LOCAL FUND AUDIT, BHUBANESWAR, ODISHA

CATEGORY : University	Audit Report No : 466217/AR/2019-2020-BHUBANESWAR

PARA: 1 **TITLE SHEET**

1	Name of the Institution :	**Utkal University, Vanivihar**
2	Year of Accounts under Audit :	**2017-2018**
3	Name of the Local Authority during the year of A/Cs :	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 31.3.18 SRI MANMATHA BISWAL,REGISTRAR FROM 1.4.17 TO 31.8.17 SRI BIDYADHAR NAYAK,REGISTRAR FROM 1.9.17 TO 30.11.17 IN CHARGE SRI DAYANIDHI NAYAK,REGISTRAR FROM 1.12.17 TO 31.3.18 DR KUNJA BIHARI PANDA,COMPTROLLER OF FINANCE FROM1.4.17 TO 31.8.17 SRI BIDYADHAR NAYAK,COMPTROLLER OF FINANCE FRO 1.9.17 TO 31.3.18 DR PRADEEP KUMAR BEHERA,CONTROLLER OF EXAMINATION
	Name of the Local Authority at the time of Audit :	DR SOUMENDRA MOHAN PATTANAIK,VICE CHANCELLOR FROM 1.9.17 TO CONTINUING SRI DAYANIDHI NAYAK,REGISTER FROM 1.12.17 TO CONTINUING DR KUNJA BIHARI PANDA,COMPTROLLER OF FINANCE FROM1.4.17 TO 31.8.17 SRI BIDYADHAR NAYAK,COMPTROLLER OF FINANCE FROM 1.9.17 TO 31.3.18 PROFESSOR PRASANNA KUMAR HOTA , ,DEPTT OF COMMERCE AND INCHARGE COF SRI SURENDRA KUMAR SAHOO , COF DR SARAT KUMAR MAJHI ,CONTROLLER OF EXAMINATION
4	Duration of Audit :	01-05-2019 To 30-04-2020 (Mandays Consumed :- 616.75)
5	Name of the Auditors :	AKSHYAYA KUMAR MISHRA - Lead Auditor(01-05-2019 to 20-07-2019) PRAVAT NALINI DEV - Lead Auditor(24-07-2019 to 30-04-2020) SITARA BEGUM - Auditor(01-05-2019 to 30-04-2020) BISNU PADARBINDA NANDA - Auditor(19-07-2019 to 30-04-2020) DEBASHIS MALLICK - Auditor(05-08-2019 to 30-04-2020) MISS BHARATI SAHOO - Auditor(01-05-2019 to 30-04-2020) DASARATHA RAY MOHAPATRA - Auditor(19-07-2019 to 30-04-2020) Manosini Mahanty - Auditor(04-11-2019 to

		30-04-2020) Babita Baral - Auditor(04-11-2019 to 30-04-2020) SRI BAMAN CHARAN SWAIN - Auditor(01-05-2019 to 11-02-2020) SASMITA SUBUDHI - Auditor(01-05-2019 to 15-07-2019) TRUPTI REKHA SAHOO - Auditor(01-05-2019 to 20-07-2019)
6	Name of the Reviewing Officer :	BIJAYALAXMI SATPATHY(District Audit Officer)
7	Date of submission of report by Reviewing officer :	28-05-2020
8	Entry Conference Date :	13-05-2019
9	Exit Conference Date :	
10	Name of the Audit Officer :	BIJAYALAXMI SATPATHY
11	Date of approval of report by District Audit Officer :	14-07-2020

Para1.1 :- Demographic information:-

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

PARA: 2 **PHYSICAL VERIFICATION**

Slno	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	Intermidiate certificate	16.05.2019	3900	3900	22 of form stock register	
2	Intermidiate certificate	16.05.2019	3900	3900	22 of form stock register	
3	Duplicate certificate	16.05.2019 before transaction	1853	1853	32 of form stock register	
4	Duplicate certificate	16.05.2019 before transaction	1853	1853	32 of form stock register	
5	College transfer	16.05.2019 before transaction	2172	2172	37 of form stock register	
6	College transfer	16.05.2019 before transaction	2172	2172	37 of form stock register	
7	University transfer form	16.05.2019	2600	2600	47 of fom stock register	
8	University transfer form	16.05.2019	2600	2600	47 of fom stock register	
9	Migration certificate	16.05.2019 before transaction	5555	5555	55 of form stock register	
10	Migration certificate	16.05.2019 before transaction	5555	5555	55 of form stock register	
11	Duplicate registration	16.05.2019 before transaction	8799	8799	73 of form stock register	
12	Duplicate registration	16.05.2019 before transaction	8799	8799	73 of form stock register	
13	Re addition of marks	16.05.2019 before transaction	4626	4626	88 of form stock register	
14	Re addition of marks	16.05.2019 before transaction	4626	4626	88 of form stock register	
15	Provisional certificate	16.05.2019 before transaction	4411	4411	108 of form stock register	
16	Provisional certificate	16.05.2019 before transaction	4411	4411	108 of form stock register	
17	Mark sheet	16.05.2019 before transaction	4022	4022	128 of form stock register	
18	Mark sheet	16.05.2019 before transaction	4022	4022	128 of form stock register	
19	Date of publication of result	16.05.2019	3698	3698	148 of form stock register	
20	Date of publication of result	16.05.2019	3698	3698	148 of form stock register	
21	Merit certificate	16.05.2019 before transaction	389	389	153 of form stock register	
22	Merit certificate	16.05.2019 before transaction	389	389	153 of form stock register	
23	Change of surname	16.05.2019 before transaction	19	19	162 of form stock register	
24	Change of surname	16.05.2019 before transaction	19	19	162 of form stock register	
25	Photo copy	16.05.2019 before transaction	2513	2513	167 of form stock register	
26	Photo copy	16.05.2019 before transaction	2513	2513	167 of form stock register	

27	Cash in hand	18.05.2019 after transaction	45792.00	45719.00	P.A CASH BOOK Rs 282 P -33 S.Cash book Rs455510.00 Page-28	
28	Cash in hand	18.05.2019 after transaction	45792.00	45719.00	P.A CASH BOOK Rs 282 P -33 S.Cash book Rs455510.00 Page-28	

Comments

No Comments

PARA: 3 **LIST OF VERIFIED RECORDS**

A : List Of Verified Records/Register

Slno	List Records/Register
1	Log Book of Vehicles
2	Service Books
3	Utilisation Certificate files
4	Advance Ledger
5	Consumable Stock Register
6	Non-Consumable Stock Register
7	Bank Pass Books
8	Salary and Allowances Payable Register
9	Festival Advance Register
10	Advance Register
11	Payment vouchers/Receipt Vouchers
12	Cash Books

B : List of Records/Registers not Maintained

Slno	List Records/Register
1	Foundation Fund Register
2	Endowment Register
3	Alphabetical Sheet
4	SD/EMD Register
5	Salary Control Register

C : List of Records/Registers not Produced to Audit

Slno	List Records/Register
1	Bill Register
2	Grand-in-Aid Register
3	Works Register
4	Materials with Contractors
5	Sundry Debtors
6	Deposits with various Authorities
7	Advances from Parties/Contractors/suppliers/employees
8	Earnest Money Deposit Register
9	Security deposit Register
10	INCOME & EXPENDITURE ACCOUNT for the year end
11	RECEIPT & PAYMENT ACCOUNT for the year end

D : List of Records/Registers not Required

Slno	List Records/Register
1	Treasury Book of Drawal
2	College dues Register
3	Journal Register

Comments

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 maintain

all the records and registers as required by University Accounting procedure.

List of Records/Registers not maintained by the University

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.

Sl No	Name of the AS /Ar	Main Account work done by the concerned AS / Ar
1	Pravat Nalini Dev , AS - cum- Lead Auditor	Grant , UC , Development Section III (Works)
2	Dasarath Roy Mohapatra , Auditor	Expenditure of Main account ,Advance , Stock and Store , Pension and P.F , Bank reconciliation
3	Bishnu Padarbinda Nanda, Auditor	Receipt of Main account , Investment
4	Bharati Sahoo , Auditor	Finance Cell of Controller of Examination
5	Debashis Mallick , Auditor	Salary , Establishment

The Records and Registers of the following Departments and SFCs have been verified and dealt in Para No.-16.

Sl. No.	para no.	Name of the unit audited	Name of the Audit Superintendent / Auditor	Remark
1	16.1	DDCE	Sitara Begum	
2	16.2	College Development Council	P.N.Dev	
3	16.3	English Department	Debashis Mallick	
4	16.4	University Press	P.N.Dev	
5	16.5	Ladies Hostel No. 3	Bharati Sahoo	
6	16.6	Ladies Hostel No. 6	Bharati Sahoo	
7	16.7	DARCEE	Bharati Sahoo	
8	16.8	Psychology Department	Bharati Sahoo	
9	16.9	Zoology Department	Bharati Sahoo	
10	16.10	PROJECT ON “GENETIC DIVERSITY IN EARTH WORMS AND ITS ASSOCIATION WITH	Bharati Sahoo	

		THEIR GEOGRAPHIC DISTRIBUTION IN STATE OF ODISHA" UNDER ZOOLOGY DEPARTMENT.		
11	16.11	M.Sc in Fishery Science (SFC)	Bharati Sahoo	
12	16.12	Economics Department	Bharati Sahoo	
13	16.13	Geography Department	Debashis Mallick	
14	16.14	Public Administration Department	Bharati Sahoo	
15	16.15	Journalism(SFC)	Bharati Sahoo	
16	16.16	Statistics Department	Bharati Sahoo	
17	16.17	M Pharma UDPS (S.F.) Department	Debashis Mallick	
18	16.18	Mathematics Department	Bharati Sahoo	
19	16.19	M.Tech in C.S (SFC) of Mathematics Department	Bharati Sahoo	
20	16.20	Anthropology Department	Bharati Sahoo	
21	16.21	Philosophy Department	Bharati Sahoo	
22	16.22	Geology Department	Bharati Sahoo	
23	16.23	Chemistry Department	Bharati Sahoo	
24	16.24	Gents Hostel No.4	Babita Baral	
25	16.25	PG Department of Commerce	Manosini Mahanty	
26	16.26	P.G.Department of Computer Science and Application	P.N.Dev	
27	16.27	M.Sc in Computer Science (SFC) under P.G.Department of Computer Science and Application	P.N.Dev	
28	16.28	Mtech in Computer Science and Engineering (SFC) under P.G.Department of Computer Science and Application	P.N.Dev	
29	16.29	5 Years Integrated MCA (SFC) under P.G.Department of Computer Science and Application	P.N.Dev	
30	16.30	Msc in Applied Microbiology(SFC under Dept. Of Botany)	Babita Baral	
31	16.31	Dept. of Botany	Babita Baral	
32	16.32	MSc in Environmental Science (SFC) under Depatment of Botany	Manosini Mahanty	
33	16.33	PG Department of Physics	Manosini Mahanty	
34	16.34	P.G Department of Biotechnology	Dasaratha Roy Mohapatra	
35	16.35	P.G Department of Law	Dasaratha Roy Mohapatra	
36	16.36	Ladies Hostel No .7	Babita Baral	
37	16.37	P.G. Diploma in Remote Sensing & GIS (S.F.) Department	Debashis Mallick	
38	16.38	Academic Staff College	Sitara Begum	

		(HRD)		
39	16.39	Parija Library	Bharati Sahoo	
40	16.40	ANCIENT HISTORY,CULTURE & ARCHAEOLOGY Department	Debashis Mallick	
41	16.41	P.G. Department of Political Science	Dasaratha Roy Mohapatra	
42	16.42	Department of Computer centre	Dasaratha Roy Mohapatra	
43	16.43	Department of Master Law of Human Rights for the financial year 2017-18	Dasaratha Roy Mohapatra	
44	16.44	MBA (Financial Management), SFC, Deptt. of Commerce	Debashis Mallick	
45	16.45	Ladies Hostel-V	Sitara Begum	
46	16.46	Deptt. of MBA(Regular, Executive & IMBA)	Sitara Begum	
47	16.47	University Law College(5yr Law, 3yrs Law, LLM, 5yrs Law ladies Hostel)	Sitara Begum	
48	16.48	Odia Department	Debashis Mallick	
49	16.49	Sports Council	Bharati Sahoo	
50	16.50	Controller of Examination (Finance Cell)	Bharati Sahoo	
51	16.51	Population Research Centre	Babita Baral	
52	16.52	Ladies Hostel No. 4	Babita Baral	
53	16.53	PG Department of Sanskrit	Manosini Mahanty	
54	16.54	PG Department of History	Manosini Mahanty	
55	16.55	University High School	Manosini Mahanty	
56	16.56	Ladies Hostel No.01	Manosini Mahanty	
57	16.57	Ladies Hostel No.02	Manosini Mahanty	
58	16.58	Gents Hostel No-03	Manosini Mahanty	
59	16.59	SCHOOL OF WOMEN STUDIES FOR THE YEAR - 2017-18	Sri Baman Charan Swain	
60	16.60	SHRADHA MANDAP FOR THE YEAR 2017-18	Sri Baman Charan Swain	
61	16.61	Utkal University Guest House for the Year 2017-18.	Sri Baman Charan Swain	
62	16.62	GENTS HOSTEL – 5.	Sri Baman Charan Swain	
63	16.63	GENTS HOSTEL- 6	Sri Baman Charan Swain	
64	16.64	Utkal University Health Centre	Sri Baman Charan Swain	
65	16.65	GENTS HOSTEL – 1.Gopabandhu Chhatrabas	Sri Baman Charan Swain	
66	16.66	GENTS HOSTEL – 2 Madhusdan Chhatrabas	Sri Baman Charan Swain	
67	16.67	LIBRARY & INFORMATION SCIENCE.	Sri Baman Charan Swain	
68	16.68	P G CENTRAL COUNCIL	Bishnu PadarbindaNanda	
69	16.69	MADHUSUDAN LAW COLLEGE	Bishnu PadarbindaNanda	
70	16.70	PG DEPARTMENT OF SOCIOLOGY	Truprirekha Sahoo	

71	16.71	PG DEPARTMENT OF PMIR	Truprirekha Sahoo	

No.of objection memos issued- 195

No of objection memos returned with compliance - 45

PARA: 4 **FINANCIAL POSITION**

Utkal University, Vanivihar - 2017-2018

Slno	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:) (AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference(In Rs:)	Remarks
1	University Main Cash book	01-04-2017	825523733.59	170082192 4.60	252634565 8.19	970143019.00	31-03-2018	155620263 9.19	31-03-2018	156312801 5.37	-6925376.18	
2	Pension Cash book	01-04-2017	10269574.47	148291234.00	158560808.47	150208001.00	31-03-2018	8352807.47	31-03-2018	8352807.47	0.00	
3	Gratuity Fund Cash book	01-04-2017	34509.00	583280.00	617789.00	584561.50	31-03-2018	33227.50	31-03-2018	33227.50	0.00	
4	TPF Cash book	01-04-2017	220169048.61	31260222.06	251429270.67	16579326.00	31-03-2018	234849944.67	31-03-2018	234849944.67	0.00	
5	NTPF Cash book	01-04-2017	233288541.95	83382780.57	316671322.52	64725019.00	31-03-2018	251946303.52	31-03-2018	251946903.52	-600.00	
6	UDPS Cash book	01-04-2017	2207807.50	383522.00	2591329.50	111708.00	31-03-2018	2479621.50	31-03-2018	2479621.50	0.00	
7	EPF Cash book	01-04-2017	69379547.91	4317804.27	73697352.18	28050843.24	31-03-2018	45646508.94	31-03-2018	45646508.94	0.00	
8	EWF Cash book	01-04-2017	5913853.50	465928.00	6379781.50	59209.00	31-03-2018	6320572.50	31-03-2018	6320572.50	0.00	
9	Special Killer Disease Cash book	01-04-2017	8255551.45	685711.01	8941262.46	649.00	31-03-2018	8940613.46	31-03-2018	8940613.46	0.00	
	GRAND TOTAL		**13750421 67.98**	**19701924 06.51**	**33452345 74.49**	**12304623 35.74**		**21147722 38.75**		**21216982 14.93**	**-6925976.18**	

Comments

HEAD WISE RECEIPTS (IN RS.)

I	**Org. Certi.Exam.-II(P.C)**		
	01. Original Certificate	Rs. 2,318,760.00	
	02. IA/ ISC / I.Com	Rs. 97,390.00	
	03.Duplicate Certificate	Rs. 111,410.00	
	Sub-Total		**Rs. 2,527,560.00**
II	**GFA-I(P.C)**		
	01.Migration	Rs. 2,412,700.00	

	02.Duplicate Regd.	Rs. 509,900.00	
	03.Provisional Certificate	Rs. 69,700.00	
	04.DPR / University Publication	Rs. 96,700.00	
	05.Re-Addition Mark	Rs. 37,300.00	
	06.Mark Sheet	Rs. 243,400.00	
	07.PG(Pvt.)	Rs. 93,930.00	
	08.Xerox Copy of Answer Sheet	Rs. 15,300.00	
	09.Merit Certificate	Rs. 4,600.00	
	10.MD Homeopathy(Pvt.)form	Rs. 7,650.00	
	11.Regd. Of PG /College Teacher	Rs. 9,575.00	
	12.Change of Surname	Rs. 1,050.00	
	13.College / University Transfer	Rs. 148,450.00	
	Sub-Total		**Rs. 3,650,255.00**
III			
	Exam Fund-II	Rs. 11,826,362.00	
	Original Certificate	Rs. 14,656,730.00	
	Provisinal Certificate	Rs. 6,062,300.00	
	Phd	Rs. 2,288,700.00	
	Verification	Rs. 803,870.00	
	Sports Council	Rs. 8,410,104.00	
	CDC	Rs. 2,325,195.00	
	Other Examinations	Rs. 14,931,082.00	
	Plus Three & PG	Rs. 74,661,447.00	
	Student Registration	Rs. 11,698,952.00	
	PG (Pvt)	Rs. 625,330.00	
	Academic & Processing Fees	Rs. 11,210,500.00	
	Exam.Fees	Rs. 509,823.00	
	Salary	Rs. 2,528,480.00	
	Bank Interest	Rs. 65,644,049.66	
	Subject Fee	Rs. 11,621,250.00	
	Revaluation	Rs. 3,450.00	
	Affiliation	Rs. 977,000.00	
	Unspent	Rs. 7,430,229.00	
	Migration	Rs. 1,416,270.00	
	Reservation of Charge and Auditorium & S.Mandap	Rs. 34,000.00	
	Teacher Registration	Rs. 1,800.00	
	Audit Recovery	Rs. 1,330.00	
	Re -addition	Rs. 79,291.00	
	Supply of Marks/Xerox of Answer Sheets.	Rs. 13,522,198.00	
	M.D Homeopathy	Rs. 287,020.00	
	Enrollment Fee	Rs. 15,690,890.00	
	Supervision Fees	Rs. 6,323,338.00	
	Centre Charges	Rs. 2,177,185.00	
	Sale of waste Paper	Rs. 117,202.00	
	Ground Rent	Rs. 2,000,211.00	
	Donation of Gold Medal ,Prizes etc.	Rs. 500,000.00	
	LLB	Rs. 3,402,105.00	
	BED	Rs. 1,001,655.00	
	MBBS	Rs. 242,100.00	
	MD / MS	Rs. 380,630.00	

	MED /LLM /MBA /MCA etc.	Rs. 1,269,805.00	
	M.Phil	Rs. 163,265.00	
	BAMS	Rs. 67,120.00	
	BHMS	Rs. 60,145.00	
	MS LAW	Rs. 1,259,758.00	
	Convocation	Rs. 285,527.00	
	House Rent	Rs. 1,194,830.00	
	Late Fee	Rs. 3,593,505	
	Aplication Form	Rs. 3,126,900.00	
	Electricity	Rs. 844,771	
	GF (Internet Banking)	Rs. 2,276,125.00	
	Tender	Rs. 49,601.00	
	RTI	Rs. 6,139.00	
	Guest House	Rs. 346,250.00	
	Sales Counter	Rs. 8,800.00	
	Exemption Fee	Rs. 93,500.00	
	SFS Course Fee from DDCE	Rs. 7,959,700.00	
	1/3 rd Share	Rs. 589,151.00	
	SFC through NEFT DDCE,SFC	Rs. 14,978,432.00	
	EMD	Rs. 4,000.00	
	PLAN	Rs. 10,993,649.88	
	Sub-Total		**Rs. 344,563,052.54**
IV	**Grant**		
	Block Grant	Rs. 974,033,000.00	
	RUSA	Rs. 12,500,000.00	
	DST	Rs. 9,343,600.00	
	UGC	Rs. 21,737,905.00	
	ICSSR	Rs. 4,041,000.00	
	National Commission for Women	Rs. 726,600.00	
	ICHR	Rs. 18,000.00	
	IUAC	Rs. 409,714.00	
	Infrastructure Dev. Grant.		
	i. Proquest	31916419.00	
	ii. P. Samanta Tr. Progm.	3000000.00	
	iii. U.U 2nd Campus	106739500.00	
	Misc	Rs. 2,214,082.00	
	Amount Credited through RTGS in GF-I A/C No.5134 on 29.03.2018	Rs. 148,269,002.06	
	Sub-Total		**Rs. 1,314,948,822.06**
	Total(I + II + III + IV)		**Rs. 1,665,689,689.60**
	MISCELLANEOUS		Rs. 35,132,235.00
	G. Total		**Rs. 1,700,821,924.60**

B. HEAD WISE EXPENDITURE

Sl. No	Head	Amount (In Rs.)
1	Salary of Staff	303090185.00
2	Arrear Salary	42757317.00
3	Disbursement of UUEL	3536332.00
4	Salary of UDPS	1228000.00
5	Pension	140000000.00
6	Festival Advance	7035000.00
7	Electric Charges	40619082.00

8	Electric Maintenance	130682.00
9	Deposit of Quarter license fee	6764.00
10	Water Charges	8004108.00
11	Deposit of IT	36195711.00
12	Salary of Security	7669597.00
13	Payment to Data Entry Operator	1249745.00
14	SBI Loan	144670.00
15	Professional Tax	1727148.00
16	Professional fee	21238.00
17	Refreshment	10000.00
18	Press MSRC	12000.00
19	Highschool expense	335000.00
20	Expense at Computer centre	1000000.00
21	Cold weather liveries	108000.00
22	Advance for trainers	20000.00
23	GPF Sub`scription	315000.00
24	Payment for building/furniture maintenance	59554.00
25	LIC	10064201.00
26	Thrieft Society	278794.00
27	OSCB Loan	4417542.00
28	Payment of Alimony	18200.00
29	Disbursement of UUEL	13219096.00
30	Disbursement of DA	4906599.00
31	Remuniration and T.A.	542243.00
32	TPF	12042127.00
33	NTPF	37492490.00
34	CPF Matching Share of PRC	83767.00
35	EWF	50310.00
36	Office Expenses	1370151.00
37	Advocate Fee	165600.00
38	Telephone Charges	179425.00
39	Repair of Vehicle	180156.00
40	Academic Council Meeting	70000.00
41	Wages to Casual Workers	592524.00
42	Zonal Valuation	48891530.00
43	Recurring Contigency	48956.00
44	Student Welfare expense	233027.00
45	Refund of Security Deposit	237386.00
46	Fuel Charges	494546.00
47	Hire Charges of vehicles	222305.00
48	NPS	12860256.00
49	V.C. `selection	300000.00
50	Office Automation	2479893.00
51	University Press	61000.00
52	Hot weather liveries	192000.00
53	Finance Committee Meeting	70000.00
54	CPF UDPS	57924.00
55	Writing of Original Certificate	43120.00
56	P.G. Council Office Contigency	2463985.00
57	Tabulation	5301.00
58	Remuneration to Paper Setter	3000000.00
59	Store purchase	1199508.00

60	Prize and Gold Medal	273510.00
61	Vehicle Insurance	60520.00
62	Vehicle maintenance	49119.00
63	Convocation Expenses	372539.00
64	Improvement administrative building	28000.00
65	Foundation day	72000.00
66	Donation	80000.00
67	Office Contingency	1840000.00
68	Printing Question Paper	2566010.00
69	News Paper	39531.00
70	Faculty ``selection Committee	74862.00
71	Misc Expenses	65192.00
72	Equipment Expenses	21183.00
73	Health centre expenses	341812.00
74	Refund of GIS	953030.00
75	Scholarship	258259.00
76	Fellowship	10000.00
77	Gold medal	64194.00
78	Sports Council expenses	5000000.00
79	Postage	400000.00
80	Additional Claim of block grant	45000.00
81	Contributory Building Project	500000.00
82	Seminar/Symposium	180000.00
83	Alimony	29000.00
84	Honorarium	1596060.00
85	Celebration of Utkal Diwas	45000.00
86	Library Expenses	485000.00
87	Work bill	65945.00
88	Preparation of original & duplicate certificate	47770.00
89	Payment for answer book	8601087.00
90	Muncipality Tax	1441644.00
91	Motor cycle advance	2000000.00
92	House building advance	10090000.00
93	Medical Allowance	910000.00
94	Medical Advance	100000.00
95	Purchase of furniture	765062.00
96	Obsequies	5000.00
97	Prorata Pension & Gratuity	623168.00
	Total Non-plan	**793908592.00**
B	**Plan**	
1	Deposit of IT	713663.00
2	Deposit of VAT	91541.00
3	Construction of Academic Block	20000000.00
4	UGS-SAP-DRS-III-Grant	652725.00
5	Research project awarded by other agency	2465000.00
6	Construction of Human resource development centre	16857000.00
7	Construction of e-library building	13500000.00
8	Building Projects	24860180.00
9	Work shop	495000.00
10	Start up grant UGC-FRP	984084.00
11	Construction of e library building	15000000.00

12	Capacity Development Programme	700000.00
13	CSIR Fellowship contigency	488000.00
14	Project of Genetic diversity	2145454.00
15	AMC of ACUU Auditorium	170520.00
16	P.H. Work	6000000.00
17	RUSA	10126491.00
18	Civil Work	1050909.00
19	Electric Work	754676.00
20	Construction Work	10957300.00
21	Sponsorship project	6127300.00
22	Seminar/Symposium	1132759.00
23	UGC BSR Payment	503379.00
24	UGC General Development	870804.00
25	UGC Faculty recharge programme	256768.00
26	Fellowship	4360999.00
27	National Post doctoral fellowship	710000.00
28	Project awarded by Govt. of India	5623096.00
29	Project awarded by U.G.C	341382.00
30	Professional Fee	21631.00
31	International conference on recent advance material chemistry	100000.00
32	Installment for pro-quest e-resource modernisation of quality education	14758219.00
33	Refund of Project Grant	501600.00
34	Women Scientist	1029396.00
35	Conducting Research methodology course	423000.00
36	Repair & renovation	11424973.00
37	2nd Annual National congress at Pune(RUSA)	36578.00
	TOTAL Plan	**176234427.00**
	Grand total (A + B)	**970143019.00**

Financial position (Main Account)

Opening balance as on (as on 01.04.2017)		825523733.59
Receipt during the year		1700821924.60
Total		2526345658.19
Expenditure during the year		970143019.00
Closing balance as on 31.03.2018 (as per audit)		1556202639.19
Closing balance as on 31.03.2018 (as per Cash book)		1563128015.37
Cash-0.00	Difference	-6925376.18
Bank- Rs. 1563128015.37		

Reconciliation of the difference

Closing balance as per Cash book		**1563128015.37**
Add:- Receipt less taken by Rs. 9400.00 (3060 taken against 12460) on 1.11.16 (Cash book page 328 Vol. I)	9400.00	
Add:- Receipt less taken by Rs. 800.00 (11730 taken against 12530) on 3.11.16 (Cash book page 332 Vol. I)	800.00	
Add:- Receipt less taken by Rs. 2000.00 (11280 taken against 13280) on 7.11.16 (Cash book page 338 Vol. I)	2000.00	
Add:- Receipt less taken by Rs. 1900.00 (5140 taken against 7040) on 11.11.16 (Cash book page 346 Vol. I)	1800.00	
Add:- Receipt less taken by Rs. 300.00 (5580 taken against 5880) on 16.12.16 (Cash book page 24 Vol. II)	300.00	
Add:- Plan expenditure of Rs. 2100000.00 booked on 15.11.16 vide	2100000.00	

Vr. No 411/15.11.16 which was cancelled but not deducted from total exenditure (Cheque no. 688860/15.11.16 cancelled and the payment was made in december 2017) (Cash book page 355 Vol- I)		
Add:- Expenditure of Rs. 358000.00 booked on 07.11.16 vide Vr. No. 378/07.11.16 which was cancelled but not deducted from total expenditure	158400.00	
Add:- Plan expenditure of Rs. 258000.00 booked on 07.11.16 vide Vr. No 378/07.11.16 which was cancelled but not deducted from total exenditure (Cash book page 339 Vol- I)	358000.00	
Add:- Expenditure of Rs. 15388 twice booked on 30.06.16 vide Vr. No- 344, 345, 346/15.11.16(Rs. 7500+6538+1350) (Cash book page 355 vol-I)	15388.00	
Add:- Excess expenditure of Rs. 20 booked on 15.11.16 vide Vr. No-141/Non-plan/30.06.16(Cash book page 135 vol-I)	20.00	
Add:- Excess expenditure of Rs. 9461.00 booked on 02.02.2017(Rs. 17741.00 taken against Rs. 8280.00) vide Vr. No-473/2.2.17 (Cash book page 95 Vol- II)	9461.00	
Add:- Excess expenditure of Rs. 55.00 booked on 10.2.17 (Rs. 7469.00 taken against Rs. 7464.00 and Rs. 16693.00 booked against Rs. 16643.00) (Cash book page 105 Vol-II)	55.00	
Add:- Receipt less taken in the Cash book while making reconciliation w.r.t the previous audit objection (93187341 taken out of 98512333.33) on 31.12.16 (Cash book page 42/Vol. II)	5324992.33	
Add:- Reconciliation entry in Para 4 of AR 2015-16	1000.00	
Add:- amount excess taken in closing balance of Cash book in para 4 of in the AR 2015-16(612971703.59 taken against 612971703.51)	0.08	
Add:- amount excess taken in closing balance as per audit posted in the default setting and that mentioned in the comment box in para 4 in AR 1025-16 (770612960.33 - 770612959.92)	0.41	
Add:- Details in para 13.2.1 of AR 2016-17	380515.00	
Add:- Details in para 13.3 of AR 2016-17	3548642.00	
	11910773.82	11910773.82
		1575038789.19
Deduct:- Receipt excess taken by Rs. 1200.00 (12690 taken against 11490)on 3.10.16 (Cash book page-292 Vol-I)	1200.00	
Deduct:- Receipt excess taken by Rs. 1200.00 (12340 taken against 11490)on 2.11.16 (Cash book page-330 Vol-I)	1200.00	
Deduct:- Receipt excess taken by Rs. 900.00 (14200 taken against 13300)on 4.11.16 (Cash book page-334 Vol-I)	900.00	
Deduct:- Receipt excess taken by Rs. 200.00 (11290 taken against 11090)on 5.11.16 (Cash book page-336 Vol-I)	200.00	
Deduct:- Receipt excess taken by Rs. 2800.00 (14270 taken against 11470)on 8.11.16 (Cash book page-340 Vol-I)	2800.00	
Deduct:- Receipt excess taken by Rs. 3400.00 (5310 taken against 5260)on 10.11.16 (Cash book page-344 Vol-I)	3400.00	
Deduct:- Receipt excess taken by Rs. 50.00 (12690 taken against 11490)on 8.12.16 (Cash book page-15 Vol-II)	50.00	
Deduct:- Receipt excess taken by Rs. 1000.00 (15400 taken against 14400)on 20.12.16 (Cash book page-30 Vol-II)	1000.00	
Deduct:- Expenditure less taken by Rs. 700000 (2294764 taken against 2994764) on 01.06.16 vide Vr. No.48/salary/9.1.17 (Cash book page 101/Vol- I)	700000.00	
Deduct:- Expenditure less taken by Rs. 3000 (40065 taken against 43065) on 09.03.17 vide Vr. No.493/Plan/9.3.17 (Cash book page 149/Vol- II)	3000.00	
Deduct:- Expenditure less taken by Rs. 90 (32500 taken against 32590) on 09.01.17 vide Vr. No.217/salary/9.1.17 (Cash book page 59/Vol- II)	90.00	
Deduct:- Reconciliation entry in para 4 of AR 2015-16	126863.00	
Deduct:- Details in para 13.2.2 of AR 2016-17	142324.00	

Deduct:- Amount of Rs. 1623.00 included in the OB of Cash book not taken in the AR 2015-16		1623.00	
		984650.00	984650
			1574054139.19
Add:- Excess expenditure of Rs. 3.00 booked on 9.5.17 vide Vr. No-21/Non-plan/9.5.17 (Rs. 131528.00 taken against Rs. 131525.00) (Cash book page 59 Vol-I)		3.00	
Add:- Excess expenditure of Rs. 27.00 booked on 22.5.17 vide Vr. No-79/Non-plan/22.5.17 (Rs. 6830.00 taken against Rs. 6803.00) (Cash book page 79 Vol-I)		27.00	
Add:- Plan expenditure of Rs. 180000.00 booked on 4.8.17 vide Vr. No 243/4.8.17 which was cancelled but not deducted from total exenditure (Cheque no. 682405/4.8.17 cancelled and the repayment was made on17.8.17 vide Vr. 273/17.8.17) (Cash book page 201 Vol- I)		180000.00	
Add:- Excess expenditure of Rs. 8613.00 booked on 1.11.17 vide Vr. No-423/Non-plan/01.11.17 (Rs. 8700.00 taken against Rs. 87.00) (Cash book page 321 Vol-I)		8613.00	
Add:- Excess expenditure of Rs. 678811.00 booked on 8.2.18 vide Vr. No-566/Non-plan/8.2.18 (Rs. 690411.00 taken against Rs. 11600.00) (Cash book page 59 Vol-II)		678811.00	
		867454.00	867454.00
			1574921593.19
Deduct:- Receipt excess taken by Rs. 3300000.00 (3936565 taken against 636565)on 30.10.17 (Cash book page-314 Vol-I)		3300000.00	
Deduct:- Excess receipt of Rs. 16505.00 shown due to totalling mistake (Sum total Rs. 29030.00 shown instead of Rs. 12525.00)		16505.00	
Deduct:- Less expenditure of Rs. 200000.00 due totalling mistake (Sum total shown 6050372 instead of 6250372) (Cashbook page-119/19.3.18, Vol-II)		200000.00	
Deduct:- less expenditureof Rs. 465.00 booked vide Vr. 100/30.5.17 (2005 taken against 2500) (Cash book page-91/30.5.17, Vol-I)		495.00	
Deduct:- less expenditureof Rs. 60.00 booked vide Vr. 124/8.6.17 (46500 taken against 46560) (Cash book page-109/8.6.17, Vol-I)		60.00	
Deduct:- Less expenditure of Rs. 20543.00 booked due to un-account for vehicle insurance Rs. 20543.00 which was paid vide Vr. 420/27.10.17		20543.00	
Deduct:- Amount spent from Rusa grant but expenditure not charged in Cash book			
Cheque No/Date	Amount		
376611/12.2.18	36578.00		
376612/22.2.18	3000000.00		
376613/22.2.18	1812973.00		
376614/12.3.18	9182000.00		
376615/19.3.18	430000.00		
376616/27.3.18	719800.00		
	15181351.00	15181351.00	
		18718954.00	18718954.00
Closing balance as on 31.3.18 (As per audit)			**1556202639.19**

2. Pension Cashbook

2. Financial position of Pension accounts of Utkal University for the year 2017-18			
O.B. as on 1.4.17	10269574.47		
Receipt during 2017-18	148291234.00		
Total	**158560808.47**		
Expenditure during 2017-18	150208001.00		
C.B. as on 31.03.2018 (as per audit)	8352807.47		

C.B as per Cashbook/Pass book as 31.3.2018	8352807.47		
Difference	Nil		
Details of closing balanc e			
SBI, UU, Vanivihar A/C No-10164209682			8352807.47
Head of Receipt	**Amount (In Rs.)**	**Head of Expenditure**	**Amount (In Rs.)**
Pension	140000000.00	Pension	115540208.00
PRO-RATA Pension	6506328.00	IT	371837.00
DCRG	235073.00	DCRG	32597410.00
Unutilised leave salary	1258296.00	Unutilised leave salary	1258296.00
Interest	291537.00	Bank charges for preparation of pension	440250.00
Total	**148291234.00**	**Total**	**150208001.00**

3. Gratuity Fund Cash book

Financial position of Gratuity accounts for the year 2017-18			
O.B. as on 1.4.17			34509.00
Receipt during 2017-18			583280.00
Total			**617789.00**
Expenditure during 2017-18			584561.50
C.B. as on 31.03.2018 (as per audit)			33227.50
C.B as per Cashbook/Pass book as 31.3.2018			33227.50
Difference			Nil
Details of C.B. as on 31.3.18			
Balance as per A/C No-35544883339			33227.50
Details of Receipt and expenditure during 2017-18			
Head of Receipt	**Amount(In Rs.)**	**Head of Expenditure**	**Amount(In Rs.)**
CPF/Gratuity	583280.00	Bank charges	1281.50
		CPF/Gratuity	583280.00
Total	**583280.00**	**Total**	**584561.50**

4. TPF Cashbook

Financial position of TPF accounts for the year 2017-18			
O.B. as on 1.4.17			220169048.61
Receipt during 2017-18			31260222.06
Total			**251429270.67**
Expenditure during 2017-18			16579326.00
C.B. as on 31.03.2018 (as per audit)			234849944.67
C.B as per Cashbook/Pass book as 31.3.2018			234849955.67
Difference			Nil
Details of C.B. as on 31.3.18			
Total of Investment			227581751.78
Balance as per A/C No-35544884887			7268192.89
Total			**234849944.67**
Details of Receipt and expenditure during 2017-18			

Head of Receipt	Amount(In Rs.)	Head of Expenditure	Amount(In Rs.)
Received from Main account towards PF contribution & recovery	15555130.00	PF advance & final payment	16579267.00
Interest	15705092.06	Bank charges	59.00
Total	**31260222.06**	**Total**	**16579326.00**

5. NTPF Cash Book

Financial position of NTPF CASH BOOK for the year 2017-18		
O.B. as on 1.4.17		233288541.95
Receipt during 2017-18		83382780.57
Total		**316671322.52**
Expenditure during 2017-18		64725019.00
C.B. as on 31.03.2018 (as per audit)		251946303.52
C.B as per Cashbook on 31.3.2018		251946903.52
Difference		**600.00**
Reconciliation		
C.B as per Cashbook on 31.3.2018		251946903.52
Deduct:- Excess CB shown on 11.12.2017 in the Cashbook (CB RS. 244381701.52 shown instead of Rs. 244381101.52		**600.00**
C.B. as on 31.03.2018 (as per audit)		**251946303.52**
Details of C.B. as on 31.3.18		
Balance in shape of TDR/SDR		237055292.30
SBI, UU, A/C-35544884627		14870828.23
Syndicate Bank, UU, A/C-80162210016980		20182.99
Total		251946303.52

Details of Receipt and expenditure during 2017-18			
Head of Receipt	**Amount (In Rs.)**	**Head of Expenditure**	**Amount (In Rs.)**
Received from Main A/C towards PF contribution and recovery	34959141.00	PF Advance & final payment	64725019.00
Transfer from EPF Cash Book	23086024.03		
CPF maching share	83827.00		
Interest	25253788.54		
Total	**83382780.57**	**Total**	**64725019.00**

6. UDPS Cash Book

Financial position of UDPS accounts for the year 2017-18		
O.B. as on 1.4.17		2207807.50
Receipt during 2017-18		383522.00
Total		**2591329.50**
Expenditure during 2017-18		111708.00
C.B. as on 31.03.2018 (as per audit)		2479621.50
C.B as per Cashbook/Pass book as 31.3.2018		2479621.50
Difference		Nil
Details of C.B. as on 31.3.18		
Balance in shape of TDR/SDR		2207399.00

Balance as per A/C No-35544883963			272222.50
Total			2479621.50
Details of Receipt and expenditure during 2017-18			
Head of Receipt	**Amount(In Rs.)**	**Head of Expenditure**	**Amount(In Rs.)**
Interest	115108.00	Bank charges	708.00
PF sub`scription	110694.00	PF payment	111000.00
CPF maching share	157720.00		
Total	**383522.00**	**Total**	**111708.00**

7. EPF Cash Book

Financial position of EPF accounts for the year 2017-18			
O.B. as on 1.4.17			69379547.91
Receipt during 2017-18			4317804.27
Total			**73697352.18**
Expenditure during 2017-18			28050843.24
C.B. as on 31.03.2018 (as per audit)			45646508.94
C.B as per Cashbook/Pass book as 31.3.2018			45646508.94
Difference			Nil
Details of C.B. as on 31.3.18			
Total of Investment			45590375.94
Balance as per A/C No-35544884388			56133.00
Total			**45646508.94**
Details of Receipt and expenditure during 2017-18			
Head of Receipt	**Amount (In Rs.)**	**Head of Expenditure**	**Amount (In Rs.)**
Interest	4317804.27	Bank charges	692.21
		PF payment	4964127.00
		Transfer to NTPF	23086024.03
Total	**4317804.27**	**Total**	**28050843.24**

8. EWF Contributory Cash book

Financial position of EWF accounts for the year 2017-18			
O.B. as on 1.4.17			5913853.50
Receipt during 2017-18			465928.00
Total			**6379781.50**
Expenditure during 2017-18			59209.00
C.B. as on 31.03.2018 (as per audit)			6320572.50
C.B as per Cashbook/Pass book as 31.3.2018			6320572.50
Difference			Nil
Details of C.B. as on 31.3.18			
Balance in shape of TDR/SDR			3234248.00
Balance as per A/C No-35544781382			3083324.50
Total			6317572.50
Details of Receipt and			

expenditure during 2017-18			
Head of Receipt	**Amount(In Rs.)**	**Head of Expenditure**	**Amount(In Rs.)**
Interest	465928.00	Bank charges	649.00
		Refund of EWF	58560.00
Total	**465928.00**	**Total**	**59209.00**

9. Special Killer Disease Cash book

Financial position of Special Killer Disease Cash Book for the year 2017-18			
O.B. as on 1.4.17			8255551.45
Receipt during 2017-18			685711.01
Total			**8941262.46**
Expenditure during 2017-18			649.00
C.B. as on 31.03.2018 (as per audit)			8940613.46
C.B as per Cashbook/Pass book as 31.3.2018			8940613.46
Difference			0.00
Details of C.B. as on 31.3.18			
FD			5000000.00
Flexi FFD in Syndicate Bank			3306000.00
SBI, UU, A/C-35544883022			31622.50
Syndicate Bank, UU, A/C-8016214000133			10869.68
Syndicate Bank, UU, A/C-80162200012621			592121.28
Total			8940613.46
Details of Receipt and expenditure during 2017-18			
Head of Receipt	**Amount(In Rs.)**	**Head of Expenditure**	**Amount(In Rs.)**
Interest	685816.38	Bank charges	649.00
Total	**685816.38**	**Total**	**649.00**

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 2017 -18 . 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 totaling of the Cash Book at frequent intervals . "But it is found that Main Cash Book Closing Balance at the end of Financial Year 2017 - 2018 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). 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.Deptt.s 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 sub`scription 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.

Regarding reflection of closing balance in details and reconciliation between bank balance in Cashbook and actual balance in the Passbook(Memo No-158/25.02.20)

(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 . In reference to Memo No-158/25.02.20, the University authority fails to produce the details of Closing balance till the closure of audit. Thus, the University authority was requested to classify the closing balance account-wise and produce all the bank accounts (which were in operation and which were not in operation but did have closing balance) to audit. The University authority was also requested to effect reconciliation between the Cash book closing balance and that of bank accounts in adherence to the instruction issued by the Govt. vide L. No-690/XIV AUD 1/2003 Dated 21.1.2009 and produce the reconciliation statement to audit. But the same was not produced till the end of audit.

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 2017 - 2018 was approved by the Syndicate vide Resolution No 3… . dt. 11.12.201

and Revised Budget in a special Meeting held on Dt 14.12.201.

Budgeted Receipt (In Rs)	1135500000	Budgeted Expenditure(In Rs)	1060169000
Actual Receipt (In Rs)	1700821924.60	Actual Expenditure(In Rs)	970143019.00
Difference	-565321924.60	Difference	90025981.00

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

Utkal University, Vanivihar - 2017-2018

Slno	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	Syndicate Bank,Utkal University Campus Branch	80162210006751	01-04-2017	15340553.33	31-03-2018	0.00	15340553.33	Closing balance has not been mentioned in the cash book.
2	State Bank of India	10164205112	01-04-2017	50908.63	31-03-2018	0.00	50908.63	Closing balance has not been mentioned in the cash book
3	Syndicate Bank,Utkal University Campus Branch	80162200013772	01-04-2017	4890651.50	31-03-2018	0.00	4890651.50	Closing balance has not been mentioned in the cash book.
4	State bank of india	35544884388	01-04-2017	151326.00	31-03-2018	56133.00	95193.00	EPF
5	State Bank of india	35544883339	01-04-2017	33227.50	31-03-2018	33227.50	0.00	Gratuity
6	State Bank of india	35544781382	01-04-2017	3086324.50	31-03-2018	3086324.50	0.00	EWF CONTRIBUTORY
7	State Bank of india	35544883963	01-04-2017	321486.50	31-03-2018	272222.50	49264.00	UDPS
8	Sate Bank of India,Utkal University Campus Branch	35544883022	01-04-2017	31622.50	31-03-2018	31622.50	0.00	EWF-SPECIAL KILLER DISEASE
9	SYNDICATE BANK	80162140000133	01-04-2017	10869.68	31-03-2018	10869.68	0.00	EWF
10	Syndicate Bank,Utkal University Campus Branch	80162200012621	01-04-2017	592121.28	31-03-2018	592121.28	0.00	EWF
11	Syndicate Bank,Utkal University Campus Branch	80162210016570	01-04-2017	186319.75	31-03-2018	0.00	186319.75	ESCROW
12	State Bank of india,Utkal University Campus Branch	10164210235	01-04-2017	603874.34	31-03-2018	0.00	603874.34	DEV-1
13	Sate Bank of India,Utkal	10164209682	01-04-2017	8352807.47	31-03-2018	8352807.47	0.00	PENSION

	University Campus Branch							
14	Indian Bank,Sahid Nagar	6393524364	01-04-2017	0.00	31-03-2018	0.00	0.00	Pass Book not produced to audit and closing balance figure has not mentioned in the cash book
15	State Bank of India	10164205134	01-04-2017	233312117.06	31-03-2018	0.00	233312117.06	Closing balance not mentioned in the cash book
16	State Bank of India	10164205123	01-04-2017	16523910.50	31-03-2018	0.00	16523910.50	Closing balance has not been mentioned in the cash book
17	State Bank of India	10164210778	01-04-2017	163081.52	31-03-2018	0.00	163081.52	Closing balance has not been mentioned in the cash book.
18	State Bank of India	10164210575	01-04-2017	149682.00	31-03-2018	0.00	149682.00	Closing balance has not been mentioned in the cash book.
19	Syndicate Bank,Utkal University Campus Branch	80162140000060	01-04-2017	3384820.00	31-03-2018	0.00	3384820.00	Closing balance has not been mentioned in the cash book.
20	Syndicate Bank,Utkal University Campus Branch	80162140000075	01-04-2017	41986842.88	31-03-2018	0.00	41986842.88	Closing balance has not been mentioned in the cash book.
21	Syndicate Bank,Utkal University Campus Branch	80162140000094	01-04-2017	11916737.51	31-03-2018	0.00	11916737.51	Closing balance has not been mentioned in the cash book.
22	Syndicate Bank,Utkal University Campus Branch	80162210010251	01-04-2017	8352179.23	31-03-2018	0.00	8352179.23	Closing balance has not been mentioned in the cash book.
23	Syndicate Bank,Utkal University Campus Branch	8016221006590	01-04-2017	3815277.21	31-03-2018	0.00	3815277.21	Closing balance has not been mentioned in the cash book.
24	Syndicate Bank,Utkal University	80162210016532	01-04-2017	303328.77	31-03-2018	0.00	303328.77	Closing balance has not been

	Campus Branch							mentioned in the cash book.
25	State bank india	35544884627	01-04-2017	15487422.53	31-03-2018	0.00	15487422.53	NTPF
26	Syndicate Bank,Utkal University Campus Branch	80162210016980	01-04-2017	20820.17	31-03-2018	20182.99	637.18	NTPF
27	State Bank OF India	35544884887	01-04-2017	8373101.72	31-03-2018	7268192.89	1104908.83	TPF
	GRAND TOTAL			**377441414.08**		**19723704.31**	**357717709.77**	

Reconciliation

Reconciliation

SBI, UU, Vani Vihar, A/C No-35544884887			
Closing balance as per Cash Book as on 31.3.18			7268192.89
Add:-The Cheque amount deposited in passbook but not taken to Cash Book during 2017-18			
	Cheque No/Dt.	**Amount**	
	433361/15.9.17	100000.00	100000.00
Add:- The following amount deposited in Passbook but not taken to Cashbook during 2017-18			
	Date of deposit	**Amount**	
	10.4.17	8986.00	
	10.4.17	3302.00	
	10.5.17	8986.00	
	10.5.17	3303.00	
	10.6.17	8986.00	
	10.6.17	3303.00	
	10.7.17	8986.00	
	10.7.17	3303.00	
	10.8.17	8986.00	
	10.8.17	3303.00	
	10.9.17	8986.00	
	10.9.17	3303.00	
	10.10.17	8986.00	
	10.10.17	3303.00	
	10.11.17	8986.00	
	10.11.17	3303.00	
	10.12.17	8986.00	
	10.12.17	3303.00	
	10.1.18	3303.00	
	10.2.18	3303.00	
		113903.00	113903.00
Add:- Interest credited in Pass Book during 2017-18 but not taken to Cash Book			
	Period	**Amount**	
	1.4.17 to 31.5.17	**850.00**	
	1.6.17 to 30.6.17	**83333.00**	
	1.7.17 to 31.8.17	**372037.00**	
	1.9.17 to 30.10.17	**5870.94**	
	1.11.17 to 31.3.18	**28631.00**	
		490721.94	490721.94
			7972817.83

Deduct:- Bank charge shown in Pass Book but not shown in Cash Book during 2017-18			
	Date	**Amount**	
	12.3.18	649.00	649.00
			7972168.83
Add:- Previous year(2016-17) unreconciled amount			400932.89
			8373101.72
Closing balance as per Pass Book as on 31.3.2018			8373101.72
Discrepancy			Nil

SBI, UU, Vani Vihar, A/C No-35544884388			
Closing balance as per Cash Book as on 31.3.18			56133.00
Add:- Interest credited in Pass Book but not shown in Cash book during 2017-18			
	Period	**Amount**	
	1.4.17 to 31.8.17	95842.00	95842.00
			151975.00
Deduct:- Bank charges debited in Pass Book but not shown in Cash book during 2017-18			
	Date	**Amount**	
	12.3.18	649.00	649.00
			151326.00
Closing balance as per Pass Book as on 31.3.18			151326.00
Discrepancy			Nil

SBI, UU, Vani Vihar, A/C No-35544883963			
Closing balance as per Cash Book as on 31.3.18			272222.50
Add:- Interest credited in Pass Book but not shown in Cash book during 2017-18			
	Period	**Amount**	
	1.5.17 to 31.5.17	35757.00	
	1.6.17 to 31.7.17	1291.00	
	1.8.17 to 31.8.17	8650.00	
	1.9.17 to 31.10.17	734.00	
	1.11.17 to 31.1.18	1770.00	
	1.2.18 to 31.3.18	1062.00	
		49264.00	49264.00
			321486.50
Closing balance as per Pass Book as on 31.3.18			321486.50
Discrepancy			Nil

SBI, UU, Vani Vihar, A/C No-35544884627			
Closing balance as per Cash Book as on 31.3.18			14871428.23
Add:- Following deposits shown in Pass Book but not taken to Cash Book during 2017-18			
	Date	**Amount**	
	1.4.17	4599.00	
	1.4.17	4357.00	
	1.4.17	7211.00	
	1.5.17	4599.00	
	1.5.17	4357.00	
	1.5.17	7211.00	
	1.6.17	4599.00	
	1.6.17	4357.00	
	1.6.17	7211.00	

	23.6.17	8154.00	
	1.7.17	4599.00	
	1.7.17	4357.00	
	1.7.17	7211.00	
	1.8.17	4599.00	
	1.8.17	4357.00	
	1.8.17	7211.00	
	1.9.17	4599.00	
	1.9.17	4357.00	
	1.9.17	7211.00	
	1.10.17	4599.00	
	1.10.17	4357.00	
	1.10.17	7211.00	
	1.11.17	4599.00	
	1.11.17	4357.00	
	1.11.17	7211.00	
	1.12.17	4599.00	
	1.12.17	4357.00	
	1.12.17	7211.00	
	1.1.18	4599.00	
	1.1.18	4357.00	
	1.1.18	7211.00	
	1.2.18	4599.00	
	1.2.18	4357.00	
	1.2.18	7211.00	
		185991.00	185991.00
Add:- Amount Unreconciled during 2016-17			430003.30
			15487422.53
Closing balance as per Pass Book as on 31.3.18			15487422.53
Discrepancy			Nil

SYNDICATE BANK, UU, VANI VIHAR, A/C-80162210016980			
Closing balance as per Cash Book as on 31.3.18			20182.99
Add:-Amount credited in Pass Book but not shown in Cash book during 2017-18			
	Date	**Amount**	
	24.4.17	8279295.02	
	2.6.17	5076541.23	
	30.6.17	201.26	
	1.9.17	502184.84	
	12.9.17	7638330.81	
	12.9.17	6233767.22	
	12.9.17	519387.11	
	26.9.17	340325.13	
	30.9.17	200.31	
	21.10.17	139999999.86	
	21.10.17	2328185.40	
	21.10.17	698507.13	
	21.10.17	109491351.46	
	21.10.17	233166.04	
	1.11.17	824421.43	
	1.11.17	828996.08	
	2.11.17	702666.06	

3.11.17	2939654.01	
3.11.17	898808.11	
7.11.17	19823.46	
20.11.17	19999999.98	
20.11.17	2830697.30	
20.11.17	465747.78	
21.11.17	19999999.98	
21.11.17	425617.04	
21.11.17	2835183.14	
22.11.17	425629.82	
22.11.17	19999999.98	
22.11.17	2840203.18	
23.11.17	1422612.65	
23.11.17	212821.14	
23.11.17	9999999.99	
24.11.17	6450206.65	
24.11.17	5187743.19	
27.11.17	6450210.38	
27.11.17	5190255.30	
28.11.17	5197793.38	
28.11.17	6450223.63	
29.11.17	9255704.07	
15.12.17	1772251.28	
31.12.17	216.59	
21.2.18	2370.03	
31.3.18	166.63	
	414971465.08	414971465.08
		414991648.07
Deduct:- Amount debited in Pass Book but not shown in Cash book during 2017-18		
Date	**Amount**	
24.4.17	8279295.02	
2.6.17	5076541.23	
1.9.17	503118.31	
12.9.17	13872098.03	
12.9.17	30.00	
12.9.17	520349.20	
12.9.17	30.00	
26.9.17	340326.46	
21.10.17	252711997.29	
21.10.17	30.00	
1.11.17	828996.08	
1.11.17	828996.08	
1.11.17	30.00	
2.11.17	705266.56	
2.11.17	30.00	
3.11.17	3852664.02	
3.11.17	30.00	
7.11.17	39109.73	
7.11.17	6.00	
20.11.17	23296255.72	
20.11.17	30.00	

	21.11.17	23260590.82	
	21.11.17	30.00	
	22.11.17	23265609.04	
	22.11.17	30.00	
	23.11.17	11635314.70	
	23.11.17	30.00	
	24.11.17	11637823.80	
	24.11.17	30.00	
	27.11.17	11640332.90	
	27.11.17	30.00	
	28.11.17	11647860.21	
	28.11.17	30.00	
	29.11.17	9255575.42	
	29.11.17	30.00	
	15.12.17	1772251.28	
	15.12.17	30.00	
		414970827.90	414970827.90
			20820.17
Closing balance as per Pass Book as on 31.3.18			20820.17
Discrepancy			Nil

Regarding non-reflection of closing balances of bank accounts and reconciliation between Cash book and Pass book in the main Cash book. (Memo No-158/25.02.20)

1. Para20 (i) of the Odisha Universities Account Procedure, 1987 (page 66) ensures that the Cash book should show the balance of Cash at banks. But the main Cash book does not show the bank-wise classification of the closing balances of the bank accounts. The local authority was requested to produced bank-wise classified closing balance as per Cash book as on 31.03.18, but in compliance the university authority produced bank-wise actual closing balance which was already available in audit. The above Memo could not be complied due to non-production of bank-wise classified closing balance as per Cash book. As the result, the reconciliation statement between Cash book and Pass book could not prepared during the financial year 2017-18.

2. Para20 (ii) of the Odisha Universities Account Procedure, 1987 (page 67) provides, " A statement shall be prepared to explain the difference between the cash balance in the bank and the cash balance in the University Cash Book", with details of procedure. But neither have the closing balances been depicted in the Cash book nor have the differences been reconciled.

The University authority was requested to classify the closing balance account-wise and produce all the bank accounts (which were in operation and which were not in operation but did have closing balance) to audit. The University authority was also requested to effect reconciliation between the Cash book closing balance and that of bank accounts in adherence to the instruction issued by the Govt. vide L. No-690/XIV AUD 1/2003 Dated 21.1.2009 and produce the reconciliation statement to audit. But the same was not produced till the end of audit.

Bank Passbook wanting (Memo No-158/25.02.20)

Despite issue of above objection memo, the University authority fails to produce the Indian Bank, Sahid Nagar bearing A/C No-6393524364 of Main Cash book till the end of audit. Thus the balance of above pass book could not be traced out.

PARA: 6 **STOCK POSITION**

Utkal University, Vanivihar - 2017-2018

Slno	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	5 KW Voltage Stabilizer for AC	01	0	0	1.00	01	Stock Register V-II at page 17 for the financial year 2016-17
2	1.5 Ton AC	01	0	0	1.00	01	Stock Registrar V-II at page-11 for the financial year 2016-17
3	Revolving high back chair Bravo	21	0	0	21.00	0	Stock register not produced
4	Enterprise 1200 without hanger	149	0	0	149.00	0	Stock register not produced
5	Revolving mid-back chair 9u02r	149	0	0	149.00	0	Stock register not produced
6	Sliding door Unit 7	107	0	0	107.00	0	Stock register not produced
7	Visit chair Bravo 9u12R	44	0	0	44.00	0	Stock register not produced
8	Work station Derive penta module	21	0	0	21.00	0	Stock register not produced

Comments

Irregularities found in Stock and Stores

During course of audit of the vouchers w.r.t to the stock register(s), the following irregularities were found:-

1. Maintenance of stock registers-

The stock registers have been maintained year-wise, i.e., stock registers have been maintained every year for the stock procured during that particular year. The dead stock register has not been maintained, as required under Rule-51 (i) of the O.U.A.M, 1987 and the rule 106 of the OGFR, 1959. Similarly, a separate stock register of consumable as well as durable has been maintained by Nilakantha Naik, Sr. care taker. Sri Nayak had procured many items, mainly consumable and entered them in a separate stock register, although such items were available in the central store.

2. Procurement of stock without placing requirement

Stocks were procured without considering their availability and entered in separate stock registers in complete violation of Rule- 49(ii) of O.U.A.M, 1987 and rule 97 of OGFR, 1959. The principle of economy has never been followed while making purchases.

3. Issue and balance of stocks have been erased using white liquid eraser.

In many cases, issue and balance have been written in pencil. Moreover, issue and balance of stocks has been erased using white fluid eraser which is clear violation of rules.

4. Physical verification never conducted

Rule-106(iii), 106(v) and 111 of the Odisha General Financial Rules, 1959; Rule 52 (i) (ii) of the O.U.A.M, 1987 and Procedure 57 (i) of the O.U.A.M, 1987 stipulate for physical verification of all stores by the Head of Office or any other officer as authorized by him periodically and physical verification of dead stock at least once a year before the closing of the financial year and record the result in the stock register. But it was ascertained that physical verification had never been made. As such, no information is obtained regarding stock position of durable and valuable goods procured over the year. This has posed a difficulty for assessing the total asset position of the University.

5. Regarding Stock entry certificate- (Memo No-61/7.9.19)

On scrutiny of the expenditure of Main Cashbook it is found that a sum of Rs. 36400.00 has been expended vide Vr. No-366/23.9.17 towards purchase of one Samsung C7 Pro @ Rs. 24900.00 and other Samsung J7 NX7 @ Rs. 11500.00. On scrutiny it revealed that stock entry certificate against the above items was not given on the purchase bill. Besides this, above items are procured without adhering quotation.

Despite issue of objection memo and reminder, the above stock register could not be produced to audit. Sri Nilakantha Naik, Sr. Care taker had procured the above items and avoids to produce the stock register. The stock entry of above items could not be verified in audit.

Thus, it is a loss to the University and Rs 36400.00 is suggested for recovery from Sri Nilakantha Naik, Sr. Care Taker, Stores section.

6. Permanent stock register wanting

As per AR 2016-17 the above stocks are available in the permanent stock register. Despite issue of objection Memo No-173/16.03.2020 the permanent stock register could not be produced to audit. Thus stock position of the above items could not be verified.

7. Stock Register IX wanting- (Memo No-62/7.9.19)

On Scrutiny of the expenditure of Main Cashbook it is found that an amount of Rs. 97300.00 has been expended vide Vr. No-537/19.1.18 towards purchase of different electronic items from Raj Electronics. The details of bill submitted by the firm are given below.

Sl. No	De`scription of Goods	Quantity	Amount(In Rs.)
1	SAMSUNG LED 43K5300	1	42187.50
2	SAMSUNG REFG RR20M 111ASE	1	11718.75
3	SAMSUNG WM WA62M4200HA	1	15234.38
4	SINGER INDUCTION COOKER CUCINA PLUS	1	2031.25
5	LG MW MS 2043DB	1	4843.75
	GST		21284.37
		Total	**97300.00**

Despite issue of objection memo and reminder, the above stock register could not be produced to audit. Sri Nilakantha Naik, Sr. Care taker had procured the above items and avoids to produce the stock register. The stock entry of above items could not be verified in audit.

Thus, it is a loss to the University and Rs 97300.00 is suggested for recovery from Sri Nilakantha Naik, Sr. Care Taker, Stores section.

In this para a total sum of Rs. 133700.00 (Rs. 36400.00 + Rs. 97300.00) is suggested for recovery.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Nilakantha Naik	Sr. Care Taker	Stores Section, Utkal University, Vani Vihar	133700

PARA: 7 **INVESTMENT**

Utkal University, Vanivihar - 2017-2018

Slno	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	01-04-2017	230812773.00	230812773.00	0.00	237055292.30	31-03-2018	237055292.30	31-03-2018	237055292.30	0.00	NTPF
2	01-04-2021	215068494.00	215068494.00	0.00	227581751.78	31-03-2021	227581751.78	31-03-2021	227581751.78	0.00	
3	01-04-2021	3232212.00	0.00	3232212.00	2771.00	31-03-2021	3234983.00	31-03-2021	3234248.00	735.00	
4	01-04-2021	67722722.70	67644005.00	78717.70	45511658.24	31-03-2021	45590375.94	31-03-2021	45590375.94	0.00	
5	01-04-2021	5000000.00	0.00	5000000.00	0.00	31-03-2021	5000000.00	31-03-2021	5000000.00	0.00	
6	01-04-2021	1492291.00	1492291.00	0.00	2207399.00	31-03-2021	2207399.00	31-03-2021	2207399.00	0.00	
7	01-04-2021	391684879.00	0.00	391684879.00	0.00	31-03-2021	391684879.00	31-03-2021	180600024.00	211084855.00	Not `updated
8	01-04-2021	7064758.00	0.00	7064758.00	0.00	31-03-2021	7064758.00	31-03-2021	0.00	7064758.00	Not `updated
9	01-04-2021	7431869.00	0.00	7431869.00	0.00	31-03-2021	7431869.00	31-03-2021	0.00	7431869.00	Not `updated
10	01-04-2021	195018.00	0.00	195018.00	0.00	31-03-2021	195018.00	31-03-2021	0.00	195018.00	Not `updated
11	01-04-2021	2454267.00	0.00	2454267.00	0.00	31-03-2021	2454267.00	31-03-2021	0.00	2454267.00	Not `updated
12	01-04-2021	1997303.00	0.00	1997303.00	500000.00	31-03-2021	2497303.00	31-03-2021	2497303.00	0.00	Not `updated
	GRAND TOTAL	**934156586.70**	**515017563.00**	**419139023.70**	**512858872.32**		**931997896.02**		**703766394.02**	**228231502.00**	

DETAILS OF CB ON INVESTMENT & Comments :

DETAILS OF CB ON INVESTMENT & COMMENTS:

Sl.No.	Bank	FDR A/C No.	Type	source of fund	Amount Invested Rs.	Date of investment	Maturity date	Rate of Interest	Remark
1	IDBI	SGLA/CSG 0020076	Gujurat Govt. Security Bond	Foundation fund	60000000	5.9.12	5.9.16	8.71%	Taken from last Audit Report
2	Mumbay	CSGL/8709 803	Govt. Security Bond	Foundation fund	39852406	20.8.2009	Not Available	Not Available	Not Available
3	Govt. of India	THSHC540 400446	Stock holding corporation of india ltd.	Not Available	3125000	8.8.2009	Not Available	Not Available	Not Available

			Calcutta(8% taxable Bond)						
4	IDBI	In1120120036	Arunachal PradeshSDLA/CSGO20076, 8.61% taxable bond	Not Available	20000000	28.3.13	Not Available	Not Available	Not Available
5	Syndicate,UU campus	8016/402/448/1	TDR	GF-1	120355	8.3.2007	8.3.2017	9%	Not Available
6	Syndicate,UU campus	8016/402/448/2	TDR	GF-1	290521	6.1.2007	6.1.2017	9.25%	Not Available
7	Syndicate,UU campus	8016/402/448/3	TDR	GF-1	1000000	8.3.2002	8.3.2017	9%	Not Available
8	Syndicate,UU campus	8016/402/725	STDR	Dev. Fund	5000000	9.4.2010	9.4.2015	7.25%	Not Available
9	SBI,UU branch	1060000000	TDR	Examination Fund	4000000	6.4.2007	6.4.2017	9.25%	Not Available
10	SBI,UU branch	10200000000	TDR	Foundation fund	1000000	27.2.2002	27.7.2017	8.75%	Not Available
	TOTAL				**134388282**				
11	IDBI	IN2220090020	Maharastra GS		13000000	30.4.14	5.8.19	7.99%	Not Available
12	IDBI	IN2920070025	rajasthan GS 2017		5000000	30.4.14	20.6.17	8.46%	Not Available
13	IDBI	IN3120080095	Tamilnadu GS 2019		20000000	30.4.14	12.3.19	8.48%	Not Available
14	IDBI	IN112010036	Arunachal Pradesh SDL 280528		20000000	30.4.14	28.3.23	8.61%	Not Available
15	IDBI	IN1520120065	Gujarat GS 05092016		60000000	30.9.2016	14.9.2026	7.37%	Not Available
16	IDBI	037906000002127(INR)			1082432	3.10.16	3.10.17	7.3%	Not Available
17	IDBI	0379106000002769(INR)			531753	20.1.16	21.1.17	NA	NA
18	IDBI	0379106000001939(INR)			3247296	12.9.15	12.9.16	NA	NA
19	IDBI	0379106000002042(INR)			1082432	19.9.16	19.9.17	7.5%	NA
20	IDBI	0379106000001038(INR)			1175680	14.3.17	14.3.18	6.9%	NA
21	IDBI	0379106000001007(INR)			38952279	7.3.17	7.3.18	5.25%	NA
22	IDBI	0379106000003063(INR)			3239545	5.3.17	5.3.18	NA	NA
23	IDBI	03791040000003315(INR)			1000000	2.4.16	2.4.17	7.75%	NA
24	IDBI	0379106000001250(INR)			2172627	4.4.16	2.4.17	7.75%	NA
25	IDBI	0379106000003728(INR)			1000000	25.6.16	25.6.17	7.30%	NA

26	IDBI	0379106000004084(INR)			7298518	3.9.2016	3.9.2017	7.5%	NA
27	IDBI	0379106000004725(INR)			1000000	24.12.2016	24.12.2017	7.15%	NA
28	IDBI	0379106000004992(INR)			1000000	11.2.2017	11.2.2018	6.9%	NA
29	IDBI	037910600000			3000000	25.3.2017	25.3.2018	6.9%	NA
	TOTAL				**247296597**				
	GRAND TOTAL				**381684879**				

LIST OF FIXED DEPOSIT RECEIPTS (FDRs) OF U.U.TPF FUNDS

Sl. NO.	**Name of the Bank**	**FDR A/C NO.**	**Investment Amount**	**Date of Investment**	**Rate of Interest**	**Maturity Value**	**Date of Maturity**	**Page No.**	**Remarks**
01	**Indian Overseas Bank**	**087304000002220**	**Rs.2,89,917/-**	**11.08.17**	**6.75%**	**Rs.3,09,987/-**	**11.08.18**	**N(1)-38**	
02	**SBI UU Campus**	**37158348295**	**Rs.5,20,349.26p**	**12.09.17**	**6.75%**	**Rs.5,56,372/-**	**12.09.18**	**N(1)-40**	
03	**SBI UU Campus**	**37250354846**	**Rs.73,27,723.52**	**21.10.17**	**6.5%**	**Rs.78,15,762/-**	**21.10.18**	**N(1)-41**	
04	**SBI UU Campus**	**37250412787**	**Rs.92,00,000/-**	**21.10.17**	**6.50%**	**Rs.98,12,735/-**	**21.10.18**	**N(1)-41**	
05	**Bank of Baroda**	**45220300001719**	**Rs.60,00,000/-**	**20.11.17**	**6.60%**	**Rs.64,05,909/-**	**20.11.18**	**N(1)-42**	
06	**Bank of Baroda**	**45220300001720**	**Rs.56,48,127/-**	**20.11.17**	**6.60%**	**Rs.60,30,232/-**	**20.11.18**	**N(1)-42**	
07	**Bank of Baroda**	**45220300001723**	**Rs.60,00,000/-**	**21.11.17**	**6.60%**	**Rs.64,05,909/-**	**21.11.18**	**N(1)-42**	
08	**Bank of Baroda**	**45220300001724**	**Rs.56,30,295/-**	**21.11.17**	**6.60%**	**Rs.60,11,193/-**	**21.11.18**	**N(1)-42**	
09	**Bank of Baroda**	**45220300001727**	**Rs.60,00,000/-**	**22.11.17**	**6.60%**	**Rs.64,05,909/-**	**22.11.18**	**N(1)-42**	
10	**Bank of Baroda**	**45220300001728**	**Rs.56,32,804/-**	**22.11.17**	**6.60%**	**Rs.60,13,872/-**	**22.11.18**	**N(1)-42**	
11	**Bank of Baroda**	**45220300001735**	**Rs.60,00,000/-**	**23.11.17**	**6.60%**	**Rs.64,05,909/-**	**23.11.18**	**N(1)-42**	
12	**Bank of Baroda**	**45220300001737**	**Rs.56,35,314/-**	**23,11,17**	**6.60%**	**Rs.60,16,552/-**	**23.11.18**	**N(1)-42**	
13	**Bank of Baroda**	**45220300001738**	**Rs.60,00,000/-**	**24.11.17**	**6.60%**	**Rs.64,05,909/-**	**24.11.18**	**N(1)-42**	
14	**Bank of Baroda**	**45220300001739**	**Rs.56,37,823/-**	**24.11.17**	**6.60%**	**Rs.60,19,230/-**	**24.11.18**	**N(1)-42**	
15	**Bank of Baroda**	**45220300001744**	**Rs.60,00,000/-**	**27.11.17**	**6.60%**	**Rs.64,05,909/-**	**27.11.18**	**N(1)-42**	
16	**Bank of Baroda**	**45220300001745**	**Rs.56,40,332/-**	**27.11.17**	**6.60%**	**Rs.60,21,909/-**	**27.11.18**	**N(1)-42**	
17	**Bank of Baroda**	**45220300001748**	**Rs.60,00,000/-**	**28.11.17**	**6.60%**	**Rs.64,05,909/-**	**28.11.18**	**N(1)-42**	
18	**Bank of Baroda**	**45220300001749**	**Rs.56,47,860/-**	**28.11.17**	**6.60%**	**Rs.60,29,946/-**	**28.11.18**	**N(1)-42**	
19	**Bank of Baroda**	**45220300001751**	**Rs.92,55,584/-**	**29.11.17**	**6.60%**	**Rs.98,81,739/-**	**29.11.18**	**N(1)-42**	
20	**Indian Overseas Bank**	**087304000002905**	**Rs.11,72,28,912/-**	**29.01.18**	**6.50%**	**Rs.12,50,36,546/-**	**29.01.19**	**N(1)-48**	

21	Indian Overseas Bank	087304000002949	Rs.11,11,682/-	12.02.18	6.75%	Rs.11,88,641	12.02.19	N(1)-48	
22	Indian Overseas Bank	087304000003019	Rs.11,75,029/-	27.02.18	6.75%	Rs.12,56,374	27.02.19	N(1)-48	
GRAND TOTAL			Rs.22,75,81,751.78						

LIST OF FIXED DEPOSIT RECEIPTS (FDRs) OF U.U.NTPF FUNDS

Sl. NO.	Name of the Bank	FDR A/C NO.	Investment Amount	Date of Investment	Rate of Interest	Maturity Value	Date of Maturity	Page NO.	Remarks
01	Bank of Baroda	45220300001549	1,19,367/-	04.04.17	6.90%	1,27,819/-	04.07.18	N(1)-20	
02	S BI UU Campus	37131463490	5,03,118.31p	01.09.17	6.75%	537948/-	01.09.18	N(1)-31	
03	SBI UU Campus	37250354620	55,64,701.99	21.10.2017	6.5%	59,35,320/-	21.10.2018	N(1)-42	
04	SBI UU Campus	37250354121	92,00,000/-	21.10.2017	6.5%	98,12,735/-	21.10.2018	N(1)-42	
05	SBI UU Campus	37250353648	92,00,000/-	21.10.2017	6.5%	98,12,735/-	21.10.2018	N(1)-42	
06	SBI UU Campus	37250353229	92,00,000/-	21.10.2017	6.5%	98,12,735/-	21.10.2018	N(1)-42	
07	SBI UU Campus	37250352703	92,00,000/-	21.10.2017	6.5%	98,12,735/-	21.10.2018	N(1)-42	
08	SBI UU Campus	37250352237	92,00,000/-	21.10.2017	6.5%	98,12,735/-	21.10.2018	N(1)-42	
09	SBI UU Campus	37250351517	92,00,000/-	21.10.2017	6.5%	98,12,735/-	21.10.2018	N(1)-42	
10	SBI UU Campus	37250345901	92,00,000/-	21.10.2017	6.5%	98,12,735/-	21.10.2018	N(1)-42	
11	SBI UU Campus	37250345457	92,00,000/-	21.10.2017	6.5%	98,12,735/-	21.10.2018	N(1)-42	
12	SBI UU Campus	37250344464	92,00,000/-	21.10.2017	6.5%	98,12,735/-	21.10.2018	N(1)-42	
13	SBI UU Campus	37250344066	92,00,000/-	21.10.2017	6.5%	98,12,735/-	21.10.2018	N(1)-42	
14	SBI UU Campus	37250343539	92,00,000/-	21.10.2017	6.5%	98,12,735/-	21.10.2018	N(1)-42	
15	SBI UU Campus	37250343119	92,00,000/-	21.10.2017	6.5%	98,12,735/-	21.10.2018	N(1)-42	
16	SBI UU Campus	37250342853	92,00,000/-	21.10.2017	6.5%	98,12,735/-	21.10.2018	N(1)-42	
17	SBI UU Campus	37250342490	92,00,000/-	21.10.2017	6.5%	98,12,735/-	21.10.2018	N(1)-42	
18	SBI UU Campus	37250342194	92,00,000/-	21.10.2017	6.5%	98,12,735/-	21.10.2018	N(1)-42	
19	SBI UU Campus	37250341509	92,00,000/-	21.10.2017	6.5%	98,12,735/-	21.10.2018	N(1)-42	
20	SBI UU Campus	37250335595	92,00,000/-	21.10.2017	6.5%	98,12,735/-	21.10.2018	N(1)-42	
21	SBI UU Campus	37250334976	92,00,000/-	21.10.2017	6.5%	98,12,735/-	21.10.2018	N(1)-42	
22	SBI UU Campus	37250334863	92,00,000/-	21.10.2017	6.5%	98,12,735/-	21.10.2018	N(1)-42	
23	SBI UU Campus	37250334772	92,00,000/-	21.10.2017	6.5%	98,12,735/-	21.10.2018	N(1)-42	
24	SBI UU Campus	37250334411	92,00,000/-	21.10.2017	6.5%	98,12,735/-	21.10.2018	N(1)-42	
25	SBI UU	3725033428	92,00,000/-	21.10.2017	6.5%	98,12,735/-	21.10.2018	N(1)-42	

	Campus	**4**							
26	**SBI UU Campus**	**37250333698**	**92,00,000/-**	**21.10.2017**	**6.5%**	**98,12,735/-**	**21.10.2018**	**N(1)-42**	
27	**SBI UU Campus**	**37250332549**	**92,00,000/-**	**21.10.2017**	**6.5%**	**98,12,735/-**	**21.10.2018**	**N(1)-42**	
28	**SBI UU Campus**	**37250331410**	**92,00,000/-**	**21.10.2017**	**6.5%**	**98,12,735/-**	**21.10.2018**	**N(1)-42**	
29	**Bank of Baroda**	**45220300001669**	**8,28,996/-**	**01.11.2017**	**6.60%**	**8,85,079/-**	**01.11.2018**	**N(1)-42**	
30	**Bank of Baroda**	**45220300001707**	**39,109/-**	**07.11.2017**	**6.60%**	**41755/-**	**07.11.2018**	**N(1)-42**	
GRAND TOTAL			**Rs.23,70,55,292.30**						

LIST OF FIXED DEPOSIT RECEIPTS (FDRs) OF U.U.TPF SELF FINANCING DEPARTMENT FUND./UDPS

Sl. No.	Name of the Bank	FDR A/C NO.	Investment Amount	Date of Investment	Rate of Interest	Maturity Value	Date of Maturity	Page No.	Remarks
01	Indian Over-seas Bank	0873040 -00002218	6,00,000/-	11.08.17	6.75%	6,41,537/-	11.08.18	O(1)-46	
02	Bank of Baroda	4522030 - 0001668	7,05,266/-	02.11.17	6.60%	7,52,978/-	02.11.18	O(1)-49	
03	Bank of Baroda	4522030 -0001672	9,02,133/-	03.11.17	6.60%	9,63,164/-	03.11.18	O(1)-49	
GRAND TOTAL			**Rs.22,07,399.00**						

LIST OF FIXED DEPOSIT RECEIPTS (FDRs) OF (UU EWF) SPECIAL KILLER DISEASE.

Sl. No.	Name of the Bank	FDR A/C NO.	Investment Amount	Date of Investment	Rate of Interest	Maturity Value	Date of Maturity	Page No.	Remarks
01	Syndicate Bank	8016/403/300/06	20,00,000/-	30.05.17	6.60%	20,00,000/-	30.05.18	interest credited to SB A/C NO. 80162200012621	
02	Syndicate Bank	8016/403/183	30,00,000/-	11.11.17	6.50%	30,00,000/-	11.11.18	-DO-	
GRAND TOTAL			**Rs.50,00,000.00**						

LIST OF FIXED DEPOSIT RECEIPTS (FDRs) OF (UU EWF) CONTRIBUTORYFUND

SL. No.	**Name of the Bank**	**FDR A/C No.**	**Investment Amount in Rs.**	**Date of Investment**	**Rate of Interest**	**Date of Maturity**	**Maturity Value in Rs.**	**Page No.**	**Remarks**
01	**SBI UU Campus**	32272280262	22886/-	04.04.17	6.90%	04.04.18	24506/-	P-26	
02	**SBI UU Campus**	30688930371	29644/-	09.05.17	6.25%	03.02.20	35125/-	P-26	
03	**SBI UU Campus**	30688688998	10074/-	10.05.17	6.25%	04.02.20	11937/-	P-26	
04	**SBI UU Campus**	30688700799	21156/-	10.05.17	6.25%	04.02.20	25,068/-	P-26	
05	**SBI UU Campus**	33008183934	60000	20.05.17	6.905	20.05.18	60000/-	P-26	
06	**SBI UU Campus**	32562392466	142625/-	24.09.17	6.75%	24.09.18	142625/-	P-26	
07	**SBI UU Campus**	31274403451	20492/-	28.10.17	6.50%	28.10.18	20492/-	P-26	
08	**SBI UU Campus**	31274236807	512115/-	28.10.17	6.50%	28.10.18	512115/-	P-26	
09	**SBI UU Campus**	31798692967	360339/-	28.10.17	6.50%	28.10.18	360339/-	P-26	
10	**SBI UU Campus**	31219344401	63670/-	28.10.17	6.50%	28.10.18	63670/-	P-26	

11	**SBI UU Campus**	31219675863	15662/-	28.10.17	6.50%	28.10.18	15662/-	P-26	
12	**SBI UU Campus**	32781522918	504724/-	21.01.18	6.25%	21.01.19	504724/-	P-27	
13	**SBI UU Campus**	10164310636	31438/-	28.03.18	6.70%	28.06.21	31438/-	P-27	
14	**SBI UU Campus**	10164310647	21297/-	28.03.18	6.70%	28.06.21	21297/-	P-27	
15	**SBI UU Campus**	32915435562	1198073/-	30.03.18	6.40%	30.03.19	1198073/-	P-27	
16	**SBI UU Campus**	30498991238	1,00,000/-	20.05.16	7.50%	20.04.18	1,00,000/-	P-22	
17	**SBI UU Campus**	10164307996	20,000/-	11.04.16	7.00%	11.07.19	20,000/-	P-23	
18	**SBI UU Campus**	10164308004	35,000/-	11.04.16	7.00%	11.07.19	35,000/-	P-23	
19	**SBI UU Campus**	10164310852	15,000/-	20.08.16	7.00%	20.08.19	15,000/-	P-24	
20	**SBI UU Campus**	10164310896	15,000/-	25.10.16	6.50%	25.10.19	15,000/-	P-24	
21	**SBI UU Campus**	10164310794	35,788/-	26.02.17	6.50%	26.05.20	35,788/-	P-25	
GRAND TOTAL			**Rs.32,34,983.00**						

LIST OF FIXED DEPOSIT RECEIPTS (FDRs) OF U.U.EPF FUND.

Sl. NO.	Name of the Bank	FDR A/C NO.	Investment Amount in (Rs.)	Date of Investment	Rate of Interest	Maturity Value in (Rs.)	Date of Maturity	Page No.	Remarks
01	Bank of Baroda	45220300001421	2,39,343/-	18.04.17	7.00%	2,56,542/-	18.04.18	N-54	
02	Bank of Baroda	45220300001561	2,44,628/-	17.07.17	6.90%	2,61,949/-	17.07.18	N-56	
03	Indian Overseas Bank	087304000002219	30,688/-	11.08.17 16.08.17	6.75%	32,812/-	11.08.18	N-57	
04	Indian Overseas Bank	087304000002217	16,00,000/-	11.08.17	6.75%	17,0,765/-	11.08.18	N-57	
05	SBI, UU Campus	37194336207	3,40,326.46 p	26.09.17	6.75%	3,63,887/-	26.09.18	N-59	
06	SBI, UU Campus	37250354891	6,19,571.78 p	21.10.17	6.50%	6,60,836/-	21.10.18	N-60	
07	Bank of Baroda	45220300001673	29,50,530/-	03.11.17	6.60%	31,50,138/-	03.11.18	N-61	
08	Bank of Baroda	45220300001721	60,00,000/-	20.11.17	6.60%	64,05,909/-	20.11.18	N-62	
09	Bank of Baroda	45220300001722	56,48,127/-	20.11.17	6.60%	60,30,232/-	20.11.18	N-62	
10	Bank of Baroda	45220300001725	60,00,000/-	21.11.17	6.60%	64,05,909/-	21.11.18	N-62	
11	Bank of Baroda	45220300001726	56,30,295/-	21.11.17	6.60%	60,11,193/-	21.11.18	N-62	
12	Bank of Baroda	45220300001729	60,00,000/-	22.11.17	6.60%	64,05,909/-	22.11.18	N-62	
13	Bank of Baroda	45220300001730	56,32,804/-	22.11.17	6.60%	60,13,872/-	22.11.18	N-62	
14	Indian Overseas	087304000002919	14,08,000/-	29.01.18	6.75%	15,05,473/-	29.01.19	N-63	

	Bank			30.01.18					
15	Indian Overseas Bank	087304000003020	31,67,345/-	27.02.18	6.75%	33,86,614/-	27.02.19	N-64	
16	**SBI UU Campus**	10164311584	78,717.70	09.08.13	8.75%	1,21,347/-	09.08.18	O-22	
GRAND TOTAL			**Rs.4,55,90,375.94**						
Memorial Award & Lecturers' Series (Syndicate Bank, Utkal University Branch)									
Sl No.	FDR A/C No.	Source of fund	Dt. of Investment	Dt. of Maturity	Amount invested in Rs.	Rate of interest	Maturity Value		
1	8016/403/10	Urmila Funds for Odisha Policy in Pol.Sc.	19.52001	19.5.16	105542	8.75%	Not available		
2	8016/402/160	Urmila Funds for Women's Studies	31.2.2001	13.2.17	126611	7.50%	Not available		
3	8016/402/76	Urmila Funds for cross nati International			109503				
4	8016/402/62/3	Urmila Funds comparative nati International	9.4.12	9.4.17	109592	9.00%	Not available		
5	8016/402/80/2	Urmila Funds for Basanta memorial	21.5.2002	21.5.15	114325	9.00%	129614		
6	8016/402/93	Urmila Funds for PGD in HR in Deptt. of law.	24.5.2002	24.5.15	122688	9.30%	133708		
7	8016/405/24545	Urmila Funds for Aca.Study for Dept. Of Eng.	8.9.2003	8.9.15	145136	9.05%	173583		
8	8016/402/23	S.Mishra Kadambini Devi cash prize	19.5.2001	19.5.2016	150000	8.75%	NA		
9	8016/402/14/3	Padmanabha Mekap Memorial Gold Medal	12.7.2001	12.7.16	70000	8.75%	NA		
10	8016/402/59/3	B.N. Mohapatra	20.3.2002	20.3.2017	55000	8.75%			
	Total				**1108397**				
Memorial Award & Lecturers' Series (SBI U.U Campus, Branch)									
11	10200000000	Examination Fund	25.3.12	25.3.15	1305255	8.5%	2210165		
12	10200000000	Dev. Fund –I	6.4.2007	6.4.2007	4000000	9.25%	NA		
13	10200000000	Prof. S Das	29.2.2000	29.11.2015	300000	7.5%	NA		

14	10200000000	Dr. G Mishra	11.12.12	11.12.17	24500	8.5%	NA		
15	10200000000	Dr Miss Ischhama	29.1.98	29.1.18	10000	8.5%	NA		
16	10200000000	Dr. A. Ischhama	15.2.2000	15.2.15	25000	8.5%	NA		
17	10200000000	Dr. S.Mishra	28.2.98	28.2.18	10000	8.5%	NA		
18	10200000000	S. Vibekanand a (5 Year)	2.2.99	2.2.19	5000	9%	NA		
19	10200000000	S. Vibekanada	2.2.99	2.2.19	5000	9%	NA		
20	10200000000	S. Vibekanada	2.2.99	2.2.19	5000	9%	NA		
21	10200000000	S. Vibekanada	2.2.99	2.2.19	5000	9%	NA		
22	10200000000	M.K.S Ganapati	4.8.2002	4.8.2017	15357	8.25%	NA		
23	10200000000	U. Scientific	27.10.2002	27.7.17	67131	8.75%	NA		
24	10200000000	U. Scientific	17.9.2013	17.9.18	24512	8.75%	NA		
25	10200000000	urmila Funds' for American Studies	5.1.13	5.1.16	106606	8.5%	NA		
26	30800000000	Ashok Kumar Mishra	30.4.09	30.4.14	48000	8%	NA		
	Total				**5956361**				
	Grand Total				**7064758**				

CHAIR PRIZE (SBI,UU CAMPUS BRANCH)

Sl No	FDR A/C No	Source of Fund	Amount invested in Rs.	Dt. of investment	Dt. of Maturity	Rate of interest	Maturity Value(in Rs.)		
1	10200000000	S.C S Chair	210780	12.8.2000	12.11.16	732012			
2	10200000000	M.P.C Deo	405137	29.11.12	29.2.16	8.50%	107055		
3	10200000000	J.B.S halden	281027	18.8.2001	18.8.2016	8.75%	862783		
4	10200000000	K.C Aditya (G.F-I)	274201	9.3.2004	9.3.2019	50%	274201		
5	10200000000	K.C Aditya (G.F-I)	212625	7.10.16	7.10.16	9.25%	212625		
6	10200000000	S.C.S Chair (G.F-I)	154184	18.5.12	18.5.17	8.75%			
7	10200000000	S.C.S Chair (G.F-I)	300000	1.11.12	1.2.17	9.00%	361754		
8	10200000000	S.C.S Chair (G.F-I)	12930	17.12.2012	17.12.17	8.50%	Not Available		
9	10200000000	S.C.S Chair (G.F-I)	160000	28.2.2004	28.2.19	8.50%	Not Available		
10	10200000000	S.C.S Chair (G.F-I)	72500	26.11.2004	26.11.16	9.00%	Not Available		
11	1020000000	S.C.S Chair	250000	18.1.2000	18.1.16	8.50%	Not		

	0	(G.F-I)					Available		
12	10200000000	S.C.S Chair (G.F-I)	75000	6.2.2000	6.2.16	8.50%	Not Available		
13	32100000000	J.N.TATA(G.F-I)	235554	25.11.11	25.11.16	9.25%	Not Available		
14	10200000000	J.N.TATA(G.F-I)	300000	21.5.06	21.5.16	8.50%	384559		
15	10200000000	M.P.C Deo(G.F-I)	1027444	27.7.2002	27.7.17	8.75%	Not Available		
16	10200000000	M.P.C Deo(G.F-I)	183464	28.11.2000	29.11.16	9%	Not Available		
17	10200000000	Satyabadi	2500	1.9.13	1.9.18	8.75%	30786		
18	10200000000	Satyabadi	75000	7.4.06	7.4.16	8.50%	96061		
19	10200000000	Satyabadi	100000	26.4.06	26.4.16	8.50%	129900		
20	10200000000	Satyabadi	100000	10.5.06	11.5.16	8.50%	131085		
21	10200000000	Satyabadi	30000	1.10.2006	1.10.16	9.25%	Not Available		
22	30800000000	J.B.S Halden	1232000	25.5.2009	15.11.2014	9.25%	Not Available		
CHAIR PRIZE(SYNDICATE,UU CAMPUS BRANCH)									
23	101643/2033	M.P.C Chair	405137	29.11.2012	29.2.16	8.50%	1070556		
24	9874	Prof GNM	1309886	31.3.14	31.3.15	9.50%	1432515		
	Total		**7431869**						
Memorial Cash Prize(SBI,UU CAMPUS BRANCH)									
Sl No	FDR A/C No	Source of Fund	Amount invested in Rs.	Dt. of investment	Dt. of Maturity	Rate of interest	Maturity Value(in Rs.)		
1	32000000000	R U S Essay Competition	11900	23.5.98	NA	7.25%	NA		
2	10200000000	B k Ray	3587	6.11.01	6.4.15	9.25%	NA		
3	10200000000	B k Ray	3587	6.11.01	6.11.16	9.25%	NA		
4	10200000000	H Das Sen	3063	7.5.03	6.11.16	8.75%	NA		
5	10200000000	S. Kumar	3063	7.5.03	7.5.15	8.75%	NA		
6	10200000000	SBH H N Sharma	1500	23.11.2000	7.5.15	7.5%	NA		
7	10200000000	SBH H N Sharma	1000	22.12.98	23.11.15	9.00%	NA		
8	10200000000	Braja Sundar & Uma Sundari	3000	24.2.98	22.12.18	8.5%	NA		
9	10200000000	S c Das	2500	8.12.2001	24.2.18	9.00%	NA		
10	10200000000	K M Devi	3063	7.5.03	5.12.16	8.75%	NA		
11	10200000000	S Kumar Ovasion	33499	23.5.98	7.5.15	9.00%	52275		
12	10200000000	P S Kumar & P S Raja	5313	27.7.97	23.9.18	8.75%	NA		

13	10200000000	Utkal Ranjan	1943	27.7.97	27.7.17	8.75%	NA		
14	10200000000	R Devi Memorial	5000	14.4.01	27.7.17	8.50%	NA		
15	10200000000	Prof. S Nath	5000	5.10.13	14.4.16	9.00%	NA		
16	10200000000	OSANY	36000	9.8.13	5.10.16	8.75%	202130		
17	10200000000	S Hitananda	20000	5.1.02	9.8.18	9.00%	NA		
18	10200000000	B P Devi	20000	19.12.10	15.1.17	8.5%	NA		
19	30900000000	Bidyut Prava Devi	12000	19.8.09	19.12.15	7.50%	NA		
20	10200000000	B Pattanaik Memorial	20000	10.2.99	10.2.2019	9.00%	NA		
	TOTAL		**195018**						

Scholarship(SBI, UU CAMPUS BRANCH)

Sl No	FDR A/C No	Source of Fund	Amount invested in Rs.	Dt. of investment	Dt. of Maturity	Rate of interest	Maturity Value(in Rs.)	Interest to GF-1
1	10200000000	Louis Scholarship	13499	27.7.2002	27.7.2017	8.75%	NA	
2	10200000000	B J Das	10798	27.7.2002	27.7.2017	8.75%	NA	
3	10200000000	Philips Memorial	4725	27.7.2002	27.7.2017	8.75%	NA	
4	10200000000	Smt. B Mishra	19441	27.7.2002	27.7.2017	8.75%	NA	
5	10200000000	P. Parida	33750	27.7.2002	27.7.2017	8.75%	NA	
6	10200000000	Utkal Co-operative	55700	16.7.2000	16.7.2016	8.75%	NA	
7	10200000000	ARTILANANDA Memorial	22000	17.10.2000	17.10.2015	7.50%	NA	
8	10200000000	B C Panda	50100	30.11.2000	30.11.2015	7.50%	NA	
9	10200000000	B Mohari	50100	5.1.2001	5.1.2016	8.5%	NA	
10	10200000000	Barister R Mohanty	50000	5.1.2001	5.1.2016	8.50%	NA	
11	SBI/128/BLA/000961	O P Lambha	100000	14.7.2005	14.7.2011	8.00%	NA	Bond
12	SBI/128/BLA/000961	Girish Ch Bose	100000	4.11.2006	4.11.2011	8.00%	NA	Bond
13	30300000000	Harihar Mishra	1494154	6.2.2008	6.2.2017	8.50%	NA	
14	312528758840	Gagan Bihari Chand	100000	7.12.2010	7.12.2015	8.50%	NA	
15	32600000000	Usha Sony Award	350000	4.10.2012	4.10.2017	8.50%	NA	
	TOTAL		**2454267**					

Gold Medal(SBI UU Campus Branch)

Sl No	FDR A/C No	Source of Fund	Amount invested in Rs.	Dt. of investment	Dt. of Maturity	Rate of interest	Maturity Value(in Rs.)		
1	10200000000	J N Bose	2300	27.7.2007	27.7.2017	8.25%	NA		
2	10200000000	Mayurbhanja	4300	27.7.2007	27.7.2017	8.25%	NA		
3	10200000000	Khan Bahadur Patel	3000	27.7.2007	27.7.2017	8.25%	NA		

4	10200000000	B K Madhusudan Rao	2200	27.7.2007	27.7.2017	8.25%	NA		
5	10200000000	Sanatan Pujari	3200	27.7.2007	27.7.2017	8.25%	NA		
6	10200000000	Rani Surataranginі	5800	27.7.2007	27.7.2017	8.25%	NA		
7	10200000000	Fly. Officer,S N Acharya	5700	27.7.2007	27.7.2017	8.25%	NA		
8	10200000000	Padamshree	5000	27.7.2007	27.7.2017	8.25%	NA		
9	10200000000	K K Rathor	6000	27.7.2007	27.7.2017	8.25%	NA		
10	10200000000	Ananda Lal Bose	33750	27.7.2007	27.7.2017	8.25%	NA		
11	32100000000	Ray Bahadur B Mishra	2995	1.5.2009	25.11.2016	9.25%	NA		
12	32000000000	Nirjhini Parida	3000	7.5.2010	7.5.2015	7.25%	NA		
13	10200000000	Bholanath Sahoo	3000	28.11.2012	28.11.2017	8.50%	NA		
14	10200000000	Suraj Mall Saha	3000	28.11.2012	28.11.2017	8.50%	NA		
15	10200000000	Ray Bahadur Durga Ch Mishra	4954	8.12.2012	8.12.2017	8.50%	NA		
16	10200000000	Prof. Ghanashyam Dash	5000	15.01.2013	15.1.2018	8.50%	NA		
17	10200000000	V Ramanath	3000	28.11.2012	28.11.2017	8.50%	NA		
18	10200000000	Shyananda Pattnaik	3000	28.11.2012	28.11.2017	8.50%	NA		
19	10200000000	Jagabandhu Memorial	3000	28.11.2012	28.11.2017	8.25%			
20	32100000000	Bijaya Kumar Patra	2995	25.5.2009	25.11.2016	9.25%			
21	32100000000	Bijaya Kumar Patra	1996	16.06.2009	25.11.2016	9.25%			
22	10200000000	Bhagyalaxmi	3000	7.1.2009	7.1.2019	9.00%			
23	10200000000	Mandakini Parhi	3553	27.7.2008	27.07.2018	8.75%			
24	10200000000	Dr. Sankar Kamila	5000	18.4.2009	25.11.2016	9.25%			
25	10200000000	Bijaya Memorial	3000	7.1.2014	7.1.2019	9.00%			
26	10200000000	Swarnalata Devi	5000	8.9.2008	8.9.2014	5.75%			
27	32100000000	Binaya Kumar Subota	4985	18.7.2009	25.11.2016	9.25%			
28	32100000000	Dr.Indumati Sesadri	2995	25.5.2009	25.112016	5.25%			
29	32100000000	Balamukunda Memorial	2995	19.6.2009	25.11.2016	9.75%			

30	10200000000	Surat Surat Memorial	5000	8.12.2007	8.12.2016	9.00%			
31	32100000000	L.N Sahoo Memorial	2995	19.6.2009	25.11.2016	9.25%			
32	10200000000	Prof.Keshab Chandra Sahoo	3000	26.12.2007	26.12.2016	9%			
33	10200000000	Smt. Nisha Mani Devi	5000	23.1.2010	23.10.2015	5.75%			
34	10200000000	Pandit Basudev	8121	21.5.2011	21.5.2016	7.00%			
35	10200000000	Plaban Kumar Ray	10000	9.4.2011	9.4.2011	6.25%			
36	10200000000	Tarini Ch Mohapatra	5000	22.102007	22.10.2016	8.75%			
37	10200000000	Lalit Ku Panda	5000	10.11.2017	10.11.2016	9.00%			
38	10200000000	Sanjiv Mohapatra	5000	7.2.2007	7.11.2016	8.75%			
39	32000000000	Dewan Bahadur L.Mohanty	5000	2.7.2010	2.7.2015	7.25%			
40	10200000000	Bhikari Ch. Panda	7353	7.5.2003	7.5.2015	8.75%			
41	10200000000	Sakar Prasad Mishra	6067	1.8.2013	1.8.2018	8.75%			
42	10200000000	Girija Sankar Ray	10000	7.2.2007	7.11.2016	8.75%			
43	10200000000	Naba Kishor Das	6000	4.5.2007	4.5.2016	8.75%			
44	32100000000	Nirmal Kumar Mohanty	15000	28.8.2009	25.11.2016	9.25%			
45	32100000000	Brig. S. Mishra	15000	18.9.2009	25.11.2016	9.25%			
46	32100000000	Dr. Kashinatha Mishra	16246	1.8.201	1.8.2015	7.25%			
47	10200000000	Banchanidhi Memo Gold Medal	15000	11.9.2010	11.9.2015	7.50%			
48	10200000000	Harish Ch. Mani	19236	19.8.2012	19.8.2017	8.50%			
49	10200000000	Dr. Jyoshna Dei	15000	5.10.2013	5.10.2016	9.00%			
50	10200000000	Baidyanath Hall(5 Years)	3553	7.2.2009	7.2.2019	9.00%			
51	10200000000	Popular Sci. In Odia Language	3000	20.5.2007	22.5.2016	8.75%			
52	10200000000	Rohini Gadadhar	4802	14.11.2010	14.12.2015	7.50%			
53	10200000000	Late Bansidhar Acharya	16220	16.4.2009	16.4.2019	8.25%			
54	10200000000	Dr. S C Pattnaik	20000	28.12.2010	28.12.2015	5.75%			
55	10200000000	B k Ray & L Sundari Ray	120000	9.1.2007	9.1.2017	9.25%			

56	10200000000	Saraswati Ray	60000	27.9.2012	27.9.2017	8.50%			
57	10200000000	Ashok Ku Mishra	50000	27.9.2012	27.9.2017	8.50%			
58	10200000000	Prof. Brahmanan da Mishra	60000	22.4.2008	22.4.2018	8.75%			
59	10200000000	Durga Madhab Mishra	60000	24.3.2008	24.3.2018	8.75%			
60	10200000000	Dr. Atal Bihari Senapati	75000	31.3.2008	31.3.2018	8.75%			
61	10200000000	Jamini Kaushalya memorial	45000	28.5.2005	24.3.2018	8.75%			
62	10200000000	Sonali Deo	60000	27.2.2009	27.2.2019	5.25%			
63	10200000000	Dr. J K Mohanty	70000	5.1.2011	5.12.2016	5.75%			
64	10200000000	Gandhi Memorial	3000	27.9.2012	27.9.2017	8.50%			
65	SBI/128/BIA /000936	Justice Jay Krishna Mishra	100000	28.1.2005	Bond	8.00%			
66	SBI/128/BIA /000935	Justice Jay Krishna Mishra	100000	28.1.2005	Bond	8.00%			
67	30600000000	Smt.Savitri Pattnaik	100000	1.1.2014	1.1.2019	9.00%			
68	31100000000	Dr. S K Behera	100000	5.3.2010	5.3.2015	7.25%			
69	31500000000	Gagan Bihari Chand	100000	7.12.2010	7.12.2015	8.50%			
70	32300000000	Dr. Jiban Mohanty	100000	1.7.2011	19.7.2020	7.25%			
71	32600000000	Ashok Das	100000	4.10.2012	4.10.2017	8.50%			
72	32100000000	B K Patra Gold Medal	4992	25.11.2011	25.11.2016	9.25%			
73	32800000000	Girija Sankar Sahoo, Gold Medal	200000						
74	36824410299	Premalata & Prof. Brahmanan da Acharya	500000	1.5.2017	1.5.2022	6.25%			
Gold Medal (Syndicate, UU Campus Branch)									
74	8016 /402 /14	P N Mecap	70000	13.7.2006	2.7.2016	7.00%			
75	8016 /402 /59	B N Mohapatra	55000	20.3.2007	20.3.2017	8.75%			
	TOTAL		**2497303**						

7(1) Production of Required Information regarding Investment in Corpus/Foundation Fund of the University

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 the consent of the Honourable 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 was sought for production before audit at an early date for necessary verification**.** The related information/records registers was not produced to last audit in spite of issue of objection memo.

7(2) Production of authenticated, `updated endowment/ investment register with original bonds-

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."

As per para 14 of of OUAM, 1987 Part-II

(I) Donations and Endowments received from persons or institutions shall be entered in the Registers of Endowments in Form No.7.

(II) Donations received shall be invested or invested in fixed deposits in any scheduled Banks or in any other manner of Bonds, Loans etc. with the approval of syndicate.

III) Interest realised on the endowments, shall be utilised for the purpose for which the donations are made and every year the Finance Officer, with the approval of the Vice-Chancellor, shall send a detailed account of donations to the donors.

But no such registers could be made available to audit except only a bunch of Xerox copy regarding lists of endowments``updated up to 2014 , for verification which is neither certified by the competent authority nor certified by concerned bank .No bonds and authenticated registers have been produced to audit for verification which violates the instructions of OUAM,1987.

We have discussed the matter several times with the authorities,but no ``updated registers and other supporting documents relating to endowments /investments could be made available to audit for verification. Once again the kind attention of the highe rauthorities have been drawn to take some tangible steps for settlement of the prolonged irregularities.

The list of Xerox copy of Endowments /donations like Scholarship, prize, chair & Gold medal as detailed below (listed in the Xerox copy) ,the Original TDRs along with the authenticated register & other related document could not be produced to audit for verification, except the new FDR of Rs.500000.00 relating to the newly created Gold Medal during 2017-18.

Types of Account	Amout of Investment in Rs.
Lecture series and research fellow	1111623
Examination Fund -II	5305255
Lecture series and research fellow	651106
Chair TDR and STDR	5917962
Prize	849453
Scholarship	2454127
Gold Medal	1997303

7 (3) NON-INCLUSION OF INVESTMENT FIGURE IN MAIN CASHBOOK-

The position of investment like creation of new TDR , encashment TDR & interest accrued have not reflected in the Main cash book. The Closing Balance of Investment is also not included in the closing balance of main cash book,which is highly irregular & contravening with the principle of maintenance of accounts of an institution. As a result the cross checking of TDR position could not be done. It is quite surprising how the institution taking the receipt position towards interest accrued from investments/endowments in its budget,as there is no authenticated separate register. So sincere steps need be taken for inclusion of the face value of the TDRs in the closing balance of the respective cash books ,henceforth along with source of fund relating to the investment.

As per last audit report, on checking of the available records and registers it is revealed that seven (07) nos of TDR amounting to Rs **82157807.00** have been invested at IDBI Bank during 2016-17,but some TDRs which are invested during 2016-17 have not been not`updated in the endowment register till now. The so called endowment register has maintained in a very haphazard manner and not, as per the prescribed format and authenticated by competent authority.The`updated investment/ Endowment register as prescribed in Form no 7 of OUAM ,1987 and the original certificate of the TDR may be produced to audit. The details are given below.

Sl no	Name of the bank	FDR A/C No	Types of A/c	Source of fund	Amount invested in Rs	Dt. Of Investment		term	Rate of interset	Remark
1	-Do-	037910400000003315 (INR)			1000000	02.04.2016	02.04.2017	12months	7.75%	
2	-Do-	037910600			21,72,627	04.04.2016	02.04.2017	12months	7.75%	

		0001250(INR)								
3	-Do-	0379106000003728(INR)			1000000	25.06.2016	25.06.2016	12months	7.30%	
4	-Do-	0379106000004084(INR)			72985180	03.09.2016	03.09.2017	12months	7.50%	
5	-Do-	0379106000004725(INR)			1000000	24.12.2016	24.12.2017	12months	7.15%	
6	-Do-	0379106000004992(INR)			1000000	11.02.2017	11.02.2018	12months	6.90%	
7	-Do-	0379106000005326(INR)			3000000	25.03.2017	25.03.2018	12months	6.90%	
	TOTAL				**82157807**					

In response to the Audit Objection Memo(POM), the Local Authority neither produced any supporting documents/registers nor returned the POM to Audit, till the closure of Audit. .Hence, corresponding figures ;from memorial awards & lectures series table onwards; has been taken from last Audit Report & the local authority is advised to produce the necessary updated documents, registers,certificates,FDRS etc. to the next audit.

