21.1.17	10813838	
HDFC Bank	,50300128022812	21.1.16	9999999	12 month	7.90%	21.1.17	10813838	
HDFC Bank	,50300128021769	21.1.16	9999999	12 month	7.90%	21.1.17	10813838	
HDFC Bank	,50300127877817	21.1.16	9999999	12 month	7.90%	21.1.17	10813838	
HDFC Bank	,50300127685197	21.1.16	9999999	12 month	7.90%	21.1.17	10813838	
HDFC Bank	,50300127402242	21.1.16	9999999	12 month	7.90%	21.1.17	10813838	
HDFC Bank	,50300127393721	21.1.16	9999999	12 month	7.90%	21.1.17	10813838	
HDFC Bank	,50300128217587	21.1.16	1138662	12 month	7.90%	21.1.17	1231331	
HDFC Bank	,50300130257467	10.2.16	511563	12 month	7.90%	10.2.17	553203	
HDFC Bank	,50300132051361	24.2.16	1013730	12 month	7.90%	24.2.17	1096253	
TOTAL			199756014					

(3)NTPF(Non Teaching Provident Fund A/C)

Name of the Bank	FDR A/C No	Dt. Of Investment	Amount invested	Term	Rate of Interest	Dt. Of Maturity	Maturity Value	Remark
SBI,UU branch	10164317949	1.6.13	467089	3 years 3 month	8.75%	1.9.16	467089	Monthly interest transferrable to NTPF A/C
SBI,UU branch	10164317950	1.7.13	195440	3years month	8.75%	1.10.16	195440	Do
SBI,UU branch	10164317961	1.8.13	769630	3years 3 month	8.75%	1.11.16	769630	Do
SBI,UU branch	10164317972	7.8.13	36309	3years 3 month	8.75%	7.11.16	36309	Do
SBI,UU branch	10164317927	1.1.13	684000	5 years	8.50%	1.1.18	684000	Do
SBI,UU branch	10164307816	1.2.13	722000	5years	8.50%	1.2.18	722000	Do
SBI,UU branch	10164318738	1.2.13	1132000	5years	8.50%	1.2.18	1139165	
Andhra Bank,CS pur	,128720100074604	3.7.15	101706	1 year	8.50%	3.7.16	110630	
Axis Bank,Mancheswar	,915040050961365	19.10.15	45000000	12 month	7.90%	19.10.2016	48661710	
Axis Bank,Mancheswar	,915040050962478	19.10.15	45000000	12 month	7.90%	19.10.2016	48661710	
Axis Bank,Mancheswar	,915040050961844	19.10.15	45000000	12 month	7.90%	19.10.2016	48661710	
Axis	,915040050962	19.10.15	45000000	12 month	7.90%	19.10.2016	48661710	

Bank,Mancheswar	229							
Axis	,915040050969	19.10.15	20000000	12 month	7.90%	19.10.2016	21627427	
Bank,Mancheswar	141							
Axis	,915040050969	19.10.15	7109740	12 month	7.90%	19.10.2016	7688269	
Bank,Mancheswar	974							
Axis	,915040050963	19.10.15	5000000	12 month	7.90%	19.10.2016	5406857	
Bank,Mancheswar	264							
HDFC Bank	,503001296228	2.2.16	94800	12 month	7.90%	2.2.17	102516	
	03							
State Bank Of	,62411857945	31.3.16	66486	12 month	7.75%	31.3.17	71791	
Hydrabad								
Canara Bank	2487401002606	31.3.16	66487	12 month	7.75%	31.3.17	71792	
	/2							
TOTAL			216445687					

(4)EWF(Employees Welfare Fund)A/C

Name of the Bank	FDR A/C No	Dt. Of Investment	Amount invested	Term	Rate of Interest	Dt. Of Maturity	Maturity Value	Remark
SBI,UU Branch	30498991238	20.6.14	100000	1 year 11m	9%	20.5.16	100000	Monthly Interest transferrable to EWF A/C
SBI,UU Branch	10164310852	20.8.13	15000	3 years	8.75%	20.8.16	15000	Do
SBI,UU Branch	10164310896	25.10.13	15000	3 years	9%	25.10.16	15000	Do
SBI,UU Branch	10164310794	26.11.13	35000	3 years 3 month	9%	26.2.17	35000	Do
SBI,UU Branch	32272280262	4.4.15	19581	1 year	8.50%	4.4.16	19581	Do
SBI,UU Branch	30688930371	13.8.14	29425	1000 days	9%	9.5.17	29425	Do
SBI,UU Branch	30688688998	14.8.14	10000	1000 days	9%	10.5.17	10000	Do
SBI,UU Branch	30688700799	14.8.14	21000	1000days	9%	10.5.17	21000	Do
SBI,UU Branch	10164310636	28.12.14	31000	3 years 3 month	8.50%	28.3.18	31000	Do
SBI,UU Branch	10164310647	28.12.14	21000	3 years 3 month	8.50%	28.3.18	21000	Do
SBI,UU Branch	33008183934	20.5.15	60000	1 year	8%	20.5.16	60000	Do
SBI,UU Branch	31219675863	17.6.15	15000	1 year	8%	17.6.16	15000	Do
SBI,UU Branch	31219344401	19.6.15	61000	1 year	8%	19.6.16	61000	Do
SBI,UU Branch	31798692967	22.6.15	350000	1 year	8%	22.6.16	350000	Do
SBI,UU Branch	31274403451	18.7.15	20000	1 year	7.75%	18.7.16	20000	Do
SBI,UU Branch	31274236807	20.7.15	500000	1 year	7.75%	20.7.16	500000	Do
SBI,UU Branch	2562392466	24.9.15	140000	1 year	7.50%	24.9.16	140000	Do
SBI,UU Branch	32781522918	21.1.16	504724	1 year	7.25%	21.1.17	504724	Do
SBI,UU Branch	32915435562	30.3.16	1198073	1 year	7.25%	30.3.17	1198073	Do
SBI, UU Branch	10164307996	11.1.13	20000		7%	11.4.16	20000	Do
SBI, UU Branch	10164308004	11.1.13	35000		7%	11.4.16	35000	Do
TOTAL			3200803					

(5) EWF Special Killer disease A/C

Name of the Bank	FDR A/C No	Dt. Of Investment	Amount invested	Term	Rate of Interest	Dt. Of Maturity	Maturity Value	Remark
Syndicate Bank	8016403300	30.5.15	2000000	1 year	8.50%	30.5.16	2000000	Quarterly interest credited to EWF special killer disease A/C
Syndicate Bank	8016403183 (3)	1.11.15	3000000	1 year	7.50%	11.11.16	3000000	-do-
TOTAL			5000000					

(6) EPF A/C

Name of the Bank	FDR A/C No	Dt. Of Investment	Amount invested	Term	Rate of Interest	Dt. Of Maturity	Maturity Value	Remark
SBI,UU Branch	10164307714	11.5.13	28490.27	3 year 3 month	8.75%	11.8.16	28490.27	Half yearly interest transferrable to the EPF A/C
SBI,UU Branch	10164317870	25.6.13	315955	3 year 3 month	8.75%	25.9.16	315955	do
SBI,UU Branch	10164307736	26.10.13	320452.26	3 year 3 month	9%	26.10.17	320452.26	do
SBI,UU Branch	10164307725	26.10.13	302687.87	3 year 3 month	9%	26.10.17	302688.00	do
SBI,UU Branch	10164311584	9.8.13	78717.7	5 years	8.75%	9.8.18	121347	
SBI,UU Branch	10164309868	3.10.15	575203	1 Year	7.50%	3.10.16	575203	Half yearly interest transferrable to the EPF A/C
Indian Overseas Bank	,087304011500488	15.4.15	203279	1 Year	8.75%	15.4.16	221659	
Andhra Bank	,128720175074	16.7.15	209167	1 Year	8.50%	16.7.16	227521	
State Bank of Hyderabad	,62442828112	3.11.15	2530632	1 Year	8%	3.11.16	2739237	
HDFC Bank	,50300119045107	19.11.15	9999999	12 month	7.90%	19.11.16	10813982	
HDFC Bank	,50300119045159	19.11.15	9999999	12 month 2 days	7.90%	21.11.16	10818650	
HDFC Bank	,50300119045261	19.11.15	9999999	12 month 3 days	7.90%	22.11.16	10820984	
HDFC Bank	,50300119045337	19.11.15	6774955	12 month 4 days	7.90%	23.11.16	7332751	
HDFC Bank	,50300122434728	15.12.15	138997	12 month	7.90%	15.12.16	150308	
HDFC Bank	,50300122258623	15.12.15	9999999	12 month	7.90%	15.12.16	10813819	
HDFC Bank	,50300127254101	21.1.16	565846	1 Year	7.90%	21.1.17	611896	
HDFC Bank	,50300132051128	24.2.16	67681	12 month	7.90%	24.2.17	73190	
HDFC Bank	,50300132343078	26.2.16	2664874	12 month	7.90%	26.2.17	2881811	
HDFC Bank	,50300134864230	11.3.16	7950726	12 month	7.90%	11.3.17	8596211	
TOTAL			62727659.1					

(7) UDPS A/C

Name of the Bank	FDR A/C No	Dt. Of Investment	Amount invested	Term	Rate of Interest	Dt. Of Maturity	Maturity Value	Remark
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State Bank Of Hydrabad	62442678387	2.11.15	604898	1 Year	8%	2.11.16	654761	
State Bank Of Hydrabad	62442828241	3.11.15	773748	1 year	8%	3.11.16	837530	
TOTAL			1378646					

(8) Memorial Award & Lecturers' Series

Name of the bank	FDR A/C No	Source of fund	Dt. Of Investment	Amount invested	Dt. Of Maturity	Rate of interest	Maturity Value
Syndicate Bank ,Utkal University Branch	8016/403/10	Urmila Funds for Odisha Policy in Pol.Sc	19.5.2001	105542	19.5.16	8.75%	Not available
do	8016/402/160	Urmila Funds for Women's Studies	31.2.2001	126611	13.2.17	7.50%	Not available
do	8016/402/62/3	Urmila Funds for cross nati International	9.4.12	109503	9.4.17	9.00%	Not available
do	8016/402/80/2	Urmila Funds for Basanta memorial	21.5.2002	114325	21.5.15	9.00%	129614
do	8016/402/93	Urmila Funds for PGD in HR in Deptt. Of law	24.5.2002	122688	24.5.15	9.30%	133708
do	8016/405/24545	Urmila Funds for Aca,study Deptt. For English	8.9.2003	145136	8.9.15	9.05%	173583
do	8016/403/23	S. Mishra Kadambini Devi cash prize	19.5.2001	150000	19.5.16	8.75%	Not available
do	8016/402/14/3	Padmanav Mekap Memorial Gold Medal	12.7.2001	70000	12.7.16	8.75%	Not available
do	8016/402/59/3	B.N Mohapatra	20.3.2002	55000	20.3.17	8.75%	
SBI,UU campus branch	10164312861	Examination Fund	25.3.12	1305255	25.3.15	8.50%	2210165
do	10164311459	Dev.fund-I	6.4.2007	4000000	6.4.2017	9.25%	Not available
do	10164309381	Prof.S Das	29.2.2000	300000	29.11.15	7.50%	Not available
do(Lecturers' Series & Research Fellow)	10164308876	Dr.G Mishra	11.12.12	24500	11.12.17	8.50%	Not available
do	10164308945	Dr Miss Ischhama	29.1.98	10000	29.1.18	8.50%	Not available
do	10164310012	Dr .A. Ischhama	15.2.2000	25000	15.2.15	8.50%	Not available
do	10164308923	Dr.S Mishra	28.2.98	10000	28.2.18	8.50%	Not available
do	10164309642	S. Vivekananda(5 Years)	2.2.99	5000	2.2.19	9.00%	Not available
do	10164309653	S. Vivekananda(5 Years)	2.2.99	5000	2.2.19	9.00%	Not available
do	10164309664	S. Vivekananda(5 Years)	2.2.99	5000	2.2.19	9.00%	Not available
do	10164309675	S. Vivekananda(5 Years)	2.2.99	5000	2.2.19	9.00%	Not available
do	10164309187	M.K.s Ganapati	4.8.2002	15357	4.8.17	8.25%	Not available
do	10164309620	U.Scientific	27.10.2002	67131	27.7.17	8.75%	Not available
do	10164309620	U.Scientific	17.9.13	24512	17.9.18	8.75%	Not available
do	10164311482	Urmila Funds for American Studies	5.1.13	106606	5.1.16	8.50%	Not available
do	30752480271	Ashok Ku Mishra	30.4.09	48000	30.4.14	8.00%	Not available

TOTAL				6955166			
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(9) Chair Prize

Name of the bank	FDR A/C No	Source of fund	Amount invested	Dt. Of Investment	Dt. Of Maturity	Rate of interset	Maturity Value
SBI,UU Campus Branch	10164312066	S.C.S chair	210780	12.8.2000	12.11.16	8.75%	732012
do	10164312033	M.P.C Deo	405137	29.11.12	29.2.16	8.50%	1070556
do	10164312135	J.B.S Halden	281027	18.8.2001	18.8.2016	8.75%	862783
Syndicate Bank,UU Campus Branch	9874	Prof GNM	1309886	31.36.14	31.3.15	9.50%	1432515
SBI,UU Campus Branch	10164309132	K.C Aditya(G.F-I)	274201	9.3.2004	9.3.2019	8.50%	274201
	10164308333	K.C Aditya(G.F-I)	212625	7.10.16	7.10.16	9.25%	212625
do	10164309450	S.C.S chair(G.F-I)	154184	18.5.12	18.5.17	8.75%	
do	10164308683	S.C.S chair(G.F-I)	300000	1.11.12	1.02.17	9.00%	361754
do	10164309483	S.C.S chair(G.F-I)	12930	17.12.2012	17.12.17	8.50%	Not available
do	10164309461	S.C.S chair(G.F-I)	160000	28.2.2004	28.2.19	8.50%	Not available
do	10164308672	S.C.S chair(G.F-I)	72500	26.11.2004	26.11.16	9.00%	Not available
do	10164309472	S.C.S chair(G.F-I)	250000	18.1.2000	18.1.16	8.50%	Not available
do	10164308649	S.C.S chair(G.F-I)	75000	6.2.2000	6.2.16	8.50%	Not available
do	32052793738	J.N.TATA(G.F-I)	235554	25.11.11	25.11.16	9.25%	Not available
do	10164309121	J.N.TATA(G.F-I)	300000	21.5.06	21.5.16	8.50%	384559
do	10164309212	M.P.C Deo(G.F-I)	1027444	27.7.2002	27.7.17	8.75%	Not available
do	10164309201	M.P.C Deo(G.F-I)	183464	28.11.2000	29.11.16	9.00%	Not available
Syndicate Bank,UU Campus Branch	101643/2033	M.P.C chair	405137	29.11.2012	29.2.16	8.50%	1070556
SBI,UU Campus Branch	10164309619	Satyabadi	25000	1.9.13	1.9.18	8.75%	30786
do	10164309574	Satyabadi	75000	7.4.06	7.4.16	8.50%	96061
do	10164309585	Satyabadi	100000	26.4.06	26.4.16	8.50%	129900
do	10164309596	Satyabadi	100000	10.5.06	11.5.16	8.50%	131085
do	10164309608	Satyabadi	30000	1.10.2006	1.10.16	9.25%	Not available
do	30773268557	J.B.S Halden	1232000	25.5.2009	15.11.2014	9.25%	Not available
TOTAL			7431869				

(10) Memorial Cash Prize

Name of the bank	FDR A/C No	Source of fund	Amount invested	Dt. Of Investment	Amount invested	Rate of interset	Maturity Value
SBI,UU Campus Branch	32048953927	R U S Essay Competition	11900	23.5.98	Dt. Of Maturity	7.25%	Not available
do	10164308729	B.K Ray	3587	6.11.01	6.4.15	9.25%	Not available
do	10164308718	B.K Ray	3587	6.11.01	6.11.16	9.25%	Not available
do	10164309096	H.Das Sen	3063	7.5.03	6.11.16	8.75%	Not available
do	10164309959	S.Kumar	3063	7.5.03	7.5.15	8.75%	Not available
do	10164310046	SBH H.N sharma	1500	23.11.2000	7.5.15	7.50%	Not available
do	10164309449	SBH H.N sharma	1000	22.12.98	23.11.15	9.00%	Not available
do	10164308796	Braja Sundar & Uma Sundari	3000	24.2.98	24.2.18	8.50%	Not available
do	1016431040	S.c Das	2500	8.12.2001	5.12.16	9.00%	Not available

do	10164309915	K.M Devi	3063	7.5.03	7.5.15	8.75%	Not available
do	10164312022	S.Kumar Ovasion	33499	23.5.98	23.9.18	9.00%	52275
do	10164309289	P.S Kumar & P.S Raja	5313	27.7.97	27.7.17	8.75%	Not available
do	10164309766	Utkal Ranjan	1943	27.7.97	27.7.17	8.75%	Not available
do	10164308627	R.Devi Memorial	5000	14.4.01	14.4.16	8.50%	Not available
do	10164309370	Prof.S.Nath	5000	5.10.13	5.10.16	9.00%	Not available
do	10164312044	OSANY	36000	9.8.13	9.8.18	8.75%	202130
do	10164310035	S. Hitananda	20000	5.1.02	15.1.17	9.00%	Not available
do	10164308741	B.P Devi	20000	19.12.10	19.12.15	8.50%	Not available
do	30860243372	Bidyut Prava Devi	12000	19.8.09	19.8.19	7.50%	Not available
do	10164311211	B. Pattanaik Memorial	20000	10.2.99	10.2.19	9.00%	Not available
TOTAL			195018				

(11)Scholarship

Name of the bank	FDR A/C No	Source of fund	Amount invested	Dt. Of Investment	Dt. Of Maturity	Rate of interset	Maturity Value	Interest to G.F -1
S.B.I,UU Branch	10164309154	Louis Scholarship	13499	27.7.2002	27.7.2017	8.75%	Not available	
S.B.I,UU Branch	10164308707	B.J Das	10798	27.7.2002	27.7.2017	8.75%	Not available	
S.B.I,UU Branch	10164309336	Philips Memorial	4725	27.7.2002	27.7.2017	8.75%	Not available	
S.B.I,UU Branch	10164309631	Smt. B Mishra	19441	27.7.2002	27.7.2017	8.75%	Not available	
S.B.I,UU Branch	10164308901	P.Parida	33750	27.7.2002	27.7.2017	8.75%	Not available	
S.B.I,UU Branch	10164309846	Utkal Co-operative	55700	16.7.2000	16.7.2016	8.75%	Not available	
S.B.I,UU Branch	10164307930	Artilananda Memorial	22000	17.10.2000	17.10.2015	7.50%	Not available	
S.B.I,UU Branch	10164311471	B.C Panda	50100	30.11.2000	30.11.2015	7.50%	Not available	
S.B.I,UU Branch	10164311506	B.Mohari	50100	05.01.2001	05.01.2016	8.50%	Not available	
S.B.I,UU Branch	10164311517	Barister R. Mohanty	50000	05.01.2001	05.01.2016	8.50%	Not available	
S.B.I,UU Branch	SBI/128/BLA/000961	O.P Lambha	100000	14.07.2005	14.07.2011	8.00%	Not available	Bond
S.B.I,UU Branch	SBI/128/BLA/000996	Girish Ch. Bose	100000	04.11.2006	04.11.2011	8.00%	Not available	Bond
S.B.I,UU Branch	30323389597	Harihar Mishra	1494154	06.02.2008	06.02.2017	8.50%	Not available	
S.B.I,UU Branch	,31528758840	Gagan Bihari Chand	100000	07.12.2010	07.12.2015	8.50%	Not available	
S.B.I,UU Branch	32581572218	Usha Sony Award	350000	04.10.2012	04.10.2017	8.50%	Not available	
TOTAL			2454267					

(12)GOLD MEDAL

Name of the bank	FDR A/C No	Source of fund	Amount invested	Dt. Of Investment	Dt. Of Maturity	Rate of interset	Maturity Value
SBI,UUCampus Branch	10164309110	J.N Bose	2300	27.7.2007	27.7.2017	8.25%	Not available
-Do-	10164309223	Mayurbhanja	4300	27.7.2007	27.7.2017	8.25%	Do
-Do-	10164309143	Khan Bahadur Patel	3000	27.7.2007	27.7.2017	8.25%	Do
-Do-	10164308810	B.K Madhusudan Rao	2200	27.7.2007	27.7.2017	8.25%	Do
-Do-	10164309563	Sanatan Pujari	3200	27.7.2007	27.7.2017	8.25%	Do
-Do-	10164309416	Rani Suratarangini	5800	27.7.2007	27.7.2017	8.25%	Do
-Do-	10164308956	Fly,Officer,S.N Acharya	5700	27.7.2007	27.7.2017	8.25%	Do
-Do-	10164309314	Padmashree	5000	27.7.2007	27.7.2017	8.25%	Do

-Do-	10164308638	K.K Rathor	6000	27.7.2007	27.7.2017	8.25%	Do
-Do-	10164308901	Ananda Lal Bose	33750	27.7.2007	27.7.2017	8.25%	Do
-Do-	32053394657	Ray Bahadur B.Mishra	2995	01.05.2009	25.11.2016	9.25%	Do
-Do-	32048957558	Nirjhini Parida	3000	07.05.2010	7.5.2015	7.25%	Do
-Do-	10164308785	Bholanath Sahoo	3000	28.11.2012	28.11.2017	8.50%	Do
-Do-	10164309541	Suraj Mall Saha	3000	28.11.2012	28.11.2017	8.50%	Do
-Do-	10164312005	Ray Bahadur Durga Ch Mishra	4954	8.12.2012	8.12.2017	8.50%	Do
-Do-	10164309358	Prof. Ghanashyam Dash	5000	15.01.2013	15.01.2018	8.50%	Do
-Do-	10164309788	V. Ramanath	3000	28.11.2012	28.11.2017	8.50%	Do
-Do-	10164309518	Shyamananda Pattnaik	3000	28.11.2012	28.11.2017	8.50%	Do
-Do-	10164309438	Jagabandhu Memorial	3000	28.11.2012	28.11.2017	5.25%	Do
-Do-	32053017607	Bijaya Ku Patra	2995	25.05.2009	25.11.2016	9.25%	Do
-Do-	32053018044	Bijaya Ku Patra	1996	16.06.2009	25.11.2016	9.25%	Do
-Do-	10164308809	Bhagyalaxmi	3000	07.01.2009	07.01.2019	9.00%	Do
-Do-	10164311200	Mandakini Parhi	3553	27.07.2008	27.07.2018	8.75%	Do
-Do-	10164309982	Dr. Sankar Kamila	5000	18.04.2009	25.11.2016	9.25%	Do
-Do-	10164308821	Bijaya Memorial	3000	07.01.2014	07.01.2019	9.00%	Do
-Do-	10164309494	Swarnalata Devi	5000	08.09.2008	08.09.2014	5.75%	Do
-Do-	32053396413	Binaya Ku Subota	4985	18.07.2009	25.11.2016	9.25%	Do
-Do-	32053397224	Dr. Indumati Sesadri	2995	25.05.2009	25.11.2016	5.25%	Do
-Do-	32053397803	Balamukunda Memorial	2995	19.06.2009	25.11.2016	9.75%	Do
-Do-	10164309552	Surat Surat Memorial	5000	08.12.2007	8.12.2016	9.00%	Do
-Do-	32053398488	L.N Sahoo Memorial	2995	19.06.2009	25.11.2016	9.25%	Do
-Do-	10164311062	Prof. Keshab Ch. Sahoo	3000	26.12.2007	26.12.2016	9%	Do
-Do-	10164308413	Smt.Nishamani Devi	5000	23.01.2010	23.10.2015	5.75%	Do
-Do-	10164308560	Pandit Basudev	8121	21.05.2011	21.05.2016	7.00%	Do
-Do-	10164308571	Plaban Ku Ray	10000	9.4.2011	9.4.2016	6.25%	Do
-Do-	10164309697	Tarini Ch. Mohapatra	5000	22.10.2007	22.10.2016	8.75%	Do
-Do-	10164311028	Lalit Ku Panda	5000	10.11.17	10.11.2016	9.00%	Do
-Do-	10164309960	Sanjiv Mohapatra	5000	7.2.07	7.11.16	8.75%	Do
-Do-	32048970501	Dewan Bahadur L.Mohanty	5000	2.7.2010	2.7.2015	7.25%	Do
-Do-	10164309799	Bhikari Ch. Panda	7353	7.5.2003	7.5.2015	8.75%	Do
-Do-	10164309529	Sakar Prasad Mishra	6067	1.8.2013	1.8.2018	8.75%	Do
-Do-	10164309085	Girija Sankar Ray	10000	07.2.07	07.11.16	8.75%	Do
-Do-	10164309278	Naba Kishore Das	6000	4.5.2007	4.5.2016	8.75%	Do
-Do-	32053017040	Nirmal Ku Mohanty	15000	28.8.2009	25.11.16	9.25%	Do
-Do-	32053399083	Brig.s. Mishra	15000	18.09.2009	25.11.16	9.25%	Do
-Do-	32048972383	Dr.Kashinath Mishra	16246	01.8.2010	1.8.2015	7.25%	Do
-Do-	10164307974	Banchhanidhi Memo .Gold Medal	15000	11.9.2010	11.9.2015	7.50%	Do
-Do-	10164309109	Harish Ch. Mani	19236	19.8.2012	19.8.2017	8.50%	Do
-Do-	10164308898	Dr.Jyoshna Dei	15000	5.10.2013	5.10.16	9.00%	Do
-Do-	10164308730	Baidyanath Hall (5 Years)	3553	7.2.2009	7.2.2019	9.00%	Do
-Do-	10164309303	Popular Sci.in Odia Language	3000	20.5.2007	22.5.2016	8.75%	Do

-Do-	10164311460	Rohini Gadadhar	4802	14.11.2010	14.12.2015	7.50%	Do
-Do-	10164309176	Late Bansidhar Acharya	16220	16.4.2009	16.4.2019	8.25%	Do
-Do-	10164308912	Dr.S.C Pattnaik	20000	28.12.2010	28.12.2015	5.75%	Do
-Do-	10164310546	B.k Ray & L.Sundari Ray	120000	09.01.2007	09.01.2017	9.25%	Do
-Do-	10164311119	Saraswati Ray	60000	27.09.2012	27.09.2017	8.50%	Do
-Do-	10164311108	Ashok Ku Mishra	50000	27.09.12	27.09.2017	8.50%	Do
-Do-	10164311175	Prof.Brahmananda Mishra	60000	22.04.2008	22.04.2018	8.75%	Do
-Do-	10164311153	Durga Madhab Mishra	60000	24.3.2008	24.03.2018	8.75%	Do
-Do-	10164311164	Dr. Atal Bihari Senapati	75000	31.03.2008	31.03.2018	8.75%	Do
-Do-	10164311142	Jamini Kaushalya Memorial	45000	28.5.2005	24.03.2018	8.75%	Do
-Do-	10164311122	Sonali Deo	60000	27.2.2009	27.02.2019	5.25%	Do
-Do-	10164311493	Dr. J.K Mohanty	70000	05.01.2011	05.12.2016	5.75%	Do
-Do-	10164311539	Gandhi memorial	3000	27.09.2012	27.09.2017	8.50%	Do
-Do-	SBI/128/BIA/000936	Justice,Jay Krishna Mishra	100000	28.01.2005	Bond	8.00%	Do
-Do-	SBI/128/BLA/000935	Justice,Jay Krishna Mishra	100000	28.01.2005	Bond	8.00%	Do
-Do-	30631566500	Smt. Savitri Pattnaik	100000	01.01.2014	01.01.2019	9.00%	Do
-Do-	31080901602	Dr.S.K Behera	100000	05.03.2010	05.03.2015	7.25%	Do
-Do-	31528759683	Gagan Bihari Chand	100000	07.12.2010	07.12.2015	8.50%	Do
Syndicate Bank	8016/402/14	P.N Mekap	70000	13.07.2006	02.07.2016	7.00%	Do
Syndicate Bank	8016/402/59	B.N Mohapatra	55000	20.03.2007	20.03.2017	8.75%	Do
SBI,UUCampus Branch	32271797118	Dr.Jiban Mohanty	100000	01.07.2011	19.7.2020	7.25%	Do
-Do-	32581575915	Ashok Das	100000	04.10.2012	04.10.2017	8.50%	Do
-Do-	32053395567	B.k Patra Gold Medal	4992	25.11.2011	25.11.2016	9.25%	Do
-Do-	32807511875	Girija Sankar Sahoo Gold Medal	200000				Do
TOTAL			1997303				

As per University Accounts manual vide para no-19 the following lines are laid down regarding Investment Account, "The Finance Officer, may if funds permit and subject to the policy laid down, invest a portion of the balance of cash in such term deposits as may be feasible. A record of the recovery of interest and the amount of investment on account of such deposits shall be made as prescribed."

para no-7.1:-Production of Required Information regarding Investment in Corpus/Foundation Fund of the University pom pg-276:-

As per Sub-section (3) of section-27 of Odisha Universities Act-1989, The **Foundation Fund** of the University should be Invested in Securities, either issued or guaranteed by the Central Government or by the concerned State Government, and such Investment should not be varied without consent of the Honorable Chancellor.

Again as per Sub-section (4) of section-27 of Odisha Universities Act-1989, The **Corpus of the Foundation Fund** should be kept intact, however the interest accrued thereon may be utilised for the purposes of the concerned University as laid down in the Statutes.

Information about the Investment of **Corpus in the Foundation Fund** of this University with Supporting accounts / records and registers may be produced before audit at an early date for necessary verification.

Neither, POM issued on this score returned by the Local Authority nor information / records & registers relating to the corpus fund produced till close of audit.

The related information/ records & registers need be produced to next audit and compliance reported..

Para no.-7.2:-Improper maintenance of Investment register of main A/c /respective cash book:-

During the course of Audit, it was noticed that the investment register of main A/C was not maintained properly & following irregularities were noticed:-

- The investment register does not have continuity of previous years investments.

ii) The source of fund regarding the investment was not mentioned in the Investment register .

ii) The Closing Balance of Investment was not inclusive of the closing balance of the Main Cash Books, which was highly irregular & contravening with the principle of maintenance of accounts of an institution. Therefore it was once again impressed upon the University Authority that, sincere steps need be taken for inclusion of the face value of the TDRs in the closing balance of the respective cash books henceforth & compliance reported.

Para no-7.3:-Non Production of details of investment relating to Main A/c (POM pg-212-215),(249-250) :-

The details of investment shown in the above table no-1 from SI no-1 to10 (which was taken as per last Audit Report No : 190624/AR/2016-2017-BHUBANESWAR & total amounting to Rs.134388282.00) was not reflected in the investment register produced in present audit. The position as on 31.3.16 of aforesaid Security bond/ TDRs along with the investment register and original Security bond/ TDRs was sought for through pom . But neither the same was produced nor the original pom with reply was returned.

Hence, the present audit took the position of aforesaid investments as per last A.R

The position of said investments as on 31.3.16 alongwith all TDRs , Investment Register relating to same may be produced to next audit till then Rs.134388282.00 is kept under objection.

ii) On scrutiny of investment register it was noticed that only 5 nos of Govt. security bonds and 7 nos of fixed deposits were reflected amounting to Rs.163581172.00 which was shown in the above table-1(from SI no-11 to 22) .The source of fund of above security bond and fixed deposit has not been mentioned in the investment register . The source of fund of the said Investments and connected files was sought for through pom.But the same have not been produced till close of audit. Hence the source of fund and connected file need be produced to next audit, till then Rs.163581172.00 is kept under objection. It may be noted that the expenditure side of Main Cash Book does not show expenditure towards purchase of Fixed Deposit Receipts during 2015-2016.

Para no- 7.4 :- Less amount received after TDS from the interest earned on the Fixed deposit (POM pg-299):-

On checking of the investment register of Employees provident fund it was noticed that an amount of Rs.4,09,482.00 was deducted from bank towards TDS as detailed below.

Name of the Bank	FDR A/C no	Dt. Of Investment	Amount invested	rate of interest	Dt. Of Maturity	Maturity value	Amount deducted towards TDS	Amount received after deduction of TDS	Ref. to Investment register
Andhra Bank	128720100066058	19.11.14	34017932.00	9%	19.11.15	37184434.00	409482.00	36774952	pg no-14 & 22

As per section 10 of income tax act 1961 any university or educational institute established for educational purpose and not for the purpose of profit is exempted from deduction of tax at source. So tax deducted at source of Rs 409482.00 is highly irregular.

The POM issued on this score did not returned till close of audit.

So steps may be taken to returned back the TDS and fact reported to next audit .Till then Rs.409482.00 is kept under audit objection.

Parano.7.5:-Non Production of details of investment on Endowments/donations Pom pg-(212-215),(249-250):-

C.B of investment of Chair prize, Memorial Awards & Lectures' series, Memorial cash prize as on 31.3.15 as reflected in the last Audit Report No : 190624/AR/2016-2017-BHUBANESWAR on the accounts of Utkal University for the year 2014-15 vide para no-7 is furnished below.

Types of A/c	C.B of Investment
Memorial award & Lecturer's series	6955166.00
Chair Prize	7431869.00
Memorial cash prize	195018.00
TOTAL	14582053.00

The detailed position of aforesaid Investments as on 31.3.16 , details of New investment made during 2015-16 relating to aforesaid category of endowments/donation Original TDR/Security bond , the investment register and the register of endowments/deposits /donation was not produced to audit despite issue of pom & several verbal request in this regard.

Rather a list of such TDRS was produced (which was same as shown in last A.R) was neither certified by the competent authority nor certified by concerned bank.

The position of aforesaid Investments as on 31.3.16 & new investment if any made during 2015-16,Original TDRs , the investment register and the register of endowments/deposits /donation need be produced to next audit till then Rs.14582053.00 is kept under objection.

However, the present audit took the position of aforesaid category of investment as per details shown in last A.R.

Parano.7.6:-Non Production of details of investment on Endowments/donations like Scholarship & Gold medal pom pg- (212-215),(249-250):-

The detailed position of investment of Endowments/donations like Scholarship & Gold medal as on 31.3.16 along with Original TDRs , relating investment registers was not produced despite issue of POM & several verbal request. Rather a list of such TDRS was produced was neither certified by the competent authority nor certified by concerned bank.

The position of such investment as on 31.3.16 alongwith TDRS and investment register need be produced to next audit, till then Rs.4451570.00(Scholarship:Rs.2454267.00+ Gold Medal:Rs1997303.00) is kept under objection.

Para no-7.7:- , The detail position of investment as on 31.3.16 ,interest accrued and most of the TDRs were not produced despite issue of several poms and verbal request.However,the position of the Investment was worked out by Audit basing on the last A.R No-190624/AR/2016-2017 on the accounts of Utkal University for the year 2014-2015 & records made available to audit which were given below.

Name of A/C	O.B as on 01.01.15	Amount encashed	Balance	Amount Invested	C.B as on 31.3.16
Main A/c	252388282.00	0.00	252388282.00	45581172.00	297969454.00
NTPF	204324859.50	200318391.50	4006468.00	212439219.00	216445687.00
TPF	21573388	21261272	3121157.00	19663485	19975601
TPF	0.00	3.00		7.00	4.00
EPF	3144713.	2867288.	277425.00	2923378.	3200803.
EPF	00	00		00	00
EPF	57369456	56323153	1046303.83	61681356	62727659
EPF	.15	.32		.27	.10
EPF Special Killer disease	5000000.	5000000.	0.00	5000000.	5000000.
UDPS	00	00		00	00
UDPS	1260628.	1260628.	0.00	1378646.	1378646.
UDPS	00	00		00	00
Memorial Award and lecturers series chair prize	6955166.	6955166.	0.00	6955166.	6955166.
Memorial cash prize	00	00		00	00
Memorial cash prize	7431869.	7431869.	0.00	7431869.	7431869.
Gold Medal Scholarship	00	00		00	00
Gold Medal Scholarship	195018.0	195018.0	0.00	195018.0	195018.0
Gold Medal Scholarship	0	0		0	0
Gold Medal Scholarship	1997303.	0.00	1997303.	0.00	1997303.
Gold Medal Scholarship	00		00		00
Gold Medal Scholarship	2454267.	0.00	2454267.	0.010	2454267.
Gold Medal Scholarship	00		00		00
TOTAL	758255441.65	49296423	265291204.	540220681.27	80551188
		6.82	83		6.10

The local authority has been requested to confirmed the above position of investment through pom.

But the Local authority did not confirmed it till close of audit .The same need be **confirmed** and fact reported to audit.

More over the investment should be transparent and genuine for financial betterment of the university.As detail position of investment as on 31.3.16 ,interst accrued during 2015-16 and most of the TDRs were not produced,it was felt as if some facts were fully hidden to disclose the investment made either not per rule & regulations or as per statute.Such situation leads Audit to suggest to conduct **special investigation** to ascertain the investment position of the University & utilisation of the interest accrued.

Para no-7.8:-Production of detailed position of investment made during the year 2012-13 & 2013-14.

As per the information availed from the Audit Report No.10988/13-14& Report No.105699/15-16 on accounts of Utkal University, Vani Vihar for the year 2012-13 & 2013-14 respectively, an amount of Rs.551453219.00 has been invested during the year 2012-13 and an amount of Rs.837791000.00 has been invested during 2013-14 as detailed below. The detailed position of such investments for the year 2012-13 and 2013-14 and the position of such investments as on 31.3.16 and original TDRS may be produced for scrutiny in audit.

Investment for the year 2012-13

Voucher No/Dt		Amount Invested	Bank's name
19/20.4.12		50000000	SBI
508/28.8.12		40000000	IDBI
64/28.9.12		160000000	UCO Bank
612/28.9.12		20000000	Syndicate Bank
815/17.11.12		86902676	Union Bank Of India
1041/8.2.13		14550543	IDBI
1282/25.3.13		120000000	UCO Bank
1283/25.3.13		40000000	Syndicate Bank
	1284/25.3.13	20000000	Syndicate Bank
	TOTAL	551453219.00	

Investment for the year 2013-14

Page. Reference of main cash book	Amount Invested
154/28.10.13	250000000.00
159/1.11.13	170000000.00
159/1.11.13	50000000.00
231/15.2.14	25500000.00
253/21.3.14	342291000.00
TOTAL	837791000.00

In spite of issue of objection memos , frequent verbal requests, neither any clarification was made by the local authority nor any TDR was produced as sought by Audit for verification. The position of such investment as on 31.3.16 along with the TDRs need be produced to next audit,till then Rs.1389244219.00(551453219.00+837791000.00) is kept under objection.

The abstract position of investment kept under audit objection as stated in aforesaid paras is furnished below.

Para no-	Amount
7.3(i)	Rs.134388282.00
7.3(ii)	Rs.163581172.00
7.4	Rs.409482.00
7.5	Rs.14582053.00
7.6	Rs.4451570.00
7.8	Rs.1389244219.00
TOTAL	1706656778.00

PARA: 8 ADVANCE

Utkal University, Vanivihar - 2015-2016

Sno	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2015	Main Cash Book	38272536 2.00	40970586 .00	423695948. 00	824230.0 06	31-03-2016	42287171 8.00	31-03-2016	42287171 8.00	0.00	
	GRAND TOTAL		38272536 2.00	40970586 .00	423695948. 00	824230.0 0		42287171 8.00		42287171 8.00	0.00	

Comments :

Yearwise break up of outstanding advance		
Year	Amount in Rs	
upto 2011-2012	276761464	
2012-2013	1103000	
2013-2014	44307067	
2014-2015	59729601	
2015-2016	40970586	
TOTAL	422871718	

As per Rule 13 (ii) (b) of the OUAM , the advance paid for examination purpose to the centre superintendents and principals of the colleges is treated as final expenditure which is not fit for surcharge action. Hence out of outstanding advance of Rs 5,97,29,601.00 paid during 2014-2015 , a sum of Rs 25,68,900.00 paid to different employees but not adjusted till Dt 31.03.2016 is considered as a loss to University Fund and hence surchargable as per GO No. 2221/Dt 08.03.2002 and L.No. 15179/DLFA/Dt 28.03.2013.

POM Page No. 110 and 152

Advance paid during 2014-2015 and adjusted in 2015-2016(after 2014-2015)							
Sl No.	Name of Advanceholder	Designation of Advanceholder	Vr No / Dt	Amount of adv paid	Purpose of payment	Date of adjustment	Ref to Adv Reg Page No.
1	Sri Ashok Kumar Mishra	S.A , EC I	55/5.5.14	75000	Exam	7.1.15	Adv Reg p-43
2	Sri Ashok Kumar Mishra	S.A , EC I	85/12.5.14	96000	Exam	2.10.16	Adv Reg p-213
3	Sri Ashok Kumar Mishra	S.A , EC I	781/11.2.15	36400	Exam	6.8.16	Adv Reg p-213
4	Prof Santosh Ku Tripathy	PG Deptt of PMIR	338/11.8.14	23502	Exam	17.8.15	Adv Reg p-

						172
5	Dr Banani Mohanty, OAS	Registrar	202/15.7.14	30000	Tour	Adv Reg p-
6	Dr Narendra Behera	Zone Supervisor, MS Law College	483/24.11.14	46000	Centre Exp	30.11.15 Adv Reg p-173
7	Sri Ashok Kumar Mishra	S.A , EC I	478/13.11.14	50828	Centre Exp	28.2.17 Adv Reg p- 46
8	Sri Gouranga Dev Das, OAS	CoF	201/15.7.14	30000	Tour	Adv Reg p-
9	Sri Nilakantha Nayak	SO, Sr Care Taker	293/12.8.14	30000	Academic Council Meeting	27.6.15 Adv Reg p-145
10	Sri Nilakantha Nayak	SO, Sr Care Taker	507/25.11.14	170000	Celebration for 7th Foundation Day	28.2.17 Adv Reg p-145
11	Sri Nilakantha Nayak	SO, Sr Care Taker	808/19.2.15	150000	46th convocation	27.2.17 Adv Reg p-145
12	Sri Pratap Chandra Swain	SA, EC I	842/3.3.15	86500	Centre Exp	31.3.16 Adv Reg p-37
	TOTAL			824230		

Advance paid during 2014-2015 and unadjusted till 31.03.2016

Sl No.	Name of Advanceholder	Designation of Advanceholder	Vr No / Dt	Amount of adv paid	Purpose of payment	Remarks
1	Dr Prasant Kumar Swain	Lecturer, University Law College	88/12.05.14	234000	Rem, TA, Cont (zonal Valuation)	
2	Dr Prasant Kumar Swain	Lecturer, University Law College	93 /14.05.14	237000	Rem, TA, Cont (zonal Valuation)	
3	Dr Prasant Kumar Swain	Lecturer, University Law College	94 /14.05.14	204000	Rem, TA, Cont (zonal Valuation)	
4	Dr Prasant Kumar Swain	Lecturer, University Law College	282/2.8.14	8500	To conduct B.P.Ed Exam	
5	Dr Prasant Kumar Swain	Lecturer, University Law College	283/2.8.14	223500	To conduct Exam of Law	
6	Dr Sukant Kumar Nanda	Reader , M.S . Law College	87/12.5.14	168000	To conduct Semester Exam	
7	Dr Sukant Kumar Nanda	Reader , M.S . Law College	1026/31.3.15	233000	To conduct	

					Semister Exam	
8	Dr Sukant Kumar Nanda	Reader , M.S . Law College	1027/31.3.15	190000	To conduct Semister Exam	
9	Dr Sukant Kumar Nanda	Reader , M.S . Law College	543/2.12.14	578200	Diff Law Exam	
10	Dr Sukant Kumar Nanda	Reader , M.S . Law College	544/2.12.14	15000	BHED Exam	
11	Sri L. K. Bhol	Principal & Centre ,Superintendent, Pt. Nilakantha College of Library & Information Science, BBSR	782/11.2.15	5400	Exam Exp	
12	Sri Ashok Kumar Mishra	S.A , EC I	843/3.3.15	103200	Centre Exp	
13	Sri Karunakar Das	Cultural Secy of Clas IV Association	506/25.11.14	56100	Bhajan Parikrama	
14	Sri S.N.Mallick	Sr. Lect , M.S.Law College	1029/31.3.15	158000	To conduct Semister Exam	
15	Dr D.M.Satpathy	Zone Supervisor, Prof & HOD of CommunityMedicine , SCB Medical College & Hospital	208/25.7.14	155000	To conduct Zonal Valuation of all MBBS Exam, 2014	
	TOTAL			2568900		

Category of Advance	Advance Paid in Rs	Remarks
Advance paid to the Principals of different colleges and HODs of different Departments and Examination Coordinators for Examination purpose by Main Office of Utkal University during 2015-2016	39388459	
Details of Advance paid (by name of person, firm) by Main Office of Utkal University during 2015-2016	1582127	
TOTAL	40970586	

Details of Advance paid to the Principals of different colleges and HODs of different Departments and Examination Coordinators for Examination purpose by Main Office of Utkal University during 2015-2016

Vr No/Dt	Amount	Name of Payee	Purpose of Payment	Remarks
21/1.5.15	842790	Principal, Laxminarayan Sahoo MV, Jagatpur	Exam Exp	
22/2.5.15	607170	Principal, Kamala Nehru Women's College, Bhubaneswar	Exam Exp	
46/14.5.15	478000	Principal, S.B Women's College, Cuttack	Exam Exp	
48/18.5.15	378000	Principal, Ranpur College, Ranpur	Exam Exp	
49/-do-	453000	Principal, Chowdwar College, Chowdwar	Exam Exp	
50/-do-	528000	Principal, Maharshi College of Natural Law, Bhubaneswar	Exam Exp	
51/-do-	478000	Principal , Christ College, Cuttack	Exam Exp	
52/-do-	453000	Principal, Govt Women's College, Puri	Exam Exp	
54/-do-	403000	Principal, Dharmasala College, Dharmasala	Exam Exp	
55/-do-	478000	Principal, Jatni College, Jatni	Exam Exp	
56/-do-	453000	Principal Salipur College, Salipur	Exam Exp	
57/19.05.2015	353000	Principal, EmartiDevi Women's College, Cuttack	Exam Exp	
58/-do-	528000	Principal, Gopabandhu Science College, Athagarh	Exam Exp	
59/-do-	428000	Principal, Baji Rout Memorial College, Bhuban	Exam Exp	
60/-do-	478000	DDCE, Bhubaneswar	Exam Exp	
61/-do-	378000	Principal,A.S. College, Tirtol	Exam Exp	
62/-do-	503000	Principal, Pattamundai College, Pattamundai	Exam Exp	
67/21.5.15	667265	Director, DDCE, Bhubaneswar	Exam Exp	
73/23.5.15	250000	Principal, SCB Medical College,Cuttack	Exam Exp	
74/26.5.15	4612	HOD , PG Deptt of A & A Economics	Exam Exp	
75/-do-	15500	Principal, Radhanath IASE, Cuttack	Exam Exp	
76/-do-	19100	HOD, PG Deptt of Geography	Exam Exp	
77/27.5.15	17500	HOD, PG Deptt of Geography	Exam Exp	

78/27.5.15	17500	HOD, PG Deptt of Geography	Exam Exp	
79/-do-	21500	HOD, PG Deptt of Odia	Exam Exp	
80/-do-	14500	HOD, PG Deptt of Botany	Exam Exp	
81/-do-	12500	HOD, PG Deptt of Botany	Exam Exp	
82/-do-	10500	HOD, PG Deptt of Botany	Exam Exp	
83/-do-	14500	HOD, PG Deptt of AIHCA	Exam Exp	
84/-do-	14500	HOD, PG Deptt of AIHCA	Exam Exp	
85/-do-	30000	HOD, PG Deptt of Sanskrit	Exam Exp	
86/-do-	16050	HOD, PG Deptt of Business Admn	Exam Exp	
87/28.5.15	19308	HOD, PG Deptt of Business Admn	Exam Exp	
88/28.5.15	24060	HOD, PG Deptt of Business Admn	Exam Exp	
89/28.5.15	14236	HOD, PG Deptt of Business Admn	Exam Exp	
90/28.5.15	25068	HOD, PG Deptt of Business Admn	Exam Exp	
91/-do	6260	Principal, Rajdhani College, BBSR	Exam Exp	
92/-do-	3000	Principal, Nabakrushna Choudhury College of Technical Education, Angul	Exam Exp	
93/-do-	15500	Principal, Radhanath IASE, Cuttack	Exam Exp	
104/03.06.15	7000	HOD, PG Deptt of Chemistry	Exam Exp	
117/10.6.15	12500	Course Co-ordinator, M.Sc Applied Micro Biology	Exam Exp	
116/10.6.15	10500	Course Co-ordinator, M.Sc Environmental Science	Exam Exp	
123/17.06.15	80000	Principal, S.B Women's College, Cuttack	Exam Exp	
124/17.06.15	150000	Principal ,Mahershhi college of N.L	Exam Exp	
134/22.06.15	1692500	Chairman ,P.G council	Exam Exp	
135/22.06.15	80000	Christ college, Cuttack	Exam Exp	
136/22.06.15	200000	DDCE, Bhubaneswar , Vanivihar	Exam Exp	
137/22.06.15	200000	A S college, Tirtol	Exam Exp	
138/22.06.15	460000	BijuPattnaik college of Sc &Edu	Exam Exp	
139/22.06.15	111750	Course Co-ordinanator IMCA Deptt	Exam Exp	
141/22.06.15	633000	Principal L N Sahu college, college, Jagtatpur	Exam Exp	
142/24.06.15	1023000	Principal DDCE , Vanivihar	Exam Exp	
145/24.06.15	348000	Director,SV NIRTAR	Exam Exp	
146/24.06.15	40000	Course Cordinator DJCE	Exam Exp	
147/24.06.15	51000	Principal GAM Puri	Exam Exp	
153/26.06.15	85000	Principal, SCB Dental medical College	Exam Exp	
156/27.06.15	52000	Principal SCB ental college& Hospital	Exam Exp	
159/29.06.15	538360	Principal Kamala Neheru Womens college	Exam Exp	

160/29.06.15	742550	Principal Banki College	Exam Exp	
161/29.06.15	729390	Principal A.S College Tirtol	Exam Exp	
162/29.06.15	726870	Principal S B Womens college	Exam Exp	
163/29.06.15	727045	Principal Nehuni College	Exam Exp	
164/29.06.15	820565	Principal JKBK college	Exam Exp	
165/do	712590	Principal Nayagargh college	Exam Exp	
166/do	610285	Principal PN college	Exam Exp	
167/do	764285	Principal Marshaghai college	Exam Exp	
168/do	730440	Principal P P college Nischintakoili	Exam Exp	
169/do	706710	Principal Chowdwar college	Exam Exp	
170/do	820565	Director DDCE UU	Exam Exp	
171/do	740800	Principal MS college Barama Cuttack	Exam Exp	
172/do	712030	Principal KamaKhyanagar college	Exam Exp	
173/30.06.15	718225	Principal Mangala M.V Kakatapur	Exam Exp	
180/02.07.15	6260	Principal Rajdhani college	Exam Exp	
191/06.07.15	6632	Course Co-Odinator school of womens studies	Exam Exp	
207/15.07.15	24500	HOD , History	Exam Exp	
208/do	14440	HOD , Biotech	Exam Exp	
209/do	13000	HOD, Eng	Exam Exp	
215/20.07.15	118810	Principal, Regional Institute of Education BBSR	Exam Exp	
217/20.07.15	673000	Principal, SCB Medical College ,Cuttack	Exam Exp	
218/do	2600	HOD, Eng	Exam Exp	
219/do	12736	HOD, Biotech		
221/do	3000	HOD, Sanskrit	Exam Exp	
222/do	4910	HOD , Deptt of A & A ECO	Exam Exp	
223/do	3732	do	Exam Exp	
228/do	21800	HOD, Sanskrit	Exam Exp	
260/14.08.15	155870	Course Coordinator, Deptt of IMCA	Exam Exp	
261/-d0-	120000	Principal, Kamala Nehru Women's College, Bhubaneswar	Exam Exp	
262/-do-		Principal Biju Pattnaik College of Sc & Edn , BBSR	Exam Exp	
263/-do-	27500	Principal, Cuttack Homeopathic College	Exam Exp	
265/17.8.15	2516	HOD, PG Deptt of Sanskrit	Exam Exp	
266/-do-	17484	HOD Deptt of A & A ECO	Exam Exp	
267/-do-	10750	HOD, Deptt of Lib & Inf Sc	Exam Exp	
268/-do-	15500	HOD, Deptt of Geology	Exam Exp	
273/21.8.15	11138	HOD, Deptt of PMIR	Exam Exp	
284/1.9.15	13500	HOD , Deptt of AIHCA	Exam Exp	

285/3.9.15	28456	HOD, Deptt of Pol Sc	Exam Exp	
286/-do-	4214	Principal, GAM Puri	Exam Exp	
287/-do-	9981	Principal, GAM Puri	Exam Exp	
288/3.9.15	16996	Principal , RIE , BBSR	Exam Exp	
289/-do-	9500	HOD , Deptt of AIHCA	Exam Exp	
290/-do-	160000	HOD , Deptt of Chem	Exam Exp	
360/6.10.15	52000	HOD, Deptt of Pol Sc	Exam Exp	
371/9.10.15	95000	HOD, Deptt of Comm	Exam Exp	
372/9.10.15	198340	HOD, Deptt of IMCA	Exam Exp	
374/14.10.15	12530	HOD, Deptt of Lib & Inf Sc	Exam Exp	
375/14.10.15	9139	HOD, Deptt of Lib & Inf Sc	Exam Exp	
377/15.10.15	54000	HOD, Deptt of A & A Eco	Exam Exp	
548/4.1.16	18696	HOD, Deptt of PMIR	Exam Exp	
549/-do-	55000	Principal , MS Law College CTC	Exam Exp	
550/-do-	130000	Principal , Hitech Med College	Exam Exp	
623/5.2.16	12000	HOD, Clinical Psychology, SCB Med College	Exam Exp	
624/6.2.16	4500	HOD , Deptt of Chem	Exam Exp	
625/-do-	42000	Principal, GAM Puri	Exam Exp	
626/-do-	80000	Principal , Nalinidevi Women's College of Teacher Education	Exam Exp	
627/-do-	62000	Principal , Nalinidevi Women's College of Teacher Education	Exam Exp	
662/26.2.16	3800	HOD, Deptt of Pol Sc	Exam Exp	
663/-do-	7056	Course Coordinator, School of Women Studies	Exam Exp	
664/-do-	22000	HOD, Deptt of Hist	Exam Exp	
665/-do-	30500	HOD, Deptt of Sans	Exam Exp	
666/-do-	3000	HOD, Deptt of Sans	Exam Exp	
667/-do-	8832	Principal, RIE , BBSR	Exam Exp	
668/-do-	6500	HOD , Deptt of AIHCA	Exam Exp	
669/-do-	15000	HOD, Deptt of A & A Eco	Exam Exp	
670/-do-	12500	HOD, Deptt of Chem	Exam Exp	
671/-do-	15000	HOD, Deptt of Eng	Exam Exp	
672/-do-	9284	HOD, Deptt of PMIR	Exam Exp	
673/-do-	13208	HOD, Deptt of PMIR	Exam Exp	
/29.2.16	165750	Course Coordinator, IMCA, UU	Exam Exp	Adv Reg/15-16/p-190
/29.2.16	135800	Course Coordinator, IMCA, UU	Exam Exp	Adv Reg/15-16/p-190
/29.2.16	223750	Course Coordinator, IMCA, UU	Exam Exp	Adv Reg/15-16/p-190
722/21.3.16	12600	Principal, Jatni College, Jatni	Exam Exp	

723/-do-	12600	Principal, Begunia College, Begunia	Exam Exp	
724/-do-	27600	Principal, Maharshi College of Natural Law, Bhubaneswar	Exam Exp	
725/-do-	18600	Principal, Christ College, Cuttack	Exam Exp	
726/-do-	12600	Principal, BRM College, Bhuban	Exam Exp	
727/-do-	18600	Principal, Gopabandhu Science College, Athagarh	Exam Exp	
729/-do-	21600	Principal, Ekamra College, BBSR	Exam Exp	
730/-do-	15600	Principal , A.S. College, Tirtol	Exam Exp	
731/-do-	1860	Principal,Pattamundai College, Pattamundai	Exam Exp	
732/-do-	12600	Principal, Godavarish Mahavidyalaya, Banpur	Exam Exp	
733/-do-	30730	Principal, GAM Puri	Exam Exp	
734/-do-	18600	Principal, Mangala Mahavidyalaya, Kakatpur	Exam Exp	
735/-do-	15600	Principal , JKBK COLLEGE, Cuttack	Exam Exp	
736/-do-	12600	Principal, KB DAV College, Nirakarpur	Exam Exp	
742/-do-	15600	Principal, M.S. College, Baramba	Exam Exp	
743/-do-	18600	Principal, Kamakshanagar College, Kamakshanagar	Exam Exp	
744/-do-	12600	Principal, Janata College, Satmallik	Exam Exp	
745/-do-	12600	Principal, I.G. Women's College, Cuttack	Exam Exp	
746/-do-	15600	Principal, M.A. College, Nermal	Exam Exp	
747/-do-	18600	Principal, Govindpur College, Govindpur	Exam Exp	
748/-do-	15600	Principal,Bapujee College, Chendipada	Exam Exp	
749/-do-	18600	Principal,Malaygiri College, Palalahara	Exam Exp	
750/-do-	15600	Principal,UGS College, Sakhigopal	Exam Exp	
751/-do-	21600	Principal,Pipili College, Pipili	Exam Exp	
755/22.3.16	470000	Principal,JKBK College, Cuttack	Exam Exp	
756/-do-	520000	Principal,Mahasshi College of NL, BBSR	Exam Exp	
757/-do-	470000	Director , DDCE	Exam Exp	
758/-do-	520000	Principal,S.B Women's College, Cuttack	Exam Exp	
759/-do-	484000	Principal,Rajsunakhala College, Rajsunakhala	Exam Exp	
760/-do-	504000	Principal,Maa Mangala MV, Kakatpur	Exam Exp	

761/-do-	468000	Principal,BB MV, Chandikhole	Exam Exp	
762/-do-	526000	Principal,HNS College, Chandol	Exam Exp	
763/-do-	481000	Principal, A.S College , Tirtol	Exam Exp	
764/-do-	515000	Principal,Govt Women's College, Puri	Exam Exp	
765/-do-	504000	Principal, Pattamundai College, Pattamundai	Exam Exp	
766/-do-	484000	Principal,Chowdwar College, Chowdwar	Exam Exp	
767/-do-	501000	Principal, G Sc College, Athagarh	Exam Exp	
768/-do-	470000	Principal,KBDAV College, Nirakarpur	Exam Exp	
769/-do-	529000	Principal, Kamakshanagar College, Kamakshanagar	Exam Exp	
783/26.3.16	176000	Principal,M.S. Law College, Cuttack	Exam Exp	
784/-do-	2000000	Principal, M.S. Law College, Cuttack	Exam Exp	
785/-do-	226000	Principal, University Law College, Vani Vihar	Exam Exp	
786/-do-	226500	Principal, University Law College, Vani Vihar	Exam Exp	
787/28.3.16	15700	Principal, University Law College, Vani Vihar	Exam Exp	
788/-do-	15600	Principal,Baruneswar College	Exam Exp	
789/-do-	18600	Principal,Rajsunakhala College, Rajsunakhala	Exam Exp	
791/29.3.16	12600	Principal,Ranpur College, Ranpur	Exam Exp	
792/-do-	15600	Principal, S.G College, Kanikapada	Exam Exp	
797/-do-	12600	Principal, G C College, Ramachandrapur	Exam Exp	
798/-do-	12600	Principal,Paradeep College, Paradeep	Exam Exp	
799/-do-	21600	Principal, S.M. Saha College, Puri	Exam Exp	
800/-do-	18600	Principal, P.S. College, Khandapada	Exam Exp	
801/-do-	21600	Principal, B.S. College, Daspalla	Exam Exp	
802/-do-	15600	Principal,B.B. Mahavidyalaya, Chandikhole	Exam Exp	
803/ 29.03.2016	18600	Principal,Sukinda College, Sukinda	Exam Exp	
804/30.03.16	12600	Principal,Balikuda College, Balikuda	Exam Exp	
805/-do-	12600	Principal, UNS College, Mugapal	Exam Exp	
806/-do-	18600	Principal,L.N.College, Patkura	Exam Exp	
807/-do-	15600	Principal,Tulasi Women's College, Kendrapara	Exam Exp	

808/-do-	18600	Principal, S.N.Clooege, Rajkanika	Exam Exp	
809/-do-	12600	Principal, Hindol College, Khajurikata	Exam Exp	
813/30.3.16	11820	HOD, Business Administration	Exam Exp	
814/-do-	12060	HOD, Business Administration	Exam Exp	
815/-do-	9000	HOD,AIHCA	Exam Exp	
816/-do-	14500	HOD,AIHCA	Exam Exp	
817/-do-	31000	Principal, Nalini Devi Women's College, BBSR	Exam Exp	
826/-do-	26500	HOD, Statistics	Exam Exp	
827/-do-	26500	HOD, Library & Inf Science	Exam Exp	
TOTAL	39388459			

Details of Advance paid (by name of person, firm) by Main Office of Utkal University during 2015-2016

Vr No/Dt	Amount	Name of Payee	Purpose of Payment	Remarks
72/23.5.15	46360	Ashok Ku Mishra, SA , EC I	Exam Exp	
107/05.06.15	13000	Ashok Ku Mishra, SA , EC I	Exam Exp	
149/24.06.15	19476	Dr. M.K Sadual , University Law College	Exam Exp	
152/25.06.15	155000	Prof. Dr. Durgamadhab Satpathy, HOD Deptt of community Medicine	Exam Exp	
158/27.06.15	263000	Dr. M.K Sadual , University Law college	Exam Exp	
220 /20.7 .15	99000	Ashok Ku Mishra, SA , EC I	Exam Exp	
336/28.9.15	214000	Sri S.N.Mallick, Sr. Lect, MS Law College	Exam Exp	
337/28.9.15	187000	Sri S.N.Mallick, Sr. Lect, MS Law College	Exam Exp	
338/28.9.15	185000	Sri S.N.Mallick, Sr. Lect, MS Law College	Exam Exp	
367/7.10.15	20000	Dr Ashok Ku Mohapatra, Advocate	Legal advice	
637/8.2.16	20000	Sri S.K.Patri, Advocate	Filing Case	
649/11.2.16	360291	Shree Chitralaya, Samantsahi, CTC	arranging 47th convocation	
TOTAL	1582127			

As per Rule 13 (ii) (b) of the OUAM , the advance paid for examination purpose to the centre superintendents and principals of the colleges is treated as final expenditure which is not fit for surcharge action. Hence out of outstanding advance of Rs 5,97,29,601.00 paid during 2014-2015 , a sum of Rs 25,68,900.00 paid to different employees but not adjusted till Dt 31.03.2016 is considered as a loss to University Fund and hence surchargeable as per GO No. 2221/Dt 08.03.2002 and L.No. 15179/DLFA/Dt 28.03.2013.

Outstanding advance of 2014-2015 as per AR No.190624/AR/2016-2017 -Bhubaneswar for 2014-2015 - Rs 6,05,53,831.00

Less Outstanding advance of 2014-2015 adjusted in 2015-2016 - Rs 8,24,230.00

Outstanding advance of 2014-2015 not adjusted till Dt 31.03.2016 - Rs 5,97,29,601.00

Officials responsible for nonadjustment of advance			
Officials responsible	Designation	Amount involved	Remarks
Sri Manmath Nath Biswal	Ex - Registrar, Utkal University	1284450	
Dr Prasant Kumar Swain	Lecturer, University Law College	453500	
Dr Sukant Kumar Nanda	Reader , M.S . Law College	592100	
Sri L. K. Bhol	Principal & Centre ,Superintendent, Pt. Nilakantha College of Library & Information Science, BBSR	2700	POM issued for full name but not complied.
Sri Ashok Kumar Mishra	S.A , EC I	51600	
Sri Karunakar Das	Cultural Secy of Clas IV Association	28050	
Sri S.N.Mallick	Sr. Lect , M.S.Law College	79000	
Dr Durga .Madhab .Satpathy	Zone Supervisor, Prof & HOD of CommunityMedicine , SCB Medical College & Hospital	77500	
TOTAL		2568900	

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Manmath Kumar Biswal	OAS - I , SAG Ex-Registrar		1284450
2	Dr Prasant Kumar Swain	Lecturer, University Law College		453500
3	Dr Sukant Kumar Nanda	Reader , M.S . Law College		592100
4	Sri L.K.Bhoi	Principal & Centre ,Superintendent, Pt. Nilakantha College of Library & Information Science, BBSR		2700
5	Sri Ashok Kumar Mishra	S.A , EC I		51600
6	Sri Karunakar Das	Cultural Secy of Clas IV		28050

		Association		
7	Satya Narayan Mallick	Sr. Lect , M.S.Law College		79000
8	Dr Durga .Madhab .Satpathy	Zone Supervisor, Prof & HOD of CommunityMedicine , SCB Medical College & Hospital		77500

PARA: 9 GRANTS

Utkal University, Vanivihar - 2015-2016

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2015	407033300.81	1027035937.00	1434069237.81	1101319013.00	31-03-2016	332750224.81	Unspent grant of last year as per the Audit Report for the year 14-15 is taken as opening balance.
	GRAND TOTAL	407033300.81	1027035937.00	1434069237.81	1101319013.00		332750224.81	

Comments :

Comments:-

As the University did not produced any Grant Register maintained in proper format showing the year wise available balance and their utilization ,Audit has taken that all the expenditure have been made from grants related to current year .

Abstract of Grants received and Grants utilized during 2015-16.

S/no	Grants Particular	Received	Utilised
1.	Block grants	75,38,88,000	88,52,23,000
2.	Govt of India grant	1,26,64,568	1,01,66,115
3.	GIO/GOO	23,90,00,000	19,50,00,000
4.	UGC grants	2,14,83,369	1,09,29,898
5.	12 th Finance Commission grants	0	0
	Total	1,02,70,35,937	1,10,13,19,013

Head wise receipt and utilization of Grant-in-Aids during 2015-16

Sl no	Heads of receipt	Total receipt	Total Utilisation	Less / Excess
1.	Block grant Office contingency from	77,50,000	90,85,000	
	Salary allowance	74,61,38,000	87,61,38,000	
	Total	75,38,88,000	88,52,23,000	
2.	Govt of India grant			
	Seminar/Symposiums grant	7,00,885	7,00,885	
	General Development Asst	39,39,500	35,01,625	
	Research & project	45,60,000	40,26,703	
	AICTE	34,64,183	19,36,902	
	Total	1,26,64,568	1,01,66,115	
3.	GIO/GOO (Building Project)			
	Ladies Hostel 300 seated	3,00,00,000	3,00,00,000	
	Boys Hostel 300 seated	3,00,00,000	3,00,00,000	
	Academic Building new	7,40,00,000	3,00,00,000	
	Language block building	1,00,00,000	1,00,00,000	
	Construction of HRD centre building	9,50,00,000	9,50,00,000	
	Total	23,90,00,000	19,50,00,000	
4.	UGC Grant			
	Project grant	75,52,415		
	Research Fellowship	1,39,30,954		
	Total	2,14,83,369	1,09,29,898	

Unspent grant amounting to Rs 33,27,50,224.81 as on Dt 31.03.2016 may be utilised and UC submitted to proper quarters.

PARA: 10 UTILISATION CERTIFICATE

Utkal University, Vanivihar - 2015-2016

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2015	502491257.00	1101319013.00	1603810270.00	1085161035.00	31-03-2016	518649235.00	
	GRAND TOTAL	502491257.00	1101319013.00	1603810270.00	1085161035.00		518649235.00	

Comments :

COMMENTS :

The year wise break up of UC Outstanding could not be ascertained. No any concrete information & records is available in the University. The details information given is related to the year 2015-16 only.

As per Rule 171 of the OGFR (Vol-I)and instructions contained in the sanction orders. Scheme funds are to be utilized in full in the year of receipt .Un-utilized fund, if any, may either be refunded to the Govt or utilized in subsequent year with prior approval of the govt .But in the University no such register was found ever maintained with requisite information of expenditure on grants in order to achieve a clear picture grant and submission of their UC. As such in absence of maintenance of supporting register on utilization of grants, the position of unspent balance of grants as on 31.03.2016 could not be ascertained properly .The utilization particulars also not recorded in any register for which Audit could not ascertained the exact number of U.C sent to the Funding Agency during 2015-16.However a major attempt has been taken to work out the U.C position basing upon the figures furnished in various records and registers of the university .Which is given below. The Local Authority was requested to confirm the fact and figure given in the following table ,which he did not respond till the end of audit.

Letter no /Dt of submission of U.C	Funding Agency	Grant type	Grants related to the year	Amount of U.C
L.no-01/ 15-16/ dt-16.10.2015 (Bud)	Govt of Odisha Deptt of Higher Education	Block grant	2014-15	18,84,72,000
L.no-01/ 15-16/ dt-16.10.2015 (Bud)	-do-		2015-16	69,67,51,000
L.no-12483/7.4.16 /15-16	UGC	UGC	2015-16	1,80,000
L.no-15339 / 18.5.15	UGC	UGC	2014-15	3,88,727
L.no-25451 /7.8.15	UGC	UGC	2014-15	18,54,908
L.no-8890 /23.02.16	UGC	UGC	2014-15	5,01,600
L.no-33730/9.11.15	UGC	UGC	2014-15	3,50,000

L.no-33679/15.12.15	UGC	UGC	2014-15	7,78,000
L.no-12341/20.4.15	UGC	UGC	2014-15	8,84,800
L.no-12888/17.6.15 (Dev)	GIO,CSIR,New Delhi	GIO	2014-15	10,00,00,000
L.no-12296/9.6.15 (Dev)	GIO CSIR,New Delhi	GIO	2013-14	2,50,00,000
L.no-26107/24.11.15 (Dev)	GIO	GIO	2014-15	7,00,00,000

Break up of UC submitted during 2015-2016		
Sl No	Relates to Year	Amount
1	13-14	25000000
2	14-15	363230035
3	15-16	696931000
	TOTAL	1085161035

Grant received in 15-16	UC submitted in 15-16 out of grant received in 15-16	UC need to be submitted out of grant of 15-16 as on Dt 31.03.2016
1027035937	696931000	330104937

Total Rs 1,10,13,19,013.00 have been spent out of the grants during the year under Audit ,the local authority has failed to send U.C to proper quarter in time I,e soon after utilization of grants. In this connection it may be pointed out here that pendency of utilization certificates involves with the risk of losing fresh grant and further it would be revealed from the above pendency that no sincere steps are being taken by the local authority to submit the utilization certificates to proper quarters during 2015-16.

Hence immediate action may be operated to clear up such pending as early as possible in order to avoid above complication in future.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -
No Comments.

PARA: 12 LOSS OF STOCK & STORE

12.1 -
No comments.

PARA: 13 AUDIT OF RECEIPTS

13.2 - Less collection of Electric charges than the actual charges calculated against the meter readings of occupants of quarters of Utkal University OSP-190-191			
<p>On verification of the month wise electric consumption list of residential quarters furnished by Asst.Engr. (Civil), it came to notice that during the year 2015-16 an amount of Rs.2713385.00 as detailed below was calculated for collection from the occupants of the University from their salary bills. But the monthly salary bills reveal that an amount of Rs.2251201.00 has been deducted towards electric charges from the occupants of the quarter during the year under audit causing less collection of an amount of Rs.462184.00 .The university authority is requested to clarify the reason behind the non-collection of the differential amount.</p>			
Month	Total amount of electric charges claimed for collection as supplied by Asst.Eng (Civil)	Total amount deducted from salary bills towards electric charges	Less amount collected
Mar-15	184334	156673	27661
Apr-15	215706	184383	31323
May-15	237401	184608	52793
Jun-15	264057	211842	52215
Jul-15	248392	198397	49995
Aug-15	238447	189313	49134
Sep-15	222339	212927	9412
Oct-15	232064	195571	36493
Nov-15	249358	205973	43385
Dec-15	215690	178834	36856

Jan-16	201442	166280	35162
Feb-16	204155	166400	37755
	2713385	2251201	462184

In reply to the objection memo the local authority complied that the collection of electricity charges from the residential staff quarters is deficient by Rs.462184.00 from the actual calculated amount. The occupation of a considerable number of staff quarters by the retired employees who do not appear in our salary bills and allotment of quarters for various officials and organizational purposes like police outpost, association hall etc. are the reasons attributed to such deficiency. Realization of the differential amount as indicated above may be confirmed and effected by the Dev-III unit of the Utkal University.

As it is the negligence of the Development section not to mobilise the matter towards the higher authorities for settlement of the irregularities and for a better income for the University. The involved employees of the section are responsible for the loss of revenue to the tune of Rs.462184.00 and recovery of the objection amount is suggested for recovery from the following officials.

1. Sri. Satyanarayan Das, Section officer, Development section -III
2. Sri. Akshay Kumar Mulia, Asst. Engr., Development Section III
3. Dr. Kabir Mohan Sethi, Professor, Department of Geography, Development Officer I/c, Utkal University

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs.)
1	Sri Kabir Mohan Sethi	Development officer cum Professor in Geography, Course Coordinator, Remote Sensing and GIS, Deptt of Geography	Deptt of Geography, Utkal University, Vani Vihar	154062
2	Sri Satya narayan Das	Section Officer, Development Section-III	UU, Vanibihar	154061
3	Sri Akshay Ku. Mulia	Asst. Engr.	Development Section-III, U.U.	154061

13.3 - Irregular allotment of University Quarter OSP-192-193

A. During verification of the Quarter Allotment Inventory Registers supplied by Engineering section Dev.-iii, found there that the University does have 603 nos. of quarters, which are allotted to the teaching staff and non-teaching staff of the University beside these quarters allotted to outsiders i.e. not employees of Utkal University as mentioned below.

- i. Qr.no.BF-1 is allotted for electric storage.
- ii. NF-14 and NF-15 are occupied by Post office staff.
- iii. NF-13 and NF-16 are occupied by State Bank employee.
- iv. Qr no. F-68 and F-69 are occupied by Bank staff.
- v. Qr.no.F-71 is used for Police phandi.

It may be stated that the University quarters are basically meant for university employees. But when it is used for other than residential purpose, it is treated as misuse and thereby attracts penal provisions under the Allotment Rules under CPWD code. In this concern, audit wants to know about the modalities of any agreement of understanding made between the University and the outsiders i.e. non-employees of U.U. as mentioned above. Again as the qr.no.BF-1 is allotted for electric storage, UU is loosing rent from the quarter. Thus official order, if any, for using the above quarter for storage purpose, is asked for production before audit through objection memo. But the local authority neither complied the memo nor produced any official order.

B. On verification of Allotment Register and Quarter Inventory Register, it is found that vide official order no.Estt.IV.218(218 (Part-V)/34145/2014/20.1214, Dr. Ansuman Sahoo, Contractual Lecturer and Mamun Mousumi Nayak, Contractual Lecturer of Business

Administration Department are allotted with Qr.no.BF-03 and BF-08 respectively. The keys of both the quarters BF-03 and BF-08 are also handed over to the person concerned on dated.29.12.14 and 24.12.14 respectively. The provision for allowing non-regular staff without being empanelled in the list of employees of Utkal University, is asked through objection memo. But the local authority remained silent.

Hence the local authority is suggested to take care of the above irregularities in future.

13.4 - Loss of revenue due to non-allotment of quarters of the University OSP-194-201

Loss of revenue due to non-allotment of quarters of the University :

On verification of Quarter Allotment Register, it is observed that the following quarters after being vacated once are left unutilized for a long period. The data presented in the table shows that some quarters are left vacant since 2003-04. Few out of these vacant quarters are re-allotted during 2015-16 leaving others to be dwelled by none. Have the university authority taken the timely steps to ameliorate the situation , the university would not have sustained a loss of revenue amounting to Rs.3165740.00 till 31.3.16. The authority is requested to explain why the quarters remain vacant after not being allotted to any university employee.

Types of Qr.	Period of Vacancy		Rent per month	Gap period in month till 31.3.16	Loss towards non utilization of quarter	Loss kept under objection in last report	Differential amount of loss
	Last vacated on	Re-allotted on					
A-1	24.6.13		920	33	30360	21160	9200
A-2	30.5.12		920	34	31280	0	31280
A-4	31.1.06		920	122	112240	0	112240
A-5	01.12.14		920	16	14720	0	14720
A-6	30.5.11		920	58	53360	0	53360
A-7	29.12.15		920	3	2760	0	2760
A-8	31.10.11		920	53	48760	37720	11040
A-11	31.8.2006		920	115	105800	94760	11040
B-2	20.2.15		820	13	10660	0	10660
B-3	21.1.13	02.02.2017	820	38	31160	21320	9840
B-4	31.8.15	09.02.16	820	5	4100	0	4100
B-5	24.12.08	03.05.16	820	87	71340	61500	9840
B-6	31.7.12	20.6.16	820	44	36080	0	36080
B-10	10.6.12	1.1.2017	820	45	36900	0	36900
B-11	22.3.11		820	60	49200	0	49200
B-12	24.5.07		820	106	86920	0	86920
B-13	02.5.07		820	106	86920	77080	9840
B-14	24.6.10		820	69	56580	46740	9840
B-15	15.12.07		820	99	81180	0	81180
SF-2	31.7.10		760	68	51680	0	51680
SF-4	30.3.15	1.6.16	760	12	9120	0	9120

SF-9	31.3.14	2.5.16	760	24	18240	0	18240
JF-1	30.4.09		520	83	43160	36920	6240
JF-4	31.5.12	28.6.16	520	46	23920	17680	6240
JF-15	31.8.15		520	7	3640	0	3640
JF-19	31.7.12	14.10.15	520	38	19760	0	19760
C-4	31.12.12	27.1.16	460	39	17940	12420	5520
C-13	21.2.12		460	49	22540	0	22540
C-16	30.11.12	01.10.16	460	40	18400	12880	5520
C-18	30.6.14		460	21	9660	4140	5520
C-24	1.12.10	1.11.16	460	63	28980	23460	5520
D-1	25.11.13	23.5.15	460	17	7820	7360	460
D-2	30.5.15	7.9.16	460	10	4600	0	4600
D-3	27.8.13	12.5.16	460	43	19780	14260	5520
D-5	31.10.14		460	37	17020	11500	5520
HA-1	31.5.14	30.5.16	560	22	12320	5600	6720
HA-3	31.1.04		560	134	75040	68320	6720
HA-4	30.9.03		560	150	84000	77280	6720
BF-5	25.3.08	11.8.15	720	88	63360	60480	2880
BF-11	30.10.2007	19.9.15	720	94	67680	64080	3600
BF-13	26.8.2009	29.12.15	720	76	54720	48240	6480
BF-15	30.9.2004	10.5.16	720	138	99360	90720	8640
BF-16	16.8.10	10.2.2016	720	65	46800	39600	7200
BF-18	20.10.2008		720	89	64080	55440	8640
BF-19	11.12.2003	15.10.15	720	141	101520	97200	4320
CF-26	12.5.14		460	23	10580	0	10580
CF-27	30.1.10	8.5.16	460	74	34040	28520	5520
CF-30	5.11.15		460	5	2300	0	2300
CF-32	25.8.11		460	55	25300	19780	5520
CF-33	31.1.14		460	26	11960	6440	5520
CF-34	6.2.14		460	25	11500	5980	5520
CF-35	9.1.14		460	26	11960	6440	5520
CF-36	4.12.2008		460	87	40020	34500	5520
CF-38	3.2.15		460	14	6440	0	6440
CF-41	7.6.2008		460	93	42780	37260	5520
CF-40	30.9.15		460	6	2760	0	2760
CF-42	30.7.10		460	68	31280	25760	5520
CF-43	1.5.15		460	11	5060	0	5060
CF-47	5.9.11	4.2.16	460	52	23920	19320	4600
H-1	13.3.15		120	12	1440	0	1440
H-6	28.6.14		120	21	2520	1080	1440
H-7	8.10.2009		120	77	9240	7800	1440
H-12	11.12.12		120	39	4680	3240	1440
H-15	2.3.2015		120	12	1440	0	1440
H-16	6.7.11		120	56	6720	5280	1440
H-17	30.3.12		120	48	5760	4320	1440
E-2	29.11.14	23.5.15	360	6	2160	1440	720

E-3	29.11.14	23.5.15	360	6	2160	1440	720
E-6	26.5.15	12.5.16	360	10	3600	0	3600
E-9	16.7.12		360	44	15840	11520	4320
E-13	20.1.15		360	14	5040	720	4320
E-14	26.5.15	12.5.16	360	10	3600	0	3600
E-16	31.5.14	25.5.15	360	12	4320	3600	720
E-21	30.8.11		360	55	19800	15480	4320
E-23	31.8.14		360	19	6840	2520	4320
E-27	31.5.12		360	46	16560	12240	4320
E-29	31.7.12		360	44	15840	11520	4320
E-30	29.6.10		360	69	24840	20520	4320
E-31	27.2.15		360	1	360	0	360
E-32	30.11.15		360	4	1440	0	1440
E-33	31.8.15		360	7	2520	0	2520
EF-46	31.7.14		360	20	7200	2880	4320
EF-49	29.11.14	25.5.15	360	6	2160	1440	720
EF-55	30.4.12		360	47	16920	12600	4320
EF-59	31.3.14	23.5.15	360	14	5040	4320	720
EF-45	30.6.15	18.5.16	360	9	3240	0	3240
EF-11	20.1.15		360	14	5040	0	5040
EF-1	10.7.15		360	8	2880	0	2880
DF-3	31.8.12		460	43	19780	14260	5520
DF4	31.5.13		460	34	15640	10120	5520
DF-5	28.2.13	30.5.16	460	37	17020	11500	5520
DF-6	30.11.13	4.10.16	460	28	12880	7360	5520
F-1	30.6.15	31.5.16	320	9	2880	0	2880
F-21	8.1.15	4.6.15	320	4	1280	640	640
F-20	5.6.15	2.9.16	320	10	3200	0	3200
F-29	6.7.15	30.5.16	320	9	2880	0	2880
F-38	1.7.11		320	56	17920	14080	3840
F-39	30.6.12	16.5.16	320	45	14400	10560	3840
F-45	23.12.13	22.5.15	320	17	5440	4800	640
F-55	27.4.12		320	47	15040	0	15040
F-56	28.2.13		320	37	11840	8000	3840
F-64	10.1.07	30.8.16	320	110	35200	31360	3840
F-72	1.3.12		320	48	15360	11520	3840
F-75	28.12.12	16.5.16	320	39	12480	8640	3840
F-76	2.8.03		320	151	48320	44480	3840
F-81	17.6.14		320	21	6720	0	6720
F-82	25.7.06		320	116	37120	0	37120
F-91	8.2.12	17.8.15	320	50	16000	0	16000
F-93	5.6.15	19.5.16	320	10	3200	0	3200
F-96	30.12.15	26.5.16	320	3	960	0	960
F-97	31.10.13		320	29	9280	0	9280
F-103	8.7.14		320	9	2880	0	2880

HB-43	31.7.15		260	8	2080	0	2080
HB-44	10.12.14		260	15	3900	780	3120
HB-48	10.12.14		260	15	3900	780	3120
HB-2	20.10.14		260	17	4420	1300	3120
HB-4	30.8.12	20.9.16	260	43	11180	8060	3120
HB-5	17.1.13	16.5.16	260	38	9880	6760	3120
HB-7	31.10.13	16.9.16	260	29	7540	4420	3120
HB-11	7.1.15	20.5.16	260	15	3900	0	3900
HB-12	30.12.14	26.8.16	260	15	3900	780	3120
HB-13	4.7.14	8.9.16	260	16	4160	1040	3120
HB-16	25.3.13	9.9.16	260	36	9360	6240	3120
HB-20	1.9.14	9.9.16	260	18	4680	1560	3120
HB-21	7.11.15	18.5.16	260	5	1300	0	1300
HB-22	24.1.12		260	49	12740	9620	3120
HB-25	30.4.11	30.8.16	260	59	15340	12220	3120
G-3	30.9.08		180	114	20520	18360	2160
G-15	1.6.15		180	10	1800	0	1800
G-19	26.9.14		180	18	3240	1080	2160
G-20	28.12.15		180	3	540	0	540
G-25	31.5.08		180	94	16920	14760	2160
G-34	31.3.15	16.5.16	180	12	2160	0	2160
G-37	31.8.12		180	43	7740	5580	2160
G-36	2.7.15	31.5.16	180	9	1620	0	1620
G-39	30.7.08		180	92	16560	14400	2160
G-44	30.3.15		180	12	2160	0	2160
G-47	29.2.16		180	1	180	0	180
NF-1		27.5.16	240	132	31680	28800	2880
NF-2	1.12.14		240	15	3600	720	2880
NF-12	1.8.15	21.5.16	240	8	1920	0	1920
NF-13			240	132	31680	28800	2880
NF-18	2.3.15		240	13	3120	0	3120
NF-19	18.2.12		240	49	11760	8880	2880
NF-21	31.8.15		240	7	1680	0	1680
NF-22	31.1.12		240	48	11520	8640	2880
NF-23	2.11.15	1.9.16	240	5	1200	0	1200
NF-24	28.2.14		240	25	6000	3120	2880
NF-28	29.7.15		240	8	1920	0	1920
NF-30	1.3.16		240	1	240	0	240
NF-32	30.6.06		240	117	28080	25200	2880
NF-34	13.2.15		240	13	3120	0	3120
NF-39	17.7.14		240	20	4800	1920	2880
NF-40	1.7.15		240	9	2160	0	2160
NF-43	30.11.12		240	40	9600	6720	2880
NF-45	20.2.15		240	13	3120	0	3120
NF-47	24.8.15	17.5.16	240	7	1680	0	1680
NF-48	5.1.15		240	15	3600	0	3600

NF-50	10.7.12		240	44	10560	7680	2880
NF-52	12.8.10		240	67	16080	0	16080
NF-46	8.1.15		240	15	3600	0	3600
NF-55	30.4.15	12.5.16	240	11	2640	0	2640
NF-58	6.5.15	17.5.16	240	11	2640	0	2640
NF-64	17.10.14		240	17	4080	0	4080
NF-70	29.7.15	18.5.16	240	8	1920	0	1920
NF-72	30.7.15	11.5.16	240	8	1920	0	1920
NF-75	16.12.15		240	3	720	0	720
FF/NF-79	18.6.15	20.9.16	240	9	2160	0	2160
FF/NF-86	9.1.15	22.7.15	240	7	1680	0	1680
FF/NF-92	16.12.15		240	3	720	0	720
FF/NF-98	30.5.15		240	10	2400	0	2400
HC-5	30.11.15	30.5.16	180	4	720	0	720
HC-8	20.11.15	30.8.06	180	4	720	0	720
HC-9	31.8.10	17.6.16	180	67	12060	9900	2160
HC-12	31.10.14	4.6.15	180	17	3060	900	2160
HC-13	11.6.14		180	21	3780	1620	2160
HC-14	29.6.15	27.5.16	180	9	1620	0	1620
HC-16	18.6.15	2.6.16	180	9	1620	0	1620
HC-22	31.1.11		180	62	11160	9000	2160
HC-24	31.10.15	26.8.16	180	5	900	0	900
HC-26	6.6.14	21.5.16	180	21	3780	1620	2160
HC-30	8.12.14	17.6.15	180	15	2700	540	2160
HC-31	3.7.14		180	20	3600	1440	2160
HC-33	30.6.11		180	57	10260	8100	2160
HC-38	11.3.15	30.8.16	180	12	2160	0	2160
					3165740	1854480	1311260

13.5 -

In the file no.Est.IV/E.Cell/40 on the subject "ROOF TOP SPACE FOR MOBILE TOWER OF BSNL" & Gazette notification HOUSING & URBAN DEVELOPMENT DEPARTMENT No. 35742-1357-15-0010/2013/HUD, Govt. of Odisha. Dtd. 17th December,

2013 in connection with collection from the tele towers erected in the campus of Utkal University vide Schedule no. 3.1 of the Gazette Notification on the sub-head of "Non-Permissible Locations", it is clearly indicated that Installation of Telecom towers shall not be allowed in and around (100 Meters) from the buildings where Educational, Religious and Health Care Institutions are functioning. Furthermore, vide schedule no.14, it was also confirmed that the existing Telecom towers especially in residential areas and located near to Educational, Religious and Health Care Institutions shall not be renewed but for continuance up to completion of existing contract, they shall be required to produce safety clearance certificate from the competent authority. It is observed that the tower is erected on the roof of an educational institution i.e. P.G Deptt. of Odia and only at a 50 meters away from the University Health Centre. Instead of leveling the tower, the local authority is

going on requesting to the BSNL authority frequently for renew the agreement. which is a serious deviation of Govt. instruction. The file no.Est.IV/E.Cell/40 on the subject "ROOF TOP SPACE FOR MOBILE TOWER OF BSNL" contains no safety clearance certificate and without any agreement after 31.5.2007, the tele tower is still standing on the roof of the said P.G.Deptt. Besides above, there are some laxities found in collection of ground rent and electricity charge from the tele companies. The details are discussed below.

(A). BSNL-

(i) In the Agreement made from 1.4.04 to 31.5.07, there was no provision of fine to be levied for late payment of ground rent or electricity bill amount. For which, the BSNL authority was found defaulter in paying the dues for years together and paying arbitrarily without any fine after several request made to them. Further more, the ground rent fixed for collection from BSNL tower is very low than that of Disnet Aircel & Reliance Telecom. The discrepancy may be detected & discussed following. Again, the sincerity and involvement of the officers/officials with the interest of the University may be observed from the movement

of the file. Once the draft agreement so prepared for the period from 1.6.07 to 31.5.13 was verified and correction suggested by the Advocate Sri G.P.Mohanty on 18.7.11 at the pg.135/c of the said file. From the date till Sept.2015, the local authority made no communication with BSNL. After an objection raised there in para no.13.1.in the Audit Report no.105699/2015-16 on the accounts of Utkal University for the year 2013-14, the Registrar, Utkal University in his letter no.19019/25.6.16 had claimed ground rent from BSNL tower functioning at Vani Vihar@ of Rs.7500.00 P.M.from 1.6.13 to 31.5.16. But, till to date no rent @Rs.7500.00/month was found to be collected from the BSNL authority. The local authority is requested to explain why the differential amount of **Rs. 66336.00** due for collection from 1.4.2015 to 31.3.2016 i.e. the period of accounts of 2015-16 for 12 months as detailed in following table would not be suggested for recovery from the persons responsible for such lapses.

(ii) It is pertinent to state that, the Development-iii Section had got regular records of metre readings of the sub-metre installed for BSNL tele-tower and fixed the electric charge of Rs.113817.00 to be collected from the BSNL authority during 2014-15. But, The collection register maintained by Est.-IV shows the collection towards electricity charge is only Rs. 81176.00, which caused less collection of **Rs.27902.00**. The local authority is requested to explain the causes of non-collection of the above said differential amount.

Month	Collection particulars of ground rent			Collection particulars of electricity charge on the A/C no.00000489		
	Amt. due for collection	Amt.collected as recorded in the collection register	Non-collected amount	Amt. due for collection	Amount collected as recorded in the collection register	Non collected amount
15-Apr	7500	0	7500	8327	8492	-165
15-May	7500	0	7500	8426	6820	1606
15-Jun	7500	12000	-4500	7705	8426	-721
15-Jul	7500	0	7500	8710		8710
15-Aug	7500	0	7500	11644	15986	-4342
15-Sep	7500	0	7500	9663	7705	1958
15-Oct	7500	0	7500	8280		8280
15-Nov	7500	11664	-4164	7094	8710	-1616
15-Dec	7500	0	7500	6992		6992
16-Jan	7500	0	7500	9765	17943	-8178
16-Feb	7500	0	7500	11425	7094	4331
16-Mar	7500	0	7500	11047		11047
TOTAL	90000	23664	66336	109078	81176	27902

Total non-collected amount = 66336 + 27902 = 94238 .00

(B).DISNET AIRCEL(CNIL)-Studied the file no."Establishment-41on the subject "Erection of Disnet GBT in the campus". In the file, it is recorded that the tower was erected in the New colony area. As per the MOU made between the University authority and the tele company that the company would pay Rs.10000.00 per month starting from January 2006 and in each subsequent 3 year, the ground rent would be enhanced @15% of existing rate as detailed below. As shown from the collection register, the collection of the ground rent was made from tower company from the month of April 2012 @ Rs.11500 per month. Starting from the month of December 2012, collection towards ground rent was made for Rs.13225.00 per month, which is being continued till date without any enhancement of the rate as per MOU.

Period of collection of same ground rent	Ground rent amount due for month
Jan. 2006 to Dec. 2008	Rs.10000.00
Jan. 2009 to Dec.2011	Rs.11500.00

Jan.2012 to Dec.2014	Rs.13225.00
Jan.2015 to Dec.2017	Rs.15209.00

But the collection Register shows there is collection of ground rent @Rs.13225.00/month during the year 2015-16. As a result of this there is less collection of **Rs.23808.00 ((Rs.15209-Rs.13225)12)** from April 2015 to March 2016 during the accounting year 2015-16. It is to state that the process of less collection is still being continued till date. The local authority is requested to explain the causes of less collection of Rs.23808.00 from the Disnet aircel (CNIL) company which is a loss to the University.

Furthermore, the MOU made with the company on 24.12.2005, which was to be renewed on December 2011, has not yet been renewed. As a result of this the University is bearing financial loss. Hence the local authority is requested to clarify the reason behind non-renewal of MOU.

C.Reliance Telecom : Objection memo is issued for production of file/records in support of erection of Reliance tele tower inside the University campus for verification of terms and conditions in the Agreement made between the Company and the University. But no record is produced by the local authority. It is observed from the collection register maintained by Estate Cell that only ground rent from the Reliance tele tower company is collected @Rs.10318.00 per month. As the meter reading is not accounted for in Dev. Section-III, it is construed that either sub-meter is not fixed to record the electrical consumption by the tele tower or the fixed one is not functioning or the company is instructed to pay electric charge directly to SESU. The local authority is requested to produce the file for verification of the fact, but it does not produce the same.

As the local authority didn't comply to the above said objection memos, it is construed that the authority is admitting the loss as indicated by the Audit. Hence a total amount of **Rs.118046.00 (94238.00 + 23808.00)** is suggested for recovery from the following officials.

1. Santanu Kumar Das, OAS, Estate Officer, UU
2. Sri Jyotirmay Mohanty, SO, Estate cell
3. Sri. Akshay Kumar Mulia, Asst. Engr., Development Section -III
4. Sri. Satyanarayan Das, SO, Development Section -III
5. Dr. Kabir Mohan Sethi, Development officer, UU

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Kabir Mohan Sethi	Development officer cum Professor in Geography, Course Coordinator, Remote Sensing and GIS, Deptt of Geography	Deptt of Geography, Utkal University, Vani Vihar	23610
2	Sri Akshay Ku. Mulia	Asst. Engr.	Development Section-III, U.U.	23609
3	Sri Satya narayan Das	Section Officer, Development Section-III	UU, Vanibihar	23609
4	Santanu Ku. Das, OAS	Estate Officer	U.U., Vanibihar	23609
5	Sri Jyotirmay Mohanty	Section Officer, Estate Cell		23609

13.6 - Less collection and non collection of electric charges OSP-209-211

A. Less collection of electric charge from the shop keepers : (OSP-209-211)

On the base of meter readings and fixation of electric charge as recorded in Development-III section and collection there of as recorded in Establishment cell (IV), a demand, collection and balance position for the year 2015-16 has been worked out and placed in the following table. The reason for less collection of Rs.55125.00 is invited from the local authority through objection memo.