PARA: 8 **ADVANCE**

Utkal University, Vanivihar - 2017-2018

Slno	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2021	Main Cashbook	466443282.00	743000.00	467186282.00	1114000.00	31-03-2021	466072282.00	31-03-2021	0.00	466072282.00	Advances paid during 2017-18 to Hod, Superintendents, and principals of colleges for conduct exam, sport and student activities have not been taken into account
	GRAND TOTAL		**466443282.00**	**743000.00**	**467186282.00**	**1114000.00**		**466072282.00**		**0.00**	**466072282.00**	

Comments :

Year-wise break-up of outstanding advance

Year	**Amount (In Rs.)**
Up-to 2012-13	277864464.00
2013-14	44307067.00
2014-15	59884588.00
2015-16	41003586.00
2016-17	42339577.00
2017-18	673000.00
Total	**466072282.00**

Details of advance adjusted during 2017-18

The details of advance adjusted during the financial year 2017-18 are given below:-

Advance register page No	**Date of adjustment**	**Name of the Payee**	**Purpose**	**Advance Voucher No/Date**	**Amount**	**Remarks**
15-16/25	27.2.18	Pr. S.A.K. Azad, Principal, University Law College	LLB Exam. Expenses-2015	785/26.3.16	226000.00	Advance paid to Principal/Course Coordinators
15-16/41	18.6.17	Head, P.G. Deptt.	Zonal Valuation	340/11.9.14	14500.00	

		of AIHCA	expenses			
15-16/43	4.9.17	Head, P.G. Deptt. of English	Zonal Valuation expenses	209/15.7.15	13000.00	
				Total	**253500.00**	
16-17/77	31.8.17	Sri Nilakantha Nayak, Sr. Care Taker, UU	Separation of Dead Stock	220/30.8.16	10000.00	Advance paid to individual employees in charge of different sections
16-17/77	31.8.17	Sri Nilakantha Nayak, Sr. Care Taker, UU	Shifting of dead stock	378/25.11.16	25000.00	
16-17/77	17.9.17	Sri Nilakantha Nayak, Sr. Care Taker, UU	48th Convocation	475/2.2.17	90000.00	
16-17/77	20.9.17	Sri Nilakantha Nayak, Sr. Care Taker, UU	Accademic Council meeting	29/20.4.17	70000.00	
16-17/135	7.9.17	Shree Chitralaya, Cuttack	Arrangement of 48th convocation day	476/2.2.17	555000.00	
16-17/183	12.01.18	Dr. Dusmanta Ku. Panigrahi, Medical Officer, Utkal University , Health Centre	Purchase of Medicine	568/24.3.17	50000.00	
16-17/187	17.2.18	Sri Pratap Ch. Swain, Sr. Assistant, EC-1	Payment of remuneration, TA/DA in MA (Private) exam-2014	640/31.3.17	60500.00	
				Total	**860500.00**	
				Grand Total	**1114000.00**	

Irregularities in the payment and adjustment of Advance(POM No-56 & 57 ,OSP-71-74)

During course of working out the advance position of the main account with reference to Cash book, paid vouchers and advance register the following irregularities were detected-

1. The advance extended to persons/firms have been booked as final expenditure in the Cash book in complete violation of Para 17(iv) of the Odisha University Account Procedure, 1987(Pg.64) which reads **" Advance such as as advance to any person/department for specific purposes etc. shall not be shown as final expenditure. They shall be shown as advance and should be treated as final expenditure only on submission of vouchers."** Hence, advances have not been analyzed in the closing balance.

2. From the advance registers produced to audit, no. of registers have been maintained reflecting advance paid during the financial year.

3. Advance registers have not been maintained as prescribed Form No 17 vide para 19 of the Odisha Universities Accounts Procedure, 1987.

4. The ' General Advance Register 2012-13,2013-14,2014-15 BILLS UNIT 2015-16, 2016-17 and 2017-18, maintained by the Bills Section, has been signed by the Dealing Asst. and the section Officer of the Biils Section against advance adjusted during the financial year 2017-18. The signature of the BAO/Comptroller are not found in the advance register against the advance adjusted during the financial year.

5. The authentic register does not contain any information regarding adjustment of advances.

6. The Main Cash Books do not reflect any information regarding adjustments, as prescribed under Para 16(ii) of the Odisha Universities Accounts Procedure, 1987. Only the vouchers, submitted by the person taking advance, which contained bills more than the amount of advance sanctioned, were kept in the voucher bundles for payment of differential amount.

7. **Advance payment not shown in advance register-ORSP-71**

During checking of expenditure of Main Cashbook with reference to advance register it noticed that an advance of Rs. 55500.00 as detailed below are shown as expenditure whereas the same has not been reflected in the advance adjustment register.

Vr. No/Date	Amount	To whom paid
660/29.3.18	16500.00	Supervisor, UDPS, UU
661/29.3.18	22500.00	Supervisor, UDPS, UU

663/29.3.18	16500.00	Supervisor, UDPS, UU
Total	**55500.00**	

On the other hand the amount Rs. 55500.00 was sanctioned as advance, but the same has been booked as final expenditure without submitting bill/voucher in support of payment which is highly irregular.

In response to audit objection memo the local authority complied the same after entering above advance amount in advance register at page-660,661 and 662 which is verified in audit. Hence the para is dropped.

8.Excess/less advance booked in the advance register than the actual amount sanctioned-ORSP-72

During checking of expenditure of Main Cashbook with reference to advance register it noticed that an advance of Rs. 1820.00 as detailed below has shown excess/less amount in the advance register than actual amount sanctioned against the advance holder. The reason of such irregular may be pointed out to audit.

Name & design.	Purpose	Vr. No/date	Amount	Adv. Register Page ref:	Amount	Excess/less shown
Principal Ekamra college	Zone valuation	345/16.9.17	279000.00	59/13.9.17	279500.00	500.00
Head PG Deptt. of AIHCA	Zone valuation	415/25.10.17	3000.00	83/11.10.17	3660.00	660.00
HOD PG. Deptt. of History	Zone valuation	418/25.10.17	3660.00	85/20.10.17	3000.00	660.00
					Total	**1820.00**

In response audit objection memo the local authority complied the same after rectifying advance amount in the advance register which is verified in audit. Hence the para is dropped.

Details advance paid to individual employ during the year 2017-18

On verification advance payment vouchers w.r.t Main Cash Books of the University Main Account, it reveals that a total sum of Rs. 52621990.00 was paid as advance during the financial year, out of which Rs. 743000.00 paid to individual employees/firms. The details of which are furnished below.

Advance paid to individual employees during the year 2017-18

Voucher No./Date	Name & designation of the sanctioning authority	Name and designation of the person	Purpose	Amount
29/29.4.17	Manmath Kumar Biswal, Registrar	NILAKANTHA NAIK, SR. CARETAKER	Academic Council meeting	70,000.00
58/9.5.17	Manmath Kumar Biswal, Registrar	BISHNU M. CHHOTARAY	V.C. `selectin	300,000.00
65/11.5.17	Manmath Kumar Biswal, Registrar	SARAT KU. MISHRA	Repair of printing machine in Utkal University Press	61,000.00
165/3.7.17	Manmath Kumar Biswal, Registrar	PRADEEP KUMAR SWAIN, CHIEF LIBRARIAN (I/C) PARIJA LIBRARY	Fuel Charges	10,000.00
371/25.9.17	Bidyadhar Nayak, Registrar in charge	NILAKANTHA NAIK, SR. CARETAKER	Refreshment	10,000.00
374/25.9.17	Bidyadhar Nayak, Registrar in charge	NIRANJAN MOHANTY	For attending training programme on 6.10.17 conducted by UGC at Mata Sundari College, ITO Delhi	10,000.00
373/25.9.17	Bidyadhar Nayak, Registrar in charge	DIBAKAR RATH	For attending training programme on 6.10.17 conducted by UGC at Mata Sundari College, ITO Delhi	10,000.00
485/24.11.17	Bidyadhar Nayak, Registrar in charge	DEBASIS BARIK	Foundation Day celebration	12,000.00
486/24.11.17	Bidyadhar Nayak, Registrar in charge	NILAKANTHA NAIK, SR. CARETAKER	Foundation Day celebration	60,000.00
497/25.12.17	Dayanidhi Nayak,	NILAKANTHA NAIK, SR.	Finance Committee	70,000.00

	Registrar	CARETAKER	Meeting	
509/16.12.17	Dayanidhi Nayak, Registrar	UPENDRA KU. MALLIK	Celebration of Birtthday of Maharaja Sri Ramachandra Bhanja Deo at Utkal University MRSC press	12,000.00
558/5.2.18	Dayanidhi Nayak, Registrar	SWAPNA S. PRABHU	For organising of National Seminar on 'Gandhi Today' on 30.01.18	45,000.00
623/21.3.18	Dayanidhi Nayak, Registrar	KALANDI BEHERA	For improvement of administrative building garden of Utkal University	14,000.00
624/21.3.18	Dayanidhi Nayak, Registrar	MAHENDRA KU. MUDULI	For improvement of administrative building garden of Utkal University	14,000.00
675/31.3.18	Dayanidhi Nayak, Registrar	NILAKANTHA NAIK, SR. CARETAKER	Celebration of Utkal Diwas-2018	45,000.00
			Total	**743,000.00**

Advance paid to Principal/Center Superintendents/ Course Co-ordinator & Head of PG departments during the year 2017-18

Voucher No./Date	Name & designation of the sanctioning authority	Name and designation of the person	Purpose	Amount
32/29.4.17	Manmath Kumar Biswal, Registrar	DIRECTOR DDCE	Zone Valuation	100,000.00
34/29.4.17	Manmath Kumar Biswal, Registrar	SUKANTA K. NANDA	Zone Valuation	44,000.00
35/29.4.17	Manmath Kumar Biswal, Registrar	SUKANTA K. NANDA	Zone Valuation	230,000.00
36/29.4.17	Manmath Kumar Biswal, Registrar	SUKANTA K. NANDA	Zone Valuation	295,000.00
37/29.4.17	Manmath Kumar Biswal, Registrar	SUKANTA K. NANDA	Zone Valuation	296,000.00
38/29.4.17	Manmath Kumar Biswal, Registrar	SRI JAYDEV (DEGREE) COLLEGE OF EDUCATION & TECHNOLOGY-NAHARKANTA	Zone Valuation	651,890.00
39/29.4.17	Manmath Kumar Biswal, Registrar	PRINCIPAL P P COLLEGE	Zone Valuation	464,784.00
40/29.4.17	Manmath Kumar Biswal, Registrar	PRINCIPAL EKAMRA COLLEGE	Zone Valuation	364,645.00
41/29.4.17	Manmath Kumar Biswal, Registrar	PRINCIPAL B P COLLEGE OF SC. & EDU	Zone Valuation	952,330.00
59/10.5.17	Manmath Kumar Biswal, Registrar	KUJANGA COLLEGE. KUJANGA	Zone Valuation	482,595.00
59/10.5.17	Manmath Kumar Biswal, Registrar	PIPILI COLLEGE. PIPILI	Zone Valuation	588,225.00
61/10.5.17	Manmath Kumar Biswal, Registrar	GOVT COLLEGE OF PHYSICAL EDUCATION	Zone Valuation	7,430.00
62/10.5.17	Manmath Kumar Biswal, Registrar	HI-TECH MEDICAL COLLEGE & HOSPITAL	Zone Valuation	225,000.00
64/10.5.17	Manmath Kumar Biswal, Registrar	SCB MEDICAL COLLEGE- CUTTACK	Zone Valuation	380,000.00
69/15.5.17	Manmath Kumar Biswal, Registrar	COURSE COORDINATOR IMCA DEPT UU	Zone Valuation	261,676.00
70/15.5.17	Manmath Kumar Biswal, Registrar	ASHOK KUMAR MISHRA, SR ASSB EC-I	Zone Valuation	50,660.00
71/15.5.17	Manmath Kumar Biswal,	HOD HISTORY PG DEPT	Zone Valuation	21,000.00

	Registrar			
72/15.5.17	Manmath Kumar Biswal, Registrar	COURSE COORDINATOR MJMC	Zone Valuation	25,000.00
73/15.5.17	Manmath Kumar Biswal, Registrar	HOD ENGLISH DEPT	Zone Valuation	15,000.00
74/15.5.17	Manmath Kumar Biswal, Registrar	HOD PG DEPT OF AIHC & A	Zone Valuation	14,500.00
80/22.5.17	Manmath Kumar Biswal, Registrar	PRINCIPAL HI TECH MEDICAL COLLG AND HOSPITAL	Zone Valuation	73,000.00
124/8.6.17	Manmath Kumar Biswal, Registrar	PRINCIPAL NISWASS COLLEGE	Zone Valuation	46,560.00
125/8.6.17	Manmath Kumar Biswal, Registrar	COURSE COORDINATOR IMCA DEPT UU	Zone Valuation	182,800.00
126/8.6.17	Manmath Kumar Biswal, Registrar	COURSE COORDINATOR IMCA DEPT UU	Zone Valuation	238,610.00
128/8.6.17	Manmath Kumar Biswal, Registrar	HOD PG DEPT OF COMMERCE	Zone Valuation	24,500.00
133/13.6.17	Manmath Kumar Biswal, Registrar	HOD PG DEPT OF SANSKRIT	Zone Valuation	26,500.00
134/13.6.17	Manmath Kumar Biswal, Registrar	PRINCIPAL MADHUSUDAN LAW COLLEGE	Zone Valuation	42,461.00
135/13.6.17	Manmath Kumar Biswal, Registrar	HOD PG DEPT OF AIHC & A	Zone Valuation	15,500.00
142/13.6.17	Manmath Kumar Biswal, Registrar	PRINCIPAL B P COLLEGE OF SC. & EDU	Zone Valuation	496,000.00
148/20.6.17	Manmath Kumar Biswal, Registrar	CONTROLLER OF EXAMINATION	Zone Valuation	3,000,000.00
162/28.6.17	Manmath Kumar Biswal, Registrar	PRINCIPAL B P COLLEGE OF SC. & EDU	Zone Valuation	636,000.00
163/3.7.17	Manmath Kumar Biswal, Registrar	REGIONAL INSTITUTE OF EDUCATION- BBSR	Zone Valuation	125,262.00
185/13.7.17	Manmath Kumar Biswal, Registrar	PRASANT KUMAR SWAIN	Zone Valuation	297,000.00
186/13.7.17	Manmath Kumar Biswal, Registrar	PRASANT KUMAR SWAIN	Zone Valuation	43,000.00
187/13.7.17	Manmath Kumar Biswal, Registrar	PRASANT KUMAR SWAIN	Zone Valuation	35,000.00
229/3.8.17	Manmath Kumar Biswal, Registrar	PRINCIPAL R I E	Zone Valuation	10,000.00
232/4.8.17	Manmath Kumar Biswal, Registrar	HOD PG DEPT OF SANSKRIT	Zone Valuation	26,500.00
233/4.8.17	Manmath Kumar Biswal, Registrar	PRINCIPAL MADHUSUDAN LAW COLLEGE	Zone Valuation	44,000.00
234/4.8.17	Manmath Kumar Biswal, Registrar	HOD PG DEPT OF HISTORY	Zone Valuation	25,500.00
235/4.8.17	Manmath Kumar Biswal, Registrar	HOD COMMERCE	Zone Valuation	24,500.00
236/4.8.17	Manmath Kumar Biswal, Registrar	HOD COMMERCE	Zone Valuation	24,500.00
237/4.8.17	Manmath Kumar Biswal, Registrar	HOD COMMERCE	Zone Valuation	24,500.00
238/4.8.17	Manmath Kumar Biswal, Registrar	HOD PG DEPT OF POLITICAL SCIENCE	Zone Valuation	24,920.00
239/4.8.17	Manmath Kumar Biswal, Registrar	COURSE COORDINATOR	Zone Valuation	7,452.00

		SCHOOL OF WOMEN STUDY		
240/4.8.17	Manmath Kumar Biswal, Registrar	HOD PG DEPT OF GEOGRAPHY, UU	Zone Valuation	28,900.00
241/4.8.17	Manmath Kumar Biswal, Registrar	SAGAR K. MISHRA	Zone Valuation	14,500.00
242/4.8.17	Manmath Kumar Biswal, Registrar	SAGAR K. MISHRA	Zone Valuation	14,000.00
244/4.8.17	Manmath Kumar Biswal, Registrar	COURSE COORDINATOR IMBA	Zone Valuation	33,000.00
273/17.8.17	Manmath Kumar Biswal, Registrar	Prof.Dr.Srikanta Mohanty, course co-ordinatr, IMBA	Zone Valuation	180,000.00
274/17.8.17	Manmath Kumar Biswal, Registrar	COURSE COORDINATOR IMCA DEPT UU	Zone Valuation	219,540.00
275/19.8.17	Manmath Kumar Biswal, Registrar	SRI JAYDEV (DEGREE) COLLEGE OF EDUCATION & TECHNOLOGY-NAHARKANTA	Zone Valuation	526,000.00
276/19.8.17	Manmath Kumar Biswal, Registrar	ODAPADA PANCHAYAT S. MAHAVIDYALAYA-HINDOL ROAD	Zone Valuation	434,000.00
277/19.8.17	Manmath Kumar Biswal, Registrar	PRINCIPAL NACHUNI COLLEGE	Zone Valuation	466,000.00
278/19.8.17	Manmath Kumar Biswal, Registrar	PRINCIPAL K B D A V COLLEGE	Zone Valuation	481,000.00
279/19.8.17	Manmath Kumar Biswal, Registrar	PRINCIPAL MANGALA MAHABIDYALAGA	Zone Valuation	524,000.00
280/19.8.17	Manmath Kumar Biswal, Registrar	PRINCIPAL M S COLLEGE BARAMBA	Zone Valuation	476,000.00
281/19.8.17	Manmath Kumar Biswal, Registrar	PRINCIPAL DHARMASALA MAHAVIDYALAYA	Zone Valuation	476,000.00
282/19.8.17	Manmath Kumar Biswal, Registrar	PRINCIPAL MARSHAGHAI COLLEGE	Zone Valuation	534,000.00
283/19.8.17	Manmath Kumar Biswal, Registrar	PRINCIPAL SARALA MAHAVIDYALAYA	Zone Valuation	449,000.00
284/19.8.17	Manmath Kumar Biswal, Registrar	PRINCIPAL L N SAHU MAHAVIDYALAYA	Zone Valuation	581,000.00
285/19.8.17	Manmath Kumar Biswal, Registrar	PRINCIPAL KAMAKHYANAGAR COLLEGE	Zone Valuation	461,000.00
286/19.8.17	Manmath Kumar Biswal, Registrar	PRINCIPAL CHOUDWAR COLLEGE	Zone Valuation	606,000.00
287/19.8.17	Manmath Kumar Biswal, Registrar	PRINCIPAL CHRIST COLLEGE	Zone Valuation	606,000.00
288/19.8.17	Manmath Kumar Biswal, Registrar	PRINCIPAL MAHARSHI COLLEGE OF NATURAL LAW	Zone Valuation	533,000.00
289/19.8.17	Manmath Kumar Biswal, Registrar	PRINCIPAL EKAMRA COLLEGE	Zone Valuation	591,000.00
315/11.9.17	Bidyadhar Nayak, Registrar in charge	PRINCIPAL +3 SANDA DEGREE COLLEGE-SANDA	Zone Valuation	367,025.00
317/13.9.17	Bidyadhar Nayak, Registrar in charge	NALINI DEVI WOMENS COLLEGE OF TEACHER EDUCATION. BBSR	Zone Valuation	107,000.00
332/15.9.17	Bidyadhar Nayak, Registrar in charge	HOD PG DEPT OF GEOLOGY	Zone Valuation	15,500.00
333/15.9.17	Bidyadhar Nayak,	COURSE	Zone Valuation	7,716.00

	Registrar in charge	COORDINATOR SCHOOL OF WOMEN STAUDY		
335/15.9.17	Bidyadhar Nayak, Registrar in charge	HOD CHEMISTRY DEPT UU	Zone Valuation	13,000.00
336/15.9.17	Bidyadhar Nayak, Registrar in charge	HEAD PG DEPT OF CHEMISTRY	Zone Valuation	3,500.00
337/15.9.17	Bidyadhar Nayak, Registrar in charge	HOD PG DEPT OF PMIR	Zone Valuation	14,162.00
338/15.9.17	Bidyadhar Nayak, Registrar in charge	PRINCIPAL LJM COLLEGE OF NURSING	Zone Valuation	31,980.00
339/15.9.17	Bidyadhar Nayak, Registrar in charge	DIRECTOR SVNIRTAR	Zone Valuation	394,000.00
340/15.9.17	Bidyadhar Nayak, Registrar in charge	PRINCIPAL CHRIST COLLEGE	Zone Valuation	160,000.00
341/15.9.17	Bidyadhar Nayak, Registrar in charge	SRI JAYDEV (DEGREE) COLLEGE OF EDUCATION & TECHNOLOGY-NAHARKANTA	Zone Valuation	160,000.00
342/16.9.17	Bidyadhar Nayak, Registrar in charge	RAJA MADHUSUDAN DEV DEGREE COLLEGE OF SCIENCE & EDUCTION- PATIA	Zone Valuation	386,000.00
343/16.9.17	Bidyadhar Nayak, Registrar in charge	RADHANATH RATH VIGYAN DEG MAHAVIDYALAYA .KHUNTUNI	Zone Valuation	459,500.00
344/16.9.17	Bidyadhar Nayak, Registrar in charge	MAHANGA PUSPAGIRI COLLEGE- ERAKANA	Zone Valuation	518,500.00
345/16.9.17	Bidyadhar Nayak, Registrar in charge	PRINCIPAL EKAMRA COLLEGE	Zone Valuation	279,000.00
346/16.9.17	Bidyadhar Nayak, Registrar in charge	PRINCIPAL MAHARSHI COLLEGE OF NATURAL LAW	Zone Valuation	260,000.00
347/16.9.17	Bidyadhar Nayak, Registrar in charge	PRINCIPAL BIJUPATTNAYAK COLLEGE OF SC. & EDN.	Zone Valuation	200,000.00
348/16.9.17	Bidyadhar Nayak, Registrar in charge	D D C E UTKAL UNIVERSITY	Zone Valuation	40,000.00
364/15.9.17	Bidyadhar Nayak, Registrar in charge	RAJDHANI COLLEGE. BHUBANESWAR	Zone Valuation	7,772.00
415/25.10.17	Bidyadhar Nayak, Registrar in charge	HEAD PG DEPT OF AIHCA	Zone Valuation	3,000.00
416/25.10.17	Bidyadhar Nayak, Registrar in charge	HEAD PG DEPT OF POLITICAL SCIENCE	Zone Valuation	3,400.00
417/25.10.17	Bidyadhar Nayak, Registrar in charge	HOD PG DEPT OF SANSKRIT	Zone Valuation	6,000.00
418/25.10.17	Bidyadhar Nayak, Registrar in charge	HOD PG DEPT OF HISTORY	Zone Valuation	3,660.00
427/8.11.17	Bidyadhar Nayak, Registrar in charge	NILAKANTHESWAR MHV SOUTH BALANDA	Zone Valuation	349,740.00
428/8.11.17	Bidyadhar Nayak, Registrar in charge	BANTALA (DEGREE) COLLEGE OF HIGHER EDUCATION- BANTALA	Zone Valuation	323,280.00
429/8.11.17	Bidyadhar Nayak, Registrar in charge	PRINCIPAL BALIKUDA COLLEGE	Zone Valuation	272,340.00
430/8.11.17	Bidyadhar Nayak, Registrar in charge	PRINCIPAL RANPUR COLLEGE, Nayagarh	Zone Valuation	283,920.00
431/8.11.17	Bidyadhar Nayak,	MAHAPURUSH HADI	Zone Valuation	326,700.00

	Registrar in charge	DAS MAHAVIDYALAYA. CHHATIA		
432/8.11.17	Bidyadhar Nayak, Registrar in charge	JAWAHARLAL NEHERU DEGREE COLLEGE- KUANPAL	Zone Valuation	320,520.00
433/8.11.17	Bidyadhar Nayak, Registrar in charge	PRINCIPAL H N S COLLEGE	Zone Valuation	311,370.00
434/8.11.17	Bidyadhar Nayak, Registrar in charge	PRINCIPAL MAHIMA DEGREE MAHABIDYALAYA. JORANDA	Zone Valuation	321,090.00
435/8.11.17	Bidyadhar Nayak, Registrar in charge	PRINCIPALS/ZONE SUPERVISORS A.S. COLLEGE- TIRTOL	Zone Valuation	298,980.00
436/8.11.17	Bidyadhar Nayak, Registrar in charge	PRINCIPALS/ZONE SUPERVISORS J.K.B.K. COLLEGE- CTC.	Zone Valuation	344,010.00
437/8.11.17	Bidyadhar Nayak, Registrar in charge	PRINCIPALS/ZONE SUPERVISORS STEWART SCIENCE COLLEGE- CTC	Zone Valuation	373,530.00
438/8.11.17	Bidyadhar Nayak, Registrar in charge	PRINCIPALS/ZONE SUPERVISORS MANGALA MOHAVIDYALAYA- KAKATPUR	Zone Valuation	304,440.00
439/8.11.17	Bidyadhar Nayak, Registrar in charge	PRINCIPALS/ZONE SUPERVISORS KAMAKSHYANAGAR COLLEGE	Zone Valuation	325,650.00
440/8.11.17	Bidyadhar Nayak, Registrar in charge	PRINCIPALS/ZONE SUPERVISORS CHOUDWAR COLLEGE- CHOUDWAR	Zone Valuation	282,030.00
441/8.11.17	Bidyadhar Nayak, Registrar in charge	PRINCIPAL CHRIST COLLEGE	Zone Valuation	352,590.00
442/8.11.17	Bidyadhar Nayak, Registrar in charge	PRINCIPAL MAHARSHI COLLEGE OF NATURAL LAW	Zone Valuation	344,010.00
443/8.11.17	Bidyadhar Nayak, Registrar in charge	PRINCIPAL PIPLI COLLEGE	Zone Valuation	313,620.00
444/8.11.17	Bidyadhar Nayak, Registrar in charge	PRINCIPAL B P COLLEGE OF SC. & EDU	Zone Valuation	382,050.00
445/8.11.17	Bidyadhar Nayak, Registrar in charge	PRINCIPAL EKAMRA COLLEGE	Zone Valuation	375,570.00
446/8.11.17	Bidyadhar Nayak, Registrar in charge	SRI JAYDEV (DEGREE) COLLEGE OF EDUCATION & TECHNOLOGY- NAHARKANTA	Zone Valuation	357,960.00
454/15.11.17	Bidyadhar Nayak, Registrar in charge	PRINCIPAL NALINI DEVI WOMENS COLLEGE	Zone Valuation	155,000.00
455/15.11.17	Bidyadhar Nayak, Registrar in charge	PRINCIPAL K B D A V COLLEGE	Zone Valuation	80,000.00
456/15.11.17	Bidyadhar Nayak, Registrar in charge	PRINCIPAL CHOUDWAR COLLEGE	Zone Valuation	230,000.00
457/15.11.17	Bidyadhar Nayak, Registrar in charge	PRINCIPAL KAMAKHYANAGAR COLLEGE	Zone Valuation	10,000.00
458/15.11.17	Bidyadhar Nayak, Registrar in charge	PRINCIPAL MARSHAGHAI COLLEGE	Zone Valuation	26,000.00
459/15.11.17	Bidyadhar Nayak,	PRINCIPAL SARALA	Zone Valuation	16,341.00

	Registrar in charge	MAHAVIDYALAYA		
460/15.11.17	Bidyadhar Nayak, Registrar in charge	PRINCIPAL DHARMASALA MAHAVIDYALAYA	Zone Valuation	8,424.00
491/29.11.17	Bidyadhar Nayak, Registrar in charge	PRINCIPAL RADHANATH IASE	Zone Valuation	29,640.00
492/29.11.17	Bidyadhar Nayak, Registrar in charge	DR.CHANDRAKANTA MALLICK	Zone Valuation	50,700.00
493/29.11.17	Bidyadhar Nayak, Registrar in charge	PRINCIPAL SCB DENTAL COLLEGE	Zone Valuation	90,000.00
494/29.11.17	Bidyadhar Nayak, Registrar in charge	PRINCIPAL MADHUSUDAN LAW COLLEGE	Zone Valuation	6,764.00
495/29.11.17	Bidyadhar Nayak, Registrar in charge	PRINCIPAL MADHUSUDAN LAW COLLEGE	Zone Valuation	7,495.00
505/14.12.17	Dayanidhi Nayak, Registrar	PRINCIPAL SCB DENTAL COLLEGE	Zone Valuation	280,000.00
517/5.1.18	Dayanidhi Nayak, Registrar	HOD PG DEPT OF AIHC & A	Zone Valuation	14,500.00
518/5.1.18	Dayanidhi Nayak, Registrar	HOD PG DEPT OF ENGLISH	Zone Valuation	15,000.00
519/5.1.18	Dayanidhi Nayak, Registrar	SAGAR K. MISHRA	Zone Valuation	1,818.00
520/5.1.18	Dayanidhi Nayak, Registrar	HOD PG DEPT OF PMSIR	Zone Valuation	19,216.00
521/5.1.18	Dayanidhi Nayak, Registrar	PRINCIPAL NISWASS COLLEGE	Zone Valuation	37,200.00
561/7.2.18	Dayanidhi Nayak, Registrar	PRASANT KUMAR SWAIN	Zone Valuation	213,000.00
562/7.2.18	Dayanidhi Nayak, Registrar	PRASANT KUMAR SWAIN	Zone Valuation	250,000.00
572/16.2.18	Dayanidhi Nayak, Registrar	D D C E UTKAL UNIVERSITY	Zone Valuation	649,725.00
573/16.2.18	Dayanidhi Nayak, Registrar	PRINCIPAL MAHARSHI COLLEGE OF NATURAL LAW	Zone Valuation	479,845.00
574/16.2.18	Dayanidhi Nayak, Registrar	SRI JAYDEV (DEGREE) COLLEGE OF EDUCATION & TECHNOLOGY-NAHARKANTA	Zone Valuation	467,608.00
575/16.2.18	Dayanidhi Nayak, Registrar	PRINCIPAL STEWART SC COLLEGE	Zone Valuation	448,715.00
576/16.2.18	Dayanidhi Nayak, Registrar	PRINCIPALS/ZONE SUPERVISORS J.K.B.K. COLLEGE- CTC.	Zone Valuation	463,765.00
577/16.2.18	Dayanidhi Nayak, Registrar	PRINCIPAL CHOUDWAR COLLEGE	Zone Valuation	483,391.00
578/16.2.18	Dayanidhi Nayak, Registrar	PRINCIPAL RAJSUNAKHALA COLLEGE	Zone Valuation	445,670.00
579/16.2.18	Dayanidhi Nayak, Registrar	PRINCIPAL MANGALA MAHABIDYALAGA	Zone Valuation	447,420.00
580/16.2.18	Dayanidhi Nayak, Registrar	GODAVARISH DEGREE MAHAVIDYALAYA-BANPUR	Zone Valuation	429,325.00
581/16.2.18	Dayanidhi Nayak, Registrar	PRINCIPAL EKAMRA COLLEGE	Zone Valuation	517,326.00
582/16.2.18	Dayanidhi Nayak, Registrar	PRINCIPAL SARALA MAHAVIDYALAYA	Zone Valuation	489,490.00

583/16.2.18	Dayanidhi Nayak, Registrar	PRINCIPAL B R M COLLEGE	Zone Valuation	460,265.00
584/17.2.18	Dayanidhi Nayak, Registrar	MATHAKARAGOLA COLLEGE- MATHAKARAGOLA	Zone Valuation	463,765.00
585/17.2.18	Dayanidhi Nayak, Registrar	PRINCIPAL M S COLLEGE BARAMBA	Zone Valuation	495,300.00
586/17.2.18	Dayanidhi Nayak, Registrar	PRINCIPAL DHARMASALA MAHAVIDYALAYA	Zone Valuation	474,510.00
587/17.2.18	Dayanidhi Nayak, Registrar	PRINCIPAL AUL DEGREE COLLEGE	Zone Valuation	450,185.00
588/17.2.18	Dayanidhi Nayak, Registrar	NILAKANTHESWAR MHV SOUTH BALANDA	Zone Valuation	409,235.00
589/17.2.18	Dayanidhi Nayak, Registrar	MAHANGA PUSPAGIRI COLLEGE- ERAKANA	Zone Valuation	463,765.00
590/17.2.18	Dayanidhi Nayak, Registrar	ALAKA MAHAVIDYALAYA- ANANTABATA	Zone Valuation	385,225.00
595/20.2.18	Dayanidhi Nayak, Registrar	COURSE COORDINATOR IMCA DEPT UU	Zone Valuation	239,200.00
596/20.2.18	Dayanidhi Nayak, Registrar	COURSE COORDINATOR IMCA DEPT UU	Zone Valuation	270,100.00
598/22.2.18	Dayanidhi Nayak, Registrar	ASHOK KUMAR MISHRA	Zone Valuation	74,350.00
634/28.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL P S COLLEGE, Khandaparah	Zone Valuation	486,000.00
635/28.3.18	Dayanidhi Nayak, Registrar	KUJANGA COLLEGE. KUJANGA	Zone Valuation	516,000.00
636/28.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL CHOUDWAR COLLEGE	Zone Valuation	516,000.00
637/28.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL KAMAKHYANAGAR COLLEGE	Zone Valuation	456,000.00
638/28.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL MARSHAGHAI COLLEGE	Zone Valuation	516,000.00
639/28.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL DHARMASALA MAHAVIDYALAYA	Zone Valuation	471,000.00
640/28.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL K B D A V COLLEGE	Zone Valuation	486,000.00
641/28.3.18	Dayanidhi Nayak, Registrar	MAHANGA PUSPAGIRI COLLEGE- ERAKANA	Zone Valuation	546,000.00
642/28.3.18	Dayanidhi Nayak, Registrar	P S DEGREE COLLEGE KHANDAPADA	Zone Valuation	486,000.00
643/28.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL JKBK COLLEGE	Zone Valuation	486,000.00
644/28.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL MAHARSHI COLLEGE OF NATURAL LAW	Zone Valuation	486,000.00
645/28.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL CHRIST COLLEGE	Zone Valuation	516,000.00
646/28.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL GOPABANDHU SC. COLLEGE	Zone Valuation	501,000.00
647/28.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL MANGALA MAHABIDYALAGA	Zone Valuation	546,000.00
648/28.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL A S COLLEGE	Zone Valuation	531,000.00

649/28.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL RAJSUNAKHALA COLLEGE	Zone Valuation	501,000.00
650/28.3.18	Dayanidhi Nayak, Registrar	SRI JAYDEV (DEGREE) COLLEGE OF EDUCATION & TECHNOLOGY-NAHARKANTA	Zone Valuation	486,000.00
651/28.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL EKAMRA COLLEGE	Zone Valuation	516,000.00
	Dayanidhi Nayak, Registrar			
659/29.3.18	Dayanidhi Nayak, Registrar	HEAD PG DEPT OF BIOTECHNOLOGY	Zone Valuation	24,354.00
660/29.3.18	Dayanidhi Nayak, Registrar	ZONE SUPERVISER UDPS UU	Zone Valuation	16,500.00
661/29.3.18	Dayanidhi Nayak, Registrar	ZONE SUPERVISER UDPS UU	Zone Valuation	22,500.00
662/29.3.18	Dayanidhi Nayak, Registrar	CO-ORDINATOR PG DEPTT. OF PHILOSOPHY	Zone Valuation	26,780.00
663/29.3.18	Dayanidhi Nayak, Registrar	ZONE SUPERVISER UDPS UU	Zone Valuation	16,500.00
664/29.3.18	Dayanidhi Nayak, Registrar	HEAD PG DEPT OF BIOTECHNOLOGY	Zone Valuation	29,222.00
665/29.3.18	Dayanidhi Nayak, Registrar	HEAD PG DEPT OF BIOTECHNOLOGY	Zone Valuation	21,950.00
666/29.3.18	Dayanidhi Nayak, Registrar	CO-ORDINATOR PG DEPTT. OF PHILOSOPHY	Zone Valuation	26,860.00
667/29.3.18	Dayanidhi Nayak, Registrar	HOD LIB&INF SCIENCE	Zone Valuation	16,445.00
668/29.3.18	Dayanidhi Nayak, Registrar	SUKANTA K. NANDA	Zone Valuation	63,000.00
669/29.3.18	Dayanidhi Nayak, Registrar	SUKANTA K. NANDA	Zone Valuation	200,000.00
670/29.3.18	Dayanidhi Nayak, Registrar	SUKANTA K. NANDA	Zone Valuation	294,000.00
671/29.3.18	Dayanidhi Nayak, Registrar	SUKANTA K. NANDA	Zone Valuation	275,000.00
672/29.3.18	Dayanidhi Nayak, Registrar	HOD PG DEPT OF ENGLISH	Zone Valuation	2,600.00
673/29.3.18	Dayanidhi Nayak, Registrar	HOD LIB&INF SCIENCE	Zone Valuation	7,578.00
674/29.3.18	Dayanidhi Nayak, Registrar	REGIONAL INSTITUTE OF EDUCATION- BBSR	Zone Valuation	114,700.00
684/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL EKAMRA COLLEGE	Zone Valuation	15,600.00
685/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL GOVINDPUR COLLEGE	Zone Valuation	15,600.00
686/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL MANGALA MAHABIDYALAGA	Zone Valuation	18,600.00
687/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL P P COLLEGE	Zone Valuation	12,600.00
688/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL PIPLI COLLEGE	Zone Valuation	21,600.00
689/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL MAHARSHI COLLEGE OF NATURAL LAW	Zone Valuation	15,600.00
690/31.3.18	Dayanidhi Nayak,	PRINCIPAL CHRIST	Zone Valuation	15,600.00

	Registrar	COLLEGE		
691/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL KAMAKHYANAGAR COLLEGE	Zone Valuation	15,600.00
692/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL M S COLLEGE BARAMBA	Zone Valuation	15,600.00
693/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL K B D A V COLLEGE	Zone Valuation	15,600.00
694/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL JKBK COLLEGE	Zone Valuation	15,600.00
695/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL H N S COLLEGE	Zone Valuation	18,600.00
696/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL RANPUR COLLEGE	Zone Valuation	15,600.00
697/31.3.18	Dayanidhi Nayak, Registrar	MAHAPURUSH HADI DAS MAHAVIDYALAYA. CHHATIA	Zone Valuation	12,600.00
698/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL GODAVARISHA MAHAVIDYALAYA, BANAPUR	Zone Valuation	12,600.00
699/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL RAJSUNAKHALA COLLEGE	Zone Valuation	15,600.00
700/31.3.18	Dayanidhi Nayak, Registrar	BAJIIROUT MEMORIAL COLLEGE. BHUBAN	Zone Valuation	15,600.00
701/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL BEGUNIA COLLEGE	Zone Valuation	15,600.00
702/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL JATANI COLLEGE	Zone Valuation	15,600.00
703/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL U G S DEGREE COLLEGE	Zone Valuation	15,600.00
704/31.3.18	Dayanidhi Nayak, Registrar	S M S COLLEGE PURI	Zone Valuation	24,600.00
705/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL P S COLLEGE, Kendraparah	Zone Valuation	18,600.00
706/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL B S COLLEGE, DASAPALLA	Zone Valuation	15,600.00
707/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL S G COLLEGE	Zone Valuation	12,600.00
708/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL BARUNESWAR COLLEGE	Zone Valuation	12,600.00
709/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL PARADEEP COLLEGE	Zone Valuation	12,600.00
710/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL SUKINDA COLLEGE	Zone Valuation	15,600.00
711/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL L N COLLEGE, PATAKURA	Zone Valuation	12,600.00
712/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL S N COLLEGE	Zone Valuation	18,600.00
713/31.3.18	Dayanidhi Nayak, Registrar	PATTAMUNDEI COLLEGE. PATTAMUNDAI	Zone Valuation	15,600.00
714/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL MALYAGIRI MAHAVIDYALAYA	Zone Valuation	18,600.00
715/31.3.18	Dayanidhi Nayak, Registrar	B J MAHABIDYALAYA-RAIPUR	Zone Valuation	15,600.00
716/31.3.18	Dayanidhi Nayak, Registrar	HINDOL COLLEGE-KHAJURIAKATA	Zone Valuation	15,600.00

717/31.3.18	Dayanidhi Nayak, Registrar	JANATA COLLEGE. SATAMILE	Zone Valuation	15,600.00
718/31.3.18	Dayanidhi Nayak, Registrar	BAPUJEE COLLEGE-CHHENDIPADA	Zone Valuation	18,600.00
719/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL GOPABANDHU SC. COLLEGE	Zone Valuation	18,600.00
720/31.3.18	Dayanidhi Nayak, Registrar	SRI JAYDEV (DEGREE) COLLEGE OF EDUCATION & TECHNOLOGY-NAHARKANTA	Zone Valuation	15,600.00
721/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL U N S COLLEGE	Zone Valuation	9,600.00
722/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL G C COLLEGE, RAM CHANDARAPUR	Zone Valuation	9,600.00
723/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL BALIKUDA COLLEGE	Zone Valuation	6,600.00
724/31.3.18	Dayanidhi Nayak, Registrar	AS COLLEGE TIRTOL	Zone Valuation	9,600.00
725/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL M A COLLEGE	Zone Valuation	9,600.00
726/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL S.C.B. MEDICAL COLLEGE & HOSPITAL	Zone Valuation	480,000.00
727/31.3.18	Dayanidhi Nayak, Registrar	HOD PG DEPT OF SANSKRIT	Zone Valuation	26,500.00
728/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL NISWASS COLLEGE	Zone Valuation	52,200.00
729/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL R I E	Zone Valuation	11,620.00
730/31.3.18	Dayanidhi Nayak, Registrar	HEAD PG DEPT OF CHEMISTRY	Zone Valuation	15,000.00
731/31.3.18	Dayanidhi Nayak, Registrar	HOD PG DEPT OF PMIR	Zone Valuation	12,362.00
732/31.3.18	Dayanidhi Nayak, Registrar	HOD PG DEPT OF PMIR	Zone Valuation	15,980.00
733/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL RADHANATH IASE	Zone Valuation	8,360.00
734/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL RADHANATH IASE	Zone Valuation	21,483.00
735/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL RADHANATH IASE	Zone Valuation	25,291.00
736/31.3.18	Dayanidhi Nayak, Registrar	PRINCIPAL CUTTACK HOMEOPATHIC COLLEGE AND HOSPITAL	Zone Valuation	45,872.00
740/31.3.18	Dayanidhi Nayak, Registrar	DIRECTOR DDCE	Zone Valuation	70,000.00
			Total	**51,878,990.00**

The total outstanding advance pertaining to the year 2016-17 was Rs.42339577.00, out of which the sum of Rs. 34831956.00 extended to college principals, center superintendents and course coordinators towards center expenses. In adherence to Rule 13(ii) (b), such advances are considered as final expenditure, so do not come under the ambit of surcharge action. The balance outstanding amount of Rs. 7507621.00(Rs. 42339577.00 - Rs. 34831956.00) as per the following details, is suggested for recovery which is surchargeable in adherence to G.O. no. 2221/F Dated 08.03.2002 and L. No. 15179/DLFA Dated 28.9.2013.

A total sum of Rs. 7507621.00 remained unadjusted out of the advance paid during 2016-17, the details of which are furnished below.

Vr. No/Date	Name and designation of the person	Purpose	Amount

104/NP/12.6.16	Nilakantha Nayak, Sr. Caretaker	Purchase of Utensils	25000.00
379/25.11.16	Nilakantha Nayak, Sr. Caretaker	purchase of office stationery	50000.00
375/25.11.16	Nilakantha Nayak, Sr. Caretaker	Expenditure of 74th foundation day	80000.00
157/11.7.16	Sri Ganapati Sial, S.O., Dev-II	Tour Advance to attend DBT Programme	10000.00
158/11.7.16	Sri Narayan mohanty, Steno	Tour Advance to attend DBT Programme	10000.00
414/Plan/16.11.16	The Director, IQAC	Payment of remuneration to NAAC Team	130000.00
462/Plan/13.2.17	Prof. A.B. Das, Botany	Banana tissue culture programme Under BARC	100000.00
376/25.11.16	Sri Chaitanya Dash, Secy., Class-IV employees Association	Bhajana Parikrama on 74th Foundation day	70000.00
399/NP/12.9.16	Panda retail Pvt. Ltd.	Supply of DGLP Aristocrat satchet	48150.00
405/NP/16.12.16	Sri Umakanta Behera, Secy. UU Karmachari Sangh	Celebration of 146th birth anniversary of Maharaja R C Bhanjadeo	12000.00
28/NP/11.5.16	Sri Ashok Ku. Mishra, Sr. Asst.	Payment of remuneration, TA DA in B. Sc. Nurshing exam., 2015	115164.00
128/23.6.16	Sri Ashok Ku. Mishra, Sr. Asst.	Payment of remuneration, TA DA in B. Sc. Nurshing exam., 2015	45450.00
390/7.12.16	Sri Ashok Ku. Mishra, Sr. Asst.	Payment of remuneration, TA DA in B. Sc. Nurshing exam., 2015	14400.00
496/10.2.17	Sri Ashok Ku. Mishra, Sr. Asst.	Payment of remuneration, TA DA in B. Sc. Nurshing exam., 2015	56660.00
93/6.6.16	Dr. SAK Azad, Lecturer, university law college	Payment of remuneration, TA DA in BPED exam., 2015	1358.00
105/18.6.16	Sri Prasant Ku. Swain, Lecturer, university law college	Payment of remuneration, TA DA in BPED exam., 2015	19700.00
106/18.6.16	Sri Prasant Ku. Swain, Lecturer, university law college	Payment of remuneration, TA DA in BPED exam., 2015	287400.00
267/4.10.16	Sri Prasant Ku. Swain, Lecturer, university law college	Payment of remuneration, TA DA in BPED exam., 2015	185000.00
266/4.10.16	Sri Prasant Ku. Swain, Lecturer, university law college	Payment of remuneration, TA DA in BPED exam., 2015	170000.00
265/4.10.16	Sri Prasant Ku. Swain, Lecturer, university law college	Payment of remuneration, TA DA in BPED exam., 2015	168000.00
203/6.8.16	Dr. Srikant Mohapatra, HOD, Biochemistry, SCB Midical	Payment of remuneration, TA DA in MBBS exam., 2016	175000.00
330/NP/17.11.16	Odisha State Bureau of Textbook Production	Supply of 16 lakh blank answer sheet	5734339.00
		Total	**7507621.00**

ABSTRACTS

Name of the Payee	**Amount**
Nilakantha Nayak, Sr. Caretaker	155000.00
Sri Ganapati Sial, S.O., Dev-II	10000.00
Sri Narayan mohanty, Steno	10000.00
The Director, IQAC	130000.00
Prof. A.B. Das, Botany	100000.00
Sri Chaitanya Dash, Secy., Class-IV employees Association	70000.00
Panda retail Pvt. Ltd.	48150.00
Sri Umakanta Behera, Secy. UU Karmachari Sangh	12000.00
Sri Ashok Ku. Mishra, Sr. Asst.	231674.00

Dr. SAK Azad, Lecturer, university law college	1358.00
Sri Prasant Ku. Swain, Lecturer, university law college	830100.00
Dr. Srikant Mohapatra, HOD, Biochemistry, SCB Midical	175000.00
Odisha State Bureau of Textbook Production	5734339.00
Total	**7507621.00**

Thus, an unadjusted advance amounting Rs. 7507621.00 is suggested for recovery from the following officials:-

Name of the Payee	**Amount**
Sri Manmatha Biswal, Ex- Registrar	6645055.00
Nilakantha Nayak, Sr. Caretaker	77500.00
Sri Ganapati Sial, S.O., Dev-II	5000.00
Sri Narayan mohanty, Steno	5000.00
The Director, IQAC	65000.00
Prof. Anatha Bandhu Das, Botany	50000.00
Sri Chaitanya Dash, Secy., Class-IV employees Association	35000.00
Sri Umakanta Behera, Secy. UU Karmachari Sangh	6000.00
Sri Ashok Ku. Mishra, Sr. Asst.	115837.00
Dr. SAK Azad, Lecturer, university law college	679.00
Sri Prasant Ku. Swain, Lecturer, university law college	415050.00
Dr. Srikant Mohapatra, HOD, Biochemistry, SCB Midical	87500.00
Total	**7507621.00**

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Manmath Kumar Biswal	Registrar	MSME Department, Govt. Of Odisha, Bhubaneswar	6645055
2	Sri Nilakantha Naik	Sr. Care Taker	Stores Section, Utkal University, Vani Vihar	77500
3	Sri Ganapati Sial	S.O.	Dev-II, Utkal University, Vani Vihar	5000
4	Sri Narayan Mohanty	Steno	Utkal University, Vani Vihar	5000
5	Prof. Anatha Bandhu Das	Professor	Department of Botany, Utkal University, Vani Vihar	50000
6	Sri Chaitanya Dash	Secy, Class-IV employees Association	Utkal University Vani Vihar	35000
7	Sri Umakanta Behera	Secy. UU Karmachari Sangh	Utkal University Vani Vihar	6000
8	Sri Ashok Ku. Mishra	Sr. Assistant	Department of Zoology, Utkal University, Vani Vihar	115837
9	Pro. Kishore Kumar Mishra	Director,IQAC	Utkal University Vani Vihar	65000
10	Dr. SAK Azad	Lecturer, University Law College	University Law College, Utkal University, Vani Vihar	679
11	Sri Prasant Ku. Swain	Lecturer, University Law College	Utkal University Vani Vihar	415050
12	Dr. Srikant Mohapatra	HOD, Biochemistry, SCB Medical	Department of Biochemistry, SCB Medical	87500

PARA: 9 **GRANTS**

Utkal University, Vanivihar - 2017-2018

Slno	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	01-04-2017	690215774.55	1314948822.00	2005164596.55	1093582511.00	31-03-2018	911582085.55	Unspent grant of last year as per the audit report for the year 2016-17 has been taken as opening balance .
	GRAND TOTAL	**690215774.55**	**1314948822.00**	**2005164596.55**	**1093582511.00**		**911582085.55**	

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 . The Grant in Aid Register in proper format may be produced to the next audit for verification.

Abstract of grant received and utilised during 2017-2018

Sl No	type of grant	grant received during 2017-2018	grant utilised during 2017-2018	Remarks
1	Block Grant	974033000	974033000	
2	RUSA	12500000	30651212	
3	Development III	121798907	41016707	
4	DST	9343600	9189569	
5	UGC	21737905	21578140	
6	ICSSR	4041000	3824291	
7	National Commission for Women	726600	363300	
8	ICHR	18000	60000	
9	IUAC	409714	389210	
10	Misc	2214082	12477082	

11	Source Not available	148269002	0	Amt credited to SBI A/c No. …5134 on Dt 29.03.2018 .
12	Source not available	3000000	0	Amt credited to SBI A/c No. …5134 on Dt 31.03.2018 .
13	Source not available	16857012	0	Amt credited to SBI A/c No. …5134 on Dt 31.03.2018 .
	TOTAL	1314948822	1093582511	

Block grant received during 2017-2018

Sl No	grant received for the year	Sanction order No. /Date	Amount of grant received	Purpose	Amount of grant utilised	Remarks
1	2017-2018	HE-FE 1 B PLAN-0002-2015/ 11062/01.05.2017	243508250	SALARY,NON-SALARY	243508250	
2	2017-2018	HE-FE 1 B PLAN-0002-2015/ 24532/18.09.2017	487016500	SALARY,NON-SALARY	487016500	
3	2017-2018	HE-FE 1 B PLAN-0002-2015/ 2550/HE/30.01.2018	243508250	SALARY,NON-SALARY	243508250	
		TOTAL	974033000		974033000	

Grant Position of Rastriya Uchhatar Shiksha Abhiyan (RUSA) to Utkal University for 2017-2018

Sl No	Grant for the year	Amount received during 2017-2018	Grant sanction order No./Dt	Funding Agency	Purpose	Amt of grant utilised during 2017-2018	Remarks
	2017-2018	12500000	Release order No.31352/he/17 .11.2017	RUSA	2nd Instalment of Infrastructure grant	30651212	Credited to Indian Bank A/c No.6321816045 on Dt 20.11.2017

	Total	12500000				30651212	

Infrastrutural grant received by Development III

Sl No	Grant for the year	Amount received during 2017-2018	Grant sanction order No./Dt	Funding Agency	Purpose	Amt of grant utilised during 2017-2018
1	16-17	0		GoO/GoI	Paid to EE , BCD - III , CPWD , BBSR for construction of e-library building	15000000
2	16-17	0	DEV-III/WD-1318	Govt of Odisha	Paid to EE , GPH No. I , BBSR for Execution of PH works in Utkal University on deposit basis	2000000
3	16-17	0	page 7/N in file No.DEV-III/WD-1398/2016-17	Govt of Odisha	Paid to EE , BCD - III , CPWD , BBSR for construction of central instrumentation center for Utkal University	4957300
4		0	page 15/N in the file No.DEV-III/WD-1318/2014	Govt of Odisha	Paid to EE , GPH No. I , BBSR for Execution of PH works in Utkal University on deposit basis	4000000
5		15059407	PL/553/Dt 20.05.2017	Govt of Odisha	Paid to KITE India , Bangalore - 2nd installment for ProQuest, E-Resources modernisation of Quality Education	15059407
6	2017-2018	10000000	HE-FE 1 B -MISC-0021-2016/26139/HE/07.10.2017	Govt of Odisha	Infrastructure development grant for construction of compound wall of 2nd campus ,Utkal University during 2017-2018	0

7	2017-2018	21739500	HE-FE 1 B -MISC-0021-2016/ 32947/HE/01.12.2 017	Govt of Odisha	Infrastructure development grant for construction of compound wall of 2nd campus ,Utkal University during 2017-2018	0
8	2017-2018	75000000	HE-FE 1 B -MISC-0021-2016/ 34725/HE/18.12.2 017	Govt of Odisha	Infrastructure development grant for construction of three infrastructural development projects for 2nd campus Utkal University during 2017-2018	0
		121798907				41016707

Grant received from DST

Sl No	Grant for the year	Amount received during 2017-2018	Grant sanction order No./Dt	Funding Agency	Purpose	Amt of grant utilised during 2017-2018
1	16-17	180000	4754/ST/04.10.20 16	DST	Award of Emerijtus Fellowship in Biotechnology Govt of Odisha , Seience & Technology Department in favour of Prof(Mrs)S.L..Sah oo (Botany	180000
2	17-18	810000	S.N.PDF/2015/00 0229,/22.09.2017	DST-DERB	National Post Doctoral Fellowship (NPDF), DST (DERB,),Govt of India, P.G. Department of Chemistry in favour of Dr. Biswanath Biswal.	688577
3	16-17	1039731	No. SR/WOS-A/LS-13/ 2016(G), dt. 06.09.2016	DST	Studying and experimentation of different parameters for eryopreservation of breast milk and its constituent cells for use in future medical	1039731

					emergent " (Proposal not routed thyh Dev.I Section earlier). in favour of Dr. Seema Tripathy Women Scientist Scheme	
4	16-17	2145454	File No.EEQ/2016/000611/21.02.2017	DST	DST-GOI-SERB-Major Res Proj Proposal "Genetic Diversity in earthworms and its association with their geographic distribution in state of Odisha" Dr.S. S. Nishank ,Lect, Zoology	2145454
5	17-18	180000	) Sanction Order No.ST-II(SC)-68/2017/2617/ST/BBSR/14.02.2017	DST	Golden Jubilee year celebration 2017 for organizing international conference on Recent Advances in Material Chemistry (RAMC-2017)during 24-26 February -2017	180000
6	17-18	514000	No. 27562800512017/20 /1279 / ST, Bhubabeswar,dt.24.02.18	DST	Biotechnological Interventions for Environmental Stress management in plants and Microbes & 42nd Annual Conference of Orissa Botanical Society in favour of Dr. P. K. Bhanja.	0
7	17-18	364000	2756280051201507/20/1193/ST/24.02.2018	DST	MRP DST (o) " Axenic culture of claroideoglomus claroideum and its application on microprogated In favour of Dept of Botany Bandana Kullu .	0
8	17-18	514000	No.27562800512015/20/1279/ST, Dt.24.02.18	DST MRP	MRP DST (O) "Decontamination of lignin containing wastewater by metal oxide nanoparticles supported nonporous solid based heterogeneous photo catalysts In favour of Dept of Chemistry Dr.	0

					susanta ku. Badamali Reader .	
9	17-18	479000	No.27562800512017/20/1288/ST, Dt.24.02.18	DST MRP	Synthesis of Luminescent Materials Based on Ir(III) and Pt(II)Complexes In favour of “Dr. Satyanarayan Pal, Reader, Dept of Chemistry	0
10	2015-2016	379415	DST/INSPIRE FELLOWSHIP/IF 15016/BJ Legacy/31.05.2017	DST	Inspire Fellowship in favour of Nalini Prava Behera, Deptt of Statistics	379415
11	2016-2017	380000	DST/INSPIRE FELLOWSHIP/2014/94/05.12.2017	DST	Inspire Fellowship in favour of Shahani Begum, Deptt of Botany	380000
12	2016-2017	20000	DST/INSPIRE FELLOWSHIP/REL 2/2015/C1 online/21.11.2017	DST	Contingency in favour of Srikanta Panda, Deptt of Physics	20000
13	2016-2017	360000	DST/INSPIRE FELLOWSHIP/2015/1F 150742/26.12.2017	DST	Inspire Fellowship in favour of Srikanta Panda, Deptt of Physics	360000
14	2016-2017	380000	DST/INSPIRE FELLOWSHIP/2015/1F -150460/27.12.2017	DST	Inspire Fellowship in favour of Aryadhara Das, Deptt of Biotech	380000
15	2017-2018	369000	DST/INSPIRE FELLOWSHIP/2015/1F 160532/31.01.2018	DST	Inspire Fellowship in favour of Nehapadma Mohanty, Deptt of Chem	369000
16	2017-2018	419000		DST	Payment of project grant in favour of Dr J . Dandapat , PI , Deptt of Biotech (1st inst.)	419000.00
17		0		DST	Payment of project grant in favour of Dr Bhabatarini Panda , PI , Deptt	564000.00

					of Botany (1st inst.)	
18		0		DST	Payment of project grant in favour of Dr Sabuj Sahoo, PI , Deptt of Biotech (1st inst.)	509000.00
19		0		DST	Payment of project grant in favour of Dr Chinmaya Pradhan , PI , Deptt of Botany (1st inst.)	304000.00
20	17-18	810000		DST	Payment towards 2nd inst. project grant under NPDS.DST-SERB in favour of Nigamananda Das and Biswanath Biswal	710000.00
21		0		DST	Payment towards consolidate honorarium @ 20,000/- per month from 01.07.2016 to 31.03.2017 Dr. Santilata Sahoo	180000.00
22		0		DST	Payment of DST inspire fellowship Subhashree Mohanty	17771.00
23		0		DST	Payment of DST Inspire Fellowship & HRA Nalini Prava Behera	283621.00
24		0		DST	Payment towards DST Inspire Fellowship HRA & Contingency from 20.02.16 to 19.02.17 Nalini Prava Behera	80000.00
25	16-17	100000	S.N.SB/SS/1343/16-17/20.12.16,	DST SERB	Golden Jubilee year celebration 2017	100000

26		0		DST - BRNS	Towards payment of Project grant in favour of Dr. Ramakanta Naik	139618.00
		9343600				9189569

Grant received from UGC

	Grant for the year	Amount received during 2017-2018	Grant sanction order No./Dt	Funding Agency	Purpose	Amt of grant utilised during 2017-2018
1	13-14	540000	S.N.F.7-174/2017(BSR)/10.03.2014	UGC BSR	UGC-BSO Research Fellowship in Deptt of Botany under SAP , Swati Sucharita panda,UGC-BSR Fellow , Deptt of Botany	425323
2	16-17	652725	S.N.F.510/12/DRS/2013(SAP-I)Dt,10.01.2017	UGC DRS III	DRS-III P.G.DEPT OF Maths(01.04.2013 to 31.03.2018)	533971
3	17-18	438056	S.N.F.7-175/2007(BSR)/13.10.17	UGC-BSR	UGC-BSR Fellowship of Chemistry Department in favour of Sagarika Sahoo	438056
4	17-18	5095000	MoES/Indo-Nor/PS-10/2015/04.10.17	UGC	" Quantifying impact of South Asian Aerosols on Regional and arctic climate ",Dr .Saroj Ku Sahoo ,Lect, Botany	3625880
5	17-18	600000	No.F.4-5(233-FRP)/2015(BSR)/06.07.2017	UGC-FRP	UGC faculty Recharge Programme (UGC) Scheme of UGC- start-up Grant /- in favour of Dr. Saroj kumar Sahu, UGC Assistant Professor Dept of Botany, No.F.4-5(233-FRP)/2015(BSR)	0

6	16-17	870804	No.F.30-79/2016(SA-II) , Dt.31 March 2017	UGC	UGC Research Award by Dr. Debasish Pradhan , Lecturer , Dept of UDPS, U.U.	0
7	2017-2018	4560000	F.No.33-44/2017(HRDC)/01.01.201 8	UGC	conducting Refresher Course , Orientation Programme	4560000
8	2015-2016 & 2016-2017	4382253	F.No.28-44/2012(ASC)/16.03.2018	UGC	conducting Refresher Course , Orientation Programme	4382253
9	2017-2018	960000	F.No.33-44/2017(HRDC)/01.01.201 8	UGC	conducting Refresher Course , Orientation Programme for 2017-2018	960000
10	2017-2018	800000	DEV-I-579	UGC	1st installment project grant of Dr. Bhabatarini Panda, Deptt. of Botany, Utkal University	800000
11		0	DEV-I-486	UGC	Refund of unutilized 1st and final installment UGC project grant for the project "A Critical Literary Study of the Great Indian Epic : The Mahabharata" undertaken by Prof.U.N. Sahoo, Deptt. of Odia, Utkal University	45300
12		0		UGC	Payment Co-ordinator, Deptt. of Math, UU towards UGC-SAP-DRS-III gran for the session 2016-17	652725.00
13		0		UGC	Payment towards Start Up Grant of Dr. Saroj Kumar Sahu-UGC Asst. Prof under UGC FRP Scheme Deptt. of Botany,UU	600000.00
14		0		UGC	Fellowship contigency grant and HRA Sagarika Sahoo wef25-3-2015 to 24-3-2016	438056.00
15		0		UGC	Payment Swati Sucharita Panda for BSR Fellowship & Contigency grant from 25.03.2013 to 06.08.2013	65323.00

16		0		UGC	Payment Debasish Pradhan towards UGC Research Award- Salary of 12 months & grant	870804.00
17		0		UGC	Payment of reimbursement of final inst. Project grant Surendra nath Das	341382.00
18	16-17	2839067		UGC	Payment of SRF fellowship (arrear) for the period from 01.04.16 to 30.06.16 as mentioned agianst each of their names-	0
19		0		UGC	Sandhyarani Singh SRF Odia	84,000
20		0		UGC	Jayanta Ku Parida, SRF, Odia	100800
21		0		UGC	Sarala Swain SRF, Odia	100800
22		0		UGC	Sanghamitra Mohapatra SRF, Odia	100800
23		0		UGC	Sasmita Kumari Patra, SRF, Odia	100800
24		0		UGC	Madhusmita Mahapatra SRF, Odia	100800
25		0		UGC	Malaya Kanta Pradhan, SRF, Odia	100800
26		0		UGC	Harekrushna Das, SRF, Odia	100800
27		0		UGC	Manas Kumar Sahoo SRF, Archeology	215267
28		0		UGC	Gyanendra Kumar Dhir JRF, Anthropology	84000
29		0		UGC	Purnima Parikshya SRF, Odia	100800
30		0		UGC	Narendra Kumar Das SRF, Odia	100800
31		0		UGC	Rakesh Kumar Parmanik,SRF, Odia	100800
32		0		UGC	Manoja Manjari Sahoo SRF, Odia	100800
33		0		UGC	Pratima Mohapatra SRF, Odia	100800
34		0		UGC	Umakanta	90000

					Maharana, SRF, Archeology	
35		0		UGC	Bimal Kumar Roul SRF, Odia	100800
36		0		UGC	Purnima Sahoo, SRF, Odia	100800
37		0		UGC	Swayam Prava Samal SRF, Odia	100800
38		0		UGC	Abhijit Mohanty SRF, MBA	109800
39		0		UGC	Sushant Kumar Parida SRF, Odia	90000
40		0		UGC	Sarbeswar Sethi, SRF, Archeology	100800
41		0		UGC	Satya Sundar Patra SRF, Odia (SC)	100800
42		0		UGC	Prasanta Kumar Parida, SRF, Odia, (SC)	100800
43		0		UGC	Sanjukta Das, SRF, Odia, (SC)	100800
44		0		UGC	Mohan Kar, SRF Odia	100800
45		0		UGC	Rajeswar Mahananda, SRF, Sociology (SC)	75000
46		0		UGC	Raja Sarkar SRF, M.B.A.,	75000
		21737905				21578140

Grant received from ICSSR

Sl No	Grant for the year	Amount received during 2017-2018	Grant sanction order No./Dt	Funding Agency	Purpose	Amt of grant utilised during 2017-2018
1	17-18	800000	S.N.F.No.Gen.08/ 2014-15/ICSSR/RPS,Dt.11.08.17	ICSSR	Transfer of Research Project Sponsored by ICSSR from Noon University to Utkal University by Dr. Siba Sankar Mohanty	800000
2	16-17	495000	F.No.5-34/SC/RMC/2016-17 / TCB, Dt. 31.03.17	ICSSR	Research Methodology workshop in Social Science for Research Scholars and Teachers belonging to Scheduled Casted/Tribes and other Backward castes	495000
3	17-18	250000	Ref. No C3 /25/NS/2017-18,	ICSSR	National Seminar on Governance of	0

			Dt.13.03.2018		Public Service Delivery in India : Issues and Challenges. Dr. Padmalaya Mahapatra, HOD Dept of Public Administration, Utkal University.	
4	17-18	175000	F. No. 02/10 /2017-18 / RP/Major , 10.01.2018	ICSSR	MRP" Estimation of Unit Cast and efficiency of Technical Higher Education in Odisha , Dr. Atal Bihari Das, Assistant Professor , A&A Economics.	175000
5	16-17	100000		ICSSR	payment of fellowship amount w.e.f. 04.01.17 to 30.04.17 @ Rs.16000/- p.m. in favour of Bibhuti Bhusan Nayak, ICSSR Doctoral fellow, P.G. Deptt. of Public Administration, Utkal University	62452
6	16-17	100000		ICSSR	payment of fellowship amount w.e.f. 04.01.17 to 30.04.17 @ Rs.16000/- p.m. in favour of Swati Tripathy, ICSSR Doctoral fellow, P.G. Deptt. of Political Science, Utkal University	62452
7	16-17	423000		ICSSR	Payment Dr. Priyaranjan Dash, Course Director for Sponsorship Projects (New)	423000.00
8	17-18	0		ICSSR	Payment Rashmi Rekha Dash towards ICSSR Doctoral Fellowship w.e.f 1/5/17 to 30/6/17 @ 16000/- per month	32000.00
9	17-18	100000		ICSSR	Payment Tapasi Mohanty of ICSSR Fellowship w.e.f 01/05/17 to 30/06/17	32000.00
10	17-18	100000		ICSSR	Payment Babita Panda towards ICSSR Doctral Fellowship w.e.f 01/05/17 to 30/06/17 @	32000.00

					Rs.16000/- per month	
11	17-18	0		ICSSR	Payment Swati Tripathy towards ICSSR Doctoral Fellowship w.e.f 01/05/17 to 30/06/17 @ Rs.16000/- per month	32000.00
12	17-18	800000		ICSSR	Payment Siba Sankar Mohanty P.I General Deptt of A & A Economics, UU towards 2nd installment of Project Grant	740000.00
13	16-17	495000		ICSSR	Payment Dr.Alok Ranjan Behera, Course Director, Deptt of A & A Economics, UU towards conducting 10 days Research Methodology Course in Social Science for Research Scholars and teachers	495000.00
14	17-18	0		ICSSR	Payment Rashmi Rekha Dash of ICSSR Doctoral Fellowship w.e.f 01/07/17 to 31/07/17	16000.00
15	17-18	0		ICSSR	Payment Bibhuti Bhusan Nayak of ICSSR Doctoral Fellowship w.e.f 01/05/17 to 30/06/17 for two months @ 16000/- per month	32000.00
16	17-18	92000		ICSSR	ICSSR Doctoral Fellowship in favour of Babita Panda for july 2017 to oct 2017	64000.00
17	17-18	92000		ICSSR	Payment of ICSSR Fellowship Tapasi Mohanty from 01.07.2017 to 31.10.2017	64000.00
18	16-17 and 17-18	0		ICSSR	Payment of ICSSR Fellowship Babita Panda w.e.f 01.11.2017 to 31.12.2017	32000.00
19	17-18	0		ICSSR	Payment of ICSSR Fellowship Tapasi	32000.00

					Mohanty from 01.11.2017 to 31.12.2017	
20	17-18	0		ICSSR	Payment of ICSSR Fellowship Bibhuti Bhusan Nayak from 01.07.2017 to 31.10.2017	64000.00
21	17-18	0		ICSSR	Payment of ICSSR Fellowship Rashmi Rekha Dash from 01.08.2017 to30.11.2017	64000.00
22	17-18	19000		ICSSR	Doctoral Fellowship Tanmay Swain Payment for 1st Year Contingency	15000.00
23	17-18	0		ICSSR	Payment of ICSSR Fellowship Rashmi Rekha Dash w.e.f 01.12.2017 to 24.01.2018	28387.00
24	17-18	0		ICSSR	Payment of ICSSR Fellowship Bibhuti Bhusan Nayak from 01.11.2017 to 31.12.2017	32000.00
		4041000				3824291

Grant received from National Commission for Women

Sl No	Grant for the year	Amount received during 2017-2018	Grant sanction order No./Dt	Funding Agency	Purpose	Amt of grant utilised during 2017-2018
1	17-18	363300	DEV-I/523	National Commission for Women, New Delhi	1st installment project grant for the Project "Maternity Benefit to Women…in Odisha" undertaken by Dr. Swarnamayee Tripathy, Head, Deptt. of Public Administration, Utkal University	346000
2	17-18	363300	DEV-I/524	National Commission for Women, New Delhi	1st installment project grant for the Project "Maternity Benefit to Women…in Odisha" undertaken by Dr. Swarnamayee Tripathy, Head, Deptt. of Public Administration,	17300

					Utkal University	
		726600				363300

Grant received from ICHR

Sl No	Grant for the year	Amount received during 2017-2018	Grant sanction order No./Dt	Funding Agency	Purpose	Amt of grant utilised during 2017-2018	Remarks
1	16-17	0		ICHR	Payment of project grants Satyabrata Samal towards 4th/final inst.ICHR fellowship for 18.02.10 to 17.08.10	36000.00	File No-Dev-I/857 vr no -130/04-12-17
2	15-16	0		ICHR	Towards payment of ICHR fellowship Udaya ranjan Das from 11.02.09 to10.8.09	6000.00	File No.DEV-I/838, Vr.No-162/31.03.18
3	16-17	18000		ICHR	Payment for 4th instl. ICHR Fellowship Krushna Chandra Das from 22.09.2009 to 21.01.2009	18000.00	File No.DEV-I/841 Vr.No-158/08.03.18
		18000				60000	

Grant received from IUAC

Sl No	Grant for the year	Amount received during 2017-2018	Grant sanction order No./Dt	Funding Agency	Purpose	Amt of grant utilised during 2017-2018	Remarks

2	17-18	204857	S.No.IUAC/XIII.7/UFR-58306/24.07.2017	IUAC	Project Proposal: Swift heavy con induced mixing of Bi/As2Se3bi-layar thin in favour of IUAC Project DST INSPIRE Faculty	184353	
		204857		IUAC	Payment towards project grant (Final installment) Mukta Behera	204857.00	File No.DEV-I/504, Vr.No-155/22.02.18
		409714				389210	

Miscellaneous grant

Sl No	Grant for the year	Amount received during 2017-2018	Grant sanction order No./Dt	Funding Agency	Purpose	Amt of grant utilised during 2017-2018	Remarks
1		0		CSIR	fellowship contigency Arun Kumar Pradhan from 1-4-2016 to 31-3-2017 and HRA from 1-10-2014 to	488000.00	File Ref no.SW/556 vr no-126/28-10-17

					31-3-2015		
2		0		NALCO	Payment of project grants Dr K K Basa towards P I SOCIAL IMPACT ASSESSMENT OF CSR PROJECTS NALCO-UU-1ST INST.	775000.00	File No-Dev-I/1063 vr no -131/04-12-17
3		0		Ministry of Earth Science, GoI	Payment of Project Grant in favour of S.K Sahu	4995000.00	File No.DEV-I/549, Vr.No-146/07.02.18
4	2017-2018	520000	HE-FEIIA-MISC-0121-2017/24976/HE/22.	Govt of Odisha	Induction Training Programme of Lecturers during 2017-2018	520000	
5	2017-2018	1194082	HE-PTC-WB-002-2015/25950/HE/4.10.17	Govt of Odisha	cost of training on Institutional Developmemt plan preparation under strengthening of Higher education in Odisha (world bank) in 2017-2018	1194082	
6	2017-2018	500000	HE-FEIIA-MISC-0126-2017/2430 dt 27.01.2018	Govt of Odisha	Special Induction Training	500000	
7		0		Govt of India	2nd and 3rd installment of the expenses of BARC-Utkal Outreach Centre	3920000	DEV-I/532 Vr. No.62/0306.17
8		0		Govt of Odisha	Biju Pattnaik research fellowship Abhinash Dutta	10000.00	File No-SW-737 vr no-128/25-11-17

9		0		Govt of Odisha	English studies in Odisha Project in favour of P I , S Deepika	75000.00	File Ref no.Dev.I/536/3487/2017 vr no-113/08.10.17
		2214082				12477082.00	

Unspent grant amounting to Rs 91,15,82,085.55 as on Dt 31.03.2018 may be utilised and UC submitted to proper quarters.

The break up of unspent grant status of 2016-2017 lfa audit report as on 31st March 2017 is not there in the said year audit report .

However , In absence of `updated Grant Register , the year wise breakup of unspent grants is furnished taking into account the expenditure in the year 2017-2018 is made from the grant received during 2017-2018 and balance is unspent grant of 2017-2018 ,

Yearwise break up of unspent grant as on Dt 31.03.2018		
Relates to Year	Amount Involved	
Prior to 2017-2018	690215774.55	
Relates to 2017-2018	221366311	
TOTAL	911582085.55	

PARA: 10 **UTILISATION CERTIFICATE**

Utkal University, Vanivihar - 2017-2018

Slno	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	01-04-2017	537672468.00	1093582511.00	1631254979.00	735394347.00	31-03-2018	895860632.00	
	GRAND TOTAL	**537672468.00**	**1093582511.00**	**1631254979.00**	**735394347.00**		**895860632.00**	

Comments :

Comments :

The year wise break up of UC outstanding could not be ascertained as there was no concrete information & records were available in the university. The given detailed information is related to the FY 2016-17 only.

As per Rule 171 of OGFR (vol-I) and instructions contained in the sanction orders, scheme funds are to be utilize in full in the year of receipt
and 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 this University no such register was found ever maintained with requisite information of expenditure on grants in order to achieve a clear picture of Grant & 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 31.03.2018 could not be ascertained properly. The utilization particulars also not recorded in any register for which Audit could not ascertained the exact number of UC sent to the Funding Agency during 2017-18. However a major attempt has been taken to work out the UC position basing upon the figures furnished in various records and registers of the university that is given below. The local authority was requested to confirm the fact & figure given in the following table which was not responded till the closure of Audit.

Sl No	type of grant	UC submitted during 2017-2018	Remarks
1	Block Grant	730524750	
2	ICSSR	850213	The Development I Section has dealt with UGC and ICSSR grant jointly .
3	DST	2137280	
4	UGC/ UGC- DRS	1882104	The Development I Section has dealt with UGC and ICSSR grant jointly .
	TOTAL in Rs	73,53,94,347	

SL NO	FUNDING AGENCY	YEAR OF GRANT	UC submitted vide L.No/Dt of UU	Amount for which UC submitted	
1	BLOCK GRANT	2017-2018	BUD-01/2017-2018/A 120/2018/17.01.2018	730524750	
			TOTAL	730524750	

SL NO	FUNDING AGENCY	YEAR OF GRANT	Grant sanctioned vide L.No/Dt	UC submitted vide L.No/Dt of UU	Amount for which UC submitted	Remarks

1	DST	2016-2017		SW/558(12)/12691/2017/11.05.2017	380000	Pallavi Jalli, Inspire Fellowship Deptt of
2	DST	2014-2015		SW/558(9)/6616/2018/17.03.2018	1006320	Inspire Fellowship HRA, Contingency in favour of Gayatri Acharya ,Deptt of Zoology
	DST	2014-2015		SW/558(4)/8972/2018/31.03.2018	228702	Subhashree Mohanty , Inspire Fellowship,HRA, Contingency in favour of Subhashree Mohanty , Deptt of Physics
	DST	2016-2017		SW/558(21)/10855/2017/24.04.2017	360000	Inspire Fellowship in favour of Srikanta Panda, Deptt of Physics
	DST	2016-2017		SW/558(20)/19316/2017/13.07.2017	162258	Inspire Fellowship, HRA, Contingency in favour of Aryadhara Das, Deptt of Biotech
				TOTAL	2137280	

UC Position of Development I Section during 2017-2018

SL NO	FUNDING AGENCY	YEAR OF GRANT	Grant sanctioned vide L.No/Dt	UC submitted vide L.No/Dt of UU	Amount for which UC submitted	Remarks	
1	UGC DRS-III	16-17	S.N.F.510/12/DRS/2013(SAP-I) Dt,18.01.2017 for Rs 652725/	Dev-I/565(B)/6011/2018/15.3.18	533971		
2	UGC	17-18	S.N.F.7-172/2007(BSR)/Mar 2014 for Rs 360000/	Dev-I/564-B/28298/2017/07.11.2017	384000		
3	UGC- Major Project	17-18	S.N.F.No.5-55/2012/29.4.17 for Rs 355630/	Dev-I/406/21358/2017/27.7.17	964133		
4	ICSSR	17-18	S.N.F.No.10-15/CBP/TCB/GEN/2016-2017/10.2.17 / Rs 940000/	Dev-I-1024/9041/2018/31.3.18	850213		
					2732317		

Yearwise breakup of UC submitted during 2017-2018

Year	Amount in Rs
Relates to 17-18	732723096
Relates to 16-17	1436229
Relates to 14-15	1235022
TOTAL	735394347

UC position of grant spent in 2017-2018 is as follows.	
grant spent in 17-18 out of grant received in 17-18	1093582511
UC submitted in 17-18 out of grant spent in 17-18	732723096
UC need to be submitted out of grant spent in 17-18 as on Dt 31.03.2018	360859415

Note :

1.With reference to POM No. 124/Dt 06.12.19 on production of connected records towards UC submission on RUSA grant , the RUSA Coordinator replied that UC for Rs 2,76,30,139/ has been submitted on Dt 05.04.2018. No UC has been submitted on RUSA grant during 2017-2018 .

2. It may be noted that the CoF has directed the Development Officer , Utkal University , Bhubaneswar to submit UC against Infrastructural Development grant released from State Govt for the period from 2014-2015 to 2016-2017 as desired by the Higher Education Department by Dt 31.07.2017 (Referred from File No. BUD – 01/2017-2018 , page – 49) . No UC has been submitted on Infrastructural Development grant during 2017-2018 .

3. Total of Rs. 1093582511.00 have been spent out of the grants during the year under Audit. The local Authority has failed to send UC 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 & 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 quarter during the FY 2017-18 .
Hence immediate action may be operated to clear up such pending as early as possible in order to avoid above complication in future.

LOCAL FUND AUDIT, BHUBANESWAR, ODISHA

CATEGORY : University	Audit Report No : 466217/AR/2019-2020-BHUBANESWAR

PARA: 11 **MISAPPROPRIATION & DEFALCATION**

11.1 -

No Comments.

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

12.1 -

During checking of stock register Volume – I of consumable stationery items w.r.t requisition indent it is noticed that issue of one anti-virus to compilation section shown in Stock register. But verifying the requisition indent there is neither any requisition for such item nor such item issued to the section. The details of item issue shown in stock register are given below.

Requisition indents Vr. No/Date	Name of the Item	Quantity issued	Stock register Page Ref:
137/18.10.17	Anti-Virus	01	298

On scrutiny, it is found that total 11 no. of anti-virus was purchased Vide Vr. No- 292/31.8.17 at the cost of Rs. 13167.00.

The cost of one anti-virus = Rs. 13167/11= Rs. 1197.00

Thus, the issue of one anti-virus shown in the stock register will be considered as falls issue which leads to loss of stock store.

In response to the audit objection memo the local authority furnished no reply. Hence the para stands on its own merit. The sum of Rs. 1197.00 is suggested for recovery from tSri Ranjit Kumar Mohanty, Sr. Assistant as he had received the item and was in charge of Store section.

1. Sri Ranjit Kumar Mohanty, Sr. Assistant, now S.O. at Pariza Library- Rs. 1197.00

In this para a total sum of Rs. 134897.00 (Rs. 36400.00 + Rs. 97300.00 + Rs. 1197.00) is kept under objection out of which Rs. 1197.00 suggested for recovery.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ranjit Kumar Mohanty	Senior Assistant	Parija Library, Utkal University, Vani Vihar	1197

PARA: 13 **AUDIT OF RECEIPTS**

13.1 -

No Comments.

PARA: 14 **AUDIT OF EXPENDITURE**

14.1 - Payment towards Festival Advance for year 2017-18

Ref:- File Ref No.ESTT-IV/751(Vol-II) &Vr. NP-365/23.09.17

Out of total bill amount of Rs.70,35,000/-, an amount of Rs.13,65,000/- has been paid towards Festival Advance to 91 ineligible employees of Utkal University.(getting Grade Pay of Rs.4600/- and 4800/-) and as per **Finance Deptt. O.M. 30362/F dated 26.09.2013**, employees drawing pay with Grade Pay not exceeding Rs.4200/- shall be eligible to F.A. The details of the 91 ineligible employees of U.U. are as follows:-

SI No.	Name & Designation of the employee	Grade Pay drawn	Emp. code	F.A. Amt.	Remarks
1	Sukantha Patra, Section Officer	4800/-	700	15000/-	
2	Rabindra Kumar Sahoo (B), Section Officer	4800/-	807	15000/	

3	Prabhanjan Pradhan, Section Officer	4800/	811	15000/	
4	Prakash Kumar Parija, Section Officer	4800/	816	15000/	
5	Sridhar Prasad Roul, Section Officer	4800/	817	15000/	
6	Shantilata Shaw, Section Officer	4800/	819	15000/	
7	Anirudha Das, Section Officer	4800/-	820	15000/	
8	Ganapati Sial, Section Officer	4600/-	843	15000/	
9	Bipin Behari Naik, Section Officer	4600/-	845	15000/	
10	Afficer Naik, Section Officer	4800/-	846	15000/	
11	Rameswor Mallick, Section Officer, L-II	4600/-	849	15000/	
12	Bimbadhar Kabat, Section Officer	4600/-	851	15000/	
13	NATABAR SAHOO, Section Officer	4800/-	899	15000/	
14	BISHNU PRASAD MOHANTY, Section Officer	4800/-	922	15000/	
15	ANANDA CHANDRA PATRA, Section Officer	4800/-	926	15000/	
16	BISHNU PRASAD BEHERA, Section Officer	4800/-	930	15000/	
17	UPENDRA NATH MISHRA, Section Officer	4800/-	931	15000/	
18	RANJIT KUMAR MOHANTY, Section Officer	4800/-	935	15000/	
19	SHANTILATA NAIK, Section Officer	4600/-	1120	15000/	
20	SUSHIL KUMAR NAYAK, Section Officer	4600/-	1121	15000/	
21	SANKAR PRADHAN, Section Officer	4800/-	1180	15000/	
22	JOGENDRA NATH DAS, Section Officer	4600/-	1307	15000/	
23	ABHIMANYU DAS, Section Officer	4800/-	1320	15000/	
24	GOPINATH MISHRA, Section Officer	4800/-	1367	15000/	
25	JUGAL CHARAN NAYAK, Section Officer	4800/-	1403	15000/	
26	NILAKANTHA	4600/-	1210	15000/	

	NAYAK, Section Officer				
27	SUSANTA KUMAR GARNAIK, Section Officer	4800/-	1288	15000/	
28	PUSPA TRIPATHY, Sr. Asst.	4600/-	838	15000/	
29	ASHOK KUMAR DAS, Sr. Asst.	4800/-	1296	15000/	
30	AMBIKA PRASAD RAY, Physical Tr. Ins.	4800/-	1407	15000/	
31	MAKARDHWAJ NAIK, Section Officer	4800/-	844	15000/	
32	KUSHANATH TUDU, Section Officer	4800/-	923	15000/	
33	GOBADHAN MEKAP, Section Officer	4800/-	1115	15000/	
34	BISWA RANJAN NAYAK, Sr. Asst.	4600/-	835	15000/	
35	BISWA MOHAN DAS, Section Officer	4800/-	936	15000/	
36	LALATENDU MOHAPATRA, Section Officer	4800/-	719	15000/	
37	HARIHAR MOHANTY, Sr. Asst.	4800/-	283	15000/	
38	AJAYA KUMAR PRADHAN, Sr. Asst.	4800/-	804	15000/	
39	GIRIJA PRASAD KANUNGO, Sr. Asst.	4800/-	818	15000/	
40	DAYANIDHI SAHOO, Sr. Asst.	4800/-	825	15000/	
41	BISWANATH BARAL, Sr. Asst.	4600/-	826	15000/	
42	KADAMBINI DEI, Sr. Asst.	4600/-	830	15000/	
43	ABANIKANTA SAHOO, Sr. Asst.	4600/-	832	15000/	
44	NIMAIN CHARAN SWAIN, Sr. Asst.	4600/-	833	15000/	
45	AJAYA KUMAR RATH, Sr. Asst.	4600/-	855	15000/	
46	SAMARENDRA MOHAPATRA, Sr. Asst.	4800/-	941	15000/	

47	BISHNU MOHAN CHHOTARAY, Sr. Asst.	4600/-	945	15000/	
48	ASHOK KUMAR RAY, Sr. Asst.	4600/-	946	15000/	
49	AJAYA KUMAR NAYAK, Sr. Asst.	4600/-	947	15000/	
50	BIJAYA KUMAR ACHARYA, Sr. Asst.	4600/-	949	15000/	
51	RAJENDRA PRASAD DAS, Sr. Asst.	4600/-	951	15000/	
52	KRUSHNA CHANDRA SAHOO, Tech. Typist	4600/-	1200	15000/	
53	RASHMI PRAVA MISHRA, Sr. Asst.	4600/-	942	15000/	
54	SITARAM DAS, Asst. Teacher	4800/-	614	15000/	
55	SUKANTI DEVI, Asst. Teacher	4800/-	615	15000/	
56	BALARAM HARICHANDAN, Comp. Operator	4600/-	11	15000/	
57	SANGITA PATNAIK, Comp. Asst,	4600/-	21	15000/	
58	PRAGATI MOHAPATRA, Sr. Steno,	4600/-	292	15000/	
59	HEMANTA KUMAR DAS, Sr. Asst.	4600/-	950	15000/	
60	HEMANTA KUMAR MISHRA, Typist Suptd.	4600/-	277	15000/	
61	SUJATA PATTANAIK, Sr. Steno,	4600/-	301	15000/	
62	AJIT KUMAR NAYAK, Steno	4600/-	1182	15000/	
63	Prafulla Kumar Pradhan, Type Suptd. L-1	4600/-	1235	15000/	
64	AVAYA KUMAR SAHOO, Stat. Asst,	4800/-	300	15000/	
65	ANNADA PRASAD RAY, Sr. Steno,	4600/-	512	15000/	
66	JHUNU NANDA, Lib. Asst.	4800/-	1301	15000/	
67	RADHAMANI PARIDA, Sr. Typist	4600/-	1271	15000/	
68	RAMA DEI, Sr. Asst.	4600/-	1267	15000/	

69	PRASANTA KUMAR SWAIN, Demonstrator	4800/-	89	15000/	
70	SANATAN NAIK, Section Officer	4600/-	850	15000/	
71	DHIRENDRA KUMAR RAY, Section Officer	4800/-	827	15000/	
72	MEERASHREE DAS, Sr. Asst.	4600/-	839	15000/	
73	GANESWAR NAIK, Section Officer	4600/-	848	15000/	
74	BHASKAR CHARAN MALLICK, Sr. Steno	4600/-	1322	15000/	
75	SATYANARAYAN SWAIN, Field Investigator	4800/-	360	15000/	
76	PUSPASHREE TRIPATHY, Sr. Asst.	4600/-	836	15000/	
77	DEBENDRANATH KHANDAI, Sr. Asst.	4600/-	1413	15000/	
78	GANGADHAR PARIDA, Sr. Asst.	4800/-	1265	15000/	
79	DUSMANTA KUMAR PADHI, Sr. Asst.	4600/-	1208	15000/	
80	SIDHARTHA KUMAR BISOI, Sr. Asst.	4800/-	1192	15000/	
81	RAJENDRA KUMAR BISWAL, Sr. Asst.	4600/-	952	15000/	
82	DEVI PRASANNA TRIPATHY, Sr. Asst.	4600/-	943	15000/	
83	PRAVAT KUMAR MISHRA, Sr. Asst.	4600/-	854	15000/	
84	NIRANJAN PRASAD DHAL, Sr. Asst.	4600/-	853	15000/	
85	CHANDRA SEKHAR SAHOO, Sr. Asst.	4800/-	717	15000/	
86	SATRUGHNA MAHARANA, Type Suptd. L-II	4600/-	1378	15000/	
87	MURALIDHAR PANIGRAHI, Type Suptd	4600/-	1372	15000/	
88	NIRANJAN MOHANTY, Sr. Steno	4600/-	1302	15000/	
89	BASUDEV DAS, P.A.	4600/-	1228	15000/	
90	RADHASHYAM MISHRA, Sr. Steno	4600/-	1197	15000/	
91	LEENA MOHANTY, Sr.Steno	4600/-	338	15000/	
			Total	1365000/-	

Due to misutilization of fund, U.U. losses bank interest. Thus U.U. authority shows undue favour to the employees and payment of Rs.13,65,000/- is against contravention of above F.D. order and Rule 9, 11, 22 of Odisha General Financial Rules, Volume I which is inadmissible to audit.Had the said amount been kept in bank, the University would have gained bank interest. Due to misplace of fund, the University lose an amount of Rs.1399398/- [Rs.1365000.00(1 + .25/100)^{10}] towards bank interest. As such why the sum of

Rs.34398/-(Rs.1399398/- - Rs.1365000/-) be suggested for recovery from the following persons held responsible for the same.

1)Sri Gopinath Mishra, Section Officer Rs.8599.00

2) Smt. Sarita Barik, Budget-cum-Accounts Officer Rs.8599.00

3)Sri Bidyadhar Nayak, Comptroller of Finance Rs.8599.00

4)Sri Bidyadhar Nayak, Registrar in charge Rs.8601.00

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Smt. Sarita Barik	Budget-cum-Accounts Officer	Utkal University, Vanivihar	8599
2	Sri Bidyadhar Nayak	Registrar in charge	Utkal University, Bhubaneswar	8601
3	Sri Bidyadhar Nayak	Comptroller of Finance	Utkal University, Vanivihar, Bhubaneswar	8599
4	Sri Gopinath Mishra	Section Officer	Utkal University, Vanivihar, Bhubaneswar	8599

14.2 -

No Comments .

14.3 - Bank commission Rs.50/- per PPO has been deducted for preparation of Pension by Bank-ORSP

Bank commission @Rs.50/- per PPO amounting to Rs.440250/- has been deducted for preparation of Pension by SBI . The detail deduction is as follows:-

SI No.	No. of PPOs	For the month	Amount	Remarks
1	317	May'2017	15850.00	
2	605	June'2017	30250.00	
3	839	July'2017	41950.00	
4	945	August'2017	47250.00	
5	1023	Sept.'2017	51150.00	
6	1022	Oct'2017	51100.00	
7	1019	Nov'2017	50950.00	
8	1001	Dec'2017	50050.00	
9	1019	--	50950.00	
10	1000	--	50000.00	
11	15	--	750.00	
Total:-			440250.00	

During checking of Pension, it is found that Bank commission @Rs.50/- per PPO amounting to Rs.440250/- has been paid to SBI, U.U. Campus, Vanivihar for preparation of Pension by Bank. On verification of Minutes of the Syndicate

for the session 2016-17 dated 11.08.2016 at 3.30 P.M. Item13, it is found that in the meeting it was decided to locate if any bank showing interest without bank commission. Accordingly, Punjab National Bank, Chandrsekharpur on 12.08.2016 has expressed interest for preparation of Pension without any charge/ commission.Accordingly memo was submitted regarding the same.

In response to Audit objection memo, the local authority has furnished no reply. The supporting records towards assigning the Contract to SBI @ Bank Commission of Rs 50/ per PPO, when the PNB agreed for the work without any commission could not be produced to audit for verification. The same need to be complied to the next audit . Till then , the amount of Rs 440250.00 is held under objection .

14.4 - Cheque issued but expenditure not shown in the Cashbook -ORSP- 57 to 58

During checking of expenditure of Main Cashbook with reference to cheque issue register it is found that an amount of Rs. 15181351.00 has drawn through cheque but expenditure for the same not booked in the Cashbook. The details of which are given under.

To whom Paid	Cheque No/Date	Amount	Purpose
Dayanidhi Nayak	376611/12.2.18	36578.00	Payment of T.A. bill for participation in 2nd annual National Teachers congress at Pune from 9.1.18 to 31.1.18
Executive engineer BCD No-III, CPWD, Nayapalli, BBSR	376612/22.2.18	3000000.00	Payment for construction of Academic Block in UU
Executive engineer BCD No-III, CPWD, Nayapalli, BBSR	376613/22.2.18	1812973.00	Renovation of Biotechnology Deptt. in UU Campus
Executive engineer (R & B) Div-IV, BBSR	376614/12.3.18	9182000.00	Payment towards construction of Gents and Ladies Hostel
Executive engineer (R & B) Div-IV, BBSR	376615/19.3.18	430000.00	Payment towards S/R of Botany Deptt., Public Admn. Deptt. and convocation pendal
Executive engineer (R & B) Div-IV, BBSR	376616/27.3.18	719800.00	Payment towards construction of Administration Building
	Total	**15181351.00**	

The unaccountable amount so expended was belonged to RUSA Grant which is highly irregular. In reference to objection Memo. No-46/28.8.2019, compliance has not been returned till the closure of audit. Thus the amount of Rs. 15181351.00 kept under objection.

14.5 - Wrong entry shown in the Main Cashbook against cancellation and repayment of cheque-ORSP- 61 to 62

On Scrutiny of the expenditure of main Cashbook with reference to payment voucher it is noticed that a sum of Rs. 180000.00 has been booked as expenditure Vide Vr. 243/4.8.17 towards payment of advance to Prof. Dr. Srikanta Mohanty for Zonal Valuation of MBBS exam. In support of payment voucher was not kept in the voucher file. On further scrutiny it is found that a Cheque bearing no-682405/Dt. 4.8.17 issued to Prof. Dr. Srikanta mohanty for the above payment was found to be cancelled. A fresh cheque amounting Rs. 180000.00 bearing No- 682430/Dt. 17.8.17 was issued for re-payment which has been booked as expenditure Vide Vr. No-273/17.8.17. The same was debited on 24.8.17 from SBI, Passbook bearing No- 10164205134. Hence double expenditure has been booked in the Cashbook against one payment which results in abnormal diminish of bank position Rs. 180000.00 in Cashbook than the actual bank position in Passbook.

In reference to audit objection Memo No-48/5.9.2019, the compliance has not been returned till the closure of audit. Thus the para stands on its own merit and amount of Rs. 180000.00 was kept under objection till further compliance.

14.6 - Wrong entry shown in the Main Cashbook against cancellation and repayment of cheque-ORSP-

During scrutiny of the vouchers it is noticed that repayment of Rs. 12600.00 has been made vide Vr. No-597/22.2.18 towards remuneration, TA/DA & contingency to Principal Maharshi College against the cancellation of Ch. No- 686471/Dt. 30.3.17 which was shown earlier as expenditure during the financial year 2016-17. Since the first payment was cancelled the next payment should be made after cancellation of first expenditure. But no adjustment has been made for cancellation of the first expenditure whereas repayment of Rs. 12600.00 was again shown as expenditure. Due to non-adjustment entry, the bank position in SBI A/C- 10164205134 was diminished by Rs. 12600.00 as per Cashbook than the actual position as per Passbook. The reason of such irregular may be pointed out audit.

In reference to audit objection Memo No-48/5.9.2019, the compliance has not been returned till the closure of audit. Thus the para stands on its own merit and amount of Rs. 12600.00 was kept under objection till further compliance.

14.7 - Non-realization of professional tax from salary bill of Security Personnel-ORSP-63 to 64

On scrutiny salary bill of security personnel it is found that a sum of Rs. 3000.00 as given under has been paid in excess to following security personnel due to non-realization of professional tax from their monthly salary bills.

Name of the security personnel	Period	Total amount drawn	Rate of P.T. to be deducted Per month	Total P.T.
Sri Prahallad Lenka	3/17 to 2/18	250500.00	@ Rs. 125/PM	1500.00
Sri Sukant Ku. Nayak	3/17 to 2/18	250500.00	@ Rs. 125/PM	1500.00
			Total	**3000.00**

As per G.O. No-31801-CTA-43/2010/F Dt.21.07.2010, professional tax @ Rs. 125.00/PM is to be deducted from the monthly salary of a staff whose annual income exceeds Rs. 160000.00/P.A. Thus a sum of Rs. 3000.00 was paid in excess due to non-realization of P.T. from the salary bill of the above security personnel which needs recovery and compliance reported audit.

In reference to audit objection Memo No-49/5.9.2019, the compliance has not been returned till the closure of audit. Thus the para stands on its own merit and amount of Rs. 3000.00 was suggested for recovery from the following officials-

Sl. No	**Name of the employee**	**Amount**
1	Sudhansu Sekhar Sahu, D.A	1500.00
2	Karunakar Jena, Security Officer	1500.00
	Total	3000.00

14.8 -

During course of audit it is noticed that a sum of Rs. 250000.00 has been paid towards medical assistance to the following employees.

Vr. No/Date	**Amount**	**To whom paid**
296/23.8.17	75000.00	Sri Deviprasanna Tripathy, Sr. Asst., Bill Unit
	50000.00	Sri Satrughna Maharana, Superintendent, General type & issue section
424/6.11.17	25000.00	Anpa Marandi, Faculty, PG Deptt. Odia
549/29.1.18	100000.00	Sudeep Ku. Das, Peon, V.C.'s Estt.
Total	250000.00	

The above payment was made from the VC's discretionary fund. On scrutiny of the medical file No-101/P it is revealed that the sanction of Rs. 250000.00 was accorded to the employees without evidence of proper medical document. For instance, Deviprasanna Tripathy, who was admitted in The Care Hospital, Bhubaneswar for treatment of inter coastal chest pain and Satrughna Maharana admitted into the Deptt. of Cardiology, SCB Medical College, Cuttack for open heart surgery. Both of them have submitted photo copy of discharge certificate and medical test report without attested by competent authority. Surprisingly, basing on the above two documents sum of Rs. 75000.00 and Rs. 50000.00 were sanctioned against each. On the other hand, sum of Rs. 25000.00 and Rs. 100000.00 were sanctioned against Anpa Marandi

and Sudeep Ku. Das without any medical document submitted by them. The amounts were sanctioned on emphasizing claim application submitted by the concerned employee's association and the employee. Then the question is about how the above amounts were sanctioned without any medical expenses bills submitted by the employee. The employees would have to place their requirement through bill/vouchers in support of medical expenses.

As per Govt. of Odisha, Health & Family Welfare Department, Resolution No- 6246/04.03.2014, Clause-C- Application for Settlement of Medical Claims:- The concerned Government employee is to apply to the authority under whose administrative control he/she is working for reimbursement of medical expenditure and settlement of advance, if any. The application shall accompany following documents.

(1) Essentially certificate;

(2) All original bills verified by the treating physician with legible Sealed and Signature on the face of the bills;

(3) Discharge report from the hospital duly signed by the doctor;

(4) The detailed list of medicines, laboratory test, investigation, No. of doctor's visit etc.;

(5) On loss of original documents photo copies duly signed by Medical Authority would be entertained subject to submission of affidavit to that effect; and

Further as per Clause-A of the above resolution it is stated that 'In case of emergency, the Govt. employees or his family members can get admitted into any of the referral hospitals mentioned at A(2) of above resolution without being referred. However, the authority of those hospitals/Govt. employees themselves will immediately intimate about such admission to Director, Medical Education and Training (DMET), Odisha who after proper assessment of the circumstances leading to such admission will pass appropriate order.

In above circumstances the employees have neither submitted the above essential documents nor intimated the fact to DMET, ODISHA. So there was no need to show such favoritism to the employees who were not eligible during scrutiny for such payment. In support of payment if there is any document may be produced to audit failing which why payment of Rs. 250000.00 shall not be suggested for recovery may be clarified to audit.

In reference to audit objection Memo No-159/26.02.2020, the local authority has neither returned any compliance nor produced any document in support of payment till the closure of audit. Thus, the para stands on its own merit and amount of Rs. 250000.00 is suggested for recovery from the following officials.

Sl. No	**Name of the officers**	**Amount**
1	Asoka Kumar Das, Vice Chancellor	20840.00
2	Soumendra Mohan Patnaik, Vice Chancellor	20835.00
3	Manmath Kumar Biswal, Ex-Registrar	20833.00
4	Dayanidhi Nayak, Registrar	16666.00
5	Sri Bidyadhar Nayak, Comptroller of finance	45831.00
6	Smt. Sarita Barik, Budget-cum-Account Officer	41665.00
7	Basudev Barik, Senior Assistant	41665.00
8	Gopinath Mishra, Section Officer	41665.00
	Total	250000.00

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Manmath Kumar Biswal	Registrar	MSME Department, Govt. of Odisha, Bhubaneswar	20833
2	Dr. Soumendra Mohan patnaik	Vice chancellor	Utkal University, Vanivihar, Bhubaneswar	20840
3	Asoka Kumar Das	Vice Chancellor	Utkal University, Vanivihar, Bhubaneswar	20835
4	Sri Dayanidhi Nayak	Registrar	Utkal University, Vanivihar, Bhubaneswar	16666
5	Sri Bidyadhar Nayak	Comptroller of Finance	Utkal University, Vanivihar, Bhubaneswar	45831

6	Smt. Sarita Barik	Budget-Cum-Account Officer	Utkal University, Vanivihar	41665
7	Basudev Barik, Senior Assistant	Senior Assistant	Utkal University, Vanivihar	41665
8	Sri Gopinath Mishra	Section Officer, Bills section	Utkal University, Vanivihar, Bhubaneswar	41665

14.9 - Bill/Voucher wanting-69

On scrutiny of the expenditure of Main Cashbook it is found that a sum of Rs. 7963938.00 has been paid to Odisha State Bureau Of Text Book for preparation of answer sheet. In support of payment Bill/Vouchers need be produced before audit.

In reference to audit objection Memo No54/5.9.2019, the local authority fails to produce bill/vouchers against the above payment till the closure of audit. Thus, the para stands on its own merits and the amount of Rs. 7963938.00 is kept under objection.

14.10 -

As per provision of Odisha University Accounts mannual Chapter-III, Rule-17(VI), advances such as advance to any person/Department for specific purposes etc. shall not be shown as final expenditure. They shall be shown as advance and should be treated as final expenditure only on submission of vouchers. Scrutiny revealed that a sum of Rs. 743000.00 as detailed in para-8 paid to different persons by name has been booked as final expenditure which is remains unadjusted till date. The reason of such irregular may be pointed out to audit.

In reference to audit objection Memo No-57/5.9.2019, the compliance has not been produced before audit till the closure of audit. Hence the para stands on its own merit and the amount of Rs. 743000.00 is kept under objection.

14.11 -

No Comments.

14.12 - Irregularities found in engagement of hire vehicles- ORSP-112 to 132

During course of audit the following irregularities are found in engagement of hire vehicles in the Office of Comptroller of Finance, Utkal University, Vanivihar.

1. **Engagement of hire vehicles without adhering Govt. guidelines**

I.On scrutiny of the hire vehicle file it is noticed that a letter was issued from COF to VC Vide COF. Estt. lr. No-1024/Dt. 7.4.17 requesting him to engage vehicles in COF Office. On this score the Registrar, Utkal Univeristy had issued a letter to Cyrus Tour & Travels, N-5/12, IRC Village Nayapalli, Bhubaneswar Vide L. No- Estt. IV/Misc-1328/20031/20.7.2017 for supply of one Indica eV2 on monthly basis @ Rs. 16000.00/ PM. In the beginning how the above Travel agency was `selected and the rate was fixed without adhering tender process as per O.M. No 27037/F/8.10.2015 is in question .

II. A notice bearing No- Estt.-IV/22973/22.8.17 was furnished in the vehicle file regarding availability of tender paper in Estt.-IV Unit of Utkal University. As per the above notice the date line was allowed from 22.8.17 to 31.8.17 for applying tenders from bidders and the opening date was fixed on 31.8.17 at 3.30 PM. There is neither any evidence of Paper cutting of advertisement in any local dailies nor any expenditure charged towards cost of advertisement for tender call notice. As the result, not a single bidder had applied to compete in the tender process which proves that all the above correspondence have been made only to avoid the Govt. guide lines. Further surprisingly hire charges of vehicle No-OD 02D 3077 @ 16000.00/PM along with fuel cost Rs. 11832.00 and GST Rs. 5064.00 i.e. total sum Rs. 32896.00(Rs. 16000.00 + Rs. 11832.00 + Rs. 5064.00) was expended for the month of August 2017. How the vehicle bearing No- OD 02D 3077 could be engaged in COF Office prior to the date of invitation of tender(22.8.17). Thus, payment of 32896.00 to the travel agency is unauthentic and in admissible to audit. Why the sum of Rs. 32896.00 should not be suggested for recovery may be pointed out audit.

As per Finance Deptt. Memorandum No-27037/Dt. 8.10.2015 maximum monthly hire charges for a Indica eV2 was Rs. 16000.00. It is mentioned in Para-4 of this Memorandum that ‘All other instructions on hiring of private vehicle for Government offices issued FDOM No-34085/Dt. 29.9.2012 remain unchanged. Thus, instructions of F.D O.M No-34085/Dt. 29.9.2012 would have to be followed before engagement of Private vehicles. As instructed in Para-5 of this O.M, Government offices would be required to invite competitive bids with Standard bidding documents from the service providers for hiring of vehicles. The Standard Bidding Document designed in above memorandum will maximise mileage per litre for POL and minimise monthly hire charges. In contravention to the above guideline the

University authority has engaged the vehicle from the Cyrus Tour & Travels with maximum hire rate @ Rs. 16000.00/PM and minimum mileage @ 17km/per ltr POL. Had the vehicle engaged in due procedure, the University would have been availed maximum mileage per litre for POL and minimum monthly hire charges. Besides, the University authority has not executed any agreement with the Cyrus Tour & Travels for engagement of above vehicles. In this context it is construe that the university authority shows favouritism to the Cyrus Tour & Travels which is in admissible to audit.

Further, Para No-6 of O.M No -34085/FD/29.9.2012 states that concurrence of the Finance Department is necessary for hiring of private vechicles. In case private vehicles are required to be substituted in place of existing Govt. vehicles which is due for condemnation, necessary concurrence for this purpose may be sought only after completing the process of condemnation and auction of the old vehicles and after depositing sale proceeds of the auctioned vehicle. The file remains silent whether there was existing Govt. vehicles in COF Office which is due for condemnation. The University authority has not made any correspondence on concurrence of the Finance Department for hiring of private vehicles. The 2nd party has neither executed any agreement with the 1st party nor asked the 1st party to submit any document in support of hired vehicle. As the result the 1st party got the advantage of interchanging the vehicles during the service period. For instance, the payment claimed by the Cyrus Tours & Travels vide Bill No-2269/12.1.18 for 12/17 was against the vehicle No-OD02D3066 where as claims for other period were against the vehicle No-OD02D3077.

1. Excess daily mileage shown in the Log Book

I. On scrutiny of the vehicle Log Book prepared by the Travel agency it found that the monthly average daily mileage covered by the vehicle is astonishingly more than the anticipated limit. The monthly average daily mileage covered by the vehicle as shown in the log book are furnished below.

Vehicle No	Period	Monthly average daily mileage(In K.M)	Remarks
OD02D3077	8/17	147	As per Quarter license fee deposit file bearing No-Est-IV/871(P)-III-2012 of Govt. employees on deputation to Utkal University, Sri Bidyadhar Nayak, COF has been allotted Quarter No-35, Type-C, Unit-VIII, Bhubaneswar. The maximum distance from the said Quarter to Utkal University is 7 KM.
OD02D3077	9/17	149	
OD02D3077	10/17	152	
OD02D3077	11/17	100	
OD02D3066	12/17	128	
OD02D3077	1/18	156	
OD02D3077	2/18	150	

II. The comparative statement of Monthly mileage coverage of three vehicles used in the office of COF , VC and Registrar are given below.

	COF			**VC**			**Registrar**		
Period	**Distance covered (in K.M.)**	**POL Consumed (In Ltr)**	**Cost of POL**	**Distance covered (In K.M.)**	Vehicle No-OD02AG-0282 POL Consumed(In Ltr)	**Cost of POL**	**Vehicle No-OD-02AD-3940** **Distance covered (in K.M.)**	**POL Consumed(In Ltr)**	**Cost of POL**
17-Aug	2970	175	11832.00	1470	147	7818.00	1866	155.5	10192.00
17-Sep	2839	167	11328.00	1025	102.5	7752.00	1032	86	4391.00
17-Oct	3049	179.35	11771.00	1075	105	5733.00	1200	100	7341.00
17-Nov	3393	199.58	12454.00	1090	109	8206.00	1278	106.5	6963.00
17-Dec	2814	165.5	11750.00	1515	151.5	11524.00	1446	120.5	8795.00
18-Jan	3283	193.52	16332.00	1525	152.5	8148.00	1509	129	8224.00
18-Feb	3461	203.82	16003.00	1265	126.5	8602.00	1877	156.41	10636.00
Total	**21809**	**1283.77**	**91470.00**	**8965**	**894**	**57783.00**	**10208**	**853.91**	**56542.00**

On scrutiny it is noticed that the vehicle bearing No-OD-02AG-0282 has been used in the Office of VC which runs @ 10 KM/per ltr POL. Similarly , the vehicle bearing No-OD-02AD-3940 has been used in the Office of Registrar which runs @ 12 KM/per ltr POL. The particular of tours availed by the Officers are clearly reflected in respective logbooks. The POL consumption has been clearly shown in the Logbook. The bills against the filling of POL in both the vehicles are attached in the voucher file. The daily mileage coverage recorded in both the logbook is not beyond the anticipated limit.

On the other hand, Logbook sheet attached in the vehicle file was not properly maintained by the driver of the vehicle used in COF Office. The driver has arbitrarily recorded different the daily mileage for the same destination of to & fro journey. The mileage shown in the logbook is more than actual distance between the destination points of tours. The details of tours recorded in the Log book of the vehicle used in the office of COF are given below.

August-2017									
Date	From	To	Purpose	Distance	Actual	Excess	POL	Actual POL	Excess POL

				shown in the logbook	Distance	distance shown	consumed	to be consumed	shown
1.8.17	Residence	Utkal University	COF Official	126	14	112	7.41	0.82	6.59
2.8.17	Residence	Utkal University	COF Official	150	14	136	8.82	0.82	8
3.8.17	Residence	Utkal University	COF Official	114	14	100	6.70	0.82	5.88
4.8.17	Residence	Utkal University	COF Official	117	14	103	6.88	0.82	6.06
5.8.17	Residence	Utkal University	COF Official	192	14	178	11.29	0.82	10.47
8.8.17	Residence	Utkal University	COF Official	165	14	151	9.71	0.82	8.89
9.8.17	Residence	Utkal University	COF Official	198	14	184	11.65	0.82	10.83
10.8.17	Residence	Utkal University	COF Official	143	14	129	8.41	0.82	7.59
11.8.17	Residence	Utkal University	COF Official	136	14	122	8	0.82	7.18
16.8.17	Residence	Utkal University	COF Official	164	14	150	9.64	0.82	8.82
17.8.17	Residence	Utkal University	COF Official	116	14	102	6.82	0.82	6
18.8.17	Residence	Utkal University	COF Official	144	14	130	8.47	0.82	7.65
19.8.17	Residence	Utkal University	COF Official	180	14	166	10.58	0.82	9.76
21.8.17	Residence	Utkal University	COF Official	136	14	122	8	0.82	7.18
22.8.17	Residence	Utkal University	COF Official	128	14	114	7.52	0.82	6.70
23.8.17	Residence	Utkal University	COF Official	164	14	150	9.64	0.82	8.82
24.8.17	Residence	Utkal University	COF Official	118	14	104	6.94	0.82	6.12
28.8.17	Residence	Utkal University	COF Official	162	14	148	9.52	0.82	8.70
29.8.17	Residence	Utkal University	COF Official	142	14	128	8.41	0.82	7.59
30.8.17	Residence	Utkal University	COF Official	132	14	118	7.76	0.82	6.94
31.8.17	Residence	Utkal University	COF Official	156	14	142	9.17	0.82	8.35
			Total	3083	294	2789	181.34	17.22	164.12

September-2017									
Date	**From**	**To**	**Purpose**	**Distance shown in the logbook (In K.M.)**	**Actual Distance (In K.M.)**	**Excess distance shown (In K.M.)**	**POL consumed(In Ltr)**	**Actual POL to be consumed(In Ltr)**	**Excess POL shown(In Ltr)**
1.9.17	Residence	COF office,UU	COF Office	132	14	118	7.77	0.82	6.95
4.9.17	Residence	COF office,UU	COF Office	135	14	121	7.94	0.82	7.12
5.9.17	Residence	COF office,UU	COF Office	143	14	129	8.41	0.82	7.59
6.9.17	Residence	COF	COF Office	138	14	124	8.11	0.82	7.29

		office,UU							
7.9.17	Residence	COF office,UU	COF Office	136	14	122	8	0.82	7.18
8.9.17	Residence	COF office,UU	COF Office	143	14	129	8.41	0.82	7.59
11.9.17	Residence	COF office,UU	COF Office	152	14	138	8.94	0.82	8.12
12.9.17	Residence	COF office,UU	COF Office	145	14	131	8.52	0.82	7.7
13.9.17	Residence	COF office,UU	COF Office	138	14	124	8.12	0.82	7.3
14.9.17	Residence	COF office,UU	COF Office	166	14	152	9.76	0.82	8.94
15.9.17	Residence	COF office,UU	COF Office	167	14	153	9.76	0.82	8.94
16.9.17	Residence	COF office,UU	COF Office	172	14	158	10.11	0.82	9.29
18.9.17	Residence	COF office,UU	COF Office	159	14	145	9.35	0.82	8.53
20.9.17	Residence	COF office,UU	COF Office	156	14	142	9.18	0.82	8.36
21.9.17	Residence	COF office,UU	COF Office	143	14	129	8.41	0.82	7.59
22.9.17	Residence	COF office,UU	COF Office	153	14	139	9	0.82	8.18
23.9.17	Residence	COF office,UU	COF Office	147	14	133	8.65	0.82	7.83
25.9.17	Residence	COF office,UU	COF Office	157	14	143	9.23	0.82	8.41
26.9.17	Residence	COF office,UU	COF Office	154	14	140	9.05	0.82	8.23
27.9.17	Residence	COF office,UU	COF Office	135	14	121	7.94	0.82	7.12
			Total	**2971**	**280**	**2691**	**174.66**	**16.40**	158.26
During scrutiny allowed				2839	280	2691	167	16.40	150.60

October-2017									
Date	**From**	**To**	**Purpose**	**Distance shown in the logbook(In K.M.)**	**Actual Distance(In K.M.)**	**Excess distance shown(In K.M.)**	**POL consumed(In Ltr)**	**Actual POL to be consumed(In Ltr)**	**Excess POL shown(In Ltr)**
6.10.17	Residence	COF office,UU	COF Office	145	14	131	8.52	0.82	7.7
7.10.17	Residence	COF office,UU	COF Office	146	14	132	8.59	0.82	7.77
9.10.17	Residence	COF office,UU	COF Office	162	14	148	9.53	0.82	8.71
10.10.17	Residence	COF office,UU	COF Office	160	14	146	9.41	0.82	8.59
11.10.17	Residence	COF office,UU	COF Office	190	14	176	11.17	0.82	10.35
12.10.17	Residence	COF office,UU	COF Office	172	14	158	10.11	0.82	9.29
13.10.17	Residence	COF office,UU	COF Office	148	14	134	8.7	0.82	7.88
16.10.17	Residence	COF office,UU	COF Office	155	14	141	9.12	0.82	8.3
17.10.17	Residence	COF	COF Office	147	14	133	8.65	0.82	7.83

		office,UU							
18.10.17	Residence	COF office,UU	COF Office	142	14	128	8.35	0.82	7.53
20.10.17	Residence	COF office,UU	COF Office	145	14	131	8.53	0.82	7.71
21.10.17	Residence	COF office,UU	COF Office	156	14	142	9.18	0.82	8.36
23.10.17	Residence	COF office,UU	COF Office	152	14	138	8.94	0.82	8.12
24.10.17	Residence	COF office,UU	COF Office	140	14	126	8.24	0.82	7.42
25.10.17	Residence	COF office,UU	COF Office	155	14	141	9.12	0.82	8.3
26.10.17	Residence	COF office,UU	COF Office	145	14	131	8.53	0.82	7.71
27.10.17	Residence	COF office,UU	COF Office	149	14	135	8.76	0.82	7.94
28.10.17	Residence	COF office,UU	COF Office	145	14	131	8.53	0.82	7.71
30.10.17	Residence	COF office,UU	COF Office	158	14	144	9.29	0.82	8.47
31.10.17	Residence	COF office,UU	COF Office	137	14	123	8.05	0.82	7.23
			Total	**3049**	**280**	**2769**	**179.32**	**16.40**	**162.92**

November-2017									
Date	From	To	Purpose	Distance shown in the logbook (In K.M.)	Actual Distance (In K.M.)	Excess distance shown (In K.M.)	POL consumed(In Ltr)	Actual POL to be consumed(In Ltr)	Excess POL shown(In Ltr)
1.11.17	Residence	COF office,UU	COF Office	135	14	121	7.94	0.82	7.12
2.11.17	Residence	COF office,UU	COF Office	137	14	123	8.06	0.82	7.24
3.11.17	Residence	COF office,UU	COF Office	138	14	124	8.12	0.82	7.3
6.11.17	Residence	COF office,UU	COF Office	137	14	123	8.06	0.82	7.24
7.11.17	Residence	COF office,UU	COF Office	145	14	131	8.53	0.82	7.71
8.11.17	Residence	COF office,UU	COF Office	142	14	128	8.35	0.82	7.53
9.11.17	Residence	COF office,UU	COF Office	141	14	127	8.29	0.82	7.47
10.11.17	Residence	COF office,UU	COF Office	164	14	150	9.65	0.82	8.83
13.11.17	Residence	COF office,UU	COF Office	135	14	121	7.94	0.82	7.12
14.11.17	Residence	COF office,UU	COF Office	136	14	122	8	0.82	7.18
15.11.17	Residence	COF office,UU	COF Office	136	14	122	7.76	0.82	6.94
16.11.17	Residence	COF office,UU	COF Office	132	14	118	7.76	0.82	6.94
17.11.17	Residence	COF office,UU	COF Office	144	14	130	8.47	0.82	7.65
18.11.17	Residence	COF office,UU	COF Office	160	14	146	9.41	0.82	8.59
20.11.17	Residence	COF	COF Office	133	14	119	7.82	0.82	7

		office,UU							
21.11.17	Residence	COF office,UU	COF Office	155	14	141	9.12	0.82	8.3
22.11.17	Residence	COF office,UU	COF Office	139	14	125	8.18	0.82	7.36
23.11.17	Residence	COF office,UU	COF Office	138	14	124	8.18	0.82	7.36
24.11.17	Residence	COF office,UU	COF Office	135	14	121	7.94	0.82	7.12
25.11.17	Residence	COF office,UU	COF Office	146	14	132	8.59	0.82	7.77
27.11.17	Residence	COF office,UU	COF Office	149	14	135	8.76	0.82	7.94
28.11.17	Residence	COF office,UU	COF Office	134	14	120	7.88	0.82	7.06
29.11.17	Residence	COF office,UU	COF Office	127	14	113	7.47	0.82	6.65
30.11.17	Residence	COF office,UU	COF Office	155	14	141	9.12	0.82	8.3
			Total	**3393**	**336**	**3057**	**199.40**	**19.68**	**179.72**

December-2017									
Date	From	To	Purpose	Distance shown in the logbook (In K.M.)	Actual Distance (In K.M.)	Excess distance shown(In K.M.)	POL consumed(In Ltr)	Actual POL to be consumed(In Ltr)	Excess POL shown(In Ltr)
1.12.17	Residence	COF office,UU	COF Office	138	14	124	8.11	0.82	7.29
4.12.17	Residence	COF office,UU	COF Office	142	14	128	8.35	0.82	7.53
5.12.17	Residence	COF office,UU	COF Office	128	14	114	7.53	0.82	6.71
6.12.17	Residence	COF office,UU	COF Office	150	14	136	8.82	0.82	8
7.12.17	Residence	COF office,UU	COF Office	138	14	124	8.18	0.82	7.36
8.12.17	Residence	COF office,UU	COF Office	139	14	125	8.18	0.82	7.36
11.12.17	Residence	COF office,UU	COF Office	138	14	124	8.16	0.82	7.34
12.12.17	Residence	COF office,UU	COF Office	85	14	71	5	0.82	4.18
13.12.17	Residence	COF office,UU	COF Office	141	14	127	8.29	0.82	7.47
14.12.17	Residence	COF office,UU	COF Office	142	14	128	8.35	0.82	7.53
15.12.17	Residence	COF office,UU	COF Office	144	14	130	8.47	0.82	7.65
16.12.17	Residence	COF office,UU	COF Office	103	14	89	6.05	0.82	5.23
18.12.17	Residence	COF office,UU	COF Office	102	14	88	6	0.82	5.18
19.12.17	Residence	COF office,UU	COF Office	158	14	144	9.29	0.82	8.47
20.12.17	Residence	COF office,UU	COF Office	102	14	88	6	0.82	5.18
21.12.17	Residence	COF office,UU	COF Office	113	14	99	6.65	0.82	5.83
22.12.17	Residence	COF	COF Office	155	14	141	9.18	0.82	8.36

		office,UU							
23.12.17	Residence	COF office,UU	COF Office	76	14	62	4.47	0.82	3.65
27.12.17	Residence	COF office,UU	COF Office	89	14	75	5.23	0.82	4.41
28.12.17	Residence	COF office,UU	COF Office	124	14	110	7.29	0.82	6.47
29.12.17	Residence	COF office,UU	COF Office	139	14	125	8.17	0.82	7.35
30.12.17	Residence	COF office,UU	COF Office	168	14	154	9.88	0.82	9.06
			Total	**2814**	**308**	**2506**	**165.65**	**18.04**	**147.61**

January-2017									
Date	**From**	**To**	**Purpose**	**Distance shown in the logbook (In K.M.)**	**Actual Distance (In K.M.)**	**Excess distance shown(In K.M.)**	**POL consumed(In Ltr)**	**Actual POL to be consumed(In Ltr)**	**Excess POL shown(In Ltr)**
1.1.18	Residence	COF office,UU	COF Office	166	14	152	9.76	0.82	8.94
2.1.18	Residence	COF office,UU	COF Office	154	14	140	9.06	0.82	8.24
3.1.18	Residence	COF office,UU	COF Office	165	14	151	9.7	0.82	8.88
4.1.18	Residence	COF office,UU	COF Office	159	14	145	9.35	0.82	8.53
5.1.18	Residence	COF office,UU	COF Office	167	14	153	9.82	0.82	9
6.1.18	Residence	COF office,UU	COF Office	162	14	148	9.52	0.82	8.7
8.1.18	Residence	COF office,UU	COF Office	165	14	151	9.7	0.82	8.88
9.1.18	Residence	COF office,UU	COF Office	162	14	148	9.95	0.82	9.13
15.1.18	Residence	COF office,UU	COF Office	168	14	154	9.88	0.82	9.06
16.1.18	Residence	COF office,UU	COF Office	162	14	148	9.53	0.82	8.71
17.1.18	Residence	COF office,UU	COF Office	167	14	153	9.82	0.82	9
18.1.18	Residence	COF office,UU	COF Office	160	14	146	9.41	0.82	8.59
19.1.18	Residence	COF office,UU	COF Office	170	14	156	10	0.82	9.18
20.1.18	Residence	COF office,UU	COF Office	166	14	152	9.76	0.82	8.94
24.1.18	Residence	COF office,UU	COF Office	140	14	126	8.23	0.82	7.41
25.1.18	Residence	COF office,UU	COF Office	160	14	146	9.41	0.82	8.59
26.1.18	Residence	COF office,UU	COF Office	57	14	43	3.35	0.82	2.53
27.1.18	Residence	COF office,UU	COF Office	135	14	121	7.94	0.82	7.12
29.1.18	Residence	COF office,UU	COF Office	152	14	138	8.94	0.82	8.12
30.1.18	Residence	COF office,UU	COF Office	161	14	147	9.47	0.82	8.65

31.1.18	Residence	COF office,UU	COF Office	185	14	171	10.88	0.82	10.06
			Total	**3283**	**294**	**2989**	**193.48**	**17.22**	**176.26**

February									
Date	**From**	**To**	**Purpose**	**Distance shown in the logbook (In K.M.)**	**Actual Distance (In K.M.)**	**Excess distance shown(In K.M.)**	**POL consumed(In Ltr)**	**Actual POL to be consumed(In Ltr)**	**Excess POL shown(In Ltr)**
1.2.18	Residence	COF office,UU	COF Office	162	14	148	9.52	0.82	8.7
2.2.18	Residence	COF office,UU	COF Office	172	14	158	10.18	0.82	9.36
3.2.18	Residence	COF office,UU	COF Office	164	14	150	9.65	0.82	8.83
5.2.18	Residence	COF office,UU	COF Office	153	14	139	9	0.82	8.18
6.2.18	Residence	COF office,UU	COF Office	166	14	152	9.76	0.82	8.94
7.2.18	Residence	COF office,UU	COF Office	160	14	146	9.41	0.82	8.59
8.2.18	Residence	COF office,UU	COF Office	162	14	148	9.82	0.82	9
12.2.18	Residence	COF office,UU	COF Office	163	14	149	9.58	0.82	8.76
13.2.18	Residence	COF office,UU	COF Office	165	14	151	9.70	0.82	8.88
14.2.18	Residence	COF office,UU	COF Office	55	14	41	3.23	0.82	2.41
15.2.18	Residence	COF office,UU	COF Office	159	14	145	9.35	0.82	8.53
16.2.18	Residence	COF office,UU	COF Office	165	14	151	9.70	0.82	8.88
17.2.18	Residence	COF office,UU	COF Office	163	14	149	9.58	0.82	8.76
18.2.18	Residence	COF office,UU	COF Office	58	14	44	3.41	0.82	2.59
19.2.18	Residence	COF office,UU	COF Office	100	14	86	5.88	0.82	5.06
20.2.18	Residence	COF office,UU	COF Office	159	14	145	9.35	0.82	8.53
21.2.18	Residence	COF office,UU	COF Office	178	14	164	10.47	0.82	9.65
22.2.18	Residence	COF office,UU	COF Office	163	14	149	9.58	0.82	8.76
23.2.18	Residence	COF office,UU	COF Office	163	14	149	9.58	0.82	8.76
24.2.18	Residence	COF office,UU	COF Office	158	14	144	9.29	0.82	8.47
26.2.18	Residence	COF office,UU	COF Office	152	14	138	8.94	0.82	8.12
27.2.18	Residence	COF office,UU	COF Office	157	14	143	9.23	0.82	8.41
28.2.18	Residence	COF office,UU	COF Office	164	14	150	9.64	0.82	8.82
			Total	**3461**	**322**	**3139**	**203.85**	**18.86**	**184.99**

Monthly abstracts of excess POL consumption during the financial year 2017-18 are given below

Period	Excess POL consumption(In Ltr)
17-Sep	150.60
Oct-17	162.92
Nov-17	179.72
Dec-17	147.61
Jan-18	176.26
Feb-18	184.99
Total	**1002.10**

III. As per vehicle Log Book each day's of mileage shown for to & fro journey from COF residence to Utkal University Office is more than the actual tour distance between the destination points as shown in the Log book. Approved Tour Particulars if any, for the above mentioned period may be supplied to audit for scrutiny.

The monthwise hire charges and cost of POL paid to the Cyrus Tour and Travels are furnished below:-

Vr. No/Date	Period	Hire charge	POL	Cost of Moble	GST	Total
422/NP/28.10.17	8/17	16000.00	10907.00	925.00	5064.00	32896.00
	9/17	16000.00	10437.00	891.00	4972.00	32300.00
512/NP/29.12.17	10/17	16000.00	10971.00	800.00	0.00	27771.00
	11/17	16000.00	12454.00	0.00	1474.00	29928.00
679/31.3.18	12/17	16000.00	10429.00	0.00	1321.00	27750.00
	1/18	16000.00	14793.00	0.00	1540.00	32333.00
	2/18	16000.00	14479.00	0.00	1524.00	32003.00
	Total	**112000.00**	**84470.00**	**2616.00**	**15895.00**	**214981.00**

Total Cost of Fuel = Rs. 84470.00 + Rs. 2616.00 = Rs. 87086.00

Total POL consumed as per Log Book(8/17 to 2/18) = 1290.04 Ltr

Cost of Fuel per Ltr = Rs. 87086.00/1290.04 Ltr = Rs. 67.50

Cost of excess POL consumed as per audit (9/17 to 2/18) = 1002.10 Ltr @ Rs. 67.50 = Rs. 67641.75

Considering the above facts, it is construed that the whole procedure followed for engagement of vehicle is highly irregular and the excess daily mileage is inadmissible. The reason of such irregularity may be clarified to audit.

The hire charges along with cost of POL for 8/17 amounting Rs. 32896.00 is inadmissible to audit (Plz refer para- a-ii).

The cost of excess POL consumption Rs. 67641.75 is also inadmissible to audit (Plz refer para-b-iii) .

In this regard, why the total sum of Rs. 100537.75(Rs. 32896 + Rs. 67641.75) or say Rs. 100538.00 shall not be suggested for recovery may be pointed out to audit.

In reference to audit objection Memo No-84/31.10.2019, the local authority fails to produce compliance till the closure of audit. Thus, the para stands on its own merit and the amount of Rs. 100538.00 is suggested for recovery from the following officials.

Sl. No	Name of the officers	Amount
1	Dr. Soumendra Mohan Patnaik, Vice Chancellor	16757.00
2	Sri Dayanidhi Nayak, Registrar	16757.00
3	Sri Bidyadhar Nayak, Comptroller of Finance	16756.00
3	Sri Manoj Kumar Sadual, Deputy Registrar	16756.00
4	Sri Susant Gadanayak, Section Officer	16756.00
5	Sri Gadadhar Pradhan,Senior Clerk	16756.00
	Total	**100538.00**

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Dr. Soumendra Mohan patnaik	Vice chancellor	Utkal University, Vanivihar, Bhubaneswar	16757
2	Sri Dayanidhi Nayak	Registrar	Utkal University, Vanivihar, Bhubaneswar	16757
3	Sri Susant Gadanayak	Section Officer	Utkal University, Vanivihar, Bhubaneswar	16756
4	Sri Gadadhar Pradhan	Senior Clerk	Utkal University, Vanivihar, Bhubaneswar	16756
5	Sri Bidyadhar Nayak	Comptroller of Finance	Utkal University, Vanivihar, Bhubaneswar	16756
6	Sri Manoj Kumar Sadual	Deputy Registrar	Utkal University, Vanivihar, Bhubaneswar	16756

14.13 - Inadmissible bill/voucher furnished in voucher file against the advance adjusted-ORSP-134 to 135

Advance paid voucher Ref:-

Name of the advance holder	Vr.No/Date	Amount(In Rs.)	Purpose
Sri Nilakantha Nayak, Sr. Care Taker	220/30.8.16	10000.00	Separation of dead stocks
	378/25.11.16	25000.00	Shifting of Dead Stock
	Total	35000.00	

During scrutiny of advance register it is found that an advance Rs. 35000.00 paid to Sri Nilakhantha Nayak as in the reference shown above has been adjusted during the financial year 2017-18 as furnished under.

Advance Register page No/Date	**Amount**
77/31.8.17	10000.00
77/31.8.17	25000.00
Total	**35000.00**

On scrutiny, it is found that the advance paid earlier was booked as final expenditure during the financial year 2016-17 for which advance adjustment voucher cannot be generated against amount adjusted in the Main account. In support of payment only money acknowledgement of the contract agency was kept in the voucher bunch which is inadmissible to audit. The details of Bill acknowledgement receipt given by the Contract agency, Rock Social Development Society are furnished under.

Particulars	Amount
Cost of labour engaged for shifting of dead stock	25650.00
Transportation charges for shifting of old furniture	12150.00
Cleaning of Office building and garden	5400.00
Total	43200.00

The advance of Rs. 35000.00 paid for the purpose was adjusted out of total bill amount Rs. 43200.00 where as in the acknowledgement receipt; the contract agency has acknowledged the receipt of Rs. 43200.00. The balance of Rs. 8200.00(Rs. 43200.00 – Rs. 35000.00) was met from which source may be pointed out to audit.

In support of payment connecting voucher such as Muster roll for labor payment, transporting bill have not been kept in the voucher bunch.

On the other hand the University authority engaged the contract agency, Rock Social Development Society without adhering tender process which is inadmissible to audit.

Considering the above facts, the payment adjustment of Rs. 35000.00 is inadmissible in audit and why the sum of Rs. 35000.00 should not be suggested for recovery may be pointed out to audit.

In reference to audit objection Memo No-85/31.10.19, the local authority has neither produced the above documents in support of work executed nor returned the memo with compliance till the closure of audit. Thus the para stands on its own merit and the amount of Rs. 35000.00 is kept under objection.

14.14 - Excess payment made to Shree Chitralaya, Cuttack-ORSP-136

During checking of the vouchers of Main account it is found that a sum of Rs. 555000.00 was paid to Shree Chitralaya, Cuttack vide Vr. No-476/NP/2.2.17 during the financial year 2016-17 for arrangement 48th convocation day in Utkal University Campus. But at the time of adjustment excess amount of Rs. 11100.00 has been paid to him due to wrong adjustment entry made in the voucher.

As per Audit		Adjustment Vr. No/Dt	As per Voucher		Excess
Gross Bill	923282.00	324/NP/14.9.17	Gross Bill	923282.00	
Deduct:- Advance	555000.00		Deduct:- Advance	543900.00	
Balance amount to be paid	368282.00		Balance amount paid	379382.00	11100.00

Thus, why the excess amount of Rs. 11100.00 paid to Shree Chitralaya should not be suggested for recovery may be pointed out to audit.

In reference to audit objection Memo No-86/31.10.2019, the compliance has not been returned till the close of audit. The local authority is suggested to recovered the amount of Rs. 11100.00 from Shree Chitralaya failing which the following officials held responsible.

Sl. No	Name and desig. of the officer	Amount (In Rs.)
1	Smt. Sarita Barik,Budget-Cum-Account Officer	2775.00
2	Sri Gopinath Mishra, Section Officer	2775.00
3	Sri Bidyadhar Nayak, Comptroller	2775.00
4	Dayanidhi Nayak, Registrar	2775.00
	Total	**11100.00**

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Smt. Sarita Barik	Budget-Cum-Account Officer	Utkal University, Vanivihar, Bhubaneswar	2775
2	Sri Gopinath Mishra	Section Officer	Utkal University, Vanivihar, Bhubaneswar	2775
3	Sri Dayanidhi Nayak	Registrar	Utkal University, Vanivihar, Bhubaneswar	2775
4	Sri Bidyadhar Nayak	Comptroller of Finance	Utkal University, Vanivihar, Bhubaneswar	2775

14.15 - New Pension Scheme DEDUCTION

On verification of pay acquaintance, it is found that staffs of U.U. (subscribed under NPS) have not contributed 10% towards NPS from their arrear D.A. As per Finance Deptt. Notification No.2691/F dated 04.02.2015, deduction of 10% of the arrear NPS due from the arrear enhanced D.A. of the employee along with matching Govt. contribution is to be deducted and credited to the pension account of employees covered under NPS by the D.D.O concerned. As such it is suggested to deduct 10% of the arrear NPS due from the arrear enhanced D.A. of the employee along with matching U.U. contribution is to be deducted and credited to the pension account of employees covered under NPS by the D.D.O.

14.16 - RACP arrear salary

An amount of Rs.5449/- paid to Smt. Kalpana Dash, Legal Heir of Benudhar Dash out of Rs.35904/- has been taken into account though Smt. Dash neither have received the same nor has been taken in cash book. Though memo has been submitted in this regard but no reply from the University has been received till completion of audit. As such Rs.5449/- is held under objection.

14.17 - Water bill payment

If water bill paid in advance for 1 year before 31.05.17, U.U. would have availed 5% rebate. Water tariff enhanced @5% w.e.f. 01.07.17. As such it is suggested to pay water bill advance before 31th May of every year so that U.U. could avail 5% rebate in water bill.

14.18 - SERVICE TAX REGISTRATION

Ref:-NP-Vr. No.151/20.06.17 & File Ref No.ESTT-IV/03-P-II

Sl No.	Bill No./Date	Bill Amt.	Service Tax	Total
1	14661/15.05.16	7171.00	905.64	7171.00
2	14662/15.05.16	5140.00	638.87	5140.00
	14663/15.05.16	5521.00	699.19	5521.00
	14664/15.05.16	9294.00	1176.90	9294.00
	14665/15.05.16	6380.00	807.94	6380.00
	14666/15.05.16	1543.00	195.44	1543.00
	14667/15.05.16	6833.00	855.79	6833.00
	14668/15.05.16	9245.00	1170.73	9245.00
	14669/15.05.16	958.00	121.33	958.00
	14671/15.05.16	7734.00	969.87	7734.00
	14672/15.05.16	10092.00	1264.69	10092.00
	14673/15.05.16	6640.00	807.94	6640.00
	14674/15.05.16	7230.00	915.53	7230.00
	14675/15.05.16	5237.00	653.66	5237.00
	14676/15.05.16	7033.00	890.61	7033.00
	14677/15.05.16	1818.00	230.17	1818.00
	14678/15.05.16	1895.00	240.00	1895.00
	14679/15.05.16	5283.00	669.00	5283.00
	14680/15.05.16	7056.00	860.63	7056.00
	14681/15.05.16	5537.00	687.88	5537.00
	14682/15.05.16	10695.00	1341.00	10695.00
	14683/15.05.16	7151.00	905.58	7151.00
	14684/15.05.16	5284.00	669.14	5284.00
	14685/15.05.16	7296.00	911.93	7296.00
	14686/15.05.16	7180.00	909.20	7180.00
	14687/15.05.16	1817.00	230.11	1817.00
	14688/15.05.16	1987.00	251.63	1987.00
	Total	159050.00	19980.50	159050.00

On scrutiny it is found that out of total amount of Rs.159050/-, service tax amounting to Rs.19980.50 has been paid to Cyrus Tour and travels without evidence of Service Tax registration. A memo regarding If there is any availability of Service Tax registration of the agency, the same may be produced to audit. Failing which why the sum of Rs.19980.50 shall not be suggested for recovery, may be pointed out to audit. No reply has been furnished by the university authority till the close of audit. Hence a sum of Rs 19980.00 is held under objection till its production.

14.19 - Payment of water bill

Ref:- File Ref No.DEV-III/D-4 & Vr NP-257/16.08.17

On scrutiny of Domestic bill, it is found that out of total water bill amount of Rs.661074/- (Rebate Amt.), a fine of Rs.33202/- has been paid towards Fine (June'2017). On scrutiny of the deadline of the bill, there is provision of rebate on deposit of bill before the due date i.e. 31.05.2017. But due to failure of deposit of bill in due date, a fine of Rs.33202/- was paid which is loss to the University.

In response to objection memo , no reply was received from the local authority . In absence of compliance , audit is not able to ascertain about the date of receipt of the water bill in the Development III Section for processing the same for payment . The same need to be complied to the next audit . Till then , the penalty amount of Rs 33202.00 is held under objection.

14.20 -

During scrutiny of advance register it is found that a sum of Rs. 90000.00 was adjusted at page 77/Dt. 7.9.17 which was paid earlier as advance vide Vr. 475/NP/2.2.17 to Nilakantha Nayak, Sr. Care Taker for arrangement of 48th annual Convocation day in UU, Vani Vihar. During scrutiny total 8 nos of bills are verified against the adjustment of Rs. 90000.00. The details of which are furnished below.

Sl. No	Particular	Item	Amount
2	The Govt. Employees consumer Co-operative stores Ltd. BBSR	Stationery	9193.00
3	The Govt. Employees consumer Co-operative stores Ltd. BBSR	Stationery	52552.00
4	Pabitra photo studio, BBSR	Video shooting photography coverage	10000.00
5	Pen Hospital, BBSR	Stationery	1100.00
6	Shyamshree Dry Cleaners, BBSR	Wash of Robbing	2400.00
7	Jagannath Transport, BBSR	Trolley Auto	2000.00
8	MAA Mangala Printers, BBSR	Flexs	4500.00
9	Labour charges		9000.00
			90745.00

The bill bearing Sl. 9 which relates to labour payment of Rs. 9000.00 to 12 no of labours is a manual hand written bill bearing 11 no of acknowledgement signature under the common declaration note. Hence, there is not any evidence of engagement of extra one labour. Due to non-preparation of Muster roll, the attendance along with individual wage payment could not be verified. Besides, payment of all other 8 bills have passed for approval by the Registrar leaving one payment bill bearing Sl. No-9 i.e. labour payment bill. As such, it is not a legitimate expenditure since approval of the authority has not been made after payment.

Considering the above facts, the expenditure made above is in admissible to audit.

In reference to audit objection memo No-87/31.10.19, the local authority fails to return the memo with compliance. Thus, the para stands on its own merit and the amount Rs. 9000.00 need be recovered from Sri Nilakantha Nayak, Senior Caretaker failing which the following Officials are held responsible.

Sl. No	**Name of the Officer**	**Amount (In Rs.)**
1	Sri Gopinath Mishra, Section Officer	3000.00
2	Smt. Sarita Barik, Budget-Cum-Account Officer	3000.00
3	Sri Bidyadhar Nayak, Comptroller of Finance	3000.00
	Total	**9000.00**

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Bidyadhar Nayak	Comptroller of Finance	Utkal University, vanivihar	3000
2	Smt. Sarita Barik	Budget-Cum-Account Officer	Utkal University, Vanivihar	3000
3	Sri Gopinath Mishra	Section Officer, Bills section	Utkal University, Vanivihar, Bhubaneswar	3000

14.21 -

PARA: 15 **AUDIT ON WORKS**

15.1 -

POM No.93 / Dt 11.11.2019

Non submission of Clarification on payment from GF I Account instead of Examination Fund as ordered by the CoF for Foundation stone laying of 2nd Campus

Nonplan Voucher No. 210/Dt 29.07.2017 Amount Paid – Rs 5,00.000.00

Payee – Executive Engineer , Charbatia (Roads and Building) Division , Cuttack

Purpose – Arrangement for Laying foundation stone Function for 2nd Campus of Utkal University at village Siha of Dist – Jajpur on 31st July 2019

File No. Dev III / 1418 / 2017-2019 (Copy of Extracts from Case record attached to the copy of POM)

1. As per note of the CoF dtd 28.07.2017 (8/N) , no budgetary provision has been made in the FY 2017-2018 and no funds have been received for the said work from the government till date and funds from the Examination head can be spent for the said purpose. As per University Act , the VC is competent enough to sanction fund for utilization out of available fund and the expenditure will be ratified by the Syndicate at the earliest and the same will be recouped as and when the funds will be released by the Department of Higher Education after due fund provision in the R.E 2017-2018.

2. As per note of the VC dtd 28.07.2019 (8/N) , Rs 5 lakh may be released to the Roads and Building , Charbatia for site preparation , Syndicate may ratify this in the next meeting.

3.The CoF has concurred the expenditure of Rs 5 lakhs for foundation stone laying function from the Examination Fund which has been approved by the VC on Dt 29.07.2017 (P-11/N).

4. The Registrar vide L.No. 21455/Dt 29.07.2017 (P-9/N) ordered to met the Expenditure of Rs 500000/ from the Budget Head " Plan -03-extension activities in RE 2017-18".

5.Chq No. 682374 / Dt 29.07.2017 for Rs 500000.00 has been issued to the E.E , Charbatia (Roads and Building) Division (P-23 of Nonplan Cheque Issue Register). The amount has been debited from SBI A/c No. …5134 which is of General Fund I Account.

It could not be clarified to audit

i) whether the expenditure was ratified by the Syndicate .

ii)whether there is recoupment of the expenditure by the Higher Education Department .

iii) whether the amount has been paid from the Examination Fund .

It may be noted that Rs 500000/ has not been debited on Dt 29.07.2017 from SBI A/c No. 10164205123 which is of Examination Fund I .

Cheque Issue Register entry has been certified by

1. Sri Bidyadhar Nayak , CFO (now transferred)

2. Smt Sarita Barik , Budget-cum-Accounts Officer

Thus there is violation of order of the CoF , which is irregular hence objectionable.

The Odisha Gazette notification may be referred in this context which is as follows.

The Odisha Gazette Extraordinary No. 497 Cuttack , Tuesday , 31st March 2015 on Finance Department L . No. 7617 –FIN-RULE-1/2013/F/ Dt 26th March 2015 on Odisha Local Fund Audit (Amendment) Rules 2015 , Clause (5) : - The report under sub-rule (4) of the Examiner of Local Accounts may contain the following particulars , namely :-

(iii) serious breaches of accounts rule by the local authority , if any ;

(iv) payment contrary to law ;

(xiii) Irrespective of the money value of the objections , any serious irregularities such as system deficiencies , serious violation of rules and fraud noticed by local fund auditor , and intimated to the State Accountant General (Audit) ;

In absence of compliance from the local authority , the payment amount of Rs 500000/ is held under objection.

15.2 -

POM No.95 / Dt 15.11.2019

Non submission of Clarification on construction of Human Resource Development Centre

Vr No/Dt	Amount paid	Name of the Payee	Purpose of Payment
Plan Vr No. 89/09.08.17	1,68,57,000	EE, BCD No.III, CPWD. Nayapalli	Construction of Human Resource Development Centre

As per File No. Dev III / WD – 1391/ 2016-2017 (Copy of Extracts from Case record attached to the copy of POM) **, Sl No.158 on Construction of New centre for Human Resource Development for Utkal University**

1. A sum of Rs 2,50,00,000.00 has been sanctioned vide L.No. HE-FE-VII-PLAN-0025/2015/2296/09.06.2015 in favour of Utkal University towards construction of Human Resource Development Centre of Utkal University , Bhubaneswar **with accommodation facility for 200 faculty** for an approved cost of Rs 5,00,00,000.00 during the financial year 2015-2016 (P-11/C).

2. As per the aforesaid letter ,the grantee institution should utilize the grant by dated 31.03.2016 and furnish UC to A.G , Odisha under intimation to Government by dated 30.04.2016.

3.(i) A sum of Rs 2,50,00,000/ has been credited to General Fund - I A/c on Dt 01.07.2015 (P-9/N).

(ii) As per Bank Statement page – 2 for July 2015 of SBI A/c No. 10164205134, Rs 2.5 crores has been credited on Dt 01.07.2015. The Bank Account relates to General Fund I (Non Plan) .

4. (i) Rs 81,42,500/ has been **paid out of University Source** to CPWD on Dt 18.10.2016 (11/N as per note of the BAO).

(ii) As per Plan Cheque Issue Register P-31 of 2016-2017 , Chq No. 688844/Dt 24.10.2016 of SBI A/c No. … 112 for Rs 81,42,500.00 has been paid to the Executive Engineer , BCD . No. III , CPWD , BBSR .

5. Rs 1,68,57,000/ has been paid to CPWD vide Chq No. 689042 / Dt 09.08.2017 of SBI A/c No. … 112 (Plan Cheque Issue Register P-16) .

Audit compliance could not be submitted on the following two points.

1. When grant is received in non plan head , how expenditure was made from the plan head could not be stated to audit.

2. Grant received for construction of Human Resource Development Centre of Utkal University , Bhubaneswar **with accommodation facility for 200 faculty . But the MoU (P- 1 to 7) dated 29.08.2016 signed between CPWD and Utkal University (on behalf of the UU , the Registrar, Utkal University has signed)** is silent on the number. It **(MoU)** simply says " **Construction of New Centre for Human Resource Development for Utkal University at Vani Vihar , Bhubaneswar."** The sanctioned amount is Rs 814.25 lakh. The UU is to deposit 10% of the estimated cost of the work at the time of requisition and 23% of the estimated cost of the work before award of the work.

It could not be stated whether the MoU (P- 1 to 7) dated 29.08.2016 signed between CPWD and Utkal University is to provide accommodation facility for 200 faculty.

In absence of compliance , the payment amount of Rs 16857000.00 is held under objection.

As per the Odisha Gazette Extraordinary No. 497 Cuttack , Tuesday , 31st March 2015 on Finance Department L . No. 7617 –FIN-RULE-1/2013/F/ Dt 26th March 2015 on Odisha Local Fund Audit (Amendment) Rules 2015 , Clause (5) : - The report under sub-rule (4) of the Examiner of Local Accounts may contain the following particulars , namely :-

(iii) serious breaches of accounts rule by the local authority , if any ;

(iv) payment contrary to law ;

(xiii) Irrespective of the money value of the objections , any serious irregularities such as system deficiencies , serious violation of rules and fraud noticed by local fund auditor , and intimated to the State Accountant General (Audit) ;

15.3 - Excess payment on work bills POM-130,OSP-217

POM No.102 Dt 20.11.2019

Irregularity in construction of Language Block

Name of the work – Construction of Language Block (G+2)

Executant – Executive Engineer , Bhubaneswar Central Division – III ,CPWD , Bhubaneswar (Deposit Work)

Estimated Cost – Rs 321 lakhs

File No. Dev III / WD – 1349/2015 **(Copy of Extracts from Case record attached to the copy of POM),**

Plan Vr No- 66 /13.06.2017

Amount – Rs 60,00,000.00 (3rd Instalment)

Budget Head – Plan-03-Building Project – III Funded by H.E Deptt of State Govt

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 **Rs 81533651/ to M/s B.N.Pattnaik & Co** ,Bhubaneswar vide L.No.54(198)/EE/BCD-III/2015/1469/Dt 31.10.2015 , when administrative approval and technical sanction amount of the work is **about Rs 1210 lakhs (Rs 321 lakhs for language Block and Rs 889 lakhs for Academic Block) with allowed time period of 10 months.**

Facts taken from Case record of Construction of Language Block	**Objections raised by audit**
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 reason of assigning the work to CPWD instead of OPWD need to be stated to audit .
2. 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 basis of preparing of estimates''. BY ADOPTING Schedule of Rate prescribed by OPWD , the University could have saved few lakhs in labor item which is described separately .
3. 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.	(i) As per CPWD Code clause 3.6 (1), the scope of the work should not be altered without written permission of the client. (ii) 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 for clubbing the Language Block and Academic Block work and traced map for area demarcated for construction of both the Buildings need to be shown to audit .

4. Plan Drawing of Language Block (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 . So, the Plan drawing and History Report differs from each other in exhibiting the design of the Language Block.	**Single estimate** has been prepared **for both the Building.** It may be noted that Memorandum of Understanding dated 13th April 2015 between CPWD and Utkal University is for construction of Language Block (G+2) for sanctioned amount of Rs 321 lakhs . It need to be complied whether estimate is prepared as per the Plan drawing or History Report and what is actual design of the Language Block Building .
5. 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 .	The University authority has requested CPWD vide its Letter No. 9667 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 . It may be noted that 1st Instalment amount of Rs 1,05,93,000.00 has been paid to CPWD vide Vr No.140/Dt 14.08.2015 . Hence , how payment is released to CPWD without getting requisite documents from it , need to be stated to audit.
Some 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 .	It need to be stated whether the column structures were demolished and rebuilt by 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 .
CPWD labour rate in Rupees prevailing at the time of preparing estimate Unskilled- 276 Semiskilled-312 Skilled- 367 Highly skilled-404 Average increase is 89.44% than OPWD rate. i.e, when OPWD rate is Rs 100/ then CPWD rate is Rs 189.44.	OPWD labour rate in Rupees prevailing at the time of preparing estimate is as follows. Unskilled- 150 Semiskilled-170 Skilled- 190 Highly skilled-205 Since labour component is about 30% of the total expenditure for a work (as per letter Dtd 01.12.14 of the SE , CPWD) Labour Expenditure= 30% of Rs 60,00,000.00= Rs 18,00,000.00 When CPWD labour charge is Rs 18,00,000.00 then , OPWD Labour Charge would be = 100/189.44 X Rs18,00,000.00 = Rs 9,52,380.00 **Hence , The University would have saved Rs 8,47,620.00 (= Rs 18,00,000.00 – Rs 9,52,380.00) in labour component , if the work would have been assigned to the OPWD.**
No paging is done in Note sheet Page and Correspondence Page in the Case record. No docketing is there in the Note sheet page.	As per the " THE ORISSA RECORDS MANUAL" , paging and docketing should have been done. Reason of deviation need to be clarified.

Officials coming through the process of payment

1. Dr Soumendra Mohan Pattnaik , VC

2. Sri Dayanidhi Nayak , Registrar

3. Sri Bidyadhar Nayak , OFS ,CoF

4. Development Officer I/c

The aforesaid objections raised by audit could not be clarified in spite of issue of objection memo . Hence the payment amount is held under objection.

The Odisha Gazette notification may be referred in this context which is as follows.

The Odisha Gazette Extraordinary No. 497 Cuttack , Tuesday , 31st March 2015 on Finance Department L . No. 7617 –FIN-RULE-1/2013/F/ Dt 26th March 2015 on Odisha Local Fund Audit (Amendment) Rules 2015 , Clause (5) : - The report under sub-rule (4) of the Examiner of Local Accounts may contain the following particulars , namely :-

(iii) serious breaches of accounts rule by the local authority , if any ;

(iv) payment contrary to law ;

(xiii) Irrespective of the money value of the objections , any serious irregularities such as system deficiencies , serious violation of rules and fraud noticed by local fund auditor , and intimated to the State Accountant General (Audit) ;

15.4 -

POM No.133 / Dt 07.01.2020

Nonproduction of purchase vouchers of electrical Items purchased

Plan Vouchers no. 14 to 48 / Dt 17.05.2017 Amount - Rs 754676.00

Name of the Payee - Mallick Electricals

Purpose of payment - Electrical works

On checking the case records with reference to MB No. 595 , it is found that a sum of Rs 239642.00 has been paid to the Mallick Electricals for electrical work in Utkal University out of which Rs 1,47,950.00 has been spent towards supply , fitting , fixing of electrical Items (detailed below) .

As per Syndicate Meeting Dated 05.01.2017 , Item No. 27 (arising out of discussion) , " the Syndicate resolved to condone signing of agreement and issue of Work Order in respect of 35 Projects and convene Tender Committee for post facto approval of Comparative Statement of the 19 Projects " .

So , the Syndicate has overlooked signing of agreement and issue of Work Order in respect of 35 Projects and asked the Tender Committee for post facto approval of Comparative Statement of the 19 Projects .

Out of the aforesaid 35 cases , the audit has shown below the eleven cases .

Sl. No	File No- Dev III-B	Plan Voucher no. & date	Name of work	Net amount paid	Purchase voucher wanting (1)	Amt paid for (1)=(2)	Remarks
1	645/12	20/17.05.17	R/R to electrical installation at 4 rooms of Public Admn Deptt. U.U	21602.00	Supply , fitting , fixing 500 amp kit kat 3 Nos @ 950/	2850.00	
2	668/12	24/17.05.17	Supplying fitting fixing of 250 SV fitting LH-6 &	21697.00	Supplying fitting fixing of 250 SV fitting 3Nos @	22500.00	

			GH 5 & 6		Rs 7500/		
3	667/12	25/17.05.17	Supply fitting fixing 250 SV fitting at Gents Hostel -2	21697.00	Supply fitting fixing of 3 No of 250 SV fitting @ Rs7500/	22500.00	
4	655/12	26/17.05.17	Supply & fixing 500 AMP Kitkat etc for Bot Deptt.	21795.00	Supply and fixing of 8 No of 500 amp kitkat @ Rs 1900/	15200.00	
5	662/12	29/17.05.17	Supply and fixing 250 watt choke, lamp, Ignator etc G.H 1 to 5	21830.00	supplying fitting fixing of 250 watt SV choke 6 Nos @ Rs 2400/	14400.00	
6	706/12	37/17.05.17	supplying fitting fixing 500 amp cut out 400 mm soked and 3½ × 185 mm2 armoured power cable (poly cab) near Psychology Deptt, transfermer 45 th Convocation	21742.00	supplying fitting fixing 500 amp cut out 3 Nos @ 1900/	5700.00	
7	694/12	42/17.05.17	supplying fitting fixing of 250 watt SV choke and lamp with capacitor for street light near main gate to State Bank line	21873.00	supplying fitting fixing of 250 watt SV choke 8 Nos @ 2400/	19200.00	
8	685/12	44/17.05.17	supplying fitting fixing of 250 watt SV choke and lamp with capacitor for street light near FF type Quarter,U.U	21830.00	supplying fitting fixing of 250 watt SV choke 1 No @ R2400/	2400.00	
9	687/12	45/17.05.17	supplying fitting fixing of 250 watt SV choke and lamp with capacitor for street light near NF type Quarter,U.U	21830.00	supplying fitting fixing of 250 watt SV choke 2 Nos @ 2400/	4800.00	
10	697/12	46/17.05.17	supplying fitting fixing of 250 watt SV choke and lamp with capacitor for street light near F type Quarters and High School Lane ,U.U	21873.00	supplying fitting fixing of 250 watt SV choke 8 Nos @ Rs 2400/	19200.00	
11	695/12	47/17.05.17	supplying fitting fixing of 250 watt SV choke lamp with capacitor for street light near	21873.00	supplying fitting fixing of 250 watt SV choke 8 Nos @ 2400/	19200.00	

			C type Quarter and Guest house				
			TOTAL	239642.00	TOTAL	147950.00	

The Vr No. 20/17.05.17 has been elaborately described below .

On checking the case record **No . Dev III / 645/2012** (Copy of Extracts from Case record attached to the copy of POM), with reference to MB , it is found that a sum of Rs 21,602.00 has been paid as shown below.

Plan Vr No.20 / Dt17.05.2017 - Rs 21,602.00

Gross amount – Rs 24640.00

(-) SD – Rs 1232.00

(-) VAT – Rs 986.00

(-) IT – Rs 574.00

(-) Cess – Rs 246.00

Net amount paid - Rs 21602.00

Name of the Payee : Mallick Electricals

Name of the work : Repair / Renovation to Electrical Installation at 4 rooms of Public Administration Department , Utkal University , for the year 11-12 (name taken from Subject Head of the file)

Extracted from the file No . Dev III / 645/2012

1. Comparative Statement approved by the VC on Dt 15.01.2014 accepting the lowest tender cost of Mallick Electricals for Rs 24,640.00.

2.Agreement Booklet placed in the file has not been signed by the University authority. This implies the University authority has not executed agreement with the Executant.

3. Work order format placed in the file has not been signed by the University authority. This implies no work order has been issued to the Executant.

4. The voucher placed in the file does not contain the date of written order to commence the work and date of actual completion of work. The Voucher entry has been certified by the AE on Dt 07.01.2017 and countersigned by the Development Officer on Dt 15.02.2017 .

5. The Measurement Book (No. 595 / page 33 to 39) entry certified by the AE on Dt 07.01.2017 and countersigned by the Development Officer on Dt 15.02.2017 also does not show the date of commencement and date of completion of work.

6. A Xerox copy of work completion certificate certified by the AE (Civil) on Dt 28.02.2014 has been placed in the file (P /34-33/C) .

7. As per Syndicate Meeting Dated 05.01.2017 , Item No. 27 (arising out of discussion) , " the Syndicate resolved to condone signing of agreement and issue of Work Order in respect of 35 Projects and convene Tender Committee for post facto approval of Comparative Statement of the 19 Projects " .

The Syndicate has taken decision for release of payment to the Contractor Sri Rahas Bihari Mallick , Proprietor , Mallick Electricals **basing upon note of the AEE and the Development Officer that practically the work has been done**.

The Syndicate decision has been approved by the Registrar on Dt 13.01.2017 and the VC on Dt 13.01.2017 .

Odisha Government guideline as regards to payment of works bill

As per OPWD CODE VOL.-II (www.worksodisha.gov.in) , APPENDIX-II - RECORD OF MEASUREMENT -

(a) Payments for all works done should be made on the basis of measurement recorded in the Measurement Book .

(b) Each set of measurements should commence with the entries stating :

(i) In the case of bill , for work done –

1. Full name of the work as given in the estimate

2. Name of the Contractor

3. Number and date of agreement

4. Date of written order to commence work

5. Date of actual completion of work , and

6. Date of measurement

Audit Objections on file No . Dev III / 645/2012 (Plan Vr No.20 / Dt17.05.2017 **) :**

1. In the present case , **how the Completion certificate has been issued by the AE on 28.02.2014 without MB entry need to be stated to audit**. It may be noted that the MB entry has been made on Dt 07.01.2017 . As per OPWD Code , payment should be based on MB entry stating the number and date of agreement , date of order to commence work , actual date of commencement and completion of work .

2. In support of payment of Rs2850 .00 out of Rs 24640.00 towards supplying and fitting of electrical Items (detailed below) , **purchase vouchers need to be shown to audit**. In absence of purchase vouchers , **certificate in the MB by the Head of Public Administration Department regarding fitting of new electrical Items** , the payment can not be admitted in audit .

Item No	De`scription of Item	Quantity	Rate allowed @ Rs	Amount Paid in Rs	
8	Supply , fitting , fixing 500 amp kit kat	3	950	2850	
	Total			5320	

Audit Objections for the aforesaid 11 vouchers

The Syndicate has taken decision for release of payment to the Contractor Sri Rahas Bihari Mallick , Proprietor , Mallick Electricals basing upon note of the AEE and the Development Officer that " practically the work has been done ". If the work has actually been done, then there must be purchase vouchers , MB entry with signature of the Department/Unit/ Section Head certifying Installation at his Unit and at last the completion certificate . It may be noted that repairing work has been done in some quarters also.

So , the following are the Officials responsible for such Irregularities , who have hidden the fact to the Syndicate stating that " practically the work has been done " and not collecting purchase vouchers from the Executant and not getting certificate in the MB by the Head of the Department/ Unit regarding fitting of new electrical Items before release of payment .

.Sri Pravakar Senapati , Ex-Executive Engineer now transferred , Sri Kabir Mohan Sethi , Ex - Development Officer now Professor , Deptt of Geography , Smt Nancy Pattnaik , AE (Certified in the MB) .

As per the Odisha Gazette Extraordinary No. 497 Cuttack , Tuesday , 31st March 2015 on Finance Department L . No. 7617 –FIN-RULE-1/2013/F/ Dt 26th March 2015 on Odisha Local Fund Audit (Amendment) Rules 2015 , Clause (5) : - The report under sub-rule (4) of the Examiner of Local Accounts may contain the following particulars , namely :-

(iii) serious breaches of accounts rule by the local authority , if any ;

(iv) payment contrary to law ;

(xiii) Irrespective of the money value of the objections , any serious irregularities such as system deficiencies , serious violation of rules and fraud noticed by local fund auditor , and intimated to the State Accountant General (Audit) ;

15.5 -

Memo No. 166 / Date 07.03.2020 (Reminder to Memo No. 44 /Date 22.08.2019 71 / Date 25.09.2019 and Memo No. 94/Date 15.11.2019)

In spite of issue of objection memos , the records relating to following payment could not be furnished to audit for check.

In support of the following payments to different agencies, the connected Case records along with tender , estimate, agreement , MBs could not be produced to audit for check.

Sl No	Vr No/Dt	Amount in Rs	Name of the payee	Purpose of payment	File No. DEV-III
1	Plan 2/24.4.17	15000000	EE, BCD No.III, CPWD	Construction of e-library building	W -1364
2	Plan 4/3.5.17	10493	Sarangadhar Chaini, Contractor	payment for administrative building	C-209
3	Plan 8/12.5.17	2000000	EE, GPH No.1.BBSR	PH work in U.U.	WD-1318
4	Plan 17/12.5	628376	Shakti Electricals	RUSA	B-672
5	Plan 18/	1877974	BIZZ Buzz	RUSA	B-670
6	Plan 19/	6842041	4S Interior	RUSA	B-673
7	Plan 9,10,11,12,13/16.05.17	145859	Sarangadhar Chaini, Contractor	Works bill	C- 208, 238, 231, 257 , 230
10	Plan 50/18.05.17	4000000	EE, GPH Div.1.BBSR	PH work	WD-1318/Pt - I
11	Plan 51 & 52	75788	Runu Biswal	Hostel works	W – 712 (V- III)
12	Plan 53/18.05	46731	Madhusmita Mohapatra	NSS Building	717
13	Plan 20/18.05	778100	EE, BCD No.III, CPWD. BBSR	RUSA	Not available.
15	Plan 78/04.07.17	14135	S.K. Das, Contractor	Works	W-851
16	Plan 79/04.07.17	10186	S.K. Das, Contractor	Works	C-250
23	94/09.08.17	103797	Chandan Kumar Jhinger	Works	W-743/V-II
24	95/09.08.17	23406	Biswanath Swain, Contractor	Works	W-883
25	96/09.08.17	12781	Biswanath Swain, Contractor	Works	W-884
26	98/11.08.17	22754	Prafulla Kumar Nayak, Contractor	Works	C/181/V-3

27	99/11.08.17	27307	Prafulla Kumar Nayak, Contractor	Works	C-185
28	100/11.08.17	20430	Prafulla Kumar Nayak, Contractor	Works	C-184
29	Plan 103/7.09.17	8288	Biraja Prasad Das, Contractor	Works	W-886
30	Plan 104/7.09.17	38035	Sarangadhar Chaini, Contractor	Works	WC-350
31	Plan 105/15.09.17	13500000	EE, BCD No.III, CPWD. BBSR	Construction of e-library building	W-1364
33	Plan 114/21.10.17	13461	Sisir Kumar Jena, Contractor	Work bill	C-192
34	Plan 115 to 123/21.10.17	323830	Manmath Kumar Behera	Works	W-823 for all Vrs
35	Plan 127/15.11.17	59554	Bibekananda Parida, Contractor	Building project	DEV-III/W-918
36	Plan 129/27.11.17	9500000	E.E., Charbatia (R & B) Div	Payment for contributory building project	DEV-III/1418
37	Plan 156/26.02.18	11565380	E.E., CPWD	Works	DEV-III/WD-1398
38	NP 682/31.03.18	35291	Bibekananda Parida, Contractor	Works bill	DEV-III/W-916
39	NP 683/31.03.18	30654	Bibekananda Parida, Contractor	Works bill	DEV-III/W-916
	TOTAL	66714651			

Till production of records the aforesaid amount is held under objection.

Officers In Charge of Development Section III during 2017-2018 and also at present :

1. Er Pravakar Senapati , EE

2. Er Nancy Pattnaik , AE

As per the Odisha Gazette Extraordinary No. 497 Cuttack , Tuesday , 31st March 2015 on Finance Department L . No. 7617 –FIN-RULE-1/2013/F/ Dt 26th March 2015 on Odisha Local Fund Audit (Amendment) Rules 2015 , Clause (5) : - The report under sub-rule (4) of the Examiner of Local Accounts may contain the following particulars , namely :-

(iii) serious breaches of accounts rule by the local authority , if any ;

(iv) payment contrary to law ;

(xiii) Irrespective of the money value of the objections , any serious irregularities such as system deficiencies , serious violation of rules and fraud noticed by local fund auditor , and intimated to the State Accountant General (Audit) ;

LOCAL FUND AUDIT, BHUBANESWAR, ODISHA

CATEGORY : University	Audit Report No : 466217/AR/2019-2020-BHUBANESWAR

PARA: 16 **AUDIT ON UNITS / DEPARTMENT**

16.1 - DDCE, UTKAL UNIVERSITY

Para-16.1.1: Preamble :-

DDCE is functioning w.e.f 15-10-1996. Since then DDCE is offering various courses under Management Programme, Computer Science and Application programme with multi undergraduate and Post Graduate courses.

Name of Accounts	Directorate of Distance and Continuing Education, Utkal University
Period of Accounts	2017-2018
Name of the Director during period of under Audit	Prof. Susmit Prasad Pani (Retd. On 30.11.2017) Dr. Sujit Kumar Acharya (Joined on 01.12.2017)
Name of Director during period of Audit	Dr. Sujit Kumar Acharya
Name of Auditor	Sitara Begum

Para-16.1.2: Financial Position of DDCE

The abstract financial position for the year 2017-2018 is furnished below

(i)	Opening Balance as on 01.04.2017	99376865.73
(ii)	RECEIPT during the year 2017-2018	184764755.25
(iii)	Total	284141620.98
(iv)	Expenditure during 2017-2018	115671271.11
(v)	Closing Balance as on 31.03.2018 (Audit)	168470349.87
(vi)	Closing Balance as on 31.03.2018 (Cash Book)	145745426.43
(vii)	Difference	22724923.44

The difference of Rs.22724923.44/- between the Closing Balance as per Audit and the Cash Book as on 31.03.2018 was dealt in last year Audit Report for the year 2016-2017.

Analysis of Closing Balance in Cash Book as on 31.03.2018

1) Cash = NIL

2) Amount in Bank = Rs.145745426.43

Total- = Rs.145745426.43

Para-16.1.3: Headwise detail Receipt figure for the year 2017-2018 on the accounts of DDCE is furnished below :

Sl. No.	PARTICULARS	Amt_Bank

1	Corpus Fund (8275)	**Rs. 3,000.00**
2	Course Fee (O: 12, N: 220/82)	Rs. 82,400.00
3	Course Fee (O: 587, N: 220/4129)	Rs. 1,97,600.00
4	Credit Interest in different accounts	Rs. 22,25,951.25
5	Exam Fee (O: 616, N: 220/4409)	Rs. 73,840.00
6	Fees (24)	Rs. 18,11,63,106.00
7	Fees (24) Prof. S.P Pani Amount Refund For Books	**Rs. 1,890.00**
8	Miscellaneous (O: 616, N: 220/4409)	Rs. 10,00,168.00
9	S.S.D.C (O: 616, N: 220/4409)	Rs. 16,800.00
		Rs. 18,47,64,755.25

Para-16.1.4: Headwise detail Expenditure figure for the year 2017-2018 on the accounts of DDCE is furnished below :

Sl. No.	Head of Account	Amount in Rs.
1	GF-1 Transfer of Fund to COF	**287680**
2	1/3rd share	**37053271**
3	Printing & paper- Paper	**1389910**
4	Printing- Study Material	**191871**
5	Printing & Paper- Printing Binding Charges	**10170**
6	Study material- purchase of study material- Management	**8214041**
7	Preparation of study material (including remuneration to authors, editor & others)	**125790**
8	Seminar and Conference (TA / DA / Contingency / Food and Accommodation	**220306**

	and others	
9	Garden	**75400**
10	House Keeping and Sanitation	**2337498**
11	Security	**870848**
12	SSDC- PCP	**143495**
13	Wages- Full Time	**4396454**
14	Wages Part Time	**969666**
15	Wages : EPF	**731750**
16	Unforeseen Contingency	**229998.11**
17	Office Expenses- Computer Stationary & Consumables	**93700**
18	Office Expenses- Telephone / EPABX / Fax / Photocopier (Internet)	**673021**
19	Office Expenses- Postage	**123725**
20	Office Expenses- Contingency	**481239**
21	Office Expenses- Vehicle Repair and Maintenance	**38872**
22	Office Expenses- fuel & other consumables	**138986**
23	Office Expenses- Vehicle- Insurance	**19406**
24	Building- Repair & Maintenance - Civil	**240513**
25	Building- Construction of New Building & Renovation of Existing Building-Old Administrative Block	**411900**
26	Construction of New Building & Renovation of Existing Building - Silver Jubilee Building	**31657500**
27	Admission Copunselling	**109600**
28	Sofatware Development & Up-gradation	**300000**
29	Website Design & Development & Up-gradation etc.	**30000**
30	Admission Advertisement	**374997**

31	Admission-printing of prospectus & forms	**832468**
32	Examination and Registration Fee-Management	**1376545**
33	Examination and Registration fee- Computer Science	**277520**
34	Exam & Registration Fees	**3674790**
35	Examination and Registration Fee-MA / M.Com/MSW & Others	**6528560**
36	Original Certificate Fee- Mgt.	**69400**
37	Examination- Center Charges- BA/B.Com	**413700**
38	Examination- Center Expenses- Mgt	**249935**
39	Center Expenses- Computer Sc. And Application	**20177**
40	Examination Center Expenses BA / B.Com	**212475**
41	Examination- Center Expenses MA / M.Com/ MSW & Others	**880185**
42	Examination - Zonal Valuation (DDCE)- Mgt	**323540**
43	Examination- Zonal Valuation (DDCE)- Computer Sc. & Application	**73493**
44	Examination- Zonal Valuation (DDCE)- MA / M.Com / MSW & Others	**1074597**
45	Central Valuation (allotted by University)	**622111**
46	Examination- Paper setting & Moderation etc. Mgt	**256650**
47	Paper setting & moderation- MA / Mcom / MSW & Others	**309350**
48	Equipment - Purchase	**1348610**
49	Equipment- Maintenance-	**863124**

	AMC	
50	Library - Magazines and Journals	**10234**
51	PCP- Mgt	**1825050**
52	Computer Sc. & Application	**253500**
53	PCP- BA / B.Com	**375225**
54	PCP- MA / M.Com/MSW & Others	**1858425**
	TOTAL-	**Rs. 11,56,71,271.11**

Para-16.1.5: Budget

Inspite of issue of objection memo budget of DDCE for the eyar 2017-2018 could not be produced to Audit.

Para-16.1.6: Grant in Aid

During the year 2017-2018 no grant in aid amount was taken to Main Cash Book of DDCE.

Para-16.1.7: UC Submission

During the year 2017-2018 no UC was submitted.

Para-16.1.8: Audit of Investment

The Term Deposit bunch and investment for the year 2017-2018 was produced to Audit the detail position is furnished below :

Sl. No.	FDR NO. ISSUED DATE	NAME OF THE BANK WHERE INVESTED	AMOUNT INVESTED	PERIOD OF INVESTMENT	RATE OF INTEREST	DATE OF MATURITY	MATURITY VALUE	FDR A/C NO.	REMARKS
1	529254 21.12.2017	SYNDICATE	4109655.14	12 MONTH	6.5	21.12.2018	4383364.78	801540511044	
2	529620 31.10.2017	SYNDICATE	13076320.82	12 MONTH	5.5	31.10.2018	13810488.36	8015/458/150	
3	529615 31.10.2017	SYNDICATE	13174759.48	12 MONTH	5.5	31.10.2018	13914453.83	8015/458/146	
4	529619	SYNDI	795460	12	6.5	31.10.2	848439	8015/40	

	31.10.2017	CATE	1.26	MONTH		018	0.5	5/15508	
5	672464 21.12.2012	SYNDICATE	15317.82	84 MONTH	6.5	21.12.2019	24055.4	80154050028880/1	
6	672463 29.12.2012	SYNDICATE	12876.44	84 MONTH	6.5	29.12.2019	20221.41	80154050028893/1	
7	740797 30.03.2017	SYNDICATE	14371399.39	1 Yr.	6.25%	30.03.2018	15328557.63	80154580000132/2	
8	740803 30.03.2017	SYNDICATE	15258534.94	1Yr.	6.5	30.03.2018	16274777.9	80154580000132/5	
9	740799 30.03.2017	SYNDICATE	13918472.02	1 Yr.	6.25	30.03.2018	14845464.65	80154580000132/4	
10	740798 30.03.2017	SYNDICATE	14367160.75	1 Yr.	6.5	30.03.2018	15324036.77	80154580000132/3	
11	740796 30.03.2017	SYNDICATE	15661286.29	1 Yr.	6.25%	30.03.2018	16704353.14	80154580000132/1	
12	672461 04.04.2	SYNDICATE	15356.45	72 MONTHS	6.50%	04.04.2019	22610.19	80154050028912/1	

	013								
13	672467 30.04.2013	SYNDICATE	14386.78	72 MONTHS	6.50%	30.04.2019	21182.49	80154050028800/1	
14	672460 30.04.2013	SYNDICATE	15591.58	72 MONTHS	6.50%	30.04.2019	22956.39	80154050028926/1	
15	672459 30.04.2013	SYNDICATE	62229.62	72 MONTHS	6.50%	30.04.2019	91624.28	80154050028943/1	
16	740935 22.08.2017	SYNDICATE	3439477.69	12 MONTH	6.5	22.08.2018	3668552.44	80154050014930/1	
17	740957 21.09.2017	SYNDICATE	4114191.5	12 MONTH	6.5	21.09.2018	4388203.27	80154050015475/1	
18	300539 09.04.2017	SYNDICATE	5306118.76	1 Yr.	6.75%	09.04.2018	5676240.36	80154050015279/1	
19	740997 31.10.2017	SYNDICATE	16988113.76	1 Yr.	6.5	31.10.2018	17941908.17	80154580000163/1	
20	740987 16.11.2017	SYNDICATE	14515188	1 Yr.	5.50%	16.11.2018	15330140.46	80154580000180/1	
21	301045	SYNDICATE	10047303.58	3 Yr.	7.25	17.10.2018	12464152.23	80154470001759/1	

	17.10.2015								
22	301687 01.10.2017	SYNDICATE	9900000	1YEAR	6.5	01.10.2018	10666016.08	80154050021145/1	**Syndicate Bank has returned interest amount of Rs.6,95,066.48 Vide VCC Sl. No.-29, SBO No.-672249, A/C No.-80154050028599 from dtd.01.10.2016 to 01.10.2019.**
23	301688 01.10.2017	SYNDICATE	145455.06	1YEAR	6.5	01.10.2018	155142.6	80154050021145/2	
24	301691 01.10.2017	SYNDICATE	232728.07	1YEAR	6.5	01.10.2018	248228.13	80154050021159/3	
25	301693 01.10.2017	SYNDICATE	113511.68	1YEAR	6.5	01.10.2018	121071.74	80154050021162/2	
26	301696	SYNDICATE	5902609.75	1YEAR	6.5	01.10.2018	6295730.92	801540500211	

	01.10.2017							76/3	
27	672349 01.10.2016	SYNDICATE	548969.26	36 MONTHS	6.6	01.10.2019	66892.54	80154050021176/9	
28	672350 01.10.2016	SYNDICATE	548969.26	36 MONTHS	6.6	01.10.2019	66892.54	80154050021176/10	
29	672249 01.10.2016	SYNDICATE	695066.48	36 MONTHS	7	01.10.2019	855932.19	8015405002859 9	
30	672455 01.10.2016	SYNDICATE	695066.48	36 MONTHS	7	01.10.2019	855932.19	8015405002859 9/1	
31	804493 09.06.2018	SYNDICATE	65217928.86	1 Yr.	7.07	09.06.2019	69952529.96	80155110000010/1	
32	858454 02.08.2017	SYNDICATE	5000000	1 Yr.	6.5	02.08.2018	5333008.04	80154050027311/1	
33	858455 02.08.2017	SYNDICATE	3000000	1 Yr.	6.5	02.08.2018	3199804.83	80154050021145/9	
34	672454 01.10.2017	SYNDICATE	771358.65	24 MONTHS	6.5	01.10.2019	877527.68	8015405002858 5/1	
35	672248 01.10.2017	SYNDICATE	771358.65	24 MONTHS	6.5	01.10.2019	877527.68	8015405002858 5/1	
		Total-	259981				278313		

			364.3				971.8		

Para-16.1.9: Advance

1) Advance outstanding as on 01.04.2017- Rs.87,08,050.00

2) Advance paid during 2017-2018- Rs. 84787.00

3) Total- Rs.87,92,837.00

4) Advance adjustment during 2017-2018- Rs.87,12,177.00

5) Advance outstanding 0n 31.03.2018- Rs. 80,660.00

Yearwise Break up of outstanding Advance

Upto 2011-2012- Rs.28,070.00

2012-2013- Rs. 90.00

2013-2014- Rs.35,000.00

2014-2015- Rs.15,000.00

2015-2016- NIL

2016-2017- Rs.2,500.00 (Adjusted on 13,09,2019 vide voucher no-1260-1262)

Total- Rs.80,660.00

Details of Advance Paid and Adjusted during the year 2017-2018

Sl. No.	Vr. No. / Date	Amount	Purpose	Name of the person	Date of Adjustment	Amount Adjusted	Outstanding Amt
1	254(B) / P.O. No.-072 / 2017, dtd.21.07. 2017	11000	Misc. Expenses and fuel cost of generator for conduct of Open House Session on the Theme-National Consultation of NCTE's Reform Plan Our Teachers,	Sri Giridhari Sahoo	P.O. No.-081 / 2017, 29.07.2017, Vr. No.-278	11000	NIL
2	308(A) / P.O. No.-090 / 2017/ dtd.11.08. 2017	1200	Celebration of 71th Independence Day in DDCE, Utkal University.	Sri Bhaskar Chandra Chand	P.O. No.-085 / 2017, 24.08.2018, Vr. No.-1057 to 1064	1200	NIL
3	301 / P.O. No.-091 / 2017 dtd. 11.08.2017	6200	Purchase of diesel for Silent Generator of DDCE.	Sri Balaram Sethy.	P.O. No.-122 / 2017 dtd 14.09.2017. Vr. No. 633 to 638	6200	NIL
4	498(A) / P.O. No.-103 / 2017 dtd.24.08. 2017	2500	Celebration of Ganesh Puja on 25.08.2017 at DDCE, Utkal	Sei Bhaskar Chandra Chand	P.O. No.-085 / 2017, 24.08.2018, Vr. No.-1057 to 1064	2500	NIL

			University.				
5	577 / P.O. No.-110 / 2017, dtd.08.09. 2017	6500	Purchase of diesel for Silent Generator of DDCE.	Sri Balaram Sethy.	P.O. No.-122 / 2017 dtd 14.09.2017. Vr. No. 633 to 638	6500	NIL
6	980 / P.O. No.- 170 / 2017, dtd.20.10. 2017	6600	Purchase of diesel for Silent Generator of DDCE.	Sri Balaram Sethy.	P.O. No.-188/2017, dtd.26.10. 2017 , Vr. No.-963 & 964	6600	NIL
7	1221 / P.O. No.-198 / 2017, dtd.03.11. 2017.	9500	Purchase of diesel for Silent Generator of DDCE.	Sri Balaram Sethy.	P.O. No.-206/2017, dtd.08.11. 2017 , Vr. No.-1284 & 1285	9500	NIL
8	1222 / P.O. No.-199 / 2017, dtd. 03.11.2017	2200	Purchase of diesel for Ambasador Vehicle No.-OR-02-AS-8222 of DDCE.	Sri Bairagi Charan Singh	P.O. No.-207/2017, dtd.08.11. 2017 , Vr. No.-1286	2200	NIL
9	1776 / P.O. No.-283 / 2018, dtd.03.01. 2018.	6387	Purchase of diesel for Vehicle No.-OR-02-AS-8222 and OR-02-BY-3525 of DDCE.	Sri Asisa Kumar Mishra	P.O. No.-324 / 2018, dtd.17.03. 2018, Vr. No.-1999 to 2004	6387	NIL
10	1856 /	1200	Celebratio	Sri	P.O.	1200	NIL

	P.O. No.-296 / 2018, dtd.19.01. 2018		n of 69th Republic Day at DDCE, Utkal University.	Bhaskar Chandra Chand	No.-085 / 2017, 24.08.201 8, Vr. No.-1057 to 1064		
11	1931 / P.O. No.-313 / 2018, dtd. 24.02.201 8	10500	Purchase of diesel for Silent Generator of DDCE.	Sri Balaram Sethy.	P.O. No.-325 / 2018, dtd.17.03. 2018, Vr. No.-2005 to 2007	10500	NIL
12	2140 / P.O. No.-330 / 2018, dtd.26.03. 2018	10500	Purchase of diesel for Silent Generator of DDCE.	Sri Balaram Sethy.	P.O. No.-341 / 2018, dtd.29.03. 2018, Vr. No.-2291 to 2296	10500	NIL
13	2141 / P.O. No.-331 / 2018, dtd.27.03. 2018	10500	Purchase of diesel for two Nos. Of Vehicles of DDCE.	Sri Bairagi Charan Singh	P.O. No.-342 / 2018, dtd.29.03. 2018, Vr. No.-2297 to 2298	10500	NIL
	Total-	**84787**				**84787**	

Para-16.1.10: Bank interest (Syndicate Bank) of the following Account , not credited to Cash

Book of DDCE, Utkal University

On tracing of Bank Pass book with reference to Cash book of DDCE, it is found that a sum of Rs 992113.93 as detailed below are the Bank interest accrued but not credited to Cash Book during the year under audit. On issue of objection memo the local authority replied that the same will be credited to Cash Book and reported to Audit at the time of Exit conference. Hence the amount of Rs 992113.93 is held under objection till production of the same.

Sl no	A/C NO	Date	Interest Accrued
1	80152160000021	30.06.17	370863.43

2	80152200000082	30.06.17	15991.81
3	80152200004129	30.06.17	8068.11
4	80152200004129	31.03.18	2219.11
5	80152010015666	31.03.18	592851.63
6	80152200008275	30.06.17	270.79
7	80152200004409	30.06.17	1849.05
		Total	992113.93

Para-16.1.11: Production of Analysis of Closing Balance on 31.03.18.

Details of Closing Balance bank wise and Cash on 31.03.18 not reflected in the Cash Book. 0n issue of objection statement local authority replied that the same will be furnished in Cash Book and reported to Audit at the time of Exit conference. Hence the same need be produced to Audit .

Para-16.1.12: Less amount of TDR reinvested than the Matured value of DDCE, UU, Vanivihar.

On Checking of TDR Register and TDR Certificate it is noticed that less amount reinvested than the actual matured value while making fresh TDR as shown below. As a result a sum of Rs 76111.16 is loss to DDCE. The reason of such irregularity has been asked through objection memo, in response to which the local authority replied that a letter to syndicate bank has been issued in this regard. After getting necessary compliance from bank the same will be `updated and will be produced at the time of Exit conference. Till then the amount of Rs 76111.16 is kept under objection.

Sl No	TDR No	Date of Maturity	Matured Value	Amount Reinvested	Less
1	529620	31.10.17	13078468.33	13076320.82	2147.51
2	529615	31.10.17	13176923.18	13174759.42	2163.76
3	529619	31.10.17	7956228.3	7954601.26	1627.04
4	740997	31.10.17	16991360.81	16988113.76	3247.05
5	301693	01.10.17	114774.47	113511.68	1262.79
6	301696	01.10.2017	5968272.76	5902609.75	65663.01

		Total			**76111.16**

16.2 - College Development Council

POM Page No.110 -111

1. Title Sheet

1	Name of the Institution	College Development Council,
2	Year of account under Audit	2017-18
3	Name of the local Authority during the year of A/C	Prof.SantoshTripathy, Deptt of PMIR(.01.04.2017 to 31.03.2018), I/c of CDC and IDP
4	Name of the local Authority at the time of audit.	Prof.Sabita Acharya , Deptt of Anthropology
5	Name of the Auditor	Smt.Pravat Nalini Dev
6.	Mandays alloted	10 mandays in terms of Party

2. List of records verified:

1. Acknowledgement letters

2. B.D deposit Register

3. GeneralFundCashBook

4. CDC Cash Book

5. Syndicate Bank Pass Book bearing A/c No.80162210016590

3. Financial Position

The College Development Council maintaining Cash Book and Pass Book from 17.12.2015 .The affiliated Colleges collect@Rs10 /per student from the Academic Session 2016-17 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 in a separate acconut.The Expenditure is made from the CDC account

Financial Position of College Development Council for the Year 2017-2018						
	CDC	IDP	MJMC	UGC	TOTAL	Remarks
O.B as on Dt 01.04.2017(as per audit)	2376528.13	1324885	319200	-523002	3497611.13	
Rpt during 17-18	2096884.08	1194082	0	0	3290966.08	CDC Receipt amount includes Bank Interest of Rs 91997.00
TOTAL	4473412.21	2518967.00	319200.00	-523002	6788577.21	
Exp during 17-18	120620.00	2773918.00	0	78762	2973300.00	
C.B as on Dt 31.03.2018(as per audit)	4352792.21	-254951.00	319200.00	-601764	3815277.21	
C.B as per Bank Pass Book as on Dt 31.03.2018 - Rs 38,15,277.21						
C.B as per Cash Book as on Dt 31.03.2018 - Rs 38,15,277.21						

On verbal query ,it is revealed that as the director CDC is also in charge of the other projects , he has taken the receipt / fund of other projects in CDC cash book and then transfered to the concerned Project, so the original vouchers are available in the concerned unit.ThexeroxcopyofotherprojectsarelyingatCDC.Thesamewillbeverifiedatconcernedunitattheti meofaudit.

Rs 78762/ spent from CDC Account towards 3rd

phase visit by UGC members on spot evaluation of construction of Womens' Hostel has been reimbursed by UGC and credited to CDC Bank account on Dt 23.07.2019.

POM Page No.110 -111

Nonproduction of Clarification on Reimbursement of IDP Expenditure from IDP fund

On checking College Development Council Account for the year 2017-2018 , it is found that the following transactions of Institutional Development Plan (IDP) has been done through CDC Account. It need to be stated to audit whether expenditure of **Rs 1,53,201.00 + Rs 8,400.00 (= Rs 161601.00)** for IDP from CDC Account (shown below) have been reimbursed from IDP Fund or not .

Receipt & Expenditure figure of Institutional Development Plan (IDP) during 2017-2018 done through CDC Account (Referred File No. 1 (World Bank Project on IDP) / 2017						
Date of Receipt	Receipt	Remarks on Rpt	Date of Expenditure	Expenditure	Remarks on Exp	General Remarks
21.10.17	1194082	IDP fund received in CDC A/c.	25.4.17	153201	Paid to Garima Caterer for IDP Meeting	Expenditure of Rs 121500/ (Rs 98000+Rs 23500) approved by the VC and concurred by the CoF , ordered to be met out of CDC Fund.
Total Receipt	1194082		23.6.17	1418235	IDP Fund received in CDC A/c in 16-17 and transferred to IDP A/c in	

					17-18 on opening of separate Bank A/c for IDP.	
			5.9.17	8400	Budget provision of Rs 9000/ for IDP Meeting approved by the VC and concurred by the CoF .	Paid to Gyan Ranjan Mishra . Purpose not mentioned in the Cash Book.
			2.1.18	1194082	Transferred to IDP A/c No. 80162010017174 from CDC A/c No. 80162210016590 which is the IDP Fund.	
			Total Expenditure	2773918		

No reply was received from the local authority. Till then , the amount of Rs 1,61,601.00 is held under objection.

Audit Certificate

Certified that the accounts of College Development Council , Utkal University, Vanivihar for the year 2017-18 has been covered under audit and found correct subjects to remarks offered in foregoing paragraph.

General Remarks

The maintenance of accounts is far from satisfactory. The accounts have not been maintained as per accounting rules prescribed in the OUAM 1987. So it is advised / suggested to maintain the records & registers as per rules.

16.3 - Department of English for the year 2017-18

1-TITLE SHEET-

Name of the institution	English Deptt.

Period of account audited	2017-18
Name of the HOD for the period under audit	Dr.Asim Ranjan Parhi
Name of the HOD at the time of audit	Dr.Asim Ranjan Parhi
Name of the Auditor	Sri Debashis Mallick
Duration of Audit	5 man days in terms of party

(A)Introductory-

The audit on the accounts of this department was last audited by the local fund audit for the period of 2016-17.The present audit is confined to the period 2017-18

(B)-Staff strength

i. Teaching staff

Sl no	Name of the Post	Sanctioned strength	Existing staff
1	Professor	2	1
2	Associate Professor	3	--
3	Assistant Professor	3	2

ii. Non-Teaching staff

Sl no	Name of the Post	Sanctioned strength	Existing staff
1	Sr. Asst.	1	--
2	Jr. Asst	1	1
3	Typist	1	--
4	Peon	1	1
5	Sweeper	1	1

(B)-Student strength

Sl no	Name of the course	No. of seats for the course	No. of students admitted
1	MA	40	40
2	M.Phil	10	10
3	PhD	16	16

2) Physical Verification-

Physical verification of cash could not be done due to non-maintenance of cash book

3) List of Verified records-

During the course of audit the following records and registers are produced to audit.

1-Examination Cash book with correspondence Bank Pass books and Cheque Books

2- Entrance Cash book with correspondence Bank Pass books and Cheque Books

3- HOD account Cash book with correspondence Bank Pass books and Cheque Books

4- Development Cash book with correspondence Bank Pass books and Cheque Books

5- Paid vouchers relating to year 2017-18

6-Stock Register

7- Other connected records, registers and files

4) Financial position-

Name of the cash book	**OB as on 1.04.2017 as per cash book**	**Receipt during the year of audit**	**Total**	**Expenditure during the year of audit**	**C.B as on 31.03.2018 as per cash book**	**C.B as on 31.03.2018 as per audit**	**Difference**
Examination Cash book	311721.29	69857.00	381578.29	39565.00	342013.29	342013.29	Nil
Development cash book	26754.46	71703.00	98457.46	31612.20	66845.26	66845.26	Nil
Entrance cash book	34248.00	384301.00	418549.00	159549.00	259000.00	259000.00	Nil
HOD account Cash book	700318.25	131437.00	831755.25	40000.00	791755.25	791755.25	Nil
Total	1073042.00	657298.00	1730340.00	270726.20	1459613.80	1459613.80	

Details of Cash Book wise Closing Balance as on date 31.03.2018

Name of the cash book	In shape of cash	In shape of Bank	In shape of FD/TDR	Total
Examination Cash book	-	342013.29	-	342013.29
Development cash book	-	66845.26	-	66845.26
Entrance cash book	-	259000.00	-	259000.00
HOD account Cash book	-	791755.25	-	791755.25
Total	-	1459613.80	-	1459613.80

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF EXAMINATION CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Centre fees	19800.00	Centre expenses	2880.00
Zone fees	30000.00	Zone expenses	26420.00
Bank interest	11857.00	Examination expenses	3065.00
M Phill form fill up fees	8200.00	M Phill form fill up fees paid	7200.00
TOTAL	69857.00	TOTAL	39565.00

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF DEVELOPMENT CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Development Fees received	70500.00	Telephone charges	2911.00
Bank Interest	1203	NAAC team exp.	12483.00

TOTAL	71703.00	Transfer to SBI Entrance account (for NAAC exp. purpose)	13435.00
		Bank Charges	283.20
		Exp. on I-card	2500.00
		TOTAL	31612.20

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF ENTRANCE CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Transfer from SBI Development account(for NAAC exp. purpose)	13435.00	M.A Entrance test exam expenses	101639.00
Bank Interest	4316.00	PHD Entrance test exam expenses	32100.00
M.A. Entrance fees received	199150.00	M.Phill Entrance test exam expenses	25810.00
PHD Entrance fees received	92400.00	TOTAL	159549.00
M. Phill Entrance fees received	75000.00		
TOTAL	384301.00		

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF HOD ACCOUNT CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
P.H.D. Course work fees	80000.00	Expenses towards Skill based workshop	40000.00
Bank Interest	26437.00	Total	40000.00
Contingency Received	25000.00		
TOTAL	131437.00		

5) **Details of closing balance as per bank passbook & cash book bank balance figure**

Name of the cash	Name of the bank	A/C No	Closing balance in	Closing balance in	Difference(A-B)	Remarks

book			passbook in (Rs) **(A)**	bank as mentioned cash book in (Rs) **(B)**		
Examination Cash book	SBI,U.U.Vanivihar	10164207255	342013.29	342013.29	0.00	
Development cash book	SBI,U.U.Vanivihar	10164206863	66845.26	66845.26	0.00	
Entrance cash book	SBI,U.U.Vanivihar	30063234193	259000.00	259000.00	0.00	
HOD account Cash book	SBI,U.U.Vanivihar	10164208601	791755.25	791755.25	0.00	
Total			1459613.80	1459613.80	0.00	

6) STOCK POSITION

Stock position of Durable items as on 31.3.2018 as provided by the English Department.

Sl.no.	Name of Items	No. of Items	Remarks
1	Godrej Almirah	21	
2	Wood Almirah	02	
3	Book rack	06	
4	Refrigerator	01	
5	Ovan	01	Damaged
6	Typewriter machine(Remington)	02	Damaged
7	Electronic typewriter	01	Damaged
8	Folding chair	03	
9	Gutting chair	50	
10	Moving chair	15	
11	Wood chair	04	
12	Plastic chair	08	

13	Wood Table (Single)	12	
14	Wood Desk	40	
15	Wood Bench	40	
16	Table-cum-Bench	25	
17	Podium(Electronic)	03	
18	Podium(wood)	03	
19	Projector	03	
20	Camera	01	Damaged
21	Laptop	05	01-Damaged
22	Computer-cum-Desktop	08	
23	Computer table	08	
24	Stabilizer	16	
25	A.C.	16	05 Damaged
26	Pedestal fan	01	
27	Emergency light	02	Damaged
28	Notice board	02	
29	Whiteboard	03	
30	Small white board	02	
31	Printer	05	
32	Xerox machine	03	01 Damaged
33	Ceiling fan	25	02 Damaged
34	Wall clock	02	
35	Tube light	25	
36	L Table	01 (in office room)	
37	High Desk for speech	02	damaged
38	Projector Screen	01	
39	LED Bulb	05	
40	LED T.V.	01	
41	Books	1000	
42	Speaker		
43	Aqua Guard	01	
44	Silver Box	01	

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 OGFR, an inventory of dead stock should be maintained in the department in form OGFR-6 showing the number received, the number disposed of (by transfer, sale, loss)and balance in hand for each kind of article. etc)

As per rule 106 of OGFR, an inventory should be checked by the competent authority once a year and a certificate of the result of check recorded.

As per rule 106 of OGFR articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. This may be done hence fourth and compliance reported to audit.

7) Investment- No investment has been found during the financial year 2017-18

8) Advances-Nil

9) GRANTS-Nil

10) UTILISATION CERTIFICATE-Nil

`11) MISAPPROPRIATION & DEFLACTION-Nil

12) LOSS STOCK &STORE-Nil

13) AUDIT OF RECEIPTS-

14) AUDIT OF EXPENDITURE-

Excess expenditure shown in Cash Book

During course of Audit, it is found that an amount of Rs.2880/- has been spent towards Centre expenses of 2nd & 4th Semester Examination of April/May'2017. But on scrutiny of the Bill, it is found that a sum of Rs.2840/- has actually been expended. The details are as follows:-

Vr./Dt.	Amt.	Amt. as per Audit	Excess
01/19.05.17	Rs.2880/-	Rs.2840/-	Rs.40/-

In this regard an objection memo was issued .In response to the audit objection memo the local authority deposited an amount of Rs 40.00 on dated 27.8.19 in SBI, Utkal University branch bank A/C no-10164207255 dated 27.08.19. Hence the para is dropped.

15) AUDIT ON WORKS-

16) AUDIT ON UNITS-

17-AUDIT ON SCHEME/PROGRAMME-

18-MISCELLANEOUS-

19-AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION-

20-RESULT OF AUDIT-

20.1-AUDIT CERTIFICATE-Certified that the accounts of English, Utkal university for the year 2017-18 have been covered under audit and found correct subject to the remarks offered in forgoing paragraph.

20.2-GENERAL REMARK-Much and efforts may be taken to ensure proper maintains of accounts, records and register for betterment of the Deptt.

16.4 - MaharajaSri Ramachandra UtkalUniversityPress

Name of theA/Cunder audit: MaharajaSri Ramachandra UtkalUniversityPress

Year ofA/C under audit :2017-2018(01.04.2017 - 31.03.2018)

Name of Professor I/C during the period under audit :Prof.Sri Manoj Kumar Sadual

Name of ProfessorI/C at the time of audit :Prof.Dr.Santosh Kumar Tripathy

Name of the auditor : Smt Pravat Nalini Dev

Mandaysconsumed :10mandays

Introduction:

The audit on the accounts of Maharaja Sri Ramachandra Utkal University Press was last conducted by the auditors of Local fund audit for the year 2016-17.The present audit isconfined to the period 2017 - 18.

List of Records verified:

1.StockregisterofPaperledger,Offsetledger,Misc.ledger

2.Stampaccountregister

3.Requisitionletterforissueofmainandadditional answer books,Delivery Challan Books,

4. Answer Book issueregister.

Staff Position

Sl.No.	**Name of the post**	No.of Sanctioned post	No.of Existing post
1	Manager	1	0
2	S.O.	1	0
3	Sr.AssistantIncludingStore	3	0
4	TimeKeeper	1	0
5	Sr.Typeist	1	0
6	Jr.Assistant	1	0
7	Receiver-cum-despatcher	1	0
8	IssueAssistant	1	0
9	Duftury	1	0
10	Attendant	1	0
11	Peon	3	0
12	RikshawPuller	1	0
13	Sweeper	1	0
TECHNICAL WING			
14	**JuniorProduction Officer**	**1**	**0**
READING SECTION			
15	SrProofReader	3	1
16	JuniorProofReader	1	0
17	Reviser	1	1

18	CopyHolder	3	0
COMPOSING SECTION			
19	SectionHolder	1	0
20	SeniorCompositor	5	1
21	JuniorCompositor	15	2
22	Distributor	4	0
23	Type Supplier	2	0
24	Proof Man		
MACHINE SECTION			
25	Machine Foreman	1	0
26	Senoir Machineman	1	1
27	Junior Machineman	4	2
28	Machine Flyboy	4	2
29	Impositor	2	0
30	Inkman	1	0
31	Form Washer	1	0
32	Roller Caster	1	0
MONO SECTION			
33	Mono Key Board Operator	1	0
34	Mono Casting Operator	1	0
BINDING SECTION			
35	Asst. Binding	1	0

	Foreman		
36	Senior Binder	3	1
37	Junior Binder	12	5
38	Helper	7	0

All the staffs working in the Press during the year 2017-2018 are getting their salary from the University main account.

Physical Verification of Cash

Since the Press has no cash transaction , hence it is not maintaining Cash Book.

Physical verification of Stamp A/C:

Physical Verification of Stamp Account was conducted on Dt 04.11.2019 and found stamps worth Rs 544.00 which agrees with the book balance of Stamp Register Page No.33 . Details are given below.

Service Postage stamp of Re 1 = Re 1.00 x 32 Nos = Rs 32/-

Postage stamp of Re 1 = Rs 1.00 X 201 Nos = Rs 201/-

Postage stamp of Re 2/- = Rs 2.00 x 144 Nos = Rs 288/-

Postage stamps of Rs.3/- =Rs 3.00x6Nos.=Rs 18.00

Postage stamps of Rs.5 /- = Rs 5.00 x 1 No = Rs 5.00

TOTAL = Rs 544.00

<u>StockPosition:</u>

StockpositionofPaperLedger2017-18.

Sl No	Particulars	OB as on 01.04.17	Rpt during 17-18	Total	Exp during 17-18	CB as on 31.3.18	Page Ref
1	ArtBoardpaper	15sheets	0	15 sheets	0 sheets	15sheets	05
2	Bondpaper(Executive)	7278 8sheets	-	7278sheets	0 sheets	7278sheets	10
3	Catridgepaper	23338 sheets	-	23338sheets	31sheets	23307sheets	15
4	Conquestpaper(plain)	0	0	0	0	0	20
5	ConquestPaper(Rolling)	253R 255sheets	-	253R 255sheets	-	253R 255sheets	25
6	Certificatepaper(Handmade)	9sheets	-	9sheets	-	9sheets	28
7	Coverpaper(pulpboard	218sheets	-	218 sheets	100 sheets	118sheets	30
8	D.F.paper	1854 R 440sheets	1928R			342R 440 sheets	85(vol.I)&41 (vol-II)
9	Demypaper	100R 400sheets	0	100R 400sheets	250 sheets		130 &72
10	Diplomapaper(Hand	1551	-	1551	-	1551	150

	made)	sheets		sheets		sheets	
11	Craft paper	1718 sheets	1678 sheets				35
12	D.C. maplitho	7R 50sheets	0	7R 50sheets	0	7R 50sheets	170 (vol.I) & 64 (vol.II)
13	Plastic coated paper	1640 sheets	-	1640 sheets	-	1640 sheets	180
14	Executive bond paper	2 packets	0	2 Packets	-	2 packets	131

Asascertainedfromthestaffandrecords, itisfound thatthepressisonlyworking/functioningaper therequisitionoftheUniversityrequirementsasandwhen .

StockPositionofBlankMORAnswerBooks:

BlankMORAnswerBookStockregisterPageno.9to12.

O.B ason01.4.17 =893500Nos.

Receipts =2000000Nos.

Total =2893500Nos.

Issued =1479200Nos.

C.B.ason31.3.18 =1414300Nos.

StockPositionofOffsetLedger:

Sl.no.	Particulars	O.B,	Receipts	Total	Issued	C.B.	Pageno.
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**
1	TracingpaperA/4	11 pkts	0	11pkts	4 pkts	7pkts	10&220
2	TracingpaperA/3	3 pkts	0	3 pkts	0	3 pkts	85
3	J.K.coppierA/4	0	10	10 pkts	8 pkts	2 pkts	60 & 146
4	J.K.coppier A/3	2 pkts	0	2 pkts	0	2 pkts	81

Investment:Noinvestmentmadeduringtheyear2017 -18.

Advances:Nil

AuditofReceipts:Nocomments

AuditofExpenditure:Nocomments

GRANTS-Nil

UTILISATIONCERTIFICATE-Nil

MISAPPROPRIATION&DEFLACTION-Nil

LOSSSTOCK&STORE-Nil

AUDITONWORKS-Nil

AUDITONUNITS-Nil

AUDITONSCHEME/PROGRAMM- Nil

MISCELLANIOUS-Nil

AUDITOFLOANS/DEPOSITS/CPFINCLUDINGPOSITION-Nil

AMOUNTHELD	AMOUNT	AMOUNT	SPOT	MISSAPPROPRIA

UNDER OBJECTION	SUGGESTED FORRECOVERY	SURCHARGEABL E	RECOVERY	TIONOFCASH
0.00	0.00	0.00	0.00	0.00

Audit Certificate

Certified that the accounts of Maharaja Sri Ramachandra Utkal,University Press, Utkal University, Vani vihar for the year 2017-18 has been covered under audit and found correct subjects to remarks offered in foregoing paragraph.

General Remarks

The maintenance of accounts is far from satisfactory. The accounts have not been maintained as per accounting rules prescribed in the OUAM 1987. So it is advised / suggested to maintain the records & registers as per rules.

16.5 - Sarala Devi Chhatri Niwas, Ladies Hostel no. 3

LADIES HOSTEL -3

TITLE SHEET

Name of the Institution	Sarala Devi Chhatri Niwas, Ladies Hostel no. 3
Year of the account audited	2017-18
Name of the Audit Superintendent during 2017-18	Jyotshna Mayee Pradhan, Asst. Professor
Name of the Audit Superintendent during	Jyotshna Mayee Pradhan, Asst. Professor

2019-20	

PHYSICAL VERIFICATION:

Physically verified the main cash book of the ladies hostel no.3 on 16.5.19 before transaction and found cash in hand Rs. 0.00(nil) on the date of verification but the cash book is remained without entries w.e.f dt. 10.5.19 till the date of verification.

LIST OF VERIFIED RECORDS:

1. Main cash book
2. Pass book bearing account no. 10164206375
3. Caution money register
4. M.R. Book no. 123(sl. No. 11385-11400), 124(sl.no. 11401-11500), 125 (sl. No. 11501 & 11502)
5. Voucher Guard file for the account year 2017-18
6. Wage payment Register.
7. Remuneration Payment Register
8. Fixed deposit certificates in original (5nos)
9. Related files and registers.

STAFF POSITION:

Name of the Post	No.
Hostel Superintendent	1
Assistant (Establishment & Mess)	2
Word Boy/Girl	3
Sweeper	1
Gardener	1
Attendant	1

FINANCIAL POSITION:

Opening balance as on 1.4.2017	377644.58
Total received during 2017-18	405203.00
Grand Total	782847.58
Total Expenditure during 2017-18	409582.75
Closing balance as per audit	373264.83
Closing balance as per cash book	373264.83

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Admission Fee	393940.00	Contingency	56965.00
Interest	11263.00	Remuneration/wages	301600
TOTAL	405203	AMC	4890.00
		Bank charges	1143.75
		Refund of Caution Money	44984.00
		TOTAL	409582.75

DETAILS OF CLOSING BALANCE IN CASH BOOK AS ON 31.3.18.

Closing balance in shape of cash as on 31.3.18	Closing balance in bank account bearing account no. 10164206375 as on 31.3.18	Total
0.00	373264.83	373264.83

DETAILS OF THE CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK:

Name of the Bank	A/C No.	Closing balance as on 31.3.18 as per pass book	Closing balance in bank as on 31.3.18 as per cash book	Difference
S.B.I. U.U. Vanivihar Branch	10164206375	374164.83	373264.83	900.00

DETAIL OF THE CHEQUE REMAINED UN-ENCASHED AS ON 31.3.18:

Cheque No.	Date	Amount	Date of encashment
250775	16.5.16	450.00	Not encashed till 31.3.18
450877	27.5.16	450.00	Not encashed till 31.3.18
TOTAL		900.00	

RECONCILIATION :

Closing balance in cash book as on 31.3.18	373264.83
Add the amount not encashed till 31.3.18	900
Closing balance in pass book as on 31.3.18	374164.83

INVESTMENT:

SL. No.	TDR/STDR No.	Period of investment	Rate of interest	Principal amount	Value date	Maturity date	Renewal date	Principal amount on the date of renewal
1	10164312351	1 yr.	6.75%	71050.00	17.8.17	17.8.18	17.8.19	79884.00
2	10164312340	1 yr.	6.75%	71965.00	17.8.17	17.8.18	17.8.19	80914.00
3	10164312317	3 yr	6.5%	81197.05	6.3.18	6.3.21		
4	10164312191	1 yr.	6.75%	457126.00	9.8.17	9.8.18	8.8.19	509997.00
5	10164311685	1 Yr.	6.75%	982723.00	31.7.17	31.7.18	30.7.19	1096198.00

16.5.1 <u>Irregularities in maintenance of collection of cash from students towards examination fee/centre charges/ admission fee:</u>

On verification of Main Cash Book of Ladies Hostel No. 3 , Utkal University , it is seen that an amount of Rs. 393940.00 has been collected towards admission fee. It is seen that the local authority has not produced the stock register of the money receipts books of the hostel account for verification.As such the transparency of the collected money is under doubt. The entire maintenance of the collection in hostel account of the hostel no. 3 violates the Odisha University Accounts manual 1987 Para 17(i) which envisages that “Before bringing a receipt book into use, a certificate shall be recorded therein after verification as to the no. of receipts contained therein. A record of all receipt books shall be maintained in the register of Receipt Books in Form no. 12”.

As per OGFR(26) the departmental regulations should prescribe the procedure rules for the maintenance of a proper account of the receipt and issue of the receipt books, the no. of receipt books to be issued at a time to each officer’s and check with the officer’s accounts of the used books when returned.

Further, OTC 41(1) stated that the head of an office where money is received on behalf of the government must give the payer a receipt duly signed by him after he has satisfied himself, before signing the receipt and initialing its counterfoil, that the amount has been properly entered in the cash book. If the circumstances so justify he may at his discretion

authorize any other officer subordinate to him whether gazetted / non-gazetted to sign such receipts for him.

Again As per Odisha University Accounts Manual Chapter 3, Para 11(iii)(a), it is stated that when money is deposited in cash at the University cash counter, the counter assistant shall issue a receipt in Form no. 3 for the amount noting therein the purpose for which the amount is received. The amount received shall be entered clearly in words as well as in figure. Overwritting shall be avoided, mistakes shall be scrolled through in red ink and the correction written legibly by its side on both the original and duplicate of the receipt and the same initiated by the Finance Officer before the original receipt is issued to the concerned person.

In response to the objection statement , the local authority has complied as " noted it for future guidance". Under such circumstances, the attention of the the administrative authority of the institution is drawn to look into the matter so as to regularise such type of irregular maintenance.

16.6.2 <u>Irregular maintenance of Stock Register:</u>

As per Odisha University Accounts Manual, Chapter VII , Para 51 separate accounts should be kept of

a) “Dead Stock” for plants machinery, furniture, equipment, fixtures etc.

b) Other Stores, and consumables at the place of use and the central stores department if procured and transferred to them. While stores accounts (inventory) are ordinarily be maintained at the site of the dead stock or equipment using department wherever desirable additional inventories also shall be maintained.

As per Odisha University Accounts Manual, Chapter 7 , Para 55 it is instructed thereof that “all stores received shall be examined, listed , counted measured or weighed as the case may be by a responsible officer, when delivery is taken and a certificate to the effect that the quantities thereof are correct is to be recorded on the body of the respective invoices . the Officer In Charge of the stores or the Head of the P.G. Department in case of department purchases shall be required to give the following certificate on the body of the invoice/bills while, forwarding them to the finance officer for payment”.

a) The articles mentioned in the bill have been received in good condition and in accordance with the quality for which order was placed.

b) The articles have been entered in the stock register at Page:

c) The price mentioned against each article is according to the quoted price already accepted and the bill is transmitted for payment of Rs.

d) The monetary limits for purchase of articles have not been exceeded.

e) The administrative approval for the above purchases should be obtained from the competent authority of the department.