Sl.NO	Name of the proprietor	15-Mar	15-Apr	15-May	15-Jun	15-Jul	15-Aug	15-Sep	15-Oct	15-Nov	15-Dec	15-Jan	15-Feb	Total amount due	Amt. Collected	Less collected

1	Dhani Sahoo (Rajkishore Sahoo),Cante en no.1)	1571	1994	1999	2086	2285	2772	2365	1783	1829	1014	1696	1876	23270	23270	0
2	N.N.Behera	374	342	280	372	407	435	441	380	364	214	374	259	4242	4242	0
3	Subhadra das	515	515	515	515	515	515	515	516	516	479	539	664	6319	0	6319
4	Kiran Kumar Mohanty, Betel shop	0	0	0	311	225	150	0	242	0	174	137	176	1415	686	729
5	Rupak & Ajay Kr.Swain, Grocery	283	330	418	433	402	751	1343	1144	512	303	462	468	6849	6849	0
6	Banshidhar Sahoo (Grocery shop)	426	512	540	526	451	545	606	618	595	330	551	435	6135	2529	3606
7	Mohan Mahapatra, Internet	1442	1889	1836	1869	1986	2678	2401	2299	1663	705	884	1390	21042	0	21042
8	S.N.Behera	537	651	625	625	671	402	562	705	484	247	280	380	6169	6169	0
9	Madan Mohan Tripathy,Tailor ing shop	415	578	380	471	671	352	446	396	396	269	435	330	5139	5139	0
10	Pramod Kr. Das,Canteen- B	378	506	517	554	529	824	606	568	618	391	864	1244	7599	7599	0
11	Monoranjana Das,Sriram Xerox	906	884	671	1084	917	1230	1137	1091	1224	751	1383	1130	12408	6829	5579
12	Mahima Pd. Prusty,STD	374	429	0	0	0	534	182	413	0	0	1210	540	3682	3682	0
13	Muralidhar Das ,Betel Shop	0	618	0	0	616	386	269	319	330	286	269	358	3451	3451	0
14	Sulaxmi Mahapatra,Ba ba Xerox	930	1570	1017	1004	1210	1324	1210	1230	805	358	1277	1250	13185	10651	2534
15	Hitesh Mahapatra, STD	532	944	1144	1323	1323	1304	780	705	871	385	771	568	10650	0	10650
16	Anand Chandra Sahoo,STD	1171	1184	1011	1084	991	1017	897	1217	924	415	1177	1250	12338	12338	0
17	Laxmidhar Chand, Xerox, DTP	1975	2423	2030	2204	2146	2022	1250	1030	1004	758	1144	1197	19183	19183	0
18	Puspanjali Parida, Grocery Shop	0	2073	0	336	363	402	0	286	396	209	286	247	4598	2323	2275
19	S.S.Chaudhur y, Xerox	389	462	143	286	380	506	225	386	523	0	573	330	4203	1812	2391
														171877	116752	55125

B. Non collection of Electric charges from the BSNL authority :

On checking of meter readings and fixation of electric charge as recorded in Development-III section and collection there of as recorded in Establishment cell (IV), it is observed that a total amount of Rs.18417.00 has not been collected from the BSNL authority. The details given below

Month	Electric charge due as per meter reading	Electric charge collected	balance
December 2015	6992.00	0	6992.00
February 2016	11425.00	0	11425.00
		Total	18417.00

As the local authority remained silent to the objection memo , the total amount of Rs.73542.00 (44125.00 + 18417.00) needs to be recovered from the following officials.

- 1.Santanu Kumar Das, OAS, Estate Officer,UU
- 2.Sri Jyotirmay Mohanty,SO,Estate cell
- 3.Sri. Akshay Kumar Mulia, Asst. Engr., Development Section -III
- 4.Sri. Satyanarayan Das, SO,Development Section -III
- 5.Dr. Kabir Mohan Sethi, Development officer,UU

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Satya narayan Das	Section Officer, Development Section-III	UU, Vanibihar	14708
2	Sri Akshay Ku. Mulia	Asst. Engr.	Development Section-III , U.U.	14708
3	Sri Jyotirmay Mohanty	Section Officer, Estate Cell		14708
4	Santanu Ku. Das,OAS	Estate Officer	U.U.,Vanibihar	14708
5	Sri Kabir Mohan Sethi	Development officer cum Professor in Geography,Course Coordinator,Remote Sensing and GIS,Deptt of Geography	Deptt of Geography,Utkal University,Vani Vihar	14710

13.7 - Non production of records OSP-221

Non production of records :

The following records were not produced to audit in spite of several verbal request and issue of objection memo.

1. File no. Dev-II /114 on the subject " Vigilance information on construction of SBI building, UU "
2. The original file bearing the agreement in support of construction of SBI building inside UU campus.
3. The file bearing the agreement in support of erection of Reliance Telecom Tower inside UU campus.

13.8 -

On observing the file no.77/2007 of Estate cell on the subject"Collection of house rent,electric charges etc. from SBI building and quarters inside the campus." It is viewed that 2 no.s of qrs of the University are occupied by the staff of the SBI i.e. qr.no.NF-13 & NF-16. Monthly qr.rent for both the quarters was collected @ Rs. 480.00 per month only(@240.00 per quarter per month as fixed by the Syndicate for NF- type of quarter.. As the SBI staffs residing in the quarters are not the employees of the University, they are unauthorised occupants of the

University quarters. Objection memo was issued to the local authorities to explain on which basis they have allotted the University quarters to nonemployees of the University. But the local authority remained silent in this regard. No compliance is received even during the exit conference.

As per Rule 278, a retired/ transferred / dismissed/deputed employee, who stays for a longer period (as prescribed in statute 275), shall be deemed to be in unauthorised occupation of the accommodation unless he has been permitted to retain the said accommodation on payment of enhanced licence fee prescribed under Statute 277 (2). Again as per statute 279 (1 and 2), the University may initiate action to evict the unauthorised occupation with a charge of penal licence fee at the rate of 20 times of the licence fee payable from the date of unauthorised occupation till final eviction.

As the university has not initiated action to evict the SBI staffs from its quarters, the SBI should pay a minimum rent of Rs.4800.00 (Rs.240 x 2 nos. x 10 times) per month for both the quarters and Rs.57600.00 (Rs.4800.00 x 12) for the year. Due to the less collection of quarter rent, the University has faced a loss of Rs.4320.00 (Rs.4800.00 - Rs.480.00) per month and Rs.51840.00 (Rs.4320.00 x 12) in the year of 2015-16. The local authority is requested to explain the cause of less collection of house rent from the SBI staffs.

The local authority didn't comply the objection memo. Thus in absence of any compliance, the above said loss of **Rs.51840.00**, is suggested for recovery.

As no compliance received during exit conference the audit is in dark under which circumstances SBI staffs were allotted University Quarter. Further, approval of the Syndicate /Board of Management in this regard was not produced. So till production of the same and verification by next audit Rs. 51840.00 is kept under objection.

PARA: 14 AUDIT OF EXPENDITURE

14.1 -

POM Page No. 74

Nonproduction of records towards payment to security service personnels

Payee : Ex Army Security personnels

Purpose : Providing Security service

Amount – : Rs 6732352.00

On scrutiny of the vouchers, it is found that out of the Security personnels, Sri T.Bhoi and Sri Sukant Kumar Nayak are getting gross salary of Rs 20000.00 per month whereas the others are getting gross salary of Rs 12000.00 per month. The appointment file, personal file of the Security personnels could not be furnished to audit. Besides their place of posting and reason for discrepancy in salary could not be stated to audit. Supporting EPF contribution (includes Employee's share, Employer's Share and Administrative charge on maximum wage ceiling of Rs 15000/), Deposit Slip toward deposit of EPF in favour of the Security personnels by the University authority could not be furnished to audit. In absence of the aforesaid documents, the total payment of Rs 67,32,352.00 is held under objection till production of the records to the next audit.

P

Nonplan Vr No/Dt	Amount
3/3.4.15	509332
28/7.5.15	505708
114/8.6.15	499513

201/15.7.15	493442
250/4.8.15	574665
341/24.9.15	582079
362/6.10.15	620958
425/5.11.15	603226
489/05. 12.15	613600
554/ 06. 1.16	611742
619/05.02.16	611742
697/14.3.16	506345
TOTAL	6732352

14.2 - Nonproduction of records towards payment to Data Entry Operatos

POM Page No. 75

Payee : Data Entry Operators

Purpose :Wages toward casual workers of Computer cell

Amount - Rs 4,98,885.00

On scrutiny of the vouchers , it is found that a sum of Rs 498885.00 has been paid during 2015-2016 to Data Entry Operators of the Computer Cell. The appointment file , basis of payment, agreement was asked through objection memo. No reply was received from the local authority. Hence the amount of Rs 4,98,885.00 is held under objection till production of the records to the next audit.

Name of the Payee with amount paid vide Vr No. NP Vr No. 47/16.5.2015 for Rs109639.00 for the month of April 2015 indicates that there is discrepancy in the payment amount and the reason for which could not be complied to audit.

Name of the DEO paid vide NP Vr No. 47/16.5.2015	Amount in Rs
Binodini Nayak	9238
Tikayat Ranasingh	10538
Alaka Jena	8756
Golak Chandra Parida	22223
Alaka Rani Dash	21580
Ajit Ranjan Mohapatra	28473
Apurb Kumar Patnaik	8831
TOTAL amount is Rs 109639.00	

NP Vr No/Dt	Amount
47/16.5.2015	109639
120/12.6.15	110210

264/14.8.15	65072
400/31.10.15	6996
426/6.11.15	49000
493/10.12.15	49000
567/12.1.16	59968
620/5.2.16	49000
TOTAL	498885

14.3 -

Excess Payment towards Remuneration for setting of theory of question paper (Examination Finance Cell):

A) On checking of the Cash book of examination finance cell with reference to the vouchers towards remuneration for setting of theory question paper, it is seen that an amount of Rs. 3921.00 has been paid to Ajodhya Nath Hota vide Chequ No. 407373 dt. 15.7.15. But in voucher no. 4382 for setting of one set of Question Paper (Rs.350.00) and for postage stamp (Rs. 42.00) in Total an amount of Rs. 392.00 has been passed for payment towards the said purpose to Ajodhya Nath Hota .From this, it is revealed that an amount of Rs. 3529.00 has been paid excess to Sri Hota as remuneration . On issue of POM the local authority has failed to comply till the close of audit. Hence, an amount of Rs.3529.00 need be recovered from Sri Ajodhya Nath Hota, Retired Reader in Sanskrit for this mistake following persons are equally responsible.

1	Sri Susant Kumar Das	Controller of Examination	1765.00
2	Sri Rajendra Kumar Biswal	Ex-Sr. Assistant, Finance Cell , Examination Division.	1764.00

B) On checking of the Cash book of examination finance cell with reference to the vouchers towards remuneration for setting of theory question paper, it is seen that an amount of Rs. 1300.00 was paid towards T.A and an amount of Rs. 1700.00 was paid towards remuneration to Sri Sukant Kumar Senapati Prof. & HOD , Mechanical Engineers, IGTT, Sarang, Dhenkanal , PHD in Engineer vide Cheque No. 407055 dt. 27.4.15. But on scrutiny of voucher it is noticed that an amount of Rs.1200.00 has been passed for payment towards remuneration in favour of Sri Senapati. Hence, an excess amount of Rs.500.00 need be recovered from Sri Sukant Kumar Senapati Prof. & HOD , Mechanical Engineers, IGTT, Sarang, Dhenkanal , PHD in Engineer for this mistake following persons are equally responsible.

1	Sri Susant Kumar Das	Controller of Examination	250.00
2	Sri Rajendra Kumar Biswal	Ex-Sr. Assistant, Finance Cell , Examination Division.	250.00

1) Improper maintenance of cash book(examination finance cell):

- On verification of Cash Book, it is seen that the cash book is maintained in the Check Issue Register Form.
- On verification of Cash book with respect to Bank statement, it is observed that an amount of Rs. 25000.00 credited in the bank A/c No. 10164205043 on 12.10.15 but the same was not reflected in cash book.
- Further, the amount debited towards MCC issued not reflected in the cash book.
 - It is also seen from the cash book that an amount of Rs. 3000000.00 was received on dt. 7.1.2016 vide Cheque no. 687993 dt. 4.1.16 and shown credited in SBI U.U bank, but on verification of the bank statement a/c no. 10164205043 (examination finance cell) the same amount was not credited in bank during 2015-16.
 - Production of detail information of the following cheque issued during 2015-16 towards T.A & Remuneration:**

On verification of the cash book with reference to the bank A/c statement bearing No. 10164205043 it was found that the following cheques were debited during 2015-16 which were issued towards T.A & Remuneration. But from the cheque issue register it is seen that neither any signature has been taken nor any RO No. (despatche in RP with AD) mentioned .Hence, it is difficult to ascertain the actual disbursement of the cheques. On issue of POM the local authority has failed to produce the acknowledgement receipt of the said payees till the close of audit. Hence, an amount of Rs. 421887.00 is held under objection till compliance.

A c No; 10164205043

Controller of Examination, U.U.Vanivihar

SBI, U.U. CAMPUS (BHUBANESWAR)

Cheque No	Date	Name	Amount
407026	20.04.15	Akhtar Jamal Khan.	3050
407033	20.04.15	Namita das	400
407029	20.04.15	Sabahat Tabriz	1400
407028	20.04.15	Pulastia Jani	700
407075	8.5.15	Raghunath Digal	990
407078	8.5.15	Sitanath Pradhan	1980
407081	8.5.15	Susant Kumar Parida	990
407077	8.5.15	Rajkishore Maharana	1980
407076	8.5.15	Laxmidhar Behera	1980
407039	20.04.15	Anasuya Nath	300
407080	8.5.15	P.K. Dash	1980
407082	8.5.15	Sadhu Charan Jena	660
407038	20.04.15	Salila Dutta	2600
407062	27.4.15	Arup K. Mukharjee.	1700
407071	27.4.15	Nabin Kumar Dhal	1700
407048	27.4.15	C.P Balasubramaniam	1200

407034	20.04.15	Shree Kant Dash	700
407041	20.04.15	Ashim Kumar Adhikari	4135
407047	20.04.15	P.V. Rangachabyulu	1700
407063	27.4.15	Timir Baran Jha	1700
407043	20.04.15	V.B. Shashtri.	1700
407064	27.4.15	B.Rabi Prasad Rao	1200
407067	27.4.15	B.Rabi Prasad Rao	1200
407049	27.4.15	D.C.Reddy	1700
407037	20.04.15	P.D. Srivastava	1200
407054	27.4.15	S.K.Sen	1200
407073	27.4.15	K.Madhava Chetty	1200
407070	27.4.15	B.Hari babu	1200
407051	27.4.15	T.G.K. Murty	4000
407072	27.4.15	Sobhan Kr. Mukharjee	4459
407045	20.04.15	Mita Banerjee	3484
407091	20.5.15	B.K.Gupta	3610
407035	20.04.15	Akshya Kumar Mohanty	700

407100	20.5.15	G.V.S.R Anjneyulu	1700
407101	20.5.15	Vyas Dubey	1856
407093	20.5.15	Atmaram P Pawar	1700
407059	27.4.15	Ashok nath parida	1700
407098	20.5.15	Kartik Chandra Paul	4794
407097	20.5.15	R.K.Pradhan	4500
407096	20.5.15	Pramod Pattnaik	1700
407114	17.6.15	S.K. Mobinullah	5600
407050	27.4.15	Purusottam Sen	2190
407089	20.5.15	A.S.Venkatesh	1200
407058	27.4.15	Anand Chandra Sahoo	1700
407134	22.6.15	Pranay kumar Panda	700
407109	17.6.15	Mamata Sar	878
407113	17.6.15	Alpana Singh	1200
407106	17.6.15	Baman Parida	1200
407137	22.6.15	Bijaya Laxmi Das	2100
407087	20.5.15	Subhashis Das	1700

407027	20.04.15	Arun Kumar Mohanty	1950
407138	22.6.15	Kruti deepa Mohanty	1400
407090	20.5.15	G.Tulasi Rao	1200
407102	17.6.15	Sonal singh	7912
407042	20.04.15	N.B.Biswas	1200
407140	25.6.15	Baman Parida	550
407130	22.6.15	Paramananda Pradhan	700
407117	22.6.15	Sanghmitra Biswas	2200
407119	22.6.15	B.B.Mohapatra	2900
407136	22.6.15	Rajalaxmi Mishra	5000
407124	22.6.15	Pradipta Kr. Choudhury	700
407129	22.6.15	Sankarsan Mohanty	700
407197	25.6.15	Kailash Chandra Tikayat Ray	1200
407193	25.6.15	Prasanna Kumar Mishra	1700
407147	25.6.15	T.Narayan	1700
407116	22.6.15	Debendra Kr. Rout	2650
407167	25.6.15	C.Satpathy	1700

407176	25.6.15	A.K.Panigrahi	1700
407153	25.6.15	Rabinarayan Kar	1700
407149	25.6.15	Sampa Das	1700
407118	22.6.15	Sricharan Mohanty	2900
407170	25.6.15	K.N.Pandey	1783
407171	25.6.15	G.Rama Reddy	1700
407175	25.6.15	N.Venkatesubba Naidu	1700
407195	25.6.15	R.K.Dey	1700
407146	25.6.15	R.K.Mohapatra	1584
407178	25.6.15	L.J.Paliwal	1200
407187	25.6.15	Shankarji Jha	1700
407235	30.6.15	Pranab kumar Rana	12000
407133	22.6.15	Ranjan Kr. Sahoo	3150
407281	8.7.15	Ranjan Kr. Sahoo	2100
407232	30.6.15	Ajaya Kr. Patra	1400
407169	25.6.15	Ram bahal	1419
407225	30.6.15	Anil Kumar Mohapatra	1400

407217	30.6.15	Parsuram Ransingh	1200
407189	25.6.15	S.M. Mishra	1200
407307	8.7.15	Hare krushna Mohapatra	1820
407223	30.6.15	Narottam Gaan.	1900
407240	30.6.15	Purna Chandra Das	1200
407125	22.6.15	Narayan Sahoo	1050
407162	25.6.15	Subhranshu Sekhar Chattarjee.	3400
407245	30.6.15	Santosh Kumar Rath	1200
407173	25.6.15	Parameswar K Iyer	1200
407224	30.6.15	Amareswar Mishra	700
407209	30.6.15	P.Mohanty	400
407239	30.6.15	Sukant Kumar Nanda	1600
407172	25.6.15	K.P. Vijaya laxmi	1200
407305	8.7.15	M.K.Sadual	700
407201	30.6.15	M.K.Sadual	800
407202	30.6.15	Prasant Kumar Swain	700
407246	30.6.15	Prasant Kumar Swain	3100

407242	30.6.15	M.K.Sadual	350
407177	25.6.15	Ashok Kumar Prasad	1700
407157	25.6.15	K.C.Kumar Swamy	1700
407221	30.6.15	Smita Mishra	200
407219	30.6.15	S.P. Mishra	200
407294	8.7.15	Purna Chandra Rath	2100
407222	30.6.15	Bramhananda Satpathy	1900
407284	8.7.15	Purusottam Sahoo	700
407215	30.6.15	B.Behera	239
407025	20.4.15	Madhusmita Pati	700
407289	8.7.15	Biswajit Rout	2100
407159	25.6.15	Sadashiva Pradhan	1700
407057	27.4.15	S.Pradhan	1700
407191	25.6.15	Sanjay Acharya	1700
407123	22.6.15	Dwarikanath Nayak	700
407278	8.7.15	Animesh Kumar Mohapatra	1600
407276	8.7.15	Choudhury Suryakanta Mishra	800

407279	8.7.15	Susant Kumar Panda	1500
407226	30.6.15	Smita Naik	1400
407297	8.7.15	Prativa Panda	2100
407236	30.6.15	Prativa Panda	5100
407203	30.6.15	Prativa Panda	1250
407104	17.6.15	Bijaya Kumar	1200
407213	30.6.15	Smruty Prava Das	200
407179	25.6.15	Ashok Taru Brata	1200
407156	25.6.15	Bijay Kumar Behera	1700
407085	20.5.15	R.Satya Raju	1200
407163	25.6.15	Subash Chandra Singh	1200
407336	15.7.15	D.S. Pattnaik	900
407339	15.7.15	R.N. Hota	1600
407283	8.7.15	Pradipta Kumar Mohapatra	350
407092	20.5.15	Sumit Kumar Sahoo	1700
407095	20.5.15	Sumit Kumar Sahoo	1700
407289	8.7.15	Biswajit Rout	700

407233	30.6.15	B.Janani	350
407341	15.7.15	Krishna Mohan Das	900
407363	15.7.15	Nityananda Sahoo	700
407331	15.7.15	B.N. Panda	900
407329	15.7.15	R.K.Mahalik	700
407344	15.7.15	Aditya Kr. Mohanty	700
407352	15.7.15	B.B. Mohapatra	700
407374	15.7.15	Surendranath Sarangi	389
407334	15.7.15	Shreerup Goswami	800
407337	15.7.15	Bana Bihari Mishra	900
407308	15.7.15	Prasant Kumar Jena	350
407342	15.7.15	Saroj Kumar Mishra	700
407325	15.7.15	Prabodh Kr. Panda	800
407338	15.7.15	Bana Bihari Mishra	2800
407204	30.6.15	M.S.Das	3600
407329	15.7.15	R.K.Mahalik	1400
407032	20.4.15	Gopa Ranjan Mishra	1650

407317	15.7.15	Rabindra Nath Mishra	700
407151	25.6.15	Jagannath swain	1700
407369	15.7.15	Nirmal Sundar Mishra	1400
407377	22.7.15	Smita Nayam	3400
407354	15.7.15	Dwarika Nath Nayak	700
407280	8.7.15	Jeeban Kumar Pattnaik	1500
407350	15.7.15	Sanghamitra Mishra	2900
407311	15.7.15	P.R. Harichandan	1400
407371	15.7.15	Bhagaban Parida	700
407326	15.7.15	Trinath Das	700
407370	15.7.15	Bharat Chandra Nath	736
407330	15.7.15	Narayan Tripathy	350
407192	25.6.15	Anand ch. Sahoo	1700
407313	15.7.15	Kedarnath Biswal	2100
407148	25.6.15	Lingaraj sahuo	1200
407343	15.7.15	Narayan Nath Sharma	800
407315	15.7.15	Debendra Kr. Rout	3200

407253	30.6.15	Pradeepta ranjan Pattnaik	300
407327	15.7.15	Anil Kr. Swain	350
407404	22.7.15	Raghunath Pattnaik	1200
407256	30.6.15	Narendra behera	400
407320	15.7.15	Sripati Kr. Nayak	700
407319	15.7.15	S.K.Das	700
407185	25.6.15	Himadri Lahiri	1700
407355	15.7.15	Sricharan Mohanty	1400
407286	8.7.15	Rashmita Padhy	1400
407367	15.7.15	Gopal Krishna Das	700
407368	15.7.15	Prativa Manjari	700
407353	15.7.15	Krushna Ch. Das	700
407323	15.7.15	Rabindra Kumar Mohanty	700
407340	15.7.15	Devendra Behera	800
407160	25.6.15	Byomokesh Tripathy	1700
407417	22.7.15	Radha Madhab Das	1700
407321	15.7.15	Harihar mishra	1400

407493	3.8.15	H.S. Rout	1400
407490	3.8.15	Aparajit Biswal	2100
407494	3.8.15	Mitali Chinema	1400
407229	30.6.15	Sudhanshu Sekhar nishank	1400
407196	25.6.15	R.Samant	1200
407541	12.8.15	Anil Kr. Mohapatra	2100
407451	3.8.15	Ramakant Acharya	2800
407473	3.8.15	B.N. Panda	800
407481	3.8.15	Shakti Prasad Mishra	1400
407408	22.7.15	A.K. Srivastav	1700
407238	30.6.15	Ashok Kr. Srivastav	600
407382	22.7.15	Soumen Chakrabarty	1700
407394	22.7.15	Jayanti Jagdeb	1700
407455	3.8.15	Ramakant Rout	700
407407	22.7.15	D.S.Prakash Rao	1700
407492	3.8.15	Amarendra Das	350
407446	3.8.15	Krishna Mohanty	1750

407449	3.8.15	Nigam Prasad Naik	1400
407443	3.8.15	Bipin Bihari Khuntia	2800
407487	3.8.15	Rashmi rekha Sethy	350
407542	12.8.15	Bramhananda satpathy	5600
407488	3.8.15	Manoj Kr. Pradhan	700
407461	3.8.15	J.K.das	1400
407383	22.7.15	Sib sankar ray	1700
407491	3.8.15	Alok Ranjan Behera	2100
407413	22.7.15	Sarat Chandra Sahoo	1700
407459	3.8.15	Sudhir Kr. Ghosh	400
407086	20.5.15	Purna nanda Behera	1700
407332	15.7.15	Purna nanda Behera	900
407483	3.8.15	Garuda dhwaja Barik	700
407453	3.8.15	Arun Kr. Das	700
407447	3.8.15	Bikram Keshari Harichandan	700
407477	3.8.15	R.K. Mohalik	1400
407376	22.7.15	M.A. Hussain	1200

407030	20.4.15	Bhagabat nath	700
407099	20.5.15	Gopabandhu Mishra	700
407495	3.8.15	Vyas Dubbey	3224
407469	3.8.15	Rabindranath Hota	2800
407309	15.7.15	Mochiram Das	350
407506	12.8.15	Sarat ch. Panigrahi	3300
407543	12.8.15	Sarat ch. Panigrahi	4100
407420	22.7.15	Debanand Beura	1700
407471	3.8.15	Debanand Beura	700
407436	22.7.15	Durgamadhab Nanda	1700
407144	25.6.15	Prafulla kr. Mishra	1174
407375	22.7.15	Prabir Kr. Dey	1700
407426	22.7.15	Pravat Kr. Rath	1700
407396	22.7.15	Krushna Chandra Pradhan	3200
407435	22.7.15	Sudarshan Acharya	1200
407183	25.6.15	Trupti Mohanty	1700
407410	22.7.15	A.D Tiwari	1700

407437	22.7.15	Sabita Pradhan	1200
407397	22.7.15	Manoranjana Pradhan	1200
407395	22.7.15	Dilip Chavan	1200
407454	3.8.15	Subrat Kr. Jaysingh	700
407501	12.8.15	Rabindranath Hota	4000
407530	12.8.15	A.K. Patra	800
407406	22.7.15	Ashutosh Pattnaik	1500
407479	3.8.15	Laxmidhar Behera	700
407422	22.7.15	Deepak Kr. Bhattacharya	1700
407418	22.7.15	Vikram Kumar	1200
407155	25.6.15	M.G.Bage	1700
407259	8.7.15	Rabindra Panda	700
407430	22.7.15	M.Khalid Azam	1700
407555	17.8.15	R.N. Hota	1300
407445	3.8.15	Ghanashyam Dora	1400
407553	17.8.15	D.S.Pattnaik	700
407470	3.8.15	D.S.Pattnaik	1400

407554	17.8.15	B.K. Rath	700
407505	12.8.15	D.S.Pattnaik	1600
407472	3.8.15	B.K. Rath	700
407504	12.8.15	B.K. Rath	800
407468	3.8.15	Madhusmita Das	1400
407571	17.8.15	Alok Ranjan Behera	350
407538	12.8.15	Mitali chinara	2400
407441	3.8.15	Narayan Mohanty	739
407270	8.7.15	R.K.Bal	700
407556	17.8.15	Devanand Beura	700
407503	12.8.15	Devanand Beura	800
407478	3.8.15	Sarojini lenka	1428
407434	22.7.15	Dhroba Kr. Bhattacharya	1200
407302	8.7.15	P.K.Pattnaik	2250
407018	31.3.15	Prabir Kumar Pattnaik	1700
407205	30.6.15	P.K.Pattnaik	3600
407393	22.7.15	Debashis guha	1700

407391	22.7.15	Sarada Kant Sharma	1239
407552	17.8.15	Madhumita Das	2000
407502	12.8.15	Madhumita Das	4100
407466	3.8.15	Mohan Lal Paul	700
407351	15.7.15	Bijaya Kr. Pattnaik	2200
407399	22.7.15	Satyanand Panda	1200
407476	3.8.15	Nibedita Guru	700
407480	3.8.15	Damodar Moharana	700
407474	3.8.15	G.C.Nanda	800
407310	15.7.15	L.P.Singh	700
407392	22.7.15	S.K.Jadhar	1700
407379	22.7.15	Vidhu Varma	1200
407442	3.8.15	Srikrushna Mohapatra	839
407603	22.8.15	Sricharan swain	1245
407450	3.8.15	Arun Mohanty	700
407601	22.8.15	Harekrushna Mohapatra	570
407572	17.8.15	B.N. Mishra	1050

407249	30.6.15	Pratap K.Pattnaik	1050
407415	22.7.15	Somanath Bhattacharya	1200
407516	12.8.15	Baidyanath Dalei	350
407425	22.7.15	Karunakar Pradhan	1700
407525	12.8.15	Animesh Kr. Mohapatra	800
407500	3.8.15	S. Habeebullah	700
407400	22.7.15	Gunamani dehuri	1200
407512	12.8.15	Sahadeb Swain	1400
407519	12.8.15	K.K.Das	700
407513	12.8.15	Yayati Nayak	1500
407510	12.8.15	Ashok Kr. Roy	2100
407593	17.8.15	Subash Chandra Das	700
407421	22.7.15	Harendranath Bhattacharya	1200
407557	17.8.15	Gyanendra Kr. Sahoo	3000
407529	12.8.15	Krishna Mohan Das	700
407409	22.7.15	Subash Ch. Singh	1227
407359	15.7.15	Sarat ch. Rath	700

407581	17.8.15	Purusottam Sahu	700
407432	22.7.15	Satchidanand Dehuri	1700
407444	3.8.15	Prativa Kumar Samal	2100
407592	17.8.15	Basant Kr. Choudhury	700
407228	30.6.15	Dibakar Sarangi	350
407581	17.8.15	Purusottam Sahu	200
407247	30.6.15	Harinarayan Mohapatra	1000
407386	22.7.15	M. Altab Khan	1200
407590	20.8.15	Choudhury Surya Narayan Mishra	350
407515	12.8.15	Nimai ch. Jena	700
407598	20.8.15	Nibedita Das	739
407482	3.8.15	Maheswar Parida	380
407596	20.8.15	Prafulla Kr. Lenka	700
407535	12.8.15	Anandha ch. Sahoo	1228
407452	10.8.15	Sarita Mohanto	700
407623	25.8.15	Pranab Ku. Rana	14200
407602	22.8.15	Sankarsan Mishra	256

407460	10.8.15	Srikant Panda	700
407582	20.8.15	Subash Ch. Dash	600
407586	20.8.15	Radha Madhav Dash	600
407599	20.8.15	Radharani Mishra	767
407122	22.6.15	Bishnu priya Otta	1050
407356	15.7.15	Bishnu priya Otta	350
407639	27.8.15	Sukant Ku. Nanda	300
407273	8.7.15	Madhusmita Tripathy	700
407642	27.8.15	Gyanendra Kr. Sahu	600
407427	22.7.15	G.P. Rajsekhar	1700
407607	25.8.15	Hare Krushna Dash	700
407210	30.6.15	P.K.Satpathy	200
407560	20.8.15	Padmalaya Mohapatra	1400
407624	25.8.15	Prasant Ku. Swain	2700
407154	25.6.15	Rabindra Kumar	1200
407610	25.8.15	Pradipta Kr. Behera	1400
407391	22.7.15	Sarada Kanta Sarma	1200

407142	25.6.15	Lalitendu Keshari Bhola	550
407669	31.8.15	Laxmidhar Behera	350
407564	20.8.15	Srinivas Acharya	350
407659	31.8.15	Dharitri Swain	1400
407671	31.8.15	B.N. Panda	350
407649	27.8.15	Debasis Kheti	300
407645	27.8.15	Sudarsan Behera	600
407687	31.8.15	Jayaprakash Dhal,	700
407626	25.8.15	Ram Chandra Majhi	2450
407589	20.8.15	S.Das	350
407277	8.7.15	S.Das	1800
407652	31.8.15	Raj Laxmi Mishra	10700
407551	17.8.15	Arun Mohanty	700
407292	8.7.15	Hemant Kr. Patra	400
407484	10.8.15	Basant Manjari Ray	745
407536	12.8.15	Basant Kr. Mallik	1700
407540	12.8.15	Amareswar Mishra	1400

407690	31.8.15	Sudhendu Narayan Mishra	1400
407630	25.8.15	Purusottam Sahu	700
407549	17.8.15	Ashit Ku. Pal	700
407274	8.7.15	K.N. Senapati	700
407532	12.8.15	R.C.Mohanty	3500
407616	25.8.15	S.Gopal Krishna Subudhhi	700
407614	25.8.15	Krushna chandra Sahu	700
407380	22.7.15	Subash Ch. Dash	1700
407520	12.8.15	Rabindra Kr. Swain	300
407658	31.8.15	P.Laxmi Bai	700
407103	17.6.15	Puspanjali Jena	1700
407675	31.8.15	Pritilata Jena	2100
407322	15.7.15	Gourang ch. nanda	2200
407456	3.8.15	Kabita Rani Rath	700
407644	27.8.15	Santosh Kumar Rath	1800
407528	12.8.15	Narayan Nath Sharma	700
407143	25.6.15	Kailash Ch. Das	550

407682	31.8.15	Dilip Ku. Bisoi	1400
407574	20.8.15	Kartik Ch. DAs	350
407631	27.8.15	Kanhu Charan Satpathy	700
407634	27.8.15	Daitary Sahoo	700
407636	27.8.15	Prasanna Kr. Patra	700
407158	25.6.15	Jashoda Behera	1700
407733	4.9.15	Sabita Acharya	1700
407653	31.8.15	Mamata acharya	700
407693	31.8.15	Susant Kr. Patra	700
407316	15.7.15	Naresh Ch. mishra	1800
407533	12.8.15	K.C.Rath	800
407670	31.8.15	Rama Kanta Mohalik	350
407685	31.8.15	Jagdish Chandra Vathar	389
407656	31.8.15	Bijaya Laxmi Dash	3500
407069	27.4.15	Hari Om Pandey	1200
407611	25.8.15	Sudarshan Dash	700
407584	20.8.15	Prativa Manjari Rath	800

407174	25.6.15	Prafulla Kr. Sahoo	1700
407627	25.8.15	Suprava Panda	700
407673	31.8.15	Pramathesh Das	2900
407668	31.8.15	Trilochan Panigrahi	1400
407657	31.8.15	Krutideepa Mohanty	4200
407619	25.8.15	Kausik Mishra	350
407695	31.8.15	Biranchi Mishra	700
407681	31.8.15	Subrat Ku. Pati	700
407561	20.8.15	Swarnamayee Tripathy	700
407683	31.8.15	Shadab Mohammad	700
407569	20.8.15	Bijay Kr. Sundaray	700
407411	22.7.15	Prasanna Kr. Mohapatra	1700
407637	27.8.15	P.M.Nanda	700
407674	31.8.15	Parsuram Raisingh	2900
407639	27.8.15	Sukant Ku. Nanda	4200
407697	4.9.15	Niranjan Pani	3400
407655	31.8.15	Jaya chakraborty	1400

407617	25.8.15	Niranjan Mohanty	700
407667	31.8.15	Laxmidhar Dash	1400
407595	20.8.15	Nirmal Kr. Mohapatra	350
407664	31.8.15	Ajit Prasad Mohapatra	2000
407219	30.6.15	S.P.Mishra	200
407620	25.8.15	Gyana ranjan Mohanty	700
407594	20.8.15	Laxmidhar Mohapatra	3600
407537	12.8.15	Prof. Karmeshu	5000
407831	16.9.15	Jeetendra mohapatra	700
407835	16.9.15	Puspa Rani	700
407821	15.9.15	Anil Kumar Mohapatra	1700
407782	4.9.15	N.Gaan	1700
407832	16.9.15	Bibhuti Sarkar	1400
407828	16.9.15	S.R. Sarkar	2800
407666	31.8.15	Chiranjibi Sahu	2000
694865	25.9.15		700
407770	4.9.15	P.Das	1700

407719	4.9.15	Maheswar Sahu	1700
407827	16.9.15	Prasanna Kr. Lenka	3545
407650	27.8.15	Saroj Deo Bhanj	800
407635	27.8.15	Binay Ku. Khilar	700
407776	4.9.15	Reeta Choudhury	1700
407753	4.9.15	Bala Krishna Praharaj	3400
407802	15.9.15	Pranab Kumar Rana	700
407765	4.9.15	Bramhananda Satpathy	1700
407258	8.7.15	R.C.Mohanty	350
407390	22.7.15	R.C.Mohanty	1700
407756	4.9.15	D.C.Mohapatra	1700
407486	3.8.15	Bijaya Kr. Mohanty	700
407464	3.8.15	Biswajit Mishra	700
407749	4.9.15	Haresh Ch. Mishra	1700
407774	4.9.15	S.Satyanarayan	2071
407866	25.9.15	B.N,Mishra	350
407708	4.9.15	Krushna Chandra Pradhan	2900

407726	4.9.15	P.K.Mishra	1700
407739	4.9.15	M.Prasad Rao	1200
407740	4.9.15	Lakshman Kumar Dash	1700
407696	4.9.15	Bhupathi Rao	1700
407721	4.9.15	B.Biswal	1700
407738	4.9.15	Apurba Kumar Chattopadhaya	1700
407763	4.9.15	M.A.Hussain	1754
407523	12.8.15	Ashok Kr. Pattnaik	800
407803	15.9.15	Ashok Kr. Pattnaik	3300
407807	15.9.15	Susant Kr. Patra	700
407750	4.9.15	Suvashis rana	1700
407705	4.9.15	Sarvesh chandra	1200
407734	4.9.15	R.Siva prasad	1700
407735	4.9.15	R.Siva prasad	1771
407745	4.9.15	Pradipta Kumar chaudhury	1700
407717	4.9.15	Bimal charan Swain	1700
407704	4.9.15	Sarat Kr. Das	1700

407808	15.9.15	Sanjaya Acharya	2400
407216	30.6.15	D.Bhatta	200
407703	4.9.15	J.T.Shahu	1700
407759	4.9.15	Tuhinadri Sen	1200
407715	4.9.15	Amarendra Behera	1200
407716	4.9.15	Chandrasekhar Vazalwar	1700
407725	4.9.15	Sinirudhha Dash	1700
407713	4.9.15	Sripati Mukhopadhaya	1700
407769	4.9.15	Aparna Choudhury	1700
407742	4.9.15	Kailash Chandra Pattnaik	2600
407547	17.8.15	Mohanlal Paul	700
407796	15.9.15	Debabrata Mishra	700
407752	4.9.15	A.D.Tewari	1200
407822	15.9.15	Jayanti Jagadeb	1700
407732	4.9.15	Ashim Kumar Adhikari	1200
407699	4.9.15	Narayan Chandra Pattnaik	1700
407499	3.8.15	Madhumati Mishra	400

407755	4.9.15	V.Keshab Rao	1700
407414	22.7.15	Lambodar behera	1700
407786	15.9.15	B.C.Das	700
407864	25.9.15	Tapan Kumar Lenka	1750
407531	12.8.15	P.K.Mohapatra	1600
407793	15.9.15	Sudarsan Mishra	700
407621	25.8.15	Bipra Charan Rout	700
407751	4.9.15	Rita sinha	1735
407806	15.9.15	Jayanti Dora	1400
407787	15.9.15	Laxmidhar behera	3250
407825	15.9.15	B.K.Sharma	5600
407608	25.8.15	B.C.Sahoo	700
407811	15.9.15	B.N. Panda	1150
407812	15.9.15	R.K.Mohallik	1400
786889	25.9.15	Rashmita Padhi	2100
407837	16.9.15	Rashmita Padhi	4200
407784	15.9.15	Antima Das	700

786908	1.10.15	Baman Parida	700
407702	4.9.15	Dipak Kr. Sharma	1700
407792	15.9.15	G.C.Nanda	1250
407597	20.8.15	Sarbeswar Mohanty	700
407790	15.9.15	Sarat Kumar Rout	700
407809	15.9.15	H.S.Pattnaik	700
407761	4.9.15	Pravakar Mallik	1200
407795	15.9.15	Narayan Ch. Pati	700
407727	4.9.15	Ashima ranjan Parhi	1200
407676	31.8.15	Soudamini Mohapatra	700
407862	16.9.15	Satya Swarup Debashis	1050
407826	15.9.15	Mursaleen	1200
407887	25.9.15	Sachikanta Balabant ray	700
407788	15.9.15	Smita Mishra	1400
486883			700
407794	15.9.15	Shakti Prasad Mishra	2100
407854	25.9.15	Mahendra Panigrahi	715

407568	20.8.15	S.Murmu	700
407517	12.8.15	S.Murmu	700
407838	16.9.15	Basudev chakrabarty	1375
786886	25.9.15	Aliva Priyadarshini	2800
407823	15.9.15	Gokulananda Das	1700
407848	22.9.15	Laxmikanta Sahoo	2400
407844	22.9.15	Sudhanshu Kumar Mohanty	700
407779	4.9.15	Y. Pardha Saradhi	1200
407622	25.8.15	Uditeswar Das	1200
407899	1.10.15	Rajeev Agarwal	767
407856	25.9.15	Mrityunjaya Banarjee	700
786890	25.9.15	Sudhir Kr. Senapati	1400
407892	25.9.15	Mamata Sar	745
407846	22.9.15	Damodar Panda	700
407898	25.9.15	M.K.Mandal	428
786920	1.10.15	K.C.Rath	700
407841	22.9.15	K.C.Rath	3400

407633	27.8.15	Arati Kar	350
407849	22.9.15	Kabir Mohan Sethy	2400
786958	1.10.15	Kabir Mohan Sethy	350
786970	7.10.15	K.Srinivas Rao	4467
786881	25.9.15	Dilleswari Pradhan	228
407722	4.9.15	Anil Kumar	1200
407888	25.9.15	Kailash Ch. Agarwal	440
407843	22.9.15	Surendra Sahu	2400
407968			735
486888			2100
786888	25.9.15	Stita Pragnya Lenka	2100
407834	16.9.15	Stita Pragnya Lenka	745
407737	4.9.15	Rupali Sen	1700
786962	1.10.15	Rabinarayan Patra	350
786939	1.10.15	Rabinarayan Patra	350
407850	22.9.15	Sachidananda Muni	1428
786956	1.10.15	Charulata sarangi	350

407845	22.9.15	Sanghamitra Mishra	700
407629	25.8.15	Saudamini Ray	1400
786945	1.10.15	Narayan ch. Biswal	350
786976	7.10.15	Manas Ranjan Satpathy	1740
787066	17.10.15	Ruby Sain	2970
786940	1.10.15	Sricharan Swain	350
786978	7.10.15	P.Mohanty	2300
786878	25.9.15	Bhupathi rao	380
786942	1.10.15	Prafulla Bani	350
786963	1.10.15	S.K.Mohapatra	378
407378	22.7.15	Babaji Charan Pattnaik	1700
786975	7.10.15	K.Ravi	2050
407780	4.9.15	S.Satyanarayan	1200
407747	4.9.15	G.Ram Reddy	1700
786961	1.10.15	G.Ram Reddy	350
407855	25.9.15	S.K.Balbantray	1400
407814	15.9.15	Amiya Kr. Prusty	1400

786954	1.10.15	Jayanti Satrusallya	700
786904	1.10.15	Rabindra Nath Nayak	700
407618	25.8.15	Ramakanta Mahallik	700
407895	25.9.15	Sudhir Kumar Dash	1490
407651	27.8.15	Ruchi Nagar Buckshee	800
787070	17.10.15	Hara Narayan Mohapatra	6783
407893	25.9.15	Hare Krushna Mohapatra	437
786924	1.10.15	Akshaya Kumar Mishra	1400
407818	15.9.15	Laxmidhar Behera	350
407817	15.9.15	Ansmitta Swain	350
407662	31.8.15	Chaitali Sarangi	1400
407800	15.9.15	Rabitej Patra	700
786923	1.10.15	Sachidananda Panda	2100
786974	7.10.15	Ajit Pra. Mohapatra	7315
786877	25.9.15	Dinesh Kushawah	739
786985	7.10.15	Ajaya Mishra	4100
787068	17.10.15	Rambhatia Siva Prasad	2970

786892	25.9.15	Laxmidhar Behera	1700
407886	25.9.15	Narasingha Ch. Panda	700
786955	1.10.15	S.N.Tripathy	390
786957	1.10.15	Ghanashyam Mohanty	399
786944	1.10.15	Pallav Chakrabarty	700
786935	1.10.15	M.K.Satpathy	800
786903	1.10.15	B.N.Panda	350
786968	1.10.15	B.N.Panda	350
786885	25.9.15	Pradyumna Kr. Das	350
787071	17.10.15	Upendra Nath Mishra	320
407736	4.9.15	Karunakar Pradhan	1348
786901	1.10.15	Rakesh Kumar	700
786915	1.10.15	Somanath Khaash	745
786879	25.9.15	Chinmay Mohapatra	728
407545	17.8.15	Sudhir Kumar Ghosh	727
786839			350
407850	22.9.15	Charulata Sarangi	1428

786972	7.10.15	V. Chandra mauliswar Rao	3480
786956	1.10.15	Sanghamitra Mishra	350
407845	22.9.15	Saudamini Ray	700
407629	25.8.15	Narayan Ch. Biswal	1400
786945	1.10.15	Manas Ranjan Satpathy	350
786976	7.10.15	Ruby Sain	1740
787066	17.10.15	Sri Charan Swain	2970
786940	1.10.15	P.Mohanty	350
786978	7.10.15	Bhupathi Rao	2300
786878	25.9.15	Prafulla Bani	380
786942	1.10.15	S.K. Mohapatra	350
786963	1.10.15	Babaji Charan Pattnaik	378
407378	22.7.15	K.Ravi	1700
786975	7.10.15	S. Satyanarayan	2050
407780	4.9.15	G. Rama Reddy	1200
407747	4.9.15	G.Rama Reddy	1700
786961	1.10.15	S.K.Balbantray	350

407855	25.9.15	Amiya Kr. Prusty	1400
407814	15.9.15	Jayanti Satrusalya	1400
786954	1.10.15	Rabindra Nath Nayak	700
786904	1.10.15	Ramakanta Mahallik	700
407618	25.8.15	Sudhir Kumar Dash	700
407651	27.8.15	Haranarayana Mohapatra	800
787070	17.10.15	Harekrushna Mohapatra	6783
407893	25.9.15	Akshaya Ku. Mishra	437
786924	1.10.15	Laxmidhar Behera	1400
407818	15.9.15	Anusmita Swain	350
407817	15.9.15	Chaitali Sarangi	350
407662	31.8.15	Rabiteja Patra	1400
407800	15.9.15	Sachidananda Panda	700
786923	1.10.15	Ajit Pra. Mohapatra	2100
786974	7.10.15	Dinesh Kushawah	7315
786877	25.9.15	Ajaya Mishra	739
786985	7.10.15	Rambhatia Sivaprasad	4100

787068	17.10.15	Laxmidhar Behera	2970
786892	25.9.15	Narasingha Ch. Panda	1700
407886	25.9.15	S.N.Tripathy	700
786955	1.10.15	Ghanashyam Mohanty	380
786957	1.10.15	Pallab chakrabarty	389
786944	1.10.15	M.K.Satpathy	700
786935	1.10.15	B.N.Panda	800
786903	1.10.15	B.N.Panda	350
786968	1.10.15	Pradyumna Kr. Das	350
786885	25.9.15	Gopa Ranjan Mishra	350
787071	17.10.15	Upendranath Mishra	320
407736	4.9.15	Karunakar Pradhan	1348
786901	1.10.15	Rakesh Kumar	700
786915	1.10.15	Somanath Khaas	745
786879	25.9.15	Chinmayee Mohapatra	728
407545	17.8.15	Sudhir Kr. Ghosh	727
407387	22.7.15	Kartik Chandra Paul	1700

407858	25.9.15	Lalit Mohan Padhi	350
786947	1.10.15	Asis Kr. Mohanty	350
786907	1.10.15	P.Bhaskar Rao	737
786969	1.10.15	Amareswar Mishra	250
407876	25.9.15	Chinmaya Pradhan	2100
786986	7.10.15	Apurba Kumar Chatopodhaya	4594
407773	4.9.15	Debashish Pradhan	1700
786980	7.10.15	Dipak Kumar Sharma	8750
787048	15.10.15	Santosh Kr. Tripathy	350
787107	30.10.15	Baman Parida	1700
407847	22.9.15	Ranjan Kishore mohanty	700
787050	15.10.15	Susant Kr. Patra	350
787051	15.10.15	Sanjaya Acharya	350
786965	1.10.15	Anam Behera	350
407874	25.9.15	Chaturbhuja Nayak	700
786891	25.9.15	Subash Ch. Dash	1700
407882	25.9.15	Hemant Kr. Patra	550

787026	15.10.15	Hemant Kr. Patra	1400
787055	15.10.15	Rabindra Garada	700
787009	15.10.15	Bramhanand Satpathy	350
786917	1.10.15	Bramhanand Satpathy	350
786926	1.10.15	Narayan Tripathy	350
786909	1.10.15	Narayan Tripathy	350
786951	1.10.15	Sanghamitra Behera	700
786911	1.10.15	Radhamadhab Dash	500
786916	1.10.15	Narottam Gaan	350
787058	15.10.15	Narayan Ch. Pati	700
407677	31.8.15	Kalpalata Patri	700
786927	1.10.15	Kalpalata Patri	700
787049	15.10.15	Pradeep Kr. Chand	700
786998	15.10.15	Santosh Kr. Tripathy	700
787122	30.10.15	Santosh Kr. Tripathy	1700
407706	4.9.15	Santosh Kr. Tripathy	1700
786887	25.9.15	Pranati Satpathy	2800

407508	12.8.15	Sudhakar Jally	2600
407544	12.8.15	Sudhakar Jally	3000
786996	15.10.15	Basant Kr. Mallik	700
787010	15.10.15	Jayanti Dora	700
786880	25.9.15	Manika Sadhu	700
786931	1.10.15	Prafulla Kr. Bahinipati	737
407879	25.9.15	R.C. Mohanty	200
407578	20.8.15	Anath Bandhu Das	350
407877	25.9.15	Anath Bandhu Das	2600
407764	4.9.15	P.W. Purusottam	1227
407757	4.9.15	Sabuj Sahoo	1700
786912	1.10.15	Prativa Manjari Rath	100
407457	3.8.15	Pranati Pradhan	350
786925	1.10.15	Parsuram Raisingh	700
407881	25.9.15	Manoranjana Kar	350
407746	4.9.15	J.K.Mishra	1700
786994	15.10.15	Laxmidhar Behera	350

786899	1.10.15	Sumitra Pradhan	1400
407729	4.9.15	Himanshu Sekhar Mohapatra	1700
786921	1.10.15	Anita Dash	700
787004	15.10.15	Trilochan Panigrahi	350
787027	15.10.15	Panchanan Das	350
787021	15.10.15	S.K.Mohapatra	350
787029	15.10.15	Shreerup Goswami	700
786934	1.10.15	Sarat Kr. Rout	350
787062	15.10.15	Sarat Kr. Rout	700
787005	15.10.15	Rabinarayan Patra	350
787063	15.10.15	B.K.Patel	7586
787023	15.10.15	M.K.Satpathy	350
786993	15.10.15	Sabita Prava Pattnaik	350
787044	15.10.15	Druba ch. Dash	350
407840	16.9.15	K.Nirupama Rani	1700
787042	15.10.15	Sarat Kr. Swain	395
787032	15.10.15	Jashobanta Mohapatra	600

786898	1.10.15	Bibhu Prasad Singh	2100
787020	15.10.15	Baman Pra. Acharya	350
787083	28.10.15	Sarat Chandra Rath	3400
786937	1.10.15	Binodini Pradhan	350
787014	15.10.15	Chitta Ranjan Mishra	350
787061	15.10.15	G.C.Nanda	1500
787034	15.10.15	Ajaya Mishra	700
787041	15.10.15	Sunakar Panda	739
786995	15.10.15	Parsuram Raisingh	700
407894	25.9.15	Sanjib Mishra	672
787047	15.10.15	S.N.Sahu	200
787013	15.10.15	Damodar Mohapatra	350
787002	15.10.15	Sudhanshu Kr. Nayak	350
407815	15.9.15	Manoj Kumar Pradhan	700
787030	15.10.15	K.C.Das	350
786906	1.10.15	Puspanjali Jena	350
407600	20.8.15	Ashok Kr. Nanda	700

787060	15.10.15	Haresh Ch. Mishra	350
407816	15.9.15	Nirupama Barpanda	700
787038	15.10.15	Smruti Prava Das	550
787018	15.10.15	Banamali Banik	350
786988	7.10.15	Bijaya Kumar Behera	9240
787036	15.10.15	Rakesh Kumar	1400
26.11.15 to 13.1.16			Statement required
767447			3650
767536			6700
767365			700
767500			1600
767469			700
767529			500
767534			1400
787548	2.1.16	Khali Sahoo	400
787498	2.1.16	Punam Agarwal	1600
787461	14.12.15	Narasingha Charan Panda	6110

787547	2.1.16	Rajendra Prasad Tripathy	800
787546	2.1.16	Soubhagya Laxmi Saran	1600
787366	4.12.15	M.N.Mishra	700
787517	2.1.16	Brajabandhu Chinnara	350
787464	2.1.16	Rabindranath Mishra	700
787505	2.1.16	Jamil Mohammad	1050
787501	2.1.16	Abdul Usman Khan	1400
787506	2.1.16	Manju Modi	700
787493	2.1.16	Sridhar Behera	800
787477	2.1.16	Kedarnath Biswal	1400
787533	2.1.16	Anil Kr. Swain	700
787476	2.1.16	Pratap Rudra Harichandan	1400
787510	2.1.16	Jagannath Dash	7700
787555	2.1.16	Radhamadhab Dash	1500
787536	2.1.16	Suryakanta Swain	2900
787551	2.1.16	Pratima Sarangi	700
787343	1.12.15	Dasarathi Sahu	700

787513	2.1.16	Nibasini Panda	700
787470	2.1.16	Manorama Bhuyan	700
787487	2.1.16	Niranjana Sia	700
787423	18.12.15	M.P.Thakur	4151
787502	2.1.16	Bimal Patra	1400
787552	2.1.16	Patitapaban Banarjee	1439
787519	2.1.16	Braja Kishore Mohanty	700
787492	2.1.16	Harekrishna Nayak	939
787481	2.1.16	Namita Mohanty	1700
787480	2.1.16	Chitrangada Samant Singhar	1500
787543	2.1.16	Navaneeta Rath	1600
787484	2.1.16	Sangeeta Rath	500
787521	2.1.16	P.Mohanty	350
787525	2.1.16	Narottam Gaan	2900
787110	30.10.15	V.R.C. Krisnaiah	1700
787439	18.12.15	S.S.Chattarjee	4320
787387	4.12.15	Ghanashyam Dora	700

787512	2.1.16	Nirupama Mishra	1050
787550	2.1.16	Nirmal Sundar Mishra	1600
787526	2.1.16	Smita Nayak	2400
787544	2.1.16	Kalindi Jena	800
787531	2.1.16	Ramakanta Mohalik	700
787538	2.1.16	Baman Parida	4400
MCC Issue			4580
787495	2.1.16	Pravati Mishra	2900
787554	2.1.16	Gopal Krishna Dash	700
787535	2.1.16	Narayan Tripathy	700
787478	2.1.16	Swapna Mohapatra	1700
787483	2.1.16	Soudamini Dash	1100
787516	2.1.16	Sarat ch. Das	700
407385	4.12.15	J.K.Panda	1700
787413	9.12.15	Bidubhusan Mishra	1700
787645	11.1.16	Sankarsan mishra	256
407885	25.9.15	Madhusudan Dash	350

787399	4.12.15	M.S.Dash	350
787449	18.12.15	Vipul Rastogi	7900
787202	30.10.15	Vipul Rastogi	1700
787450	14.12.15	Raj Kumar	6348
787200	30.10.15	Manoranjana Pradhan	1200
787644	11.1.16	Baikunthanath Naik	190
787445	14.12.15	Ratan Kr. Dey	2500
787486	2.1.16	Joshamani Mishra	700
787623	11.1.16	Prativa Manjari	1350
787642	11.1.16	Narottam Gaan	2300
787631	11.1.16	Susant Kr. Patra	1100
787634	11.1.16	Krishna Ch. Rath	5550
787646	21.1.16	Niranjan Pani	700
787313	19.11.15	M.G. Bage	700
787659	21.1.16	M.G. Bage	1400
787624	11.1.16	Radhamadhab Dash	2500
787530	2.1.16	G.C.Nanda	500

787649	21.1.16	Subash Ch. Dash	350
787559	2.1.16	Subash Ch. Dash	1500
787625	11.1.16	Subash Ch. Dash	2250
787671	21.1.16	Aparajita Biswal	350
787561	11.1.16	Sushil Chandra Mohapatra	826
MCC Issue			458
787651	21.1.16	Prabodh Ku. Hota	700
787664	21.1.16	Kunja behari Satpathy	350
787641	11.1.16	Anil Kr. Mohapatra	1400
787653	21.1.16	Rabindra Kr. Swain	400
787564	11.1.16	Manoj Kr. Mohanty	400
787640	11.1.16	Smita Nayak	1400
787647	21.1.16	Padmalaya Mohapatra	700
787667	21.1.16	Prafulla K. Sahoo	700
787669	21.1.16	Kabir Mohan Sethy	350
787626	11.1.16	Raghunath Panda	4650
787669	21.1.16	Kabir Mohan Sethy	350

787638	11.1.16	P.K.Kar	3400
787655	21.1.16	Aliva Priyadarshini	2100
787658	21.1.16	Rashmita Padhy	7700
787576	11.1.16	Aswini Kr. Mohanty	378
787663	21.1.16	Jagannath Patel	350
787632	11.1.16	Sanjaya Acharya	1050
787670	21.1.16	Narayan Sahoo	350
787672	21.1.16	Santosh Kr. Tripathy	350
787545	2.1.16	Rabindra Garada	3200
787627	11.1.16	G.K.Dash	1350
787572	11.1.16	Srinivas Raakonuku	757
787350	1.12.15	K.P.Bhuvana	700
787724	28.1.16	Bichitrananda saho	1570
787661	21.1.16	Ansuman Sahoo	1400
787633	11.1.16	Gopal Krishna Panda	6900
787725	28.1.16	Upendranath Mishra	530
787595	11.1.16	Shamimun Nisa	1445

787320	19.11.15	Stitapragnya Lenka	700
787722	28.1.16	Harekrushna Mohapatra	3340
787723	28.1.16	Dushmanta Kr. Padhi	2120
787600	11.1.16	Prakash ch. Panda	745
787657	21.1.16	Stitapragnya Lenka	1400
787570	11.1.16	Rajendra B. Surpam	745
787656	21.1.16	Pranati Satpathy	2800
787580	11.1.16	Rajendra choudhury	745
787569	11.1.16	Minati Patra	428
787606	11.1.16	Minati Patra	728
787586	11.1.16	Alok Thakur	700
787560	11.1.16	Prativa Kumari Samal	1400
787537	2.1.16	Puspanjali Jena	5200
787479	2.1.16	Namita Panda	800
787578	11.1.16	A.B.Dey	767
787532	2.1.16	Kalpalata Patri	800
787542	2.1.16	M.G.Bage	3200

787565	11.1.16	B.N.R Subudhi	400
787417	9.12.15	Sadasiv Pradhan	1700
787341	1.12.15	Sadasiv Pradhan	1100
787652	21.1.16	Maheswar Sahu	700
787577	11.1.16	Sundar D.	1467
787515	2.1.16	Digambar Dash	350
787637	11.1.16	Damodar Panda	6500
787583	11.1.16	Chetana Desai	730
787599	11.1.16	Om Prakash Singh	739
787581	11.1.16	Om Prakash Singh	739
787575	11.1.16	Naveen Malhotra	767
787597	11.1.16	Digambar Behera	737
787592	11.1.16	Narendranath Soren	739
787569	11.1.16	Minati Patra	739
787474	2.1.16	Naresh Ch. Mishra	1700
787594	11.1.16	Amita Majumdar	745
787682	28.1.16	Atanu Mohanty	700

787607	11.1.16	Epari Sanjeev Rao	760
787697	28.1.16	Rabindranath Mishra	350
787706	28.1.16	Laxmidhar Behera	1050
787686	28.1.16	K.B. Rath	350
787359	4.12.15	Neelamadhab panda	1400
787715	28.1.16	Panchanan Das	700
787707	28.1.16	Ajit Pra. Mohapatra	2100
787703	28.1.16	Sudhanshu Kr. Nayak	350
787694	28.1.16	Puspanjali Mishra	350
787713	28.1.16	Chandi Pra. Nanda	350
787689	28.1.16	Sangeeta Rath	700
787718	28.1.16	Sarojini Baral	700
787523	2.1.16	Prafulla Kr. Sahoo	500
787699	28.1.16	S.K.Balbantray	350
787681	28.1.16	Subash M. Khatri	756
787589	11.1.16	Ashok Kr. Adhikari	377
787721	28.1.16	Shankarlal Purohit	700

787608	11.1.16	Satish G.Despandey	715
787629	11.1.16	Sulok Sundar Mohanty	700
787373	4.12.15	Prabodh Kr. Hota	700
0010941842444			1700
787701	28.1.16	Tapan Kr. Pati	350
787604	11.1.16	R.N.Rout	728
787675	28.1.16	Sebestina Anita Dsouza	767
787674	28.1.16	Sebestina Anita Dsouza	767
787735	3.2.16	Julu Sen	1700
787746	3.2.16	M. Sundar Ray	1200
787732	3.2.16	Bimal K. Mishra	1700
787702	28.1.16	Shatrughna Pandab	700
787619	11.1.16	P. Sarat Chandra	767
787024	15.10.15	Puspasree Puhan	350
787704	28.1.16	Anil Ku. Padhi	350
787748	3.2.16	Krshna Ch. Pradhan	1700
787639	11.1.16	Amareswar Mishra	700

787379	4.12.15	S.Dutta	1050
787614	11.1.16	A.N.Gangopadhaya	1439
787615	11.1.16	Vivek Lal	1445
787729	3.2.16	M.P.Thakur	1700
787760	3.2.16	P.K.Manna	1200
787635	11.1.16	Sudhanshu Ku. Mohanty	2100
787337	1.12.15	K.K.Basa	350
787754	3.2.16	Sanghamitra Mishra	1700
787766	3.2.16	Harish S. Oza	1700
787733	3.2.16	P.S.Ramachandra Rao	1200
787765	3.2.16	Nandita Babu	1700
787708	28.1.16	Pramathesh Das	1850
787705	28.1.16	Banamali Barik	350
787699	28.1.16	S.K.Balbantray	1050
407007	31.3.15	Nilakantha Panigrahi	1700
787648	28.1.16	Swarnamayee Tripathy	700
787728	3.2.16	Srikant Das	1200

787617	11.1.16	V.Bhattacharjee	1467
787763	3.2.16	Candra K. Jaggi	1200
787683	28.1.16	Tarrit Kr. Dutta	1400
787040	15.10.15	Sabita Nayak	228
787684	28.1.16	Satya Ranjan Sarkar	1400
787751	3.2.16	Umesh C.Vashishtha	1200
787744	3.2.16	Manik Chakrabarty	1200
787665	21.1.16	P.K.Chand	350
787709	28.1.16	Kartik Ch. Dash	700
787726	3.2.16	Kailash Bihari Mohapatra	1700
787752	3.2.16	Sarat K. Ghosh	1700
787774	23.2.16	Somanath Khaoash	230
407526	12.8.15	Aditya Kr. Mohanty	800
787619	11.1.16	P. Saratchandra	767
787712	28.1.16	Pradyumna Kr. Das	350
787598	11.1.16	S.N. Routray	720
787750	3.2.16	Sabita P. Pattnaik	1700

787428	14.12.15	Debashis Dutta	2730
787588	11.1.16	Srikrushna mohapatra	1439
787562	11.1.16	Bharati Mishra	239
787710	28.1.16	Parsuram Raisingh	2100
787806	25.2.16	C.Manohar Chary	5155
787603	11.1.16	Rajkumar Lenin Singh	739
787784	23.2.16	Kadambini Dash	490
787796	25.2.16	O.R.Reddy	3210
787805	25.2.16	A.Sree	3131
787787	25.2.16	Chinta Ganesh	2800
787785	25.2.16	L.K.Mohana Rao	2140
787780	23.2.16	Sanjukta Das	432
787687	28.1.16	Narayan Ch. Pati	700
787807	25.2.16	Tej Pratap Singh	4410
787793	25.2.16	N.Savithrama	5320
787688	28.1.16	Swapna Pani	700
787803	25.2.16	A.P.Singh	6290

787798	25.2.16	A.R.Tripathy	5985
787757	3.2.16	Apurba Kr. Mukhopodhaya	1200
787779	23.2.16	Narayan Pr. Dash	300
A/C keeping fees			630
787809	25.2.16	Dillip Kumar Pattnaik	13200
787690	28.1.16	Namita Panda	700
787801	25.2.16	A.K.Srivastab	4510
787504	2.1.16	Sanjay Ku. Singh	745
787804	25.2.16	Keshab Ch. Mandal	2516
787802	25.2.16	S.K.Dash	6460
787716	28.1.16	Kalpalata Patri	350
787494	2.1.16	Sujata Pati	400
787747	3.2.16	Deepak Ku. Mishra	1700
787717	28.1.16	Durga Charan Rana	350
787810	25.2.16	Kaushal Kishore	4590
787799	25.2.16	R.N.Saha	5910
787822	10.3.16	Madhusmita Pati	1700

787788	25.2.16	Swagat Sen	2572
787824	10.3.16	T.Narayan	1200
787827	10.3.16	B.S. Panda	1200
787691	28.1.16	Santa Mishra	800
787816	10.3.16	N. Bhaskar Reddy	1200
787832	10.3.16	Ranvir Singh	1700
787815	10.3.16	V.V. Ramana Rao	1784
787831	10.3.16	Alok Nandi	1700
787817	10.3.16	Anand Ch. Sahoo	1200
MCC ISSUE			916
787783	23.2.16	Pratima Sarangi	60
787830	10.3.16	P.K.Singh	1284
787849	10.3.16	Malay Kr. Mohanty	1700
787834	10.3.16	Jitesh Kr. Hore	1200
787858	10.3.16	Hrudananda Atibudhi	1700
787845	10.3.16	Kailash Ch. Tikayatray	1700
787828	10.3.16	R.N.Padhy	1700

787769	3.2.16	Seema Mallik	1400
		Total	421887.00

1. Discrepancies noticed on issue of cheques:

On checking of the Cash book of examination finance cell with reference to the Statement of the Bank A/C no. 10164205043 following discrepancies are found . On issue of POM the local authority has failed to supply the omissions made therein till the close of audit. Hence, an amount of Rs. 42668.00 is held under objection till compliance.

Cheque no	Name mentioned in Pass Book	Name mentioned in Cash Book	Amount debited in pass book	Amount debited in Cash book	Voucher no.
407060	Chandramani De	S.S.Singh	5700.00	5700.00	9653,9654
407052	Vinod Kumar chu	V.C.Soni	7040.00	7040.00	9642,9643
407182	Prdip Parija	Bijay Laxmi Das	1700	1700	-
407201	Piyusa Prasad	M.K.Sadual	350	350	5538
407285	Name not mentioned	Arindam Panda	700	700	4191
407431	Ravi Sjanakar	Anusaya Baghel	1700	1700	72
407449	Nigam Prasad Pattnaik	N.P. Pattnaik	1400	700	4912
407563	Pranamita Das	Ajit Kumar Das	700	700	5780
407580	Pranamita Das	Ajit Kumar Das	350	350	5803
407632	Swetansu Sekhar Rath	Kailash Rath	700	700	5934
407730	Ravi Shankar	Deependra Singh	1200	1200	36
407698	Not mentioned	Alaksh monath	1200	1200	-
407387	Arun Panda	Kartik Chandra paul	1700	1700	14
407890	Not mentioned	P.K. Kar	400	400	6188
407842	Not mentioned	Pusparani Satpathy.	4800		6106,6107,6108,6109, 6110,6111
407878	K.c. Swain	P.K.Chand	3550		6159,6160,6164,6169, 6176,6181,6183
786919	Prafulla Kumar Mohanty		7300	2400	4805
787591	Manu Puri	Dinesh Puri	739		5441
787622	Sadhana Narayan	R.P. Narayan	739		5472
787549	Saroj Kumar Pa	Nirupama Devi	700		5376,5377
			42668.00		

1. Reconciliation of closing balance as per cash book and bank pass book as on 31.3.16.

As per procedure 20(ii) of Odisha universities Accounts Manual, 1987 a statement shall be prepared by the Local Authority to explain the difference between the book balance in the Bank and the book balance in the University Cash Book. On checking of the cash book of finance cell (Examination) and the bank A/c Statement bearing no. 10164205043, it is seen that there is a difference of Rs. 1290446.91 in the closing balance as on dt. 31.3.16. On issue of POM the local authority has failed to comply the discrepancies till the close of audit. Hence, an amount of Rs. 1290446.91 is held under objection till compliance.

Irregular maintenance of Accounts: On scrutiny, it is revealed that the accounts has been maintained in a veru irregular manner. Although the check was issued in favour of certain persons , the A/c no has not been mentioned therein. No acknowledgement receipt was made available to audit for check. The position of encashment of cheque could not be verified during the course of audit i.e. non-encashment of cheque,non-acknowledgement of cheque, cancellation of cheque etc. for which the reconcillation of accounts from time to time could not be verified in audit.The local authority is requested to look into the matter and compliance may please be reported. The local authority is requested to maintain a bank account cash book which is to be reconciled with the bank closing balance figure from time to time.

However, on issue of POM the local authority has failed to produce the acknowldgement receipt of the above cheque issued during the financial year of 2015-16 till the close of Audit , Hence, an amount of Rs. 421887.00 is held under objection.

3) The Bank Statement for the period from 26.11.15 to 13.11.16 has not been produced to audit for verification till the close of Audit.

1. Discrepancies observed on encashment of issued cheques:

On checking of the Cash book of examination finance cell with reference to the Statement of the Bank A/C no. 10164205043 some discrepancies found as listed below:

Cheque no	Name mentioned in Pass Book	Name mentioned in Cash Book	Amount debited in pass book	Amount debited in Cash book	Voucher no.
407060	Chandramani De	S.S.Singh	5700.00	5700.00	9653,9654
407052	Vinod Kumar chu	V.C.Soni	7040.00	7040.00	9642,9643
407182	Prdip Parija	Bijay Laxmi Das	1700.00	1700	-
407201	Piyusa Prasad	M.K.Sadual	350.00	350	5538
407285	Name not mentioned	Arindam Panda	700.00	700	4191
407431	Ravi Sjanakar	Anusaya Baghel	1700.00	1700	72
407449	Nigam Prasad Pattnaik	N.P. Pattnaik	1400.00	700	4912
407563	Pranamita Das	Ajit Kumar Das	700.00	700	5780
407580	Pranamita Das	Ajit Kumar Das	350.00	350	5803
407632	Swetansu Sekhar Rath	Kailash Rath	700	700	5934
407730	Ravi Shankar	Deependra Singh	1200	1200	36
407698	Not mentioned	Alaksh monath	1200	1200	-
407387	Arun Panda	Kartik Chandra paul	1700	1700	14
407890	Not mentioned	P.K. Kar	400	400	6188
407842	Not mentioned	Pusparani Satpathy.	4800		6106,6107,6108,6109, 6110,6111
407878	K.c. Swain	P.K.Chand	3550		6159,6160,6164,6169, 6176,6181,6183
786919	Prafulla Kumar Mohanty		7300	2400	4805
787591	Manu Puri	Dinesh Puri	739		5441
787622	Sadhana Narayan	R.P. Narayan	739		5472
787549	Saroj Kumar Pa	Nirupama Devi	700		5376,5377
			42668.00		

However, on issue of POM the above discrepancies has not been complied by the local authority , hence an amount of Rs. 42668.00 is held under objection.

1. Reconciliation of closing balance as per cash book and bank pass book as on 31.3.16.

As per procedure 20(ii) of Odisha universities Accounts Manual, 1987 a statement shall be prepared by the Local Authority to explain the difference between the cash balance in the Bank and the cash balance in the University Cash Book. On checking of the cash book of finance cell (Examination) and the bank A/c Statement bearing no. 10164205043, it is seen that there is a difference of Rs. 1290446.91 in the closing balance as on dt. 31.3.16.

FINANCIAL POSITION OF THE FINANCE CELL (EXAMINATION SECTION)

Account No.	10164205043
Bank Name	SBI, U.U. CAMPUS (BHUBANESWAR)
Closing Balance in bank statement as on 31.3.16	3866266.91Cr.
Closing Balance in Cash Book as on 31.3.16	2575820.00
Difference	1290446.91

CASH BOOK WISE FINANCIAL POSITION OF THE FINANCE CELL (EXAMINATION SECTION)

OPENING BALANCE	2509220.00
Received during the year of 2015-16	3000000.00
TOTAL	5509220.00
TOTAL EXPENDITURE ON REMUNERATION & T.A	2933445.00
Closing Balance in Cash Book as on 31.3.16	2575820.00
Closing Balance as per audit as on 31.3.16	2575775.00
Difference	45.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Rajendra Kumar Biswal	sr. Assistant	Utkal University Vanivihar	2014
2	Susant Kumar Das	Controller of Examination	Utkal University Vani Vihar	2015

14.4 -

PARA: 15 **AUDIT ON WORKS**

15.1 - Irregularity in assigning construction of Language Block to CPWD
<p>Name of the work – Construction of Language Block (G+2)</p> <p>Executant – Executive Engineer , Bhubaneswar Central Division – III ,CPWD , Bhubaneswar (Deposit Work)</p> <p>Estimated Cost – Rs 321 lakhs</p> <p>File No. Dev III / WD – 1349/2015</p> <p>Vr No- 140/14.08.2015 Amount – Rs 1,05,93,000.00 (1st Instalment)</p> <p>Budget Head – Plan-03-Building Project – III Funded by H.E Deptt of State Govt</p> <p>Audit needs clarification on the following points.</p> <p>1. As per the “ THE ORISSA RECORDS MANUAL”</p> <p>(Source –Board of Revenue, Orissa, Cuttack)</p> <p>It is the Duty of Dealing Assistant</p> <p>(a) I n case of letters relating to a file already opened, the Dealing Assistant should note the letter or letters separately at the top of the blank space of the note sheet in red ink, giving the number(s) and the date (s) of the letter(s) and indicating where from the same has/have been received.</p> <p>(b) The Dealing Assistant will note the page number of the references made in the letter on its margin .</p> <p>(c) B e fore a file is submitted to the Head Ministerial Officer, the Dealing Assistant should be sure that page markings given in respect of note sheets , correspondences and references are complete and correct.</p> <p>The reason for not paging and not mentioning receipt of letter on note sheet page in red ink in the file need to be justified.</p> <p>2 . (i) The Plan (Drawing) of Language Block placed in the File is not an approved one i.e. signature of the issuing authority with number and date of issue is not there in the Plan. Although there is space for signature of Architect , Sr Architect and Chief Architect in the plan, nobody has signed . The said Plan has been kept in the File without Paging. No mention of Plan in the Note Sheet Page also .The Plan should be attached with a forwarding letter from the Plan Issuing Authority to the University authority , which is not there in the file. The box drawn on the Plan Sheet for Drawing No. and Submission of Drawing are kept blank. The Plan is for</p> <p>Ground Floor – 332 sqm area</p> <p>First floor and Second Floor - 332 sqm area each</p> <p>The Plan is for two class rooms (7.58.75) and four separate toilets , two faculty room (3.74.2) with attached two toilets , another two faculty rooms (3.74.2) and 2.5m wide corridor .The Plan is same for all the three floors.</p> <p>(ii) The L.No 54(198)/EE/BCD-III/2015/1015/Dt 16.07.2015 sent by the EE, BCD – III , CPWD , Bhubaneswar enclosing History Report , General Abstract of Cost for Rs 103208380.00 (civil and Electrical work for Rs 88042168.00 + cost index @ 17% on DSR – 2013 Item comes to Rs 71530252.00 + contingencies 3% on Rs 100202311.00 comes to Rs 3006069.00) alongwith itemwise estimate and Newspaper (TOI , BBSR , Dtd 08.07.15) advertisement for both the block including water supply and electrification etc for Estimated Cost – Rs 10,02,02,311.00, to the Registrar , UU with a copy to the VC , UU . The letter includes request to deposit 1/3rd of the total A/A & E/S i.e, (Rs 321 lakhs + Rs 889 lakhs = Rs 1210 lakhs) for Rs 403.33 lakh in favour of EE, BCD – III , CPWD , Bhubaneswar.</p>

The letter includes History report prepared by the CPWD for construction of Academic Block and language Block together signed by the AE, EE and SE without date. In the report CPWD has given comment that there is no working space available for two separate agency as both the buildings are to be located very near to each other and due to existence of other buildings nearby there is scarcity of working space. Hence it is proposed to club both the works. Accordingly, one single estimate has been prepared.

As per History Report, in the language block,

In ground Floor – two number of class rooms, three number of faculty rooms, two number of Library rooms, one number of Admin Office, and one number of HOD room

In first floor - four number of class rooms, two number of conference rooms alongwith toilet blocks in both the floor. Provision has been kept for construction of another floor in future.

As per History Report, in the Academic block there shall be a (G+1) RCC frame structure building to accommodate 04 number of Departments. Each Deptt shall be accommodated in both GF and FF. In GF, there will be 02 no of Lect theatre, 1 no HOD room, 1 no administrative section and 1 no toilet block for gents. In the FF there is one Library, 02 no Class rooms, 2 no halls for faculty. The building shall be barrier free and there shall be provision for Lift shaft so that if required lift can be fixed in future. Provision has been kept for construction of another floor in future.

So, the Plan drawing and History Report attached to letter of the EE, BCD – III, CPWD, Bhubaneswar differs from each other in exhibiting the design of the Language Block. It need to be clarified what is the actual design of the building. Again estimate is prepared as per the Plan drawing or History Report, need to be stated. Because single estimate has been prepared for both the Building.

3. The accordance of administrative approval by the Vice-Chancellor to the estimate of Rs 321 lakhs for construction of language Block was intimated to the EE, BCD – III, CPWD, Bhubaneswar vide L.No. Dev III /WD-1349/20244/2015/Dt 25.06.2015 of the Development Officer. He also requested the EE, CPWD in the same letter to go ahead with the work. This has been mentioned in note sheet page -2 of the file.

4. In the L.No 54(198)/EE/BCD-III/2015/1015/Dt 16.07.2015 sent by the EE, BCD – III, CPWD, Bhubaneswar, CPWD has given comment that there is no working space available for two separate agency as both the buildings are to be located very near to each other and due to existence of other buildings nearby, there is scarcity of working space. Hence it is proposed to club both the works. Accordingly, one single estimate has been prepared.

The proposal acceptance letter of the University authority, on the proposal of CPWD to club both the work to single estimate and area demarcated for construction of both the Buildings in traced Map need to be shown to audit. It may be noted that both the organizations must have visited the site jointly before administrative approval. Administrative approval have been accorded by the VC on Dt 23.06.2015 (Note sheet Page – 1), for the Construction of Language Block.

5. Another History report of the Project Construction of Language Block submitted by CPWD (signed by the AE, EE and SE of CPWD) is there in the file. It has been approved by the VC. But nowhere dated signature is there. As per this, if the Project is Centrally Funded, no departmental charges will be levied, otherwise departmental charges @ 3.5% will be levied. Besides, the History Report also says that the preliminary estimate for Rs 321 lakhs including 3% contingencies. Time allowed for completion is 14 months after A/A and E/ S and Rate is as per DPAR 2012 and Market rate. has been prepared on the basis of discussion with the VC on Dt 13.11.2014. No paging of the History report done in the file. No mention of History Report in the Note Sheet Page also.

6. The Memorandum of Understanding has been signed on Dt 13.04.2015 between CPWD represented by the EE, BCD – III, CPWD, BBSR and Utkal University represented by the Registrar, UU, Vani Vihar, BBSR for Construction of Language Block (G+2) on the basis of design and drawing supplied by the CPWD as deposit work for Rs 321 lakhs.

As per clause of the MoU

(i) CPWD shall execute the work on the basis of design and drawing of its own and complete it within stipulated time frame agreed for each building or set of buildings.

(ii) Any change from provisions in the drawings released by CPWD that become necessary during execution of work due to practical difficulty shall be brought to the notice of UU and prior approval shall be obtained.

(iii) Two level monitoring system will be in place.

- Executive Engineer of CPWD alongwith the representative of Utkal University will meet at site on weekly basis.
- Representatives of Utkal University including its Consultants and Advisers may inspect the work with prior intimation to Engineer in Charge , from time to time to assess the progress and Quality.

(iv) CPWD shall provide the following documents to the Utkal University.

Set of all architectural and structural drawing prepared /modified by CPWD.

Copy of geotechnical investigations.

Set of all drawings of Internal and External services i.e, water supply and sanitary lines prepared and modified by CPWD.

Set of all drawings of Internal and External electrical installations and wirings prepared and modified by CPWD.

The periodical site visit report by the technical officers of the University showing progress and quality of the work alongwith documents furnished by CPWD as per MoU need to be shown to audit.

7 . The following Technical defects noticed during site inspection on Dt 03.03.2016 by the Asst Executive Engineer and Asst Engineer of Utkal University and intimated to the EE , BCD – III , CPWD , BBSR vide L.No. Dev III/W-1349/2015/9667/Dt 08.03.2016 (Page – 20/C of the File) of the Development Officer, Utkal University for compliance .

(a) The columns alongwith footing have been constructed in a half hazard manner. Neither it is vertically to ground level nor it is constructed basing on a central line.

(b)The concrete cover is not maintained properly, somewhere it is below 25 mm and in other place it is more than 50 mm.It may not resist the failure of structure where loading vertically with point loads.

(c) The curing work is not done as the concrete seems white in colour.

(d)The Excavated earth is refilled in the foundation in place of sand. It may not be compacted after lapse of some years. The flooring will be failed which costs more for maintenance in future.

In such circumstances , the Development Officer has requested the EE , BDD-III , CPWD to take steps to demolish the columns where the concrete covers are not maintained properly. Besides , he has requested to submit detailed estimate , agreement with agency, structural design details.

In this regard a note has been given at P-5/N of the file by the AE on Dt 4.3.16 which has been countersigned by the AEE and the Development Officer.

The objection raised by Utkal University has not been complied by the CPWD.

As per " THE ORISSA SECRETARIAT INSTRUCTIONS "POLITICAL & SERVICES DEPARTMENT - ORGANISATION AND METHODS DIVISION

Published by the GOVERNMENT OF ORISSA One of the duties of Dealing Assistant is to issue reminders on due dates to letters of which replies due have not been received (Page 11 and 12) . But in this case no reminder has been issued to CPWD for compliance.

As per (PDF) Vol-II Reinforced cement-concrete work – CPWD , cpwd.gov.in

(5) REINFORCED CEMENT CONCRETE WORK. SPECIFICATIONS 91 – 92 , Page - 91

5.5.2. Wrapping

5.5.2.1. The surface and edges of the flanges of the steel columns shall have a concrete cover of not less than 50 mm. So, the objection raised at 7(b) by the University authority is as per CPWD guidelines.

5.6.5. 'Curing

After having been cast in the mould or form the concrete shall be adequately protected during setting in the first stages of hardening from shocks and from harmful effects of frost, sunshine, drying winds and cold. The concrete shall be cured at least for 7 days

from the date of casting. Since the concrete seems white in colour , there arises question on proper curing. It may be noted that the rate for concrete item of work includes charges for curing.

8. Instead , as per P-6/N of the file , the AEE put up the file to the Registrar on Dt 15.02.2017 to release 1.5 crore as 2nd instalment keeping in view the progress of the work and commented that the work will be completed shortly. The file passed through S.O (Bills), BAO , CoF and ultimately the VC approved the release of 1.5 crore (2nd Instalment) on Dt 04.03.2017 (P-8/N) .

9. Again , as per P-9/N of the file , the AEE / DO put up the file to the Registrar on Dt 09.05.2017 to release Rs 60,00,000.00 as the building has been completed. The file passed through S.O (Bills), BAO , CoF and ultimately the VC approved the release of Rs 60 lakhs (3^d Instalment) on Dt 26.05.2017 (P-11/N) .

10 . As per Rule 70 of Chapter 8 of the Orissa Universities accounting procedure , 1987 administrative power for administrative approval in respect of execution of works above Rs 25000/ must be exercised by Syndicate. Hence records showing administrative approval by competent authority need to be shown to audit.

11 . The L.No. 54(198) /EE/BCD-III/2015/1469/Dt 31.10.15 of the EE, BCD – III , CPWD , Bhubaneswar intimate M/s B.N.Pattnaik & Co, Plot No. 77, Kharvel nagar , BBSR that its composite tender for the workconstruction of Academic Block and language Block including internal water supply, sanitary installation & Drainage and internal electrical wirings and installation fans and fittings for Rs 81533651/ which is 18.63% less than the composite estimated cost of Rs 10,02,02,31100 based on DSR - 2013 for civil and DSR- 2014 for electrical put to tender has been accepted. 10 month time allowed for completion. He was requested to submit copy of applicable labour licence, registration with EPFO, ESIC and BOCW Welfare Board or proof of applying thereof. A copy of the letter has been kept in the file without reference in note sheet page.

12 . The SE , Planning cum BCC , CPWD , BBSR requested the VC , UU , Vanivihar vide L.No. 23(07) /CE(EZ-V)/BBSR/2014/4448(4)/Dt 01.12.14 to assign the works (construction of 300 seated Girls' Hostel , 300 seated Boys' Hostel , 200 seated Girls' Hostel , Academic Block (G+2) , Language Block (G+2) and construction of Convention Hall). From the cost comparison of estimate of CPWD and State Govt , he has given clarification that basic rate remains same , only difference is in adopting minimum labour rate .

13 . Comparison of Minimum wage in construction of Building as per Central Govt and State Govt

SI No	Category of Labour	Rate in Rupees		Remarks	
		State Govt LABOUR & ESI DEPARTMENT Gazette NOTIFICATION The 6th October, 2012	L.No. 92(1)/2008-C-2/Dt 07.10.14 of Regional Labour Commissioner(Centr al) BBSR to all FOs , Licenced Contractors etc		
1	Unskilled	150	276	84% above	
2	Semiskilled	170	312	83.53% above	
3	Skilled	190	367	93.16% above	
4	Highly Skilled	205	404	97.07% above	
	1. Average Increase in Central Govt in comparison to State Govt rate			89.44%	

The aforesaid rate was prevailing at the time of prepaing estimate.

Category of Labour	State Govt LABOUR & ESI DEPARTMENT
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	Gazette NOTIFICATION
	30th April, 2015
Unskilled	200
Semiskilled	220
Skilled	240
Highly Skilled	260

14. M/s B.N.Pattnaik & Co, Bhubaneswar accepted the composite tender of CPWD for the work construction of Academic Block and language Block including internal water supply, sanitary installation & Drainage and internal electrical wirings and installation fans and fittings for Rs 81533651/ when administrative approval and technical sanction amount of the work is about Rs Rs 1210 lakhs .

Estimated cost for Language Block - Rs 321 lakhs

Estimated cost for Academic Block - Rs 889 lakhs

Total estimated cost for both the Blocks - Rs 1210 lakhs

Facts taken from Case record of Construction of Language Block	Objection in brief (detailed above)	SI No
1.Assignment of work to CPWD	As per Rule 59(i) of the OUAM 1987 " Works may be taken up on deposit basis with State Government Departments/organisations on payment of departmental and other overhead charges prescribed by Government from time to time."So the work should have been assigned to OPWD.	
2. Approval by the VC on Dt 23.06.2015.	As per Procedure 70(ii) of OUAM 1987 "In respect of Deposit works administrative approval may be accorded from the Syndicate for more than estimated cost of work Rs.25,000/-. So administrative approval should have been accorded by the Syndicate.	SI No.8
3. Estimate for Language Block (G+2) prepared basing upon DPAR 2012 and Market Rate for Rs 321 lakhs including cost index of 15% over DPAR 2012 , 3% contingency and 1% labour cess .	As per procedure 62(i) of OUAM 1987 " Schedule of rates prescribed by the P.W.D. shall be the basic of preparing of estimates". BY ADOPTING Schedule of Rate prescribed by OPWD , the University could have saved few lakhs in labour item which is described separately.	
4. The CPWD was requested on Dt 25.06.2015 to start Language Block work. CPWD sent proposal to UU on Dt 16.07.15 to club Language Block and Academic Block work and hence one single estimate has been prepared.	As per CPWD Code clause 3.6 (1) the scope of the work should not be altered without written permission of the client. As per MoU Any change that become necessary during execution of work due to practical difficulty shall be supported by prior approval . The proposal acceptance letter of the University authority and traced map for area demarcated for construction of both the Buildings could not be shown to audit . It may be noted that Academic Block Case record could not be produced to audit in spite of issue of objection memos.	SI No. 3 & 4

<p>5. Plan Drawing(not an approved one) says construction of GF,FF and SF whereas History Report submitted by the CPWD says construction of a double storied building .</p> <p>So, the Plan drawing and History Report differs from each other in exhibiting the design of the Language Block.</p>	<p>Since single estimate has been prepared for both the Building. It could not be complied whether estimate is prepared as per the Plan drawing or History Report and what is actual design of the Building.</p>	<p>SI No.2</p>
<p>6. As per MoU , CPWD shall provide architectural drawing , geotechnical investigations report , drawings of Internal and External services i.e, water supply and sanitary lines , electrical installations and wirings prepared and modified by CPWD .</p>	<p>The University authority has requested CPWD vide its Letter Dtd 08.03.2016 to submit detailed estimate , agreement with agency, structural design details. This implies the CPWD had not submitted the documents till Dt 08.03.2016 .</p>	<p>SI No.6 & 7</p>
<p>7. The following Technical defects noticed during site inspection by University Technical Officers on Dt 03.03.2016 was intimated to CPWD , BBSR vide L.No.Dtd 08.03.2016 with request to take steps to demolish the columns where the concrete covers are not maintained properly .</p> <p>(a). Neither the column is vertically to ground level nor it is constructed basing on a central line.</p> <p>(b) Somewhere the concrete cover is below 25 mm and in other place it is more than 50 mm.It may not resist the failure of structure where loading vertically with point loads.</p> <p>(c) The curing work is not done as the concrete seems white in colour.</p> <p>(d)The Excavated earth is refilled in the foundation in place of sand. It may not be compacted after lapse of some years. The flooring will be failed which costs more for maintenance in future.</p>	<p>As per (PDF) Vol-II Reinforced cement-concrete work – CPWD , cpwd.gov.in</p> <p>(5) REINFORCED CEMENT CONCRETE WORK. SPECIFICATIONS 91 – 92 , Page - 91</p> <p>5.5.2. Wrapping</p> <p>5.5.2.1. The surface and edges of the flanges of the steel columns shall have a concrete cover of not less than 50 mm.</p> <p>So, the objection raised by the University authority is as per CPWD guidelines.</p> <p>5.6.5. 'Curing</p> <p>The concrete shall be cured at least for 7 days from the date of casting.</p> <p>Since the concrete seems white in colour , there arises doubt on proper curing. It may be noted that the rate for concrete item of work includes charges for curing.</p> <p>As per GOVERNMENT OF ORISSA guideline , one of the duties of Dealing Assistant is to issue reminders on due dates to letters of which replies due have not been received . But in this case no reminder has been issued to CPWD for compliance. It could not be complied whether the column structures were demolished and rebuilt.</p> <p>Instead the VC approved the release of 1.5 crore (2nd Instalment) on Dt 04.03.2017 .</p> <p>Again the VC approved the release of Rs 60 lakhs (3rd Instalment) on Dt 26.05.2017 .</p>	<p>SI No.7</p>
<p>8. CPWD labour rate in Rupees prevailing at the time of preparing estimate</p> <p>Unskilled- 276</p> <p>Semiskilled-312</p>	<p>OPWD labour rate in Rupees prevailing at the time of preparing estimate</p> <p>Unskilled- 150</p> <p>Semiskilled-170</p> <p>Skilled- 190</p>	<p>SI No.11</p>

<p>Skilled- 367</p> <p>Highly skilled-404</p> <p>Average increase is 89.44% than OPWD rate. i.e, when</p> <p>OPWD rate is Rs 100/ then CPWD rate is Rs 189.44.</p>	<p>Highly skilled-205</p> <p>Since labour component is about 30% of the total expenditure for a work (as per letter Dtd 01.12.14 of the SE , CPWD)</p> <p>Labour Expenditure= 30% of Rs 19300000= Rs 57,90,000.00</p> <p>When CPWD labour charge is Rs 57,90,000.00 then OPWD Labour Charge would be = 100/189.44Rs57,90,000.00 = Rs 30,56,376.00</p> <p>Hence , The University would have saved Rs 27,33,624.00 (= Rs 57,90,000 – Rs 30,56,376.00) if the work would have been assigned to the OPWD.</p>	
<p>9. No paging is done in Note sheet Page and Correspondence Page in the Case record. So the sequence of letters received and letters sent could not be ascertained. No docketing is there in the Note sheet page.</p>	<p>As per the “ THE ORISSA RECORDS MANUAL”</p> <p>(Source –Board of Revenue, Orissa, Cuttack)</p> <p>It is the Duty of Dealing Assistant</p> <p>(a) I n case of letters relating to a file already opened, the Dealing Assistant should note the letter or letters separately at the top of the blank</p> <p>space of the note sheet in red ink, giving the number(s) and the date (s) of the letter(s) and indicating where from the same has/have been</p> <p>received.</p> <p>(b) The Dealing Assistant will note the page number of the references made in the letter on its margin .</p> <p>(c) B e fore a file is submitted to the Head Ministerial Officer, the Dealing Assistant should be sure that page markings given in respect of note</p> <p>sheets , correspondences and references are complete and correct.</p> <p>The reason for not paging and not mentioning receipt of letter on note sheet page in red ink in the file could not be justified.</p>	<p>SI No. 1</p>
<p>10. It may be noted that the CPWD assigned the work construction of Academic Block and language Block including internal water supply, sanitary installation & Drainage and internal electrical wirings and installation fans and fittings for</p> <p>Rs 81533651/ to M/s B.N.Pattnaik & Co , Bhubaneswar when administrative approval and technical sanction amount of the work is about Rs 1210 lakhs (Rs 321 lakhs for language Block+ Rs 889 lakhs for Academic Block)</p>		<p>SI No.9</p>

Officials responsible

1. Dr Ashok Kumar das , VC
2. Sri Sushant Kumar Das ,CoE , Registrar I/c

3. **Sri Gouranga Charan Devdas , OFS ,CoF**
4. **Dr Kabir Mohan Sethi, Professor, Deptt of Geography, Development Officer I/c**

1. It was asked through Preliminary Objection Memos as well as in the **exit conference** to show reason of assigning work to CPWD. But no reply was received from the local authority.
2. The Extract of L.No.23/(07)/CE(EZ-V)/BBSR/2014/4448(H)/Dt 01.12.2014 is noted for your kind reference.

"The Vice Chancellor,
Utkal University ,
Vani Vihar, Bhubaneswar

Sub: Regarding estimates for the works

- (i) C/o 300 seated Girls Hostel (G+3) for Utkal University at Vanivihar
- (ii) C/o 300 seated Boys Hostel (G+3) for Utkal University at Vanivihar
- (iii) C/o 200 seated Girls Hostel (G+3) for Utkal University at Vanivihar
- (iv) C/o Academic Block (G+2) for Utkal University at Vanivihar
- (v) C/o Language Block (G+2) for Utkal University at Vanivihar
- (vi) C/o Convention Hall for Utkal University at Vanivihar

Ref: (i) T.O letter No. 23/(07)/CE(EZ-V)/CPWD/2014/956,dated17.11.2014

(ii) Meeting with your good self on Dt 28.11.2014

Sir,

With reference to the above mentioned subject,your kind attention is drawn to the meeting held in your chamber on Dt 28.11.2014, wherein cost of construction of CPWD vis-a-vis the cost of construction of other government Departments/PSUs on the basis of preliminary estimates submitted by these organisations for the above mentioned works were discussed. We would like to submit the following points for your judicious consideration.

From the cost comparison of estimate of CPWD and State Government , it is amply clear that the basic cost/sft rate of both the organisations are almost same. Only there is a difference of adopting minimum labour rate in the estimate.

Annexure-A

Comparison of Minimum Wages as per fixed by Central Govt and State Govt

Sl No	Category of labour	Rate		Remarks
		State	Central	
1	Unskilled	150.00	276.00	84% above
2	Semiskilled	170.00	312.00	83.53% above
3	Skilled	190.00	367.00	93.16% above
4	Highly Skilled	205.00	404.00	97.07% above

Average increase of central govt labour rate corresponding to State Govt labour rates.				89.44%
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In view of the above it is requested to assign all the works to CPWD for which estimates have been submitted , in order to have an effective completion cost as well as qualitative works in minimum time possible.

Superintending Engineer,

Planning-cum-BCC,CPWD, BBSR “

3. (i) From the above letter it is clear that CPWD has requested to get assignment of all the six works including construction of language block. CPWD has also mentioned in the aforesaid comparative study table that average increase of central govt labour rate corresponding to State Govt labour rates is 89.44% . It may be noted that all the aforesaid works have been assigned to CPWD.

(ii) Construction of Language Block violates **Rule 59(i) of the OUAM 1987, 70(ii) of OUAM 1987, 62(i) of OUAM 1987**, CPWD Code clause 3.6 (1), **(PDF) Vol-II Reinforced cement-concrete work – CPWD , cpwd.gov.in (5) REINFORCED CEMENT CONCRETE WORK. SPECIFICATIONS 91 – 92 , Page – 91, 5.5.2. Wrapping, 5.6.5. 'Curing**

(iii) Estimate for Language Block (G+2) prepared basing upon **Delhi Plinth Area Rate 2012** and Market Rate for Rs 321 lakhs including cost index of 15% over DPAR 2012 , 3% contingency and 1% labour cess .

(iv) The University authority has requested CPWD vide its Letter Dtd 08.03.2016 to submit detailed estimate , agreement with agency **M/s B.N.Pattnaik & Co** , structural design details. This implies the CPWD had not submitted the documents till Dt 08.03.2016 . No Plan is there in the file.

(v) The Technical defects noticed by University was intimated to CPWD with request to take steps to demolish the columns where the concrete covers are not maintained properly . No response was received from the CPWD . Instead the **VC approved the release of 1.5 crore (2nd Instalment) on Dt 04.03.2017** .Again the **VC approved the release of Rs 60 lakhs (3rd Instalment) on Dt 26.05.2017** .

In view of the aforesaid facts the excess labour payment amount may be held under objection.

15.2 - Excess payment in construction of NSS Building

POM Page No. 266 to 275

SI No	Plan Vr No/Dt	Name of Work	Name of Payee	Amount Paid	Remarks
	Plan 226/21.3.16	Extension of NSS Building 1 st Floor Part II providing MS Grill , Tar Steel , RCC work	Madhusmita Mohapatra	125849(Final Bill and 30% of Gross Amt Rs 478500/ of the Work) .	Agt No. 3044 F2 to 3053 F2/10-11/MB No.588/p-22-36 . Done in Reach -1 to 10.

The following irregularities are noticed on checking of the case record (part file that is for another work on NSS Building by the same Contractor) alongwith connected MB No. 588 .

1. Tender call notice has been invited vide L.No.Dev III / W-781/10/55697/2010 Dt 10.12.2010 . In the notice the said work (Extension of NSS Building for Office of the Development Officer (EE) Utkal University , Bhubaneswar)has been exhibited in Item No 31 as follows and tender invited from C & D class contractor for completion of work in one month.

Reach No	Estimated cost as per tender
1	42374
2	42374
3	42374
4	42374
5	44916
6	43786
7	49600
8	47132
9	49666
10	48519
TOTAL	453115

In the Page No/ 1/N of the file , order was asked for administrative approval alongwith approval for splitting of work from the VC and the 2nd page 2/N "approved " comment has been given by the VC. It may be noted that in the Reach 1 to 10 , two items of work i.e, RCC M-20 and cutting, bending and binding of rod have been done for roof slab.

As per odaaa.org/pdf/ OPWD_Code.pd...3.5.24 Amendment to Para 3.5.24 of O.P.W.D. Code Col. I. Ban on splitting up of work No. 9197-Codes-7/2007/W. Dated 31.05.2007in continuation to Works Department Circular No. 1223 Dated the 21st January, 2006, government after careful consideration have been pleased to make further provision as follows for splitting-up of work "Depending on the necessity and urgency of execution of work of damaged roads and buildings under plan scheme, work may be split-up to Rs. 5 Lakhs after approval by the concerned Superintending Engineer.

So, the splitting of work could not be justified in the present case.

2. As per Voucher

Dt of Commencement : Dt 27.12.10

& Dt of completion : Dt 26.12.10

Recommended Gross bill amount against

Agt No. 3044 F2 to 3053 F2/10-11 – Rs 478500.00

70% paid amount - Rs 334950.00

Balance : Rs 143550.00

Deducted amt :

SD 5% Rs 7178.00

VAT 4% Rs 5742.00

IT 2.33% Rs 3345.00

Cess Rs 1436.00

TOTAL : Rs 17701.00

Net amount paid : Rs 125849.00

3. (i) Excess rate paid than admissible rate in RCC work of M-20 grade with centering and shuttering

Rate admissible for RCC work of M-20 grade with 20mm - 3957.97 (calculation below)

Add rate for centering and shuttering for RCC work for roof slab -322.88 6= Rs 1937.28

TOTAL : Rs 5895.25

RCC work of M-20 grade with 20mm and down grade black hard granite (crusher broken) stone chips including hoisting and laying as per AR 2006 & SR 2010 (Data for 15cum)

		Quantity	Unit	Rate in Rs	Amount
	Material				
(a)	20mm size granite chips	8.1	cum	880	7128
	10mm size granite chips	5.4	cum	930	5022
	sand (screened and washed)	6.75	cum	42	283.5
	cement	52.1	Quintal	564.25	29397.43
	Labour	0	0	0	0
(b)	Mate	0.86	No	103	88.58
	Mason 2nd class	1.5	No	116	174
	Man Mulia	20	No	90	1800
©	Machinery	0	0	0	0
	Concrete Mixer	6	Hours	177	1062
	Generator	6	Hours	240	1440
	TOTAL (a+b+c)				46395.51
(d)	OHC (10% of a+b+c)				4639.55
(e)	Carriage				0

	granite	13.5	cum	395.6	5340.6
	sand	6.75	cum	154.4	1042.2
	Cement	52.1	Quintal	10.7	557.47
(f)	Royalty				0
	20mm size granite chips	8.1	cum	70.56	571.536
	10mm size granite chips	5.4	cum	70.56	381.024
	sand (screened and washed)	6.75	cum	19.6	132.3
(g)	Add 15% extra labour for 1st Floor				309.39
	G.TOTAL/15 cum				59369.58
	Rate per cum				3957.97

Rigid and smooth centering and shuttering for RCC work including false work etc including cost of materials as per SR 2010 & AR 2006(Data for 9sqm)					
SI No		Quantity	Unit	Rate in Rs	Amount
	Material				
(a)	Non sal wood scantling	0.112	cum	16800	1881.6
	Plank 38mm thick	0.34	cum	27200	9248
	120mm dia sal bullah	56	m	84	4704
	carriage of wood	1.142	cum	139	158.738
	TOTAL				15992.338
	Considering 10 times use of material for use once				1599.23
(b)	Labour				0
	Carpenter 2nd class	2.75	No	116	319
	Semiskilled Mulia	2.75	No	103	283.25
	TOTAL(a+b)				2201.48
©	OHC 10% of a+b				220.15
(d)	TOTAL a+b+c / 9 sqm				2421.63
(e)	Add 20% extra for 1st Floor				484.33
	G.TOTAL(d+e)/ 9 sqm				2905.96
	Rate per sqm				322.88

(ii) Excess rate paid than admissible rate in Straightening , Cutting , Bending & Binding of MS Rod

Straightening , Cutting , Bending & Binding of MS Rod as per AR 2006 & SR 2010					
		Quantity	Unit	Rate in Rs	Amount
(a)	Material				
	HYSD bar including 5 % for wastage	1.05	MT	39100	41055

	Binding Wire	8kg	60	480	
(b)	Labour	0	0	0	0
	Mate	0.44No	103	45.32	
	Blacksmith(Special)	3No	129	387	
	Mazdoor	8No	90	720	
(a)+(b)	TOTAL			42687.32	
©	OHC (10% of a+b)			4268.73	
(d)	Carriage	1.05MT	107	112.35	
(a)+(b)+©+(d)	Grand Total / MT			47068.4	

Rate per Quintal - Rs 4706.84

Note- MRRP including VAT for SAIL TMT -EQR 500/IS 1786 Fe 500D for December 2010 for Bhubaneswar for TMT 8mm is Rs 39100/ T. The next rate is effective wef Dt 19.01.2011. Again 10mm , 12mm and 16mm cost is less than that of 8mm.

Extension of NSS Building (1st Floor) by Agency Madhusmita Mohapatra

Name of the work	Agt No/ MB Ref	Quantity of work in cum	Rate allowed in Rs	Amt Recommended for payment in MB in Rs	Rate admissible in Rs	Amt admissible in Rs	Excess Paid
RCC M-20 using 20mm & down graded chips with cost,labour etc complete(Reach-1) Dt of comm:27.12.10, Dt of complen:26.1.11(in cum)	3044F2/10-11, MB No.588/22-25	7.427	6795	50466	5895.25	43784.0218	6681.978
RCC M-20 using 20mm & down graded chips with cost,labour etc complete(Reach-2) Dt of comm:27.12.10, Dt of complen:26.1.11(in cum)	3045F2/10-11, MB No.588/26-27	7.427	6795	50466	5895.25	43784.0218	6681.978
RCC M-20 using 20mm & down graded chips with cost,labour	3046F2/10-11, MB	7.427	6795	50466	5895.25	43784.0218	6681.978

etc complete(Reach-3) Dt of comm:27.12.10, Dt of complen:26.1.11(in cum)	No.588/28-29						
RCC M-20 using 20mm & down graded chips with cost,labour etc complete(Reach-4) Dt of comm:27.12.10, Dt of complen:26.1.11(in cum)	3047F2/10-11, MB No.588/30-31	7.427	6795	50466	5895.25	43784.0218	6681.978
RCC M-20 using 20mm & down graded chips with cost,labour etc complete(Reach-5) Dt of comm:27.12.10, Dt of complen:26.1.11(in cum)	3048F2/10-11, MB No.588/32-33	5.93	6795	40294	5895.25	34958.8325	5335.168
Cutting,bending,binding M.S tor steel including cost,labour etc complete , Dt of comm:27.12.10, Dt of complen:26.1.11(in quintal)Reach-notmentioned	3049F2/10-11, MB No.588/41-42	9.5	5312	50460	4706.84	44714.98	5745.02
Cutting,bending,binding M.S tor steel including cost,labour etc complete , Dt of comm:27.12.10, Dt of complen:26.1.11(in quintal)Reach-notmentioned	3050F2/10-11, MB No.588/39-40	9.5	5312	50460	4706.84	44714.98	5745.02
Cutting,bending,binding M.S tor steel including cost,labour etc complete , Dt of comm:27.12.10, Dt of complen:26.1.11(in quintal)Reach-6	3051F2/10-11, MB No.588/37-38	9.5	5312	50460	4706.84	44714.98	5745.02
Cutting,bending,binding M.S tor	3052F2/10-11,	9.18	5312	48764	4706.84	43208.7912	5555.209

steel including cost,labour etc complete , Dt of comm:27.12.10, Dt of complen:26.1.11(in quintal)Reach- notmentioned	MB No.588/43-44						
RCC M-20 using 20mm & down graded chips with cost,labour etc complete(Reach-10) Dt of comm:27.12.10, Dt of complen:26.1.11(in cum)	3053F2/10-11, MB No.588/34-36	2.72	6685	18317	5895.25	16035.08	2281.92
TOTAL				460619		403483.731	57135.27

Excess payment of Rs 57135.00 need to be recovered.

Material consumption statement for RCC M-20 work

Item of Work	Quantity of work done in cum	20mm granite chips @ 0.54/cum	10mm granite chips@0.36/cum	sand@0.45/cum	cement@3.47 Qtl/cum
RCC M-20	38.36	20.71	13.81	17.26	133.24

4. Nondeduction of Royalty - Royalty amounting to Rs 2774/ has not been deducted from the works bill which need to be recovered.

Royalty @ Rs 70.56/cum for 20.71 cum of 20mm granite chips	1461.30
Royalty @ Rs 70.56/cum for 13.81 cum of 10mm granite chips	974.43
Royalty @ Rs19.60/cum for 17.26cum of sand	338.30
TOTAL	2774.03

5. Nondeduction of cost of empty gunny bag amounting to Rs 799/ has not been deducted from the works bill which need to be recovered.

Cost of Empty cement gunny bag @ Rs 3/bag for 133.24Qtls	Rs 799.00
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6. NSS Unit and Development Section III are functioning on the Ground Floor. The construction has been made on the first floor.

Present status of the constructed space - It is found that after roof casting on the first floor , no further work has been done . Plasters are falling from the chajja. The space has been kept abandoned and broken furnitures have been dumped there.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Kabir Mohan Sethi	Development officer cum Professor in Geography, Course Coordinator, Remote Sensing and GIS, Deptt of Geography	Deptt of Geography, Utkal University, Vani Vihar	19312
2	Sri Akshay Ku. Mulia	Asst. Engr.	Development Section-III, U.U.	19311
3	Sri Satya narayan Das	Section Officer, Development Section-III	UU, Vanibihar	19311

15.3 -

POM Page No. 119

Nonproduction of records

1. Case record containing Administrative approval, Estimate, technical sanction, Agreement, Lead Statement, Schedule of Rate, Analysis of rate, MB could not be produced to audit for checking the following works executed by the contractors. The same need to be produced to the next audit. Till then, the amount of Rs 197606.00 is held under objection.

2. The Register of Advance Deposits with PWD/PHED/OSEB etc could be shown to audit where the executants is Public party. The same need to be produced to the next audit.

Statement showing work done by Development III, Utkal University during 2015-2016

Plan Vr No/Dt	Name of Work	Name of Payee	Amount Paid	Remarks
Plan 110/7.7.15	S/R to Qrs in New Colony	Sarangadhar Chaini	44439	
111/7.7.15	Fitting and Fixing of MS Grill at Main Gate	Narayan Chandra Biswal	11205	
Plan 189/17.12.15	Construction/Repairing Work at Gent's Hostel-4	Gopinath Behera	93465	
192/21.12.15	E.I at Saskrit Deptt	Kalinga Electricals	48497	
	TOTAL		197606	

15.5 -

POM No. 119-121

Statement showing work done by Development III , Utkal University during 2015-2016

Sl No	Plan Vr No/Dt	Name of Work	Name of Payee	Amount Paid	Remarks
1	Plan 62/07.05.15	Construction of Main Gate, Cow Catcher, Boundary Wall and Colouring of Block II	OPHWC Ltd, BBSR	589740	
2	1/5.6.15	Electrical work	EE, GED Div I , BBSR	9500000	RUSA
3	Plan 2/5.6.15	PH Work	EE , GPH I , BBSR	2193000	RUSA
4	3/7.7.15	Civil work	EE , R&B Div IV, BBSR	13307000	RUSA
	Plan Vr No. 74/15.5.15	PH Work	EE , GPH I , BBSR	9000000	
5	Plan 110/7.7.15	S/R to Qrs in New Colony	Sarangadhar Chaini	44439	
6	11/7.7.15	Fitting and Fixing of MS Grill at Main Gate	Narayan Chandra Biswal	11205	
	129/5.8.15	Construction of Ladies Hostel	Principal, University Law College	5951225	Paid from NP
7	140/14.8.15	Construction of Language Block	EE BBSR Central Div III , CPWD BBSR	10593000	
8	142/21.8.15	Construction of Academic Block	EE, BBSR Central Div III , CPWD BBSR	29300000	
9	167/5.10.15	Execution of PH work in Hostels	EE, PH Div II , BBSR	376250	
10	Plan 179/26.11.15	Execution of Civil work other than Hostels	EE , R&B Div IV, BBSR	10000000	
11	172/15.10.15	Electrical Work in different Deptts	EE, GED Div I , BBSR	10000000	
12	Plan 189/17.12.15	Construction/Repairing Work at Gent's Hostel-4	Gopinath Behera	93465	
13	192/21.12.15	E.I at Sanskrit Deptt	Kalinga Electricals	48497	
14	196/4.1.16	Construction of Stadium	OFDC Ltd, Special Project Division, BBSR	4237769	
15	199/21.1.16	Execution of Civil work in Hostels	EE , R&B Div IV, BBSR	10000000	
16	201/21.1.16	Execution of Civil work	EE, R&B, Div IV	10000000	RUSA
17	Plan 209/11.2.16	Laying pipeline to Ladies Hostel No.6	EE, PH Div II , BBSR	375750	deposit basis

18	Plan 216/3.3.16	construction of 300 seated Girls' Hostel	EE, Central Div III, CPWD, BBSR	47430582	deposit basis
19	217/3.3.16	For construction of 200 seated Girls' Hostel	EE, Central Div III, CPWD, BBSR	42828598	deposit basis
20	Plan 218/3.3.16	construction of 300 seated Boys' Hostel	EE, Central Div III, CPWD, BBSR	47430582	deposit basis
	Plan 226/21.3.16	Exn of NSS Building Part II		125849	
	Plan 227/21.3.16	Improvement of Internal Road at Utkal University(R-1)		42011	
	Plan 228/21.3.16	Improvement of Internal Road at Utkal University(R-2)		39540	
	Plan 229/21.3.16	Improvement of Internal Road at Utkal University(R-3)		35910	
	Plan 230/21.3.16	Improvement of Internal Road at Utkal University(R-4)		41225	
	Plan 231/21.3.16	Improvement of Internal Road at Utkal University(R-5)		36489	
	Plan 232/21.3.16	Improvement of Internal Road at Utkal University(R-6)		37547	
	Plan 233/21.3.16	Improvement of Internal Road at Utkal University(R-7)		23800	
21	Plan 241/31.3.16	Repair of Qrs No. 4/10	Rabinarayan Mohapatra	112261	
22		TOTAL		263805734	

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -
P .G Deptt Of Chemistry
1. Title Sheet

1.	Name of the Institution	P.G Deptt of Chemistry ,Utkal University	
2.	Year of Account under Audit	2015-16	
3.	Name of the Local Authority during the year of A/Cs	1.Dr Susanta Ku Badamali,HOD,(01.04.2015 to 31.05.2015) 2.Dr Smt Jashoda Behera ,HOD ,(01.06.2015 to 31.03.2016)	
4.	Name of the Local Authority at the time of Audit	2.Dr Smt Jashoda Behera ,HOD ,(01.06.2015 to 31.05.2017)	

Sl no	staff Position	Students position
1.	Teaching -5nos	M.sc-55nos
2.	Non-teaching-3 nos	M.phil-5 nos

2. List of Verified Records

- Cash book ,pass book , stock register , Cheque book
- Bills ,Vouchers ,
- Release of fund (sanction letter, cheques), EMD deposits.Sale of tender paper register.

1. Financial Position:-

The position in respect of receipts, and expenditure of the Deptt for the financial year 2015 -16 is abstracted below .

Sl no	Particulars	Amounts
1.	Opening Balance as on 01.04.2015	Rs1,61,502.18
2.	Receipt Received during the period under audit	Rs3,96,847.16
3.	Total	Rs5,58,349.34
4.	Expenditure during the period under audit	Rs64,709.00
5.	Closing Balance as on 31.03.2016 (as per audit)	Rs4,93,640.34
6.	Closing Balance as on 31.03.2016 (as per cash book))	Rs4,92,640.34
7	Difference	1,000.00

1. Details of closing balance as per cash book

- cash in hand = nil
- in bank =Rs 4,92,640.34
- Total = Rs 4,92,640.34

Statement showing the details of head-wise receipt and expenditure in respect of Deptt of Chemistry for the year 2015-16 .

Sl no	Head of Receipt for the year 2015-16	Amounts	Sl no	Head of Expenditure for the year 2015-16	Amount
1.	Bank interest	6,001.41	1.	Identity cards	1,440.00
		5,168.75			
2.	Skill based workshop	46,317.00	2.	Skill based workshop	46,317.00
3.	Budgetary grant from Registrar	2,07,360.00	3.	Purchase of chemical	14,952.00
		1,32,000.00			
	Total	3,96,847.16	4.	Refund of EMD	2,000.00
				Total	64,709.00

1. Details of Closing Balance as per Bank pass book & cash book as on 31.03.2016

Name of the bank	Bank A/C No	Closing balance as per bank pass book as on 31.03.2016	Closing balance as per bank pass book as on 31.03.2016	Difference
Syndicate Bank, Utkal University Campus	A/c no-80162200009858	4,97,067.16	4,93,640.34	3,426.82

On checking of the receipt & expenditure of main cash book & deposit, withdrawal of bank pass book , it is found that **Rs 3,426.82** is difference between cash book C.B & pass book C.B .

BANK RECONCILIATION (PMO Page No-41/c)

Name of the bank	A/C No	C,B as on 31.03.2016 as per pass book	C,B as on 31.03.2016 as per cash book	Difference
Syndicate bank, Utkal University,Campus	A/C No-80162200009858	4,97,067.16	4,93,640.34	3,426.83

1.Cheque no-555652/dt-09.02.2016=Rs1,000.00 has been shown expenditure in the cash book on 09.02.2016 but not encash in bank ac till 31.03.2016.On checking of cheque book the above cheque no is cancelled by the authority.

5.Stock Position:- All stock & stores purchased during the year under audit were duly entered in the stock register. But Dead stock Register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acctt Manual (1986) was not maintained by the Deptt. The local authority is requested to prepare Dead stock register and a separate stock register for non-consumable store materials and produce before Audit after physical verification and certificate there of.

6. INVESTMENT:- Nil

7.ADVANCES:-

Advance paid in this institution was booked as final expenditure. Thus outstanding advance position was not a part of opening balance as on 01.04.2015. However advance paid and adjusted thereof was recorded in the main cash book and no advance ledger maintained by the unit. It may be stated no advance is found to have been made in the Deptt during the year under audit.

16.2 - Ladies Hostel No.5

1.TITLE SHEET

1	Name of the Institution	Ladies Hostel No. 5
2	Year of A/cs Audited	2015-16
3	Name of the Hostel Supdt. during the year 2015-16	Dr Mitali Chinara
4	Name of the Hostel Supdt. at the time of audit	Dr Mitali Chinara
5.	Name of the Auditor	Smt Sasmita Subudhi

2.Physical Verification

The physical verification of cash of Ladies Hostel No.5 could not be conducted due to non-maintenance of up to date cash book.

3. List of verified records:-

1. Cash Book
2. Paid vouchers
3. Bank Pass Book
4. Related records and files
5. Stock Register
6. Wage Payment Register
7. Caution Money Refund Register
8. Money Receipt Books
9. Daily Collection Register

Strength of Seats:- 345

Staff Position:-

Sweeper-5

Ward boy-1

Watchman-1

Part time Assistant-1

4.FINANCIAL POSITION (In Rs)

Opening Balance as on 1.04.15	51,43,393.47
Receipts during the year 2015-16	14,53,305.00
Total	65,96,698.47
Expenditure during the year 2015-16	9,67,633.00
Closing Balance as on 31.03.16 as per audit	56,29,065.47
Closing Balance as on 31.03.16 as per cash book	11,65,935.47
Difference	44,63,130.00

Reason of difference of C.B as per audit and as per cash book

1. Difference as per previous Audit Report:-	Rs 44,99,700.00
2. Deduct expenditure shown less in cash book for 20105-16:-	(-) Rs 36,620.00
3. Add receipts towards student collection not taken into cash book	(+) Rs 50.00

	Total Rs 44, 63, 130.00

Details of head wise Receipts

Head	Amount(Rs)
Admission /Readmission Fee	6,410.00
Guest fee collection	14,42,895.00
Refund of Salary	4,000.00
Total	14,53,305.00

Details of head wise expenditure

Head	Amount(Rs)
Hostel establishment	3,82,750.00
Hostel Contingency	77,375.00
Refund of caution money	2,31,240.00
Miscellaneous	2,76,268.00
Total	9,67,633.00

5.DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK BANK BALANCE AS ON DT.31.03.16 (OSP---5)

Name of the Bank	A/C No.	Closing balance in bank pass book	Closing balance in bank column of cash book	Difference
Syndicate bank, U.U branch	80162200008040	12,14,892.64	11,65,935.47	48,957.17

The local authority was asked to reconcile the differential amount between C. B as per bank pass book and C.B as per cash book bank column as on dt. 31.03.16 by issuing POM. In response the local authority reconciled the differential amount between C. B as per bank pass book and C.B as per cash book bank column as on dt. 31.03.16 as follows:-

Closing balance as per cash book	Rs 11,65,935.47
i) Add Interest not taken in cash book but credited in bank account	Rs 45,765.74
ii) Deduct charges for issue of cheque book not reflected in Cash book	Rs 623.00
iii) Deduct unencash cheque amount	Rs 1376.00
iv) Add previous year difference	Rs 5190.00
Closing Balance as on 31.03.16 in the bank pass book	Rs 12,14,892.64

Details of interest accrued in bank account

Date	Amount(Rs)
30.09.15	16618.39
07.04.15	2602.33
31.03.16	26545.02
Total	45,765.74

Details of charges for issue of Cheque book

Date	Amount(Rs)
25.05.15	169.00
25.05.15	85.00
20.08.15	100.00
06.11.15	100.00
20.5.2014	169.00
Total	623.00

Details of Unencash Cheques

Cheque No. /Date	Amount(Rs)
7503/31.03.16	705.00
7502/31.03.16	671.00
Total	1376.00

6. Stock Position

The Dead Stock Register as required to be maintained as per Rule 106 and 107 of OGFR and University Accounts Manual 1986 was not maintained by this hostel during 2015-16. The local authority is requested to maintain the same and produced to next audit for necessary verification.

7.INVESTMENT :-No investment has been made during the year 2015-16.

8.ADVANCES :- NIL

9.Less Credit of collection amount towards Guest Fee in the Cash book as well as in the bank account(OSP--6)

While checking the Money Receipts of Guest fee of Ladies Hostel No.5 with reference to the DCR, Cash Book and Bank Pass book of the hostel, it is found that through M.R. No 9217/Dt 11.08.15 a sum of Rs70/- was shown collected as room rent on dt 11.08.15. But on verification, it is seen that instead of Rs 70/-, only Rs 20/- has been shown credited in the cash book as well as in the bank account of the concerned hostel during the year 2015-16 resulting less credit of Rs 50.00. In response to audit objection memo issued to the local authority, Rs 50.00 was recovered and deposited in the bank account No.80162208040(vide M.R No.---/Dt16.05.17) of the hostel on 16.05.17. Hence the objection is dropped.

10.Excess Payment towards wages to hostel sweepers(OSP--5)

On checking of the payment of wages to hostel sweepers(daily wagers) through muster roll with reference to the cash book, it is noticed that during the month of June 2015, Rs13500.00 has been shown spent towards payment of wages to 07nos of hostel sweepers @ of Rs150/- per day. Further checking revealed that though there was a gap day on 6.6.15, wage has been paid to the hostel sweepers without excluding the above gap day leading to excess payment of Rs1050/-(Rs150/-7). The local authority needs to furnish compliance in this regard. In response to audit objection memo issued to the local authority, Rs 1050.00 was recovered and deposited in the bank account No.80162208040(vide M.R No.---/Dt10.07.17) of the hostel on 10.07.17. Hence the objection is dropped.

16.3 - Ladies Hostel No.3

1.TITLE SHEET

1	Name of the Institution	Ladies Hostel No. 3
2	Year of A/cs Audited	2015-16
3	Name of the Hostel Supdt. during the year 2015-16	Dr Jayanti Dora
4	Name of the Hostel Supdt. at the time of audit	Dr Jayanti Dora
5.	Name of the Auditor	Smt Sasmita Subudhi

1. Physical Verification

The physical verification of cash of Ladies Hostel No.3 could not be conducted due to non-maintenance of up to date cash book.

3. List of verified records:-

1. Cash Book
2. Paid vouchers
3. Bank Pass Book
4. Related records and files
5. Stock Register
6. Wage Payment Register

7. Caution Money Refund Register

8. Money Receipt Books

9. Daily Collection Register

Strength of Seats:-

Staff Position:-

Daily Worker-5

Office Attendant-4

Part time Assistant-2

4.FINANCIAL POSITION (In Rs)

Opening Balance as on 1.04.15	5,02,433.58
Receipts during the year 2015-16	3,98,075.00
Total	9,00,508.58
Expenditure during the year 2015-16	4,11,682.00
Closing Balance as on 31.03.16 as per audit	4,88,826.58
Closing Balance as on 31.03.16 as per cash book	4,88,826.58
Difference	Nil

Details of head wise Receipts

Head	Amount(Rs)
Admission /Readmission Fee/Establishment/ Guest House collection	3,74,595.00
Bank Interest	23,480.00
Total	3,98,075.00

Details of head wise expenditure

Head	Amount(Rs)
Wages to Casual Labourers	2,06,430.00
Hostel Contingency	95,382.00
Refund of caution money	27,450.00
Remuneration to Part time Assistant	30,400.00
Expenditure towards bank charges for issue of cheque books,bank statements etc.	570.00
Paid to Comptroller of Finance,U.U towards light,seat & water charges	51,450.00
Total	4,11,682.00

5.DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK BANK BALANCE AS ON DT.31.03.16

Name of the Bank	A/C No.	Closing balance in bank pass book	Closing balance in bank column of cash book	Difference
State Bank of India,	10164206375	5,40,276.58	4,88,826.58	51,450.00
U.U branch				

Reconciliation of C.B. of Bank Pass Book and C.B of Cash Book

Closing balance in bank pass book----Rs 5,40,276.58

Deduct unencash cheque amounting Rs 51,450.00 (Cheque No.250757/dt 30.03.16)

Closing balance in cash book-----Rs4,88,826.58

6. Stock Position

The Dead Stock Register as required to be maintained as per Rule 106 and 107 of OGFR and University Accounts Manual 1986 was not maintained by this hostel during 2015-16. In some cases item wise stock entry of the stocks have not been made in the stock Register. The local authority is requested to maintain the same and produced to next audit for necessary verification.

INVESTMENT :-No investment has been made during the year 2015-16.

ADVANCES :- NIL

16.4 - P.G Department of Sociology

1. TITLE SHEET

1	Name of the Institution	P.G Department of Sociology
2	Year of A/cs Audited	2015-16
3	Name of the H.O.D during the year 2015-16	Prof. Nabanita Ratha
4	Name of the H.O.D at the time of audit	Prof.Nabanita Ratha
5	Name of the Auditor	Smt Sasmita Subudhi

Para no 2) Physical Verification of Cash

On physical verification of cash , it was found that cash in hand was nil as on dt. 15.05.17 which also agreed with the book balance.

Para no.3) List of Verified records

1. Cash Books
2. Stock Register
3. Bank Pass Books
4. Vouchers
5. Other connected records and Files

Students Strength

P.G Sociology-----96

M. Phil Sociology-----10

P.H.D-----10

Staff Strength

Name of Post	Sanction Strength	Existing Strength	Vaccancy
Professor	2	1	1
Associate Professor	2	---	2
Assistant Professor	5	4	1
Senior Assistant	1	1	---
Typist	1	1	---
Watchman	1	1	---
Peon	1	1	---

4 .ABSTRACT OF FINANCIAL POSITION (In Rs)

Sl.No.	Name of the Cash Book	Opening Balance as on 01.04.15	Receipts during the year 2015-16	Total	Expenditure during the year 2015-16	Closing Balance as on 31.03.16
1.	Main Cash Book	8,32,168.50	1,43,397.00	9,75,565.50	1,42,106.00	8,33,459.50
2.	Entrance Cash Book	35,715.43	66,439.30	1,02,154.73	64,750.00	37,404.73
3.	Development Cash Book	1,79,237.41	7241.00	1,86,478.41	0.00	1,86,478.41
Total		10,47,121.34	2,17,077.30	12,64,198.64	2,06,856.00	10,57,342.64

Details of Head wise Receipts and Expenditure of different cash books

1.Main Cash Book

Receipts

Head	Amount(Rs)
Interest accrued during the year 2015-16	31097.00
PHD Entrance Fee	17300.00
PHD Course Fee	70000.00
Skill Development Fee(UGC General Development Assistance XII Plan)	25000.00
Total	143397.00

Expenditure

Head	Amount(Rs)
Office Contingency	69,852.00
Students Identity Card	2320.00
Repairing and maintenance	16934.00
Skill Development Workshop	25000.00
Purchase of Books	28000.00
Total	142106.00

2.Entrance Cash Book

Receipts

Head	Amount(Rs)
M.A& M.Phil Entrance Exam Fee	64750.00
Bank Interest	1689.30
Total	66439.30

Expenditure

Head	Amount(Rs)
M.A& M.Phil Entrance Exam	64750.00
Total	64750.00

3.Development Cash Book

Receipts

Head	Amount(Rs)
Bank Interest accrued during 2015-16	7241.00
Total	7241.00

Expenditure

Nil

5) Details of Closing Balance as per Cash Book and as per Bank Pass Book

Sl no.	Name of the Bank	A/c No.	Closing Balance as per Cash Book as on 31.03.16	Closing Balance as per Bank Pass Book as on 31.03.16	Difference
1.	SBI,U.U Campus	10164208736(General Cash Book)	8,33,459.50	8,23,459.50	10,000.00
2.	SBI,U.U Campus	10164206910(Development Cash Book)	1,86,478.41	1,86,478.41	0.00
3.	Syndicate Bank, U.U Campus	80162010007094(Entrance Cash Book)	37,404.73	37,404.73	0.00

Reconciliation of C.B of General Cash Book and C.B of Bank Pass Book(A/c No. 10164208736)

C.B as per bank pass book Rs 8, 23,459.50

Add amount shown received in cash book

But not credited in bank during 2015-16 Rs 10,000.00

Rs 8, 33, 459.50

Closing Balance as per Cash Book as on 31.03.16 Rs 8, 33, 459.50

Difference Nil

6) Details of Stock Position

Item	O.B as on 1.04.15	Received during the year 2015-16	Total	C.B as on 31.03.15
Computer	5	0	5	5
Almirah	28	0	28	28
Air Conditioner	13	0	13	13
Water Cooler	1	0	1	1
Xerox machine	1	0	1	1
Projector	1	0	1	1
Printer	5	0	5	5
Inverter	1	0	1	1
Mike set	1	0	1	1
Laptop	1	0	1	1

The Dead Stock Register as required to be maintained as per Rule 106 and 107 of OGFR and University Accounts Manual 1986 was not maintained by this department during 2015-16. The local authority is requested to maintain the same and produced to next audit for necessary verification.

Para no. 7 INVESTMENT :-No investment has been made during the year 2015-16.

Para no.8 ADVANCES :- NIL

Para 9 Irregular Purchase of Books (OSP-14)

During scrutiny of vouchers on the accounts of Department of Sociology for the year 2015-16, It is seen that a sum of Rs28,000.00 has been shown spent towards purchase of PHD Course Book from S.S Book Suppliers, Bhubaneswar vide bill no.26/5.3.16. In support of the above payment, no quotation file along with approval of competent authority could be shown to audit for verification inspite of issue of POM .

In response to objection memo issued, the local authority replied that as per the decision of the University, book suppliers who quote 15% discount on reputed publication can be given order. The library purchase was done accordingly".

But as per Procedure 54.1 laid down in Orissa Universities Accounts Manual, 1987 proposals for purchases of Books, Journals etc. exceeding Rs 25,000.00 in year shall be placed before the syndicate with the recommendation of the committee constituted under procedure 41(2)(iii) above. In the above case, however, no approval of the syndicate has been obtained for purchase of books though the amount exceeds Rs 25,000.00. Hence the objection holds goods. A sum of Rs 28000.00 is held under objection till post facto approval of the Syndicate for the above said purchase is obtained and shown to audit for necessary verification.

Para No.10 Irregular payment towards remuneration for examination work (OSP 14&15)

It is proper to mention here that, the guidelines of the UGC published in the **Orissa Gazette No.1546 dt.3.11.89 approved through Resolution No.44032/ VE/N/ 115/89 (pt.) /EYS dated 6.10.89** by the Government in the erstwhile EYS Department with concurrence of the Finance Department vide **U.O.R.No.620/PCC dated 6.10.89** has expressly prohibited payment of remuneration towards examination duties such as invigilation, setting of question paper valuation of Answer Scripts and other examination purposes to the employees covered under UGC Scale. Teachers shall discharge their duties relating to examination including valuation and tabulation, question setting and moderating as part of their academic function.

Commissioner-Cum-Secretary, Higher Education, Govt. of Odisha, vide his **letter No. .XVIII.HE(A) 42/10 30050(19)/HE dated 16/10/2010 prohibited Payment of remuneration for examination related work** to examiners getting UGC scale of pay.

The same was also clarified by the Higher Education department **Lr. No.532 (27)/HE. Dt.6.1.2011.**

Thus as per para 3.15 of the resolution no, 44032/EYS.IV/N-15/89(Pt), Govt. of Odisha, Education and Youth Service Department Dt.6.10.1989, Examinership including invigilation are a part of academic duty of college/university teachers. They are not entitled to any remuneration for examination work that is assigned to them by college authorities or by universities of state.

During scrutiny of the vouchers on the a/cs of entrance cash book of Deptt of Sociology for the year 2015-16, it is found that a sum of Rs 27,868.00 has been shown spent towards remuneration for M.A entrance examination and M.Phil entrance examination for 2015-16.

Following Professor/Asst.Professors drawing UGC scale of Pay were paid remuneration for examination related duty during 2015-16 in violation of the aforesaid resolution. The details of payment are furnished below.

Payment for examination

Sl No.	Name	Amount paid for M.A entrance exam (In Rs)	Amount paid for M.Phil entrance exam(In Rs)
1	Prof. Navaneeta Rath, Prof & HOD	3742.00	2950.00
2	Dr M.G.Bage, Asst. Professor	6742.00	1950.00
3	Dr R.Garada, Asst. Professor	3742.00	2250.00
4	Miss S.Soren, Asst, Professor	4242.00	2250.00
	Total	18,468.00	9400.00

Objection memo was issued to confirm the facts and figures furnished above and to clarify why the above calculated inadmissible payment shall not be suggested for recovery and name of the officer(s) responsible for this.

In response to objection memo issued the local authority replied that as per normal practice, the budget for these examinations are approved by the teachers Council of the Department and the final approval is taken from the Chairman, P.G. Council. In 2015-16, in consonance with the prevailing practice the budget was prepared, duly passed in Teacher's Council of Sociology and was approved by the Chairman, P.G. Council.

Though the above payment has been made after obtaining approval from the Chairman, P.G. Council it is violating the above rule.

The local authority is requested to clarify whether the Entrance Examination, which is a scrutiny procedure for taking admission to courses offered by the University is a part of University Curriculum or not. Till then, the amount of Rs 27868.00 paid towards remuneration to Examiners getting UGC Scale of pay is held under objection.

16.5 - Health Centre

1.Title Sheet

1	Name of the Institution	Health Centre
2	Year of A/cs Audited	2015-16
3	Name of the Chief Medical Officer during the year 2015-16	Dr.Kajal Rakshit
4	Name of the Chief Medical Officer at the time of audit	Dr Trupti Pattanaik
5	Name of the Auditor	Smt Sasmita Subudhi

2.Physical Verification

On physical verification of cash on dt. 05.06.17, it was found that the cash in hand position was Rs 1137.00 which also agreed with the book balance.

3. List of verified Records

1. Cash Book

2. Pass Book

3. Stock Registers for 2015-16

Staff Position

Designation	Sanctioned Strength	Existing Strength	Vaccancy
Medical Officer	3	2	1
Pharmacist	4	3	1
Staff Nurse	1	1	0
A.N.M	2	0	2
Dressor	2	1	1
Lab Technician	1	0	1
Male Attendant	2	1	1
Female Attendant	2	0	2
Peon	2	2	0
Sweeper	2	2	0
Watchman	3	1	2

4. Financial Position

Opening Balance as on 1.04.15	32,923.17
Receipts during the year 2015-16 (Interest accrued)	1,284.00
Total	34,207.17
Expenditure during the year 2015-16	0.00
Closing Balance as on 31.03.16 as per audit	34,207.17
Closing Balance as on 31.03.16 as per cash book	34,207.17
Difference	Nil

Analysis of Closing Balance

In Bank Rs 33,070.17

Cash in hand Rs 1137.00

Total Rs34, 207.17

5.Reconciliation of C.B of Cash Book and Bank Pass Book(A/c No. 10164207903) as on 31.03.16

Closing Balance as per cash book Rs 33,070.17

Closing Balance as per bank pass book Rs 33,070.17

Difference Nil

6.Stock Position

Due to non maintenance non consumable stock register, the stock position of non consumable items like Air Conditioner, Refrigerator, Computer, Almirah etc. could not be worked out.

6.1 Position of Obsolete Stock

In course of checking of stock register of university health centre, Vanivihar it is seen from the stock register that the following materials have been shown as obsolete/damaged during 2015-16. The fact as to declaration of materials to be obsolete or damaged has not been certified by due authority of the university. The obsolete or damaged materials are still there in the stock without selling those on auction.

. On verification of file no 12 of Estt- IV it was found that according to proceedings of the meeting for condemnation of damaged articles of the university health center was held on 16.5.11 and 28.6.10 it was decided by the committee to put auction sale of article through open advertisement. The Registrar, UU had intimated SK Kurban Saha to deposit auction price with a memo to Chief medical officer for taking necessary action vide letter no Estt/12 36294/11 dt 29.7.11. But auction sale was not executed till end of the audit year. So necessary steps may be taken for auction sale of the items and amount received may be deposited in Utkal University Account.

Sl No.	Item	Obsolate/damaged position as on 31.03.16	Stock Page reference
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1.	Autoclave	1	275
2.	Autoclave Stand	3	275
3.	Autoscope	2	276
4.	Artery forceps(Straight)	20	276
5.	Artery forceps(Curved)	26	276
6.	Aural forceps	2	276
7.	Alloce forceps	14	276
8.	Basin Still	9	277
9.	Basin enamel	10	277
10.	Basin Stand	6	277
11.	Blood cell counter	1	277
12.	BP instrument(Spigmomamometre)	5	278
13.	BP instrument(handle)	20	278
14.	BP instrument(daily type)	4	278
15.	Chittel forceps	8	278
16.	Curve scissor	9	278
17.	Curve scissor(with bulb)	4	278
18.	Cataract knife	3	279
19.	Centrifuge machine	1	279
20.	Cenrifuge tube	18	279
21.	Dental forceps	1	280
22.	Diagnostic set	4	280
23.	Dental scalar	5	280
24.	Delivery forceps	1	280
25.	Dressing tray	1	281
26.	Dental mirror	1	281
27.	Dressing cube	2	281
28.	Dissecting forceps (toothed)	10	281
29.	Dissecting forceps(plane)	10	282
30.	Dressing scissor	12	282
31.	Dressing trolley	3	282
32.	ECG machine	1	282
33.	ECG battery	2	283
34.	ECG paper	12	283
35.	Enamel tray	8	283
36.	Enamel tray cover	4	283
37.	Eye retractor(testing set)	1	286
38.	EAR Syringe	1	286
39.	ENT diagonistic set	1	286
40.	Feotoscope	2	286
41.	Funnel Plastic	2	287
42.	Fine scissor	2	287
43.	Hot Water bag	4	287
44.	Head Mirror	2	286
45.	Infrared light	2	290
46.	Sterilizer	1	290
47.	Kidney tray(enamel)	9	290
48.	Kidney tray steel	2	291
49.	Knee Hammer	2	291
50.	Koch's forcep	2	291
51.	Lanyngo scape	1	291
52.	Light in Stand	1	288
53.	Muscle retractor	2	288
54.	Mosquito forcep(straight)	11	288
55.	Mosquito forcep(curve)	3	288
56.	Mayer's scissors	3	288
57.	Magnifying lens	2	289
58.	Metal spatula	3	289
59.	Measuring glass	2	289
60.	Needle holding forceps	2	284
61.	Nasal dressing forceps	3	284
62.	Nebulizer	2	284
63.	Ovum forceps	5	285
64.	Vaginal speculum	3	299
65.	Vaginal retractor	1	299

66.	Vaginal dilator	1	299
67.	Valselum forceps	6	300
68.	Willet forceps	2	300
69.	X-ray machine	1	300
70.	Air Conditioner	1	315
71.	Acutrend GC	1	315
72.	Bucket small(enamel)	5	315
73.	Bucket cover	6	315
74.	Bed iron	2	316
75.	Bed pan	2	316
76.	Bowl enamel	1	316
77.	Color blind	1	316
78.	Calculator	1	316
79.	Dustbin	1	316
80.	Fowler's bed	1	316
81.	Generator	1	318
82.	Padlock	5	319
83.	Refrigerator	2	319
84.	Stabilizer	4	320
85.	Torch light	2	320
86.	Weighing machine	4	320
87.	UV light	1	321
88.	Water cooler	1	321
89.	Emergency light	1	321
90.	Wall clock	4	321
91.	Stove	2	319
92.	Kettle	1	318
93.	Computer	1	310
94.	Mosquito net	16	318
95.	Heater	1	318
96.	Oxygen cylinder	3	285
97.	O2 key	1	285
98.	Oxygen cylinder ranchi	1	285
99.	Oxygen cylinder stand	3	292
100.	Thermometre	9	297
101.	Tailor scissors	8	297
102.	Steel chair	7	304
103.	Wheel Chair	1	305
104.	Revolving chair	1	304
105.	Tin Chair	3	305
106.	Revolving Stool	5	305
107.	Iron chair with plastic top	2	305
108.	Steel Table	2	306
109.	Iron rack small	3	306
110.	Operation Table	1	307
111.	Examination Table	2	307
112.	Wooden Bench	3	308
113.	Wooden stool	1	308
114.	Wooden chair	5	309
115.	Table big	1	309
116.	Table small	3	309
117.	Computer Table	1	309

Para no 6.2) Loss of Stock of medicine due wrong balancing of Stock Position(OSP-24)

During checking of balancing position of different medicines of Health Centre for the year 2015-16 with reference to the Sub Store Stock Register it is seen that the following medicines are shown less balance in the stock register leading to loss of stock of medicines. Hence it was asked to recovery the cost of lost medicines i.e Rs 4547.00 from the person(s) held responsible for such loss and fact reported to audit.

Sl no	Name of the medicine	Sub Store Stock Register page	Date	Quantity shown less balance	Cost of lost Medicine(Rs)
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		CNo.			
1	Cefadroxyl 500	83,Vol.I	17.08.15	200 nos	728.00@ Rs36.41/- per 10 tablets
2	Frusemide	23.Vol II	20.03.16	1130 nos	467.00@Rs6.21/- per 15 tablets
3	Cough Syrup	183,Vol I & 3,Vol II	08.02.16 & 22.02.16	50 bottle	2700.00@Rs54/- per 1 bottle(100ml)
4	Levocetirzine	73, Vol I	27.07.15	200 nos	652.00@32.060/- per 10 tables
				Total	4547.00

Para no.6.3) Loss of stock due to non entry of injection from Main Store Stock Register to Sub Store stock register(OSP-25)

While checking the issue of the injections from Main Store Stock Register to Sub Store Stock Register of Health Centre, it is seen that the following Stocks have not been entered in the Sub Store Stock Register leading to loss of stock. Hence it was asked to make recovery of the cost of lost injections i.e Rs 211.00 from the person(s) held responsible for such loss and fact reported to audit through issue of POM.

Sl No.	Name of the Injection	Quantity shown issued	Date of Issue	Cost of Lost Stock(Rs)
1	Avil 2 ml	10 nos	20.07.15	36.04/-
2	Avil 2 ml	10nos	31.08.15	36.04/-
3	Phenargon	10 nos	24.08.15	63.20/-@Rs6.32 per 1 injection
4	Phenargon	12 nos	09.11.05	75.84/-@6.32 per 1 injection
			Total	211.12 or say 211.00

However, in response to the objection memo issued the local authority recovered and deposited Rs4758.00(Rs 4547.00+Rs211.00) vide M.R No.145103 Dt.01.07.17 and complied the objection.Hence the objection is dropped.

16.6 - P.G Department of Law

1.TITLE SHEET

1	Name of the Institution	P.G Department of Law
2	Year of A/cs Audited	2015-16
3	Name of the H.O.D during the year 2015-16	Sri Madhusudan Dash
4	Name of the H.O.D at the time of audit	Sri Manoj Kumar Sadual
5	Name of the Auditor	Smt Sasmita Subudhi

2.Physical Verification of Cash

On physical verification of cash on dt 21.06.17 ,it was found that cash in hand was nil which also agreed with the book balance.

3.List of Verified records

1. Cash Books
2. Stock Register
3. Bank Pass Books
4. Vouchers
5. Other connected records and Files

Students Strength

P.G--- L.L.M-----25

P.H.D--- L.L.M-----10

Staff Strength

Name of Post	Sanction Strength	Existing Strength	Vaccancy
Professor	1	1	0
Reader	4	1	3
Lecturer	3	1	2
Senior Assistant	1	1	---
Typist	1	---	1
Peon	1	1	---

4 .ABSTRACT OF FINANCIAL POSITION (In Rs)

Sl.No.	Name of the Cash Book	Opening Balance as on 01.04.15	Receipts during the year 2015-16	Total	Expenditure during the year 2015-16	Closing Balance as on 31.03.16
1.	Main Cash Book	6,60,311.39	56,030.00	7,16,341.39	57,030.00	6,59,311.39
2.	Exam Cash Book	1,39,307.73	1,23,625.00	2,62,932.73	1,07,137.00	1,55,798.73
3.	P.H.D Cash Book	3,42,258.00	1,23,035.00	4,65,293.00	0.00	4,65,293.00
Total						

Details of Head wise Receipts and Expenditure of different cash books

1.Main Cash Book

Receipts

Head	Amount(Rs)
Office Contingency	25000.00
Skill Development Fee(UGC General Development Assistance XII Plan)	31030.00
Total	56030.00

Expenditure

Head	Amount(Rs)
Office Contingency	25,000.00
Students Identity Card	1,000.00
Skill Development Workshop	31,030.00
Total	57,030.00

2.Exam Cash Book

Receipts

Head	Amount(Rs)
L.L.M exam form fill up fees	75,125.00
E-admission entrance Test fees	48,500.00
Total	1,23,625.00

Expenditure

Head	Amount(Rs)
L.L.M exam form fill up fees deposit to C.F,U.U	64,325.00
Expenditure towards Joint Entrance Exam of LLM admission for 2015-16	42,809.00
Total	1,07,134.00

3.P.H.D Cash Book

Receipts

Head	Amount(Rs)
Bank Interest accrued during 2015-16	13,735.00
Pre PHD Course work	69,300.00
Admission Fee	40,000.00
Total	1,23,035.00

Expenditure

Nil

5) Details of Closing Balance as per Cash Book and as per Bank Pass Book

Sl no.	Name of the Bank	A/c No.	Closing Balance as per Cash Book as on 31.03.16	Closing Balance as per Bank Pass Book as on 31.03.16	Difference
1.	SBI,U.U Campus	10164208623(Main Cash Book)	6,59,311.39	7,37,209.39	77,898.00
2.	SBI,U.U Campus	10164207459(Exam Cash Book)	1,55,798.73	1,68,158.73	12,360.00
3.	SBI, U.U Campus	31991115140(PHD Cash Book)	4,65,293.00	4,74,476.00	9,183.00

The local authority was requested to reconcile the difference in closing balance of Cash Book and closing balance of bank pass book by issuing preliminary objection memo vide no.14 dt 28.06.17.In response the local authority did not reconciled the above difference and replied that the differential amount between the cash book and bank pass book as on 31.03.16 is only due to non deposit of interest accrued in the cash book .The cash book has been maintained as per previous practice.

The above reply is completely in convincing.The local authority needs to reconcile the difference in closing balance of cash book and closing balance of bank pass book and show to next audit .Till then Rs 99,441.00 is held under objection.

6.STOCK POSITION

Verified the records produced and found the following irregularities:-

i)As required under rule 119 of O.G.F.R,Vol-1,half yealy physical verification of stock and store by the local authority has not been done.

As per Rule 106 of O.G.F.R an inventory of dead stock should be maintained in the department in Form O.G.F.R – 6 showing the number received, the number disposed of (by transfer, sale, loss etc) and the balance in hand for each kind of article.

- As per Rule 106 (iii) of O.G.F.R, the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded.

- As per Rule 106 (iv) of O.G.F.R, articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory.

This has not been done by the local authority. Hence it is suggested to follow the rule henceforth and fact reported to audit.

7)INVESTMENT :-No investment has been made during the year 2015-16.

8)ADVANCES :- NIL

9)Audit of Receipt : No comments

10)Audit of Expenditure

10.1)Approval of Purchase Committee wanting (OSP---29)

While checking the vouchers on the a/cs of Department of Law(General Cash Book) it is seen that through Vr No.2/31.03.16 , a sum of Rs 25,000.00 has been shown spent towards purchase of different stationery items from Bhanjaprava cooperative store vide bill no.4568&4569 dt31.03.16.

As per procedure 54(2) laid down in Odisha University Accounts Manual,1987 any purchase exceeding Rs 5000/- but within Rs25000/- needs to be processed through appropriate Purchase Committee who shall be competent to order purchases upto Rs25000/-.

But in the aforesaid case, it is noticed that no approval of purchase committee has been shown obtained though the expenditure is above Rs 5000/- .It was asked to clarify the above issue. In response the local authority complied that Rs 25000.00 was released from C.O.F towards contingency expenditure. Hence no separate concurrence is necessary.But as it is not approved by the purchase committee,Rs 25000.00 is held under objection till post facto approval is obtained and shown to audit.

10.2)Irregular expenditure towards preparation of students Identity card (OSP--29)

Through voucher no. 3/dt31.03.16, a sum of Rs1000/- has been shown spent towards preparation of students Identity cards for 2015-16 by Omm Traders supplier. But on verification, it is found that for the abovesaid expenditure, no fund was available with the department during the year 2015-16 under the head "preparation of Identity cards". Hence it may be clarified to audit that from which source / head the abovesaid expenditure has been met failing which it will be treated as irregular expenditure.

In response to the objection memo issued the local authority replied that preparation of Identity card was made from available source as no specific fund was released for the above purpose from P.G Central Office.In this regard the Chairman P.G. Central Office has been asked to release the fund.

However,till it is regularised, Rs 1000.00 is kept under objection.

16.7 - P.G Department of Sanskrit

1.TITLE SHEET

1	Name of the Institution	P.G Department of Sanskrit
2	Year of A/cs Audited	2015-16
3	Name of the H.O.D during the year 2015-16	i)Smt Pratima Manjari Rath(from 1.04.15 to 31.05.15) ii) Sri Subash Chandra Das(from 1.06.15 to 31.03.16)
4	Name of the H.O.D at the time of audit	Sri Braja Sunder Mishra
5	Name of the Auditor	Smt Sasmita Subudhi

2.Physical Verification of Cash

On physical verification of cash on dt 13.06.17 ,it was found that cash in hand was nil which also agreed with the book balance.

3.List of Verified records

1. Cash Books
2. Stock Register
3. Bank Pass Books
4. Vouchers
5. Other connected records and Files

Students Strength

P.G-----64

M Phil-----10

Staff Strength

Name of Post	Sanction Strength	Existing Strength	Vaccancy
Professor(CAS)	1	1	0
Reader	3	3	0
Lecturer	4	2	2
Senior Assistant	1	1	---
Peon	1	1	---

4.FINANCIAL POSITION

Main Cash Book

Opening Balance as on 1.04.15-----Rs 2,13,957.00

Receipts during the year 2015-16-----Rs 60,689.00

Total-----Rs 2,74,646.00

Expenditure during the year 2015-16-----Rs 58,100.00

Closing Balance as on 31.03.16-----Rs 2,16,546.00

Details of Head wise Receipts and Expenditure

Receipts

Head	Amount(Rs)
Interest Accrued during 2015-16	7,432.00
Skill Development Fee(UGC General Development Assistance XII Plan)	51,290.00
Audit Recovery	1,967.00
Total	60,689.00

Expenditure

Head	Amount(Rs)
Deptt Development & Identity Card(2013-14)	4250.00
Deptt Development & Identity Card(2014-15)	2560.00
Skill Development Workshop	51,290.00
Total	58,100.00

5) Details of Closing Balance as per Cash Book and as per Bank Pass Book

Sl no.	Name of the Bank	A/c No.	Closing Balance as per Cash Book as on 31.03.16	Closing Balance as per Bank Pass Book as on 31.03.16	Difference
1.	SBI,U.U Campus	10164208725	2,16,546.00	2,16,546.00	0.00

6.STOCK POSITION:- Dead Stock Register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual (1987) of Utkal university.) was not maintained by the institution.

7.INVESTMENT :-No investment has been made during the year 2015-16.

8.ADVANCES :- NIL

9.Audit of receipt: No comments

10.Audit of Expenditure: No comments

16.8 - Ladies Hostel No.2

1.TITLE SHEET

1	Name of the Institution	Ladies Hostel No. 2
2	Year of A/cs Audited	2015-16
3	Name of the Hostel Supdt. during the year 2015-16	Dr Anusuya Nath
4	Name of the Hostel Supdt. at the time of audit	Dr Anusuya Nath
5	Name of the Auditor	Smt Sasmita Subudhi

1. Physical Verification

The physical verification of cash of Ladies Hostel No.2 could not be conducted due to non-maintenance of up to date cash book.

3. List of verified records:-

1. Cash Book
2. Paid vouchers
3. Bank Pass Book
4. Related records and files
5. Stock Register
6. Wage Payment Register
7. Caution Money Refund Register
8. Money Receipt Books
9. Daily Collection Register

Strength of Seats:-

Staff Position:-

Assistant Matron-1
 Care Taker---1
 Telephone Attendant---1
 Watchman-----1
 Sweeper-----1
 Part time Assistant-2

4.FINANCIAL POSITION (In Rs)

Opening Balance as on 1.04.15	18,99,924.81
Receipts during the year 2015-16	8,53,400.00
Total	27,53,324.81
Expenditure during the year 2015-16	6,10,139.00
Closing Balance as on 31.03.16 as per audit	21,43,185.00
Closing Balance as on 31.03.16 as per cash book	2,142,735.81
Difference	450.00

Reason of difference of C.B as per audit and C.B as per cash book

- 1)Previous year difference as per A.R No. Rs 100.00
 - 2)Student Collection not taken into cash book Rs 350.00
-

Total Rs 450.00

Details of head wise Receipts

Head	Amount(Rs)
Admission /Readmission Fee	7,64,925.00
Bank Interest	88,475.00
Total	8,53,400.00

Details of head wise expenditure

Head	Amount(Rs)
Wages to hostel staffs	2,66,175.00
Hostel Contingency	2,40,914.00
Refund of caution money	73,620.00
Remuneration to Part time Assistant	28,800.00
Expenditure towards bank charges for issue of cheque books,bank statements etc.	630.00
Total	6,10,139.00

5.DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK BANK BALANCE AS ON DT.31.03.16

Name of the Bank	A/C No.	Closing balance in bank pass book	Closing balance in bank column of cash book	Difference
State Bank of India, U.U branch	10164207095	21,48,723.81	21,42,735.81	5,988.00

Reconciliation of C.B. of Bank Pass Book and C.B of Cash Book

Closing balance in bank pass book----Rs 21,48,723.81

Deduct unencash cheque amounting Rs 5,988.00

Closing balance in cash book-----Rs 21,42,735.81

Details of unencash cheques

Cheque No.	Date	Amount(Rs)
755940	31.03.15	440.00
755933	31.03.15	540.00
331626	31.03.15	540.00
276746	31.03.05	540.00
972489	31.03.15	540.00
972498	31.03.15	540.00
471024	31.03.15	390.00
488365	20.08.15	390.00
549196	25.01.16	540.00
549217	16.03.16	740.00
549218	16.03.06	788.00
	Total	5988.0

6.Stock Position

The Dead Stock Register as required to be maintained as per Rule 106 and 107 of OGFR and University Accounts Manual 1986 was not maintained by this hostel during 2015-16.In some cases item wise stock entry of the stocks have not been made in the stock Register. The local

authority is requested to maintain the same and produced to next audit for necessary verification.

7.Non- Credit of student collection amount towards late fine in the Cash book as well as in the bank account(OSP-65)

While checking the Money Receipts of student collection of Ladies Hostel No.2 with reference to the DCR , Cash Book and Bank Pass book of the hostel, it is found that through the following money receipts a sum of Rs 350.00 has been shown collected towards late fine .But on verification, it is found that the said collection amount has neither been taken into account in the cash book nor been shown deposited in the concerned bank account of the hostel. Hence Rs 350.00 was asked to

recover from the person(s) responsible for such non credit of collection amount and fact reported to audit through issue of objection memo. In response to the objection memo issued the local authority replied that the said amount had already been deposited in the Bank Account of the hostel on dated 21.03.17.The copy of the deposit slip also has been attached to the compliance report and shown to audit.Hence the objection is dropped.

Details of Collection

Sl No.	M.R no	Date	Amoun(Rs)
1.	3947	14.07.15	50.00
2.	4173	7.08.15	50.00
3.	4175	19.08.15	50.00
4.	4176	20.08.15	50.00
5.	4177	24.08.15	50.00
6.	4178	29.08.15	50.00
7.	4237	16.12.15	50.00
		Total	350.00

8.Approval file ,Appointment file wanting(OSP-66)

During scrutiny of the vouchers of Ladies Hostel no.2 with reference to the related records it is seen that a sum of Rs 2,66, 175.00 has been shown spent towards payment of salary of staffs of the hostel including arrear salary of Rs 30,450.00.In support of the above payment, the original appointment file ,approval of competent authority and sanction order for payment of arrear salary etc. could not be made available to audit for verification inspite of issue of objection memo. Hence a sum of Rs 266175.00 is kept under objection till the requisite documents are made available to audit for verification.

9.Approval file wanting(OSP-66)

On scrutiny of vouchers of Ladies hostel no.2, it is found that through Voucher no.39(1)Dt30.09.15 , a sum of Rs 5672.00 has been shown spent towards purchase of different electrical items from Kendriya Bhandar, Unit -4,BBSR.But in support of the above payment no approval from competent authority(as the purchase is more than Rs 5000.00) could be available to audit for verification in spite of issue of POM.Hence a sum of Rs 5672.00 is kept under objection till the production of approval of the competent authority for the above purchase is made to audit.

16.9 - Ladies Hostel No.6

1.TITLE SHEET

1	Name of the Institution	Ladies Hostel No. 6
2	Year of A/cs Audited	2015-16
3	Name of the Hostel Supdt. during the year 2015-16	Dr Seema Mallick
4	Name of the Hostel Supdt. at the time of audit	Dr Seema Mallick
5	Name of the Auditor	Smt Sasmita Subudhi

2.Physical Verification

The physical verification of cash of Ladies Hostel No.2 could not be conducted due to non-maintenance of up to date cash book.

3. List of verified records:-

1. Cash Book
2. Paid vouchers
3. Bank Pass Book
4. Related records and files
5. Stock Register
6. Wage Payment Register
7. Caution Money Refund Register
8. Money Receipt Books
9. Daily Collection Register

Strength of Seats:- 120

Staff Position:-

Matron-1
 Ward girl-----2
 Ward Boy-----2
 Watchman-----1
 Sweeper-----2
 Part time Assistant-2

4.FINANCIAL POSITION (In Rs)

Opening Balance as on 1.04.15	5,57,994.05
Receipts during the year 2015-16	3,36,835.96
Total	8,94,830.01
Expenditure during the year 2015-16	6,99,620.00
Closing Balance as on 31.03.16 as per audit	1,95,210.01
Closing Balance as on 31.03.16 as per cash book	1,95,210.01
Difference	0.00

Details of head wise Receipts

Head	Amount(Rs)
Admission /Readmission Fee	3,14,380.00
Bank Interest	12,455.96
Transfer from Mess Account	10,000.00
Total	3,36,835.96

Details of head wise expenditure

Head	Amount(Rs)
Wages to hostel staffs	2,55,050.00
Hostel Contingency	4,06,260.00
Refund of caution money	21,525.00
Remuneration to Part time Assistant	16,700.00
Expenditure towards bank charges for issue of cheque books,bank statements etc.	85.00

Total	6,99,620.00
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5.DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK BANK BALANCE AS ON DT.31.03.16

Name of the Bank	A/C No.	Closing balance in bank pass book	Closing balance in bank column of cash book	Difference
Syndicate Bank	80162210011253	1,95,210.01	1,95,210.01	0.00
U.U branch				

1. 6.Stock Position(OSP-82)

The Dead Stock Register as required to be maintained as per Rule 106 and 107 of OGFR and University Accounts Manual 1986 was not maintained by this hostel during 2015-16. The local authority is requested to maintain the same and produced to next audit for necessary verification.

7.INVESTMENT :-No investment has been made during the year 2015-16.

8.ADVANCES :- NIL

9.Excess payment towards labour wages(OSP-81)

While scrutinizing the vouchers on the a/cs of ladies hostel no.6 for the year 2015-16 , it is seen that a sum of Rs 600.00 has been shown paid to Sri Pramod Kumar Jena, C.L for cleaning of the hostel campus for two days @ of Rs 300.00 per day. But as per Govt. Notification No. 6502/LESI, Dated 24.07.15, the minimum rates of wages payable to the unskilled labour is Rs 200/- per day. Hence it is learnt that Rs 200.00 (Rs 600.00—Rs 400.00) has been shown excess paid to the concerned casual labour which needs be recovered from the person(s) responsible for such excess payment .In response to the objection memo issued, the local authority recovered the excess amount paid and deposited in the hostel bank account on dt. 12.1.18 .Hence the objection is dropped.

10.Approval file ,Appointment file,Muster Roll wanting(OSP-81)

During scrutiny of the vouchers of Ladies Hostel no.6 with reference to the related records it is seen that a sum of Rs 2,55,050.00 has been shown spent towards payment of salary of staffs of the hostel .In support of the above payment, the original appointment file ,approval of competent authority and muster roll etc. could not be made available to audit for verification in spite of issue of POM.Hence Rs 2,55,050.00 is held under objection till the same is complied to audit.

16.10 - P.G Department of Botany

1.TITLE SHEET

1	Name of the Institution	P.G Department of Botany
2	Year of A/cs Audited	2015-16

3	Name of the H.O.D during the year 2015-16	Sri Anath Bandhu Das
4	Name of the H.O.D at the time of audit	Sri Chinmaya Pradhan
5	Name of the Auditor	Smt Sasmita Subudhi

2.Physical Verification of Cash

The physical verification of cash of P.G Department of Botany could not be conducted due to non-maintenance of up to date cash book.

3.List of Verified records

- 1.Main Cash Book
- 2.Subsidiary cash books
3. Stock Registers
4. Bank Pass Books
5. Vouchers
6. Other connected records and Files

4.Students Strength

P.G--- -----32
M. Phil-----10
P.H.D-----10

5.Staff Strength

Name of Post	Sanction Strength	Existing Strength	Vaccancy
Professor	3	1	2
Reader	2	1	1
Lecturer	5	2	3
Senior Assistant	1	1	---
Typist	1	---	1
Peon	1	1	---
Watchman	1	---	1
Demonstrator	4	2	2
Lab Attendant	5	3	2
Mali	4	1	3
Store Keeper	1	---	1

6.FINANCIAL POSITION

Main Cash Book

Opening Balance as on 1.04.15-----Rs 4, 69,099.08
Receipts during the year 2015-16-----Rs 16, 69,265.00
Total-----Rs 21, 38,364.08
Expenditure during the year 2015-16-----Rs 15,01,382.00
Closing Balance as on 31.03.16-----Rs 6,36,982.08

Detail Analysis of closing balance

SI No.	Head	Amount(Rs)
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1.	Teacher Fellow Contingency	2100.48
2.	T.A to Guide	13.10
3.	Field Study	194.50
4.	Post Metric Scholarship	2684.00
5.	Bank Interest	21930.00
6.	Research Contingency	3.00
7.	Lab Development Fund	2886.00
8.	Excursion grant	16,009.00
9.	U.G.C 10 th plan	2725.00
10.	Deptt Development Fund	41,133.00
11.	Return of EMD	20,813.00
12.	Glass ware & Lab Contingency	37,023.00
13.	Tender cost Form	3800.00
14.	Scholarship	3,80,000.00
15.	NEFT	1,02,654.00
16.	Lab Contingency	14.00
17.	T.A contingency to Parija Chair	1000.00
18.	Dr.Parija memorial Lecture	2000.00
	Total	6,36,982.08

Details of Head wise Receipts and Expenditure

Receipts

Head	Amount(Rs)
Interest Accrued during 2015-16	26,549.00
Skill Development Fee(UGC General Development Assistance XII Plan)	57,236.00
Scholarship	13,20,000.00
Cost of Tender Paper	3800.00
Fund received through NEFT	1,03,680.00
Field Trip	1,000.00
T.A Contigent to Parija Chair	1,000.00
Parija Memorial Lecturer	2,000.00
Office Contingency	32,000.0
Gardening	8,000.00
Lab contingency/Insurance/Apparatus/chemicals	1,14,000.00
Total	16,69,265.00

Expenditure

Head	Amount(Rs)
Scholarship	9,40,000.00
Bank Charges for issue of cheque book etc.	444.00
Skill Development Workshop	57,236.00
Refund of unspent balance to C.F,U.U	34,686.00
Field Trip	1,000.00
Gardening Contingency	8,000.00
Office Contingency	32,000.00
Purchase of Books	1,00,000.00
Lab Development Fund	34,259.00
Lab contingency	1,13,986.00
Miscellaneous	28,745.00
Improvement of Sanitation	1,50,000.00
Identity Card	1,026.00
Total	15,01,382.00

7..DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK BANK BALANCE AS ON DT.31.03.16

Name of the Bank	A/C No.	Closing balance in bank	Closing balance in bank	Difference
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		pass book	column of cash book	
State Bank of India	10164208588	9,26,657.08	6,36,982.08	2,89,675.00
U.U branch				

Reconciliation of C.B. of Bank Pass Book and C.B of Cash Book

Closing balance in bank pass book----	Rs 9,26,957.08
Deduct unencash cheque amounting	Rs 2,89,675.00
Closing balance in cash book-----	Rs 6,36,982.08

Details of unencash cheques

Sl no.	Cheque No.	Date	Amount(Rs)
1.	545081	13.02.16	12000.00
2.	545092	21.03.16	14415.00
3.	545093	21.03.16	14433.00
4.	545094	30.03.16	1644.00
5.	545095	31.03.16	100000.00
6.	545097	31.03.16	12900.00
7.	545098	31.03.16	8054.00
8.	545099	31.03.16	91.00
9.	545900	31.03.16	8000.00
10.	713546	31.03.16	396.00
11.	713547	31.03.16	2300.00
12.	713548	31.03.16	14634.00
13.	713549	31.03.16	33055.00
14.	713550	31.03.16	6799.00
15.	713551	31.03.16	6057.00
16.	713552	31.03.16	7421.00
17.	713553	31.03.16	27598.00
18.	713554	31.03.16	18641.00
19.	713555	31.03.16	237.00
20.	713556	31.03.16	1000.00
		Total	289675.00

Examination Fund Cash Book

Opening Balance as on 1.04.15-----	Rs 1,30, 867.06
Receipts during the year 2015-16-----	Rs 1, 15, 108.00
Total-----	Rs 2,45, 975.06
Expenditure during the year 2015-16-----	Rs 95,220.00
Closing Balance as on 31.03.16-----	Rs 1,50,755.06

Details of Head wise Receipts and Expenditure

Receipts

Head	Amount(Rs)
Msc.Botany Zonal Valuation 2 nd & 4 th Semester Exam Fund	14,500.00
Interest accrued from bank a/c	5,688.00
Exam Fee	85,720.00
Original Certificate Fee	9,200.00

Total	1,15,108.00
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Expenditure

Head	Amount(Rs)
Deposit of exam Fee to the C.F,U.U	71,520.00
Deposit of Fee for Original Certificate	9,200.00
Refund of unspent balance to C.F	3,612.00
Zonal Valuation expenses	10,888.00
Total	95,220.00

DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK BANK BALANCE AS ON DT.31.03.16

Name of the Bank	A/C No.	Closing balance in bank pass book	Closing balance in bank column of cash book	Difference
State Bank of India	10164207867	1,56,755.06	1,50,000.06	6,000.00
U.U branch				

Reconciliation of C.B. of Bank Pass Book and C.B of Cash Book

Closing balance in bank pass book----	Rs 1,56,755.06
Deduct unencash cheque amounting	Rs 6,000.00 (Cheque no.220395 Dt.18.03.16)
Closing balance in cash book-----	Rs 1,50,000.06

8. Stock Position

The Dead Stock Register as required to be maintained as per Rule 106 and 107 of OGFR and University Accounts Manual 1986 was not maintained by this hostel during 2015-16. The local authority is requested to maintain the same and produced to next audit for necessary verification.

9. INVESTMENT :-No investment has been made during the year 2015-16.

10. ADVANCES :- NIL

11. Audit of Expenditure

a) Inadmissible expenditure towards T.A and D.A(OSP-53)

While checking the accounts of Department of Botany for the year 2015-16 and vouchers of skill development workshop, it is seen that vide voucher no.

28 dt.18.11.16 ,a sum of Rs 1171.00 has been shown paid to Sri B.B. Panda, Professor, Department of Botany, Berhampur University towards T.A and D.A for attending the workshop.

But as per the guideline issued by the Prof I/C, Research and Development, U.U (for Skill Development Workshop),no TA /DA would be given to outstation Resource Person. Hence the expenditure made towards payment of TA and DA i.e Rs 1171.00 is treated as inadmissible expense. This needs be recovered from the person(s) responsible for such inadmissible expenditure and fact reported to audit.

In response to the objection memo issued no compliance was furnished by the local authority till the end of the audit.Hence a sum of Rs 1171.00 is suggested for recovery from Sri B.B Panda,Professor,Department of Botany,Berhampur University failing which Sri Anatha Bandhu Das,Ex-HOD,P.G Deptt of Botany,Utkal University and Sri Ashok Kumar Barik,Sr.Asst,P.G.Deptt of Botany will be held responsible for such inadmissible payment.

b) Quotation File wanting(OSP-53)

During scrutiny of vouchers on the accounts of Department of Botany for the year 2015-16,It is seen that a sum of Rs 1,00,000.00 has been shown

spent towards purchase of Books from Subnam Pustak Mahal, Cuttack, vide bill no.26/5.3.16. In support of the above payment, no quotation file could be shown to audit for verification. This needs be complied to audit at the earliest. In response to the audit objection memo issued the local authority complied nothing. Hence Rs 100000.00 is held under objection till the same is produced to audit for verification.

c) Details of purpose wanting (OSP-54)

While tracing the deposits and withdrawals of the bank account of Department of Botany for the year 2015-16 with reference to the cash book, it is seen that a sum of Rs 1,03,680.00 has been shown received from P.G. Central Office on Dt.26.02.16. But neither any letter relating to the above said release of fund nor the details/purpose or head for which fund has been released could be shown to the audit. Hence this needs immediate clarification. Nothing was complied by the local authority till the close of audit. As such Rs 1000.00 is held under objection it is complied.

d) Diversion of Fund/Irregular expenditure (OSP-54)

While verifying the accounts of Department of Botany it is found that there was a balance of Rs 37,145.00 under Laboratory Development fund as on 1.04.15. On further checking it is learnt that out of Rs 37,145.00, Rs 11,447.00 has been shown spent towards repair of damaged wooden furniture of lecture hall and Rs 8054.00 has been shown spent towards repair of submersible motor of Bore Well. In toto, Rs 19,501.00 has been shown diverted from Lab Development Fund. Though the fund is meant for making expenditure for Laboratory Development it has been spent/diverted for other purpose. This needs be clarified to audit. In response to the audit memo issued the local authority did not comply anything. Hence Rs 19501.00 is held under objection till the same is clarified to audit.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Anatha Bandhu Das	Ex-HOD, P.G. Deptt of Botany	P.G. Deptt of Botany, Utkal University, Vani Vihar	586
2	Sri Ashok Kumar Barik	Sr Asst. P.G. Deptt of Botany	P.G. Deptt of Botany, Utkal University, Vani Vihar	585

16.11 - University Guest House

1. TITLE SHEET

1.	Name of the Institution	University Guest House		
1.	Year of A/cs audited	2015-16		
1.	Name of the local authority during the year 2015-16	Sri Himansu Rout, Dy. Register		
1.	Name of the local authority at the time of audit	Sri Himansu Rout, Dy. Register		
1.	Name of the Auditor	Smt Sasmita Subudhi		

2. Physical Verification

AS no cash book is shown maintained in University Guest House during 2015-16, physical verification of cash is not conducted by the audit.

3. List of verified records

1. Money Receipts

2. Daily Collection Register

3. Stock Registers (both consumable and non-consumable)

4. File relating to Room Occupation with Reservation letters

Staff Position

1. Mali-3

2. Cook-1

3. Sweeper-1

4. Assistant-1

4. Financial Position

Opening Balance as on 1.04.15	0.00
Receipts during the year 2015-16	90,000.00
Total	90,000.00
Expenditure during the year 2015-16	90,000.00
Closing balance as on 31.03.16	0.00

Details of head wise Receipts

Head	Amount(Rs)
Room Rent	87,600.00
Miscellaneous Charges	2,400.00
Total	90,000.00

Details of head wise expenditure

Head	Amount(Rs)
Deposit to Comptroller of Finance, U.U, Vani Vihar	90,000.00
Total	90,000.00

5. Stock position

During the year 2015-16 the stock registers maintained in the University Guest House were produced to audit for verification. The details of stock position of non consumable items as on 31.03.16 is furnished below.

Sl.No.	Name of the Article	O.B as on 1.04.15	Received during 2015-16	C.B as on 31.03.16
1.	Single Cot	13	---	13
2.	Double Cot	04	---	04
3.	Matress Single	14	---	14
4.	Matress Double	04	---	04
5.	Pillow	23	---	23
6.	Mosquito Net	22	---	22
7.	Blanket	29	---	29
8.	Wooden Table	08	---	08
9.	Steel Frame Table	09	---	09
10.	Bed side Table	02	---	02
11.	Tea Poy	03	---	03
12.	Dressing Table	04	---	04
13.	Plastic Chair	11	---	11
14.	Plastic gutting chair(wood)	13	---	13
15.	Plastic gutting chair(Iron)	11	---	11
16.	Sofa Chair gutting	16	---	16
17.	Wooden Alena	09	---	09
18.	Plastic bucket	21	---	21
19.	Plastic mug	31	---	31

20.	Plastic Jug	15	---	15
21.	Waste bin	26	---	26
22.	Ceiling Fan	28	---	28
23.	Window A.C	08	---	08
24.	Split A.C	02	04	06
25.	Stabiliser	07	---	07
26.	Geezer	01	---	01
27.	Turkish Towel	12	---	12
28.	Refrigerator	01	---	01
29.	Indane Gas Cylinder	02	---	02
30.	Portable T.V(Samsung)	02	---	02
31.	T. V big(Samsung)	01	---	01
32.	Computer Set H.P Monitor	01	---	01
33.	Pillow Cover	06	---	06
34.	Panpochha	06	---	06
35.	Water Cooler(Voltas)	03	---	03
36.	Long Sofa(Red) 3 seated	02	---	02
37.	Long Sofa(Blue)3 seated	02	---	02
38.	Single Sofa(Red)	04	---	02
39.	Single Sofa(Blue)	02	---	02
40.	Long Sofa(Blue)4 seated	01	---	01
41.	Long Sofa(Blue)5 seated	01	---	01
42.	Sleeping Sofa(Blue)	01	---	01
43.	Double Sofa	01	---	01
44.	Dining Table	04	---	04
45.	Wall Fitted Fan(damaged)	01	---	01
46.	Steel Almirah	06	---	06
47.	Water purifier	01	---	01
48.	Wooden Rack	01	---	01
49.	Key Board Stand	01	---	01
50.	Window Screen(damaged)	07	---	07
51.	Door Screen(damaged)	01	---	01
52.	Table Cloth	01	---	01
53.	Bowl(small)	12	---	12
54.	Soup Spoon	12	---	12
55.	Soup Bowl(China Clay)	06	---	06
56.	Dinner Spoon	30	---	30
57.	Tea Spoon	16	---	16
58.	Water Heater(Emerson)	03	---	03
59.	Bread Toaster(Old)	01	---	01
60.	Centre Table	03	---	03
61.	Wood Chair	01	---	01
62.	Unbreakable Dinner Set	02	---	02
63.	T.V(L.G)	0	14	14
64.	Tata Sky Digcom	0	14	14
65.	Washing Machine	0	01	01

16.12 - Ladies Hostel No.1

1. TITLE SHEET

1	Name of the Institution	Ladies Hostel No. 1
2	Year of A/cs Audited	2015-16
3	Name of the Hostel Supdt. during the year 2015-16	Dr (Mrs) S.Tripathy

4	Name of the Hostel Supdt. at the time of audit	Dr (Mrs) S.Tripathy
5	Name of the Auditor	Smt Sasmita Subudhi

2. Physical Verification

The physical verification of cash of Ladies Hostel No.1 could not be conducted due to non-maintenance of up to date cash book.

3. List of verified records:-

1. Cash Book
2. Paid vouchers
3. Bank Pass Book
4. Wage Payment Register
5. Caution Money Refund Register

Strength of Seats:-

Staff Position:-

Helper-----2
Cook-----1
Attendant---1
Mess Manager-----1
Sweeper-----1
Part time Assistant-2

4.FINANCIAL POSITION (In Rs)

Opening Balance as on 1.04.15	Rs9,98,851.00(cash-1037.00,bank-9,97,814.00)
Receipts during the year 2015-16	Rs 5,23,603.00
Total	Rs 15,22,454.00
Expenditure during the year 2015-16	Rs 4,09,209.00
Closing Balance as on 31.03.16 as per audit	Rs 11,13,245.00
Closing Balance as on 31.03.16 as per cash book	Rs 10,61,945.53
Difference	Rs 51,299.47

Reason of difference of C.B as per audit and C.B as per cash book

- 1) As per difference in previous Audit Report (A.R for the year2014-15) Rs 51,299.47

Details of head wise Receipts

Head	Amount(Rs)
Admission /Readmission Fee(Student Collection)	4,81,590.00
Bank Interest	42,013.00
Total	5,23,603.00

Details of head wise expenditure

Head	Amount(Rs)
Salary &Wages to hostel staffs	1,83,330.00
Hostel Contingency	2,16,254.00
Refund of caution money	9,625.00
Total	4,09,209.00

5.DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK BANK BALANCE AS ON DT.31.03.16 (OSP-109)

Name of the Bank	A/C No.	Closing balance in bank pass book	Closing balance in bank column of cash book	Difference
State Bank of India, U.U branch	10164209445	10,98,740.53	10,61,368.53	37,372.00

The local authority was requested to reconcile the difference between closing balance of bank pass book and closing balance of cash book as on 31.03.16. In response ,it was only stated that the difference in closing balance of bank pass book and closing balance of cash book is due to non representation of cheques in the bank.But the local authority did not recocile the previous difference.Hence till the difference between closing balance of bank pass book and closing balance of cash book is recociled by the local authority, Rs 37,372.00 is held under objection.

6. Stock Position

The Dead Stock Register as required to be maintained as per Rule 106 and 107 of OGFR and University Accounts Manual 1986 was not maintained by this hostel during 2015-16. Item wise stock entry of the stocks have not been made in the stock Register.The stocks have only shown issued in the issue register. The local authority is requested to maintain the same and produced to next audit for necessary verification.

7.Investment

--- Nil----

8.Advance

----- Nil -----

16.13 - DDCE

Directorate of Distance and Continuing Education

1.Preamble:-

Utkal University Evening Colleges established in October 1962 to provide continuing education and offered courses on I.A.& B.A. Utkal University also runned evening colleges at Revenshaw Colleges,G.M College,and B.J.B.Colleges.On 27th November,1974,the University Evening College of Utkal University at B.J.B.College was converted into Directorate of Correspondence Courses and offered courses on I.A. & B.A.intially and later added I.Com,B.Com..As per the revised UGC guidelines for Open and Distance Learning,the DCC was converted to Directorate of Distance and Continuing Education with effect from 15.10.1996.Since then DDCE has been offering various courses under Management Programme,Computer Science & Application Programme and various streams under Graduation and Post Graduation courses both on regular basis and on distance mode.

Name of the Accounts	Directorate of Distance and Continuing Education,Utkal University
Period of Accounts	2015-16
Name of the Director during period under audit	Prof.Susmit Prasad Pani
Name of the Director during period of audit	Prof.Susmit Prasad Pani
Name of the Auditor	Smt.Sasmita Subudhi

2.Financial Position of DDCE

The abstract of financial position for the year 2015-16 is furnished below.

Financial position	As per audit	As per cash book	Difference
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Opening Balance	89850830.04(As per last Audit Report)	55899127.25	33951702.79
Receipt	120220846.15	132173881.48	(-)11953035.33
Total	210071676.19	188073008.73	21998667.46
Expenditure	156826074.98	156876074.98	50000.00
Closing Balance	53245601.21	31196933.75	21948667.46

Reconciliation of difference between cash book figure and figure arrived by audit

- i) Difference in O.B-----Rs 3,39,51,702.79
- ii) Deduct transfer of money taken as receipts in cash book-----(-)Rs 2,11,95,609.00
- iii) Add Receipts not taken in cash book-----(+)Rs 92,42,573.67
- iv) Deduct excess expenditure shown in cash book on 30.09.15-----(-)Rs 50,000.00

Rs 2,19,48,667.46

Details of transfer of money taken as receipts in cash book

- (i) Transfer of money from challan a/c to expenditure a/c-----Rs 11,95,609.00 on dt.16.09.15
- (ii) Transfer of money from exam a/c to expenditure a/c-----Rs 2,00,00,000.00 on dt. 13.07.15
- Total-----Rs 2,11,95,609.00

Details of Receipts not taken in cash book

- (i) Receipts towards bank interest-----Rs 8,96,995.89
- from different bank a/cs
- (ii) Receipts from ICICI bank towards rent-----RS 18,000.00
- (iii) Receipts from Syndicate bank towards rent-----Rs 91,036.00
- (iv) Funds received from C.O.F towards Central Valuation-----Rs 30,18,830.00
- (v) Receipts from close of FDR-----Rs 52,17,711.78

Total Rs 92,42,573.67

Details of Headwise Receipts

Sl no.	Head	Amount(Rs)
1	Admission Processing Fee	2267000.00
2	Course Fee(General)	65962160.00
3	Course fee(SFS)	23612700.00
4	SSDC	3000.00
5	Examination Fee	9576886.00
6	Corpus Fund	21100.00
7	Miscellaneous fee	4456378.00
8	Bank Interest	896995.89
9	Rent received from ICICI bank	18000.00
10	Rent received from Syndicate bank	91036.00
11	Funds received from C.O.F for central valuation	3018830.00
12	Close of FDR	10296760.26

	Total	12,02,20,846.15
Details of Headwise Expenditure		
Sl no.	Head	Amount(Rs)
1	Printing & Paper	1795162.00
2	Printing binding charge	12050.00
3	Purchase of study material for Management	9008257.00
4	Purchase of study material for B.A and B. Com	403275.00
5	Purchase of study material for M.A and M.Com	8553692.00
6	Remuneration to authors ,editors & others	544665.00
7	Seminar & Conference	34000.00
8	Garden contingency	155280.00
9	House keeping and sanitation	1600164.00
10	Security	527224.00
11	SSDC-PCP	74781.00
12	Wages full time	3228287.00
13	Wages part time	753880.00
14	EPF	702775.00
15	Computer Stationery & consumables	37825.00
16	Telephone and Internet	1701327.00
17	Postage	150000.00
18	Office contingencies	49866.00
19	Vehicle Repair and Maintenance	91436
20	Fuel	108563.00
21	Vehicle Insurance	16690.00
22	Repair and Maintenance	24102.00
23	Renovation of old Administrative block	456177.00
24	Renovation of Silver Jubilee building	98422602.00
25	Entrance Test	28000.00
26	Admission counselling	115650.00
27	Software Development	275000.00
28	Website Design	33156.00
29	Advertisement	509146.00
30	Printing of Prospectus and forms	551629.00
31	Examination and Registration fee Management	1005060.00
32	Examination and Registration fee Computer Science	167410.00
33	Examination and Registration fee B.A and B .Com	1921350.00
34	Examination and Registration fee M.A and M Com.	4456055.00
35	Original Certificate Fee-Management	60000.00
36	Original Certificate Fee B.A and B .Com	839290.00
37	Original Certificate Fee M.A and M Com.	296000.00
38	Original Certificate Fee Computer Science	4200.00
39	Examination centre charge B.A and B.Com	462600.00
40	Centre expense-Computer Science	7635.00

	Application	
41	Examination centre charge -Management	211987.00
42	Centre expense B.A and B. Com	162359.00
43	Centre expense M.A and M. Com	205139.00
44	Zonal Valuation - Management	121235.00
45	Zonal Valuation - Computer Science and Application	10578.00
46	Central Valuation (alloted by University)	3595799.00
47	Paper Setting and Moderation-Management	143630.00
48	Paper Setting and Moderation- M.A and M.Com	77100.00
49	Equipment-Purchase	356087.00
50	Equipment-Maintenance AMC	307545.00
51	Furniture Purchase	49713.00
52	Library Books	15493.00
53	Magazines and Journals	52465.00
54	Personal contact classes-Management	1097200.00
55	Personal contact classes Computer Science and Application	396100.00
56	Personal contact classes B.A and B. Com	302000.00
57	Personal contact classes M.A and M. Com	538000.00
58	Refund of 1/3rd Share of coures fee to C.O.F	21202599.65
59	Investment in TDR	77624284.33
	Total	156826074.98

3.Cash Book and management of cash book:-

As per Rule 20 of the Odisha University Accounts Manual,1987 annual statement of accounts i.e the receipt and payment,income amd expenditure account and the statement of assets and libilities should be prepared at the end of every financial year. But it is seen that no such accounts have been maintained for the year 2015-16.The local authority is impressed upon to ensure maintenance of annual statement of accounts and fact reported to audit.

E.Non production of annual budget(OSP-153)

As per guide line prescribed by the University for sponsored course,the Course Co-ordinator shall prepare the annual budget of the sponsored course and place the same at the meeting of the Teachers Council/Academic Committee.The budget shall come into effect after approval of the Chairman,P.G. Council. On verification of the expenditure vouchers of DDCE,it is evident that there was the indication of budgetary head on the face of each expenditure voucher which reveals that an annual budget has been prepared by the DDCE authority. Inspite of issue of POM, no budget was produced to audit for verification.Budgetary heads affixed without any budget estimate is irregular as there is no pre planning.Hence the University authority is advised to view the matter seriously and check on the financial autonomy of DDCE.

F.Non allocation of funds to DDCE from main office of Utkal University(OSP-153)

On scrutiny of accounts of DDCE,it is seen that except salary of regular staff engaged in DDCE and advance for central valuation,no other fund has been sanctioned/ released to DDCE from main office of Utkal University. As it is reported in the Audit Report on the accounts of Utkal University for the year 2004-05 that from the year 1995-1996 to 1996-97 the University was providing Block grants to DDCE towards remuneration to the teachers,staffs,contingencies,travel expenses etc. Accordingly buget was prepared for DDCE.But from 1997-98,the University did not provide block grants to DDCE giving scope to DDCE to utilize the students fund account for the management of DDCE. It was asked to clarify the reason of such discrimination to DDCE. The objection memo issued in this regard fetched no reply.DDCE in the name of financial autonomy is being detached from main stream of the University.So the university authority is advised to find out where the lapses lies.

G.Clarification wanting for procedural lapses regarding introduction of self financing courses by DDCE under banner of Utkal University (OSP-153)

Section 12(2) of the Odisha University Act, 1989 read with Sub section 1(a) to (f) of Section 18 and (a) to (g) of clause 23 of the Statute 1990 empower the Academic Council to make proposal to the Syndicate for the establishment of Deptts, colleges with introduction of academic courses. According to Section 26 and 27 of the Odisha University Act, 1989 read with rule 12 of OUAM 1987 and para 12 of Odisha University Accounting Manual 1987, all receipts irrespective of the mode in which received shall be transferred to or deposited in the accounts of the University. As per the guideline prescribed for Self Finance Courses, the University will retain

1/3rd of course fee and release the balance amount gradually on demand of Course Co-ordinator.

While checking the accounts of DDCE it is seen that during the year 2015-16, a sum of Rs 2,36,12,700.00 has been shown collected towards course fee of SFS courses. But against Rs 1,77,09,525.00 (1/3rd of total collection) only Rs 55,12,333.00 has been shown deposited at COF office as revealed from the cash book for the year 2015-16. The University authority should take effective steps for collection of 1/3rd share of course fee of SFS and fact reported to audit.