In response to the objection statement the local authority has replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

Physical Verification of Stores:

As perOdisha University Accounts Manual, Chapter 7 , Para 57 (i)Physical verification of all stock and 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 authorised by the V.C.in this behalf subject to the condition that the verification shallnot be entrusted to a person who is (a) the custodian of the stores or (b) the ledger keeper as accountant of the stores to be verified or (c) who is employed under the coustodian, the ledger keeper or the accountant.

Further, it is also instructed that “A certificate ofverification of stores with its results shall be recorded on the inventory of the store ledgers at theappropriate pages. In case of perishable stores, the verification shall be made twice a year”.

Again, As per Odisha University Accounts Manual, Chapter 7 , Para 57 (ii) while making physical verification, the following points shall invariably be observed;

i) Verification preferably shall always be made in the presence of the officer responsible for the custody of the stores or his authorised representative.

ii) All discrepancies resulting from depreciation (normal usage, shrinkages etc.) shall be brought to account immediately, so that the stores account may represent the true state of affairs, and

iii) Shortages and damages as well as unserviceable stores, shall be reported immediately to the V.C through the finance officer.

iv) Stores held in excess of the requirements over a reasonable period or in excess of prescribed maximum limits shall be brought out. Ordinarily, stores remaining in stock for over a year shall be considered surplus unless there is good reason to treat them otherwise, surplus and obsolete stores shall be brought to the notice of the V.C through finance officer for disposal.

v) Losses/shortages not due to depreciation shall be classified under the following heads:

i) Losses due to theft or fraud

ii) Losses due to neglect.

iii) Losses due to an act of God and other calamities such as fire etc

iv) Losses on account of obsolescence of stores as purchase made in excess of requirements.

v) Losses arising from incorrect or careless accounting .

vi) Other losses due to damage etc.

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(b) it is instructed therein that " any excess detected during stock taking shall after investigations, be entered in the stock accounts at once as a receipt with the remarks "excess" found on stock verified".

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(c) it is instructed therein that "In case of discrepancy between the count and quality of stock entry in the stock register and the stock found in actual verification, the responsibility shall be fixed after due investigation".

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(d) it is instructed therein that "any defalcation or fraud detected or suspected to have been perpetuated shall be reported immediately to the V.C for further necessary action . The procedure will be the same as laid down in Chapter-III (rules) for cash".

In response to the objection statement the local authority has replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

RESULT OF AUDIT:

AMOUNT HELD UNDER OBJECTION	AMOUNT SUGGESTED FOR RECOVERY	AMOUNT SURCHARGEABLE	SPOT RECOVERY	MISSAPPROPRIATION OF CASH
0.00	0.00	0.00	0.00	0.00

GENERAL REMARKS: It is considered from the audit point of view that the maintenance of the account is far form satisfactory in view of the objection & the remarks given in the foregoing paragraphs.

AUDIT CERTIFICATE

Certified that the accounts of **Saraladevi Chhatrinibasa (Ladies' Hostel no.3)**, **UtkalUniversity** for the year 2017-18 has been covered under audit and found correct

subject to the remarks offered in forgoing paragraph.

16.6 - Shailabala Chhatri Niwas Ladies Hostel No.6

SHAILABALA CHHATRI NIWAS , LADIES HOSTEL NO.6

TITLE SHEET:

Name of the Institution	Shailabala Chhatri Niwas (Ladies Hostel No.6)
Year of the account audited	2017-18
Name of the Audit Superintendent during 2017-18	Asst. Professor Seema Mallik, Political science (till May 2019)
Name of the Audit Superintendent during 2019-20	Rashmita sahoo,Asst Prof. M.B.A Deptt.

PHYSICAL VERIFICATION:

Physically verified the main cash book of the ladies hostel no.6 on 26.7.19 before transaction and found cash in hand Rs. 0.00(nil) on the date of verification but the cash book is remained without entries w.e.f dt. 15.2.19 till the date of verification.

LIST OF VERIFIED RECORDS:

1. Main cash book
2. Pass book of syndicate bank bearing a/c no. 80162210011253.
3. Caution money register
4. M.R. Book No.5(sl.no. 220 to 250), Book no. 6(sl.no. 251 & 252)
5. Voucher Guard file for the account year 2017-18
6. common stock register,
7. Wage payment Register.
8. Remuneration Payment Register
9. Related files and registers.

STAFF POSITION:

Name of the Post	No.
Hostel Superintendent	1
Assistant	1
Word Boy/Girl	2
Sweeper	2
Matron	1
Watch man	1
Helper to cook	1

FINANCIAL POSITION:

Opening balance as on 1.4.2017	98492.98
Total received during 2017-18	97186.86
Grand Total	195679.84
Total Expenditure during 2017-18	126750
Closing balance as per audit	68929.84
Closing balance as per cash book	68929.84

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Admission Fee	95050	Contingency	11560
Interest	1936.86	Remuneration/wages	77900
miscllaneous	200	Bank charges	390
TOTAL	97186.86	Refund of Caution Money	36900
		TOTAL	126750

DETAILS OF CLOSING BALANCE IN MAIN CASH BOOK AS ON 31.3.18.

Closing balance in shape of cash as on 31.3.18	Closing balance in bank account 80162210011253 as on 31.3.18	Total
0.00	68929.84	68929.84

DETAILS OF THE CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK:

Name of the	A/C No.	Closing balance	Closing balance	Difference

Bank		as on 31.3.18 as per pass book	in bank as on 31.3.18 as per cash book	
Syndicate Bank, U.U. Vani vihar	80162210011253	68929.84	68929.84	0.00

INVESTMENT: NIL

16.6.1 Irregularities in maintenance of collection of cash from students towards examination fee/centre charges/ admission fee:

On verification of Main Cash Book of Ladies Hostel No. 6 Utkal University, Vani Vihar , it is seen that an amount of Rs. 95050.00 has been collected towards admission fee. It is seen that the local authority has not produced the stock register of the money receipts books of the hostel account for verification.As such the transparency of the collected money is under doubt. The entire maintenance of the collection in hostel account of the hostel no. 6 violates the Odisha University Accounts manual 1987 Para 17(i) which envisages that “Before bringing a receipt book into use, a certificate shall be recorded therein after verification as to the no. of receipts contained therein. A record of all receipt books shall be maintained in the register of Receipt Books in Form no. 12”.

As per OGFR(26) the departmental regulations should prescribe the procedure rules for the maintenance of a proper account of the receipt and issue of the receipt books, the no. of receipt books to be issued at a time to each officer’s and check with the officer’s accounts of the used books when returned.

Further, OTC 41(1) stated that the head of an office where money is received on behalf of the government must give the payer a receipt duly signed by him after he has satisfied himself, before signing the receipt and initialing its counterfoil, that the amount has been properly entered in the cash book. If the circumstances so justify he may at his discretion authorize any other officer subordinate to him whether gazetted / non-gazetted to sign such receipts for him.

Again As per Odisha University Accounts Manual Chapter 3, Para 11(iii)(a), it is stated that when money is deposited in cash at the University cash counter, the counter assistant shall issue a receipt in Form no. 3 for the amount noting therein the purpose for which the amount is received. The amount received shall be entered clearly in words as well as in figure. Overwritting shall be avoided, mistakes shall be scrolled through in red ink and the correction written legibly by its side on both the original and duplicate of the receipt and the same initiated by the Finance Officer before the original receipt is issued to the concerned person.

In response to the objection statement , the local authority has complied as " noted it for future guidance". Under such circumstances, the attention of the the administrative authority of the institution is drawn to look into the matter so as to regularise such type of irregular maintenance.

16.6.2 Irregular maintenance of Stock Register:

As per Odisha University Accounts Manual, Chapter VII , Para 51 separate accounts should be kept of

a) “Dead Stock” for plants machinery, furniture, equipment, fixtures etc.

b) Other Stores, and consumables at the place of use and the central stores department if procured and transferred to them. While stores accounts (inventory) are ordinarily be maintained at the site of the dead stock or equipment using department wherever desirable additional inventories also shall be maintained.

As per Odisha University Accounts Manual, Chapter 7 , Para 55 it is instructed thereof that “all stores received shall be examined, listed , counted measured or weighed as the case may be by a responsible officer, when delivery is taken and a certificate to the effect that the quantities thereof are correct is to be recorded on the body of the respective invoices . the Officer In Charge of the stores or the Head of the P.G. Department in case of department purchases shall be required to give the following certificate on the body of the invoice/bills while, forwarding them to the finance officer for payment”.

a) The articles mentioned in the bill have been received in good condition and in accordance with the quality for which order was placed.

b) The articles have been entered in the stock register at Page:

c) The price mentioned against each article is according to the quoted price already accepted and the bill is transmitted for payment of Rs.

d) The monetary limits for purchase of articles have not been exceeded.

e) The administrative approval for the above purchases should be obtained from the competent authority of the department.

In response to the objection statement the local authority has replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

Physical Verification of Stores:

As perOdisha University Accounts Manual, Chapter 7 , Para 57 (i)Physical verification of all stock and 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 authorised by the V.C.in this behalf subject to the condition that the verification shallnot be entrusted to a person who is (a) the custodian of the stores or (b) the ledger keeper as accountant of the stores to be verified or (c) who is employed under the coustodian, the ledger keeper or the accountant.

Further, it is also instructed that “A certificate ofverification of stores with its results shall be recorded on the inventory of the store ledgers at theappropriate pages. In case of perishable stores, the verification shall be made twice a year”.

Again, As per Odisha University Accounts Manual, Chapter 7 , Para 57 (ii) while making physical verification, the following points shall invariably be observed;

i) Verification preferably shall always be made in the presence of the officer responsible for the custody of the stores or his authorised representative.

ii) All discrepancies resulting from depreciation (normal usage, shrinkages etc.) shall be brought to account immediately, so that the stores account may represent the true state of affairs, and

iii) Shortages and damages as well as unserviceable stores, shall be reported immediately to the V.C through the finance officer.

iv) Stores held in excess of the requirements over a reasonable period or in excess of prescribed maximum limits shall be brought out. Ordinarily, stores remaining in stock for over a year shall be considered surplus unless there is good reason to treat them otherwise, surplus and obsolete stores shall be brought to the notice of the V.C through finance officer for disposal.

v) Losses/shortages not due to depreciation shall be classified under the following heads:

i) Losses due to theft or fraud

ii) Losses due to neglect.

iii) Losses due to an act of God and other calamities such as fire etc

iv) Losses on account of obsolescence of stores as purchase made in excess of requirements.

v) Losses arising from incorrect or careless accounting .

vi) Other losses due to damage etc.

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(b) it is instructed therein that “ any excess detected during stock taking shall after investigations, be entered in the stock accounts at once as a receipt with the remarks “excess” found on stock verified”.

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(c) it is instructed therein that “In case of discrepancy between the count and quality of stock entry in the stock register and the stock found in actual verification, the responsibility shall be fixed after due investigation”.

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(d) it is instructed therein that “any defalcation or fraud detected or suspected to have been perpetuated shall be reported immediately to the V.C for further necessary action . The procedure will be the same as laid down in Chapter-III (rules) for cash”.

In response to the objection statement the local authority has replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

RESULT OF AUDIT:

AMOUNT HELD UNDER OBJECTION	AMOUNT SUGGESTED FOR RECOVERY	AMOUNT SURCHARGEABLE	SPOT RECOVERY	MISSAPPROPRIATION OF CASH
0.00	0.00	0.00	0.00	0.00

GENERAL REMARKS: It is considered from the audit point of view that the maintenance of the account is far form satisfactory in view of the objection & the remarks given in the foregoing paragraphs.

AUDIT CERTIFICATE

Certified that the accounts of Shailabala **Chhatrinibasa (Ladies’ Hostel no.6)**, **UtkalUniversity** for the year 2017-18 has been covered under audit and found correct subject to the remarks offered in forgoing paragraph.

16.7 - DEMONSTRATION AND RESEARCH CENTRE FOR EARLY EDUCATION, REMEDIAL SCHOOL

Demonstration And Research Centre for Early Education, Remedial School.

TITLE SHEET

Name of the Institution	Demonstration And Research Centre for Early Education, Remedial School.
Year of the account audited	2017-18
Name of the local authority during 2017-18	Prof. Bhaswati Pattnaik, HOD, Psychology Department.

Name of the local authority during 2019-20	Prof. Bhaswati Pattnaik, HOD, Psychology Department.

PHYSICAL VERIFICATION:

Physically verified the main cash book of the DARCEE on 28.5.19 before transaction and found cash in hand Rs. 0.00(nil) on the date of verification which tallies with the book balance.

LIST OF VERIFIED RECORDS:

1. Main cash book
2. Pass book bearing a/c no. 80162200002710.
3. Admission M.R. Book 2017-18 w.e.f sl. No. 1401 to 1458 (cancelled w.e.f. 1459 to 1500) and Form Selling M.R. Books 2017-18 w.e.f 158 to 170 (cancelled w.e.f sl. No. 171 to 200) M.R. Books 2018-19 w.e.f 201 to 250 .
4. General Stock register.
5. Paid Vouchers for the account year 2017-18
6. Related files and registers.

STAFF POSITION:

Name of the Post	No.
Senior Teacher	1
Assistant Teacher	1
Child Care Attendant	1
Gardener –cum-watchman	1
Aya	1
Aquarium task	1

STUDENT POSITION:

Total No. of seats allotted	60
Students Admitted	58

FINANCIAL POSITION:

Opening balance as on 1.4.2017	324279.31
Total received during 2017-18	273491.39
Grand Total	597770.7
Total Expenditure during 2017-18	185555
Closing balance as per audit	412215.7
Closing balance as per cash book	412215.7

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Admission Fee	249900.00	Remuneration/wages	82960.00
Form fill-up fee	6200.00	Office Contingency	92595.00
Interest	17391.39	Festival advances (5 no. of installments have been paid out of 10 no. of instalments)	10000.00
TOTAL	273491.39	TOTAL	185555.00

DETAILS OF CLOSING BALANCE IN CASH BOOK AS ON 31.3.18.

Closing balance in shape of cash as on 31.3.18	Closing balance in bank account as on 31.3.18	Total
0.00	412215.70	412215.70

DETAILS OF THE CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK:

Name of the Bank	A/C No.	Closing balance as on 31.3.18 as per pass book	Closing balance in bank as on 31.3.18 as per cash book	Difference
Syndicate Bank, Utkal University Campus,	80162200002710	412215.70	412215.70	0.00

INVESTMENT: NIL

16.7.1 <u>Irregularities in maintenance of collection of cash from students towards examination fee/centre charges/ admission fee:</u>

On verification of DARCEE account Cash Book for the account year 2017-18 , it is seen that an amount of Rs. 249900.00 has been collected towards admission fee. It is seen that the local authority has not produced the stock register of the money receipts books of the hostel account for verification.As such the transparency of the collected money is under doubt. The entire maintenance of the collection in DARCEE account of the DARCEE violates the Odisha University Accounts manual 1987 Para 17(i) which envisages that “Before bringing a receipt book into use, a certificate shall be recorded therein after verification as to the no. of receipts contained therein. A record of all receipt books shall be maintained in the register of

Receipt Books in Form no. 12".

As per OGFR(26) the departmental regulations should prescribe the procedure rules for the maintenance of a proper account of the receipt and issue of the receipt books, the no. of receipt books to be issued at a time to each officer's and check with the officer's accounts of the used books when returned.

Further, OTC 41(1) stated that the head of an office where money is received on behalf of the government must give the payer a receipt duly signed by him after he has satisfied himself, before signing the receipt and initialing its counterfoil, that the amount has been properly entered in the cash book. If the circumstances so justify he may at his discretion authorize any other officer subordinate to him whether gazetted / non-gazetted to sign such receipts for him.

Again As per Odisha University Accounts Manual Chapter 3, Para 11(iii)(a), it is stated that when money is deposited in cash at the University cash counter, the counter assistant shall issue a receipt in Form no. 3 for the amount noting therein the purpose for which the amount is received. The amount received shall be entered clearly in words as well as in figure. Overwritting shall be avoided, mistakes shall be scrolled through in red ink and the correction written legibly by its side on both the original and duplicate of the receipt and the same initiated by the Finance Officer before the original receipt is issued to the concerned person.

In response to the objection statement , the local authority has complied as " noted it for future guidance". Under such circumstances, the attention of the the administrative authority of the institution is drawn to look into the matter so as to regularise such type of irregular maintenance.

16.7.2 <u>Irregular maintenance of Stock Register:</u>

As per Odisha University Accounts Manual, Chapter VII , Para 51 separate accounts should be kept of

a) "Dead Stock" for plants machinery, furniture, equipment, fixtures etc.

b) Other Stores, and consumables at the place of use and the central stores department if procured and transferred to them. While stores accounts (inventory) are ordinarily be maintained at the site of the dead stock or equipment using department wherever desirable additional inventories also shall be maintained.

As per Odisha University Accounts Manual, Chapter 7 , Para 55 it is instructed thereof that "all stores received shall be examined, listed , counted measured or weighed as the case may be by a responsible officer, when delivery is taken and a certificate to the effect that the quantities thereof are correct is to be recorded on the body of the respective invoices . the Officer In Charge of the stores or the Head of the P.G. Department in case of department purchases shall be required to give the following certificate on the body of the invoice/bills

while, forwarding them to the finance officer for payment".

a) The articles mentioned in the bill have been received in good condition and in accordance with the quality for which order was placed.

b) The articles have been entered in the stock register at Page:

c) The price mentioned against each article is according to the quoted price already accepted and the bill is transmitted for payment of Rs.

d) The monetary limits for purchase of articles have not been exceeded.

e) The administrative approval for the above purchases should be obtained from the competent authority of the department.

In response to the objection statement the local authority has replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

Physical Verification of Stores:

As perOdisha University Accounts Manual, Chapter 7 , Para 57 (i)Physical verification of all stock and 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 authorised by the V.C.in this behalf subject to the condition that the verification shallnot be entrusted to a person who is (a) the custodian of the stores or (b) the ledger keeper as accountant of the stores to be verified or (c) who is employed under the coustodian, the ledger keeper or the accountant.

Further, it is also instructed that "A certificate ofverification of stores with its results shall be recorded on the inventory of the store ledgers at theappropriate pages. In case of perishable stores, the verification shall be made twice a year".

Again, As per Odisha University Accounts Manual, Chapter 7 , Para 57 (ii) while making physical verification, the following points shall invariably be observed;

i) Verification preferably shall always be made in the presence of the officer responsible for the custody of the stores or his authorised representative.

ii) All discrepancies resulting from depreciation (normal usage, shrinkages etc.) shall be brought to account immediately, so that the stores account may represent the true state of affairs, and

iii) Shortages and damages as well as unserviceable stores, shall be reported immediately to the V.C through the finance officer.

iv) Stores held in excess of the requirements over a reasonable period or in excess of prescribed maximum limits shall be brought out. Ordinarily, stores remaining in stock for over a year shall be considered surplus unless there is good reason to treat them otherwise, surplus and obsolete stores shall be brought to the notice of the V.C through finance officer for disposal.

v) Losses/shortages not due to depreciation shall be classified under the following heads:

i) Losses due to theft or fraud

ii) Losses due to neglect.

iii) Losses due to an act of God and other calamities such as fire etc

iv) Losses on account of obsolescence of stores as purchase made in excess of requirements.

v) Losses arising from incorrect or careless accounting .

vi) Other losses due to damage etc.

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(b) it is instructed therein that " any excess detected during stock taking shall after investigations, be entered in the stock accounts at once as a receipt with the remarks "excess" found on stock verified".

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(c) it is instructed therein that "In case of discrepancy between the count and quality of stock entry in the stock register and the stock found in actual verification, the responsibility shall be fixed after due investigation".

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(d) it is instructed therein that "any defalcation or fraud detected or suspected to have been perpetuated shall be reported immediately to the V.C for further necessary action . The procedure will be the same as laid down in Chapter-III (rules) for cash".

In response to the objection statement the local authority has replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

RESULT OF AUDIT:

AMOUNT HELD UNDER OBJECTION	AMOUNT SUGGESTED FOR	AMOUNT SURCHARGEABLE	SPOT RECOVERY	MISSAPPROPRIATION OF CASH

	RECOVERY			
0.00	0.00	0.00	0.00	0.00

GENERAL REMARKS: It is considered from the audit point of view that the maintenance of the account is far form satisfactory in view of the objection & the remarks given in the foregoing paragraphs.

AUDIT CERTIFICATE

Certified that the accounts of DARCEE, **UtkalUniversity functioning under Psychology department** for the year 2017-18 has been covered under audit and found correct subject to the remarks offered in forgoing paragraph.

16.8 - PSYCHOLOGY DEPARTMENT

PSYCHOLOGY DEPARTMENT

TITLE SHEET

Name of the Institution	Psychology department
Year of the account audited	2017-18
Name of the local authority during 2017-18	Prof. Bhaswati Pattnaik, HOD, Psychology Department.
Name of the local authority during 2019-20	Prof. Bhaswati Pattnaik, HOD, Psychology Department.

PHYSICAL VERIFICATION:

Physically verified the main cash book of the Psychology department on 10.6.19 before transaction and found cash in hand Rs. 2804.00 (Two thousand eight hundred and four) which tallies with the book balance on the date 10.6.19 .

LIST OF VERIFIED RECORDS:

1. Main cash book & correspondence pass book bearing a/c no.10164208667
2. Vouchers for the account year 2017-18
3. Common Stock Register.
4. Skill development subsidiary cash book .
5. Vouchers for the year 2016-17 to see the expenditure made on skill development.

6. Check disbursement register.
7. Related files and registers.
8. Library stock book.(upto sem no. 8608)

STAFF POSITION:

Name of the Post	No.
Professor	2
Asst. Professor	5
Associate Professor	1
Sr. Typist	1
Technical Typist	1
Lab-technician	1
Duftary	2
	13

STUDENT POSITION:

Name of the Course	No. of Seats for the course	No. of Students admitted
Phd course work	8	7
M.Phil	10	10
M.A	48	48

CASH BOOK WISE FINANCIAL POSITION:

Name of the Cash Book	O.B as on 1.4.17 TOTAL	Total amount received during 2017-18	Grand Total	Total Expenditure during 2017-18	C.B as per Cash Book as on 31.3.18	C.B as per audit on 31.3.18	Difference
Main Cash Book	940400.80	758534.00	1698934.80	431422.25	1267510.55	1267512.55	2.00 (Difference due to Less OB taken on date1.04.16 in cash

							book

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF MAIN CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Departmental share towards entrance examination received from P.G.Council	154100	Skill development (balance payment)	25000
Departmental share towards M.A/M.phil admission/Re-admission received from P.G.Council	219500	Deposited of examination fee collected to COF	142155
Departmental share towards PHD Course work received from P.G.Council	46800	prize	8000
Examination fee collection	167455	Remuneration to guest faculty	36500
Interest	40679	Entrance examination	40646
Field trip	30000	Office expenses	33965
Office expenses	60000	Bank charges	145.25
Lab-equipment	40000	Examination expenses	7940
TOTAL	758534	Lab-Development	78621
		Department development	17450
		Study Tour	15000
		Refund of Study tour	15000
		Repair & Maintenance	11000
		TOTAL	431422.25

DETAILS OF THE CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK:

Name of the Cash Book	Name of the Bank	A/C No.	Closing balance as on 31.3.18 as per pass book	Closing balance in bank as on 31.3.18 as per cash book	Difference
Main cash	S.B.I U.U.	10164208667	1398148.55	1263561.55	134587.00

book	Vanivihar branch				

DETAILS OF CLOSING BALANCE IN MAIN CASH BOOK AS ON 31.3.18.

Closing balance in shape of cash as on 31.3.18	Closing balance in bank account as on 31.3.18	Total
3949.00	1263561.55	1267510.55

RECONCILIATION OF MAIN CASH BOOK W.R.T PASS BOOK:

Closing Balance in bank account as on 31.3.18 as per Cash Book	1263561.55
Add the amount debited in cash book but not in pass book till 31.3.18	121385.00
Add the amount arrived in the previous audit	13202
Closing balance in Bank account as on 31.3.18	1398148.55

DETAILS OF THE DIFFERENCE AMOUNT OF Rs. 134585.00 FOUND IN CLOSING BALANCE IN MAIN CASH BOOK:

Cheque No.	Date	Amount	Encashed Date
787907	1.12.17	23000.00	not encashed till 31.3.18
787920	16.3.18	34365	8.5.18
787922	16.3.18	8600	15.5.18
787923	16.3.18	26230	8.5.18
787924	20.3.18	15000	15.5.18
787925	20.3.18	530	8.5.18
787926	21.3.18	6000	3.4.18
787929	29.3.18	1920	14.6.18
787928	29.3.18	5740	9.5.18
TOTAL		121385.00	

INVESTMENT:

TDR/STDR	Period of	Rate of	Principal	Value date	Maturity	remark

No.	investment	interest	amount		date	
10164308605	5Yr.	6%	15000	23.2.18	23.2.2023	This investment is meant for Damodar Mishra memorial cash prize. The interest accrued annualy is given as prize.

16.8.1 Irregularities in maintenance of collection of cash from students towards examination fee/centre charges/ admission fee:

On verification of main Cash Book of Psychology department for the account year 2017-18, it is seen that an amount of Rs. 167455.00 has been collected towards centre charges from students in cash . But, no Money Receipt against the collection amount has been issued to students. So as to maintain transparency in accounting. Further, the genuineness of collection of Rs. 167455.00 as recorded in the cash book is not free from doubt and which is also in contravention to Odisha University Accounts Manual Chapter 3, Para 11(iii)(a), which envisages that "when money is deposited in cash at the University cash counter, the counter assistant shall issue a receipt in Form no. 3 for the amount noting therein the purpose for which the amount is received. The amount received shall be entered clearly in words as well as in figure. Overwritting shall be avoided, mistakes shall be scrolled through in red ink and the correction written legibly by its side on both the original and duplicate of the receipt and the same initiated by the Finance Officer before the original receipt is issued to the concerned person". Hence non-supplying of money receipts to the students by the local authority against the collection of cash towards centre charges is highly irregular and objectionable.

As per Odisha University Accounts manual 1987 Para 17(i) it is instructed that “Before

bringing a receipt book into use, a certificate shall be recorded therein after verification as to the no. of receipts contained therein. A record of all receipt books shall be maintained in the register of Receipt Books in Form no. 12". Accordingly, the files/registers maintained thereof need be produced to audit for verification.

As per OGFR(26) the departmental regulations should prescribe the procedure rules for the maintenance of a proper account of the receipt and issue of the receipt books, the no. of receipt books to be issued at a time to each officer's and check with the officer's accounts of the used books when returned.

Further, OTC 41(1) stated that the head of an office where money is received on behalf of the government must give the payer a receipt duly signed by him after he has satisfied himself, before signing the receipt and initialing its counterfoil, that the amount has been properly entered in the cash book. If the circumstances so justify he may at his discretion authorize any other officer subordinate to him whether gazetted / non-gazetted to sign such receipts for him.

Again As per Odisha University Accounts Manual Chapter 3, Para 11(iii)(a), it is stated that when money is deposited in cash at the University cash counter, the counter assistant shall issue a receipt in Form no. 3 for the amount noting therein the purpose for which the amount is received. The amount received shall be entered clearly in words as well as in figure. Overwritting shall be avoided, mistakes shall be scrolled through in red ink and the correction written legibly by its side on both the original and duplicate of the receipt and the same initiated by the Finance Officer before the original receipt is issued to the concerned person.

As per Odisha University Accounts manual 1987 Para 17(i) it is instructed that "Before bringing a receipt book into use, a certificate shall be recorded therein after verification as to the no. of receipts contained therein. A record of all receipt books shall be maintained in the register of Receipt Books in Form no. 12".

In response to the objection statement , the local authority has complied as " noted it for future guidance". Under such circumstances, the attention of the the administrative authority of the institution is drawn to look into the matter so as to regularise such type of irregular maintenance. The said amount of collection i.e Rs. 167455.00 is thus booked under objection till the regularisation made.

STOCK POSITION:

16.8.2 <u>Irregular maintenance of Stock Register:</u>

As per Odisha University Accounts Manual, Chapter VII , Para 51 separate accounts should be kept of

a) "Dead Stock" for plants machinery, furniture, equipment, fixtures etc.

b) Other Stores, and consumables at the place of use and the central stores department if procured and transferred to them. While stores accounts (inventory) are ordinarily be maintained at the site of the dead stock or equipment using department wherever desirable additional inventories also shall be maintained.

As per Odisha University Accounts Manual, Chapter 7 , Para 55 it is instructed thereof that “all stores received shall be examined, listed , counted measured or weighed as the case may be by a responsible officer, when delivery is taken and a certificate to the effect that the quantities thereof are correct is to be recorded on the body of the respective invoices . the Officer In Charge of the stores or the Head of the P.G. Department in case of department purchases shall be required to give the following certificate on the body of the invoice/bills while, forwarding them to the finance officer for payment”.

a) The articles mentioned in the bill have been received in good condition and in accordance with the quality for which order was placed.

b) The articles have been entered in the stock register at Page:

c) The price mentioned against each article is according to the quoted price already accepted and the bill is transmitted for payment of Rs.

d) The monetary limits for purchase of articles have not been exceeded.

e) The administrative approval for the above purchases should be obtained from the competent authority of the department.

In response to the objection statement the local authority has replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

Physical Verification of Stores:

As perOdisha University Accounts Manual, Chapter 7 , Para 57 (i)Physical verification of all stock and 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 authorised by the V.C.in this behalf subject to the condition that the verification shallnot be entrusted to a person who is (a) the custodian of the stores or (b) the ledger keeper as accountant of the stores to be verified or (c) who is employed under the coustodian, the ledger keeper or the accountant.

Further, it is also instructed that “A certificate ofverification of stores with its results shall be recorded on the inventory of the store ledgers at theappropriate pages. In case of perishable stores, the verification shall be made twice a year”.

Again, As per Odisha University Accounts Manual, Chapter 7 , Para 57 (ii) while making physical verification, the following points shall invariably be observed;

i) Verification preferably shall always be made in the presence of the officer responsible for the custody of the stores or his authorised representative.

ii) All discrepancies resulting from depreciation (normal usage, shrinkages etc.) shall be brought to account immediately, so that the stores account may represent the true state of affairs, and

iii) Shortages and damages as well as unserviceable stores, shall be reported immediately to the V.C through the finance officer.

iv) Stores held in excess of the requirements over a reasonable period or in excess of prescribed maximum limits shall be brought out. Ordinarily, stores remaining in stock for over a year shall be considered surplus unless there is good reason to treat them otherwise, surplus and obsolete stores shall be brought to the notice of the V.C through finance officer for disposal.

v) Losses/shortages not due to depreciation shall be classified under the following heads:

i) Losses due to theft or fraud

ii) Losses due to neglect.

iii) Losses due to an act of God and other calamities such as fire etc

iv) Losses on account of obsolescence of stores as purchase made in excess of requirements.

v) Losses arising from incorrect or careless accounting .

vi) Other losses due to damage etc.

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(b) it is instructed therein that " any excess detected during stock taking shall after investigations, be entered in the stock accounts at once as a receipt with the remarks "excess" found on stock verified".

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(c) it is instructed therein that "In case of discrepancy between the count and quality of stock entry in the stock register and the stock found in actual verification, the responsibility shall be fixed after due investigation".

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(d) it is instructed therein that "any defalcation or fraud detected or suspected to have been perpetuated shall be reported immediately to the V.C for further necessary action . The procedure will be the same as laid down in Chapter-III (rules) for cash".

In response to the objection statement the local authority has replied that the

objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

16.8.3 Non Maintenance of following records & registers:

1) As per Odisha University Accounts Manual , 1987 Para 44 in chapter – 3 following Register should be maintained.

i) Books purchased.

ii) Periodicals (bound)

iii) Reports

iv) Bulletins

v) Thesis

vi) Map & Charts

vii) Note Book Materials (microfilms, microcards, film strips etc.)

2) As per Odisha University Accounts Manual , 1987 Para 43 in chapter – 3 following Register should be maintained.

i) Withdrawal Register

ii) Over due Register

iii) Diversion Register

iv) Binding Register.

v) Membership Register

vi) Reference Register.

vii) Loan Records

a) in the form of register for university employees

b) in the form of tickets for students.

But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

3) As per Odisha University Accounts manual 1987 Para 52 (ii) physical verification of dead stock required once a year and the result of such verification recorded on the body of the Register of Stores and an inventory of stock prepared. All discrepancies between the stock account and the physical account noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

4) As per Odisha University Accounts manual 1987 Para 52 (iii) All discrepancies or shortages arising out of normal course like natural deterioration or depreciation shall be quantified and placed before the appropriate authority for writing off. Any loss or suspicion of loss attributed to misappropriation,theft or negligence shall be brought to the notice of the Vice-Chancellor forthwith for further necessary action. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

5) As per Odis ha University Accounts manual 1987 Para 52 (v) Museums, workshops and laboratories shall maintain up-to-date catalogues or Registers of stock account and inventories. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

1. As per Odisha Accounts manual 1987 Para 52 (vi) The list of inventories or accounts of sto res shall in all cases be subject to such other checks at internal as may be prescribed by c ompetent authority. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.
2. As per Odisha University Accounts manual 1987 Para 52 (vii) any loss of stores or assets such as buildings, communications or other works, caused by fire, flood, cyclone, earthquake or any other natural causes shall be brought to the notice of the Vice-Chancellor by the officer/staff in charge of the assets. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

Further it is seen that Seminar library has been functioning in the department , But the related accession register has not been produced to audit for verification. The local authority has not replied anything. The attention of the higher authority is drawn to look into the matter.

RESULT OF AUDIT:

SUB-PARA NO.	AMOUNT HELD UNDER OBJECTION	AMOUNT SUGGESTED FOR RECOVERY	AMOUNT SURCHARGEABLE	SPOT RECOVERY	MISSAPPROPRIATION OF CASH

16.8.1	167455.00	0.00	0.00	0.00	0.00

GENERAL REMARKS: It is considered from the audit point of view that the maintenance of the account is far form satisfactory in view of the objection & the remarks given in the foregoing paragraphs.

AUDIT CERTIFICATE: Certified that the accounts of Psychology Department, **UtkalUniversity** for the year 2017-18 has been covered under audit and found correct subject to the remarks offered in forgoing paragraph.

16.9 - ZOOLOGY DEPARTMENT

ZOOLOGY DEPARTMENT

TITLE SHEET

Name of the Institution	Zoology department
Year of the account audited	2017-18
Name of the local authority during 2017-18	1. Prof. Pravati Kumari Mohapatra till May 2017 2. Prof. Gunanidhi Sahoo w.e.f Jun 2017 till date of audit
Name of the local authority during 2019-20	Prof. Gunanidhi Sahoo w.e.f Jun 2017 till date of audit

PHYSICAL VERIFICATION: Physical verification could not be conducted since the cash book was not up-to-date.

LIST OF VERIFIED RECORDS:

1. Entrance cash book & correspondence pass book bearing no.
2. Development fund cash book & correspondence pass book bearing no.
3. Examination cash book & correspondence pass book bearing no.
4. Vouchers for the account year 2017-18
5. Common Stock Register

STAFF POSITION:

Name of the Post	No.

Professor	1
Asst. Professor	1
Associate Professor	1
Sr. Assistant	1
Store keeper	1
Lab-attendant	2
Peon	1

STUDENT POSITION:

Name of the Course	No. of Seats for the course	No. of Students admitted
M.Phil	10	10
M.A	32	32

CASH BOOK WISE FINANCIAL POSITION:

Name of the Cash Book	O.B as per C/B as on 1.4.17	Total amount received during 2017-18	Grand Total	Total Expenditure during 2017-18	C.B as per Cash Book as on 31.3.18
Entrance Cash Book	203020.77	604156.71	807177.48	312002.00	495175.48
Examination Cash Book	87331.79	119179.00	206510.79	108276.00	98234.79
Development Fund Cash Book	302860.23	1050614.46	1353474.69	774621.00	578853.69

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF ENTRANCE CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Departmental share towards entrance examination received from P.G.Council	504000.00	Entrance Examination	276880.00
Departmental share towards M.phil admission received from P.G.Council	45000.00	PHD Course Work towards engagement of Guest Faculty	20152.00
Departmental share towards PHD Course work received from	42000.00	Other Expenses	14970.00

P.G.Council			
Interest	13156.71	TOTAL	312002.00
TOTAL	604156.71		

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF EXAMINATION CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Examination fee collected from students towards examination form fill-up	115800.00	Examination Expenditure	108276.00
Bank Interest	2575.00	TOTAL	108276.00
Miscellaneous	804		
TOTAL	119179.00		

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF DEVELOPMENT FUND CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Scholarship	588000.00	Scholarship/Fellowship	444000.00
Miscellaneous	947.46	Lecture workshop	153878.00
Interest	20667.00	Bank Charges	177.00
Depatt. share	169500.00	Office expenses	40172.00
Lecture Work shop	106500.00	Study Tour	35000.00
Lab Development	98000.00	Lab Development	101394.00
Contingency	32000.00	TOTAL	774621.00
Study Tour	35000.00		
TOTAL	1050614.46		

DETAILS OF THE CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK:

Name of the Cash Book	Name of the Bank	A/C No.	Closing balance as on 31.3.18 as per pass book	Closing balance in bank as on 31.3.18 as per cash book	Difference

Entrance Cash Book	Syndicate Bank U.U. Vanivihar Branch	80162210012347	518665.50	495175.50	23490.00
Examination Cash Book	S.B.I. U.U. Vani Vihar Branch	10164207120	143224.79	98234.79	44990.00
Development Fund Cash Book	S.B.I. U.U. Vani Vihar Branch	10164208690	704267.69	578853.69	125414

RECONCILIATION OF ENTRANCE CASH BOOK W.R.T PASS BOOK:

Closing Balance as on 31.3.18 as per Cash Book	495175.50
Add the amount debited in cash book but not in pass book till 31.3.18	23490.00
Closing balance in Bank account as on 31.3.18	518665.50

RECONCILIATION OF EXAMINATION CASH BOOK W.R.T PASS BOOK:

Closing Balance as on 31.3.18 as per Cash Book	98234.79
Add the amount debited in cash book but not in pass book till 31.3.18	44990.00
Closing balance in Bank account as on 31.3.18	143224.79

RECONCILIATION OF DEVELOPMENT FUND CASH BOOK W.R.T PASS BOOK:

Closing Balance as on 31.3.18 as per Cash Book	578853.69
Add the amount debited in cash book but not in pass book till 31.3.18	125414.00
Closing balance in Bank account as on 31.3.18	704267.69

DETAILS OF THE DIFFERENCE AMOUNT OF Rs. 23490.00 FOUND IN CLOSING

BALANCE IN ENTRANCE CASH BOOK:

Cheque No.	Date	Amount	Encashed Date
445988	31.3.18	4970.00	4.4.18
445978	31.3.18	4875.00	7.4.18
445990	31.3.18	1950.00	7.4.18
445999	31.3.18	4970.00	4.4.18
445976	31.3.18	2425.00	INVALID
445985	23.3.18	300.00	INVALID
445996	23.3.18	300.00	INVALID
559210	23.9.17	2425.00	INVALID
559223	23.9.17	1275.00	INVALID
	TOTAL	23490.00	

DETAILS OF THE DIFFERENCE AMOUNT OF Rs.44990.00 IN CLOSING BALANCE IN EXAMINATION CASH BOOK:

Cheque No.	Date	Amount	Encashed Date
579085	10.3.18	11220.00	24.4.18
579086	10.3.18	18300.00	24.4.18
579089	19.3.18	2650.00	8.5.18
579090	26.3.18	1420.00	8.5.18
579091	27.3.18	8200.00	9.5.18
579092	27.3.18	3200.00	24.5.18
	TOTAL	44990.00	

DETAILS OF THE DIFFERENCE AMOUNT OF Rs.125414.00 IN CLOSING BALANCE IN DEVELOPMENT FUND CASH BOOK:

Cheque No.	Date	Amount	Encashed Date
683125	28.3.18	28000.00	4.4.18
683127	31.3.18	28723.00	3.4.18
683128	31.3.18	13844.00	13.6.18
683129	31.3.18	54847.00	13.6.18
	TOTAL	125414.00	

INVESTMENT: NIL

ADVANCE: NIL

16.9.1 Irregularities in maintenance of collection of cash from students towards examination fee/centre charges/ admission fee:

On verification of Examination Cash Book of Zoology department, Utkal University, Vani Vihar , it is seen that an amount of Rs. 115800.00 has been collected towards centre charges from students in cash . But, no Money Receipt against the collection amount has been issued to students. So as to maintain transparency in accounting. Further, the genuineness of collection of Rs. 115800.00 as recorded in the cash book is not free from doubt and which is also in contravention to Odisha University Accounts Manual Chapter 3, Para 11(iii)(a), which envisages that " when money is deposited in cash at the University cash counter, the counter assistant shall issue a receipt in Form no. 3 for the amount noting therein the purpose for which the amount is received. The amount received shall be entered clearly in words as well as in figure. Overwritting shall be avoided, mistakes shall be scrolled through in red ink and the correction written legibly by its side on both the original and duplicate of the receipt and the same initiated by the Finance Officer before the original receipt is issued to the concerned person." Non-supplying of money receipts by the local authority aginst the collection of cash towards centre charges to the students concerned is highly irregular and objectionable.

As per Odisha University Accounts manual 1987 Para 17(i) it is instructed that “Before bringing a receipt book into use, a certificate shall be recorded therein after verification as to the no. of receipts contained therein. A record of all receipt books shall be maintained in the register of Receipt Books in Form no. 12”. Accordingly, the files/registers maintained thereof need be produced to audit for verification.

As per OGFR(26) the departmental regulations should prescribe the procedure rules for the maintenance of a proper account of the receipt and issue of the receipt books, the no. of receipt books to be issued at a time to each officer’s and check with the officer’s accounts of the used books when returned.

Further, OTC 41(1) stated that the head of an office where money is received on behalf of the government must give the payer a receipt duly signed by him after he has satisfied himself, before signing the receipt and initialing its counterfoil, that the amount has been properly entered in the cash book. If the circumstances so justify he may at his discretion authorize any other officer subordinate to him whether gazetted / non-gazetted to sign such receipts for him.

In response to the objection statement , the local authority has complied as " noted it for future guidance". Under such circumstances, the attention of the the administrative authority of the institution is drawn to look into the matter so as to regularise such type of irregular maintenance. The said amount of collection i.e Rs. 115800.00 is thus booked under objection till the regularisation made.

STOCK POSITION:

16.9.2 Irregular maintenance of Stock Register:

As per Odisha University Accounts Manual, Chapter VII , Para 51 separate accounts should be kept of

a) “Dead Stock” for plants machinery, furniture, equipment, fixtures etc.

b) Other Stores, and consumables at the place of use and the central stores department if procured and transferred to them. While stores accounts (inventory) are ordinarily be maintained at the site of the dead stock or equipment using department wherever desirable additional inventories also shall be maintained.

As per Odisha University Accounts Manual, Chapter 7 , Para 55 it is instructed thereof that “all stores received shall be examined, listed , counted measured or weighed as the case may be by a responsible officer, when delivery is taken and a certificate to the effect that the quantities thereof are correct is to be recorded on the body of the respective invoices . the Officer In Charge of the stores or the Head of the P.G. Department in case of department purchases shall be required to give the following certificate on the body of the invoice/bills while, forwarding them to the finance officer for payment”.

a) The articles mentioned in the bill have been received in good condition and in accordance with the quality for which order was placed.

b) The articles have been entered in the stock register at Page:

c) The price mentioned against each article is according to the quoted price already accepted and the bill is transmitted for payment of Rs.

d) The monetary limits for purchase of articles have not been exceeded.

e) The administrative approval for the above purchases should be obtained from the competent authority of the department.

In response to the objection statement the local authority has replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

Physical Verification of Stores:

As perOdisha University Accounts Manual, Chapter 7 , Para 57 (i)Physical verification of all stock and 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 authorised by the V.C.in this behalf subject to the condition that the verification shallnot be entrusted to a person who is (a) the custodian of the stores or (b) the ledger keeper as accountant of the stores to be verified or (c) who is employed under the coustodian, the ledger keeper or the accountant.

Further, it is also instructed that “A certificate ofverification of stores with its results shall be

recorded on the inventory of the store ledgers at theappropriate pages. In case of perishable stores, the verification shall be made twice a year".

Again, As per Odisha University Accounts Manual, Chapter 7 , Para 57 (ii) while making physical verification, the following points shall invariably be observed;

i) Verification preferably shall always be made in the presence of the officer responsible for the custody of the stores or his authorised representative.

ii) All discrepancies resulting from depreciation (normal usage, shrinkages etc.) shall be brought to account immediately, so that the stores account may represent the true state of affairs, and

iii) Shortages and damages as well as unserviceable stores, shall be reported immediately to the V.C through the finance officer.

iv) Stores held in excess of the requirements over a reasonable period or in excess of prescribed maximum limits shall be brought out. Ordinarily, stores remaining in stock for over a year shall be considered surplus unless there is good reason to treat them otherwise, surplus and obsolete stores shall be brought to the notice of the V.C through finance officer for disposal.

v) Losses/shortages not due to depreciation shall be classified under the following heads:

i) Losses due to theft or fraud

ii) Losses due to neglect.

iii) Losses due to an act of God and other calamities such as fire etc

iv) Losses on account of obsolescence of stores as purchase made in excess of requirements.

v) Losses arising from incorrect or careless accounting .

vi) Other losses due to damage etc.

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(b) it is instructed therein that " any excess detected during stock taking shall after investigations, be entered in the stock accounts at once as a receipt with the remarks "excess" found on stock verified".

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(c) it is instructed therein that "In case of discrepancy between the count and quality of stock entry in the stock register and the stock found in actual verification, the responsibility shall be fixed after due investigation".

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(d) it is instructed therein that “any defalcation or fraud detected or suspected to have been perpetuated shall be reported immediately to the V.C for further necessary action . The procedure will be the same as laid down in Chapter-III (rules) for cash”.

In response to the objection statement the local authority has replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

16.9.3 Non Maintenance of following records & registers:

1) As per Odisha University Accounts Manual , 1987 Para 44 in chapter – 3 following Register should be maintained.

i) Books purchased.

ii) Periodicals (bound)

iii) Reports

iv) Bulletins

v) Thesis

vi) Map & Charts

vii) Note Book Materials (microfilms, microcards, film strips etc.)

2) As per Odisha University Accounts Manual , 1987 Para 43 in chapter – 3 following Register should be maintained.

i) Withdrawal Register

ii) Over due Register

iii) Diversion Register

iv) Binding Register.

v) Membership Register

vi) Reference Register.

vii) Loan Records

a) in the form of register for university employees

b) in the form of tickets for students.

But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

3) As per Odisha University Accounts manual 1987 Para 52 (ii) physical verification of dead stock required once a year and the result of such verification recorded on the body of the Register of Stores and an inventory of stock prepared. All discrepancies between the stock account and the physical account noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

4) As per Odisha University Accounts manual 1987 Para 52 (iii) All discrepancies or shortages arising out of normal course like natural deterioration or depreciation shall be quantified and placed before the appropriate authority for writing off. Any loss or suspicion of loss attributed to misappropriation,theft or negligence shall be brought to the notice of the Vice-Chancellor forthwith for further necessary action. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

5) As per Odis ha University Accounts manual 1987 Para 52 (v) Museums, workshops and laboratories shall maintain up-to-date catalogues or Registers of stock account and inventories. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

1. As per Odisha Accounts manual 1987 Para 52 (vi) The list of inventories or accounts of sto res shall in all cases be subject to such other checks at internal as may be prescribed by c ompetent authority. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.
2. As per Odisha University Accounts manual 1987 Para 52 (vii) any loss of stores or assets such as buildings, communications or other works, caused by fire, flood, cyclone, earthquake or any other natural causes shall be brought to the notice of the Vice-Chancellor by the officer/staff in charge of the assets. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

Further it is seen that Seminar library has been functioning in the department , But the related accession register has not been produced to audit for verification. The local authority has not replied anything. The attention of the higher authority is drawn to look into the matter.

RESULT OF AUDIT

SUB-PARA NO.	AMOUNT HELD	AMOUNT	.AMOUNT	SPOT	MISSAPPRO PRIATIO

	UNDER OBJECTION	SUGGESTED FOR RECOVERY	SURCHARGEABLE	RECOVERY	N OF CASH
16.9.1	115800.00	0	0	0	0

GENERAL REMARKS: It is considered from the audit point of view that the maintenance of the account is far form satisfactory in view of the objection & the remarks given in the foregoing paragraphs.

AUDIT CERTIFICATE-Certified that the accounts of Zoology Department, Utkal University for the year 2017-18 have been covered under audit and found correct subject to the remarks offered in forgoing paragraph.

16.10 - PROJECT ON "GENETIC DIVERSITY IN EARTH WORMS AND ITS ASSOCIATION WITH THEIR GEOGRAPHIC DISTRIBUTION IN STATE OF ODISHA" UNDER ZOOLOGY DEPARTMENT.

PROJECT ON "GENETIC DIVERSITY IN EARTH WORMS AND ITS ASSOCIATION WITH THEIR GEOGRAPHIC DISTRIBUTION IN STATE OF ODISHA" UNDER ZOOLOGY DEPARTMENT.

TITLE SHEET

Name of the Institution	Project on " Genetic Diversity in earth worms and its association with their geographic distribution in state of Odisha " under Zoology department
Year of the account audited	2017-18
Name of the local authority during 2017-18	Sri Dayanidhi Nayak, (OAS)
Name of the local authority during 2019-20	Sri Dayanidhi Nayak, (OAS)
Fund released	Science & Engineering Research Board under DST.

Starting Date of Project	10.3.17
Duration of Project	3 years
No. of Man Power to be used	1
Project Grant in total which will be sanctioned in 3 phases	3960000.00

FINANCIAL POSITION:

Particulars	Amount
Opening Balance	Nil
Release of 1st phase grant to CFO on 21.2.17	2320000
Release of 1st phase grant to P.I vide cheque no. 689006 dt. 10.5.17	2145454.00

Physical Verification: Physical verification could not be conducted as the cash book was not up- to-date.

LIST OF VERIFIED RECORDS:

1. General cash book
2. Pass book.
3. Vouchers for the account year 2017-18
4. Common Stock Register (consumable, chemical, lab equipment).
5. Fellowship payment Register

SCHEME WISE BREAK –UP OF ALLOTMENT:

PARTICULARS	AMOUNT
Non-Recurring contingency	1500000.00
Recurring contingency	2100000
Over head charges(university share)	360000.00
Total amount allotted for the project	3960000.00

FINANCIAL POSITION:

PARTICULARS	AMOUNT
Opening Balance	Nil
Amount received in 1st phase	2145454.00
Amount received during 2017-18	90515.00
Grand total received	2235969.00
Total expenditure	1996163.00
Closing balance as on 31.3.18	239806.00

SCHEME WISE BREAK UP OF ALLOTMENT DETAIL:

Name of the Head	Amount released in 1st phase
Man Power	230400.00
Consumable	170000.00
Travel	150000.00
Contingency	150000.00
Equipment	1500000.00
Over Head expenses (University Share for providing the infrastructure to project)	120000.00
TOTAL	2320400.00

STAFF POSITION:

Name of the Post	Type	Sanctioned strength	Present position
Principal Investigator	Temporary	1	1
Project Fellow	Temporary	1	1

CASH BOOK WISE FINANCIAL POSITION:

Name of the Cash Book	O.B as per C/B as on 1.4.17	Total amount received during 2017-18	Grand Total	Total Expenditure during 2017-18	C.B as per Cash Book as on 31.3.18	C.B as per audit on 31.3.18	Difference
General Cash Book	0.00	2235969.00	2235969.00	1996163.00	239806.00	239806.00	0.00

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Release of fund by CFO	2145454.00	Man Power	214809.00
Refund of EMD	61600.00	Office Expenses	134101.00
Tender Paper	2600.00	Lab-Equipment	1331575.00
Bank Interest	26315.00	Chemical Expenses	165018.00
TOTAL	2235969.00	Refund of EMD	61000.00
		Refund to university share	36363.00
		Travel Expenses	48400.00
		Spent on Audit Fee	4720.00
		Bank Chareges	177.00
		TOTAL	1996163

DETAILS OF THE UNIVERSITY SHARE:

	Release of fund by the funding agency	University received	Remark
1st phase	120000.00	174946.00	Funding agency release in 1st phase of Rs. 2320000.00 to CFO and CFO release of Rs. 2145454.00 vide cheque no. 689006 dt. 10.5.17
		36363.00	Vide order no. Dev-1/570/30742 dt. 8.12.17 refund an amount of Rs. 36363.00 by P.I of the project vide cheque no. 75895/15.12.17
Total amount received by the University in 1st phase as University Share		211309.00	

DETAILS OF THE CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK:

Name of the Cash Book	Name of the Bank	A/C No.	Closing balance as on 31.3.18 as per pass book	Closing balance in bank as on 31.3.18 as per cash book	Difference
Main Cash Book	S.B.I. U.U. Vani Vihar	36916584864	383432.00	239806.00	143626.00

RECONCILIATION OF Rs. 143626.00 found in CASH BOOK W.R.T PASS BOOK:

Closing Balance as on 31.3.18 as per Cash Book	239806.00
Add the amount debited in cash book but not in pass book till 31.3.18	143626.00
Closing balance in Bank account as on 31.3.18	383432.00

DETAILS OF THE DIFFERENCE AMOUNT OF Rs. 143626.00 IN CLOSING BALANCE IN ENTRANCE CASH BOOK:

Cheque No. not encashed till 31.3.18	Date	Amount

952128	29.3.18	57230.00
952129	31.3.18	16000.00
952130	31.3.18	850.00
952131	31.3.18	4631.00
952132	31.3.18	7806.00
952133	31.3.18	48400.00
952134	31.3.18	3989.00
952135	31.3.18	4720.00
TOTAL		143626.00

STOCK POSITION:

DETAILS OF THE GOODS PURCHASED UNDER THE SAID SCHEME TILL 31.3.18

SL. No.	ITEM NAME	Vr. No./Date	Quantity	Amount
1	Electronic mono-pan Balance	14/1.8.17	1	89250.00
2	Real time PCR	12/14.7.17	1	1145000.00
3	Deep freezer-20	14/1.8.17	1	97325

16.10.1 Irregular maintenance of Stock Register:

As per Odisha University Accounts Manual, Chapter VII , Para 51 separate accounts should be kept of

a) “Dead Stock” for plants machinery, furniture, equipment, fixtures etc.

b) Other Stores, and consumables at the place of use and the central stores department if procured and transferred to them. While stores accounts (inventory) are ordinarily be maintained at the site of the dead stock or equipment using department wherever desirable additional inventories also shall be maintained.

As per Odisha University Accounts Manual, Chapter 7 , Para 55 it is instructed thereof that “all stores received shall be examined, listed , counted measured or weighed as the case may be by a responsible officer, when delivery is taken and a certificate to the effect that the quantities thereof are correct is to be recorded on the body of the respective invoices . the Officer In Charge of the stores or the Head of the P.G. Department in case of department purchases shall be required to give the following certificate on the body of the invoice/bills while, forwarding them to the finance officer for payment”.

a) The articles mentioned in the bill have been received in good condition and in accordance with the quality for which order was placed.

b) The articles have been entered in the stock register at Page:

c) The price mentioned against each article is according to the quoted price already accepted and the bill is transmitted for payment of Rs.

d) The monetary limits for purchase of articles have not been exceeded.

e) The administrative approval for the above purchases should be obtained from the competent authority of the department.

In response to the objection statement the local authority has replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

Physical Verification of Stores:

As perOdisha University Accounts Manual, Chapter 7 , Para 57 (i)Physical verification of all stock and 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 authorised by the V.C.in this behalf subject to the condition that the verification shallnot be entrusted to a person who is (a) the custodian of the stores or (b) the ledger keeper as accountant of the stores to be verified or (c) who is employed under the coustodian, the ledger keeper or the accountant.

Further, it is also instructed that “A certificate ofverification of stores with its results shall be recorded on the inventory of the store ledgers at theappropriate pages. In case of perishable stores, the verification shall be made twice a year”.

Again, As per Odisha University Accounts Manual, Chapter 7 , Para 57 (ii) while making physical verification, the following points shall invariably be observed;

i) Verification preferably shall always be made in the presence of the officer responsible for the custody of the stores or his authorised representative.

ii) All discrepancies resulting from depreciation (normal usage, shrinkages etc.) shall be brought to account immediately, so that the stores account may represent the true state of affairs, and

iii) Shortages and damages as well as unserviceable stores, shall be reported immediately to the V.C through the finance officer.

iv) Stores held in excess of the requirements over a reasonable period or in excess of prescribed maximum limits shall be brought out. Ordinarily, stores remaining in stock for over a year shall be considered surplus unless there is good reason to treat them otherwise, surplus and obsolete stores shall be brought to the notice of the V.C through finance officer for disposal.

v) Losses/shortages not due to depreciation shall be classified under the following heads:

i) Losses due to theft or fraud

ii) Losses due to neglect.

iii) Losses due to an act of God and other calamities such as fire etc

iv) Losses on account of obsolescence of stores as purchase made in excess of requirements.

v) Losses arising from incorrect or careless accounting .

vi) Other losses due to damage etc.

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(b) it is instructed therein that " any excess detected during stock taking shall after investigations, be entered in the stock accounts at once as a receipt with the remarks "excess" found on stock verified".

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(c) it is instructed therein that "In case of discrepancy between the count and quality of stock entry in the stock register and the stock found in actual verification, the responsibility shall be fixed after due investigation".

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(d) it is instructed therein that "any defalcation or fraud detected or suspected to have been perpetuated shall be reported immediately to the V.C for further necessary action . The procedure will be the same as laid down in Chapter-III (rules) for cash".

In response to the objection statement the local authority has replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

RESULT OF AUDIT

AMOUNT HELD UNDER OBJECTION	AMOUNT SUGGESTED FOR RECOVERY	.AMOUNT SURCHARGEABLE	SPOT RECOVERY	MISSAPPROPRIATION OF CASH
0.00	0.00	0.00	0.00	0.00

GENERAL REMARKS: It is considered from the audit point of view that the maintenance of the account is far form satisfactory in view of the objection & the remarks given in the foregoing paragraphs.

AUDIT CERTIFICATE-Certified that the accounts of Project on " Genetic Diversity in earth

worms and its association with their geographic distribution in state of Odisha " under Zoology department, Utkal University for the year 2017-18 have been covered under audit and found correct subject to the remarks offered in forgoing paragraph.

16.11 - M.Sc IN FISHERY SCIENCE AND AQUA CULTURE UNDER ZOOLOGY DEPARTMENT SELF FINANCE COURSE

M.Sc IN FISHERY SCIENCE AND AQUA CULTURE UNDER ZOOLOGY DEPARTMENT

(SELF FINANCE COURSE)

TITLE SHEET

Name of the Institution	M.Sc in Fishery Science and aqua culture under zoology department (Self Finance course)
Year of the account audited	2017-18
Name of the local authority during 2017-18	1. Prof. Dr. Prafulla Kumar Mohanty, Co-ordinator till Feb. 2018 (retired) 2. Dr. Shudhanshu Sekhar Nishank , Asst. Co-ordinator .
Name of the local authority during 2019-20	Dr. Shudhanshu Sekhar Nishank ,Co-ordinator till date of audit.

Physical Verification:

LIST OF VERIFIED RECORDS:

1. General cash book & correspondence pass book
2. Entrance cash book & correspondence pass book
3. Vouchers for the account year 2017-18
4. Teacher's Progress Register.

STAFF POSITION:

Type of Post	Sanctioned post	Present position
Co-Ordinator	1	1

Asst. Co-ordinator	1	1

STUDENT POSITION:

Name of the Course	No. of Seats for the course	No. of Students admitted
M.Sc. in Fishery Science and aqua Culture.	11	11

Physical verification can not be conducted as the course have been closed w.e.f May 2018.

CASH BOOK WISE FINANCIAL POSITION:

Name of the Cash Book	O.B as per C/B as on 1.4.17	Total amount received during 2017-18	Grand Total	Total Expenditure during 2017-18	C.B as per Cash Book as on 31.3.18
Entrance Cash Book	5604.84	160.35	5764.84	1500.00	4264.84
General Cash Book	288105.22	306465.04	594570.26	353094.00	241476.26

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF ENTRANCE CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
INTEREST	160.35	Examination	1500.00
TOTAL	160.35	TOTAL	1500.00

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF GENERAL CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Examination Form fill-up	18800.00	Examination expenses	2898.00
Deptt. Share received from CFO	278666.00	Honorarium to Co-ordinator and Asst. Co-ordinator	89896.00
Bank Interest	8999.04	Office Expenses	13000.00
TOTAL	306465.04	Deposited to CFO	16300.00
		Remuneration to Guest Faculty	231000.00
		TOTAL	353094.00

DETAILS OF THE CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK:

Name of the Cash Book	Name of the Bank	A/C No.	Closing balance as on	Closing balance in	Difference

			31.3.18 as per pass book	bank as on 31.3.18 as per cash book	
Entrance Cash Book	Syndicate Bank, U.U.Vani Vihar Branch	80162200012149	4264.84	4264.84	0.00
General Cash Book	Syndicate Bank	80162200006085	257796.26	241476.26	16320.00

RECONCILIATION OF Rs. 16320.00 found in General CASH BOOK W.R.T PASS BOOK:

Closing Balance as on 31.3.18 as per Cash Book	241476.26
Add the amount debited in cash book but not in pass book after 31.3.18	16320.00
Closing balance in Bank account as on 31.3.18	257796.26

DETAILS OF THE DIFFERENCE AMOUNT OF Rs. 16320.00 IN CLOSING BALANCE IN GENERAL CASH BOOK:

Cheque No.	Date	Amount	Encashed Date
408709	26.2.18	6710.00	2.5.18
408710	26.2.18	2200.00	5.5.18
088591	26.2.18	610.00	2.5.18
088592	26.2.18	200.00	5.5.18
088593	28.2.18	3600.00	10.4.18
088594	28.2.18	3000.00	10.4.18
TOTAL		16320.00	

STOCK POSITION:

16.11.1 <u>Irregular maintenance of Stock Register:</u>

As per Odisha University Accounts Manual, Chapter VII , Para 51 separate accounts should be kept of

a) “Dead Stock” for plants machinery, furniture, equipment, fixtures etc.

b) Other Stores, and consumables at the place of use and the central stores department if procured and transferred to them. While stores accounts (inventory) are ordinarily be maintained at the site of the dead stock or equipment using department wherever desirable additional inventories also shall be maintained.

As per Odisha University Accounts Manual, Chapter 7 , Para 55 it is instructed thereof that “all stores received shall be examined, listed , counted measured or weighed as the case may be by a responsible officer, when delivery is taken and a certificate to the effect that the quantities thereof are correct is to be recorded on the body of the respective invoices . the Officer In Charge of the stores or the Head of the P.G. Department in case of department purchases shall be required to give the following certificate on the body of the invoice/bills while, forwarding them to the finance officer for payment”.

a) The articles mentioned in the bill have been received in good condition and in accordance with the quality for which order was placed.

b) The articles have been entered in the stock register at Page:

c) The price mentioned against each article is according to the quoted price already accepted and the bill is transmitted for payment of Rs.

d) The monetary limits for purchase of articles have not been exceeded.

e) The administrative approval for the above purchases should be obtained from the competent authority of the department.

In response to the objection statement the local authority has replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

Physical Verification of Stores:

As perOdisha University Accounts Manual, Chapter 7 , Para 57 (i)Physical verification of all stock and 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 authorised by the V.C.in this behalf subject to the condition that the verification shallnot be entrusted to a person who is (a) the custodian of the stores or (b) the ledger keeper as accountant of the stores to be verified or (c) who is employed under the coustodian, the ledger keeper or the accountant.

Further, it is also instructed that “A certificate ofverification of stores with its results shall be recorded on the inventory of the store ledgers at theappropriate pages. In case of perishable stores, the verification shall be made twice a year”.

Again, As per Odisha University Accounts Manual, Chapter 7 , Para 57 (ii) while making physical verification, the following points shall invariably be observed;

i) Verification preferably shall always be made in the presence of the officer responsible for the custody of the stores or his authorised representative.

ii) All discrepancies resulting from depreciation (normal usage, shrinkages etc.) shall be

brought to account immediately, so that the stores account may represent the true state of affairs, and

iii) Shortages and damages as well as unserviceable stores, shall be reported immediately to the V.C through the finance officer.

iv) Stores held in excess of the requirements over a reasonable period or in excess of prescribed maximum limits shall be brought out. Ordinarily, stores remaining in stock for over a year shall be considered surplus unless there is good reason to treat them otherwise, surplus and obsolete stores shall be brought to the notice of the V.C through finance officer for disposal.

v) Losses/shortages not due to depreciation shall be classified under the following heads:

i) Losses due to theft or fraud

ii) Losses due to neglect.

iii) Losses due to an act of God and other calamities such as fire etc

iv) Losses on account of obsolescence of stores as purchase made in excess of requirements.

v) Losses arising from incorrect or careless accounting .

vi) Other losses due to damage etc.

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(b) it is instructed therein that " any excess detected during stock taking shall after investigations, be entered in the stock accounts at once as a receipt with the remarks "excess" found on stock verified".

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(c) it is instructed therein that "In case of discrepancy between the count and quality of stock entry in the stock register and the stock found in actual verification, the responsibility shall be fixed after due investigation".

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(d) it is instructed therein that "any defalcation or fraud detected or suspected to have been perpetuated shall be reported immediately to the V.C for further necessary action . The procedure will be the same as laid down in Chapter-III (rules) for cash".

In response to the objection statement the local authority has replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

RESULT OF AUDIT

AMOUNT HELD UNDER OBJECTION	AMOUNT SUGGESTED FOR RECOVERY	.AMOUNT SURCHARGEABLE	SPOT RECOVERY	MISSAPPROPRIATION OF CASH
0	0	0	0	0

GENERAL REMARKS: It is considered from the audit point of view that the maintenance of the account is far form satisfactory in view of the objection & the remarks given in the foregoing paragraphs.

AUDIT CERTIFICATE-Certified that the accounts of M.Sc. in Fishery Science and Aqua Culture , a self finance course functioning under zoology department, Utkal University for the year account year 2017-18 has been covered under audit and found correct subject to the remarks offered in forgoing paragraph.

16.12 - ECONOMICS DEPARTMENT

ECONOMICS DEPARTMENT

TITLE SHEET

Name of the Institution	Economics department
Year of the account audited	2017-18
Name of the local authority during 2017-18	Dr. Shiva Sankar Mohanty
Name of the local authority during 2019-20	Dr. Mitali chinnara

PHYSICAL VERIFICATION:

Physically verified the Development fee fund cash book (syndicate account) of the Economics department on 9.8.19 before transaction and found cash in hand Rs. 0.00(nil) But the cash book is remained without entries w.e.f 6.7.19 to 9.8.19 , the date of verification.

Physically verified the Development fund cash book of the Economics department on 9.8.19 before transaction and found cash in hand Rs. 0.00(nil) But the cash book is remained without entries w.e.f 1.8.19 to 9.8.19 , the date of verification.

Physically verified the Examination fund cash book of the Economics department on 9.8.19 before transaction and found cash in hand Rs. 0.00(nil) But the cash book is remained without entries w.e.f 3.8.19 to 9.8.19 , the date of verification.

Physically verified the Contingency fund cash book of the Economics department on 9.8.19 before transaction and found cash in hand Rs. 0.00(nil), which tallies with the book balance on the date of verification.

Physically verified the Phd account cash book of the Economics department on 9.8.19 before transaction and found cash in hand Rs. 0.00(nil) But the cash book is remained without entries w.e.f 1.8.19 to 9.8.19 , the date of verification.

LIST OF VERIFIED RECORDS:

1. Development fee fund cash book & correspondence pass book bearing no.80162200002368
2. Development fund cash book & correspondence pass book bearing no. 10164206885
3. Examination cash book & correspondence pass book bearing no.10164207540
4. Contingency fund Cash Book & correspondence pass book 10164208555
5. PHD Account Cash Book & correspondence pass book 80162210011475
6. Vouchers for the account year 2017-18
7. Common Stock Register

STAFF POSITION:

Name of the Post	Present position
Prof. & Head	1
Assoc. Prof.	1
Reader	1
Assistant prof.	3
Library assistant	1
Watch man	1
Typist	1
Peon	1

STUDENT POSITION:

Name of the Course	No. of Seats for the course	No. of Students admitted
M.Phil	10	10
M.A	88	88

CASH BOOK WISE FINANCIAL POSITION:

Name of the Cash Book	O.B as per C/B as on 1.4.17	Total amount received during 2017-18	Grand Total	Total Expenditure during 2017-18	C.B as per Cash Book as on 31.3.18

Development fee fund cash book.	434000.19	322382.33	756382.33	155140.00	601242.52
Examination Cash Book	186295.28	237318	423613.28	185930.5	237623.78
Development Fund Cash Book	123852.73	331138.00	454990.73	308855.50	146135.23
PHD account cash book	290518.58	277517.25	568035.83	167120.00	400915.83
Contingency account cash book	26988.12	74898.00	101886.12	74144.00	27742.12

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF DEVELOPMENT FEE FUND CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Department share	300000	Office Contingency	66710.00
Interest	18415.33	balance payment made towards purchasing of doors and screen during the account year od 2016-17.	60350.00
Invalid cheque added in the receipt	3667	Repairing & Maintenance	22860
Miscellaneous received	300	AMC of cooler - cum - Purifier	5220.00
TOTAL	322382.33	TOTAL	155140

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF EXAMINATION CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Examination Form-fill-up Fee	231100	Deposited of Exam form fill-up fee to COF	139916
Interest	5276	Remuneration	36390
The previous difference amount taken in the receipt	942	Repair & Maintenance	9567

side			
TOTAL	237318	Bank Charges	116.5
		TOTAL	185989.5

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF DEVELOPMENT FUND CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Departmental Share	318550	Office Contingency	27376.00
Miscellaneous	8200	Repair & Maintenance	27024.00
Interest	4388	purchase of non-consumable items	15280.00
TOTAL	331138	Remuneration in Entrance	150477.00
		Remuneration in PG Admission	33425.00
		AMC	6217.00
		Entrance Contingency	40650.00
		Bank charges	206.50
		miscellaneous	8200.00
		TOTAL	308855.5

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF PHD ACCOUNT CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
PHD Course Fee	144000	Office Contingency	45022.00
Departmental Share	122400	AMC	18446
Interest	11117.25	Remuneration for Phd Course work	100652
TOTAL	277517.25	Award	3000
		TOTAL	167120

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF CONTINGENCY FUND CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)

Contingency	32000	Contingency	24070.00
Field Trip	42000.00	Repair & Maintenance	8074.00
Interest	898.00	Study Tour	42000.00
TOTAL	74898.00	TOTAL	74144.00

DETAILS OF THE CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK:

Name of the Cash Book	Name of the Bank	A/C No.	Closing balance as on 31.3.18 as per pass book	Closing balance in bank as on 31.3.18 as per cash book	Difference
Development fee fund cash book	Syndicate bank, U.U. Vani vihar branch	80162200002368	601242.52	601242.52	0.00
Examination fund cash book	S.B.I U.U. Vani Vihar branch	10164207540	237623.78	237623.78	0.00
Development fund cash book	S.B.I U.U. Vani Vihar branch	10164206885	146475.23	146135.23	340.00
PHD Account cash book	Syndicate bank, U.U. Vani vihar branch	80162210011475	401265.83	400915.83	350.00
Contingency fund cash book	S.B.I U.U. Vani Vihar branch	10164208555	76576.12	27742.12	48834.00

RECONCILIATION OF DEVELOPMENT FUND CASH BOOK W.R.T PASS BOOK:

Closing Balance as on 31.3.18 as per Cash Book	146135.23
Add the amount debited in cash book but not in pass book till 31.3.18	340.00
Closing balance in Bank account as on 31.3.18	146475.23

RECONCILIATION OF PHD ACCOUNT CASH BOOK W.R.T PASS BOOK:

Closing Balance as on 31.3.18 as per Cash Book	400915.83
Add the amount debited in cash book but not	350.00

in pass book till 31.3.18	
Closing balance in Bank account as on 31.3.18	401265.83

RECONCILIATION OF CONTINGENCY FUND ACCOUNT CASH BOOK W.R.T PASS BOOK:

Closing Balance as on 31.3.18 as per Cash Book	27742.12
Add the amount debited in cash book but not in pass book till 31.3.18	48834.00
Closing balance in Bank account as on 31.3.18	76576.12

DETAILS OF THE DIFFERENCE AMOUNT FOUND IN CLOSING BALANCE IN DEVELOPMENT FUND CASH BOOK:

Cheque No.	Date	Amount	Encashed Date
360153	21.2.18	340.00	not encashed till 31.3.18

DETAILS OF THE DIFFERENCE AMOUNT FOUND IN CLOSING BALANCE IN PHD ACCOUNT CASH BOOK:

Cheque No.	Date	Amount	Encashed Date
556661	8.4.16	350.00	not encashed till 31.3.18

DETAILS OF THE DIFFERENCE AMOUNT FOUND IN CLOSING BALANCE IN CONTINGENCY ACCOUNT CASH BOOK:

Cheque No.	Date	Amount	Encashed Date
070827	31.3.18	23000.00	17.4.18
070828	31.3.18	7410.00	25.4.18
070829	31.3.18	7205.00	19.4.18
070830	31.3.18	1374.00	18.4.18
070831	31.3.18	7455.00	19.4.18
070832	31.3.18	2390.00	11.4.18
	TOTAL	48834.00	

16.12.1 Irregularities in maintenance of collection of cash from students towards examination fee/centre charges/ admission fee:

On verification of Examination Cash Book of Economics department , it is seen that an amount of Rs. 231100.00 has been collected towards centre charges from students in cash . But, no Money Receipt against the collection amount has been issued to students. So as to maintain transparency in accounting. Further, the genuineness of collection of Rs. 231100.00 as recorded in the cash book is not free from doubt and which is also in contravention to Odisha University Accounts Manual Chapter 3, Para 11(iii)(a), which envisages that " when money is deposited in cash at the University cash counter, the counter assistant shall issue a receipt in Form no. 3 for the amount noting therein the purpose for which the amount is received. The amount received shall be entered clearly in words as well as in figure. Overwritting shall be avoided, mistakes shall be scrolled through in red ink and the correction written legibly by its side on both the original and duplicate of the receipt and the same initiated by the Finance Officer before the original receipt is issued to the concerned person."

As per Odisha University Accounts manual 1987 Para 17(i) it is instructed that “Before bringing a receipt book into use, a certificate shall be recorded therein after verification as to the no. of receipts contained therein. A record of all receipt books shall be maintained in the register of Receipt Books in Form no. 12”. Accordingly, the files/registers maintained thereof need be produced to audit for verification.

As per OGFR(26) the departmental regulations should prescribe the procedure rules for the maintenance of a proper account of the receipt and issue of the receipt books, the no. of receipt books to be issued at a time to each officer’s and check with the officer’s accounts of the used books when returned.

Further, OTC 41(1) stated that the head of an office where money is received on behalf of the government must give the payer a receipt duly signed by him after he has satisfied himself, before signing the receipt and initialing its counterfoil, that the amount has been properly entered in the cash book. If the circumstances so justify he may at his discretion authorize any other officer subordinate to him whether gazetted / non-gazetted to sign such receipts for him.

In response to the objection statement , the local authority has complied as " noted it for future guidance". Under such circumstances, the attention of the the administrative authority of the institution is drawn to look into the matter so as to regularise such type of irregular maintenance. The said amount of collection i.e Rs. 231100.00 is thus booked under objection till the regularisation made.

16.12.2 <u>Irregularities in maintaining the repair items :</u>

On checking of the paid vouchers of the Economics Department of the Utkal University, Vani Vihar during the year under audit, It is found that, repairing work of various items were made & the expenditure incurred thereof. The requisition and repair work by the concerned division/section are not found . Besides, the stock register relating to broken items and the repaired item has not been maintained for which it is difficult to assess the genuineness of the repair work.

The details of the vouchers is outlined below:

Vr. No./date	Amount	Check no./date	Bill no./date	Whom to pay
61/29.5.17	1700.00	561762/29.5.17	108/24.5.17	Ganapati Computer Technology towards repairing of computer
64/19.8.17	2000.00	561765/18.8.17	124/10.7.17	Ganapati Computer Technology towards repairing of computer
72/1.3.18	440.00	561773/16.3.18	192/8.1.18	Ganapati Computer Technology towards repairing of computer.
65/23.8.17	3000.00	561766/23.8.17	Hand note	Sushil kumar jena for repiring Aqua-guard.
67/23.8.17	750.00	561768/23.8.17	71/8.8.17	Manoj Kumar sarangi, Micro Cooling solution towards repairing of A.C
67/23.8.17	550.00	561768/23.8.17	7/7.7.17	Manoj Kumar sarangi, Micro Cooling solution towards repairing of A.C
67/23.8.17	550.00	561768/23.8.17	9/4.7.17	Manoj Kumar sarangi, Micro Cooling solution towards repairing of A.C
92/29.5.17	1350.00	565219/29.5.17	41/19.5.17	Manoj Kumar sarangi, Micro Cooling solution towards repairing of A.C
92/29.5.17	350.00	565219/29.5.17	42/19.5.17	Manoj Kumar sarangi, Micro Cooling solution

				towards repairing of A.C
92/29.5.17	350.00	565219/29.5.17	43/19.5.17	Manoj Kumar sarangi, Micro Cooling solution towards repairing of A.C
94/6.7.17	1330.00	00508/2.6.17	Hand note	Nityananda Mohanty, watchman towards repairing of cycle
188/8.11.17	4000.00	In cash	177/6.11.17	Jagannath Behera towards repairing of A.C
190/7.12.17	600	In cash	177/15.11.17	Ganapati computer technology towards repairing of printer.
206/21.2.18	3700.00	319256/21.2.18	8576/2.1.18	Payment given to Sri Himanshu Sekhar Rout, Ex-HOD, towards repairing of Laptop against the Bill of Ashirbad computer & services
206/21.2.18	300.00	319256/21.2.18	10834/2.1.18	Payment given to Sri Himanshu Sekhar Rout, Ex-HOD, towards repairing of Laptop against the Bill of Ashirbad computer & services
201/3.1.18	2199.00	360151/6.1.18	1099/25.11.17 &1308/13.12.18	Tukuna Day , P.S. Electricals towards repairing of electrical

				works.
90/15.4.17	1200	565217/15.4.17	536/2.4.17	Maa Tarini Electricals & Electronic workshop towards repairing of stabiliser in the computer room
9/31.8.17	3850.00	612915/25.7.17	Hand note	Kusa Sahoo, Carpenter towards repairing of bench,desk,table, window etc.
TOTAL	28219.00			

In response to the objection statement, the local authority has complied as " noted it for future guidance ". As per the reply of the local authority, it is construed that the objection holds good. Thus the amount of Rs. 28219.00 is booked under objection till fully compliance. Further, The atterntion of the administrative authority of the institution is drawn to look into the matter so as to regularise such type of irregular maintenance.

16.12.3 Excess Payment made towards repairing of electrical works:

On checking of the vouchers during the year under audit, It is noticed that, In Vocher no. 201 dated 3.1.18 Rs. 2199.00 was paid vide cheque no. 360151 dated 6.1.18 to Tukuna Das, P.S. Electrical shop bill no. 1099 dated 25.11.17 & bill no. 1308 dated 13.12.18 . But on verification of the bills submitted, it is seen that in Bill no. 1099/25.11.17 is of Rs. 1670.00 and in Bill no. 1308/13.12.18 is of Rs. 439.00 , in total the bill submitted is of Rs. 1670.00+439.00=2109.00. Hence, an excess of Rs. 2199.00-2109.00=90.00 was paid . Hence, the excess amount of Rs. 90.00 is suggested for recovery from the persons concerned failing which, from the officials responsible.

RESPONSIBLE PERSON FOR THIS PARAGRAPH:

Sl.No.	Name of theResponsible person	Designation	Address	Amount
1	Dr. Shiva Sankar Mohanty	Heads of the Department,	Economics Department, Utkal University, Vani Vihar	45.00
2	Bibhuti Bhusan Swain	Sr. Assistant, Economics	Economics Department,	45.00

		Department	Utkal University, Vani Viha	
			TOTAL	90.00

16.12.5 STOCK POSITION:

Irregular maintenance of Stock Register:

As per Odisha University Accounts Manual, Chapter VII , Para 51 separate accounts should be kept of

a) “Dead Stock” for plants machinery, furniture, equipment, fixtures etc.

b) Other Stores, and consumables at the place of use and the central stores department if procured and transferred to them. While stores accounts (inventory) are ordinarily be maintained at the site of the dead stock or equipment using department wherever desirable additional inventories also shall be maintained.

As per Odisha University Accounts Manual, Chapter 7 , Para 55 it is instructed thereof that “all stores received shall be examined, listed , counted measured or weighed as the case may be by a responsible officer, when delivery is taken and a certificate to the effect that the quantities thereof are correct is to be recorded on the body of the respective invoices . the Officer In Charge of the stores or the Head of the P.G. Department in case of department purchases shall be required to give the following certificate on the body of the invoice/bills while, forwarding them to the finance officer for payment”.

a) The articles mentioned in the bill have been received in good condition and in accordance with the quality for which order was placed.

b) The articles have been entered in the stock register at Page:

c) The price mentioned against each article is according to the quoted price already accepted and the bill is transmitted for payment of Rs.

d) The monetary limits for purchase of articles have not been exceeded.

e) The administrative approval for the above purchases should be obtained from the competent authority of the department.

In response to the objection statement the local authority has replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

Physical Verification of Stores:

As perOdisha University Accounts Manual, Chapter 7 , Para 57 (i)Physical verification of all

stock and 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 authorised by the V.C.in this behalf subject to the condition that the verification shallnot be entrusted to a person who is (a) the custodian of the stores or (b) the ledger keeper as accountant of the stores to be verified or (c) who is employed under the coustodian, the ledger keeper or the accountant.

Further, it is also instructed that “A certificate ofverification of stores with its results shall be recorded on the inventory of the store ledgers at theappropriate pages. In case of perishable stores, the verification shall be made twice a year”.

Again, As per Odisha University Accounts Manual, Chapter 7 , Para 57 (ii) while making physical verification, the following points shall invariably be observed;

i) Verification preferably shall always be made in the presence of the officer responsible for the custody of the stores or his authorised representative.

ii) All discrepancies resulting from depreciation (normal usage, shrinkages etc.) shall be brought to account immediately, so that the stores account may represent the true state of affairs, and

iii) Shortages and damages as well as unserviceable stores, shall be reported immediately to the V.C through the finance officer.

iv) Stores held in excess of the requirements over a reasonable period or in excess of prescribed maximum limits shall be brought out. Ordinarily, stores remaining in stock for over a year shall be considered surplus unless there is good reason to treat them otherwise, surplus and obsolete stores shall be brought to the notice of the V.C through finance officer for disposal.

v) Losses/shortages not due to depreciation shall be classified under the following heads:

i) Losses due to theft or fraud

ii) Losses due to neglect.

iii) Losses due to an act of God and other calamities such as fire etc

iv) Losses on account of obsolescence of stores as purchase made in excess of requirements.

v) Losses arising from incorrect or careless accounting .

vi) Other losses due to damage etc.

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(b) it is instructed

therein that " any excess detected during stock taking shall after investigations, be entered in the stock accounts at once as a receipt with the remarks "excess" found on stock verified".

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(c) it is instructed therein that "In case of discrepancy between the count and quality of stock entry in the stock register and the stock found in actual verification, the responsibility shall be fixed after due investigation".

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(d) it is instructed therein that "any defalcation or fraud detected or suspected to have been perpetuated shall be reported immediately to the V.C for further necessary action . The procedure will be the same as laid down in Chapter-III (rules) for cash".

In response to the objection statement the local authority has replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

16.12.6 Non Maintenance of following records & registers:

1) As per Odisha University Accounts Manual , 1987 Para 44 in chapter – 3 following Register should be maintained.

i) Books purchased.

ii) Periodicals (bound)

iii) Reports

iv) Bulletins

v) Thesis

vi) Map & Charts

vii) Note Book Materials (microfilms, microcards, film strips etc.)

2) As per Odisha University Accounts Manual , 1987 Para 43 in chapter – 3 following Register should be maintained.

i) Withdrawal Register

ii) Over due Register

iii) Diversion Register

iv) Binding Register.

v) Membership Register

vi) Reference Register.

vii) Loan Records

a) in the form of register for university employees

b) in the form of tickets for students.

But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

3) As per Odisha University Accounts manual 1987 Para 52 (ii) physical verification of dead stock required once a year and the result of such verification recorded on the body of the Register of Stores and an inventory of stock prepared. All discrepancies between the stock account and the physical account noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

4) As per Odisha University Accounts manual 1987 Para 52 (iii) All discrepancies or shortages arising out of normal course like natural deterioration or depreciation shall be quantified and placed before the appropriate authority for writing off. Any loss or suspicion of loss attributed to misappropriation,theft or negligence shall be brought to the notice of the Vice-Chancellor forthwith for further necessary action. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

5) As per Odis ha University Accounts manual 1987 Para 52 (v) Museums, workshops and laboratories shall maintain up-to-date catalogues or Registers of stock account and inventories. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

1. As per Odisha Accounts manual 1987 Para 52 (vi) The list of inventories or accounts of sto res shall in all cases be subject to such other checks at internal as may be prescribed by c ompetent authority. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.
2. As per Odisha University Accounts manual 1987 Para 52 (vii) any loss of stores or assets such as buildings, communications or other works, caused by fire, flood, cyclone, earthquake or any other natural causes shall be brought to the notice of the Vice-Chancellor by the officer/staff in charge of the assets. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

Further it is seen that Seminar library has been functioning in the department , But the related accession register has not been produced to audit for verification. The local authority has not replied anything. The attention of the higher authority is drawn to look into the matter.

20-RESULT OF AUDIT

SUB-PARA NO.	AMOUNT HELD UNDER OBJECTION	AMOUNT SUGGESTED FOR RECOVERY	.AMOUNT SURCHARGEABLE	SPOT RECOVERY	MISSAPPROPRIATION OF CASH
16.12.1	231100.00	0	0	0	0
16.12.2	28219.00	0	0		
16.12.3	90.00	90.00	90.00		
TOTAL	259409.00	90.00	90.00	0.00	0.00

INVESTMENT: Nil

ADVANCE: NIL

GENERAL REMARKS: It is considered from the audit point of view that the maintenance of the account is far form satisfactory in view of the objection & the remarks given in the foregoing paragraphs.

AUDIT CERTIFICATE-Certified that the accounts of Economics Department, Utkal University for the year 2017-18 have been covered under audit and found correct subj to the remarks offered in forgoing paragraph.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Dr Shiva Shankar Mohanty	Associate Professor , Deptt of Economics , Utkal University	Department of Economics , Utkal University , Vani Vihar , Bhubaneswar	45
2	Bibhuti Bhusan Swain	Senior Assistant , Department of Economics	Department of Economics , Utkal University , Vani Vihar , Bhubaneswar	45

16.13 - Department of Geography for the year 2017-18

Department of Geography for the year 2017-18

1-TITLE SHEET-

Name of the institution	Geography Deptt.
Period of account audited	2017-18
Name of the HOD for the period under audit	Prof. Kabir Mohan Sethy
Name of the HOD at the time of audit	Dr. Krushna Chandra Ratha
Name of the Auditor	Sri Debashis Mallick
Duration of Audit	5 man days in terms of party

(A)Introductory-

The audit on the accounts of this department was last audited by the local fund audit for the period of 2016-17.The present audit is confined to the period 2017-18

(B)-Staff strength

i. Teaching staff

Sl no	Name of the Post	Sanctioned strength	Existing staff
1	Professor	1	1
2	Reader	2	2
3	Lecturer	3	1

ii. Non-Teaching staff

Sl no	Name of the Post	Sanctioned strength	Existing staff
1	Assistant	2	1
2	Typist	1	1
3	Peon	2	2

(B)-Student strength

Sl no	Name of the course	No. of seats for the course	No. of students admitted
1	MA	24	24
2	M.Phil	10	11
3	PhD	15	15

One more seat has been approved in the meeting of the Admission Committee held on 24.08.17 by Chairman, P.G. Council.

2) Physical Verification-

Physical verification of cash could not be done due to non-maintenance of cash book

3) List of Verified records-

During the course of audit the following records and registers are produced to audit.

1-General Cash book (part –I for the period from 01.04.15 to 31.05.17 and part –II for the period from 01.06.17 to 31.03.18) with correspondence Bank Pass books and Cheque Books

2- Paid vouchers relating to year 2017-18

3-Stock Register

4- Other connected records, registers and files

4) Financial position-

Name of the cash book	**OB as on 1.04.2017 as per cash book**	**Receipt during the year of audit**	**Total**	**Expenditure during the year of audit**	**C.B as on 31.03.2018 as per cash book**	**C.B as on 31.03.2018 as per audit**	**Difference**
General Cash book	9052.34	186810.00	195862.34	16400.00	179462.34	179462.34	Nil
Total	9052.34	186810.00	195862.34	16400.00	179462.34	179462.34	

Details of Cash Book wise Closing Balance as on date 31.03.2018

Name of the cash book	**In shape of cash**	**In shape of Bank**	**In shape of FD/TDR**	**Total**
General Cash	-	179462.34	-	179462.34

book				
Total	**-**	179462.34	**-**	179462.34

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF GENERAL CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Deptt. Share money for PG Admission	61050.00	Office Contingency	3000.00
Bank Interest	3710.00	LAB Contingency	12000.00
Deptt. Share money for M.Phill Admission	122050.00	Exp. on I-card	1400.00
TOTAL	186810.00	TOTAL	16400.00

5)Details of closing balance as per bank passbook & cash book bank balance figure

Name of the cash book	Name of the bank	A/C No	Closing balance in passbook in (Rs) **(A)**	Closing balance in bank as mentioned cash book in (Rs) **(B)**	Difference(A -B)	Remarks
General Cash book	SBI,U.U.Vanivihar	10164208612	179462.34	179462.34	0.00	
Total			179462.34	179462.34	0.00	

6-STOCK POSITION

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 OGFR, an inventory of dead stock should be maintained in the department in form OGFR-6 showing the number received, the number disposed of (by transfer, sale, loss)and balance in hand for each kind of article. etc)

As per rule 106 of OGFR, an inventory should be checked by the competent authority once a year and a certificate of the result of check recorded.

As per rule 106 of OGFR articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. This may be done hence fourth and compliance reported to audit.

7) Investment- No investment has been found during the financial year 2017-18

8) Advances-nil

9) GRANTS-

10) UTILISATION CERTIFICATE-

`11) MISAPPROPRIATION &DEFLACTION-

12) LOSS STOCK &STORE-

13) AUDIT OF RECEIPTS-

14) AUDIT OF EXPENDITURE-

15) AUDIT ON WORKS-

16) AUDIT ON UNITS-

17-AUDIT ON SCHEME/PROGRAMME-

18-MISCELLANIOUS-

19-AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION-

20-RESULT OF AUDIT-

20.1-AUDIT CERTIFICATE-Certified that the accounts of Geography, Utkal University for the year 2017-18 have been covered under audit and found correct subject to the remarks offered in forgoing paragraph.

20.2-GENERAL REMARK-Much and efforts may be taken to ensure proper maintains of accounts, records and register for betterment of the Deptt.

16.14 - PUBLIC ADMINISTRATION DEPARTMENT

PUBLIC ADMINISTRATION DEPARTMENT

TITLE SHEET

Name of the Institution	Public administration department
Year of the account audited	2017-18
Name of the local authority during 2017-18	Dr. Padmalaya Mohapatra, Associate Professor(HOD)
Name of the local authority during 2019-20	Dr. swarnamayee Tripathy, Professor (HOD)

PHYSICAL VERIFICATION:

Physically verified the Development cash book having syndicate account of the Public administration department on 26.8.19 before transaction and found cash in hand Rs. 0.00(nil) ,but the cash book is remained without entries w.e.f dt. 10.5.19 to 26.8.19 the date of verification.

Physically verified the Development cash book having SBI account of the Public administration department on 26.8.19 before transaction and found cash in hand Rs. 0.00(nil) ,but the cash book is remained without entries w.e.f dt. 25.12.18 to 26.8.19 the date of verification.

Physically verified the Contingency cash book of the Public administration department on 26.8.19 before transaction and found cash in hand Rs. 0.00(nil) ,but the cash book is remained without entries w.e.f dt. 11.3.19 to 26.8.19 the date of verification.

LIST OF VERIFIED RECORDS:

1. Development fund cash book & correspondence SBI pass book bearing no. 10164207528
2. Development fund cash book & correspondence Syndicate pass book bearing no. 80162210011571
3. Contingency fund cash book & correspondence pass book bearing no.

80162210012106

4. Vouchers for the account year 2017-18
5. Common Stock Register

STAFF POSITION:

Name of the Post	No.
Professor	1
Reader	1
Lecture	1
Sr. Assistant	1
peon	1
Library attendant	1

STUDENT POSITION:

Name of the Course	No. of Seats for the course	No. of Students admitted
Phd course work	Not specified	6
M.Phil	10	8
M.A	32	32

CASH BOOK WISE FINANCIAL POSITION:

Name of the Cash Book	O.B as per C/B as on 1.4.17	Total amount received during 2017-18	Grand Total	Total Expenditure during 2017-18	C.B as per Cash Book as on 31.3.18	C.B as per audit on 31.3.18	Difference
Development fund Cash Book having SBI pass book	101658.72	1236	102894.72	98975	3919.72	3919.72	0.00
Development fund Cash Book having Syndicate pass book	256777.52	150967.33	407744.85	44568	363176.85	363176.85	0.00
Contingency fund Cash	8088.50	308.62	8397.12	0.00	8397.12	8397.12	0.00

Book							

DETAILS OF THE CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK:

Name of the Cash Book	Name of the Bank	A/C No.	Closing balance as on 31.3.18 as per pass book	Closing balance in bank as on 31.3.18 as per cash book	Difference
Development fund Cash Book having SBI pass book	SBI, U.U.Vanivihar branch	10164207528	3919.72	3919.72	0.00
Development fund Cash Book having Syndicate pass book	Syndicate branch, U.U.Vani vihar	80162210011571	363176.85	363176.85	0.00
Contingency fund Cash Book	Syndicate branch, U.U.Vani vihar	80162210012106	8397.12	8397.12	0.00

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF DEVELOPMENT FUND CASH BOOK (having SBI Pass book):

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Interest	1236	Development	60255
		wages	21825
		Audit fee	1000
		Phd course work	12200
		examination	3695
		TOTAL	98975

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF DEVELOPMENT FUND CASH BOOK (having Syndicate Pass book):

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Departmental share received from CFO	67350	Development	30568

Collection from student as centre charge	1200	wages	14000
Collection from student towards M.A private examination	51100	TOTAL	44568.00
Contingency	20000		
Interest	11317.33		
TOTAL	150967.33		

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF CONTINGENCY FUND CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Interest	308.62	expenditure	0.00
Total	308.62		

16.14.1 Irregularities in maintenance of collection of cash from students towards examination fee/centre charges/ admission fee:

On verification of Public administration development fund account (syndicate bank) Cash book, it is seen that an amount of Rs. 1200.00 has been collected towards centre charges from students in cash and Rs. 51100.00 received from M.A.(Pvt.) students towards form fill-up charges But, no Money Receipt against the collection amount has been issued to students. So as to maintain transparency in accounting. Further, the genuineness of collection of Rs. 51100.00 as recorded in the cash book is not free from doubt and which is also in contravention to Odisha University Accounts Manual Chapter 3, Para 11(iii)(a), it is stated that when money is deposited in cash at the University cash counter, the counter assistant shall issue a receipt in Form no. 3 for the amount noting therein the purpose for which the amount is received. The amount received shall be entered clearly in words as well as in figure. Overwritting shall be avoided, mistakes shall be scrolled through in red ink and the correction written legibly by its side on both the original and duplicate of the receipt and the same initiated by the Finance Officer before the original receipt is issued to the concerned person.

As per OGFR(26) the departmental regulations should prescribe the procedure rules for the maintenance of a proper account of the receipt and issue of the receipt books, the no. of receipt books to be issued at a time to each officer's and check with the officer's accounts of the used books when returned.

Further, OTC 41(1) stated that the head of an office where money is received on behalf of the government must give the payer a receipt duly signed by him after he has satisfied himself, before signing the receipt and initialing its counterfoil, that the amount has been properly entered in the cash book. If the circumstances so justify he may at his discretion authorize any other officer subordinate to him whether gazetted / non-gazetted to sign such receipts for him.

As per Odisha University Accounts manual 1987 Para 17(i) it is instructed that “Before bringing a receipt book into use, a certificate shall be recorded therein after verification as to the no. of receipts contained therein. A record of all receipt books shall be maintained in the register of Receipt Books in Form no. 12”. Accordingly, the files/registers maintained thereof need be produced to audit for verification.

In response to the objection statement , the local authority has complied as " noted it for future guidance". Under such circumstances, the attention of the the administrative authority of the institution is drawn to look into the matter so as to regularise such type of irregular maintenance. The said amount of collection i.e Rs. 51100.00 & Rs. 1200.00 in total of Rs. 52300.00 is thus booked under objection till the regularisation made.

16.14.2 Irregularities in maintaining the repair items :

On checking of the paid vouchers of the Public Administration Department during the year under audit, It is found that, repairing work of various items were made & the expenditure incurred thereof. The requisition and repair work by the concerned division/section are not found . Besides, the stock register relating to broken items and the repaired item has not been maintained for which it is difficult to assess the genuineness of the repair work.

The details of the vouchers is outlined below:

Vr. No./date	Amount	Check no./date	Bill no./date	Whom to pay
36/15.4.17	3350.00	348423/15.4.17	845/11.4.17	S.Sahoo, Ankit electronics towards repairing of amplifier mechine
44/8.7.17	1615.00	348432/8.7.17	658/29.9.16	Eureka Forbes towards repairing of Aqua-guard, cooler-cum-purifier
45/19.7.17	1750.00	348433/19.7.17	5022/11.5.17	Maa Refrigeration & Electricals towards repairing of AC.
51/19.8.17	2710.00	348439/19.8.17	2017/GST/102 dt. 2.8.17	C.S. Technology towards repairing of computer.
52/19.8.17	2600.00	348441/19.8.17	2017/GST/105 dt. 2.8.17	C.S. Technology towards repairing of computer.
Total	12025.00			

In response to the objection statement, the local authority has complied as " noted it for future guidance ". As per the reply of the local authority, it is construed that the objection holds good. Thus the amount of Rs. 12025.00 is booked under objection till fully compliance. Further, The atterntion of the administrative authority of the institution is drawn to look into the matter so as to regularise such type of irregular maintenance.

16.14.3 In-Admissibility of the refreshment voucher;

On checking of the paid vouchers of the Public Administration Department during the year under audit, It is found that, In voucher no. 39(2) dated 16.12.17 payment made of Rs. 200.00 against the bill no.000004 dated 16.10.17 of “DALMA” towards purchasing of one no. of ‘THALI’. For what purpose the above expenditure made ,the detail of which has not been produced to audit for verification. The voucher produced thus seemed as fictitious .In response to the objection statement, the local authority has not replied back . Hence the objection stands good and and the amount spent of Rs. 200.00 against refreshment head is suggested for recovery from the responsible persons.

RESPONSIBLE PERSON FOR THIS PARAGRAPH:

Sl.No.	Name of theResponsible person	Designation	Address	Amount
1	Dr. Padmalaya Mohapatra,	Heads of the Department	Public Administration Department, Utkal University, Vani Vihar	100.00
2	Rashmi Prava Mishra	Sr. Assistant	Public Administration Department, Utkal University, Vani Vihar	100.00
			TOTAL	200.00

16.14.4 Ambiguity entries in the name of the payment against subscription amount for life time membership in "Current Development Reporter":

On checking of the paid vouchers of the Public Administration Department of the Utkal University, Vani Vihar during the year under audit, It is found that, In voucher no.53 dated 24.8.17 Sri Saroj Kumar Pattnaik, Executive Editor of “ current Development Reporter” has stated in his hand note which was supplied to audit in shape of voucher that he has received Rs. 1000.00 towards life time membership. On the contrary, on checking of the cash book, it is seen that in the aforesaid voucher i.e. voucher no. 53 dated 24.8.17 one cheque bearing no. 348442 dated 24.8.17 has been issued to Smita pattanaik as against the account holder of the magazine, in which way Smita Pattnaik is related to the concerned magazine is not mentioned. On the above omission , the payment is seemed to be fictitious . Thus, the said

amount of Rs. 1000.00 is suggested for recovery from the responsible persons.

RESPONSIBLE PERSON FOR THIS PARAGRAPH:

Sl.No.	Name of theResponsible person	Designation	Address	Amount
1	Dr. Padmalaya Mohapatra,	Heads of the Department	Public Administration Department, Utkal University, Vani Vihar	500.00
2	Rashmi Prava Mishra	Sr. Assistant now retired	Public Administration Department, Utkal University, Vani Vihar	500.00
			TOTAL	1000.00

16.14.5 STOCK POSITION:

Irregular maintenance of Stock Register:

As per Odisha University Accounts Manual, Chapter VII , Para 51 separate accounts should be kept of

a) “Dead Stock” for plants machinery, furniture, equipment, fixtures etc.

b) Other Stores, and consumables at the place of use and the central stores department if procured and transferred to them. While stores accounts (inventory) are ordinarily be maintained at the site of the dead stock or equipment using department wherever desirable additional inventories also shall be maintained.

As per Odisha University Accounts Manual, Chapter 7 , Para 55 it is instructed thereof that “all stores received shall be examined, listed , counted measured or weighed as the case may be by a responsible officer, when delivery is taken and a certificate to the effect that the quantities thereof are correct is to be recorded on the body of the respective invoices . the Officer In Charge of the stores or the Head of the P.G. Department in case of department purchases shall be required to give the following certificate on the body of the invoice/bills while, forwarding them to the finance officer for payment”.

a) The articles mentioned in the bill have been received in good condition and in accordance with the quality for which order was placed.

b) The articles have been entered in the stock register at Page:

c) The price mentioned against each article is according to the quoted price already accepted and the bill is transmitted for payment of Rs.

d) The monetary limits for purchase of articles have not been exceeded.

e) The administrative approval for the above purchases should be obtained from the competent authority of the department.

In response to the objection statement the local authority has replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

Physical Verification of Stores:

As perOdisha University Accounts Manual, Chapter 7 , Para 57 (i)Physical verification of all stock and 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 authorised by the V.C.in this behalf subject to the condition that the verification shallnot be entrusted to a person who is (a) the custodian of the stores or (b) the ledger keeper as accountant of the stores to be verified or (c) who is employed under the coustodian, the ledger keeper or the accountant.

Further, it is also instructed that “A certificate ofverification of stores with its results shall be recorded on the inventory of the store ledgers at theappropriate pages. In case of perishable stores, the verification shall be made twice a year”.

Again, As per Odisha University Accounts Manual, Chapter 7 , Para 57 (ii) while making physical verification, the following points shall invariably be observed;

i) Verification preferably shall always be made in the presence of the officer responsible for the custody of the stores or his authorised representative.

ii) All discrepancies resulting from depreciation (normal usage, shrinkages etc.) shall be brought to account immediately, so that the stores account may represent the true state of affairs, and

iii) Shortages and damages as well as unserviceable stores, shall be reported immediately to the V.C through the finance officer.

iv) Stores held in excess of the requirements over a reasonable period or in excess of prescribed maximum limits shall be brought out. Ordinarily, stores remaining in stock for over a year shall be considered surplus unless there is good reason to treat them otherwise, surplus and obsolete stores shall be brought to the notice of the V.C through finance officer for disposal.

v) Losses/shortages not due to depreciation shall be classified under the following heads:

i) Losses due to theft or fraud

ii) Losses due to neglect.

iii) Losses due to an act of God and other calamities such as fire etc

iv) Losses on account of obsolescence of stores as purchase made in excess of requirements.

v) Losses arising from incorrect or careless accounting .

vi) Other losses due to damage etc.

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(b) it is instructed therein that " any excess detected during stock taking shall after investigations, be entered in the stock accounts at once as a receipt with the remarks "excess" found on stock verified".

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(c) it is instructed therein that "In case of discrepancy between the count and quality of stock entry in the stock register and the stock found in actual verification, the responsibility shall be fixed after due investigation".

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(d) it is instructed therein that "any defalcation or fraud detected or suspected to have been perpetuated shall be reported immediately to the V.C for further necessary action . The procedure will be the same as laid down in Chapter-III (rules) for cash".

In response to the objection statement the local authority has replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

16.14.6 Non Maintenance of following records & registers:

1) As per Odisha University Accounts Manual , 1987 Para 44 in chapter – 3 following Register should be maintained.

i) Books purchased.

ii) Periodicals (bound)

iii) Reports

iv) Bulletins

v) Thesis

vi) Map & Charts

vii) Note Book Materials (microfilms, microcards, film strips etc.)

2) As per Odisha University Accounts Manual , 1987 Para 43 in chapter – 3 following Register should be maintained.

i) Withdrawal Register

ii) Over due Register

iii) Diversion Register

iv) Binding Register.

v) Membership Register

vi) Reference Register.

vii) Loan Records

a) in the form of register for university employees

b) in the form of tickets for students.

But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

3) As per Odisha University Accounts manual 1987 Para 52 (ii) physical verification of dead stock required once a year and the result of such verification recorded on the body of the Register of Stores and an inventory of stock prepared. All discrepancies between the stock account and the physical account noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

4) As per Odisha University Accounts manual 1987 Para 52 (iii) All discrepancies or shortages arising out of normal course like natural deterioration or depreciation shall be quantified and placed before the appropriate authority for writing off. Any loss or suspicion of loss attributed to misappropriation,theft or negligence shall be brought to the notice of the Vice-Chancellor forthwith for further necessary action. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

5) As per Odis ha University Accounts manual 1987 Para 52 (v) Museums, workshops and laboratories shall maintain up-to-date catalogues or Registers of stock account and

inventories. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

1. As per Odisha Accounts manual 1987 Para 52 (vi) The list of inventories or accounts of sto res shall in all cases be subject to such other checks at internal as may be prescribed by c ompetent authority. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.
2. As per Odisha University Accounts manual 1987 Para 52 (vii) any loss of stores or assets such as buildings, communications or other works, caused by fire, flood, cyclone, earthquake or any other natural causes shall be brought to the notice of the Vice-Chancellor by the officer/staff in charge of the assets. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

Further it is seen that Seminar library has been functioning in the department , But the related accession register has not been produced to audit for verification. The local authority has not replied anything. The attention of the higher authority is drawn to look into the matter.

20-RESULT OF AUDIT

SUB-PARA NO.	AMOUNT HELD UNDER OBJECTION	AMOUNT SUGGESTED FOR RECOVERY	.AMOUNT SURCHARGEABLE	SPOT RECOVERY	MISSAPPROPRIATION OF CASH
16.14.1	52300.00				
16.14.2	12025.00				
16.14.3		200.00	200.00		
16.14.4		1000.00	1000.00		
TOTAL	64325.00	1200.00	1200.00	0.00	0.00

INVESTMENT: Nil

ADVANCE: NIL

GENERAL REMARKS: It is considered from the audit point of view that the maintenance of the account is far form satisfactory in view of the objection & the remarks given in the foregoing paragraphs.

AUDIT CERTIFICATE-Certified that the accounts of Public Administration Department, Utkal University for the year 2017-18 have been covered under audit and found correct subj to the remarks offered in forgoing paragraph.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Dr. Padmalay Mohapatra	Heads of the Department, Public Administration	Associate Professor, Public Administration Department, Utkal University, Vani Vihar, Bhubaneswar	600
2	Rashmi Prava Mishra.	Sr. Assistant, Public Administration Department	Retired	600

16.15 - JOURNALISM DEPARTMENT SELF FINANCE COURSE FUNCTIONING UNDER PUBLIC ADMINISTRATION DEPARTMENT

JOURNALISM DEPARTMENT (SELF FINANCE COURSE) FUNCTIONING UNDER PUBLIC ADMINISTRATION DEPARTMENT

TITLE SHEET

Name of the Institution	Journalism department (S.F Course)
Year of the account audited	2017-18
Name of the local authority during 2017-18	Prof. Swarnamayee Tripathy, HOD, Public Administration Department.
Name of the local authority during 2019-20	Prof. Swarnamayee Tripathy, HOD, Public Administration Department.

PHYSICAL VERIFICATION:

Physically verified the main cash book of the Journalism department on 7.9.19 before transaction and found cash in hand Rs. 0.00(nil) ,but the cash book is remained without entries w.e.f dt. 25.4.19 to 7.9.19, the date of verification.

LIST OF VERIFIED RECORDS:

1. Main cash book & correspondence pass book
2. Examination Cash book and correspondence pass book.
3. Vouchers for the account year 2017-18
4. Common Stock Register

STAFF POSITION:

Name of the Post	Type	No.
Course co-ordinator	Part-time	1
Associate co-ordinator	Part-time	1
Library assistant	contractual	1
Computer assistant	contractual	1
Peon	contractual	1

STUDENT POSITION:

Name of the Course	No. of Seats for the course	No. of Students admitted
M.A	40	40

CASH BOOK WISE FINANCIAL POSITION:

Name of the Cash Book	O.B as per C/B as on 1.4.17	Total amount received during 2017-18	Grand Total	Total Expenditure during 2017-18	C.B as per Cash Book as on 31.3.18	C.B as per audit on 31.3.18	Difference
Main Cash Book	784569.90	1606329.18	2390899.08	917531.00	1473368.08	1473368.08	0.00
Examination Cash Book	42557.69	45387.68	87945.37	33457	54488.37	54488.37	0.00

DETAILS OF THE CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK:

Name of the Cash Book	Name of the Bank	A/C No.	Closing balance as on 31.3.18 as per pass book	Closing balance in bank as on 31.3.18 as per cash book	Difference
Main Cash book	Syndicate branch, U.U.Vani vihar	80162210011590	1489868.08	1473368.08	16500.00
Examination Cash Book	Syndicate branch, U.U.Vani vihar	80162210011606	54488.37	54488.37	0.00

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF MAIN CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Departmental share	1556150.00	Remuneration to	504667

received from CFO		Guest faculty	
Miscellaneous receipt	4000	Remuneration to associate co-ordinator	40000
Interest	39379.18	Discertation & Viva	43500
Seminar delegation fee	6800	Office contingency	67574
TOTAL	1606329.18	Remuneration to staff	190500
		Seminar expenses	22290
		Study Tour	45000
		Miscellaneous	4000
		TOTAL	917531

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF EXAMINATION CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Zonal valuation received from CFO	25000	Zonal valuation	25000
Interest	1887.68	Centre charge	8457
Centre expenses collected from students	18500	TOTAL	33457
TOTAL	45387.68		

RECONCILIATION OF Rs. 16500 OF THE MAIN CASH BOOK W.R.T PASS BOOK:

Closing Balance as on 31.3.18 as per Cash Book	1473368.08
Add the amount debited in cash book but not in pass book till 31.3.18	16500.00
Closing balance in Bank account as on 31.3.18	1489868.08

DETAILS OF THE DIFFERENCE AMOUNT OF Rs. 16500.00 IN CLOSING BALANCE IN MAIN CASH BOOK WITH RESPECT TO ITS PASS BOOK:

Cheque No.	Date	Amount	Encashed Date
610009088055	31.3.18	6000	11.5.18
610009088056	31.3.18	2500	11.5.18
610009088054	31.3.18	8000	25.6.18

TOTAL AMOUNT OF UN-ENCASHED CHEQUE	16500	

20-RESULT OF AUDIT

AMOUNT HELD UNDER OBJECTION	AMOUNT SUGGESTED FOR RECOVERY	.AMOUNT SURCHARGEABLE	SPOT RECOVERY	MISSAPPROPRIATION OF CASH
0	0	0	0	0

Non Maintenance of following records & registers:

A) As per Odisha University Accounts Manual , 1987 Para 44 in chapter – 3 following Register should be maintained.

i) Books purchased.

ii) Periodicals (bound)

iii) Reports

iv) Bulletins

v) Thesis

vi) Map & Charts

vii) Note Book Materials (microfilms, microcards, film strips etc.)

B) As per Odisha University Accounts Manual , 1987 Para 43 in chapter – 3 following Register should be maintained.

i) Withdrawal Register

ii) Over due Register

iii) Diversion Register

iv) Binding Register.

v) Membership Register

vi) Reference Register.

vii) Loan Records

a) in the form of register for university employees

b) in the form of tickets for students.

But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

C) As per Odisha University Accounts manual 1987 Para 52 (ii) physical verification of dead stock required once a year and the result of such verification recorded on the body of the Register of Stores and an inventory of stock prepared. All discrepancies between the stock account and the physical account noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

D) As per Odisha University Accounts manual 1987 Para 52 (iii) All discrepancies or shortages arising out of normal course like natural deterioration or depreciation shall be quantified and placed before the appropriate authority for writing off. Any loss or suspicion of loss attributed to misappropriation,theft or negligence shall be brought to the notice of the Vice-Chancellor forthwith for further necessary action. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

E) As per Odis ha University Accounts manual 1987 Para 52 (v) Museums, workshops and laboratories shall maintain up-to-date catalogues or Registers of stock account and inventories. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

1. As per Odisha Accounts manual 1987 Para 52 (vi) The list of inventories or accounts of sto res shall in all cases be subject to such other checks at internal as may be prescribed by c ompetent authority. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.
2. As per Odisha University Accounts manual 1987 Para 52 (vii) any loss of stores or assets such as buildings, communications or other works, caused by fire, flood, cyclone, earthquake or any other natural causes shall be brought to the notice of the Vice-Chancellor by the officer/staff in charge of the assets. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

Further it is seen that Seminar library as been functioning in the department , But the related accession register has not been produced to audit for verification. The local authority has not replied anything. The attention of the higher authority is drawn to look into the matter.

INVESTMENT: Nil

ADVANCE: NIL

GENERAL REMARKS: It is considered from the audit point of view that the maintenance of the account is far form satisfactory in view of the objection & the remarks given in the foregoing paragraphs.

AUDIT CERTIFICATE-Certified that the accounts of Journalism (SFC) under Public Administration Department, Utkal University for the year 2017-18 have been covered under audit and found correct subj to the remarks offered in forgoing paragraph.

16.16 - STATISTICS DEPARTMENT

STATISTICS DEPARTMENT

TITLE SHEET

Name of the Institution	Statistics department
Year of the account audited	2017-18
Name of the local authority during 2017-18	Dr.Priya Ranjan Dash
Name of the local authority during 2019-20	Prof. Kunja Bihari Panda

PHYSICAL VERIFICATION:

Physically verified the Office Contingency cash book of the Statistics department on 5.11.2019 before transaction and found cash in hand Rs. 0.00(nil) which tallies with the book balance on the date of verification but the cash book is remained without entries w.e.f dt. 5.12.18 to 5.11.19 till the date of verification.

Physically verified the Lab-Development cash book of the Statistics department on 5.11.2019 before transaction and found cash in hand Rs. 0.00(nil) which tallies with the book balance on the date of verification but the cash book is remained without entries w.e.f dt. till the date of verification.

Physically verification could not be conducted as the office contingency M.Tech(IT) cash book of the Statistics department was not up-to-date.

Physically verified the office Entrance cash book of the Statistics department on 5.11.2019 before transaction and found cash in hand Rs. 0.00(nil) which tallies with the book balance on the date of verification but the cash book is remained without entries w.e.f dt. 31.3.18 to

5.11.19 till the date of verification.

LIST OF VERIFIED RECORDS:

1. Office Contingency fund Cash Book & correspondence pass book.
2. Lab-Development Cash Book & correspondence pass book.
3. Office contingency M-Tech (IT) Cash Book and correspondence pass book.
4. Entrance Cash book.
5. Vouchers for the account year 2017-18
6. Common Stock Register

STAFF POSITION:

Name of the Post	sanction strength	present position
Professor	3	1
Reader	1	1
Assistant Professor	2	2
Assistant	1	1
peon	1	1

STUDENT POSITION:

Name of the Course	No. of Seats for the course	No. of Students admitted
Phd course work	Not specified	5
M.Phil	10	8
M.A	64	64

CASH BOOK WISE FINANCIAL POSITION:

Name of the Cash Book	O.B as per C/B as on 1.4.17	Total amount received during 2017-18	Grand Total	Total Expenditure during 2017-18	C.B as per Cash Book as on 31.3.18
Office contingency cash book	456019.30	251516.00	707535.30	114851.50	592683.80
Lab-Development Cash book	133400.87	4508.00	137908.87	23400.00	114508.87
Office contingency M-Tech(It) cash book	282396.88	174564.19	456961.07	110734.00	346227.07
Entrance Cash book	39493.93	62224.17	101718.10	49518	52200.1

DETAILS OF CLOSING BALANCE AS ON 31.3.18 IN CASH BOOK:

Name of the Account	In shape of cash as on 31.3.18	In shape of bank account as on 31.3.18	TOTAL
Office Contingency	0.00	592683.80	592683.80
Lab-Development	0.00	114508.87	114508.87
Office contingency M.Tech (IT)	0.00	346227.07	346227.07

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF OFFICE CONTINGENCY CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Examination fee/ centre charges collected from students	116475.00	Deposited to CFO	100285.00
Interest	18641.00	Zonal valuation	6862.00
Received from CFO	116400.00	Office Expenses	7380.00
TOTAL	251516.00	Bank charges	265.50
		miscellaneous	59.00
		TOTAL	114851.50

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF LAB-DEVELOPMENT CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Bank Interest	4508.00	Lab-Equipment	23400.00
TOTAL	4508.00	TOTAL	23400.00

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF OFFICE CONTINGENCY(M-TECH, (IT)) CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Departmental share	156500.00	Office Expenses	47581.00
Received from Registrar	2000.00	Paid to HOD K.B.Panda/ Dr. P.R.Dash	6553.00
Bank Interest	16064.19	Payment to Contractor	40000.00

TOTAL	174564.19	Repairing of furniture	4500.00
		Audit	1000.00
		Payment to Professors	3000.00
		Electrical Repairing	8100.00
		TOTAL	110734.00

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF ENTRANCE CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Entrance expenses	59900.00	Examination contingency	49518.00
Bank Interest	2324.17	TOTAL	49518.00
TOTAL	62224.17		

DETAILS OF THE CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK:

Name of the Cash Book	Name of the Bank	A/C No.	Closing balance as on 31.3.18 as per pass book	Closing balance in bank as on 31.3.18 as per cash book	Difference
Office contingency cash book	SBI U.U.VANIVIHAR BRANCH	10164210473	643083.80	592683.80	50400.00
Lab-Development Cash book	SBI U.U.VANIVIHAR BRANCH	10164210326	114508.87	114508.87	0.00
Office contingency M-Tech(It) cash book	SYNDICATE U.U.VANIVIHAR BRANCH	80162210011176	346931.07	346227.07	704.00
Entrance Cash Book.	SYNDICATE U.U.VANIVIHAR BRANCH	80162200004024			

RECONCILIATION OF OFFICE CONTINGENCY CASH BOOK W.R.T PASS BOOK :

Closing Balance as on 31.3.18 as per Cash Book	592683.80
Add the amount debited in cash book but not in pass book till 31.3.18	50400.00
Closing balance in Bank account as on 31.3.18	643083.80

RECONCILIATION OF OFFICE CONTINGENCY M-TECH(IT) CASH BOOK W.R.T PASS BOOK:

Closing Balance as on 31.3.18 as per Cash Book	346227.07
Add the amount debited in cash book but not in pass book till 31.3.18	704.00
Closing balance in Bank account as on 31.3.18	346931.07

DETAILS OF THE UN-ENCASHED CHEQUE FOUND IN OFFICE CONTINGENCY CASH BOOK W.R.T. ITS PASS BOOK:

Cheque No.	Date	Amount	Encashed Date
861004	16.3.18	17690.00	8.5.18
861005	16.3.18	5800.00	15.5.18
861006	16.3.18	16440.00	8.5.18
861007	20..3.18	530.00	8.5.18
861010	28.3.18	7380.00	9.5.18
861011	28.3.18	2560.00	14.6.18
	TOTAL	50400.00	

DETAILS OF THE UN-ENCASHED CHEQUE FOUND IN M.TECH(IT) CASH BOOK W.R.T. ITS PASS BOOK:

Cheque No.	Date	Amount	Encashed Date
443791	16.2.18	154.00	5.4.18
443792	14.3.18	406.00	3.4.18
443793	14.3.18	144.00	5.4.18

16.16.1 Non-Production of Development fund (private examination) cash book & UGC Cash book along with the related pass book:

It has come to the notice of the audit during the year under audit w.r.t the previous audit report no. 385162/AR/2018-19/Bhubaneswar of the account of the Statistics Department of the Utkal University, Vani Vihar for the account year 2016-17 that there were accounts named as " Development Fund (Private Examination) Cash book" & "UGC Cash Book" shown to the previous audit, But which were not produced to the present audit , Further, it is seen that with reference to the previous audit report that in Development Fund (Private Examination) cash book having saving bank account opened in SBI bank bearing account no. 10164208805 having closing balance of Rs. 16468.61 in shape of bank as per the university cash book and Rs. 16857.61 as per pass book as on 31.3.17. In UGC

Cash Book having Syndicate Account bearing no. 80162210016030 having closing balance of Rs. 55814.68 (as per the university cash book and pass book) as on 31.3.17. But the cash book cited above have not been produced during the present audit in spite of several verbal request and issue of objection statement. In this regard, it is construed that the local authority has suppressed the account before the audit by non producing the cash book, pass book . The local authority has not replied anything. The attention of the administrative authority as well as the Government of Education Department is drawn to look into the matter. Under the circumstances, the closing balance of the previous audit report in the account Development Fund (Private Examination) Rs. 16468.61 is thus booked under objection as well as the closing balance in the account of UGC Cash Book Rs. 55814.68 is thus booked under objection till the suitable compliance received from the local authority in this regar

16.16.2 Non- Production of Paid Vouchers:

On verification of Entrance Cash Book/M.Tech(IT) of Statistics Department of the Utkal University, Vani Vihar , it is noticed that some payment has been made through cash/cheque . But, in support of which no paid vouchers have been produced to audit for verification . The details of the payment made as per cash book are outlined below

STATEMENT SHOWING THE DETAILS OF THE VOUCHERS NOT PRODUCED

Vr. No./Date	Sub Vr. No	Amount	Cheque no./date	Name of the cash book	Particulars of the expenditure
2(1)/ date not mentioned	30	2000.00	cash	entrance cash book	Printing of question paper
2(1)/ date not mentioned	31	3000.00	Cash	entrance cash book	Examination stationaries
2(2)/ date not mentioned	17	1000.00	Cash	entrance cash book	For viva-voce test
2(3)/ date not mentioned	16	1000.00	Cash	entrance cash book	Printing of question paper
2(3)/ date not mentioned	17	1000.00	Cash	entrance cash book	Examination stationaries
1/10.5.17	-	980.00	262134/10.5.17	entrance cash book	Nothing mentioned in the book
	TOTAL	8980.00			
7/10.5.17	-	5870.00	565463/10.5.17	M.Tech(IT) Cash book.	Paid to Dr. K.B.Panda (HOD) , the

					purpose not mentioned in the cash book.
	Grand Total	14850.00			

Under the circumstances, Rs. 14850.00 is suggested for recovery from the responsible persons .

RESPONSIBLE PERSON FOR THIS PARAGRAPH:

Sl.No.	Name of theResponsible person	Designation	Address	Amount
1	Dr.Priya Ranjan Dash	Heads of the Department, Statistics,	Utkal University, Vani Vihar	7425.00
2	Ajaya Kumar Nayak	Sr. Assistant, Statistics Department	Utkal University, Vani Viha	7425.00

16.16.3 Non maintenance of Details of Repairing of various items :

On checking of the vouchers during the year under audit, It is found that, repairing work of various items were made & the expenditure incurred thereof. The requisition for repair work by the concerned division/section are not found . Besides, the stock register relating to broken items and the repaired item has not been maintained for which it is difficult to assess the genuineness of the repair work. Besides, the stock register relating to broken items and the repaired item has not been maintained for which it is difficult to assess the genuineness of the repair work.

The details of the vouchers is outlined below:

Vr. No./date	Amount	Check no./date	Bill no./date	Whom to pay
10/27.5.17	900.00	565466/27.5.17	-	Shree Lingaraj Refrigeration towards repairing of Split A.C.
5/28.4.17	400.00	565461/28.4.17	Hand note dated 28.4.17	Subhendra Bhoi towards repairing of A.C & 3 nos. of fans
4/13.4.17	350.00	565459/13.4.17	906/6.4.16	Prosys technology towards repairing of System.
TOTAL	1650.00			

In response to the objection statement, the local authority has complied as " noted it for future guidance ". As per the reply of the local authority, it is construed that the objection holds good. Thus the amount of Rs. 1650.00 is booked under objection till fully compliance. Further, The atterntion of the administrative authority of the institution is drawn to look into the matter so as to regularise such type of irregular maintenance.

16.16.4 Irregularities in maintenance of collection of cash from students towards examination fee/centre charges/ admission fee:

On verification of Contingency Cash Book of Statistics Department , it is seen that an amount of Rs. 116475.00 has been collected towards centre charges from students in cash . But, no Money Receipt against the collection amount has been issued to students. So as to maintain transparency in accounting. Further, the genuineness of collection of Rs. 116475.00 as recorded in the cash book is not free from doubt and which is also in contravention to Odisha University Accounts Manual Chapter 3, Para 11(iii)(a), which envisages that " when money is deposited in cash at the University cash counter, the counter assistant shall issue a receipt in Form no. 3 for the amount noting therein the purpose for which the amount is received. The amount received shall be entered clearly in words as well as in figure. Overwritting shall be avoided, mistakes shall be scrolled through in red ink and the correction written legibly by its side on both the original and duplicate of the receipt and the same initiated by the Finance Officer before the original receipt is issued to the concerned person."

As per Odisha University Accounts manual 1987 Para 17(i) it is instructed that “Before bringing a receipt book into use, a certificate shall be recorded therein after verification as to the no. of receipts contained therein. A record of all receipt books shall be maintained in the register of Receipt Books in Form no. 12”. Accordingly, the files/registers maintained thereof need be produced to audit for verification.

As per OGFR(26) the departmental regulations should prescribe the procedure rules for the maintenance of a proper account of the receipt and issue of the receipt books, the no. of receipt books to be issued at a time to each officer’s and check with the officer’s accounts of the used books when returned.

Further, OTC 41(1) stated that the head of an office where money is received on behalf of the government must give the payer a receipt duly signed by him after he has satisfied himself, before signing the receipt and initialing its counterfoil, that the amount has been properly entered in the cash book. If the circumstances so justify he may at his discretion authorize any other officer subordinate to him whether gazetted / non-gazetted to sign such receipts for him.

In response to the objection statement , the local authority has complied as " noted it for future guidance". Under such circumstances, the attention of the the

administrative authority of the institution is drawn to look into the matter so as to regularise such type of irregular maintenance. The said amount of collection i.e Rs. 116475.00 is thus booked under objection till the regularisation made.

16.16.5 In Admissible of Gas Connection:

ON verification of the paid vouchers for the account year 2017-18 with reference to the M.Tech (IT) cash book , it is found that in voucher no.36 dated 26.3.18 Rs. 3827.00 has been paid to Noble Indane Gas vide cheque no. 443794 dated 26.3.18 towards a new indane gas connection in favour of HOD, PG Department of Statistics . As the department is statistics no practical work for using of gas is required. In response to the objection statement, the local authority has not complied . Hence, the objection holds good and thus, the expenditure amount of Rs. 3827.00 is taking as inadmissible and suggested for recovery from the responsible persons.

RESPONSIBLE PERSON FOR THIS PARAGRAPH:

Sl.No.	Name of theResponsible person	Designation	Address	Amount
1	Dr.Priya Ranjan Dash	Heads of the Department, Statistics,	Utkal University, Vani Vihar	1914.00
2	Ajaya Kumar Nayak	Sr. Assistant, Statistics Department	Utkal University, Vani Viha	1913.00

STOCK POSITION:

16.16.6 **Irregular maintenance of Stock Register:**

As per Odisha University Accounts Manual, Chapter VII , Para 51 separate accounts should be kept of

a) “Dead Stock” for plants machinery, furniture, equipment, fixtures etc.

b) Other Stores, and consumables at the place of use and the central stores department if procured and transferred to them. While stores accounts (inventory) are ordinarily be maintained at the site of the dead stock or equipment using department wherever desirable additional inventories also shall be maintained.

As per Odisha University Accounts Manual, Chapter 7 , Para 55 it is instructed thereof that “all stores received shall be examined, listed , counted measured or weighed as the case may be by a responsible officer, when delivery is taken and a certificate to the effect that the quantities thereof are correct is to be recorded on the body of the respective invoices . the Officer In Charge of the stores or the Head of the P.G. Department in case of department purchases shall be required to give the following certificate on the body of the invoice/bills while, forwarding them to the finance officer for payment”.

a) The articles mentioned in the bill have been received in good condition and in accordance with the quality for which order was placed.

b) The articles have been entered in the stock register at Page:

c) The price mentioned against each article is according to the quoted price already accepted and the bill is transmitted for payment of Rs.

d) The monetary limits for purchase of articles have not been exceeded.

e) The administrative approval for the above purchases should be obtained from the competent authority of the department.

In response to the objection statement the local authority has replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

Physical Verification of Stores:

As perOdisha University Accounts Manual, Chapter 7 , Para 57 (i)Physical verification of all stock and 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 authorised by the V.C.in this behalf subject to the condition that the verification shallnot be entrusted to a person who is (a) the custodian of the stores or (b) the ledger keeper as accountant of the stores to be verified or (c) who is employed under the coustodian, the ledger keeper or the accountant.

Further, it is also instructed that “A certificate ofverification of stores with its results shall be recorded on the inventory of the store ledgers at theappropriate pages. In case of perishable stores, the verification shall be made twice a year”.

Again, As per Odisha University Accounts Manual, Chapter 7 , Para 57 (ii) while making physical verification, the following points shall invariably be observed;

i) Verification preferably shall always be made in the presence of the officer responsible for the custody of the stores or his authorised representative.

ii) All discrepancies resulting from depreciation (normal usage, shrinkages etc.) shall be

brought to account immediately, so that the stores account may represent the true state of affairs, and

iii) Shortages and damages as well as unserviceable stores, shall be reported immediately to the V.C through the finance officer.

iv) Stores held in excess of the requirements over a reasonable period or in excess of prescribed maximum limits shall be brought out. Ordinarily, stores remaining in stock for over a year shall be considered surplus unless there is good reason to treat them otherwise, surplus and obsolete stores shall be brought to the notice of the V.C through finance officer for disposal.

v) Losses/shortages not due to depreciation shall be classified under the following heads:

i) Losses due to theft or fraud

ii) Losses due to neglect.

iii) Losses due to an act of God and other calamities such as fire etc

iv) Losses on account of obsolescence of stores as purchase made in excess of requirements.

v) Losses arising from incorrect or careless accounting .

vi) Other losses due to damage etc.

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(b) it is instructed therein that " any excess detected during stock taking shall after investigations, be entered in the stock accounts at once as a receipt with the remarks "excess" found on stock verified".

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(c) it is instructed therein that "In case of discrepancy between the count and quality of stock entry in the stock register and the stock found in actual verification, the responsibility shall be fixed after due investigation".

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(d) it is instructed therein that "any defalcation or fraud detected or suspected to have been perpetuated shall be reported immediately to the V.C for further necessary action . The procedure will be the same as laid down in Chapter-III (rules) for cash".

In response to the objection statement the local authority has replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

<u>16.16.7 Non Maintenance of following records & registers:</u>

A) As per Odisha University Accounts Manual , 1987 Para 44 in chapter – 3 following Register should be maintained.

i) Books purchased.

ii) Periodicals (bound)

iii) Reports

iv) Bulletins

v) Thesis

vi) Map & Charts

vii) Note Book Materials (microfilms, microcards, film strips etc.)

B) As per Odisha University Accounts Manual , 1987 Para 43 in chapter – 3 following Register should be maintained.

i) Withdrawal Register

ii) Over due Register

iii) Diversion Register

iv) Binding Register.

v) Membership Register

vi) Reference Register.

vii) Loan Records

a) in the form of register for university employees

b) in the form of tickets for students.

But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

C) As per Odisha University Accounts manual 1987 Para 52 (ii) physical verification of dead stock required once a year and the result of such verification recorded on the body of the Register of Stores and an inventory of stock prepared. All discrepancies between the stock account and the physical account noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. But in response to

the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

D) As per Odisha University Accounts manual 1987 Para 52 (iii) All discrepancies or shortages arising out of normal course like natural deterioration or depreciation shall be quantified and placed before the appropriate authority for writing off. Any loss or suspicion of loss attributed to misappropriation,theft or negligence shall be brought to the notice of the Vice-Chancellor forthwith for further necessary action. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

E) As per Odis ha University Accounts manual 1987 Para 52 (v) Museums, workshops and laboratories shall maintain up-to-date catalogues or Registers of stock account and inventories. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

1. As per Odisha Accounts manual 1987 Para 52 (vi) The list of inventories or accounts of sto res shall in all cases be subject to such other checks at internal as may be prescribed by c ompetent authority. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.
2. As per Odisha University Accounts manual 1987 Para 52 (vii) any loss of stores or assets such as buildings, communications or other works, caused by fire, flood, cyclone, earthquake or any other natural causes shall be brought to the notice of the Vice-Chancellor by the officer/staff in charge of the assets. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

Further it is seen that Seminar library has been functioning in the department , But the related accession register has not been produced to audit for verification. The local authority has not replied anything. The attention of the higher authority is drawn to look into the matter.

RESULT OF AUDIT

SUB-PARA NO.	AMOUNT HELD UNDER OBJECTION	AMOUNT SUGGESTED FOR RECOVERY	.AMOUNT SURCHARGEABLE	SPOT RECOVERY	MISSAPPROPRIATION OF CASH
16.16.1	72283.29				
16.16.2		14850.00	14850.00		
16.16.3	1650.00				
16.16.4	116475.00				
16.16.5		3827.00	3827.00		

TOTAL	190408.29	18677.00	18677.00	0.00	0.00

INVESTMENT: Nil

ADVANCE: NIL

GENERAL REMARKS: It is considered from the audit point of view that the maintenance of the account is far form satisfactory in view of the objection & the remarks given in the foregoing paragraphs.

AUDIT CERTIFICATE-Certified that the accounts of Statistics department, Utkal University for the year 2017-18 have been covered under audit and found correct subject to the remarks offered in forgoing paragraph.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Dr. Priya Ranjan Dash	Heads of the Department, Statistics	Reader, Statistics Department, Utkal University, Vani Vihar, Bhubaneswar	9339
2	Sri Ajaya Kumar Nayak,	Sr. Assistant, Statistics Department	Sr. Assistant, Statistics Department, Utkal University, Vani Vihar, Bhubaneswar	9338

16.17 - Department of M.Pharma UDPS S.F for the year 2017-18

Department of M.Pharma UDPS (S.F) for the year 2017-18

1-TITLE SHEET-

Name of the institution	M Pharma UDPS (S.F.) Deptt.

Period of account audited	2017-18
Name of the HOD for the period under audit	Dr. Susanta Kumar Sahu
Name of the HOD at the time of audit	Dr. Susanta Kumar Sahu
Name of the Auditor	Sri Debashis Mallick
Duration of Audit	3 man days in terms of party

(A)Introductory-

The audit on the accounts of this department was last audited by the local fund audit for the period of 2016-17.The present audit is confined to the period 2017-18

(B)-Staff strength

i. Teaching staff

Sl no	Name of the Post	Sanctioned strength	Existing staff
1	Professor	1	1
2	Associate Professor	2	1
3	Assistant Professor	5	5

ii. Non-Teaching staff

Sl no	Name of the Post	Existing staff
1	Tech Assistant (Contractual)	1
2	DLR staff	11

(B)-Student strength

Sl no	Name of the course	No. of seats for the course	No. of students admitted
1	B. Pharma	45	45+2
2	M. Pharma	60	37
3	Pre PhD	05	03

2 students admitted through Odisha JEE

2) Physical Verification-

Physical verification of cash could not be done due to non-maintenance of cash book

3) List of Verified records-

During the course of audit the following records and registers are produced to audit.

1-Main Cash book with correspondence Bank Pass books and Cheque Books

2- Development Cash book with correspondence Bank Pass books and Cheque Books

3- Paid vouchers relating to year 2017-18

4-Stock Register

5-Money receipt book

6-DCR

7- Other connected records, registers and files

4) Financial position-

Name of the cash book	OB as on 1.04.2017 as per cash book	Receipt during the year of audit	Total	Expenditure during the year of audit	C.B as on 31.03.2018 as per cash book	C.B as on 31.03.2018 as per audit	Difference
Main Cash book	2054015.08	2487223.00	4541238.08	1045332.00	3495906.08	3495906.08	Nil
Development cash book	109676.97	382014.00	491690.97	95734.50	395956.47	395956.47	Nil
Total	2163692.05	2869237.00	5032929.05	1141066.50	3891862.55	3891862.55	

Details of Cash Book wise Closing Balance as on date 31.03.2018

Name of the cash book	In shape of cash	In shape of Bank	In shape of FD/TDR	Total
Main Cash book	-	3495906.08	-	3495906.08
Development	-	395956.47	-	395956.47

cash book				
Total	-	3891862.55	-	3891862.55

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF MAIN CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Application form fees	5550.00	DLR staff wages	801740.00
ESCROW account money	399000.00	Remuneration of Contractual staff	62323.00
Bank interest	66939.00	T. P.F.	80694.00
M Pharma readmission fees	1850.00	PCI affiliation	100575.00
B Pharma admission fees	3050.00	TOTAL	1045332.00
Deptt. Share money received	2010834.00		
TOTAL	2487223.00		

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF DEVELOPMENT CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Development Fees received	196000.00	Purchase of name plate, ACP board	29400.00
Bank Interest	7914.00	Repairing of printer/computer	6050.00
Apex body fees received	130000.00	Repairing of fans/water pipe line	7814.00
PhD application fees	24000.00	Purchase of office stationary and Xerox	6300.00
Centre charge	100.00	Exp. On I-card	7950.00
Admission fees of pre PhD course work	24000.00	Domain registration	2500.00

TOTAL	382014.00	Payment of remuneration to staffs engaged in examination	10232.00
		Purchase of electrical items	4500.00
		Purchase of desk and bench	18400.00
		Mcc issue	88.50
		Payment of CPCSE (Animal Ethical Committee)	2500.00
		TOTAL	95734.50

5)Details of closing balance as per bank passbook & cash book bank balance figure

Name of the cash book	Name of the bank	A/C No	Closing balance in passbook in (Rs) **(A)**	Closing balance in bank as mentioned cash book in (Rs) **(B)**	Difference(A-B)	Remarks
Main Cash book	Syndicate bank, U.U.Vanivihar	80162200004564	3495906.08	3495906.08	0.00	
Development cash book	SBI,U.U.Vanivihar	10164210814	395956.47	395956.47	0.00	
Total			3891862.55	3891862.55	0.00	

6-STOCK POSITION

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 OGFR, an inventory of dead stock should be maintained in the department in form OGFR-6 showing the number received, the number disposed of (by transfer, sale, loss)and balance in hand for each kind of article. etc)

As per rule 106 of OGFR, an inventory should be checked by the competent authority once a year and a certificate of the result of check recorded.

As per rule 106 of OGFR articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. This may be done hence fourth and compliance reported to audit.

Existing stock position of durable items for the year 2017-18 was produced to audit as listed below

Sl.No.	Name of the Article	Total Existing stocks
01	Steel Almirah	34nos.
02	Wooden Almirah	01nos.
03	Steel Book Shelf	05nos.
04	Chair high back revolving	01nos.
05	Chair steel foam	20nos.
06	Chair Plastic model	35nos.
07	Center table	01nos.
08	Journal Rack	01nos.
09	Executive table steel	12nos.
10	Long table for Seminar Hall	01nos.
11	Laboratory Table(wooden)	12nos.
12	Museum	01nos.
13	Steel Rack	05nos.
14	Wood Rack	04nos.
15	Sofa set	01nos.

19	Tea poy	01nos.
20	Student table attached with bench	23nos.
21	Table wooden	06nos.
22	Table for computer	15nos.
23	Wall magazine board	02nos.
24	Celling fan	60nos.
25	Wall clock	01nos.
26	Tubelight	80nos.
27	Bulb(CFL)	20nos.
28	Podium	01nos.
29	Xerox Machine	01nos.
30	Projector	02nos.
31	Whiteboard	07nos.
32	Display board	02nos.
33	Computer	05nos.(working) 09nos.not working condition)
34	Printer	07nos.
35	Telephone	01nos.(not working)
36	Letterbox	01nos.
37	Keybox	01nos.
38	Scanner	01nos.
39	AC with Stabilizer	04nos.
40	Refrigerator	02nos.
41	Aquaguard/water purifier	02nos.(working) 01nos.(not working)
42	Type Machine	01nos.
43	Noticeboard	02nos.

7) Investment- No investment has been found during the financial year 2017-18

8) Advances-nil

9) GRANTS-

10) UTILISATION CERTIFICATE-

`11) MISAPPROPRIATION &DEFLACTION-

12) LOSS STOCK &STORE-

13) AUDIT OF RECEIPTS-

14) AUDIT OF EXPENDITURE-

15) AUDIT ON WORKS-

16) AUDIT ON UNITS-

17-AUDIT ON SCHEME/PROGRAMME-

18-MISCELLANIOUS-

19-AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION-

20-RESULT OF AUDIT-

MOUNT HELD UNDER OBJECTION	AMOUNT SUGGESTED FOR RECOVERY	AMOUNT SURCHARGEABLE	SPOT RECOVERY	MISAPPROPRIATION OF CASH
0.00	00.00	00.00	0.00	0.00

20.1-AUDIT CERTIFICATE-Certified that the accounts of M Pharma UDPS (S.F.) Deptt., Utkal university for the year 2017-18 have been covered under audit and found correct subject to the remarks offered in forgoing paragraph.

20.2-GENERAL REMARK-Much and efforts may be taken to ensure proper maintains of accounts, records and register for betterment of the Deptt.

16.18 - MATHEMETICS DEPARTMENT

MATHEMETICS DEPARTMENT

TITLE SHEET

Name of the Institution	Mathemetics department
Year of the account audited	2017-18
Name of the local authority during 2017-18	Prof. Namita Das, HOD
Name of the local authority during 2019-20	Prof. Namita Das, HOD

PHYSICAL VERIFICATION:

Physically verified the Examination account cash book of the mathemetics department on 19.9.19 before transaction and found cash in hand Rs. 0.00(nil) on the date of verification but the cash book is remained without entries w.e.f dt. till the date of verification.

Physically verified the Contingency account cash book of the mathemetics department on 19.9.19 before transaction and found cash in hand Rs. 0.00(nil) on the date of verification but the cash book is remained without entries w.e.f dt. till the date of verification.

Physically verified the NBHM account cash book of the mathemetics department on 19.9.19 before transaction and found cash in hand Rs. 0.00(nil) on the date of verification but the cash book is remained without entries w.e.f dt. till the date of verification.

Physically verified the Entrance account cash book of the mathemetics department on 19.9.19 before transaction and found cash in hand Rs. 0.00(nil) on the date of verification but the cash book is remained without entries w.e.f dt. till the date of verification.

Physically verified the DRS account cash book of the mathemetics department on 19.9.19 before transaction and found cash in hand Rs. 0.00(nil) on the date of verification but the cash book is remained without entries w.e.f dt. till the date of verification.

LIST OF VERIFIED RECORDS:

1. Contingency fund cash book & correspondence pass book
2. D.R.S fund cash book & correspondence pass book
3. Examination cash book & correspondence pass book
4. Entrance Cash Book & correspondence pass book.
5. NBHM Library Grant Cash Book & correspondence pass book.
6. Vouchers for the account year 2017-18
7. Common Stock Register.
8. Accession Register (Library Book stock register).

STAFF POSITION:

Name of the Post	Sanction strength	Present position
Professor & HOD	1	1
Assistant Professor	1	1
Sr. Typist	1	1
Peon	1	1

STUDENT POSITION:

Name of the Course	No. of Seats allotted for the course	No. of Students admitted
M.Phil	10	10
M.A	64	64

CASH BOOK WISE FINANCIAL POSITION:

Name of the Cash Book	O.B as per C/B as on 1.4.17	Total amount received during 2017-18	Grand Total	Total Expenditure during 2017-18	C.B as per Cash Book as on 31.3.18
Contingency fund cash book.	1722887.26	690354	2413241.26	485774.25	1927467.01
D.R.S Fund Cash Book	41080.27	659347.12	700427.39	412332	288095.39
Examination Cash Book	476072.70	268921.00	744993.70	239466.00	505527.70
Entrance Cash Book	660046.21	474109.01	1134155.22	211277.00	922878.22
N.B.H.M cash book	44962.67	796981.58	841944.25	0.00	841944.25

DETAILS OF CLOSING BALANCE AS PER CASH BOOK:

Name of the Cash Book	Closing balance in cash book as on 31.3.18 in total	Closing balance in cash book as on 31.3.18 in bank	Closing balance in cash book as on 31.3.18 in shape of cash
Contingency fund cash book.	1927467.01	1927467.01	0.00
D.R.S Fund Cash Book	288095.39	288095.39	**0.00**
Examination Cash Book	505527.70	504063.70	1464.00

Entrance Cash Book	922878.22	919155.22	3723.00
N.B.H.M cash book	841944.25	841944.25	0.00

DETAILS OF THE CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK:

Name of the Cash Book	Name of the Bank	A/C No.	Closing balance as on 31.3.18 as per pass book	Closing balance in bank as on 31.3.18 as per cash book	Difference
Contingency Fund Cash Book	S.B.I U.U.Vani Vihar	10164208533	1989215.01	1927467.01	61748 .00
D.R.S Fund Cash Book	Syndicate , U.U.Vani Vihar	80162210016440	288095.39	288095.39	0.00
Examination Cash Book	S.B.I U.U.Vani Vihar	10164207175	599653.70	504063.70	95590.00
Entrance Cash Book	Syndicate , U.U.Vani Vihar	80162200012076	919155.22	919155.22	0.00
N.B.H.M cash book	Syndicate , U.U.Vani Vihar	8016220004154	841944.25	841944.25	0.00

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF CONTINGENCY FUND CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
NBHM scholarship (IMA)	388000	NBHM scholarship (IMA)	388000
Laboratory development Fund	144000	Computer accessories	32948
Development Fund	55500	Audit fee	2950
Office Contingency	32000	Electric Equipment	4904
Bank Interest	70854	Printing of ID cards	3700
TOTAL	690354	Office Stationary	24480
		Printing of examination answer sheet	2900
		Electrical repairing	2816

		AMC	10200
		Computer Maintenance	2000
		Sanitation	9420
		Refund of contingency grant	1370
		Bank Charges	86.25
		TOTAL	485774.25

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF D.R.S FUND CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Recurring grant received from UGC	652725	Office Contingency	59964
Interest	6622.12	Books purchased	349418
TOTAL	659347.12	Audit fee	2950
		TOTAL	412332

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF EXAMINATION FUND CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Form fill-up/Centre fee charges collected from students	126530.00	Deposited to CFO	213220.00
Examination contingency	124090.00	Remuneration	23331.00
Interest	18301.00	Examination contingency	2915.00
TOTAL	268921.00	TOTAL	239466.00

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF ENTRANCE ACCOUNT CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)

Received from P.G Council	414250.00	Entrance contingency	17786.00
PHD Course work	32000.00	Remuneration	155991.00
Interest	27859.01	Printing of Question Paper	37500.00
TOTAL	474109.01	TOTAL	211277.00

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF N.B.H.M FUND CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
NBHM Library Grant	795037.00	Expenditure during account year 2017-18	0.00
Interest	1944.58		
TOTAL	796981.58		

RECONCILIATION OF CONTINGENCY FUND CASH BOOK W.R.T PASS BOOK:

Closing Balance as on 31.3.18 as per Cash Book	1927467.01
Add the amount debited in cash book but not in pass book till 31.3.18	61748.00
Closing balance in Bank account as on 31.3.18	1989215.01

DETAILS OF THE DIFFERENCE AMOUNT OF Rs. 61748.00 FOUND IN CLOSING BALANCE CONTINGENCY FUND CASH BOOK:

Cheque No.	Date	Amount	Encashed Date
045360	30.3.18	19780	21.5.18
045361	30.3.18	2800	6.6.18
045362	30.3.18	9420	4.6.18
045363	30.3.18	29748	12.6.18
045360	TOTAL	61748.00	

RECONCILIATION OF EXAMINATION FUND CASH BOOK W.R.T PASS BOOK:

Closing Balance in shape of bank as on 31.3.18 as per Cash Book	504063.70
Add the amount debited in cash book but not	95590.00

in pass book till 31.3.18	
Closing balance in Bank account as on 31.3.18	599653.70

DETAILS OF THE DIFFERENCE AMOUNT OF Rs. 95590.00 FOUND IN CLOSING BALANCE EXAMINATION CASH BOOK:

Cheque No.	Date	Amount
950920	15.3.18	32760.00
950921	15.3.18	35155.00
950923	30.3.18	5805.00
950924	30.3.18	2200.00
950925	30.3.18	8270.00
950926	31.3.18	8200.00
950927	31.3.18	3200.00
	TOTAL	95590.00

INVESTMENT: Nil

ADVANCE: NIL

16.18.1 Irregularities in maintenance of collection of cash from students towards examination fee/centre charges/ admission fee:

On verification of Examination Account Cash Book of the Mathematics Department of the Utkal University, Vani Vihar , it is seen that an amount of Rs. 126530.00 has been collected towards centre charges & form fill up fee from students in cash But, no Money Receipt against the collection amount has been issued to students so as to maintain transparency in accounting. So the genuiness of the collection of Rs. 126530.00 as recorded in the cash book is not free from doubt. Which is also in contravention to the Odisha University Accounts Manual Chapter 3, Para 11(iii)(a), in which it is stated that "when money is deposited in cash at the University cash counter, the counter assistant shall issue a receipt in Form no. 3 for the amount noting therein the purpose for which the amount is received. The amount received shall be entered clearly in words as well as in figure. Overwritting shall be avoided, mistakes shall be scrolled through in red ink and the correction written legibly by its side on both the original and duplicate of the receipt and the same initiated by the Finance Officer before the original receipt is issued to the concerned person ". Hence, non-supplying of the money receipts against the cash received towards examination fees from the students is highly irresponsible and objectionable.

As per OGFR(26) the departmental regulations should prescribe the procedure rules for the maintenance of a proper account of the receipt and issue of the receipt books, the no. of receipt books to be issued at a time to each officer’s and check with the officer’s accounts of the used books when returned.

Further, OTC 41(1) stated that the head of an office where money is received on behalf of the government must give the payer a receipt duly signed by him after he has satisfied himself, before signing the receipt and initialing its counterfoil, that the amount has been properly entered in the cash book. If the circumstances so justify he may at his discretion authorize any other officer subordinate to him whether gazetted / non-gazetted to sign such receipts for him.

Again, as per Odisha University Accounts manual 1987 Para 17(i) it is instructed that "Before bringing a receipt book into use, a certificate shall be recorded therein after verification as to the no. of receipts contained therein. A record of all receipt books shall be maintained in the register of Receipt Books in Form no. 12".

In response to the objection statement , the local authority has complied as " noted it for future guidance". Under such circumstances, the attention of the the administrative authority of the institution is drawn to look into the matter so as to regularise such type of irregular maintenance. The said amount of collection i.e Rs. 126530.00 is thus booked under objection till the regularisation made.

16.18.2 <u>In Admissibility of Refreshment Expenditure:</u>

On verification of paid vouchers of the Examination Account Cash Book of the Mathematics Department of the Utkal University, Vani Vihar during the year under audit, It is noticed that,Rs. 3351.00 has been spent towards the refreshment during the time of examination, Further, it is seen that there is neither any admissibility provision or have any authority to spend towards the refreshment during the time of examination . In response to objection statement issued in this regard to show the authority for spending such type expenditure the local authority did not comply. Hence, the expenditure incurred thereof i.e. Rs. 3351.00 is treated as inadmissible and suggested for recovery from the person concerned, failing which, from the officials responsible.

The details of the refreshment vouchers are outlined below:

STATEMENT SHOWING THE DETAILS OF THE REFRESHMENT VOUCHERS

Vr. No./date	Amount	Check no./date	Bill no./date	Whom to pay
7/9.5.17	476.00	In cash	394/9.5.17	Khatti Swadeshi Odia Food towards purchasing of tea & tiffin
8/9.5.17	1125.00	In cash	225/9.5.17	Ek-cup in towards purchasing of tea & tiffin
6/9.5.17	1750.00	In cash	Not mentioned	Kalinga Mistanna

				Bhandar towards purchasing of water bottle.
TOTAL	3351.00			

RESPONSIBLE PERSON FOR THIS PARAGRAPH:

Sl.No.	Name of theResponsible person	Designation	Address	Amount
1	Professor Namita Das,	Head of the Department	Mathematics Department, Utkal University, Vani Vihar	1676.00
2	Smt. Radha Rani Parida	Type Superintendent	Mathematics Department, Utkal University, Vani VihaR	1675.00

16.18.3 STOCK POSITION: **Irregular maintenance of Stock Register:**

As per Odisha University Accounts Manual, Chapter VII , Para 51 separate accounts should be kept of

a) “Dead Stock” for plants machinery, furniture, equipment, fixtures etc.

b) Other Stores, and consumables at the place of use and the central stores department if procured and transferred to them. While stores accounts (inventory) are ordinarily be maintained at the site of the dead stock or equipment using department wherever desirable additional inventories also shall be maintained.

As per Odisha University Accounts Manual, Chapter 7 , Para 55 it is instructed thereof that “all stores received shall be examined, listed , counted measured or weighed as the case may be by a responsible officer, when delivery is taken and a certificate to the effect that the quantities thereof are correct is to be recorded on the body of the respective invoices . the Officer In Charge of the stores or the Head of the P.G. Department in case of department purchases shall be required to give the following certificate on the body of the invoice/bills while, forwarding them to the finance officer for payment”.

a) The articles mentioned in the bill have been received in good condition and in accordance with the quality for which order was placed.

b) The articles have been entered in the stock register at Page:

c) The price mentioned against each article is according to the quoted price already accepted and the bill is transmitted for payment of Rs.

d) The monetary limits for purchase of articles have not been exceeded.

e) The administrative approval for the above purchases should be obtained from the competent authority of the department.

In response to the objection statement the local authority has replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

Physical Verification of Stores:

As perOdisha University Accounts Manual, Chapter 7 , Para 57 (i)Physical verification of all stock and 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 authorised by the V.C.in this behalf subject to the condition that the verification shallnot be entrusted to a person who is (a) the custodian of the stores or (b) the ledger keeper as accountant of the stores to be verified or (c) who is employed under the coustodian, the ledger keeper or the accountant.

Further, it is also instructed that “A certificate ofverification of stores with its results shall be recorded on the inventory of the store ledgers at theappropriate pages. In case of perishable stores, the verification shall be made twice a year”.

Again, As per Odisha University Accounts Manual, Chapter 7 , Para 57 (ii) while making physical verification, the following points shall invariably be observed;

i) Verification preferably shall always be made in the presence of the officer responsible for the custody of the stores or his authorised representative.

ii) All discrepancies resulting from depreciation (normal usage, shrinkages etc.) shall be brought to account immediately, so that the stores account may represent the true state of affairs, and

iii) Shortages and damages as well as unserviceable stores, shall be reported immediately to the V.C through the finance officer.

iv) Stores held in excess of the requirements over a reasonable period or in excess of prescribed maximum limits shall be brought out. Ordinarily, stores remaining in stock for over a year shall be considered surplus unless there is good reason to treat them otherwise, surplus and obsolete stores shall be brought to the notice of the V.C through finance officer for disposal.

v) Losses/shortages not due to depreciation shall be classified under the following heads:

i) Losses due to theft or fraud

ii) Losses due to neglect.

iii) Losses due to an act of God and other calamities such as fire etc

iv) Losses on account of obsolescence of stores as purchase made in excess of requirements.

v) Losses arising from incorrect or careless accounting .

vi) Other losses due to damage etc.

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(b) it is instructed therein that " any excess detected during stock taking shall after investigations, be entered in the stock accounts at once as a receipt with the remarks "excess" found on stock verified".

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(c) it is instructed therein that "In case of discrepancy between the count and quality of stock entry in the stock register and the stock found in actual verification, the responsibility shall be fixed after due investigation".

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(d) it is instructed therein that "any defalcation or fraud detected or suspected to have been perpetuated shall be reported immediately to the V.C for further necessary action . The procedure will be the same as laid down in Chapter-III (rules) for cash".

In response to the objection statement the local authority has replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

16.18.4 Non Maintenance of following records & registers:

A) As per Odisha University Accounts Manual , 1987 Para 44 in chapter – 3 following Register should be maintained.

i) Books purchased.

ii) Periodicals (bound)

iii) Reports

iv) Bulletins

v) Thesis

vi) Map & Charts

vii) Note Book Materials (microfilms, microcards, film strips etc.)

B) As per Odisha University Accounts Manual , 1987 Para 43 in chapter – 3 following Register should be maintained.

i) Withdrawal Register

ii) Over due Register

iii) Diversion Register

iv) Binding Register.

v) Membership Register

vi) Reference Register.

vii) Loan Records

a) in the form of register for university employees

b) in the form of tickets for students.

But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

C) As per Odisha University Accounts manual 1987 Para 52 (ii) physical verification of dead stock required once a year and the result of such verification recorded on the body of the Register of Stores and an inventory of stock prepared. All discrepancies between the stock account and the physical account noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

D) As per Odisha University Accounts manual 1987 Para 52 (iii) All discrepancies or shortages arising out of normal course like natural deterioration or depreciation shall be quantified and placed before the appropriate authority for writing off. Any loss or suspicion of loss attributed to misappropriation,theft or negligence shall be brought to the notice of the Vice-Chancellor forthwith for further necessary action. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

E) As per Odis ha University Accounts manual 1987 Para 52 (v) Museums, workshops and laboratories shall maintain up-to-date catalogues or Registers of stock account and inventories. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

1. As per Odisha Accounts manual 1987 Para 52 (vi) The list of inventories or accounts of sto res shall in all cases be subject to such other checks at internal as may be prescribed by c ompetent authority. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.
2. As per Odisha University Accounts manual 1987 Para 52 (vii) any loss of stores or assets such as buildings, communications or other works, caused by fire, flood, cyclone, earthquake or any other natural causes shall be brought to the notice of the Vice-Chancellor by the officer/staff in charge of the assets. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

Further it is seen that Seminar library has been functioning in the department , But the related accession register has not been produced to audit for verification. The local authority has not replied anything. The attention of the higher authority is drawn to look into the matter.

RESULT OF AUDIT

SUB-PARA NO.	AMOUNT HELD UNDER OBJECTION	AMOUNT SUGGESTED FOR RECOVERY	.AMOUNT SURCHARGEABLE	SPOT RECOVERY	MISSAPPROPRIATION OF CASH
16.18.1	126530.00				
16.18.2	0.00	3351.00	3351.00		
TOTAL	126530.00	3351.00	3351.00	0.00	0.00

GENERAL REMARKS: It is considered from the audit point of view that the maintenance of the account is far form satisfactory in view of the objection & the remarks given in the foregoing paragraphs.

AUDIT CERTIFICATE-Certified that the accounts of Mathmetics Department Utkal University for the year 2017-18 have been covered under audit and found correct subject to the remarks offered in forgoing paragraph.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Professor, Namita Das	Heads of the Department, Mathematics	Heads of the Department, Mathematics, Utkal University, Vani Vihar.	1676
2	Smt. Radha Rani Parida,	Type Superintendent,	Type Superintendent,	1675

		Mathematics Department	Mathematics Department, Utkal University, Vani Vihar	

16.19 - M.TECH IN COMPUTER SCIENCES.F OF MATHEMETICS DEPARTMENT

M.TECH IN COMPUTER SCIENCE(S.F) OF MATHEMETICS DEPARTMENT

TITLE SHEET

Name of the Institution	M.TECH IN Computer Science(S.F)
Year of the account audited	2017-18
Name of the local authority during 2017-18	Prof. Namita Das
Name of the local authority during 2019-20	Prof. Namita Das

PHYSICAL VERIFICATION:

Physically verified the Main Cash Book of the M.Tech in C.S on 14.10.19 before transaction and found cash in hand Rs. 0.00(nil) but the cash book was remained without entries w.e.f 31.8.19 to 14.10.19 . .

LIST OF VERIFIED RECORDS:

1. Main cash book & correspondence pass book
2. Vouchers for the account year 2017-18
3. Common Stock Register and related files and registers.

List of Records not verified:

STAFF POSITION:

Name of the Post	Position during 2017-18
Course Co-ordinator	1
Associate course co-ordinator	1
Assistant	1
Typist	1
Lab-Assistant	1
Lab-attendant	1
Library attendant	1
Peon	2
Sweeper	1

Watchman	1

STUDENT POSITION:

Name of the Course	No. of Seats for the course	No. of Students admitted
M.Tech	30	30

CASH BOOK WISE FINANCIAL POSITION:

Name of the Cash Book	O.B as per C/B as on 1.4.17	Total amount received during 2017-18	Grand Total	Total Expenditure during 2017-18	C.B as per Cash Book as on 31.3.18
Main Cash Book	690857.35	1735392.52	2426249.87	1236249	1190000.87

DETAILS OF CLOSING BALANCE AS PER CASH BOOK:

Name of the Cash Book	Closing balance in cash book as on 31.3.18 in total	Closing balance in cash book as on 31.3.18 in bank	Closing balance in cash book as on 31.3.18 in shape of cash
Main Cash Book	1190000.00	1190000.87	100724.00

DETAILS OF THE CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK:

Name of the Cash Book	Name of the Bank	A/C No.	Closing balance as on 31.3.18 as per pass book	Closing balance in bank as on 31.3.18 as per cash book	Difference
Main Cash Book	Syndicate Bank, U.U.Vani Vihar Branch	80162200002387	1290724.87	1190000.87	100724.00

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF MAIN CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Course Fee	696666	Guest faculty remuneration	799000
Departmental share	1014334	Remuneration & honorarium	280000

Interest	24392.52	Sanitation	13847
TOTAL	1735392.52	Advertisement	13565
		Electrical Items	2764
		Examination Paper	4800
		Office Stationary	8126
		Library Books	53893
		Repairing of Book self	12696
		Festival advance	35000
		TA/DA	11878
		Bank Charges	680
		TOTAL	1236249.00

RECONCILIATION OF MAIN CASH BOOK W.R.T PASS BOOK:

Closing Balance as on 31.3.18 as per Cash Book	1190000.87
Add the amount debited in cash book but not in pass book till 31.3.18	100724
Closing balance in Bank account as on 31.3.18	1290724.87

DETAILS OF THE DIFFERENCE AMOUNT OF Rs. 100724.00 FOUND IN CLOSING BALANCE CONTINGENCY FUND CASH BOOK:

Cheque No.	Date	Amount	Encashed Date
565871	13.2.17	16000	
446490	15.11.17	16000	
147701	30.3.18	8126	
147702	30.3.18	6705	
147703	31.3.18	53893	
	TOTAL	100724.00	

INVESTMENT: Nil

ADVANCE: Nil

STOCK POSITION:

16.19.1 Irregular maintenance of Stock Register:

As per Odisha University Accounts Manual, Chapter VII , Para 51 separate accounts should be kept of

a) “Dead Stock” for plants machinery, furniture, equipment, fixtures etc.

b) Other Stores, and consumables at the place of use and the central stores department if procured and transferred to them. While stores accounts (inventory) are ordinarily be maintained at the site of the dead stock or equipment using department wherever desirable additional inventories also shall be maintained.

As per Odisha University Accounts Manual, Chapter 7 , Para 55 it is instructed thereof that “all stores received shall be examined, listed , counted measured or weighed as the case may be by a responsible officer, when delivery is taken and a certificate to the effect that the quantities thereof are correct is to be recorded on the body of the respective invoices . the Officer In Charge of the stores or the Head of the P.G. Department in case of department purchases shall be required to give the following certificate on the body of the invoice/bills while, forwarding them to the finance officer for payment”.

a) The articles mentioned in the bill have been received in good condition and in accordance with the quality for which order was placed.

b) The articles have been entered in the stock register at Page:

c) The price mentioned against each article is according to the quoted price already accepted and the bill is transmitted for payment of Rs.

d) The monetary limits for purchase of articles have not been exceeded.

e) The administrative approval for the above purchases should be obtained from the competent authority of the department.

In response to the objection statement the local authority has replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

Physical Verification of Stores:

As perOdisha University Accounts Manual, Chapter 7 , Para 57 (i)Physical verification of all stock and 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 authorised by the V.C.in this behalf subject to the condition that the verification shallnot be entrusted to a person who is (a) the custodian of the stores or (b) the ledger keeper as accountant of the stores to be verified or (c) who is employed under the coustodian, the ledger keeper or the accountant.

Further, it is also instructed that “A certificate ofverification of stores with its results shall be recorded on the inventory of the store ledgers at theappropriate pages. In case of perishable stores, the verification shall be made twice a year”.

Again, As per Odisha University Accounts Manual, Chapter 7 , Para 57 (ii) while making physical verification, the following points shall invariably be observed;

i) Verification preferably shall always be made in the presence of the officer responsible for the custody of the stores or his authorised representative.

ii) All discrepancies resulting from depreciation (normal usage, shrinkages etc.) shall be brought to account immediately, so that the stores account may represent the true state of affairs, and

iii) Shortages and damages as well as unserviceable stores, shall be reported immediately to the V.C through the finance officer.

iv) Stores held in excess of the requirements over a reasonable period or in excess of prescribed maximum limits shall be brought out. Ordinarily, stores remaining in stock for over a year shall be considered surplus unless there is good reason to treat them otherwise, surplus and obsolete stores shall be brought to the notice of the V.C through finance officer for disposal.

v) Losses/shortages not due to depreciation shall be classified under the following heads:

i) Losses due to theft or fraud

ii) Losses due to neglect.

iii) Losses due to an act of God and other calamities such as fire etc

iv) Losses on account of obsolescence of stores as purchase made in excess of requirements.

v) Losses arising from incorrect or careless accounting .

vi) Other losses due to damage etc.

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(b) it is instructed therein that " any excess detected during stock taking shall after investigations, be entered in the stock accounts at once as a receipt with the remarks "excess" found on stock verified".

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(c) it is instructed therein that "In case of discrepancy between the count and quality of stock entry in the stock register and the stock found in actual verification, the responsibility shall be fixed after due investigation".

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(d) it is instructed therein that "any defalcation or fraud detected or suspected to have been perpetuated shall be reported immediately to the V.C for further necessary action . The procedure will be the same as laid down in Chapter-III (rules) for cash".

In response to the objection statement the local authority has replied that the

objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

16.19.2 Non Maintenance of following records & registers:

A) As per Odisha University Accounts Manual , 1987 Para 44 in chapter – 3 following Register should be maintained.

i) Books purchased.

ii) Periodicals (bound)

iii) Reports

iv) Bulletins

v) Thesis

vi) Map & Charts

vii) Note Book Materials (microfilms, microcards, film strips etc.)

B) As per Odisha University Accounts Manual , 1987 Para 43 in chapter – 3 following Register should be maintained.

i) Withdrawal Register

ii) Over due Register

iii) Diversion Register

iv) Binding Register.

v) Membership Register

vi) Reference Register.

vii) Loan Records

a) in the form of register for university employees

b) in the form of tickets for students.

But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

C) As per Odisha University Accounts manual 1987 Para 52 (ii) physical verification of dead stock required once a year and the result of such verification recorded on the body of the Register of Stores and an inventory of stock prepared. All discrepancies between the stock account and the physical account noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

D) As per Odisha University Accounts manual 1987 Para 52 (iii) All discrepancies or shortages arising out of normal course like natural deterioration or depreciation shall be quantified and placed before the appropriate authority for writing off. Any loss or suspicion of loss attributed to misappropriation,theft or negligence shall be brought to the notice of the Vice-Chancellor forthwith for further necessary action. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

E) As per Odis ha University Accounts manual 1987 Para 52 (v) Museums, workshops and laboratories shall maintain up-to-date catalogues or Registers of stock account and inventories. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

1. As per Odisha Accounts manual 1987 Para 52 (vi) The list of inventories or accounts of sto res shall in all cases be subject to such other checks at internal as may be prescribed by c ompetent authority. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.
2. As per Odisha University Accounts manual 1987 Para 52 (vii) any loss of stores or assets such as buildings, communications or other works, caused by fire, flood, cyclone, earthquake or any other natural causes shall be brought to the notice of the Vice-Chancellor by the officer/staff in charge of the assets. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

Further it is seen that Seminar library has been functioning in the department , But the related accession register has not been produced to audit for verification. The local authority has not replied anything. The attention of the higher authority is drawn to look into the matter.

16.19.3 <u>Non Maintenance of Details of Repairing of various items :</u>

On checking of the vouchers of the Lab-Development & Contingency Cash Book during the year under audit, It is found that, repairing work of various items were made & the expenditure incurred thereof.The requisition and repair work by the concerned division/section are not found . Besides, the stock register relating to broken items and the repaired item has not been maintained for which it is difficult to assess the genuineness of the repair work. In response to the objection statement, the local authority has complied as " noted it for future guidance ". The atterntion of the administrative authority of the institution is

drawn to look into the matter so as to regularise such type of irregular maintenance.

RESULT OF AUDIT

AMOUNT HELD UNDER OBJECTION	AMOUNT SUGGESTED FOR RECOVERY	.AMOUNT SURCHARGEABLE	SPOT RECOVERY	MISSAPPROPRIATION OF CASH
0	0	0	0	0

GENERAL REMARKS: It is considered from the audit point of view that the maintenance of the account is far form satisfactory in view of the objection & the remarks given in the foregoing paragraphs.

AUDIT CERTIFICATE-Certified that the accounts of M.TECH in Computer Science (S.F) of Mathmetics Department Utkal University for the year 2017-18 have been covered under audit and found correct subject to the remarks offered in forgoing paragraph.

16.20 - ANTHROPOLOGY DEPARTMENT

ANTHROPOLOGY DEPARTMENT

TITLE SHEET

Name of the Institution	Anthropology department
Year of the account audited	2017-18
Name of the local authority during 2017-18	Dr. Rupali Aparajita till June 2017
Name of the local authority during 2019-20	Dr. Prasanna Kumar Patra

PHYSICAL VERIFICATION:

Physically verified the Lab-Development cash book of the Anthropology department on 19.11.2019 before transaction and found cash in hand Rs. 0.00(nil) which tallies with the book balance on the date of verification

Physically verified the Office Contingency cash book of the Anthropology department on 19.11.2019 before transaction and found cash in hand Rs. 0.00(nil) which tallies with the book balance on the date of verification

LIST OF VERIFIED RECORDS:

1. Laboratory development Fund Cash book and the related pass book

2. Office contingency account cash book and the related pass book
3. Paid vouchers relating to year 2017-18
4. General stock register.

STAFF POSITION:

Name of the Post	present position
Professor	3
Asst. Professor	2
Associate Professor	2
Reader	1
Sr. Assistant	1
Museum Attendant	1
Artist-cum-Photographer	1
Store keeper	1
Peon	1
Sweeper	1

STUDENT POSITION:

Name of the Course	No. of Seats for the course	No. of Students admitted
M.Phil	10	10
M.A/M.Sc	32	32

CASH BOOK WISE FINANCIAL POSITION:

Name of the Cash Book	O.B as on 1.4.17 TOTAL	Total amount received during 2017-18	Grand Total	Total Expenditure during 2017-18	C.B as per Cash Book as on 31.3.18
Office contingency cash book	279403.68	10836.00	290239.68	22371.00	267868.68
Lab-Development Cash book	339331.89	16548.00	355879.89	88932.5	266947.39

DETAILS OF CLOSING BALANCE AS PER CASH BOOK:

Name of the Cash Book	Closing balance in cash book as on 31.3.18 in total	Closing balance in cash book as on 31.3.18 in bank	Closing balance in cash book as on 31.3.18 in shape of cash
Office contingency	267868.68	267868.68	0.00

cash book			
Development Cash book	266947.39	266947.39	0.00

DETAILS OF THE CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK:

Name of the Cash Book	Name of the Bank	A/C No.	Closing balance as on 31.3.18 as per pass book	Closing balance in bank as on 31.3.18 as per cash book	Difference
Office contingency cash book	S.B.I U.U.Vani Vihar	10164208577	267868.68	267868.68	0.00
Development Cash book	S.B.I U.U.Vani Vihar	10164210337	266947.39	266947.39	0.00

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF OFFICE CONTINGENCY CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Bank Interest	10206.00	Office contingency	17321.00
Audit recovery	630.00	Repair & Maintenance	5050.00
TOTAL	10836.00	TOTAL	22371.00

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF LABORATORY DEVELOPMENT CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Unspent balanced amount refunded under skill development taken as advance by	4800.00	Office contingency	3217.00
Bank Interest	11748.00	Repair & maintenance	44825.00
TOTAL	16548.00	Deposited the unspent amount remained under skill development to CFO	4800.00
		Lab-equipment	14999.00

		Bank charges	88.50
		Insurance made for library	21003.00
		TOTAL	88932.50

INVESTMENT: Nil

ADVANCE: Nil

16.20.1 Non-Production of DST Purse Cash Book & CAS Cash book along with the related pass book:

It has come to the notice of the audit during the year under audit w.r.t the previous audit report no. 385162/AR/2018-19/Bhubaneswar of the account of the Anthropology Department of the Utkal University, Vani Vihar for the account year 2016-17 that there were accounts named as "DST Purse Cash Book" & " CAS Cash book" shown to the previous audit, But which were not produced to the present audit , Further, it is seen that with reference to the previous audit report that in DST Purse cash book having saving bank account of syndicate bank bearing account no. 801622110012163 having closing balance of Rs. 6.24 in shape of bank (as per the university cash book and pass book) as on 31.3.17. In CAS Cash Book having SBI Account bearing no. 308727662096 having closing balance of Rs. 111051.00 (as per the university cash book and pass book) as on 31.3.17. But the cash book cited above have not been produced during the present audit in spite of several verbal request and issue of objection statement. In this regard, it is construed that the local authority has suppressed the account before the audit by non producing the cash book, pass book . The local authority has not replied anything. The attention of the administrative authority as well as the Government of Education Department is drawn to look into the matter. Under the circumstances, the closing balance of the previous audit report in the account DST Purse cash book Rs. 6.24 is thus booked under objection as well as the closing balance in the account of CAS Cash Book Rs. 111051.00 is thus booked under objection till the suitable compliance received from the local authority in this regard.

16.20.2 Non Maintenance of Details of Repairing of various items :

On checking of the paid vouchers of the Lab-Development & Contingency Cash Book of the Anthroplogy Department of the Utkal University, Vani Vihar during the year under audit, It is found that, repairing work of various items were made & the expenditure incurred thereof.The requisition and repair work by the concerned division/section are not found . Besides, the stock register relating to broken items and the repaired item has not been maintained for which it is difficult to assess the genuineness of the repair work.

The details of the vouchers is outlined below:

Name of the cash book	Vr. No./date	Amount	Check no./date	Bill /Invoice no. & date	Repairing expenditure	Whom to pay
Lab-Develo	140/19.4.17	4650	423872/29.4	167/16-17	4650	Bithal Sales

pment			.17	dt. 23.2.17		& solutions towards repairing of CPU
Lab-Development	141/20.4.17	4000	423873/20.4.17	170/16-17 dt. 23.2.17	4000	Bithal Sales & solutions towards repairing of CPU
Lab-Development	147/7.9.17	2150	423882/7.9.17	110/24.8.17	1662.71	C.S. Technologies towards repairing of printer
Lab-Development	148/7.9.17	1400	423883/ 7.9.17	111/ 30.8.17	1400	C.S. Technologies towards repairing of printer
Lab-Development	150/ 21.11.17	1275	423885/ 21.11.17	OR1240031642 dt. 21.11.17	1275	Eureka Forbes towards repairing of Aqua-guard.
Lab-Development	153(4)/ 3.1.18	11957	254283/3.1.18	18/15.12.17	1357	C.S. Technologies towards repairing of computer & loading of Anti-Virus.
Contingency cash book	54/28.6.17	1350	643374/ 28.6.17	584/26.6.17	1000	C.S. Technologies towards repairing of printer & refilling of cartridge.
Contingency cash book	55/12.9.17	3700	643376/ 12.9.17	106/ 9.8.17	2372	C.S. Technologies towards repairing of UPS & loading of

						Anti- virus.
				TOTAL	17716.71	

In response to the objection statement, the local authority has complied as " noted it for future guidance ". As per the reply of the local authority, it is construed that the objection holds good. Thus the amount of Rs. 17716.71 rounded off to 17717.00 is booked under objection till fully compliance. Further, The atterntion of the administrative authority of the institution is drawn to look into the matter so as to regularise such type of irregular maintenance.

16.20.3 Non-Production of Entrance Account Cash Book, pass book and vouchers thereof:

As per Central Office Post Graduate Departments, Utkal University letter no.CPG/Aca-112/916/2017 dt. 5.8.17 Heads of the Department of the Anthropology has been received crossed cheque no. 587359 dt. 12.8.17 amounting to Rs. 31150.00 towards the share money of the 89 no. of application Form Fees @ 350.00 collected from each student online for the session 2017-18. The payment made from the e-admission account no. 35511326467. But the details of the accounts of Rs. 31150.00 has not been produced to audit after several verbal request and issue of objection statement. In this regard, it is construed that the local authority has suppressed the account before the audit by non-producing the cash book along with the pass book, in which the said amount has been credited. The attention of the administrative authority as well as the Government of Education department is drawn to look into the matter. Thus the said amount i.e. Rs.31150.00 is booked under objection till the suitable compliance received from the local authority in this regard.

16.20.4 Production of Examination Account Cash Book:

As per letter no. Ex-I 1480/8178/2017 dt. 12.10.2017 & Letter no.Ex-I 480/1658/2018 dt. 20.2.18 the Heads of the Department , Anthropology can collect the examination fees from the students. On verification of the Bank Draft register of the "Cash Section" of the Utkal University during the year under audit, it is seen that Rs.92515.00 has been deposited by the local authority in shape of drafts . The details of the drafts deposited and the money receipt no. of the "Cash Section" issued against the draft is outlined below.

Statement showing the drafts and money receipts towards collection of Examination fee from the students.

Sl.no.	MR No. cash section	DD No./Date of the draft deposited by the department	Amount	Purpose
1	143342	735953/15.4.17	10260.00	M.Phil 2nd Sem Exam fee 2016 ADM BTH
2	143391	735955/18.4.17	840.00	M.Phil 2nd Sem Exam fee 2016

3	147524	735971/25.10.17	14790.00	MA /MSC 3rd Sem Exam 2017
4	147524	735972/25.10.17	15300.00	MA /MSC 1st Sem Exam 2017
5	147830	735974/31.10.17	3875.00	MA /MSC 1st Sem Exam 2017
6	147830	735973/31.10.17	2020.00	MA /MSC 3rd Sem Regular Exam 2017
7	150692	735976/15.12.17	7200.00	MPhil Regular & Back Exam 2018
8	155918	735978/16.3.18	15860.00	4th Sem Regular Exam 2018
9	155918	735980/16.3.18	18840.00	2nd Sem Regular/ Repeat Exam 2018
10	156134	735983/20.3.18	380.00	2nd Sem Repeat Exam 2018
11	156134	735981/20.3.18	3150.00	4th Sem Regular Exam 2018
		Total	92515.00	

The quantity of collected amount towards the examination fee could not be ascertained by the audit in absence of the relavant records, which is highly irregular and objectionable from the audit point of view. Further, as per Controller of Examination letter no. Exam-I 480/2853 dated 27.3.18 it is directed that the centre charges to be kept by the local authority to meet the centre expenses during examinatio, the details of the accounts of the centre charges kept by the department has also not been produced to audit for verification after several verbal request and issue of objection statement. In this regard, it is construed that the local authority has suppressed the account before the audit by non-producing the cash book, pass book and vouchers. The attention of the administrative authority as well as the Government of Education department is drawn to look into the matter. Under such circumstances, the amount Rs. 92515.00 is booked under objection till the suitable compliance received from the local authority in this regard.

16.20.5 STOCK POSITION:

Irregular maintenance of Stock Register:

As per Odisha University Accounts Manual, Chapter VII , Para 51 separate accounts should be kept of

a) “Dead Stock” for plants machinery, furniture, equipment, fixtures etc.

b) Other Stores, and consumables at the place of use and the central stores department if

procured and transferred to them. While stores accounts (inventory) are ordinarily be maintained at the site of the dead stock or equipment using department wherever desirable additional inventories also shall be maintained.

As per Odisha University Accounts Manual, Chapter 7 , Para 55 it is instructed thereof that “all stores received shall be examined, listed , counted measured or weighed as the case may be by a responsible officer, when delivery is taken and a certificate to the effect that the quantities thereof are correct is to be recorded on the body of the respective invoices . the Officer In Charge of the stores or the Head of the P.G. Department in case of department purchases shall be required to give the following certificate on the body of the invoice/bills while, forwarding them to the finance officer for payment”.

a) The articles mentioned in the bill have been received in good condition and in accordance with the quality for which order was placed.

b) The articles have been entered in the stock register at Page:

c) The price mentioned against each article is according to the quoted price already accepted and the bill is transmitted for payment of Rs.

d) The monetary limits for purchase of articles have not been exceeded.

e) The administrative approval for the above purchases should be obtained from the competent authority i of the department.

In response to the objection statement the local authority has replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

Physical Verification of Stores:

As perOdisha University Accounts Manual, Chapter 7 , Para 57 (i)Physical verification of all stock and 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 authorised by the V.C.in this behalf subject to the condition that the verification shallnot be entrusted to a person who is (a) the custodian of the stores or (b) the ledger keeper as accountant of the stores to be verified or (c) who is employed under the coustodian, the ledger keeper or the accountant.

Further, it is also instructed that “A certificate ofverification of stores with its results shall be recorded on the inventory of the store ledgers at theappropriate pages. In case of perishable stores, the verification shall be made twice a year”.

Again, As per Odisha University Accounts Manual, Chapter 7 , Para 57 (ii) while making physical verification, the following points shall invariably be observed;

i) Verification preferably shall always be made in the presence of the officer responsible for the custody of the stores or his authorised representative.

ii) All discrepancies resulting from depreciation (normal usage, shrinkages etc.) shall be brought to account immediately, so that the stores account may represent the true state of affairs, and

iii) Shortages and damages as well as unserviceable stores, shall be reported immediately to the V.C through the finance officer.

iv) Stores held in excess of the requirements over a reasonable period or in excess of prescribed maximum limits shall be brought out. Ordinarily, stores remaining in stock for over a year shall be considered surplus unless there is good reason to treat them otherwise, surplus and obsolete stores shall be brought to the notice of the V.C through finance officer for disposal.

v) Losses/shortages not due to depreciation shall be classified under the following heads:

i) Losses due to theft or fraud

ii) Losses due to neglect.

iii) Losses due to an act of God and other calamities such as fire etc

iv) Losses on account of obsolescence of stores as purchase made in excess of requirements.

v) Losses arising from incorrect or careless accounting .

vi) Other losses due to damage etc.

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(b) it is instructed therein that " any excess detected during stock taking shall after investigations, be entered in the stock accounts at once as a receipt with the remarks "excess" found on stock verified".

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(c) it is instructed therein that "In case of discrepancy between the count and quality of stock entry in the stock register and the stock found in actual verification, the responsibility shall be fixed after due investigation".

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(d) it is instructed therein that "any defalcation or fraud detected or suspected to have been perpetuated shall be reported immediately to the V.C for further necessary action . The procedure will be the same as laid down in Chapter-III (rules) for cash".

In response to the objection statement the local authority has replied that the

objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

16.20.6 Non Maintenance of following records & registers:

A) As per Odisha University Accounts Manual , 1987 Para 44 in chapter – 3 following Register should be maintained.

i) Books purchased.

ii) Periodicals (bound)

iii) Reports

iv) Bulletins

v) Thesis

vi) Map & Charts

vii) Note Book Materials (microfilms, microcards, film strips etc.)

B) As per Odisha University Accounts Manual , 1987 Para 43 in chapter – 3 following Register should be maintained.

i) Withdrawal Register

ii) Over due Register

iii) Diversion Register

iv) Binding Register.

v) Membership Register

vi) Reference Register.

vii) Loan Records

a) in the form of register for university employees

b) in the form of tickets for students.

But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

C) As per Odisha University Accounts manual 1987 Para 52 (ii) physical verification of dead stock required once a year and the result of such verification recorded on the body of the Register of Stores and an inventory of stock prepared. All discrepancies between the stock account and the physical account noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

D) As per Odisha University Accounts manual 1987 Para 52 (iii) All discrepancies or shortages arising out of normal course like natural deterioration or depreciation shall be quantified and placed before the appropriate authority for writing off. Any loss or suspicion of loss attributed to misappropriation,theft or negligence shall be brought to the notice of the Vice-Chancellor forthwith for further necessary action. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

E) As per Odis ha University Accounts manual 1987 Para 52 (v) Museums, workshops and laboratories shall maintain up-to-date catalogues or Registers of stock account and inventories. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

1. As per Odisha Accounts manual 1987 Para 52 (vi) The list of inventories or accounts of sto res shall in all cases be subject to such other checks at internal as may be prescribed by c ompetent authority. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.
2. As per Odisha University Accounts manual 1987 Para 52 (vii) any loss of stores or assets such as buildings, communications or other works, caused by fire, flood, cyclone, earthquake or any other natural causes shall be brought to the notice of the Vice-Chancellor by the officer/staff in charge of the assets. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

Further it is seen that Seminar library has been functioning in the department , But the related accession register has not been produced to audit for verification. The local authority has not replied anything. The attention of the higher authority is drawn to look into the matter.

RESULT OF AUDIT

SUB-PARA NO.	AMOUNT HELD UNDER OBJECTION	AMOUNT SUGGESTED FOR RECOVERY	.AMOUNT SURCHARGEABLE	SPOT RECOVERY	MISSAPPROPRIATION OF CASH

16.20.1	111057.24				
16.20.2	17716.71				
16.20.3	31150.00				
16.20.4	92515.00				
TOTAL	252438.95	0.00	0.00	0.00	0.00

GENERAL REMARKS: It is considered from the audit point of view that the maintenance of the account is far form satisfactory in view of the objection & the remarks given in the foregoing paragraphs.

AUDIT CERTIFICATE-Certified that the accounts of Anthropology Department, Utkal University for the year 2017-18 have been covered under audit and found correct subject to the remarks offered in forgoing paragraph.

16.21 - PHILOSOPHY DEPARTMENT

PHILOSOPHY DEPARTMENT

TITLE SHEET

Name of the Institution	Philosophy department
Year of the account audited	2017-18
Name of the local authority during 2017-18	Dr. Sudhakar Jally, Assistant Professor
Name of the local authority during 2019-20	Dr. Alakananda Parida.

PHYSICAL VERIFICATION:

Physically verification could not be conducted as the cash book was not up-to-date.

LIST OF VERIFIED RECORDS:

1. Main cash book & correspondence pass book
2. Syndicate bank account cash book.
3. Vouchers for the account year 2017-18
4. Common Stock Register.
5. Check disbursement register.
6. Related files and registers.
7. Library stock book.(upto sem no. 8608)

STAFF POSITION:

Name of the Post	No.
Professor	nil

Asst. Professor	5
Associate Professor	nil
Sr. Assistant	1
Peon	1

STUDENT POSITION:

Name of the Course	No. of Seats for the course	No. of Students admitted
Phd course work	not specified	5
M.Phil	10	10
M.A	64	64

CASH BOOK WISE FINANCIAL POSITION:

Name of the Cash Book	O.B as on 1.4.17 TOTAL	Total amount received during 2017-18	Grand Total	Total Expenditure during 2017-18	C.B as per Cash Book as on 31.3.18
Main Cash Book	266052.82	228779.00	494831.82	295921.00	198910.82
Syndicate bank a/c cash book (the O.B taken from pass book)	184798.55	7052.50	191851.05	0.00	191851.05

DETAILS OF THE CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK:

Name of the Cash Book	Name of the Bank	A/C No.	Closing balance as on 31.3.18 as per pass book	Closing balance in bank as on 31.3.18 as per cash book	Difference
Main cash book	SBI, U.U. Vanivihar	10164208634	198674.82	198910.82	236.00
Syndicate bank a/c cash book	Syndicate, U.U.Vanivihar	80162010001818	191851.05	191851.05	0.00

DETAILS OF CLOSING BALANCE IN CASH BOOK AS ON 31.3.18.

Name of the Account	Closing balance in shape of cash as on 31.3.18	Closing balance in bank account as on 31.3.18	Total
Main cash book	0.00	198674.82	198674.82
Syndicate bank a/c cash book	0.00	191851.05	191851.05

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF MAIN CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Departmental share	107600	Examination fee deposited to CFO	115682
Examination fee collected from students	49400	Office contingency	180180
Office Contingency	66000	Bank Charges	59
Bank interest	5779	TOTAL	295921
TOTAL	228779		

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF SYNDICATE BANK ACCOUNT CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Bank Interest	7052.50	Expenditure during 2017-18	0.00
Total	7052.50		

RECONCILIATION OF MAIN CASH BOOK W.R.T PASS BOOK:

Closing Balance in bank account as on 31.3.18 as per Cash Book	198910.82
Deduct the amount debited in pass book on 29.3.18 but not shown in cash book till 31.3.18	236.00
Closing balance in Bank account as on 31.3.18	198674.82

INVESTMENT: Nil

ADVANCE: Nil

DETAILS OF THE TOTAL ADVANCE OUTSTANDING AS ON 31.3.18

Sl. No.	Name & designation of the advance holder	Vr. No. & Date	Amount of Advance Outstanding		Purpose of Advance	Name of the officer sanctioning the advance
			More than one year	Less than one year		
1	Dr. Sudhakar Jally, HOD of the Philosphy Department	4/31.3.16	20000.00	0	World Philosophy Day	Dr. Sudhakar Jally, HOD, Philosophy Department

As per G.O no.2221/F dated 8.3.2002 and letter no. 15179/DLFA dated 28.9.2013 outstanding advances for more than one year are surchagable. Thus, the outstanding amount of Rs. 20000.00 is surcharged.

STATEMENT SHOWING THE YEAR-WISE BREAKS UP OF OUTSTANDING ADVANCES

YEAR	AMOUNT OF OUTSTANDING ADVANCE & SUGGESTED FOR RECOVERY
2015-16	20000.00

STATEMENT SHOWING THE DETAILS OF ADVANCE ADJUSTED DURING THE YEAR UNDER AUDIT WHICH WAS PAID DURING THE YEARS PRIOR TO YEAR UNDER AUDIT.

Sl.no.	Name & designation of the advance holder	Vr. No.& date of payment of advance	Amount of Advance paid	Vr. No. & Date of adjustment of Advance	Amount of Advance adjusted
1	nil	nil	nil	nil	nil

16.21.1 <u>Non - Production of Entrance Account Cash Book, pass book, and vouchers thereof :</u>

It has come to the notice of the audit during the year under audit w.r.t the previous audit report no. 385162/AR/2018-19/Bhubaneswar of the account of the Philosophy Department of Utkal University, Vani Vihar for the account year 2016-17 that there was an account named as "Entrance Cash Book" , which was not produced to audit by the local authority of the Philosophy Department, Further, saving bank account of syndicate bank bearing account no. 80162200014345 in the name of the Heads of the Department of the Philosophy having closing balance Rs. 117239.46 as on 31.3.17. But the same has also not been produced to the present audit in spite of several verbal request and issue of objection statement. It is also revealed from the previous audit that , Rs. 20000.00 has also remained

as advance outstanding , the adjustment detail has also not been shown to audit. In this regard, it is construed that the local authority has suppressed the account before the audit by non producing the cash book, pass book and the vouchers. The local authority has not replied anything. The attention of the administrative authority as well as the Government of Education Department is drawn to look into the matter. Under the circumstances, the closing balance of the previous audit report in this account i.e. Rs. 117239.46 is thus booked under objection till the suitable compliance received from the local authority in this regard.

16.21.2) Ambiguous entry in Main Cash Book with reference to the voucher bill no. :

On checking of the expenditure side of the Main Cash Book of the Philosophy Department of the Utkal University, Vani Vihar , it was found that a sum of Rs. 41510.00 was shown expenditure against the paid voucher No.69 dated 3.4.17 vide bill / chalan no. 42595 date not mentioned through cheque no. 445388 dated 3.4.17. On further checking of the paid vouchers, the voucher no. 69 reflects the examination remuneration abstract which contradicts to the posting in cash book whereas the bill /chalan no. 42595 mentioned in the said cash book. But in voucher no. 69 there was no bill number mentioned rather this is the abstract of the examination remuneration payment. Under the circumstances, the clarification was asked through objection statement, but no reply received back from the local authority. Hence, the payment is found to be ambiguous and thus the said amount of Rs. 41510.00 is hold under objection till the suitable compliance received in this regard.

16.21.3) Excess Expenditure shown over & above the actual voucher:

On verification of Main Cash Book of the Philosophy Department of the Utkal University, Vani Vihar, it is seen that in Voucher no. 77 dated 25.9.17 Rs. 47600.00 has been encashed vide Cheque no. 445398 dt. 25.9.17 for entrance examination expenses . But on verification of paid vouchers , it is noticed that in Vr. No. 77 dated 25.9.17 only Rs. 27086.00 has been paid to various employees towards remuneration during the entrance examination. Thus the excess amount of Rs. 20514.00 is suggested for recovery from the responsible persons.

RESPONSIBLE PERSON FOR THIS PARAGRAPH:

Sl.No.	Name of theResponsible person	Designation	Address	Amount
1	Dr. Sudhakar Jally,	Head of the Department	Head of the Philosophy Department, Utkal University, Vani Vihar, Bhubaneswar	10257.00
2	Anita Pattnaik	Jr. Assistant	Philosophy Department, Utkal University,	10257.00

			Vani Vihar, Bhubaneswar	

16.21.4) Non maintenance of Details of Repairing of various items :

On checking of the vouchers of the Main Cash Book and Examination Fund Cash Book of the Philosophy Department of the Utkal University, Vani Vihar, during the year under audit, It is found that, repairing work of various items were made & the expenditure incurred thereof.The requisition and repair work by the concerned division/section are not found . Besides, the stock register relating to broken items and the repaired item has not been maintained for which it is difficult to assess the genuineness of the repair work.

The details of the vouchers is outlined below:

Vr. No./date	Amount	Check no./date	Bill /Invoice no. & date	Whom to pay
71/11.4.17	40000	445393/8.2.17	227/dt. not mentioned	M/s Narayani cooling centre towards AC repairing of 8 nos.
72/26.4.17	43860	445394/22.2.17	230/ dt. not mentioned	M/s Narayani cooling centre towards repairing AC.
73/26.4.17	10000	445395/28.2.17	231/ dt. not mentioned	M/s Narayani cooling centre towards installation of AC & repairing of 9 nos., PBG repair of 4 no. of AC, white cementing of 17 no. of AC.
75/27.9.17	12598	445402/27.9.17	C13/23.9.17	Orissa General Agencies towards repairing
76/27.9.17	14402	445403/27.9.17	C12/23.9.17	Orissa General Agencies towards repairing
TOTAL	120860			

In response to the objection statement, the local authority has complied as " noted it for future guidance ". As per the reply of the local authority, it is construed that the objection holds good. Thus the amount of Rs. 120860.00 is booked under objection till fully compliance. Further, The atterntion of the administrative authority of the institution is drawn to

look into the matter so as to regularise such type of irregular maintenance.

16.21.5 Irregularities in maintenance of collection of cash from students towards examination fee/centre charges/ admission fee:

On verification of Main Cash Book of Philosophy Department, of the Philosophy Department of the Utkal University, Vani Vihar, it is seen that an amount of Rs. 49400.00 has been collected towards centre charges from students in cash . But, no Money Receipt against the collection amount has been issued to students. So as to maintain transparency in accounting. Further, the genuineness of collection of Rs. 49400.00 as recorded in the cash book is not free from doubt and which is also in contravention to Odisha University Accounts Manual Chapter 3, Para 11(iii)(a), which envisages that " when money is deposited in cash at the University cash counter, the counter assistant shall issue a receipt in Form no. 3 for the amount noting therein the purpose for which the amount is received. The amount received shall be entered clearly in words as well as in figure. Overwritting shall be avoided, mistakes shall be scrolled through in red ink and the correction written legibly by its side on both the original and duplicate of the receipt and the same initiated by the Finance Officer before the original receipt is issued to the concerned person." Collection of Cash from the students without issuing any money receipts to the students concerned is highly irregular and objectionable.

As per Odisha University Accounts manual 1987 Para 17(i) it is instructed that “Before bringing a receipt book into use, a certificate shall be recorded therein after verification as to the no. of receipts contained therein. A record of all receipt books shall be maintained in the register of Receipt Books in Form no. 12”. Accordingly, the files/registers maintained thereof need be produced to audit for verification.

As per OGFR(26) the departmental regulations should prescribe the procedure rules for the maintenance of a proper account of the receipt and issue of the receipt books, the no. of receipt books to be issued at a time to each officer’s and check with the officer’s accounts of the used books when returned.

Further, OTC 41(1) stated that the head of an office where money is received on behalf of the government must give the payer a receipt duly signed by him after he has satisfied himself, before signing the receipt and initialing its counterfoil, that the amount has been properly entered in the cash book. If the circumstances so justify he may at his discretion authorize any other officer subordinate to him whether gazetted / non-gazetted to sign such receipts for him.

In response to the objection statement , the local authority has complied as " noted it for future guidance". Under such circumstances, the attention of the the administrative authority of the institution is drawn to look into the matter so as to regularise such type of irregular maintenance. The said amount of collection i.e Rs. 49400.00 is thus booked under objection till the regularisation made

STOCK POSITION:

16.21.6 Irregular maintenance of Stock Register:

As per Odisha University Accounts Manual, Chapter VII , Para 51 separate accounts should be kept of

a) “Dead Stock” for plants machinery, furniture, equipment, fixtures etc.

b) Other Stores, and consumables at the place of use and the central stores department if procured and transferred to them. While stores accounts (inventory) are ordinarily be maintained at the site of the dead stock or equipment using department wherever desirable additional inventories also shall be maintained.

As per Odisha University Accounts Manual, Chapter 7 , Para 55 it is instructed thereof that “all stores received shall be examined, listed , counted measured or weighed as the case may be by a responsible officer, when delivery is taken and a certificate to the effect that the quantities thereof are correct is to be recorded on the body of the respective invoices . the Officer In Charge of the stores or the Head of the P.G. Department in case of department purchases shall be required to give the following certificate on the body of the invoice/bills while, forwarding them to the finance officer for payment”.

a) The articles mentioned in the bill have been received in good condition and in accordance with the quality for which order was placed.

b) The articles have been entered in the stock register at Page:

c) The price mentioned against each article is according to the quoted price already accepted and the bill is transmitted for payment of Rs.

d) The monetary limits for purchase of articles have not been exceeded.

e) The administrative approval for the above purchases should be obtained from the competent authority of the department.

In response to the objection statement the local authority has replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

Physical Verification of Stores:

As perOdisha University Accounts Manual, Chapter 7 , Para 57 (i)Physical verification of all stock and 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

authorised by the V.C.in this behalf subject to the condition that the verification shallnot be entrusted to a person who is (a) the custodian of the stores or (b) the ledger keeper as accountant of the stores to be verified or (c) who is employed under the coustodian, the ledger keeper or the accountant.

Further, it is also instructed that “A certificate ofverification of stores with its results shall be recorded on the inventory of the store ledgers at theappropriate pages. In case of perishable stores, the verification shall be made twice a year”.

Again, As per Odisha University Accounts Manual, Chapter 7 , Para 57 (ii) while making physical verification, the following points shall invariably be observed;

i) Verification preferably shall always be made in the presence of the officer responsible for the custody of the stores or his authorised representative.

ii) All discrepancies resulting from depreciation (normal usage, shrinkages etc.) shall be brought to account immediately, so that the stores account may represent the true state of affairs, and

iii) Shortages and damages as well as unserviceable stores, shall be reported immediately to the V.C through the finance officer.

iv) Stores held in excess of the requirements over a reasonable period or in excess of prescribed maximum limits shall be brought out. Ordinarily, stores remaining in stock for over a year shall be considered surplus unless there is good reason to treat them otherwise, surplus and obsolete stores shall be brought to the notice of the V.C through finance officer for disposal.

v) Losses/shortages not due to depreciation shall be classified under the following heads:

i) Losses due to theft or fraud

ii) Losses due to neglect.

iii) Losses due to an act of God and other calamities such as fire etc

iv) Losses on account of obsolescence of stores as purchase made in excess of requirements.

v) Losses arising from incorrect or careless accounting .

vi) Other losses due to damage etc.

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(b) it is instructed therein that “ any excess detected during stock taking shall after investigations, be entered in the stock accounts at once as a receipt with the remarks “excess” found on stock verified”.

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(c) it is instructed therein that “In case of discrepancy between the count and quality of stock entry in the stock register and the stock found in actual verification, the responsibility shall be fixed after due investigation”.

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(d) it is instructed therein that “any defalcation or fraud detected or suspected to have been perpetuated shall be reported immediately to the V.C for further necessary action . The procedure will be the same as laid down in Chapter-III (rules) for cash”.

In response to the objection statement the local authority has replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

16.21.7 Non Maintenance of following records & registers:

A) As per Odisha University Accounts Manual , 1987 Para 44 in chapter – 3 following Register should be maintained.

i) Books purchased.

ii) Periodicals (bound)

iii) Reports

iv) Bulletins

v) Thesis

vi) Map & Charts

vii) Note Book Materials (microfilms, microcards, film strips etc.)

B) As per Odisha University Accounts Manual , 1987 Para 43 in chapter – 3 following Register should be maintained.

i) Withdrawal Register

ii) Over due Register

iii) Diversion Register

iv) Binding Register.

v) Membership Register

vi) Reference Register.

vii) Loan Records

a) in the form of register for university employees

b) in the form of tickets for students.

But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

C) As per Odisha University Accounts manual 1987 Para 52 (ii) physical verification of dead stock required once a year and the result of such verification recorded on the body of the Register of Stores and an inventory of stock prepared. All discrepancies between the stock account and the physical account noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

D) As per Odisha University Accounts manual 1987 Para 52 (iii) All discrepancies or shortages arising out of normal course like natural deterioration or depreciation shall be quantified and placed before the appropriate authority for writing off. Any loss or suspicion of loss attributed to misappropriation,theft or negligence shall be brought to the notice of the Vice-Chancellor forthwith for further necessary action. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

E) As per Odis ha University Accounts manual 1987 Para 52 (v) Museums, workshops and laboratories shall maintain up-to-date catalogues or Registers of stock account and inventories. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

1. As per Odisha Accounts manual 1987 Para 52 (vi) The list of inventories or accounts of sto res shall in all cases be subject to such other checks at internal as may be prescribed by c ompetent authority. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.
2. As per Odisha University Accounts manual 1987 Para 52 (vii) any loss of stores or assets such as buildings, communications or other works, caused by fire, flood, cyclone, earthquake or any other natural causes shall be brought to the notice of the Vice-Chancellor by the officer/staff in charge of the assets. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

Further it is seen that Seminar library has been functioning in the department , But the related accession register has not been produced to audit for verification. The local authority

has not replied anything. The attention of the higher authority is drawn to look into the matter.

RESULT OF AUDIT

SUB-PARA NO.	AMOUNT HELD UNDER OBJECTION	AMOUNT SUGGESTED FOR RECOVERY	.AMOUNT SURCHARGEABLE	SPOT RECOVERY	MISSAPPROPRIATION OF CASH
Advance Surcharged		20000.00	20000.00		
16.21.1	117239.46				
16.21.2	41510.00				
16.21.3		20514.00	20514.00		
16.21.4	120860.00				
16.21.5	49400.00				
TOTAL	329009.46	40514.00	40514.00	0.00	0.00

GENERAL REMARKS: It is considered from the audit point of view that the maintenance of the account is far form satisfactory in view of the objection & the remarks given in the foregoing paragraphs.

AUDIT CERTIFICATE-Certified that the accounts of Philosophy Department, Utkal University for the year 2017-18 have been covered under audit and found correct subject to the remarks offered in forgoing paragraph.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Anita Pattnaik.	Jr.. Assistant ,Department of Philosophy, Utkal University, Vani Vihar.	Sr. Assistant ,Department of Ancient Indian History, Culture & Archaeology, Utkal University, Vani Vihar, Bhubaneswar	10257
2	Dr. Sudhakar Jally, HOD	Head of the Department Philosophy	Assistant Professor, Utkal University,Vani Vihar, Bhubaneswar	20000
3	Dr. Sudhakar Jally, HOD	Head of the Department	Assistant Professor, Utkal	10257

		Philosophy	University,Vani Vihar, Bhubaneswar	

16.22 - GEOLOGY DEPARTMENT

GEOLOGY DEPARTMENT

TITLE SHEET

Name of the Institution	Geology department
Year of the account audited	2017-18
Name of the local authority during 2017-18	Dr. B.K.Rath.
Name of the local authority during 2019-20	Dr. B.K.Rath.

PHYSICAL VERIFICATION:

Physically verified the main Scholarship account cash book of the Geology department on 17.12.19 before transaction and found cash in hand Rs. 0.00(nil) which tallies with the book balance on the date of verification but the cash book is remained without entries w.e.f dt. 29.6.19 till the date of verification.

Physically verified the main Development account cash book of the Geology department on 17.12.19 before transaction and found cash in hand Rs. 0.00(nil) which tallies with the book balance on the date of verification but the cash book is remained without entries w.e.f dt. 29.6.19 till the date of verification.

Physically verified the main Examination account cash book of the Geology department on 17.12.19 before transaction and found cash in hand Rs. 0.00(nil) which tallies with the book balance on the date of verification but the cash book is remained without entries w.e.f dt. 29.6.19 till the date of verification.

Physically verified the main FIST account cash book of the Geology department on 17.12.19 before transaction and found cash in hand Rs. 0.00(nil) which tallies with the book balance on the date of verification but the cash book is remained without entries w.e.f dt. 30.6.19 till the date of verification.

LIST OF VERIFIED RECORDS:

1. Scholarship account cash book & pass book bearing no.10164207380
2. Development account cash book & pass book bearing no.10164211035
3. Examination account cash book & pass book bearing no.10164207142
4. FIST account cash book & pass book bearing no. 80162210012221
5. Paid Vouchers for the account year 2017-18

6. Common Stock Register

STAFF POSITION:

Name of the Post	Present position
Professor	2
Asst. Professor	2
Associate Professor	1
Reader	1
Peon	1

CASH BOOK WISE FINANCIAL POSITION:

Name of the Cash Book	O.B as per C/B as on 1.4.17	Total amount received during 2017-18	Grand Total	Total Expenditure during 2017-18	C.B as per Cash Book as on 31.3.18
Scholarship account cash book	8456.54	436818.00	445274.54	436920.00	8354.54
Development account cash book	297582.14	389733.00	687315.14	406163.5	281151.64
Examination account cash book	298182.69	305925.00	604107.69	395015.50	209092.19
FIST account cash book	718695.18	27427.99	746123.17	0.00	746123.17

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF SCHOLARSHIP CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Scholarship	436000.00	Bank charges for excess drawal	920.00
Interest	818.00	Scholarship	436000.00
TOTAL	436818.00	TOTAL	436920.00

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF DEVELOPMENT ACCOUNT CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)

Field Tour	140000.00	Office contingency	60611.00
Departmental Share	156500.00	Repair & Maintenance	84790.00
Admission Fee	7380.00	Field Tour	250000.00
Unspent balance of examination account transferred to the development account	73202.00	Deposited to CFO	6480.00
Interest	12651.00	Audit fee	2380.00
TOTAL	389733.00	Refund of unspent amount received under NAAC	674.00
		Bank charges	88.50
		Prize	1140.00
		TOTAL	406163.5

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF EXAMINATION ACCOUNT CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Received from CFO	179750.00	Deposit to CFO	38430.00
Collection of form-fill up fee from students	44730.00	Centre Expenses	18062.00
Phd Course work fee	72000.00	Exam Expenses	90766.00
Bank Interest	9445.00	Remuneration for Phd course work faculties	105000.00
TOTAL	305925.00	Entrance expenses	59348.00
		Bank charges	265.50
		Un-spent amount transferred to Development account	64202.00
		Refund of un-spent amount to CFO	15852.00
		Office contingency	3090.00
		TOTAL	395015.5

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF FIST ACCOUNT CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Interest	27427.00	No Expenditure	0.00
TOTAL	27427.00		

DETAILS OF THE CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK:

Name of the Cash Book	Name of the Bank	A/C No.	Closing balance as on 31.3.18 as per pass book	Closing balance in bank as on 31.3.18 as per cash book	Difference
Scholarship account cash book	S.B.I. U.U. Vani Vihar Branch	10164207380	8354.54	8354.54	0.00
Development account cash book	S.B.I. U.U. Vani Vihar Branch	10164211035	295351.64	281151.64	14200.00
Examination account cash book	S.B.I. U.U. Vani Vihar Branch	10164207142	209092.19	209092.19	0.00
FIST account cash book	Syndicate Bank U.U. Vanivihar Branch	80162210012221	746123.17	746123.17	0.00

RECONCILIATION OF DEVELOPMENT ACCOUNT CASH BOOK W.R.T PASS BOOK:

Closing Balance as on 31.3.18 as per Cash Book	281151.64
Add the amount debited in cash book but not in pass book till 31.3.18	14200.00
Closing balance in Bank account as on 31.3.18	295351.64

DETAILS OF THE DIFFERENCE AMOUNT OF Rs. 14200.00 FOUND IN CLOSING BALANCE IN ENTRANCE CASH BOOK:

Cheque No.	Date	Amount	Encashed Date
729302	16.3.18	4850.00	5.4.18
729303	27.3.18	1600.00	5.4.18
729304	31.3.18	3950.00	5.4.18
729305	31.3.18	3800.00	5.4.18
	TOTAL	14200.00	

16.22.1 Irregularities in maintenance of collection of cash from students towards examination fee/centre charges/ admission fee:

On verification of Examination Account Cash Book of Geology Department , Utkal University, Vani Vihar, it is seen that an amount of Rs. 44730.00 has been collected towards centre charges from students in cash . But, no Money Receipt against the collection amount has been issued to students. So as to maintain transparency in accounting. Further, the genuineness of collection of Rs. 44730.00 as recorded in the cash book is not free from doubt and which is also in contravention to Odisha University Accounts Manual Chapter 3, Para 11(iii)(a), which envisages that " when money is deposited in cash at the University cash counter, the counter assistant shall issue a receipt in Form no. 3 for the amount noting therein the purpose for which the amount is received. The amount received shall be entered clearly in words as well as in figure. Overwritting shall be avoided, mistakes shall be scrolled through in red ink and the correction written legibly by its side on both the original and duplicate of the receipt and the same initiated by the Finance Officer before the original receipt is issued to the concerned person." Hence, collection of Cash from the students without issuing money receipts is highly irresponsible and objectionable.

As per Odisha University Accounts manual 1987 Para 17(i) it is instructed that “Before bringing a receipt book into use, a certificate shall be recorded therein after verification as to the no. of receipts contained therein. A record of all receipt books shall be maintained in the register of Receipt Books in Form no. 12”. Accordingly, the files/registers maintained thereof need be produced to audit for verification.

As per OGFR(26) the departmental regulations should prescribe the procedure rules for the maintenance of a proper account of the receipt and issue of the receipt books, the no. of receipt books to be issued at a time to each officer’s and check with the officer’s accounts of the used books when returned.

Further, OTC 41(1) stated that the head of an office where money is received on behalf of the government must give the payer a receipt duly signed by him after he has satisfied himself, before signing the receipt and initialing its counterfoil, that the amount has been properly entered in the cash book. If the circumstances so justify he may at his discretion authorize any other officer subordinate to him whether gazetted / non-gazetted to sign such receipts for him.

In response to the objection statement , the local authority has complied as " noted it for future guidance". Under such circumstances, the attention of the the administrative authority of the institution is drawn to look into the matter so as to regularise such type of irregular maintenance. The said amount of collection i.e Rs. 44730.00 is thus booked under objection till the regularisation made

16.22.2 <u>Irregularities in maintenance of Repairing of various items :</u>

On checking of the paid vouchers of the Development fund cash book and Examination fund Cash Book of the Geology Department of the Utkal University, Vani Vihar during the year under audit, It is found that, repairing work of various items were made & the expenditure incurred thereof.The requisition and repair work by the concerned division/section are not found . Besides, the stock register relating to broken items and the repaired item has not been maintained for which it is difficult to assess the genuineness of the repair work.

The details of the vouchers is outlined below:

Name of the cash book	Vr. No date	Amount	Check no./ date	Bill / Invoice no. & date	Purpose	Repairing expenditure	Whom to pay
Development fund cash book	8/ 17-18	4500.00	305071/ 6.5 .17	1169/ 4.5.17	Towards repairing of AC	4500	Krushna Chandra Pattnaik
	10/ 17-18	850.00	305073 15.5.17	1783/ 15.5.17	Towards repairing of AC	850	Saikrupa Computer services
	15/ 17-18	2150.00	305078 / 24.7.17	-	Towards repairing of aqua-guard	2150	Eureka Forbes
	16/ 17-18	3450	305079/ 20.9.17	1593/ 4.8.17	Towards repairing of AC	3450	DUCT Point
	19/ 17-18	4900	729282/ 23.10.17	2421/ 16.8.17	Towards repairing of AC	4900	Voltage Refrigeration
	20/ 17-18	1970	729283/ 30.10.17	2425/ 18.10.17	Towards repairing of AC	1970	Voltage Refrigeration
	26/ 17-18	1200	729289/	015182/	Towards	1200	Osho

			16.1.18	16.1.18	repairing of field camera		Vision, Nikon
	33/ 17-18	4950	729296/ 25.1.18	2436/ 29.12.17	Towards repairing of AC	4950	Voltage Refrigeration
	40/ 17-18	4850	729302/ 16.3.18	1184/ 12.2.18	Repairing of Computer key board and formatting of computer	3150.00	Saikrupa computer services.
	45/ 17-18	3800	729305/ 31.3.18	RKTS/TI/ 2725 dt. 31.3.18	Repairing of computer	3800	RK Techno solutions
Examination fund a/c cash book	13/ 17-18 & S.Vr. 1	5000	038881/18 .7.17	313/17.7.17	Repairing of UPS & replacement of CPU	2150	Saikrupa computer services.
					TOTAL	33070.00	

In response to the objection statement, the local authority has complied as " noted it for future guidance ". As per the reply of the local authority, it is construed that the objection holds good. Thus the amount of Rs. 33070.00 is booked under objection till fully compliance. Further, The atterntion of the administrative authority of the institution is drawn to look into the matter so as to regularise such type of irregular maintenance.