H. Non Reconciliation of difference between closing balance as per cash book and as per bank pass book as on dt. 31.03.16 (OSP-154)

No reconciliation of difference between closing balance in cash book and in bank pass book as on dt. 31.03.16 has been done by the accounts section of DDCE during the year 2015-16. It is seen that there is a difference of Rs 6,89,85,111.75 between C.B of cash book and C.B of bank pass book which absolutely seems abnormal as the actual bank balance is much more than as given in cash book. It may be stated that no analysis of closing balance is made in cash book at the end of the financial year and even no financial position of the year has been worked out and the difference of cash balance as in cash book and in bank accounts have not been reconciled following Rule 20(i) of Chapter-III of Odisha Accounts Manual, 1987. Details are furnished below.

Account No.	Particular of a/cs	Closing Date	Amount available in the a/cs
80152200004409	Exam fee	31.03.16	192138.88
80152200004129	SFS Course Fee	31.03.16	432757.22
801521600000021	Expenditure account	31.03.16	3174784.54
80152200000082	General Course Fee	31.03.16	537409.58
80152200008275	Corpus Fund	31.03.16	3850.95
801531700000024	Challan Deposit	31.03.16	3216820.00
Total in bank a/cs			7557761.17
	Add new investment done during 2015-16		92624284.33
Total			100182045.50
C.B as per cash book			31196933.75
Difference			68985111.75

Details of New Investment made during the year 2015-16

A/c No.	Date of Investment	Amount of Investment
80152200004409	1.10.15	20000000.00
80152200004129	2.4.15	7500000.00
80152200004129	2.4.15	7500000.00
80152200004129	1.10.15	15372273.92
80152200000082	1.10.15	32227010.41
80152200008275	1.10.15	10025000.00
Total		92624284.33

As per Rule 17 of Odisha Universities Accounts Manual, 1987, at the end of every week, statement of accounts received from the banks shall be checked with the cash book and the cheque issue register in order to ensure that the balance as shown in cash book agree with the bank balance as stated by the bank statement of accounts.

As per procedure 20(ii) of Odisha Universities Accounts Manual, 1987, a statement shall be prepared by the local authority to explain the difference between the cash balance in bank and the cash balance in the cash book.

It is to state that all the Govt Instruction in OUAM, 1987 have been deviated in maintenance of accounts. On verification of bank accounts and receipt figures in cash book, it was found that no day wise/ head wise collection credited in bank Accounts. The accumulated bulk credit of collection and late credit of the same by Syndicate bank creates much more difficulties to ascertain, whether the collection of the year is fully credited to the bank accounts within a short period or not. If reconciliation were made within a regular interval, the difficulties would not have occurred. However, the local authority is advised to take proper steps for reconciliation of difference in bank balance as shown in cash book and actual bank balance as in pass books. Till production of compliance, the unreconciled amount of Rs **68985111.75** is kept under objection.

Suggestion/ Objection on bank transaction (OSP-155)

It may be stated that DDCE have operated 6 nos. of bank accounts during 2015-16. The institution have accrued a total interest of Rs 896995.89

during the year 2015-16 from 5 nos of saving accounts leaving account no. 80153170000024 which is a current account of Syndicate bank. All the bank challans collected from the students are deposited in this account. Though a total amount of Rs 91542051.00 is credited in the said account during the year 2015-16, no interest is found accrued. The attention of the local authority is hereby drawn to take steps for converting the said account into a flexi account for earning interest in higher rate.

Details of interest accrued in different banks during the year 2015-16

Account No.	Interest Accrued
80152160000021	400765.06
80152200004129	70457.47
80152200000082	124430.58
50152200004409	280974.52
80152200008275	20368.26
80153170000024	0.00
Total	896995.89

I. Advance Position of DDCE for the year 2015-16

The abstract position of advance of DDCE for the year is given below:-

Advance outstanding as on 1.04.15	708060.00
Advance paid during the year 2015-16	200000.00
Total	908060.00
Advance adjusted during the year 2015-16	980700.00
Advance outstanding as on 31.03.16	227360.00

Year wise break up of outstanding advance is given below.

Year	Amount(Rs)
Upto 2011-12	177270.00
2012-13	90.00
2013-14	35000.00
2014-15	15000.00
2015-16	0.00
Total	227360.00

Advance outstanding for more than one year (OSP-164)

Out of Rs 495700.00 that remained unadjusted during the year 2014-15 (As per previous Audit Report), a sum of Rs 480700.00 was adjusted during the year 2015-16. A sum of Rs 15000.00 paid to Rasmi Ranjeeta Das, Academic Consultant as advance vide voucher no. 82/15.4.14 to meet the cost of transporting question paper etc. has not been shown adjusted during the year 2015-16.

In pursuance of G.O No. 2221/F dt. 08.03.2002 read with letter no. 15179/DLFA dt. 28.09.13 of the Director, Local fund audit, Odisha, advance remaining outstanding for more than one year is to be treated as loss to the public fund. Such unadjusted advance are to be suggested for recovery through surcharge proceeding as per the said G.O by fixing up the responsibility by sanctioning authority, who sanctioned the advance but failed to adjust the same and the payee jointly. Hence Rs 15000.00 is suggested for recovery from Sri Susmit Prasad Pani, Director, DDCE who sanctioned the advance and Smt Rasmi Ranjeeta Das whom advance was made. Both are found responsible for the above said unadjusted advance.

Responsible person for this paragraph

Sl No.	Name	Designation	Address	Amount(Rs)
1.	Prof. Susmit Prasad Pani	Director	DDCE, Utkal University	7500.00
2.	Rasmi Ranjeeta Das	Academic consultant	DDCE, Utkal University	7500.00

G. Audit of Investment of DDCE for the year 2015-16

a) Clarification wanting on Investment:-(OSP-163)

As per rule 19 of Odisha University accounts Manual, 1987 Finance Officer may, if the funds permit and subject to the policy laid down, invest a portion of the balance of cash in the current account in such term deposits as may be feasible.

As per Rule 8(3)(a) of Odisha University Act 1989, Comptroller of Finance is responsible for the proper investment of the funds of the university.

During the course of audit the following FDR bonds were produced to audit along with the Investment Register. Audit issued Objection Memo

requesting the local authority to inform whether the permission was obtained from the Finance Officer of the university or not. On query, the local authority remained silent. The Director, DDCE was requested either to obtain the authorization from the competent authority to invest the student's fund or to take steps for the total invested amount to be transferred to General Fund accounts of Utkal University. The local authority did not furnish any clarification in this regard. As such, the unauthorised investment amounting **Rs 158409027.63** is kept under objection till production of clarification.

SI no.	TDR No.	Account No.	TDR amount matured during 2015-16	Accrued interest with principal money	Date of Maturity	Amount Invested	Rate of Interest(%)	Date of maturity	Matured Value
1	740804	80154050008917/3	4227581.23	4576069.88	31.03.16	4555917.23	6.8	31.03.17	4873709.48
2	740803	80154580000132/5	13278195.43	14305749.04	30.03.16	14305749.04	6.5	30.03.17	15258534.94
3	529254	801540511044	3295711.26	3566572.70	21.12.15	----	-----	-----	-----
4	740799	80154580000132/4	12112053.5	13049363.42	30.03.16	13049363.42	6.5	30.03.17	13918472.02
5	740798	80154580000132/3	12502508.86	13470034.76	30.03.16	13470034.76	6.5	30.03.17	14367160.75
6	740797	80154580000132/2	12506197.32	13474008.66	30.03.16	13474008.66	6.5	30.03.17	14371399.37
7	740796	80154580000132/1	13628675.42	14683351.46	30.03.16	14683351.46	6.5	30.03.17	15661286.29
8	300539	80154050015279/1	4170720.13	4560277.31	9.4.15	4560277.31	8	9.4.16	4936190.82
9	301696	80154050021176/3	---	----	---	5200000.00	8	1.10.16	5628647.23
10	301693	80154050021162/2	---	----	----	100000.00	8	1.10.16	108243.22
11	301691	80154050021159/3	----	---	---	200000.00	8	1.10.16	216486.43
12	301688	80154050021145/2	----	----	----	125000.00	8	1.10.16	135304.02
13	301687	80154050021145/1	---	---	----	9900000.00	8	1.10.16	10716078.38
14	301390	80154050018808/1	---	----	----	7500000.00	8.65	2.4.16	8170098.85
15	301391	80154050018811/1	---	---	----	7500000.00	8.4	2.4.16	7818307.5
16	301695	80154050021176/2	----	----	----	9900000.00	8	1.10.16	10716078.38
17	301694	80154050021176/1	----	---	----	9900000.00	8	1.10.16	10716078.38
18	301692	80154050021162/1	----	---	----	9900000.00	8	1.10.16	10716078.38
19	301690	80154050021159/2	----	----	----	9900000.00	8	1.10.16	10716078.38
20	301689	80154050021159/1	----	----	----	9900000.00	8	1.10.16	10716078.38
		Total				158409027.63			

b) Less credit of interest in maturity of TDR(OSP-155)

While checking the investment register of DDCE with reference to the cash book it is seen that the maturity amount of TDR no.80154050011000 is written as Rs 1579048.48. But on verification of bank a/c no80152160000021, it is found that against Rs 1579048.48 only Rs 1465969.64 has been credited to the bank a/c leading to less credit of Rs 113078.84. Why this less credit will not be treated as loss to the institution was asked to explain to audit. But in response the local authority did not comply anything. The accounts section of DDCE also did not keep a vigilant eye on the investment and did not complain against such less credit in the bank. Hence an amount of Rs 113078.84 or say Rs 113079.00 is suggested for recovery from S.O Accounts section. For such loss Sri Susmit Prasad Pani, Director, DDCE and Sri Ganeswar Nayak, S.O Accounts section, DDCE are found to be responsible.

Audit of Receipts

Approval of fee Structure for Admission in DDCE by Syndicate wanting(OSP-163)

During the year 2015-16, a sum of Rs 10,58,99,224.00 has been shown collected towards students fee. The approval of fee structure for admission in DDCE by Syndicate as required under Chapter III of Odisha University First Statute was asked to be produced to audit through issue of objection memo. But the local authority did not respond anything. The University Authority should view the matter seriously and take immediate action in this regard.

Irregular collection of corpus fund(OSP-155)

It is evident during collection of students fee at DDCE that collection of corpus fund has been made amounting Rs 21100.00. The Odisha University Act and Statutes allows to open such fund in the University level only. How the DDCE being an unit of the University got the authorization to creat a corpus fund was asked to intimate to audit through objection memo.As per the Statute of University vide section 27(4),Corpus Fund is a fund to be created by University not out of students fund.In the Act and Statute nowhere it is mentioned regarding creation of such fund out of students collection. But in response the local authority remained silent and did not furnish any reply.Till clarification is obtained an amount of Rs 21100.00 is kept under objection.

Less realization of room rent from Syndicate Bank(OSP-155)

On checking of the bank a/c no.80152200000082 it is seen that a sum of Rs 8286.00 has been collected towards rent of Syndicate Bank in each month during the year 2015-16.But as per the agreement made between bank authority and DDCE(File No.DDCE/Estta.500/2005) the rate of rent has to fixed at Rs 9286/- per month with effect from 1.10.2011.Hence it is felt that Rs 12000.00(Rs1000.0012) has been less realized from bank towards building and ATM rent. Why this less realization will not be treated as loss to the institution was asked to clarify to audit.But the local authority remained silent over this issue.As such,Rs 12000.00 is suggested for recovery from Sri Ganeswar Naik,S.O Accounts Section of DDCE who did not draw attention of the local authority to the said irregularity.

Audit of Expenditure

Clarification wanting regarding the appointment of Academic Consultants and Junior Executives in DDCE(OSP-164)

On verification of expenditure vouchers of DDCE Establishment,it is evident that 8 nos of Academic Consultants and 2 nos of Junior Executives are engaged in the institution and accordingly have availed remuneration as detailed below.

Table-I

Vr no.	Month	Subash Ch.Mishra, A.C	R.R. Das, A.C	N.R. Das, A.C	J.K. Das, A.C	Giridhari Sahoo, A.C	Renuka Kumar, A.C	Prangya Paramita	M.Ch.Sethy ,A.C
4to33/7.4.15	3/15	17160	17160	15600	15600	15600	15097	15097	15097
113-141/13.5.15	4/15	17160	16588	15080	15080	15080	15080	14560	15080
280-308/12.6.15	5/15	17160	17160	15097	15097	15097	14594	14594	15600
417-445/16.7.15	6/15	17160	17160	15600	13000	15600	15080	14560	15080
494-522/4.8.15	7/15	17160	17160	15097	15097	15097	15600	13084	15097
797-825/9.9.15	8/15	17160	17160	15097	15097	14594	15097	15097	15600
1163-1192/14.10.15	9/15	17160	17160	15600	15600	15600	15080	14040	15080
1433-1462/5.11.15	10/15	17160	17160	15097	15097	14594	15097	15600	15097
1505-1535/8.12.15	11/15	17160	17160	15080	15080	15080	15080	14560	15600
1597-1624/16.1.16	12/15	17160	17160	15600	15600	15600	12581	15097	14090
1687-1714/9.2.16	1/16	17160	14392	15097	15097	15097	15097	15600	15097
1825-1853/10.3.16	2/16	17160	17160	15062	14524	15062	14524	12910	15600

Total		205920	201580	183107	179969	182101	178007	174799	182118
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Table-II

Vr.No.	Month	Ashish Ku.Mishra,Jr Executive	Litun Pradhan,Jr Executive
4-33/7.4.15	3/15	15600	15097
113-141/13.5.15	4/15	15080	9360
280-308/12.6.15	5/15	15097	12077
417-445/16.7.15	6/15	15600	15080
494-522/4.8.15	7/15	15097	15097
797-825/9.9.15	8/15	15097	15097
1163-1192/14.10.15	9/15	15600	15080
1433-1462/5.11.15	10/15	13587	15097
1505-1535/8.12.15	11/15	15080	15080
1597-1624/16.1.16	12/15	15600	15600
1687-1714/9.2.16	1/16	15097	14594
1825-1853/10.3.16	2/16	15062	15062
	Total	181597	172321

Regarding the appointment of above said Academic Consultants and Junior Executives the following points was asked to clarify to audit.

i)Under which Rule the appointment was made.

ii)Whether the Director of the DDCE has the power to appoint the above posts. If yes,rules may please be provided to audit .

iii)The above posts belong to which cadre as per Odisha University Statue and it may please be clarified whether they are teaching or non teaching staffs of the institution.

iv)What are the duties, responsibilities of the ACs and Jr Executives. Any documentary evidence if available may be produced to audit.

v)whether their performance is reviewed or not, documentary evidence may be produced to audit.

vi)Reason of non renewal or non extension of their service after three months as per the condition of their appointment.

vii)Whether they are appointed against the sanctioned post or not.

As per Odisha University(Amendment) Act 2002 Section 21(1) unless specified in this Act,all Officers of the university shall be appointed by the Vice Chancellor on the reference of a Selection Committee consisting of Director,the Registrar,one member by the Syndicate and nominee of Chancellor from among themselves and whenever necessary,two experts appointed by the Vice Chancellor.

As per Odisha University (Amendment) Act 2002 Section 22(1): All posts of Officers(which shall not include the Vice Chancellor) teachers and other employees of the University shall be created and the yard stick of pay and allowance attached to such posts shall be determined by the Chancellor subject to specific allotment of funds for this purpose in the budget of the concerned university and shall be in accordance with the yard stick formulated by such university with the approval of the State Govt.

Whenever posts are created beyond the yard stick approval by the state govt. under sub section(1) prior concurrence of the state govt. shall be obtained.If in consistent with the above provision the ion is made then the same may be intimated to audit for clarification of the genuineness of such appointment.

On the base of above stated Odisha university(Amendment) Act 2002,audit observed some defects and irregularities in appointment of the Academic Consultants and Junior Executives.

There is no such type of Designation like Academic Consultants and Junior Executives. as per "Odisha University Act Part-II Officer and teachers of the University Chapter 2" as enumerated there in.Further their appointment was merely for three months only.After three months of their appointment no extension of their service period have been made.Without any approval from the competent authority all the A.Cs and Jr.Executives are being paid with regular salary.Their appointment should be regularized after obtaining approval from the competent authority for extension of their service period and subsequent approval from the state govt.The objection memo issued in this regard fetched no reply.Hence Rs 1841519.00 is kept under objection till regularization of the service of Academic Consultants and Junior Executives.

In admissible payment to the regular teachers of University/DDCE taking Personal Contact Classes(OSP-157)

As per Clause 15 of UGC communicated on 30.06.10 the work load of the teachers in full employment should not be less than 40 hours a week for 30 working weeks(180 teaching days) in an academic year. It should be necessary

For a teacher to be available for atleast 5 hours daily in the University. A direct teaching learning process hour per week is 16 hours i.e. 480 hours in an academic year.

As per Rule 263 of OUS, an employee's duty time shall be wholly at the disposal of the University which can be utilized in any manner required without payment of any additional remuneration.

On verification of the expenditure, it is evident that a sum of Rs 120400.00 has been paid to the regular teachers of University/DDCE covered under UGC scales as remuneration for taking classes on personal contact programme during normal office hour by violating the above guideline during the year 2015-16. As such, the payment of extra remuneration to the regular teachers as detailed below is not admitted in audit. The local authority was requested to explain the reason backed by the deviation of UGC guideline. But in response the local authority did not furnish any reply. Hence the amount of Rs 120400.00 is suggested for recovery from Sri Susmit Prasad Pani, Director DDCE who paid remuneration to the regular faculties of the University.

Voucher no./dt	Name of the teacher	Period of taking classes	Amount paid(Rs)	Time
536/5.8.15	Prof. Madhusmita Das, Deptt of Geology	13.07.15 to 22.07.15	2450.00	11pm to 12pm
537/5.8.15	-Do-	-do-	2450.00	12pm to 1pm
671/13.08.15	Sujit Ku. Acharya, Lecturer at DDCE	3.08.15 to 12.08.15	5000.00	11.15 to 12.15
649/21.08.15	Prof. Niranjana Pani, P.G Deptt of Public Administration	-do-	5000.00	2.30 to 3.30
650/21.08.15	Dr. Smita Nayak, Reader, P.G. Deptt of Pol.Sc	-do-	5000.00	11.00 to 12.00
931/26.09.15	Dr. Jayanti Dora, Reader, P.G. Deptt. of History	7.09.15 to 16.09.15	5000.00	10.00Am to 11.00Am
941/26.09.15	Dr. Anil Ku. Mohapatra, Lecture in Pol.Sc	-do-	5000.00	3pm to 4pm
942/26.09.15	Dr. Swarnamayee Tripathy, Reader in P.G Deptt of Public Administration	-do-	5000.00	1pm to 2pm
944/26.09.15	Dr Dinabandhu Tripathy, Reader in P.G Deptt of Sanskrit	-do-	5000.00	10am to 11am
699/13.08.15	Dr Prativa Manjari Rath, Professor, P.G Deptt of Sanskrit	3.08.15 to 11.08.15	5000.00	3pm to 4pm
946/26.04.15	Dr Raghunatha Panda, Professor, P.G Deptt of Sanskrit	7.09.15 to 16.09.15	5000.00	11am to 12
1364/15.10.15	Dr Sujit Kumar Acharya, Lecturer at DDCE	21.03.15 to 10.07.15	20000.00	

1645/16.12.15	Prof.Niranjana Pani,P.G Deptt of Public Administration	29.10.15	1000.00	11.15 to 1.15
1649/16.12.15	Prof Ranjan Ku.Bal,P.G.Deptt of Commerce	1.11.15	1000.00	-do-
1653/16.12.15	Prof.Kalyani Samantaray,P. G Deptt of English	3.11.15	1000.00	-do-
700/13.08.15	Dr Subash Chandra Das, P. G. Deptt of Sanskrit	4.08.15 to 11.08.15	5000.00	1 pm to 3 pm
1923/10.03.16	Dr Subash Chandra Das, P. G. Deptt of Sanskrit	9.02.16 to 13.02.16	4500.00	12.15.pm to 1.15 pm
1925/10.03.16	Dr Prativa Manjari Rath,Professor ,P.G Deptt of Sanskrit	-do-	4500.00	2.15 pm to 3.15 pm
1931/10.03.16	Dr.Santosh Kumar Tripathy,Reader, P.G.Deptt of Odia	11.02.16 to 18.02.16	3500.00	10 pm to 11 pm
2051(X)/30.03.16	Dr Sujit Kumar Acharya,Lecturer at DDCE	--	13500.00	Taking classes for PGDB& IM course
2051(Y)/30.03.16	Dr P.P. Pranigrahi,Lecturer,Deptt of English,DDCE	---	8500.00	-do-
1801(A)/2.2.16	Dr.Santosh Kumar Tripathy,Reader, P.G.Deptt of Odia	--	3000.00	10 am to 11 am
1801(V)/2.2.16	Dr Alok Ranjan Behera,P.G.Deptt of A & A Economics	---	5000.00	3.15 pm to 5.15 pm

Engagement of non-net qualified teachers and non teaching employee of DDCE for taking personal contact classes(OSP-160)

Clause – 23 of UU SFC Guideline permitted engagement of adjunct Lecturers/Readers/Professors on contractual basis for a period of one year in consistent with qualifications laid down by UGC/AICTE for similar position. These teachers are to be engaged through open advertisement followed by Selection Committee. But it is state here that no open advertisement is made in DDCE .Thus no ion committee was constituted for the Selection violating the norms of ion process to be adopted as per Utkal University Statute.

As per UGC norms clearing National Eligibility Test(NET) is compulsory for engagement as regular/Guest Part Time Assistant/Professor/Lecturer. Exemption is available only for the candidates having P.HD qualification.

Audit, however, noticed that the Academic Consultants of DDCE are engaged for taking personal contact classes for the years together without having the requisite qualifications as per UGC norms. For such engagement whether the approval of competent authority has been obtained may be shown to audit for necessary verification. During the year 2015-16,a sum of Rs 327300.00 has been paid to ACs for taking PCP classes at DDCE which is shown as detailed below.

Voucher No./Date	Name of Academic Consultant	Amount Paid(Rs)	Period
321/13.06.15	Mrs.Rasmi Ranjeeta Das	15000.00	29.12.14 to 29.01.15
474/23.07.15	-do-	3150.00	13.07.15 to 22.07.15
475/23.07.15	Sri Subash Ch. Mishra	1750.00	17.07.15 to 22.07.15
490/1.8.15	Mrs.Rasmi Ranjeeta Das	4000.00	13.07.15 to 22.07.15
535/5.8.15	Renuka Kumar	1400.00	18.07.15 to 21.07.15
545/5.8.15	Jayanta Ku.Dash	3150.00	13.07.15 to 22.07.15
546/5.8.15	Jayanta Ku.Dash	3150.00	13.07.15 to 22.07.15
547/5.8.15	Jayanta Ku.Dash	3150.00	13.07.15 to 22.07.15
554/5.8.15	Renuka Kumar	3150.00	13.07.15 to 22.07.15
553/5.8.15	Renuka Kumar	3150.00	13.07.15 to 22.07.15
555/5.8.15	Pragnya Paramita	1050.00	20.07.15 to 22.07.15
556/5.8.15	Pragnya Paramita	1050.00	20.07.15 to 22.07.15
561/6.8.15	Renuka Kumar	700.00	31.07.15 to 1.08.15
564/6.8.15	Mrs.Rasmi Ranjeeta Das	1050.00	30.07.15 to 1.8.15
647/21.8.15	Jayanta Ku.Dash	5000.00	3.8.15 to 12.8.15
652/21.8.15	Jayanta Ku.Dash	5000.00	3.8.15 to 12.8.15
654/13.8.15	Mrs.Rasmi Ranjeeta Das	5000.00	3.8.15 to 12.8.15
659/13.8.15	Mrs.Rasmi Ranjeeta Das	5000.00	3.8.15 to 12.8.15
664/13.08.15	Renuka Kumar	5000.00	3.8.15 to 12.8.15
673/13.08.15	Renuka Kumar	5000.00	3.8.15 to 12.8.15
676/13.08.15	Pragnya Paramita	5000.00	3.8.15 to 12.8.15
678/13.08.15	Pragnya Paramita	5000.00	3.8.15 to 12.8.15
728/13.08.15	Sri Subash Ch. Mishra	3500.00	23.07.15 to 1.08.15
679/13.08.15	N.R.Das	5000.00	3.8.15 to 12.8.15
683/13.08.15	N.R.Das	5000.00	3.8.15 to 12.8.15
731/13.08.15	Mrs.Rasmi Ranjeeta Das	5000.00	3.7.15 to 2.08.15
732/13.08.15	Mrs.Rasmi Ranjeeta Das	5000.00	3.7.15 to 2.08.15
737/22.08.15	Jayanta Ku.Dash	3150.00	23.07.15 to 1.08.15
738/22.08.15	Jayanta Ku.Dash	3150.00	23.07.15 to 1.08.15
739/22.08.15	Jayanta Ku.Dash	2800.00	23.07.15 to 1.08.15
740/22.08.15	Renuka Kumar	3150.00	23.07.15 to 1.08.15
741/22.08.15	Renuka Kumar	3150.00	23.07.15 to 1.08.15
746/22.08.15	Pragnya Paramita	3150.00	23.07.15 to 1.08.15
747/22.08.15	Pragnya Paramita	3150.00	23.07.15 to 1.08.15
759/22.08.15	N.R.Das	3150.00	23.07.15 to 1.08.15
760/22.08.15	N.R.Das	3150.00	23.07.15 to 1.08.15
761/22.08.15	N.R.Das	2800.00	23.07.15 to 1.08.15
918/26.09.15	N.R.Das	5500.00	7.9.15 to 16.9.15
919/26.09.15	N.R.Das	5500.00	7.9.15 to 16.9.15
925/26.9.15	Pragnya Paramita	5000.00	12.09.15 to 16.09.15
940/26.09.15	Jayanta Ku.Dash	5000.00	7.9.15 to 16.9.15

947/26.09.15	Renuka Kumar	5000.00	7.9.15 to 16.9.15
951/26.09.15	Renuka Kumar	5000.00	7.9.15 to 16.9.15
957/26.9.15	Mrs.Rasmi Ranjeeta Das	5500.00	7.9.15 to 16.9.15
962/26.9.15	Mrs.Rasmi Ranjeeta Das	5500.00	7.9.15 to 16.9.15
975/29.9.15	Sri Subash Ch. Mishra	4500.00	17.08.15 to 25.08.15
977/29.9.15	Mrs.Rasmi Ranjeeta Das	4500.00	17.08.15 to 25.08.15
984/29.9.15	Sri Subash Ch. Mishra	4000.00	26.08.15 to 5.09.15
1124/5.10.15	Jayanta Ku.Dash	3500.00	21.09.15 to 30.09.15
1125/5.10.15	Jayanta Ku.Dash	3500.00	21.09.15 to 30.09.15
1127/5.10.15	Jayanta Ku.Dash	3850.00	21.09.15 to 30.09.15
1136/5.10.15	N.R.Das	3500.00	21.09.15 to 30.09.15
1137/5.10.15	N.R.Das	3500.00	21.09.15 to 30.09.15
1138/5.10.15	N.R.Das	3500.00	21.09.15 to 30.09.15
1140/5.10.15	Renuka Kumar	3500.00	21.09.15 to 30.09.15
1141/5.10.15	Renuka Kumar	3500.00	21.09.15 to 30.09.15
1142/5.10.15	Renuka Kumar	3500.00	21.09.15 to 30.09.15
1148/5.10.15	Mrs.Rasmi Ranjeeta Das	3500.00	21.09.15 to 30.09.15
1235/5.10.15	Mrs.Rasmi Ranjeeta Das	5000.00	21.09.15 to 4.10.15
1726/14.01.16	Sri Subash Ch. Mishra	4000.00	4.1.16 to 13.01.16
1728/14.1.16	Mrs.Rasmi Ranjeeta Das	4000.00	4.1.16 to 13.01.16
1734/14.1.16	Mrs.Rasmi Ranjeeta Das	4000.00	7.1.16 to 13.01.16
1817/26.02.16	Mrs.Rasmi Ranjeeta Das	3500.00	14.1.16 to 18.1.16
1822/26.02.16	Mrs.Rasmi Ranjeeta Das	2800.00	14.1.16 to 18.1.16
1908/8.3.16	Renuka Kumar	4500.00	9.2.16 to 18.2.16
1912/8.3.16	Renuka Kumar	4500.00	9.2.16 to 18.2.16
1914/8.3.16	Renuka Kumar	4500.00	9.2.16 to 18.2.16
1921/10.03.16	Pragnya Paramita	4500.00	9.2.16 to 13.2.16
1935/10.03.16	Mrs.Rasmi Ranjeeta Das	4500.00	9.2.16 to 18.2.16
1940/10.03.16	Jayanta Ku.Dash	7000.00	9.2.16 to 18.2.16
1944/10.03.16	Jayanta Ku.Dash	4500.00	9.2.16 to 18.2.16
1946/10.03.16	Jayanta Ku.Dash	4500.00	9.2.16 to 18.2.16
1959/10.03.16	N.R.Das	5000.00	9.2.16 to 18.2.16
1960/10.03.16	N.R.Das	4500.00	9.2.16 to 18.2.16
1801(E)/2.2.16	Pragnya Paramita	2500.00	27.1.16 to 31.1.16
1801(H)/2.2.16	Renuka Kumar	2500.00	27.1.16 to 31.1.16
1801(L)/2.2.16	Renuka Kumar	2500.00	27.1.16 to 31.1.16
1801(N)/2.2.16	Jayanta Ku.Dash	5000.00	27.1.16 to 31.1.16
1801(S)/2.2.16	Nikunja Ranjan Das	5000.00	27.1.16 to 31.1.16
1801(Y)/2.2.16	Jayanta Ku.Dash	5000.00	27.1.16 to 31.1.16
1801(AA)/2.2.16	Mrs.Rasmi Ranjeeta Das	5000.00	27.1.16 to 31.1.16

Audit asked a clarification regarding engagement of non teaching staffs for taking personal contact classes by issuing POM. But in response the local authority remained silent in this regard.

The whole course of action of the DDCE authority proves to facilitate some non teaching staffs financially, he has violated all the instruction as in the guide line. The payment of remuneration to non teaching staffs for teaching work amounting Rs327300.00 is not admitted in audit and thus suggested for recovery from Sri Susmit Prasad Pani, Director, DDCE who is solely responsible for the misutilisation of public money.

Approval of the Purchase Committee wanting(OSP-166)

On checking of vouchers of DDCE, it is found that a sum of Rs 232405.00 has been shown spent towards purchase of electrical/ electronics items from National Cooperatives Consumer Federation of India Limited vide voucher no. 108/109 dt.12.4.15(Rs 134380.00) and Vr no.398/4.7.15(Rs 98025.00). In support of such expenditure the approval of the purchase committee may be produced to audit for necessary verification. In spite of issue of POM no approval of the purchase committee was shown to audit. Hence Rs 232405.00 is kept under objection till post facto approval of the purchase committee is obtained and shown to audit.

Detail Voucher wanting(OSP-155)

On scrutiny of vouchers of DDCE for the year 2015-16 it is seen that a sum of Rs 3595700.00 has been shown spent towards central valuation of the exam paper of the students of DDCE. But the details of Vouchers are not produced to audit for verification in spite of issue of POM.

Sl No.	Voucher no./Date	Amount Spent(Rs)	Purpose
1	99(A)/16.4.15	423630.00	TA/DA/CA & contingencies for +3 final year valuation
2	101(A)/22.4.15	136584.00	Payment of TA/DA/CA to examiners & Zone Staff

3	250(A)/1.6.15	351050.00	-do- (+3 2 nd year valuation)
4	264(A)/5.6.15	214308.00	-do-
5	264/4.6.15	205141.00	-do-
6	268(A)/11.6.15	207062.00	+3 1 st year back valuation
7	398(A)/4.7.15	435770.00	-do-
8	412(A)/13.7.15	340506.00	-do-
9	478(A) to 478(G)/25.7.15	66166.00	-do-
10	493/4.8.15	616529.00	+3 1 st year Regular 2014
11	1153/9.10.15	46019.00	+3 1 st year back valuation
12	1154/9.10.15	30014.00	+3 1 st year regular
13	1596/16.1.16	522921.00	-do-
	Total	3595700.00	

As the local authority did not produce the required vouchers for verification in spite issue of POM, a sum of Rs 3595700.00 is held under objection till it is complied.

Approval of Purchase Committee/Syndicate Wanting(OSP-156)

During scrutiny of vouchers of DDCE it is found that a sum of Rs 1,85,09,889.00 has been shown spent towards purchase of books for study material. As per Rule 50(i) of Odisha Universities Accounts Manual any purchase above 25000.00 needs approval of the Syndicate. Hence whether Syndicate approval for the above purchase has been obtained may be clarified to audit.

Sl No.	Voucher No./Date	Amount(Rs)	Name of the Supplier
1	1088-1091/5.10.15	1252190.00	Shipra Publication
2	1092-1104/5.10.15	1821703.00	Himalaya Publishing House Pvt.Ltd
3	1155-1162/9.10.15	1423853.00	-do-
4	1284-1289/16.10.15	403275.00	Odisha State Bureau of Text Book
5	1290-1330/16.10.15	551629.00	InteCAD
6	1331-1335/16.10.15	9404568.00	Shipra Publication
7	1467-1472/12.11.15	3652671.00	Nalanda Prakashana
	Total	18509889.00	

The audit objection memo issued in this regard was neither returned nor complied. As such a total sum of Rs 18509889.00 is kept under objection till the post facto approval of the syndicate is obtained and produce to audit for verification.

Approval of Syndicate wanting(OSP-156)

While checking the vouchers of DDCE it is noticed that during the year 2015-16, a sum of Rs 17,58,021.00 has been shown spent towards purchase of Papers for printing of books. As per Rule 50(i) of Odisha Universities Accounts Manual any purchase above 25000.00 needs approval of the Syndicate. Hence whether Syndicate approval for the above purchase has been obtained or not may also be clarified to audit.

Sl No.	Voucher No./Date	Amount Shown Paid(Rs)	Name of the supplier
1	251-257/3.6.15	504168.00	Kendriya Bhandar
2	391-393/29.6.15	175100.00	-do-
3	791-796/9.9.15	378359.00	-do-
4	1584-1589/2.1.16	365846.00	-do-
5	1590-1595/2.1.16	334548.00	-do-
	Total	17,58,021.00	

In response to the objection memo issued, the local authority neither clarified anything nor return the objection memo. Hence a total sum of Rs 1758021.00 is held under objection till post facto approval of the Syndicate is obtained and produce to audit for verification.

Unauthorised appointment of staffs in DDCE(OSP-156)

On verification of remuneration bills, it is found that a sum of Rs 33,46,549.00 has been shown spent towards remuneration of staffs holding the post of Academic Consultants, Programmer, Junior Executives, Librarian, Assistants, Driver, Peon/Attendant etc. during the year 2015-16. Regarding engagement of above said staffs the following facts may be confirmed.

i) Whether the appointment made as per Rule

ii) Whether approval was obtained from the competent authority for such engagement/appointment.

iii) Whether transparency was maintained during appointment like advertisement in the news paper, interview through ion committee etc. If yes, documentary evidence may be produced before audit for verification.

iv) Appointment/engagement orders with terms and conditions of appointment of the staffs may be produced for verification.

v)In case of failure of requisite documents, clarification may be produced why the total expenditure made towards the monthly remuneration of the staffs shall not be treated as inadmissible .

In response to the objection memo issued the local authority remained silent and did not return the compliance.Hence a sum of Rs 3346549.00 is kept under objection till clarification is furnished to audit.

Sl No.	Voucher No./Date	Period	Amount Shown paid(Rs)
1	4 -33/7.4.15	March/2015	279822.00
2	113-141/13.5.15	April/2015	274083.00
3	280-308/12.6.15	May/2015	280481.00
4	417-445/16.7.15	June/2015	245686.00
5	494-522/4.8.15	July/2015	284489.00
6	797-825/9.9.15	August/2015	284153.00
7	1163-1192/14.10.15	September/2015	288729.00
8	1433-1462/5.11.15	October/2015	290685.00
9	1505-1535/8.12.15	November/2015	289184.00
10	1597-1624/16.1.16	December/2015	279317.00
11	1687-1714/9.2.16	January/2016	273374.00
12	1825-1853/10.3.16	February/2016	276546.00
13	Total		33,46,549.00

Production of Advance Deposit Register(OSP-157)

On verification of expenditure vouchers of DDCE for the year 2015-16, it is seen that a sum of Rs 94,56,499.00 have been deposited with CPWD for construction of new building & Renovation work of Silver Jubuli building as following. As per procedure 17(v) read with Rule 13 of Odisha Universities Accounts Manual,1987 the advances to the Public Works Department,Public Health Engineering Department,Odisha State Electricity Board or Corporations and Undertakings under approved estimate shall be shown as final expenditure.The Register of Advance deposits with PWD/PHED/OSEB etc. shall be maintained by Development Section in Form No.15. As it is seen that a total amount of Rs 9456499.00 has been paid to CPWD during 2015-16. As advance for construction of new building & Renovation work of Silver Jubuli building .Hence it is requested to produce the Advance Deposit Register to audit for necessary verification. The details of above expenditure is as follows.

Voucher No./Date	Amount(Rs)
102/22.04.15	47,70,700.00
408/13.07.15	43,56,213.00
629/14.08.15	3,29,586.00
Total	94,56,499.00

The local authority did not produce the requisite records in spite of issue of POM. Hence a sum of Rs 9456499.00 is held under objection till the same is produced to audit.

Approval of Syndicate Wanting(OSP-157)

On checking of Voucher no.1426 to 1431 Dt.17.10.15 it is found that a sum of Rs 428847.00 has been shown paid to National Small Industries Cooperation Ltd. For supply and fixation of Aluminium Glass frame and iron frame door & window in the first floor of old administrative building. In support of that expenditure the approval of Syndicate may be shown to audit for verification. As per Rule 50(i) of Odisha Universities Accounts Manual any expenditure above 25000.00 needs approval of the Syndicate.But no approval of the Syndicate could be produced to audit in the above case in spite of issue of POM. Hence a sum of Rs 428847.00 is kept under objection till the same is complied.

Irregular Payment of conveyance charge to the Director,DDCE(OSP-153)

During checking of log book of vehicle no. OR-O2-BY-3525,it came to the notice that the Director, DDCE has been using office vehicle for commuting journey from office to residence. Finance Deptt.OM No.24442 dt.29.06.12 fixed the conveyance to be recovered from salary @ Rs1000.00 per month for use of office car for journey from residence to office and back. On checking of salary bills of Sri S.P. Pani, Director,DDCE it reveals that a sum of Rs 500.00 per month has been deducted towards conveyance charge which is less than the prescribed rate.Hence it needs to explain to audit that why the differential amount of Rs 6000.00(Rs 12000.00-Rs6000.00) will not be treated as loss to the university.The local authority did not respond anything to the objection memo issued.Non deduction of conveyance charge being treated loss to the university is suggested for recovery from Sri Gouranga Dev Das,Ex-Comptroller of Finance and Sri Bishnu Prasad Mohanty, Ex- Section Officer,Salary Section who were found responsible for such loss.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Susmit Prasad Pani	Ex-Director,DDCE	DDCE,Utkal University,Vani Vihar	455200

2	Sri Ganeswar Naik	Section Officer, DDCE	DDCE, Utkal University, Vani Vihar	125079
3	Smt. Rashmi Ranjeeta Das	Academic Consultant	DDCE, Utkal University, Vani Vihar	7500
4	Sri Gaurang Dev Das,	Ex-Comptroller of Finance	Utkal University, Vani Vihar	3000
5	Sri Bishnu Prasad Mohanty	Ex-Section Officer, Salary Section	Utkal University, Vani Vihar	3000

16.14 -

University Law College, Utkal University Vanivihar

TITLE SHEET	
Name of the institution	University Law College, Utkal University Vanivihar
Year of accounts under audit	2015-16
Name of the local authority during the year of A/Cs	Dr. S.A.K Azad, Principal
Name of the local authority at the time of audit	Dr. S.A.K Azad, Principal
Duration of audit	20.07.2017 to 22.09.2017 (20 working days in terms of Party)

Physical verification:

Physical verification of liquid cash on the day of commencement of audit i.e. on dt- 20.07.2017 before transaction could not be conducted due to non-maintenance of up to date cash book.

Introductory:-

The audit on the accounts of this department was audited by the auditors of local fund audit for the period 2014-15. The present audit is confined to the period 2015-16.

(A) Staff Position:-

No. of Professors:- 0

No. of Readers:- 3

No. of lecturers:-1

No. of non teaching staff:-

(B) Strength of Seats:-

Student strength:-540

List of verified Records

1-Cash book of 5 Year Integrated law, 3 Year LLB (HONS), University Grant

Commission and LLM (Human Rights)

2- Paid vouchers relating to the year 2015-16.

3-Bank pass books/statements

4-Money Receipt books and DCR

5-General stock register and stock registers of books and Journals

6-Sanction order/purchase file and Tender quotation file

7-Cheque issue Register and Miscellaneous files

List of important records not maintained

1. Advance ledger/outstanding advance ledger
2. Register of annual receipts & Expenditure

FINANCIAL POSITION

NAME OF THE CASH BOOK	OPENING BALANCE AS ON 1.4.2015	RECEIPT DURING THE YEAR UNDER AUDIT	TOTAL	EXPENDITURE DURING THE YEAR UNDER AUDIT	CLOSING BALANCE AS ON 31.03.2016 AS PER AUDIT	CLOSING BALANCE AS ON 31.03.2016 AS PER CASH BOOK	DIFFERENCE
5 Year Integrated Law (Self Finance)	92,01,178.97	93,76,845.96	1,85,78,024.93	98,00,666.00	87,77,358.93	87,83,993.93	(-)6,635.00
3 Year LLB (HONS)	22,31,993.51	73,02,674.57	95,34,668.08	86,39,282.00	8,95,386.08	8,95,386.08	0.00
UNIVERSITY GRANT COMMISSION	60,70,333.86	2,84,427.18	63,54,761.04	46,02,457.00	17,52,304.04	17,52,304.04	0.00
LLM (HUMAN RIGHTS)	7,82,854.96	4,94,795.19	12,77,650.15	7,83,223.00	4,94,427.15	4,94,427.15	0.00
TOTAL	1,82,86,361.30	1,74,58,742.90	3,57,45,104.20	2,38,25,628.00	1,19,19,476.20	1,19,26,111.20	(-) 6,635.00

As per the previous Audit Report No : 190624/AR/2016-2017-BHUBANESWAR of 5 Year Integrated Law (Self Finance) cash book for the financial year 2014-15 the difference ----- (-) Rs 6635.00

Cash book wise closing balance on 31.03.216

Name of the cash book	In cash (Rs)	In bank (Rs)	Total
5 Year Integrated Law (Self Finance)	0.00	87,83,993.93	87,83,993.93
3 Year LLB (HONS)	0.00	8,95,386.08	8,95,386.08
UNIVERSITY GRANT COMMISSION	0.00	17,52,304.04	17,52,304.04
LLM (HUMAN RIGHTS)	0.00	4,94,427.15	4,94,427.15
Total	0.00	1,19,26,111.20	1,19,26,111.20

5 Year Integrated Law (Self Finance) Cash book.

Details Head wise Receipt and Expenditure figure of 5 Year Integrated Law (Self Finance) Cash book.

Receipt

- 1-Application Form – Rs 2, 09, 070.00
- 2-Examination Fees- Rs 5, 71, 770.00
- 3-Admission Fees - Rs 81, 76, 215.00
- 4-C.L.C - Rs 1, 110.00
- 5-T.D.S - Rs 1, 679.15
- 6- Interest - Rs 3, 72, 901.81
- 7- Centre charges - Rs 20,300.00
- 8- Seminar Charges - Rs 10,000.00
- 9-Registration Fees - Rs 13,800.00

Total -----= Rs 93,76, 845.96

Expenditure

1-	Deposited to C.F	– Rs 4,62, 630.00
2-	Telephone Charges	-Rs 4,367.00
3-	News paper	- Rs 10, 067.00
4-	Remuneration	- Rs 18,44,894.00
5-	Conduct of Examination	- Rs 56,500.00
6-	Stationaeries	- Rs 98,384.00
7-	Sports	- Rs 44,500.00
8-	Moot court	- Rs 5,000.00
9-	Bar council of India	- Rs 16,000.00
10-	Centre charges	- Rs 30,008.00
11-	Seminar	- Rs 1,34,084.00
12-	Fare well & welcome meeting	– Rs 55,000.00
13-	Annual Function	- Rs 50,000.00
14-	Exam Fees	- Rs 6,160.00
15-	Bank Charges	- Rs 829.00
16-	Repair of A.C & C.C TV	- Rs 95,937.00
17-	Garden	- Rs 21,055.00
18-	Building of Women's hostel paid to C.F	– Rs 66,45,720.00
19-	Contingency	- Rs 1,09,030.00
20-	Labour Charges	- Rs 1,800.00
21-	Ganesh puja	- Rs 3,500.00
22-	Furniture	- Rs 1,02,202.00
23-	Advertisement	- Rs 2,999.00

Total = Rs 98,00,666.00

Details of closing balance as per bank book & cash book balance figure as on 31.03.2016

Bank	A/C No	Closing in the pass book as on 31.03.2016	Closing in the cash book as on 31.03.2016	Difference
Syndicate Bank, DDCE campus	80152200000440	91,23,911.93	87,83,993.93	3,39,918.00

The Reconciliation amount of Rs 3,39,918.00, the cheques which are debited from the cash book but not en cashed from the bank pass book as on 31.03.206 is given below.

Sl No	Cheque No	Amount
1	5927668	500.00
2	5927671	500.00
3	5927676	1470.00
4	5927677	70.00
5	5927678	408.00
6	5927681	7600.00

7	5927680	19380.00
8	5927683	21160.00
9	5927694	7200.00
10	5927695	7200.00
11	5927696	5850.00
12	5927697	9450.00
13	5927698	12600.00
14	5927699	17550.00
15	5927700	22500.00
16	5927701	15750.00
17	5927702	8100.00
18	5927703	8100.00
19	5927704	8100.00
20	5927718	15750.00
21	5927706	8550.00
22	5927707	9450.00
23	5927708	10800.00
24	5927710	4500.00
25	5927711	25200.00
26	5927712	4050.00
27	5927713	22050.00
28	5927714	13050.00
29	5927715	6750.00
30	5927716	18900.00
31	5927719	4500.00
32	5927720	11250.00
33	5927721	3600.00
34	5927722	5830.00
35	5927723	2200.00
Total		339918.00

Investment Position of 5 Year Integrated (Self Finance) cash book as on 31.03.2016

T.D.R No	Face Value	Date of Investment	Maturity Value	Date of Maturity
801540500002981/2	186285.63	12.04.2015	2,01,641.56	12.04.2016
80154050005309/6	152774.15	11.10.2014	1,75,898.31	11.10.2016
80154050005312/6	152774.15	11.10.2014	1,75,893.31	11.10.2016

3 Year LLB (HONS) Cash book.

Details Head wise Receipt and Expenditure figure of 3 Year LLB (HONS) Cash book.

Receipt

1- C.LC	- Rs 1,270.00
2- Application Form	- Rs 2,38,900.00
3- Admission Fees	- Rs 4,63,634.00
4- Library fees for loss of books –Rs	1,000.00
5- Exam Fees	-Rs 3,49,030.00
6- Director P.G DDU Lab -Rs	61,46,693.00
7- Interest	-Rs 1,02,147.57

Total =Rs 73,02,674.57

Expenditure

1-Blood Donation	-Rs 8,670.00
2-Stationaries	- Rs 18,890.00
3- Telephone	-Rs 4,888.00
4-Advertisemt	-Rs 17,059.00
5- Remuneration	- Rs 1,79, 400.00
6- Entrance Test	-Rs 80,000.00
7-Purchase of prospectus & I card	-Rs 13,800.00
8-Deposited to C.F	-Rs 3,33,340.00
9-Imprest Money	- Rs 5,000.00
10-Paid to police housing corporation for construction of ladies hostel	-Rs 79,23,125.00
11-National day celebration	- Rs 7,000.00
12-Conduct of examination	- Rs 47,910.00
13-Inter branch fees (SBI)	- Rs 200.00

Total = Rs 86,39,282.00

Details of closing balance as per bank book & cash book balance figure as on 31.03.2016

Bank	A/C No	Closing in the pass book as on 31.03.2016	Closing in the cash book as on 31.03.2016	Difference
S.B.I UU Campus	32170870925	16,49,584.00	8,95,386.08	8,31,455.44
Syndicate Bank, DDCE Campus	80152010002329	77,257.52		
	Total	17,26,841.52	8,95,386.08	8,31,455.44

It is revealed from the above position that there is a huge difference between the closing balance of Bank position shown in cash book and closing balance shown in the pass book which is yet to be reconciled.

With reference to G.O. No.690/Fin. Dt.21.01.2009 of Principal Secretary to Govt. Finance Deptt, it has been categorically specified that the local authority must have to prepare reconciliation statement between cash book figure at the end of the every year. In view of the above Govt. order non reconciliation of Bank Account figure with cash book figure is treated as highly irregular. Hence it is advised to take necessary steps for reconciliation between the cash book figure henceforth.

The un-reconciled amount of **Rs 8,31,455.44** need be reconciled and produced to next audit for check. Till the amount of **Rs 8,31,455.44** is held under objection.

STOCK POSITIN

Verified the records produced and found that the following irregularities.

As required under rule 119 of OGFR, Vol-I as well as O.A.E.I.A.P Rules 1985 half yearly physical verification of stock and stores including library books were not conducted by the HOD or any authorized person.

Comments:

As per Rule 106 of O.G.F.R an inventory of dead stock should be maintained in the department in Form O.G.F.R-6 showing the number received, the number disposed of (by transfer, sale, loss etc) and the balance in hand for each kind of articles.

As per Rule 106 (iii) of O.G.F.R, the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded.

As per Rule 106 (iv) of O.G.F.R, articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory.

ADVANCE

1	Advance outstanding as on 1.04.2015	Rs 5,76,255.00
2	Advance paid during the year	Rs 1,34,410.00
3	Total advance	Rs 7,10,665.00
4	Advance adjusted during the year	Rs 86,500.00
5	Advance outstanding as o 31.03.2016	Rs 6,24,165.00

Total advance paid during the year 2015-16 =Rs 47,910.00 + Rs 86,500.00 =Rs 1,34,410.00

The details of Advance paid and Adjusted during the year 2015-16

Sl No	Name of Employee	Vr No & Date	Advance Amount Paid	Advance Amount Adjusted	Purpose
1	Dr. P Panda, Lecture	8/24.06.2015	80000.00	80000.00	Entrance Test
2	R.K Sahoo, S.O	24/16.10.2015	3000.00	3000.00	Imp rest Money
3	Rajesh Pradhan	31/25.01.2016	1500.00	1500.00	Republic Day
4	R Padhi, Jr. Asst	32/10.02.2016	2000.00	2000.00	Saraswati Puja
Total			86500.00	86,500.00	

Year wise Break up

- 1- Prior to 1.04.2012 = Rs 4,41,591.00
- 2- 2012-13 =Rs 1,17,664.00
- 3- 2013-14 =Rs 17,000.00
- 4- 2014-15 = Rs 0.00
- 5- 2015-16 =Rs 47,910.00

Total =Rs 6,24,165.00

Details of Advance outstanding for the year 2015-16

Sl No	Vr No & Date	To whom paid	Amount	Purpose
1	51/6.05.2015	Dr .M.K Sadual, Lecture	10000.00	Conduct of Examination
2	58/25.07.2015	Dr .M.K Sadual, Lecture	5300.00	Conduct of Examination
3	59/25.07.2015	Dr. P.K Swain, Lecture	8000.00	Conduct of Examination
4	63/1.09.2015	Dr .M.K Sadual, Lecture	2000.00	Conduct of Examination
5	64/1.09.2015	Dr. P.K Swain, Lecture	1210.00	Conduct of Examination
6	82/29.01.2016	Dr. P.K Swain, Lecture	21400.00	Conduct of Examination
Total			47,910.00	

Details of Advance outstanding for the year 2013-14

Sl No	Vr No & Date	To whom paid	Amount	Purpose
1	Nil/16.04.2013	Chitta Ranjan Das, Sr Asst	5000.00	Stationeries
2	Nil/26.06.2013	Prasanta Kumar Swain, Lecture	5000.00	Printing of admission form
3	Nil/14.08.2013	Prasanta Kumar Swain, Lecture	1000.00	Celebration of Independence day
4	Nil/21.02.2014	Pabitra Mohapatra, Student	6000.00	Cricket UPL
		Total	17,000.00	

Details of Advance outstanding for the year 2012-13

Sl No	Vr No & Date	To whom paid	Amount
1	01/2.04.2012	Manisha Sethy, Student	7020.00
2	2/3.04.2012	Ajaya Kumar Pani, Student	11800.00
3	6/19.04.2012	Binaya Kumar Das,Reader	14208.00
4	7/19.04.2012	Prasant Kumar Swain,Reader	5709.00
5	8/19.04.2012	Monoj Kumar Sadual, Lecture	7121.00
6	9/20.04..2012	J Palei, Student	6000.00
7	11/25.04.2012	Ajay Kumar Pani, Student	8424.00
8	15/14.05.2012	J Palei, Student	9060.00
9	16/14.05.2012	Biswajit Kumar, Student	2085.00
10	42/13.09.2012	J Marandi, Student	3000.00
11	47/25.09.2012	Binay Kumar Das, Reader	6700.00
12	48/25.09.2012	Monoj Kumar Sadual, Lecture	7268.00
13	19/25.09.2012	Prasant Kumar Swain,Reader	8769.00
14	76/22.01.2013	Prasant Kumar Swain,Reader	1000.00
15	80/7.02.2013	Monoj Kumar Sadual, Lecture	7500.00
16	81/7.02.2013	Prasant Kumar Swain,Reader	12000.00
		Total	1,17,664.00

University Grant Commission Cash book.

Details Head wise Receipt and Expenditure figure of University Grant Commission Cash book.

Receipt

- 1-Grants = Rs 1,20,000.00
- 2-Refund of T.A =Rs 18,273.00
- 3-Interest Received =Rs 1,46,154.18

Total = Rs 2,84,427.18

Expenditure

- 1-BSNL Internet = Rs 11,593.00

- 2-Repairs of computers = Rs 1,55,265.00
- 3-Instalatin of Generator = Rs 16,050.00
- 4- Refund of building of ladies hostel grant = Rs 30,00,000.00
- 5-Purchase of All India Report (AIR) =Rs 83,700.00
- 6-Transper to 5 year Integrated law = Rs 10,000.00
- 7-Minor Research Project = Rs 1,20,000.00
- 8-Purchase of books and Magazines = Rs 4,28,200.00
- 9-Refund of Interest to Jt. Secretary U.G.C = Rs 6,24,142.00
- 10-Audit Fess =Rs 5,000.00
- 11-T.A grant = Rs 84,346.00
- 13-Repair of building =Rs 64,161.00

Total =Rs 46,02,457.00

Details of closing balance as per bank book & cash book balance figure as on 31.03.2016

Bank	A/C No	Closing in the pass book as on 31.03.2016	Closing in the cash book as on 31.03.2016	Difference
Syndicate Bank DDCE Campus	80152200000941	17,52,304.04	17,52,304.04	0.00

LLM (Human Rights)

Details Head wise Receipt and Expenditure figure of LLM (Human Rights) Cash book.

Receipt

- 1-Exam Fees = Rs 45,650.00
- 2-Admission Form = Rs 39,000.00
- 3-C.L.C =Rs 60.00
- 4-Admission Fees =Rs 3,84,000.00
- 5-Interest =Rs 25,248.19
- 6-Audit Recovery = Rs 837.00

Total = Rs 4,94,795.19

Expenditure

- 1-Paid to C.F = Rs 36,450.00
- 2-Remuneratin =Rs 5,15,836.00
- 3-Extension activities =Rs 50,000.00
- 4-Entrance Fees =Rs 34,635.00
- 5-Advertisement = Rs 10,437.00
- 6-Stationary =Rs 5,000.00

7-Study Tour =Rs 64,000.00

8-Contingency =Rs 5,554.00

9-Library = Rs 61,311.00

Total =Rs 7,83,223.00

Details of closing balance as per bank book & cash book balance figure as on 31.03.2016

Bank	A/C No	Closing in the pass book as on 31.03.2016	Closing in the cash book as on 31.03.2016	Difference
Syndicate Bank DDCE Campus	80152010004247	4,96,427.15	4,94,427.15	2000.00

Cheque Issued from the cash book not debited from the pass book as on 31.03.2016

1-Cheque No-161910/29.03.2016 = Rs 2000.00

Acknowledgement Wanting

On checking of the University Grant Commission cash book w.r to paid vouchers a sum of Rs 37,500/- was paid to M/S The Law House, Cuttack towards publication of book titled " Honor killing via-a-via Human Rights: Contemporary issues and Challenges" vide Vr No-22/29.10.2015 bearing cheque No- 747408 dated 29.10.2015. There are 100 nons of books purchased from the shop @375/- per copy . These books are distributed at the seminar.

On issue of POM the local authority has replied that "the acknowledgement Register was kept ready and would be placed for verification before next audit". Till the close of audit Rs **37,500.00** was kept under objection.

Clarification Wanting

The closing balance of 5 Year Integrated law (Self Finance) cash book as on 31.03.2016 Rs 87,83 ,993.93

The closing balance of 5 Year Integrated law (Self Finance) cash book as on 31.03.2016 as per audit Rs 87,77,358.93

Difference Rs 6,635.00

On issue of POM the local authority has replied that "the closing balance of Rs 87, 83, 993.93 shown in the cash book of 5 Year Integrated course cash book as on 31.03.2016 was correct. There was no difference of Rs 6, 635.00 in the closing balance as pointed out by the audit". The reply produced by the audit is not satisfactory. Hence the amount Rs **6, 635.00** was kept under objection.

A-Excess Payment shown in the cash book

On scrutiny of the 5 Year Integrated Law (Self Finance) cash book w.r to Remuneration of Teachers' Staff register a sum of Rs 9,450.00 was paid to Annpurna Pattnaik, Guest Faculty for the month of April and May vide Vr No-169/13.05.2015 bearing cheque No-927596/13.05.2015. But on checking of Remuneration of Teachers' Staff register of cash book Page No-25, she takes 14 classes and the amount due for each class is Rs 450/- and the total amount is Rs 6,300.00.

However on issue of POM the excess payment of Rs 3,150.00 (Rs 9,450.00 – Rs 6,300.00) has been recovered from her vide M.R No-4431 on dated 3.11.2017.

B-Excess Payment shown in the cash book

On scrutiny of the 5 Year Integrated Law (Self Finance) cash book w.r to Remuneration of Teachers' Staff register a sum of Rs 7,650.00 was paid to P. Sitalaxmi, Guest Faculty for the month of April and May vide Vr No-169/13.05.2015 bearing cheque No-927597/13.05.2015. But on checking of Remuneration of Teachers' Staff register of cash book Page No-26, she takes 14 classes and the amount due for each class is Rs 450/- and the total amount is Rs 6,300.00.

However on issue of POM the excess payment of Rs 1,350.00 (Rs 7,650.00 – Rs 6,300.00) has been recovered from her vide M.R No-4372 on dated 30.10.2017.

C-Amount not taken into Exam D.C.R

On checking of Daily Collection Register of 3 Year LLB (HONS) w.r to Money Receipt book No-2 vide SI No-13616 dated 9.12.2015 a sum of amount Rs 560/- was received from Manas Ranjan Behera, by the cashier Sri Sabita Sundar Lenka, Sr. Asst. But the above amount has not taken into the Exam D.C.R by the concerned person.

However on issue of POM the amount of Rs 560.00 has been recovered from him vide M.R No-2724 on dated 9.11.2017.

D-Vouchers not produced to audit

On scrutiny of the paid vouchers w.r to the concerned cash book the following

vouchers were not produced to audit. The details are given below:

SI No	Vr No & Date	Amount	Purpose	Name of the cash book
1	167/6.05.2015	10000.00	Paid to B.K Das ,Reader for Exam	5 Year Integrate law , Self Finance
2	175/23.06.2015	7000.00	Paid to IT solution	5 Year Integrate law , Self Finance
3	180/11.07.2015	35000.00	Paid to B.K Das ,Reader for Exam	5 Year Integrate law , Self Finance
4	181/15.07.2015	11500.00	Paid to B.K Das ,Reader for Exam	5 Year Integrate law , Self Finance
5	190/5.08.2015	2699.00	Paid to B.K Das ,Reader for Exam	5 Year Integrate law , Self Finance
6	212/16.10.2015	10000.00	Spent for Fresher's Day	5 Year Integrate law , Self Finance
7	251/2.02.2016	17355.00	Paid to B.K Das ,Reader for Exam	5 Year Integrate law , Self Finance
8	255/15.02.2016	33300.00	Paid to Rasmi Enterprises towards supply of Letter Folder	5 Year Integrate law , Self Finance
9	277(B)/30.03.2016	40000.00	For annual function	5 Year Integrate law , Self Finance
10	70/7.05..2015	50000.00	Paid to Dr. P.Panda for extension activities	LLM Human Rights
11	1/6.04.2015	8670.00	Paid to Miss Sanya Rout, Sectrtary, SSG for blood donation	3 Year LLB (HONS)
12	6/8.04.2015	4150.00	Paid to sahuo variety store for Dustbin	3 Year LLB (HONS)
13	17/14.09.2015	1500.00	Paid to S.S lenka for Ganesh puja	3 Year LLB (HONS)
14	51/6.05.2015	10000.00	Paid to Dr. M.K Sadual for conduct of Examination	3 Year LLB (HONS)
15	58/25.07.2015	5300.00	Paid to Dr. M.K Sadual for conduct of Examination	3 Year LLB (HONS)
16	59/25.7.2015	8000.00	Paid to Dr. P.K Swain for conduct of Examination	3 Year LLB (HONS)
17	63/1.09.2015	2000.00	Paid to Dr. M.K Sadual for conduct of Examination	3 Year LLB (HONS)
18	64/1.09.2015	1210.00	Paid to Dr. P.K Swain for conduct of Examination	3 Year LLB (HONS)
19	82/29.01.2016	21400.00	Paid to Dr. P.K Swain for conduct of Examination	3 Year LLB (HONS)
	Total	279084.00		

On issue of POM, the following vouchers amounting to Rs 2,79, 084.00 have been produced to audit.

16.15 - P.G.Deptt. of Psychology.

1. TITLE SHEET:-P.G Deptt. of Psychology

1	Name of the Institution	P.G Deptt. of Psychology
2	Years of Accounts of under Audit	2015-16
3	Name of the Local Authority during the year of A/Cs	Prof. Namita Mohanty
4	Name of the Local Authority at the time of Audit	Prof. Bhaswati Pattanaik
5.	Duration of Audit	5 man days (In terms of Party)

2. Physical Verification

Physical verification of liquid cash on the day of commencement of audit i.e. on dt- 23.09.2017 before transaction could not be conducted due to non-maintenance of up to date cash book.

3. List of verified records:-

1. Cash Book
2. Paid vouchers
3. Bank Pass Book
4. Related records and files
5. Stock Register

Students Strength

P.G -----48

M. Phil -----16

P.H.D-----10

Staff Strength

Name of Post	Strength
Professor	3
Associate Professor	6
Reader	0
Senior Assistant	3
Typist	0
Sweeper	1
Peon	2

4.FINANCIAL POSITION (In Rs)

Opening Balance as on 1.04.2015	13, 00,570.99
Receipts during the year 2015-16	4, 29,643.00
Total	17,30,213.99

Expenditure during the year 2015-16	4, 32,718.62
Closing Balance as on 31.03.2016 as per audit	12,97,495.37
Closing Balance as on 31.03.2016 as per cash book	12,97,495.37
Difference	0.00

Cash book wise closing balance on 31.03.216

Name of the cash book	In cash (Rs)	In bank (Rs)	Total
Main cash book	0.00	12,97,495.37	12,97,495.37

Details of head wise Receipts and Expenditure

Receipts

- 1-Field Trip =Rs 12,000.00
- 2-Office Contingency =Rs 24,000.00
- 3-Lab e equipment = Rs 15,000.00
- 4-Interest of saving A/Cs =Rs 51,793.00
- 5-Interest on Fixed deposits =Rs 1,276.00
- 6-P.G Entrance =Rs 75,500.00
- 7-M.Phill form fill up =Rs 14,820.00
- 8-Audit Recovery =Rs 214.00
- 9-M.A Semi star Exam =Rs 60,590.00
- 10-M.Phil exam =Rs 29,050.00
- 11-Seminar skill development = Rs 46,720.00
- 12-P.H.D entrance = Rs 11,500.00
- 13-M.A Form fill up = Rs 87,180.00

Total = Rs 4,29,643.00

Expenditure

- 1-Field Trip = Rs 12,000.00
- 2-Office Contingency = Rs 24,000.00
- 3-Lab equipment = Rs 15,000.00
- 4-Deptt. Development =Rs 31,760.00
- 5-M.A entrance =Rs 37,120.62
- 6- Paid to C.F = Rs 1, 38,840.00
- 7-Laboratory Development = Rs 1, 09,415.00

8-M.Phil entrance	= Rs 536.00
9-Ph. D course work	= Rs 8,755.00
10-Seminar Skill development	= Rs 46,720.00
11-M.A Exam	= Rs 8,458.00
12-Bank Commission	= Rs 114.00

Total = Rs 4,32,718.62

5. DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK BANK BALANCE AS ON DT.31.03.16

Name of the Bank	A/C No.	Closing balance in bank pass book as on 31.03.2016	Closing balance in bank column of cash book as on 31.03.2016	Difference
State Bank of India, U.U Branch	10164208667	13,31,355.37	12,97,495.37	33,860.00

The cheques which are debited from the cash book but not en cashed till as on 31.03.2016 amounting to Rs 33,860.00 are detailed given below.

SI No	Cheque No & Date	Amount
1	153108/12.08.2014	13200.00
2	764555/22.03.2016	9600.00
3	764557/30.03.2016	6750.00
4	764558/30.03.2016	960.00
5	764559/30.03.2016	3350.00
Total		33,860.00

6. Stock Position

The Dead Stock Register as required to be maintained as per Rule 106 and 107 of OGFR and University Accounts Manual 1986 was not maintained by this department during 2015-16. In some cases item wise stock entry of the stocks have not been made in the stock Register. The local authority is requested to maintain the same and produced to next audit for necessary verification.

7-INVESTMENT :

Investment Position of Mash book as on 31.03.2016

T.D.R No	Face Value	Date of Investment	Term	Date of Maturity
10164308605	15,000.00	23.02.2013	5 Years	23.02.2018

8-ADVANCES :-

Advance paid in this institution was booked as final expenditure. Thus outstanding advance position was not a part of opening balance as on 31.03.2016. However, advance paid and adjusted thereof was recorded in the expenditure register and also in advance ledger maintained by the unit. It may be stated that no advance is found to have been outstanding as on 31.03.2016.

16.16 - Audit on accounts of University High School for the year 2015-16

Title Sheet :

1	Name of the Institution	University high school
2	Year of accounts under audit	2015-16
3	Name of the Local authority during the year of A/Cs	Dr.Laxmidhar Behera upto 31.10.16
4	Name of the Local authority at the time of audit	Smt.Monorama Mishra .

Physical Verification :

Physical verification of cash was conducted on dtd. .5.2017 (after transaction) and found cash in hand is nil which agrees with book balance recorded at cash book page no.

Staff Position :

Sanctioned strength- Teaching= Non-teaching=0

Man in position- Teaching=7 Non-teaching=4

Students strength:

Sl. No.	Name of the classes	No. of students enrolled
1	Class-1	59
2	Class-2	61
3	Class-3	65
4	Class-4	66
5	Class-5	80
6	Class-6	81
7	Class-7	71
8	Class-8	92
9	Class-9	108
10	Class-10	109
	Total	792

List Of Verified Records:

1. Main Cash book and its subsidiary cash books
2. SSA cash book
3. Attendance and fee collection registers
4. Bank pass books
5. Voucher Guard files.
6. Money Receipts
7. Stock register of money receipts
8. General stock register, sports article stock register 2015-16, Book Prize stock register for the year 2015-16.
9. Outward Exam receipt and expenditure cash book.
10. Endowment register

12. Daily collection register

FINANCIAL POSITION:-

The abstract of financial position for the year 2014-15 is as detailed below.

	Main Cash Book	SSA cash Book	Outward Exam	Total
Opening Balance as on 01.04.2015	895741	13888.65	0	909629.65
Receipt during the period of audit	540783	242219.00	5300.00	788302.00
Total	1436524	256107.65	5300.00	1697931.65
Expenditure during the period of audit	725426	214550.00	5300.00	945276.00
Closing balance as on 31.3.2016 (as per audit)	711098	141557.65	0	852655.65
Closing balance as on 31.3.2016 (as per cash book)	711098	41557.65	0	752655.65
Difference	0	100000.00	0	100000.00

The differential amount of Rs.100000.00 between the audit CB and Cash book CB is due to the difference between CB as on 31.3.2015 and OB as on 01.4.2015. As per the previous year audit report (for the year 2014-15), Rs.100000.00 has been detected as misappropriation. The amount of Rs.100000.00 has been deposited in the SSA bank pass book no.10164211331 (SBI) on dtd.23.6.2016.

Details of Receipt and Expenditure figure for the year 2015-16 :

Sl.No.	Name of the Head	OB as on 1.4.15	Receipt during the year	Total	Expenditure during the year	CB as on 31.3.16
1	Fees n Fine	2091	669	2760.98	0	2760.98
2	Magazine	141809.6	11784	153593.6	0	153593.6
3	Common Room	8417.1	1186	9603.1	0	9603.1
4	Scout	54709.97	3558	58267.97	14000	44267.97
5	Improvement	267772.72	48048	315820.72	291226	24594.72
6	Game	72361.3	43824	116185.3	42492	73693.3
7	Library	31724.06	31186	62910.06	30040	32870.06
8	Prize	28348.15	52660	81008.05	63924	17084.15
9	JRC	42529.4	3830	46359.4	3225	43134.4
10	Contingency	(-)18673.66	80000	61326.34	61400	(-)73.66
11	Science	2604.71	38537	41141.71	37198	3943.71
12	Furniture	(-)11828.92	40000	28171.08	28145	26.08
13	Examination	6681.18	32130	38811.18	34826	3985.18
14	Miscellaneous	8566		8566		8566
15	Scholarship	5610		5610		5610
16	Interest	228077.85	41289	269366.85		269366.85
17	Puja	22088.55	38550	60638.55	54100	6538.55
18	Romeo	(-)925	2000	1075	2000	(-)925
19	Poor fund	10098.09		10098.09		10098.09

20	Garden	750.18		750.18		750.18
21	Petty Repair	(-)7491.52	35000	27508.48	27850	(-)341.52
22	Insurance	251	1532	1783		1783
23	Study Tour	97.75	35000	35097.75	35000	97.75
24	Non-classified	70.51		70.51		70.51
25	TOTAL	895741	540783	1436523.9	725426	711098

Details of closing balance as per cash book as on 31.3.16:

In cash (Rs.)	632.00
In SBI A/C No.10164207493	705670.89
In SBI A/C No.10164207493 (GPB)	4795.11
In SBI A/C No.10164211331 (SSA)	41557.65
In SBI A/C No.31904708074 (Amount kept outside the cash book for outward exam) in the pass book until 29.2.2016	5075.00

Details of closing balance as per Bank Pass Book and Cash Book :

Name of the Bank	A/C No.	Closing Balance in Pass Book as on 31.3.2016	Closing Balance in Bank as mentioned in Cash Book as on 31.3.2016	Difference
SBI, UU campus	10164207493	705670.89	705670.89	0
SBI, UU Campus	10164207506	4795.11	4795.11	0
SBI, UU campus	10164211331	41557.65	141557.65	100000
SBI, UU campus	31904708074	5075.00	5075.00	0

The difference of Rs.100000.00 between the A/c no.10164211331 and concerned cash book is due to the the misappropriation detected in the year 2014-15 as mentioned above.

Investment :

Sl.No.	A/C No.	Amount Invested	Rate of Interest	Date of Investment	Date of maturity
1	10164308242	300.00	0	27.9.12	28.9.15 .Closed on 17.10.15
2	31876581146	5000.00	9.25	9.8.11	9.8.16
3	33807420094	10882.00	9	29.4.15	29.4.16
4	10164311867	6068.68	8.7	22.5.15	22.5.18
5	10164308219	5000.00	8.75	17.8.14	17.8.17
6	10164308220	1000.00	8.75	14.7.14	17.7.17
7	10164311845	3273.71	8.5	3.1.15	3.1.18
8	10164308231	500	9	14.7.12	15.7.15 .closed on 17.10.15
9	10164308286	1200	9	24.12.13	24.12.16
10	31646536270	1850.00	9	18.11.13	14.8.16
11	10164308264	1000	8.5	10.1.16	10.1.19
12	10164308253	268	8.5	10.1.16	10.1.19

Budgetary Sanction: 335000.00

Sl. no.	Heads of expenditure	Amount (Rs.)
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1.	Purchase of sports material	33000.00
2	Prizes and medals for students	45000.00
3	Petty Repair	35000.00
4	Office contingency and Science contingency	45000.00
5	Contingency for celebration of university foundation day and Independence day	35000.00
	Study Tour	
6	Science apparatus and craft material	35000.00
7	Repair of furniture	35000.00
8	Purchase of Romeo machine and its repair	40000.00
9	Books and journals	2000.00
10		30000.00

Advance position:

There is no outstanding advance in previous year audit report. As per cash book no advance has been given to anybody and thus no advance register has been maintained.

Stock Position:

All stock and stores purchased during the year under audit has been entered in the stock register. But the balancing of stock has not been done properly. The opening balance and closing balance as on 31.3.2016 has not been arrived .Physical verification of stock has also not conducted during the year.

Besides dead stock register showing position of furniture and other major items has not been produced by the local authority.

Audit of Receipt : No comments

Audit of Expenditure :-

1. Payments made through cash : (OSP-77-78)

On checking of the main cash book, it is observed that no advance was paid during 2015-16. Hence no advance ledger is maintained. On checking of cheque issue register and bank pass book, it is observed that the following self cheques were withdrawn on different dates but corresponding entries were not available in the main cash book as well as subsidiary cash book. Day wise cash in hand position were also not mentioned in cash book. The purpose of such withdrawal were also not known mentioned.Details mentioned below in tabular form.

As per Para 3.2 of Finance Department, Govt. of Odisha letter no.FIN-TRY-RULE-0024/2012 27444/F dtd.26.7.2012, payments related to contingent expenditure , exceeding Rs.5000.00 must be made through the Bank account of the individual supplier/vendor/beneficiary. So payment made through cash by peon/teachers to individual vendor/supplier/beneficiary is highly irregular.

Date	Chq. No.	Amount	Date	Chq. No.	Amount
18.6.15	913307	15000	9.11.15	913324	20000
30.6.15	913309	10000	12.11.15	913325	50000
1.8.15	913309	10000	13.11.15	913326	50000
6.8.15	913310	5400	19.11.15	913327	50000
11.8.145	913311	10000	4.12.15	913328	50000
17.8.15	913312	10000	21.12.15	913329	10000
18.8.15	913313	25000	23.12.15	913330	30000

27.8.15	913314	10000	29.12.15	913331	50000
15.9.15	913315	20000	27.1.16	913332	20000
19.9.15	913316	10000	8.2.16	913333	20000
9.10.15	913318	10000	11.2.16	913334	100000
12.10.15	913319	10000	29.2.16	913335	5300
14.10.15	913320	10000	18.3.16	913336	5000
16.10.15	913321	20000	19.3.16	913337	3500
2.11.15	913322	20000	28.3.16	913338	50000
4.11.15	913323	10000		TOTAL	719200

Compliance : Cash in hand position were maintained in the cash book at the end of every month. This has been verified by the auditor. The cheques were withdrawn through bearer and teachers and all the payments made through the teacher at different times for the purposes of expenditure. Corresponding vouchers have been entered in cash book and subsidiary book which has been verified by auditor.

Audit inference : Actually neither the vouchers to corresponding reference related to withdrawals were maintained in cash book nor details of voucher against the withdrawals were produced to audit. It is irregular practice and payment is not admissible. **Rs.719200.00 is kept under objection.**

2. Production of work records : (para:35)

On checking of the vouchers of improvement work of University school, it is observed that following materials were purchased and labour payments were made for reconstruction of collapsed boundary wall of 60 ft long and 9 ft height (vr. No.4/31.10.15) on the south east side of the school, as per the resolution no.4 dated 06.07.2015 of the staff council and after preparation of estimate by the Assistant Engineer, UU for Rs.71675.00 (as mentioned in the file no.24 ,pg. no.16 ,Managing committee). All the payments have been made through cash.

Vr. No./date	Person to whom payment made	Amount (Rs.)	Item	Purpose
1/18.8.15	Santosh Ku. Panigrahi	25000	3 tractor loads of bricks	Construction of boundary wall
2/27.8.15	Santosh Ku. Panigrahi	10000	1 tractor load chips n bolderdo....
3/31.10.15	Maa Tareni Order Supplier	10000	2 tractor sand @2000.00 n 20 bags cementdo....
4/31.10.15	Ramesh Chandra Pradhan	30000	labour payment @ 500.00/ftdo....
	Total	75000		

Hence the following records related to the above said work need to be produced before audit for verification.

1. Estimate of work done
2. MB showing the pre measurement, measurement/check measurement
3. Muster roll showing labour payment.
4. Analysis of rate.

COMPLIANCE : Though the estimate is done owing to security point of view and to avoid unnecessary delay, the reconstruction work was done by the staff committee. The payment for purchase of material and labour contract was made through the staff with their knowledge both in cheque and cash.

As the local authority didn't produce any document as mentioned above and the work was done by the staff committee as stated above, the entire expenditure of **Rs.75000.00 cannot be accepted by audit as authentic and is kept under objection till the production of records.**

3. Production of Excursion/ Study tour documents : (OSP-36)

On checking of Excursion /Study tour cash book w.r.t. voucher it is observed that Rs.35000/- was spent towards excursion/study tour to Kapilas and Joranda, Dhenkanal taking 300 students along with teachers and employees of the school in five (5) no. of buses, vide vr. No.1/21.11.15 . But in support of this acknowledgement receipt and money receipt from MAA SARALA TRAVELS, plot no.MIG-A/17, Nayapalli, BBSR has been kept in the guard file. The bill bearing the information such as date of journey ,place from where to where traveled , time of departure from BBSR , time of arrival at the destination, halting hours, total distance traveled is not available in the guard file. Connected file showing term and condition for payment was not produced to audit. As the same travel agency is engaged for the excursion of the School over a couple of years ,the above said documents/information must be available with it, which need to be produced before audit for further verification.

Again the payment has been made through cash which is highly irregular.

COMPLIANCE : The date of journey, place of journey,time of journey, rate per k.m. along with charge etc. is attached here with for your reference. Date of journey 21.11.2015. Time- 6 A.M. to 10 P.M., Distance – 100 + 100 = 200 Km, Rate – Rs.30/Km. .Detained charge Rs.1000.00 per hour.

As the information provided above are not supported with any document , the payment is made through cash and the the certificate of parents/students showing consent for conduct of study tour is not produced to audit along with the connected file showing terms and condition of payment, the entire amount of **Rs.35000.00 is kept under objection.**

4. Production of vouchers and UC : (OSP-37)

On checking the Out Exam receipt and expenditure cash book it is noticed that Rs.5690.00 has been received on 22.04.2015 (390.00) and 20.2.16 (5300.00) from OPSE and BSE respectively for conduct of OPSE and AHSCE-2016 exams. The expenditures are shown on 25.4.2015 and 29.2.2016. The transaction has not been entered into the main cash book even though the receipt and expenditure has been made through the main bank account of the School i.e. SBI A/C no.10164207493.No voucher is produced for the above said expenditure. In the cash book (pg no.2), it has been mentioned that the vouchers submitted to OPSE and BSE. No UC or acceptance letter of vouchers from the UPSE and BSE is supplied to audit. Hence in order to clarify the authenticity of the expenditure, the local body is requested to produce the copy of the above said documents, BD receipt register showing the receipts for verification.

Again , as the transaction has been made through the main bank pass book, the local body is suggested to reflect the same in the main cash book also.

COMPLIANCE: Rs.5300.00 received from BSE Odisha for AHSC Exam-2016 centre charge vouchers submitted to BSE Odisha and adjusted rest Rs. 390.00 received from OPSC for arrangement supply of drinking water for candidates of Asst. section officer ,Examination on dtd.29.11.2015. Vouchers submitted to OPSC and adjusted.

Audit inference :As the local body is unable to produce any document in support of utilization of the above said amount of **Rs.5690.00 , the entire amount is kept under objection** until the production of the same to the next audit. Again the local body is requested to keep a UC /acceptance letter of vouchers/ photo copies of vouchers before submitting the same to the OPSC.

5. Closing of dead bank A/C : (OSP-38)

In the course of audit it is found that State bank pass book bearing A/C no.31904708074 (SMDC) is a non operating account during the year 2015-16.As this is a dead A/C and only interest amounts are credited to this , this needs to be closed. Hence the local body is suggested to close the bank account and transfer the closing balance to the main account of the school.

As the closing balance is not reflected in the main cash book and the pass book is kept outside the cash book ,it is highly irregular.

COMPLIANCE : According to

suggestion the school taking steps for closing the said A/c and transfer the balance funds to main A/c.

6. Production of work records : (OSP-42-43)

On checking of the vouchers of improvement work of University High school, it is observed that following materials were purchased and labour payments were made for execution of different works during the year 2015-16 and payment has been made through cash.

Vr. No./date	Person to whom payment made	Amount (Rs.)	Item	Purpose
5/30.11.15	Sri Sairam	25000	7 nos. of window grill fitted with GI sheet @Rs.65 / Kg.	Fitted in room no.6,7,8,9.

	Traders		each weight 55Kg.	
6/30.11.15	Sri Sairam Traders	25000	7 nos. of window grill fitted with GI sheet @Rs.65 / Kg. each weight 55Kg.do....
7/30.11.15	Maa Tarini Builders.	95000	Supply of sand ,cement and chips along with labour charge.	Repairing of room no.6 ,7,8 and 9 on contract basis.
25 , 26 /28.2.15	Vijay Hardware Store	22840	Wall coat primer and AG 650	Colouring of class room
27/28.2.16	Siba Sahoo Hardware store	15580	AAGURD, Brush etc.	Used for colouring of class room .
28/28.2.16	Uzir Khan	8000	Labour charge of 20 people for 5 days.	colouring of class room and boundary wall.
	Total	191420		

Hence the following records related to the above said work need to be produced before audit for verification.

- 1.Estimate of work done
- 2.MB showing the pre measurement, measurement/check measurement
- 3.Muster roll showing labour payment.
- 4.Analysis of rate.eular
- 5.Tender file.
- 6.File bearing the order for repairing.

Compliance :For repair of room no-06,07,08 and 09 for this expenditure was made with the knowledge of the staff council (school chairman) approval of the staff and chairman is attached here with for compliance.

In the absence of the above said records for execution of different works as listed above, the total expenditure of **Rs.191420,.00 is kept under objection**. Again the payment made through cash are highly irregular. Hence the local authority is suggested to take care of the above situation in future.

7.Cash receipt wanting : (OSP-44)

On checking of voucher no.3/15-16 of Library account, it is observed that Rs.21360.00 has been given to Seema Enterprises (Govt. of Odisha authorised) vide Retail Invoice No.867 on purchase of 2 tables @ Rs.4500.00 and 2 chairs @ Rs.5000.00. Date of purchase has not been mentioned in the Invoice. No cash receipt has been attached to the voucher for the above said purchase. Again as the furniture has been purchased from the Library fund , this is irregular from the audit point of view. The cash receipt against the payment is asked for verification.

COMPLIANCE : Table and chair have been purchased from library fund and used in school library. Since the bill is a retail invoice ,no money receipt is given by the firms.The bill date-25.2.2016,Payment date-29.2.2016.

In absence of Cash receipt from the Payee (Seema Enterprises) , the payment amount of Rs 21360.00 is held under objection.

8.Tampering of bill/cash memo : (OSP-45)

On checking of vouchers of Sports accounts ,it is observed that , Rs.5000.00 has been given to Maa Talapadeswari Suppliers for supply of 400 chairs and preparation and decoration of Stage with double pendal, walling, auditorium and plain gate on Sports Day from the Sports fund. In the bill bearing the no.115 ,the dates at the right top corner and at bottom has been manipulated which cannot be accepted by audit. The reason for such may be clarified to audit.

Compliance : The payment was made as 24.12.2015. The date was overwritten by the person of Maa Talapadeswari Supplier.

As the tampering of bills cannot be accepted by audit, the total amount of **Rs.5000.00 is kept under objection**.

9. Irregular maintenance of stock register : (OSP-46)

On scrutiny of the vouchers w.r.t. cash book and stock register of library, it is observed that vide voucher no 1 and 2 of 2015-16, books were purchased from Satyanarayan book Store amounting Rs.3170.00 and 5500.00. The same has been stock entered vide page no.134 of main stock register. In the stock register, all the books have been shown issued. But neither to whom the books are issued mentioned nor any signature of the person to whom issued is found in the stock register. The cause for such irregularity may be clarified to audit.

Compliance : Books are handed over to the teacher I/C of school library and he has entered the books in his library assessment register.

As the library assessment register has not been produced before audit for verification of entry of the books purchased, the total amount of **Rs.8670.00 is kept under objection** until the production of same to the next audit.

10. Manipulation in bills : (OSP- 47)

Vide voucher no.4/1.8.15 of contingency cash book and voucher guard file, Rs.6470.00 has been given to M/s Bhanja news paper Agency for supplying news papers such as Samaja, Sambad, Dharitri and E-News for the period from Jan'15 to Aug'15 and Feb'14 to Dec'14. (cash memo attached). In all the cash memo, the years in the dates have been manipulated i.e. 2013 has been over written as 2014 and 2014 as 2015.

Again on further checking of the guard file, it is found that in the year 2014, there was no voucher or bill on purchase of News paper. And in the year 2013, there was only payment of Rs.377.00 to Maa Santoshi news Paper agency for supply of Times News paper in the months of June'13, July'13 and Aug'13.

From the above information, it is assumed that the bills /cash memos supplied in support of purchase of news paper are not authentic.

Compliance : The news paper supplier has mentioned the year and month. He himself has corrected the date and year.

As there is no expenditure on news paper purchase in previous years except a very small amount in 2013 and the bills produced in the year under audit are tampered, the payment of **Rs.6470.00 cannot be considered as authentic and needs recovery.**

11. Stock entry wanting : (OSP-48)

On checking of the vouchers w.r.t. cash books and stock registers, it is observed that the following things purchased during the period 2015-16 under different heads are not stock entered. The reason for such may be clarified to audit.

Heads of A/c	Vr.no./date	Things purchased	Quantity	Total cost
Contingency	1/1.8.15	Clothes	10 mtrs.	1000
Contingency	2/1.8.15	Clothes	20 mtrs.	2000
Contingency	8/31.10.15	Chalk, duster, nemyle	5 cartoons, 50 pieces, 10 ltrs.	10000
Romeo	1/28.2.16	HCL UPS battery	2 nos.	2000
			Total	15000

Compliance : Clothes purchased have been used for door screen and window screen and other consumable items have been used fully. UPS battery has been put with the computer.

As the stock entry of the above purchased are not made, this leads to **loss of stock and store and the entire amount of Rs.15000.00 needs recovery.**

12. Clarification wanting : (OSP-49)

On scrutiny of the investment register of the school, it is observed that an endowment TDR (Prize) bearing A/c no.10164308253, with a value of Rs.1000.00 and value date 10.1.2013, matured on 10.1.2016 and reinvested till 10.1.2019. The reinvested amount is Rs.268.00. The interest amount entered into the main a/c on dtd.10.1.16 is Rs.21.00. The reason for lowering of reinvested amount by Rs.732.00 (1000.00-268.00) is asked through objection memo.

Compliance : TDR amount was deducted by SBI, UU. The Bank not clarified such deduction to this office now date.

Until the production of the actual clarification for such deduction, the reduced amount of **Rs.732.00 is kept under objection.**

13. A. Irregularity in Cash Book :

On scrutiny of the SSA cash book , it is observed that the closing balance as on 31.3.2015 as mentioned in the cash book page no.12 is Rs.13888.65(same as the CB of the audit of 2014-15) where as the opening balance on 1.4.2015 has been mentioned as Rs.113888.65. Hence there is a huge difference of Rs.100000.00 between the CB of 31.3.15 and OB of 1.4.15. The cause for such huge difference may be clarified to audit.

Compliance : The difference amount of Rs.100000.00 stated as advance in the cash book. The said amount was collected and deposited on dtd.23.06.2016 which has been already verified by the special audit on dtd.20.12.2016. The xerox copy is attached for reference.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Dr Laxmidhar Behera	Head Master		21470

16.17 - Audit on account of the P.G.Department of Zoology for the year 2015-16

Title Sheet :

1	Name of the institution	P.G.Deptt. of Zoology
2	Year of accounts under audit	2015-16
3	Name of local authority during the year of A/Cs	Prof.PravatiKumariMohapatra
4	Name of local authority at the time of audit	Prof.PravatiKumariMohapatra
5	Duration of audit	5 mandays

Staff Position of the Department :

Professor – 2

Reader - 1

Lecture - 1

Lab. Assistant – nil

Typist - 1

Peon - 1

Students' strength of the Deptt. :

Part –I- 32

Part – II – 32

M.Phil -10

Pre Ph.D – 11

List of verified Records :

- 1.cash books of
 - i.Department Development account
 - ii.Exam account
 - iii.M.Sc Admission account
 - iv.Purse account
- 2.Expenditur vouchers related to Development a/c,Examination a/c and Admission account
- 3.Bank pass books of SB Bank A/c no.10164208690 of SBI, UU Campus (Development Deptt.)
- SB Bank A/c no.10164207120 of SBI, UU Campus (Exam A/c)
- SB Bank A/c no.180162210012347 of Syndicate Bank, UU Campus (Admission A/c)
- SB Bank A/c no.18016221001202 of Syndicate Bank, UU Campus (Purse A/c)

Financial Position :

The position in respect of receipt of receipts and expenditure of the Deptt. for the financial year 2015-16 is given below :

Transaction particulars	Deptt. Dev. A/c	M.Sc.Admission A/c	Exam A/c	Purse A/c	Total
O.B. as on 01.04.2015	1804695.11	74486.91	24276.79	210504.72	2113963.53
Receipt during the period under audit	1799217.59	252351.44	288476	159086.9	2499131.93
Total	3603912.7	326838.35	312752.79	369591.62	4613095.46
Expenditure during the period under audit	3555523	254769	240300	369591.62	4420183.62
Closing balance as on 31.3.2016 (as per audit)	48389.7	72069.35	72452.79	0	192911.84
C .B. as on 31.3.2016 (as per cash book)	48389.7	72069.35	72452.79	0	192911.84
Difference	0	0	0	0	0

Details of closing balance as per cash book :

Deptt. Dev. A/c.	In cash (Rs)	0
	In bank(Rs)	48389.7
M.Sc. Admission A/c	In cash (Rs)	0
	In bank(Rs)	180574.35
Exam A/c	In cash (Rs)	0
	In bank(Rs)	72452.79
Purse A/c	In cash (Rs)	0
	In bank(Rs)	0

Statement showing the details of head-wise receipt and expenditure for the year 20150-16

	RECEIPT		EXPENDITURE		
	Heads	Amount	Heads	Amount	
Development A/c	PhD Course fee	13600	IMA scholarship	1364000	
	Grant for skill based expenditure	62000	Others	2650	
	IMA scholarship	1364000	Skill based training	62000	
	Transfer A/C	132840	Transferred to exam A/c	187727	
	Bank Interest	71036	Repairing Head	6830	
	Sale of tender paper	4800	Equipment Head	1932316	
	Received from Exam. A/c	150000			
	Other	941.59			
	TOTAL	1799217.6	TOTAL	3555523	
Examination A/C	Fee collected towards exam	99690	Exam expenses	82620	
	Bank Interest	1059	Evaluation n Seminar	7680	
	Refunded to Dev. A/C	187727	Refund to Development A/c	150000	
		288476		240300	
PURSE A/c	Grant received from CF,UU	154293	Manpower	364797	
	Interest	4793.9	Refund to CF,UU	4794.62	
	TOTAL	159086.9	TOTAL	369591.62	
Entrance A/c	Grant	245250	Manpower	120975	
	Interest	7101.44	Contingency	14844	
			Purchase of Computer	99650	
			Question Printing	19000	
			Chq. Book issue	300	
	TOTAL	252351.44	TOTAL	254769	

Details of closing balance as per bank pass book and cash book bank balance :

Name of the Bank/Account	A/C No.	C.B . As on 31.3.16 in Pass book	C.B. as on 31.3.16 in Bank as per Cash book	Difference
SBI,UU campus ,Development A/c	10164208690	1980705.7	48389.7	1932316
SBI,UU campus, Examination A/c	10164207120	78852.79	72452.79	6400
Syndicate Bank,UU campus /Entrance A/c	180162210012347	180574.35	72069.35	108505
Syndicate Bank,UU campus ,PURSE A/C	80162210012202	0	0	0

Reconciliation :

Development A/C :

Cheques issued but not encashed within 31.3.16

Chq. No./Date	Amount
387134/31.3.16	164000
387135/31.3.16	27659
387136/31.3.16	281384
387137/31.3.16	3550
387138/31.3.16	498582
387140/31.3.16	283934
387139/31.3.16	318838
972172/31.3.16	234643
972171/31.3.16	119726
Total	1932316

Examination A/C :

Cheque issued but not encashed within 31.3.16

Cheq. No./date	Amount
113950/22.3.16	6400.00

Entrance A/C:

Cheque issued but not encashed within 31.3.16

Chq. No./Date	Amount
300060553817/31.3.16	925
300060557605/31.3.16	250
300060553825/31.3.16	300
300060553815/31.3.16	380
300060557607/31.3.16	99650
300060557608/31.3.16	7000
Total	108505

Stock Position :

All stock and stores purchased during the year under audit were duly entered in the stock register. But Dead stock Register (Rule 106 and 107 of OGFR cl.6 of Finance and Account) was not maintained by the institution. The local authority is requested to prepare Dead stock register and a separate stock register for non consumable store materials and produce before Audit after physical verification and certificate there of.

Advances :

No outstanding advance is there in previous year Audit Report. No advance is given during the year 2015-16.

16.18 -

1. TITLE SHEET-Demonstration and Research Centre for Early Education (DARCEE), Remedial School

1	Name of the Institution	Demonstration and Research Centre for Early Education (DARCEE), Remedial School
2	Years of Accounts of under Audit	2015-16
3	Name of the Local Authority during the year of A/Cs	Prof. Namita Mohanty
4	Name of the Local Authority at the time of Audit	Prof. Bhaswati Pattanaik
5.	Duration of Audit	2.5 man days (In terms of Party)

2. Physical Verification

Physical verification of liquid cash on the day of commencement of audit i.e. on dt- 23.09.2017 before transaction could not be conducted due to non-maintenance of up to date cash book.

3. List of verified records:-

1. Cash Book
2. Paid vouchers
3. Bank Pass Book
4. Related records and files
5. Stock Register

Staff Strength

Name of Post	Strength
Teacher	2
Child care Attendant	2
Garden cum watchman	1

4.FINANCIAL POSITION (In Rs)

Opening Balance as on 1.04.2015	2,59,702.88
Receipts during the year 2015-16	1,96,149.31
Total	4,55,852.19
Expenditure during the year 2015-16	1,08,207.00
Closing Balance as on 31.03.2016 as per audit	3,47,645.19
Closing Balance as on 31.03.2016 as per cash book	3,47,645.19
Difference	0.00

Cash book wise closing balance on 31.03.216

Name of the cash book	In cash (Rs)	In bank (Rs)	Total
Main cash book	0.00	3,47,645.19	3,47,645.19

Details of head wise Receipts and Expenditure

Receipts

1-Admission Fees =Rs 1,54,500.00

2-Sale of Application Form =Rs 27,100.00

3- Interest = Rs 14,549.31

Total = Rs 1,96,149.31

Expenditure

1-Salary = Rs 66,007.00

2-Office Contingency = Rs 32,200.00

3-Festival advance = Rs 10,000.00

Total = Rs 1,08,207.00

5. DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK BANK BALANCE AS ON DT.31.03.16

Name of the Bank	A/C No.	Closing balance in bank pass book as on 31.03.2016	Closing balance in bank column of cash book as on 31.03.2016	Difference
Syndicate Bank, U.U Branch	80162200002710	3,47,645.19	3,47,645.19	0.00

6. Stock Position

The Dead Stock Register as required to be maintained as per Rule 106 and 107 of OGFR and University Accounts Manual 1986 was not maintained by this institution during 2015-16. In some cases item wise stock entry of the stocks have not been made in the stock Register. The local authority is requested to maintain the same and produced to next audit for necessary verification.

7-INVESTMENT :

No investment has been found during the financial year 2015-16.

8-ADVANCES :-

Advance paid in this institution was booked as final expenditure. Thus outstanding advance position was not a part of opening balance as on 31.03.2016. However, advance paid and adjusted thereof was recorded in the expenditure register and also in advance ledger maintained by the unit. It may be stated that no advance is found to have been outstanding as on 31.03.2016.

16.19 -

Title Sheet :

1	Name of the institution	P.G.Deptt. of Geology
2	Year of accounts under audit	2015-16
3	Name of local authority during the year of A/Cs	Dr.D.S.Pattanaik, H.O.D.
4	Name of local authority at the time of audit	Dr.D.S.Pattanaik, H.O.D.
5	Duration of audit	5 mandays

Staff Position of the Department :

Professor – 2

Reader - 2

Lecture - 1

Lab. Assistant –3

Office assistant – 1

Photographer – 1

Helper - 1

Peon - 1

Sweeper - 1

Students' strength of the Deptt. :

PG –Ist yr - 25

PG – IIInd yr –25

M.Phill -10

Ph.D – 6

List of verified Records :

- 1.Cash book-5 nos. – Developmnt A/c, Exam A/c, Scholarship A/c ,FIST A/C (non operative a/c) and PURSE A/C (Closed a/c on 24.8.15)
- 2.Bank pass book – 4 nos.
3. Stock Register
- 4.Expenditure vouchers

Financial Position :

The position in respect of receipt and expenditure of the Deptt. for the financial year 2015-16 is given below :

Transaction particulars	Deptt. Dev. A/c	FIST A/c	Exam A/c	Purse A/c	Scholarship A/c	TOTAL
O.B. as on 01.04.2015	717809.14	663761.87	176117.69	303344.71	4475.54	1865508.95
Receipt during the period under audit	312000.00	26890.14	305448.00	4820.25	1410100.00	2059258.39
Total	1029809.14		481565.69	308164.96	1414575.54	3924767.34

		690652.01				
Expenditure during the period under audit	379196.00	0.00	264544.00	308164.96	1408251.00	2360155.96
Closing balance as on 31.3.2016 (as per audit)	650613.14	690652.01	217021.69	0.00	6324.54	1564611.38
C .B. as on 31.3.2016 (as per cash book)	650613.14	690652.01	217021.69	0.00	6324.54	1564611.38
Difference	0	0	0	0	0	0

In all the cash books the cash in hand is nil.

Head wise receipt and Expenditure for the year 2015-16

Name of the Unit	Heads of receipt	Amount	Head of Expdr.	Amount
Deptt. Dev. Fund	Deptt. share from UU	84240	UGC workshop	78000
	Field tour	104000	Repair and replace of computer ,AC etc	88991
	Received from exam A/c	24841	Contingency	15200
	UGC workshop	78000	Adjustment of previous contingency bill	49400
	Bank interest	20919	Foundation day	3000
			Field tour	135000
			Felicitation /prize	1140
			Others	8465
	TOTAL	312000		379196
Exam unit	Received from student and UU	298930	Expr. Incurred on exam	180544
	Bank interest	6518	Transferred to Dev. A/c	84000
	TOTAL	305448		264544
FIST	Bank interest	26890.1		0
PURSE	Bank interest	4820.25	Remittance of unspent amount to CF ,UU	307391
			BD commission	773.96
	TOTAL	4820.25		308164.96
Scholarship A/c	Receipt from Director ,IMA	1408000	Scholarship paid to students	1408000
	Bank interest	1628	MCC issued	229
	Others	472	BD commission	22
		1410100		1408251

Details of Closing Balance as per Bank pass books and cash book bank balance figure:

Name of the unit	A/c No.	C.B.as per cash book	C.B. as per pass book	Difference
Deptt. Dev. Fund	10164211035 ,SBI	650613.14	558513.14	92100.00
Exam Unit	10164207142 ,SBI	217021.69	216021.69	1000.00
Scholarship Unit	10164207380 ,SBI	6324.54	6324.54	0.00
FIST	80162210012221,Syndicate	690652.01	690652.01	0.00
PURSE	801613028293, Syndicate Bank	0.00	0.00	0.00
TOTAL		1564611.38	1471511.38	93100.00

Reconciliation :

Development A/c :

Advance unadjusted as on 31.3.16 (not deducted from cash book) : 102000.00

Cheques issued but not encashed within 31.3.16 : (-) 9900.00

Total : 92100.00

Chq.no. Amount

737543 4950.00

737544 4950.00

Exam A/c :

Advance unadjusted as on 31.3.16 (not deducted from cash book) : 6000.00

Cheques issued but not encashed within 31.3.16 : (-)5000.00

Total : 1000.00

Chq.no. Amount

038843 1000.00 unadjusted advance

038844 5000.00 unadjusted advance

038847 5000.00 unencashed cheque

Advance position :

Name of the Unit	Adv. outstanding as on 1.4.15	Adv. Paid during 2015-16	Total	Adv. Adjusted during the year	Adv. Outstanding as on 31.3.16
Deptt. Development Fund	169200	117200	286400	184400	102000
Exam Unit	26664	6000	32664	26664	6000
FIST	0	0	0	0	0
Scholarship Unit	0	0	0	0	0

PURSE	0	0	0	0	0
TOTAL	195864	123200	319064	211064	108000

Details of outstanding advance as on 31.3.16 :

Name of the Unit	To whom the advance paid	Date of payment	Amount paid	purpose of payment	Amount adjusted during the year	Adv. outstanding as on 31.3.16	Adj. voucher
Deptt. Dev. Fund	D.S.Pattanaik	22.1.16	12000	Field tour	0	12000	63/16-17
	K.R.Mallick	15.2.16	45000	Field tour	0	45000	61/16-17
	D.Beura	27.2.16	15000	Field tour	0	15000	24/16-17
	B.K.Ratha	21.3.16	30000	Field tour	0	30000	84/16-17
	M.S.Sahoo	14.7.15	15200	Contingency	15200	0	39/15-16
	TOTAL		117200		15200	102000	
Examination A/c	Dr.B.K.Rath	29.2.16	1000	MPhil exam expence	0	1000	not adjusted in 2015-16
	M.S.Sahoo	2.3.16	5000	PhD entrance exam expence	0	5000	not adjusted in 2015-16
	TOTAL		6000			6000	

Stock Position :

All the stock and stores purchased during the year under audit were duly entered in the stock register. But the dead stock register (Rule 106 and 107 of OGFR cl.6 of Finance and Account)

was not maintained by the department.

Investment Position : (Prof. K.N. Sahu memorial fund.)

Sl no.	A/c No.	Term	Interest rate	Principal	Renewal date	Maturity date	Maturity value
1	10164311131	5 years	8.50%	5000	19.12.12	19.12.17	5000
2	10164308297	5 years	8.50%	8400	30.11.12	30.11.17	8400

Audit of receipt :

1. Less deposit in the Bank account (Department) : (OSP-56-57)

On checking of the counterfoils of deposited drafts from the students for study tour @Rs.4000.00/student, it is observed that a total amount of Rs.124000.00 has been deposited in the bank, the details of which given below. But on further scrutiny of the bank statement, it is observed that a total amount of Rs.104000.00 has been deposited in the bank accounts of Exam Head and Department head. Again Rs.84000.00 has been transferred from the Exam account to Department account due to wrong deposit in Exam head. Objection memo is issued for clarification of where about of less deposit of Rs.20000.00 (124000.00 – 104000) in the exam head bank account no.7142.

Sl.no.	BD No.	Date	Amount	Head of Account
1	854683	36.7.15	44000	5Development
2	854681	6.7.15	4000	Development
3	307839	3.7.15	4000	Development

4	378025	3.7.15	4000	Development	
5	740756	3.7.15	4000	Development	
6	431192	3.7.15	4000	Examination	
7	809934	2.7.15	4000	Examination	
8	321943	3.7.15	4000	Examination	
9	971623	3.7.15	4000	Examination	
10	782851	4.7.15	4000	Examination	
11	782850	4.7.15	4000	Examination	
12	660527	4.7.15	4000	Examination	
13	25890	1.7.15	4000	Examination	
14	504709	1.7.15	4000	Examination	
15	666419	2.7.15	4000	Examination	
16	660612	4.7.15	4000	Examination	
17	845343	3.7.15	4000	Examination	
18	2590	2.7.15	4000	Examination	
19	586744	3.7.15	4000	Examination	
20	239085	3.7.15	4000	Examination	
21	660685	6.7.15	4000	Examination	
22	378025	3.7.15	4000	Examination	
23	854683	6.7.15	4000	Examination	
24	854681	6.7.15	4000	Examination	
25	307839	3.7.15	4000	Examination	
26	740756	3.7.15	4000	Examination	
27	275243	2.7.15	4000	Examination	
28	737658	2.7.15	4000	Examination	
29	664193	27.7.15	4000	Examination	
30	940221	6.7.15	4000	Examination	
31	614352	6.7.15	4000	Examination	
			124000		

In reply to the objection memo the local authority complied that there is repetition of draft at sl.nos.1 & 23, 2 & 24, 3 & 25, 4 & 22, and 5 & 26. So five nos. of draft amounting to Rs.20000.00 have been shown as excess. The compliance is verified and found correct. Hence the objection is dropped.

Audit of expenditure :

2. Excess payment on study tour : (OSP-58)

Vide voucher no.15/2015-16 and sub vr. No.12, Bill no.1812/11.3.2015, Rs.9600.00 has been paid to M/S.Bajarang Travels for up down from camp at Jhilly to mines area for study purpose for three days @ Rs.3200.00/ day, by the bus no.OD09A1847.

The team consisting of 25 persons for study tour left BBSR on dtd.9.3.15 at 07.05 AM for Bansapani station and departed from Joroli station at 12.26 PM for BBSR on dtd.11.3.2015. On the day of journey they have reached Bansapani station around 2PM. Hence on that day, visit to Jilling mines area is not possible as it will take more than 4hrs to reach there from the station, that means around 6.30 PM. On a whole they have reached at Bansapani on 9.3.15 around 2 PM and left the place for BBSR on 12.26 PM on 11.3.15. But the travel agency has been given Rs.9600.00 for 3 days. Hence there is excess payment of Rs.6400.00 @ Rs.3200.00/day. As no tour schedule and tour order has been attached to the vouchers and produce to audit its not possible to know the actual position. Objection memo is issued for production of the same.

In reply to the objection memo the local authority replied that the distance of jilling mines from Bansapani station is about 3-4 km only

and it takes around 25 minutes. The field work in the mines area on 9.3.15 was carried out from 3 pm to 6.30 pm. Similarly on 11.3.15 the field work was conducted from 7 am to 12 noon and then left for BBSR. Normally in mines area the work goes from early morning to noon and from after noon to evening. Both Bansapani and Jarolli station are near by to our destination of field work. As per the timing of train arrival and departure the field work was scheduled.

No tour schedule and tour order is produced before audit. As the team reached Bansapali station at 2PM on 9.3.15 and left for BBSR at 12.26 PM on 11.3.15, the travel agency has to be paid Rs.6400.00 for 2 days @ Rs.3200.00 instead of Rs.9600.00 for 3 days. Hence the excess payment of **Rs.3200.00 (9600-6400) needs to be recovered from the lecturer (Presently reader) who was in charge of the study tour. No compliance is furnished by the local authority during exit conference.**

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri. Debananda Beura	Reader, Deptt of Geology	Utkal University, Vanibihar.	1600
2	Dr. Durga Sankar Pattnaik	HOD, Deptt. of Geology	Utkal University, Vanibihar	1600

16.20 - P.G.Deptt. of Public Administration

1. TITLE SHEET:- P.G Deptt. of Public Administration

1	Name of the Institution	P.G Deptt. of Public Administration
2	Years of Accounts of under Audit	2015-16
3	Name of the Local Authority during the year of A/Cs	Dr. Padmalaya Mohapatra
4	Name of the Local Authority at the time of Audit	Prof. Swarnamayee Tripathy
5.	Duration of Audit	5 man days (In terms of Party)

2. Physical Verification

Physical verification of liquid cash on the day of commencement of audit i.e. on dt- 18.10.2017 before transaction could not be conducted due to non-maintenance of up to date cash book.

3. List of verified records:-

1. Cash Book
2. Paid vouchers
3. Bank Pass Book
4. Related records and files
5. Stock Register

Students Strength

P.G -----32

M. Phil -----8

P.H.D-----15

Staff Strength

Name of Post	Strength
Professor	1

Associate Professor	1
Assistant Professor	1
Non of Non-teaching Staff	3

4. FINANCIAL POSITION (In Rs)

A-Contingency Fund (Main cash book)

Opening Balance as on 1.04.2015	17,336.46
Receipts during the year 2015-16 (Interest)	702.25
Total	18,038.71
Expenditure during the year 2015-16	0.00
Closing Balance as on 31.03.2016 as per audit	18,038.71
Closing Balance as on 31.03.2016 as per cash book	18,038.71
Difference	0.00

Cash book wise closing balance on 31.03.216

Name of the cash book	In cash (Rs)	In bank (Rs)	Total
Contingency Fund (Main cash book)	0.00	18,038.71	18,038.71

DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOK AND CONTINGENCY FUND (MAIN CASH BOOK) BANK BALANCE AS ON DT.31.03.16

Name of the Bank	A/C No.	Closing balance in bank pass book as on 31.03.2016	Closing balance in bank column of cash book as on 31.03.2016	Difference
Syndicate Bank,U.U Branch	80162210012106	18,038.71	18,038.71	0.00

B-Development cash book

Opening Balance as on 1.04.2015	80,463.21
Receipts during the year 2015-16	2,91,025.86
Total	3,71,489.07
Expenditure during the year 2015-16	2,06,565.00
Closing Balance as on 31.03.2016 as per audit	1,64,924.07
Closing Balance as on 31.03.2016 as per cash book	1,64,924.07
Difference	0.00

Cash book wise closing balance on 31.03.216

Name of the cash book	In cash (Rs)	In bank (Rs)	Total
Development cash book	0.00	1,64,924.07	1,64,924.07

Details of head wise Receipts and Expenditure

Receipts

1-Office Contingency =Rs 15,000.00

2-Deptt. Development =Rs 85,340.00

3-Ph. D course work = Rs 50,000.00

4-M.Phil Exam =Rs 1,907.00

5-P.G Pvt. Permission =Rs 66,700.00

6-Bnk Interest =Rs 4,858.86

7-P.G Admission Fees =Rs 24,420.00

8-U.G.C grant for Seminar =Rs 38,500.00

9-Centre charges =Rs 4,300.00

Total = Rs 2,91,025.86

Expenditure

1-Office Contingency = Rs 15,000.00

2-Deptt. Development = Rs 1,36,965.00

3-U.G.C for Seminar charges = Rs 38,500.00

4-Identity card =Rs 400.00

5-Ph. D course work =Rs 15,700.00

Total = Rs 2,06,565.00

5. DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOK AND DEVELOPMENT CASH BOOK BANK BALANCE AS ON DT.31.03.16

Name of the Bank	A/C No.	Closing balance in bank pass book as on 31.03.2016	Closing balance in bank column of cash book as on 31.03.2016	Difference
Syndicate Bank,U.U Branch	80162210011571	1,64,924.07	1,64,924.07	0.00

6. Stock Position

The Dead Stock Register as required to be maintained as per Rule 106 and 107 of OGFR and University Accounts Manual 1986 was not maintained by this department during 2015-16. In some cases item wise stock entry of the stocks have not been made in the stock Register. The local authority is requested to maintain the same and produced to next audit for necessary verification.

7-INVESTMENT : No investment has been found during the financial year 2015-16.

8-ADVANCES :-

Advance paid in this institution was booked as final expenditure. Thus outstanding advance position was not a part of opening balance as on 31.03.2016. However, advance paid and adjusted thereof was recorded in the expenditure register and also in advance ledger maintained by the unit. It may be stated that no advance is found to have been outstanding as on 31.03.2016.

Name of the Institution	Parija Library
Year of Account under Audit	2015-16
Name of the Local Authority during the year of A/Cs	Smt.Bishnupriya Mishra,Chief Librarian
Name of the Local Authority at the time of Audit	Smt. Pranati Gadanaik,Chief Librarian

Staff position:

SI No	Sanctioned Post	No of sanctioned post	Present Position	Remarks
1.	Technical			
	Chief Librarian	1	nil	
	Asst. Librarian	4	3	
	Technical Assistant	8	2	
	Jr.Technical Asst.	9	9	
	Pandit Asst.	1	1	
	Attendant	18	2	
	Binder	2	2	
2.	Administrative			
	Section Officer	1	1	
	Sr.Asst	7	Nil	
	Jr.Asst	1	1	
	Jr.Typist	2	2	
	Peon	4	4	
	Watch man	4	2	
	Group D	1	1	
	Sweeper	4	Nil	Two daily wage sweepers working in PL

Physical verification of cash –

Particulars	Amount	Date	Page reference	Book balance
Cash in hand	502.00	02.05.17	163 of DCR	Rs.502.00
Un-used money receipt books	34 nos	02.05.17	28 of MR stock register	Rs.34 nos
Stamp account	542.00	02.5.17	23 of stamp account register	Rs.542.00

List Of Verified Records:

1. Budgetary Cash book & development cash book.
2. stock register
3. Periodical register.
4. Cheque issue register
5. pass books
6. Vouchers and other connected records
7. D.C.R.
8. Money receipt
9. Accession register.

List of record not produced to audit

- 1.Loss of book accounts cash book and its related records

Financial Position.

Name of the cash book	O.B as on 1.4.2015	Receipt	Total	Expenditure	C.B as per Audit	C.B as per cash book	Difference
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Development Fund cash book	1196069.96	176396.00	1372465.96	294356.00	107819.96	1078538.96	429.00
Budget cash book	4426793.19	699248.00	5126041.19	1642110.00	3483931.19	3483931.19	0.00
Book purchase cash book	0.00	2704462.68	2704462.68	2112252.68	592210.68	592210.68	0.00
Loss of book cash book	Not produced	-	-	-	-	-	-

i.Reconciliation of Development fund cash book closing balance with audit closing balance as on 31.3.2016 (pom pg-11)

Closing balance as per cash book as on 31.3.16 Rs.1078538.96

Deduct deposit to loss of book A/C not shown as expenditure in cash book (-) 429.00

Closing balance as per audit as on 31.3.2016 : Rs. 107819.96

1.Head wise receipt & Expenditure of Dev. Fund cash book

Head of a/c	Receipt during the year 2015-16	Head of A/c	Expenditure during the year 2015-16
Collection of fees & fines	33652.00	Labour charges	26300.00
Bank Interest	42744.00	Newspaper	61106.00
EMD	100000.00	Electrical Equipment	9800.00
TOTAL	176396.00	Meeting Expense	9027.00
		Repair & maintenance	3380.00
		Stationary	58959.00
		Contingency	14355.00
		Binding of books	45032.00
		Skill based work shop	38600.00
		Book exhibition	25868.00
		Opening of new SB A/c	1500.00
		TOTAL	293927.00

2.Head wise receipt & Expenditure of Budget cash book

Head of a/c	Receipt during the year 2015-16	Head of A/c	Expenditure during the year 2015-16
TC	15000.00	Refund of EMD	130000.00
Interest	150248.00	Telephone bill	3947.00
EMD	230000.00	Library Contingency	1954.00
Grant Received From COF	304000.00	Advertisement	9800.00
-	-	Computer Accessories	1496180.00
-	-	Bank charges	229.00
TOTAL	699248.00	TOTAL	1642110.00

2.Head wise receipt & Expenditure of Book purchase cash book.

Head of a/c	Receipt during the year 2015-16	Head of A/c	Expenditure during the year
Opening of SB A/c	1500.00	Purchase of books	2112252.68
Grant received from COF	2700000.00	-	-
Interest	2962.68	-	-
TOTAL	2704462.68	TOTAL	2112252.68

5.Details of bank position as per cash book and pass book is given below.

Name of the cash book	Name of the bank	Bank A/c no	C.B in bank as per audit	C.B as per Bank pass book	Difference
Development fund cash book	SBI ,Utkal University campus	10164210643	1078109.96	1082922.96	4813.00
Budget Cash book	SBI ,Utkal University campus	10164210484	3483931.19	3182299.19	301632.00
Book purchase cash book	SBI ,Utkal University campus	80162010014632	592210.68	2704462.68	1972591.00

1. Reconciliation of Bank A/c no 10164210643(Development Fund cash book)

C.B in bank as per audit	1078109.96
(Add) Cheque no-657952/30.3.16 issued but not encashed till 31.3.16	(+)4882.00
(Deduct)Bank charges debited from bank but not shown in cash book	(-)229.00

(Add) as per previous difference	(+)160.00
not reconciled	
C.B as per pass book	1082922.96

2. Reconciliation Bank A/c no 10164210484 (Budget cash book)

C.B as per cash book	3483931.19
(Deduct)Amount shown deposited in bank as mentioned in cash book but not credited till 31.3.16	(-)304000.00
(Add)Cheque issued but not encashed	(+)514.00
(Add)Prev difference as per A.R	1854.00
(1.Cheue issued not encashedCh. No-247521= 1954.00	
2. Bank charges not reflected in cash book =(-)100.00	
TOTAL =1854.00)	
C.B as per pass book	3182299.19

3.Reconciliation Bank A/c no 80162010014632 Book purchase cash book

C.B in bank as per audit	592210.68																																
Add Cheque issued but not encashed	(+)2112252.00																																
<table border="1"> <thead> <tr> <th>Ch no/dt</th><th>Amount</th></tr> </thead> <tbody> <tr><td>402171/30.3.16</td><td>117751.00</td></tr> <tr><td>402172/30.3.16</td><td>600899.00</td></tr> <tr><td>402173/30.3.16</td><td>117531.00</td></tr> <tr><td>402175/30.3.16</td><td>2678.00</td></tr> <tr><td>402176/30.3.16</td><td>10730.00</td></tr> <tr><td>402177/30.3.16</td><td>148949.00</td></tr> <tr><td>402178/30.3.16</td><td>226928.00</td></tr> <tr><td>402179/30.3.16</td><td>240387.00</td></tr> <tr><td>402180/30.3.16</td><td>89384.00</td></tr> <tr><td>558901/30.3.16</td><td>46924.00</td></tr> <tr><td>558902/30.3.16</td><td>38465.00</td></tr> <tr><td>558903/30.3.16</td><td>131477.00</td></tr> <tr><td>558905/30.3.16</td><td>200488.00</td></tr> <tr><td>558904 /30.3.16 (ch.cancelled)</td><td>139661.00</td></tr> <tr><td>TOTAL</td><td>2112252.00</td></tr> </tbody> </table>	Ch no/dt	Amount	402171/30.3.16	117751.00	402172/30.3.16	600899.00	402173/30.3.16	117531.00	402175/30.3.16	2678.00	402176/30.3.16	10730.00	402177/30.3.16	148949.00	402178/30.3.16	226928.00	402179/30.3.16	240387.00	402180/30.3.16	89384.00	558901/30.3.16	46924.00	558902/30.3.16	38465.00	558903/30.3.16	131477.00	558905/30.3.16	200488.00	558904 /30.3.16 (ch.cancelled)	139661.00	TOTAL	2112252.00	
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TOTAL	2112252.00																																
C.B as per pass book	2704462.68																																

Stock Position: Details stock position non consumable item as provided by the local authority is given below.

SL no	Name of the Articles	O.B as on 1.4.15	Received during 2015-16	C.B as on 31.3.16
1	Air conditioner	8	Nil	8
2	Computor	21	20	41
3	Almirah	12	Nil	12
4	Water cooler	4	Nil	4
5	Xerox machine	1	Nil	1
6	Printer	1	Nil	1
7	Rack	251	Nil	251
8	Reading Table	48	Nil	48
9	Book self	31	Nil	31
10	Chair	150	Nil	150
11	Meeting Table	1	Nil	1
12	Iron book Rack	11	Nil	11
13	Office Table	18	Nil	18
14	Barcode Printer	Nil	5	5
15	Barcode Reader	Nil	10	10

16	Vaccum Cleaner	nil	1	1
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Production of Stock Position of Library books.

1. The stock position of library books for the year 2015-16 has not been produced to audit in spite of pom issued in this regard.

2. Half yearly/annual physical verification report of stock of all durable items & library books may be produced for scrutiny in audit.

In course of audit of it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained.

The following guidelines in respect of stock & store articles need be followed henceforth by the Department & compliance reported .

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year.

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article.

As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded.

As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account.

As per Rule 111 of O.G.F.R., a physical verification of all stores should be made at least once in every year by the Head of Office concerned or such other as may be specially authorized by him.

INVESTMENT :-No investment has been made during the year 2015-16.

ADVANCES :-Nil

AUDIT OF RECEIPT:-Less credit of collected amount in DCR :-POM Pg-(10-13)

On checking of MRs w.r.t DCR (fine collection register) and development fund cash book it was noticed that Rs. 112.00 was collected vide MR no-37444/18.11.15 but in DCR Rs.42.00 was credited instead of Rs.112.00.

Hence the less credit of Rs.70.00 need be recovered from persons concerned and compliance reported to audit.

In response to the pom issued on this score, the Local Authority replied that the less credit of Rs.70/- has been deposited by concerned T.A vide M.R no-39242/7.4.18 and taken to DCR pg-8, which was verified by audit. Hence the objection dropped.

Collection towards cost of loss of books:-POM Pg-(10-13)

i. On checking of MRs w.r.t cash book it was noticed that following amount were collected towards cost of books and deposited in A/C no-10164208237 (U.U Parija library fund) (as reveals from the deposit slip) as detailed below.

M.R No/dt	Amount	Dt. of deposit
37421/16.9.15	489.00	30.9.15
37460/19.2.16	429.00	26.2.15
Total	918.00	

The credit of same in the concerned A/c was not shown to audit. further, Rs.489.00 as collected vide M.R no-37460/19.2.16 as stated above was not accounted for in cash book. ii)

The pom issued on this score neither returned till close of audit nor the said pass book was produced for verification .

Hence Rs.489.00 may be accounted for in cash book .The concerned pass book as well as credit of above amount of Rs.918.00 may be shown to next audit. till then Rs.918.00 is kept under objection.

In response to the pom issued on this score the Local Authority replied that the cost of loss of books is stated here that the above amount was deposited in the comptroller of finance Accounts for reservation of money for development of Parija Library in which we have maintained cash book separately for reservation of records.

But the concerned cash book and related pass book were not produced to verify the credit of same. Hence above need be produced to next audit till then Rs.918.00 kept under objection.

Non receipt of sale proceeds of old news papers and magazines.POM pg-(17-19)

During the year under audit a total sum of Rs.61106.00 was expended towards cost of newspaper & magazines. But on scrutiny it was noticed that, during 2015-16 any sale proceeds was not received towards the sale of old news paper & magazine. The pom issued on this score did not returned till the close of audit.Steps may be taken for sale of old newspaper & magazine and sale proceeds may credited to the library fund.

Production of MR:-

On checking of MRs w.r.t DCR it was noticed that MR no-37488 was missing from the MR book. The said MR may be produced before audit. But the said M.R was not produced till close of audit.The same may be produced to next audit.

AUDIT OF EXPENDITURE:-

1.Excess payment made towards labour charges.POM Pg-(10-13)

As per Gazatte notification no-1112/24.7.15 labour welfare Deptt. The minimum wages of unskilled labour was @Rs.200/-/day.But on scrutiny of vouchers w.r.t Development fund cash book it was noticed that a total sum of Rs.9730.00 was paid in excess towards wages of labours than the admissible rate as detailed below.

Vr. No/dt	Bill no/dt	Total no of labours engaged in mandays	Payment made@294.00/day & @300.00/day	Rate admissible@200.00/day	Excess paid
156/15.9.15	1/16.9.15	4	1176.00	800.00	376.00
	2/19.9.15	4	1176.00	800.00	376.00
	3/22.9.15	4	1176.00	800.00	376.00
	4/25.9.15	5	1470.00	1000.00	470.00
160/30.9.15		8	2400.00(@300.00/day)	1600.00	800.00
166/30.10.15		12	3528.00	2400.00	1128.00
169/16.11.15		17	4998.00	3400.00	1598.00
176/1.12.15		17	4998.00	3400.00	1598.00
181/23.12.15		17	4998.00	3400.00	1598.00
192/19.2.16		15	4410.00	3000.00	1410.00
TOTAL			30330.00	20600.00	9730.00

In response to the pom issued on this score, the Local authority replied " It is reported here that a Gazette notification No.1112 dt.24.7.15 labour welfare Deptt. That the minimum wages of unskilled labour was Rs.200/day was not received bt the Chief Librarian ,Parija Library since long due to exigency of NAAC Team visit on November 2015,urgent labour had been required for the completion of the repairing work in the Parija Library .As the local labourers had demanded @ Rs.500/- per day for completion work .so it was not possible to take up the above work before NAAC team visit .The above proposal of demands of labours had been placed before the Utkal University authorities for kind consideration for payment of labour charges and the Hon'ble Vice chancellor & the comptroller of finance has concurred the above proposal for payment Rs, 294/day. which was advertised in the daily news paper(paper cutting enclosed) for necessary payment of labours charges. The labour commission office was also intimated for the above payment of bills. They have agreed over telephone for the above payment over & above advertisement in the Daily news papers for necessary action in this regard published earlier. So in view of the urgency of the work of the chief Librarian ,Parija library has made payment of labour charges @Rs.294/- instead of Rs.200.00 in view of above situation the payment may be accepted for compliance of the recodes with due honour to the approval of vice Chancellor and the Comptroller of finance, Utkal University for further course of action".

But, any correspondence with the Labour commission Office in this regard was not shown to audit. Further during course of audit of other Deptts. Of Utkal University it was noticed that Labour payment was made @ Rs.200/day. Hence the reply of the Local authority is not acceptable in audit and objection stands on its own merit .The excess payment of Rs.9730.00 made towards labour charges over and above admissible rate needs recovery, for which following officials are held responsible.

Smt. Bishnupriya Mishra, Ex-Chief Librarian Rs.4865.00

Sri Bigyan Ch Pattnaik,Ex-S.O Rs.4865.0

2. Excess payment made towards purchase of books- POM pg-(17-19)

i) On scrutiny of vouchers w.r.t Book purchase cash book along with connected records it was noticed that a total sum of Rs. 229606.00 was paid to UBS Publishers Pvt. Ltd BBSR towards cost of books after availing discount of 15% as detailed below.

Vr no/dt	amount
4/30.3.16	2678.00
7/30.3.16	226928.00
TOTAL	229606.00

But, the said vendor in his letter dtd.13.1.16 addressed to chief Librarian " regarding participation in the book Exhibition for supply of bags to Parija Library ", offered 21% discounts flat on all Indian and foreign books. Due to non availing of extra 6% (21%-15%) discounts, an amount of Rs.16,208.00 (6% of original cost of Rs.27 0125.00) was paid in excess to the book vendor.

Neither any compliance to the pom issued on this score was furnished by the local Authority nor the original POM returned till close of audit. Hence the objection stands on its own merit and Rs.16208.00 needs recovery from said vendor failing which Dr. Puspanjali Jena Prof.I/C, Smt. Bishnupriya Mishra, Ex- Chief Librarian & Sri Bigyan Ch. Pattnaik, Ex-S.O are equally held responsible.

Dr. Puspanjali Jena Prof.I/C, =5403.00

Smt. Bishnupriya Mishra, Ex- Chief Librarian =5403.00

Sri Bigyan Ch. Pattnaik, Ex-S.O =5402.00

ii) On further scrutiny of vouchers it was noticed that a total sum of Rs.1742985.00 was paid to other 7 nos of vendors(vide vr no-1 to 14 dtd.30.3.16 except vr no -4,7 and 13) after availing of 15% discounts.

Whether negotiation was made with above 7 nos of vendors for discount of 21% or not .If they have denied to offer 21% discount, then why the purchase order for books was not placed with the UBSP pvt. Ltd, who has been agreed to offer 21% discount. The reason may be clarified to audit.

If 21% discounts was availed then university might have saved extra 6% of Rs.123034.00

In respons to the pom issued on this score the local authority neither replied nor returned the original POM. Necessary clarification need be produced to next audit, till then Rs.123034.00 is kept under audit objection.

3. Production of vouchers- POM pg-(17-19)

The Following vouchers relating to Library Development fund along with stock entry of items purchased may be produced for scrutiny in audit.

Vr. No/dt	Amount	To whom paid	Purpose
204/30.3. 2016	5000.00	Chief librarian	Office contingency
208/30.3. 2016	5000.00	U.C Kar	Office stationary

Neither aforesaid vouchers produced nor the pom issued on this score returned till close of audit.

In absence of production of Vouchers, the amount of Rs 10000/ is suggested for recovery from the Chief Librarian and Sri U.C.Kar failing which Smt Bishnupriya Mishra, Ex-Librarian is held under responsible.

4. Production of Records- POM pg-(17-19)

Loss of book cash book and pass book relating to A/c no-10164208237 (Utkal University Library Fund) could not be produced to audit inspite of issue of POM. The same may be produced to next audit.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
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1	Smt Bishnupriya Mishra	Librarian	Utkal University	20268
2	Dr. Puspanjali Jena	Proffessor In charge	Utkal University,Parija Library	5403
3	Sri Bigyan Ch. pattnaik	Ex-S.O	Utkal University	10267

16.22 -

1. TITLE SHEET

Name of the Institution	P.G Deptt. Of Statistics
Year of Account under Audit	2015-16
Name of the Local Authority during the year of A/Cs	Dr. Pradeep Ku Tripathy,H.O.D(01.4.2015 -01.06.2015)
	Dr. Kunja Bihari panda,HOD (01.6.15 -31.3.16)
Name of the Local Authority at the time of Audit	Dr. Kunja Bihari panda,HOD

2.PHYSICAL VERIFICATION

The physical verification of cash was conducted on Dt 24.5.17 and found nil which agreed with cash book balance.

3.LIST OF VERIFIED RECORDS:

- Office Contingency cash book
- Deptt. Development cash book(Pvt. Examination fund)
- Lab Dev. Cash book
- M.tech(IT) cash book
- DST Purse cash book
- UGC cash book
- Paid vouchers relating to year 2015-16
- Cheque counter foil
- Bank passbooks.
- Related records and files.
- Stock Register.

List of important records not maintained

- B.D /D.D / Cheque receipt register & issue register.

Staff Position: Teaching=4
Non Teaching=4

Student Strength: -M.A = 32

FINANCIAL POSITION:-

Name of the cash book	O.B as on 1.4.2015	Receipt	Total	Expenditure	C.B as per Audit	C.B as per cash book	Difference
OfficeContingency cash book	321655.00	180036.30	501691.30	90195.00	411496.30	411496.30	Nil

Deptt. Development fund(Pvt.exam) cash book	24048.61	938.00	24986.61	4539.00	20447.61	20447.61	Nil
Lab Dev. Cash book	429642.87	15195.00	444837.87	22635.00	422202.87	422202.87	Nil
M.tech IT cash book	386985.57	267230.86	654216.43	89567.00	564649.43	564649.63	Nil
DST Purse cash book	738117.23	13202.04	751319.27	738117.23	13202.04	13202.04	Nil
UGC cash book	51548.59	2088.27	53636.86	0.00	53636.86	53636.86	Nil

1. Details of Receipt & Expenditure of Office Contingency cash book

Head of a/c	Receipt during the year 2015-16	Head of A/c	Expenditure during the year
Bank Interest	12871.30	Contingency	1280.00
Centre charge	46425.00	Remuneration to Invigilator	3176.00
Grant received from R&D for skill Dev.work shop	51300.00	Skill based work shop	51300.00
Grant received from Registrar, U.U	69440.00	Deposit to COF	34325.00
-	-	Bank charges	114.00
TOTAL	180036.00	TOTAL	90195.00

2. Details of Receipt & Expenditure of Deptt. Development fund(Pvt.Exam.) cash book.

Head of a/c	Receipt during the year 2015-16	Head of A/c	Expenditure during the year
Bank Interest	938.00	Telephone bill	4539.00
TOTAL	938.00	TOTAL	4539.00

3. Details of Receipt & Expenditure of Lab Dev. Cash book

Head of a/c	Receipt during the year 2015-16	Head of A/c	Expenditure during the year
Bank Interest	15195.00	Lab development	6350.00
-	-	Furniture	16285.00
TOTAL	15195.00	TOTAL	22635.00

4.Details of Receipt & Expenditure of M.tech IT cash book.

Head of a/c	Receipt during the year 2015-16	Head of A/c	Expenditure during the year
Bank Interest	24730.86	Office contingency	89567.00
M.Tech IT share	242500.00	-	-
TOTAL	267230.86	TOTAL	89567.00

5. Details of Receipt & Expenditure of DST purse Cash book

Head of A/c	Receipt during the year 2015-16	Head of A/c	Expenditure during the year
Bank Interest	13202.04	deposited to COF towards unspent balance	738117.23
TOTAL	13202.04	TOTAL	738117.23

6.. Details of Receipt & Expenditure of UGC Cash book

Head of a/c	Receipt during the year 2015-16	Head of A/c	Expenditure during the year
Bank Interest	2088.27	Nil	Nil
TOTAL	2088.27	TOTAL	Nil

DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASS BOOK & CASH BOOK AS ON 31.03.2016

Sl.No	Name of the cash book	Name of the bank	A/c No	C.B as per bank pass book	C.B in bank as per cash book	Difference

1	Office Contingency cash book	SBI,UU campus	10164210473	421621.30	411496.30	10125.00
2	Deptt. Development fund(Pvt.exam) cash book	SBI,UU campus	10164208805	20794.61	20447.61	347.00
3	Lab Dev. Cash book	SBI,UU campus	10164210326	422202.87	422202.87	0.00
4	M.tech IT cash book	Syndicate bank,U.U campus	8016221001176	577824.43	564649.43	13175.00
5	DST Purse cash book	Syndicate bank,U.U campus	80162210016045	13202.04	13202.04	0.00
6	UGC cash book	Syndicate bank,U.U campus	80162210016030	53636.86	53636.86	0.00

Bank reconciliation :-

1.SBI A/C no-10164210473(Office contingency cash book)

Difference=10125.00

Cheque issued but encashed after 31.3.16

Ch no/dt	Amount
251401/21.3.16	4800.00
251403/31.3.16	3135.00
251404/31.3.16	1590.00
251405/31.3.16	600.00
TOTAL	10125.00

2.SBI A/C no-10164208805(Deptt. Dev.Fund cash book)

Difference-347.00

Ch no-952268 dt.22.3.16 Un encashed till 31.3.16

3.Syndicate bank A/c no-8016221001176(office Contingency M.Tech. IT cash book)

Difference=13175.00

Cheque issued but encashed after 31.3.16

Ch no/dt	Amount
555136/28.3.16	970.00
555137/28.3.16	950.00
555139/303.16	4900.00
555140/303.16	6355.00
TOTAL	13175.00

STOCK POSITION:- The detailed stock position of non consumable items was not furnished by the local authority in spite of pom issued in this regard.(pom pg-23)

In course of audit of it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained.

The following guidelines in respect of physical verification of stock & store articles need be followed henceforth by the Department & compliance reported .

As per Procedure 57 (i) of OUAM,1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year.

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article.

As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded.

As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account.

As per Rule 111 of O.G.F.R.. a physical verification of all stores should be made at least once in every year by the Head of Office concerned or such other as may be specially authorized by him.

INVESTMENT :-No investment has been made during the year 2015-16

ADVANCES :- NIL

AUDIT OF RECEIPTS : In support of collection of different nature of fees from the students no M.R. books are used in the Dept. It is highly irregular. It is suggested in audit to ensure introduction of M.R. books along with Register of fee collection by the local authority henceforth without delay & compliance reported.

AUDIT OF EXPENDITURE :- No comments

16.23 - PG DEPARTMENT OF PM&IR UTKAL UNIVERSITY, BHUBANESWAR FOR 2015-16

1. TITLE SHEET

Name of the Institution	PG Deptt. Of PM&IR
Year of Account under Audit	2015-16
Name of the Local Authority during the year of A/Cs	Sri Santosh Ku Tripathy,H.O.D
Name of the Local Authority at the time of Audit	Sri Santosh Ku Tripathy,H.O.D

2.PHYSICAL VERIFICATION

The physical verification of cash was conducted on the date of commencement of audit 5.6.17 and found nil and recorded at cash book page no-71

Staff position:

Sanctioned strength- Teaching=9, Non-teaching=03

Man in position- Teaching=4, Non-teaching=02

Students strength:

Sanctioned strength- PG PMIR=32,

Admitted student- PG PMIR=32,

List Of Verified Records:

1. Cash books
2. stock register
3. Cheque issue register
4. pass book
5. Vouchers and other connected records

FINANCIAL POSITION:-

Name of the cash book	O.B as on 1.4.2015	Receipt	Total	Expenditure	C.B as per Audit	C.B as per cash book	Difference
Main cash book	2930986.97	548851.00	3479837.00	227900.00	3251937.17	3251937.97	Nil

Details of closing balance as per cash book

In Cash = Nil

In Bank=Rs.3251937.97

Head wise Receipt & Expenditure

Head of a/c	Receipt during the year 2015-16	Head of A/c	Expenditure during the year
Course fees	343680.00	Remuneration to Guest Faculty	79500.00
Centre fees	15100.00	Centre expense	2400.00
Zone advance	52326.00	Valuation expense	65370.00
Dev.fee	20270.00	Contingency	9274.00
Bank interest	117475.00	Bank charges	100.00
-	-	Identity card	3200.00
-	-	unspent balance refunded to COF	68056.00
TOTAL	548851.00		227900.00

DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASS BOOK & CASH BOOK AS ON 31.03.2016

Sl.No	Name of the bank	A/c No	C.B as per bank pass book	C.B in bank as per cash book	Difference
1	SBI,UU campus	10164208656	3260185.97	3251937.97	8248.00

Reconciliation-

Ch no-283912/ =8248.00 issued but not encashed till 31.3.16

6.STOCK POSITION: All stock and stores purchased during the year under audit were duly entered in the stock register.

Details of stock position as provided by local authority is given below.

SL no	Name of the Articles	O.B as on 1.4.15	Received during 2015-16	C.B as on 31.3.16
1	Computer	4	-	4
2	Printer	2	-	2
3	Sharp LCD	2	-	2
4	Almirah	28	-	28
5	AC Window	5	-	5
6	AC Split	5	-	5
7	Xerox Machine	1	-	1

INVESTMENT :- nil

ADVANCES:- As per previous year audit report there was no outstanding advance as on 31.3.15. and no advance has been paid in the Deptt.PM&IR during the year under audit.

AUDIT OF RECEIPTS— In course of audit of it came to notice that ,In support of collection of different nature of fees from the students no M.R. books are used in this Deptt. It is highly irregular. It is suggested in audit to ensure introduction of M.R. books along with Register of fee collection by the local authority henceforth without delay & compliance reported.

AUDIT OF EXPENDITURE-- No comments

16.24 -

TITLE SHEET

Name of the Institution	PG Deptt. Of Computer Science & application (MCA)
Year of Account under Audit	2015-16
Name of the Local Authority during the year of A/Cs	Dr. Satish Pradhan,H.O.D
Name of the Local Authority at the time of Audit	Dr.Bikram Keshari Rath,H.O.D

PHYSICAL VERIFICATION

Physical verification of liquid cash on the day of commencement of audit could not be conducted due to non-maintenance of up to date cash book.

List Of Verified Records:

1. Main cash book
2. Course fee cash book(H-2 A/C)
3. stock register
- 4.stock register of book & journal
5. Bank pass books
6. Vouchers and other connected records

Staff position: The Staff position as provided by the local Authority is furnished as detailed below.

Category	Sanctioned Strength	Men in position
Teaching	9	7
Non Teaching	7	3

Students strength:

MCA course – 30

Name of the cash book	O.B as on 1.4.2015	Receipt	Total	Expenditure	C.B as per Audit as on	C.B as per cash book as on 31.3.16	Difference
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					31.3.16		
Main cash book	573617.82	923477.00	1497094.82	352596.50	1144498.32	1144498.32	nil
Course fee cash book(H2 A/c)	Nil	348650.96	348650.96	229826.00	118824.96	118824.96	Nil

The course fee cash book(H2 A/C) and its bank A/c was newly opened during 2015-16

Head wise Receipt & Expenditure of Main cash book:-

Head of a/c	Receipt	Head of A/c	Expenditure
Course fee	758333.00	Course fee	118232.00
Skill Dev. Workshop	73200.00	Skill dev. Work shop	73200.00
P.hd Entrance	38800.00	P.hd Entrance	25610.00
Sale of tender paper	16500.00	Advt for tender	10725.00
Bank interest	36644.00	P.hd Course work	14907.00
-	-	Refund of Unspent balance to Chairman ,PG council	72066.00
-	-	Deptt.Dev	27828.00
-	-	Lab Dev	9685.00
-	-	Bank charges	343.50
TOTAL	923477.00	TOTAL	352596.50

Head wise Receipt & Expenditure of course fee cash book(H2 Account)

Head of a/c	Receipt	Head of A/c	Expenditure
1/3 rd Course fee for 1 st year MCA 15-16	233333.00	Course fee	229826.00
Deptt share of MCA 15-16(Re-admn)	113400.00	-	-
Bank interest	1917.96	-	-
TOTAL	348650.96	TOTAL	229826.00

DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASS BOOK & CASH BOOK AS ON 31.03.2016

Name of the cash book	Name of the bank	A/c No	C.B as per bank pass book	C.B in bank as per cash book	Difference
Main cash book	SBI,UU campus	10164207437	1170833.32	1144498.32	26335.00
Course fee cash book(H2 A/c)	Syndicate bank,UU campus	80162210016639	129714.96	118824.96	10890.00

i) Reconciliation of difference between C.B in bank as per Main cash book and SBI Bank A/c no--10164207437

C.B in bank as per cash book = 1144498.32

1.(ded)Cheque/B.D shown deposited in bank account

as per cash book but not credited in pass book

as per previous A.R = (-) 25000.00

2.(ded)B.D shown deposited in bank account

as per cash book but

credited in bank on 13.4.16 = (-)500.00

3.Add cheque issued in previous years but not encashed till 31.3.16 = 7500.00

4,Add cheque issued during 2015-16 but not encashed till 31.3.16 = 44335.00

C.B as per pass book = 1170833.32

Details of unencashed cheque

Ch.no/dt	Amount
Cheque issued prior to 2015-16	
444694/3.8.13	1500.00
027407/31.1.15	6000.00
TOTAL	7500.00
Cheque issued during 2015-16	
247590/31.3.16	1941.00
247591/31.3.16	8784.00
247592/31.3.16	25610.00
247594/31.3.16	2000.00
247595/31.3.16	3000.00
247596/31.3.16	3000.00
TOTAL	44335.00
GRAND TOTAL	51835.00

ii) Reconciliation of difference between C.B in bank as per Course fee cash book(H2 A/C) and Syndicate Bank A/c no-80162210016639

C.B as per cash book =118824.96

(Add)Cheque issued but encashed after 31.3.16=(+) 10890.00

C.B as per pass book = 129714 .96

Details of unencashed cheque

Ch.no/dt	Amount
556942/31.3.16	5810.00
556944/31.3.16	5080.00
TOTAL	10890.00

6.STOCK POSITION: All stock and stores purchased during the year under audit were duly entered in the stock register

The stock position of non consumable items as provided by the local Authority is given below.

SL no	Name of the Articles	O.B as on 1.4.15	Received during 2015-16	C.B as on 31.3.16
1	Computer	68	40(borrowed from IMCA Deptt.)	108
2	UPS(small)	12	04	16
3	UPS(Big)	09	nil	9
4	Scanner	01	nil	01
5	IBM server	01	nil	01
6	Rioch Printer	05	02	07
7	Ledger Printer	07	nil	07
8	Fax Machine	01	nil	01
9	Xerox Machine	01	nil	01
10	LCD Projector	03	nil	03
11	AC	28	nil	28
12	CC camera	04	nil	04
13	Godrej Computer Chair(model-core-I)	36	20(borrowed from IMCA Deptt.)	56
14	Godrej Chair -5012T	Nil	12(borrowed from IMCA Deptt)	12
15	Godrej Chair Mid back	Nil	12(borrowed from IMCA Deptt.)	12
16	Computer Table(Model buddy)	36	20(borrowed from IMCA Deptt.)	56

In course of audit of it came to notice that no physical verification of stock & store articles has been made during the year under audit.The following guidelines in respect of stock & store of articles need be followed henceforth by the Department & compliance reported .

As per Procedure 57 (i) of OUAM,1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before

the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year.

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article.

As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded.

As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account.

As per Rule 111 of O.G.F.R., a physical verification of all stores should be made at least once in every year by the Head of Office concerned or such other as may be specially authorized by him.

7.INVESTMENT :- nil

8.ADVANCES:- As per previous year audit report there was no outstanding advance as on 31.3.15. And no advance has been made in the Deptt.MCA during the year under audit.

Audit of receipt— i)In course of audit of it came to notice that ,In support of collection of different nature of fees from the students no M.R. books are used in this Deptt. It is highly irregular. It is suggested in audit to ensure introduction of M.R. books along with Register of fee collection by the local authority henceforth without delay & compliance reported.

ii) Non credit of BD amount in Bank A/C (POM Pg-34):-

It was seen from the reconciliation of difference between the bank balance as per cash book and pass book as shown in Main cash book vide page-87 that a total amount of Rs.25000.00(in shape of BD/cheque) was shown deposited during 2012-13 but not credited till the end of the year 2015-16.The reason of non credit of same in the bank a/c no-10164207437 of SBI,UU may be stated to audit.

In response to the POM issued on this score the Local authority replied that 5 nos of bank drafts ,total amounting to Rs.25000.00 have been received during 2012-13 and the same was sent to SBI ,UU branch for deposit . But, the same has not been credited in bank .The chief Manager, SBI has been requested twice for deposit the same in the bank account.(copy attached)

But , the same was not credited till close of audit. Hence, the next higher authority of SBI may be informed regarding the non credit Bank Draft in bank A/c and immediate action may be taken for same & fact reported to audit, till then Rs.25000.00 is kept under objection.

Audit of expenditure-- No comments

16.25 -

TITLE SHEET

Name of the Institution	P.G Deptt. Of Anthropology
Year of Account under Audit	2015-16
Name of the Local Authority during the year of A/Cs	Prof. Upali Aparajita,H.O.D
Name of the Local Authority at the time of Audit	Dr.Prasanna Ku Patra,H.O.D

PHYSICAL VERIFICATION:-The physical verification could not be conducted due to non-maintenance of up to date cashbook

LIST OF VERIFIED RECORDS:-

- 1.Contingency cash book
2. Lab dev. cash book
3. CAS Cash book
4. Paid vouchers relating to year 2015-16
5. Cheque counter foil
6. Bank passbook.
7. Related records and files
8. Stock register

List of records not Produced.

DST Purse cash book and pass book

List of important records not maintained

- 1.B.D /D.D / Cheque receipt register.
- 2.Money receipt

Staff Position:- Teaching =8

Non Teaching =6

Students Strength :- M.A =32

Financial position:-

Sl no	Name of the cash book	O.B as on 1.4.15	Receipt during the year 2015-16	Total	Expenditure during the year 2015-16	C.B as on 31.3.16(As per audit)	C.B as on 31.3.16(As per cash book)	Difference
1	Contingency Cash book	322950.68	13424.00	336374.68	10879.00	325495.68	325495.68	Nil
2	Lab/Deptt.Dev. cash book	562430.00	209427.89	771857.89	220993.00	550864.89	550864.89	Nil
3	CAS cash book	101498.00	101498.00	4144.00	0.00	10562.00	10562.00	Nil

Production of DST Purse cash book

In spite of issue of several poms(pg-80,131,251) & verbal request the DST purse cash book was not produced for verification in audit.The pom issued on the above score did not returned till the close of audit. Hence the said cash book,pass book other related records need be produced to next audit for verification

1. Details of Receipt & Expenditure of Contingency cash book

Head of a/c	Receipt during the year 2015-16	Head of A/c	Expenditure during the year 2015-16
Bank Interest	13424.00	Contingency	10879.00
TOTAL	13424.00	TOTAL	10879.00

2.Details of Receipt & Expenditure of Lab/Deptt.Dev. cash book

Head of a/c	Receipt during the year 2015-16	Head of A/c	Expenditure during the year 2015-16
Grant received for field trip,office contingency,lab contingency&	83500.00	Deptt,Lab Development	121154.00

Insurance			
Skill Dev. Work shop	84610.00	Skill Dev. Work shop	84610.00
Bank Interest	24637.89	-	-
Cheque amount received as per correction of cheque	1680.00	MCC issue	229.00
Advance recovered	15000.00	Advance paid	15000.00
TOTAL	209427.89	TOTAL	220993.00

3..Details of Receipt & Expenditure of CAS cash book

Head of a/c	Receipt during the year 2015-16	Head of A/c	Expenditure during the year 2015-16
Bank Interest	4144.00	-	-

5. DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASS BOOK & CASH BOOK AS ON 31.03.2016

Sl.No	Name of the cash book	Name of the bank	A/c No	C.B as per bank pass book	C.B in bank as per cash book(as per audit)	Difference
1	Contingency cash book	SBI,UU campus	10164208577	325495.68	325495.68	0.00
2	Lab/Deptt. Development cash book	SBI,UU campus	10164210337	556764.89	550864.89	5900.00
3	CAS cash book	SBI,UU campus	30872766296	106716.00	105642.00	1074.00

Bank reconciliation:-Lab/Deptt.Dev cash book(A/C No-10164210337)

The bank balance as recorded in cash book as on 31.3.16= Rs.550864.89

Add cheque issued but not encashed till 31.3.16 = (+) 5900.00

The bank balance as recorded in pass book as on 31.3.16= Rs.556764.89

Details of unencashed cheque

Ch.no/dt	Amount
736065/29.3.16	3700.00
736066/31.3.16	2200.00
TOTAL	5900.00

Bank reconciliation:- CAS cash book(A/c no-30872766296)

The bank balance as recorded in cash book as on 31.3.16=Rs.105642.00

Add cheque(093625/28.3.14) issued during 2013-14

but not encashed till 31.3.16 =(+) 1074.00

The bank balance as recorded in pass book as on 31.3.16=Rs.106716.00

Stock Position:-

The stock position of durable items as provided by the Local Authority is given below.

Sl no	Name of the article	Total existing stock
1	Steel Almirah 72 inch	47 nos.
2	Medium Steel almirah	2 nos.
3	Steel Almirah with glass door	9 nos.
4	Refrigerator	2 nos.
5	Wooden Self	16 nos.
6	Steel Executive	13 nos.
7	Wooden Computer table(Godrej make)	10 nos.
8	Desk top computer with LCD Monitor	11 nos.
9	Laser jet printer	10 nos.

10	Split AC with Stabilizer	8 nos.	
11	LCD projector	4 nos.	
12	Steel Chair with arm	11 nos.	
13	Steel Executive Teacher's Chair	8 nos.	
14	Wooden Executive Teachers Chair with arm	5 nos.	
15	Wooden Gutting chair without arm	45 nos.	
16	Wooden Gutting chair with arm	41 nos	
17	Lap top computer	1 no	
18	Green chair with arm(fibre)	6 nos.	
19	Green chair without arm(fibre)	3 nos.	
20	Wooden executive Teacher's table	12 nos.	
21	Wooden students table	94 nos.	
22	Wall Fan	7 nos.	
23	Ceiling fan	23 nos.	

In course of audit of it came to notice that no physical verification of stock & store articles has been made during the year under audit. The following guidelines in respect of stock & store of articles need be followed henceforth by the Department & compliance reported .

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year.

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article.

As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded.

INVESTMENT-NIL

ADVANCE- Nil

AUDIT OF RECEIPT—In course of audit of it came to notice that ,In support of collection of different nature of fees from the students no M.R. books are used in this Deptt. It is highly irregular. It is suggested in audit to ensure introduction of M.R. books along with Register of fee collection by the local authority henceforth without delay & compliance reported.

AUDIT OF EXPENDITURE—.

Production vouchers,records/documents:-POM pg-80-81

On checking of the vouchers w.r.t Lab dev. Cash book it was noticed that a total sum of Rs.14860.00 was spent towards installation of projectors as per details furnished below.

Vr no/dt	Items purchased/purpose	Amount	Firm/agency to whom paid
18/18.2.16	Clamp(cilling mounting) 2 unit	4600.00	C S Technologies,Bhubaneswar
19/19.2.16	Power cable(15 mtr) 2 units	860.00	C S Technologies,Bhubaneswar
	VGA cable(15 mtr) 2 Units	1920.00	
	TOTAL	4260.00	
20/22.2.16	Installation charges for 1 no of projector	3000.00	C S Technologies,Bhubaneswar
21/23.2.16	Installation charges for 1 no of projector	3000.00	C S Technologies,Bhubaneswar
Grand Total		14860.00	

i)On scrutiny it was noticed that no projector was purchased during the year 2015-16.As no projector was purchased , the above expenditure made for installation of projectors may be clarified to audit. Besides, the installation certificate of technical person regarding the installation of same may be produced to audit.

ii)Further , if the projectors were purchased prior to the financial year 2015-16,the vouchers relating to purchase of projectors ,stock entry of projectors may be produced for scrutiny in audit.

In response to the pom issued on this score,neither Local Authority complied the audit objection nor produced aforesaid vouchers, stock registers and installation certificate before audit. The same need to be produced to next audit,till then Rs.14860.00 is kept under objection.

16.26 -

1. TITLE SHEET

Name of the Institution	P.G Deptt. Of History
Year of Account under Audit	2015-16
Name of the Local Authority during the year of A/Cs	Prof.Amol Ku Mishra,HOD
Name of the Local Authority at the time of Audit	prof. Basant Ku Mallick,H.O.D

PHYSICAL VERIFICATION :- The physical verification of cash could not be conducted due to non maintenance of up to date cash book.

LIST OF VERIFIED RECORDS:-

- 1.Contingency cash book
- 2.Examination cash book
- 3.Development cash book
- 4.Paid vouchers relating to the year 2015-16
- 5.Bank pass books
- 6.Stock registers
7. Related records &files

Staff Position:- Teaching = 6

Non Teaching= 4

Students Strength:-1st Semester =48

2nd Semester =48

Mphil = 10

Phd =6

Financial position:-

Sl no	Name of the cash book	O.B as on 1.4.15	Receipt during the year 2015-16	Total	Expenditure during the year 2015-16	C.B as on 31.3.16(As per audit)	C.B as on 31.3.16(As per cash book)	Difference
1	Contingency cash book	297040.82	96753.00	393793.82	58865.00	334928.82	334928.82	Nil
2	Examination cash book	391826.41	200708.00	592534.41	90460.00	502074.41	502074.41	Nil
3	Development cash book	125989.33	9609.00	135598.33	4500.00	131098.33	131098.33	Nil

1.Details of Receipt & Expenditure of Contingency cash book

Head of a/c	Receipt during the year 2015-16	Head of A/c	Expenditure during the year 2015-16
Grant received	18000.00	Contingency	9865.00
Skill Dev. Work shop	31000.00	Skill Dev. Work shop	31000.00
Bank Interest	11493.00	Refunded tp COF	18000.00
Un classified	36260.00	-	-
TOTAL	96753.00	TOTAL	58865.00

2.Details of Receipt & Expenditure of Examination cash book

Head of a/c	Receipt during the year 2015-16	Head of A/c	Expenditure during the year 2015-16
Form fill up & centre charges	138130.00	Deposit to C.F	65960.00
Received from C.F for zonal valuation	46500.00	Zonal valuation expense	20296.00
Bank interest	16078.00	Refund to C.F	4204.00

TOTAL	200708.00	TOTAL	90460.00
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3.Details of Receipt & Expenditure of Development cash book

Head of a/c	Receipt during the year 2015-16	Head of A/c	Expenditure during the year 2015-16
Received from Govt. towards Banishree Scholarship	4500.00	Banishree Scholarship	4500.00
Interest received	5109.00	-	-
TOTAL	9609.00	TOTAL	4500.00

5. DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASS BOOK & CASH BOOK AS ON 31.03.2016

Sl.No	Name of the cash book	Name of the bank	A/c No	C.B as per bank pass book	C.B in bank as per cash book(as per audit)	Difference
1	Contingency cash book	SBI,UU campus	10164206681	352928.82	334928.82	18000.00
2	Examination cash book	SBI,UU campus	10164207186	502074.41	502074.41	Nil
3	Development cash book	SBI,UU branch	1016206841	131098.33	131098.33	Nil

Reconciliation of difference between C.B as per Contingency cash book C.B as per bank A/c 10164206681

Difference is due to unencashed Ch no-351991/313.16 =18000.00

Stock Position:- in spite of issue of pom the stock position of non consumable item was not produced.

In course of audit of it came to notice that no physical verification of stock & store articles has been made during the year under audit.The following guidelines in respect of stock & store of articles need be followed henceforth by the Department & compliance reported .

As per Procedure 57 (i) of OUAM,1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year.

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article.

As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded.

As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account.

As per Rule 111 of O.G.F.R.. a physical verification of all stores should be made at least once in every year by the Head of Office concerned or such other as may be specially authorized by him.

Investment-NIL

Advance-No outstanding advance

Audit of receipt— In course of audit of it came to notice that ,In support of collection of different nature of fees from the students no M.R. books are used in this Deptt. It is highly irregular. It is suggested in audit to ensure introduction of M.R. books along with Register of fee collection by the local authority henceforth without delay & compliance reported

Audit of expenditure— Non Production of vouchers (POM Pg-91):-

On scrutiny of the examination cash book w.r.t vouchers and bank pass book it was noticed that Rs.20296.00 was shown as expenditure on dt.17.10.15(Ch no-215808/17.10.15) towards remuneration to examiners, Zone staff and contingency for zonal valuation.In support of such expenditures the vouchers along with related documents may be produced for scrutiny in audit.

In response to pom issued on this score the local Authority replied that forty nos of vouchers, send to Controller of Examination ,U.U by forwarding letter No-PG/H/448/2015,Dt.07.11.2015 with copy to comptroller of Finance, U.U for information and necessary action at their end for compliance of expenditure shown above.

The said vouchers was not produced till closure of audit .Hence the same may be produced to next audit till then Rs.20296.00 is Kept under Objection.

16.27 -

1. TITLE SHEET

Name of the Institution	Deptt. of Integrated MCA (SFC)
Year of Account under Audit	2015-16
Name of the Local Authority during the year of A/Cs	Dr. Satish Pradhan,Course Co-ordinator
Name of the Local Authority at the time of Audit	Dr. Satish Pradhan,Course Co-ordinator

2.PHYSICAL VERIFICATION

The physical verification of cash was conducted on 30.10.17 and found Rs.53.25and recorded in course fee cash book page-45.

List Of Verified Records:

- 1.Course fee Cash books
- 2.Admission A/C Cash book
3. stock register
4. Stock registers of books & Journal
5. pass book
6. Vouchers and other connected records
7. Acquittance register
8. Progress register

Staff position:

Teaching- 04

Non Teaching

Course Coordinator	01
Asso. Course Coordinator	01
Lab Asst.	02
Office Asst.	01
Typist	01
Library Asst	01
Lab. Attendant	02
Class-IV(peon)	02
Gardener	02
Sweeper	01

Students strength: 1st year=60

2nd year=59

3rd year=59

4th year=57

5th year=54

Financial Position:-

Name of the cash book	O.B as on 1.4.2015	Receipt	Total	Expenditure	C.B as per Audit	C.B as per cash book	Difference
Course fee cash book	10979875.56	6099787.44	17079663.00	8780234.00	8299429.00	8299429.00	Nil
Admission cash book	12715.92	89977.62	102693.54	64680.00	38013.54	38013.54	Nil
Examination Cash book	148180.54	1348866.13	1497046.67	1125307.00	371739.67	371739.67	Nil

Financial figure of Admission cash book , Examination cash book was not reflected in last Audit Report , hence O.B was taken as per O.B mentioned in said cash books.

Analysis of closing balance of course fee cash book.

Cash in hand = Rs.53.25

Cash in bank (A/C no-80162200002580 =Rs.8299375.75

TOTAL =Rs.8299429.00

Head wise Receipt & Expenditure of Course fee cash book

Head of a/c	Receipt during the year 2015-16	Head of A/c	Expenditure during the year 2015-16
Deptt Share	5627566.00	Salary of IMCA Staff & adjunct Lecturer	1332072.00
Sale of Tender Paper	9500.00	Remuneration to guest faculty for practical class	313300.00
EMD for tender	67250.00	Class remuneration to Teachers	552480.00
Bank interest	395471.44	Arrear salary to adjunct lecturer	523679.00
TOTAL	6099787.44	Wages to sweeper	63600.00
		Furniture	905976.00
		Purchase of computers	4082400.00
		Designing of website	385000.00
		Library books	138636.00
		Purchase of equipment	278150.00
		Office contingency	61023.00
		Repairing	21569.00
		Refund of EMD	40000.00
		Advertisement for tender	7028.00
		Sports material	4380.00
		I card	4800.00
		Puja Advance to staff	40000.00
		Remuneration to guest lecturer for appointment of lecturer	16088.00
		Deposit of Prof. Tax to COF ,UU	9600.00
		Postage	153.00
		Bank charges	300.00
		TOTAL	8780234.00

Head wise Receipt & Expenditure of Admission A/c cash book

Head of a/c	Receipt during the year 2015-16	Head of A/c	Expenditure during the year
Advance received towards entrance Exam	50000.00	Advance paid for Entrance	50000.00
Recovery of medical	24000.00	Scholarship	7500.00
Scholarship	7500.00	Deposit of uspent amount of Entrance Exam to Director SMSC,U.U	7180.00

Deposit of Unspent amount of advance	7180.00	-	-
Interest	1297.62	-	-
TOTAL	89977.62	TOTAL	64680.00

Head wise Receipt & Expenditure of Examination cash book

Head of a/c	Receipt during the year 2015-16	Head of A/c	Expenditure during the year
IMCA Examination fee	345425.00	IMCA Exam Expense	53083.00
Grant received from COF towards BBA/BCA zonal advance	991260.00	Deposit to C.F towards IMCA Examination fee	204325.00
Unspent amount of BBA/BCA zonal expense	6229.00	Payment of remuneration for BBA/BCA zonal valuation	640236.00
Bank interest	5952.13	Refund of Unspent amount of BBA/BCA zonal advance to COF	227623.00
		Bank Charges	40.00
TOTAL	1348866.13	TOTAL	1125307.00

DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASS BOOK & CASH BOOK AS ON 31.03.2016

Sl.No	Name of the cash book	Name of the bank	A/c No	C.B as per bank pass book	C.B in bank as per cash book(as per audit)	Difference
1	General Course fee cash book	Syndicate bank, U.U branch	80162200002580	8363325.75	8299375.75	63950.00
2	Admission A/c cash book	Syndicate bank, U.U branch	80162200001780	52693.54	38013.54	14680.00
3.	Examination Cash book	Syndicate bank, U.U branch	80162200019098	371739.67	371739.67	0.00

i) Bank Reconciliation of General(course fee) cash book (A/C No-80162200002580) as on 31.3.16:-

1.C.B in Bank as per cash book =8299375.75

2.Add cheque issued but not encashed during 2015-16 (+)57650.00

3.Add cheque issued in previous years but not encashed (+)6300.00

C.B as per pass book =8363325.75

Details of unencashed cheque

Cheque no/dt	Amount
553124/28.1.16	10000.00
556610/18.2.16	18940.00
556622/14.3.16	9600.00
556623/28.3.16	3600.00
556624/28.3.16	3000.00
556625/28.3.16	10000.00
557676/29.3.16	2510.00
TOTAL	57650.00
262399/2013-14	4800.00
576461/22.07.06	1500.00
TOTAL	6300.00
Grand Total	63950.00

ii) Bank Reconciliation statement of Admission A/C cash book (A/C No-80162200001780) as on 31.3.16:-

Bank balance as per cash book =38013.54

Add cheque issued but not encashed during 2015-16 =14680.00

Bank balance as per pass book =52693.54

Details of unencashed cheque

Cheque no/dt	Amount
490604/17.8.15	7180.00
490605/28.3.16	7500.00
TOTAL	14680.00

STOCK POSITION- The stock position of non consumable item like Computer air conditioner, projector, Xerox machine ,almirah, refrigerator etc the year 2015-16 was not produced till close of audit.

In course of audit of it came to notice that no physical verification of stock & store articles has been made during the year under audit.

The following guidelines in respect of of stock & store of articles need be followed henceforth by the Department & compliance reported .

As per Procedure 57 (i) of OUAM,1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year.

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article.

As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded.

As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account.

As per Rule 111 of O.G.F.R.. a physical verification of all stores should be made at least once in every year by the Head of Office concerned or such other as may be specially authorized by him.

INVESTMENT- NIL

ADVANCE-NIL

AUDIT OF RECEIPT:- In support of collection of different nature of fees from the students no M.R. books are used in the Dept. It is highly irregular. It is suggested in audit to ensure introduction of M.R. books along with Register of fee collection by the local authority henceforth without delay & compliance reported.

AUDIT OF EXPENDITURE-

1.Irregularities noticed in purchase of furnitures:-

On scrutiny of voucher no-136/29.12.15 w.r.t General(course fee) cash book of IMCA(SFC) it was noticed that a total sum of Rs.905976.00 Was paid to 4s interior towards purchase of furnitures.

i)As per Procedure 54(2) laid down in Orissa Universities Accounts Manual,1987 purchases above Rs 25000/- shall require the approval of the Syndicate, On Checking of the vouchers w.r.t cash book and connected file it was noticed that prior approval of syndicate was not made for said purchase . The same may be clarified to audit.

Besides, the budget provision for said purchase may be shown to audit.

ii) Further, on checking of the stock register of IMCA Deptt. it was noticed that out of the aforesaid furnitures purchased for the Integrated MCA deptt. some items were transferred to computer science & application deptt. as detailed below. The approval of competent authority for transfer of the said furnitures may be shown to audit.

Sl no	Items purchased	Quantities purchased	Quantities transferred	Rate of each item	Cost of transferred articles
1	Godrej make computer chair 41031	60 nos	20 nos	3817.92 +Vat 13.5%=4333.34	86667.80
2	Godrej make chair 5012T	12 nos	12 nos	5436.85+vat 13.5%=6170.82	74049.84
3	Godrej chair mid	12 nos	12 nos	6333.13+13.5%=7188.10	86257.20

	back				
4	Godrej make computer table buddy	60 nos	20 nos	5481.47+13.5%=6221.47	124429.40
	TOTAL				371404.24 or say 371404.00

In response to the pom issued on the above score the local authority replied that

i) furnitures were purchased from 4 s interior observing all codal procedures on urgent basis under approval of the Vice Chancellor and the same has been ratified in syndicate vide item no-9 dtd.10.6.17 subsequently.

ii) As per resolution of the Teachers council of computer science & application Deptt., an English communication lab (consisting of 40 computers) was installed to be used by the IMCA and computer science & application students .For this purpose the IMCA course has spared 20 nos. of computer tables , 20 nos of computer chairs 12 nos of Godrej chair 5012T, 12 nos Godrej chair (Mid back) as per orders of course coordinator, IMCA course. The same has been duly received by the Head, computer science & application Deptt.

But, the resolution of Teachers council of Computer Science & Application regarding installation of English communication lab to be used by the IMCA and computer science & application students and approval of competent authority regarding transfer of aforesaid items to computer science & application Deptt. Was not shown to audit. Also, the budget provision for the said expenditure was not shown to audit. The same need be shown to next audit till then the total amount of Rs.905976.00 (including the cost of transferred material of Rs.371404.00) is kept under objection

2. Irregularities noticed in purchase of computers:-

On scrutiny of voucher no-132/29.12.15 w.r.t General(course fee) cash book of IMCA(SFC) and connected file it was noticed that a total sum of Rs.40,82,400.00 was paid to the firm Bizz Buzz, Bhubaneswar towards purchase of 60 nos of desk top computers.

i) As per Procedure 54(2) laid down in Orissa Universities Accounts Manual, 1987 purchases above Rs 25000/- shall require the approval of the Syndicate, On Checking of the vouchers w.r.t cash book and connected file it was noticed that prior approval of syndicate was not made for said purchase . The same may be clarified to audit.

Besides, the budget provision for said purchase may be shown to audit.

ii) Further, while checking the stock entry it was also noticed that out of 60 nos of computers purchased, 20 nos were transferred to Computer science & application (MCA) Deptt. The approval of competent authority for transfer of the said computers may be shown to audit. Besides the stock entry of said transferred computers in the stock register of computer science & application Deptt. as well as utilization may be shown to audit for verification.

iii) Further, According to OGFR Rule purchases must be made in the most economical manner & preference will be given for purchase from DGS&D rate contract approved firm. But it was noticed that the purchase was made from Bizz-Buzz which was not DGS&D rate contract approved firm and the purchase was made at higher rate i.e over & above the DGS&D rate contract price as detailed below. The copy of rate contract for the Acer Desktop computer & peripherals is attached herewith for reference .

Vr no/dt	Items purchased	Quantities purchased	Rate of item	Amount paid	DGS& D rate contract price	Total amount due as per DGS& D rate contract	Amount paid in excess
132/19.12.15	Desktop ACER veriton M200 intel core i7(4770), 4 GB RAM ,1 TB HDD,DVDRW,2 GB graphic,MS windows 8, 19.5" LED	60 nos	64800+vat 5%=68040.00	4082400.00	51401.00	3084060.00	998340.00

If the purchases were made from DGS&D rate contract approved firm then Rs.9,98340.00 might have saved. The reason for not purchasing from DGS&D rate contract approved firm may be clarified to audit.

In response to the issued pom, the local authority replied that

- 60 numbers of desktop computers were purchased from M/s Bizz Buzz, BBSR observing all codal procedure under approval of the vice chancellor and the same has been ratified by the syndicate subsequently.
- 20 nos of desktop computers has been transferred to MCA Deptt. To establish an English communication lab as per orders of course coordinator. the stock register of MCA Deptt. may be verified for the purpose.
- The above purchase of Desktop computers was for the student laboratory where the student requirement is always with the highest configuration of the computer system. The student learning is always with the latest hardware and software. Therefore, the configuration of the computer system should support real-time graphics , Multimedia and image processing class room experiments. The purchase was made through open tender as some specifications were not available under DGS&D approved as well as the AMC for a period of 5 years (life of the computer system). The additional specification of purchase ones are:

Component	Under DGS&D	Procured
CPU	Intel core i7-4770,speed 3.4 GHz	Intel core i7-4770,speed 3.4 GHz
Hard Disk	500 GB@7200RPM	1000 GB@7200RPM
Graphic Card	Not present	2 GB graphic card
Monitor	18.5"	19.5"
Operating System	Windows 8 professional	Windows 8.1 professional
Anti virus	MS Security Essential	MS Security Essential & Mcfee
Warranty	3 years	5 year

on comparison of specification shown in bill & specification as stated above following discrepancy noticed.

Component	Specification as stated above	Specification shown in bill
Hard Disk	1000 GB@7200RPM	Not shown in the bill
Operating System	Windows 8.1 professional	Windows 8 professional
Anti virus	MS Security Essential & Mcfee	Not shown in the bill
Warranty	5 years	Not shown in the bill

The above discrepancies may be clarified to next audit alongwith necessary documentary evidence.Besides, the budget provision of aforesaid expenditure and cost of additional specification of purchased one with documentary evidence need be produced to next audit, till then Rs.40,82,400.00(including Rs. 998340.00) is kept under audit objection.

Budget provision,Syndicate approval & approved estimate wanting:- On scrutiny it was noticed also that following items were purchased /work executed during 2015-16 for which prior syndicate approval was not taken. The reason may be clarified to audit.Besides the budget provision for the aforesaid expenditure & approved estimate for the designing website as well as completion certificate of said work may be produced for scrutiny in audit.

Vr no/dt	Amount paid	Items purchased/installed	Name of firm/agency
114/13.11.15	225000.00	5 KVA V-guard stabilizer	Bizz-Buzz
121/ 27.11.15	185000.00	Designing of website	All india Online Pvt. Ltd
163/11.2.16	200000.00	Designing of website	All india Online Pvt. Ltd
TOTAL	610000.00		

In response to the issued pom, the local authority replied that ,As online P.G Admission was introduced during the year and with in a very short span of time observing all codal procedures under approval of the vice chancellor ,L1 firm was given work order to execute the work. The same action taken has also been ratified by the syndicate subsequently.

But,the budget provision of aforesaid expenditure ,approved estimate for the designing of website as well as completion certificate of said work was not produced.The same need be produced to next audit, till then total amount of Rs.610000.00 is kept under audit objection

3.Non Production of vouchers:- On scrutiny of Admission account it was noticed that a sum of Rs.50000.00 was received as advance on dtd.21.7.15 from Director SMSC for entrance exam 2015 and Rs.7180.00 was refunded to Director SMSC vide ch no-490604 dt 17.8.15 as unspent amount of advance for entrance test 2014 & 2015 . But the actual expenditure incurred for entrance test 2015 was not mentioned in cash book .

But , from the copy of expenditure statement it was noticed that a total sum of Rs.82820.00 was spent during 2014-15 & 2015-16 as detailed below.

Year	Advance received	Total expenditure shown
2014-15	40000.00	47322.00
2015-16	50000.00	35498.00
	90000.00	82820.00

The supporting vouchers against the above expenditure along with the approval of competent authority may please be produced for scrutiny in audit.

In response to the issued pom, the local authority replied that during 2014-15 an amount of Rs.40000.00 was received as advance for admission work and an amount of Rs.47322.00 was spent for the purpose. Similarly during 2015-16 an amount of Rs.50000/- was advanced and Rs.35,498.00 was spent for conduct of admission work. The deficit amount of 2014-15 i.e Rs.7322.00 has been adjusted from the advanced amount of Rs.2015-16 and rest amount refunded to Director School of Math-Stat-Computer Sc. By cheque.

But, the supporting vouchers against the above expenditure along with the approval of competent authority was not produced before audit. The same need to be produced to next audit, till then total amount of 82820.00 is kept under objection.

4.Non Production of vouchers:- On scrutiny of Examination cash book it was noticed that following cheques are withdrawan and booked as expenditure for payment of remuneration of BBA/BCA zonal valuation work as detailed below. Neither voucher Nos were mentioned in the cash book nor The supporting vouchers against the said expenditure made available to audit.

Hence, the supporting vouchers against the said expenditure may be produced for scrutiny in audit

Ch no/dt	Amount
380776/27.4.15	10412.00
566980/1.7.15	100000.00
566986/1.9.15	120000.00
566988/14.9.15	8303.00
566989/14.10.15	150000.00
566991/30.10.15	1521.00
555680/22.3.16	100000.00
555681/28.3.16	150000.00
TOTAL	640236.00

The pom issued on this score was neither returned nor aforesaid vouchers produced till close of audit. The same may be produced to next audit till then Rs.640236.00 is kept under audit objection.

16.28 - Department of Analytical and Applied Economics

Audit On The Account Of The Deptt. of Analytical and Applied Economics for The Year 2015 - 2016

Title Sheet :

1	Name of the Institution	:	<u>Deptt. of Analytical and Applied Economics</u>
2	Year of Accounts under Audit	:	<u>2015 - 2016</u>
3	Name of the HOD during the period under audit	:	Dr Mitali Chinara (Dt 01.04.15 to Dt 01.06.15) Dr. Himansu Shekhar Rout (Dt 02.06.15 to Dt 31.03.16)
4	Name of the HOD at the time of Audit	:	Dr.Shiba Shankar Mohanty
5	Duration of Audit	:	5 mandays
6	Name of the Auditor	:	Smt Pravat Nalini Dev

Staff position of the Deptt	Teaching No. of Professor : - Nil No. of Reader : - 3 No. of Lecturer : - 4 No of Non-Teaching staff - 5
Students' strength of the Deptt.	P.G : - 88 + 88 M.Phil- 10 PhD-10

List Of Verified Records :

- 1.Examination Cash Book
- 2.Development Fund Cash Book
- 3.PhD Account Cash Book

4. Development Fund Cash Book (PG Council)

5. Contingency Cash Book

6. Paid vouchers relating to the Financial Year 2015-2016

7. Purchase files

8. Bank Pass Book and Cheque Book

9. General Stock Register

10. Stock Register of Books and Journals

FINANCIAL POSITION:-

(A) Contingency Cash Book

Transaction particulars	Amount in Rs
Opening Balance as on 01.04.2015	55289.12
Received during the period under audit	56321.00
Total	111610.12
Expenditure during the period under audit	86841.00
Closing Balance as on 31.03.2016(as per audit)	24769.12
Closing Balance as on 31.03.2015(as per cash book)	24769.12
Difference	00

Details of closing balance as per cash book

Contingency Cash Book	cash	Nil
	Bank(SBI A/ c No. 10164208555)	24769.12
Total in Rs		24769.12

Details of Receipt & Expenditure figure of Contingency Cash Book

Sl. No.	Head of A/c	Receipt during the year 2015-16	Expenditure during the year 2015-16
1	2	3	4
1.	Study tour	24000	24000
2.	Office contingency	30000	62841
3	Bank interest	2321	0
G.TOTAL		56321	86841

(B) PhD Account Cash Book

Transaction particulars	Amount in Rs
Opening Balance as on 01.04.2015	350980.68
Received during the period under audit	151496.67
Total	502477.35
Expenditure during the period under audit	43605.00
Closing Balance as on 31.03.2016(as per audit)	458872.35
Closing Balance as on 31.03.2016(as per cash book)	458872.35
Difference	Nil

Details of closing balance as per cash book

PhD Account Cash Book	cash	Nil
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	bank(Syn Bank A/ c No. 80162210011475)	458872.35
Total in Rs		458872.35

Details of Receipt of PhD Account Cash Book

Sl. No.	Head of A/c	Receipt during the year 2015-16
1	2	3
1.	Coursework fee	131000.00
2	Bank interest	20496.67
	G.TOTAL	151496.67

Details of Expenditure of PhD Account Cash Book

Sl. No.	Head of A/c	Expenditure during the year 2015-16
1	2	3
1.	Contingencies	18805.00
2	Remuneration	24800.00
	G.TOTAL	43605.00

Bank Reconciliation

Cash in Pass Book – Rs 378872.35

Cash in Bank as per Cash Book - Rs 458872.35

Discrepancy of Rs 80000/ is due to course work fee collected in 2015-2016 but credited to Bank Account in 2016-2017.

(C) Examination Cash Book

Transaction particulars	Amount in Rs
Opening Balance as on 01.04.2015	143954.93
Received during the period under audit	291189.00
Total	435143.93
Expenditure during the period under audit	245726.00
Closing Balance as on 31.03.2016(as per audit)	189417.93
Closing Balance as on 31.03.2015(as per cash book)	189437.93
Difference	20.00

Discrepancy of Rs 20/ is due to showing excess totaling balance on p-90 of Receipt side of Cash Book on Dt 05.05 2015.

Details of Closing balance as per Cash Book :

Cash in hand – Nil

Bank (SBI A/c No. 1016420754) – Rs 189437.93

Details of Receipt of Examination Cash Book

Sl. No.	Head of A/c	Receipt during the year 2015-16
1	2	3
1.	Examination fee	285538.00
2	Bank interest	5651.00
G.TOTAL		291189.00

Details of Expenditure of Examination Cash Book

Sl. No.	Head of A/c	Expenditure during the year 2015-16
1	2	3
1.	Exam Contingencies	90781.00
2	Refund to CoF	154945.00
G.TOTAL		245726.00

Bank Reconciliation of Examination Cash Book (POM No. 136)

Closing balance as per Cash Book as on Dt 31.03.2016 – Rs 189437.93

(-) Excess totaling shown - Rs 20.00

(+) Chq No. 133994 issued in 15-16 but debited from A/c in 16-17 – Rs 11400.00

(+) Amount need to be reconciled - Rs 962.00

Closing balance as per Pass Book as on Dt 31.03.2016 – Rs 201779.93

In response to objection memo issued , the local authority replied that Ra 942/ is the excess amount available in the Bank A/c since last many years.

(D) Development Fund Cash Book

Transaction particulars	Amount in Rs
Opening Balance as on 01.04.2015	162488.73
Received during the period under audit	182681.00
Total	345169.73
Expenditure during the period under audit	218255.00
Closing Balance as on 31.03.2016(as per audit)	126914.73

Closing Balance as on 31.03.2016(as per cash book)	126914.73
Difference	Nil

Details of closing balance as per cash book

Development Fund Cash Book	cash	Nil
	Bank (SBI A/c No. 10164206885)	126914.73
Total in Rs		126914.73

Details of Receipt of Development Fund Cash Book

Sl. No.	Head of A/c	Receipt during the year 2015-16 in Rs
1	2	3
1.	Admission contingencies	118000
2	Course work	36000
3	Entrance Fee	21250
4	Bank Interest	7431
	TOTAL	182681

Details of Expenditure of Development FundCash Book

Sl. No.	Head of A/c	Expenditure during the year 2015-16 in Rs
1	2	3
1.	Contingencies	76075
2	Remuneration for Exam	65440
3	I card	7840
4	PG entrance	20000
5	Renovation	48900
	TOTAL	218255

Bank Reconciliation of Development Fund Cash Book (POM No. 136)

Closing balance as per Cash Book as on Dt 31.03.2016 – Rs 126914.73

(+) Excess exp shown in cask book due to wrong entry - Rs 277.00

(Chq No. 915146 issued for Rs 773/ and the same amount debited from Account but the Cash Book shows debit of

Rs 1050/ against the same cheque)

(+) Amount need to be reconciled Rs 197.00

Closing balance as per Pass Book as on Dt 31.03.2016 – Rs 127388.73

(SBI A/c No. 10164206885)

(D) Development Fund Cash Book (PG Council)

Transaction particulars	Amount in Rs
Opening Balance as on 01.04.2015	150460.37
Received during the period under audit	154949.09
Total	305409.46
Expenditure during the period under audit	64975.00
Closing Balance as on 31.03.2016(as per audit)	240434.46
Closing Balance as on 31.03.2016(as per cash book)	240434.46
Difference	Nil

Details of closing balance as per cash book

Development Fund Cash Book	cash	Nil
	Bank (Syn Bank A/c No. 80162200002368)	240434.46
Total in Rs		240434.46

Details of Receipt of Development Fund Cash Book(PG Council)

Sl. No.	Head of A/c	Receipt during the year 2015-16 in Rs
1	2	3
	Bank Interest	154949.09
	TOTAL	154949.09

Details of Expenditure of Development FundCash Book(PG Council)

Sl. No.	Head of A/c	Expenditure during the year 2015-16 in Rs
1	2	3
1	PG Council Office	64975.00
	TOTAL	64975.00

Bank Reconciliation of Development Fund Cash Book(PG Council)

(i) Closing balance as per Cash Book as on Dt 31.03.2016 –	Rs 240434.46
(ii) (+) Chq No. ...41071 issued in 15-16 but debited from A/c in 16-17 –	Rs 12450.00
(iii) (+) Chq No. ...41072 issued in 15-16 but debited from A/c in 16-17 -	Rs 40225.00
(for Desktop purchase)	
(iv)(+) Excess in Bank Pass Book since previous Financial Year	Rs 300.00

(Cash Book Balance as on Dt 31.03.2015	–	Rs 150460.37
Bank Pass Book Balance as on Dt 31.03.2015	–	Rs 150760.37

But as per previous year Audit Report ,

Cash Book Balance as on Dt 31.03.2015	–	Rs 150460.37
Bank Pass Book Balance as on Dt 31.03.2015	–	Rs 150460.37)
Difference -		Nil

(v) Closing balance as per Pass Book as on Dt 31.03.2016 –	Rs 293409.46
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Stock Position : All stocks and stores purchased during the year audit have been entered in the Stock Register. Stock position of nonperishable items could not be produced to audit in spite of issue of objection memo. The same need to be produced to next audit.

16.29 - Department of Mathematics

Audit On The Account Of The Deptt. of Mathematics for The Year 2015 - 2016

Title Sheet :

1	Name of the Institution	:	<u>Deptt. of Mathematics</u>
2	Year of Accounts under Audit	:	<u>2015 - 2016</u>
3	Name of the HOD during the period under audit	:	Prof. Namita Das
4	Name of the HOD at the time of Audit	:	Prof. Namita Das
5	Duration of Audit	:	5 mandays
6	Name of the Auditor	:	Smt Pravat Nalini Dev

Staff position of the Deptt	Teaching - 4
	No of Non-Teaching staff - 2
Students' strength of the Deptt.	P.G : - 64 + 64
	M.Phil- 10
	PhD-10

List Of Verified Records :

1.Main AccountsCash Book

- 2.NBHM Library GrantCash Book
- 3.DRS Phase - IIICash Book
- 4.Paid vouchers relating to the Financial Year 2015-2016
- 5.Bank Pass Books and Cheque Books
- 6.General Stock Register

Financial Position of different Cash Books of Mathematics Department

Transaction Particulars	Main Accounts	NBHM Library Grant	DRS Phase - III	Total
Opening balance as on Dt 01.04.2015	2006469.26	125455.67	151140.2	2283065.13
Received during 2015-2016	1758810	629570.62	5029.07	2393409.69
Total	3765279.26	755026.29	156169.27	4676474.82
Expenditure during 2015-2016	1694905	0	0	1694905
Closing Balance as on Dt 31.03.2016 (as per audit)	2070374.26	755026.29	156169.27	2981569.82
Closing Balance as on Dt 31.03.2016 (as per Cash Book)	2070374.26	755026.16	156169.27	2981569.82
Difference	Nil	Nil	Nil	Nil

Details of Closing balance as per Cash Book

Main Account	Cash	0		
	Bank	2070374.26		
NBHM Library Grant	Cash	0		
	Bank	755026.16		
DRS Phase - III	Cash	0		
	Bank	156169.27		

Statement showing details of Rpt & Exp in respect of Main Account of Math Deptt during 15-16

SI No	Head of A/c	receipt during 15-16	expenditure during 15-16	Remarks
1	Office Contingency	32000	31500	
2	Deptt Dev Fund	0	16190	
3	Skill based workshop	39000	39000	
4	NBHM Scholarship	1608000	1608000	

5	Bank Interest	79810	215	
	TOTAL	1758810	1694905	

Statement showing details of Rpt & Exp in respect of NBHM Library Grant Account of Math Deptt during 15-16

SI No	Head of A/c	receipt during 15-16	expenditure during 15-16	Remarks
1	Grant	618544	0	
2	Bank Interest	11026.62	0	
	TOTAL	629570.62	0	

Statement showing details of Rpt & Exp in respect of DRS Phase - III Account of Math Deptt during 15-16

SI No	Head of A/c	receipt during 15-16	expenditure during 15-16	Remarks
1	Bank Interest	5029.07	0	
	TOTAL	5029.07	0	

Details of Closing balance as per bank Pass Book and Cash Book of Math Deptt as on Dt 31.03.2016

Name of Bank	Account No	Closing Balance as per audit	Closing Balance as per Cash Book	Closing Balance as per Pass Book	Diff between Cash Book & Pass Book figure
SBI, UU Campus Branch	10164208533 (Main A/c)	2070374.26	2070374.26	2101874.26	31500
Syndicate Bank , UU Campus Branch	80162200004154 (NBHM A/c)	755026.16	755026.16	755026.29	0
Syndicate Bank , UU Campus Branch	80162210016440 (DRS Phase III A/c)	156169.27	156169.27	156169.27	0

Difference of Rs 31500/ is due to Cheque issued in 15-16 but debited from A/c in 16-17 (detailed below)

Chq No	Amount
746698/31.3.16	9921
746699/31.3.16	1600
746700/31.3.16	19979
TOTAL	31500

16.30 -

National Service Scheme (NSS)

Title Sheet :

- 1.Name of the Institution :National Service Scheme
- 2.Year of establishment :1969
- 3.Period of accounts audited :2015-16
- 4.Name of the programme Co-ordinator for the period under audit :Dr.Manoranjan Mohanty.
- 5.Name of the programme Co-ordinator at the time of audit :Dr.Manoranjan Mohanty.

Introduction :

National service scheme as envisaged earlier, is to give an extension dimension to the higher education system and orient the student youth community service. While they are studying in educational institution. The reason for the formation of this objective is the general realization that the college and +2 level students have a tendency to get alienated from the village/slum masses which constitute the majority of the population of the country.

The students have covered several aspects like adoption of villages for intensive development work, carrying out the medico social surveys, setting up of medical centers, programmes of mass immunization, sanitation drives, adult education programmes for the weaker sections of the community, blood donation, helping patients in hospitals, helping inmates of orphanages and physically handicapped etc. NSS volunteers did commendable relief work during natural calamities/ emergencies such as cyclones, floods, famine, earthquake etc. from time to time all over the country. The NSS students have also done useful work in organizing campaign for eradication of social evils and popularization of the nationally accepted objectives like nationalism, democracy, secularism, social harmony and development of scientific temper. Therefore it should be the aim of the NSS to demonstrate this motto "NOT ME BUT YOU" in its day to day programme.