16.22.3 STOCK POSITION:

Irregular maintenance of Stock Register:

As per Odisha University Accounts Manual, Chapter VII , Para 51 separate accounts should be kept of

a) “Dead Stock” for plants machinery, furniture, equipment, fixtures etc.

b) Other Stores, and consumables at the place of use and the central stores department if procured and transferred to them. While stores accounts (inventory) are ordinarily be maintained at the site of the dead stock or equipment using department wherever desirable additional inventories also shall be maintained.

As per Odisha University Accounts Manual, Chapter 7 , Para 55 it is instructed thereof that “all stores received shall be examined, listed , counted measured or weighed as the case may be by a responsible officer, when delivery is taken and a certificate to the effect

that the quantities thereof are correct is to be recorded on the body of the respective invoices . the Officer In Charge of the stores or the Head of the P.G. Department in case of department purchases shall be required to give the following certificate on the body of the invoice/bills while, forwarding them to the finance officer for payment".

a) The articles mentioned in the bill have been received in good condition and in accordance with the quality for which order was placed.

b) The articles have been entered in the stock register at Page:

c) The price mentioned against each article is according to the quoted price already accepted and the bill is transmitted for payment of Rs.

d) The monetary limits for purchase of articles have not been exceeded.

e) The administrative approval for the above purchases should be obtained from the competent authority of the department.

In response to the objection statement the local authority has replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

Physical Verification of Stores:

As perOdisha University Accounts Manual, Chapter 7 , Para 57 (i)Physical verification of all stock and 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 authorised by the V.C.in this behalf subject to the condition that the verification shallnot be entrusted to a person who is (a) the custodian of the stores or (b) the ledger keeper as accountant of the stores to be verified or (c) who is employed under the coustodian, the ledger keeper or the accountant.

Further, it is also instructed that "A certificate ofverification of stores with its results shall be recorded on the inventory of the store ledgers at theappropriate pages. In case of perishable stores, the verification shall be made twice a year".

Again, As per Odisha University Accounts Manual, Chapter 7 , Para 57 (ii) while making physical verification, the following points shall invariably be observed;

i) Verification preferably shall always be made in the presence of the officer responsible for the custody of the stores or his authorised representative.

ii) All discrepancies resulting from depreciation (normal usage, shrinkages etc.) shall be brought to account immediately, so that the stores account may represent the true state of affairs, and

iii) Shortages and damages as well as unserviceable stores, shall be reported immediately to the V.C through the finance officer.

iv) Stores held in excess of the requirements over a reasonable period or in excess of prescribed maximum limits shall be brought out. Ordinarily, stores remaining in stock for over a year shall be considered surplus unless there is good reason to treat them otherwise, surplus and obsolete stores shall be brought to the notice of the V.C through finance officer for disposal.

v) Losses/shortages not due to depreciation shall be classified under the following heads:

i) Losses due to theft or fraud

ii) Losses due to neglect.

iii) Losses due to an act of God and other calamities such as fire etc

iv) Losses on account of obsolescence of stores as purchase made in excess of requirements.

v) Losses arising from incorrect or careless accounting .

vi) Other losses due to damage etc.

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(b) it is instructed therein that " any excess detected during stock taking shall after investigations, be entered in the stock accounts at once as a receipt with the remarks "excess" found on stock verified".

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(c) it is instructed therein that "In case of discrepancy between the count and quality of stock entry in the stock register and the stock found in actual verification, the responsibility shall be fixed after due investigation".

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(d) it is instructed therein that "any defalcation or fraud detected or suspected to have been perpetuated shall be reported immediately to the V.C for further necessary action . The procedure will be the same as laid down in Chapter-III (rules) for cash".

In response to the objection statement the local authority has replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

16.22.4 <u>Non Maintenance of following records & registers:</u>

As per Odisha University Accounts Manual , 1987 Para 44 in chapter – 3 following Register should be maintained.

i) Books purchased.

ii) Periodicals (bound)

iii) Reports

iv) Bulletins

v) Thesis

vi) Map & Charts

vii) Note Book Materials (microfilms, microcards, film strips etc.)

6) As per Odisha University Accounts Manual , 1987 Para 43 in chapter – 3 following Register should be maintained.

i) Withdrawal Register

ii) Over due Register

iii) Diversion Register

iv) Binding Register.

v) Membership Register

vi) Reference Register.

vii) Loan Records

a) in the form of register for university employees

b) in the form of tickets for students.

But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

7) As per Odisha University Accounts manual 1987 Para 52 (ii) physical verification of dead stock required once a year and the result of such verification recorded on the body of the Register of Stores and an inventory of stock prepared. All discrepancies between the stock account and the physical account noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

8) As per Odisha University Accounts manual 1987 Para 52 (iii) All discrepancies or shortages arising out of normal course like natural deterioration or depreciation shall be quantified and placed before the appropriate authority for writing off. Any loss or suspicion of loss attributed to misappropriation,theft or negligence shall be brought to the notice of the Vice-Chancellor forthwith for further necessary action. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

9) As per Odis ha University Accounts manual 1987 Para 52 (v) Museums, workshops and laboratories shall maintain up-to-date catalogues or Registers of stock account and inventories. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

1. As per Odisha Accounts manual 1987 Para 52 (vi) The list of inventories or accounts of sto res shall in all cases be subject to such other checks at internal as may be prescribed by c ompetent authority. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.
2. As per Odisha University Accounts manual 1987 Para 52 (vii) any loss of stores or assets such as buildings, communications or other works, caused by fire, flood, cyclone, earthquake or any other natural causes shall be brought to the notice of the Vice-Chancellor by the officer/staff in charge of the assets. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

Further it is seen that Seminar library has been functioning in the department , But the related accession register has not been produced to audit for verification. The local authority has not replied anything. The attention of the higher authority is drawn to look into the matter.

RESULT OF AUDIT

SUB-PARA NO.	AMOUNT HELD UNDER OBJECTION	AMOUNT SUGGESTED FOR RECOVERY	.AMOUNT SURCHARGE ABLE	SPOT RECOVERY	MISSAPPRO PRIATIO N OF CASH
16.22.1	44730.00				
16.22.2	33070.00				
TOTAL	77800.00	0.00	0.00	0.00	0.00

GENERAL REMARKS: It is considered from the audit point of view that the maintenance of the account is far form satisfactory in view of the objection & the remarks given in the foregoing paragraphs.

AUDIT CERTIFICATE-Certified that the accounts of Geology Department, Utkal University for

the year 2017-18 have been covered under audit and found correct subject to the remarks offered in forgoing paragraph.

16.23 - CHEMISTRY DEPARTMENT

CHEMISTRY DEPARTMENT

TITLE SHEET

Name of the Institution	Chemistry department
Year of the account audited	2017-18
Name of the local authority during 2017-18	Prof. Nigamananda Das
Name of the local authority during 2019-20	Dr. Jayadev Dinda

PHYSICAL VERIFICATION:

Physically verification could not be conducted as the cash book was not up-to-date.

LIST OF VERIFIED RECORDS:

1. Main cash book & correspondence pass book
2. Vouchers for the account year 2017-18
3. Common Stock Register.
4. Check disbursement register.
5. Related files and registers.
6. Library stock book.(upto sem no. 8608)

STAFF POSITION:

Name of the Post	No.
Professor	3
Asst. Professor	3
Associate Professor	4
Mechanic	1
Sr. Assistant	1
Lab-attendant	2
Duftary	1
Sweeper	1

STUDENT POSITION:

Name of the Course	No. of Seats for the course	No. of Students admitted
M.Phil	5	5
M.Sc	55	55

CASH BOOK WISE FINANCIAL POSITION:

Name of the Cash Book	O.B as on 1.4.17 TOTAL	Total amount received during 2017-18	Grand Total	Total Expenditure during 2017-18	C.B as per Cash Book as on 31.3.18	C.B as per audit on 31.3.18	Difference
Main Cash Book	690819.67	197852.65	888672.32	141185.00	746487.32	747487.32	As per cash book C.B as on 31.3.17 is 689819.67 . Rs. 1000 difference due to previous audit.

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF MAIN CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Bank Interest	28352.65	Office contingency	23528.00
Admission Share	169500.00	Repair & Maintenance	29817.00
TOTAL	197852.65	Laboratory Goods	87840.00
		TOTAL	141185.00

DETAILS OF THE CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK:

Name of the Cash Book	Name of the Bank	A/C No.	Closing balance as on 31.3.18 as per pass book	Closing balance in bank as on 31.3.18 as per cash book	Difference
Main Cash Book	Syndicate Bank, U.U. Vani Vihar	80162200009858	836495.14	746487.32	90007.82

DETAILS OF CLOSING BALANCE IN CASH BOOK AS ON 31.3.18.

Name of the cash book	Closing balance in shape of cash as on	Closing balance in bank account as on	Total

	31.3.18	31.3.18	
Main Cash Book	0.00	746487.32	746487.32

RECONCILIATION OF MAIN CASH BOOK W.R.T PASS BOOK:

Closing Balance in bank account as on 31.3.18 as per Cash Book	746487.32
Add the amount debited in cash book but not in pass book till 31.3.18	86581.00
Add the difference amount arrived due to previous audit	3426.82
Closing balance in Bank account as on 31.3.18	836495.14

DETAILS OF THE UN-ENCASHED CHEQUE:

Cheque No.	Date	Amount	Encashed Date
563730	8.3.18	6230.00	25.4.18
563732	16.3.18	3075.00	25.4.18
563734	28.3.18	4209.00	11.4.18
563735	31.3.18	13000.00	17.4.18
563736	31.3.18	5375.00	21.4.18
563737	31.3.18	885.00	27.4.18
563738	31.3.18	1119.00	27.4.18
563739	31.3.18	14337.00	17.5.18
563740	31.3.18	5606.00	11.5.18
563741	31.3.18	4956.00	15.5.18
563742	31.3.18	8919.00	19.5.18
563743	31.3.18	5151.00	2.6.18
563744	31.3.18	4212.00	22.6.18
563746	31.3.18	3683.00	27.6.18
563747	31.3.18	4602.00	13.6.18
563748	31.3.18	1222.00	20.6.18
	TOTAL	86581.00	

INVESTMENT: NIL

ADVANCE : NIL

16.23.1 Non-Production of Entrance Account Cash Book, pass book and vouchers thereof:

As per Central Office Post Graduate Departments, Utkal University letter no.CPG/Aca-112/916/2017 dt. 5.8.17 Heads of the Department of the Chemistry, Utkal University, Vani Vihar has been received crossed cheque no. 587363 dt. 12.8.17 amounting

to Rs. 528850.00 towards the share money of the 1511 no. of application Form Fees @ 350.00 collected from each student online for the session 2017-18 from the e-admission account no. 35511326467. But the details of the accounts of Rs. 528850.00 has not been produced to audit after several verbal request and issue of objection statement. In this regard, it is construed that the local authority has suppressed the account before the audit by non-producing the cash book along with the pass book, in which the said amount has been credited. The attention of the administrative authority as well as the Government of Education department is drawn to look into the matter. Thus the said amount i.e. Rs. 528850.00 is booked under objection till the suitable compliance received from the local authority in this regard.

16.23.2 Non-Production of Examination Account Cash Book, pass book and vouchers thereof:

As per letter no. Ex-I 1480/8178/2017 dt. 12.10.2017 & Letter no.Ex-I 480/1658/2018 dt. 20.2.18 of the Examination -1 section of the Utkal University , Vani Vihar , the department concerned are allowed to collect examination fees from the students . On verification of the Bank Draft register of the "Cash Section" Division of the Utkal University , Vani Vihara during the year under audit, it is seen that Rs.93450.00 has been deposited by the Head of the Chemistry Department, in shape of drafts . The details of the drafts deposited and the money receipt no. of the" Cash Section" division issued against the draft is outlined below.

Statement showing the drafts and money receipts towards collection of Examination fee from the students.

Sl.no.	MR No.	DD No./Date	Amount	Purpose
1	143076	871346/6.4.17	8200	M.phil Chem 2nd sem Exam
2	147566	661282/26.10.17	16740	M.Sc Chem. 1st sem exam 2017
3	147566	661283/26.10.17	15870	M.Sc Chem. 3rd sem exam 2017
4	150675	662589/13.12.17	7200	M.phil 1st sem Exam 2018
5	155911	049856/15.3.18	18330	M.Sc Chem. 2nd sem exam 2018
6	155911	049857/15.3.18	18910	M.Sc Chem. 4th sem exam 2018
7	156506	050227/27.3.18	8200	M.phil Chem 2nd sem Exam 2018
		TOTAL	93450.00	

The quantity of collected amount towards the examination fee could not be ascertained

by the audit in absence of the relavant records, which is highly irregular and objectionable from the audit point of view. Further, as per Controller of Examination of the Utkal University letter no. Exam-I 480/2853 dated 27.3.18 it is directed that the centre charges to be kept by the Head Of the Department concerned to meet the centre expenses during examination, the details of the accounts of the centre charges kept by the department has also not been produced to audit for verification after several verbal request and issue of objection statement. In this regard, it is construed that the local authority has suppressed the account before the audit by non-producing the Cash Book, pass book and vouchers. The attention of the administrative authority as well as the Government of Education department is drawn to look into the matter. Under such circumstances, the amount Rs. 93450.00 is booked under objection till the suitable compliance received from the local authority in this regard.

16.23.3 STOCK POSITION:

Irregular maintenance of Stock Register:

As per Odisha University Accounts Manual, Chapter VII , Para 51 separate accounts should be kept of

a) “Dead Stock” for plants machinery, furniture, equipment, fixtures etc.

b) Other Stores, and consumables at the place of use and the central stores department if procured and transferred to them. While stores accounts (inventory) are ordinarily be maintained at the site of the dead stock or equipment using department wherever desirable additional inventories also shall be maintained.

As per Odisha University Accounts Manual, Chapter 7 , Para 55 it is instructed thereof that “all stores received shall be examined, listed , counted measured or weighed as the case may be by a responsible officer, when delivery is taken and a certificate to the effect that the quantities thereof are correct is to be recorded on the body of the respective invoices . the Officer In Charge of the stores or the Head of the P.G. Department in case of department purchases shall be required to give the following certificate on the body of the invoice/bills while, forwarding them to the finance officer for payment”.

a) The articles mentioned in the bill have been received in good condition and in accordance with the quality for which order was placed.

b) The articles have been entered in the stock register at Page:

c) The price mentioned against each article is according to the quoted price already accepted and the bill is transmitted for payment of Rs.

d) The monetary limits for purchase of articles have not been exceeded.

e) The administrative approval for the above purchases should be obtained from the competent authority of the department.

In response to the objection statement the local authority has replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

Physical Verification of Stores:

As perOdisha University Accounts Manual, Chapter 7 , Para 57 (i)Physical verification of all stock and 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 authorised by the V.C.in this behalf subject to the condition that the verification shallnot be entrusted to a person who is (a) the custodian of the stores or (b) the ledger keeper as accountant of the stores to be verified or (c) who is employed under the coustodian, the ledger keeper or the accountant.

Further, it is also instructed that “A certificate ofverification of stores with its results shall be recorded on the inventory of the store ledgers at theappropriate pages. In case of perishable stores, the verification shall be made twice a year”.

Again, As per Odisha University Accounts Manual, Chapter 7 , Para 57 (ii) while making physical verification, the following points shall invariably be observed;

i) Verification preferably shall always be made in the presence of the officer responsible for the custody of the stores or his authorised representative.

ii) All discrepancies resulting from depreciation (normal usage, shrinkages etc.) shall be brought to account immediately, so that the stores account may represent the true state of affairs, and

iii) Shortages and damages as well as unserviceable stores, shall be reported immediately to the V.C through the finance officer.

iv) Stores held in excess of the requirements over a reasonable period or in excess of prescribed maximum limits shall be brought out. Ordinarily, stores remaining in stock for over a year shall be considered surplus unless there is good reason to treat them otherwise, surplus and obsolete stores shall be brought to the notice of the V.C through finance officer for disposal.

v) Losses/shortages not due to depreciation shall be classified under the following heads:

i) Losses due to theft or fraud

ii) Losses due to neglect.

iii) Losses due to an act of God and other calamities such as fire etc

iv) Losses on account of obsolescence of stores as purchase made in excess

of requirements.

v) Losses arising from incorrect or careless accounting .

vi) Other losses due to damage etc.

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(b) it is instructed therein that " any excess detected during stock taking shall after investigations, be entered in the stock accounts at once as a receipt with the remarks "excess" found on stock verified".

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(c) it is instructed therein that "In case of discrepancy between the count and quality of stock entry in the stock register and the stock found in actual verification, the responsibility shall be fixed after due investigation".

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(d) it is instructed therein that "any defalcation or fraud detected or suspected to have been perpetuated shall be reported immediately to the V.C for further necessary action . The procedure will be the same as laid down in Chapter-III (rules) for cash".

In response to the objection statement the local authority has replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

16.23.4 <u>Non Maintenance of following records & registers:</u>

As per Odisha University Accounts Manual , 1987 Para 44 in chapter – 3 following Register should be maintained.

i) Books purchased.

ii) Periodicals (bound)

iii) Reports

iv) Bulletins

v) Thesis

vi) Map & Charts

vii) Note Book Materials (microfilms, microcards, film strips etc.)

6) As per Odisha University Accounts Manual , 1987 Para 43 in chapter – 3 following Register should be maintained.

i) Withdrawal Register

ii) Over due Register

iii) Diversion Register

iv) Binding Register.

v) Membership Register

vi) Reference Register.

vii) Loan Records

a) in the form of register for university employees

b) in the form of tickets for students.

But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

7) As per Odisha University Accounts manual 1987 Para 52 (ii) physical verification of dead stock required once a year and the result of such verification recorded on the body of the Register of Stores and an inventory of stock prepared. All discrepancies between the stock account and the physical account noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

8) As per Odisha University Accounts manual 1987 Para 52 (iii) All discrepancies or shortages arising out of normal course like natural deterioration or depreciation shall be quantified and placed before the appropriate authority for writing off. Any loss or suspicion of loss attributed to misappropriation,theft or negligence shall be brought to the notice of the Vice-Chancellor forthwith for further necessary action. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

9) As per Odis ha University Accounts manual 1987 Para 52 (v) Museums, workshops and laboratories shall maintain up-to-date catalogues or Registers of stock account and inventories. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

1. As per Odisha Accounts manual 1987 Para 52 (vi) The list of inventories or accounts of sto res shall in all cases be subject to such other checks at internal as may be prescribed by c ompetent authority. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to

look into the matter.

2. As per Odisha University Accounts manual 1987 Para 52 (vii) any loss of stores or assets such as buildings, communications or other works, caused by fire, flood, cyclone, earthquake or any other natural causes shall be brought to the notice of the Vice-Chancellor by the officer/staff in charge of the assets. But in response to the objection, the local authority has noted it for future guidance. The attention of the higher authority is drawn to look into the matter.

Further it is seen that Seminar library has been functioning in the department , But the related accession register has not been produced to audit for verification. The local authority has not replied anything. The attention of the higher authority is drawn to look into the matter.

RESULT OF AUDIT

SUB-PARA NO.	AMOUNT HELD UNDER OBJECTION	AMOUNT SUGGESTED FOR RECOVERY	.AMOUNT SURCHARGEABLE	SPOT RECOVERY	MISSAPPROPRIATION OF CASH
16.23.1	528850.00				
16.23.2	93450.00				
TOTAL	622300.00	0.00	0.00	0.00	0.00

GENERAL REMARKS: It is considered from the audit point of view that the maintenance of the account is far form satisfactory in view of the objection & the remarks given in the foregoing paragraphs.

AUDIT CERTIFICATE-Certified that the accounts of Chemistry Department, Utkal University for the year 2017-18 have been covered under audit and found correct subject to the remarks offered in forgoing paragraph.

16.24 -

TITLE SHEET

1	NAME OF THE INSTITUTION	Godabarisha Gents Hostel No-4
2	YEAR OF ESTABLISHMENT	1962
3	YEAR OF ACCOUNTS UNDER AUDIT	2017-18(01.04.2017 to 31.03.2018)

4	NAME OF THE SUPERINTENDENT FOR YEAR 2017-18	Dr Rabindra Kumar Swain Braja Narayan Patra
5	NAME OF THE SUPERINTENDENT AT THE TIME OF AUDIT	Gunanidhi Sahoo
6	NAME OF THE AUDITOR	Babita Baral

PHYSICAL VERIFICATION:

The physical verification was conducted on the dated 29.11.2019 before transaction and found that cash in hand 0.9(ninety paisa)) which tallies with the book balance .

STAFF STRENGTH

Name of the Post	Sanction Strength	Present Position
Superintendent	1	1
Care Taker	1	1
Common Room Attendant	1	1
Word Boy	2	2
Sweeper	1	1

STUDENT STRENGTH

Total student Strength	Student admitted
204	183

LIST OF VERIFIED RECORDS:

During the course of audit the following records and registers were produced before audit for verification:

General Cash Book

Paid vouchers relating to the year 2017-18

Bank pass Book

Stock book and Receipt Book

Demand Register

FINANCIAL POSITION:

NAME OF THE CASH BOOK	O.B AS ON 01.04.2017 AS PER THE AUDIT	RECEIPT DURING THE YEAR 2017-2018	TOTAL	EXPENDITURE DURING THE YEAR 2017-18	C.B AS ON 31.03.2018 AS PER AUDIT	C.B AS ON 31.03.2018(AS PER CASH BOOK)	DIFFERENCE
GENERAL CASH BOOK	1243471.98	856671.00	2100142.98	292000.00	1808142.98	1808142.98	Nil

DETAILS OF CLOSING BALANCE AS PER BANK PASSBOOK & GENERAL CASH BOOK

PARTICULARS	IN CASH(RS.)	IN BANK(RS.)	TOTAL
As per Audit	0.90	1808142.08	1808142.98
As per cash Book	0.90	1808142.08	1808142.98

DETAILS RECEIPTS STATEMENT OF GENERAL CASH BOOK

S.L NO.	PARTICULARS	RECEIPTS
1	Guest charges	36900.00
2	Bank interest	55340.00
3	Fine	8520.00
4	Admission fee	746925.00
5	Cash Refund	8880.00
6	Duplicate Student I Card	10.00
7	Audit obj.	96.00
TOTAL		856671.00

DETAILS EXPENDITURE STATEMENT OF GENERAL CASH BOOK

S.L NO.	PARTICULARS	EXPENDITURES
1	salary	33000.00
2	News paper	20991.00

3	Caution money refund	78790.00
4	Festival	30870.00
5	Repair & Maintenance	49500.00
6	Office contingency	38141.00
7	Daily Wages	40000.00
8	Mcc charges	708.00
TOTAL		292000.00

DETAILS OF CLOSING BALANCE AS PER BANK BOOK AND CASH BOOK FIGURE AS ON 31.03.2018

A/C NO.	NAME OF BANK	CLOSING BALANCE IN PASSBOOK	CLOSING BALANCE IN BANK AS MENTIONED IN CASH BOOK	DIFFERENCE	REMARKS
10164209478	SBI Vanivihar	1821382.08	1808142.08	13240.00	

BANK RECONCILIATION STATEMENT AS ON 31.03.2018

Particulars	Amount	Amount
Balance as per cash book		1808142.08
Add: Cancel cheque (322302,368818)(A)	1000.00	
Add: Cheque deposited but not yet collected(prev.year) (368818,368836) (B)	5740.00	
Add: Cheque deposited but not yet cleared by bank(2017-18) (368839,490946,515627, 515628, 515630, 515632, 515638, 515643, 515648,678121,678121,678127,675128)	6500.00	

(13cheques*500each)(C)		
	Total(A+B+C)	13240.00
Balance as per Bank Book		182138.08

STOCK POSITION:

The following guidelines in respect of stock & store articles need to 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 OGFR, an inventory of dead stock should be maintained in the department in form OGFR-6 showing the number received, the number disposed of (by transfer, sale, loss)and balance in hand for each kind of article. etc)

As per rule 106 of OGFR, an inventory should be checked by the competent authority once a year and a certificate of the result of check recorded.

As per rule 106 of OGFR articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. This may be done hence fourth and compliance reported to audit.

INVESTMENT: Nil

ADVANCE: Nil

GRANT: Nil

UTILIZATION CERTIFICATE: Nil

MISAPPROPRIATION & DEFALCATION: Nil

LOSS OF STOCK & STORE: Nil

AUDIT OF RECEIPTS:

With reference to objection memo number 98 dtd 18.11.19 the local authority

has been deposited rupees 7650.00(seven thousand six hundred fifty) in the account no.10164209478 of SBI,utkal university ,Vani Vihar vide cheque No.102976 dtd 16.11.19 which has been entered in the cash book page No.181 at receipt side and also credited in bank account dated 22.11.19.

AUDIT OF EXPENDITURE: Nil

AUDIT ON WORKS: Nil

AUDIT ON UNITS: Nil

AUDIT ON SCHEMES/PROGRAMMES: Nil

MISCELLANEOUS: Nil

AUDIT OF LOAN/DEPOSIT/CPF INCLUDING POSITIONS: Nil

RESULT OF AUDIT:

AMOUNT HELD UNDER OBJECTION	AMOUNT SUGGESTED FOR RECOVERY	AMOUNT SURCHARGEABLE	SPOT RECOVERY	MIS–APPROPRIATION OF CASH
0.00	0.00	0.00	7650.00	0.00

AUDIT CERTIFICATE:

Certified that the Accounts of Hostel no 4(Godabarisha Hostel),Utkal University for the year 2017-18 has been covered under Audit and found correct subject to the remarks offered in forgoing paragraph.

20.2.GENERAL REMARKS:

The maintenance of accounts is average. The accounts have not been maintain as per as accounting rules prescribed in the OUAM 1987.so it is put forward for consideration to maintain the records and register as per rule.

16.25 -

1.TITLE SHEET

1	NAME OF THE INSTITUTION	**P.G DEPARTMENT OF COMMERCE**
2	YEAR OF ESTABLISHMENT	1962
3	YEAR OF ACCOUNTS UNDER AUDIT	2017-18
4	NAME OF THE HOD FOR YEAR 2017-18	Dr. Anil Kumar Swain
5	NAME OF THE HOD AT THE TIME OF AUDIT	Dr. Prabodha Kumar Hota
6	NAME OF THE AUDITOR	Manosini Mahanty

INTRODUCTION:

The audit on the accounts of the P.G Department of Commerce was last audited by the Auditor of Local Fund Audit for the period 2016-17. The present audit, therefore, is confined to the period 2017-18.

STAFF STRENGTH:

SL. No.	NAME OF THE POST	SANCTIONED STRENGTH	EXISTING STRENGTH
TEACHING			
1	PROFESSOR	4	4
2	READER	2	2
3	LECTURER	3	2
NON-TEACHING			
1	OFFICE ASSISTANT	1	1
2	TYPIST	1	1
3	PEON	1	1

STUDENT STRENGTH:

SL. NO.	NAME OF THE CLASS	SANCTIONED STRENGTH	ENROLLMENT STRENGTH
1	MASTER IN COMMERCE	56	56
2	M. PHIL	10	10
3	PHD	-	2

2.PHYSICAL VERIFICATION:

The physical verification could not be conducted due to non-maintenance of up to date Cashbook.

3.LIST OF VERIFIED RECORDS:

During the course of audit, the following records and registers were produced before audit for verification.

1.General Cashbook

2.Skill Development Cash Book (Subsidiary Cashbook)

3.Bank Passbook

4.Cheque Counter Foil

5.Paid vouchers relating to the year 2017-18

6.Stock Register(consumable items)

4.FINANCIAL POSITION:

Name of the Cash Book	O.B as on 01.04.17 as per audit	Receipt during the year 2017-2018	Total	Expenditure during the year 2017-18	C.B as on 31.03.18 (as per audit)	C.B as on 31.03.18 (as per Cash Book)	Difference
GENERAL CASH BOOK	526925.08	214299.00	741224.08	191413.50	549810.58	549810.58	0.00

Analysis of Closing Balance as on 31.03.2018:

GENERAL CASHBOOK				
Particulars	**In Cash(Rs.)**	**In Bank(Rs.)**	**Total**	**Remarks**
As per Audit	0.00	549810.58	549810.58	
As per Cashbook	0.00	549810.58	549810.58	
Difference	**Nil**	**Nil**	**Nil**	

DETAILS OF RECEIPT AND EXPENDITURE FIGURE OF GENERAL CASH BOOK FOR THE YEAR 2017-18:

RECEIPT			EXPENDITURE			REMARKS
Sl. No.	PARTICULARS	AMOUNT	Sl. No.	PARTICULARS	AMOUNT	
1	Grant for Zonal Valuation	98000.00	1	Zonal Valuation	58658.00	
2	Bank interest	21299.00	2	Education Tour	40000.00	
3	Education Tour	40000.00	3	Contingency	48365.00	
4	Contingency	55000.00	4	Repairing	2320.00	
			5	Student Id. Card	2640.00	
			6	Refund of unspent balance of Zonal Valuation	39342.00	
			7	Mcc Issued	88.50	
TOTAL=		**214299.00**			**191413.50**	

5.DETAILS OF CLOSING BALANCE AS PER BANK PASSBOOK & CASHBOOK BANK BALANCE FIGURE AS ON 31.03.2018:

Sl. No.	Name of the Cashbook	Name of the Bank	A/C No.	C.B as per Bank Passbook	C.B as per Cashbook	Difference	Remarks
1	General Cashbook	SBI, UU Campus, BBSR	10164208500	549810.58	549810.58	0.00	

6.STOCK POSITION:

All Consumable items purchased during the Year under Audit were duly entered in

the Stock Register. But Stock Register of non-perishable items was not provided to Audit & dead Stock Register (Rule 106 & 107 of OGFR Cl-6 of Finance & Accounts Manual 1986) was not maintained by the institution.

The following guidelines in respect of stock & store of articles need to 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 OGFR, an inventory of dead stock should be maintained in all Govt. Offices in form OGFR-6 showing the number received, the number disposed of(by transfer, sale, loss)and balance in hand for each kind of article.

As per Rule 106(iii) of OGFR, the inventory should be checked by the competent Administrative authority once a year and a certificate of the result of check should be recorded.

As per rule 106(iv) of OGFR, 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 OGFR, a physical verification of all stores should be made at least once in every year by the Head of the Office concerned or such other as may be specially authorized by him.

7 .INVESTMENT: Nil

8.ADVANCE: Nil

9.GRANT: Nil

10.UTILIZATION CERTIFICATE: Nil

11.MISAPPROPRIATION& DEFALCATION: Nil

12 .LOSS OF STOCK & STORE: Nil

13.AUDIT OF RECEIPTS:

a. Non-Production of Entrance Account Cash Book (OSP No.359)

As per letter no.CPG/Aca-112/916/2017 dt.05.08.17 of Central Office Post Graduate

Departments, Utkal University, Head of the Department, Commerce has received the share money of online application form fees of the Department amounting to **Rs.469000.00** for 1340 no.s of application Forms @350.00 each for the session 2017-18. The details of the receipt amount of **Rs.469000.00** and its expenditure was asked through objection memo for verification but no reply was received from the local authority till the closure of audit. Hence the receipt of **Rs.469000.00 is held under objection** till production of records.

14.AUDIT OF EXPENDITURE: Nil

15.AUDIT ON WORKS: Nil

16.AUDIT ON UNITS: Nil

17.AUDIT ON SCHEMES/PROGRAMMES: Nil

18.MISCELLANEOUS: Nil

19.AUDIT OF LOAN/DEPOSIT/CPF INCLUDING POSITIONS: Nil

20.RESULT OF AUDIT:

AMOUNT HELD UNDER OBJECTION	AMOUNT SUGGESTED FOR RECOVERY	AMOUNT SURCHARGEABLE	SPOT RECOVERY	MIS–APPROPRIATION OF CASH
469000.00	**0.00**	**0.00**	**0.00**	**0.00**

20.1. AUDIT CERTIFICATE:

Certified that the Accounts of **P.G Department of Commerce, Utkal University** for the year 2017-18 has been covered under Audit and found correct subject to the remarks offered in forgoing paragraph.

20.2.GENERAL REMARKS:

The maintenance of accounts is far from satisfactory. The accounts have not been maintained as per the accounting rules prescribed in the OUAM 1987. So it is advised/suggested to maintain the records and registers as per the rules of OUAM 1987 henceforth.

16.26 -

POM No. 151/ Dt 17.02.2020

P.G.DEPARTMENT OF COMPUTER SCIENCE FOR THE YEAR 2017 – 2018

1. TITLE SHEET

Name of the Institution	PG Department of Computer Sc. & Application
Year of account under audit	2017 - 18
Name of the Local Authority during the year under audit i.e, during 2017-2018	Dr Sateesh Pradhan till Dt 05.06.2017 Dr Bikram Keshari Ratha. (05.06.2017 To Dt 31.03.2018)
Name of the Local Authority at the time of audit	Dr Prafulla Ku Behera
Duration of Audit	5 mandays in terms of party

2. Physical Verification–Physical verification of cash could not be conducted as the cash book was not`updated.

3. List of records verified-

MCA Entrance Cash Book

MCA Course fee Cash Book

Ph.D Coursework Cash Book

Remuneration payment register

Stock Registers (4 nos.)

Paid vouchers

Grant File (without File Number)

Ph.D Coursework Attendance file

4. Staff Position

The staff position of the Department is as follows –

Category	Sanctioned strength	Existing strength in 17-18
Teaching	9	11 faculties as per website data
Non-teaching	7	3
Daily-wage sweeper	-	1

Student Strength – 40 (MCA) Enhanced from 30 to 40 in 2017-2018 .

Student Strength – 17 (Ph.D coursework) As per Ph.D admission register entry for 2017-2018.

5. Financial Position

Name of the cash book	O.B.as on 1.4.2017	Receipt during the year	Total	Expenditure during the year	CB as on 31.3.2018(as per audit)	CB as on 31.3.2018(as per cash book)	Difference
Ph.D coursework cashbook	683852.32	376301.00	1060153.32	329942.50	730210.82	730210.82	NIL
MCA coursefee cashbook	70439.75	1113554.18	1183993.93	455803.86	728190.97	728190.97	NIL
MCA entrance cash book	28774.97	221728.62	250503.59	169893.99	80609.60	80609.60	NIL

(i) Head-wise receipts and expenditure (Ph.D. Coursework Cashbook)

Head of account	Receipts	Head of account	Expenditure
Ph.D coursefee	128000.00	Daily wage	26000
Ph.D course application share	186400.00	Remuneration for Ph.D.admission	47027
	0	Guest Faculty	120000
Study loan repayment	36000.00	Contingency and Refund	11858
Interest from bank	25901	Bank charges for	88.50

account		issue of cheque book	
	0	Purchase of computer accessories	124969.00
Total	376301	Total	329942.50

5 (ii) Head-wise receipts and expenditure (MCA Cashbook)

Head of account	Receipts	Head of account	Expenditure
MCA Coursefee (Deptt share)	530000	Daily wage	35000
1/3rd share of MCA admission / readmission fee	575000	Remuneration to faculty members	223000
Interest from bank account	8554.18	Contingency	41846.86
	0	Purchase of computer accessories	50048
	0	Books	103148
	0	Telephone charges	2711
	0	Bank charges	50
Total	1113554.18	**Total**	455803.86

5 (iii) Head-wise receipts and expenditure (MCA Entrance Cash book)

The Cash Book was not audited for the financial year 2016-2017 as it revealed from the LFA audit report and the records produced to audit by the local authority .

Head of account	Receipts	Head of account	Expenditure
Grant received for entrance	203700.00	Remuneration to faculty & staff	145938.00
Interest from Syndicate Bank A/c No. 80162210016865	18028.62	Contingency	23955.99
TOTAL	221728.62	TOTAL	169893.99

The Closing balance as on Dt 31.03.2018 of MCA Entrance Cashbook tallies with that of Syndicate Bank A/c No. 80162210016865.

6.Details of bank closing balance as per pass book and cash book–

Name of the bank	Account no.	Closing balance as per pass book	Closing balance as per cash book	Difference	Remarks
State Bank of India, UU branch	10164207437	712750.32	730210.82	17460.50	Ph.D coursework cash book
Syndicate Bank, UU branch	80162210016639	815743.07	728190.07	87553.00	MCA coursefee cash book

Reconciliation of difference–

6 (i) .State Bank of India , UU branch Account no.-10164207437

Closing balance as per cash book	730210.82
Add cheques issued prior to 2015-16 but not encashed 7500.00(+) Cheque no.672556/27.3.2018 issued but not debited in 17-18 - Rs 40.00	7540.00
Deduct drafts submitted in the bank but not encashed 25000.00	25000.00
Closing balance as per pass book	712750.82

6 (ii) .Syndicate Bank,UUbranch Account no.- 80162210016639

Closing balance as per cash book	728190.07
Add cheques issued but not encashed during the year Cheque no. … 133/31.3.2017 57481.00 Chequeno…. 136 /31.3.2017 30072.00	87553.00
Closing balance as per pass book	815743.07

7.STOCKS AND STORES–

The stock position of the dept.,as could be ascertained from the verification of the vouchers w.rt. the Hardware / Software Equipment Stock Register, is given below–

Sl.no.	Pg.ref.of stock register	Particulars of items	O.B. as on 1.4.17	Receipt during the year	C.B. as on 31.3.18
Hardware / Software Equipment Stock Register					
1.	1,2,7&8	Desktop Computers	139	-	139

2.	03	Printer	06	-	06
3.	27	Scanner	05	-	05
4.	31-32	UPS / UPS batteries	38	-	38
5.	41	Link 24 port switch	04	3	07
6.	46	FAX machine	01	-	01
7.	51	Xerox copier machine	01	-	01
8.	56	LCD projector	07	-	07
9.	60,61,62	Airconditioner	35	-	35
10.	70	Voltage Stabilizer	06	-	06
11.	71	Software	01	-	01
12.	72	42UBack with accessories	01	-	01
13.	73	DOMEIRIPcamera FullHD	02	-	02
14	73	ET switch 8 port link	01	-	01
15	73	Network video recorder	01	-	01
16.	75	External hard disk	03	-	03

General and contingent Stock Register

17.	1	Almirah	02	-	02
18	02	Aquaguard	01	-	01
19.	07	Audio system	0	6	6
20.	90	Fire extinguisher	0	01	01
21.	184	Pendrives	04	05	09

ADVANCE

Name of the cash book	Outstanding as on 1.4.2016	Advance paid during the year	Total	Adjustment during the year	CB as on 31.3.2018 (as per audit)	CB as on 31.3.2018 (as per cash book)	Difference
Ph.Dcourseworkcash book	00	80000.00	80000.00	0	80000.00	0	80000.00

Date of payment of advance	Name of the payee	Purpose of payment	Amt paid	Remarks
15.9.17	K.C.Nayak	Remuneration to guest faculties	40000.00	Adjusted on Dt 16.8.2018 as per remuneration payment register.
15.12.17	Dr. B.K.Ratha	Remuneration to guest faculties	40000.00	
		TOTAL	80000.00	

Irregularities noticed during the course of audit

POM No. 151/ Dt 17.02.2020

(A)Nonproduction of Request letter to the Guest Faculties to take MCA Classes :

Course Offered - MCA

MCA Course fee Cash Book Vr No. 10 / Dt 24.10.2017

Amount paid – Rs116000.00

The HOD , Department of Computer Science and Application requested vide L. No. CSA – 607/17 / Date25.10.17 to the Branch Manager , Syndicate Bank , Utkal University Campus to transfer Rs 116000.00 vide Chq No. 566497/Dt 24.10.2017 to the Bank Accounts of the following faculties through NEFT to their Bank Account as shown below **(attachment – 1 to 5 to POM)** . Accordingly the amount of Rs 116000.00 has been debited from the Syndicate Bank Account No. 80162210016639 .

Details of payment

Sl No	Name	Designation	Address	Purpose	Amt paid in Rs
1	Dr Ajit Kumar Mishra	Lecturer	PG Deptt of Business Admn , UU	MCA- 2nd Semester classes for Jan 17 to Mar 17 , Session-16-17 , AFM – 39 classes @ 1000/	39000 / to SYN Bank A/c No. 80162200016648
-2	Gautam Basu	Not mentioned.	Kokila Garden , Pokhariput	MCA – 3rdSem classes for Jun 16 to Nov 16 , Session-16-17 ,JAVA -35 classes @ 1000/	35000/ to ANDHRA Bank A/c No. 083810027900753
3	Subhadra Mishra	Asst Professor	Deptt of CSA , OUAT	MCA – 5th Semester classes for July 16 to Sep 16 , Session-16-17 , AI – 31 classes @1000/	31000/ to SBI A/c No. 10173801555
4	Sujogya Mishra	Lect in Math	CET , Bhubaneswar	MCA – 5th Semester classes for Sep 16 to Nov 16 , Session-16-17 ,OE – 11 classes @ 1000/	11000/ to SBI A/c No. 20049579058
				TOTAL	116000

University Guidelines

It may be noted that Statute 247 of the Odisha Universities First Statutes , 1990 says that Engagement directly or indirectly , in any trade or business / tuition or any employment without the permission of the University shall be deemed to constitute misconduct which may entail disciplinary action.

Guidelines of Odisha Government in the ETET Department

As per Letter No. 370/ETET/Dated 26.03.2012 of the Commissioner-cum-Secretary to Government of Odisha, the faculties will not take up any additional assignment at any other place beside their parent engagement .

Guideline of Government in Higher Education Department

As per Letter No. : 21362 / HE /Dated: 01 /08/2016 / File No. HE-FE-III-POL-0002/2016 of Sri Vinod Kumar, IAS , Officer-On-Special Duty with Memo No. 21364 (10) / HE /Dated: 01 /08/2016 to the Registrar , Utkal University

I. No teacher can engage him / herself in private tuition/coaching .

II. The concerned Principal shall take an undertaking from every teacher to this effect in the beginning of the academic session .

III. The violation of the above instructions should be reported to the Govt / DHE immediately.

The Odisha Gazette Extraordinary No. 497 Cuttack , Tuesday , 31st March 2015 on Finance Department L . No. 7617 –FIN-RULE-1/2013/F/ Dt 26th March 2015 on Odisha Local Fund Audit (Amendment) Rules 2015 , Clause (5) : - The report under sub-rule (4) of the Examiner of Local Accounts may contain the following particulars , namely :-

(iii) serious breaches of accounts rule by the local authority , if any ;

(iv) payment contrary to law ;

(xiii) Irrespective of the money value of the objections , any serious irregularities such as system deficiencies , serious violation of rules and fraud noticed by local fund auditor , and intimated to the State Accountant General (Audit) ;

Audit Objection

1. The Request letter to the aforesaid Professors to take classes on specific date at

specific time with subject to be taught by them could not be shown to audit in spite of issue of preliminary objection memo . The Dispatch Register entry / e-mail copy in this regard also could not be shown to audit.

2. No Objection Certificate from their respective College / University to take classes at MCA course , Utkal University submitted by the concerned Professors could not be shown to audit.

3. There is violation of aforesaid three guidelines.

Audit Conclusion

In absence of compliance from the local authority , the audit has drawn the following conclusions.

1. The faculties under reference (Sl No. 1 , 3 and 4) have neither intimated their parent University i.e, Utkal University / OUAT / BPUT regarding classes taken by them in MCA Department of Utkal University nor the MCA Department of Utkal University has sent them (Sl No. 1 , 2 ,3 and 4) the Request letter to take classes on specific date at specific time . So the amount earned by them for taking classes at MCA Department is not accounted for in their parent University for Income tax calculation. As a result , the government is loosing Income tax on the payment made to them for taking classes at Utkal university . Hence the amount of Rs 116000.00 is held under objection.

2. There is no file processing for engagement of guest faculties containing newspaper advertisement for appointment of guest faculties , application by the faculties to take class with NOC from their parent work place , scrutiny of the applications by the `selection committee and `selection of specific faculties to take class and intimation letter to them to take class at such date and such time .Thus there is violation of Guidelines of University and THE ORISSA RECORDS MANUAL .

Thus there is violation of Guidelines of University / Odisha Government and THE ORISSA RECORDS MANUAL .Hence the amount of Rs 116000.00 is held under objection. Such irregularities may be avoided in future.

Officials coming through the process of payment

1. Prof Dr Bikram Keshari Ratha , Head , Deptt of Computer Science (now Expired)

2. Sri Biswanandan Kheetish Chandra Naik , Jr Assistant

(B) Nonproduction of connected records towards Indoor Unit Installation of Air Conditioner

MCA Coursefee Cash BookVr No . 7 / Dt 30.5.17

Amount paid – Rs 16280.00(Includes Printer cost of Rs 1400/ which was not in the Quotation) **(attachment – 6 to 7 to POM)**

Name of the Payee – Eduinfrasoft , B.J.B Nagar, Bhubaneswar

Purpose – AC work and Printer purchase

(i)Quotation Call Notoice was invited by the Head, Department of Computer Science and Application vide L.No.CSA / 194/2017 / Dt 31.03.2017 for repairing of works .

(ii) M/s Eduinfrasoft , B.J.B Nagar, Bhubaneswar was intimated vide L.No.210/2017/Dt 08.04.2017 that its quotation was accepted for Rs14880.00.

On checking the cash book with reference to connected records , it is found that details of payment for AC work is made as follows .

Details of payment

Sl No	Item/service	Unit	Rate	Total Rs	Remarks
1	Indoor Unit Installation	2 Pc	400	800	
2	PCB repairing	1 Pc	700	700	
3	Copper pipe extension	38 ft	250	9500	
4-5 , 7	misc			880	
6	Gas Charging	2	1500	3000	
			TOTAL	14880	

Audit Objection :

(i) When no AC has been purchased during 2017-2018, how the Item No. 1 of the Voucher shows payment of Rs 800/ for Indoor Unit Installation could not be clarified in spite of issue of Preliminary Objection Memo .

(ii) Brand name of AC (in which Gas Charging done) with serial number of the outdoor Unit , date of purchase , installed in which room could not be stated to audit .

(iii) Use of Copper pipe of length 38 feet could not be justified .

(iv) File processing in this regard could not be shown to audit.

(v) Gas charging of which AC installed in whose room could not be stated to audit.

Audit Conclusion

In absence of compliance from the local authority , the payment of Rs 14880.00 is held under objection.

Officials coming through the process of payment

(i)Prof Sateesh Kumar Pradhan , Ex - Head , Deptt of Computer Science

(ii)Sri Biswanandan Kheetish Chandra Naik ,Jr Assistant

(C) Nonproduction of Request letter to the Guest Faculties to take Ph.D coursework Classes

Advance towards payment of remuneration

On checking the Ph.D Coursework Cash book with reference to connected records, it is found that a sum of Rs 80000/ has been paid to the following payees as advance towards payment of remuneration to the Guest Faculties as follows**.**

Sl No	Date	Name of payee	Amount paid in Rs
1	15.9.17	K.C.Nayak	40000
2	15.12.17	Dr B.K.Rath	40000
		TOTAL	80000

As per the Ph.D Coursework Student attendance sheet , 17 students are there in the Ph.D Coursework during 2017-2018 (format below) .

Extracted from the Student attendance sheet for Dt 06.01.2018 (data from one attendance sheet is shown as illustration)

Date : 06.01.2018 Time: 11 AM-7 PM (as mentioned)

Topic : Not mentioned

Name of the faculty : Prof. Biswajit Biswal (8 AM to 10 AM , 10.30 AM to 2 PM) , Dr B.N.B. Ray (3 PM to 5 PM , 6 PM to 8 PM) **(attachment – 8 to POM)**

Sl No	Sl No as per attendance	Roll No.	Name of the Candidate	Signature	Remarks by audit (taught

	sheet				by -attended classes - on specific date and on specific time) copies of attendance sheets attached to POM copy
1	1	17PHD001	Satyanarayan Das		(i)L.N.Pattnaik & Othrs -15.9.17 (10 AM to 9 PM) (ii) A.C. Ojha - 14.10.17 (2 PM to 4 PM) (iii) B.N.B.Roy-15.10.17- 10 AM to 1 PM) (iv) M.Panda -28.10.17-10 AM to 1 PM) (v) B.N.B.Roy-28.10.17- 2 PM to 6 PM) (vi) A.C.Ojha – 28.10.17-6 .30 PM to 8 .30 PM (vii) B.S.Panda & Othrs- 18.11.17 – time not mentioned. (viii)S.Dandapat & Othrs – 16.12.17- 8 AM to 8 PM (ix) B.Biswal & othrs -06.01.18- 11 AM to 7 PM and (x) on 6th

					, 13th ,20th and 27th Jan 2018 of different faculties
2	6	17PHD006	Jyotirmayee Rautaray		(i)L.N.Pattnaik & Othrs -15.9.17 (10 AM to 9 PM) (ii) A.C. Ojha - 14.10.17 (2 PM to 4 PM) (iii)B.N.B.Roy-15.10.17- 10 AM to 1 PM) (iv) B.N.B.Roy-28.10.17- 2 PM to 6 PM) (v)A.C.Ojha – 28.10.17-6 .30 PM to 8 .30 PM (vi)B.S.Panda & Othrs-18.11.17 – time not mentioned. (vii)S.Dandapat & Othrs – 16.12.17- 8 AM to 8 PM and 6th, 13th ,20th and 27th Jan 2018 of different faculties
3	11	17PHD011	Rasmita Padhi		(i)A.C. Ojha - 14.10.17 (2 PM to 4 PM), (ii)S.Dandapat & Othrs – 16.12.17- 8 AM to 8 PM(iii) B.Biswal &

					othrs -06.01.18- 11 AM to 7 PM and on 6th, 13th,20th and 27 th Jan 2018 of different faculties
3	12	17PHD012	Stitapragyan Lenka		(i)S.Dandapat & Othrs – 16.12.17- 8 AM to 8 PM, (ii) B.Biswal & othrs -06.01.18- 11 AM to 7 PM , 6th, 13th ,20th Jan 2018 of different faculties
4	15	17PHD015	Saroj Kanta Jena	Absent on 06.01.18	(i)L.N.Pattnaik & Othrs -15.9.17 (10 AM to 9 PM)(ii) A.C. Ojha - 14.10.17 (2 PM to 4 PM) (iii) B.N.B.Roy-15.10.17- 10 AM to 1 PM), (iv)M.Panda -28.10.17-10 AM to 1 PM)(v) B.N.B.Roy-28.10.17- 2 PM to 6 PM) (vi) B.S.Panda & Othrs- 18.11.17 – time not mentioned(vii) S.Dandapat &

					Othrs – 16.12.17- 8 AM to 8 PM
5	16	13PHD008	Sandeep Kumar Sahu		(i)(L.N.Pattnaik & Othrs -15.9.17 (10 AM to 9 PM), (ii)A.C. Ojha - 14.10.17 (2 PM to 4 PM) (iii) B.N.B.Roy-15.10.17- 10 AM to 1 PM) (iv) B.N.B.Roy-28.10.17- 2 PM to 6 PM) (vi)A.C.Ojha – 28.10.17-6 .30 PM to 8 .30 PM, (vii)B.S.Panda & Othrs- 18.11.17 – time not mentioned. (viii)S.Dandapat & Othrs – 16.12.17- 8 AM to 8 PM (ix)B.Biswal & othrs -06.01.18- 11 AM to 7 PM, 6th, 13th ,20th and 27th Jan 2018 of different faculties
6	17	17PHD016	Sudan Jha (Taken admission in Oct 2017)		Taken admission in Oct 2017. (i)B.N.B.Roy-28.10.17- 2 PM to 6 PM) (ii)

					A.C.Ojha – 28.10.17-6 .30 PM to 8 .30 PM (iii) B.S.Panda & Othrs- 18.11.17 – time not mentioned.(iv) S.Dandapat & Othrs – 16.12.17- 8 AM to 8 PM , (v)B.Biswal & othrs -06.01.18- 11 AM to 7 PM

Extracted from the remuneration payment register for Ph.D coursework

As per voucher and remuneration payment register for Ph.D coursework , payment has been made to the guest faculties @ Rs1000/ per 1.5 hours. Out of 40 number of Serials , 10 have been shown below as illustration . **(attachment – 9 to POM).**

Sl No	Sl No. as per remuneration payment register	Name of the faculty	Address	Date and Time of coursework	Amount paid in Rs
1	1	Dr P.M.Khilar	NIT , Rourkela	15.9.17(10 AM to 2 PM) & 16.9.17 (8 AM to 12 Noon)	6470/ includes TA 1470/ (cash). 3rd AC train fare paid without train ticket .Certified by the HOD that train ticket is not required as per HRDC guideline.
2	2	Prof K.Satyababu	NIT , Rourkela	16.9.17 (4 PM to 8 PM)	3000/ (cash).
3	3	Prof B .K.Patra	NIT , Rourkela	17.9.17 (8 AM to 12 Noon)	3000/ (cash).
4	4	Prof Anup Nandy	NIT , Rourkela	17.9.17 (1 PM to 5 PM)	3000/ (cash).

5	5	Prof L.M.Pattnaik	IISc, Bangalore	15.9.17 (3 PM to 7 PM) & 17.9.17(5.30 PM to 8.30 PM)	5000/ (cash).
6	6	Dr S.Pani	Not mentioned	29.10.17 (12 -3 PM)	2000/ (cash).
7	7	Dr Satya Ranjan Dash	Not mentioned	29.10.17 (9 AM -11.30 AM)	2000/ (cash).
8	8	Dr B.N.B Ray	Not mentioned	28.10.17 (2 PM – 6 PM) & 15.10.17 (10 AM -1 PM)	5000/ (cheque).
9	9	Dr Mrutyunjay Panda	Not mentioned	28.10.17 (10 AM – 1 PM)	2000/ (cash).
10	10	Dr A.C.Ojha	CET	28.10.17 (6.30 PM -8.30 PM) & 14.10.17 (2 PM – 4 PM)	3000/ Cash).

University Guidelines

It may be noted that Statute 247 of the Odisha Universities First Statutes , 1990 says that Engagement directly or indirectly , in any trade or business / tuition or any employment without the permission of the University shall be deemed to constitute misconduct which may entail disciplinary action.

Audit Objection

1. The Request letter to the aforesaid Professors to take classes on specific date at specific time with subject to be taught by them could not be shown to audit . The Dispatch Register entry / e-mail copy in this regard could not be shown to audit.

2. No Objection Certificate from their respective College / University to take classes at MCA course , Utkal University submitted by the concerned Professors could not be shown to audit.

Audit Conclusion

Taking classes by the faculties without request letter is irregular.

In absence of compliance from the local authority , the audit has drawn the following conclusions.

In absence of request letter , the amount earned by the faculties (cash paid) for taking Ph.D coursework classes at MCA Department is not accounted for in their parent Department / University for Income tax calculation. As a result , the government is loosing Income tax on the payment made to them for taking classes at Utkal university . Hence the amount of Rs 80000.00 is held under objection.

There is no file processing for engagement of guest faculties and intimation letter to them to take class at such date and such time .Thus there is violation of Guidelines of University and THE ORISSA RECORDS MANUAL .

Such irregularities may be avoided in future.

Officials coming through the process of payment

1.Prof Dr Bikram Keshari Ratha , Head , Deptt of Computer Science (now Expired)

2.Sri Biswanandan Kheetish Chandra Naik , Jr Assistant

(D) More teaching faculties than sanctioned strength

It is found from the Utkal University website that eleven number of teaching faculties (detailed below) are there in the Department of Computer Science and application whereas the sanctioned strength is 9 (taken from LFA audit report for the financial year 2016-2017) .

S.N.	Name	Designation
1	Dr. Sateesh Kumar Pradhan	Professor
2	M/S. Aliva Priyadarshini	Assistant Professor
3	Mr. Haraprasad Naik	Lecturer
4	M/S. StitapragyanMohanty	Assistant Professor
5	M/S. Pranati Satapathy	Assistant Professor
6	Mr. Biswojit Nayak	Lecturer
7	Dr. Bikram Kesari Ratha	Reader
8	Dr. B.N.B. Ray	Reader
9	Dr. Mrutyunjaya Panda	Reader
10	Dr. Prafulla Kumar Behera	Reader & HEAD
11	M/S. Rashmita Padhi	Assistant Professor

Audit Objection

The actual faculty strength for the financial year 2017-2018 specifying name and designation could not be stated to audit in spite of issue of objection memo . If the actual

strength tallies with the website data , then the reason for more teaching faculties than sanctioned strength and engagement of guest faculties could not be stated to audit.

Audit conclusion

During the course of audit of IMCA Department , it is found that teaching faculties mentioned at Sl No. 2 , 4 , 5 and 11 of the aforesaid table are actual the faculties of IMCA Department , a Self Financing Course running under the **P.G.DEPARTMENT OF COMPUTER SCIENCE and Application . They are contractual faculties designated by the University authority as " Adjunct Lecturers " and have received remuneration (the term remuneration has also been decided by the University authority for them) @ Rs 45000/ during 2017-2018. Showing their name in the website of P.G.DEPARTMENT OF COMPUTER SCIENCE and application and designating them as "Assistant Professor" when the University authority has designated them as " Adjunct Lecturers " could not be understood .**

It may be noted that the Website is showing the regular faculties as Lecturer / Reader , when as per Odisha Government gazette notification dated 4th April 2016 on Re-designation of Lecturers and Readers of Universities and Colleges of the State , **the Government of Odisha has changed designation from Lecturer / Reader to Assistant Professor / Associate Professor . Hence why the designation reflected in the website has not been updated as per government guidelines could not be understood .**

(E) Irregularity in payment by passing payment order before taking class

On checking PhD coursework Remuneration Payment entry for 2016-2017 from the PhD coursework Remuneration Payment Register , the following irregularities are noticed. Entry below is made as per the Register **(attachment – 10 to POM)**.

Sl No	Sl No as per the Register	Name of teacher	Time of coursework	Hours	Payment details	Remarks
1	4	Dr M. Panda	28.1.17, 7.4.17,8.4.1	8 hours, 5 classes x	Chq No. 444594/31.3	

			7,15.4.17	1000/ = 5000/	.17, Amt – Rs 5000/	

Passed for payment has been done by Dr Sateesh Kumar Pradhan Head, Deptt of Computer Science on Dt 31.03.2017 for Rs 36,000.00 towards PhD coursework Remuneration for 2016-2017 which includes Rs 5000/ paid to Dr M.Panda (discussed above) .

Audit Objection

1. Before taking class , how passed for payment is done on Dt 31.03.2017 for Dt 7.4.17 **(attachment – 12 to POM)**., Dt 8.4.17, and Dt 15.4.17 was asked through memo .

2. The Request letter to Professor Panda to take classes on Dt 7.4.17, Dt 8.4.17, and Dt 15.4.17 at specific time with subject to be taught by him was asked to show through memo .

3. . The Dispatch Register entry / e-mail copy in this regard was asked to show through memo.

Audit Conclusion

No reply was received from the local authority. Without request letter to Dr Panda , how Professor Pradhan could know that he will take class on Dt 7.4.17, Dt 8.4.17, and Dt 15.4.17 and made passed for payment on 31st March 2017 , could not be understood . Hence , the payment of Rs 3000/ for 3 days out of Rs 5000/ is held under objection.

Officials coming through the process of payment

(i)Prof Sateesh Kumar Pradhan , Ex - Head , Deptt of Computer Science

(ii)Sri Biswanandan Kheetish Chandra Naik ,Jr Assistant

(F) Non maintenance of minimum attendance for appearing examination

On checking the PhD coursework file , it is found that a notice with Letter No. CSA / Nil / Date : Nil signed by the (Chairman , Self Financing Course), Professor Pradhan , P.G.Department of Computer Science and Application, Utkal University, VaniVihar, Bhubaneswar on Dt 18.08.2017 has been placed whose content is “ the following candidates have successfully completed the Pre-Ph.D coursework for the session 2016-17 bearing Roll No. 16-PhD-001 to 16-PhD-011 and 14-PhD-004 and 12-PhD-007 (total 13 students) “**(attachment – 11 to POM)**.

On checking the student attendance register , it is found that the

attendance status of the students is as follows .

Attendance calculation for Pre-Ph.D coursework students for 2016-2017 batch					
Sl No	Sl No as per attendance sheet	Name of the PhD student (2016-2017 batch) with Roll No.	present out of 25 days	Remarks by audit (attended classes - on specific date and on specific time) copies of attendance sheets attached to POM copy	
1	1	Mausumi Sahu 16-PhD-001	19	3.9.16 - 12 Noon - 2 PM , 10.9.16 - 2 PM to 4 PM , 17.9.16 - 2 PM to 4 PM , 24.9.16 - 2 PM to 4 PM – attended 4 days in Sep	
				22.10.16 - 2 PM to 4 PM – attended one day in Oct	
				5.11.16 - 2 PM to 4 PM, 12.11.16- 2 PM to 4 PM – two days in Nov	
				3.12.16 - 1 PM to 4 PM , 10.12.16 - 1 PM to 4 PM , 17.12.16 - 1 PM to 4 PM – 3 days in Dec	

				7.1.16 - 1 PM to 4 PM, 28.1.17 - 7 AM to 9 AM – two days in Jan	
				18.2.17 - 7 AM to 9 AM – one day in Feb	
				11.3.17 - 7 AM to 9 AM , 18.3.17 - 7 AM to 9 AM , 25.3.17 - 7 AM to 9 AM – 3 days in Mar	
				7.4.17 - 7 AM to 9 AM , 8.4.17 - 7 AM to 9 AM , 15.4.17 - time not mentioned – 3 days in Apr	
2	2	P.P.Patro 16-PhD-002	17	10.9.16 - 2 PM to 4 PM , 17.9.16 - 2 PM to 4 PM ,24.9.16 - 2 PM to 4 PM ,	
				5.11.16 - 2 PM to 4 PM, 12.11.16- 2 PM to 4 PM , 19.11.16- 2 PM to 4 PM	
				10.12.16 - 1 PM to 4 PM , 17.12.16 - 1 PM to 4 PM,24.12.16- 1 PM to 4 PM	
				21.1.16 - 1	

				PM to 4 PM, 28.1.17 - 7 AM to 9 AM	
				11.2.17 - 7 AM to 9 AM, 18.2.17 - 7 AM to 9 AM, 25.2.17 - 7 PM to 9 PM	
				25.3.17 - 7 AM to 9 AM	
				7.4.17 - 7 AM to 9 AM , 15.4.17 - time not mentioned.	
3	3	Sagarika Sethy 16-PhD-003	19	3.9.16 - 12 Noon - 2 PM , 10.9.16 - 2 PM to 4 PM ,17.9.16 - 2 PM to 4 PM , 24.9.16 - 2 PM to 4 PM ,	
				1,10.16 – 2 PM to 4 PM , 22.10.16 - 2 PM to 4 PM	
				5.11.16 - 2 PM to 4 PM, 12.11.16- 2 PM to 4 PM , 19.11.16- 2 PM to 4 PM	
				10.12.16 - 1 PM to 4 PM , 17.12.16 - 1 PM to 4 PM,24.12.16- 1 PM to 4 PM	
				28.1.17 - 7	

				AM to 9 AM	
				11.2.17 - 7 AM to 9 AM	
				18.3.17 - 7 AM to 9 AM , 25.3.17 - 7 AM to 9 AM	
				7.4.17 - 7 AM to 9 AM , 8.4.17 - 7 AM to 9 AM , 15.4.17	
4	4	Seli Mohapatra 16-PhD-004	11	3.9.16 - 12 Noon - 2 PM , 10.9.16 - 2 PM to 4 PM, 24.9.16 - 2 PM to 4 PM ,	
				1,10.16 – 2 PM to 4 PM ,	
				5.11.16 - 2 PM to 4 PM, 12.11.16- 2 PM to 4 PM ,	
				10.12.16 - 1 PM to 4 PM , 17.12.16 - 1 PM to 4 PM	
				28.1.17 - 7 AM to 9 AM	
				18.2.17 - 7 AM to 9 AM	
				25.3.17 - 7 AM to 9 AM	
5	5	Manasi Rath	20	3.9.16 - 12 Noon - 2 PM , 10.9.16 - 2 PM to 4 PM , 17.9.16 - 2 PM to 4 PM , 24.9.16 - 2 PM to 4 PM ,	
				1,10.16 – 2	

				PM to 4 PM , 22.10.16 - 2 PM to 4 PM,	
				5.11.16 - 2 PM to 4 PM, 12.11.16- 2 PM to 4 PM , 19.11.16- 2 PM to 4 PM	
				3.12.16 – 1 PM to 4 PM , 24.12.16 -1 PM to 4 PM	
				7.1.17 - 1 PM to 4 PM, 21.1.17 - 1 PM to 4 PM, 28.1.17 - 7 AM to 9 AM	
				11.2.17 - 7 AM to 9 AM, 18.2.17 - 7 AM to 9 AM,	
				11.3.17 - 7 AM to 9 AM , 18.3.17 - 7 AM to 9 AM , 25.3.17 - 7 AM to 9 AM	
				15.4.17	
6	6	Ajit Kumar Pattnayak 16-PhD-006	0	Not attended a single class .	
7	7	Mamata rani Das 16-PhD-007	13	3.9.16 - 12 Noon - 2 PM , 10.9.16 - 2 PM to 4 PM 24.9.16 - 2 PM to 4 PM ,	

				1,10.16 – 2 PM to 4 PM , 22.10.16 - 2 PM to 4 PM	
				5.11.16 - 2 PM to 4 PM	
				10.12.16 - 1 PM to 4 PM , 17.12.16 - 1 PM to 4 PM	
				7.1.16 - 1 PM to 4 PM,, 28.1.17 - 7 AM to 9 AM	
				11.2.17 - 7 AM to 9 AM, 18.2.17 - 7 AM to 9 AM,	
				25.3.17 - 7 AM to 9 AM	
8	8	Aliya Akhtar	13	3.9.16 - 12 Noon - 2 PM , 10.9.16 - 2 PM to 4 PM , 17.9.16 - 2 PM to 4 PM ,	
				1,10.16 – 2 PM to 4 PM , 22.10.16 - 2 PM to 4 PM	
				12.11.16- 2 PM to 4 PM	
				3.12.16 – 1 PM to 4 PM,10.12.16 - 1 PM to 4 PM ,24.12.16 - 1 PM to 4 PM	

				7.1.16 - 1 PM to 4 PM,, 28.1.17 - 7 AM to 9 AM	
				25.2.17 - 7 PM to 9 PM	
				11.3.17 - 7 AM to 9 AM	
9	9	Swati Lipsa 16-PhD-009	9	3.9.16 - 12 Noon - 2 PM , 10.9.16 - 2 PM to 4 PM 24.9.16 - 2 PM to 4 PM ,	
				19.11.16- 2 PM to 4 PM	
				3.12.16 – 1 PM to 4 PM, 17.12.16 - 1 PM to 4 PM	
				28.1.17 - 7 AM to 9 AM	
				18.2.17 - 7 AM to 9 AM, 25.2.17 - 7 PM to 9 PM	
10	10	Debi Prasad Mishra 16-PhD-010	15	10.9.16 - 2 PM to 4 PM , 17.9.16 - 2 PM to 4 PM , 24.9.16 - 2 PM to 4 PM ,	
				22.10.16 - 2 PM to 4 PM	
				, 12.11.16- 2 PM to 4 PM , 19.11.16- 2 PM to 4 PM,	

				24.12.16 - 1 PM to 4 PM	
				3.12.16 – 1 PM to 4 PM, 17.12.16 - 1 PM to 4 PM,	
				7.1.16 - 1 PM to 4 PM, 21.1.16 - 1 PM to 4 PM, 28.1.17 - 7 AM to 9 AM	
				18.2.17 - 7 AM to 9 AM, 25.2.17 - 7 PM to 9 PM	
				15.4.17 - time not mentioned.	
11	11	Debabrata Dansana 16-PhD-011	18	3.9.16 - 12 Noon - 2 PM , 10.9.16 - 2 PM to 4 PM , 17.9.16 - 2 PM to 4 PM ,	
				1,10.16 – 2 PM to 4 PM , 22.10.16 - 2 PM to 4 PM	
				5.11.16 - 2 PM to 4 PM, 12.11.16- 2 PM to 4 PM , 19.11.16- 2 PM to 4 PM	
				3.12.16 – 1 PM to 4 PM, 10.12.16 - 1 PM to 4 PM , 17.12.16 - 1	

				PM to 4 PM,24.12.16- 1 PM to 4 PM	
				7.1.16 - 1 PM to 4 PM, 21.1.16 - 1 PM to 4 PMA	
				18.2.17 - 7 AM to 9 AM	
				25.3.17 - 7 AM to 9 AM	
				8.4.17 - 7 AM to 9 AM , 15.4.17 - time not mentioned.	

Abstract of Attendance calculation for Pre-Ph.D coursework students for 2016-2017 batch

Sl No	Sl No as per attendance sheet	Name of the PhD student (2016-2017 batch) with Roll No.	present out of 8 days of S .S Mohapatra	present out of 4 days of M.Panda	present out of 4 days of B.M.B Roy	present out of 2 days of P.R Dash	present out of 7 days of M.K.Pandia	present out of 25 days	Remarks(present out of 56 hours)56 hours taught in 25 days.	Attendance % out of 56 hours of PhD course work class
1	1	Mausumi Sahu 16-PhD-001	7	4	2	2	4	19	42	75
2	2	P.P.Pat	5	3	3	1	5	17	38	68

		ro 16-PhD-002								
3	3	Sagarika Sethy 16-PhD-003	8	4	1	2	4	19	41	73
4	4	Seli Mohapatra 16-PhD-004	6	1	1	1	2	11	27	48.2
5	5	Manasi Rath	8	2	3	2	5	20	44	78.5
6	6	Ajit Kumar Pattnayak 16-PhD-006	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
7	7	Mamata rani Das 16-PhD-007	6	1	2	1	3	13	29	51.8
8	8	Aliya Akhtar	6	1	2	0	4	13	30	53.57
9	9	Swati Lipsa 16-PhD-009	**3**	**1**	**2**	**0**	**3**	**9**	**20**	**35.71**
10	10	Debi Prasad Mishra 16-PhD-010	5	1	2	1	6	15	36	64.28
11	11	Debabr	7	2	1	1	7	18	42	75

		ataDan sana 16-PhD -011								

University guidelines on student attendance for appearing examination

(i) A student shall be eligible to appear in an examination if he attends at least 75% of classes.

(ii) Condonation may be granted only to the extent of 10% in exceptional cases by the Chairperson, P.G Council on the recommendation of the Head of the Department.

(iii) Provided that the syndicate may grant further condonation to the extent of 5% to a student who represented the University or the State during theworking days for specific purposes .

Audit Objection

How some students with below the prescribed attendance / Zero attendance allowed to appear the Pre-Ph.D coursework examination for the session 2016-17 could not be stated to audit in spite of issue of objection memo . **(attachment – 13 to 15 to POM)**.

Audit Conclusion

1. There has been violation of University guidelines on student attendance for appearing examination .

2. Allowing Ajit Kumar Pattnayak with zero attendance and Swati Lipsa with 35.71 % attendance and others with below prescribed attendance to appear the Pre-Ph.D coursework examination is highly irregular.

3. There is no file processing for publication of Pre-Ph.D coursework result for the session 2016-17 , thereby violating the guidelines of Orissa Records manual. The result sheet certified by Professor Pradhan on Dt 18.08.2017 is with Letter No. CSA / Nil / Date : Nil , hence unauthentic . Such a document can be prepared on any day .

Officials responsible for allowing attendance short students to appear the Pre-Ph.D coursework examination for the session 2016-17

Prof Sateesh Kumar Pradhan , Ex - Head , Deptt of Computer Science

(G) (i) Irregularity in PhD admission by `selection of a student by the Expert Committee to take admission without appearing PhD (Coursework) Interview

On study of the Ph.D admission Register (Page -8) for 2016-2017 under PG Department of Computer Science and application , it is found that Ajit Kumar Pattnaik (name at Sl No.6) has deposited BD No. 575567/Dt 18.8.16 for Rs 8000/ **(attachment-18 to the POM)** .

As per attendance sheet on Viva-Voce test for Pre-PhD coursework in Computer Science on dtd 07.08.2016 at 11 AM (Sl No.27 to 68 – two pages)**(attachment-19 & 20 to the POM)** , name of Ajit Kumar Pattnaik is at Sl No. 40 and Application Sl. No. 59 of the list placed in the file . It is found from the attendance sheet that , against name of Ajit Kumar Pattnaik , his signature is not there , it is kept blank . This shows he has not appeared the Viva Voce test.

The `selection list placed in the file is without letter No. and date and signed by the experts on Dt 07.08.2016 which reads as follows.

"The following candidates are provisionally `selected for admission into PhD coursework in Computer Science (Session 2016-2017), subject to verification of their original documents and the No Objection Certificate for attending the classes regularly. The date of admission is Dt 17.08.2016 from 2 PM to 4 PM."

Sl No	Name of the PhD student (2016-2017 batch)	Remarks by audit (appeared Viva-Voce test for Pre-PhD coursework on)
1	Mausumi Sahu	Dt 06.08.2016
2	P.P.Patro	Dt 06.08.2016
3	Sagarika Sethy	Dt 06.08.2016
4	Seli Mohapatra	Dt 06.08.2016
5	Manasi Rath	Dt 07.08.2016
6	Ajit Kumar Pattnayak	No signature against his name is there in the attendance sheet for Dt 07.08.2016 .
7	Mamatarani Das	Dt 07.08.2016
8	Aliya Akhtar	Dt 07.08.2016
9	Swati Lipsa	Dt 07.08.2016
10	Debi Prasad Misra	Dt 07.08.2016

11	Debabrata Dansana	Dt 07.08.2016 . Name added manually in the printed list of ten candidates without certification by the expert committee against his name .

PhD (Coursework) Interview Dt 06.08.2016 and Dt 07.08.2016 conducted by the following Professors

Sl No	Name of the Professor	Address	Purpose of payment	Vr No/Dt	Amt paid in Rs (cash)	Remarks
1	Jagannath Patel	Professor , Deptt of Mathematics , Utkal University	PhD entrance 2016	1	2000 / for both days	Rvd by the Examiner on Dt 07.08.16 and certified by the Centre Superintendent Dr Sateesh Kumar Pradhan on Dt 20.9.2016.
2	Dr S.N.Mishra	Prof & HOD , Deptt of CSEA, IGIT , Sarang	PhD entrance 2016	1	2000/ for both days	Rvd by the Examiner (sign without dt) and certified by the Centre Superintendent Dr Sateesh Kumar Pradhan on Dt 20.9.2016.

3	Prof (Dr) Prasant Kumar Patra	Principal, CET, Bhubaneswar	PhD entrance 2016	1	1000/ for Dt 07.08.2016	Rvd by the Examiner on Dt 07.08.16 and certified by the Centre Superintendent Dr Sateesh Kumar Pradhan on Dt 20.9.2016.

Audit Objection

In such case , how the expert committee **(attachment- 21 to 23 to the POM)** `selected Ajit Kumar Pattnayakto take admission when he has not appeared the Interview , which is a requisite for taking admission to PhD work could not be complied in spite of issue of objection memo .

Audit Conclusion

1.Payment of Rs 5000/ to the Expert Committee for conducting the PhD Interview is held under objection as the Committee has `selected a candidate when he has not appeared the Interview to get `selected .

2. The `selection list placed in the file is without letter No. and date , thus violating the Guidelines of Orissa Records Manual.

Officials responsible for releasing payment to the Expert Committee

Prof Sateesh Kumar Pradhan , Ex - Head , Deptt of Computer Science

G (ii) Irregularity by making manual entry of name of Debabrata Dansana in the `selection list without certification by the competent authority

Name of Debabrata Dansana has been added (at Sl No. 11) manually in the printed `selection list of ten candidates submitted by the expert committee . Against his name , no initial of the expert committee members is there . So why it would not be considered that Debabrata Dansana was not `selected in the `selection procedure , but his name was later added in the list to get him admitted to the course could not be clarified to audit .

Officials responsible for such Irregularity

Prof Sateesh Kumar Pradhan , Ex - Head , Deptt of Computer Science (as `selection list has been certified by him and In charge of PhD Coursework)

G (iii) Nonproduction of PhD admission advertisement

In the Provisional `selection list for admission into PhD coursework in Computer Science (Session 2016-2017), the students were asked to submit the No Objection Certificate for attending the classes regularly.

In order to ascertain what should be the contents of " No Objection Certificate " , PhD admission advertisement for the session 2016-2017 / 2017-2018 could not be produced to audit.

It may be noted that PhD coursework is a part of PhD work , requirement of submission of the No Objection Certificate by the students for attending the classes regularly could not be clarified to audit . Once a student is admitted to PhD work means he /she has to attend coursework class , appear examination and clear the examination which was prevailing during 2016-2017 / 2017-2018 .

Audit Conclusion

In absence of production of PhD admission advertisement , it is construed that the contents of NOC to be submitted as prescribed in the advertisement is different from that asked in admission instruction i.e, to submit the No Objection Certificate for attending the classes regularly.

Officials responsible for production of records

Prof Sateesh Kumar Pradhan , Ex - Head , Deptt of Computer Science and In charge of PhD Coursework

(H) Irregularity in allowing one person with different title in one department and its self financing Unit with different designation

1.Data taken from Department of IMCA (SFC)

(i) Stitapragyan Lenka , Adjunct Lecturer changed her surname from Lenka to Mohanty showing reason in the affidavit dtd 17.3.17 that consequent upon her marriage to Jinasis Mohanty in 2007 (File No. IMCA / 42) .

(ii) She is drawing remuneration from the Department of IMCA as Stitapragyan Mohanty since remuneration for March 2017 drawn in April 2017

(iii) The remuneration bill has been passed for payment made by Dr. Sateesh Kumar Pradhan in Acquitance Roll Register (2017-2018) Page – 2 .

2.Data taken from PG Department of Computer Science and application

(i)Stitapragyan Lenka has submitted BD No. 422668/**Dt 16.8.17** for Rs 8000/ as it reveals from the Ph.D Admission Register Page -9 with title " Ph.D admission batch 2017-2018" **(attachment – 16 to POM)**.

(ii) It is found from the Ph.D coursework attendance sheet for 2017-2018 that her Roll Number is 17PHD012 **(attachment – 8 to POM)**.and she has attended classes and signed in the attendance sheet as Stitapragyan Lenka (Attendance Sheet of Ph.D admission 2017-2018 **dtd 13.01.2018** – class timing from 8 AM to 8 PM – Classes taken by Dr M.Panda and two others) .

Government guideline on name change

There are three mandatory things, which are needed to be done for authorizing the name change:

1. Affidavit Submission: An affidavit needs to be prepared for the name change.
Ad Publication: An announcement should be published in the newspaper.
Gazette Notification: A notification should be published in the Gazette of India regarding the name change.

2. The name change gazette notification is mandatory for those in employment with the government and optional for others. However, it is substantial proof of your name change.

Audi Objection

The reason for not taking steps for production of Gazette Notificationfor change of title declared in the affidavit **dtd 17.3.17** could not be stated to audit in spite of issue of objection memo.

Audit Comments

Without Gazette Notificationhow the IMCA Department accepted the changed title and released remuneration in the changed title could not be understood.

It may be noted that Dr. Sateesh Kumar Pradhan is the Course Coordinator , Department of Integrated MCA and Chairman , Self Financing Course and Professor of PG Department of Computer Science and application (regular Department) and also Ph.D

Coursework certificate issuing authority. So it could not be understood how no step was taken to ask the person concerned for production of Gazette Notificationfor change of title declared in the affidavit **dtd 17.3.17** and Stitapragyan Mohanty was allowed to continue as Stitapragyan Lenka in the Ph.D coursework .

Official responsible for production of records :

1. Dr. Sateesh Kumar Pradhan , Course Coordinator , Department of Integrated MCA

(I) Nonsubmission of Information on Remuneration payment to Main Office , Utkal University for computation of Income Tax

The Budget-cum-Accounts Officer , Utkal University has requested all the Co-ordinators of Self Financing Courses/ other Units , Utkal University vide Letter No. F / Salary/57/A-3354/Dt 06.12.2017 to submit information regarding payment of remuneration or otherwise to the teachers and other staff members of the University during the financial year 2017-2018 for computation of Income Tax .

Sl No	Name	Designation	Address	Purpose	Amt paid in Rs
1	Dr Ajit Kumar Mishra	Lecturer	PG Deptt of Business Admn , UU	MCA- 2nd Semester classes for Jan 17 to Mar 17 , Session-16-17 , AFM – 39 classes @ 1000/	39000 / vide MCA Course fee Cash Book Vr No. 10/23.10.17
2	Dr Kunja Bihari Panda	Reader	PG Deptt of Statistics, UU	1st Semester MCA Class	32000 / vide MCA Course fee Cash Book Vr No. 37/16.02.18
				TOTAL	71000/

It could not be stated to audit whether the aforesaid data **(attachment – 2 and 17 to POM)**.on remuneration payment to both faculties has been intimated to the Main

Office, Utkal University for computation of Income Tax or not .So the amount of Rs 32000/ out of Rs 71000/ is held under objection because Rs 39000/ has already been objected at (A) .

Officials responsible for intimating informationon Remuneration payment to Main Office

(i)Prof Sateesh Kumar Pradhan , Ex - Head , Deptt of Computer Science

(ii)Sri Biswanandan Kheetish Chandra Naik ,Jr Assistant

(J) Nonsubmission of Clarification on admission of Sudan Jha into Pre PhD coursework during the session 2017-2018

(i) The Head (Prof B.K.Ratha) , PG Department of Computer Science and applications vide Letter No. CSA / 502/17/ Dt 23.08.2017 submitted the list of students (15 students having Roll No. 17PHD001 to 17PHD015) admitted into Pre PhD coursework during the session 2017-2018 to the Chairman , PG Council , Utkal University . The list does not contain the name of Sudan Jha .

(ii) The Controller of Examination , utkal University Vide Letter No. Exam . VII / 8544 / 2017 / Dt 24.10.17 intimated to Mr. Sudan Jha , C/o B.K.Rath , Reader , PG Deptt of Computer Science and Application , Utkal University that PhD registration in computer science in favour of Sudan Jha , the candidate may be allowed after completion of Ph.D course work.

(iii) Referring the aforesaid letter of the Controller of Examination , Sudan Jha applied on 24th October 2017 to the the Head (Prof B.K.Ratha) , PG Department of Computer Science and applications to allow him to register for PhD coursework for the session 2017-2018.

(iv) Prof B.K.Ratha allowed in the same letter on 24th October 2017 to register for coursework after depositing the course fee.

(v) As per PhD admission Register 2017-2018 , Sudan Jha deposited BD No. 422891/Dt 24.10.2017 for Rs 8000/ in the Department whereas the other students have deposited the course fee amount of Rs 8000/ each in the 3rd week of August 2017 .

(vi) Sudan Jha has been allotted Roll No. 17PHD016 and attended classes during 2017-2018 .

Audit Objection

1. It could not be clarified what is the special case of Sudan Jha for which he was allowed

to take admission without regular `selection procedure. It may be noted that the Controller of Examination in his letter intimated that completion of Ph.D course work is prerequisite for PhD registration . Pre PhD coursework admission for the session 2017-2018 was completed in August 2017 . So how Sudan Jha was allowed to take admission on 24th October 2017 for the session 2017-2018 could not be stated to audit.

2. Copy of the Letter No. Exam . VII / 8544 / 2017 / Dt 24.10.17 of

the Controller of Examination , Utkal University to the the Head (Prof B.K.Ratha) , PG Department of Computer Science and applications to allow Sudan Jha to register for PhD coursework for the session 2017-2018 could not be shown to audit .

Audit Comments

The Controller of Examination in his letter intimated that the completion of Ph.D course work is prerequisite for PhD registration but not ordered to admit Sudan Jha into Pre PhD coursework for the session 2017-2018 without appearing / qualifying PhD Interview . So admission of Sudan Jha is irregular .

Officials responsible for production of clarification , but he has expired now.

1.Prof Dr Bikram Keshari Ratha , Head , Deptt of Computer Science (now Expired)

The Odisha Gazette Extraordinary No. 497 Cuttack , Tuesday , 31st March 2015 on Finance Department L . No. 7617 –FIN-RULE-1/2013/F/ Dt 26th March 2015 on Odisha Local Fund Audit (Amendment) Rules 2015 , Clause (5) : - The report under sub-rule (4) of the Examiner of Local Accounts may contain the following particulars , namely :-

(iii) serious breaches of accounts rule by the local authority , if any ;

(iv) payment contrary to law ;

(xiii) Irrespective of the money value of the objections , any serious irregularities such as system deficiencies , serious violation of rules and fraud noticed by local fund auditor , and intimated to the State Accountant General (Audit) ;

Sl No	held under Objection	suggested for recovery	to be surcharged	Remarks
A	116000	0	0	
B	14880	0	0	
C	80000	0	0	
D	0	0	0	
E	3000	0	0	

F	0	0	0	
G (i)	5000	0	0	
H	0	0	0	
I	32000	0	0	
J	0	0	0	
TOTAL	250880	0	0	

16.27 -

POM No. 153/ Dt 17.02.2020 – POM Page No. 277 to 280

Name of the Department	**M.Sc. in Computer** **Science** Self-financing Course under the department of Computer Science and Application
Year of account under audit	2017-2018
Name of the Local Authority during the year under audit	Prof. (Dr.) Prafulla Ku Behera
Name of the Local Authority at the time of audit	Prof. (Dr.) Prafulla Ku Behera
Duration of Audit	4 man days in terms of party

Physical Verification – Physical verification of cash of the department could not be conducted as the cash book was not `updated.

List of records verified

1. Cash book

2. Pass book

3. Remuneration payment registers

4. Stock Register

5. Paid vouchers

6. File on Fixation of Remuneration to Office Staffs of M.Sc. in Computer

Science (No file number)

7. Teachers approval list file (No file number)

8. File No. 29 on Salary bill

Student Strength – 40

Nonteaching staff Position of M.Sc Computer Science in 2017-2018

Sl No	Name	Designation	Rate of Remuneration paid / month	Remarks
1	Dr Prafulla Kumar Behera	Course Coordinator	7500	Sl No. 1 and 2 are regular faculties of MCA Departmemt . Sl No. 3 , 4 and 6 are regular staff of University in 2017-2018 , were working in this department on part time basis .
2	Sri Haraprasad	Associate Course	5000	

	Naik	Coordinator		
3	Sri Debabrata Nayak	Lab Asstt	4000	
4	Smt Damayanti Mohapatra	Library Assisstant	4000	
5	Sri Pratap Kumar Mohanty	Office Assisstant	8000	
6	Sri Prafulla Kumar Pradhan	Computer Asstt-cum-Acctt	4000	
7	Sri Sumant Nayak	Lab Attendant	6000	
8	Sri Narottam Panda	Sweeper	6000	
9	Sri Mitu Dalei	Watchman	6000	
10	Sri Sanjaya Kumar Panda	Office Attendant	6000	
			56500	

Financial Position

Name of the cash book	**O.B. as on 1.4.2017**	**Receipt during the year**	**Total**	**Expenditure during the year**	**C B as on 31.3.2018 (as per audit)**	**C B as on 31.3.2018 (as per cash book P-71))**	**Difference**
Main cash book	928379.90	4729366.37	5657746.27	1367854.05	4289892.22	4289892.22	Nil

Head-wise receipts and expenditure

Head of account	**Receipts**	**Head of account**	**Expenditure**
Admission fee	2370000	Remuneration to teachers	638000
Interest from bank account	105866.37	Remuneration to non-teaching staff	633000
Suspense Receipt	2251500	Contingency	38244
Students ‘ Identity	2000	Purchase of computer	24700

card		accessories	
		Purchase of books	33910
Total	4729366.37	**Total**	1367854

5.Details of bank closing balance as per pass book and cash book :

Name of the bank	Account no.	Closing balance as per pass book	Closing balance as per cash book	Difference
Syndicate Bank, UU branch	80162200005865	4312424.85	4289892.22	22532.63

Reconciliation of difference between cash book and pass book balance as on Dt 31.03.2018

Closing balance as per cash book	4289892.22
(A)Add cheques issued during 2017-18 but encashed after 17-18 (i) Chq No. 88625/28.3.18 – Rs 1200/ (ii) Chq No. 88626/28.3.18 – Rs 3348/	4548
(B)Add Interest credited to bank account on Dt 30.6.17 but not shown in cash book – Rs 7938.89 **(attachment- 9 to POM)**	7938.89
© Amount need to be reconciled	10045.74
Closing balance as per pass book	4312424.85

The difference amount of Rs 10045.74 could not be complied in spite of issue of objection memo. Hence the amount is held under objection.

6. Stocks and Stores The stock position of the S F C, as could be ascertained from the

Non-consumable stock register, is given below –

Pg. ref.	Name of the item	O.B. as on 1.4.2017	Receipt during the year	Total	Issued during the year	C. B. as on 31.3.2018
04	Air conditioner	4	0	4	0	4
05	Almirah	2	0	2	0	2
27	Desktop Computers	58	0	58	0	58
245	Computer table	24	0	24	0	24
32	Computer chair	41	0	41	0	41
13	UPS battery	2	0	2	0	2
16	D link box	2	0	2	0	2
90	FAX	1	0	1	0	1
92	Fire control	1	0	1	0	1
135	Laptop	2	0	2	0	2
151	Mouse	2	4	6	0	6
153	Monitor	0	3	3	0	3
193	Printer	4	0	4	0	4
195	D Link port switch	1	0	1	0	1
260	UPS	21	0	21	0	21

Irregularities noticed during the course of audit

POM No. 153/ Dt 17.02.2020

(A) Nonproduction of Request letter to the Guest Faculties to take M.Sc in Computer Science Classes

As per Payment Register of Faculty Members , remuneration has been paid **(attachment-1 to 4 to POM)**to the Guest Faculties to take M.Sc in Computer Science (SFC) Classes as shown below .

`Sl No	Name of the Payees	Amount paid	Purpose of payment	Remarks

1	Sri P.Khuntia , Sri G.Basu , Sri H.P.Naik , Subhadra Mishra and Dr P.K.Behera	187000.00	For III rd semester classes taken in Jan to April 2017	Cheque payment made.
2	Gautam Basu and Debabrata Nayak	21000	For 2nd Semester (Practical 2017)	Cheque payment made.
3	Dr S.K.Moharana and Sri A.Saran , Sri H.P.Naik ,Smt S.Behera and Sri P.Khuntia	190000	For 1st semester classes taken in July to December 2017	Cheque payment made
	Sri J.R.Mohanty and Sri A.C.Ojha , Sri Pandaba Pradhan . Sri Om Prakash Jena and Smt S. Mohapatra	196000	For III rd semester classes taken in July to December 2017	Cheque payment made
4	Sri Purna Chandra Sethy and Sri H.P.Naik	14000	For 1st semester classes taking in July to November 2017	Cheque payment made
		608000		

University Guidelines

It may be noted that Statute 247 of the Odisha Universities First Statutes , 1990 says that Engagement directly or indirectly , in any trade or business / tuition or any employment without the permission of the University shall be deemed to constitute misconduct which may entail disciplinary action.

Government of OdishaGuidelines in ETET Department

As per Letter No. 370/ETET/Dated 26.03.2012 of the Commissioner-cum-Secretary to Government of Odisha, the faculties will not take up any additional assignment at any other place beside their parent engagement .

Guideline of Government of Odishain Higher Education Department

As per Letter No. : 21362 / HE /Dated: 01 /08/2016 / File No. HE-FE-III-POL-0002/2016 with Memo No. 21364 (10) / HE /Dated: 01 /08/2016 to the

Registrar , Utkal University

(a)No teacher can engage him / her self in private tuition/coaching.

(b) The concern principal shall take an undertaking from every teacher to this effect in the beginning of the academic session .

©The violation of the above instructions should be reported to the Govt / DHE immediately.

(d)Names of teachers should be reflected in the time table against respective classes allotted and the time table should be uploaded in e-space for information of the Govt / DHE .

The Odisha Gazette Extraordinary No. 497 Cuttack , Tuesday , 31st March 2015 on Finance Department L . No. 7617 –FIN-RULE-1/2013/F/ Dt 26th March 2015 on Odisha Local Fund Audit (Amendment) Rules 2015 , Clause (5) : - The report under sub-rule (4) of the Examiner of Local Accounts may contain the following particulars , namely :-

(iii) serious breaches of accounts rule by the local authority , if any ;

(iv) payment contrary to law ;

(xiii) Irrespective of the money value of the objections , any serious irregularities such as system deficiencies , serious violation of rules and fraud noticed by local fund auditor , and intimated to the State Accountant General (Audit) ;

Audit Objection

1. The Request letter to the aforesaid Professors to take classes on specific date at specific time with subject to be taught by them could not be shown to audit in spite of issue of preliminary objection memo . The Dispatch Register entry / e-mail copy in this regard also could not be shown to audit.

2. No Objection Certificate from their respective College / University to take M.Sc in Computer Science Classes intheMCA Department , Utkal University submitted by the concerned Professors could not be shown to audit.

3. There is violation of aforesaid three guidelines.

Audit Conclusion

In absence of compliance from the local authority , the audit has drawn the following conclusions.

1. The faculties under reference have neither intimated their parent

University i.e, Utkal University / OUAT / BPUT etc regarding classes taken by them in M.Sc in Computer Science Department of Utkal University nor the M.Sc in Computer Science Department of Utkal University has sent them the Request letter to take classes on specific date at specific time . So the amount earned by them for taking classes at the Deptt is not accounted for in their parent University for Income tax calculation. As a result , the government is loosing Income tax on the payment made to them for taking classes at M.Sc in Computer Science Department of Utkal university .

2. There is no file processing for engagement of guest faculties containing newspaper advertisement for appointment of guest faculties , application by the faculties to take class with NOC from their parent work place , scrutiny of the applications by the `selection committee and `selection of specific faculties to take class and intimation letter to them to take class at such date and such time .

Thus there is violation of Guidelines of University / Odisha Government and THE ORISSA RECORDS MANUAL .Hence the amount of Rs 608000.00 is held under objection. Such irregularities may be avoided in future.

(B) Irregularity by Violating the Guidelines of "THE ORISSA RECORDS MANUAL"

As per THE ORISSA RECORDS MANUAL the dealing Assisstant should maintain log book , Index Register , File Register .There should be coordination between notesheet and correspondence page with page number of a file . Letters received is to be noted on the notesheet page in red ink mentioning letter No./Date and received from whom. Similar entry is to be made for letters sent in blue ink.

In the present case , the following irregularities are noticed .

(i) Engagement of Sri Haraprasad Naik , Assistant Professor ,Computer Science and application as Associate Coordinator , M.Sc in Computer Science from Dt 01.12.2017 has been approved **(attachment- 7 to POM)** by the Chairman , PG Council , Utkal University .Approval has been made on a piece of paper without file processing . The Dispatch Register entry for sending the concerned file to the PG Council and receipt from PG Council could not be shown to audit.

(ii) The Teacher Council has Recommended on dt 22.12.2017 the list of Guest faculties to be engaged **(attachment- 5 to POM)**in the Department of M.Sc in Computer Science for taking 2nd semester classes for the session 2017-2018 (January 2018-june 2018) . Approval has been made on a piece of paper without file processing . Letter of communication between the Department and the concerned Guest faculties for taking classes is not there in the file .

(iii) The Teacher Council has Recommended on Dt 03.07.2017 to engage the following guest faculties **(attachment- 6 to POM)**. This is simply a piece of paper without file processingcontaining the following table signed by the faculties of the parent department .

Semester	Subject	Name of the faculty	Address of the faculty
1st	Data Structure and Algorithm	P.Khuntia	CET , Bhubaneswar
1st	Practical: Database Lab	H.Naik and P.C. Sethi	Deptt of CSA, UU
1st	-etc-		
3rd	Compiler Design	Pandab Pradhan	ITER , SOA University
3rd	Practical : SE Lab	J.R.Mohanty	Faculty , OUAT
3rd	Network Security	O.P.Jena	Ravenshaw University

Audit Objection

The file processing between the concerned department and the PG Council for engagement of nonteaching staffs and teacher council recommendation to engage specific guest faculties could not be shown to audit in spite of issue of objection memo .

(C) Regular staff of University is working at two different self financing course at a time without intimating to the competent authority of the University

Smt Damayanti Mohapatra , Technical Assisstant , University Computer Centre , a regular staff (referred from Acquitance Roll. Volume : 29A for the month of February 2018 : EMP code -15 , GPF No. 1330) has received Rs 28070/ towards basic pay and Rs 6600/ towards grade pay and Rs 48191/ towards DA during the month of February 2018 .

Smt Damayanti Mohapatra is working in the Department of M.Tech (CSE) @ Rs 4000/ per month in the post of Librarian and in M.Sc in Computer Science @ Rs 4000/ per month in the post of Library Assistant . Both the courses are self financing running under the Department of Computer Science and application.

University Guidelines

It may be noted that Statute 247 of the Odisha Universities First Statutes , 1990 says that Engagement directly or indirectly , in any trade or business / tuition or any employment without the permission of the University shall be deemed to constitute misconduct which may entail disciplinary action.

Audit Objection

1. Permission from the competent authority of the University for engaging in two different SFC could not be shown to audit in spite of issue of objection memo .

2. The government is loosing Income tax on the payment amount of Rs 48000/ (for 12 months @ Rs 4000/ per month) in favour of her in Department of M.Sc in Computer Science .

(D) No clarification submitted on source of credit to Bank Account

On checking the Bank Account No. 801622 0000 5865 , Syndicate Bank , Utkal University Branch , Bhubaneswar it is found from the 1st page of the account that , the account is in the name of M/s M.Sc Computer Science , Dept of Computer Science and application and Dr K.B.Panda . The source of credit to the Bank Account **(attachment- 10 to POM)**. (as noted in the following table) could not be stated to audit. Again why the account is made joint by adding the name of Dr K.B.Panda to the Department account could not be clarified (as it is a Department account , not personal).

Dt of credit	Particulars of credit as per bank pass book	Amt credited in Rs	Remarks
16.10.2017	Rectification entry	1140000	
16.10.2017	-do-	1111500	
	TOTAL	2251500	

(E) Nonsubmission of Information on Remuneration payment to Main Office , Utkal University for computation of Income Tax

The Budget-cum-Accounts Officer , Utkal University has requested all the Co-ordinators of Self Financing Courses , Utkal University vide Letter No. F / Salary/57/A-3354/Dt 06.12.2017 to submit information regarding payment of remuneration or otherwise to the teachers and other staff members of the University during the financial year 2017-2018 for computation of Income Tax .

Regular staffs of University received remuneration from the Deptt of M.Sc in Computer Science (SFC) during 2017-2018								
Sl No	Name (all are regular staffs of University.)	Designation	Duty Time in months (1)	Rate of Remuneration paid / month for duty as per designation (2)	Remuneration paid (3)=(1) X (2)	Remuneration paid for teaching vide Vr No/Dt	Remuneration paid for teaching as guest faculty(4)	Total paid (5)=(3)+(4)
1	Dr Prafulla Kumar Behera	Course Coordinator	12	7500	90000	4/6.5.17	45000	135000

2	Sri Haraprasad Naik	Associate Course Coordinator	4	5000	20000	Rs 40000/ vide chq dtd 26.12.17 & Rs 42000/ vide Vr No./Dt 3/6.5.17	82000	102000
3	Sri Debabrata Nayak	Lab Asstt (12 months)	12	4000	48000		0	48000
4	Smt Damayanti Mohapatra	Library Asstt	12	4000	48000		0	48000
5	Sri Prafulla KumarPradhan	Computer Asstt-cum-Acctt	12	4000	48000		0	48000
	Sri Debabrata Nayak	Guest faculty			0	Vide chq dtd 01.09.2017	19000	19000
	TOTAL				254000		146000	400000

It could not be stated to audit whether the aforesaid data on remuneration payment has been intimated to the Main Office, Utkal University for computation of Income Tax or not .

Audit Conclusion

The government is loosing Income tax on the payment amount of Rs 400000.00 towards working as Department staff and taking classes in the Department of M.Sc in Computer Science .

(F)Nonsubmission of Clarification on Maintenance of Joint Department Account in Bank by adding the name of Dr K.B.Panda

On study of the Pass Book of Syndicate bank Account No. 801622 0000 5865 it is found that the account is in the name of M.Sc in Computer Science, Utkal University , Vani Vihar and Dr K.B.Panda **(attachment- 8 to POM)**. The reason for making the account joint by adding "Dr K.B.Panda " by name could not be stated to audit .

The Odisha Gazette Extraordinary No. 497 Cuttack , Tuesday , 31st March 2015 on Finance Department L . No. 7617 –FIN-RULE-1/2013/F/ Dt 26th March 2015 on Odisha Local Fund Audit (Amendment) Rules 2015 , Clause (5) : - The report under sub-rule (4) of the Examiner of Local Accounts may contain the following particulars , namely :-

(iii) serious breaches of accounts rule by the local authority , if any ;

(iv) payment contrary to law ;

(xiii) Irrespective of the money value of the objections , any serious irregularities such as system deficiencies , serious violation of rules and fraud noticed by local fund auditor , and intimated to the State Accountant General (Audit) ;

Audit Certificate

Certified that the accounts of Department of M.Sc in Computer Science , Utkal University, Vanivihar for the year 2017-18 has been covered under audit and found correct subjects to remarks offered in foregoing paragraph.

General Remarks

The maintenance of accounts is far from satisfactory. The accounts have not been maintained as per accounting rules prescribed in the OUAM 1987. So it is advised / suggested to maintain the records & registers as per rules.

Sl No	Amount held under Objection	Amount suggested for recovery	Amount need to be surcharged	Remarks
A	608000	0	0	
B	0	0	0	
C	0	0	0	
D	2251500	0	0	
E	400000	0	0	
F	0	0	0	
TOTAL	3259500	0	0	

16.28 -

POM No. 152/ Dt 17.02.2020

M.TECH in COMPUTER SCIENCE AND ENGINEERING ,SFC under P.G.DEPT.OF COMPUTER SCIENCE and Application FOR THE YEAR 2017 – 2018

TITLE SHEET	
Name of the Institution	M.Tech.in Computer Science and Engineering (Self-financing course under PG Department of Computer Science & Application)
Year of account under audit	2017 - 2018
Name of the Local Authority during the year under audit i.e , during 2017-2018	Dr Sateesh Pradhan (Dt 01.04.2017 to 09.08.2017) Dr Bikram Keshari Ratha (Dt 09.08.2017 to Dt 31.03.2018)
Name of the Local Authority at the time of audit	Dr Prafulla Kumar Behera
Duration of Audit	4 mandays in terms of party

1. **Physical Verification**–Physical verification of cash could not be conducted as the cash book was not`updated.
2. **List of records verified–**

Cashbook

Passbooks

Remuneration payment Registers (both teaching and nonteaching staff)

Stock Registers

Paid vouchers

File No. Nil on Syndicate approval of ME in CSE

File No. M.Tech (CSE) /20/2015 on M.Tech (CSE) Staff approval

Sanctioned Student Strength – 30

Existing student strength in 2017-2018 - 26

4.Financial Position

Name of the cash book	O.B .as on 1.4.2017	Receipt during the year	Total	Expenditure during the year	CB as on 31.3.2018 (as per audit)	CB as on 31.3.2018 (as per cash book)	Difference
Maincash book	96078.52	2032633.40	2128711.92	1287882.00	840829.92	840829.92	NIL

The Cash Book Closing balance has not been certified by the Then Course Co-ordinator , M.Tech (CSE) Dr B.K.Ratha (now expired) .

5.Head-wise receipts and expenditure

1.

Head of account	Receipts	Head of account	Expenditure
2/3rd coursefee for admission	1317334.00	Remuneration to staff	696600.00
2/3rd coursefee for readmission	665000.00	Remuneration to faculty members	397500.00
Interest from bank account	25299.40	Books	47600.00
Refund by Prof P.K.Biswal	25000.00	Furniture	0
	0	Computer accessories	113960.00
	0	Contingencies	32175.00
	0	Bank charges for issue of cheque book etc.	47.00
Total	2032633.40	Total	1287882.00

6.Details of bank closing balance as per passbook and cashbook as on Dt 31.03.18 –

Name of the bank	Account no.	Closing balance as per pass book	Closing balance as per cash book	Difference
Syndicate Bank,	80162010006020	902169.92	840829.92	61340.00

UU branch				

1. **7.Reconciliation of difference**–

Closing balance as per cash book	840829.92
Add cheques issued in 2017-18 but encashed in 18-19 Cheque no. 89462 /22.3.2018 47600.00 Cheque no.89463/31.3.2018 9385.00 Cheque no.89464/31.3.2018 3775.00 Cheque no.89465/31.3.2018 580.00	61340.00
Closing balance as per pass book	902169.92

1. **8. Stocks and Stores-**

The stock position of the dept.,as could be ascertained from the verification of the vouchers w.rt.theStock Register, is given below-

Sl.no.	**Page reference to Stock Register**	**Particulars of items**	**O.B.as on 1.4.17**	**Receipt during the year**	**C.B.as on 31.3.18**
1.	97	Godrej Computer Table	40	0	40
2.	176	Laser Printer	03	0	03
3.	97	Godrej Computer Chair	40	0	40
4.	263	UPS/UPS batteries	02	0	02
5.	97	Godrej TableT101	08	0	08
6.	201	Rack	01	0	01
7.	276	Whiteboard	04	0	04
8.	180	Epson projector	02	0	02
9.	148	NoticeBoard	08	0	0

1. **9.Investment**–Nil
2.
3. **10.Advance -**Nil
4.

5. **11. Audit of Expenditure-**

The following irregularities were detected during the course of audit.

(A) Nonproduction of Request letter to the Guest Faculties to take Mtech (CSE) Classes :

`Sl No	Vr No/Dt	Amount paid	Name of the Payees	Purpose of payment	Remarks
1	Mtech CSE Cash Book 9/16.11.17	147000	Dr S.S. Mohapatra , Dr A.C.Ojha , S.P.Nayak , Pandab Pradhan , Pradyumna Kumar Tripathy and Om Prakash Jena	Remuneration for taking 2nd Semester 2017 classes	**Attachment page – 1 to POM**
2	Mtech CSE Cash Book 19/09.03.18	132000	Pradyumna Kumar Tripathy , Pandab Pradhan , Arabinda Nanda , Ashok Ku Panda	Remuneration for taking 3rd and 1st Semester 2017 classes	**Attachment page – 2 to POM**
3	Mtech CSE Cash Book 20/21.3.18	32000	Pradyut Kumar Biswal and Om Prakash Jena	Remuneration for taking 1st Semester 2017 classes	**Attachment page – 3 to POM**
	TOTAL	311000			

University Guidelines

It may be noted that Statute 247 of the Odisha Universities First Statutes , 1990 says that Engagement directly or indirectly , in any trade or business / tuition or any employment without the permission of the University shall be deemed to constitute misconduct which may entail disciplinary action.

Government of OdishaGuidelines in ETET Department

As per Letter No. 370/ETET/Dated 26.03.2012 of the Commissioner-cum-Secretary to Government of Odisha, the faculties will not take up any additional assignment at any other place beside their parent engagement .