Staff Position :

No. of programme coordinator -1

No. of junior assistant - 2

No. of jr. typist - 2

No. of peon - 2

List of verified records :

- 1.Cash book- Regular and Special Grant A/c
- 2.Paid vouchers related to the year 2015-16 (Vouchers of Special grant not produced)
- 3.Bank statements
- 4.Special camp issue register
- 5.Social service fee register

6. Other related files.

Non production of records :

1. Vouchers of Special grant A/c
2. General stock registers
3. Stock register of books and journals

Financial position :

A.Regular cash book :

Opening balance as on 1.4.2015 as per cash book	3735722
Receipt during the year	6825463.98
Total	10561185.98
Expenditure during the year	5166719
Closing balance as on 31.3.2016 as per audit	5394466.98
Closing balance as on 31.3.2016 as per cash book	5179522
Difference	214944.98

Difference is due to –

Less amount of social service draft amount taken to cash book in comparison to the actual draft amount collected within 31.3.2016 :
214944.00

Less amount of bank interest taken to cash book : 0.98

Total :214944.98

Details of C.B. :

In shape of cash – nil

In bank - 5394467.00

Total - 5394467.00

Receipts of Regular Grant :

Heads	Amount
Government grant	5680579
Unspent balance	65029
Bank Interest (dt.30.9.15 – 69912.00 , dt.31.3.16 – 136579.98)	206491.98
Social service fees received from different colleges	873364
TOTAL	6825464

Expenditures of NSS Regular grant

Heads	Amounts
Grants released to colleges	2364550
Payment of OPA to Pos of different colleges	381832
Establishment expenditure	1912265
Programme development expenditure	464165
Misc. expenditure	43907
TOTAL	5166719

Details of closing balance as per bank pass book and cash book bank balance figure as on 31.3.2016

Bank	A/C No.	Closing balance in pass book	Closing balance in cash book bank balance column	Difference	Remark
Syndicate Bank,UU Campus	80162200008224	5603320.00	5179522.00	423798.00	OSP-59-62 (G)

B.Special cash book :

Financial Position :

Opening balance as on 1.4.2015	1256709
Receipt during 2015-16	5534023
Total	6790732
Expenditure during 2015-16	4772945
CB as on 31.3.16 per audit	2017787
CB as on 31.3.16 as per cash book	2017787
Difference	0

Details of C.B. :

In shape of cash – nil

In bank - 2017787.00

Total - 2017787.00

Head wise receipt :

Heads	Amount
Government grant	5112953
Funds received from Janasankhya Sthirata Kosh	235000

Unspent balance received from colleges	101250
Interest (dtd.31.3.16 – Rs.66009.00 , dtd.30.9.15 – Rs.18811.00)	84820
Total	5534023

Head wise expenditure : (As per cash book because the vouchers against expenditure were not produced to audit.)

Heads	Amount
Grant released to college	3096000
Special camp inter college on occasion of Nabakalebar	1058750
Organization of World Population Day	235000
Organization of Yoga camp ,Inter college.	329500
Miscellaneous Expenditure	53695
TOTAL	4772945

Details of closing balance as per bank pass book and cash book bank balance figure as on 31.3.2016

Bank	A/C No.	Closing balance in pass book	Closing balance in cash book bank balance column	Difference	Remark
Syndicate Bank,UU Campus	80162200003389	Rs.2313089.94	Rs.2017787.00	Rs.295302.94	OSP-59-62 (G)

Bank Reconciliation Statement of NSS (Regular and Special) cash book as on dtd.31.3.2016 :

It is revealed from the above position that there is huge difference between the closing balance of bank position shown in cash books and the closing balance of bank state statements as on 31.3.2016 which yet to be reconciled. With reference to G.O. No.690/FD/ Dt.21.01.2009 of Principal secretary to Govt., Finance Department, it has been categorically specified that the local authority must have to prepare reconciliation statement between cash book figure and Pass book figure at the end of every year. In view of above Govt. order non reconciliation of bank a/c figure with cash book figure is treated as highly irregular. Hence it is advised to take necessary steps for reconciliation between the cash book figure and the pass book figure henceforth. The attention of the Higher Authority is drawn hereby for further action.

The un-reconciled amount need be reconciled and produced to next audit. Till reconciliation the differncial amount is kept under objection.

INVESTMENT :

No investment has been made during the year 2015-16.

ADVANCE POSITION : (OSP-59-62(E))

There is no outstanding advance as on 01.04.2015 as no advances has been given in the year 2014-15 as per previous audit report.

Regular grant A/c advance position :

Adance outstanding as on 01.4.2015	=0.00
Advance given during the year 2015-16	=232370.00
Total	=232370.00
Advance adjusted during 2015-16	=0.00
Outstanding advance as on 31.3.2016	=232370.00 (Details given below in the audit objection)

Special grant A/c advance position :

As the vouchers of specian grant A/c is not produced and the cash book is silent about advances given due to its improper maintainance ,its not possible to ascertain the advance position.

AUDIT OF RECEIPT: All the Social Service Drafts collected within 31.3.16 have not been entered into the receipt side of cash book during the period 01.4.2015 to 31.3.2016.

AUDIT OBJECTION :

1.(OSP-59-62)

A. Non production of records :

The vouchers of Special grant account, grant register, Advance register are not produced before audit inspite of issue of objection memo.

B. Improper maintenance of cash books :

On scrutiny of the cash books of Regular grant account and Special grant account ,the following irregularities are observed.

- 1.The voucher nos. and cheque nos. are not entered into the cash books as well as in the vouchers. Vouchers are not kept in serial w.r.t. date and also produced to audit in loose manner inside a fly leaf .instead of a guard file.
- 2.College wise receipt of Social service fees in the form of drafts have not been entered in the cash book. Only one lump sum amount has been entered at the end of the financial year in the name social service fees. But on checking of the register for receipt of Social service fees from colleges , it is observed that the total amount of drafts received during the year 2015-16 i.e. from 1st april 15 to 31st march 16, has not been entered into the cash book.
3. Heads of expenditure have not been mentioned in the cash book rather only the names of the person and the name of colleges to which grants sanctioned, have been mentioned against the amounts.
4. In the **special grant account** , the cheques withdrawn by the dealing assistant for disposal of grants to different colleges ,have not been entered into receipt side of the cash book .Only the expenditure has been shown against cheques withdrawn.
- 5.Advances are not highlighted in the cash book .Only the name or agency to whom advances given are written along with amount.

C.Non production of stock register (Regular grant): The stock register against the purchases in regular account has not been produced. Details given below.As the stock register is not produced to audit the total amount of **Rs.15117.00 is kept under objection** till the production of the stock register.

Sl.No.	Money receipt no./Date	Invoice no./Date	Amount	Cheque no.	Articles	Shop name
1	Not produced	108/27.1.16	2641	558203/31.3.16	Office Stationary	D.T.Marketing
2	21/8.9.15	90/7.8.315	7971	553704/24.8.15	Office Stationary	D.T.Marketing
3	63/4.7.15		1055		Electical goods	Krushna Chandra Pattnaik
4	1870/15.2.16		2000		Brass Lamp	Dillip Stainless steel n Brass House
5	11551/4.2.16	11551/4.2.16	1100		HP pendrive16GB	Hollywood
6	9096/25.2.16		350		Ink Catridge	Recycle World
		TOTAL	15117			

D. On checking of cash books of **different colleges** , it is observed that in most of the cases the fees collected from students under **social service head** has not been entered into the cash book.

E. The present position of the **advances given in Regular grant during 2015 -16 as detailed below** along with the adjustment vouchers is asked to be produced before audit for verification through objection memo. But the local authority didn't comply the objection memo. Hence the objection stands on its own merit and the advances given is considered as unadjusted advance for the year 2015-16.

Sl.no.	Person/Agency to whom advances given	Advance Amount	Cheque no./Date	Purpose
1	Rajendra Prasad Das, Sr.Asst.,NSS	3000	555355/24.7.15	Postage stamp purchase
2	Rajendra Prasad Das, Sr.Asst.,NSS	17500	553672/14.8.15	Awariness towards Tobacco free campus
3	Rajendra Prasad Das, Sr.Asst.,NSS	35500	554152/21.9.15	University level ion camp
4	Rajendra Prasad Das, Sr.Asst.,NSS	15000	554183/30.10.15	University level NSS Advisory committee organisation
5	Rajendra Prasad Das, Sr.Asst.,NSS	10000	554189/12.11.15	
6	Rajendra Prasad Das, Sr.Asst.,NSS	60000	554492/23.11.15	Organisation of mega blood donation camp
7	Rajendra Prasad Das, Sr.Asst.,NSS	2000	556068/20.1.16	contingency
8	M/S Alfa Graphics Solution	16300	556095/31.3.16	For supply of 112 nos of momento for University level NSS Award Giving ceremony 2013-14 and 2014-15.
9	Rabi Narayan Patra, Jr. Asst.	3630	558205/31.3.16	Contingency
10	Shri Sukanta Ku. Jena, PO, NSS, M.H.D. Mahavidyalaya, Chhatia, Jajpur.	69440	556096/31.3.16	Organisation of University level NSS Award Giving ceremony 2013-14 and 2014-15.
	TOTAL	232370		

The sanctioning authority of Advance is Sri Monoranjan Mohanty, PC.

F. Money receipt wanting : Vide cheque no. 558203/31.3.16 ,Rs. 2641.00 has been paid to D.T. Marketing Agency, Tinigharia, Nayabazar, Cuttack, for supply of office stationery against the invoice no. 108/27.1.16. But against this purchase no money receipt has been produced. Hence the purchase can not be considered as authentic and the above amount of **Rs.2641.00 is kept under objection.** (already mentioned in C)

G. Bank reconciliation :

On checking of cash books w.r.t. the bank pass books it is observed that there is a huge difference in the cash book CB and Bank CB which needs to be reconciled.

Regular Account : Pass book CB as on 31.3.2016 = Rs.5603320.03
Cash book CB as on 31.3.2016 = Rs.5179522.00
Difference = Rs.423798.03
Special Account : Pass book CB as on 31.3.2016 = Rs.2313089.94

Cash book CB as on 31.3.2016 = Rs.2017787.00

Difference = Rs.295302.94

2.OSP-138

Details of expenditure wanting : (Special Grant A/c)

On checking of the cash book of special grant a/c w.r.t. the bank statement ,it is observed that the following cheques have been withdrawn from the bank through self cheques. The same amount has not been entered into the receipt side of the cash book. Against these cheques expenditures have been shown in the cash book through distribution of amounts to different colleges. But the mode of payment (draft/cash) to colleges has not been mentioned in the cash book. Again neither any voucher no. has been entered into the cash book nor any voucher produced against the total expenditure. Hence in the absence of the voucher and draft issue register the total amount of Rs.2202750.00 withdrawn from the bank as detailed below, is kept under objection.

Cheque No./date	Amount
555776/21.12.15	1329750
555777/22.12.15	562500
555778/14.1.16	67500
555779/22.1.16	11250
555780/28.1.16	186750
555781/3.3.16	45000
TOTAL	2202750

The local authority didn't comply the audit objection memo. Thus the objections stand in their own merit.

16.31 - P.G.Central

TITLE SHEET :

Name of the institution : P.G.Central

Year of Accounts under audit : 2015-16

Name of the Local Authority during the year 2015-16 : Sri Gopal Krushna Panda (till 30th Jun 2015 and Sri.R.K.Bal (July 2015 to Jun 2017)

Name of local authority at the time of audit : Sri Brahmananda Satpathy

Physical verification :

The physical verification could not be conducted due to non maintenance of up to date cashbook.

List of verified records :

- 1.Students fund A/C cash book
- 2.Sponcered A/C cash book.
- 3.Current A/C cash book
- 4.Paid vouchers relating to year 2015-16
- 5.Cheque issue register
- 6.Bank pass books

7.Related records and files.

8.Stock register.

Financial Position :

Name of the cash book	O.B. as on 1.4.2015	Receipt during the year 2015-16	Total	Expenditure during the year 2015-16	C.B. as on 31.3.2016 (as per audit)	C.B.as on 31.3.2016 (as per cash book)	Difference
Students Fund A/C	11220424	5554294	16774718	3212719	13561999	13318746	243253
							Previous year (2014-15) audit difference.
Sponsored course A/C	6025146.47	9912622.08	15937768.55	9208968.00	6728800.55	6728800.55	0.00
E-Admission A/c	863067.00	6214000.00	7077067.00	4967416.00	2109651.00	2109651.00	0.00
Current A/C	2459422.00	58675.00	2518097.00	4482.00	2513615.00	2513615.00	0.00

Head wise receipt and expenditure :

Name of the Unit	Heads of receipt	Amount	Head of Expdr.	Amount
Students A/C	Refund of course fee from C.F.	1616333	office stationary	91789
	Budgetary grant from C.F.	3022000	Campus maintenance and gardening	102055
	By clearing	8019	Telephone	15363
	Interest accrued in the year	539707	Maintenance of motor vehicle parts and its repair	245625
	Neft transfer	364535	Refundable expenditure course fee	1616333
	From DSW section	2700	Misc contingency	220399
	Chq.no.418499 cancelled	1000	Repair of AC and other equipment	42960
			Insurance	681106
			Purchase and fixture	25558
			Notice and advertisement	144982
			Athletic meet	26549
	TOTAL	5554294	TOTAL	3212719
Sponsored course A/c	Interest accrued in the year	255000.08	Remuneration	47079
	Shared money for the financial year 2012-13	1692500	Newspaper	7342
	Deptt. Share of MTHM course fee 2014-15	54167	Internet data card bill of placement cell	1950
	Skill developement programme of placement officer	150000	Telephone	3600

	Shared money for the financial year 2015-16	7428500	P.O. salary	336593
	G-refundable	332255	Shared money of diff. depts.	8749779
	Cancelled Chq.2014-15	200	Campus recruitment charge	18060
			Mobile charge of PO	14565
			Misc contingency	30000
	TOTAL	9912622.08	TOTAL	9208968
Current A/c	Cash deposit for CLC and other purposes by students.	58675	Adjustment of advance taken in 15.11.2002 for regular NSS programme.	3852
			A/c keeping fee	630
	TOTAL	58675	TOTAL	4482
E-Admission A/c	Collection from PG and MPhil students @500/- for e-admission.	5950000	Transfer of course fee to different departments	3055244
	Off-line deposit of bank drafts for admission of PG and MPhil.	57000	Paid to M/S 40 Software Solution	78503
	PhD course work fee	207000	Paid to Chief manager SBI ,UU campus for maintenance	1731
			Paid to C.F.,UU	1785000
			Tours and Travels	2169
			Paid to C.C.Avenue	36894
			Miscellaneous	7865
	TOTAL	6214000	TOTAL	4967406

BANK POSITION :

Sl. No.	Name of the cash book	Name of the Bank	A/C No.	C.B. as per cash book as on 31.3.16	C.B. as per bank pass book as on 31.3.16	Difference	Remark
1	Student Fund A/c	SBI,UU	35511057367	13318746	39484	13279262	OSP-88
2	Sponsored A/c	Syndicate bank, UU	80162200002633 and 80162140000152	6728800.55	58921.71 (48574.46 +10347.25)	6669878.8	OSP-113
3	Current A/c	SBI,UU	35511326138	2513615	61586	2452029	OSP-115
4	E-Admission A/c	SBI,UU	35511326467	2109651	154591	1955060	OSP

Stock Position :-

The stock register is produced and the things purchased during the year are found to be entered into the stock register properly. The dead stock register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual ,1986 Of U.U.) is not maintained by the institution.

Investment Position :

Sl no.	A/c No.	Date of deposit	Term/Period	Rate of Interest	Principal	Maturity date	Maturity value
1	10164311630/SBI	2.3.15	3yrs 6months	8.50%	2185235	2.9.18	2933237
2	10164311765/SBI	24.2.15	3yrs 6months	8.50%	433242	24.8.18	581540

3	1016431248/SBI	27.11.14	3yrs 6months	8.75%	204682	27.5.18	277108
4	10164311663/SBI	21.1.15	3yrs 6months	8.50%	2235010	21.7.18	3000050
5	10164311629/SBI	6.7.15	555days	8.25%	710745	11.1.17	804269
6	10164311652/SBI	8.7.15	555 days	8.25%	3583992	11.1.17	4055597

Advance Position :

Student Fund :

Advance outstanding as on 1.4.15 =Rs.704050.00 (O.B. as per previous year report is Rs.706750.00 .But outstanding advance of Rs.2700.00 vide vr no.78/19.01.15 has been

adjusted on 16.3.15 as per advace register and cash book.Thus O.B=(706750-2700=704050)

Advance paid during the year 2015-16 =Rs.113425.00

Total =Rs.817475.00

Advance adjusted during the year 2015-16=Rs.65000.00

Advance outstanding as on 31.3.16 =Rs.752475.00

Biforcation of outstanding advance :

2015-16 =Rs93425.00

2014-15 =Rs.522630.00

2013-14 =Rs.50000.00

2012-13 and previous =Rs.86420.00

Details of Advance Outstanding as on 31.3.16 pertaining to the year 2015-16

Vr.no. /Dateof payment of Adv.	Name of the payee	Advance paid	Purpose of payment of advance
43/22.8.15	Smt.Pratibha Mohapatra, Jr.Asst.,PG Central	5000	Purchase of postage stamp
148/31.3.16	Vice Prsident ,P.G.Athelatic Club	35000	UPL Cricket tournament
160/31.3.16	H.K.Rout ,HOD, Deptt of A&A ,Economics	13000	
161/31.3.16	H.K.Rout ,HOD, Deptt of A&A ,Economics	40425	
	Total	93425	

Details of advance adjusted during 2015-16

Vr.no. /Date of payment of Adv.	Name of the payee	Advance paid	Amount of advance adjusted	Vr no./Date of Adjustment
81/21.1.15	Smt.Pratibha Mohapatra, Jr.Asst.,PG Central	20000	20000	35(A)/3.7.15

39/27.8.14	Smt.Pratibha Mohapatra, Jr.Asst.,PG Central	5000	5000	44/22.8.15
/24.9.2004	Dr.Maheswar Sahoo, Ex Vice President P.G. Athelatic Club	10000	10000	55/16.9.15
/31.3.14	Proff. U.N.Sahoo, Odia Deptt.	10000	10000	102/11.1.16
39/10.8.15	Smt.Pratibha Mohapatra, Jr.Asst.,PG Central	20000	20000	106/20.1.16
	Total	65000	65000	

Details of Advance Outstanding for more than one year (for the period 2014-15) :(OSP-105-106)

Vr.no. /Dateof payment of Adv.	Name of the payee	Advance paid	Purpose of payment of advance
48/27.9.14	Smt.MadhusmitaDas,adviser,student union,Dept. of Geology	30000	Student union election
57/27.10.14	Sri Naresh Ku. Behera, Secy.P.G. athelatic club	15000	TA & DA
85/4.2.15	Sri santosh Ku. Sahoo, Secy. Cultural club	40000	Annual function
86/4.2.15	Sri. Suryakanta Sahoo, Secy student union	60000	Annual function
87/4.2.15	sri Amulya Ku. Sahoo,student union, Dept. of Sociology	30000	Organizing SSG prog.
88/4.2.15	Miss Diptirava Nayak, Editor,Dept. of Sanskrit	68790	Editing of Vanivikash
89/4.2.15	Sri Naresh Ku. Behera, Secy.P.G. athelatic club, Dept. of philosophy	68790	Athletic meet
97/18.2.15	Sri santosh Ku. Sahoo, Secy. Cultural club, Dept. of Pol. Science	46220	Annual function
98/18.2.15	Sri Suryakanta Sahoo, Secy sudents union, Dept. of A & A economics	63000	Annual function
99/18.2.15	Sri Amulya Ku. Sahoo,student union, Dept. of Sociology	31500	Organizing SSG prog.
100/21.2.15	Miss Diptirava Nayak, Editor,Dept. of Sanskrit	69330	Editing of Vanivikash
		522630	

As per finance Department order no.2226/ dtd advance outstanding for more than one year is to be surcharged against the person who had taken the advance and the sanctioning authority i.e the then Chairperson of P.G.Council Sri G.K.Panda.**Hence Rs.522630.00 needs to be surcharged against the persons concerned.**

Advance position of Current a/c cash book for the year 2015-16 :

Advance outstanding as on 1.4.15 =Rs.628412.00
 Advance paid during the year 2015-16 =Rs.0.00
 Total =Rs.628412.00
 Advance adjusted during the year 2015-16=Rs.3852.00
 Advance outstanding as on 31.3.16 =Rs.624560.00

Details of Advnce adjusted during 2015-16 :

Vr no/date of payment of advance	Amount of advance paid	amount of advance adjusted	Adjument vr.no./date
-/15.11.2002	3852.00	3852.00	10/18.6.15

As per previous audit Report there is no outstanding advance for the year 2014-15 as all the advances given during 2014-15 have been adjusted in the same year.

Advance position of Sponcered course cash book for the year 2015-16 :

Advance outstanding as on 1.4.15 =Rs.97550.00

Advance paid during the year 2015-16 =Rs.150000.00

Total =Rs.247550.00

Advance adjusted during the year 2015-16=Rs.30000.00

Advance outstanding as on 31.3.16 =Rs.217550.00

Details of Advance Outstanding as on 31.3.16 pertaining to the year 2015-16

Vr.no/date of advance paid	Amount of advance	Name of payee	Purpose
61/27.2.16	150000.00	Sarit Ku.Panda, Placement officer	Skill development programme

Vr no/date of payment of advance	Amount of advance paid	amount of advance adjusted	Adjument vr.no./date
41/25.11.13	30000.00	30000.00	30/22.7.15

As per previous Audit report, there is no advance paid during the year 2014-15.

Audit of Receipt : No comments.

Audit of Expenditure :

1.Excess drawn from the bank A/C : (OSP-87)

On checking of the cash book, bank pass book ,Cheque issue register and related vouchers of Student Fund A/c of PG central office , it is observed that vide voucher no.20/25.5.2015, Cheque no.220288/25.5.2015 bearing an amount of Rs.1382.00 has been issued to BSNL GMTD, BBSR for payment of telephone rent. But from the bank statement it is seen that Rs.9401.00 has been deducted from the bank A/c no.10164208328/ SBI,UU campus , against the above said cheque on dtd.30.5.15. Hence this proves that an amount of Rs.8019.00 (9401-1382) has been excess drawn from the bank a/c . The reason for excess payment may be clarified to audit.

In response to the objection memo, the local authority sent a letter to the Accounts officer (CMTS),O/o the PGM,TD,BSNL,BBSR. The senior AO (CMTS) replied that Rs.1382 has been paid at TRC Bhubaneswar vide cheque no.220288 dtd.25.5.2015 by the PG Central office and same amount has been credited against the bill. BSNL has not drawn any excess amount against the above said cheque. UBI has drawn Rs.9401.00 against cheque no.220288 and again credited to the student fund A/c with Rs.8019/- vide cheque no.108254 of the bank on dtd.6.6.15. Thus the excess amount drawn by UBI by figure Rs.8019/- is balanced.

Hence the para drops.

2.Bank reconciliation wanting : (Student fund A/c) (osp-88)

CB as on 31.3.2016 as per cash book = Rs.13318746.00

CB as on 31.3.2016 as per bank pass book = Rs.39484.00

(A/c no.35511057367 / SBI)

Difference = Rs.13279262.00 (Excess in pass book)

Reconciliation :

Bank pass book C.B. as on 31.3.16	=Rs.39484.00
(A/c no.35511057367 / SBI)	
MOD balance as on 31.3.16 of Swept out A/c no.35527932107	=Rs.12905534.00
Total available balance in the bank A/c as on 31.3.16	=Rs.12945018.00
Outstanding advance as on 31.3.2016(withdrawn from bank but not entered to cash book as final expenditure)	=(+)Rs.752475.00
Unencashed cheques of 2015-16	=(-)172561.00
Total	=Rs.13524932.00
Cash book C.B. as on 31.3.2016	=Rs.13318746.00
Non reconciled amount (differential amt.)	=Rs.206186.00 (Excess in bank A/c) is kept under objection as the local authority is unable to comply..

List of un-encashed cheques

Chq.no/date	Amount
003553/27.4.15	530
107883/30.3.16	7860
107884/30.3.16	13755
107885/30.3.16	245
107886/30.3.16	140
107887/30.3.16	14714
107888/30.3.16	286
107889/30.3.16	14714
107890/30.3.16	286
107891/30.3.16	4950
107893/31.3.16	35000
107894/31.3.16	5000
107897/31.3.16	10429
107898/31.3.16	185
107899/31.3.16	5333
107900/31.3.16	104
107901/31.3.16	2530
107902/31.3.16	45
107903/31.3.16	1230
107904/31.3.16	1800
107905/31.3.16	13000
107906/31.3.16	40425
	172561

3. Bank reconciliation : (Sponsored course A/c) (OSP-113)

CB as on 31.3.2016 as per cash book	= Rs.67,28,800.55
-------------------------------------	-------------------

CB as on 31.3.2016 as per bank pass book = Rs.58921.71
 (A/c no.80162200002633 – 48574.46 and
 A/c no.80162140000152- 10347.25 /Syndicate bank)
 Difference =Rs.6669878.84

Reconciliation :

As per bank statement Available balance in bank (A/c no.80162140000152)
 including Swept out F.D. (A/c no.80164180000108) as on 15.2.2016 = Rs.95,91,042.44
 .C.B. of A/c no.80162200002633 as on 31.3.16 = Rs.48574.46
 Total available balance in Bank as on 31.3.16 (approx.) = Rs.9639616.90
 Cash book C.B. as on 31.3.16 = Rs.67,28,800.55
 Difference =Rs.2910816.35
 Previous year difference =(-)Rs.2798339.00
 Cheques issued but not encashed =(-)Rs.16510.00
 Amount to be reconciled =Rs.95967.35 (excess in bank) is kept under objection
as the local authority is unable to comply.

Ch.no./date	Amount
361875/23.4.15	200.00
361877/4.5.15	200.00
556281/19.12.15	3050.00
556285/9.1.16	13060.00

4.A.Bank reconciliation wanting : (Current A/c dealing with CLC.) (OSP-115-116)

CB as on 31.3.2016 as per cash book = Rs.2513615.00
 CB as on 31.3.2016 as per bank pass book = Rs.61586.00
 (A/c no.35511326138 /SBI)
 Difference = Rs.2452029.00 (less in bank pass book)

Reconciliation :

Available balance in bank as on 31.3.16 =Rs.4891586.00
 (A/c 35511326138 - Rs.61586.00
 MOD 35527932639- Rs.4830000.00)
 Cash book C.B. as on 31.3.16 = Rs.2513615.00
 Difference (non reconciled amount) =Rs.2377971.00 (excess in bank pass book) is kept under objection as the local authority is
unable to comply.

4.B.There is no transaction in the current a/c except deposit of cash from students for CLC and other fees if any.Hence the local body is suggested through objection memo to transfer the amounts deposited to the main A/c of the to the Controller of Finance, UU. But in reply to the objection memo the local body replied that " Since the A/C has been opened by the University for the greater interest of the institution, transaction can

be made as and when necessary as per our requirement. Hence is suggested not to transfer the amount to the Controller of Finance."

4.C.Bank reconciliation : (E-Admission A/c)

CB as on 31.3.2016 as per cash book = Rs.2109651.00

Available amount in bank including swept out amount as on 31.3.16 = Rs.2594591.00

(A/c no.35511326467 /SBI -Rs.154591.00

T.D.no.0035527932458 -25.1.16 -1840000.00

on 25.2.16 -600000.00)

Difference(Non reconciled amount) =Rs.484940.00 (Excess in bank)is kept under objection as the local authority is unable to comply.

4.D. On checking of the E-Admission cash book with the bank statement ,it is observed that there is credit of a total amount of Rs.739000.00 into the bank account during the period dtd.20.1.2016 to 31.3.2016.The same amount has not been entered into the cash book receipt side. Objection memo is issued to know the source of the above said. The local authority complied that ," On verification of records during the period from 1.4.15 to 31.3.16 , it is found that a sum of Rs.739000.00 has been credited wrongly in the Admission A/c no.35511326467 instead of A/c no.35511057367 .which is meant for the share money of the P.G.Central Office. In this contest a letter has been issued to the Branch Manager for needful action vide O/o no.CPG Acnts/398/18 dtd.16.3.18. "(Copy attached)

Till the completion of the action by the bank and verification of the same by the audit ,the above said amount of **Rs.739000.00 is held under objection.**

5.Non closing of Old Bank A/c : (Sponsored Course) (OSP-116)

During audit of the Sponsored course A/c , it is observed that a new A/c no.80162140000152 / Syndicate bank/Flexi A/c is opened on transfer of Rs.9482355.00 from the old saving A/c no. 80162200002633 .But the old A/c is still operating and interest capitalized are being credited to this. The closing balance of the old A/c as on 31.3.16 is Rs. 48574.46 .Again due to non- closing and non-maintenance of minimum balance in the A/c ,the bank has charged Rs.256.00 during the period dtd.5.12.15 to 31.3.16.

Hence as there is no regular transaction of the old A/c no. 80162200002633/Syndicate Bank, the same needs to be closed for smooth and easy operation of the Sponsored course A/c cash book and to understand the financial position of the Sponsored course A/c quickly.

As per the objection of the audit,the local authority has taken the action to close the A/c no.80162200002633 vide office letter no.CPG/Accts/331 dtd.06.03.18. (Copy attached).Hence para drops.

6.Non deposit of issued cheques in the bank :(OSP-118)

During audit ,the following issued cheques are found inside the related file instead of being deposited in the bank. But the same cheques are taken to the expenditure side of the cash book. During audit the cheques are made cancelled because of expiry of validity period. These are the cheques issued in favour of C.F.,Utkal University for deposit of Quarter rent,watercharge,conservancy charge and electric bill of the quarter allotted to Sri.SaritaPanda,PO,PG Central for the month of September 2015 to December 2015.No fresh cheque has been deposited against the same rent till today. Hence a fresh cheque needs to be issued against the amount shown below in favour of C.F.,UU.

Chq.no./dateAmount

556279/15.12.15	1525.00
556289/18.1.16	1630.00
556281/19.12.15	3050.00
TOTAL	6205.00

After issue of objection memo, the local authority **deposited the above said amount of Rs.6205.00 vide BD**

no.445491/09.02.2018 at the cash unit of UU with MR.No.154832 under the head quarter rent ,water charges,conservancycharges,electricity charges from September to December 2015.Hence the para drops.

7.Inadmissible expenditure :(OSP-122)

On checking of the vouchers of **Sponsored course A/c** ,it is observed that vide voucher no.30/22.7.15, advance of Rs.30000.00 paid to Sri Abhimanyu Das, SO,Accounts section given on 25.11.13 out of self financing account 2012-13 to meet the expenditure for conduct of **Book Exhibition held on 27.11.2013** on the eve of 71st Foundation Day at PG Central, has been adjusted. The following sub vouchers produced for adjustment of advance differs in bill date than the date of Foundation Day.

Sub vr.no.	Bill no./ date	Amount	Name of the shop
19	216865/2.12.13	773.00	Monginis
20	59/5.12.13	5282.00	KalikaMistannaBhandara.
TOTAL		= 6055.00	

As the above said bill dates differs from the date of Book Exhibition,Objection memo is issued against the inadmissible payment of Rs.6055.00.

In reply to the objection memo ,Mr.Abhimanyu Das ,Section officer ,Legal cell,UU, complied that although the book Exhibition was held on the event of 71st Foundation day at P.G. Central Office on 27.11.2013, as per the verbal order of the Chairman, P.G. Council it continued till 05.12.2013 and the refreshment arrangement was made for the staff who were engaged in the Exhibition work up to 05.12.2013. That is why the bill date differs than that the date of foundation day.

As the verbal order of the Chairman can not be accepted by audit, Rs.6055.00 is considered as inadmissible expenditure . Hence Rs.6055.00 needs to be recovered from Sri. Abhimanyu Das, failing which the advance sanctioning authority as well as the person concerned will be held responsible.Details given below.

i.Prof.G.K.Panda,Chairman - Rs.3028.00

ii.Sri. Abhimanyu Das, SO ,Legal cell,UU - Rs.3027.00

8. Engagement of DLR staff : (OSP-129)

On scrutiny of the vouchers of students A/C cash book, it is noticed that Rs.166350.00 has been paid to four nos. of DLR mali and sweepers during the financial year 2015-16. The engagement files of the following DLRs are asked for production by the audit.

- Narayan Ch. Das, DLR Mali – Rs.52500.00
- RamachandraSethi, DLR Mali – Rs.47850.00
- S.P.Nayak,DW Sweeper - Rs.31950.00
- Promod Kumar Nayak, DW sweeper- Rs.34050.00

Engagement file is produced and from the file it is observed that the above DLRs are engaged after 1993 with the approval of the Vice chancellor . As the Govt. in Finance Deptt., Odisha has imposed ban on engagement of DLRs/NMRs by issuing the instruction vide its OM no.17815/(45)/Dt.12.04.1993 read with letter no.19941/W/14.09.1981. As per the section 22 of Odisha University Act 1989, it is directed that all the post of officers, teachers and sub-ordinate employees shall be created and scale of pay allowances attached to such post shall be determined by the Chancellor subject to specific provision of allotment of funds for this purpose and approval of the state Govt.

As the engagement of DLRs are made violating the Finance Department order as stated above, the above payment of **Rs.166350.00 is kept under objection** till the approval of the State Govt. on their appointment along with the order of VC,UU.

9.Use of Hired vehicles on Sundays and Public Holidays : (OSP-134 n 135)

On checking of the paid vouchers of Students Fund Account on hiring of vehicles for the Chairman of P.G.Centraloffice w.r.t . the copies of duty charts of the drivers of the concerned vehicles present in the concerned file, it is observed that the vehicles have been used in Sundays and Public Holidays. According to Finance Department Office Memorandum No.10954/F, Dtd.14.3.2001, clause 4(vi-c), No officer can use any Govt. vehicle on Sunday and Public Holidays under the N.I. Act, unless so permitted by the Chief Secretaries and Secretaries for Heads of Department and District officers by the Collector of the District. Hence the reason and permission for use of the hired vehicles on Sundays and public holidays may kindly be produced to audit for verification. In the absence of letter for permission to use the hired vehicles on Sundays and

public holidays, the list of days, distances covered and fuel consumed as detailed below are considered as unauthorized and cost of fuel consumed needs recovery from the concerned officers.

Month	Govt.holidays in which the vehicles have travelled	Purpose of holiday	Distance covered in Km.	Diesel consumed @ 14 km/ltr	Cost of diesel in Rs.	Total money spent	Name of the Chairman using the vehicle.
Jan'15	26	Republic day	65	4.64	54	250.56	Prof.G.K.Panda
	24	Saraswati Puja	68	4.85	54	261.9	Prof.G.K.Panda
Mar'15	28	Ram Navami	72	5.14	54.78	281.5692	Prof.G.K.Panda
Aprl'15	1	UtkalDiwas	60	4.28	53.48	228.8944	Prof.G.K.Panda
Jun'15	16	Raja	64	4.57	58	265.06	Prof.G.K.Panda
July'15	18	Rathayatra	66	4.71	52.92	249.2532	Prof.R.K.Bal
	26	Sunday	50	3.57	52.92	188.9244	Prof.R.K.Bal
Aug'15	9	Sunday	37	2.64	49.05	129.492	Prof.R.K.Bal
	15	Independence day	69	4.92	49.05	241.326	Prof.R.K.Bal
	30	Sunday	58	4.14	47.8	197.892	Prof.R.K.Bal
Sept'15	5	Janmasthanmi	62	4.42	47.27	208.9334	Prof.R.K.Bal
	17	Ganesh Chaturthy	44	3.14	47.27	148.4278	Prof.R.K.Bal
	24	Id-ul-zuha	55	3.92	47.27	185.2984	Prof.R.K.Bal
	27	Sunday	49	3.5	47.27	165.445	Prof.R.K.Bal
Oct'15	18	Sunday	70	5	48.82	244.1	Prof.R.K.Bal
	25	Sunday	58	4.14	48.82	202.1148	Prof.R.K.Bal
	20 -24	Durga Puja Holiday	197	14.07	48.82	686.8974	Prof.R.K.Bal
	27	Kumarpurnami	71	5.07	48.82	247.5174	Prof.R.K.Bal
Nov'15	1	Sunday	58	4.14	48.85	202.239	Prof.R.K.Bal
	8	Sunday	69	4.92	48.85	240.342	Prof.R.K.Bal
	15	Sunday	51	3.64	48.85	177.814	Prof.R.K.Bal
	22	Sunday	69	4.92	49.77	244.8684	Prof.R.K.Bal
	24	BadaOsha	68	4.85	49.77	241.3845	Prof.R.K.Bal
	25	Rasa Purnami	75	5.35	47.77	255.5695	Prof.R.K.Bal
Dec'15	3	Prathamasthanmi	71	5.07	49	248.43	Prof.R.K.Bal
	13	Sunday	73	5.21	49	255.29	Prof.R.K.Bal
	25	X-Mass Day	73	5.21	49	255.29	Prof.R.K.Bal
		TOTAL	1822	130.03		6504.833	

Reply of the local authority :

26th Jan 2016 and 15th Aug 2015 : As Chairman is the organizer of the flag hoisting ceremony of the UU, he has used the vehicle for coming to the campus .

17th Sept 2015 and 24th Jan2016 : All P.G. Deptts. and Hostels in the university observe Ganesh Puja and saraswati puja and Chaiman as head of

all P.G. Deptts. has to oversee the functions for security and discipline in the campus.

5th Sept, 24th Sept and Nov and 18th Jul 2015, 3rd Dec : The chairman has visited the hostels along with the warden for overseeing the campus cleanliness, monitoring student discipline in hostels, hostel mess and for taking stock and driving out of the non boarders on the days of Janmastami, Id-Ul-Juha, Rasa Purnami, Bada Osha, Ratha jatra and Prathamastami.

20-24th Oct and 27th Oct : As Durga puja and Kumar Purnami is observed in the campus by the university students, teachers and employees. Chairman as academic and administrative head of the P.G. Deptts has to chair the meeting and attend the function, hence it was required to attend the office.

25th Dec : Although it was a holiday, Chairman's office was functioning to complete outstanding admission related works.

All Sundays : Chairman had to discharge the administrative responsibilities as well as academic programs of the campus including all admissions and hostel related activities. Under the circumstances the vehicle has been used for discharging official responsibilities in the campus.

28 Mar 15 : Chairman was also discharging the responsibilities as chief warden of the hostels of the campus. Due to some problems with the gents hostel 1 & 2, the chairman had to visit those hostels of the campus.

1st Apr 15 : Utkal Divas was observed in the campus by the university students union. Chairman has to chair the meeting, hence it was required to attend the office.

16th June 15 : Although it was a holiday, chairman's office was functioning as 16th June was the last day of online submission of Application for admission to all P.G. courses. Since it was last day, Chairman's office was functioning to take stock of the situation and review the admission process for further decisions (Chairman office file no.CGP/ACA/11/13, Page-136).

Though the reason for use of office vehicle on public holidays and Sundays are reflected in the compliance produced, but in the absence of the order of the competent authority for use of official vehicle in Sundays and public holidays and tour particulars and absenty statement of the chairman, the above amounts needs to be recovered from the persons concerned i.e.

1.Prof. G.K.Panda - Rs.1288.00

2.Prof. R.K.Bal - Rs.5217.00

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Prof. Gopal Krishna Panda	Ex.Chairman, P.G.Central	Utkal University, Vanibihar	4316
2	Prof. Ranjan Kumar Bal	Ex-Chairman, P.G.Central	Utkal University, Vanibihar	5217
3	Smt.Madhusmita Das	Advisor, Student Union, Deptt. of Geology	Utkal University, Vanibihar	30000
4	Sri.Naresh Kumar Behera	Secy, PG Athelatic Club, Deptt. of Philosophy	UU, Vanibihar.	83790
5	Sri.Santosh Kumar Sahoo	Secy, Cultural Club, Deptt. of Philosophy	UU, Vanibihar	86220
6	Sri.Suryakanta Sahoo	Secy, Student Union, Deptt. of A n A Economics	UU, Vanibihar.	123000
7	Sri. Amulya Kumar Sahoo	Secy, Student Union, Deptt. of Sociology	UU, Vanibihar.	61500
8	Miss Diptiprava Nayak	Editor, Deptt. of Sanskrit.	UU, Vanibihar	138120
9	Sri Abhimanyu Das	SO, Legal Cell	UU, Vanibihar	3027

16.32 -

Department of Geography

1.TITLE SHEET

1.	Name of the Institution	Deptt of Geography
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2.	Year of the Accounts under Audit	2015-16
3.	Name of the Local Authority during the year 2015-16	1.Reader Krushna Chandra Rath. (01.05.2013-to-30.04.2015 2.Prof Dr Damodar panda. (01.05.2015-to-30.04.2017
4.	Name of the Local Authority at the time of Audit	Prof Kabir Mohan Sethy. 1. -to- continue)

1. PHYSICAL VERIFICATION

The physical verification could not be conducted due to non-maintenance of up to date cashbook.

3.LIST OF VERIFIED RECORDS

1. Main cash book for the year 2015-16 (part -I period from 01.04.15-to-31.05.15)
2. Main cash book for the year 2015-16 (part-II period from 01.06.15 –to-31.03.16)
3. Paid vouchers relating to year 2015-16
4. Cheque counter foil
5. Bank Pass book
6. Related records and files
7. Stock register

List of important records not maintained

- 1.B.D/D/ Cheque receipt register

Staff Position

Sl no	Staff Position	Student Strength
1.	No of Teaching Staff=3	MA=24 nos
2.	No of Non-Teaching Staff=7	M Phil=10 nos

4.FINANCIAL POSITION

Name of the cash book	O.B as on 01.04.2015	Receipt during the year 2014-15	Total	Expenditure during the year 2015-16	C.B as on 31.03.2016 (as per audit)	C.B as on 31.03.2016 (as per audit)	Difference
General cash book	1,80,776.84	2,12,326.00	3,93,102.84	2,90,841.00	1,02,261.84	1,02,261.84	nil

DETAILS OF RECEIPT & EXPENDITURE FIGURE OF GENERAL CASH BOOK FOR THE YEAR 2015-16

Sl no	Head of Receipt	Amount	Head of Expenditure	Amount
1.	Scholarship	3,500.00	Purchase of electrical goods	37,016.00
2.	Intt	5,761.00	Repairing of Computer	14,000.00
3.	Workshop	43,825.00	Stationary	34,000.00
4.	Grant receive from P.G C	58,240.00	Telephone bill	521.00
5.	Study tour	20,000.00	Scholarship	3,500.00
6.	Office Contingency	31,000.00	Construction Work	55,699.00
7.	Lab Contingency	50,000.00	Office Contingency	31,000.00
8.			Workshop	43,825.00
9.			Study tour	20,000.00
10.			Lab Contingency	50,000.00
11.			I. Card	1,280.00

Total	2,12,326.00	Total	2,90,841.00
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5.DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOK & CASH BOOK BALANCE FIGURE AS ON 31.03.2016

Name of the bank	A/C No	Closing balance as per pass book	Closing balance in bank as mentioned in cash book	Difference
SBI,U.U,Campus	10164208612	1,88,261.84	1,02,261.84	86,000.00

Reconciliation of bank position between actual closing balance and the bank balance shown in cash book.

The cheques issued on dt-31.03.2016 but debited from the pass book after 31.03.2016. Details list are given below.

Cheque no/ dt	Amount
338356/31.03.16	3,300.00
338357/31.03.16	1,700.00
338358/31.03.16	31,000.00
338359/31.03.16	50,000.00
Total	86,000.00

1. Stock Position

All stock and stores purchased during the year under audit were duly entered in the stock register. But Dead stock register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual (1986) was not maintained by the Deptt. The local authority is requested to prepare Dead stock register and a separate stock register for non-consumable store materials. The stock position of electronic materials is given below.

Item	O.B as on 1.4.15	Received /Purchased	Total	Issued	C.B as on 31.03.16
A.C	16	00	16	00	16
Computer	32	00	32	00	32
Dongle	17	00	17	00	17

INVESTMENT:-nil

ADVANCE :-nil

16.32. 1. -Inadmissible payment towards construction of work. (PMO Page no-302/c)

On checking of the main cash book w.r.t paid vrs it was noticed that, total sum of **Rs 55,699.00** has been paid vide **voucher no-11/15.01.2016** to Gupteswar Mishra, civil contractor (cash book page no-5) without required document which given below.

Primary step- The requirement of civil work should be discussed among construction committee of this Deptt (Geography Department). Estimation of the work has been made by the technical person i.e. J.E /A.E. But in this payment following document was not found in this voucher.

1. No estimate has been approved by the technical person. (Engg Section of Utkal University)
2. No completion certificate has been given by the technical person (Engg Section of Utkal University)
3. Every Financial expenditure was required approval of higher authority i.e. C.F.O/Register /VC. .But in this case no approval of higher authority has been found in this payment.
4. No quotation call has been made in this case.
5. No vat clearance certificate has been produced by the concern Contractor.
6. No money receipt has been found in this voucher.
7. This amount has been paid in shape of cash .Any payment above 500/- should be made in cheque instead of cash.

The POM issued on this score did not returned till close of audit.Hence the aforesaid documents need be furnished to next audit,till then Rs.55699.00 is kept under objection.

16.32.2 -Inadmissible payment of Repairing & Fitting charge of Electrical goods (PMO Page no-303)

On checking of the main cash book w.r.t paid vouchers, it was noticed that total **Rs23,829.00** has been paid to Trisakti electrical & electronic towards purchase of electrical goods & repairing fitting charge. Out of which **Rs6280.00** has been paid towards fitting & repairing charges to the electrician of this shop. Electrical section was available in Utkal University and also paid salary to the electrician. University electrician should be attended the complain of all the Deptt of University campus electrical repairs & fitting .So local authority should be registered the complain towards the repair fitting of electrical items .Details list are given below.

Sl no	Vr no/Date	Amount	Fitting /repairing charge paid in this vrs
1.	01/28.08.2015	4,920.00	1,000.00
2.	02/28.08.2015	4,649.00	950.00
3.	04/21.09.2015	4,780.00	2,080.00
4.	05/21.09.2015	4,980.00	1,000.00
5.	10/26.09.2015	4,500.00	1,250.00
	Total	23,829.00	6,280.00

The Local authority neither complied the audit objection nor returned the issued POM till close of audit.Hence necessary clarification need be furnished to next audit,till then Rs.6280.00 is kept under objection.

16.32.3-- Electrical items purchase without approval purchase committee (PMO Page no-304)

On checking of the cash book w.r.t paid voucher it was noticed that total **Rs33034.00** has been paid to Trisakti Electrical & Electronic towards purchase of electric goods & repairing charges to the electrician. In this payment

1. Electrical goods purchased on the basis of requirement of Deptt ,but no requisition register has been produced.
2. Electrical goods should be purchase at a time which is discussion of purchase committee meeting.
3. No quotation, No purchase committee meeting has been held.
4. No TIN/CST available in the bill /cash memo.
5. This amount has been paid in shape of cash .Any payment above 500/- should be made in cheque instead of cash.

Sl no	Vr no/Date	Amount	Particular
1.	01/28.08.2015	4,920.00	Purchase of tube light,choke,statar,fitting & repair charge
2.	02/28.08.2015	4,649.00	-do-
3.	04/21.09.2015	4,780.00	-do-
4.	05/21.09.2015	4,980.00	-do-
5.	06/21.09.2015	4,880.00	-do-
6.	09/26.09.2015	4,325.00	-do-
7.	10/26.09.2015	4,500.00	-do-
	Total	33,034.00	

The Local authority neither complied the audit objection nor returned the issued POM till close of audit.Hence necessary clarification and aforesaid documents need be furnished to next audit,till then Rs.33034.00 is kept under objection.

16.33 -

Audit on the Account of the Deptt. Of Biotechnology

- | | |
|--|-----------------------------|
| 1. Name of the Institution | :Deptt. Of Biotechnology |
| 2. Year of Account under Audit | :2015-16 |
| 3. Name of the Local Authority during the year of A/Cs | : Prof. Jagneshwar Dandapat |
| 4. Name of the Local Authority at the time of Audit | : Prof. Jagneshwar Dandapat |

Staff position:

Man in position-

No of Reader-1

Non teaching staff-5

Student strength-

Pre Phd-8no.s

PG-18nos

Physical verification of cash:

Physical verification is not conducted because of non maintenance of uptodate cash book.

List Of Verified Records:

1. Course fee Cash book
2. DST –PURSE cash book
3. DBT, Govt of India cash book
4. Examination cash book
- 5.DST Odisha cash book
6. DST Govt of India cash book
- 7.DST Women Scientist cash book
- 8.BRNS Project cash book
- 9.Cheque issue register
10. Vouchers and salary register
11. Bank pass books

FINANCIAL POSITION:-

Name of the cash book	Opening Balance as on 01.4.2015	Receipt during the year 2015-16	Total	Expenditure during the year 2015-16	Closing Balance as on 31.3.2016 as per audit	Closing Balance as on 31.3.2016 as per cash book
Examination Cash book	100187.58	77716.46	177904.04	76215.00	101689.04	101689.04
Course fee cash book	241232.67	659235.03	900467.70	728824.00	171643.70	171643.70
DST PURSE cash book	1252.80	367507.21	368760.01	368760.01	nil	nil
DST-Odisha Cash book	7265.57	294.27	7559.84	0.00	7559.84	7559.84
DBT, Govt. of India	3207.59	6268059.17	6271266.76	3488556.00	2782710.76	2782710.76
DST Project , Govt. of India	(-)ve	156.13 (Bank Int.)	(-ve)	nil	Not ascertained due to (-)veOB	(-)622974.42
DST- WOS-A, Govt. of India	(-)ve	902011.00	(-)ve		Not ascertained due to (-)veOB	(-)673372.00
BRNS Project cash book	(-)	126.26 (Bank Int.)	(-)	nil	Not ascertained due to (-)veOB	(-)1127777.87

Receipt and Expenditure Heads :

Sl.no.	Receipts	Amount	Expenditure	Amounts
A	Examination account			

1	Bank Interest	4050.46	Remuneration for evaluation of M.Sc. semester exam	36348
2	Zonal valuation of MSc semester exam	27176	Remuneration for conducting the zonal evaluation	7500
3	Semester examination fee collected from students	46490	Deposit of exam fee of MSc biotech to CF,UU	30090
			Postage and other expenses	2192
			Bank commission	85
	Total	77716.46	Total	76215.00
B.	Course fee account			
1	M.Sc. Biotechnology entrance test fee collected	43000	M.Sc.entrance test fee	31346
2	Interest received	15495.03	Course fee and others	492124
3	Course fee for ecademic session 2014-15 and 2015-16	374000	EMD Refunded	82000
4	EMD collection	16000	University grant	92214
5	UGC grant for skill development	30820	UGC grant/Skill develoment grant	30820
6	Pre-PhD entrance test fee	1000	Pre PhD admission	320
7	Development fee for 2015-16	25920		
8	Readmission course fee for 2015-16	153000		
	TOTAL	659235.03	TOTAL	728824.00
C.	DST -PURSE cash book			
1	Grant for payment of remuneration under manpower by university	367096	Manpower	367181
2	Bank interest	383.67		
	Total	367507.21	Total	368760.01
D.	DST-Odisha cash book			
1	Bank Interest	294.27	nil	nil
	Total	294.27		nil
E	DBT,Govt. of India			
1	DST -Govt. of India Inspire Fellowship	6207672	Travel	16700
2	JNU Initial money for ecademic session 2015-16	20000	Studentship	12000
3	Bank Interest	40387.17	Inspine fellowship	3424872
4			Contingency	7484
5			JNU initial money	20000
6			Visiting Faculty	7500
	Total	6268059.17		3488556.00
F	DST Project ,Govt.of India			
1	Bank Interest	156.13	nil	nil
	Total	156.13		
G	DST- WOS-A, Govt.of India			

1	Govt. of India grant	900000	Actual expenditure	30
2	Interst	2011	Credit vr. for fellowship & travel	394515
	Total	902011		394545
H	BRNS Project cash book			
1	Bank Interest	126.26		
	Total	126.26	nil	nil

Details of closing balance figure of bank account as per pass book and cash book as on 31.3.2016

Sl.no.	Name of the cash book	Name of the Bank	A/c no.	C.B.as per bank pass book	C.B. as per Bank A/c in Cash book	Difference	Remark
1	Examination Cash book	Syndicate Bank,UU campus	80162200020393	126107.04	101689.04	24418.00	Reconciliation given below
2	Course fee cash book	Syndicate Bank,UU campus	80162200009042	246087.70	171643.70	74444.00	Reconciliation given below
3	DST PURSE cash book	Syndicate Bank,UU campus	80162210012130	nil	nil	nil	A/c closed on 11.3.2016
4	DST-Odisha Cash book	Syndicate Bank,UU campus	80162010000294	7559.84	7559.84	nil	
5	DBT,Govt.of India	Syndicate Bank,UU campus	80162200007970	2830236.96	2782710.76	47526.20	
6	DST Project ,Govt.of India	Syndicate Bank,UU campus	80162010000294	4011.58	(-) ve		
7	DST- WOS-A, Govt.of India	SBI,UU campus	32732975581	35601.00	(-)ve		
8	BRNS Project	Syndicate Bank,UU	801622000021660	1686.13	(-) ve		

Bank Reconciliation :

A.Examination A/c :

Cheques issued in 2014-15 and 2015-16 but not encashed in 2015-16

Chq. No/date	Amount
492687/8.4.15	992
566862/31.3.16	10890
566863/31.3.16	1800
566864/31.3.15	9280
200866/15.4.14	1456
Total	24418

B.Course fee A/c :

Cheques issued but not encashed in 2015-16

Chq. No/date	Amount
200791/26.8.13	1500
555267/19.3.16	1500
557187/21.3.16	5000
557188/21.3.16	2930
557189/21.3.16	1750
557190/21.3.16	4760
557193/21.3.16	4800
557197/21.3.16	4450
557198/21.3.16	4720
557200/21.3.16	4500
557701/21.3.16	4100
557702/21.3.16	4850
557704/31.3.16	10000
557705/31.3.16	4350
557706/31.3.16	4350
557707/31.3.16	4646
557708/31.3.16	1246
557709/31.3.16	1946
557710/31.3.16	3046
Total	74444

C.DBT. Govt. of India:

List of unencashed cheques :

Chq. No./Date	amount
263975/11.11.13	2500
263976/12.11.13	1000
743606/20.2.14	12000
280315/31.3.11	8634
307081/31.3.12	3600
330837/31.3.10	3600
555479/31.3.16	7500
555480/31.3.16	4684
555481/31.3.16	3900
Excess amt. shown in bank as per previous audit	108.2
TOTAL	47526

Stock Position : All stock and stores purchased during the year under audit were duly entered in the stock register.

Sl. No.	Name of Items	OB as on 01.04.2015	Items purchased during the year 2015-16	CB as on 31.3.2016

1	Computer	3	0	3
2	Laptop	2	0	2
3	Air condition	6	0	6
4	Printer	4	0	4
5	Scanner	2	0	2
6	Xerox Machine	1	0	1
7	Steel almirah	3	0	3
8	Steel Book case	4	0	4
9	Refrigerator	4	0	4
10	Projector	2	1	3

Besides these the following costly items /equipment available in Biotechnology Department.

UV visible Spectrophotometer, Spectrofluorimeter, Chemo doc system, Orbital shaker incubator, High speed refrigerated centrifuge, Micro plate (ELISA) Reader, Gel electrophoresis, Blotting system, Gel doc system, thermal cycler (PCR), -80 degree C and 20degree C Deep freezers,Hybridisation oven, Sonicator, Research microscope, fermenter, Millipore, water purification system, cold room , Oxygraph, microscope with digital camera attachment & Microtome for Histo- chemical studies, Real Time PCR, Power back up system, high performance liquidchromatography, (HPLC), Fluorescence microscope, inverted microscope.

INVESTMENT :- nil

ADVANCES:- As per previous year audit report there was no outstanding advance as on 31.3.15. But during the year 2015-16, Rs.17000.00 has been given as advance to Dr.Sanatan Majhi ,asst. Professor.

The advance position as on 31.3.2016 :

O.B.	Advance given during 2015-16	Total	Advance adjusted during 2015-16	Advance outstanding as on 31.3.2016
nil	17000	17000	nil	17000

Audit of Receipt : No comment

Audit Of Expenditure :

1. Clarification on advances given during the year 2015-16 :(OSP :9/18.5.17)

While checking the advance ledger of Course fee account of Biotechnology Department for the year 2015-16, it is observed that Rs.17000.00 has been given to Dr.Sanatan Majhi, Asst. Professor during the year , details of which given below. Objection memo is issued to know the present position of the advances given .

<u>Cheque No./Date</u>	<u>Amount</u>	<u>Person to whom given</u>
553444/15.10.15	7000.00	Dr. Sanatan Majhi, Asst. Prof.
553446/17.10.15	10000.00	Dr. Sanatan Majhi, Asst. Prof.

Reply of local authority :

The local authority complied that "The matter has been communicated to Dr.Sanatan Majhi, Assistant Professor of this Department to submit the details vouchers against advance payment amounting to Rs.17000.00 only at an early date for final adjustment of the account for the F.Y.2015-16."

2. Clarification wanting : (OSP-169)

On checking of the following cash books ,it was observed that in all the cash books reflected below are having negative O.B. and C.B. Objection memo is issued to know the reason for such negative O.B. and C.B.

i. DST-WOS-A Govt. of India Cash Book :

O.B. as on 01.04.15 : (-)1280838.00

C.B. as on 31.03.16 : (-)673372.00

ii. BRNS Project Cash Book :

O.B. as on 01.04.15 : (-)1127904.13

C.B. as on 31.03.16 : (-)1127777.87

iii. DST Project, Govt of Odisha :

O.B. as on 01.04.15 : (-)623130.55

C.B. as on 31.03.16 : (-)622974.42

Reply of the local authority :

i. DST-WOS-A Govt. of India Project : The project was sanctioned on dtd.24.09.2012 and the tenure of the project was 3 years. Hence the project has been completed since 30.09.2015. However as per the advice of the funding agency, the expenditure have been made as a committed expenditure for the purpose for which it was sanctioned and the negative balance (committed expenditure) will be adjusted after reimbursement by the funding agency and the said account will be closed accordingly.

ii. BRNS project : The project was sanctioned on dtd.26.07.2010 and the tenure of the project was 3 years. Hence the project has been completed since 31.03.2015. However as per the advice of the funding agency, the expenditure have been made as a committed expenditure for the purpose for which it was sanctioned and the negative balance (committed expenditure) will be adjusted after reimbursement by the funding agency and the said account will be closed accordingly.

iii. DST Project, Govt of Odisha : The project was sanctioned on dtd.20.01.2010 and the tenure of the project was 3 and 1/2 years. Hence the project has been completed since 31.08.2014. However as per the advice of the funding agency, the expenditure have been made as a committed expenditure for the purpose for which it was sanctioned and the negative balance (committed expenditure) will be adjusted after reimbursement by the funding agency and the said account will be closed accordingly.

3. Inadmissible payment : (OSP-170-171) (Memo no.108/11.12.2017)

On checking of Course fee cash book, DBT-Govt. of India cash book and DST-WOS-A Govt. of India Cash Book w.r.t. vouchers, it is observed that Dr. Anita Roy who was appointed as Women Scientist on 1st October 2012 in the DST-WOS-A Govt. of India Project till end of the project on September 2015 with a fellowship of Rs.35000.00/PM, has also been paid remuneration for taking classes in the department as well as in the DBT-Govt. of India Project as guest faculty during the year 2015-16, the details of which given below. She has done her PhD from Utkal University in Zoology (Biochemistry) in the year 1997.

Vr. No./Date	Amount	Purpose of payment	Cash book name
33/7.7.15	13500	Theory classes of 1st semester, 2014-15	Course fee
33/7.7.15	4500	Theory classes of 1st semester, 2014-15	Course fee
14/31.3.16	7500	Visiting faculty	DBT Project
Total	25500		

As per UGC guidelines Visiting Professor should be an eminent scholar in his/her field. Generally a person who has held or is holding the post of Professor or a person who has achieved distinction outside the university other than this university, should be considered for appointment of visiting professor. A professor should not be appointed as a visiting professor in the same university in which he/she holds a post immediately before or after superannuation.

Therefore objection memo was issued to the local body for clarification on payment of Rs.25500.00 to Dr.A.Roy which is considered as inadmissible. In reply to the objection memo the local body replied as follows.

"With reference to the audit memo no.108/LFA, Dt.11.12.2017, I would like to inform you that Biotechnology is a highly interdisciplinary subject including animal/plant science /microbiology/ bio-chemistry, molecular biology/bio-statistics and computer applications etc. Keeping this in view DBT, Govt. of India has allocated a budget head for visiting faculty (not necessary visiting Professor) having domain knowledge in various

disciplines. Hiring visiting faculty is common practice for all the DBT supported programmes in various Universities throughout India. Therefore, the services of faculties from other departments within the University system and also from other institutes were hired as visiting faculty (NOT VISITING PROFESSOR) to fulfil the academic requirement of the students and for smooth functioning of the National Programme. In this context, it is also mentioned that Dr.Anita Roy was serving as a visiting faculty for a period of 4 years (2007-2011) in a reputed National Institute i.e ,National Institut of Science Education and Research (NISER), BBSR. Therefore ,the payment of Rs.25500.00 only to Dr.(Mrs.)Anita Roy for taking classes as guest faculty may be considered and the funds allotted for the specific purpose have been utilized accordingly."

As the audit agrees with the clarification of the local body, particularly on the statement that the DBT, Govt. of India has allocated a budget head for visiting faculty (not necessary visiting Professor) , hence the para drops.

4.A.Related documents for civil work wanting: (OSP-172-173)

On checking of the vouchers w.r.t. course fee cash book ,it is observed that vide voucher no.147/23.9.2015, Rs.19500/- has been paid to Sri. Suvendu Kumar Samanta, Interior contractor and Designer for the work "Providing D.G. Foudation Platform for D.G.Set " in the Department of Biotechnology.In support of this work order and payment, approved estimate,measurement/check measurement and analysis of rate was not attached to the vouchers. Therefore objection memo was issued to the local body for production of related documents. In reply to the objection memo the local body replied as follows.

"With reference to the Audit Memo No.109 /LFA, Dt.11.12.2017 , I would like to inform you that P.G. Department of Biotechnology, U.U. has so many sophisticated equipment and deep freezers , some of them required stabilized and uninterrupted power supply and dust free environment for their optimum performance and maintenance of cold chain. Without this there will be loss of temperature sensitive been undertaken as and when required on priority basis.

It is further informed that as per the proceedings of the Building Committee held on 08.06.2011 which was approved by the Vice-Chancellor, UU on 12.07.2011 and ratified by the Syndicate on 27.07.2011 and the Development Officer / Executive Engineer, UU letter no. Dev-III/W-965/11-12/43223/2011, Dt.06.09.2011, it is mentioned the Heads of the P.G.Department may incur expenditure upto Rs.5000.00 only for minor repairs under electrical / civil /PHW and also mentioned that expenditure upto Rs.20000.00 only with approval of Chairman, P.G.Council,UU from their own sources (copy attached)

In this context and as per the above orders from the competent authority of the University, the above works have been executed and necessary permission has been accorded from the competent authority i.e., the Chairman, P.G. Council, UU to execute the work. Thus the para drops.

B.Clarification Wanting :

On checking of the vouchers w.r.t . course fee cash book , it is observed that vide voucher no.267/21.3.16 ,Rs.2694.00 has been paid to Nayak Traders, Plot no.748, Behind Maa Shakti Hospital, BBSR for supply of Office stationery, Consumable and Peripherals such as Broom, guard file,detol,odonil,harpic ,colin ,phenyl etc. to the Biotechnology Department. There is no TIN number mentioned on the bill of the supplier.

Quotations for the above purchases were invited from the following suppliers on dated 13th and 14th of August 2015 which are found in the voucher guard file.Basing on the minimal quotation ,the supply order had been given to the NayakTraders,BBSR.

a.NayakTraders,BBSR

b.Best Computers,Saheed Nagar

c.Paper house ,Saheed Nagar

Now the local authority has to clarify how the quotation for supply of office stationery and consumable was invited from the Best Computers,Saheed Nagar which is a shop for supply of computer and its accessories.

Compliance :

In reply to the objection memo the local authority complied that the supplier i.e., M/S Best Computers, Saheed Nagar, BBSR is dealing with Computer consumables and other peripheral items . However, future procurement of Office stationery items, the suggestion will be taken care of to get the bills with valid TIN.

Audit decision :It seems from the reply of the local authority that the quotations kept in the guard file for the above purchase are not authentic But as the purchases are made in true sense and stock entries are made properly ,hence the local body is suggested to take proper care in future while purchasing , from audit point of view.

16.34 - MSc in Applied MicrobiologySFDepartment of Botany

1.TITLE SHEET

1. Name of the Institution : MSc in Environmental Science (SF)
2. Year of Accounts under Audit : 2015- 2016
3. Name of the Course Coordinator during the year 2015-16 :Prof. Pradeep ku. Chand
- 4 Name of the Course Coordinator at the time of Audit :Dr.Anathabandhu Das

PHYSICAL VERIFICATION

The physical verification could not be conducted due to non maintenance of up to date cashbook.

LIST OF VERIFIED RECORDS:-

1. Cash book
2. Paid vouchers relating to year 2015- 16
3. Cheque counter foil
5. Bank pass book.
6. Related records and files
7. Stock registers
8. Attendance register

Staff Position:-

No. of teaching staff=1

No. of non-teaching staff=2

Strength of Seats:-

No. of seats in Applied Microbiology =16

FINANCIAL POSITION :-

Name of the cash book	O.B as on 1.4.15 as per audit	Receipt during the year 2015-16	TOTAL	Expenditure during the year 2015-16	C.B as on 31.3.16 (as per Audit)	C.B as on 31.3.16 (as per cash book)	Difference
General cash book	2062.66	657246.00	659308.66	650533.00	8775.66	8775.66	Nil

Details of Receipt and Expenditure Figure :

Sl. No.	Head of A/C	Receipt	Head of A/C	Expenditure
1	Course fee received from the University	589000	Class remuneration for Guest faculty and Contractual lectures	282000
2	Interest Received	15436	remuneration for supporting Staff	144000
3	Exam fee collected	37910	Administrative expenses	64800
4	Zonal Advance	12500	Office contingency	12468
5	Cost of tender paper	2400	Lab contingency	11377
6			Consumable(Chemical, glass ware etc.)	71120
7			Equipment	20000
8			Exam and Center Expenses	31810
9			Zonal expense refund to university	12500
10			Bank Charges	458
	TOTAL	657246	TOTAL	650533

Details of closing balance figure of Bank account as per pass book and cash book as on 31.3.16 :

Sl.no	Name of the cash book	Name of the bank	A/C No.	C.B.as per bank pass book	C.B.as per bank A/c in cash book	Difference
1	General cash book	SBI ,UU branch	10164210869	88045.66	8775.66	79270.00

Reconciliation :

The difference of Rs.79270.00 is due to the following unencashed cheques and cancelled cheques of 2015-16 and 2014-15 :

Cheque no/Date	Amount
Unencashed chq. Of 2015-16	
713625/22.2.16	3000
713626/22.2.16	3000
713630/22.2.16	3000
713644/18.3.16	3000
713645/31.3.16	10000
713646/31.3.16	6000
713647/31.3.16	15000
713648/31.3.16	9000
713649/31.3.16	5000
713650/31.3.16	5400
713651/31.3.16	4870
713652/31.3.16	2000
713653/31.3.16	2000
713654/31.3.16	2000

713655/31.3.16	2000
713656/31.3.16	2000
685921/30.9.14	1500
227311/7.1.16	500
Total	79270

Stock Position :

The stock registers have been maintained properly. But the dead stock register (Rule 106 and 107 of OGFR Cl.6 of Finance and Account Manual (1986) of UU.) was not maintained by the Department.

Advance Position :

No outstanding advance of 2014-15 and no advance given during 2015-16.

Invastment:

No investment has been made during the year 2015-16.

Audit of Receipt : No comments.

Audit of Expenditure : No comments.

16.35 -

1. TITLE SHEET:- Deptt. of M.B.A

1	Name of the Institution	Deptt. of M.B.A
2	Years of Accounts of under Audit	2015-16
3	Name of the Local Authority during the year of A/Cs	Prof. Bidhu Bhusan Mishra
4	Name of the Local Authority at the time of Audit	Dr. Satya Swaroop Debasis
5.	Duration of Audit	5 man days (In terms of Party)

2. Physical Verification

Physical verification of liquid cash on the day of commencement of audit i.e. on dt- 31.10.2017 before transaction could not be conducted due to non-maintenance of up to date cash book.

3. List of verified records:-

1. Cash Book
2. Paid vouchers
3. Bank Pass Book
4. Related records and files
5. Stock Register

Students	Strength
1	1
2	2
3	3
4	4
5	5
6	6
7	7
8	8
9	9
10	10
11	11
12	12
13	13
14	14
15	15
16	16
17	17
18	18
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88	88
89	89
90	90
91	91
92	92
93	93
94	94
95	95
96	96
97	97
98	98
99	99
100	100

Student strength-30

Staff Strength

Name of Post	Strength
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Professor	1
Number of Lecture	3
Reader	3
No of Non teaching Staff	4

4. FINANCIAL POSITION (In Rs)

Opening Balance as on 1.04.2015	19,92,755.20
Receipts during the year 2015-16	13,65,276.44
Total	33,58,031.64
Expenditure during the year 2015-16	5,38,782.00
Closing Balance as on 31.03.2016 as per audit	28,19,249.64
Closing Balance as on 31.03.2016 as per cash book	29,27,586.64
Difference	(-) 1,08,337.00

Excess Opening balance taken in the cash book as on 1.06.2016 =Rs 1,08,337.00

Cash book wise closing balance on 31.03.216

Name of the cash book	In cash (Rs)	In bank (Rs)	Total
Main cash book	0.00	28,19,249.64	28,19,249.64

Details of head wise Receipts and Expenditure

Receipts

1-Field Trip	=Rs 12,000.00
2-Office Contingency	=Rs 24,000.00
3- Deptt. Development	= Rs 5, 00,053.00
4-Form Fill up	=Rs 13,440.00
5- Zone valuation	=Rs 98,722.00
6- Examination Fees	=Rs 68,825.00
7- Admission Fees	=Rs 4,60,300.00
8-Return of T.A	=Rs4,341.00
9- Interest	=Rs 1,05,214.00
10- Seminar Charges	= Rs 78,381.44

Total = Rs 13,65,276.44

Expenditure

1-Field Trip	= Rs 12,000.00
2-Office Contingency	= Rs 24,000.00

3- Paid to C.F	= Rs 84,943.00
4-Deptt. Development	=Rs 1, 91,370.00
5- Guest Faculty	=Rs 51,510.00
6- Conduct of Examination	= Rs 5,010.00
7-Zone valuation	= Rs 93,549.00
8- Seminar charges	= Rs 14,700.00
9- Purchase of Journal	= Rs 61,700.00

Total = Rs 5,38,782.00

5. DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK BANK BALANCE AS ON DT.31.03.16

Name of the Bank	A/C No.	Closing balance in bank pass book as on 31.03.2016	Closing balance in bank column as per audit as on 31.03.2016	Difference
State Bank of India, U.U Branch	10164210698	29,77,251.64	28,19,249.64	1,58,002.00

Reconciliation

1-Closing balance as per audit as on 31.03.2016	= Rs 28,19,249.64
2-Credit on bank as on 26.02.2016	= (+) Rs 1,40,000.00
3-Cash deposited on 18.04..2016	= (+) Rs 8,505.00
4- Cheque No 529604/30.05.2015	= (+) Rs 1,177.00
5- Cheque No 529605/30.05.2015	= (+) Rs 3,996.00
6- Cheque No 574581/12.04.2013	= (+) Rs 1,210.00
7- Cheque No 931006/12.08.2015	= (+) Rs 1,300.00
8- Cheque No 931080/21.03.2016	= (+) Rs 2,600.00
Total amount	= Rs 29,78,037.64
9-MCC issue on 8.08.2015	= (-) Rs 228.00
10- MCC issue on 15.02.2016	= (-) Rs 229.00
11- MCC issue on 15.02.2016	= (-) Rs 229.00
12- Less taken in the cash book but credited to the bank pass book as per previous	
Audit report	= (-) Rs 100.00

Closing balance as per cash book as on 31.03.2016 =Rs 29,77,251.64

6. Stock Position

The Dead Stock Register as required to be maintained as per Rule 106 and 107 of OGFR and University Accounts Manual 1986 was not

maintained by this department during 2015-16. In some cases item wise stock entry of the stocks have not been made in the stock Register. The local authority is requested to maintain the same and produced to next audit for necessary verification.

7-INVESTMENT :

No investment has been found during the financial year 2015-16

8-ADVANCES :-

Advance paid in this institution was booked as final expenditure. Thus outstanding advance position was not a part of opening balance as on 31.03.2016. However, advance paid and adjusted thereof was recorded in the expenditure register and also in advance ledger maintained by the unit. It may be stated that no advance is found to have been outstanding as on 31.03.2016.

Chairman approval wanting

On checking of the M.B.A cash book w.r to paid vouchers a sum of amount of Rs 3,120/- was paid to Sri Ajaya Kumar Parida, Chartered Accountant vide Vr No-42/17-11.2015 bearing Cheque No- 931036 by Prof. Munakalayani (HOD) of this department. But on scrutiny of the vouchers, No chairman approval is found.

On issue of POM the local authority has not shown the the chairman approval letter till the close of audit. Hence the amount of Rs 3,120.00 mayn be suggested for recovery.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	prof Munakalayani	HOD	Deptt. of M.B.A Utkal University, vanibihar	3120

16.36 - Master in Law Human Rights,S.F.S Course

TITLE SHEET

1	Name of the Institution	Master in Law Human Rights, Self Financing Scheme(P.G Department of Law)
2	Year of A/cs Audited	2015-16
3	Name of the Course Coordinator during the year 2015-16	Sri Madhusudan Dash
4	Name of the Auditor	Smt Sasmita Subudhi

Physical Verification of Cash

The physical verification of cash of M.L.H.R could not be conducted due to non-maintenance of up to date cash book.

List of Verified records

1. Cash Book
2. Bank Pass Books
3. Vouchers

Students Strength

Master in Law Human Rights-----10

Year of Establishment-----2011

4.FINANCIAL POSITION (In Rs)

Opening Balance as on 1.04.15	Rs12,60,221.00
Receipts during the year 2015-16	Rs 8065.00
Total	Rs 12,68,286.00
Expenditure during the year 2015-16	Rs 7165.00
Closing Balance as on 31.03.16 as per audit	Rs 12,61,121.00
Closing Balance as on 31.03.16 as per cash book	Rs 12,61,121.00
Difference	Rs 0.00

Details of Head wise Receipts and Expenditure of different cash books

Receipts

Head	Amount(Rs)
Student Collection	8065.00
Total	8065.00

Expenditure

Head	Amount(Rs)
Deposit to C.F towards form fill up fees	5565.00
Deposit to C.F towards Original Certificate	1600.00
Total	7165.00

DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK BANK BALANCE AS ON DT.31.03.16

Name of the Bank	A/C No.	Closing balance in bank pass book	Closing balance in bank column of cash book	Difference
State Bank of India, U.U branch	31991117136	13,65,363.00	12,61,121.00	1,04,242.00

Details of difference between CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK BANK BALANCE AS ON DT.31.03.16

Interest Accrued in bank but not taken into account in the cash book

Date	Amount(Rs)
25.06.15	26176.00
25.12.15	26844.00
30.06.14	26132.00
25.12.14	25090.00
Total	1,04,242.00

Stock Position

-No comment-

Advance Position

-No comment-

Investment Position

-No comment-

16.37 - MSc in Environmental Science, SFS course

1.TITLE SHEET

1. Name of the Institution : MSc in Environmental Science (SF)
2. Year of Accounts under Audit : 2015- 2016
3. Name of the Course Coordinator during the year 2015-16 :Prof. Pradeep ku. Chand
- 4 Name of the Course Coordinator at the time of Audit :Dr.Chinmaya Pradhan

PHYSICAL VERIFICATION

The physical verification could not be conducted due to non maintenance of up to date cashbook.

LIST OF VERIFIED RECORDS:-

1. Cash book
2. Paid vouchers relating to year 2015- 16
3. Cheque counter foil
5. Bank pass book.
6. Related records and files
7. Stock registers
8. Attendance register

Staff Position:-

No. of teaching staff=1

No. of non-teaching staff=2

Strength of Seats:-

No. of seats in Environmental Science =16

FINANCIAL POSITION :-

Name of the	O.B as on	Receipt during the	TOTAL	Expenditure during	C.B as on	C.B as on	Difference
-------------	-----------	--------------------	-------	--------------------	-----------	-----------	------------

cash book	1.4.15 as per audit	year 2015-16		the year 2015-16	31.3.16(as per Audit)	31.3.16(as per cash book)	
2015-16	5642.44	640800.00	646442.44	636494.00	9948.44	9948.44	Nil

Details of Receipt and Expenditure Figure :

Sl. No.	Head of A/C	Receipt	Head of A/C	Expenditure
1	Course fee received from the University	570000	Class remuneration for guest faculty and contractual lectures	255500
2	Interest received	18740	Remuneration for supporting staff	130500
3	Exam fee collected	37660	Administrative expenses	64800
4	Zonal advance	10500	Office contingency	9685
5	Cost of tender paper	2400	Lab contingency	5722
6	Cancelled cheque of 2014-15	1500	Consumable (Chemical/Plastic/ glassware etc.)	37922
			Equipment	85575
			Exam and centre expenses	31560
			Zone expenses	8772
			Telephone and postage	6000
			Bank charges	458
	TOTAL	640800	TOTAL	636494

Rs.8772.00 was spent for zonal evaluation out of the zonal advance of Rs.10500.00 and the rest unspent amount of Rs.1728.00 has been refunded to C.F.U.U. vide bank challan/D10/ch.no.009801/02.02.2017.

Details of closing balance figure of Bank account as per pass book and cash book as on 31.3.16 :

Sl.no	Name of the cash book	Name of the bank	A/C No.	C.B.as per bank pass book	C.B.as per bank A/c in cash book	Difference
1	General cash book	SBI ,UU branch	10164210858	158440.44	9948.44	148492.00

The difference of Rs.148492.00 is due to the following unencashed cheques of and cancelled cheques of 2015-16 :

List of unencashed cheques till 31.3.16:

Cheque no./date	Amount
227376/22.2.16	500
227377/22.2.16	12000
713673/18.3.16	2800
713677/31.3.16	15000
713678/31.3.16	9000

713679/31.3.16	5000
713680/31.3.16	5400
713681/31.3.16	10000
713682/31.3.16	10000
713683/31.3.16	4870
713684/31.3.16	6000
713685/31.3.16	10000
713686/31.3.16	10000
713687/31.3.16	17922
713688/31.3.16	10000
713689/31.3.16	10000
227345/1.3.16	3000
227342/7.1.16	2000
227351/7.1.16	3000
227349/7.1.16	1300
227365/7.1.16	700
TOTAL	148492

Stock Position :

The stock position of all the consumable item like Air conditioner, computers, generators,almirah, refrigerator,ceiling fan,Aquaguard ,all electrical items and instruments etc.with obsolete position for the year 2015-16 was not produced to audit till the end of audit and also the Dead stock register (Rule 106 and 107 of OGFR cl.6 of Finance and Account Manual (1968) of Utkal University) was not maintained by the institution .

Investment : No investment has been made during the year 2015-16.

Advance : No advance has been given during the year 2015-16 and there is no outstanding advance of 2014-15.

Audit of Receipt : No comment.

Audit of expenditure : No comment

16.38 - Ladies Hostel No.4

1. TITLE SHEET

1	Name of the Institution	Ladies Hostel No.4
2	Year of A/cs Audited	2015-16
3	Name of the Hostel Supdt. during the year 2015-16	Dr Meri Beige
4	Name of the Hostel Supdt. at the time of audit	Dr Priyanka Khurana
5.	Name of the Auditor	Smt Sasmita Subudhi

2. Physical Verification

The physical verification of cash of Ladies Hostel No.5 could not be conducted due to non-maintenance of up to date cash book.

3. List of verified records:-

1. Cash Book
2. Paid vouchers
3. Bank Pass Book
4. Stock Register
5. Wage Payment Register
6. Caution Money Refund Register
7. Money Receipt Books
8. Daily Collection Register

Strength of Seats:- 120

Staff Position:-

Sweeper-1
Helper-1
Watchman-1
Part time Assistant-2
Attendant-1
Mess Manager-1
Cook-1

4.FINANCIAL POSITION (In Rs)

Opening Balance as on 1.04.15	851627.55
Receipts during the year 2015-16	420403.00
Total	1272030.00
Expenditure during the year 2015-16	330408.00
Closing Balance as on 31.03.16 as per audit	941622.55
Closing Balance as on 31.03.16 as per cash book	941622.55
Difference	0.00

Analysis of Closing Balance

In bank -----941439.37
In cash----- 183.18
Total----- 941622.55

Details of head wise Receipts

Head	Amount(Rs)
Student collection/Guest fee collection	380217.00
Interest accrued from bank account	40186.00
Total	420403.00

Details of head wise expenditure

Head	Amount(Rs)
Hostel establishment	258048.00
Hostel Contingency	45360.00
Refund of caution money	27000.00
Total	330408..00

5.DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK BANK BALANCE AS ON DT.31.03.16

Name of the Bank	A/C No.	Closing balance in bank pass book	Closing balance in bank column of cash book	Difference
SBI bank, U.U branch	10164209489	661020.37	941439.37	280419.00

Details of Difference

In shape of fixed deposit

A/c no.10164312259-----199874.00

A/c no.30162485544-----80545.00

Total 280419.00

6. Stock Position

The Dead Stock Register as required to be maintained as per Rule 106 and 107 of OGFR and University Accounts Manual 1986 was not maintained by this hostel during 2015-16. The local authority is requested to maintain the same and produced to next audit for necessary verification.

Further it is noticed that in the perishable stock register maintained in the Ladies hostel No.4 during the year 2015-16, no item wise stock entry of stock has been made. The local authority is suggested to make the stock entry as per the item and not as per the voucher.

7)INVESTMENT :-

The details of investment position is mentioned below.

Sl No.	A/c no.	Period of investment	% of interest	Principal Amount	Date of investment	Maturity date	Maturity value	Annualized Yield
1	30162485544	3 year	8.75	80545.00	17.04.13	17.04.16	104427.00	9.87%
2	30162485544	3 year	7	101844.00	17.04.16	17.04.19	125415.00	7.71%
3	10164312259	1 year	8.75	184880.00	28.10.14	28.10.15	201596.00	9.04%
4	10164312259	1 year	7.05	213215.00	28.10.16	28.10.17	228649.00	7.24%

No new investment is made during the year 2015-16.

8)ADVANCES :- NIL

9)Audit of Expenditure

Less collection towards Guest fee

During checking of money receipt books of ladies hostel no.4 with reference to the DCR and cash book it is found that a sum of Rs 470.00 has been shown less collected towards Guest fee of the hostel. Hence it needs be recovered from the person /persons responsible for such less collection and fact reported to audit.

Details of less collection

Sl No.	M.R no./Date	Period	Total no. of days	Amount due for collection(Rs)	Amount actually Collected(Rs)	Amount less collected
1	13208/ 22.9.15	22.8.15 to 30.9.15	40 days	400.00@10.00per day	90.00	310.00
2	13240/ 15.10.15	17.7.15 to 17.10.15	93 days	930.00@10.00per day	770.00	160.00
	Total			1330.00	860.00	470.00

In response to the audit objection memo issued,the local authority recovered and deposited an amount of Rs 470.00 in the bank account of the hostel on dt.16.3.18

Hence the objection is dropped.

16.39 -

MSc in Applied Microbiology, SFS :

1.TITLE SHEET

1. Name of the Institution : MSc in Applied Microbiology (SF)
2. Year of Accounts under Audit : 2015- 2016
3. Name of the Course Coordinator during the year 2015-16 :Prof. Pradeep ku. Chand
- 4 Name of the Course Coordinator at the time of Audit :Dr.Anatha Bandhu Das

PHYSICAL VERIFICATION

The physical verification could not be conducted due to non maintenance of up to date cashbook.

LIST OF VERIFIED RECORDS:-

1. Cash book
2. Paid vouchers relating to year 2015- 16
3. Cheque counter foil

5. Bank pass book.
6. Related records and files
7. Stock registers
8. Attendance register

Staff Position:-

No. of teaching staff=1

No. of non-teaching staff=2

Strength of Seats:-

No. of seats in Environmental Science =16

FINANCIAL POSITION :-

Name of the cash book	O.B as on 1.4.15as per audit	Receipt during the year 2015-16	TOTAL	Expenditure during the year 2015-16	C.B as on 31.3.16(as per Audit)	C.B as on 31.3.16(as per cash book)	Difference
2015-16	2062.66	657246.00	659308.66	650533.00	8775.66	8775.66	Nil

Details of Receipt and Expenditure Figure :

Sl. No.	Head of A/C	Receipt	Head of A/C	Expenditure
1	Course fee received from the University	589000	Class remuneration for guest faculty and contractual lectures	282000
2	Interest received	15436	Remuneration for supporting staff	144000
3	Exam fee collected	37910	Administrative expenses	64800
4	Zonal advance	12500	Office contingency and advertisement cost	12468
5	Cost of tender paper	2400	Lab contingency	11377
			Consumable (Chemical/Plastic/ glassware etc.)	71120
			Equipment	20000
			Exam and centre expenses	31810
			Zone expenses	12500

TOTAL

657246

Bank charges

458

TOTAL

650533

Details of closing balance figure of Bank account as per pass book and cash book as on 31.3.16 :

Sl.no	Name of the cash book	Name of the bank	A/C No.	C.B.as per bank pass book	C.B.as per bank A/c in cash book	Difference
1	General cash book	SBI ,UU branch	10164210869	88045.66	8775.66	79270.00

The difference of Rs.79270.00 is due to the following unencashed cheques of 2015-16 and 2014-15 and cancelled cheques of 2015-16 :

List unencashed cheques of 2015-16 and 2014-15

Cheque no./date	Amount
713625/22.2.16	3000
713626/22.2.16	3000
713630/22.2.16	3000
713644/18.3.16	3000
713645/31.3.16	10000
713646/31.3.16	6000
713647/31.3.16	15000
713648/31.3.16	9000
713649/31.3.16	5000
713650/31.3.16	5400
713651/31.3.16	4870
713652/31.3.16	2000
713653/31.3.16	2000
713654/31.3.16	2000
713655/31.3.16	2000
713656/31.3.16	2000
685921/30.9.2014	1500
TOTAL	78770
Cancelled Cheque of 2015-16	
227311/7.1.16	500.00
Grand Total	79270.00

Stock Position :

The stock position of all the consumable item like Air conditioner, computers, generators,almirah, refrigerator,ceiling fan,Aquaguard ,all electrical items and instruments etc.with obsolete position for the year 2015-16 was not produced to audit till the end of audit and also the Dead stock register (Rule 106 and 107 of OGFR cl.6 of Finance and Account Manual (1968) of Utkal University) was not maintained by the institution .

Investment : No investment has been made during the year 2015-16.

Advance : No advance has been given during the year 2015-16 and there is no outstanding advance of 2014-15.

Audit of Receipt : No comment.

Audit of expenditure : No comment

16.40 -

1. TITLE SHEET:- P.G Deptt. of Philosophy

1	Name of the Institution	P.G Deptt. of Philosophy
2	Years of Accounts of under Audit	2015-16
3	Name of the Local Authority during the year of A/Cs	Dr. Sudhakar Jally
4	Name of the Local Authority at the time of Audit	Dr. Sudhakar Jally
5.	Duration of Audit	5 man days (In terms of Party)

2. Physical Verification

Physical verification of liquid cash on the day of commencement of audit i.e. on dt- 16.11.2017 before transaction could not be conducted due to non-maintenance of up to date cash book.

3. List of verified records:-

1. Main cash Book & Entrance cash book
2. Paid vouchers
3. Bank Pass Book
4. Related records and files
5. Stock Register

Students Strength

P.G ----- 64

M. Phil ----- 10

P.H.D----- 05

Staff Strength

Name of Post	Strength
Professor	0
Associate Professor	0
Assistant Professor	5
Non of Non-teaching Staff	2

4.FINANCIAL POSITION (In Rs)

A- Main cash book

Opening Balance as on 1.04.2015	7,06,527.82
Receipts during the year 2015-16	3,13,874.00
Total	10,20,401.82
Expenditure during the year 2015-16	1,96,389.00
Closing Balance as on 31.03.2016 as per audit	8,24,012.82
Closing Balance as on 31.03.2016 as per cash book	8,24,012.82
Difference	0.00

Cash book wise closing balance on 31.03.216

Name of the cash book	In cash (Rs)	In bank (Rs)	Total
Main cash book	0.00	8,24,012.82	8,24,012.82

Details of head wise Receipts and Expenditure

Receipts

- 1- Centre charges = Rs 1,000.00
- 2- Bank Interest = Rs 30,334.00
- 3- Deptt. development = Rs 1,14,000.00
- 4- Form Fill up = Rs 1,14,460.00
- 5- World Philosophy day = Rs 20,000.00
- 6- Centre charges = Rs 1,080.00
- 7- Contingency = Rs 33,000.00

Total = Rs 3,13,874.00

Expenditure

- 1- B.B Memorial Award = Rs 2,343.00
- 2- Contingency = Rs 27,000.00
- 3- Zonal valuation = Rs 51,524.00
- 4- Identity card = Rs 5,480.00
- 5- Bank charges = Rs 10,592.00
- 6- Form Fill up = Rs 560.00
- 7- World Philosophy day = Rs 20,000.00
- 8- Paid to C.F = Rs 78,890.00

Total = Rs 1,96,389.00

DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOK AND CONTINGENCY FUND (MAIN CASH BOOK) BANK BALANCE AS ON DT.31.03.16

Name of the Bank	A/C No.	Closing balance in bank	Closing balance in bank	Difference
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		pass book as on 31.03.2016	column of cash book as on 31.03.2016	
SBI,U.U Branch	10164208634	8,24,012.82	8,24,012.82	0.00

B- Entrance cash book

Opening Balance as on 1.04.2015	31,473.41
Receipts during the year 2015-16	46,738.71
Total	78,212.12
Expenditure during the year 2015-16	66,500.00
Closing Balance as on 31.03.2016 as per audit	11,712.12
Closing Balance as on 31.03.2016 as per cash book	11,712.12
Difference	0.00

Cash book wise closing balance on 31.03.216

Name of the cash book	In cash (Rs)	In bank (Rs)	Total
Entrance cash book	0.00	11,712.12	11,712.12

Details of head wise Receipts and Expenditure

Receipts

- 1- Entrance Test = Rs 45,650.00
 2- Interest = Rs 1,088.71

Total = Rs 46,738.71

Expenditure

- 1- Ph.D entrance = Rs 46,500.00
 2- World Philosophy day = Rs 20,000.00

Total = Rs 66,500.00

5. DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOK AND DEVELOPMENT CASH BOOK BANK BALANCE AS ON DT.31.03.16

Name of the Bank	A/C No.	Closing balance in bank pass book as on 31.03.2016	Closing balance in bank column of cash book as on 31.03.2016	Difference
Syndicate Bank,U.U Branch	80162200014345	11,712.12	11,712.12	0.00

6. Stock Position

The Dead Stock Register as required to be maintained as per Rule 106 and 107 of OGFR and University Accounts Manual 1986 was not maintained by this department during 2015-16. In some cases item wise stock entry of the stocks have not been made in the stock Register. The local authority is requested to maintain the same and produced to next audit for necessary verification.

7-INVESTMENT : No investment has been found during the financial year 2015-16.

8-ADVANCES :-

Advance paid in this institution was booked as final expenditure. Thus outstanding advance position was not a part of opening balance as on 31.03.2016. However, advance paid and adjusted thereof was recorded in the expenditure register and also in advance ledger maintained by the unit. The details of Advance

given in the Entrance cash book is given below.

Details of Advance in the Entrance cash book

1	Advance outstanding as on 1.04.2015	0.00
2	Advance paid during the year 2015-16	20,000.00
3	Total advance paid	20,000.00
4	Advance adjusted during the year 2015-16	0.00
5	Advance outstanding as on 31.03.2016 as per audit	20,000.00
6	Advance outstanding as on 31.03.2016 as per cash book	20,000.00
7	Difference	0.00

Details of outstanding advance for the year 2015-16.

1- Vr No -4/31.03.2016 = Rs 20,000.00 paid to Dr. Sudhakar Jally for World Philosophy day

16.41 -

1. TITLE SHEET:- Deptt. of 5 Year Integrated M.B.A

1	Name of the Institution	Deptt. of 5 Year Integrated M.B.A
2	Years of Accounts of under Audit	2015-16
3	Name of the Local Authority during the year of A/Cs	Prof. Bidhu Bhusan Mishra
4	Name of the Local Authority at the time of Audit	Prof. Bidhu Bhusan Mishra
5.	Duration of Audit	4 man days (In terms of Party)

Introductory:-

From last two decades it has been experiencing rapid changes in the new era of globalization and privatization. Education sector in India is therefore now given emphasis to quality teaching and marketability courses as required in current globalization and privatization markets. Since more and more students are opting professional and job oriented courses for their early placement. Utkal University has therefore come forward to offer such demand oriented course on self financing basis.

Keeping in view to fulfill the demand of students, self financing course of Integrated MBA has been introduced in University since the year 1999. The audit on the accounts this department was last audited by the auditors of the local fund audit for the period 2014-15. The present audit is confined to the period 2015-16.

2. **Physical Verification**

Physical verification of liquid cash on the day of commencement of audit i.e. on dt- 1.12.2017 before transaction could not be conducted due to

non-maintenance of up to date cash book.

3. List of verified records:-

1. Course Fees cash Book & Examination cash book
2. Paid vouchers
3. Bank Pass Book
4. Related records and files
5. Stock Register

Students Strength

Student strength:-60

Staff Strength

Name of Post	Strength
Name of the course	1
Co-ordinator	
No. of Lecturs	7
Non of Non-teaching Staff	12

4.FINANCIAL POSITION (In Rs)

A- Course Fees cash book

Opening Balance as on 1.04.2015	26,43,524.23
Receipts during the year 2015-16	88,30,235.82
Total	1,14,73,760.05
Expenditure during the year 2015-16	34,58,934.00
Closing Balance as on 31.03.2016 as per audit	80,14,826.05
Closing Balance as on 31.03.2016 as per cash book	79,76,562.05
Difference	38,264.00

Less amount taken on dated 1.07.2015 vide page No-32 of the course Fess cash book ----- Rs 38,264.00

Cash book wise closing balance on 31.03.216

Name of the cash book	In cash (Rs)	In bank (Rs)	Total
Course Fees cash book	0.00	80,14,826.05	80,14,826.05

Details of head wise Receipts and Expenditure

Receipts

- 1- Course Fees = Rs 86,48,209.00
- 2- Bank Interest = Rs 1,82,026.82

Total = Rs 88,30,235.82

Expenditure

1- Staff Salary	= Rs 27,95,135.00
2- Guest Faculty	= Rs 4,18,500.00
3- Professional Tax deposited to C.F	= Rs 45,191.00
4- Seminar Talk	= Rs 10,300.00
5- Purchase of Magazines	= Rs 12,324.00
6- Newspaper	= Rs 15,452.00
7- Telephone charges	= Rs 2,644.00
8- Contingency	= Rs 25,843.00
9- Study Tour	= Rs 49,500.00
10 -Repair and Maintenance	= Rs 17,964.00
11-Exam Remuneration	= Rs 9,702.00
12- Identity card	= Rs 2,280.00
13- Festival Advance	= Rs 25,000.00
14- Purchase of Books	= Rs 22,929.00
15- Stationeries	= Rs 5,890.00
16- Bank charges	= Rs 280.00

Total = Rs 34,58,934.00

DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOK AND COURSE FESS CASH BOOK BANK BALANCE AS ON DT.31.03.16

Name of the Bank	A/C No.	Closing balance in bank pass book as on 31.03.2016	Closing balance in bank column of cash book as on 31.03.2016	Difference
Syndicate Bnkn,U.U Branch	80162200002276	80,28,112.05	80,14,826.05	13,286.00

The difference of **Rs 13,286.00** needs reconciliation by the local authority. Till then the amount is held under objection.

B- Examination Cash Book

Opening Balance as on 1.04.2015	5,23,802.65
Receipts during the year 2015-16	3,59,249.71
Total	8,83,052.36
Expenditure during the year 2015-16	2,65,123.00
Closing Balance as on 31.03.2016 as per audit	6,17,929.36
Closing Balance as on 31.03.2016 as per cash book	6,17,929.36
Difference	0.00

Cash book wise closing balance on 31.03.216

Name of the cash book	In cash (Rs)	In bank (Rs)	Total
Examination cash book	0.00	6,17,929.36	6,17,929.36

Details of head wise Receipts and Expenditure

Receipts

- 1- Exam Fees = Rs 3,37,955.00
2- Bank Interest = Rs 21,294.71

Total = Rs 3,59,249.71

Expenditure

- 1- Paid to C.F = Rs 1,98,825.00
2- Contingency = Rs 4,573.00
3- Remuneration = Rs 61,725.00

Total = Rs 2,65,123.00

5. DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOK AND EXAMINATION CASH BOOK BANK BALANCE AS ON DT.31.03.16

Name of the Bank	A/C No.	Closing balance in bank pass book as on 31.03.2016	Closing balance in bank column of cash book as on 31.03.2016	Difference
Syndicate Bank, U.U Branch	8016220006587	6,16,243.42	6,17,929.36	(-)Rs 1,685.94

The difference of **(-) Rs 1,685.94** needs reconciliation by the local authority. Till then the amount is held under objection.

6. Stock Position

The Dead Stock Register as required to be maintained as per Rule 106 and 107 of OGFR and University Accounts Manual 1986 was not maintained by this department during 2015-16. In some cases item wise stock entry of the stocks have not been made in the stock Register. The local authority is requested to maintain the same and produced to next audit for necessary verification.

7-INVESTMENT : No investment has been found during the financial year 2015-16.

8-ADVANCES :-

Advance paid in this institution was booked as final expenditure. Thus outstanding advance position was not a part of opening balance as on 31.03.2016. However, advance paid and adjusted thereof was recorded in the expenditure register and also in advance ledger maintained by the unit. It may be stated that no advance is found to have been outstanding as on 31.03.2016.

16.42 - Department of 3 Year Executive M.B.A

1. TITLE SHEET:- Deptt. of 3 Year Executive M.B.A

1	Name of the Institution	Deptt. of 3 Year Executive M.B.A
2	Years of Accounts of under Audit	2015-16
3	Name of the Local Authority during the year of A/Cs	Dr. Munna Kalyani
4	Name of the Local Authority at the time of Audit	Dr. Satya Swaroop Debasis
5.	Duration of Audit	4 man days (In terms of Party)

Introductory:-

From last two decades it has been experiencing rapid changes in the new era of globalization and privatization. Education sector in India is therefore now given emphasis to quality teaching and marketability courses as required in current globalization and privatization markets. Since more and more students are opting professional and job oriented courses for their early placement. Utkal University has therefore come forward to offer such demand oriented course on self financing basis.

Keeping in view to fulfill the demand of students, self financing course of Executive MBA has been introduced in University since the year 1994. The audit on the accounts this department was last audited by the auditors of the local fund audit for the period 2014-15. The present audit is confined to the period 2015-16.

2. Physical Verification

Physical verification of liquid cash on the day of commencement of audit i.e. on dt- 14.12.2017 before transaction could not be conducted due to non-maintenance of up to date cash book.

3. List of verified records:-

1. Cash book
2. Paid vouchers
3. Bank Pass Book
4. Related records and files
5. Stock Register

Students Strength

Student strength:-40

Staff Strength

Name of Post	Strength
Name of the course	1
Co-ordinator	
Associate course Co-ordinator	1
Office Assistant	1
Typist cum office Assistant	1
Library cum office Assistant	1
Lab cum office Attendant	1

4.FINANCIAL POSITION (In Rs)

Main Cash book

Opening Balance as on 1.04.2015	9,33,513.86
Receipts during the year 2015-16	12,16,195.00
Total	21,49,708.86
Expenditure during the year 2015-16	7,57,800.00
Closing Balance as on 31.03.2016 as per audit	13,91,908.86
Closing Balance as on 31.03.2016 as per cash book	13,91,908.86
Difference	0.00

Cash book wise closing balance on 31.03.216

Name of the cash book	In cash (Rs)	In bank (Rs)	Total
Main cash book	7.25	13,91,901.61	13,91,908.86

Details of head wise Receipts and Expenditure

Receipts

- 1- Course Fees deposited = Rs 6,74,500.00
- 2- Bank Interest = Rs 47,095.00
- 3- NEFT Course Fees = Rs 4,94,600.00

Total = Rs 12, 16, 195.00

Expenditure

- 1- Guest Faculty Remuneration = Rs 5, 23, 250.00
- 2- Stationeries = Rs 5, 358.00
- 3-Staff Remuneration = Rs 2, 04, 600.00
- 4- Repair of computers and Internet = Rs 9, 495.00
- 5- Telephone charges = Rs 3, 806.00
- 6- Advertisement = Rs 9, 741.00
- 7- Identity card = Rs 600.00
- 8- Examination Remuneration = Rs 950.00

Total = Rs 7, 57, 800.00

DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOK AND MAIN CASH BOOK BANK BALANCE AS ON DT.31.03.16

Name of the Bank	A/C No.	Closing balance in bank pass book	Closing balance in bank column of cash	Difference
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		as on 31.03.2016	book as on 31.03.2016	
SBI,U.U Branch	10164210723	14, 39, 193.61	13, 91, 901.61	47,292.00

Cheques which are debited from the Main cash book but not en cashed from the Bank pass book of amounting Rs 47, 292.00 till as on 31.03.2016, are given below.

- 1- Cheque No-211545/ 22.08.2012 = Rs 1, 650.00
- 2- Cheque No-998229/ 03.03.2014 = Rs 18, 250.00
- 3- Cheque No-358752/ 15.03.2016 = Rs 14, 500.00
- 4- Cheque No-358756/ 15.03.2016 = Rs 12, 500.00
- 5- Cheque No-358759/28.03.2016 = Rs 392.00

Total = Rs 47, 292.00

6. Stock Position

The Dead Stock Register as required to be maintained as per Rule 106 and 107 of OGFR and University Accounts Manual 1986 was not maintained by this department during 2015-16. In some cases item wise stock entry of the stocks have not been made in the stock Register. The local authority is requested to maintain the same and produced to next audit for necessary verification.

7-INVESTMENT : No investment has been found during the financial year 2015-16.

8-ADVANCES :-

Advance paid in this institution was booked as final expenditure. Thus outstanding advance position was not a part of opening balance as on 31.03.2016. However, advance paid and adjusted thereof was recorded in the expenditure register and also in advance ledger maintained by the unit. It may be stated that no advance is found to have been outstanding as on 31.03.2016.

16.43 - P.G Diploma in Remote Sensing and GIS/SFS

1.TITLE SHEET

1	Name of the Institution	P.G. Diploma in Remote Sensing and GIS(SFS)
2	Year of A/cs Audited	2015-16
3	Name of the Course Coordinator during the year 2015-16	i) Sri Kabir Mohan Sethi(1.4.15 to 30.6.15) ii) Sri Krushna Chandra Rath(1.7.15 to 31.3.16)
4	Name of the Auditor	Smt Sasmita Subudhi

2.Physical Verification of Cash

The physical verification of cash of P.G. Diploma in Remote Sensing and GIS could not be conducted due to non-maintenance of up to date cash book.

3.List of Verified records

1. Cash Book
2. Bank Pass Books
3. Vouchers
4. Stock Register

Students Strength

P.G Diploma in Remote Sensing and GIS (SFS)-----20

Year of Establishment-----2011

4.FINANCIAL POSITION (In Rs)

Opening Balance as on 1.04.15	Rs 338.54(As per cash book)
Receipts during the year 2015-16	Rs 3,75,332.00
Total	Rs 3,75,670.54
Expenditure during the year 2015-16	Rs 2,62,697.00
Closing Balance as on 31.03.16 as per audit	Rs 1,12,973.54
Closing Balance as on 31.03.16 as per cash book	Rs,112,973.54(In bank-112899.54,In cash-74.00)
Difference	0.00

Details of Head wise Receipts and Expenditure

Receipts

Head	Amount(Rs)
Release of 2/3 rd share grant	3,68,916.00
Exam fee	5,250.00
Bank Interest accrued during 2015-16	1,166.00
Total	3,75,332.00

Expenditure

Head	Amount(Rs)
Remuneration to Staffs	2,47,900.00
Office contingency	14,613.00
Bank Commission	184.00
Total	2,62,697.00

5.DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK BANK BALANCE AS ON DT.31.03.16

Name of the Bank	A/C No.	Closing balance in bank pass book	Closing balance in bank column of cash book	Difference
State Bank of India, U.U branch	10164210892	1,12,899.54	1,12,899.54	0.00

6.Stock Position

The Dead Stock Register as required to be maintained as per Rule 106 and 107 of OGFR and University Accounts Manual 1986 was not maintained by this Self Financing Scheme during 2015-16. Item wise stock entry of the stocks have not been made in the stock Register. The

stocks have only shown issued in the issue register. The local authority is requested to maintain the same and produced to next audit for necessary verification.

7.INVESTMENT :-No investment has been made during the year 2015-16.

8.ADVANCES :- NIL

9.Irregular expenditure

During checking of bank pass book of P.G.Diploma in Remote Sensing and GIS it is seen that a sum of Rs 5220.00 was shown withdrawn vide the following cheques.

<u>Cheque No./Date</u>	<u>Amount shown withdrawn</u>
352246/8.9.15	1620.00
352247/14.9.15	1600.00
352249/5.10.15	2000.00
Total	5220.00

The above cheques was shown paid to Sri Babaji Ch.Rout. But against the above debit, no expenditure was shown booked in the cash book. This needs immediate clarification.

10.Excess payment towards remuneration

i)While checking the vouchers of Remote Sensing and GIS, it is seen that a sum of Rs15,200.00 was shown paid to Nihar Ranjan Das towards remuneration for taking classes of R.S and GIS vide voucher no.8/13.06.15.But on thorough checking it is found that though Sri Das has taken 28 nos of classes @ Rs 200.00 per class, he has been paid Rs 15,200.00 instead of Rs 5600.00 resulting excess payment of Rs 9600.00.Hence Rs 9600.00 needs be recovered from the person(s) responsible for such excess payment and fact reported to audit.

Again on checking the vouchers of Remote Sensing and GIS, it is seen that a sum of Rs7,200.00 was shown paid to S.N.Tripathy towards remuneration for taking classes of R.S and GIS vide voucher no.12/27.06.15.But on thorough checking it is found that though Sri Tripathy has taken 34 nos of classes @ Rs 200.00 per class, he has been paid Rs 7,200.00 instead of Rs 6,800.00 resulting excess payment of Rs 400.00.Hence Rs 400.00 needs be recovered from the person(s) responsible for such excess payment and fact reported to audit.

In response to the audit objection memo issued the local authority neither recovered the amount paid excess than admissible nor complied the POM.Hence Rs 10,000.00 is suggested for recovery from the person to whom excess money was paid failing which Sri Kabir Mohan Sethi,Course Coordinator,Remote sensing and GIS,Deptt of Geography will be held responsible for such excess payment.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Kabir Mohan Sethi	Professor in Geography,Course Coordinator,Remote Sensing and GIS,Deptt of Geography	Deptt of Geography,Utkal University,Vani Vihar	10000

16.44 - P.G Department of Political Science

1. TITLE SHEET:- P.G Deptt. of Political Science

1	Name of the Institution	P.G Deptt. of Political Science
2	Years of Accounts of under Audit	2015-16
3	Name of the Local Authority during the year of A/Cs	Dr. Brahmananda Satapathy
4	Name of the Local Authority at the time of Audit	Dr. Smita Nayak
5.	Duration of Audit	5 man days (In terms of Party)

2. Physical Verification

Physical verification of liquid cash on the day of commencement of audit i.e. on dt- 26.12.2017 before transaction could not be conducted due to non-maintenance of up to date cash book.

3. List of verified records:-

1. Development cash book
2. Exam account cash book
3. Entrance account cash book
4. Paid vouchers
5. Bank Pass Book
6. Related records and files
7. Stock Register
8. Cheque issue register

Students Strength

P.G ----- 64

M. Phil ----- 10

P.H.D----- 6

Staff Strength

Name of Post	Strength
Professor	1
Reader	1
Lecture	2
Non of Non-teaching Staff	4

4.FINANCIAL POSITION (In Rs)

A-Development Cash book

Opening Balance as on 1.04.2015	63, 444.73
Receipts during the year 2015-16	2, 22, 503.00
Total	2, 58, 947.73
Expenditure during the year 2015-16	1, 68, 296.00
Closing Balance as on 31.03.2016 as per audit	1, 17, 651.73
Closing Balance as on 31.03.2016 as per cash book	1, 17, 651.73
Difference	0.00

Cash book wise closing balance on 31.03.2016

Name of the cash book	In cash (Rs)	In bank (Rs)	Total
Development cash book	1.00	1, 17, 650.73	1, 17, 651.73

Details of head wise Receipts and Expenditure

Receipts

- 1- A.O P.G Teaching Deptt. =Rs 1, 90, 620.00
- 2- Banishree Scholarship = Rs 3, 500.00
- 3- Field Trip = Rs 22, 000.00
- 4- Bank Interest = Rs 6,383.00

Total = Rs 2, 22, 503.00

Expenditure

- 1-Office Contingency = Rs 1, 00, 268.00
- 2- Banishree Scholarship= Rs 3, 500.00
- 3- Telephone charges = Rs 2, 488.00
- 4- Postal charges =Rs 40.00
- 5- Deptt. Development = Rs 40, 000.00
- 6- Field Trip = Rs 22, 000.00

Total = Rs 1, 68, 296.00

DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOK AND DEVELOPMENT CASH BOOK BANK BALANCE AS ON DT.31.03.16

Name of the Bank	A/C No.	Closing balance in bank pass book as on 31.03.2016	Closing balance in bank column of cash book as on 31.03.2016	Difference
SBI,U.U Branch	10164208689	1, 17, 650.73	1, 17, 650.73	0.00

Details of Advance in the Development cash book

1	Advance outstanding as on 1.04.2015	0.00
2	Advance paid during the year 2015-16	65,000.00
3	Total advance paid	65,000.00
4	Advance adjusted during the year 2015-16	65, 000.00
5	Advance outstanding as on 31.03.2016 as per audit	0.00
6	Advance outstanding as on 31.03.2016 as per cash book	0.00
7	Difference	0.00

B- Exam Account cash book

Opening Balance as on 1.04.2015	2, 78, 140.18
---------------------------------	---------------

Receipts during the year 2015-16	2, 62, 796.00
Total	5, 40, 936.18
Expenditure during the year 2015-16	2, 35, 887.00
Closing Balance as on 31.03.2016 as per audit	3, 05, 049.18
Closing Balance as on 31.03.2016 as per cash book	3, 05, 049.18
Difference	0.00

Cash book wise closing balance on 31.03.216

Name of the cash book	In cash (Rs)	In bank (Rs)	Total
Exam Account cash book	0.00	3, 05, 049.18	3, 05, 049.18

Details of head wise Receipts and Expenditure

Receipts

- 1- M. Phil Form up =Rs 22,900.00
- 2-Interest =Rs 11,290.00
- 3-Zonal Valuation = Rs 28,456.00
- 4-P.G Form Fill up =Rs 1, 58, 850.00
- 5-Skill development =Rs 41,300.00

Total = Rs 2, 62, 796.00

Expenditure

- 1-Paid to C.F = Rs 1, 50, 150.00
- 2-Remuneration of Examination = Rs 41, 923.00
- 3-Contingency = Rs 2, 400.00
- 4-Skill development work =Rs 41, 300.00
- 5- Bank charges =Rs 114.00

Total = Rs 2, 35, 887.00

5. DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOK AND EXAMINATION ACCOUNT CASH BOOK BANK BALANCE AS ON DT.31.03.16

Name of the Bank	A/C No.	Closing balance in bank pass book as on 31.03.2016	Closing balance in bank column of cash book as on 31.03.2016	Difference
SBI,U.U Branch	10164207164	3, 77, 969.18	3, 05, 049.18	72,920.00

Cheques which are debited from the cash book, but not en cashed from the concerned bank cash book till 31.03.2016 are furnished below.

- 1- Cheque No-64009/31.03.2016 = Rs 31,740.00
- 2- Cheque No- 64010/ 31.03.2016 = Rs 29,580.00

3- Cheque No- 64011/31.03.2016 = Rs 11,600.00

Total = Rs 72,920.00

C- Entrance Account cash book

Opening Balance as on 1.04.2015	3, 37, 055.31
Receipts during the year 2015-16	1, 48, 574.03
Total	4, 85, 629.34
Expenditure during the year 2015-16	1, 85, 814.00
Closing Balance as on 31.03.2016 as per audit	2, 99, 815.34
Closing Balance as on 31.03.2016 as per cash book	2, 99, 815.34
Difference	0.00

Cash book wise closing balance on 31.03.216

Name of the cash book	In cash (Rs)	In bank (Rs)	Total
Entrance Account cash book	0.00	2, 99, 815.34	2, 99, 815.34

Details of head wise Receipts and Expenditure

Receipts

1- Examination Fees =Rs 1, 14, 000.00

2- Bank Interest =Rs 14, 074.03

3- Form Fill up =Rs 20, 500.00

Total = Rs 1, 48, 574.03

Expenditure

1- Conduct of P.G Entrance Test and Course work = Rs 90, 500.00

2- Identity card = Rs 2, 960.00

3- Ph. D Course work = Rs 59,334.00

4- Ph. D entrance Test =Rs 15, 816.00

5- Conduct of M. Phil entrance test & course work =Rs 17, 204.00

Total = Rs 1, 85, 814.00

5. DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOK AND ENTRANCE ACCOUNT CASH BOOK BANK BALANCE AS ON DT.31.03.16

Name of the Bank	A/C No.	Closing balance in bank pass book as on 31.03.2016	Closing balance in bank column of cash book as on 31.03.2016	Difference
Syndicate Bank,U.U Branch	80162200012298	3, 18, 624.34	2, 99, 815.34	18,809.00

Cheques which are debited from the cash book, but not en cashed from the concerned bank cash book till 31.03.2016 are furnished below.

1-Cheque No-557457/31.03.2016 = Rs 9, 209.00
 2-Cheque No- 557459/ 31.03.2016 = Rs 3, 300 .00
 3-Cheque No- 557460/31.03.2016 = Rs 3, 300.00
 4-Cheque No- 557461/31.03.2016 = Rs 500.00
 5- Cheque No- 557465/31.03.2016 = Rs 2, 500.00
 Total = Rs 18, 809.00

6. Stock Position

Details stock position as

Item	O.B as on 01.04.2015	Received/Purchased during the Year	Total	C.B as on 31.03.2016
Computer	7	Nil	7	7
Printer	1	Nil	1	1
Air Conditioner	12	Ni	12	12
Sharp LCD	1	Nil	1	1
Laptop	1	Nil	1	1
Projector	2	Nil	2	2
Xerox Machine	1	Nil	1	1
Stabilizer	12	Nil	12	12
Public address system	1	Nil	1	1

7-INVESTMENT : No investment has been found during the financial year 2015-16.

8-ADVANCES :-

Advance paid in this institution was booked as final expenditure. Thus outstanding advance position was not a part of opening balance as on 31.03.2016. However, advance paid and adjusted thereof was recorded in the expenditure register and also in advance ledger maintained by the unit.

16.45 -

Audit on The Account Of The Deptt. of English for The Year 2015 - 2016

Title Sheet :

1	Name of the Institution	:	<u>Deptt. Of English</u>
2	Year of Accounts under Audit	:	<u>2015 - 2016</u>
3	Name of the HOD during the period under audit	:	Prof. Jatindra Kumar Nayak Prof. Himansu Sekhar Mohapatra
4	Name of the HOD at the time of Audit	:	Prof. Asim Ranjan Padhi
5	Duration of Audit	:	5 mandays
6	Name of the Auditor	:	Smt Pravat Nalini Dev

Staff position of the Deptt

Teaching - 4

	No of Non-Teaching staff - 2
Students' strength of the Deptt.	P.G : - 40 M.Phil- 10 PhD-16

Physical Verification :

Physical Verification could not be done due to non maintenance of Cash Book.

List Of Verified Records :

- 1.Examination Cash Book
- 2.Entrance Cash Book
- 3.Development Cash Book
- 4.HOD Cash Book
- 5.Paid vouchers relating to the Financial Year 2015-2016
- 6.Bank Pass Books and Cheque Books
- 7.General Stock Register
8. Connected Files

List Of Records not maintained :

BD / DD / Cheque Receipt Register

Financial Position of different Cash Books of English Department						
Transaction Particulars	Examination Cash Book	Entrance Cash Book	Development Cash Book	HOD Cash Book	Remarks	
Opening balance as on Dt 01.04.2015	323660.29	88128	223783.46	484891.25		
Received during 2015-2016	115995	147332	88541	136727		
Total	439655.29	235460	312324.46	616618.25		
Expenditure during 2015-2016	97292	69730	7079	112383		
Closing Balance as on Dt 31.03.2016 (as per audit)	342363.29	165730	305245.46	509235.25		

Closing Balance as on Dt 31.03.2016 (as per Cash Book)	289022.29	280200	305245.46	509235.25		
Difference	Diff of Rs 53341/ has already been dealt in previous year Audit Report.	Diff of Rs 114470 / has already been dealt in previous year Audit Report.	0	0		

Details of Closing balance as per Cash Book

Examination Cash Book	Cash	0
	Bank	289022.29
Entrance Cash Book	Cash	0
	Bank	280200
Development Cash Book	Cash	0
	Bank	305245.46
HOD Cash Book	Cash	0
	Bank	509235.25

Statement showing details of Rpt & Exp in respect of HOD Cash Book of Eng Deptt during 15-16

Sl No	Head of A/c	receipt during 15-16	expenditure during 15-16	Remarks
1	Office Contingency	48000	48000	
2	Seminar Fee Fund	64383	64383	
3	Bank Interest	19344	0	
	TOTAL	131727	112383	

Statement showing details of Rpt & Exp in respect of Development Cash Book of English Deptt during 15-16

Sl No	Head of A/c	receipt during 15-16	expenditure during 15-16	Remarks
1	Grant	77300	3119	Exp on Tel bill payment
2	Bank Interest	11241	3960	Exp on Identity Card Printing
	TOTAL	88541	7079	

Statement showing details of Rpt & Exp in respect of Entrance Cash Book of English Deptt during 15-16

Sl No	Head of A/c	receipt during 15-16	expenditure during 15-16	Remarks
1	M.A entrance Fee Received	88250	51800	M.A entrance Exp
2	M. Phil entrance Fee Received	27000	17930	M.Phil entrance exp
3	PhD entrance Fee Received	28016	0	
4	Bank Interest	4066	0	
		147332	69730	

Statement showing details of Rpt & Exp in respect of Examination Cash Book of English Deptt during 15-16

Head of A/c	receipt during 15-16	Exp Head	expenditure during 15-16	Remarks	
Form Fill up by students	11400	Deposit of Exam Fee to CoF	10400		
Valuation Fee Rvd from CoF	15600	Paid to Examiners	3635		
Bank Interest	5365	Zonal Valuation Exp	4570		
Nil	0	Valuation Exp	15600		
TOTAL	32365		34205		

Details of Closing balance as per bank Pass Book and Cash Book of English Deptt as on Dt 31.03.2016

Name of Bank	Account No	Closing Balance as per audit	Closing Balance as per Cash Book	Closing Balance as per Pass Book	Diff between Cash Book & Pass Book figure	Remarks

SBI, UU Campus Branch	10164208601(HOD Cash Book)	509235.25	509235.3	509235.25	Nil	
SBI, UU Campus Branch	10164207255(Exam Cash Book)	342363.29	289022.29	289022.29	Nil	
SBI, UU Campus Branch	30063234193(Entrance Cash Book)	165730	280200	280200	Nil	
SBI, UU Campus Branch	10164206863(Developme nt Cash Book)	305245.46	305245.46	305245.46	Nil	

Stock Position : - Dead Stock Register (as per Rule 106 and 107 of OGFR CI 6 of Finance and Accounts Manual 1986) was not maintained by the Deptt.

Investment : - No investment has been made during 2015-2016 .

Advance : - Nil

Grant : - Nil

16.46 - Department of Odia

Audit On The Account Of The Deptt. of Odia for The Year 2015 - 2016

Title Sheet :

1	Name of the Institution	:	Deptt. of Odia
2	Year of Accounts under Audit	:	2015 - 2016
3	Name of the HOD during the period under audit	:	Dr Santosh Kumar Tripathy
4	Name of the HOD at the time of Audit	:	Dr Bishnupriya Otta
5	Duration of Audit	:	5 mandays
6	Name of the Auditor	:	Smt Pravat Nalini Dev

Staff position of the Deptt	Teaching - 7 No of Non-Teaching staff - 2
Students' strength of the Deptt.	P.G : - 64 + 64 M.Phil- 10

List Of Verified Records :

1.Main Cash Book

2. Paid vouchers relating to the Financial Year 2015-2016

3. Bank Pass Books and Cheque Books

4. General Stock Register

Financial Position

Transaction Particulars	Main Cash Book	
Opening balance as on Dt 01.04.2015	504207.70	
Received during 2015-2016	226608	
Total	730815.70	
Expenditure during 2015-2016	174715	
Closing Balance as on Dt 31.03.2016 (as per audit)	556100.70	
Closing Balance as on Dt 31.03.2016 (as per Cash Book)	556100.70	
Difference	Nil	

Details of Closing balance as per Cash Book

Main Cash Book	Cash			
		0		
	Bank	556100.70		

Statement showing details of Rpt & Exp in respect of Main Cash Book of Odia Deptt during 15-16

Sl No	Head of A/c	receipt during 15-16	expenditure during 15-16	Remarks	
1	Banishree Scholarship	11000	11000		
2	Valuation	21500	21500		
3	Skill Development Workshop	60000	60000		
4	M.A Entrance Exam	82750	50965		
5	M.Phil Entrance Exam	31250	31250		
6	Bank Interest	20108	0		
	TOTAL	226608	174715		

Details of Closing balance as per bank Pass Book and Cash Book of Odia Deptt as on Dt 31.03.2016

Name of Bank	Account No	Closing Balance as per audit	Closing Balance as per Cash Book	Closing Balance as per Pass Book	Diff between Cash Book & Pass Book figure
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SBI, UU Campus Branch	10164206692	556100.70	556100.70	556100.70	Nil

16.47 - College Development Council

College Development Council

1. Title Sheet

(i) Name of the Institution : College Development Council

(ii) Period of Account audited : 2015-2016

2. List of records verified :

(i) Acknowledgement letters

(ii) B.D deposit register

(iii) General Fund Cash Book

(iv) CDC Cask Book

(v) Syndicate Bank Pass Book bearing A/c no. 80162210016590

3. Financial Position

The College Development Council was not maintaining Cash Book and Pass Book. The Colleges collect @ Rs 5/ per student and deposit the same at College Development Council in shape of Bank Drafts . The CDC deposit the same in the Utkal University General Fund Account . The Expenditure is made from the General Fund Account for CDC . But CDC started maintaining its own Cash Book and Pass Book since Dt 17.12.2016 basing upon which financial position has been arrived by audit .

Financial position of CBC Account		
OB as on Dt 17.12.2015	0	Remarks
Rpt during 17.12.2015 to 31.03.2016	566121.49	Includes interest credit of Rs 4796.49
TOTAL	566121.49	
Exp during 17.12.2015 to 31.03.2016	0	
CB as on Dt 31.03.2016	566121.49	

Statement showing details of Rpt & Exp in respect of CDC Account during 17.12.2015 to 31.03.2016

Sl No	Head of A/c		expenditure	Remarks
1	College Development Fee	561325.00	0	
2	Bank Interest	4796.49	0	
	TOTAL	566121.49	0	

Analysis of Closing balance as per Cash Book

CDC Account	Cash	0		
	Bank	566121.49		

Details of Closing balance as per bank Pass Book and Cash Book of CDC Account as on Dt 31.03.2016

Name of Bank	Account No	Closing Balance as per audit	Closing Balance as per Cash Book	Closing Balance as per Pass Book	Diff between Cash Book & Pass Book figure
Syndicate Bank , UU Campus Branch	80162210016590	566121.49	566121.49	566121.49	Nil

4. Audit of Receipt : No Comment.

5. Audit of Expenditure : No Comment .

16.48 - Maharaj Sri Ramachandra Utkal University Press

Maharaj Sri Ramachandra Utkal University Press

1. Title Sheet:

- Name of the Institution: Maharaj Sri Ramachandra Utkal University Press
- Year of establishment : 1964
- Period of accounts audited : 2015-2016

d. Name of the Manager for the period under audit : Sri Manoj Kumar Sadual, Prof I/c

e. Name of the Manager at the time of audit : Sri Manoj Kumar Sadual, Prof I/c

2. Introduction :

The audit of the accounts of Maharaj Sri Ramachandra Utkal University Press was last audited by the auditors of Local Fund Audit for the period 2014-2015. The present audit is confined to the period 2015-2016.

3. Physical verification of Cash :

Maharaj Sri Ramachandra Utkal University Press is not maintaining Cash Book as it has no cash / bank transaction.

4. Physical verification of stamp account :

Physical verification of Stamp account was conducted on Dt 09.12.2017 and found stamps worth Rs 492.00 (denominations mentioned below) which agrees with book balance of Stamp Register page – 33 .

Re 1/ 200 Nos = Rs 200/

Rs 2/ 137 Nos = Rs 274/

Rs 3/ 6 Nos = Rs 18/

Total = Rs 492/

5. List of records verified :

- i) Stock rsgister of Paper Ledger, Offset Ledger, Misc Ledger
- ii) Stamp Account Register
- iii) Requisition letter for issue of Main and additional answer s , Delivery Challan Book, Answer s Issue Register

6. Financial Position:

Maharaj Sri Ramachandra Utkal University Press is not maintaining Cash Book . Hence Financial Position could not be furnished.

7. Stock Position

Stock Position of Paper ledger for 2015-2016

Sl No	Particulars	OB	Receipt	Total	Issued	Balance	Page
1	D.F Paper	1R 268 sheet	0	1R 268 sheet	0	1R 268 sheet	4
2	Demi Paper	7 R 400 sheet	0	7 R 400 sheet	7R	400 sheet	1
3	Bond Paper	7408	0	7408	0	7408	1
4	Art Board	103	0	103	0	103	5
5	Cartridge Paper	23385	0	23385	16	23369	1
6	Conquest Paper, plain	23R 20 sheet	0	23R 20 sheet	0	23R 20 sheet	2
7	Conquest Paper, rolling	261R 45sheet	0	261R 45sheet	3R	258R 45sheet	2
8	Certificate Paper(Handmade)	9R	0	9R	0	9R	2
9	Cover Paper(pulp board)	2648	0	2648	1875	773	3
10	Craft paper	2957	0	2957	26	2931	3
11	D.C. Mapliths	12	0	12	0	12	1
12	Plastic coated paper	4000	0	4000	0	4000	1
13	Tracing Paper , A4	11	0	11	0	11	1
14	Tracing Paper , A3	5	0	5	0	5	8
15	J.K.Copier, A4	5	0	5	1	4	6
16	J.K.Copier, A3	3	0	3	0	3	8
17	Diploma paper	1551	0	1551	0	1551	1
18	Marble Paper	827	0	827	0	827	Misc ledger

16.49 -

P.G DEPTT OF CHEMISTRY

TITLE SHEET

1.	Name of the Institution	P.G Deptt of Chemistry ,Utkal University
2.	Year of Account under Audit	2015-16
3.	Name of the Local Authority during the year of A/Cs	1.Dr Susanta Ku Badamali,HOD,(01.04.2015 to 31.05.2015) 2.Dr Smt Jashoda Behera ,HOD ,(01.06.2015 to 31.03.2016)
4.	Name of the Local Authority at the time of Audit	2.Dr Smt Jashoda Behera ,HOD ,(01.06.2015 to 31.05.2017)

2. Physical verification

The physical verification could not be conducted due to non-maintenance of up to date cash book.

3. List of verified records

1. Cash book for the year 2015-16
2. Bank pass book
3. Stock register
4. Cheque book
5. Paid Vouchers relating to year 2015-16
6. Related records and files

LIST OF IMPORTANT RECORD NOT MAINTAINED

- 1.B.D/D/Cheque receipt register

STAFF POSITION

Sl no	Staff position	Student strength
1.	No of Teaching staff-10	M.com=48
2.	No of Non-Teaching staff-3	

4. Financial position for the year 2015-16

THE POSITION IN RESPECT OF RECEIPTS,AND EXPENDITURE OF THE COMMERCE DEPTT FOR THE FINANCIAL YEAR 2015-16 IS ABSTRACTED BELOW

Name of the	O.B as on 01.04.2015	Receipt during the year	Total	Expenditure during the	C.B as on 31.3.16 (as
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cash book		2015-16		year 2015-16	per audit)
Main cash Book	4,61,201.08	4,87,887.00	9,49,088.08	4,52,903.00	4,96,185.08
DRS cash book	32,926.00	4,091.00	37,017.00	---	37,017.00

THE POSITION IN RESPECT OF RECEIPTS AND EXPENDITURE OF THE COMMERCE DEPTT FOR THE FINANCIAL YEAR 2015-16 IS ABSTRACTED BELOW

Sl no	Particulars	Amounts
1.	Opening Balance as on 01.04.2015	Rs1,61,502.18
2.	Receipt Received during the period under audit	Rs3,96,847.16
3.	Total	Rs5,58,349.34
4.	Expenditure during the period under audit	Rs64,709.00
5.	Closing Balance as on 31.03.2016 (as per audit)	Rs4,93,640.34
6.	Closing Balance as on 31.03.2016 (as per cash book))	Rs4,92,640.34
7	Difference	1,000.00

Details of closing balance as per cash book

1.Cash in hand= Rs 2,767.00

2.Cash in bank=Rs34,250.00

Total Rs37,017.00

STATEMENT SHOWING THE DETAILS OF HEAD-WISE RECEIPT AND EXPENDITURE OF CASH BOOK IN RESPECT OF DEPTT OF COMMERCE FOR THE YEAR 2015-16

Sl no	Head of Receipt for the year 2015-16	Amounts	Sl no	Head of Expenditure for the year 2015-16	Amounts
1.	Bank interest	6,001.41	1.	Identity cards	1,440.00
		5,168.75			
2.	Skill based workshop	46,317.00	2.	Skill based workshop	46,317.00
3.	Budgetary grant from Registrar	1,03,680.00	3.	Purchase of chemical	14,952.00
		1,32,000.00			
	Total	3,96,847.18	4.	Refund of EMD	2,000.00
				Total	64,709.00

STATEMENT SHOWING THE DETAILS OF HEAD-WISE RECEIPT AND EXPENDITURE OF DRS CASH BOOK IN RESPECT OF DEPTT OF COMMERCE FOR THE YEAR 2015-16

SL NO	HEAD OF A/C	RECEIPT AMOUNT	HEAD OF A/C	EXPENDITURE AMOUNT
1.	Bank Int	3418.00	Nil	0
		673.00		
	Total	4091.00	Total	0

1.DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOK & CASH BOOK AS ON 31.03.2016

Name of the bank	Bank A/C No	Closing balance as per bank pass book as on 31.03.2016	Closing balance as per bank A/C in cash book as on 31.03.2016	Difference
SBI U.U Campus	A/c No-10164208500	5,07,266.00	4,96,185.00	11,081.00

SBI U.U Campus	A/c No-10164211193	34,250.00	34,250.00	Nil
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Reconciliation

Difference of Rs 11,081.00 of main cash book is due to unencashed cheque of 2015-16. (Rs 11,081.00 has been booked vide cheque no-834325/29.03.16 on cash book but encash in pass book on 02.04.2016)

5.STOCK POSITION--All stock & stores purchased during the year under audit were duly entered in the stock register. But Dead stock Register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acctt Manual (1986) was not maintained by the Dep'tt. The local authority is requested to prepare Dead stock register and a separate stock register for non-consumable store materials and produce before Audit after physical verification and certificate there of.

6. INVESTMENT:- Nil

7.ADVANCES:- Nil

16.50 - P.G DEPTT OF LIBRARY & INFORMATION SCIENCE

P.G DEPTT OF LIBRARY& INFORMATION SCIENCE

1. Title Sheet

1.	Name of the Institution	P.G Deptt of Library & Information Science ,Utkal University
2.	Year of Account under Audit	2015-16
3.	Name of the Local Authority during the year of A/Cs	Dr Puspanjali Jena, HOD (01.04.2015 to 31.05.2015)
4.	Name of the Local Authority at the time of Audit	Dr k.c Das (01.06.2015 to 31.03.2016)

2.PHYSICAL VERIFICATION

The physical verification could not be conducted due to non-maintenance of up to date cash book.

3. List of Verified Records

1. Cash book for the year 2015-16
2. Bank pass book
3. Stock register
4. Cheque book
5. Paid Vouchers relating to year 2015-16
6. Related records and files

LIST OF IMPORTANT RECORD NOT MAINTAINED

B.D/D/Cheque receipt register

Staff position

Sl no	Staff position	Student strength
1.	No of Teaching staff-2	P.G=24+24
2.	No of Non-Teaching staff-2	M.Phil=2
		Pre PHD =20

FINANCIAL POSITION FOR THE YEAR 2015-16

The position in respect of receipts, and expenditure of the Deptt for the financial year 2015-16 is abstracted below .

Sl no	Particular	Amount
1.	Opening Balance as on 01.04.2015	Rs7,20,687.64
2.	Received during the year 2015-16	Rs 76,716.00
3.	Total	Rs7,97,403.64
4.	Expenditure during the year 2015-16	Rs2,01,800.00
5.	Closing Balance as on 31.03.2016 (as per audit)	Rs5,95,603.64
6.	Closing Balance as on 31.03.2016 (as per cash book)	Rs5,95,603.64
7.	Difference	Nil

Details of closing balance as per cash book

1.Cash in hand= nil

2.Cash in bank=Rs5,95,603.64

Total Rs 5,95,603.64

Statement showing the details of head-wise receipt and expenditure of Main Cash Book in respect of Deptt. of Library & Information Science for the year 2015-16.

Sl no	Head of Receipt for the year 2015-16	Amounts	Sl no	Head of Expenditure for the year 2015-16	Amounts
1.	Bank interest	Rs12,251.00 (25.06.2015) Rs11,465.00 (25.12.2015)	1.	Purchase of book	Rs 95,
2.	Skill Development	Rs43810.00	2.	Return to CFO	Rs 17,
3.	Cash Deposit	Rs9,190.00	3.	Purchase of Computer	Rs 36,
	TOTAL	Rs 76,716.00	4.	Exp of Skill development workshop	Rs 53,
				TOTAL	Rs 2,01,800.0

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

Name of the bank	A/C No	C.B as on 31.03.16	C.B as on Pass Book	C.B.as on Cash Book	Difference
SBI,UU Campos	10164207551	31.03.2016	5,95,603.64	5,95,603.64	0.00

5. Stock Position: -All stock & stores purchased during the year under audit were duly entered in the stock register. But Dead stock Register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acctt Manual (1986) was not maintained by the Deptt. The local authority is requested to prepare Dead stock register and a separate stock register for non-consumable store materials and produce before Audit after physical verification and certificate there of.

6. INVESTMENT:- Nil

7. ADVANCES:- Nil

16.51 - Department of UDPS ,SFS,M.Pharm

Department of UDPS ,SFS ,M.pharm

1. TITLE SHEET

1.	Name of the Institution	P.G Department of UDPS,M Pharm
2.	Year of Accounts under Audit	2015-16
3.	Name of the Local Authority during the year 2015-16	Prof Prasanna kumar Panda.
4.	Name of the Local Authority at the time of Audit	Prof Prasanna kumar Panda.

2. Physical Verification

The physical verification could not be conducted due to non-maintenance of up to date cashbook.

3. List of verified Records.

1. Main cash book
2. Development cash book
3. Paid vouchers relating to year 2015-16
4. Cheque issue register
5. Bank passbook
6. Related records and files
7. Stock register

Staff Position	Student Strength
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No of Teaching Staff=8	1 st year-24
	2 nd year-24
No of non-teaching staff (DLR)=13	

FINANCIAL POSITION

The position in respect of receipts, and expenditure of the **Deptt of M.Pharm** for the financial year 2015 -16 is abstracted below .

Name of the cash book	o.b as on 1.4.14	Receipt during the year 15-16	Total	Expenditure during the year 2015-16	C.B as on 31.3.16 (as per audit)	C.B as on 31.3.16 (as per audit)	Diff
Main cash book	39,22,185.81	1,40,549.18	40,62,734.99	10,15,968.00	30,46,766.99	30,46,766.99	Nil
Development cash book	4,43,584.97	1,10,153.00	5,53,737.97	2,08,325.00	3,45,412.97	3,45,412.97	Nil

Details of Receipt & Expenditure Figure of Main cash book

Sl No	Head of A/C of Receipt	Amount	Head of A/C of Expenditure	Amount
1.	Interest	1,40,549.18	Stationary	4,975.00
2.			T.P.F	2,15,295.00
3.			Telephone	1,471.00
4.			Remuneration	7,94,227.00
	Total	1,40,549.18	Total	10,15,968.00

Details of Receipt & Expenditure Figure of Development cash book

Sl No	Head of A/C of Receipt	Amount	Head of A/C of Expenditure	Amount
1.	Interest credit	15,923.000	Seminar Function	13,800.00
2.	Exam fee deposit	59,730.00	Return of zone advance	75,169.00
3.	Development fee	24,000.00	Exam fee Deposit	54,486.00
4.	Ph.D Entrance fee	10,500.00	Repairing computer/Printer	9,075.00
5.			Repairing of Furniture/Aquaguard/Electrical /water pipe line	39,500.00
6.			AICTE /PCI expenditure	4,500.00
7.			Ph.D Entrance Exam	3,000.00
8.			Xerox &Purchase of office stationary	7,460.00
9.			Miscellaneous Expenditure	1,335.00
	Total	1,10,153.00	Total	2,08,325.00

5.DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASS BOOK &CASH BOOK AS ON 31.032016

Sl no	Name of the cash book	Name of the Bank	A/C No	C.B as per bank pass book	C.B as per bank A/c in cash book	Difference
1	Main cash book	Syndicate bank ,U.U Campus	80162200004564	30,46,766.99	30,46,766.99	nil
2.	Development cash book	SBI Bank,U.U Campus	10164210814		3,45,412.97	

8. STOCK POSITION

7. INVESTMENT: No investment has beenmade during the year 2015-16

9.ADVANCES- Nil

Audit of Receipt- No comments

Audit of Expenditure –No comments

16.52 -

COMPUTER SCIENCE (SFC)

1. Title Sheet

1.	Name of the Institution	M.Sc in Computer Science ,Utkal University
2.	Year of Account under Audit	2015-16
3.	Name of the Local Authority during the year of A/Cs	Prof Prafulla Kumar Behera .
4.	Name of the Local Authority at the time of Audit	Prof Prafulla Kumar Behera .

2.Physical Verification

The physical verification could not be conducted due to non-maintenance of up to date cashbook.

List of verified Records

1. Cash book
2. Syndicate bank pass book
3. Stock Register
4. Paid Vouchers
5. Salary disbursement register

1. Financial Position:-

The position in respect of receipts, and expenditure of the Deptt for the financial year 2015 -16 is abstracted below .

Sl no	Particulars	Amounts
1.	Opening Balance as on 01.04.2015	18,60,024.29
2.	Receipt Received during the period under audit	12,04,908.12
3.	Total	30,64,932.41
4.	Expenditure during the period under audit	21,25,379.00
5.	Closing Balance as on 31.03.2016 (as per audit)	9,39,553.41
6.	Closing Balance as on 31.03.2016 (as per cash book))	9,39,553.41
7	Difference	nil

Details of closing balance as per cash book

C.B figure in cash book (in cash)	0.00
(in bank)	9,39,553.41
Total	9,39,553.41

Details position in respect of receipts, and expenditure of the Deptt for the financial year 2015 -16 is abstracted below .

Sl no	Head of A/C	Receipt during the year 2015-16	Sl no	Head of A/C	Expenditure during the year 2015-16
1.	Intt	63,788.12	1.	Telephone	Rs10,268.00
2.	Course fee	11,40,000.00	2.	Remuneration to staff	Rs14,500.00
3.	l. card	1,120.00	3.	Stationary	Rs4,910.00
	Total	12,04,908.00	4.	Miscellaneous	Rs11,767.00
			5.	Guest faculty	Rs2,69,640.00
			6.	Salary	Rs3,29,080.00
			7.	Electric goods	Rs14,700.00
			8.	Purchase of goods	Rs23,980.00
			9.	Exam Practical	Rs9200.00
			10.	Purchase of Computer	Rs14,37,334.00
				Total	Rs21,25379.00

1. Details of Closing Balance as per Bank pass book & cash book as on 31.03.2016

Name of the bank	A/C No	Closing balance in pass book	Closing balance in bank as mentioned in cash book	Difference
Syndicate bank	80162200005865	9,49,098.95	9,39,553.41	9545.54

CB as on 31.03.2016 as per bank pass book =Rs9,49,098.95

CB as on 31.03.2016 as per cash book =Rs 9,39,553.41

Total- =9,545.54

16.53 - DEPARTMENT OF ZOOLOGY FISHERY SFC

DEPARTMENT OF ZOOLOGY (FISHERY) SFC

1.TITLE SHEET

1.	Name of the institution	Deptt of Zoology (Fishery)(SFC)
2.	Year of Accounts under Audit	2015-16
3.	Name of the Course Coordinator during the year 2015-16	Prof Prafulla Kumar Mohanty.
4.	Name of the Course Coordinator at the time of Audit year .	Prof Prafulla Kumar Mohanty.

2.PHYSICAL VERIFICATION

The physical verification could not be conducted due to non maintenance of up to date cashbook.

3.LIST OF VERIFIED RECORDS

1. Cash book
2. Paid vouchers relating to year 2015-16
3. Cheque counter foil
4. Bank pass book.
5. Related records and files.

4.FINANCIAL POSITION

Name of the cash book	O.B as on 1.04.15	Receipt during the year 15-16	Total	Exp during the year 15-16	C.B as on 31.3.16 (as per audit)	C.B as on 31.3.16 (as per cash book)	Difference
General cash book	95,890.14	26,361.21	1,22,251.35	96,660.00	25,591.35	25,591.35	nil
Exam A/C cash book	1,209.47	8,801.13	10,010.60	0.00	10,010.60	10,010.60	nil

5.Details of Receipt & Expenditure Figure (General cash book)

Sl no	Head of A/C (Receipt)	Amount	Head of A/C (Expenditure)	Amount
1.	Interest	2,581.21	Exam fee pay to Comptroller	20,830.00
2.	Receipt from students	23,780.00	Remuneration to staff	2,130.00
			Salary	73,700.00
	Total	26,361.21	Total	96,660.00

5.Details of Receipt & Expenditure Figure(Examination cash book)

Sl no	Head of A/C (Receipt)	Amount	Head of A/C (Expenditure)	Amount
1.	Interest	301.13		
2.	Receipt	8,500.00	Exp	nil
3.	Total	8,801.13	Total	nil

6.Details of Closing Balance Figure of Bank Account as per Pass book & Cash book as on 31.03.2016

Sl no	Name of the cash book	Name of the Bank	A/C No	C.B as per bank pass book	C.B as per bank A/C in cash book	Difference
1.	General cash book	Syndicate	80162200006085	25,591.35	25,591.35	nil
2.	Exam cash book	Syndicate	80162200012149	10,010.60	10,010.60	nil

7.INVESTMENT:-

No investment has been made during year 2015-16.

8.ADVANCE:-nil

Audit of receipt-No Comments

Audit of expenditure-No Comments

16.54 -

UNIVERSITY OF SPORTS COUNCIL

1 . Title Sheet

1.	Name of the Institution	University of Sports Council ,Utkal University	
2.	Year of Account under Audit	2015-16	
3.	Name of the Local Authority during the year of A/Cs	Prof Jayanta Kumar Parida (01.04.2015 to 31.03.2016)	
4.	Name of the Local Authority at the time of Audit	Prof Kabir Mohan Sethy (01.06.2017 to till continue)	

2. PHYSICAL VERIFICATION

The physical verification could not be conducted due to non-maintenance of up to date cash book.

3. List of Verified Records

1. Cash book
2. Bank pass book
3. Stock register
4. Cheque book
5. Paid Vouchers relating to year 2015-16
6. Related records and files

LIST OF IMPORTANT RECORD NOT MAINTAINED

B.D/D/Cheque receipt register

Staff position

1. Sr Asst-1 nos
2. Typist- 1 nos
3. Peon-1nos
- 4.

4. Financial Position:-

The position in respect of receipts, and expenditure of the **UniversitySports Council** for the financial year 2015 -16 is abstracted below

O.B as per cash book as on 01.04.2015 =Rs6,24,796.00(In Bank)

=Rs 29,175.00 (Cash)

Total = Rs6,53,971.00

Name of the cash book	O.B as on 01.04.2015	Receipt during the year 2015-15	Total	Expenditure during the year 2015-16	C.B as on 31.03.2016 (as per audit)	C.B as on 31.03.2016 (as per audit)
Main cash book	6,53,971.00	35,50,000.00	42,03,971.00	31,03,561.00	11,00,410.00	11,00,410.00

1. Details of closing balance as per cash book

In shape of cash= Rs 26,547.00

Cash in Bank =Rs10,73,863.00

Total =Rs11,00,410.00

Statement showing the details of head-wise receipt and expenditure in respect of University of Sports Council for the year 2015-16 .

Head of A/C (Receipt)	Receipt during the year	Head of A/C (Expenditure)	Expenditure during the year
Grant received from COF	Rs 35,50,000.00	Tournament	Rs 20,32,409.00
		Tournament Prize	Rs 5,617.00
		Telephone	Rs 1,237.00
		Security guard	Rs 2,15,911.00
		Sport Certificate	Rs 20,785.00
		Printing of Certificate	Rs 15,000.00
		Cleaning	Rs 1,800.00
		Contingency	Rs 22,983.00
		TA bill	Rs 72,973.00
		Postage Stamp	Rs 10,100.00
		Sport Garment	Rs 3,83,605.00
		Annual Subion	Rs 1,08,856.00
		Common meeting	Rs 46,216.00
		Stationary	Rs 3,075.00
		Miscellaneous	Rs 6,923.00
		Sport equipment	Rs 1,56,071.00
Total	Rs 35,50,000.00	Total	Rs 31,03,561.00

1. Details of Closing Balance as per Bank pass book & cash book as on 31.03.2016 Physical verification of cash book as on 21.06.2017
cash in hand-

Name of the bank	Bank A/C No	Closing balance as per bank pass book as on 31.03.2016	Closing balance as per bank pass book as on 31.03.2016	Difference
SBI, Utkal University Campus	A/c no-80162200009747	16,66,151.00	10,73,863.00	5,92,288.00

Difference amount Rs 5,92,288.00 may be reconciled & Produced to next audit for check .

5.STOCK POSITION-

6.INVESTMENT-NIL

OUTSTANDING ADVANCE DURING THE YEAR 2015-16 OF SPORTS COUNCIL

previous year outstanding for the year 2014-15	Advance paid 2015-16	Total	Adjusted for the year 15-16	Outstanding Advance as on 31.03.16
10,56,455.00 (as mentioned in the previous A.R)	14,57,380.00	25,13,835.00	14,37,895.00	10,75,940.00
10,56,455.00	14,57,380.00	25,13,835.00	14,37,895.00	10,75,940.00

DETAILS OUTSTANDING ADVANCE DURING THE YEAR 2015-16 OF SPORTS COUNCIL ARE GIVEN BELOW

SL NO	VRS NO /DATE	AMOUNT	PERTICULAR	PURPOSE OF ADVANCE
1.	103/29.08.2015	10,000.00	Principal ASBM IPS Chandaka ,BBSR	Table Tennis
2.	107/29.08.2015	15,000.00	Principal Men & Women DRIEMS ,Tangi	Bad Minton
3.	108/06.09.2015	8,000.00	Principal of R.D Women's College, BBSR	Basket Ball

4.	111/06.09.2015	12,000.00	Principal Nayagarh College	Volley Ball (M)	
5.	112/06.09.2015	12,000.00	Principal Paradeep College	Volley Ball (M)	
6.	113/06.09.2015	8,000.00	Principal N.S.M city college	Volley Ball (M)	
7.	121/19.09.2015	14,800.00	D.B Routray ,PET	Badminton (M/W)	
8.	122/22.09.2015	15,000.00	Benudhar Das, PET	Valley Ball (M)	
9.	123/22.09.2015	12,000.00	Principal R.S.D Mahila Mahavidyalay,Banki	Kho-kho (W)	
10.	124/22.09.2015	15,000.00	Principal Baruneswar College , Arei	Kabadi (M)	
11.	130/29.09.2015	30,000.00	Principal U.N College ,Adaspur	Foot ball (M)	
12.	140/11.10.2015	48,060.00	Mr Purna Chandra Sahoo,P.E.T ,Kishore Nagar College	Foot ball (M)	
13.	156/25.10.2015	32,000.00	Bhagaban Das , Mananger ,	Kabadi (M)	
14.	160/29.10.2015	20,000.00	Principal R.S College ,Odagan	Cricket (M)	
15.	161/29.10.2015	20,000.00	Principal S.N College Rajkanika	Cricket (M)	
16.	163/29.10.2015	20,000.00	Principal Nimapara College	Cricket (M)	
17.	167/31.10.2015	10,000.00	Principal Mathakaragola College	Net Ball (M)	
18.	172/05.11.2015	9,000.00	Prabir Ku Mohanty ,K .B College	Basket Ball (W)	
19.	175/05.11.2015	10,000.00	Principal Mahanadi Vihar Women College	Net Ball (M)	
20.	179/07.11.2015	15,000.00	N.C College ,Jaipur	Kabadi (W)	
21.	180/10.11.2015	20,000.00	Principal Kamala Nehru Women's College, BBSR	Kabadi	
22.	181/10.11.2015	10,000.00	Principal R.N Jew College , Cuttack	Kabadi (W)	
23.	182/30.11.2015	15,000.00	Principal Begunia College	Kho-kho	
24.	184/13.11.2015	26,060.00	S.K Bastia ,P.E.T,N.S.M, city College, Rajabagicha, Cuttack	Baxing (M)	
25.	185/19.11.2015	20,000.00	T.P Das, P.T.I ,S.C.B Medical College	Cricket (M)	
26.	187/22.11.2015	23,100.00	Dharmendra ku Mohanty	Hockey (M)	
27.	197/15.12.2015	15,000.00	R.N Parida,PET ,Gadi Bramha College	Kabadi (W)	
28.	190/05.12.2015	10,000.00	A.p Ray ,Vanivihar	Basket Ball (M)	
29.	191/07.12.2015	20,000.00	Shri Nilakantha Mishra,Balanga College	Kabadi (W)	
30.	192/8.12.15	8,000.00	Shri Nilakantha Mishra,Balanga College	Kabadi (W)	
31.	217/26.12.15	16,000.00	Ashutosh Acharya, Mananger	Atheletic team	
32.	218/26.12.15	33,500.00	Biswaranjan Behera, Manager,I.U.E.Z	Cricket (M)	
33.	220/26.12.15	22,000.00	Benudhar Das, Manager	Basket Ball (M)	
34.	221/29.12.15	34,000.00	Nilakantha Sahoo,P.E.T,Mathakarugola College,Dhenkanal	Badminton (M)	
35.	226/9.1.16	11,670.00	R.N .Mishra,P.E.T Gopinatha Dev Degree College, Puri	Weight lifting (M/W)	
36.	229/15.1.16	25,900.00	Ranjit Jena,P.E.T Obindapur College	Wresting (M/ W)	
37.	231/15.1.16	8,000.00	Benudhar Das, Manager	Volley Ball (W)	
38.	234/15.1.16	8,000.00	Principal S.B Womens College ,Cuttack	Foot ball (W)	
39.	235/15.1.16	8,000.00	Principal N.C College, Jaipur	Soft Ball	
40.	238/26.1.16	28,120.00	Niranjan Sahoo,P.E.T,R.S.D Mahila Mahavidyalaya,Banki	Kho Kho (W)	
41.	245/1.2.16	57,600.00	Ajaya Kumar Nayak,P.E.T ,S.N.College	Foot ball (W)	
42.	250/8.2.16	7,000.00	Prabir Kumar Mohanty	Kabadi (W)	
43.	256/9.2.16	22,900.00	Niranjan Sahu,P.E.T ,R.S.D Womens College Banki	Kabadi (W)	
44.	252/8.2.16	45,000.00	Ranjan Sutar,P.E.T	Kabadi (W)	
45.	255/9.2.16	21,500.00	Benudhar Das,P.E.T ,Jatani College	Soft Ball (M)	
46.	259/9.2.16	75,430.00	B.K.Jati, P.E.T, P.N.College,Bolagada	Volley Ball (W/M)	
47.	264/18.2.16	10,000.00	Benudhar Das,P.E.T ,Jatani College	Basket Ball (M)	
48.	271/10.3.16	63,000.00	Nilakantha Sahoo,P.E.T,Mathakarugola College ,Dhenkanal	Net Ball (M/W)	
49.	260/14.2.16	62,600.00	H.S.Samal,PET ,M.H.D College, Chhatia.	Hand Ball (M/W)	
50.	261/14.2.16	22,700.00	Anij Sultana, Kamal Neheru College.	Volley Ball (W)	
	Total	10,75,940.00			

16.55 - Population Research Centre

1.TITLE SHEET

1	Name of the Institution	Population Research Centre
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2	Year of A/cs Audited	2015-16
3	Name of the Course Coordinator during the year 2015-16	i) Sri G.K.Panda, Deputy Director(1.4.15 to 31.7.15) ii) Sri K.C. Satapathy, Deputy Director(1.8.15 to 31.3.16)
4	Name of the Auditor	Smt Sasmita Subudhi

2. Physical Verification of Cash

The physical verification of cash of Population Research Centre could not be conducted due to non-maintenance of up to date cash book.

3. List of Verified records

1. Cash Book
2. Bank Scroll
3. Vouchers
4. Stock Register

Students Strength

Year of Establishment-----1977-78

4. FINANCIAL POSITION (In Rs)

Opening Balance as on 1.04.15	Rs 14,79,452.06(As per cash book)
Receipts during the year 2015-16	Rs 80,78,634.09
Total	Rs 95,58,086.15
Expenditure during the year 2015-16	Rs 63,43,903.65
Closing Balance as on 31.03.16 as per audit	Rs 32,14,182.50
Closing Balance as on 31.03.16 as per cash book	Rs 32,14,182.50
Difference	0.00

Details of Head wise Receipts and Expenditure of different cash books

Receipts

Head	Amount(Rs)
Grant – in- Aid	Rs 68,40,000.00
Transfer from other bank account	Rs 9,78,893.73
Bank Interest accrued during 2015-16	Rs 2,59,740.36
Total	Rs 80,78,634.09

Expenditure

Head	Amount(Rs)
Salary of Staffs	Rs 61,79,093.00
Office contingency	Rs 75,717.00
TA/DA	Rs 89,093.65
Total	Rs 93,43,903.65

5. DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK BANK BALANCE AS ON DT.31.03.16

Name of the Bank	A/C No.	Closing balance in bank pass book	Closing balance in bank column of cash book	Difference
Syndicate Bank, U.U branch	80162140000114 and 801622100016233	23,500.87 (10,743.38+12,757.49)	32,14,182.50	31,90,681.63

The local authority was requested to reconcile the difference between closing balance of bank pass book and closing balance of cash book as on 31.03.16. But in response

6. Stock Position

The Dead Stock Register as required to be maintained as per Rule 106 and 107 of OGFR and University Accounts Manual 1986 was not maintained by this Centre during 2015-16. Item wise stock entry of the stocks have not been made in the stock Register. The stocks have only shown issued in the issue register. The local authority is requested to maintain the same and produced to next audit for necessary verification.

7. INVESTMENT :- It is ascertained that during the year 2015-16, some funds of PRC has been invested in fixed deposits. But due to non maintenance of Investment Register by the local authority the detail position of investment could not be worked out. In spite of issue of objection memo the local authority neither produced the investment register nor provided any information of investment position. Thus audit remained in dark about the position of investment. The local authority is suggested to maintain the same and produce to next audit for necessary verification.

Further it is seen that a flexi account in the Syndicate bank has been operated during the year 2015-16. But the details of financial transaction in that account could not be made available to audit in spite of repeated verbal request and issue of POM. Hence it is once again requested to collect the detail information of flexi account from bank and produced to next audit for verification.

8. ADVANCES :- NIL

16.56 - SHRADHA MANDAP

16.56- SHRADHA MANDAP

1.	Name of the institution	Shradha Mandap
2.	Year of Accounts under Audit	2015-16
3.	Name of the Local Authority during the year 2015-16	Shri Padmanabha Pathy, Jr Asst
4.	Name of the Local Authority at the time of Audit	Shri Sudhansu Sekhar Sahoo, Jr Asst

Physical Verification - Physical verification of cash is not conducted due to non maintenance of separate cash book in the level of Shradha Mandap also due to non-production of stock register the physical verification of unused receipt book could not be conducted.

List of records verified.

1. Money receipt book.
2. B.D deposit register.
3. Application form of booking of Shradha Mandap.

FINANCIAL POSITION

As there is no separate cash book & Pass book is maintained at the level of Shradha Mandap, the financial position for the period 2015-16 could not be furnished.

Only those amount collected in shape of B.D / Cheques towards booking charges of Shradha Mandap is deposited in the General fund A/C of cash section . The detailed position is furnished below.

Total amount collected towards booking of Shradha Mandap for the year 2015-16 (sl no 34 to 66 of collection register)= 33 x 3000 =99000.00

(Amount collected in shape of B.D = Rs 99000.00 is deposited to C.F

Audit of Receipt -nil

16.57 -

Gent's Hostel No. I Gopabandhu Chhatrabas for the year 2015-16

TITLE SHEET

1	Name of the Institution	Gopabandhu Chhatrabasa
2	Year of Account under Audit	2015-16
3	Name of the Superintendent for the period under Audit	Dr. Mrutyunjaya panda, Reader C.S.
4	Name of the Superintendent for the time of Audit	Dr. Manoranjan Senapati Reader, of Sanskrit Department
	Staff Position:	
1	Office Assistant (Part Time)	2
2	Care Taker	1
3	Ward Boy	3
4	Attendant	1
5	Ngght Watcher	1

6	Gardener	1
7	Sweeper	2
8	Day watchmant	1
	Total	12
	Physical Verification of Cash	The physical verification of cash could not be done due to non-maintenance of up-to-date cash book.
List of Verified Records		
Cash Book		
consumable and permanent/Dead stock register		
Pass book		
Vouchers and other connected records		
Demand Register		
Cheque Issue Register		
Caution money issue register		
FINANCIAL POSITION		

The abstract of financial position for the Account Year 2015-16

Opening Balance as on 1.4.15	1320033.63
Received during the period of Audit	1097468.00
received during the period of Audit due to cancellation of cheque	3760.00
Total	2421261.63
Expenditure during the period of Audit	1018506.00
Closing Balance as on 31.3.16 (as per audit)	1402755.63
Closing Balance as on 31.3.16 (as per cash book)	1402755.63
Difference	Nil

Details of Head wise Receipt and Expenditure for the A/C year 2015-16

RECEIPT		EXPENDITURE	
Head of the A/C	Amount	Head of the A/C	Amount
Admission/ Re-admission	1029180.00	staff salary/ remuneration	30400.00
Misc. receipt	40.00	Ex-gratia expenditure	17750.00
bank interest	68248.00	wages	271400.00
TOTAL RECEIPT	1097468.00	comptroller of Finance	150780.00
		office contingency	39932.00
		news paper & magazine	33701.00
		Bank charges	1368.00
		refund of caution money	49860.00
		repair & maintenance	152886.00
		annual function	98429.00
		other function	33400.00
		Airport Chair	138600.00
		TOTAL EXPENDITURE	1018506.00

DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOKS & CASH BOOK BANK BALANCE FIGURE					
Name of the cash Book	Name of the Bank	A/C No.	bank balance as per pass book as on 31.3.16	bank balance as per cash book as on 31.3.16	Difference
General cash book	SBI, U.University Branch	10164207426	1577667.63	1402755.63	174912.00
Bank Reconciliation Statement of General Cash Book as on 31.3.16					
Bank balance as per cash book as on 31.3.16				1402755.63	1402755.63
Add Chq no. 877210 dt. 11.3.16 not encashed during 2015-16				(+) 150780.00	150780.00
Add the difference shown in previous audit report				(+) 24132	24132.00
TOTAL (C/B as per cash book)				1577667.63	1577667.63
INVESTMENT					
TDS NO.	Amount	invested on	matured on	interest rate	
10164310079	15000	3.2.17	3.2.22	6.5	
10164310080	15000	9.5.16	9.5.17	7.25	
10164308128	45000	3.7.16	3.7.19	7	
31591508327	15617	8.1.16	8.1.19	7	
10164308048	40000	3.7.16	3.7.19	7	
31591297519	14323	12.12.14	12.12.19	8.25	
The above TDRs are the A/c payee interest in which the interest credited in A/C no. 10164207426 in every 3 months.					
STOCK POSITION: As per OGFR Rule-105 they have produced Dead Stock/ permanent (listed non-consumable item) stock register and consumable stock register.					
ADVANCES				nil	
AUDIT OF RECEIPT				nil	
AUDIT OF EXPENDITURE				On verification of cash book with reference to Ex-gratia register , it was seen that an amount of Rs. 17750.00 was paid to the hostel staff towards Ex-gratia . In response to the pom issued on this score, the local authority has deposited the said amount of Rs. 17750.00 in SBI A/C No-10164207426(Hostel A/C) on dtd.28.2.18 which was verified by audit.hence the objection dropped.(pom page-217)	
AUDIT OF SCHEME				no scheme	
AUDIT CERIFICATE: Certified that the accounts of Gents Hostel No. 1 , Utkal University , Vani Vihar for the A/c year 2015-16 have been covered under audit and found correct subject to the remarks offered in the foreign paragraph.					
GENERAL REMARKS BY THE AUDITOR: Much and more effortrs may be taken to ensure proper maintenance of					

350 / 409

FINANCIAL POSITION					
The abstract of financial position for the Account Year 2015-16					
Opening Balance as on 1.4.15			1716244.57		
Cash in hand			600.00		
Received during the period of Audit			806743.00		
Total			2523587.57		
Expenditure during the period of Audit			539498.00		
Closing Balance as on 31.3.16 (as per audit)			1984089.57		
Closing Balance as on 31.3.16 (as per cash book)			1983489.57		
			600		
			1984089.57		
Difference			Nil		
Details of Head wise Receipt and Expenditure for the A/C year 2015-16					
RECEIPT		EXPENDITURE			
Head of A/C	Amount in Rs.	Head of A/C	Amount in Rs.		
Admission/ Re-admission	701370.00	staff salary/ remuneration	30400.00		
bank interest	73373.00	sports tournament	7000.00		
study loan	32000.00	O.C	86245.00		
Total	806743.00	refund of caution money	1980.00		
		Annual Function	103500.00		
		other function	31075.00		
		aquagrard repairing	9650.00		
		cooler & purifier	42850.00		
		LED TV & Set-Top Box	76389.00		
		study loan	32000.00		
		bank charges	429.00		
		Net Connection	8090.00		
		repairing & maintenance	109890.00		
		TOTAL	539498.00		
Name of the cash Book	Name of the Bank	A/C No.	bank balance as per pass book 31.3.16	bank balance as per cash book as on 31.3.16	Difference
General cash book	SBI, U.University Branch	10164209547	1983489.57	1983489.57	Nil
	STOCK POSITION	As per OGFR Rule-105 they have produced Dead Stock/ permanent (listed non-consumable item) stock register and consumable stock register.			
		No investment during 2015-16			

	INVESTMENT		
	ADVANCES	nil	
	AUDIT OF RECEIPT	nil	
	AUDIT OF EXPENDITURE	nil	
	AUDIT OF SCHEME	no scheme	

16.59 -

Gent's Hostel No. 3 Fakir Mohan Chhatrabas for the year 2015-16

TITLE SHEET

1	Name of the Institution	Fakir Mohan Chhatrabas
2	Year of Account under Audit	2015-16
3	Name of the Superintendent for the period under Audit	Dr. Bikram Keshari Rath, Reader MCA
4	Name of the Superintendent for the time of Audit	Dr. Dasharathi Sahoo, Reader MBA

	Staff Position:	
1	Office Assistant (Part Time)	2
2	Care Taker	1
3	Ward Boy	4
4	Attendant	0
5	Night Watcher	0
6	Gardener	0
7	Sweeper	2
	Total	9

Physical Verification of Cash: The physical verification of cash could not be done due to non-maintenance of up-to-date cash book.

List of verified records:

Cash Book.

Stock register

Pass Book

Vouchers file

Demand register

Cheque issue register

The abstract of financial position for the Account Year 2015-16	
Opening Balance as on 1.4.15	988548.90
Received during the period of Audit	437832.1
Total	1426381.00
Expenditure during the period of Audit	527625.00
Closing Balance as on 31.3.16 (as per audit)	898756.00
Closing Balance as on 31.3.16 (as per cash book)	898756.00
Difference	0.00

Cash book wise closing balance on 31.03.216

Name of the cash book	In cash (Rs)	In bank (Rs)	Total
Hostel cash book	8277.00	890479.00	898756.00

Details of Head wise Receipt and Expenditure for the A/C year 2015-16

RECEIPT		EXPENDITURE	
Head of A/C	Amount in Rs.	Head of A/C	Amount in Rs.
Admission/ Re-admission	400990	staff salary/ remuneration	24400
bank interest	36842.10	wages	69500
Total	437832.10	O.C	41189
		Annual Function	89000
		other function	25121
		TR A/C of supdt.	48000
		repairing & maintenance	47721
		mess	4444
		draft returned	96300
		cooler & purifier	36000
		Ex-gratia for work during admission	5000
		Net Connection	30850
		bank charges	100
		Advance to superintendent for hostel expenses	10000
		TOTAL	527625

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

Name of the cash Book	Name of the Bank	A/C No.	C.B as per pass book	C.B in bank A/c as per cash book	Difference
General cash book	Syndicate Bank	80162200003393	917774.00	890479.00	27295.00

However on issue of POM the local authority has failed to comply the discrepancies of Rs. 27295.00 in between cash book and pass book .Hence, **Rs. 27295.00** is booked under objection till compliance.

STOCK POSITION	As per OGFR Rule-105 a separate accounts should be kept of in 1. "Dead stock" such as plant,machinery,furniture,equipment fixture etc. (non-consumable item) 2. Other store (consumable item) But, It reveals from the stock register produced before audit it was noticed that in the consumable stockregister some non consumable items like table, fan etc have been entered which are not maintained properly for whichthe nos of articles damaged or in good condition could not be traced out.As per OGFR Ruleseparate stock register for consumable and non consumable items should be maintained , which has not been maintained. However, on issue of POM the local authority has failed to comply till the close of audit.																		
INVESTMENT	No investment has been found during the financial year of 2015-16																		
ADVANCES	nil																		
AUDIT OF RECEIPT	nil																		
AUDIT OF EXPENDITURE	<p>A) <u>In admissible payment towards Ex-gratia:</u></p> <p>On verification of Cash book and voucher it is seen that 3 no of employees e.g.1) Sri Khirod Kumar Mohapatra, Sr. Asst. Dev-III section engaged as part time assistant in Gent's Hostel no.3, 2) Suryamani Jena, Care Taker, 3) Benudhar Balantara, Telephone Attendant has been paid Rs. 2000.00, Rs.1500.00 and Rs.1500.00 respectively towards ex-gratia though they were getting remuneration for their respective work in Gent's Hostel no.3 . Besides the remuneration payment to the concerned persons was neither sanctioned by the local authority nor any higher authorities. On issue of the POM the local authority has failed to comply the position. It is noted here that in a similar case the ex-gratia which was paid Gent's Hostel no.1 to different employees was recovered on issue of the objection during the course of audit. Under the circumstances it is also treated in the audit that in a like manner the ex-gratia payment in this case is treated as inadmissible . Thus the amount of Rs. 5000.00 is inadmissible and suggested for recovery from the concerned persons. The following persons are held responsible.</p> <table><tr><td>1</td><td>Sri Bikram Keshari Ratha, Reader, MCA</td><td>2500.00</td><td></td></tr><tr><td>2</td><td>Sri Khirod Kumar Mohapatr, Sr. Assistant</td><td>2500.00</td><td></td></tr></table> <p>B) <u>Adjustment voucher not exhibited in Cash book:</u></p> <p>On verification of cash book it is seen that an amount of Rs. 10000.00 was withdrawn from Bank A/C no. 80162200003393 in self withdrawal cheque by Sri Bikram Keshari Ratha, the then Superintendent of Gent's Hostel no.3 in advance vide cheque no. 362656 dt. 24.4.15 towards menial expenses of hostel . which has been booked on expenditure side in cash book vide Vr. no. 5 dt. 25.4.15. But the said withdrawal amount has neither been shown in the inner side of the cash book nor cash in hand. Further the day to day expenditure thereto has also not shown towards adjustment of the advance. On issue of POM the local authority has failed to comply till the close of audit , hence the total amount of Rs. 10000.00 is suggested for recovery. The following persons are equally responsible</p> <table><tr><td>1</td><td>Sri Bikram Keshari Ratha, Reader, MCA</td><td>5000.00</td><td></td></tr><tr><td>2</td><td>Sri Khirod Kumar Mohapatr, Sr. Assistant</td><td>5000.00</td><td></td></tr></table>			1	Sri Bikram Keshari Ratha, Reader, MCA	2500.00		2	Sri Khirod Kumar Mohapatr, Sr. Assistant	2500.00		1	Sri Bikram Keshari Ratha, Reader, MCA	5000.00		2	Sri Khirod Kumar Mohapatr, Sr. Assistant	5000.00	
1	Sri Bikram Keshari Ratha, Reader, MCA	2500.00																	
2	Sri Khirod Kumar Mohapatr, Sr. Assistant	2500.00																	
1	Sri Bikram Keshari Ratha, Reader, MCA	5000.00																	
2	Sri Khirod Kumar Mohapatr, Sr. Assistant	5000.00																	
AUDIT OF SCHEME	no scheme																		
	Staff Position:																		

1	Office Assistant (Part Time)	2
2	Care Taker	1
3	Ward Boy	4
4	Attendant	0
5	Night Watcher	0
6	Gardener	0
7	Sweeper	2
	Total	9

Physical Verification of Cash: The physical verification of cash could not be done due to non-maintenance of up-to-date cash book.

List of verified records:

Cash Book.

Stock register

Pass Book

Vouchers file

Demand register

Cheque issue register

The abstract of financial position for the Account Year 2015-16

Opening Balance as on 1.4.15	988548.90
Received during the period of Audit	437832.1
Total	1426381.00
Expenditure during the period of Audit	527625.00
Closing Balance as on 31.3.16 (as per audit)	898756.00
Closing Balance as on 31.3.16 (as per cash book)	898756.00
Difference	0.00

Cash book wise closing balance on 31.03.216

Name of the cash book	In cash (Rs)	In bank (Rs)	Total
Hostel cash book	8277.00	890479.00	898756.00

Details of Head wise Receipt and Expenditure for the A/C year 2015-16

RECEIPT		EXPENDITURE	
Head of A/C	Amount in Rs.	Head of A/C	Amount in Rs.
Admission/ Re-admission	400990	staff salary/ remuneration	24400
bank interest	36842.10	wages	69500
Total	437832.10	O.C	41189
		Annual Function	89000
		other function	25121
		TR A/C of supdt.	48000
		repairing & maintenance	47721

		mess	4444
		draft returned	96300
		cooler & purifier	36000
		Ex-gratia for work during admission	5000
		Net Connection	30850
		bank charges	100
		Advance to superintendent for hostel expenses	10000
		TOTAL	527625

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

Name of the cash Book	Name of the Bank	A/C No.	C.B as per pass book	C.B in bank A/c as per cash book	Difference
General cash book	Syndicate Bank	80162200003393	917774.00	890479.00	27295.00

However on issue of POM the local authority has failed to comply the discrepancies of Rs. 27295.00 in between cash book and pass book .Hence, **Rs. 27295.00** is booked under objection till compliance.

STOCK POSITION	<p>As per OGFR Rule-105 a separate accounts should be kept of in</p> <ul style="list-style-type: none"> i. "Dead stock" such as plant,machinery,furniture,equipment fixture etc. (non-consumable item) ii. Other store (consumable item) <p>But, It reveals from the stock register produced before audit it was noticed that in the consumable stockregister some non consumable items like table, fan etc have been entered which are not maintained properly for whichthe nos of articles damaged or in good condition could not be traced out.As per OGFR Ruleseparate stock register for consumable and non consumable items should be maintained , which has not been maintained.</p> <p>However, on issue of POM the local authority has failed to comply till the close of audit.</p>
INVESTMENT	No investment has been found during the financial year of 2015-16
ADVANCES	nil
AUDIT OF RECEIPT	nil
AUDIT OF EXPENDITURE	<p>A) <u>In admissible payment towards Ex-gratia:</u></p> <p>On verification of Cash book and voucher it is seen that 3 no of employees e.g.1) Sri Khirod Kumar Mohapatra, Sr. Asst. Dev-III section engaged as part time assistant in Gent's Hostel no.3, 2) Suryamani Jena, Care Taker, 3) Benudhar Balantara, Telephone Attendant has</p>

been paid Rs. 2000.00, Rs.1500.00 and Rs.1500.00 respectively towards ex-gratia though they were getting remuneration for their respective work in Gent's Hostel no.3 . Besides the remuneration payment to the concerned persons was neither sanctioned by the local authority nor any higher authorities. On issue of the POM the local authority has failed to comply the position. It is noted here that in a similar case the ex-gratia which was paid Gent's Hostel no.1 to different employees was recovered on issue of the objection during the course of audit. Under the circumstances it is also treated in the audit that in a like manner the ex-gratia payment in this case is treated as inadmissible . Thus the amount of Rs. 5000.00 is inadmissible and suggested for recovery from the concerned persons. The following persons are held responsible.

1	Sri Bikram MCA	Keshari Ratha, Reader,	2500.00
2	Sri Khirod Assistant	Kumar Mohapatr, Sr.	2500.00

B) Adjustment voucher not exhibited in Cash book:

On verification of cash book it is seen that an amount of Rs. 10000.00 was withdrawn from Bank A/C no. 80162200003393 in self withdrawal cheque by Sri Bikram Keshari Ratha, the then Superintendent of Gent's Hostel no.3 in advance vide cheque no. 362656 dt. 24.4.15 towards menial expenses of hostel . which has been booked on expenditure side in cash book vide Vr. no. 5 dt. 25.4.15. But the said withdrawal amount has neither been shown in the inner side of the cash book nor cash in hand. Further the day to day expenditure thereto has also not shown towards adjustment of the advance. On issue of POM the local authority has failed to comply till the close of audit , hence the total amount of Rs. 10000.00 is suggested for recovery. The following persons are equally responsible

1	Sri Bikram MCA	Keshari Ratha, Reader,	5000.00
2	Sri Khirod Assistant	Kumar Mohapatr, Sr.	5000.00

AUDIT OF SCHEME no scheme

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Bikram Keshari Rath	Reader in MCA	Utkal University, Vani Vihar	7500
2	Khirod Kumar Mohapatra	Sr. Assistant,	Utkal University, Vani	7500

		Development - III, Part time Assistant in Gents Hostel No.3	Vihar	

16.60 -

Gent's Hostel No. 4 Godavarisha Chhatrabash for the year A/c Year 2015-16	
TITLE SHEET	
1	Name of the Institution : Godavarisha Chhatravasa
2	Year of Account under Audit : 2015-16
3	Name of the Superintendent for the period under Audit : Bijaya Kumar Rath, reader, Deptment of Geology, Prafulla Kumar Panda, Reader, Physics, Rabindra Kumar Swain, Lecture in Commerce.
4	Name of the Superintendent for the time of Audit : Braja Narayan Patra, Reader, P.G. Department of Chemistry.
	Staff Position:
1	Office Assistant (Part Time) : 1
2	Care Taker: 1
3	Ward Boy: 4
4	Attendant: 2
5	Ngght Watcher: 1
6	Gardener: 0
7	Sweeper: 2
	Total: 11
	Physical Verification of Cash: The physical verification of cash could not be done due to non-maintenance of up-to-date cash book.
	List of Verified Records
	Cash Book
	Stock Register(consumable and permanent/ Dead)
	Pass book
	Voucher guard file
	Demand Register
	Cheque issue Register
	caution money register

Physical Verification of Cash: The physical verification of cash could not be done due to non-maintenance of up-to-date cash book.

List of verified records:

Cash Book.

Consumable & Dead/ Permanent Stock Register.

Pass Book

Vouchers file

Demand register

Cheque issue register

FINANCIAL POSITION					
The abstract of financial position for the Account Year 2015-16					
Particulars			Amount		
Opening Balance as on 1.4.15 (as per audit)			701061.98		
Received during the period of Audit			726523.00		
Total			1427584.98		
Expenditure during the period of Audit			352590.00		
Closing Balance as on 31.3.16 (as per audit)			1074994.98		
Closing Balance as on 31.3.16 (as per cash book)			1071494.08		
Difference in closing balance as per cash book and as per audit .			3500.90		
Analysis of the above difference					
Add Advance given in 2010-11 , surcharged in the year 2011-12 in A/R no. 747/AR/12-13, pg. no. 245 which has not been realised yet.			3500.00 (+)		
Add Cash in hand			0.90(+)		
Total			3500.90		
Details of Head wise Receipt and Expenditure for the A/C year 2015-16					
RECEIPT			EXPENDITURE		
sl.No.	Head of the A/C	Amount	Head of the A/C	Amount	
1	Admission/ Re-admission	685000.00	staff salary/ remuneration	82700.00	
2	Fine collected for over staying	8190.00	O.C	74100.00	
3	Bank interest	33333.00	refund of caution money	2800.00	
	TOTAL RECEIPT	726523.00	other function	25790.00	
			repairing & maintenance	38835.00	
			mess	4500.00	
			labour charges	14000.00	

			Bank Charges	115.00
			AMC	9750.00
			Annual Function	100000
			TOTAL EXPENDITURE	352590.00

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

Name of the cash Book	Name of the Bank	A/C No.	C.B as per pass book	C.B in bank A/c as per cash book	Difference
General cash book	SBI, U.University Branch	10164209478	1076694.08	1076694.08	0.00

STOCK POSITION : As per OGFR Rule-105 they have produced Dead Stock/ permanent (listed non-consumable item) stock register and consumable stock register.

INVESTMENT: No investment during 2015-16

ADVANCES: Nil

AUDIT OF RECEIPT: Nil

AUDIT OF EXPENDITURE : Nil

AUDIT OF SCHEME : No Scheme.

16.61 -

Gent's Hostel No. 5 Pandit Nilakantha Chhatrabas for the A/C year 2015-16

TITLE SHEET

1	Name of the Institution :	Pandita Nilakantha Chhatrabas
2	Year of Account under Audit :	2015-16
3	Name of the Superintendent for the period under Audit :	Dr. Kanhu Charan Satpathy, Associate Professor, Anthropology.
4	Name of the Superintendent for the time of Audit:	Dr. Satya Narayan Pal, Associate Prof. Chemistry.
	Staff Position:	
1	Office Assistant (Part Time) :	1

2	Care Taker:	1
3	Ward Boy:	0
4	Attendant:	2
5	Night Watcher:	1
6	Gardener	0
7	Sweeper	1
	Total	6

Physical Verification of Cash: The physical verification of cash could not be done due to non-maintenance of up-to-date cash book.

List of verified records:

Cash Book.

Consumable & Dead/Permanent stock Register

Pass Book

Vouchers file

Demand register

Cheque issue register

FINANCIAL POSITION

The abstract of financial position for the Account Year 2015-16

Opening Balance as on 1.4.15	585049.60
Received during the period of Audit	325423.00
Total	910472.60
Expenditure during the period of Audit	317092.00
Closing Balance as on 31.3.16 (as per AUDIT)	593380.60
Closing Balance as on 31.3.16 (as per cash book)	593380.60
Difference	0.00

Details of Head wise Receipt and Expenditure for the A/C year 2015-16

RECEIPT		EXPENDITURE	
Head of A/C	Amount in Rs.	Head of A/C	Amount in Rs.
Admission/ Re-admission	325423.00	staff salary/ remuneration	203350.00
Total	325423.00	AMC	5550.00.00
		O.C	48986.00
		refund of caution money	29050.00
		other function	8556.00
		picnic	4900.00
		Utensil purchased for mess	1500.00
		Festival Advances	15000.00
		bank charges	200.00
		TOTAL	317092.00

DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOKS & CASH BOOK BANK BALANCE FIGURE					
Name of the cash Book	Name of the Bank	A/C No.	C.B as per pass book	C.B in bank A/c as per cash book	Difference
General cash book	SBI, U.University Branch	10164207 379	594480.60	593380.60	1100.00
Analysis of the above difference in pass book and Cash book					
Non - encashment of Cheque no. 421066 dt. 21.12.15					555.00
Non - encashment of Cheque no. 421078 dt. 4.3.16					550.00
Total					1100.00
STOCK POSITION			As per OGFR Rule-105 they have produced Dead Stock/ permanent (listed non-consumable item) stock register and consumable stock register.		
			No investment has found during the a/c year of 2015-16		
INVESTMENT					
ADVANCES			nil		
AUDIT OF RECEIPT			nil		
AUDIT OF EXPENDITURE			nil		
AUDIT OF SCHEME			no scheme		
16.62 -					
Gent's Hostel No. 6 . Acharya Harihar Chhatrabas for the year 2015-16					
TITLE SHEET					
1	Name of the Institution		Acharya Harihar Chhatrabas(Gent's Hostel No.6)		
2	Year of Account under Audit		2015-16		
3	Name of the Superintendent for the period under Audit		Dr. Prafulla Kumar Behera, Reader Computer Science Department		
4	Name of the Superintendent for the time of Audit		Dr. Braja Sundar Mishra, Reader Sanskrit Department.		
	Staff Position:				
1	Office Assistant (Part Time)				1
2	Care Taker				1
3	Ward Boy				1
4	Attendant				1

5	Ngth Watcher	1
6	Gardener	1
7	Sweeper	1
	Total	7

Physical Verification of Cash : The physical verification of cash could not be done due to non-maintenance of up-to-date cash book.

List of Verified Records

1	Cash Book
2	Stock Register
3	Pass book
4	Vouchers
5	Demand Register
6	Cheque Issue Register
7	caution money register
8	Wages Payment register
9	Investment Register

FINANCIAL POSITION

The abstract of financial position for the Account Year 2015-16

Particulars	Amount
Opening Balance as on 1.4.15 (as per audit)	104988.64
Received during the period of Audit	1242612.74
Total	1347601.38
Expenditure during the period of Audit	1318853
Closing Balance as on 31.3.16 (as per audit)	28748.38
Closing Balance as on 31.3.16 (as per cash book)	28748.38
Difference	0.00

Cash book wise closing balance on 31.03.216

Name of the cash book	In cash (Rs)	In bank (Rs)	Total
Hostel cash book	719.00	28029.00	28748.00

Details of Head wise Receipt and Expenditure for the A/C year 2015-16

RECEIPT			EXPENDITURE		
sl.No.	Head of the A/C	Amount	sl.No.	Head of the A/C	Amount
1	Admission/ Re-admission	675675	1	staff salary/ remuneration	358500
2	F.D Eencashed	557029.44	2	O.C	79640

3	TDS Reversed	41.04	3	refund of caution money	16800
4	Interest	8667.26	4	other function	29000
5	cancellation of cheque	1200.00	5	repairing & maintenance	69641
	TOTAL RECEIPT	1242612.74	6	transfer to mess account	9025
			7	Picnic	65250
			8	F.D invested	510000
			9	Cooler & Aquaguard	41450
			10	LED TV	69990
			11	Airport Chair	69300
			12	Bank Charges	257
				TOTAL EXPENDITURE	1318853

DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK

name of the bank	a/c no.	closing balance in pass book as on 31.3.16	closing balance in bank as shown in cash book as on 31.3.16	difference
Syndicate Bank, University Camp	80162200006741	28029.38	28029.38	0.00

INVESTMENT:

F.D No.	Amount Invested	period	Matured date	Amount matured
SBK527886	510000.00	1 yr	15.4.16	554751.46
SBK527616	200000.00	1 yr	9.10.15	218079.68
SBK527616	218079.68	1 Yr	9.10.16	234901.44

STOCK POSITION

As per OGFR Rule-105 a separate accounts should be kept of in

- i. "Dead stock" such as plant,machinery,furniture,equipment fixture etc. (non-consumable item)
- ii. Other store (consumable item)

But, It reveals from the stock register produced before audit it was noticed that in the consumable stockregister some non consumable items like table, fan etc have been entered which are not maintained properly for whichthe nos of articles damaged or in good condition could not be traced out.As per OGFR Ruleseparate stock register for consumable and non consumable items should be maintained , which has not been maintained.

However, on issue of POM the local authority has failed to comply till the close of audit.

ADVANCES	nil
AUDIT OF RECEIPT	nil

AUDIT OF EXPENDITURE

Transfer of amount shown fictitiously:

On verification of the cash book , it is seen that an amount of Rs.9025.00 has been shown transferred from hostel A/c no. **80162200006741** to Mess A/c no. 80162200007801 . Neither the mess account was shown to audit to verify the genuineness of transfer nor the amount was returned back to the account . Hence, the transfer shown was treated as fictitious and suggested for recovery.On issue of the POM the local authority has failed to comply till the close of audit. Hence, the entire amount of Rs.9025.00 is treated as fictitious entry in the expenditure side and thus suggested for recovery from the concerned persons. The following persons are held responsible

1	Dr. Prafulla Kumar Behera, Reader in Computer Science and Application	4513.00
2	D.V.L.N Rao, Sr. Steno, Controller of Finance, Establishment	4512.00

AUDIT OF SCHEME

no scheme

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	D.V.L.N Rao	Sr.Steno, Controller of Finance	Utkal University, Vani Vihar	4512
2	Dr. Prafulla Kumar Behera	Reader in Comp. Science	Utkal University Vanivihar	4513

16.63 -

School of women studies(SFS) for the year 2015-16

TITLE SHEET

1	Name of the Institution	School of women studies
2	Year of Account under Audit	2015-16
3	Name of the Course Co-ordinator for the period under Audit	Swarnamayee Tripathy, Prof. Public Administration.
4	Name of the Course Co-ordinator for the time of Audit	Swarnamayee Tripathy, Prof. Public Administration.

Staff Position:

1	Office Assistant (Part Time)	1
4	Attendant	1
7	Sweeper	1
	Total	3

Physical Verification of Cash : The physical verification of cash could not be done due to non-maintenance of up-to-date cash book.

1	Cash Book
2	Stock Register(consumable & Dead/permanent)
3	Pass book
4	Vouchers Guard file
5	Cheque Issue Register

FINANCIAL POSITION

The abstract of financial position for the Account Year 2015-16

Particulars	Amount
Opening Balance as on 1.4.15 (as per audit)	1126484.38
Received during the period of Audit	393078.00
Total	1519562.38
Expenditure during the period of Audit	326304.00
Closing Balance as on 31.3.16 (as per audit)	1193258.38
Closing Balance as on 31.3.16 (as per cash book)	1198218.38
Difference	4960.00 (difference due to previous audit)

Details of Head wise Receipt and Expenditure for the A/C year 2015-16

RECEIPT		EXPENDITURE	
Head of the A/C	Amount	Head of the A/C	Amount
Course fee	342000	staff salary/ remuneration	148659
Bank Interest	51078.00	O.C	52561
TOTAL RECEIPT	393078.00	remuneration to guest lecture	60125
		celebration	20760
		repairing & maintenance	22199
		annual function	10000
		labour charges	12000
		TOTAL EXPENDITURE	326304

DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK

name of the bank	a/c no.	closing balance in pass book as on 31.3.16	closing balance in bank as shown in cash book as on 31.3.16	difference
SBI U.University Branch	10164210905	1198321.38	1198218.38	103.00

Reconciliation of closing balance as per cash book and bank pass book as on 31.3.16.

On checking of the cash book and the bank pass book of School of Women Studies , it is seen that there is a difference of Rs. 103.00 in the closing balance as on dt. 31.3.16. In reply to the POM issued the local authority has added the amount of Rs. 103.00 in Opening Balance in Cash Book at page no. 111 which is not justified to the POM issued.As the reply of the local authority is not satisfactory the amount of Rs.103.00 is held under objection till the close of audit.

STOCK POSITION	As per OGFR Rule-105 they have produced Dead Stock/ permanent (listed non-consumable item) stock register and consumable stock register.
INVESTMENT	No investment has found during the year of 2015-16
ADVANCES	nil
AUDIT OF RECEIPT	nil
AUDIT OF EXPENDITURE	nil
AUDIT OF SCHEME	no scheme

16.64 -

ACADAMIC STAFF COLLEGE (UGC-HRDC)UTKAL UNIVERSITY, BHUBANESWAR FOR 2015-16

TITLE SHEET

Name of the Institution	Academic Staff College
Year of Account under Audit	2015-16
Name of the Local Authority during the year of A/Cs	Dr.Pradeep Ku Chand,Director
Name of the Local Authority at the time of Audit	Dr. Jayant Ku Parida,Director

Introductory:- Established in July 1987 the erstwhile Academic staff College(ASC),re-nomenclatured as on 13 th may 2015 as UGC-Human Resource Development centre(UGC-HRDC),of Utkal University is one among the 66 ASCs located at Universities of India.This centre belong to UGC cluster 8.The UGC-HRDC at Utkal University has recognized the urgent need for creating effective systems to provide opportunities for professional and career development of teachers necessary for quality education and research.