Guideline of Government of Odishain Higher Education Department

As per Letter No. : 21362 / HE /Dated: 01 /08/2016 / File No. HE-FE-Ill-POL-0002/2016 with Memo No. 21364 (10) / HE /Dated: 01 /08/2016 to the Registrar , Utkal University

(a)No teacher can engage him / her self in private tuition/coaching.

(b) The concern principal shall take an undertaking from every teacher to this effect in the beginning of the academic session .

©The violation of the above instructions should be reported to the Govt / DHE immediately.

(d)Names of teachers should be reflected in the time table against respective classes allotted and the time table should be uploaded in e-space for information of the Govt / DHE .

The Odisha Gazette Extraordinary No. 497 Cuttack , Tuesday , 31st March 2015 on Finance Department L . No. 7617 –FIN-RULE-1/2013/F/ Dt 26th March 2015 on Odisha Local Fund Audit (Amendment) Rules 2015 , Clause (5) : - The report under sub-rule (4) of the Examiner of Local Accounts may contain the following particulars , namely :-

(iii) serious breaches of accounts rule by the local authority , if any ;

(iv) payment contrary to law ;

(xiii) Irrespective of the money value of the objections , any serious irregularities such as system deficiencies , serious violation of rules and fraud noticed by local fund auditor , and intimated to the State Accountant General (Audit) ;

Audit Objection

1. The Request letter to the aforesaid Professors to take classes on specific date at specific time with subject to be taught by them were asked to show in the preliminary objection memo. The Dispatch Register entry / e-mail copy in this regard were also asked to show.

2. No Objection Certificate from their respective College / University to take classes at M.Tech(CSE)Department of Utkal University submitted by the concerned Professors were

also asked to show .

Audit Conclusion

No reply was received from the local authority.

In absence of compliance from the local authority , the audit has drawn the following conclusions.

The faculties under reference have neither intimated their parent University i.e, Utkal University / OUAT / BPUT/ Ravenshaw University regarding classes taken by them in Mtech (CSE) Department of Utkal University nor the Mtech (CSE) Department of Utkal University has sent them the Request letter to take classes on specific date at specific time . So the amount earned by them for taking classes at Mtech (CSE) Department is not accounted for in their parent University for Income tax calculation. As a result , the government is loosing Income tax on the payment made to them for taking classes in Mtech (CSE) Department of Utkal university .

It may be noted that the time table file of M.Tech (CSE) contains 1st and 3rd semester 2017 time table , approved by Prof. Sateesh Pradhan on Dt 24.07.2017 . But this is simply a printed paper signed by Prof. Sateesh Pradhan which can be prepared on any day putting any date . There is no file processing for the said purpose containing advertisement for appointment of guest faculties , application by the faculties to take class with NOC from their parent work place , scrutiny of the applications by the `selection committee and `selection of specific faculties to take class and intimation letter to them to take class at such date and such time .Thus there is violation of Guidelines of University and THE ORISSA RECORDS MANUAL .

Hence payment of Rs 311000.00 is held under objection.

Official responsible for production of records

Prof. Prafulla Kumar Behera , Course Coordinator

(B) Irregularity by Violating the Guidelines of "THE ORISSA RECORDS MANUAL"

Remuneration payment to Nonteaching staffs of Deptt of Mtech in CSE for February 2018 paid vide M.Tech (CSE) Cash Book Vr No. 18/06.03.2018 - Rs 49500/ **(attachment page – 4 to 10)** is shown as illustration.

Sl No	Name of the employee	Designation	Rate of Remuneration @	Remarks
1	Dr Bikram Keshari Ratha	Course Co-ordinator	7500	Chairman , PG Council approved

				the engagement of Dr Sateesh Kumar Pradhan as Course Co-ordinator on Dt 21.11.2012. But approval of Dr Bikram Keshari Ratha as Course Co-ordinator is not there in the file.
2	Debabrata Nayak	Laboratory Assisstant	4000	Chairman , PG Council approved the engagement of DebabrataNayak as Laboratory Assisstant on Dt 21.11.2012. Syndicate has approved on date 20.11.2015 that Laboratory Assisstant/ Librarian/ Office Assisstant would get @ 8000/ month if they are outsider and @ 4000/month , if they are University staff engaged on part time basis .
3	Damayanti Mohapatra	Librarian	4000	Chairman , PG Council approved the engagement of Damayanti Mohapatra as Librarian on Dt 21.11.2012.
4	Biswanandan Kshitish Chandra	Office Assisstant	4000	His engagement was approved by

	Naik			the Syndicate on Dt 31.05.2018 i.e , after 2017-2018 financial year , although he was working during 2017-2018.
5	Binod Bihari Dash	Lab Attendant	3000	Chairman , PG Council approved the engagement of Binod Bihari Dash as Lab attendant on Dt 21.11.2012.
6	Binodini Mohapatra	Library Attendant	6000	Chairman , PG Council approved the engagement of Binodini Mohapatra as Librarian Attendant on Dt 21.11.2012.
7	Sarat Kumar Behera	Peon	3000	Chairman , PG Council approved the engagement of Sarat Kumar Behera , Peon on Dt 21.11.2012. Syndicate has approved on date 20.11.2015 that Peon/Sweeper/ Lab Attendant would get @ 6000/ month if they are outsider and @ 3000/ if they are University staff engaged on part time basis .
8	Narottam Panda	Peon	6000	Chairman , PG Council approved the engagement of Narottam

				Panda , Peon on Dt 21.11.2012.
9	Sitaram Das	Night Watchman	6000	The Job application -cum - appointment letter says that "Sitaram Das came to know from reliable source about vacancy in Night Watchman post and applied on Dt 20.11.2017 . He was allowed by the Course Co-ordinator on Dt 29.11.2017 to join from 1st Dec 2017 ". His engagement was approved by the Syndicate on Dt31.05.2018 .
10	Damodar Naik	Sweeper	6000	Dibakar Dalei name has been tampered and Damodar Naik name is written in ink in PG Council approval letter dtd 21.11.2012.
			49500	

Audit Objection

In the present case , the following irregularities are noticed .

(i) Nonteaching staff engagement approval letter by the Chairman , PG Council is simply a printed paper containing signature of the then Course Co-ordinator on Dt 20.11.2012and Chairman , PG Council on Dt21.11.2012 . This letter / paper does not contain any file , letter reference number neither of the Department of M.Tech (CSE) norof the PG Council .

(ii) Similar case has happened for approval letter dated 31.05.2018 by the Chairman

, PG Council .

(iii) Similar case has happened for Teacher Council Recommendation dated 02.01.2017 for engagement of Guest faculties in the Department of M.Tech(CSE) . Letter of communication between the Department of M.Tech (CSE) and the concerned Guest faculties is not there in the file .

As per **THE ORISSA RECORDS MANUAL,**the dealing Assistant should maintain log book , Index Register , File Register .There should be coordination between notesheet and correspondence page with page number . Letters received is to be noted on the notesheet page in red ink mentioning letter No./Date and received from whom. Similar is the entry for letters sent in blue ink.

(C) Nonsubmission of Information on Remuneration payment to Main Office , Utkal University for computation of Income Tax

The Budget-cum-Accounts Officer , Utkal University has requested all the Co-ordinators of Self Financing Courses , Utkal University vide Letter No. F / Salary/57/A-3354/Dt 06.12.2017 to submit information regarding payment of remuneration or otherwise to the teachers and other staff members of the University during the financial year 2017-2018 for computation of Income Tax .

It could not be stated to audit whether the aforesaid data on remuneration payment to staff members of the University for taking classes as guest faculties and engagement as official staffs has been intimated to the Main Office, Utkal University for computation of Income Tax or not .

Audit Conclusion

The same need to be intimated to the University authority for income tax calculation.

The Odisha Gazette Extraordinary No. 497 Cuttack , Tuesday , 31st March 2015 on Finance Department L . No. 7617 –FIN-RULE-1/2013/F/ Dt 26th March 2015 on Odisha Local Fund Audit (Amendment) Rules 2015 , Clause (5) : - The report under sub-rule (4) of the Examiner of Local Accounts may contain the following particulars , namely :-

(iii) serious breaches of accounts rule by the local authority , if any ;

(iv) payment contrary to law ;

(xiii) Irrespective of the money value of the objections , any serious irregularities such as system deficiencies , serious violation of rules and fraud noticed by local fund auditor , and intimated to the State Accountant General (Audit) ;

<u>Audit Certificate</u>

Certified that the accounts of Department of Mtech in Computer Science , Utkal University, Vanivihar for the year 2017-18 has been covered under audit and found correct subjects to remarks offered in foregoing paragraph.

General Remarks

The maintenance of accounts is far from satisfactory. The accounts have not been maintained as per accounting rules prescribed in the OUAM 1987. So it is advised / suggested to maintain the records & registers as per rules.

Sl No	held under Objection	suggested for recovery	to be surcharged	Remarks for CSE
A	311000	0	0	
B	0	0	0	
C	0	0	0	
TOTAL	311000	0	0	

16.29 -

POM No. 168 / Date 11.03.2020

5 YEARS INTEGRATED MCA (SFC) P.G. DEPT. OF COMPUTER SCIENCE FOR THE YEAR 2017-18

Name of the Institution	5 YEARS INTEGRATED MCA (SFC) under P.G. DEPT. OF COMPURTER SCIENCE
Year of account under audit	2017-2018
Name of the Local Authority during the year under audit	Prof. (Dr.) Sateesh Kumar Pradhan
Name of the Local Authority at the time of audit	Prof. (Dr.) Sateesh Kumar Pradhan
Duration of Audit	4 mandays in terms of party

2. Physical Verification – Physical verification of cash of the Department could not be conducted as the cash book was not `updated.

3. List of records verified –

Cash books

Pass book

Remuneration payment registers

Stock Registers

Paid vouchers

Faculty Progress Register (Odd Semester)

Faculty Progress Register (Even Semester)

File No. IMCA/12 (Vol – II)- Bio-data of Teachers

File No. IMCA/14 – Engagement of Part time Laboratory Assistant , Library Assistant etc

File No. IMCA/ 63/2014 – Transfer of Salary/Remuneration of Staff to Syndicate Bank

Student Strength – 60

Teaching Staff Strength: In addition to four Adjunct Lecturers (Full time contractual Lecturers), the guest faculties are taking classes.

Nonteaching staff position of the Deptt of IMCA for the month February 2018						
Sl No	Name	Designation	Remuneration paid in Rs	Conveyance allowance paid	Total gross paid in Rs	Remarks
1	Dr Sateesh Kumar Pradhan	Course Coordinator	6500	1000	7500	
2	Dr Dasarathi Sahu	Associate Course Coordinator	4000	1000	5000	
3	Sri Biswajit Nayak	Associate Course Coordinator	4000	1000	5000	Joined as per order dtd 16.6.17/ File No. IMCA-14
4	Sri Brundaban Mohapatra	Administrative Officer	9000	0	9000	Joined as per order dtd 15.7.17/ File No. IMCA-14
5	Sri	Assisstant	8000	0	8000	Sl No. 9

	D.N.Khuntia					joined as per order dtd 16.6.17/ File No. IMCA-14. Puja adv paid (except Sl No. 7,9 and 17) is being deducted @ Rs 500/ per month from the gross amount.
6	Mrs Mamata Rout	Library Assistant	8000	0	8000	
7	Mrs Pranamita Khuntia	Library Assistant	8000	0	8000	
8	Sri Subhakanta Mohapatra	Laboratory Asstt	8000	0	8000	
9	Sri Santosh Ku Dash	Laboratory Asstt	8000	0	8000	
10	Mrs Madhumita Behera	Clerk-cum-Typist	8000	0	8000	
11	Sri Sanjay Ku Panda	Peon	6000	0	6000	
12	Sri Pabitra Ku Rout	Peon	6000	0	6000	
13	Sri Pramod Ku Mishra	Lab Attendant	6000	0	6000	
14	Sri Kailash Chandra Malik	Lab Attendant	6000	0	6000	
15	Sri Prasant Ku Raj	Sweeper	6000	0	6000	
16	Sri Banamali Mohapatra	Gardener	6000	0	6000	
17	Sri Haribandhu Jena	Day Watchman	6000	0	6000	

Note :

1. Syndicate (Item No. 6)resolved under the Chairmanship of the Professor G.Das , Vice-Chancellor on Dt 19.04.2001 to adopt the following staff pattern for the IMCA Course.

(a) One Course Co-ordinator (administrative) from faculty member of Deptt of CSA

(b)One Additional Course Co-ordinator (academic)

(c) Three Associate Course Co-ordinators

(i) One for examination – a faculty member of the University

(ii) One for teaching and Lab – either a faculty of Deptt of CSA or from outside - a faculty member of the University

(iii) One for Seminar , Student Welfare , Placement and Library

(d) Non-teaching staffs (part time or whole time depending upon resources and requirements) for 5 year Integrated MCA Course : (1) One clerk-cum-Accountant (2) One clerk-cum-typist (3) Two Library Assistant (4) Two Laboratory Assistant (5) One Laboratory Attendant (6) One Watchman (7) One Sweeper (8) One full time Section Officer .

2. The appointment letter of Sri Biswajit Nayak , Associate Course Coordinator is silent on charge assigned to him .

Financial Position :

Name of the cash book	**O.B. as on 1.4.2017**	**Receipt during the year**	**Total**	**Expenditure during the year**	**C B as on 31.3.2018 (as per audit)**	**C B as on 31.3.2017 (as per cash book)**	**Difference**
Main cash book	**4909214.04**	**5819049.88**	**10728263.92**	**8153272.00**	**2574991.92**	**2574991.92**	**NIL**

Analysis of Closing balance **Cash in hand** **53.25**

In bank **2574938.67**

Head-wise receipts and expenditure :

Head of account	**Receipts**	**Head of account**	**Expenditure**
Course fee	5680832	Remuneration to Adjunct Lecturers	2150400
Interest from bank account	127972.88	Remuneration to Guest faculties	1743000
Other Receipts	10245	Remuneration to	1315135

		non-teaching staff	
		Contingency	25800
		Festival advance	45000
		Professional tax	9600
		Purchase of books	116552
		Telephone	15015
		Repair and maintenance	2718399
		Printing	13555
		Bank charges	816
TOTAL	5819049.88	**TOTAL**	8153272

5.Details of bank closing balance as per pass book and cash book –

Name of the bank	Account no	Closing balance as per pass book	Closing balance as per cash book	Difference
Syndicate Bank, UU branch	80162200002580	2590238.67	2574938.67	15300.00

Reconciliation of difference –

Closing balance as per cash book	2574938.67
Add cheque issued in 17-18 but debited from Account after 17-18 : Chq No. …47593/31.3.18 – Rs 3700/ - debited on 3.4.18 Chq No. 147580/9.3.18-Rs 2000.00 - debited on 24.4.18	15300.00

Chq No. 147576 / 7.3.18 - Rs 9600.00 (debited from Bank Account on Dt 02.05.18)	
Closing balance as per pass book	2590238.67

6. Stocks and Stores :

The stock position of the SFC, as could be ascertained from the Non-consumable stock register maintained from April 2016 , is given below –

Pg. ref.	Name of the item	O.B. as on 1.4.2017	Receipt during the year	Total	Issued during the year	C. B. as on 31.3.2018
1	Fan	6	0	6	0	6
3	AC	17	0	17	0	17
5	UPS Battery	98	0	98	0	98
7	Printer	2	1	3	0	3
9	Desktop Computer	40	0	40	0	40
11	Software	0	11	11	0	11
13	Mobile Phone (Samsung)	1	0	1	0	1
14	D-Link Access Point	0	2	2	0	2
15	NoticeBoard	0	1	1	0	1
16	I.P.Bullet Camera	0	6	6	0	6
17	Hard Disc	0	2	2	0	2
18	NVR 16 Channel	0	1	1	0	1
19	L-2 managed Switch 24	0	1	1	0	1

	Port					
20	Cycle	0	1	1	0	1

7.Investment Nil

8 . Advance Nil

9. Audit of Expenditure-

POM No. 168 / Date 11.03.2020

A number of irregularities were noticed in the account during the period of audit. Those are detailed below -

(A)Excess expenditure than receipt

Since5 YEARS INTEGRATED MCA is a self financing course running under the P.G. Department of Computer Science and application , excess expenditure than receipt is alarming as the department is running from the fees collected from the students and no aid is received from outside . Budgetary provision for the year 2017-2018 could not be shown to audit.

Year of account	Receipt in Rs	Expenditure in Rs	Excess exp than receipt in Rupees	Remarks
2016-2017	5672429	9062644	33,90,215	Data from 2016-2017 audit report.
2017-2018	5819050	8153272	23,34,222	Data from financial position.

Audit Conclusion

In absence of approved budget from the Competent authority for excess expenditure over receipt , the following official ,being the Unit Head is held responsible .

1. Dr. Sateesh Kumar Pradhan , Course Coordinator , Department of Integrated MCA

(B) Less deduction towards Professional Tax

File No. IMCA/63/2014

Subject : Transfer of Salary / Remuneration of Staff to Syndicate Bank

Letter .No. IMCA/58/Dt 07.03.18 to the CoF , Utkal University

(No paging and no corresponding note sheet entry made violating The Orissa Records Manual)

The Course Coordinator ,IMCA vide aforesaid letter has sent a cheque for Rs 9600/ towards Professional Tax deducted from the Remuneration of Adjunct Lecturers (detailed below) to the CoF , Utkal University for further action **(attachment – 1 to POM).**

Sl No	Name	Designation as per `selection Committee meeting dtd 14.02.2011	Remuneration paid from Mar 2017 to Feb 2018 @ Rs 45000/ per month	Professional Tax admissible for deduction in Rs	Professional Tax deducted from Mar 17 to Feb 18 in Rs	Less deducted in Rs
1	Mrs Rashmita Padhi	Adjunct Lecturer	540000	2500	2400	100
2	Mrs Stitapragyan Mohanty	Adjunct Lecturer	540000	2500	2400	100
3	Mrs Pranati Satpathy	Adjunct Lecturer	540000	2500	2400	100
4	Miss Aliva Priyadarshini	Adjunct Lecturer	540000	2500	2400	100
			TOTAL	10000	9600	400

Government guidelines

For gross salary above Rs 300001/ per annum , Professional Tax is to be deducted @ Rs 200/per month for 11 months and Rs 300/ is to be deducted in 12th month.

Audit Conclusion

Less deduction of Rs 400/ towards Professional Tax may be deducted from the persons concerned and deposited to proper quarters. Till then , the amount of Rs 400/ is held under objection.

Being the Unit Head , the following Official is held responsible :

1. Dr. Sateesh Kumar Pradhan , Course Coordinator , Department of Integrated MCA

(C) Irregularity by allowing one person with different title in one department and its self financing Unit with different designation

1.Stitapragyan Lenka , Adjunct Lecturer changed her surname from Lenka to Mohanty showing reason in the affidavit dtd 17.3.17 that consequent upon her marriage to Jinasis Mohanty in 2007 (File No. IMCA / 42) (attachment -3) and drawing remuneration from the Department of IMCA as Stitapragyan Mohanty since remuneration for March 2017 drawn in April 2017 and the remuneration bill passed for payment made by Dr. Sateesh Kumar Pradhan in Acquitance Roll Register (2017-2018) Page – 2 **(attachment -2 to POM)** .

2.On study of the Ph.D admission Register (Page -9) for 2017-2018 under PG Department of Computer Science and application , it is found that Stitapragyan Lenka has appeared Viva-Voce test for Pre-PhD coursework in Computer Science (Viva-Voce test Sl No. 58 and Application Sl. No. 81 of the list placed in the file) on Dt 07.08.2016. It is found from the Ph.D coursework attendance sheet for 2017-2018 that her Roll Number is 17PHD012 and she has attended classes and signed in the attendance sheet as Stitapragyan Lenka (Data taken from Attendance Sheet of Ph.D admission 2017-2018 dtd 13.01.2018 – class timing from 8 AM to 8 PM – Classes taken by Dr M.Panda) .

Government guideline on name change

There are three mandatory things, which are needed to be done for authorizing the name change:

1. Affidavit Submission: An affidavit needs to be prepared for the name change.
Ad Publication: An announcement should be published in the newspaper.
Gazette Notification: A notification should be published in the Gazette of India regarding the name change.

2. The name change gazette notification is mandatory for those in employment with the government and optional for others. However, it is substantial proof of your name change.

The Odisha Gazette Extraordinary No. 497 Cuttack , Tuesday , 31st March 2015 on Finance Department L . No. 7617 –FIN-RULE-1/2013/F/ Dt 26th March 2015 on Odisha Local Fund Audit (Amendment) Rules 2015 , Clause (5) : - The report under sub-rule (4) of the Examiner of Local Accounts may contain the following particulars , namely :-

(iii) serious breaches of accounts rule by the local authority , if any ;

(iv) payment contrary to law ;

(xiii) Irrespective of the money value of the objections , any serious irregularities such

as system deficiencies , serious violation of rules and fraud noticed by local fund auditor , and intimated to the State Accountant General (Audit) ;

Audit Objection

Audit wanted clarification on how remuneration was released in the name ofStitapragyan Mohanty , Adjunct Lecturer during 2017-2018 in the IMCA Department based on name change affidavit only without Gazette Notification , while during the same period she was continuing PhD coursework in the PG Department of Computer Science and application as Stitapragyan Lenka .

No reply was received from the local authority.

Audit Conclusion

Without Gazette Notificationhow the IMCA Department accepted the changed title and released remuneration in the changed title could not be understood. In such case , payment of Rs 5,40,000.00 (Rs 45000 per month for 12 months) to Stitapragyan Mohanty is held under objection .

It may be noted that Dr. Sateesh Kumar Pradhan is the Course Coordinator , Department of Integrated MCA and Chairman , Self Financing Course and Professor of PG Department of Computer Science and application (regular Department) and also Ph.D Coursework certificate issuing authority. So it could not be understood how no step was taken to ask Stitapragyan Mohanty for production of Gazette Notificationfor change of title declared in the affidavit dtd 17.3.17 and Stitapragyan Mohanty was allowed to continue as Stitapragyan Lenka in the Ph.D coursework .

Official responsible :

Being the Unit Head and Chairman , Self Financing Course and Professor of PG Department of Computer Science and application (regular Department) and also Ph.D Coursework certificate issuing authority, the following Official is held responsible :

1. Dr. Sateesh Kumar Pradhan , Course Coordinator , Department of Integrated MCA

(D) Non deduction of Income tax

It is found that Income tax has not been deducted from the remuneration of the four Adjunct Lecturers (Please refer B) . Supporting documents towards e-filing of Income tax and chalan deposit copy towards income tax from the Adjunct Lecturers need to be shown to audit. In absence, Income tax may be deducted from their remuneration for 2017-2018 and deposited to proper quarters .

It may be noted that the Syndicate meeting dtd 11.08.2016 approved the enhancement of monthly remuneration of Adjunct Lecturers of Integrated MCA from Rs 25000/ to Rs 45000/ per month with effect from Dt 01.06.2016 . It also stated to replace the term " salary " by " remuneration " (Referred from File No. IMCA / 42 , Subject : appointment of adjunct lecturers) .

No reply was received from the local authority.

Official responsible :

Being the Unit Head , the following Official is held responsible :

1. Dr. Sateesh Kumar Pradhan , Course Coordinator , Department of Integrated MCA

(E)Irregularities in payment by verbal order for leave period

(Referred from File No. IMCA / 42 , Subject : appointment of adjunct lecturers)

As per the Note of the Assistant Dtd 31.05.2017 addressed to the Course Co-ordinator , " Miss Aliva Priyadarshini , Lecturer has not attended her duty from Dt 01.05.2017 to 15.05.2017 . Orders may kindly be passed whether the remuneration of the above staff will be deducted from the monthly remuneration of May 2017 " **(attachment – 4 to POM)**. This implies that the leave application of Miss Aliva Priyadarshini had not been received by the Assistant tillDtd 30.05.2017.

It may be noted that the note sheet page does not contain any reference number . (No paging has been done violating The Orissa Records Manual).

As per Note of the Assistant Dtd 01.06.2017 on the same page " as per verbal order of the Course Co-ordinator , IMCA , the remuneration of Aliva Priyadarshini , Lecturer is released " .

One leave application dtd 31.05.2017 by Aliva Priyadarshini addressed to the Chairman , PG Council , Utkal University through the Course Coordinator , Integrated MCA for conjunctivitis to allow leave from 1st May 2017 to 14th May 2017 is there which has been forwarded and allowed by the authority on the same day. It may be noted that this page also does not contain any reference number .

Miss Aliva Priyadarshini , (Designation is Lecturer as per Remuneration Payment Register) has received Net remuneration of Rs 44800/ after deduction of Rs 200/ towards PT from the gross remuneration of Rs 45000/ for the month of May 2017.

(i) University guidelines

It may be noted that as per Statute 247 of the Odisha Universities First Statutes , 1990

The following act of omission or commission shall be deemed to

constitute misconduct which may entail disciplinary action, namely ;-

(viii) Absence without leave .

(ii) **OGFR Volume -I – clause 9**(i) which states that

Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

(iii) THE ORISSA RECORDS MANUAL , 1964.

The dealing Assisstant should maintain log book , Index Register , File Register .There should be coordination between notesheet and correspondence page with page number . Letters received is to be noted on the notesheet page in red ink mentioning letter No./Date and received from whom. Similar is the entry for letters sent in blue ink.

(iv) Guideline of Government in Higher Education Department

As per Letter No. : 21362 / HE /Dated: 01 /08/2016 / File No. HE-FE-III-POL-0002/2016

Any type of leave availed by the employees as per leave rule shall be sanctioned immediately after his/her joining in duty.

Audit Objection

(i) Leave rule applicable toAdjunct Lecturers appointed by the University need to be shown to audit. It may be noted that the appointment letter is silent on leave .

(ii) How as per verbal order of the Course Co-ordinator , IMCA , the remuneration of Aliva Priyadarshini , Lecturer is released from 1st May 2017 to 14th Mat 2017 could not be stated to audit.

(iii) Dispatch Register entry showing dispatch of the leave application to the PG Council for allowing leave and its receipt after leave allowed by the PG Council need to be shown to audit.

(iv) There is violation of THE ORISSA RECORDS MANUAL , 1964 which could not be complied **.**

(v) There is violation of OGFR Volume -I – clause 9 (i) which could not be complied.

(vi) The leave sanction order followed by pre`scription from the doctor and fitness certificate could not be produced to audit.

No reply was received from the local authority.

Official responsible :

Being the Unit Head and not following govt guidelines for leave sanction and record maintenance , the following Official is held responsible for payment of Rs 22500/ to Aliva Priyadarshini for her leave period :

Dr. Sateesh Kumar Pradhan , Course Coordinator , Department of Integrated MCA

(F) Clarification wanting on remuneration payment without date and time wise topics covered entry made in the Progress Register by the concerned faculty with her signature and certification of the same by the competent authority

On study of the contents of the IMCA Progress Register even semester 2017 (It shows date during January 2017 to May 2017, time duration , topic taught , signature of the concerned faculty and signature of the certifying officer) it is found that , Miss Aliva Priyadarshini has been assigned classes as shown in the content of the Register in the following format.

Semester	Name of the teacher	Subject	Page No.	
4th	Sl No.6 .Miss Aliva Priyadarshini	VI (CA)	11	
8th	Sl No.2. Miss Aliva Priyadarshini	II (ACA)	19	

On studying the page – 11 of the aforesaid Register , it is found that she has taken only three classes , i.e, on 5th , 7th and 10th February 2017 only **(attachment – 6)** . Page No. 12 of the Register is totally blank **(attachment – 7).** On page 19 , against her

name no class taken entry is there **(attachment – 8)**. Student attendance Sheet for the classes taken by her could not be produced to audit .

It may be noted that except her, all other lecturers have made entry in the respective page in the Progress Register even semester 2017 mentioning date and time on which class taken , topic taught by them with signature .

OGFR Volume -I – clause 9(i) which states that

Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Audit Objection :

(i) How remuneration is released in favor of her , without taking classes could not be stated to audit.

(ii) CA and ACA classes have been taken by whom could not be stated to audit.

No reply was received from the local authority.

Audit Conclusion

Being the Unit Head and releasing remuneration without checking/certifying the Progress Register entry , the following Official is held responsible**.**

Dr. Sateesh Kumar Pradhan , Course Coordinator , Department of Integrated MCA

(G) Excess payment of Rs 1000/ to Dr Anupama Jena

IMCA Cash Book 2017-2018 / Page – 53 /Voucher No. Nil / Dt 15.01.2018

Amount paid – Rs 40000/ @ Rs 1000/ per class for class duration of one and half hour from 7.30 AM to 9.00 AM each day

Name of the Payee : Dr Anupama Jena

On study of the Faculty Progress Register Odd Semester 2017 , it is found that Dr Anupama Jena has been assigned 1st Semester English Class with subject

code 1.1 with date wise class entry made by her at page -7 (front and back page) certified by the Assistant Course Co-ordinator. In the month of November 2017 , She has entered class taken on 1st , 3rd, 6th, 8th , 10th , 13th, 15th, 17th , 20th , 22nd , 29th and at last on 11th November 2017 everyday from 7.30AM to 9 AM . **(attachment – 11 (i) and 11 (ii)**) Similar chronology has been maintained in the Students ' Attendance Sheet **(attachment – 12(i) and 12(ii) .**

No reply was received from the local authority.

Audit Conclusion

Dr Jena is entitle to get Rs 39000/ for 39 classes taken by her . In order to round off the amount to Rs 40000/ and since maximum Rs 40000/ be allowed for 40 classes in a semester , 11th November 2017 has been included in both Faculty Progress Register and Students ' Attendance Sheet after 29th November 2017 which can not be admitted in audit and Rs 1000/ needs recovery from Dr Anupama Jena failing which Sri Biswajit Nayak , Assistant Course Coordinator is responsible as he has certified the entry made by her in the Progress Register . It may be noted that after 29th Nov , she can not show 30th Nov from 7.30 AM to 9 AM , as Sri Sujogya Mishra has already shown class on Dt 30.11.2017 from 7.30 AM to 9 AM .

No reply was received from the local authority.

Official responsible :

Sri Biswajit Nayak , Assistant Course Coordinator , Department of Integrated MCA – Rs 1000/

(H) Irregularity in maintenance of Attendance Register

IMCA Cash Book 2017-2018/ Page – 53 Voucher No. Nil / Dt 15.01.2018

Amount paid – Rs 39000/

Name of the Payee : Sri Sujogya Mishra

The boxes for "sign of the faculty with date " for 39 classes taken ,have been left blank in the Students Attendance Sheet of 1st semester (Name and address of the faculty is mentioned as Sri Sujogya Mishra and Paper and Subject is mentioned as DMS in the Students Attendance Sheet) **(attachment – 13 (i) and 13 (ii) .**

It may be noted that , on study of the Faculty Progress Register Odd Semester 2017 , it is found that Sujogya Mishra has been assigned 1st Semester D.S Class with subject code 1.4 with date wise class entry made by him at page -8 (front and back page) .

Guidelines of Government in Higher Education Department

As per Letter No. : 21362 / HE /Dated: 01 /08/2016 / File No. HE-FE-Ill-POL-0002/2016 of Sri Vinod Kumar, IAS , Officer-On-Special Duty with Memo No. 21364 (10) / HE /Dated: 01 /08/2016 to the Registrar , Utkal University

(i) Students' attendance shall be maintained by each teacher in each class and put his / her **full signature with date**.

(ii) For every absent a 'X' mark shall be gIven and the present total attendance shall be recorded.

No reply was received from the local authority.

Audit suggestion :

The records may be maintained as per guidelines.

Being the Unit Head and releasing remuneration without checking/certifying the supporting records towards taking classes , the following Official is held responsible**.**

Dr. Sateesh Kumar Pradhan , Course Coordinator , Department of Integrated MCA

(I)Nonproduction of Request letter to the Guest Faculties to take IMCA Classes

Referred from File No. IMCA/12 (Volume-II) on Bio-data of Teachers

The Teacher Council on Dt 04.07.2017 has recommended the list of guest faculties in IMCA course for the session 2017-2018 (July-December) in the following tabular form **(attachment -14 to POM)** . No paging done and no note sheet reference is there as per the Orissa Records Manual. No letter Number and date and the letter is issued to / from nobody .

Semester	Subject	Name of Teacher
First	English & 2 other	Dr Anupama Jena & 3 others
Third	CA & 4 other	Pandaba Pradhan & 4 others
Fifth	DBMS – II & 4 other	Samaleswari Prasad Nayak & 4 others
Seventh	Cryptography & 4 other	Rasheswari Bhramar Ray & 4 others
Ninth	PR & 4 other	Om Prakash Jena & 4 others

Similarly the Teacher Council has recommended on Dt 15.01.2018 the list of guest faculties in IMCA course for the session 2017-2018 (January - June) in the following

tabular form **(attachment -15 to POM)** . No paging done and no note sheet reference is there as per the Orissa Records Manual. No letter Number and date and the letter is issued to / from nobody .

Semester	Subject	Name of Teacher
second	NT & 3 other	Sujogya Mishra & 5 others
fourth	PHP & 2 other	Sipali Pradhan & 4 others
sixth	MPOB & 2 other	Jinasis Mohanty and 4 others
eighth	Adv Java & 3 other	Gautam Basu & 2 other

University Guidelines

It may be noted that Statute 247 of the Odisha Universities First Statutes , 1990 says that Engagement directly or indirectly , in any trade or business / tuition or any employment without the permission of the University shall be deemed to constitute misconduct which may entail disciplinary action.

Guidelines of Government of Odishain ETET Department

As per Letter No. 370/ETET/Dated 26.03.2012 of the Commissioner-cum-Secretary to Government of Odisha, the faculties will not take up any additional assignment at any other place beside their parent engagement .

Guideline of Government of Odishain Higher Education Department

As per Letter No. : 21362 / HE /Dated: 01 /08/2016 / File No. HE-FE-III-POL-0002/2016 with Memo No. 21364 (10) / HE /Dated: 01 /08/2016 to the Registrar , Utkal University

(a)No teacher can engage him / her self in private tuition/coaching.

(b) The concern principal shall take an undertaking from every teacher to this effect in the beginning of the academic session .

©The violation of the above instructions should be reported to the Govt / DHE immediately.

(d)Names of teachers should be reflected in the time table against respective classes allotted and the time table should be uploaded in e-space for information of the Govt / DHE .

Audit Objection

1. The Request letter to the aforesaid Professors to take classes on specific date at specific time with subject to be taught by them need to be shown to audit . The Dispatch Register entry / e-mail copy in this regard need to be shown to audit.

2. No Objection Certificate from their respective College / University (if engaged there as full time faculty) to take classes at IMCA course , Utkal University submitted by the concerned Professors need to be shown to audit.

No reply was received from the local authority.

Audit Conclusion

Being the Head of Department of IMCA , for not sending request letter to the `selected faculties to take class , for non maintaining records as per the Orissa Records Manual the following Official is held responsible :

1. Dr. Sateesh Kumar Pradhan , Course Coordinator , Department of Integrated MCA

(J) Nonproduction of Works records

The University is having works section (Development III) with technical officers on deputation from the Odisha government. The developmental works (Civil , electrical etc) are being done by this section as per OPWD Code and payment is being made to the Contractor through Main Cash Book .

The works file initiation is to be followed by pre measurement , estimate as per analysis of rate and schedule of rate , administrative approval , technical sanction , tender committee decision to approve the quoted rate of a particular contractor mentioning the reason thereon , agreement , issue of work order , measurement noted by the engineer in the Measurement book to be certified by the higher authority and such other steps as per OPWD Code .

Since the department of IMCA is a self financing course running under the PG Department of Computer Science and Application of the Utkal University having no technical officers to follow the OPWD Code , the work should have been done through the Development III (works) Section.

No reply was received from the local authority.

(a) IMCA Cash book Vr No. 55 / Dt 25.07.2017 – Rs 119690 . 00

Name of the Payee : M/s Bizz Buzz , 42, Bapuji Nagar , Bhubaneswar

Purpose of payment : detailed in the following table **(attachment 16(i) and 16(ii) to POM)**

Sl No	De`scription of	Quantity & rate	Amount in Rs	Remarks

	goods			
1	SS Pipe Material : Iron chrome for 193 RFT stair case	599.95 kg @ Rs 190/ per kg	113990.50	
		Add VAT @ 5%	5699.53	
		Total paid	119690.00	

Nonproduction of records

(i)Permission by Government to M/s Bizz Buzz to purchase for sale / resale steel pipe items could not be shown to audit .

(ii) Specification such as thickness , mass per unit volume , brand of steel pipe purchased are not there in the voucher.

(iii)Whether the rate allowed is as per analysis of rate and schedule of rate prescribed by the OPWD code need to be stated to audit.

(iii) Works case record containing pre measurement , agreement , supply order , MB entry showing measurement need to be shown to audit.

No reply was received from the local authority.

Audit Conclusion

In absence of permission by Government to M/s Bizz Buzz to purchase for sale / resale steel pipe items , payment of Rs 5699.53 or say Rs 5700.00 towards VAT can not be admitted in audit and needs recovery from the official responsible.

Official responsible :

1. Dr. Sateesh Kumar Pradhan , Course Coordinator , Department of Integrated MCA – Rs 5700.00

(b)IMCA Cash book Vr No. 56 / Dt 25.07.2017 – Rs 50780 . 00

Name of the Payee : M/s Bizz Buzz , 42, Bapuji Nagar , Bhubaneswar

Purpose of payment : detailed in the following table **(attachment 16(i) and 16(iii) to POM)**

Sl No	De`scription of goods	Quantity & rate	Amount in Rs	
1	Labour charge for	193 @ Rs 169.84	32779.98	

	193 RFT iron chrome bar stair case			
2	Dismantling of old stair case	1	18000.00	
		Total paid	50780.00	

Nonproduction of records

(i) Muster roll for labour payment , IT deduction from the Contractor's @ 1% of the works bill could not be shown to audit.

(ii) If as per Sl No.2 , the Item is " Dismantling of old stair case " then when the new stair case is constructed need to be stated to audit. Steel pipes would have fixed after construction of new stair case .

No reply was received from the local authority.

Official responsible for nondeduction of Income tax from the Contractor's bill and nonproduction of Muster roll for labour payment :

1. Dr. Sateesh Kumar Pradhan , Course Coordinator , Department of Integrated MCA

(K)Clarification wanting on Maintenance of Joint Account in Bank

On study of the Pass Book of Syndicate bank Account No. 801622 0000 2580 it is found that the account is in the name of Integrated MCA Course , Utkal University , Vani Vihar and Sateesh Kumar . The reason for making the account joint and again adding " Sateesh Kumar " by name need to be stated to audit .The same volume of the Pass Book has entry from Dt 02.06.2017 to Dt 02.06.2018 **(attachment – 17 to POM).**

No reply was received from the local authority.

Official responsible for making Official Account to Joint Account by including name by person , the following official is held responsible.

1. Dr. Sateesh Kumar Pradhan , Course Coordinator , Department of Integrated MCA

(L) Irregularity in remuneration payment to Dr Srinivas Acharya , Guest faculty

IMCA Cash book (P-86) Vr No. Nil /Date : 20.7.2017 – Rs 29000.00

Name of the Payee : Dr Srinivas Acharya

Purpose : Class remuneration for 29 classes @ Rs 1000/ per class with duration of each class

1.5 hours

As per contents of Progress Register Even Semester 2017 and time table approved by the Course Coordinator (without date) effective from Dt 09.01.2017 , the following datas have been taken **(attachment 18 (i) , 18(ii) , 18 (iii) to POM) .**

Semester No	Sl No.	Name of the teacher	Subject	Page No.	Remarks
2nd	1	Dr.S. Acharya	I (Env. Sc)	01	The table in the Progress Register page No. 1 shows Datewise 2nd semester environmental science class taken by Dr Acharya with his signature .
2nd		Sri Manoj Ku Behera	Practical (DS)	27	Similar thing has been shown in P-27 and 28 by Sri Manoj Ku Behera .
			Practical (C++)	28	
2nd		Sri M.Mohapatra	-do-	29	

Details of **2nd semester** environmental science class taken by Dr. Srinivas Acharya on particular date as per Page – 1 of the Progress Register Even Semester 2017 **(attachment – 19 to POM).**

Date and day	Time duration	Number of class taken	As per time table	
6.5.2017 (Saturday)	**9 AM to 12 AM**	2 classes	11AM-12.30 PM has been allotted for 2nd semester Env Sc on saturday.	
15.5.17 (	10 AM- 1 PM	2 classes	No time has been	

Monday)			allowed for 2nd semester Env Sc on Monday .	

Details of **2nd semester** Practical class on C++ taken by Sri Manoj Ku Behera on particular date as per Page – 28 of the Progress Register Even Semester 2017 and payment made **(attachment -20 (iii) to POM) .**			
Date and day	Time duration	As per time table	
06.05.2017 (Saturday)	**9 AM-11 AM**	9.10 AM-11 AM has been allotted for LAB on Saturday.	

Details of **2nd semester** Practical class on DS taken by Sri Manoj Ku Behera on particular date as per back page of Page – 27 of the Progress Register Even Semester 2017 and payment made **(attachment -20 (i) and 20 (ii) to POM) .**		
Date and day	Time duration	As per time table
15.5.17(Monday)	9 AM -11 AM	9.10 AM-11 AM has been allotted for LAB on Monday .

Audit Objection:

1. How Dr Acharya took class from 9 AM-11 AM on 06.05.2017 (Saturday)and paid Rs 1000/ for the same whenSri Manoj Ku Behera was taking practical class at the same time as per allotted time table could not be stated to audit.

2. How Dr Acharya took class from 10 AM-1 PM on15.05.2017 (Monday)and paid Rs 1000/ for the same when he was not allotted any class on that day and Sri Manoj Ku Behera was taking practical class on the same day from 9 AM to 11 AM as per allotted time table need to be stated to audit.

No reply was received from the local authority.

Audit Conclusion

Payment of Rs 2000/ toDr. Srinivas Acharya when he was not allotted class on particular date and time , when the class on the same time was taken by Sri Manoj Ku Behera as per allotted time table is inadmissible and needs recovery from Dr. Srinivas

Acharya failing which the following official is responsible for releasing payment without checking records properly .

Official responsible for making payment

1. Dr. Sateesh Kumar Pradhan , Course Coordinator , Department of Integrated MCA – Rs 2000/

(M) Irregularity by allotting overlapping time table to Prof. Pandab Pradhan with Mtech (CSE) Department

As per M.Tech (CSE) time table

Time table for Mtech-I & Mtech-III Semester 2017 (CSE) approved by Prof. Sateesh Pradhan , Course Co-ordinator on Dt 24.07.2017 for Sri Pandab Pradhan (PP) to teach ARM and ES				
Days	Semester	7 AM to 8 AM	8 AM to 9 AM	9 AM to 10 AM
Mon	I		ARM 1	
	III			ES 1
Wed	I			ARM 2
	III			
FRI	I		ARM 3	
	III			ES 2
SAT	I			
	III		ES 3	

As per 3rd Semester M.Tech (CSE) attendance Register , Sri Pandab Pradhan has taken classes on the following days . He has been paid Rs 21000/ for taking 3rd semester classes for the period from July 2017 to November 2017 for 21 classes (= 32 hours) which includes the following days .

Date on which class taken by Sri Pradhan in Mtech (CSE) Deptt	Day	Remarks by audit
20.11.2017	Monday	This matches with the time table. Hence the timing is 9 AM to 10 AM .
21.11.2017	Tuesday	No class allotted as per time table. DWM1 , DWM2 and DS1 subjects are there on Tuesday .
22.11.2017	Wednesday	No class allotted as per time

		table. CNS2 , WSN2 and PR1 subjects are there on Wednesday.
23.11.2017	Thursday (two classes taken)	No class allotted as per time table. DS2 , PR2 and PR3 classes are there on Thursday .

Audit Objection :

Attendance register entry of 3rd semester students for 21.11.2017 , 22.11.2017 and 23.11.2017 could not be shown to audit.

Page . No. 12 of the IMCA 2017-2018 Progress Register Odd Semester shows date and time wise Computer Architecture class taken by Sri Pandab Pradhan in the IMCA Department.

Date on which class taken by Sri Pradhan in IMCA Deptt	Day	Timing	Remarks by audit
20.11.2017	Monday	9 AM to 10.30 AM	
21.11.2017	Tuesday	10.30 AM to 12.00 PM	
22.11.2017	Wednesday	9 AM to 10.30 AM	

Audit Objection:

It could not be clarified how Sri Pradhan took class on 20.11.2017 (Monday) from 9 AM to 10.30 AM in IMCA Deptt when he has taken class in Mtech (CSE) Deptt on 20.11.2017 from 9 AM to 10 AM as per time table.

No reply was received from the local authority.

Official responsible for making payment

Dr. Sateesh Kumar Pradhan , Course Coordinator , Department of Integrated MCA

As per The Odisha Gazette Extraordinary No. 497 Cuttack , Tuesday , 31st March 2015 on Finance Department L . No. 7617 –FIN-RULE-1/2013/F/ Dt 26th March 2015 on Odisha Local Fund Audit (Amendment) Rules 2015 , Clause (5) : - The report under sub-rule (4) of the Examiner of Local Accounts may contain the following particulars , namely :-

(iii) serious breaches of accounts rule by the local authority , if any ;

(iv) payment contrary to law ;

(xiii) Irrespective of the money value of the objections , any serious irregularities such as system deficiencies , serious violation of rules and fraud noticed by local fund auditor , and intimated to the State Accountant General (Audit) ;

Sl No	held under Objection	suggested for recovery	to be surcharged	Remarks by audit
A	0	0	0	
B	400	400	0	Professional Tax
C	540000	0	0	
D	0	0	0	Non deduction of Income Tax
E	22500	0	0	
F	0	0	0	
G	1000	1000	1000	Sri Biswajit Nayak , Assistant Course

				Coordinator , IMCA is to be surcharged.
H	0	0	0	
I	0	0	0	
J(a)	5700	5700	5700	Dr Sateesh Kumar Pradhan , Course Coordinator is to be surcharged for Rs 5700.00
J(b)	508	508	0	IT
K	0	0	0	
L(a) and L (b)	2000	2000	2000	Dr Sateesh Kumar Pradhan , Course Coordinator is to be surcharged for Rs 2000.00
M	0	0	0	
TOTAL	572108	9608	8700	

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)

1	Prof. Sateesh Kumar Pradhan	Course Coordinator , Deptt of IMCA	Professor , PG Deptt of Computer Science and Application	7700
2	Sri Biswajit Nayak	Assistant Course Coordinator , IMCA	Lecturer , PG Deptt of Computer Science and Application , Utkal University	1000

16.30 -

TITLE SHEET

1	Name of the Institution	Msc in Applied Microbiology (SFC under Department of Botany)
2	Year of establishment	2000
3	Year of accounts under audit	2017-18(01.04.2017 to 31.03.2018)
4	Name of the Course coordinator for the year 2017-18	Ananta Bandhu Das
5	Name of the Course coordinator at the time of Audit	Dr. Chinmay Pradhan
6	Name of the Auditor	Babita Baral

Introduction:

The audit of the accounts of M.Sc in Applied Microbiology (SFC under Deptt. of Botany) was last audited by the auditor of Local Fund Audit for the period 2016-17.The present audit therefore confined to the period 2017-18.

STAFF STRENGTH:

Administrative Staff:

Course Co-ordinator: 01

Contractual Staff:

Lecturer: 01

Demonstrator- 01

Lab. Attendant- 01

Supporting Staff:

Accountant: 01

Office Assistant: 01

Typist- 01

STUDENT STRENGTH- 20

PHYSICAL VERIFICATION:

Physical verification could not be conducted due to non maintenance of updated cash book.

3. LIST OF VERIFIED RECORDS:

During the course of audit the following records and registers were produced before audit for verification:

General Cash Book

Paid vouchers relating to the year 2017-18

Bank pass Book

Stock Register

Other related records & registers

4. FINANCIAL POSITION:

Name of the Cash book	O.B as on 01.04.17 as per the	Receipt during the year	Total	Expenditure during the year	C.B as on 31.03.18	C.B as on 31.03.18	Difference

	audit	2017-2018		2017-18	(as per audit)	(as per Cash book)	
General Cashbook	418359.66	1621038.00	2039397.66	1521428.50	517969.16	517969.16	Nil

Details of Receipts Statement of General Cashbook:

Sl. no.	Particulars	Receipt
1	Exam Fees Collected	55685.00
2	Bank interest	44353.00
3	Course Fee Collected from P.G Council	1521000.00
Total		1621038.00

Details of Expenditure Statement of General Cashbook:

Sl. no.	Particulars	Expenditure
1	Salary Remuneration for Faculty & Lecturer= 375500.00 Remuneration for Supporting Staff= 275000.00	650500.00
2	Administrative Expenses (Honorarium to Part time Staff)	51960.00
3	Office Contingency & Advertisement Cost	31477.00
4	Laboratory Contingency	24746.00
5	Consumables(Chemicals, Glassware etc.)	167726.00
6	Equipment & Accessories	400701.00
7	Repairing & maintenance	4840.00
8	Examination	47085.00
9	Purchase of Books	102128.00
10	Seminar	40000.00
11	Bank Charges	265.50
Total		1521428.50

5.Details of Closing Balance as per Cashbook & Bank Passbook and Bank Reconciliation as on 31.03.2018:

Name of the Bank: SBI, U.U Campus, Bhubaneswar

A/C No: 10164210869

Closing Balance as per Passbook: 1410241.16

Closing balance as per Cashbook : 517969.16

Difference: 892272.00

Bank Reconciliation Statement as on 31.03.2018

Particulars	Amount
Closing Balance as per cash book	5017969.16
Add: Uncleared Cheques of Previous Year 4500.00 Add: Uncleared Cheque of current Year 887772.00 Total:892272	892272
Balance as per Bank Passbook on 31.03.18	1410241.16

Details of Cheques issued but not encashed by 31.03.2018:

Cheque No. & date	Amount	Cheque No. & date	Amount
713625/22.02.16	3000.00	513357/31.03.18	4500.00
010816/03.10.16	1500.00	513358/31.03.18	6577.00
513293/03.07.17	1500.00	513359/31.03.18	3099.00
513295/03.07.17	3000.00	513360/31.03.18	15084.00
513337/07.03.18	30000.00	513361/31.03.18	94500.00
513342/14.03.18	10200.00	513362/31.03.18	71980.00
513343/14.03.18	12200.00	51336331.03.18	202125.00
513345/31.03.18	40000.00	513364/31.03.18	94334.00
513346/31.03.18	30000.00	513365/31.03.18	32096.00
513347/31.03.18	15000.00	513366/31.03.18	35619.00
513348/31.03.18	10000.00	513367/31.03.18	48460.00
513349/31.03.18	3000.00	513368/31.03.18	3889.00
513350/31.03.18	6000.00	513369/31.03.18	7699.00
513352/31.03.18	3000.00	513370/31.03.18	7313.00
513353/31.03.18	3000.00	513371/31.03.18	31949.00

513354/31.03.18	14250.00	513372/31.03.18	17713.00
513355/31.03.18	14911.00	513373/31.03.18	4980.00
513356/31.03.18	2000.00	513374/31.03.18	7794.00
Total=		892272.00	

Non-Production of Entrance Account Cash Book, pass book and vouchers thereof: (Memo No 179)

As per Central Office Post Graduate Departments, Utkal University letter no.CPG/Aca-112/916/2017 dt. 5.8.17 Heads of the Department of Applied Microbiology,Utkal University, Vani Vihar has been received crossed cheque dt. 12.8.17 amounting to Rs. 31500.00 towards the share money of the 90 no. of application Form Fees @ 350.00 collected from each student online for the session 2017-18 from the e-admission account no. 35511326467. But the details of the accounts of Rs. 31500.00 has not been produced to audit after several verbal request and issue of objection statement. In this regard, it is construed that the local authority has suppressed the account before the audit by non-producing the cash book along with the pass book, in which the said amount has been credited. The attention of the administrative authority as well as the Government of Education department is drawn to look into the matter. Thus the said amount i.e. Rs. 31500.00 is booked under objection till the suitable compliance received from the local authority in this regard.

6. STOCK POSITION:

The stock position of the Applied Microbiology as could be ascertained from verification of the vouchers with respect to cash book & Stock Register for the year 2017-18 is given below:

Fixed Assets Purchased during 2017-18

SL. NO.	VR. NO.	DATE	PARTICULARS	AMOUNT	PAID TO	No. of items	MONEY RECEIPT NO.
1	114	31.03.18	Electronic Balance Model No.CY223 C LCD Display	32,096.00	Mis Lab Checmicals Pvt Ltd	01	849
2	112	31.03.18	Refrigerated Centrifuge Model No.C-24	2,02,125.00	Bio Technika	01	669

			plus				
3	111	31.03.18	Hot Air Oven(Digital)	71,980.00	Mis Lab Checmicals Pvt Ltd	01	844
4	110	31.03.18	Vertical Autoclave	94,500.00	Mis Hanumant scientifics	01	172

The following guidelines in respect of stock & store articles need to 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 OGFR, an inventory of dead stock should be maintained in the department in form OGFR-6 showing the number received, the number disposed of (by transfer, sale, loss)and balance in hand for each kind of article. etc)

As per rule 106 of OGFR, an inventory should be checked by the competent authority once a year and a certificate of the result of check recorded.

As per rule 106 of OGFR articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. This may be done hence fourth and compliance reported to audit.

7 . Investment:

8. Advance:

9. Grant:

10.utilization certificate:

11.misappropriation & defalcation:

12 . Loss of stock & store:

13. Audit of receipts:

14.Audit of expenditure:

Non Realization of Professional Tax from salary of contractual Lecturer and

Demonstrator (Memo No 179)

As per Finance Deptt. Notification No.31801-CTA-43/2010/F dated 21.07.10 and CTA-43/10-33566 (225)/F dated 02.08.10, professional tax @ Rs. 125.00/PM is to be deducted from the monthly salary of a staff whose annual income exceeds Rs. 160000.00/P.A. and Rs.200/- per month & Rs.300/- in the 12th month is to be deducted from the monthly salary of a staff whose annual income exceeds Rs. 300000.00/P.A. As concerned employees named Pallavi Jalli(Lecturer), and Subhashree Pradhan(Demonstrator) are receiving salary of Rs 30,000/- p.m and Rs 15000/-p.m respectively that comes under deduction band of Rs 200 and Rs 300/- on 12th month & Rs 125/month as P.T .But the Department is violating the Govt. order by Non deducting the PT from the salary bills of the following employees as detailed below:

Name & Designation	Salary received in the fy 2017-18	PT to be deducted
Pallavi Jalli ,Lecturer	3,30,000@30,000.00/m (01.05.2017-31.03.2018)	2200.00(200*11)
Subhashree Pradhan,Demonstrator	1,65,000@15,000/m 01.05.2017-31.03.2018)	1375.00(125*11)
Total		3575.00

On issue of Memo No 179 dated 16.03.2020, The local authority could not furnish any reply. Hence the amount is suggested for recovery from the concerned employees and to deposit the same in proper quarter and compliance reported to audit.

Production of voucher: (Memo No 179)

On tracing of vouchers w.r to the Cash book of Applied Microbiology, the following vouchers could not be produced to audit in spite of repeated verbal request and objection memo issued. No objection memo has been returned by the local authority due to lock down because of COVID 19. Hence the amount of Rs 3486/- is held under objection till production of the same.

Sl no	Cheque no/date	Vouchers need to be produced	Name of the course co-ordinator	Purpose
1	513373/31.03.18	Rs3486.00(4980-1494)	Prof.Ananta Bandhu Das	Telephone Bill

15.audit on works:

16.audit on units:

17.audit on schemes/programmes:

18.miscellaneous:

19.Audit of loan/deposit/cpf including positions:

20.RESULT OF AUDIT:

AMOUNT HELD UNDER OBJECTION	AMOUNT SUGGESTED FOR RECOVERY	AMOUNT SURCHARGEABLE	SPOT RECOVERY	MIS–APPROPRIATION OF CASH
38,561.00	3575.00	0.00	0.00	0.00

20.1. AUDIT CERTIFICATE:

Certified that the Accounts of Applied Microbiology SFC under Dept. Of Botany,Utkal University for the year 2017-18 has been covered under Audit and found correct subject to the remarks offered in forgoing paragraph.

20.2.GENERAL REMARKS:

The maintenance of accounts is average. The accounts have not been maintain as per as accounting rules prescribed in the OUAM 1987.So it is put forward for consideration to maintain the records and register as per rules .

16.31 -

TITLE SHEET

Name of the Institution	Department of Botany
Year of the account audited	2017-18
Name of the local authority during 2017-18	Dr .Chinmaya pradhan
Name of the local authority during 2019-20	Dr .Chinmaya pradhan

PHYSICAL VERIFICATION:

Physically verified the General cash book Dept.of Botany on 10.12.19 before transaction and found cash in hand Rs.nil (0) which tallies with the book balance on the date of verification but the cash book is remained without entries w.e.f dt. 13.06.18 till the date of verification.

LIST OF VERIFIED RECORDS:

General Cash book and the related pass book

M Phill Examination cash book and the related pass book

Paid vouchers relating to year 2017-18

General stock register.

STAFF POSITION:

Name of the Post	Type	No.
Professor	3	1
Asst. Professor	5	3
Reader	2	1
Sr. Assistant	1	Nil
Sr. Typist	1	Nil
Store keeper	1	Nil
Lab-technician	5	2
Peon	1	Nil
Sweeper	1	1

STUDENT POSITION:

Name of the Course	No. of Seats for the course	No. of Students admitted
M Sc Botany	32	32
M.Phil	10	10

CASH BOOK WISE FINANCIAL POSITION:

Name of the	O.B as on	Total amount	Grand Total	Total	C.B as per

Cash Book	1.4.17 TOTAL	received during 2017-18		Expenditure during 2017-18	Cash Book as on 31.3.18
General cash book	324834.58	906077	1230911.58	784112.5	446799.08
M phil examination cash book	172886.06	123750	296636.06	101580	195056.06

DETAILS OF CLOSING BALANCE AS PER CASH BOOK:

Name of the Cash Book	Closing balance in cash book as on 31.3.18 in total	Closing balance in cash book as on 31.3.18 in bank cloumn	Closing balance in cash book as on 31.3.18 in shape of cash
General cash book	446799.08	446799.08	0.00
M phil examination cash book	195056.06	195056.06	0.00

DETAILS OF THE CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK:

Name of the Cash Book	Name of the Bank	A/C No.	Closing balance as on 31.3.18 as per pass book	Closing balance in bank as on 31.3.18 as per cash book	Difference
General Cash Book	S.B.I U.U.Vani Vihar	10164208588	445322.08	446799.08	1477.00
M phil examination Cash Book	S.B.I U.U.Vani Vihar	10164207867	239506.06	195056.06	44450.00

<u>DETAILS OF HEAD-WISE RECEIPTS & EXPENDITURES</u>

General Cash Book of Department of Botany					For the Year ended 31 Mar 2018
Total Receipts			Total Payments		
Date	Particular	Amount	Date	Particular	Amount
01-Apr-17	Opening Balance	324,834.58		Scholarship	548,000.00
	Scholarship	548,000.00		Cheque Dishonored	690.00
	Bank Interest	20,677.00		Lab dev/I Card	30,541.00

	Memorial Award	900.00		Award	900.00
	Lab dev/I Card	169,500.00		Repairing	11,800.00
	Field Trip	10,000.00		MCC charges	265.50
	T A Cont.	1,000.00		Refund Unspent Balance	27,918.00
	DR Memorial lect.	2,000.00		Gardening cont.	8,000.00
	office cont	32,000.00		Field Trip	10,000.00
	Gardening	8,000.00		lab Cont.	89,090.00
	Lab Cont.	114,000.00		Office Cont.	56,908.00
			31-Mar-18	Closing Balance	446,799.08
	Total	1,230,911.58		Total	1,230,911.58

Bank Reconciliation Statement as on 31.03.2018 (General Cash Book)

Particulars	Amount
Closing Balance as per cash book	446799.08
Add: Cheque issued butnot encashed(expenditure) Less: Cheques deposited but not cleared(receipts)	(+)165523.00 (-)167000.00
Balance as per Bank Passbook on 31.03.18	445322.08

Details of Cheques

Cheque issued bt not encashed (expenditure)		Cheques deposited but not cleared(receipts)	
Cheque No.& Date	Amount	Cheque No.& Date	Amount
594485/13.3.18	1525.00	0689047/31.3.18	167000.00

594486/31.3.18	8000.00		
594487/31.3.18	10000.00		
594488/31.3.18	14055.00		
594489/31.3.18	14843.00		
594490/31.3.18	13157.00		
594491/31.3.18	439.00		
594492/31.3.18	3561.00		
594494/31.3.18	18790.00		
594495/31.3.18	23105.00		
594496/31.3.18	23988.00		
594497/31.3.18	9152.00		
594498/31.3.18	24.908.00		
Total	165523.00	Total	167000.00

M Phil Examination Cash Book of Department of Botany For the Year ended 31 Mar 2018					
Total Receipts			Total Payments		
Date	Particular	Amount	Date	Particular	Amount
01-Apr-17	Opening Balance	172,886.06		Mphil 1st Semester	7,200.00
	Mphil 1st Semester	8,200.00		Mphil 2nd Semester	20,520.00
	Mphil 2nd Semester	12,400.00		MSC Botany 1st semester	15,810.00
	MSC Botany 1st semester	18,910.00		MSC Botany 2nd semester	15,810.00
	MSC Botany 2nd semester	28,830.00		MSC Botany3rd semester	16,320.00
	MSC Botany3rd semester	19,520.00		MSC Botany 4th semester	25,920.00
	MSC Botany 4th semester	29,120.00			
	Bank Interest	6,770.00	31-Mar-18	Closing Balance	195,056.06
	Total	296,636.06		Total	296,636.06

Bank Reconciliation Statement as on 31.03.2018 (M Phil)

Particulars	Amount
Closing Balance as per cash book	195056.06
Add: Cheque issued butnot encashed(expenditure)	(+) 44450.00
Balance as per Bank Passbook on 31.03.18	239506.06

Details of Cheques

Cheque issued bt not encashed (expenditure)	
Cheque No.& Date	Amount
220409/14.3.18	15810.00
220410/14.3.18	19520.00
220412/28.3.18	6560.00
220413/28.3.18	2560.00
Total	44450.00

Non-Production of Entrance Account Cash Book, pass book and vouchers thereof: (OSP NO:356)

As per Central Office Post Graduate Departments, Utkal University letter no.CPG/Aca-112/916/2017 dt. 5.8.17 Heads of the Department of the Botany, Utkal University, Vani Vihar has been received crossed cheque no. 587361 dt. 12.8.17 amounting to Rs. 402850.00 towards the share money of the 1151 no. of application Form Fees @ 350.00 collected from each student online for the session 2017-18 from the e-admission account no. 35511326467. But the details of the accounts of Rs. 402850.00 has not been produced to audit after several verbal request and issue of objection statement. In this regard, it is construed that the local authority has suppressed the account before the audit by non-producing the cash book along with the pass book, in which the said amount has been credited. The attention of the administrative authority as well as the Government of Education department is drawn to look into the matter. Thus the said amount i.e. Rs. 402850.00 is booked under objection till the suitable compliance received from the local authority in this regard.

STOCK POSITION:

The following guidelines in respect of stock & store articles need to 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 OGFR, an inventory of dead stock should be maintained in the department in form OGFR-6 showing the number received, the number disposed of (by transfer, sale, loss)and balance in hand for each kind of article. etc)

As per rule 106 of OGFR, an inventory should be checked by the competent authority once a year and a certificate of the result of check recorded.

As per rule 106 of OGFR articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. This may be done hence fourth and compliance reported to audit.

INVESTMENT: Nil

ADVANCE: Nil

GRANT: Nil

UTILIZATION CERTIFICATE: Nil

MISAPPROPRIATION & DEFALCATION: Nil

LOSS OF STOCK & STORE: Nil

AUDIT OF RECEIPTS:

AUDIT OF EXPENDITURE: Nil

AUDIT ON WORKS: Nil

AUDIT ON UNITS: Nil

AUDIT ON SCHEMES/PROGRAMMES: Nil

MISCELLANEOUS: Nil

AUDIT OF LOAN/DEPOSIT/CPF INCLUDING POSITIONS: Nil

RESULT OF AUDIT:

AMOUNT HELD UNDER	AMOUNT SUGGESTED	AMOUNT SURCHARGEAB	SPOT RECOVERY	MIS–APPROPRIATION OF CASH

OBJECTION	FOR RECOVERY	LE		
4,02,850.00	0.00	0.00		0.00

AUDIT CERTIFICATE:

Certified that the Accounts of Dept. of Botany,Utkal University for the year 2017-18 has been covered under Audit and found correct subject to the remarks offered in forgoing paragraph.

20.2.GENERAL REMARKS:

The maintenance of accounts is average. The accounts have not been maintain as per as accounting rules prescribed in the OUAM 1987.so it is put forward for consideration to maintain the records and register as per rule.

16.32 -

1.TITLE SHEET

1	Name of the Institution	**M.Sc. IN ENVIRONMENTAL SCIENCE (SFC UNDER DEPTT. OF BOTANY)**
2	Year of Establishment	2000
3	Year of Accounts under audit	2017-18
4	Name of the Course Co-ordinator during the year 2017-18	Dr. Chinmay Pradhan
5	Name of the Course Co-ordinator at the time of audit	Dr. Chinmay Pradhan
6	Name of the Auditor	Manosini Mahanty

INTRODUCTION:

The audit of the accounts of M.Sc in Environmental Science (SFC under Deptt. of Botany) was last audited by the Auditor of Local Fund Audit for the period 2016-17. The present audit therefore, is confined to the period 2017-18.

STAFF STRENGTH:

ADMINISTRATIVE STAFF	1.Course Co-ordinator	**01**
CONTRACTUAL STAFF	1.Lecturer 2.Demonstrator 3.Lab. Attendant	**01** **01** **01**
SUPPORTING STAFF	1.Accountant 2.Office Assistant 3.Typist	**01** **01** **01**

STUDENT STRENGTH- 20

2. PHYSICAL VERIFICATION:

The physical verification was conducted on dt.30.11.2019 before transaction and found the Cash in Hand is Zero which tallies with the book balance.

3. LIST OF VERIFIED RECORDS:

During the course of audit, the following records and registers were produced before audit for verification.

1. General Cash Book
2. Bank pass Book
3. Cheque Counter foil
4. Paid vouchers relating to the year 2017-18
5. Stock Register
6. Cheque issue register
7. Other related records & registers

4. FINANCIAL POSITION:

Name of the Cash book	O.B as on 01.04.17 as per audit	Receipt during the year 2017-2018	Total	Expenditure during the year 2017-18	C.B as on 31.03.18 (as per audit)	C.B as on 31.03.18 (as per Cashbook)	Difference
General Cashbook	241450.44	1540825.00	1782275.44	1552016.50	230258.94	230258.94	Nil

Analysis of Closing Balance as on 31.03.2018:

GENERAL CASHBOOK				
Particulars	**In Cash(Rs.)**	**In Bank(Rs.)**	**Total**	**Remarks**
As per Audit	0.00	230258.94	230258.94	
As per Cashbook	0.00	230258.94	230258.94	
Difference	Nil	Nil	Nil	

Details of Receipt Statement of General Cashbook:

Sl. No.	Particulars	Amount
1	Course Fee	1445000.00
2	Exam Fee	57240.00
3	Bank interest	38585.00
Total=		**1540825.00**

Details of Expenditure Statement of General Cashbook:

Sl. No.	Particulars	Amount
1	Salary Remuneration to Course Coordinator=19560.00 Remuneration to Contractual Staff= 605000.00 Remuneration to Supporting Staff= 32400.00	656960.00
2	Honorarium to Guest Faculty	112100.00
3	Examination & Centre expenses	48840.00
4	Office Contingency	25957.00
5	Laboratory Contingency	25735.00
6	Consumables for laboratory Chemicals- 69565.00 Plastic ware- 31396.00 Glassware- 20868.00	121829.00
7	Equipment & Accessories	429218.00
8	Repairing & maintenance	9672.00
9	Purchase of Books	68931.00
10	Conduct of Seminar	40000.00

11	Environment awareness campaign field visit	6729.00
12	Telephone Charges	4980.00
13	Contingency for Identity Card	800.00
14	Bank Charges	265.50
Total=		**1552016.50**

5. DETAILS OF CLOSING BALANCE AS PER BANK PASSBOOK & CASHBOOK BANK BALANCE FIGURE AS ON 31.03.2018:

Sl. No.	**Name of the Cashbook**	**Name of the Bank**	**Account Number**	**Closing Balance as per Bank Passbook**	**Closing Balance in Bank as per Cashbook**	**Difference**	**Remarks**
1	General Cashbook	SBI, UU Campus, BBSR	10164210858	1111723.94	230258.94	881465.00	

RECONCILIATION OF CLOSING BALANCE OF GENERAL CASHBOOK AS ON 31.03.2018:

Closing Balance as per Cashbook**:** **230258.94**

Add Cheques issued in the FY 2017-18 but

not encashed till 31.03.18: (+)**881465.00**

Total= **1111723.94**

Balance as per Bank Passbook on 31.03.18**:** **1111723.94**

Details of Cheques issued but not encashed by 31.03.2018:

Cheque No. & date	**Amount**	**Cheque No. & date**	**Amount**
009866/03.07.17	5500.00	513448/31.03.18	2000.00
513424/14.03.18	11220.00	513449/31.03.18	14510.00
513425/14.03.18	12200.00	513450/31.03.18	14902.00
513428/31.03.18	40000.00	513451/31.03.18	7672.00
513429/31.03.18	30000.00	513452/31.03.18	6729.00
513430/31.03.18	15000.00	513453/31.03.18	1956.00
513431/31.03.18	10000.00	513454/31.03.18	2746.00

513432/31.03.18	6000.00	513455/31.03.18	4500.00
513433/31.03.18	5000.00	513456/31.03.18	6577.00
513434/31.03.18	3500.00	513457/31.03.18	1395.00
513435/31.03.18	1400.00	513458/31.03.18	55200.00
513436/31.03.18	700.00	513459/31.03.18	2000.00
513437/31.03.18	5000.00	513460/31.03.18	20868.00
513438/31.03.18	4000.00	513461/31.03.18	82793.00
513439/31.03.18	4000.00	513462/31.03.18	68931.00
513440/31.03.18	5000.00	513463/31.03.18	273525.00
513441/31.03.18	3000.00	513464/31.03.18	17700.00
513442/31.03.18	3500.00	513465/31.03.18	56505.00
513443/31.03.18	10000.00	513466/31.03.18	25495.00
513444/31.03.18	3000.00	513467/31.03.18	5901.00
513445/31.03.18	1500.00	513468/31.03.18	13060.00
513446/31.03.18	8000.00	513469/31.03.18	4980.00
513447/31.03.18	4000.00	**Total=**	**881465.00**

6. STOCK POSITION:

Durable items' Stock Position as on31.03.2018:

Name of the item	**No.s**	**Remarks**	**Name of the item**	**No.s**	**Remarks**
A. Furniture & Fixture					
Almirah (steel)	22		A.C	04	
Book Case(steel)	01		Ceiling Fan	02	
Laboratory table	02		Stabilizer (Powertech)	02	
Student Stool	16		Overhead Projector with screen	01	
Revolving Chair	10		Projector(Epson, EB*29) & dongle	01	

Podium	01		Refrigerator(whirlpool)	01	
Sign Board	01		Laptop(HP) (15-AY025TU)	01	
Blackboard(glass)	01		Computer system with UPS & Printer	1 set	
B. Equipments					
Pocket PH Meter	01		Incubator(Bacteriological)	01	
Balance (Electronic Single Pan)	01		Balance(weighing)	01	
Calorimeter (Digital) Photoelectric	01 set		Vacuum pump	01	
Conductivity Meter(digital)	01		Rotary mixer	01	
Ocular Micrometer	03		Double distillation Unit	02	
PH Meter(Digital)	01		Shaking water Bath	01	
Hot Air Oven	01		Electronic balance	01	
Centrifuge	02		Stage micrometer	03	
Laboratory monocular Microscope	04		BOD Incubator (Remi-CL 105)	01	
Haemo cytometer	03		UV-Visible Spectrophotometer systronics-118	01	
Revolutionary highspeed research centrifuse	01		Motorless Magnetic stirrer (Tarson-4050)	01	
Lux meter	01		Micropipette	05	
Camera Lucida(Mirror type)	02		Respirable Dust Sampler(Instrumex)	01	

Autoclave(Portable)	02		Pressure Cooker	01	
Portable PH /conductivity/ TDS/temperature	01		COD Digestor with kjeldahl digestion system	01	
Sound level Meter (Testo-816-1)	01				

7 . INVESTMENT: Nil

8. ADVANCE: Nil

9. GRANT: Nil

10.UTILIZATION CERTIFICATE: Nil

11.MISAPPROPRIATION & DEFALCATION: Nil

12 . LOSS OF STOCK & STORE: Nil

13. AUDIT OF RECEIPTS:

a. Non-Production of Entrance Account Cash Book (OSP No.362)

As per letter no.CPG/Aca-112/916/2017 dt.05.08.17 of Central Office Post Graduate Departments, Utkal University, Course Co-ordinator, Environmental Science has received the share money of online application form fees of the Department amounting to **Rs.33250.00** for 95 no.s of application Forms @350.00 each for the session 2017-18. The details of the receipt amount of **Rs.33250.00** and its expenditure was asked through objection memo for verification. But no reply was received from the local authority till the closure of audit. Hence the receipt amount of **Rs.33250.00 is held under objection** till production of records.

14.AUDIT OF EXPENDITURE:

1) Non-production of vouchers (OSP No. 389)

On verification of the General Cash book with Passbook and paid Vouchers, it was noticed that an amount of Rs.4980.00 has been paid to the Course Co-ordinator of Environmental Science towards the expenses of Telephone bill (BSNL) for the session 2017-18 from June 2017 to March 2018 bearing cheque No. 513469 dated.31.03.2018 but no related vouchers justifying the above spent amount was produced before audit for verification.

Production of vouchers was asked through objection memo but no reply was received from the local authority till the closure of audit. So the expenditure amount of **Rs.4980.00 is held under objection** till production of vouchers.

2.Non realization of Professional Tax from Salary of Contractual Lecturer & Demonstrator:

As per Finance Deptt. Notification No.31801-CTA-43/2010/F dated 21.07.10 and CTA-43/10-33566 (225)/F dated 02.08.10, professional tax @ Rs. 125.00/PM is to be deducted from the monthly salary of staff whose annual income exceeds Rs. 160000.00/P.A. and Rs.200/- per month (Rs.300/- in the 12th month) whose annual income exceeds Rs. 300000.00/P.A. As both the Contractual Lecturer & Demonstrator are receiving salary of Rs 30,000/- p.m and 15000/-p.m respectively, they come under deduction band of Rs 125/- p.m & Rs. 200/- p.m (Rs 300/- on the 12th month) as P.T. But the Department is violating the Govt. order by non deducting the PT from the salary bills of the employees as detailed below:

Name & Designation	Salary received in the FY 2017-18	PT to be deducted
Dr. Srinivas Acharya , Lecturer	Rs.3,30,000@30,000.00/-pm (01.05.2017-31.03.2018)	2200.00(200*11)
Ms. Anuja Samal, Demonstrator	Rs.1,65,000@15,000/-pm (01.05.2017-31.03.2018)	1375.00(125*11)
	Total=	**3575.00**

Regarding this irregularity an objection memo was given but no reply was received from the local authority till the closure of audit. So the Professional Tax amount of **Rs. 3575.00 is suggested for recovery** from the concerned employees and to deposit the same in proper quarter and compliance reported to audit.

15.AUDIT ON WORKS: Nil

16.AUDIT ON UNITS: Nil

17.AUDIT ON SCHEMES/PROGRAMMES: Nil

18.MISCELLANEOUS: Nil

19.AUDIT OF LOAN/DEPOSIT/CPF INCLUDING POSITIONS: Nil

20.RESULT OF AUDIT:

AMOUNT HELD UNDER OBJECTION	AMOUNT SUGGESTED FOR RECOVERY	AMOUNT SURCHARGEABLE	SPOT RECOVERY	MIS–APPROPRIATION OF CASH
41805.00	**3575.00**	0.00	0.00	0.00

20.1. AUDIT CERTIFICATE:

Certified that the Accounts of **M.Sc in Environmental Science (SFC under Department of Botany), Utkal University** for the year 2017-18 has been covered under Audit and found correct subject to the remarks offered in forgoing paragraph.

20.2.GENERAL REMARKS:

The maintenance of accounts is far from satisfactory. The accounts have not been maintained as per the accounting rules prescribed in the OUAM 1987. So it is advised/suggested to maintain the records and registers as per the rules of OUAM 1987 henceforth.

16.33 -

1.TITLE SHEET

1	Name of the Institution	**P.G DEPARTMENT OF PHYSICS**
2	Year of Establishment	1967
3	Year of Accounts under audit	2017-18
4	Name of the HOD for the year 2017-18	1.Prof. Swapna Mohapatra (01.04.2017-31.05.2017) 2.Dr.Shesansu Sekhar Pal (01.06.2017-31.03.2018)
5	Name of the HOD at the time of Audit	Dr. Prafulla Kumar Panda
6	Name of the Auditor	Manosini Mahanty

INTRODUCTION:

The audit on the accounts of P.G Department of Physics was last audited by the auditor of Local Fund Audit for the period 2016-17. The present audit, therefore, is confined to the period 2017-18.

STAFF STRENGTH:

SL. NO.	NAME OF THE POST	SANCTIONED STRENGTH	EXISTING STRENGTH

TEACHING			
1	Professor	03	01
2	Reader	03	02
3	Lecturer	04	03
NON-TEACHING			
1	Office Assistant	01	01
2	Typist	01	01
3	Lab Attendant	02	02
4	Technical Mechanic	01	01
5	Peon	01	01
6	Sweeper	01	01

STUDENT STRENGTH:

SL.NO.	NAME OF THE CLASS	SANCTIONED STRENGTH	EXISTING STRENGTH
1	M.Sc	32	32
2	M.Phil	10	07
3	Ph.D (Course Work)	-	05

2.PHYSICAL VERIFICATION:

The physical verification could not be conducted due to non maintenance of upto date Cashbook.

3. LIST OF VERIFIED RECORDS:

During the course of audit the following records and registers were produced before audit for verification.

a) General Cash Book& Passbook (SBI)

b) Entrance Cashbook & Passbook (Syndicate Bank)

c) Paid vouchers relating to the year 2017-18

d) Stock Register

e) Cheque Counter foils

f) Other related records & files

4. FINANCIAL POSITION:

Name of the Cash book	O.B as on 01.04.17 as per audit	Receipt during the year 2017-2018	Total	Expenditure during the year 2017-18	C.B as on 31.03.18 (as per audit)	C.B as on 31.03.18 (as per Cashbook)	Difference
General Cashbook	392424.60	885905.00	1278329.60	596211.75	682117.85	682117.27	0.58
Entrance Cashbook	331780.55	728369.45	1060150.00	230750.00	829400.00	829400.06	0.06

The difference in Closing Balance is due to wrongly taken of decimal point by previous Audit.

Analysis of Closing Balance as on 31.03.2018:

GENERAL CASHBOOK				
Particulars	**In Cash(Rs.)**	**In Bank(Rs.)**	**Total**	**Remarks**
As per Audit	0.00	682117.85	682117.85	
As per Cashbook	0.00	682117.27	682117.27	
Difference	**Nil**	**0.58**	**0.58**	
ENTRANCE CASHBOOK				
Particulars	**In Cash(Rs.)**	**In Bank(Rs.)**	**Total**	**Remarks**
As per Audit	0.00	829400.00	829400.00	
As per Cashbook	0.00	829400.06	829400.06	
Difference	**Nil**	**0.06**	**0.06**	

DETAILS OF RECEIPT AND EXPENDITURE FIGUREOF GENERAL CASH BOOK FOR THE YEAR 2017-18:

RECEIPT			**EXPENDITURE**			**REMARKS**
Sl. No.	**PARTICULARS**	**AMOUNT**	**Sl. No.**	**PARTICULARS**	**AMOUNT**	
1	XIIth Year Plan	131537.00	1	Bank Charge	258.75	
2	IMA Scholarship	540000.00	2	IMA Scholarship	540000.00	
3	Bank Interest	23394.00	3	Telephone charges	3826.00	

4	M. Sc Admission Fee	149850.00	4	Office Contingency	15052.00	
5	Pre Ph.D Coursework	40000.00	5	AMC for water purifier	5800.00	
6	Un encashed cheque amount taken to Cashbook	1124.00	6	Student Id. Card	1560.00	
			7	Purchase of battery for Computers	9842.00	
			8	Purchase of Toner	2365.00	
			9	Repair of Xerox machine, Computer & A.C	16508.00	
			10	SDR & Associates	1000.00	
TOTAL=		**885905.00**			**596211.75**	

DETAILS OF RECEIPT AND EXPENDITURE FIGUREOF ENTRANCE CASH BOOK FOR THE YEAR 2017-18:

RECEIPT			**EXPENDITURE**			**REMARKS**
Sl. No.	**PARTICULARS**	**AMOUNT**	**Sl. No.**	**PARTICULARS**	**AMOUNT**	
1	Bank Interest	23193.45	1	Towards M.Sc. Physics Entrance Test,2017	60000.00	
2	Examination Fees	111952.00	2	Purchase of cartridge for computer for M.Sc Physics Entrance Test 2017	30300.00	

3	Application form Fees	585992.00	3	Remuneration towards M.Sc Physics Entrance Test	132450.00	
4	Cash Deposit	7232.00	4	AMC for Xerox machine	8000.00	
	Total=	**728369.45**		**Total=**	**230750.00**	

5.DETAILS OF CLOSING BALANCE AS PER BANK PASSBOOK & CASHBOOK BANK BALANCE FIGURE AS ON 31.03.2018:

Sl. No.	**Name of the Cashbook**	**Name of the Bank**	**A/C No.**	**C.B as per Bank Passbook**	**C.B as per Cashbook**	**Difference**	**Remarks**
1	General Cashbook	SBI, UU Campus, BBSR	10164208645	689943.27	682117.27	7826.00	
2	Entrance Cashbook	Syndicate Bank, UU,BBSR	80162200011933	829400.06	829400.06	0.00	

RECONCILIATION OF CLOSING BALANCE OF GENERAL CASHBOOK AS ON 31.03.2018:

Particulars	**Amount**
Bank Balance as per Cashbook	**682117.27**
Add Cheques issued in the Financial Year 2017-18 but not debited till31.03.2018:	(+)7826.00

Cheque No./date	Amount	Debited on
002740/28.03.18	1280.00	13.04.18
002741/28.03.18	280.00	13.04.18
002742/28.03.18	2360.00	18.04.18
002743/28.03.18	3906.00	18.04.18

C.B in Bank Passbook	**689943.27**

6.STOCK POSITION:

All Consumable items purchased during the Year under Audit were duly entered in the Stock Register. But in the consumable stock register some non consumable items have been entered which are not maintained properly for which the no. of articles damaged or in good condition could not be traced out. As per OGFR Rule, separate stock register for consumable and non consumable items should be maintained, which has not been maintained properly & dead Stock Register (Rule 106 & 107 of OGFR Cl-6 of Finance & Accounts Manual 1986) was not maintained by the institution.

The following guidelines in respect of stock & store of articles need to 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 OGFR, an inventory of dead stock should be maintained in all Govt. Offices in form OGFR-6 showing the number received, the number disposed of(by transfer, sale, loss)and balance in hand for each kind of article.

As per Rule 106(iii) of OGFR, the inventory should be checked by the competent Administrative authority once a year and a certificate of the result of check should be recorded.

As per rule 106(iv) of OGFR, 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 OGFR, a physical verification of all stores should be made at least once in every year by the Head of the Office concerned or such other as may be specially authorized by him.

7 . INVESTMENT: Nil

8. ADVANCE: Nil

9. GRANT: Nil

10.UTILIZATION CERTIFICATE: Nil

11.MISAPPROPRIATION& DEFALCATION: Nil

12 . LOSS OF STOCK & STORE: Nil

13. AUDIT OF RECEIPTS: Nil

14.AUDIT OF EXPENDITURE:

a. Non-production of Vouchers (OSP No.-388)

On verification of Entrance Cashbook w.r.t the Passbook, it was found that **Rs.90300.00** was spent as per the list below but the vouchers justifying the expenditure were not produced to audit for verification.

Date	Vr. No.	Amount	Cheque no./date	Name of the cash book	Particulars of the expenditure
06.05.17	V-1	60000.00	557872/06.05.17	Entrance cash book	Towards M.Sc Physics Entrance Test,2017
27.05.17	V-2	30300.00	557873/27.05.17	Entrance cash book	Paid to R.K Technologies, BBSR for purchase of cartridge for M.Sc Physics Entrance Test,2017
Total=		**90300.00**			

Production of vouchers for verification was asked through objection memo but no reply was received from the local authority till closure of audit. So the expenditure of **Rs.90300.00 is held under objection** till production of vouchers.

15.AUDIT ON WORKS: Nil

16.AUDIT ON UNITS: Nil

17.AUDIT ON SCHEMES/PROGRAMMES: Nil

18.MISCELLANEOUS: Nil

19.AUDIT OF LOAN/DEPOSIT/CPF INCLUDING POSITIONS: Nil

20.RESULT OF AUDIT:

AMOUNT HELD UNDER OBJECTION	AMOUNT SUGGESTED FOR	AMOUNT SURCHARGEABLE	SPOT RECOVERY	MIS–APPROPRIATION OF CASH

	RECOVERY			
90300.00	0.00	0.00	0.00	0.00

20.1. AUDIT CERTIFICATE:

Certified that the Accounts of **P.G Department of Physics, Utkal University** for the year 2017-18 has been covered under Audit and found correct subject to the remarks offered in forgoing paragraph.

20.2.GENERAL REMARKS:

The maintenance of accounts is far from satisfactory. The accounts have not been maintained as per the accounting rules prescribed in the OUAM 1987. So it is advised/suggested to maintain the records and registers as per the rules of OUAM 1987 henceforth.

16.34 -

1. TITLE SHEET

1	NAME OF THE INSTITUTION	P.G. DEPARTMENT OF BIOTECHNOLOGY
2	YEAR OF ESTABLISHMENT	12.09.2002
3	YEAR OF ACCOUNT UNDER AUDIT	2017-18
4	NAME OF THE HOD FOR THE YEAR 2017-18	1. PROF. JAGNASWAR DANDAPAT (1.4.17 TO 31.5.17) 2. DR SABUJA SAHOO (1.6.17 TO 31.3.18)
5	NAME OF HOD AT THE TIME OF AUDIT	PROF. JAGNASWAR DANDAPAT
6	NAME OF THE AUDITOR	SRI DASARATHA ROY MOHAPATRA
7	DURATION OF AUDIT	5 MAN DAYS IN TERMS OF PARTY

2. INTRODUCTORY

The audit on the accounts of this Department of Biotechnology was last audited by the

Auditors of local Fund Audit for the period 2016-17. The present audit therefore confined to the period 2017-18.

3. STAFF STRENGTH

SL. NO	NAME OF THE POST	SANCTIONED STRENGTH	EXISTING STRENGTH
TEACHING			
1	PROFESSOR	1	1
2	READER(HOD)	1	1
3	LECTURE	4	2
NON-TEACHING			
1	ASSISTANT	1	1
2	TYPIST	1	1
3	PEON	1	1

4. STUDENT STRENGTH

SL. NO	NAME OF THE CLASS	SANCTIONED STRENGTH	ENROLLMENT STRENGTH
1	MASTER IN SCIENCE	18	14
2	M. PHILL	6	1
3	PHD COURSE WORK(6 MONTHS CERTIFICATE COURSE)	6	6

5. PHYSICAL VERIFICATION

The physical verification was conducted on dated 4.11.2019 before transaction and the following result was found.

SL. NO	NAME OF THE CASHBOOK	CASH POSITION	BANK POSITION
1	DBT GOVT. OF INDIA CASHBOOK	0.00	1043138.38
2	COURSE FEE CASH BOOK	0.00	691606.04
3	EXAMINATION CASH	0.00	261025.03

	BOOK		
4	BRNS PROJECT CASH BOOK	0.00	1918.52
5	DST GOVT. OF INDIA CASH BOOK	0.00	4564.79
6	DST ODISHA CASHBOOK		8602.55
7	DST ODISHA PROJECT CASHBOOK	0.00	10528.50
8	DST ODISHA PROJECT CASHBOOK	0.00	3922.50

6. LIST OF VERIFIED RECORDS

During course of audit the following records and registers were produced before audit for verification.

a. DBT, Govt. of India Cash book

b. Examination Cashbook

c. Course Fee Cash book

d. BRNS project Cash Book

e. DST, Govt. of India Cash Book

f. DST, Govt. of Odisha Cash Book

g. DST, Govt. of Odisha project Cash book

h. DST, Govt. of Odisha project Cash book

f. Stock Register

g. Voucher guard file

h. Related records & files

7. LIST OF IMPORTANT RECORDS NOT MAINTAINED

a. B.D./D.D./Cheque receipt & issue register

8. FINANCIAL POSITION

SL. NO	NAME OF THE CASHBOOK	O.B. AS ON 1.4.2017 (AS PER AUDIT)	RECEIPT DURING THE YEAR 2017-18	TOTAL	EXPENDITURE THE 2017-18	C.B. AS ON 31.3.2018 (AS PER AUDIT)	C.B. AS ON 31.3.2018 (AS PER CASHBOOK)	DIFFERENCE
1	DBT,GOVT. OF INDIA CASH BOOK	1226019.30	11558343.83	12784363.13	9823010.00	2961353.13	2961353.13	0.00
2	COURSE FEE CASH BOOK	136399.71	961729.33	1098129.04	934794.00	163335.04	163335.04	0.00
3	EXAMINATION CASH BOOK	113742.99	6706.10	120449.09	12244.00	108205.09	108205.09	0.00
4	BRNS PROJECT CASH BOOK	-1127709.46	66.90	-1127642.56	0.00	-1127642.56	-1127642.56	0.00
5	DST, GOVT. OF INDIA CASHBOOK	-622811.59	159.27	-622652.32	0.00	-622652.32	-622652.32	0.00
6	DST, GOVT. OF ODISHA CASH BOOK	7866.75	300.17	8166.92	0.00	8166.92	8166.92	0.00
7	DST ODISHA PROJECT CASHBOOK	0.00	427132.00	427132.00	277826.50	149305.50	149305.50	0.00

8	DST ODISHA PROJECT CASHBOOK	0.00	521662.00	521662.00	365841.50	155820.50	155820.50	0.00
TOTAL		**-266492.30**	**13476099.60**	**13209607.30**	**11413716.00**	**1795891.30**	**1795891.30**	**0.00**

ANALYSIS OF CLOSING BALANCE AS ON 31.3.18

1. DBT, GOVT. OF INDIA CASH BOOK

Particulars	In Cash(Rs.)	In bank(Rs.)	Total
As per audit	0.00	2961353.13	2961353.13
As per Cashbook	0.00	2961353.13	2961353.13
Difference	0.00	0.00	0.00

2. COURSE FEE CASHBOOK

Particulars	In Cash(Rs.)	In bank(Rs.)	Total
As per audit	0.00	163335.04	163335.04
As per Cashbook	0.00	163335.04	163335.04
Difference	0.00	0.00	0.00

3. EXAMINATION CASH BOOK

Particulars	In Cash(Rs.)	In bank(Rs.)	Total
As per audit	0.00	108205.09	108205.09
As per Cashbook	0.00	108205.09	108205.09
Difference	0.00	0.00	0.00

4. BRNS PROJECT CASH BOOK

Particulars	In Cash(Rs.)	In bank(Rs.)	Total
As per audit	0.00	-1127642.56	-1127642.56
As per Cashbook	0.00	-1127642.56	-1127642.56
Difference	0.00	0.00	0.00

5. DST, GOVT. OF INDIA CASHBOOK

Particulars	In Cash(Rs.)	In bank(Rs.)	Total
As per audit	0.00	-622652.32	-622652.32
As per Cashbook	0.00	-622652.32	-622652.32
Difference	0.00	0.00	0.00

6. DST, GOVT. OF ODISHA CASHBOOK

Particulars	In Cash(Rs.)	In bank(Rs.)	Total
As per audit	0.00	8166.92	8166.92
As per Cashbook	0.00	8166.92	8166.92
Difference	0.00	0.00	0.00

7. DST, GOVT. OF ODISHA PROJECT CASHBOOK

Particulars	In Cash(Rs.)	In bank(Rs.)	Total
As per audit	0.00	149305.50	149305.50
As per Cashbook	0.00	149305.50	149305.50
Difference	0.00	0.00	0.00

8. DST, GOVT. OF ODISHA PROJECT CASHBOOK

Particulars	In Cash(Rs.)	In bank(Rs.)	Total
As per audit	0.00	155820.50	155820.50
As per Cashbook	0.00	155820.50	155820.50
Difference	0.00	0.00	0.00

DETAILS OF RECEIPT & EXPENDITURE FIGURE OF GENERAL CASHBOOKS FOR THE YEAR 2017-18

1. DETAIL RECEIPT & EXPENDITURE STATEMENT OF DBT, GOVT. OF INDIA CASH BOOK

Receipt		EXPENDITURE	
Description of Units	Amount (In Rs.)	Description of Units	Amount (In Rs.)
Interest	136701.83	Interest(Consumables)	77353.00
Consumables	477727.00	Consumables	477727.00

Visiting Faculty	23000.00	Visiting Faculty	32100.00
Contingency	140000.00	Contingency	181412.00
Book & Journals	150000.00	Book & Journals	147987.00
Travel	29000.00	Travel	20185.00
Studentship	840000.00	Studentship	854835.00
Summer Training	25000.00	Summer Training	0.00
Maintenance	39000.00	Maintenance	161996.00
Thesis	300000.00	Thesis	300000.00
Inspire Fellowship	9367915.00	Inspire Fellowship	7539415.00
JNU Initial money	30000.00	JNU Initial money	30000.00
O.B. as on 1.4.2017	1226019.30	C.B. as on 31.3.2018	2961353.13
Total	**12784363.13**	**Total**	**12784363.13**

2. DETAIL RCEIPT & EXPENDITURE STATEMENT OF COURSE FEE CASHBOOK

Receipt		**EXPENDITURE**	
De`scription of Units	**Amount (In Rs.)**	**De`scription of Units**	**Amount (In Rs.)**
Interest	12743.33	Bank Charges	311.00
PHD Course Work	210000.00	PHD Course Work	0.00
PHD Entrance Fee	13800.00	PHD Entrance Exp	37800.00
EMD	110000.00	EMD Refunded	52000.00
Entrance Test	66500.00	Entrance Test	39323.00
Course Fee	408000.00	Course Fee	0.00
Lab Development fee	52050.00	Lab Development fee	95500.00
Tender Paper	8700.00	Purchase of Consumables	338939.00
Fellowship	10000.00	Fellowship	10000.00
Scholarship	69936.00	Scholarship	69936.00
		Contingency	9571.00
		Wages	179030.00
		Advertisement	28501.00
		CC TV	22543.00
		Computer & Accessory	51340.00
O.B. as on 1.4.2017	136399.71	C.B. as on 31.3.2018	163335.04
Total	**1098129.04**	**Total**	**1098129.04**

3. DETAIL RCEIPT & EXPENDITURE STATEMENT OF EXAMINATION CASH BOOK

Receipt		EXPENDITURE	
De`scription of Units	**Amount (In Rs.)**	**De`scription of Units**	**Amount (In Rs.)**
Interest	4306.10	Valuation	5620.00
Centre Expenses	2400.00	Centre Expenses	3124.00
		Zonal Valuation	3500.00
O.B. as on 1.4.2017	113742.99	C.B. as on 31.3.2018	108205.09
Total	**120449.09**	**Total**	**120449.09**

4. DETAIL RCEIPT & EXPENDITURE STATEMENT OF BRNS PROJECT CASH BOOK

Receipt		EXPENDITURE	
De`scription of Units	**Amount (In Rs.)**	**De`scription of Units**	**Amount (In Rs.)**
Interest	66.90		
O.B. as on 1.4.2017	-1127709.46	C.B. as on 31.3.2018	-1127642.56
Total	**-1127642.56**	**Total**	**-1127642.56**

5. DETAIL RCEIPT & EXPENDITURE STATEMENT OF DST, GOVT. OF INDIA CASHBOOK

Receipt		EXPENDITURE	
De`scription of Units	**Amount (In Rs.)**	**De`scription of Units**	**Amount (In Rs.)**
Interest	159.27		
O.B. as on 1.4.2017	-622811.59	C.B. as on 31.3.2018	-622652.32
Total	**-622652.32**	**Total**	**-622652.32**

6. DETAIL RCEIPT & EXPENDITURE STATEMENT OF DST, GOVT. OF ODISHA CASHBOOK

Receipt	EXPENDITURE

De`scription of Units	Amount (In Rs.)	De`scription of Units	Amount (In Rs.)
Interest	300.17		
O.B. as on 1.4.2017	7866.75	C.B. as on 31.3.2018	8166.92
Total	**8166.92**	**Total**	**8166.92**

7. DETAIL RCEIPT & EXPENDITURE STATEMENT OF DST, GOVT. OF ODISHA PROJECT CASHBOOK

Receipt		**EXPENDITURE**	
De`scription of Units	**Amount (In Rs.)**	**De`scription of Units**	**Amount (In Rs.)**
Interest	2932.00	Bank Charges	88.50
Man Power	144000.00	Man Power	7742.00
Equipment	100000.00	Equipment	99996.00
Consumables	150000.00	Consumables	150000.00
TA/DA	5000.00	TA/DA	0.00
Contingency	20000.00	Contingency	20000.00
EMD/Sale of Tender Paper	5200.00		
O.B. as on 1.4.2017	0.00	C.B. as on 31.3.2018	149305.50
Total	**427132.00**	**Total**	**427132.00**

8. DETAIL RCEIPT & EXPENDITURE STATEMENT OF DST, GOVT. OF ODISHA PROJECT CASHBOOK

Receipt		**EXPENDITURE**	
De`scription of Units	**Amount (In Rs.)**	**De`scription of Units**	**Amount (In Rs.)**
Interest	3562.00	Bank Charges	85.50
Man Power	144000.00	Man Power	7742.00
Equipment	100000.00	Equipment	100000.0
Consumables	200000.00	Consumables	193066.00
Hiring Service	50000.00	Hiring Service	50000.00
TA/DA	5000.00	TA/DA	4948.00
Contingency	10000.00	Contingency	10000.00
EMD/Sale of Tender Paper	9100.00		

O.B. as on 1.4.2017	0.00	C.B. as on 31.3.2018	155820.50
Total	**521662.00**	**Total**	**521662.00**

DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASSBOOK & CASHBOOK

SL NO	NAME OF THE CASHBOOK	NAME OF THE BANK	ACCOUNT NO	C.B. BANK PASSBOOK	C.B. IN BANK A/C AS PER CASHBOOK	DIFFERENCE	REMARKS
1	DBT, GOVT. OF INDIA CASH BOOK	SYNDICATE BANK, UTKAL UNIVERSITY BRANCH	80162200007970	10897967.33	2961353.13	7936614.20	RECONCILIATION GIVEN BELOW
2	COURSE FEE CASHBOOK	SYNDICATE BANK, UTKAL UNIVERSITY BRANCH	80162200009042	691606.04	163335.04	528271.00	RECONCILIATION GIVEN BELOW
3	EXAMINATION CASH BOOK	SYNDICATE BANK, UTKAL UNIVERSITY BRANCH	80162200020393	110993.09	108205.09	2788.00	RECONCILIATION GIVEN BELOW
4	BRNS PROJECT CASH BOOK	SYNDICATE BANK, UTKAL UNIVERSITY BRANCH	80162200021660	1821.44	-1127642.56	1129464.00	COULD NOT BE RECONCILED AS CB IN THE CASHBOOK IS IN MINUS FIGURE
5	DST, GOVT. OF	SYNDICATE BANK,	80162010000294	4333.68	-622652.32	626986	COULD NOT BE

	INDIA CASHBOOK	UTKAL UNIVERSITY BRANCH					RECONCILED AS CB IN THE CASHBOOK IS IN MINUS FIGURE
6	DST, GOVT. OF ODISHA CASHBOOK	SYNDICATE BANK, UTKAL UNIVERSITY BRANCH	80162210011625	8166.92	8166.92	0.00	
7	GOVT. OF ODISHA PROJECT CASHBOOK	SBI, UTKAL UNIVERSITY BRANCH	37468826237	427043.50	149305.50	277738.00	RECONCILIATION GIVEN BELOW
8	GOVT. OF ODISHA PROJECT CASHBOOK	SBI, UTKAL UNIVERSITY BRANCH	37468814981	521573.50	155820.50	365753.00	RECONCILIATION GIVEN BELOW
TOTAL				**12663505.50**	**1795891.30**	**10867614.20**	

BANK RECONCILIATION

DBT, Govt. of India Cash Book, Syndicate Bank, UU, A/C-80162200007970			
Closing Balance of Pass Book as on 31.3.2018 as per Cash Book			**2961353.13**
Add:- The following cheques issued, but not cleared during 2017-18			
Cheque No/Dtate	**Amount(In Rs.)**	**Cleard on**	
445874/28.3.18	5900000.00	4.4.18	
445871/8.3.18	2000.00	2.6.18	
445875/31.3.18	60000.00	9.4.18	
147826/31.3.18	60000.00	25.4.18	

147827/31.3.18	60000.00	12.4.18
147828/31.3.18	60000.00	11.4.18
147829/31.3.18	60000.00	12.4.18
147830/31.3.18	60000.00	12.4.18
147831/31.3.18	42903.00	17.4.18
147832/31.3.18	43548.00	7.4.18
147833/31.3.18	43548.00	11.4.18
147834/31.3.18	43548.00	7.4.18
147835/31.3.18	43548.00	7.4.18
147836/31.3.18	43548.00	7.4.18
147837/31.3.18	43548.00	8.4.18
147838/31.3.18	43548.00	9.4.18
147839/31.3.18	43548.00	16.4.18
147840/31.3.18	43548.00	10.4.18
147841/31.3.18	68000.00	4.4.18
147842/31.3.18	12000.00	4.4.18
147843/31.3.18	10000.00	4.4.18
147844/31.3.18	8400.00	4.4.18
147845/31.3.18	7021.00	18.5.18
147846/31.3.18	6120.00	7.6.18
147847/31.3.18	16402.00	11.6.18
147848/31.3.18	16583.00	8.6.18
147849/31.3.18	100733.00	19.6.18
147850/31.3.18	53100.00	28.6.18
445876/31.3.18	27810.00	13.6.18
445877/31.3.18	64338.00	15.6.18
445878/31.3.18	112939.00	15.6.18
445879/31.3.18	28548.00	15.6.18
445880/31.3.18	189835.00	15.6.18
445881/31.3.18	88155.00	15.6.18
445882/31.3.18	12194.00	15.6.18
445883/31.3.18	100109.00	15.6.18
445884/31.3.18	114014.00	15.6.18
445887/31.3.18	92074.00	19.6.18
445888/31.3.18	1700.00	22.6.18
445889/31.3.18	2000.00	7.9.18
445890/31.3.18	8000.00	27.6.18
445891/31.3.18	4000.00	28.6.18

445893/31.3.18	2000.00	29.6.18	
445895/31.3.18	6349.00	26.6.18	
445898/31.3.18	55913.00	6.9.18	
330837/31.3.10	3600.00	Not cleared till date	
280315/31.3.11	8634.00	Not cleared till date	
307081/31.3.12	3600.00	Not cleared till date	
263975/11.11.13	2500.00	Not cleared till date	
743606/20.2.14	12000.00	Not cleared till date	
362020/5.11.15	1000.00	Not cleared till date	
Excess Amount available in Pass Book as per last Audit Report	108.20		
	7936614.20		7936614.20
			10897967.33
Closing Balance as per Pass Book as on 31.3.18			10897967.33
Difference			Nil

Course Fee Cash Book, Syndicate Bank, UU, A/C-80162200009042			
Closing Balance of Pass Book as on 31.3.2018 as per Cash Book			**163335.04**
Add:- The following cheques issued, but not cleared during 2017-18			
Cheque No/Dtate	**Amount(In Rs.)**	**Cleard on**	
089372/1.2.18	5000.00	30.4.18	
089390/23.3.18	2000.00	10.4.18	
089392/23.3.18	10175.00	3.4.18	
089396/23.3.18	2583.00	19.4.18	
089397/23.3.18	1680.00	19.4.18	
089398/31.3.18	12000.00	11.4.18	
089399/31.3.18	4000.00	4.4.18	
089400/31.3.18	21000.00	21.5.18	
089401/31.3.18	13246.00	21.5.18	
089402/31.3.18	17299.00	22.5.18	
089403/31.3.18	40800.00	19.5.18	
089404/31.3.18	51340.00	21.5.18	
089405/31.3.18	13885.00	19.5.18	
089406/31.3.18	74281.00	20.6.18	
089407/31.3.18	207075.00	5.7.18	
089408/31.3.18	10738.00	21.6.18	

089409/31.3.18	22543.00	14.6.18	
089412/31.3.18	2000.00	22.6.18	
089411/31.3.18	3325.00	19.6.18	
089413/31.3.18	1000.00	20.6.18	
089414/31.3.18	2760.00	25.6.18	
089415/31.3.18	1000.00	21.6.18	
089416/31.3.18	1835.00	19.6.18	
089417/31.3.18	200.00	19.6.18	
089418/31.3.18	3000.00	22.6.18	
089419/31.3.18	6000.00	19.6.18	
089420/31.3.18	2000.00	20.6.18	
147801/31.3.18	4675.00	25.6.18	
147802/31.3.18	2850.00	21.6.18	
147803/31.3.18	3675.00	19.6.18	
147804/31.3.18	400.00	8.8.18	
147805/31.3.18	200.00	19.6.18	
147806/31.3.18	200.00	30.6.18	
147807/31.3.18	500.00	Not cleard till date	
147808/31.3.18	500.00	Not cleard till date	
147809/31.3.18	50000.00	13.8.18	
147810/31.3.18	1000.00	20.6.18	
147811/31.3.18	1000.00	21.6.18	
147812/31.3.18	1531.00	22.6.18	
563774/31.3.17	1000.00	Not cleard till date	
406512/31.3.17	4475.00	Not cleard till date	
559419/23.8.16	2000.00	Not cleard till date	
200791/26.8.13	1500.00	Not cleard till date	
	608271.00		608271.00
			771606.04
Deduct:- Cheque deposited but not encashed during 2017-18			
Cheque No/Dtate	**Amount(In Rs.)**	**Cleard on**	
147841/31.3.18	68000.00	4.4.18	
147842/31.3.18	12000.00	4.4.18	
	80000.00		80000.00
			691606.04
Closing Balance as per Pass Book as on 31.3.18			691606.04
Difference			Nil

Examination Cash Book, Syndicate Bank, UU, A/C-80162200020393			
Closing Balance of Pass Book as on 31.3.2018 as per Cash Book			**108205.09**
Add:- The following cheques issued, but not cleared till date			
	Cheque No/Dtate	**Amount(In Rs.)**	
	200866/5.4.14	1456.00	
	491687/8.4.15	992.00	
	566883/30.7.16	340.00	
		2788.00	2788.00
			110993.09
Closing Balance of Pass Book as on 31.3.2018			110993.09
Difference			Nil

DST, Odisha Cash Book, SBI, UU, A/C-37468826237			
Closing Balance of Pass Book as on 31.3.2018 as per Cash Book			**149305.50**
Add:- The following cheques issued, but not cleared during 2017-18			
Cheque No/Dtate	**Amount(In Rs.)**	**Cleard on**	
399101/31.3.18	7742	12.4.18	
399102/31.3.18	3248	26.6.18	
399103/31.3.18	99996	27.6.18	
399104/31.3.18	26179	27.6.18	
399105/31.3.18	94379	22.6.18	
399106/31.3.18	5572	20.6.18	
399107/31.3.18	14512	20.6.18	
399108/31.3.18	14616	20.6.18	
399109/31.3.18	6137	26.6.18	
399110/31.3.18	2203	27.6.18	
399111/31.3.18	3154	25.6.18	

Total	**277738**		277738.00
			427043.50
Closing Balance of Pass Book as on 31.3.2018			**427043.50**
Difference			Nil

DST, Odisha Cash Book, SBI, UU, A/C-37468814981			
Closing Balance of Pass Book as on 31.3.2018 as per Cash Book			**155820.50**
Add:- The following cheques issued, but not cleared during 2017-18			
Cheque No/Dtate	**Amount (In Rs.)**	**Cleard on**	
399051/31.3.18	20000.00	13.6.18	
399052/31.3.18	30000.00	25.6.18	
399053/31.3.18	40992.00	27.6.18	

399054/31.3.18	13803.00	29.6.18	
399055/31.3.18	45205.00	22.6.18	
399056/31.3.18	15220.00	22.6.18	
399057/31.3.18	42510.00	22.6.18	
399058/31.3.18	15077.00	22.6.18	
399059/31.3.18	24823.00	22.6.18	
399060/31.3.18	22031.00	22.6.18	
399061/31.3.18	18923.00	22.6.18	
399062/31.3.18	8159.00	22.6.18	
399063/31.3.18	19255.00	27.6.18	
399064/31.3.18	27068.00	27.6.18	
399065/31.3.18	7308.00	27.6.18	
399066/31.3.18	4948.00	25.6.18	
399067/31.3.18	7742.00	25.6.18	
399068/31.3.18	2689.00	25.6.18	
	365753.00		365753.00
			521573.50
Closing Balance of Pass Book as on 31.3.2018			521573.50
Difference			Nil

9. **STOCK POSITION**

In course of audit it came to notice that no physical verification of stock & store articles have been made during the year under audit. It has also not been done for the year together. No inventory of 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 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 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 should be 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 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.