Staff Position:-

Category of Staff	Sanctioned Strength	Existing Strength
Teaching	3	1
Non Teaching	8	1

Physical Verification:-The physical verification could not be conducted due to non maintenance of up to date cashbook.

List of verified records :-

- i)Joint a/c cash book
- ii)General Cash book
- iii)Registration fee A/c cash book
- iv)Induction training Programme cash book
- v) Paid vouchers
- vi)Cheque issue register
- vii)Bank pass books
- viii)Related records and files
- ix)Stock register

Abstract of Financial position

Name of the	O.B as on	Receipt	Total	Expenditure	C.B as per	C.B as per	Difference
-------------	-----------	---------	-------	-------------	------------	------------	------------

cash book	1.4.2015				Audit	cash book	
Cash book Relating to Joint A/C no-8016220000 8258	40706.31	2501922.98	2542629.29	2500000.00	42629.29	42629.29	nil
General Cash book	23557.69	4640350.98	4663908.67	2218132.00	2445776.67	2542373.67	96597.00
Registration fee A/c cash book	221636.14	324182.12	545818.26	220000.00	325818.26	325818.26	Nil
Induction training programme	1000.00	2238258.87	2239258.87	2139337.00	99921.87	99921.87	Nil

i) Financial Position of Joint A/C cash book, Registration fee A/c cash book has not been reflected in last A.R, hence the O.B as on 1.4.15 was taken as per cash book. Besides, the Induction training programme cash book was newly maintained during 2015-16 and respective bank A/c was newly opened during 2015-16, Hence O.B was taken as per cash book.

ii) The UGC grant is credited in joint account (A/C No-80162200008258, Synd Bank) of Academic Staff College, and the same was transferred to General Cash book.

Reconciliation of Difference between C.B as per audit and C.B as per General cash book

Closing balance as per cash book as on 31.3.16 : Rs. 2542373. 67

Deduct difference between audit CB & cash book C.B : (-) Rs. 96597.00

(As per last Audit Report No : 190624/AR/2016-2017 for 14-15)

Closing balance as per audit as on 31.3. 2016 : Rs. 2445776.67

The above difference may be reconciled and fact reported to next audit till then Rs.96597.00 is kept under objection.

1) Head wise Receipt & Expenditure of Joint A/C no-8258

Head of a/c	Receipt during the year 2015-16	Head of A/c	Expenditure during the year
Grant	2500000.00	Grant transferred to Academic Staff College a/c	2500000.00
Interest	1922.98	-	-
TOTAL	2501922.98	TOTAL	2500000.00

Head wise Receipt & Expenditure of Academic Staff college General Cash Book

Head of a/c	Receipt during the year 2015-16	Head of A/c	Expenditure during the year
Grant	4000000.00	Payment to Resource person & course Co-ordinator	1037259.00
Grant received towards re-imbursement of Summer & Winter school Expense	3895530.00	Working expense & reading materials	380873.00
Transferred from Registration fee A/C no-80162140100.00(in flexi mode)	220000.00	Transferred to A/C no-801620114390(Induction training programme)	800000.00
Bank Interest	27305.98	-	-
Cash book reconciliation	3000.00	-	-
Audit Recovery	515.00	-	-
TOTAL	4640350.98	TOTAL	2218132.00

Head wise Receipt & Expenditure of Registration fee A/c

Head of a/c	Receipt during the year 2015-16	Head of A/c	Expenditure during the year
Registration fees	320000.00	Transferred to ASC A/c no-80162200011060(General Cash book)	220000.00
Bank Interest	4182.12	-	-
TOTAL	324182.12	TOTAL	220000.00

Head wise Receipt & Expenditure of Induction Training programme Cash book:-

Head of a/c	Receipt during the year 2015-16	Head of A/c	Expenditure during the year
Transferred from Director, ASC General cash book(A/c no- 80162200011060)	800000.00	Remuneration to resource person	74720.00
Grant received from H.E deptt ,Govt. of Odisha	1436350.00	Honorarium to Course Co-Ordinators	12000.00
Bank Interest	1908.87	Lodging & Boarding of Participants	1039000.00
-	-	Contingency	213517.00
-	-	Refunded to ASC A/c no- 80162200011060	800000.00
TOTAL	2238258.87	TOTAL	2139337.00

DETAILS OF CLOSING BALANCE FIGURE OF AS PER PASS BOOK & CASH BOOK AS ON 31.03.2016

Name of the cash book	Name of the bank	A/c No	C.B as per bank pass book	C.B in bank as per cash book	Difference
Joint A/C Cash book	Syndicate Bank,UU Branch	80162200008258	42629.29	42629.29	Nil
General Cash book	Syndicate Bank, UU Branch	80162200011060	2532356.67	2542373.67	10017.00
Registration fee A/c	Syndicate Bank,UU Branch	801620110133	2595.87		
	Syndicate Bank,UU Branch	80162140100(in flexi mode)	249619.51		
	TOTAL		252215.38		
				325818.26	73602.88
Induction Training Programme	Syndicate Bank,UU Branch	801620114390	1668928.87	99921.87	1569007.00

As per Rule-17 of OUAM-1987 , "At the end of the every week, the statement of accounts from the Bank(s) shall be checked with the Cashbook & and the Cheque Issue Register in order to ensure that the balance as shown in the Cash book agrees with the bank balance as stated by the bank in the statement of account."

1.Reconciliation Of difference between C.B in Bank as per General Cash book and C.B in respective Bank a/c :-POMpg-7As per Rule of Odisha Universities Accounts Manual,1987 at the end of every week, the statement of accounts received from the bank is to be checked with the cash book and cheque issue register in order to ensure that the balance as shown in the cash book agrees with the bank balance as stated by the bank in the statement of accounts. As per procedure 20(ii) of the O.U.A.M,1987 a statement is to be prepared by the local authority to explain the difference between the cash balance in the bank and the cash balance in the University cash book.Besides all the auditee institutions were instructed to work out reconciliation figure in every month as provided in Finance Deptt. Letter No-690/XIV,AUD-1/2003 dated 21.01.2009. The University authority was requested to state the reason of deviation of Govt. instruction and Odisha Universities Accounts Manual,1987. But no reply was received in response to objection memo issued.

The un-reconciled amount need be reconciled and produced to next audit.Till reconciliation , the differncial amount of Rs.10017.00 is kept under objection.

2.Reconciliation Of difference between C.B in Bank as per Registration Fee Cash book and C.B in respective Bank a/c:- pom pg-227

C.B as per cash book =Rs. 325818.26

(Ded) 86 nos of Draft(@1000/-) presented in bank but

Not credited in bank during 2015-16 rather credited

During 2016-17 & 2017-18 (pom pg-92) = (-) 86000.00

TOTAL = 239818.26

C.B as per bank pass books = 252215.38

Difference = 12397.00

Hence the above difference may be reconciled and fact reported to next audit ,till then Rs.12397.00 is kept under objection.

Reconciliation Of difference between C.B in Bank as per Induction training programme Cash book and C.B in respective Bank a/c:-POM pg-227

C.B as per cash book = Rs. 99921.87

(Add) Cheque issued but not encashed till 31.3.16 (+) 1569207.00

(Ded) Bank charges debited from bank but not

reflected in cash book (-) 200.00

C.B as per pass book =Rs.1668928.87

Details of unencashed Cheque:-

Ch no/dt	Amount
556801/30.3.16	145000.00
556802/30.3.16	238000.00
556803/30.3.16	14200.00
556804/30.3.16	18320.00
556805/30.3.16	500000.00
556806/30.3.16	28979.00
556807/30.3.16	3000.00
556808/30.3.16	3000.00
556809/30.3.16	208500.00
556810/30.3.16	6000.00
556811/30.3.16	6000.00
556812/30.3.16	9120.00
556813/30.3.16	10000.00
556814/30.3.16	3710.00
556815/30.3.16	300000.00
556816/30.3.16	1000.00
556817/30.3.16	1000.00
556818/30.3.16	1000.00
556819/30.3.16	1000.00
556820/30.3.16	22500.00
556821/30.3.16	21150.00
556822/30.3.16	16778.00
556823/30.3.16	3150.00
556824/30.3.16	3150.00
556825/30.3.16	3150.00
556794	1500.00
TOTAL	1569207.00

STOCK POSITION: The stock position of non consumable item like Computer air conditioner, projector, Xerox machine ,almirah, refrigerator etc the year 2015-16 was not produced till close of audit.

In course of audit of it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also

not been done for years together. No Inventory of the dead stock is maintained.

The following guidelines in respect of stock & store of articles need be followed henceforth by the Department & compliance reported .

As per Procedure 57 (i) of OUAM,1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year.

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article.

As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded.

As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account.

As per Rule 111 of O.G.F.R.. a physical verification of all stores should be made at least once in every year by the Head of Office concerned or such other as may be specially authorized by him.

INVESTMENT :- Nil

ADVANCES:- As per previous year audit report there was no outstanding advance as on 31.3.15. And no advance has been made in this college during the year under audit.

AUDIT OF RECEIPT—

1)Non-maintenance of Register of drafts/cheques & Misc. receipt books:-

In support of receipts (Registration fee) shown in cash books during the year 2015-16, Misc. Receipt Books & Register of drafts/ cheques have not been maintained by the local authority. As per Rule 11(iii)(a)&(b) of O.U.A.M. 1987, In support of receipts, acknowledgement of receipt i.e.duplicate receipts in M.R. books & Register of cheques/drafts are essential for proof of genuineness of amounts so collected by the Academic Staff College. However the deposit slips of the banks were verified in audit, but the very purpose of rule-3 of O.G.F.R. 1959 in the context of collections has not been fulfilled .Hence maintenance of Misc. Receipt Books & Register of drafts/cheques need be given utmost priority by the local authority without delay and fact reported.

2.)Less credit of registration fees in bank A/c(pom pg-92-93)

During audit it was noticed that total 7 nos. of refresher courses were conducted during 2015-16 as detailed below.

Programmes	No. of participants
Odia	57
Pol.sc.	51
Disaster management	41
Physical science	42
life science	42
Research methodology	44
Commerce & management	43
TOTAL	326

On verification it was seen that a total sum of Rs. 236000.00 was collected from 236 nos of participants(@1000.00/each) for refresher course Odia,Pol Sc.,Disaster management Research Methodology towards registration fees and shown deposited in bank A/c No-80162010010133 as reveals from deposit slip ,but from bank pass book it was revealed that a total sum of Rs.234000.00 was credited in bank in stead of Rs.236000.00 resulting less credit of Rs.2000.00.The reason of less credit may be clarified to audit.

In response to the pom issued on this score, the local authority replied that Bank draft no-190000897 amounting to Rs.1000.00 & draft no-451456085 amounting to Rs.1000.00 were credited in bank on dtd.5.4.16 & 19.5.16 respectively,which was verified by audit.Hence the objection dropped.

3) On further scrutiny it was noticed that the registration fees from the total 84 nos of participants of following refresher courses were not collected resulting less collection of Rs.84000.00 as detailedbelow.

Name of the programme	Nos of Participants	Amount due for collection (@1000/each)	Amount not collected

Physical Science	42 nos	42000.00	42000.00
life science	42 nos	42000.00	42000.00
TOTAL		84000.00	84000.00

The reason of less collection of Rs.84000.00 may be clarified to audit.

In response to the pom issued on this score the local authority replied that two refresher courses (life science & Physical science) was conducted during Nov.2015 with 42 participants in each course .Registration fees of Rs.1000/- per participant of 84 drafts was received at this end. Due to illness of the office assistant all drafts were not presented in the bank on time. Subsequently after revalidation drafts were deposited in the bank, which were credited after 31.3.16.To mention, the T.A/D.A due to those participants to the tune of Rs.550507.00 was held up and released only after receiving the revalidated drafts.

The credit of aforesaid drafts in bank A/c was verified by audit, hence the objection was dropped.

However, following rule of OULM,1987 strictly adhered to regarding any types of receipt.

As per procedure 12 laid down in Orissa Universities Accounts Manual, 1987 "all receipts, irrespective of the mode in which they are received shall be transferred to or deposited in the University Account within thirty days of such receipt."

AUDIT OF EXPENDITURE- Irregular Expenditure made for the induction training programme:-pom pg-229

On checking of the vouchers of induction training programme(funded by H.E Deptt. Govt. of odisha) w.r.t respective cash book and connected file it was noticed that Prof. Madhumita Das and Dr. Jayanta Ku Parida were appointed as Programme course co-ordinator for the induction training programme held at HRDC for the period from 01.2.16 to 20.2.16. As per UGC guide line for HRDC vide para no-11.6 " the honorarium of Rs.6000.00 will be admissible to course Co-odrinator for refreshercourse ,however in special circumstances , more than one coordinator may be appointed and the honorarium amount will be equally shared by them i.e Rs.3000.00 each". But on scrutiny it was noticed that the total sum of Rs.12000.00 was paid towards the honorarium of course co-ordinators as detailed below.

Vr no/dt	Name of the co-ordinator	Amount Paid	Amount admissible	Amount paid in excess
57/31.3.16	Prof. Madhumita Das	6000.00	3000.00	3000.00
58/31.3.16	Dr. Jayanta Ku Parida	6000.00	3000.00	3000.00
	TOTAL	12000.00	6000.00	6000.00

In response to the pom issued on this score the local authority replied that payment of honararium has been paid as per approved rate of the Govt. They are supposed to pay Rs.6000.00+3000.00(additional) budget but actually under paid for Rs.6000.00 only. This is not a UGC programme.

The proof of under payment with necessary documents need be produced to next audit,till then Rs.6000.00 is kept under audit objection.

16.65 -

TITLE SHEET

Name of the Institution	M.A in Tourisim & Heritage Management
Year of Account under Audit	2015-16
Name of the Local Authority during the year of A/Cs	Dr.Susant Ku Patra,Dy Course Co-ordinator(Academic) Dr. Anam Ch Behera,Dy Course Co-ordinator(Accounts)

2.PHYSICAL VERIFICATION

The physical verification could not be conducted due to non maintenance of up to date cashbook.

3. LIST OF VERIFIED RECORDS:

i. Cash book

ii. Paid vouchers relating to year 2015-16

- iii. Cheque counter foil
- iv. Bank pass book.
- v. Related records and files

FINANCIAL POSITION:-

Name of the cash book	O.B as on 1.4.2015	Receipt	Total	Expenditure	C.B as per Audit	C.B as per cash book	Difference
General Cash Book	94067.00	207790.00	301857.00	284050.00	17807.00	17812.00	5.00

Analysis of closing balance:-

Cash in hand =Nil

Cash in bank= 17807.00

Reconciliation of cash book closing balance with audit closing balance as on 31.3.2016

- Closing balance as per cash book as on 31.3. 16 : Rs17812.00
- (Ded)difference between audit CB & cash book : (-) Rs.5.00

(As per last AR for 14-15)

C.B as per audit Rs.17807.00

1. Details of Receipt & Expenditure of General cash book

Head of a/c	Receipt during the year 2015-16	Head of A/c	Expenditure during the year
Deptt. Share received from PG council	154375.00	Staff Remuneration	144000.00
Prev. MTHM budget arrear received from PG council	51459.00	Guest Faculty	50250.00
Bank Interest	1956.00	Field Trip	89800.00
TOTAL	207790.00	TOTAL	284050.00

5. DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASS BOOK & CASH BOOK AS ON 31.03.2016

Sl.No	Name of the cash book	Name of the bank	A/c No	C.B as per bank pass book	C.B in bank as per cash book	Difference
1	General Cash book	SBI,UU Branch	30213103230	18812.00	17812.000	1000.00

The differential amount has not been reconciled by the local authority till the close of audit.The same may need be reconciled and fact reported to audit.,till then Rs.1000.00 is kept under objection.

STOCK POSITION:- The detailed stock position of non consumable items was not furnished by the local authority in spite of issue of POM (pg-216)

In course of audit of it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained.

The following guidelines in respect of physical verification of stock & store articles need be followed henceforth by the Department & compliance reported .

As per Procedure 57 (i) of OUAM,1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year.

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article.

As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded.

As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account.

As per Rule 111 of O.G.F.R.. a physical verification of all stores should be made at least once in every year by the Head of Office concerned or such other as may be specially authorized by him.

INVESTMENT :-No investment has been made during the year 2015-16

ADVANCES :- NIL

AUDIT OF RECEIPTS : In support of collection of different nature of fees from the students no M.R. books are used in the Dept. It is highly irregular. It is suggested in audit to ensure introduction of M.R. books along with Register of fee collection by the local authority henceforth without delay & compliance reported.

AUDIT OF EXPENDITURE :- No comments

16.66 - Computer Center, Utkal University.

Title Sheet:

1	Name of the Institution	Computer Center
2	Year of accounts under audit	2015-16
3	Name of the Local authority during the year of A/Cs	Professor Satish Pradhan
4	Name of the Local authority at the time of audit	Dr.Pratap Rath

Physical Verification:

Physical verification of cash was conducted on dtd. .5.2017 (after transaction) and found cash in hand is nil which agrees with book balance recorded at cash book page no.

Staff Position :

System Manager : 1

Data entry operator :2

Junior Assistant :1

Class IV employee :1

List Of Verified Records:

Cash book

Bank pass book

Stock Register

Paid Vouchers

Financial Position :

1	Opening balance as on 01.04.2015 as per cash book as no audit done since 2012.	330011.3
2	Receipt during the year 2015-16	192649.38
3	Total	522660.68
4	Expenditure during the year 2015-16	261262
5	Closing balance as on 31.3.2016 as per audit	261398.68
6	Closing balance as on 31.3.2016 as per cash book	261398.68
7	Difference	nil

Heads of Receipt and Expenditure:

Heads of Receipts	Amount	Heads of Expenditure	Amount
From C.F., U.U.(contingency,2015-16)	180000	Unspent balance refunded to C.F., U.U.	79731
Bank interest on 30.9.15 n 31.3.16	12649.38	Computer battery purchased	91600
		Office stationery	28875
		Maintenance of A.C. and Xerox machine	14152
		AMC of Printer,computer n window A.C.	44844
		Repairing of water purifier	1060
		EMD	1000
TOTAL	192649.4	TOTAL	261262

Bank position:

Closing balance as on 31.3.2016 as per bank A/c no.80162200001289 ,Syndicate bank	294280.68
Closing balance as on 31.3.2016 as per cash book	261398.68
Difference	32882

Bank Reconciliation :

List if unencashed cheques of 2015- 16	
Cheque no/Date	Amount
363031/21.3.2016	1060
363032/29.3.2016	28875
363033/29.3.16	1947
363034/29.3.2016	1000
Total	32882

Advance Position :

No advance is given during the year 2015-16. There is no advance ledger available in the centre.

Stock Position:

The stock entry of all goods purchased during the year has been done properly. The dead stock register is not available.

Investment:

No investment is done during the year under audit. No investment is available.

Audit of Receipt :

No comment.

Audit of Expenditure:

No comment.

16.67 -

TITLE SHEET

Name of the Institution	PG Deptt. Of AIHCA(Ancient Indian History Culture & Archaeology)
Year of Account under Audit	2015-16
Name of the Local Authority during the year of A/Cs 2015-16	Prof. Sanjaya Acharya, H.O.D
Name of the Local Authority at the time of Audit	Prof. Sanjaya Acharya, H.O.D

PHYSICAL VERIFICATION

The physical verification could not be conducted due to non maintenance of up to date cashbook.

LIST OF VERIFIED RECORDS:

- i. Cash book (Contingency cash book, lab dev. Cash book)
- ii. Paid vouchers relating to year 2015-16
- iii. Cheque counter foil
- iv. Bank pass book.
- v. Related records and files
- vi. Stock register

Staff Position:- Teaching Staff=3

Non Teaching Staff =2

Students Strength:- MA =32

MPhil=10

FINANCIAL POSITION:-

Name of the cash book	O.B as on 1.4.2015	Receipt	Total	Expenditure	C.B as per Audit	C.B as per cash book	Difference
Contingency Cash book	188329.00	188475.00	376804.00	170621.00	201683.00	201683.00	Nil
Lab. Development Cash book	98933.00	3077.00	75144.00	26866.00	75144.00	75144.00	Nil

1. Details of Receipt & Expenditure of Contingency cash book

Head of a/c	Receipt during the year 2015-16	Head of A/c	Expenditure during the year
Centre Charges	13200.00	Examination expense	9702.00
Zonal Valuation	58500.00	Zonal Valuation	40628.00
Skill Dev. Work shop	71305.00	Skill Dev. Work shop	71305.00
Field Trip	17500.00	Field trip	17500.00
Contingency	20000.00	Contingency	20000.00
Bank Interest	7970.00	Unspent Balance refunded to COF	11372.00
-	-	Bank Charges	114.00
TOTAL	188475.00	TOTAL	170621.00

2.Details of Receipt & Expenditure of Lab. Development cash book

Head of a/c	Receipt during the year 2015-16	Head of A/c	Expenditure during the year
Bank Interest	3077.00	I card	1720.00
-	-	Computer & Accessories	25146.00
TOTAL	3077.00	TOTAL	26866.00

DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASS BOOK & CASH BOOK AS ON 31.03.2016

Sl.No	Name of the cash book	Name of the bank	A/c No	C.B as per bank pass book	C.B in bank as per cash book	Difference
1	Contingency Cash book	SBI,UU Branch	10164208259	207183.00	206183.00	1000.00
2	Lab Development Cash book	SBI,UU Branch	10164210531	76694.00	75144.00	1550.00

1. Reconciliation of difference between C.B as per contingency Cash book and bank a/c no-10164208259(POM pg-278)

- The pom was issued for reconciliation above difference . But till close of audit the reconciliation statement was not produced .The same need be produced to next audit, till then differential amount of Rs.1000.00 is kept under objection.

2. Reconciliation of difference between C.B as per Lab Development Cash book and bank a/c no-10164210531

C.B as per cash book =75144.00

Add cheque no-297613/31.3.16

issued but not encashed till 31.3.16 (+)1550.00

C.B as per pass book =76694.00

STOCK POSITION:- (Pom pg-278)

The stock position of non consumable item like Computer air conditioner, projector, Xerox machine ,almirah, refrigerator etc. With obsolete position for the year 2015-16 was not produced till close of audit.

In course of audit of it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained.

The following guidelines in respect of of stock & store articles need be followed henceforth by the Department & compliance reported .

As per Procedure 57 (i) of OUAM,1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year.

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article.

As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the

result of check recorded.

As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account.

As per Rule 111 of O.G.F.R.. a physical verification of all stores should be made at least once in every year by the Head of Office concerned or such other as may be specially authorized by him

INVESTMENT :-No investment has been made during the year 2015-16

ADVANCES :- NIL

AUDIT OF RECEIPT : - In support of collection of different nature of fees from the students no M.R. books are used in the Dept. It is highly irregular. It is suggested in audit to ensure introduction of M.R. books along with Register of fee collection by the local authority henceforth without delay & compliance reported.

AUDIT OF EXPENDITURE:- No comments

16.68 -

M.S Law College, Cuttack

TITLE SHEET	
Name of the institution	M.S Law College, Cuttack
Year of accounts under audit	2015-16
Name of the local authority during the year of A/Cs	Sri Pranab Kumar Rana, Principal
Name of the local authority at the time of audit	Prof Sukanta Kumar Nanda, Principal
Duration of audit	12.01.2018 to 17.03.2018 (21 working days in terms of Party)

Introduction:-

From 20th July 1949, M.S Law College is functioning in its own campus at Cuttack near to college square, Cuttack. It is a constituent college of Utkal University. The college is offering 3 Year LLB, 5 Year Integrated B.A L.L.B (H) & L.L.M Course. The college is having good reputation at National & international levels.

Physical verification:

The position of physical verification done on 12th January is furnished below.

Particulars	Cash	Receipt Books	Reference
Main cash book	Nil	221	SRP-10
U.G.C cash book	Nil	----	Cash book page-83
Five year cash book	Nil	44	SRP-9 , Cash book page-295
Red Cross cash book	Nil	----	Cash book page-23
Hostel cash book	Rs10.00	----	Cash book page-215
Postage Stamp	Nil	---	SRP-15

List of verified Records

1- Main cash book, U.G.C cash book, Five year cash book, Red Cross cash book, & Hostel cash book

2- Paid vouchers relating to the year 2015-16.

3-Bank pass books/statements

4-Money Receipt books and DCR

5-General stock register and stock registers of books and Journals

6-Sanction order/purchase file and Tender quotation file

7-Cheque issue Register and Miscellaneous files

8-Postage stamp register

List of important records not maintained

1. Register of annual receipts & Expenditure

FINANCIAL POSITION

NAME OF THE CASH BOOK	OPENING BALANCE AS ON 1.4.2015	RECEIPT DURING THE YEAR UNDER AUDIT	TOTAL	EXPENDITURE DURING THE YEAR UNDER AUDIT	CLOSING BALANCE AS ON 31.03.2016 AS PER AUDIT	CLOSING BALANCE AS ON 31.03.2016 AS PER CASH BOOK	DIFFERENCE
Main cash book	7,20,285.29	32,70,641.00	39,90,926.29	27,94,783.00	11,96,143.29	11,96,143.29	0.00
Hostel cash book	4,15,503.00	2,80,377.00	6,95,880.00	2,77,685.00	4,18,195.00	4,18,195.00	0.00
Red Cross cash book	60,625.00	8,730.00	69,355.00	4,771.00	64,584.00	64,584.00	0.00
U.G.C cash book	52,26,218.82	1,80,835.00	54,07,053.82	23,76,432.00	30,30,621.82	30,30,621.82	0.00
Five Year cash book	68,58,174.50	91,92,367.00	1,60,50,541.50	1,18,71,277.00	41,79,264.50	42,24,804.50	(-)45,540.00
TOTAL	1,32,80,806.61	1,29,32,950.00	2,62,13,756.61	1,73,24,948.00	88,88,808.61	89,34,348.61	(-)45,540.00

The amount of (-) Rs 45,540.00 was not deducted from the expenditure side of the Five Year cash book. It was deducted vide page No-303 on dated 9.03.2018 of the said cash book.

Cash book wise closing balance on 31.03.216

Name of the cash book	In cash (Rs)	In bank (Rs)	Total
Main cash book	0.00	11,96,143.29	11,96,143.29
Hostel cash book	0.00	4,18,195.00	4,18,195.00
Red Cross Cash book	0.00	64,584.00	64,584.00
U.G.C Cash book	0.00	30,30,621.82	30,30,621.82
Five Year Cash book	0.00	41,79,264.50	41,79,264.50
Total	0.00	88,88,808.61	88,88,808.61

Bank position of the Main cash book as on 31.03.2016

1-A/C No- 10508847106 Closing balance as on 31. 03. 2016 = Rs 10, 09, 014.51

2- A/C No- 10508849975 Closing balance as on 31.03.2016 = Rs 1, 87, 128.78

Total = Rs 11, 96, 143.29

A-Main Cash book.

Details Head wise Receipt and Expenditure figure of Main Cash book.

Receipt

S.L No		LLB Course	LLM Course	Total
A	U.G.A A/C			
1	Tuition Fees	84492.00	4140.00	88632.00
2	Admission Fees	7517.00	725.00	8242.00
3	Sports	17550.00	1440.00	18990.00
4	C.L.C	549.00	93.00	642.00
	Total	110108.00	6398.00	116506.00
B	U.G.F -IV			
5	Exam Fees	440860.00	48500.00	489360.00
6	Mark Fees	70450.00	6050.00	76500.00
7	Enrolment	70450.00	6050.00	76500.00
8	Supervision	28180.00	2420.00	30600.00
9	Regd. Fees	56360.00	4840.00	61200.00
10	Provisional Certificate	12550.00	1850.00	14400.00
11	Original Certificate	48800.00	7400.00	56200.00
	Total	727650.00	77110.00	804760.00
C	S.B A/C			
12	Sports Fees	11700.00	1170.00	12870.00
13	Athletic Fees	8775.00	1230.00	10005.00
14	Magazine	8190.00	2400.00	10590.00
15	Calendar	5850.00	1440.00	7290.00
16	Union	17550.00	2400.00	19950.00
17	S.S.G	5850.00	240.00	6090.00
18	S.S.A	2925.00	480.00	3405.00
19	D.S.A	9360.00	960.00	10320.00
20	Drama	10530.00	960.00	11490.00
	Total	80730.00	11280.00	92010.00
D	College A/C			
21	Centre charges	141500.00	12100.00	153600.00
22	Red Cross	5850.00	480.00	6330.00
23	C.D.F.C	2925.00	240.00	3165.00
24	Seminar charge	117000.00	2400.00	119400.00
25	Library Fees	5850.00	2400.00	8250.00
26	Identity card	12350.00	1250.00	13600.00
27	Dev. Fees	157300.00	27300.00	184600.00
28	Academic Fees	314600.00	9600.00	324200.00
29	Others	180454.00	4555.00	185009.00
30	Form Fill up	310720.00	0.00	310720.00
	Total	1248549.00	60325.00	1308874.00
	Total (A+B+C+D)	2167037.00	155113.00	2322150.00
31	Interest	4185.00	3706.00	7891.00
32	Director of Sports	27000.00	0.00	27000.00
33	C.F Zonal valuation	55000.00	0.00	55000.00
34	Receive from C.F	805000.00	53000.00	858000.00
35	PNDT	600.00	0.00	600.00
	Grand Total	3058822.00	211819.00	3270641.00

Expenditure

1-Tution Fees return for 2014-15	= Rs 7,668.00
2-Insurance	= Rs 18, 630.00
3-Paid to C.F	= Rs 9, 59, 350.00
4- Purchase of Journal	= Rs 77, 444.00
5- Remuneration paid to hostel Suptd.	= Rs 14, 450.00
6-Cultural Function	= Rs 51, 100.00
7-News paper	= Rs 14, 592.00
8- Water tax	= Rs 20, 296.00
9- Electric charges	= Rs 5, 02, 616.00
10- Red Cross	= Rs 6, 260.00
11- Postage stamp	= Rs 3, 000.00
12- PC & PNDT Programme	= Rs 25, 000.00
13- Advertisement	= Rs 15, 672.00
14- Telephone charges	= Rs 33, 851.00
15- Seminar charges	= Rs 15, 500.00
16-Contingency	= Rs 70, 000.00
17- Exam Remuneration	= Rs 1, 47, 439.00
18- Centre charges	= Rs 60, 437.00
19- Bar council of India	= Rs 3, 00, 000.00
20- Purchase of books for Library	= Rs 1, 29, 541.00
21- Study Tour	= Rs 28, 000.00
22- Travelling Allowance	= Rs 6, 531.00
23-Sprots	= Rs 51, 727.00
24- Renovation and Repair	= Rs 2, 01, 709.00
25- Identity card	= Rs 10, 560.00
26- Stationeries	= Rs 22, 981.00
27- Bank commission	= Rs 429.00
Grand Total	= Rs 27, 94, 783.00

Details of closing balance as per bank book & cash book balance figure as on 31.03.2016

Bank	A/C No	Closing in the pass book as on 31.03.2016	Closing in the cash book as on 31.03.2016	Difference
SBI, College Square, Cuttack	10508847106	12, 22, 137.51	10, 09, 014.51	2, 13, 123.00
SBI, College Square, Cuttack	10508849975	1, 87, 128.78	1, 87, 128.78	0.00

The Reconciliation amount of Rs 2, 13, 123.00, the cheques which are debited from the cash book but not en cashed from the bank pass book as on 31.03.2016 is given below.

SI No	Cheque No	Amount
-------	-----------	--------

1	037679	11100.00
2	037684	430.00
3	037692	070.00
4	037693	210.00
5	037694	280.00
6	037695	18630.00
7	037696	45390.00
8	037697	17800.00
9	037698	7140.00
10	037699	1800.00
11	037700	64400.00
	Total	167250.00

1-Closing balance of the Main cash book as on 31.03.2016 = Rs 10,09,014.51

2-Un reconciled cheques = Rs 1,67, 250.00

3- Excess amount deposited as on 15.12.2015 of the Main cash book =Rs 1.00

4-Pre Metric Scholarship for the year 2007-08 =Rs 46,502.00

5- Total = Rs 12,22,676.51

6- Bank account keeping charges = (-) Rs 630.00

7- Closing balance of the bank as on 31.03.2016 = Rs 12, 22, 137.51

B-Hostel Cash book.

Details Head wise Receipt and Expenditure figure of Hostel Cash book.

Receipt

1-Admission Fees = Rs 9, 900.00

2-Establishment charges = Rs 74, 250.00

3-Development fees = Rs 34,650.00

4-Identity card = Rs 720.00

5-Other charges = Rs 1, 43, 060.00

6- Bank Interest = Rs 17, 797.00

Total = Rs 2, 80, 377.00

Expenditure

1-Allowance paid to Hostel assistant =Rs 59, 500.00

2-Paid to C.F =Rs 1,14, 000.00

3-Sports =Rs 2, 690.00

4-Refund of caution money =Rs 1, 500.00

5- Stationeries =Rs 7, 067.00

6-Contingency =Rs 18, 983.00

7-Telephone charges	=Rs 1, 113.00
8-Celebration of charges	=Rs 18, 700.00
9-News paper	=Rs 9, 573.00
10- Purchase of Furniture	=Rs 15, 500.00
11- Repair and Renovation	=Rs 29, 059.00
Total	=Rs 2, 77, 685.00

Details of closing balance as per bank book & cash book balance figure as on 31.03.2016

Bank	A/C No	Closing in the pass book as on 31.03.2016	Closing in the cash book as on 31.03.2016	Difference
IOB, College Square,Cuttack	124701000001844	4, 20, 980.00	4, 18, 195.00	2, 785.00

SI No	Cheque No	Amount
1	693161	2785.00
	Total	2785.00

C-Res Cross Cash book.

Details Head wise Receipt and Expenditure figure of Red Cross Cash book.

Receipt

1-Admission fees	=Rs 6, 260.00
2- Bank Interest	=Rs 2, 470.00
Total	=Rs 8, 730.00

Expenditure

1-Paid to General Secretary Youth Red cross	= Rs 1, 888.00
2-Remuneration to Staff	= Rs 2, 883.00
Total	=Rs 4, 771.00

Details of closing balance as per bank book & cash book balance figure as on 31.03.2016

Bank	A/C No	Closing in the pass book as on 31.03.2016	Closing in the cash book as on 31.03.2016	Difference
SBI, College Square, Cuttack	30331352363	66, 472.00	66, 472.00	1, 888.00

SI No	Cheque No	Amount
1	215703	1888.00
	Total	1888.00

D- UGC Cash book.

Details Head wise Receipt and Expenditure figure of UGC Cash book.

Receipt

1-Bank Interest	= Rs 1, 80, 835.00
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Expenditure

1-Construction of Ladies Hostel	=Rs 23, 76, 432.00
---------------------------------	--------------------

Details of closing balance as per bank book & cash book balance figure as on 31.03.2016

Bank	A/C No	Closing in the pass book as on 31.03.2016	Closing in the cash book as on 31.03.2016	Difference
SBI, College Square, Cuttack	10508850287	30, 30, 621.82	30, 30, 621.82	0.00

E- Five Year Integrated Cash book.

Details Head wise Receipt and Expenditure figure of Five Year Integrated Cash book.

Receipt

1-Course Fees	= Rs 81, 80, 000.00
2-Form Fill up	= Rs 1, 20, 300.00
3- C.L.C	= Rs 1, 450.00
4-Seminar charges	= Rs 1, 09, 000.00
5- Registration Fees	= Rs 43, 130.00
6- Examination charges	= Rs 2, 79, 830.00
7- Centre charges	= Rs 96, 200.00
8- Mark sheet	= Rs 45, 250.00
9- Enrolment fees	= Rs 45, 250.00
10-Supervisin	= Rs 18, 100.00
11- Certificate charges	= Rs 25, 300.00
12- Bank Interest	= Rs 2, 28, 557.00
Total	= Rs 91, 92, 367.00

Expenditure

1-Remuneration to teaching staff	= Rs 13, 57, 850.00
2-News paper	= Rs 2, 954.00
3-Telephone & Internet	= Rs 4, 029.00
4-National Law Fret	= Rs 2, 65, 200.00
5- Repaired of Furniture	= Rs 28, 751.00
6-Advertisement	= Rs 30, 996.00
7-Fixed Deposited	= Rs 30, 00, 000.00
8-Installation of LED project	= Rs 59, 880.00
9-Seminar charges	= Rs 53, 000.00
10-Student Insurance	= Rs 8, 370.00
11- Travelling allowances	= Rs 2, 350.00
12-Purchase of books	= Rs 2, 68, 234.00
13- Paid to C.F	= Rs 50, 32, 191.00
14-Stationaris	= Rs 15, 350.00

15-Centre charges & Exam Remuneration = Rs 64, 249.00	
16-Contingency	= Rs 66, 439.00
17- Remuneration to Staff	= Rs 4, 02, 884.00
18- Purchase of application forms	= Rs 66, 122.00
19- Bank charges	= Rs 600.00
20-Postage expenses	= Rs 12, 058.00
21-Maintenance of Garden	= Rs 39, 845.00
22- Maintenance of computers	= Rs 12, 520.00
23- Supply of Booklet	= Rs 11, 060.00
24- Admission charges	= Rs 54, 608.00
25- Identity card	= Rs 2, 400.00
26- National day celebration	= Rs 2, 000.00
27- Construction of boundary wall	= Rs 6, 39, 442.00
28-Affiliation charges	= Rs 2, 00, 000.00
29-Study Tour	= Rs 56, 218.00
30-Moot court	= Rs 9, 245.00
31-Sports	= Rs 18, 400.00
32-Purchase of Furniture	= Rs 84, 032.00
Total	= Rs 1, 18, 71, 277.00

Details of closing balance as per bank book & cash book balance figure as on 31.03.2016

Bank	A/C No	Closing in the pass book as on 31.03.2016	Closing in the cash book as per Audit as on 31.03.2016	Difference
IOB, Jobra, Cuttack	12470100001262	68, 24, 361.50	41, 79, 264.50	26, 45, 097.00

With reference to G.O No.690/Fin Dt. 21.01.2009 of Principal Secretary to Govt. Finance Deppt. it has been categorically specified that the local authority must have to prepare reconciliation statement between Cash book figure and pass book figure at the end of the every year. In view of the above Govt order non reconciliation of Bank Account figure with cash book is treated as highly irregular. Hence it is advised to take necessary steps for reconciliation between the cash book figure and the pass book figure henceforth.

The un-reconciled amount of **Rs 26,45, 097.00** need be reconciled and produced to next audit for check. Till the amount of **Rs 26,45, 097.00** is held uner objection.

Grants:-

The abstract position of Grants of M.S Law college was furnished below:

Opening Balance	2, 69, 412.00
Grant Received	8, 58, 000.00
Total Grants	11,27, 412.00
Grant Utilized	10,53, 274.00
Closing Balance	74, 138.00

The unspent balance of grant has been utilized during the year 2016-17, which is revealed from the concerned file and cash book.

Details of Grants received & it's utilization during the year 2015-16

During the year 2015-16 a sum of **Rs 8, 58, 000.00** was received as grant for the year 2014-15 out of which **Rs 10, 53, 274.00** was utilized and

balance amount of **Rs 74, 138.00** during the year 2016-17. The local authority is advised that they should always refund the unspent grant at the end of each financial year. The head wise classification of grants received and utilized furnished below:

Head of the Grants	Amount Received for 2015-16	Amount utilized for 2015-16	Amount utilized for 2014-15
LLB			
TA to Principal & Staff	10, 000.00	5, 253.00	7, 582.00
Advertisement & Printing	25, 000.00	24, 998.00	23, 400.00
Rent & Taxes	23, 000.00	10, 045.00	12, 955.00
Grants for Refund of Tuition fees due to award of Free ship	24, 000.00	Nil	24, 000.00
Grants to students athletic fund	23, 000.00	22, 966.00	23, 000.00
Telephone bill	28, 000.00	28, 000.00	Nil
Office contingency	45, 000.00	45, 000.00	19, 024.00
Birth & death celebration of Late M.S Das	1, 000.00	1, 000.00	800.00
Electric charges for Hostel	4, 20, 000.00	4, 20, 000.00	39, 813.00
Electric charges for college	95, 000.00	95, 000.00	2, 634.00
Hostel Supdt. Remuneration	15,000.00	13, 600.00	15, 000.00
Water Tax for college & hostel	25, 000.00	25, 000.00	5, 788.00
Books & Journals	65, 000.00	65, 000.00	48, 416.00
Refund of Tuition Fees	3, 000.00	Nil	3, 000.00
Refund of seat rent	3, 000.00	Nil	3, 000.00
LLM			
Study Tour/Excursion	28, 000.00	28, 000.00	Nil
Inter college Chess tournament	25, 000.00	25, 000.00	16, 000.00
Total	8, 58, 000.00	8, 08, 862.00	2, 44, 412.00
Grand Total	8, 58, 000.00	10, 53, 274.00	

Advance Position

The abstract position of cash book wise for the period 2015-16 is given below:-

Name of the cash book	OB as on 1.04.2015	Advance Paid	Total Advance paid	Advance Adjusted	C.B as on 31.03.2016 as per Audit	C.B as on 31.03.2016 as per Cash book	Difference
Main cash book	67,07,102.92	3,18,796.00	70,25,898.92	2,36,772.00	67,89,126.92	67,89,126.92	0.00
Hostel cash book	17,720.00	29,424.00	47,144.00	12,450.00	34,694.00	34,694.00	0.00
Red Cross cash book	2,300.00	0.00	2,300.00	0.00	2,300.00	2,300.00	0.00
U.G.C cash book	3,72,000.00	0.00	3,72,000.00	1,87,500.00	1,84,500.00	2,83,250.00	98,750.00
Five Year cash book	79,800.00	2,84,702.00	3,64,502.00	2,56,202.00	1,08,300.00	1,08,300.00	0.00
Total	71,78,922.92	6,32,922.00	78,11,844.92	6,92,924.00	71,18,920.92	72,17,670.92	98,750.00

From the above table, it is clear that a sum of Rs 98, 750.00 was difference between audit figure and cash book figure in the U.G.C cash book, the reason of which is furnished below.

1-Difference in O.B on 1.04.2014 as per cash book and audit (Advance figure increased) ----- = (+) Rs 1, 10, 750.00

2-Unreconciled advance amount as per last audit report
Rs 12, 000.00

= (-)

Rs 98, 750.00

Total =

The local authority was enquired about the fact of increase in advance figure on 1.04.2014. But no reply was furnished to audit. Hence the local authority is advised to take note of the above fact and compliance reported to audit.

Year wise Break up of outstanding Advance

The year wise break up of outstanding as 31.03.2016 is furnished below:

Name of the cash book	Up to 2011-12	For the Year 2012-13	For the Year 2013-14	For the Year 2014-15	For the Year 2015-16	Total
Main Cash book	25,31,194.92	38,10,890.00	1,51,799.00	1,28,019.00	1,67,224.00	67,89,126.92
Hostel cash book	0.00	0.00	0.00	17,720.00	16,974.00	34,694.00
Red Cross cash book	2300.00	0.00	0.00	0.00	0.00	2300.00
U.G.C cash book	1,12,000.00	27,500.00	6,000.00	39,000.00	0.00	1,84,500.00
Five Year cash book	3,800.00	0.00	0.00	0.00	1,04,500.00	1,08,300.00
Total	26,49,294.92	38,38,390.00	1,57,799.00	1,84,739.00	2,88,698.00	71,18,920.92

Details of Advance outstanding for the year under audit

Cash book wise details of outstanding advance for the year 2015-16 is furnished below.

Advance paid during the year 2015-16 but not adjusted as on 31.03.2016.

A-Main cash book

Sl No	Vr No & Date	Amount	To whom paid	Purpose
1	12/10.04.15	5500.00	Sujit Kumar Das, Cultural Secretary	Cultural Function
2	12/11.04.15	2000.00	Pawan Kumar Agarwal, Athletic Secretary	Annual Athletic Function
3	27/17.04.15	3000.00	Sujit Kumar Das, Cultural Secretary	Cultural Function
4	32/18.04.15	1000.00	Sri Pranab Bhuyan, Diarist	Postage Stamp
5	38/27.04.15	4000.00	Pawan Kumar Agarwal, Athletic Secretary	Annual Athletic Function
6	39/27.04.15	2500.00	Deepak Mulia, President Student Union	Seminar Expenses
7	40/27.04.15	200.00	Ranjan Kumar Parida, Dathary	Foundation Day of M.S Das
8	45/24.04.15	8400.00	Deepak Mulia, President Student Union	Annual Function
9	46/28.04.15	5600.00	C.P Routray, General Secretary	SSG work in college
10	91/27.06.15	7000.00	Sri Sukanta Kumar Nanda, Reader	Admission work
11	94/26.06.15	2067.00	Sri N. Satapathy, S.R & LLM I/C	Centre charges
12	95/27.06.15	2089.00	Sri N. Satapathy, S.R & LLM I/C	Centre charges
13	113/17.07.15	2000.00	Sri Sukanta Kumar Nanda, Reader	Admission work
14	138/20.08.15	2000.00	Chandra Pravash Routray, General Secretary	Orientation Programme
15	158/14.09.15	15000.00	Sri Ambika Prasad Ray, PTI	Inter college Chess Touranament
16	169/15.09.15	4000.00	Saswat Jena, D.S.A	Ganesh Puja
17	182/5.10.15	2000.00	Sri Tanmay. Das, Sr Asst	Election expense
18	209/13.10.15	3000.00	Sri Tanmay. Das, Sr Asst	Election expense
19	220/9.11.15	7200.00	Sri Ambika Prasad Ray, PTI	Athletic Tournament
20	221/9.11.15	11500.00	Sri Ambika Prasad Ray, PTI	Athletic Tournament
21	234/19.11.15	8000.00	Azad Keshari Dash, Student	Seminar
22	265/21.12.15	8000.00	Bikash Karna, Athletic Secretary	Annual Athletic meet
23	282/6.01.16	2024.00	Sri Chidananda Sarangi, Sr. Asst	Centre Charges
24	283/6.01.16	1456.00	Sri Chidananda Sarangi, Sr. Asst	Centre Charges
25	285/8.01.16	8000.00	Sri Ambika Prasad Ray, PTI	Wrestling Competition

26	293/16.01.16	2000.00	Sri Pranab Bhuyan, Diarist	Postage Expense
27	299/25.01.16	2000.00	Ranjan Kumar Parida, Datphary	Republic day Function
28	305/3.02.16	200.00	Ranjan Kumar Parida, Datphary	Death Anniversary Function
29	307/5.02.16	2000.00	Ashish Kumar Das, Student	The edition of Journal
30	316/9.02.16	6000.00	Jitu Sahoo, Student	Saraswati Puja
31	318/10.02.16	2800.00	Miss Puspa Tripathy, Sr. Asst	Centre Charges
32	319/10.02.16	2300.00	Miss Puspa Tripathy, Sr. Asst	Centre Charges
33	320/10.02.16	4927.00	Sri Chidananda Sarangi, Sr. Asst	Centre Charges
34	321/10.02.16	4589.00	Sri Chidananda Sarangi, Sr. Asst	Centre Charges
35	322/10.02.16	4622.00	Sri Satya Narayan Malick, Sr. Lecture	Centre Charges
36	330/19.02.16	4000.00	Sri Ambika Prasad Ray, PTI	Wrestling Competition
37	331/22.02.16	1000.00	Jayanta Kumar Padhi, Student	Cultural Function
38	338/25.02.16	4250.00	Sri Chidananda Sarangi, Sr. Asst	Conduct of examination
39	352/1.03.16	5000.00	Thakur Sangram Singh, Student	Seminar
40	384/30.03.16	4000.00	Jayanta Kumar Padhi, Student	Cultural Function
Total		167224.00		

B-Hostel Cash Book

SI No	Vr No & Date	Amount	To whom paid	Purpose
1	54/15.09.15	800.00	Tanmaya Das, Hostel Asst	Hostel ion meeting
2	65/30.10.15	500.00	Tanmaya Das, Hostel Asst	Repair of pipes
3	72/17.11.15	6500.00	Tanmaya Das, Hostel Asst	Purchase of Furniture
4	101/6.02.16	1174.00	Tanmaya Das, Hostel Asst	Repair of office room
5	102/9.02.16	8000.00	Saroj Kumar Behera, Student	Saraswati Puja
Total		16974.00		

C-Five Year cash book

SI No	Vr No & Date	Amount	To whom paid	Purpose
1	237/11.09.15	10000.00	Sri Mithilash Mohanty, Student	Welcome Ceremony
2	269/3.11.15	3500.00	Sri Mithilash Mohanty, Student	Moot Court
3	276/12.11.15	500.00	Sri Sukanta Kar, Peon	Postage Expense
4	283/20.11.15	1500.00	Sri Sukanta Kar, Peon	Contingency
5	354/5.01.16	35000.00	Sri Zaheed Parwez, Lecture	Study tour
6	368/25.01.16	4000.00	Annapurana Kahandai, Jr Asst	Postage expense
7	416/26.02.16	50000.00	Satya Narayan Mallik, Lecture	National Law conference
Total		104500.00		

Advance outstanding for the year 2014-15

Advance outstanding for the year 2014-15 which is not adjusted during 2015-16 is treated as non-adjustment of advance more than one year which amounts to Rs 1, 84, 739.00, the details are furnished below:

A-Main Cash book

SI No	Vr No & Date	Amount	To whom paid	Purpose
1	118/13.09.14	10000.00	Sri Ambika Prasad Ray, PTI	Inter college Chess tournament
2	165/31.10.14	10000.00	Sri Ambika Prasad Ray, PTI	Sports Fees
3	99/28.07.14	8000.00	Sri Chidananda Sarangi, Sr. Asst	Admission process
4	111/2.09.14	8988.00	Sri Chidananda Sarangi, Sr. Asst	Centre charges
5	113/2.09.14	7681.00	Sri Chidananda Sarangi, Sr. Asst	Centre charges
6	136/22.09.16	1000.00	Sri Chidananda Sarangi, Sr. Asst	Office Contingency
7	273/13.02.15	2584.00	Sri Chidananda Sarangi, Sr. Asst	Centre charges
8	274/13.02.15	1264.00	Sri Chidananda Sarangi, Sr. Asst	Centre charges
9	277/19.02.15	3400.00	Sri Chidananda Sarangi, Sr. Asst	Centre charges
10	284/2.03.15	7497.00	Sri Chidananda Sarangi, Sr. Asst	Centre charges
11	285/2.03.15	3967.00	Sri Chidananda Sarangi, Sr. Asst	Centre charges
12	290/10.03.15	1450.00	Sri Chidananda Sarangi, Sr. Asst	Centre charges
13	9/7.04.14	5200.00	Sri Deepak Mulia, Ex President	SSG fund
14	112/5.09.14	5000.00	Sri Hemanta Kumar Samal, Sr Asst	Office Contingency
15	261/3.02.15	200.00	Sri Pranab Bhuyan, Peon	Foundation Day of M.S Das
16	211/22.12.14	5300.00	Sri Pyasa Pattanaik, Ex-Student	Student union expense
17	166/31.10.14	3100.00	Sri Nalinikanta Satapathy, SO	Centre charges
18	167/31.10.14	2600.00	Sri Nalinikanta Satapathy, SO	Centre charges
19	286/2.03.15	1988.00	Sri Nalinikanta Satapathy, SO	Centre charges

20	287/2.03.15	2300.00	Sri Nalinikanta Satapathy, SO	Centre charges
21	319/26.03.15	5000.00	Sri Ranjan Samal, Khalsi	Repair and renovation work
22	48/6.05.14	1328.00	Sri Satya Narayan Malick, Sr. Lecture	Centre charges
23	66/21.05.14	4480.00	Sri Satya Narayan Malick, Sr. Lecture	Centre charges
24	163/22.10.14	10192.00	Sri Satya Narayan Malick, Sr. Lecture	Centre charges
25	125/20.09.14	1000.00	Sri Sukanta Kumar Nanda, Reader	Student union election
26	146/27.09.14	3000.00	Sri Sukanta Kumar Nanda, Reader	Student union election
27	295/12.03.15	2000.00	Sri Sujit Das, Ex-Cultural Secretary	Student cultural expenses
28	110/27.08.14	2000.00	Deepak Mulia, President Student Union	Student union expenses
29	158/18.10.14	1000.00	Deepak Mulia, President Student Union	Student union expenses
30	169/3.11.14	1500.00	Deepak Mulia, President Student Union	Student union expenses
31	179/11.11.14	500.00	Deepak Mulia, President Student Union	Student union expenses
32	297/14.03.15	3000.00	Deepak Mulia, President Student Union	Student union expenses
33	240/16.01.15	1500.00	Sri Somajit Das, Editor, Journal	Utilization of magazine fees
Total		128019.00		

B-Hostel cash book

SI No	Vr No & Date	Amount	To whom paid	Purpose
1	49/23.08.14	8000.00	Sri Azad Keshari Das, Student	Ganesh Puja
2	108/20.01.15	6000.00	Sri Dhananjya Nayak, Ex-Student	Saraswati Puja
3	94/23.08.14	3720.00	Sri Satya Narayan Malick, Hostel Supdt.	Purchase of cricket ball & equipment
Total		17720.00		

C-U.G.C Cash book

SI No	Vr No & Date	Amount	To whom paid	Purpose
1	67/1.07.14	39000.00	Sri Ambika Prasad Ray, PTI	MRP
Total		39000.00		

In pursuance of G.O No. 2002/F Dt. 8.03.2002 read with letter No-15179/DLFA, 29-08-13 of Director, Local Fund Audit, Odisha, advances remaining outstanding for more than one year is to be treated as loss to the Govt. fund. Such unadjusted advances are to be suggested for recovery through surcharge proceedings as per the said G.O by fixing up responsibility on the scanting authority who have sanctioned the advance but failed to adjust the same and the advance payee jointly. In case where the auditees organization does not disclose the information with regard to outstanding advances with supporting vouchers before audit, the officials and personnel in position of the relevant periods are also to be surcharged for the total amount of outstanding advances.

It is clear from the above that a sum of Rs 1, 84,739.00 was remained unadjusted which was paid during the year 2014-15. In support of this non adjustment of advance for more than one year, no satisfactory reason was furnished to audit. Also the amounts of advances adjusted in the following years were not made available to audit. Hence it is constructed that no amount was adjusted till the close of audit and the same is suggested for recovery from the following officials:

SI No	Name of the Staff	Amount to be surcharged (in Rs)
1	Sri Ambika Prasad Ray, PTI	59, 000.00
2	Sri Chidananda Sarangi, Sr. Asst	45, 831.00
3	Sri Deepak Mulia, Ex President	13, 200.00
4	Sri Hemanta Kumar Samal, Sr Asst	5,000.00
5	Sri Pranab Bhuyan, Peon	200.00
6	Sri Pyasa Pattanaik, Ex-Student	5, 300.00
7	Sri Nalinikanta Satapathy, SO	9, 988.00
8	Sri Ranjan Samal, Khalsi	5, 000.00
9	Sri Satya Narayan Malick, Sr. Lecture	19, 720.00
10	Sri Sukanta Kumar Nanda, Reader	4, 000.00
11	Sri Sujit Das, Ex-Cultural Secretary	2, 000.00
12	Sri Somajit Das, Editor, Journal	1, 500.00
13	Sri Azad Keshari Das, Student	8, 000.00
14	Sri Dhananjya Nayak, Ex-Student	6, 000.00
Total		1, 84,739.00

Investment Position

The details of Investment position as on 31.03.2016 is furnished below:

SI No	TDR No	Face Value in Rs	Date of Investment	Maturity Value in Rs	Date of Maturity
Main Cash book					
1	33394521203	1167381.00	18.04.2015	1206456.00	12.10.2016
2	34691374227	533603.00	4.05.2016	551866.00	12.08.2016

3	34691402836	533603.00	4.05.2016	551866.00	12.08.2016
4	35750491197	500000.00	5.05.2016	517113.00	6.06.2016
Five Year cash book					
5	501200210	4296196.00	27.05.2015	4661750.00	27.05.2016
6	501300297	269340.00	26.05.2015	292258.00	26.05.2016
7	501200211	3347811.00	29.05.2015	3632669.00	29.05.2016
8	50130296	3692503.00	23.05.2015	4006690.00	23.05.2016
9	501300530	752008.00	10.10.2015	810015.00	10.10.2016
10	501400166	42937.00	21.03.2016	46249.00	21.03.2017
11	124704501400173	3575738.00	27.03.2016	3851556.00	27.03.2017
12	501500157	3000000.00	6.04.2015	3271240.00	6.04.2016

1-Stock books not produced to audit

On checking of Main cash book w.r to paid vouchers a sum of Rs 72, 560.00

has been purchased for Stationeries and Furniture from variety shops.

The details are given below:

Sl No	Vr No & Date	Amount	Name of Items
1	73/25.05.15	2000.00	Usha wall fan
2	154&155/9.09.15	10560.00	Identity card
3	306/3.02.16	60000.00	Furniture
	Total	72560.00	

On issue of POM, the local authority has failed to show the stock register of above items. Till the close of audit the **Rs 72, 560.00** is held under objection and produced to next audit.

2-Loss of fund due to financial mismanagement in the construction of ladies hostel

During the course of audit on accounts of UGC cash book, it is revealed that a sum of Rs 26, 73, 107.00 have been paid towards construction of ladies hostel as details below:

Vr No & Date	Amount in Rs
70/1.05.15	15, 59, 964.00
71/29.03.16	11, 13, 143.00
Total	26, 73, 107.00

Hence it is worth mention that the construction of Ladies hostel has been gone through a wrong processes resulting a huge loss to the local institution as well as to State Govt. as detailed below.

1-The Principal, M.S Law college, Cuttack applied to UGC for financial assistance of Rs 80.49 lakh relating to construction of ladies hostel.

2-UGC sanctioned as amount of Rs 80.00 lakh vide letter No. 164/06-07(ERO) dt 22.02. 07 .

3-In the first phase UGC sent Rs 40.00 lakh to M.S Law College dated 6.02.09

4-The college got the money on 12.02.09 of Rs 40.00 lakh

5-The amount of Rs 40.00 lakh was kept on saving pass book without term deposit from 12.02. 09 to 11.07. 12 (3 and ½ years)

6-BDO, Cuttack Sadar PS was given Rs 9, 50,000.00 in the 1st phase.

7-BDO, Refunded the said money on 18.04.11

8-Rs 40.00 lakh was kept as TDR on 11.07.12

9-BDO, Cuttack was again given Rs 30.00 lakh was construction of the hostel, but refunded the same amount on 11.12.14 with bank simple interest.

In support of the above fact it is concluded that the work was done in an irregular manner in which the work bill was prepared as per the Schedule of Rates 2014. So if the work would have done in the year 2009, then more work have done in less price. Taking into comparison of some items:

Name of Items	Rate as per SR-2009	Rate as per SR-2014	Percentage of increase
Sand (Filling)	Rs 38.00/cum	Rs 45.00/cum	20%
Sand(Plastering)	Rs 41.00/cum	Rs 51.00/cum	25%
Metal(40mm,cb)	Rs 620.00/cum	Rs 745.00/cum	20%
Metal(40mm,hb)	Rs 495.00/cum	Rs 595.00/cum	20%
Chips(10mm,cb)	Rs 930.00/cum	Rs 1101.00/cum	20%
Chips(10mm,hb)	Rs 730.00/cum	Rs 851.00/cum	20%
Labour-1 No	Rs 90.00	Rs 150.00	68%

Hence in comparison to SR of 2009, the SR of 2014 is approximately an average of 25% increase in rates of all items (except M.S Rod). So excluding the cost of M.S Rod, the actual value work

come to :

Rs 26, 73, 107.00

(-) Rs 2, 68, 001.00

Rs 24, 05, 106.00

Hence taking into consideration of above fact, the actual loss is worked out as

Rs 24, 05, 106.00 x 25% = Rs 6, 01, 277.00, which is treated as loss to the local Institution.

In response to audit objection Memo, the local authority has failed to comply of the POM. Hence the objection holds good and the said amount of Rs 6, 01, 277.00 is suggested for recovery from the following persons who are considered responsible for such irregular payment.

Sri Jaydev Pati, Ex-principal : Rs 6, 01, 277.00

As per para, the law college authority has assigned the work twice to the BDO, Cuttack Sadar PS by giving funds. But the BDO, refunded the funds. So,for delay in work ,there is price hike for which the Principal of the college can not be held responsible as he has given continuous effort to commence the work by assigning the work to Cuttack Sadar PS. Hence the objection raised for Rs 601277.00 against Sri Jaydev Pati, Ex-Principal may be dropped.

3-Advertisement paper wanting

On checking of Five Year cash book w.r to paid vouchers a sum Rs 5,940.00 was

paid to Media Consultant 4U vide invoice No- 122 & 134 for advertisement in

the daily Samaj as detailed given below.

Sl No	Vr No & Date	Amount	Size in Sq.m	Rate @	Date of Publication
1	8/8.04.2015	1980.00	8x5	@49.50	12.01.2015

2	241/24.09.20105	3960.00	8x10	@49.50	15.09.2015
	Total	5940.00			

On issue of POM, the local authority has failed to show the paper cutting on dated 12.01.2015 and 15.09.2015 of the Samaj. Till the close of audit the **Rs 5,940.00** is held under objection and produced to next audit.

4-Stock books not produced to audit

On checking of Five Year cash book w.r to paid vouchers a sum of Rs 57, 098.00

has been purchased for Stationeries and Furniture from variety shops.

The details are given below:

Sl No	Vr No &Date	Amount	Name of Items
1	356/8.01.16	1900.00	Stationeries
2	357/8.01.16	1100.00	Stationeries
3	370/27.01.16	9450.00	Stationeries
4	413/22.02.16	1500.00	Stationeries
5	431/14.03.16	725.00	Stationeries
6	439/17.03.16	1742.00	Stationeries
7	440/17.03.16	237.00	Stationeries
8	441/17.03.16	840.00	Stationeries
9	442/17.03.16	1224.00	Stationeries
10	443/17.03.16	2880.00	Stationeries
11	468/30.03.16	35500.00	Projector
	Total	57098.00	

On issue of POM, the local authority has failed to show the stock register of above items. Till the close of audit the **Rs 57, 098.00** is held under objection and produced to next audit.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	sri Ambika Prasad Ray, PTI	PTI	M.S Law College, Cuttack	29500
2	Sri Chidananda Sarangi	Sr Asst	M.S Law College, Cuttack	22916
3	Sri Deepak Mulia	Ex-President	M.S Law College, Cuttack	6600
4	Sri Hemanta Kumar Samal	Sr Asst	M.S Law College, Cuttack	2500
5	Sri Pranab Bhuyan	Peon	M.S Law College, Cuttack	100
6	Sri Pyasa Pattanaik	Ex-Student	M.S Law College, Cuttack	2650
7	Sri Nalinikanta Satapathy	SO	M.S Law College, Cuttack	4994
8	Sri Ranjan Saml	Khalsi	M.S Law College, Cuttack	2500
9	Sri Satya Narayan Mallick	Sr Lecture	M.S Law College, Cuttack	9860
10	Sri Sukanta Kumar Nanda	Reader	M.S Law College, Cuttack	2000
11	Sri Somajit Das	Editor Journal	M.S Law College, Cuttack	750
12	Sri Azad Keshari Das	Student	M.S Law College, Cuttack	4000
13	Sri Dhananjya Nayak	Ex-Student	M.S Law College, Cuttack	3000
14	Sri Sjit Das	Ex-Cutural Secretary	M.S Law College, Cuttack	1000
15	Sri Pranab Kumar Rana	Ex-Principal	M.S Law College, Cuttack	92369

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16.69 - Department of Journalism & Electronic Communication SF

1. TITLE SHEET-Department of Journalism & Electronic Communication (SF)

1	Name of the Institution	Department of Journalism & Electronic Communication (SF)
2	Years of Accounts of under Audit	2015-16
3	Name of the Local Authority during the year of A/Cs	Dr. Niranjana Pani, Course Co-ordinator
4	Name of the Local Authority at the time of Audit	Prof. Swarnamayee Tripathy, Course Co-ordinator
5	Duration of Audit	2.5 man days (In terms of Party)

1. Physical Verification

Physical verification of liquid cash on the day of commencement of audit i.e. on dt- 26.03.2018 before transaction could not be conducted due to non-maintenance of up to date cash book.

3. List of verified records:-

1. Main Cash Book & Examination cash book
2. Paid vouchers relating to year 2015-16
3. Bank Pass Book
4. Related records and files
5. Stock Register

Staff Strength

Name of Post	Strength
No of teaching Staff	Nil
No of teaching Staff	3
Student Strength M.A	30

4. FINANCIAL POSITION (In Rs)

A-Main cash book

Opening Balance as on 1.04.2015	1, 44, 993.29
Receipts during the year 2015-16	5, 14, 800.74
Total	6, 59, 794.03
Expenditure during the year 2015-16	4, 59, 824.00
Closing Balance as on 31.03.2016 as per audit	1, 99, 970.03
Closing Balance as on 31.03.2016 as per cash book	1, 99, 970.03
Difference	0.00

Cash book wise closing balance on 31.03.216

Name of the cash book	In cash (Rs)	In bank (Rs)	Total
Main cash book	0.00	1, 99, 970.03	1, 99, 970.03

Details of head wise Receipts and Expenditure

Receipts

1-Course Fees =Rs 5, 04, 450.00

2-Bank Interest =Rs 10, 350.74

Total = Rs 5, 14, 800.74

Expenditure

1-Remuneration paid to staff = Rs 3, 25, 670.00

2-Refund of course fees = Rs 18, 000.00

3-Seminar charges = Rs 13, 800.00

4-Telephone charges = Rs 4, 800.00

5-Repair of computers = Rs 3, 000.00

6-World Press day = Rs 15, 000.00

7-Contingency = Rs 27, 314.00

8-Identity card = Rs 1, 200.00

9-Fieldl Trip = Rs 15, 000.00

10-Study Tour = Rs 36, 040.00

Total = Rs 4, 59, 824.00

5-(A) DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK BANK BALANCE AS ON DT.31.03.16

Name of the Bank	A/C No.	Closing balance in bank pass book as on 31.03.2016	Closing balance in bank column of cash book as on 31.03.2016	Difference
Syndicate Bank, U.U Campus	80162210011590	1, 99, 970.03	1, 99, 970.03	0.00

B-Examination cash book

Opening Balance as on 1.04.2015	25, 002.85
Receipts during the year 2015-16	54, 500.86
Total	79, 503.71
Expenditure during the year 2015-16	45, 980.00
Closing Balance as on 31.03.2016 as per audit	33, 523.71
Closing Balance as on 31.03.2016 as per cash book	33, 523.71
Difference	0.00

Cash book wise closing balance on 31.03.216

Name of the cash book	In cash (Rs)	In bank (Rs)	Total
Main cash book	0.00	33, 523.71	33, 523.71

Details of head wise Receipts and Expenditure

Receipts

1-Centre charges = Rs 13, 200.00
2-Zonal valuation = Rs 40, 000.00
3- Bank Interest = Rs 1, 300.86

Total = Rs 54, 500.86

Expenditure

1-Seminar charges = Rs 5, 980.00
2- Zonal valuation = Rs 40, 000.00

Total = Rs 45, 980.00

5-(B) DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK BANK BALANCE AS ON DT.31.03.16

Name of the Bank	A/C No.	Closing balance in bank pass book as on 31.03.2016	Closing balance in bank column of cash book as on 31.03.2016	Difference
Syndicate Bank, U.U Campus	80162210011606	33, 523.71	33, 523.71	0.00

6. Stock Position

The Dead Stock Register as required to be maintained as per Rule 106 and 107 of OGFR and University Accounts Manual 1986 was not maintained by this department during 2015-16. In some cases item wise stock entry of the stocks have not been made in the stock Register. The local authority is requested to maintain the same and produced to next audit for necessary verification.

7-INVESTMENT :

No investment has been found during the financial year 2015-16.

8-ADVANCES :-

Advance paid in this institution was booked as final expenditure. Thus outstanding advance position was not a part of opening balance as on 31.03.2016. However, advance paid and adjusted thereof was recorded in the expenditure register and also in advance ledger maintained by the unit. It may be stated that no advance is found to have been outstanding as on 31.03.2016.

16.70 - Department of Master of Finance and Control MFC , SFS

Department of Master of Finance and Control (MFC), (SFS)

1.TITLE SHEET

1.	Name of the Institution	Master of Finance and Control (MFC),(SFS)Commerce Deptt
2.	Year of the Accounts under Audit	2015-16
3.	Name of the Local Authority during the year 2015-16	Dr Maheswar Sahu,H.O.D (01.06.15 to 31.05.17)
4.	Name of the Local Authority at the time of Audit	Dr Anil Kumar Swain,H.O.D (01.06.17 to till continue)

1. PHYSICAL VERIFICATION

The physical verification could not be conducted due to non-maintenance of up to date cashbook.

3.LIST OF VERIFIED RECORDS

1. Main cash book
2. Deposit slips
3. Paid vouchers relating to year 2015-16
4. Cheque counter foil
5. Bank Passbook
6. Related records and files
7. Stock register

List of important records not maintained

1. B.D/D/D/ Cheque receipt register

Staff Position

Sl no	Staff Position	Student Strength
1.	No of Teaching Staff=4	MFC=40 nos
2.	No of Non-Teaching Staff=7	

4.FINANCIAL POSITION

Name of the cash book	O.B as on 01.04.2015	Receipt during the year 2014-15	Total	Expenditure during the year 2015-16	C.B as on 31.03.2016 (as per audit)	C.B as on 31.03.2016 (as per audit)	Difference
Main cash book	17,73,330.26	34,70,795.00	52,44,125.26	38,08,565.00	14,35,560.26	14,35,560.26	Nil

Details of Receipt & Expenditure Figure of Main Cash Book For the year 2015-16

Sl no	Head of A/C	Receipt	Head of A/C	Expenditure
1.	Interest	96,542.00	Exam Remuneration	9,78,250
2.	Entrance fee collected	1,74,100.00	Telephone bill/Paper bill	37,707
3.	MBA LFM fee course fee	32,00,000.00	SFC Share	10,00,667
4.			Printing of question paper	20,458
5.			Contingency	2,02,082
6.			Computer repairing	49,693
7.			Salary remuneration	7,73,100
8.			Entrance test	2,13,273
9.			Cost of advertisement for adm	47,620
10.			Valuation	36,000
11.			TA / DA Seminar	25,685
12.			I-Card	1,480
13.			Purchase Book	76,512
14.			Purchase of Computer	1,08,488
15.			Seminar	2,21,250
16.			Subscription	16,300
	Total	34,70,795.00	Total	38,08,565.00

DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASS BOOK & CASH BOOK AS ON 31.03.2016

Sl no	Name of the cash book	Name of Bank	A/C No	C .B as per bank pass book	C.B as per bank A/C in cash book (as per Audit)	Difference
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1.	Main cash book	SBI U.U Campus	10164206772	15,30,036.26	14,35,560.26	94,476.00
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1. STOCK POSITION

Dead Stock Register(Rule106 and 107 of OGFR Cl.6 of Finance & AcctManual (1986) of Utkal University) was not maintained by the institution.

Item name	O.B	Receipt /purchased during the year	Total	Issued	C.B as on 31.03.2016
Computer	nil	3 nos	3 nos	3 nos	nil

1. Investment:

No investment has been made during the year 2015-16

1. ADVANCES :-

Nil

10.Audit of Receipt

No Comments

Audit of Expenditure

1. Any payment should be made in cheque above Rs500/- (OSP -300)

On scrutiny of the vouchers, it was noticed that **Rs 6,73,100.00** has been shown paid in cash towards staff remuneration to 11 nos of staff instead of issuing in cheques.This amount has been withdrawn from bank in shape of cheque and cash payment has been made among the staff. As per rule any payment above Rs500.00 should be made in cheque instead of cash. This may be clarified to audit immediately .Details are given below.

Sl no	Voucher no/date	Month	Amount	Cash book page no
1.	01/06.04.2015	03/2015	48,050.00	p-69
2.	03/01.05.2015	04/2015	48,050.00	p-70
3.	14/30.05.2015	05/2015	57,700.00	p-72
4.	25/06.07.2015	06/2015	57,700.00	p-76
5.	29/01.08.2015	07/2015	57,700.00	p-77
6.	34/01.09.2015	08/2015	57,700.00	p-79
7.	38/01.10.2015	09/2015	57,700.00	p-81
8.	41/02.11.2015	10/2015	57,700.00	p-82
9.	47/01.12.2015	11/2015	57,700.00	p-84
10.	62/02.01.2016	12/2015	57,700.00	p-88
11.	68/03.02.2016	01/2016	57,700.00	p-90
12.	80/01.03.2016	02/2016	57,700.00	p-93
		Total	6,73,100.00	

Objection memo was issued in this regard,but the local authority did not furnish any reply .Hence the Local authority is requested to make any payment further should be in shape of account payee cheques instead of payment in cash.

16.71 -

Department of Physics

1.TITLE SHEET

1.	Name of the Institution	Deptt of Physics
2.	Year of the Accounts under Audit	2015-16
3.	Name of the Local Authority during the year 2015-16	Prof Swapna Mahapatro.
4.	Name of the Local Authority at the time of Audit	Dr Shesansu Shekhar Pal .

1. PHYSICAL VERIFICATION

The physical verification could not be conducted due to non-maintenance of up to date cashbook.

3.LIST OF VERIFIED RECORDS

1. Main cash book for the year 2015-16
2. Paid vouchers relating to year 2015-16
3. Cheque counter foil
4. Bank Pass book
5. Related records and files
6. Stock register

List of important records not maintained

- 1.B.D/D/ Cheque receipt register

Staff Position

Sl no	Staff Position	Student Strength
1.	No of Teaching Staff=5	MA=30 nos
2.	No of Non-Teaching Staff=11	M Phil=10

4.FINANCIAL POSITION

Name of the cash book	O.B as on 01.04.2015	Receipt during the year 2014-15	Total	Expenditure during the year 2015-16	C.B as on 31.03.2016 (as per audit)	C.B as on 31.03.2016 (as per audit)	Difference
General cash book	2,58,782.90	21,14,710.00	23,73,492.90	21,08,913.00	2,64,579.60	2,64,579.60	Nil
Entrance cash book	1,55,608.21	4,08,056.00	5,63,664.21	2,93,498.21	2,70,165.00	2,70,165.00	Nil

DETAILS OF RECEIPT & EXPENDITURE FIGURE OF GENERAL CASH BOOK FOR THE YEAR 2015-16

Sl no	Head of Receipt	Amount	Head of Expenditure	Amount
1.	Audit Recovery	2,860.00	Telephone bill	222.00
2.	IMA Scholarship	17,16,000.00	12 th plan skill	1,55,535.00
3.	Bank Interest	13,395.00	Development of Deptt	77,804.00
4.	Budgetary Grant	1,08,000.00	IMA Scholarship	17,16,000.00
5.	12 th Plan	1,55,535.00	Study tour	20,000.00
6.	Ph.D course work	10,000.00	I card	1,560.00
7.	Deposit	1,08,920.00	EMD	2,000.00
8.			Bank deduction	672.00
9.			Ph D course work	35,000.001
10.			Lab-contingency	1,00120.00
	Total	21,14,710.00	Total	21,08,903.00

16.72 - Nonproduction of records of Department of MBA Agribusiness

Department of MBA (Agribusiness)

In spite of issue of audit objection memos, no record was produced to audit for check. However, a memorandum of understanding signed on Dt 31.03.2016 between Utkal University (1st party) and Asian Institute of Human Development (AIHD) (2nd party) for running MBA (Agribusiness) with intake of sixty students per year was made available to audit whose extracts are noted below.

- i. AIHD is registered under the Society Act 1860 with Regn No. 223020/48 of 2006-07 dated (not mentioned) havig its administrative office at Plot No. A-19, Saheed Nagar, Bhubaneswar.
- ii. In the MoU , UU is represented by Dr S.K.Das , Registrar and Sri Deepak Kumar Ram , Secretary , AIHD.
- iii. The course is renewed for every five years. (clause 2)
- iv. The present renewal is for a period of five years wef academic session 2016-17.
- v. The classes will be conducted at the Business Administration Department under the brand name , norms and guidelines of Utkal University (clause 15).
- vi. Fee Structure (clause 5)

Particulars	1 st year	2 nd year	Total in Rupees
A.course fee	85000	85000	170000
B. other Fee			
i) Student dev fee	10000	10000	20000
ii)Seminar fee	25000	25000	50000
iii) Placement Assistance fee	40000		40000
iv) Library	8000	8000	16000
C. Corpus Fee	To be decided by	P.G Council	From time to time.
D. Readmission Fee	To be decided by	P.G Council	From time to time.

vii) The sharing of fees (clause 9)

Fee	University share	AIHD share	Business admn deptt share	PG Council share
course fee	40%	54%	5%	1%
other Fee		100%		
Corpus Fee	100%			
Readmission Fee	100%			

viii) AIHD shall provide Bank Guarantee to the University for Rs 3,00,000/ (clause 11).

ix) The advertisement for admission shall be made in the name of Chairman, PG Council, Utkal University(clause 18).

x) Utkal University will operate the existing account in the Syndicate Bank. Utkal University Campus offering the escrow account service to automatically remit the agreed fee share of AIHD to the designed account of AIHD in the name of “ centre for Agri- Management” and to the designed accounts of all other shareholders.

As per Daily Collection Register , Development – II (Self Financing Courses) for the Year 2015-2016 , a sum of Rs 123935.00 have been collected from the students of MBA (Agribusiness) during 2015-2016 whose details could not be produced to audit. Hence the amount of Rs 123935.00 held under objection till production of records to the next audit.

SI No	No of students	Total amount	Page No
1	10	15000	391
2	50	75000	395
3	6	3390	401
4	47	26555	405
5	4	1530	415

6	5	2460	415
	TOTAL	123935	

16.73 -

Department of M.Tech IT (Self Financing Course Under Deptt. of Statistics)

In spite of issue of audit objection memos, no record was produced to audit for check. However, a memorandum of agreement between Utkal University(1st party) & Rshita Trust (2nd party) for running M Tech IT was made available to audit.

As per Daily Collection Register , Development – II (Self Financing Courses) for the Year 2015-2016 , a sum of Rs 1776350.00 have been collected from the students of M.Tech IT during 2015-2016 whose details could not be produced to audit. Hence the amount of Rs 1776350.00 held under objection till production of records to the next audit.

Sl No	No of students	Total amount	Page No
1	19	852345.00	55
2	3	65565.00	55
3	12	655650.00	56
4	4	2660.00	57
5	4	195000.00	57
6	19	2880.00	58
7	15	2250.00	59
	TOTAL	1776350.00	

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 -

17.2 -

PARA: 18 MISCELLANEOUS

18.1 -

College Development Council

1. Title Sheet

(i) Name of the Institution : College Development Council

(ii) Period of Account audited : 2015-2016

2. List of records verified :

(i) Acknowledgement letters

(ii) B.D deposit register

(iii) General Fund Cash Book

(iv) CDC Cask Book

(v) Syndicate Bank Pass Book bearing A/c no. 80162210016590

3. Financial Position

The College Development Council was not maintaining Cash Book and Pass Book. The Colleges collect @ Rs 5/ per student and deposit the same at College Development Council in shape of Bank Drafts . The CDC deposit the same in the Utkal University General Fund Account . The Expenditure is made from the General Fund Account for CDC . But CDC started maintaining its own Cash Book and Pass Book since Dt 17.12.2016 basing upon which financial position has been arrived by audit .

Financial position of CBC Account		
OB as on Dt 17.12.2015	0	Remarks
Rpt during 17.12.2015 to 31.03.2016	566121.49	Includes interest credit of Rs 4796.49
TOTAL	566121.49	
Exp during 17.12.2015 to 31.03.2016	0	
CB as on Dt 31.03.2016	566121.49	

Statement showing details of Rpt & Exp in respect of CDC Account during 17.12.2015 to 31.03.2016

Sl No	Head of A/c		expenditure	Remarks
1	College Development Fee	561325.00	0	
2	Bank Interest	4796.49	0	
	TOTAL	566121.49	0	

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Analysis of Closing balance as per Cash Book

CDC Account	Cash	0		
	Bank	566121.49		

Details of Closing balance as per bank Pass Book and Cash Book of CDC Account as on Dt 31.03.2016

Name of Bank	Account No	Closing Balance as per audit	Closing Balance as per Cash Book	Closing Balance as per Pass Book	Diff between Cash Book & Pass Book figure
Syndicate Bank , UU Campus Branch	80162210016590	566121.49	566121.49	566121.49	Nil

4. Audit of Receipt : No Comment.

5. Audit of Expenditure : No Comment .

Comments :

1. BD Receipt Register is to be maintained.
2. Demand-Collection-Balance position for each academic year is to be maintained

18.2 -

Production of records:-

On checking of the Vouchers it was noticed that the arrear salary was paid to the following employees of University. The sanction order , arrear salary bill, service book and personal file of said employees may be produced for Scrutiny in audit

Month	Vr. No/dt	Bill no/dt	Ecode	Name & designation	Amount
Nov	200/21.12.15	40/10.12.15	3	Dr.Kumara Bara Das,Ex-prof	819206

			59	Smt. Puspanjali Jena,Reader	235815
			1066	Dr.Muna Kalyani,Reader	340727
			1028	Bikram Keshari Rath,Reader	182270
			106	Dr. Subash Ch. Das,Lecturer	133889
			1545	Dr. Namita Das,Reader	254855
			1690	Dr. Kailash ch Das,Reader	223691
			1688	Dr.J Dandapat,Prof	47353
			705	Bishnupriya Mishra,A.L	126718
			1430	Ram kumar Hansdah,Tech.Asst	52593
Feb	273/29.2.16	49/23.2.16	392	Chitta Ranjan Sahoo,Ex-Dev. Officer	100472
March	286/14.3.16	54/8.3.16	1939	Dr. Maheswar Satpathy,Lecturer	82401
TOTAL					2599990

The aforesaid records was not produced till close of audit.Also,the pom issued on this score did not returned till close of audit. The same may be produced to next audit, till then **Rs.2599990.00** is kept under objection.

18.3 -

POM No. 110

. Submission of Compliance to AR No. 190624/AR/2016-2017-Bhubaneswar for the Accounting Year 2014-2015

Compliance if any, to the AR No. 190624/AR/2016-2017-Bhubaneswar for the Accounting Year 2014-2015 need to be furnished to audit for check.

18.4 -

A.Excess consumption of fuel shown in the log book :

On checking of the log book (pg. no.6) of vehicle no.OR-02V2260 (Ambassador) used for Exam wing during the year 2015-16, it is observed on 20.4.2015 the car has travelled 81 km and the fuel consumed shown is 10 ltr. As per rate of consumption of fuel i.e.9lt./Km, the actual fuel consumed for covering of 81 km. is 9 ltr (81 km/9 ltr per km.). Hence the excess consumption of 1 ltr (10 lt-9 lt)of diesel is suggested for

recovery from the driver Tapan Majhi @Rs.53.45/ltr.

B. Less balance shown in the log book :

Vide page no.9 of the log book of vehicle no.OR-02V2260 (Ambassador), it is observed that on 30.4.2015, the balance shown is 20.5 ltr. where as the actual closing balance is 30.5 ltr. details of which given below.

O.B. of fuel = 14.5 ltr

Fuel filled = 25 ltr

Total fuel = 39.5 ltr

Consumed = 9 ltr

Actual C.B. = 30.5 ltr

Log book C.B.= 20.5 ltr

Excess C.B. shown= 10.0 ltr.

Hence the excess amount is suggested for recovery from the driver Tapan Majhi @Rs.53.45/ltr i.e.534.00

The total amount suggested for recovery is Rs.587.45 from the driver Tapan Majhi.

On issue of objection memo , driver Tapan Majhi deposited the total amount of **Rs.588.00** at the general Fund A/c ,the detail of which given in the spot recovery site.Hence the para drops.

18.5 -

On checking of the vouchers, main cash book and File no.Estt-IV/316(I), it is observed that vide letter no.Estt-IV/316(1)/12262 /2016 dtd.31.03.2016, Rs.706000.00 has been released towards payment of medical allowance to 706 employees of University @ Rs.1000.00 each. Vide vr. no.238, Bill no.36 , Rs.706000.00 has been passed for payment as medical allowance to 706 employees.

But as per University guideline, "As University employees are getting salary and other allowances at par with Government Servants and since there is no provision of payment of medical allowance to the state Government employees, so payment of medical allowance to the University staff is not admissible and thus it is a loss to the General fund of the University."

Therefore the payment of **Rs.706000.00** towards medical allowance is inadmissible from audit point of view. Objection memo is issued in this regard.But the local authority did not comply the objection memo till the end of audit.Hence the above said amount is kept under objection.

18.6 -

As per the Office order no.5833/DLFA, Dtd.24.06.2015/DLFA(Prog)-XIV-Aud-6/2015,on the subject "General guidelines on preparation of Draft Audit Report (DAR) for University.",the current audit party has issued the memo to the local authority to produce the records that were reported as not produced and related expenditure was held under objection in the previous audit report for verification. The details of the related paras along with the amounts kept under objection, have been listed below.

Sl. No.	Para No.	Amount	Subject
1	12.1	2878715.00	Non production of stock register

2	14.2	765000.00	Voucher no 943/2014-15 : details of payment wanting
3	14.30	490034.00	Irregular payment towards purchase of gold medals
4	14.5	6252.00	Globe Forex & Travel Ltd, Vchr no 8465/4.3.2015
5	14.14	30000.00	Security deposit ledger wanting
6	14.17	148179.00	Vchr no 833,834/3.3.2015 : details of payment honourarium
7	14.18	55389.00	Vchr no 837/3.3.2015 : Budget estimate wanting
8	14.24	70135.00	Payment details wanting
9	14.26	25000.00	MB and other related documents wanting
10	14.29	223597.00	Details of payment against the advt. bill wanting Vchr no 743/6.2.2015
11	14.30	2642500.00	Vchr no. 823/25.2.2015 : prior estimate for the excess work not produced
12	14.31	2359374.00	Utilisation of blank answer paper wanting
13	14.32	426539.00	Non production of records with respect to refund of SD
14	14.36	17821.00	Clarification wanting
15	15.1	25971000.00	Construction of 300 seated boys hostel
16	15.7	2011414.00	Non production of records
17	15.5	23463000.00	Construction of 200 seated girls hostel
18	16.5	40000.00	Acknowledgement wanting
19	16.7	7200.00	Stock register wanting
20	16.19	2688.00	Details of expenditure wanting
21	16.26	92120.00	Records/Vchrs wanting
22	16.27	473068.00	Non production of repairing register, money receipt, competitive quotation, utilisation; non production of vehicle log book
23	16.28	56690.00	Non production of files, registers and other related documents
24	16.30	1190763.00	Non production of records
25	16.33	564462.00	Non production of records and vouchers

26	16.35	481668.00	Non production of files and related documents
27	16.45	870995.00	Non production of files, registers and other related documents
28	16.46	57994.00	Non production of records
29	16.50	626165.00	Non production of stock register and files
30	16.53	231639.00	Non production of files
31	16.55	674170.00	Non production of related documents
32	16.59	11588.00	Non production of MB and estimate
33	16.61	52061.00	Non production of vouchers
34	16.71	2086377.00	Non production of advance deposit registers
35	18.13	448588.36	Non production of records and registers of exam account
36	18.15	129000.00	Non production of recordand related documents

But on issue of objection memo the local authority produced only the engagement file of DLR staff and Investment Register of P.G.Central ,dealt in the para 16.27 of AR -2016-17 .Hence the total amount of **Rs.9490186.00** ,kept under objection for non production of the above said records, is to be deducted from the total amount held under objection in the report of previous year. As a result the total held under objection amount of last AR-2016-17 will be Rs.2741501643.21.The records are verified during the current audit.

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

19.1 - Pension Accounts of Utkal University for the year 2015-16.			
Financial Position of Pension accounts of Utkal University for the year 2015-16.			
1.	O.B as on 01.04.2015	Rs	53,13,231.47
2.	Receipt during the year 2015-16	Rs	32,81,32,005.00
3.	Total	Rs	33,34,45,236.47
4.	Expenditure during the year 2015-16	Rs	31,92,52,955.00
5.	C.B as on 31.03.2016	Rs	1,41,92,281.47

Analysis of closing balance :-

Cash in hand :- Nil

Cash in Bank :- Rs 1,41,92,281.47 (**SB A/C No-10164209682 of SBI,University Campus Branch**)

SL NO	Head of receipts	Amount received	SL NO	Head of expenditures	Amount spent
1.	Transfer from main a/c for distribution of pension	Rs32,60,00,000	1.	Pension Paid	Rs30,83,48,217.00
2.	Unutilised Leave Salary	Rs49,473	2.	Income Tax	Rs1,09,04,738.00
3.	Interest	Rs 3,04,189			
4.	Pension & Gratuity	Rs 17,78,343			
	Total	Rs 32,81,32,005.00		Total	Rs31,92,52,955.00

19.2 - Realization and deposit of Govt. dues

Realization of Income tax		Deposits
From the unit	Amount	Amount
UUEL bills	3504684	3504684
Vouchers related to non-plan unit	260710	250879
Vouchers related to plan unit	131786	120153
Pension accounts	10904738	10904738
Realization from UDPS staff	198875	198875
Salary deduction from gen. staff	23691603	23691603
Deduction from arrear salary	1251440	1251440
Total	39943836	39922372
Realization of P.T.		
Realization from UDPS staff	17725	
Salary deduction from gen. staff	1434475	
Deduction from arrear salary	3750	
Total	1455950	1455950
Realization of VAT		
Realized from plan unit	127818	79997
Realized from non-plan unit	6279	6279
Total	134097	86276
Realization of Cess		
Realized from plan unit	31953	
Realized from non-plan unit	1570	
Total	33523	0

Realization of Royalty		
Realized from plan unit	12219	
Realized from non-plan unit		
Total	12219	0

19.3 -

PARA: 20 RESULT OF AUDIT

Result Of Audit

Sl No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	5.1	0.00	108619.00	0.00	0.00	0.00	
2	7.1	0.00	1706656778.00	0.00	0.00	0.00	
3	8.1	2568900.00	2568900.00	2568900.00	0.00	0.00	
4	13.2	462184.00	462184.00	462184.00	0.00	0.00	
5	13.4	0.00	1311260.00	0.00	0.00	0.00	
6	13.5	118046.00	118046.00	118046.00	0.00	0.00	
7	13.6	73542.00	73542.00	73542.00	0.00	0.00	
8	13.8	0.00	51840.00	0.00	0.00	0.00	
9	14.1	0.00	6732352.00	0.00	0.00	0.00	
10	14.2	0.00	498885.00	0.00	0.00	0.00	
11	14.3	4029.00	1759030.91	4029.00	0.00	0.00	
12	15.1	0.00	2733624.00	0.00	0.00	0.00	
13	15.2	60708.00	60708.00	57934.00	0.00	0.00	
14	15.3	0.00	197606.00	0.00	0.00	0.00	
15	16.4	0.00	55868.00	0.00	0.00	0.00	
16	16.6	0.00	125441.00	0.00	0.00	0.00	
17	16.8	0.00	271847.00	0.00	0.00	0.00	
18	16.9	0.00	255050.00	0.00	0.00	0.00	
19	16.10	1171.00	121672.00	1171.00	0.00	0.00	
20	16.12	0.00	37372.00	0.00	0.00	0.00	
21	16.13	593779.00	267178447.38	593779.00	0.00	0.00	
22	16.14	0.00	875590.44	0.00	0.00	0.00	
23	16.16	21470.00	1083542.00	21470.00	0.00	0.00	
24	16.19	3200.00	3200.00	3200.00	0.00	0.00	
25	16.21	35938.00	169890.00	35938.00	0.00	0.00	
26	16.24	0.00	25000.00	0.00	0.00	0.00	
27	16.25	0.00	14860.00	0.00	0.00	0.00	
28	16.26	0.00	20296.00	0.00	0.00	0.00	
29	16.27	0.00	6321432.00	0.00	0.00	0.00	
30	16.30	0.00	2936968.00	0.00	0.00	0.00	
31	16.31	535190.00	4605604.00	535190.00	0.00	0.00	
32	16.32	0.00	95013.00	0.00	0.00	0.00	
33	16.35	3120.00	3120.00	3120.00	0.00	0.00	

34	16.41	0.00	1685.94	0.00	0.00	0.00
35	16.43	10000.00	15220.00	10000.00	0.00	0.00
36	16.59	15000.00	42295.00	15000.00	0.00	0.00
37	16.62	9025.00	9025.00	9025.00	0.00	0.00
38	16.63	0.00	103.00	0.00	0.00	0.00
39	16.64	0.00	125011.00	0.00	0.00	0.00
40	16.65	0.00	1000.00	0.00	0.00	0.00
41	16.67	0.00	1000.00	0.00	0.00	0.00
42	16.68	184739.00	2965434.00	184739.00	0.00	0.00
43	16.72	0.00	123935.00	0.00	0.00	0.00
44	16.73	0.00	1776350.00	0.00	0.00	0.00
45	18.2	0.00	2599990.00	0.00	0.00	0.00
46	18.4	0.00	0.00	0.00	0.00	0.00
47	18.5	0.00	706000.00	0.00	0.00	0.00
Total		4700041.00	2015900636.67	4697267.00	0.00	0.00

Audit Certificate

Cetrified that the accounts of Utkal University, Vanivihar for the financial year 2015-2016 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Spot Recovery

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	16.14/OSP-65	4372	2017-10-30	1350	P Sitalaxmi
2	16.14/OSP-66	2724	2017-11-09	560	Sri Sabita Sundar Lenka
3	16.14/OSP-64	4431	2017-11-03	3150	Annpurna Pattnaik
4	31.10.17/OSP-118	154832	2018-02-13	6205	Sarit Panda,PO,PG central
5	23.12.17/OSP-184-185	G.F.-1 A/C, Main office,UU	2018-03-15	588	Tapan Ku. Majhi, Driver
6	16.9.9/OSP-81	Bank Account No.80162210011253	2018-01-12	200	Smt Seema Mallick,Hostel Supt.Ladies Hostel 6
7	16.5.6.2/OSP--24	145103	2017-07-01	4547	Sri Maheswar Mahanta,Pharmacist,I/C of Store,Health Centre
8	19.2.18/OSP-244	Bank Account No.10164209489	2018-03-16	470	Smt Merry Beige,Hostel Supt.Ladies Hostel No.4
9	16.2.9/OSP--6	Nil	2017-05-16	50	Smt Mitali Chinara,Hostel Supdt,Ladies Hostel No.1
10	16.5.6.3/OSP-25	145103	2017-07-01	211	Sri Maheswar Mahanta,Pharmacist,I/C of Store,Health Centre
11	16.2.10/OSP--5	Nil	2017-07-10	1050	Smt Mitali Chinara,Hostel Supdt,Ladies Hostel No.1
12	16.21/POM pg-10	70	2018-04-07	70	Sri Sudarsan Moharana
Total				18451	