10. INVESTMENT

NIL

11. ADVANCE

The details of advance paid and adjusted during the year 2017-18 are furnished below.

Outstanding advance as on 01.04.2017	Advance paid during 2017-18	Total	Advance adjusted during 2017-18	Outstanding advance as on 31.03.18
45500.00	3000.00	48500.00	0.00	48500.00

Year wise Break-up of outstanding advance

Year	Outstanding advance as on 31.3.2018
2017-18	3000.00
2016-17	28500.00
2015-16	17000.00
Total	**48500.00**

Outstanding advance for 2017-18

Vr.No/Date	Name of the Employee	Amount	Purpose	Sanctioning authority
08/02.08.2017	Dr. Sanatana Majhi, Asst. Professor	3000.00	For day to day expenditure of Department	Dr. Sabuja Sahoo, HOD

Outstanding advance for more than one year

As per Finance Deptt. G.O. No-2221/F Dt. 8.03.2002 advance outstanding for more than one year is treated as loss to the auditee organization and for such non-recoupment of advance the sanctioning authorities are considered responsible. On further modification to the

Above G.O., it is clarified in G.O. No-15179/F Dt. 28.09.2013 that the outstanding advances exceeding one year are considered unsecured and loss. For such non-adjustment of advance the sanctioning the sanctioning authority as well as the person who has not submitted the detail vouchers for adjustment of advance is also considered jointly responsible. In present audit the advances paid during 2016-17 but not adjusted as on 31.3.18 i.e. Rs. 28500.00 as per the details furnished below is treated as unsecured.

SL. NO	Voucher No/Dt.	Name of the Payee	Amount	Purpose	AUTHORITY
1	84/08.08.2016	Prof. Jagneshwar Dandapat	2000.00	Payment for repairing work	Prof. Jagneshwar Dandapat, HOD
2	123/22.10.2016	Abinash Dutta, Research Fellow	3000.00	Payment for repairing work	Prof. Jagneshwar Dandapat, HOD
3	128/11.11.2016	Dr. Sanatan Majhi, Asst. Professor	10000.00	Purchase of electrical goods	Prof. Jagneshwar Dandapat, HOD
4	172/21.2.2017	Dr. Sanatan Majhi, Asst. Professor	3500.00	Payment for day-to-day expenses of the Deptt.	Prof. Jagneshwar Dandapat, HOD
5	174/23.2.17	Dr. Sanatan Majhi, Asst. Professor	5000.00	Payment for day-to-day expenses of the Deptt.	Prof. Jagneshwar Dandapat, HOD
6	182/24.03.2017	Dr. Sanatan Majhi, Asst. Professor	5000.00	Payment for day-to-day expenses of the Deptt.	Prof. Jagneshwar Dandapat, HOD
		Total	**28500.00**		

Thus, the following persons are held responsible for the above said amount of Rs. 28500.00.

1. Dr. Sanatana Majhi, Asst. Professor- Rs. 11750.00

2. Prof. Jagneshwar Dandapat, HOD- Rs. 16750.00

Para No- 12 to 19- Nil

20. RESULT OF AUDIT

AMOUNT HELD UNDER OBJECTION	AMOUNT SUGGESTED FOR RECOVERY	AMOUNT SURCHARGEABLE	SPOT RECOVERY	MISAPPROPRIATION OF CASH
0.00	28500.00	28500.00	0.00	0.00

21. AUDIT CERTIFICATE

Certified that the accounts of Deptt. of Biotechnology, Utkal University for the year 2017-18 has been covered under audit and found correct subject to the remarks offered in forgoing paragraph.

22. GENERAL REMARKS

The maintenance of accounts is far from satisfactory. The maintenance of accounts is far from satisfactory. The accounts have not been maintained as per accounting rules prescribed in the OUAM 1987. So it is advised/suggested to maintain the records & registers as per rules henceforth as detected below.

I. The cashbooks, Entrance Cashbook, Examination Cashbook, Seminar Cashbook, Advance Ledger, Stock Register,(Consumable & Durable/Permanent/Dead), Departmental Library stock Register, Investment register, Students attendance register, Teachers attendance register etc. have not been maintained properly and `updated till the commencement of audit.

II. Payments have not been vouchered and Voucher numbers are not mentioned in Cashbook & on bill. Vouchers have not been properly sorted in voucher guard file.

III. The passed for payment authenticity with seal & signature of the passing authority has not been reflected in the body of the vouchers/bill. And stock entry certificate has not also been reflected in the body of the vouchers.

IV. As per Procedure 57(i) of OUAM, 1987 & rule 106(IV) of OGFR 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. But not a single stock register revealed the physical verification.

V. Stocks are procured without actual necessity/requirement/requisition.

VI. The name of the Registers is not physically mentioned and the Page nos are not reflected in Cashbooks & registers and also the page certificate not authorized by the local

authority/HOD with seal & signature.

VII. The admission fees & Readmission fees collected every year from the students should be reflected in the General/Main Cashbook (to verify the actual share amount received from PG Council towards student's fees)

VIII. At the end of the financial year, there should be analysis of the closing balance, in the Cashbook showing details of cash position, bank balance(bank account wise, in case of flexi account, the MOD balance & clear balance), Advance & investment position (FDRS with bank details) & the detailed head wise receipt and expenditure position (Cashbook wise).

IX. There is a huge amount of closing balance lying idle in every department. Steps may be taken to refund to the COF at the end of the every financial year for the better appropriation of University money.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Dr. Sanatana Majhi, Assistant Professor	Assistant Professor	Department of Biotechnology, Utkal University, Vani Vihar	11750
2	Prof. Jagneswar Dandpat	HOD	Department of Biotechnology, Utkal University, Vani Vihar	16750

16.35 -

1. TITLE SHEET

1	NAME OF THE INSTITUTION	P.G. DEPARTMENT OF LAW
2	YEAR OF ESTABLISHMENT	08.05.1981
3	YEAR OF ACCOUNT UNDER AUDIT	2017-18
4	NAME OF THE HOD FOR THE YEAR 2017-18	1. PROF. MADHUSUDAN DASH (1.4.17 TO 31.5.17) 2. SRI MANOJ KU. SADUAL (1.6.17 TO 31.3.18)
5	NAME OF HOD AT THE TIME OF AUDIT	PROF. MADHUSUDAN DASH

6	NAME OF THE AUDITOR	SRI DASARATHA ROY MOHAPATRA
7	DURATION OF AUDIT	3 MAN DAYS IN TERMS OF PARTY

2. INTRODUCTORY

The audit on the accounts of this Department of Law was last audited by the Auditors of local Fund Audit for the period 2016-17. The present audit therefore confined to the period 2017-18.

3. STAFF STRENGTH

SL. NO	NAME OF THE POST	SANCTIONED STRENGTH	EXISTING STRENGTH
TEACHING			
1	PROFESSOR	1	1
2	READER(HOD)	4	1
3	ASST. PROFESSOR	2	1
NON-TEACHING			
1	ASSISTANT	1	1
2	TYPIST	1	0
3	PEON	1	1

4. STUDENT STRENGTH

SL. NO	NAME OF THE CLASS	SANCTIONED STRENGTH	ENROLLMENT STRENGTH
1	MASTER IN ARTS	60	58
2	M. PHILL	0	0
3	PHD		11

5. PHYSICAL VERIFICATION

The physical verification was conducted on dated 4.11.2019 before transaction and the following result was found.

SL. NO	NAME OF THE CASHBOOK	CASH POSITION	BANK POSITION
1	Main Cashbook	0.00	751867.39
2	Examination	0.00	372116.73

	Cashbook		
3	PHD Course Cashbook	0.00	959049.00
4	Development account Cashbook	0.00	189486.10

6. LIST OF VERIFIED RECORDS

During course of audit the following records and registers were produced before audit for verification.

a. Main Cashbook

b. Examination Cashbook

c. PHD Course Cashbook

d. Development Account Cashbook

e. Bank Passbook

f. Stock Register

g. Voucher guard file

h. Related records & files

7. LIST OF IMPORTANT RECORDS NOT MAINTAINED

a. B.D./D.D./Cheque receipt & issue register

8. FINANCIAL POSITION

SL. NO	NAME OF THE CASHBOOK	O.B. AS ON 1.4.2017 (AS PER AUDIT)	RECEIPT DURING THE YEAR 2017-18	TOTAL	EXPENDITURE THE 2017-18	C.B. AS ON 31.3.2018 (AS PER AUDIT)	C.B. AS ON 31.3.2018 (AS PER CASHBOOK)	DIFFERENCE	REMARKS
1	PHD CASHBOOK	579352.00	190148.00	769500.00	34990.00	734510.00	709911.00	24599.00	Bank interest of Rs. 24599.00 for the year

									16-17 has not taken into A/C in the Cashbook
2	EXAMINATION CASHBOOK	212761.73	185835.00	398596.73	148298.00	250298.73	244004.73	6294.00	Bank interest of Rs. 6294.00 for the year 16-17 has not taken into A/C in the Cashbook
3	MAIN CASHBOOK	602913.39	119290.00	722203.39	68033.00	654170.39	616240.39	37930.00	Bank interest of Rs. 37930.00for the year 16-17 has not taken into A/C in the Cashbook
4	DEVELOPMENT ACCOUNT CASHBOOK	153295.10	14753.00	168048.10	0.00	168048.10	168048.10	0.00	
TOTAL		**1548322.22**	**510026.00**	**2058348.22**	**251321.00**	**1807027.22**	**1738204.22**	**68823.00**	

Regarding difference of Closing balance between Audit figure and Cash book figure

The difference of closing balance Rs. 68823.00 between Audit figure and Cash book figure

arises as per last audit report (2016-17). The differential amount credited as bank interest which was not taken into account in the Cash book during the year 2016-17. The same has already been taken into account in the Cash book during the financial year 2018-19. Thus, in order to reconcile the difference, the bank interest of Rs. 68823.00 should be left out from the audit account during the next audit (2018-19).

ANALYSIS OF CLOSING BALANCE AS ON 31.3.18

1. PHD CASHBOOK

Particulars	In Cash(Rs.)	In bank(Rs.)	Total	Remarks
As per audit	0.00	734510.00	734510.00	
As per Cashbook	0.00	709911.00	709911.00	
Difference	0.00	24599.00	24599.00	Difference as in the A.R. 2016-17

2. EXAMINATION CASHBOOK

Particulars	In Cash(Rs.)	In bank(Rs.)	Total	Remarks
As per audit	0.00	250298.73	250298.73	
As per Cashbook	0.00	244004.73	244004.73	
Difference	0.00	0.00	6294.00	Difference as in the A.R. 2016-17

3. MAIN CASHBOOK

Particulars	In Cash(Rs.)	In bank(Rs.)	Total	Remarks
As per audit	0.00	654170.39	654170.39	
As per Cashbook	0.00	616240.39	616240.39	
Difference	0.00	37930.00	37930.00	Difference as in the A.R. 2016-17

4. DEVELOPMENT ACCOUNT CASHBOOK

Particulars	In Cash(Rs.)	In bank(Rs.)	Total	Remarks
As per audit	0.00	168048.00	168048.00	
As per Cashbook	0.00	168048.00	168048.00	
Difference	0.00	0.00	0.00	

DETAILS OF RECEIPT & EXPENDITURE FIGURE OF GENERAL CASHBOOKS FOR THE YEAR 2017-18

1. DETAIL RECEIPT & EXPENDITURE STATEMENT OF PHD CASHBOOK

Receipt		EXPENDITURE	
Description of Units	Amount (In Rs.)	Description of Units	Amount (In Rs.)

Interest	24148.00		-
Admission Fees	88000.00		-
Entrance Test	78000.00	Entrance Test	34990.00
O.B. as on 1.4.2017	579352.00	C.B. as on 31.3.2018	734510.00
Total	**769500.00**		**769500.00**

2. DETAIL RCEIPT & EXPENDITURE STATEMENT OF EXAMINATION CASHBOOK

Receipt		**EXPENDITURE**	
Description of Units	**Amount (In Rs.)**	**Description of Units**	**Amount (In Rs.)**
Form Fill up Fee	82195.00		-
Interest	9140.00	Return to COF	71495.00
E. admission entrance fee	94500.00	E. admission entrance fee	76803.00
O.B. as on 1.4.2017	212761.73	C.B. as on 31.3.2018	250298.73
Total	**398596.73**	**Total**	**398596.73**

3. DETAIL RCEIPT & EXPENDITURE STATEMENT OF MAIN CASHBOOK

Receipt		**EXPENDITURE**	
Description of Units	**Amount (In Rs.)**	**Description of Units**	**Amount (In Rs.)**
Development fee	59750.00	Development fee	24193.00
Contingency/study tour/Field Trip	41000.00	Contingency/study tour/Field Trip	27000.00
Interest	18540.00	Refund to COF	16840.00
O.B. as on 1.4.2017	602913.39	C.B. as on 31.3.2018	654170.39
Total	**722203.39**	**Total**	**722203.39**

4. DETAIL RCEIPT & EXPENDITURE STATEMENT OF DEVELOPMENT ACCOUNT CASHBOOK

Receipt		**EXPENDITURE**	
Description of Units	**Amount (In Rs.)**	**Description of Units**	**Amount (In Rs.)**
Interest	14753.00		
O.B. as on 1.4.2017	153295.10	C.B. as on 31.3.2018	168048.10
Total	**168048.10**	**Total**	**168048.10**

DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASSBOOK & CASHBOOK

SL NO	**NAME OF THE CASHBOOK**	**NAME OF THE BANK**	**ACCOUNT NO**	**C.B. BANK PASSBOOK**	**C.B. IN BANK A/C AS PER CASHBOOK**	**DIFFERENCE**

1	PHD CASHBOOK	SBI, UTKAL UNIVERSITY BRANCH	31991115140	743693.00	709911.00	33782.00
2	EXAMINATION CASHBOOK	SBI, UTKAL UNIVERSITY BRANCH	10164207459	302183.73	244004.73	58179.00
3	MAIN CASHBOOK	SBI, UTKAL UNIVERSITY BRANCH	10164208623	739273.39	616240.39	123033.00
4	DEVELOPMENT ACCOUNT CASHBOOK	SBI, UTKAL UNIVERSITY BRANCH	10164207460	168048.10	168048.10	0.00
TOTAL				1953198.22	1738204.22	214994.00

BANK RECONCILIATION

PHD CASHBOOK-SBI, UU, Vani, Vihara A/C-31991115140			
Bank balance shown in the Cash book as on 31.3.18			709911.00
Add:- Interest credited in Passbook but not taken to Cash book			
	Date	**Amount (In Rs.)**	
	30.6.14	4065.00	
	25.12.14	5118.00	
	25.6.16	8307.00	
	25.9.16	4778.00	
	25.12.16	5766.00	
	25.3.17	5748.00	
	Total	33782.00	33782.00
		Total	**743693.00**
Balance as per Pass book as on 31.3.2018			743693.00
Difference			Nil
EXAMINATION CASHBOOK- SBI, UU, Vani, Vihara A/C-10164207459			
Bank balance shown in the Cash book as on 31.3.18			244004.23
Add:- Interest credited in Passbook but not taken to Cash book			
	Date	**Amount (In Rs.)**	
	30.6.14	2958.00	
	25.12.14	2876.00	

		29.6.15	2996.00	
		25.12.15	3530.00	
		25.9.16	1948.00	
		29.12.16	2175.00	
		28.3.17	2171.00	
		Total	18654.00	18654.00
Add:- The following cheque amounts have been issued but not cleared during 2017-18				
Date of clear	**Cheque No/Date**	**Amount (In Rs.)**		
24.4.18	889218/17.3.18	16790.00		
24.4.18	889219/17.3.18	11035.00		
15.5.18	889220/17.3.18	3000.00		
11.5.18	889221/23.3.18	1260.00		
15.5.18	889222/23.3.18	5840.00		
15.5.18	889223/23.3.18	1600.00		
	Total	39525.00		39525.00
		Total		**302183.23**
Balance as per Pass book as on 31.3.2018				302183.23
Difference				Nil

MAIN CASHBOOK- SBI, UU, Vani Vihara A/C- 10164208623			
Bank balance shown in the Cash book as on 31.3.18			616240.39
Add:- Interest credited in Passbook but not taken to Cash book			
	Date	**Amount (In Rs.)**	
	30.6.14	12870.00	
	25.12.14	12429.00	
	25.6.14	13577.00	
	25.12.14	14022.00	
	25.6.16	14554.00	
	25.9.16	7429.00	
	25.12.16	8609.00	
	25.3.17	7338.00	
	25.6.17	7205.00	
	Total	98033.00	98033.00
Add:- The following cheque amounts have been issued but not cleared during 2017-18			

Date of clear	Cheque No/Date	Amount (In Rs.)	
10.5.18	64026/31.3.18	25000.00	25000.00
		Total	**739273.39**
Balance as per Pass book as on 31.3.2018			739273.39
Difference			Nil

9. **STOCK POSITION**

In course of audit it came to notice that no physical verification of stock & store articles have been made during the year under audit. It has also not been done for the year together. No inventory of 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 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 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 should be 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 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.

10. INVESTMENT

NIL

11. ADVANCE

NILL

12. GRANT

NILL

13. UC

NIL

14. MISAPPROPRIATION & DEFALCATION

NILL

15. LOSS OF STOCK & STORE

NIL

16. AUDIT OF RECEIPT

NIL

17. AUDIT OF EXPENDITURE

NIL

18. MISCELLANEOUS

NIL

19. AUDIT OF LOAN/DEPOSITS

NIL

20. RESULT OF AUDIT

AMOUNT HELD UNDER OBJECTION	AMOUNT SUGGESTED FOR RECOVERY	AMOUNT SURCHARGEABLE	SPOT RECOVERY	MISAPPROPRIATION OF CASH
0.00	0.00	0.00	0.00	0.00

21. AUDIT CERTIFICATE

Certified that the accounts of Deptt. of law, Utkal University for the year 2017-18 has been covered under audit and found correct subject tom the remarks offered in forgoing paragraph.

22. GENERAL REMARKS

The maintenance of accounts is far from satisfactory. The maintenance of accounts is far from

satisfactory. The accounts have not been maintained as per accounting rules prescribed in the OUAM 1987. So it is advised/suggested to maintain the records & registers as per rules henceforth as detected below.

I. The cashbooks, Entrance Cashbook, Examination Cashbook, Seminar Cashbook, Advance Ledger, Stock Register,(Consumable & Durable/Permanent/Dead), Departmental Library stock Register, Investment register, Students attendance register, Teachers attendance register etc. have not been maintained properly and updated till the commencement of audit.

II. Payments have not been vouchered and Voucher numbers are not mentioned in Cashbook & on bill. Vouchers have not been properly sorted in voucher guard file.

III. The passed for payment authenticity with seal & signature of the passing authority has not been reflected in the body of the vouchers/bill. And stock entry certificate has not also been reflected in the body of the vouchers.

IV. As per Procedure 57(i) of OUAM, 1987 & rule 106(IV) of OGFR 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. But not a single stock register revealed the physical verification.

V. Stocks are procured without actual necessity/requirement/requisition.

VI. The name of the Registers is not physically mentioned and the Page nos are not reflected in Cashbooks & registers and also the page certificate not authorized by the local authority/HOD with seal & signature.

VII. The admission fees & Readmission fees collected every year from the students should be reflected in the General/Main Cashbook (to verify the actual share amount received from PG Council towards student’s fees)

VIII. At the end of the financial year, there should be analysis of the closing balance, in the Cashbook showing details of cash position, bank balance(bank account wise, in case of flexi account, the MOD balance & clear balance), Advance & investment position (FDRS with bank details) & the detailed head wise receipt and expenditure position (Cashbook wise).

IX. There is a huge amount of closing balance lying idle in every department. Steps may be taken to refund to the COF at the end of the every financial year for the better appropriation of University money.

16.36 -

TITLE SHEET

1	NAME OF THE INSTITUTION	Ladies hostel No-7(Sailabala Chhatri Niwas)
2	YEAR OF ESTABLISHMENT	2016
3	YEAR OF ACCOUNTS UNDER AUDIT	2017-18(01.04.2017 to 31.03.2018)
4	NAME OF THE SUPERINTENDENT FOR YEAR 2017-18	Seema Mallick
5	NAME OF THE SUPERINTENDENT AT THE TIME OF AUDIT	Seema Mallick
6	NAME OF THE AUDITOR	Babita Baral

PHYSICAL VERIFICATION:

Physically verified the main cash book of the ladies hostel no.7 on dated 02.01.2020 before transaction and found cash in hand Rs. 0.00(nil) which tallies with the book balance on the date of verification but the cash book is remained without entries w.e.f dt.24.01.19 till the date of verification.

STAFF POSITION

Name of the Post	Present Position
Superintendent	1
Care Taker	1
Word Boy	1
Sweeper(fulltime 2nos+part time1no)	3

STUDENT POSITION

P G students Admitted	176
P G students Admitted(Re-admission)	130
M Phil students	31

Total students position during 2017-18	337

LIST OF VERIFIED RECORDS:

During the course of audit the following records and registers were produced before audit for verification:

General Cash Book

Paid vouchers relating to the year 2017-18

Bank pass Book

Stock Registers

Money Receipts

Caution money Refund Registers

FINANCIAL POSITION:

Opening Balance as on 01.04.17: Rs 62,753.58

Receipts during the year 17-18 Rs 12,52,719.04

Total Rs 13,15,472.62

Expenditure during 17-18 Rs 5,04,363

Closing Balance as on 31.03.18 Rs 8,11,109.62

Receipt and Payment Account of General Bash book

As on 31.03.2018

Particulars	Amount	Particulars	Amount
Opening Balance	62,753.58	Maintenance and Repair	2905
Hostel Admission & Readmission Fees	12,32,940	Caution Money Refund	2850
Bank Interest	19,329.04	Hostel contingencies	83911
Returning Cheque	450	Staff Salary	3,52,000
		Gym Materials	32,497
		Daily Wages	30,200
		Closing Balance	8,11,109.62

Total	13,15,472.62	Total	13,15,472.62

Note :Total Receipts Rs 12,52,719.04 & Total Payments 5,04,363.00 during 2017-18 Financial Year

DETAILS OF CLOSING BALANCE AS PER BANK BOOK AND CASH BOOK FIGURE AS ON 31.03.2018

A/C NO.	NAME OF BANK	CLOSING BALANCE IN PASSBOOK	CLOSING BALANCE IN BANK AS MENTIONED IN CASH BOOK	DIFFERENCE
80162210016884	Syndicate Bank,Vanivihar	8,11,109.62	8,11,109.62	Nil

STOCK POSITION:

The following guidelines in respect of stock & store articles need to 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 OGFR, an inventory of dead stock should be maintained in the department in form OGFR-6 showing the number received, the number disposed of (by transfer, sale, loss)and balance in hand for each kind of article. etc)

As per rule 106 of OGFR, an inventory should be checked by the competent authority once a year and a certificate of the result of check recorded.

As per rule 106 of OGFR articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. This may be done hence fourth and compliance reported to audit.

INVESTMENT: Nil

ADVANCE: Nil

GRANT: Nil

UTILIZATION CERTIFICATE: Nil

MISAPPROPRIATION & DEFALCATION: Nil

LOSS OF STOCK & STORE: Nil

AUDIT OF RECEIPTS:

As per objection memo no.147 dated 10.02.2020,The local authority deposited Rs 2801.75 on dated 24.02.2020 which is credited in the concern Bank Account bearing A/c no.80162210016884 and verified by Audit.

AUDIT OF EXPENDITURE: Nil

AUDIT ON WORKS: Nil

AUDIT ON UNITS: Nil

AUDIT ON SCHEMES/PROGRAMMES: Nil

MISCELLANEOUS: Nil

AUDIT OF LOAN/DEPOSIT/CPF INCLUDING POSITIONS: Nil

RESULT OF AUDIT:

AMOUNT HELD UNDER OBJECTION	AMOUNT SUGGESTED FOR RECOVERY	AMOUNT SURCHARGEABLE	SPOT RECOVERY	MIS–APPROPRIATION OF CASH
0.00	0.00	0.00	2801.75	0.00

AUDIT CERTIFICATE:

Certified that the Accounts of Hostel no 7(Sailabala Chhatri Niwas),Utkal University for the year 2017-18 has been covered under Audit and found correct subject to the remarks offered in forgoing paragraph.

20.2.GENERAL REMARKS:

The maintenance of accounts is average. The accounts have not been maintain as per as accounting rules prescribed in the OUAM 1987.so it is put forward for consideration to maintain the records and register as per rule.

16.37 - P.G. Diploma in Remote Sensing & GIS S.F. Deptt

Department of P.G. Diploma in Remote Sensing & GIS (S.F.) for the year 2017-18

1-TITLE SHEET-

Name of the institution	P.G. Diploma in Remote Sensing & GIS (S.F.)Deptt.
Year of establishment	2011
Period of account audited	2017-18
Name of the HOD for the period under audit	Prof. Kabir Mohan Sethy
Name of the HOD at the time of audit	Dr. Krushna Chandra Ratha
Name of the Auditor	Sri Debashis Mallick
Duration of Audit	4 man days in terms of party

(A)Introductory-

The audit on the accounts of this department was last audited by the local fund audit for the period of 2016-17.The present audit is confined to the period 2017-18

(B)-Staff strength

i. Teaching staff

Sl no	Name of the Post	Sanctioned strength	Existing staff
1	Professor	1	1
2	Reader	2	2
3	Lecturer	3	1

ii. Non-Teaching staff

Sl no	Name of the Post	Sanctioned strength	Existing staff
1	Assistant	2	1
2	Typist	1	1
3	Peon	2	2

(B)-Student strength

Sl no	Name of the course	No. of seats for the course	No. of students admitted
1	P.G. Diploma in Remote Sensing & GIS (S.F.)	20	13

2) Physical Verification-

Physical verification of cash could not be done due to non-maintenance of cash book

3) List of Verified records-

During the course of audit the following records and registers are produced to audit.

1-General Cash book with correspondence Bank Pass book and Cheque Book

2- Paid vouchers relating to year 2017-18

3-Stock Register

4- Other connected records, registers and files

4) Financial position-

Name of the cash book	**OB as on 1.04.2017 as per cash book**	**Receipt during the year of audit**	**Total**	**Expenditure during the year of audit**	**C.B as on 31.03.2018 as per cash book**	**C.B as on 31.03.2018 as per audit**	**Difference**	**Remarks**
General Cash book	114340.54	262215.00	376555.54	168963.50	207494.04	207592.04	98.00	False bank debit shown on 07.06.17 in the Cash

Total	114340.54	262215.00	376555.54	168963.50	207494.04	207592.04	98.00	Book

Details of General Cash Book Closing Balance as on date 31.03.2018

Particulars	**In shape of cash**	**In shape of Bank**	**In shape of FD/TDR**	**Total**	
As per Audit	-	207592.04	-	207592.04	
As per cash book	-	207494.04	-	207494.04	
Difference	-	98.00	-	98.00	

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF GENERAL CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
2/3rd grant release	247000.00	Class remuneration	92400.00
Bank Interest	8965.00	Staff remuneration	60000.00
Exam entrance	6250.00	External & internal examiner remuneration	4272.00
TOTAL	262215.00	Bank charges towards M.C.C. issue	265.50
		Exp. on I-card	520.00
		Advertisement exp.	3654.00
		Office contingency	7950.00
		TOTAL	169061.50

5)Details of closing balance as per bank passbook & cash book bank balance figure as on 31.03.2018

Name of the cash book	Name of the bank	A/C No	Closing balance in passbook in (Rs) **(A)**	Closing balance in bank as mentioned cash book in (Rs)	Difference(A-B)	Remarks

				(B)		
General Cash book	SBI,U.U.Vanivihar	10164210892	225542.04	207494.04	18048.00	
Total			207592.04	207494.04	18048.00	

RECONCILIATION OF GENERAL CASH BOOK W.R.T PASS BOOK:

Closing Balance as on 31.3.18 as per Cash Book	207494.04
Add the amount debited in cash book but not in pass book till 31.3.18	18048.00

Cheque no./Date	Amount
613404/31.03.18	Rs.2000.00
613398/31.03.18	Rs.6000.00
613403/31.03.18	Rs.2000.00
613406/31.03.18	Rs.7950.00
False bank debit shown on 07.06.17 in the Cash Book	Rs.98.00

Closing balance in Bank account as on 31.3.18	225542.04

The following objections has been submitted

The file containing Advertisement for appointment of guest faculties, documents furnished by the applicants, appointment letter containing period of appointment, rate of remuneration, allotted work load, Identity proof of the guest faculties appointed are to be furnished to audit.

As per revised guidelines for functioning of self financing courses of Utkal University , clause 21 states that “The Teachers’ Council shall take decisions regarding the number and category of supporting staff to be engaged on a contractual basis/ part time basis for the management of the Self financing Courses. The Course Coordinator shall engage such persons with the approval of the Teachers’ Council under intimation to Chairperson, PG Council/Director, SFC”.

In response to which the Course Coordinator, RS & GIS has stated "The classes of the course has been taken by Guest faculty *on call basis from different organisation which is related to RSGIS Guest faculty panel on payment @ Rs.200/- per class.*

Though the proceeding of the meeting of the Teacher council has been produced but there is no **intimation to Chairperson, PG Council/Director, SFC.**

As such amount of Rs.92400/- is kept under objection.

6-STOCK POSITION

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 OGFR, an inventory of dead stock should be maintained in the department in form OGFR-6 showing the number received, the number disposed of (by transfer, sale, loss)and balance in hand for each kind of article. etc)

As per rule 106 of OGFR, an inventory should be checked by the competent authority once a year and a certificate of the result of check recorded.

As per rule 106 of OGFR articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. This may be done hence fourth and compliance reported to audit.

The stock position of non-consumable items was produced to audit as listed below

Items	Quantity
Steel Almirah	1 No
Computer	5 Nos
Laser Printer	2 Nos

7) Investment- No investment has been found during the financial year 2017-18

8) Advances-nil

9) GRANTS-

10) UTILISATION CERTIFICATE-

`11) MISAPPROPRIATION & DEFLACTION-

12) LOSS STOCK &STORE-

13) AUDIT OF RECEIPTS-

14) AUDIT OF EXPENDITURE-

15) AUDIT ON WORKS-

16) AUDIT ON UNITS-

17-AUDIT ON SCHEME/PROGRAMME-

18-MISCELLANIOUS-

As per revised guidelines for functioning of self financing courses of Utkal University (not an approved one) , clause 21 states that “The Teachers’ Council shall take decisions regarding the number and category of supporting staff to be engaged on a contractual basis/ part time basis for the management of the Self financing Courses. The Course Coordinator shall engage such persons with the approval of the Teachers’ Council under intimation to Chairperson, PG Council/Director, SFC”.As such the Course Co-ordinator, P.G. Diploma in RS & GIS was requested to furnish the approval of Teachers’ Council regarding engaging of guest faculties to audit

In response to the objection memo issued, Course Co-ordinator, P.G. Diploma in RS & GIS, submitted compliance regarding the proceeding of the meeting of the Teacher Council, P.G. Deptt. of Geography where there is no intimation to Chairperson, PG Council/Director, SFC.

b) Course Co-ordinator, P.G. Diploma in RS & GIS was requested to furnish the file containing Advertisement for appointment of guest faculties, documents furnished by the applicants, appointment letter containing period of appointment, rate of remuneration, allotted work load, Identity proof of the guest faculties appointed to audit.

In response to the objection memo issued, Course Co-ordinator, P.G. Diploma in RS & GIS has intimated that “The classes of the course have been taken by Guest faculties “On Call” basis from different organization which is related to RS & GIS Guest faculty panel on payment @Rs.200/- per class.

19-AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION-

20-RESULT OF AUDIT-

20.1-AUDIT CERTIFICATE-Certified that the accounts of P.G. Diploma in Remote Sensing & GIS (S.F.), Utkal university for the year 2017-18 have been covered under audit and found correct subject to the remarks offered in forgoing paragraph.

20.2-GENERAL REMARK-Much and efforts may be taken to ensure proper maintains of accounts, records and register for betterment of the Deptt.

16.38 -

Para-16.38.1: HRDC – ACADEMIC STAFF COUNCIL FOR THE YEAR 2017- 18	
Name of the A/Cs Under audit	HRDC (Academic Staff College)
Year of A/Cs under audit	2017-18 (01.04.2016-31.03.2017)
Name of the Director during the period under audit	Prof. Pradeep Ku. Chand (up to 30.04.17) Dr Snigdha Das, (01.05.17 to 31.05.17) Prof. Jayanta parida(01.06.17 to 31.03.18)
Name of the Director during the period of audit	Prof. Mitali Chinara
Name of the auditor	Sitara Begum
Mandays Consumed	27 mandays

Introduction:

Established in July 1987, the erstwhile academic staff College(ASC), re-nomenclature as on 13th May 2015 as UGC-Human Resource Development University is one among the 66 ASCs located at Universities of India. This centre belongs 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:	Sanctioned strength	Existing strength	Remarks

1. Director	1	-	1 I/C
2. Dy. Director	1	-	
3. Asst. Director	1	1	
4. Section Officer	1	-	
5. Sr. Asst.	1	-	
6. Technical Officer/Stenographer	1	-	
7. Jr. Asst.	1	-	
8. Librarian/Computer Asst.	1	-	
9. Peon	1	-	

Para-16.38.2: List of records verified

1. General cash book
2. Joint A/C cash book
3. Registration fees A/C cash book
4. Induction training programme cash book
5. Paid vouchers
6. Bank passbooks
7. Stock registers
8. Cheque issue register
9. Connected records and files

Para-16.38.3: Physical verification of cash

Date	Name of the cash book of physical verification	Cash in hand Book	balance	Difference if any	Cash book page no.	Remarks
30.06.18	General cash book	Nil	Nil	Nil	44	
31.12.18	Joint A/C Cash book	Nil	Nil	Nil	27	
30.06.18	Registration Fees A/c	Nil	Nil	Nil	55	
30.06.18	Induction training programme cash book	Nil	Nil	Nil	35	

Para-16.38.4: Financial Position . General Cash Book:

O.B. as on 1.4.17 (as per last A.R.)	2377960.53
Receipts	887370.01
Total	3265330.54
Expenditure	3140999.16
C.B. as on 31.3.18 (As per Audit)	124331.38
C.B. as on 31.3.18 (As per Cash Book)	220928.38
Difference	96597.00

The difference of Rs.96597.00 is due to difference in O.B. as on 1.4.17 (Means difference in C.B. as on 31.3.16 as per last Audit Report and also thus rolling down from previous year and it has been dealt in the last A.R.).

Para-16.38.5: Bank Reconciliation:

C.B. as per Bank pass book as on 31.3.18 (Syndicate Bank; UU branch	202151.54

A/C no. 80162200011060)	
C.B. as on 31.3.18 (as per Cash Book)	220928.38
Difference	18776.84
Closing Balance as per Cash book as on 31.03.18	220928.38
Add cheque encashed after 31.03.18	202275.00
total	423203.38
Deduct bank charges	1507.75
Balance as on 31.03.18	421695.63
Pass Book Balance as on 31.03.18	202151.54
Difference	219544.09

Details of cheques encashed after 31.03.18

Cheque No/Date	Amount	Date of Encahment
409905/26.03.18	76385.00	03.04.18
409902/26.03.18	18351.00	03.04.18
409904/26.03.18	26180.00	07.04.18
409909/29.03.18	3658.00	10.04.18
409906/27.03.18	6720.00	10.04.18
409903/26.03.18	21326.00	11.04.18
409907/27.03.18	27460.00	05.06.18
409908/27.03.18	1195.00	08.05.18
409910/29.03.18	8000.00	08.05.18
409911/31.03.18	13000.00	21.05.18
Total	**202275.00**	

Details of Bank charges not deducted from Cash Book

Date	Amount

21.04.17	120.00
21.04.17	280.00
20.06.17	200.00
20.06.17	160.00
20.06.17	160.00
20.06.17	160.00
20.06.17	160.00
20.06.17	160.00
29.07.17	89.75
04.12.17	18.00
Total	1507.75

Through POM page no. 269 dt. 6.4.19 the local authority was asked to reconcile the difference of Rs. 219544.09. In response to the POM the local authority replied that reconciliation will be produced to the next audit. Hence, Rs. 219544.09 is held under objection till its reconciliation.

Head wise Receipts

Heads of A/Cs	Amount(Rs.)
Received from Director, HRDC-UGC	812759.00
Bank Interest	66151.01
D.A Returned	8460.00
Total	**887370.01**

Head wise Expenditure

Heads of A/cs	Amount(Rs.)
Working expenses	138679.00
Participant cost of the training programmes	3002320.16
Total	**3140999.16**

Para-16.38.6: Joint A/C Cash Book:

Financial Position:

O.B. as on 1.4.17 (as per last A.R.)	65805.44
Receipts	2511.31
Total	68316.75

Expenditure	--
C.B. as on 31.3.18 (as per audit)	68316.75
C.B. as on 31.3.18 (as per Cash Book)	68316.75
Difference	Nil
Bank Reconciliation:	
C.B. as on 31.3.18 (as per cash Book)	68316.75
C.B. as on 31.3.18 (as per Bank Pass Book) Syndicate Bank, UU Branch A/c no. 80162200008258	68316.75
Difference	NIL
Head wise Receipts:	
1. Grants from UGC	0.00
2. Bank interest	2511.31
Total	2511.31
Head Wise Expenditure:	
Nil	
Total	Nil
Para-16.38.7: Induction training programme cash book	
Financial Position:	
O.B. as on 1.4.17 (as per last A.R.)	310076.78
Receipts	1050829.59
Total	1360906.37
Expenditure	1356790.00
C.B. as on 31.3.18 (as per Audit)	4116.37
C.B. as on 31.3.18 (as per cash book)	4116.37
Difference	NIL
Bank Reconciliation:	
C.B. as on 31.3.18 (as per Bank pass book) Syndicate Bank, UU Branch A/C no. 80162010014390	13916.37
C.B. as on 31.3.18 (as per cash book)	4116.37
Difference	9800.00
C.B. as on 31.3.18 (as per Cash book)	4116.37
(+) Add cheques issued but not debited by 31.3.17	9800.00
C.B. as on 31.3.18 (as per Bank pass book)	13916.37
Head wise Receipts:	
1. Transfer from Director A/C	520000.00

2. Bank interest	10829.59
3. Govt grant	520000.00
Total	**1050829.00**
Head wise Expenditure:	
1. Working Expenses	1156590.00
2. Transfer to Director's A/C	200000.00
3. Bank Charges	200.00
Total	**1356790.00**
Para-16.38.8: Registration Fees A/C cash book	
Financial Position:	
O.B. as on 1.4.17 (as per last A.R.)	603683.49
Receipts	420985.24
Total	1024668.73
Expenditure	Nil
C.B. as on 31.3.18 (as per audit)	1024668.73
C.b.as on 31.3.18 (as per Cash Book)	290890.68
Difference	733778.05
Bank Reconciliation	
C.B. as per Bank Pass Book as on 31.3.18	
1. Syndicate Bank, UU Branch A/C no. 80162010010133 Syndicate Bank, UU Branch Flexi a/c no. 80162140000100 merged. The balance is	1579684.92
C.B. as on 31.3.18 (as per Cash Book)	290890.68
Difference	1288794.24
Through POM page no. 269 dt. 6.4.19 the local authority was asked to reconcile the difference of Rs. 1288794.24. In response to the POM the local authority replied that reconciliation will be produced to the next audit. Hence, Rs. 1288794.24 is held under objection till its reconciliation.	
Head Wise Receipts:	
1. Registration fees collected	407000.00
2. Bank Interest	13985.24
Total	420985.24
Head Wise Expenditure:	
NIL	
Stock Position: List of Durable items' stock position as on 31.3.18 as provided by the HRDC (Academic Staff College).	

Sl. No.	Items	Make	Quantity	Remarks
1.	LCD	NEC	01	Functional

	projector			
2.	Laptop Computer	HP, DELL	02	Both functional
3.	Desktop Computer	HCL, HP, ACER	33	23 are functional
4.	Printer	HP	03	Defunct
5.	Scanner-Fax -Copier	HP	04	All are functional
6.	Public address system	AHUJA	01	Functional
7.	Television set (21)	BPL	01	Functional
8.	Camera	NIKON	01	Functional
9.	Ac (a) Split AC (b)Window AC	VOLTAS, LLOYD, LG	08 08	(a) Defunct (b)All are functional
10.	Electronic typewriter	GODREJ	01	Defunct
11.	Over head Projector	-	01	Defunct
12.	Slide Projector	-	01	Defunct
13.	Table	-	01	Functional
14.	Godrej Chair	GODREJ	63	Functional

Investment: No investment made during the year 2016-17.

Advances: Nil

Audit of Receipts: No comments

GRANTS- Nil

UTILISATION CERTIFICATE- Nil

MISAPPROPRIATION & DEFALCATION- Nil

LOSS STOCK & STORE- NIL

AUDIT ON WORKS- Nil

AUDIT ON UNITS- Nil

AUDIT ON SCHEME/PROGRAMME-

MISCELLANEOUS- Nil

AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION- Nil

RESULT OF AUDIT-

16.39 - PARIJA LIBRARY

PARIJA LIBRARY

TITLE SHEET

Name of the Institution	Parija Library
Year of the account audited	2017-18
Name of the local authority during 2017-18	Smt. Bishnu Priya Mishra, chief librarian
Name of the local authority during 2019-20	Smt. Bishnu Priya Mishra, chief librarian

PHYSICAL VERIFICATION:

Physically verification can not be conducted as the Budget account cash book and development cash book are not up-to-date.

LIST OF VERIFIED RECORDS:

1. Budget Account cash book & its pass book
2. Development Account cash book & its pass book
3. Vouchers for the account year 2017-18
4. Common Stock Register.
5. M.R.Books
6. Fine & C.C Register
7. Accession Register (Library Book stock register).

STAFF POSITION:

Name of the Post	Sanction strength	Present position
Chief Librarian	1	1
Asst. Librarian	4	4
Technical Assistant	8	8
Jr. Technical Assitstant	9	9
Pandit Assistant	1	1
Attendant	18	11
Binder	2	1
Section Officer	1	1
Sr. Assistant	7	4
Jr. Assistant	1	1
Jr. Typist	2	2
Peon	4	1
Watchman	4	4
Group-D	1	1
Sweeper	1	1

CASH BOOK WISE FINANCIAL POSITION:

Name of the Cash Book	O.B as per C/B as on 1.4.17	Total amount received during 2017-18	Grand Total	Total Expenditure during 2017-18	C.B as per Cash Book as on 31.3.18
Budget	2374727.69	503995.00	2878722.69	477349.00	2401373.69

account cash book					
Development Account cash book	453098.00	668562	1121660	274264.00	847396.00

DETAILS OF CLOSING BALANCE AS PER CASH BOOK:

Name of the Cash Book	Closing balance in University cash book as on 31.3.18 in total (Bank +Cash)	Closing balance in university cash book as on 31.3.18 in bank	Closing balance in University cash book as on 31.3.18 in shape of cash
Budget account cash book	2401373.69	2401373.69	0.00
Development Account cash book	847396.00	847396.00	0.00

DETAILS OF THE CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK:

Name of the Cash Book	Name of the Bank	A/C No.	Closing balance as on 31.3.18 as per pass book	Closing balance in bank as on 31.3.18 as per cash book	Difference/Remark
Budget account cash book	SBI, U.U.Vani Vihar	35692295621	As the account having sweep facility the closing balance as on 31.3.18 (MOD+Clear) could not be find out from the bank account statement produced to audit. Further, As per procedure 20(ii) of Orissa Universities	2401373.69	Due to non-supply of compliance related to the objection raised, the difference in between book balance (in bank) and bank balance could not be reconciled by the audit.

			Accounts Manual, 1987 a statemet 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 objection has been informed to local authority through memo. But no reply has been received till the closing of the audit.		
Development Account cash book	SBI, U.U.Vani Vihar	35692280614	As the account having sweep facility the closing balance as on 31.3.18 (MOD+Clear) could not be find out from the bank account statement produced to audit. Further, As per procedure 20(ii) of Orissa Universities	847396.00	Due to non-supply of compliance related to the objection raised, the difference in between book balance (in bank) and bank balance could not be reconciled by the audit.

			Accounts Manual, 1987 a statemet shall be prepared by the Local Authority to explain the difference between the cash balance in the Bank and the book balance in the University Cash Book. The objection has been informed to local authority through objection statement. But no reply has been received till the closing of the audit.		

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF BUDGET ACCOUNT CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Received from CFO towards Budget	485000	Refund of EMD	40000
Bank Interest	18995	Telephone	2057
TOTAL	503995	Total Security(Anti-Virus)	49290
		Purchase of Catalogu & book levelling	14986

		Aqua guard – cum - cooler	45500
		Bank Charges	649
		Purchase of Books	150000
		Binding of Books	50000
		Repair & maintenance	14930
		Office Contingency	109937
		TOTAL	477349.00

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF DEVELOPMENT FUND ACCOUNT CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Received from CFO	10000	T.A	2300
Received from PG Council towards development fee	614480	AMC	11600
Collection of Fine	40094	Audit fee	14160
Interest	3988	Office Expenses	54176
TOTAL	668562	Refreshment	1700
		Refund of EMD	91000
		Bank charges	649
		Repair & Maintenance	54962
		Fuel for D.G.Set	8000
		Library Books	35717
		TOTAL	274264.00

INVESTMENT: Nil

ADVANCE: NIL

16.39.1 RECONCILLIATION & CASH POSITION OF BANK ACCOUNTS:

As per Rule 17 of Odissa Univerisities Accounts Manual, 1987 “ at the end of every week, the statement of accounts received from the Bank 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”.

As per procedure 20(ii) of Orissa Universities Accounts Manual, 1987 a statemet 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.

Since, the details of the cash balance (MOD + Clear) in the Budget Account & Development account having sweep facility bearing a/c no. 35692295621 & 35692280614 respectively as on 31.3.18 could not be traced out from the bank account statement produced to audit and further there is no statement of accounts mentioned in the respective cash book, the bank reconciliation could not be prepared. In this regard the objection statement was issued . But, the local authority replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

16.39.2 PRODUCTION OF RECORDS & REGISTERS IN THE PROPER FORMAT:

A) On verification of Development account Cash Book , of the Parija Library of the Utkal University, Vani Vihar , it is seen that Rs. 90000.00 has been refunded towards EMD . As per University Accounts Manual 1987 para 13 , it is stated that there should be a register maintaining the information regarding Security Deposit in the Form no. 5, But no register towards receiving of the security deposit/EMD shown to audit. which is highly irregular and irresponsible.The attention of Higher autuority of the education department is drawn to look into the matter.

B) As per Para 11(iii)(b) of the Odisha University Accounts Manual 1987 there should be a register maintaining the information on Bank Drafts/Cheques issued / received in the Form no.8 , which has not been produced to audit for verification. which is highly irregular and irresponsible.The attention of Higher autuority of the education department is drawn to look into the matter.

C) On verification of paid vouchers of Development account of the Parija Library of the Utkal University, Vani Vihar during the year under audit, it is seen that Rs.11600.00 has been spent towards AMC of various items at a various intervals. But the details of annual maintenance of various items are not supplied to audit for check. In this regard the objection statement was issued . But, the local authority replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

D) On verification of paid vouchers of Development account & Budget Account of the Parija Library of the Utkal University, Vani Vihar ,during the year under audit, it is seen that Rs.54962.00 & 14930.00 respectively has been spent towards repair & maintenance of various items at a various intervals. The requisition for repair work by the concerned division/section are not found, Besides , the stock register relating to broken items & repaired items was not shown to audit to verify the genuineness of the repair work. In this regard the position of the non- consumable items remained dark to audit . In response to the objection statement was issued the local authority replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter . Since, it is difficult to know the genuineness of the repairing of the non-consumable items and further, there is no physical verification of the non-consumable items, it is difficult to know whether the items repaired were broken or not. Hence, the entire amount i.e. Rs. 54962.00 & 14930.00 is booked under objections .

16.39.3 IN ADMISSIBILITY OF REFRESHMENT BILL:

A) On verification of paid vouchers of the Development account of the Parija Library of the Utkal University, Vani Vihar during the year under audit, it is surprisingly noted here that Rs.1700.00 has been spent towards refreshment of audit/inspection team during course of audit/inspection. In response to objection statement issued in this regard to show the authority for spending such type expenditure the local authority did not comply. The amount spent towars the refreshment head is narrated below, which is seemed to be fictitious, as example, the tea is brought from a far station as narrated below. In response to the objection statement, the local authority did not replied back.Hence, the expenditure i.e Rs. 1700.00 incurred thereof is treated as inadmissible & fictitious and suggested for recovery from the person concerned, failing which, from the officials responsible.

STATEMENT SHOWING THE DETAILS OF THE VOUCHERS OF THE DEVELOPMENT ACCOUNT

Vr no./Date	Cheque no./date	Cheque issued to whom	Bill no./date	Detatail of the bill		
4/29.6.17	190058/17.7.17	Pradeep kumar swain	665/29.6.17 of Sonali Mistanna Bhandar, VSS Nagar	Item name	Quantity	Total amount spent
				Tea	20 cup	100
				Tiffin	8 pkt	200
				Meal	5 no.	400
44/21.12.17	190100/21.12.17	Pradeep kumar swain	Only hand note submitted stating that the expenditure made towards tea, tiffin & meal w.e.f 6.12.17 to 18.12.17	Tea+ tiffin+ meal	10 no	1000
			TOTAL			1700

RESPONSIBLE PERSON FOR THIS PARAGRAPH:

Sl.No.	Name of theResponsible	Designation	Address	Amount

	person			
1	Smt. Bishnu Priya Mishra, chief librarian	Chief Librarian	Parija Library, Utkal University, Vani Vihar	850.00
2	Deepa Rani Sahoo,	Jr. Assistant	Parija Library, Utkal University, Vani Vihar	850.00

B) On verification of the Development account Cash Book of the Parija Library of the Utkal University, Vani Vihar , it is seen that Rs.2000.00 has been spent towards refreshment , but no document produced regarding the purpose for which the said expenditure made to audit. The amount spent under the refreshement head is narrated below, which is seemed to be fictitious, as example, the cofee is brought from a far station as narrated below. In response to the objection statement, the local authority did not replied back.Hence, the expenditure incurred thereof i.e. Rs.2000.00 is treated as inadmissible & fictitious and suggested for recovery from the person concerned, failing which, from the officials responsible.

STATEMENT SHOWING THE DETAILS OF THE VOUCHERS OF THE DEVELOPMENT ACCOUNT

Vr no./Date	Cheque no./date	Cheque issued to whom	Bill no./date	Detatail of the bill		
9/27.7.17	190063/27.7.17	Pradeep kumar swain	002/27.7.17 of Jagabalia Sweet stall,Gandarpur, Bhubaneswar, new,Khordha, 754005	Item name	Quantity	Total amount spent
				Tiffin	20	1600
				cofee	10	200
				Water bottle	10	200
						2000

RESPONSIBLE PERSON FOR THIS PARAGRAPH:

Sl.No.	Name of theResponsible person	Designation	Address	Amount
1	Smt. Bishnu Priya Mishra, chief librarian	Chief Librarian	Parija Library, Utkal University, Vani Vihar	1000.00

2	Deepa Rani Sahoo,	Jr. Assistant	Parija Library, Utkal University, Vani Vihar	1000.00

16.39.4 IN ADMISSIBLITY OF T.A. CLAIMED:

On verification of the paid vouchers of the Development account of the Parija Library of the Utkal University, Vani Vihar during the year under audit, it is noticed that Rs. 2300.00 has been paid to Pradeep Kumar Swain, Watchman towards travelling expenses, travelled within the head quarter on the basis of his application in the manuscript form , which is inadmissible and illegal. As per O.T.A Rules, As the Bhubaneswar is the Head Quarter and worked performed by the watchman. This is the work assigned in the day time. It contravenes the labour Act. The man working in the night will not be entrusted in the day time work, hence the work is inadmissible & illegal. Further, the amount paid towards tour work i.e amount incurred is contrary to OTA Rules i.e. within the Head Quarters Bhubaneswar. In response to the objection statement the local authority did not comply the position to audit . The details of the travels outlined below. Hence, the expenditure incurred thereof i.e Rs. 2300.00 is treated as inadmissible and suggested for recovery from the person concerned, failing which, from the officials responsible.

Vr.no/date	Cheque no./date	Cheque issue to	Travel date	Place	Amount
1/1.7.17	190055/10.7.17	Pradeep Kumar Swain, watchman	7.4.17	NIC Office	100
			5.4.17	NIC Office	100
			8.5.17	Insurance office	100
			9.5.17	Insurance office	100
			16.5.17	NIC Office	100
			18.5.17	NIC Office	100
			26.5.17	BSNL Office	100
			27.5.17	NIC Office	100
			29.5.17	NIC Office	100
			30.5.17	NIC Office	100
			1.6.17	NICSI Office	100
			2.6.17	NICSI Office	100
			23.6.17	NICSI Office	100
				TOTAL	1300.00
23/23.8.17	190078/23.8.17	Pradeep Kumar Swain, watchman	13.7.17	NIC Office	100

			14.7.17	NIC Office	50
			17.7.17	NIC Office	50
			19.7.17	NIC Office	50
			22.7.17	NIC Office	50
			27.7.17	NIC Office	50
			29.7.17	NIC Office	50
			9.8.17	NIC Office	100
			11.8.17	University Press	250
			21.8.17	BSNL office	150
				BSNL Office	100
				TOTAL	1000.00

RESPONSIBLE PERSON FOR THIS PARAGRAPH:

Sl.No.	Name of theResponsible person	Designation	Address	Amount
1	Smt. Bishnu Priya Mishra, chief librarian	Chief Librarian	Parija Library, Utkal University, Vani Vihar	1150.00
2	Deepa Rani Sahoo,	Jr. Assistant	Parija Library, Utkal University, Vani Vihar	1150.00

16.39.5 :STOCK POSITION:

Irregular maintenance of Stock Register:

As per Odisha University Accounts Manual, Chapter VII , Para 51 separate accounts should be kept of

a) “Dead Stock” for plants machinery, furniture, equipment, fixtures etc.

b) Other Stores, and consumables at the place of use and the central stores department if procured and transferred to them. While stores accounts (inventory) are ordinarily be maintained at the site of the dead stock or equipment using department wherever desirable additional inventories also shall be maintained.

As per Odisha University Accounts Manual, Chapter 7 , Para 55 it is instructed thereof that “all stores received shall be examined, listed , counted measured or weighed as the case may be by a responsible officer, when delivery is taken and a certificate to the effect that the quantities thereof are correct is to be recorded on the body of the respective invoices . the Officer In Charge of the stores or the Head of the P.G. Department in case of department purchases shall be required to give the following certificate on the body of the invoice/bills

while, forwarding them to the finance officer for payment".

a) The articles mentioned in the bill have been received in good condition and in accordance with the quality for which order was placed.

b) The articles have been entered in the stock register at Page:

c) The price mentioned against each article is according to the quoted price already accepted and the bill is transmitted for payment of Rs.

d) The monetary limits for purchase of articles have not been exceeded.

e) The administrative approval for the above purchases should be obtained from the competent authority of the department.

In response to the objection statement the local authority replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

Physical Verification of Stores:

As perOdisha University Accounts Manual, Chapter 7 , Para 57 (i)Physical verification of all stock and 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 authorised by the V.C.in this behalf subject to the condition that the verification shallnot be entrusted to a person who is (a) the custodian of the stores or (b) the ledger keeper as accountant of the stores to be verified or (c) who is employed under the coustodian, the ledger keeper or the accountant.

Further, it is also instructed that "A certificate ofverification of stores with its results shall be recorded on the inventory of the store ledgers at theappropriate pages. In case of perishable stores, the verification shall be made twice a year".

Again, As per Odisha University Accounts Manual, Chapter 7 , Para 57 (ii) while making physical verification, the following points shall invariably be observed;

i) Verification preferably shall always be made in the presence of the officer responsible for the custody of the stores or his authorised representative.

ii) All discrepancies resulting from depreciation (normal usage, shrinkages etc.) shall be brought to account immediately, so that the stores account may represent the true state of affairs, and

iii) Shortages and damages as well as unserviceable stores, shall be reported immediately to the V.C through the finance officer.

iv) Stores held in excess of the requirements over a reasonable period or in excess of prescribed maximum limits shall be brought out. Ordinarily, stores remaining in stock for over a year shall be considered surplus unless there is good reason to treat them otherwise, surplus and obsolete stores shall be brought to the notice of the V.C through finance officer for disposal.

v) Losses/shortages not due to depreciation shall be classified under the following heads:

i) Losses due to theft or fraud

ii) Losses due to neglect.

iii) Losses due to an act of God and other calamities such as fire etc

iv) Losses on account of obsolescence of stores as purchase made in excess of requirements.

v) Losses arising from incorrect or careless accounting .

vi) Other losses due to damage etc.

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(b) it is instructed therein that " any excess detected during stock taking shall after investigations, be entered in the stock accounts at once as a receipt with the remarks "excess" found on stock verified".

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(c) it is instructed therein that "In case of discrepancy between the count and quality of stock entry in the stock register and the stock found in actual verification, the responsibility shall be fixed after due investigation".

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(d) it is instructed therein that "any defalcation or fraud detected or suspected to have been perpetuated shall be reported immediately to the V.C for further necessary action . The procedure will be the same as laid down in Chapter-III (rules) for cash".

In response to the objection statement the local authority replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

RESULT OF AUDIT:

SUB-PARA NO.	AMOUNT HELD UNDER	AMOUNT SUGGESTED FOR	.AMOUNT SURCHARGEABLE	SPOT RECOVERY	MISSAPPROPRIATION OF CASH

	OBJECTION	RECOVERY			
16.39.2	69892.00				
16.39.3(A)		1700.00	1700.00		
16.39.3(B)		2000.00	2000.00		
16.39.4		2300.00	2300.00		
TOTAL	69892.00	6000.00	6000.00	0.00	0.00

GENERAL REMARKS: It is considered from the audit point of view that the maintenance of the account is far form satisfactory in view of the objection & the remarks given in the foregoing paragraphs.

AUDIT CERTIFICATE-Certified that the accounts of Parija Library, Utkal University for the year 2017-18 have been covered under audit and found correct subject to the remarks offered in forgoing paragraph.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Smt. Bishnu Priya Mishra,	Chief Librarian, Parija Library	Chief Librarian, Parija Library, Utkal University, Vani Vihar, Bhubaneswar	3000
2	Deepa Rani Sahoo	Jr. Assistant, Parija Library	Sr. Assistant, Parija Library, Utkal University, Vani Vihar, Bhubaneswar	3000

16.40 - Department of ANCIENT INDIAN HISTORY, CULTURE & ARCHAEOLOGY for the year 2017-18

Department of ANCIENT INDIAN HISTORY, CULTURE & ARCHAEOLOGY for the year 2017-18

1-TITLE SHEET-

Name of the institution	ANCIENT HISTORY, CULTURE

	& ARCHAEOLOGY Deptt.
Period of account audited	2017-18
Name of the HOD for the period under audit	Dr.Sanjay Acharya
Name of the HOD at the time of audit	Dr. Sanjay Acharya
Name of the Auditor	Sri Debashis Mallick
Duration of Audit	3 man days in terms of party

(A)Introductory-

The audit on the accounts of this department was last audited by the local fund audit for the period of 2016-17.The present audit is confined to the period 2017-18

(B)-Staff strength

i. Teaching staff

Sl no	Name of the Post	Sanctioned strength	Existing staff
1	Professor	1	1
2	Lecturer	4	2

ii. Non-Teaching staff

Sl no	Name of the Post	Sanctioned strength	Existing staff
1	Assistant	1	1
2	Typist	1	0
3	Peon	1	1

(B)-Student strength

Sl no	Name of the course	No. of seats for the course	No. of students admitted
1	MA	64	64
2	M.Phil	10	10
3	PhD Course work (6 months certificate course)	10	9
4	PhD		3

2) Physical Verification-

Physical verification of cash could not be done due to non-maintenance of cash book

3) List of Verified records-

During the course of audit the following records and registers are produced to audit.

1-Contingency Cash book with correspondence Bank Pass books and Cheque Books

2- Development Cash book with correspondence Bank Pass books and Cheque Books

3- Paid vouchers relating to year 2017-18

4- Stock register

5-Other connected records, registers and files

4) Financial position-

Name of the cash book	OB as on 1.04.2017 as per cash book	Receipt during the year of audit	Total	Expenditure during the year of audit	C.B as on 31.03.2018 as per cash book	C.B as on 31.03.2018 as per audit	Difference
Contingency Cash book	219644.00	113562.00	333206.00	80294.00	252912.00	252912.00	Nil
Development cash book	63845.00	63603.00	127448.00	13069.00	114379.00	114379.00	Nil
Total	283489.00	177165.00	460654.00	93363.00	367291.00	367291.00	

Details of Cash Book wise Closing Balance as on date 31.03.2018

Name of the cash book	In shape of cash	In shape of Bank	In shape of FD/TDR	Total
Contingency	-	252912.00	-	252912.00

Cash book				
Development cash book	-	114379.00	-	114379.00
Total	-	367291.00	-	367291.00

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF CONTINGENCY CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Centre Charges	16700.00	Staff remuneration	8890.00
Zonal Valuation	47996.00	Zonal Valuation	25956.00
Bank interest	8866.00	Unspent balance refunded to CoF	3690.00
Field tour	20000.00	Exp. on I-card	1640.00
Contingency	20000.00	Field tour	20000.00
		Contingency	20000.00
		Bank charges	118.00
TOTAL	113562.00	TOTAL	80294.00

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF DEVELOPMENT CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
NEFT, Registrar	60450.00	Contingency expenses	3099.00
Bank Interest	3153.00	Computer accessories	6050.00
TOTAL	63603.00	Aquaguard Annual maintenance contract	3920.00
		TOTAL	13069.00

5) **Details of closing balance as per bank passbook & cash book bank balance figure**

Name of the cash book	Name of the bank	A/C No	Closing balance in passbook in	Closing balance in bank as	Difference(A-B)	Remarks

			(Rs) **(A)**	mentioned cash book in (Rs) **(B)**		
Contingency Cash book	SBI,U.U.,Vanivihar	10164208259	253912.00	252912.00	1000.00	Unreconciled amount of previous years audit
Development cash book	SBI,U.U.,Vanivihar	10164210531	114379.00	114379.00	0.00	
Total			368291.00	367291.00	1000.00	

The difference of closing balance of bank pass book and cash book of Rs.1000/- is due to Un-reconciled amount of previous years audit

6) STOCK POSITION

Stock position of Durable items as on 31.3.2018 as provided by the AIHCA Department.

ITEMS	**USED**	**UNUSED**	**TOTAL**
1 .BIG ALMIRAH	14	00	14
2. SMALL ALMIRAH	02	00	02
3. GLASS ALMIRAH	02	00	02
4. BOOK-SHELF	10	00	10
5. RACK	02	00	02
6. COMPUTER SET	09	02	11
7. PRINTER	03	01	04
8. SCANNER	01	00	01
9. LCD PROJECTOR	03	00	03
10. AQUAGUARD	01	00	01
11. AC-WINDOW	05	00	05
12. AC- SPLIT	02	00	02
13. COOLER - WATER	01	00	01
14. GENERATOR	00	01	01
15. CEILING FAN	06	00	06
16. WALL FAN	03	00	03

17. REVOLVING CHAIR	04	00	04
18. OFFICE TABLE (BIG)	02	00	02
19. OFFICE TABLE (SMALL)	04	00	04
20. NOTICE BOARD (BIG)	01	00	01

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 OGFR, an inventory of dead stock should be maintained in the department in form OGFR-6 showing the number received, the number disposed of (by transfer, sale, loss)and balance in hand for each kind of article. etc)

As per rule 106 of OGFR, an inventory should be checked by the competent authority once a year and a certificate of the result of check recorded.

As per rule 106 of OGFR articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. This may be done hence fourth and compliance reported to audit.

7) Investment- No investment has been found during the financial year 2017-18

8) Advances-Nil

9) GRANTS-Nil

10) UTILISATION CERTIFICATE-Nil

`11) MISAPPROPRIATION &DEFLACTION-Nil

12) LOSS STOCK &STORE-Nil

13) AUDIT OF RECEIPTS-

14) AUDIT OF EXPENDITURE-

15) AUDIT ON WORKS-

16) AUDIT ON UNITS-

17-AUDIT ON SCHEME/PROGRAMME-

18-MISCELLANIOUS-

19-AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION-

20-RESULT OF AUDIT-

20.1-AUDIT CERTIFICATE-Certified that the accounts of AIHCA Deptt., Utkal University for the year 2017-18 have been covered under audit and found correct subject to the remarks offered in forgoing paragraph.

20.2-GENERAL REMARK-Much and efforts may be taken to ensure proper maintains of accounts, records and register for betterment of the Deptt.

16.41 - P.G. DEPARTMENT OF POLITICAL SCIENCE

1. TITLE SHEET

1	NAME OF THE INSTITUTION	P.G. DEPARTMENT OF POLITICAL SCIENCE
2	YEAR OF ESTABLISHMENT	1958
3	YEAR OF ACCOUNT UNDER AUDIT	2017-18
4	NAME OF THE HOD FOR THE YEAR 2017-18	DR. BRAHMANANDA SATPATHY(01.04.2017 TO 31.05.2017)
5	NAME OF HOD AT THE TIME OF AUDIT	DR. SMITA NAYAK (01.06.2017 TO TILL DATE)
6	NAME OF THE AUDITOR	SRI DASARATHA ROY MOHAPATRA

7	DURATION OF AUDIT	3 MAN DAYS IN TERMS OF PARTY

2. INTRODUCTORY

The audit on the accounts of the Department of Political Science was last audited by the Auditors of local Fund Audit for the period 2016-17. The present audit therefore confined to the period 2017-18.

3. STAFF STRENGTH

SL. NO	NAME OF THE POST	SANCTIONED STRENGTH	EXISTING STRENGTH
TEACHING			
1	PROFESSOR	1	0
2	READER(HOD)	1	1
3	LECTURE	4	2
NON-TEACHING			
1	ASSISTANT	1	0
2	TYPIST	1	1
3	PEON	1	1
4	SWEEPER	1	1

4. STUDENT STRENGTH

SL. NO	NAME OF THE CLASS	SANCTIONED STRENGTH	ENROLLMENT STRENGTH
1	MASTER IN ARTS	128	117
2	M. PHILL	4	4
3	PHD		8

5. PHYSICAL VERIFICATION

The physical verification on the day of commencement of audit i.e. on dated 10.02.2020 before transaction could not be conducted due to non-maintenance of up to date cashbook.

6. LIST OF VERIFIED RECORDS

During course of audit the following records and registers were produced before audit for verification.

a. Development Cash book

b. Examination account Cashbook

c. Entrance Cash book

d. Paid vouchers

e. Cheque issue register

f. Related records & files

7. FINANCIAL POSITION

SL. NO	NAME OF THE CASHBOOK	O.B. AS ON 1.4.2017 (AS PER AUDIT)	RECEIPT DURING THE YEAR 2017-18	TOTAL	EXPENDITURE THE 2017-18	C.B. AS ON 31.3.2018 (AS PER AUDIT)	C.B. AS ON 31.3.2018 (AS PER CASHBOOK)	DIFFERENCE
1	EXAMINATION CASHBOOK	337083.18	249421.00	586504.18	208624.00	377880.18	377880.18	0.00
2	DEVELOPMENT CASH BOOK	287205.73	148333.00	435538.73	343355.00	92183.73	92183.73	0.00
3	TNTRANCE EXAMINATION CASH BOOK	509403.76	466288.45	975692.21	217153.00	758539.21	758539.21	0.00
	Total	**1133692.67**	**864042.45**	**1997735.12**	**769132.00**	**1228603.12**	**1228603.12**	**0.00**

ANALYSIS OF CLOSING BALANCE AS ON 31.3.18

1. EXAMINATION CASH BOOK

Particulars	In Cash(Rs.)	In bank(Rs.)	Total
As per audit	0.00	377880.18	377880.18
As per Cashbook	0.00	377880.18	377880.18

Difference	0.00	0.00	0.00

2. DEVELOPMENT CASH BOOK

Particulars	In Cash(Rs.)	In bank(Rs.)	Total
As per audit	1.00	92182.73	92183.73
As per Cashbook	1.00	92182.73	92183.73
Difference	0.00	0.00	0.00

3. ENTRANCE EXAMINATION CASH BOOK

Particulars	In Cash(Rs.)	In bank(Rs.)	Total
As per audit	0.00	758539.21	758539.21
As per Cashbook	0.00	758539.21	758539.21
Difference	0.00	0.00	0.00

DETAILS OF RECEIPT & EXPENDITURE FIGURE OF GENERAL CASHBOOKS FOR THE YEAR 2017-18

1. DETAIL RECEIPT & EXPENDITURE STATEMENT OF EXAMINATION CASH BOOK

Receipt		EXPENDITURE	
De`scription of Units	Amount (In Rs.)	De`scription of Units	Amount (In Rs.)
FORM FILL UP FEE	178700.00	RETURNED TO COF	178700.00
CENTRE CHARGE	29400.00	CONTINGENCY	1250.00
ZONAL VALUATION	28320.00	ZONAL VALUATION	28320.00
INTEREST	13001.00	BANCK CHARGE	354.00
O.B. as on 1.4.2017	337083.18	C.B. as on 31.3.2018	377880.18
Total	**586504.18**	**Total**	**586504.18**

2. DETAIL RCEIPT & EXPENDITURE STATEMENT OF DEVELOPMENT CASHBOOK

Receipt		EXPENDITURE	
De`scription of Units	**Amount (In Rs.)**	**De`scription of Units**	**Amount (In Rs.)**
FROM REGISTRAR	88500.00	DEVELOPMENT EXPENSES	65800.00
FIELD TRIP/STUDY TOUR	55000.00	FIELD TRIP/STUDY TOUR	22000.00
INTEREST	4833.00	DEVELOPMENT	200000.00

		WORK	
		TELEPHONE	1735.00
		COMPUTER MAINTENCE	850.00
		CONTINGENCY	52970.00
O.B. as on 1.4.2017	287205.73	C.B. as on 31.3.2018	92183.73
Total	**435538.73**	**Total**	**435538.73**

3. DETAIL RCEIPT & EXPENDITURE STATEMENT OF ENTRANCE EXAMINATION CASH BOOK

Receipt		**EXPENDITURE**	
De`scription of Units	**Amount (In Rs.)**	**De`scription of Units**	**Amount (In Rs.)**
APPLICATION FORM FEE	314950.00		
PHD COURSE WORK ADMISSION FEE	128000.00	PHD COURSE WORK CLASSES	25000.00
INTEREST	23338.45	PG/M.PHIL/PHD ENTRACE TEST	189068.00
		I. CARD	2960.00
		BANK CHARGES	125.00
O.B. as on 1.4.2017	509403.76	C.B. as on 31.3.2018	758539.21
Total	**975692.21**	**Total**	**975692.21**

DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASSBOOK & CASHBOOK

SL NO	**NAME OF THE CASHBOOK**	**NAME OF THE BANK**	**ACCOUNT NO**	**C.B. BANK PASSBOOK**	**C.B. IN BANK A/C AS PER CASHBOOK**	**DIFFERENCE**	**REMARKS**
1	EXAMINATION ACCOUNT CASH BOOK	SBI, UU, VANI VIHAR	10164207164	473410.18	377880.18	95530.00	RECONCILIATION GIVEN BELOW
2	DEVELOP	SBI, UU,	10164208	187982.73	92182.73	95800.00	RECONCI

	MENT CASHBOOK	VANI VIHAR	689				LIATION GIVEN BELOW
3	ENTRANCE EXAMINATION CASH BOOK	SYNDICATE BANK, UU, VANI VIHAR	80162200012298	758539.21	758539.21	0.00	
TOTAL				**1419932.12**	**1228602.12**	**191330.00**	

BANK RECONCILIATION

Examination Cash Book, SBI, UU, A/C-10164207164				
Closing Balance of Pass Book as on 31.3.2018 as per Cash Book				**377880.18**
Add:- The following cheques issued, but not cleared during 2017-18				
	Cheque No/Dtate	**Amount (In Rs.)**	**Date of encashment**	
	64042/16.3.18	35955.00	8.5.18	
	64043/16.3.18	35665.00	8.5.18	
	64044/16.3.18	11600.00	15.5.18	
	64045/16.3.18	100.00	8.5.18	
	64046/23.3.18	810.00	8.5.18	
	64047/26.3.18	8200.00	9.5.18	
	64048/26.3.18	3200.00	16.5.18	
		95530.00		95530.00
				473410.18
Closing Balance of Pass Book as on 31.3.2018				473410.18
Difference				Nil

Development Cash Book, SBI, UU, A/C-10164208689				
Closing Balance of Pass Book as on 31.3.2018 as per Cash Book				**92182.73**
Add:- The following cheques issued, but not cleared during 2017-18				
	Cheque No/Dtate	**Amount (In Rs.)**	**Date of encashment**	
	221449/31.3.18	30000.00	20.4.18	
	221450/31.3.18	65800.00	21.4.18	
		95800.00		95800.00

				187982.73
Closing Balance of Pass Book as on 31.3.2018				187982.73
Difference				Nil

8. **STOCK POSITION**

In course of audit it came to notice that no physical verification of stock & store articles have been made during the year under audit. It has also not been done for the year together. No inventory of 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 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 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 should be 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 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.

9. INVESTMENT

NIL

10. ADVANCE

The details of advance paid and adjusted during the year 2017-18 are furnished below.

Outstanding advance as on 01.04.2017	Advance paid during 2017-18	Total	Advance adjusted during 2017-18	Outstanding advance as on 31.03.18

200000.00	52000.00	252000.00	252000.00	00.00

20. RESULT OF AUDIT

AMOUNT HELD UNDER OBJECTION	AMOUNT SUGGESTED FOR RECOVERY	AMOUNT SURCHARGEABLE	SPOT RECOVERY	MISAPPROPRIATION OF CASH
0.00	00.00	00.00	0.00	0.00

21. AUDIT CERTIFICATE

Certified that the accounts of Deptt. of Political Science, Utkal University for the year 2017-18 has been covered under audit and found correct subject to the remarks offered in forgoing paragraph.

22. GENERAL REMARKS

The maintenance of accounts is far from satisfactory. The maintenance of accounts is far from satisfactory. The accounts have not been maintained as per accounting rules prescribed in the OUAM 1987. So it is advised/suggested to maintain the records & registers as per rules henceforth as detected below.

I. The cashbooks, Entrance Cashbook, Examination Cashbook, Seminar Cashbook, Advance Ledger, Stock Register,(Consumable & Durable/Permanent/Dead), Departmental Library stock Register, Investment register, Students attendance register, Teachers attendance register etc. have not been maintained properly and `updated till the commencement of audit.

II. Payments have not been vouchered and Voucher numbers are not mentioned in Cashbook & on bill. Vouchers have not been properly sorted in voucher guard file.

III. The passed for payment authenticity with seal & signature of the passing authority has not been reflected in the body of the vouchers/bill. And stock entry certificate has not also been reflected in the body of the vouchers.

IV. As per Procedure 57(i) of OUAM, 1987 & rule 106(IV) of OGFR 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. But not a single stock register revealed the physical verification.

V. Stocks are procured without actual necessity/requirement/requisition.

VI. The name of the Registers is not physically mentioned and the Page nos are not reflected in Cashbooks & registers and also the page certificate not authorized by the local authority/HOD with seal & signature.

VII. The admission fees & Readmission fees collected every year from the students should be reflected in the General/Main Cashbook (to verify the actual share amount received from PG Council towards student's fees)

VIII. At the end of the financial year, there should be analysis of the closing balance, in the Cashbook showing details of cash position, bank balance(bank account wise, in case of flexi account, the MOD balance & clear balance), Advance & investment position (FDRS with bank details) & the detailed head wise receipt and expenditure position (Cashbook wise).

IX. There is a huge amount of closing balance lying idle in every department. Steps may be taken to refund to the COF at the end of the every financial year for the better appropriation of University money.

16.42 - DEPARTMENT OF COMPUTER CENTER FOR THE YEAR 2017-18

1. TITLE SHEET

1	NAME OF THE INSTITUTION	COMPUTER CENTRE
2	YEAR OF ESTABLISHMENT	1970
3	YEAR OF ACCOUNT UNDER AUDIT	2017-18
4	NAME OF THE HOD FOR THE YEAR 2017-18	PROF. SATEESH KUMAR PRADHAN
5	NAME OF HOD AT THE TIME OF AUDIT	PROF. SATEESH KUMAR PRADHAN
6	NAME OF THE AUDITOR	SRI DASARATHA ROY MOHAPATRA
7	DURATION OF AUDIT	5 MAN DAYS IN TERMS OF PARTY

2. INTRODUCTORY

The audit on the accounts of the Department of Computer centre was last audited by the Auditors of local Fund Audit for the period 2016-17. The present audit therefore confined to the period 2017-18.

3. STAFF STRENGTH

SL. NO	NAME OF THE POST	SANCTIONED STRENGTH	EXISTING STRENGTH
TEACHING			
1	PROGRAMMER/SYSTEM MANAGER	1	1
2	COMPUTER ASSISTANT	1	1
3	PEON	1	1

4. PHYSICAL VERIFICATION

The physical verification on the day of commencement of audit i.e. on dated 17.02.19 before transaction could not be conducted due to non-maintenance of up to date cashbook.

6. LIST OF VERIFIED RECORDS

During course of audit the following records and registers were produced before audit for verification.

a. Cash book

B. Paid vouchers

e. Cheque issue register

C. Related records & files

7. FINANCIAL POSITION

NAME OF THE CASHBOOK	**O.B. AS ON 1.4.2017 (AS PER AUDIT)**	**RECEIPT DURING THE YEAR 2017-18**	**TOTAL**	**EXPENDITURE THE 2017-18**	**C.B. AS ON 31.3.2018 (AS PER AUDIT)**	**C.B. AS ON 31.3.2018 (AS PER CASHBOOK)**	**DIFFERENCE**
MAIN CASH BOOK	277737.61	3060419.70	3338157.31	1223286.00	2114871.31	2114871.31	0.00

ANALYSIS OF CLOSING BALANCE AS ON 31.3.18

Particulars	In Cash(Rs.)	In bank(Rs.)	Total
As per audit	0.00	2114871.31	2114871.31
As per Cashbook	0.00	2114871.31	2114871.31
Difference	0.00	0.00	0.00

DETAILS OF RECEIPT & EXPENDITURE FIGURE OF GENERAL CASHBOOKS FOR THE YEAR 2017-18

DETAIL RECEIPT & EXPENDITURE STATEMENT

Receipt		EXPENDITURE	
De`scription of Units	Amount (In Rs.)	De`scription of Units	Amount (In Rs.)
COMPUTER MAINTENANCE	500000.00	RETURNED TO COF	500783.00
ERNET	1500000.00	ERNET	721228.00
GRANT FOR UTM	1000000.00		
INTEREST	60419.70	BANCK CHARGE	1275.00
O.B. as on 1.4.2017	277737.61	C.B. as on 31.3.2018	2114871.31
Total	**3338157.31**	**Total**	**3338157.31**

DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASSBOOK & CASHBOOK

SL NO	NAME OF THE CASHBOOK	NAME OF THE BANK	ACCOUNT NO	C.B. BANK PASSBOOK	C.B. IN BANK A/C AS PER CASHBOOK	DIFFERENCE
1	MAIN CASH BOOK	SYNDICATE BANK, UU VANI VIHAR	80162200001289	2114871.31	2114871.31	0.00
TOTAL				**2114871.31**	**2114871.31**	**0.00**

8. **STOCK POSITION**

In course of audit it came to notice that no stock register has been maintained for the year together. No inventory of dead stock is maintained. The following items have been purchased during the financial year 2017-18 against which no stock entry maintained.

SL. No	Name of the	Quantiry	Vr.No/Date	Amount(In Rs.)

	item			
1	Iron Grill gate	330 KG	01/19.7.17	48840
2	2 Ton AC- Voltas split copper	2 nos		92400
3	1.5 Ton AC-Voltas split copper	4 nos		135200
4	Voltage Stabiliser-V-Guard	6 nos		51000
			Total	**327440**

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 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 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 should be 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 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.

9. INVESTMENT

NIL

10. RESULT OF AUDIT

AMOUNT HELD UNDER OBJECTION	AMOUNT SUGGESTED FOR	AMOUNT SURCHARGEABLE	SPOT RECOVERY	MISAPPROPRIATION OF CASH

	RECOVERY			
0.00	00.00	00.00	0.00	0.00

11. AUDIT CERTIFICATE

Certified that the accounts of Deptt. Of Computer centre, Utkal University for the year 2017-18 has been covered under audit and found correct subject to the remarks offered in forgoing paragraph.

12. GENERAL REMARKS

The maintenance of accounts is far from satisfactory. The maintenance of accounts is far from satisfactory. The accounts have not been maintained as per accounting rules prescribed in the OUAM 1987. So it is advised/suggested to maintain the records & registers as per rules henceforth as detected below.

I. The cashbooks, Advance Ledger, Stock Register,(Consumable & Durable/Permanent/Dead), Investment register, Students attendance register, Teachers attendance register etc. have not been maintained/ `updated till the commencement of audit.

II. Payments have not been vouchered and Voucher numbers are not mentioned in Cashbook & on bill. Vouchers have not been properly sorted in voucher guard file.

III. The passed for payment authenticity with seal & signature of the passing authority has not been reflected in the body of the vouchers/bill. And stock entry certificate has not also been reflected in the body of the vouchers.

IV. As per Procedure 57(i) of OUAM, 1987 & rule 106(IV) of OGFR 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. But not a single stock register revealed the physical verification.

V. Stocks are procured without actual necessity/requirement/requisition.

VI. The name of the Registers is not physically mentioned and the Page nos are not reflected in Cashbooks & registers and also the page certificate not authorized by the local authority/HOD with seal & signature.

VII. At the end of the financial year, there should be analysis of the closing balance, in the Cashbook showing details of cash position, bank balance(bank account wise, in case of flexi account, the MOD balance & clear balance), Advance & investment position (FDRS with bank details) & the detailed head wise receipt and expenditure position (Cashbook wise).

VIII. There is a huge amount of closing balance lying idle in every department. Steps may be taken to refund to the COF at the end of the every financial year for the better appropriation of University money.

IX. Irregular in purchase of items for setting up Wi-Fi enabled campus Network at Utkal University campus-310 to 311

On checking of the expenditure of the computer centre department, it is found that an amount of Rs. 721228.00 has been expended towards purchase of different items from the agency ' BIZZ BUZZ', Plot-42, Bapujinagar, Bhubaneswar. All the expenditures were met from ERNET, India available grant Rs. 1500000.00. The details of expenditure met during 2017-18 are given below :-

SL. No	Name of the item	Quantiry	Vr.No/Date	Amount (In Rs.)
1	Iron Grill gate	330 KG	01/19.7.17	46514.29
2	VINYAL FLOORING	620 PC		12995.63
3	2 Ton AC- Voltas split copper	2 nos		80698.69
4	1.5 Ton AC-Voltas split copper	4 nos		118078.60
5	Instalation of AC	6 nos		15300.00
6	Voltage Stabiliser-V-Guard	6 nos		44541.48
7	Aluminium Partition	464 sqft		102080.00
8	Aluminium Partition	70 sqft		18666.67
9	Electrical work			30600.00
10	Electrical work			30600.00
11	UPS Power	27 pkt	02/16.9.17	63990.00
12	Power cabling	27 pkt		56700.00
				620765.36
	Labour charge		Total	31306.65
	GST on Vr-02/16.9.17			21724.00
	Total VAT on Vr-01/19.7.17 excluding labour			47431.99

	charge			
			GT	**721228.00**

On scrutiny of the purchase file, no tender documents are available though the work has been executed through works contract. So it is ambiguity to the fact that whether the contractor was `selected after inviting open tender.

Besides, in case of works contract any person responsible for making payment to the said contractor is under an obligation to deduct tax at source (TDS) @ 2% on gross bill amount at the time of crediting to the account of contractor or at the time of payment whichever is earlier, to be deposited with the VAT authorities. But on scrutiny of the bill/voucher, no tax at source was deducted from the bill amount Rs. 620765.36 during the payment to contractor. As the result there is a loss of Govt. revenue Rs. 12415.00 (2% of Rs. 620765.00) due to non-deduction of tax at source from the gross bill of the contractor. Thus, why sum of Rs. 12415.00 shall not be suggested for recovery may be pointed out to audit.

On the other hand stock resister could not be produced to audit to verify the entry and utilization of above items. You are once again requested to produce the following documents to audit for scrutiny.

1. Tender document in due process if any

2. Stock register

In reference to audit objection Memo No-164/4.3.2020, the local authority has produced the above documents nor returned the memo with compliance till the closure of audit. The para stands on its own merits. Thus, The TDS Rs. 12415.00 should be recovered from above contract agency failing which the following officials are held responsible.

Sl. No	**Name of the Officer**	**Amount**
1	Prof. Satis Kumar Pradhan, HOD, Department of Computer Science	6208.00
2	Sri Sudhansu Sekhar Sahu, Senior Assistant	6207.00
	Total	**12415.00**

Thus, total amount of Rs. 339855.00 (Rs. 327440.00 + Rs. 12415.00) is kept under objection out of which Rs. 12415.00 needs recovery.

16.43 - Department of Master Law of Human Rights for the financial year 2017-18

1. TITLE SHEET

1	NAME OF THE INSTITUTION	MASTER LAW OF HUMAN RIGHTS
2	YEAR OF ESTABLISHMENT	2011
3	YEAR OF ACCOUNT UNDER AUDIT	2017-18
4	NAME OF THE HOD FOR THE YEAR 2017-18	1. PROF. MADHUSUDAN DASH (1.4.17 TO 31.5.17) 2. SRI MANOJ KU. SADUAL (1.6.17 TO 31.3.18)
5	NAME OF HOD AT THE TIME OF AUDIT	PROF. MADHUSUDAN DASH
6	NAME OF THE AUDITOR	SRI DASARATHA ROY MOHAPATRA
7	DURATION OF AUDIT	3 MAN DAYS IN TERMS OF PARTY

2. INTRODUCTORY

The audit on the accounts of this Department of Law was last audited by the Auditors of local Fund Audit for the period 2015-16.The present audit confined to the period 2017-18. . The department is not functioning during 2017-18

3. PHYSICAL VERIFICATION

The physical verification was conducted on dated 29.01.2020 before transaction and the following result was found.

SL. NO	NAME OF THE CASHBOOK	CASH POSITION	BANK POSITION
1	Main Cashbook	0.00	701550.00

4. LIST OF VERIFIED RECORDS

During course of audit the following records and registers were produced before audit for verification.

a. Main Cashbook

b. Bank Passbook

8. FINANCIAL POSITION

SL. NO	NAME OF THE CASHBOOK	O.B. AS ON 1.4.2017 (AS PER AUDIT)	RECEIPT DURING THE YEAR 2017-18	TOTAL	EXPENDITURE THE 2017-18	C.B. AS ON 31.3.2018 (AS PER AUDIT)	C.B. AS ON 31.3.2018 (AS PER CASHBOOK)	DIFFERENCE	REMARKS
1	Main Cashbook	461121.00	200597.00	661718.00	0.00	661718.00	661718.00	0.00	

ANALYSIS OF CLOSING BALANCE AS ON 31.3.18

Particulars	In Cash(Rs.)	In bank(Rs.)	Total
As per audit	0.00	661718.00	661718.00
As per Cashbook	0.00	661718.00	661718.00
Difference	0.00	0.00	0.00

DETAIL RCEIPT & EXPENDITURE STATEMENT OF EXAMINATION CASHBOOK

Receipt		EXPENDITURE	
De`scription of Units	Amount (In Rs.)	De`scription of Units	Amount (In Rs.)
Interest	200597.00		
O.B. as on 1.4.2017	461121.00	C.B. as on 31.3.2018	661718.00
Total	**661718.00**	**Total**	**661718.00**

DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASSBOOK & CASHBOOK

NAME OF THE BANK	ACCOUNT NO	C.B. BANK PASSBOOK	C.B. IN BANK A/C AS PER CASHBOOK	DIFFERENCE
SBI, UU, Vani Vihar, BBSR	31991117136	661718.00	661718.00	0.00

STOCK POSITION

-No comment-

ADVANCE POSITION

-No Comment-

INVESTMENT POSITION

-No Comment-

AUDIT CERTIFICATE

Certified that the accounts of Deptt. Of Master Law of Human Rights, Utkal University for the year 2017-18 has been covered under audit and found correct subject to the remarks offered in forgoing paragraph.

GENERAL REMARKS

There is no flow of grant since 2015-16 and the account has not been transacted during 2017-18. As such the account is being dormant due to idle lying of fund Rs. 701550.00. Thus the fund may either be utilized in due process under the provision of scheme guideline or the same be refunded to the grantee institution.

16.44 - MBA Financial Management, SFC, Deptt. of Commerce

Department of MBA (Financial Management), SFC, Deptt. of Commerce for the year 2017-18

1-TITLE SHEET-

Name of the institution	MBA (Financial Management), SFC, Deptt. of Commerce
Period of account audited	2017-18
Name of the HOD for the period under audit	Dr. Maheswar Sahu Dr. Anil Kumar Swain
Name of the HOD at the time of audit	Dr. Probodh Kumar Hota
Name of the Auditor	Sri Debashis Mallick
Duration of Audit	4 man days in terms of party

(A)Introductory-

The audit on the accounts of this department was last audited by the local fund audit for the period of 2016-17.The present audit is confined to the period 2017-18

(B)-Staff strength

i. Teaching staff

Sl no	Name of the Post	Sanctioned strength	Existing staff
1	HOD(Reader)	1	1
2	Reader	2	2
3	Professor	4	4
4	Lecturer	2	2

ii. Non-Teaching staff

Sl no	Name of the Post	Sanctioned strength	Existing staff
1	Assistant	1	1
2	Typist	1	1
3	Peon	1	1

(B)-Student strength

Sl no	Name of the course	No. of seats for the course	No. of students admitted
1	MBA (Financial Management)	40	40

2) Physical Verification-

Physical verification of cash could not be done due to non-maintenance of cash book

3) List of Verified records-

During the course of audit the following records and registers are produced to audit.

1-General Cash book with correspondence Bank Pass books and Cheque Books

2- Paid vouchers relating to year 2017-18

3-Stock Register

4- Other connected records, registers and files

4) Financial position-

Name of the cash book	OB as on 1.04.2017 as per cash book	Receipt during the year of audit	Total	Expenditure during the year of audit	C.B as on 31.03.2018 as per cash book	C.B as on 31.03.2018 as per audit	Difference
General Cash book	2991149.26	4112647.00	7103796.26	3648693.00	3451142.26	3455103.26	3961.00
Total	2991149.26	4112647.00	7103796.26	3648693.00	3451142.26	3455103.26	3961.00

The difference is due to less C.B. of Rs.3961 taken on dated 31.03.17 (taken C.B. Rs. 2987188.26 instead of Rs.2991149.26)

Details of Cash Book wise Closing Balance as on date 31.03.2017

Name of the cash book	In shape of cash	In shape of Bank	In shape of FD/TDR	Total
General Cash book	-	3451142.26	-	3639228.26
Total	-	3451142.26	-	3639228.26

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF GENERAL CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Course fee for MBA (FM) Deptt.	40,00,000	Xerox	14814.00
Bank interest	112365.00	Computer Repair	30425.00
Cash deposited by Deptt.	282.00	Deptt. Share money for MBA (Financial Management), SFC Admission	1333300.00
TOTAL	4112647.00	Staff remuneration	770400.00
		Newspaper & Magazine bill	16515.00
		Telephone bill	4219.00
		Class remuneration	672000.00
		Orientation class	59000.00

		Purchase of books and journal	13800.00
		Electrical works/ items	15538.00
		Printing of Brochure	84335.00
		Seminar & Conference	500000.00
		Requisition for MKCG Auditorium	2000.00
		Exp. on I-card	1600.00
		AC repair	35740.00
		Contingency	87107.00
		Water purifier	7900.00
		TOTAL	3648693.00

5)Details of closing balance as per bank passbook & cash book bank balance figure

Name of the cash book	Name of the bank	A/C No	Closing balance in passbook in (Rs) **(A)**	Closing balance in bank as mentioned cash book in (Rs) **(B)**	Difference(A -B)	Remarks
General Cash book	SBI,U.U.Vanivihar	10164206772	3639228.26	3451142.26	188086.00	
Total			3639228.26	3451142.26	188086.00	

Bank reconciliation statement of Main Cash book as on 31.03.2018

Closing Balance as on 31.3.18 as per Cash Book	3451142.26
1. Add the amount debited in cash book but not in pass book till 31.3.18	161680.00

Cheque no./Date	Amount
709557/22.03.18	Rs.7900.00
709566/31.03.18	Rs.50735.00
709568/31.03.18	Rs.77195.00
709569/31.03.18	Rs.25850.00

2. Add amount of cheques issued in 16-17 but not deducted in the year 2016-17 Cheque no./Date — Amount 372481/23.11.16 — Rs.700.00 372499/21.12.16 — Rs.1700.00	2400.00
3. Add Bank interest not taken in cash book (dated 25.06.17)	20045.00
4. Add less C.B. of Rs.3961 taken on dated 31.03.17 (taken C.B. Rs. 2987188.26 instead of Rs.2991149.26)	3961.00
Total	188086.00
Closing balance in Bank account as on 31.3.18	3639228.26

The following irregularities has been noticed.

A) Staff remuneration & Teacher remuneration for project guide

During course of Audit, it is found that an amount of Rs.770400/- has been paid in cash towards staff remuneration and Rs.28000/- has been paid in cash towards teacher remuneration for project guide instead of issuing cheque to the staffs. The amount has been withdrawn from bank in shape of cheque but cash payment has been made among the staffs. As per rule any payment above Rs.500/- should have to be made in cheque instead of cash. The same may be clarified to audit.

B) Orientation classes

On verification of cash book it is seen that an amount of Rs.59000/- has been paid in cash to guest faculty towards orientation classes.

As per revised guidelines for functioning of self financing courses of Utkal University (not an approved one) , clause 21 states that “The Teachers’ Council shall take decisions regarding the number and category of supporting staff to be engaged on a contractual basis/ part time basis for the management of the Self financing Courses. The Course Coordinator shall engage such persons with the approval of the Teachers’ Council under intimation to Chairperson, PG Council/Director, SFC”.As such the Course Co-ordinator, **MBA (Financial Management), SFC, Deptt. of Commerce**is requested to furnish the approval of Teachers’ Council regarding engaging of guest faculties to audit. Also the Course Co-ordinator, is requested to furnish the file containing Advertisement for, appointment letter containing period of appointment, rate of remuneration, allotted work load, Identity proof of the guest faculties

appointed to audit.

C) Irregularity in payment of Telephone bil

On verification of cash book it is seen that an amount of Rs.4219/- has been paid towards payment of BSNL telephone bill instead of payment of Rs.3990/-. The details are as follows:-

SI No.	Vr. No/Date	Actual Telephone bill	Telephone bill paid	Remarks
1	05/11.04.17	Rs.2519/-	Rs.2719/-	The phone was disconnected due to non-payment
2	36/23.11.17	Rs.1471/-	Rs.1500/-	
	Total	**Rs.3990/-**	**Rs.4219/-**	

As such, it may be pointed out to audit under which circumstances the excess payment of Rs.229/- (Rs.4219 - Rs.3990)was made towards telephone bill. Failing which why the sum of Rs.229/- shall not be suggested for recovery, may be pointed out to audit.

D) **Irregular in printing of Boucher, Flex and supply of certificate**

On scrutiny of Cash Book w.r.t. vouchers, it is found that a sum of Rs.50735/- has been expended towards printing of Boucher, Flex and supply of certificate in MBA **(Financial Management), SFC, Deptt** . The details are as follows:-

Vr./Dt.	Amt.	Particulars
67/31.03.18	Rs.50735/-	towards printing of Boucher, Flex and supply of certificate in MBA **(Financial Management), SFC, Deptt** . to

On scrutiny of Vr. No.67 dated 31.03.18, it is found that Rs.50735/- has been expended

towards above purpose without quotation process. As per Finance Deptt. Govt. of Odisha O.M. No. 4939/F dated 13.02.12, purchase of goods costing above Rs.15000/- and upto Rs.100000/- on each occasion may be made on the recommendations of a duly constituted Local Purchase Committee consisting of three members of appropriate levels as decided by the Authorities Competent to Purchase Goods. The committee will survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier for the required goods. As such, the reason of such irregularity may be clarified to audit. However compliance reported to Audit.

D) **Irregular in repair of AC, Computer parts, Electrical works etc**

On scrutiny of Cash Book w.r.t. vouchers, it is found that a total of Rs.37400/- has been expended towards repair of AC, computer parts Electrical works etc in MBA **(Financial Management), SFC, Deptt**. . The details are as follows:-

Vr./Dt.	Amt.	Particulars	Remarks
31/20.10.17	Rs.4000/-	towards repairing of computer in MBA **(Financial Management), SFC, Deptt**.	has no GST registration
29/09.09.17	Rs.4000/-	towards electrical works in MBA **(Financial Management), SFC, Deptt**	
59/20.02.18	Rs.3550/-	towards electrical works in MBA **(Financial Management), SFC, Deptt**	
69/31.03.18	Rs.25850/-	AC repair	
Total	**Rs.37400/-**		

As per GST rule, it is mandatory to procure bill from the supplier who are under GST registration. Bill amount of Rs.37400/- has no GST registration. Thus MBA **(Financial Management), SFC, Deptt**. has not followed GST guidelines which is irregular and inadmissible to Audit. The reason of irregularity may be pointed out to audit.

E) **Expense in seminar and conference.**

1. Production of vouchers

On verification of cash book it is seen that an amount of Rs.500000/- has been spent towards expense in seminar and conference as mentioned in cash book. Out of which amount of Rs.388620/- was expended during 2017-18 against which bill voucher could be verified. And the balance amount Rs. 111380/- (Rs.500000-Rs.388620) against which Bill/voucher couldn't be produced to audit. The supporting bill/ voucher against excess drawal of Rs. 111380/- need to be produced to audit,failing which why the amount of Rs.111380/- shall not be suggested for recovery, may be pointed out to audit.

2. Irregularity in flight and train transport to guest faculty

Out of billing amount of Rs.10477/- towards flight ticket of Ms. Rubi Biniti Ahmad, University of Malaya, Kualalampur, Malaysia , an amount of Rs.2183/- has been spent towards excess baggage charge. Similarly out of billing amount of Rs.10477/- towards flight ticket of Md. Mahfuzur Rahman , an amount of Rs.2183/- has been spent towards excess baggage charge. Thus a sum of Rs. 4366.00 was paid in excess towards excess baggage charge which needs recovery and compliance reported to audit.

Train ticket amounting to Rs.3000/- has been paid to Prof. Biswadeep Mishra though excess amount of Rs.1048/- has actually been shown. The details is as follows:-

PNR No.	Journey performed	Amount paid	Remarks
6111781817	Bhubaneswar to Bilaspur Jn.	Rs.838/-	
8702750645	Bilaspur Jn. To Bhubaneswar	Rs.1886/-	Another passenger Kanaklata Mishra (not a guest faculty) was added in ticket.

As such Rs. 1048.00 (Rs.1886-Rs.838/-)was paid in excess to another passenger needs recovery and compliance reported to audit.

3. Local transport to guest faculty

On scrutiny of Cash Book w.r.t. vouchers, it is found that a total of Rs.21739/- has been expended towards local transport to Guest faculty in MBA **(Financial Management), SFC, Deptt**. As per GST rule, it is mandatory to procure bill from the supplier who are under GST registration. The bill has no GST registration. Thus MBA **(Financial Management), SFC, Deptt**. has not followed GST guidelines which is irregular and inadmissible to Audit. The reason of irregularity may be pointed out to audit.

4.Bank interest @ Rs.20045/- has not been taken in Cash Book.

No reply has been submitted till completion of audit. As such the above irregularities mentioned may be produced to next audit

6-STOCK POSITION

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 OGFR, an inventory of dead stock should be maintained in the department in form OGFR-6 showing the number received, the number disposed of (by transfer, sale, loss)and balance in hand for each kind of article. etc)

As per rule 106 of OGFR, an inventory should be checked by the competent authority once a year and a certificate of the result of check recorded.

As per rule 106 of OGFR articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. This may be done hence fourth and compliance reported to audit.

7) Investment- No investment has been found during the financial year 2017-18

8) Advances-nil

9) GRANTS-

10) UTILISATION CERTIFICATE-

`11) MISAPPROPRIATION & DEFLACTION-

12) LOSS STOCK &STORE-

13) AUDIT OF RECEIPTS-

14) AUDIT OF EXPENDITURE-

15) AUDIT ON WORKS-

16) AUDIT ON UNITS-

17-AUDIT ON SCHEME/PROGRAMME-

18-MISCELLANIOUS-

19-AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION-

20-RESULT OF AUDIT-

20.1-AUDIT CERTIFICATE-Certified that the accounts of MBA (Financial Management), Utkal University for the year 2017-18 have been covered under audit and found correct subject to the remarks offered in forgoing paragraph.

20.2-GENERAL REMARK-Much and efforts may be taken to ensure proper maintains of accounts, records and register for betterment of the Deptt.

16.45 -

Para-16.45.1:

Name of the A/Cs under audit	:	Ladies Hostel V
Year of A/Cs under audit	:	2017-18
Name of the HOD during the period under audit	:	Dr. Mitali Chinnara
Name of the HOD during The period under audit	:	Manjusmita Dash
Name of the Auditor	:	Sitara Begum
Mandays consumed	:	5 Mandays

Para-16.45.2: List of Records verified

1. Main cash book

2. Paid vouchers
3. Stock registers
4. Bank Pass books
5. Cheques issue and receipts registers
6. Other connected records, registers and files

Para-16.45.3: Physical verification

Physical verification of cash could not be done due to non-maintenance of `updated cash book

Para-16.45.4: Financial Position

O.B. as on 01.04.2017 (as per last A.R.) : 6214134.38

Receipts during 2017-18 : 1881632.33

Total : 8095766.71

Expenditure during 2017-18 : 1884310.00

C.B. as on 31.03.18 (As per Audit) : 6211456.71

C.B. as on 31.03.18 (As per cash book) :1748326.71

Difference : 4463130.00

Difference of Rs 4463130.00 is rolling from previous year Audit Report.

Para-16.45.5: Bank reconciliation

(Syndicate Bank SB A/C no.) : 80162200008040 U. U. Branch

C.B. in cash book as on 31.03.18 : Rs 2314056.13

(as per audit)

1. Cash book C.B. as on 31.03.18 : 1748326.71

(+) Add cheques issued but not

Encashed by 31.03.18 : 518288.00

Total = 2266614.71

2. Deduct Bank Commission (-) 585.00

3. Previously wrongly taken + 46878.17

In previous year Audit Report.

4. Total : 2312907.88

5. C.B. as per PassBook : 2314056.13

6. Difference : 1148.25

Difference of Rs 1148.25 may be reconciled and produced to next audit.

Details of Cheques encashed after 31.03.2018

Cheque No	Date	Amount	Date of Encashment
4445832	20.02.18	227160.00	17.04.18
4445846	29.03.18	288360.00	24.05.18
4445845	28.03.18	1970.00	03.04.18
4445844	28.03.18	798.00	04.04.18
	Total	518288.00	

Details of Bank commission charged:

Date	Amount
17.05.17	60.00
23.05.17	160.00
29.05.17	160.00

06.06.17	80.00
28.07.17	125.00
Total	585.00

Para-16.45.6: RECEIPT

Heads

Guest Fee	:	89000.00
Admission fees	:	1084340.00
Readmission fees	:	628980.00
Bank interest accrued	:	78262.33
Miscellaneous	:	1050.00

Total 1881632.33

Para-16.45.7: EXPENDITURE

HEADS

Office Contingency	:	75469.00
Salary	:	459800.00
Miscellaneous	:	120742.00
Repair & Maintenance	:	93339.00
Caution money	:	214440.00
Seat rent, water & electricity charge	:	920520.00
Total	:	1884310.00

Para-16.45.8: STOCK POSITION

List of durable items stock as on 31.03.18 as provided by the Department

SL. No	Name		Qnty
1.	AC	:	08
2.	Refrigerator	:	01
3.	Iron Almirah	:	08
4.	Fan	:	290
5.	Plastic Chair	:	700
6.	Dinning Table	:	20
7.	Study Table		08
8.	Aquaguard		06
9.	Wooden bed	:	330
10.	Iron bed	:	50

Investment : No Investment made during the year 2017-18

Advances : Nil

Audit of Receipts : No comments

Audit of Expenditure : No comments

GRANTS : Nil

UTILISATION CERTIFICATE:Nil

MISAPPROPRIATION & DEFLACTION: Nil

LOSS STOCK & STORE: Nil

AUDIT ON WORKS: Nil

AUDIT ON UNITS: Nil

AUDIT ON SCHEME/PROGRAMME: Nil

MISCELLANEOUS; Nil

AUDIT OF LOANS/DEPOSITS CPF INCLUDING POSIT

ION: Nil

Para-16.45.9: RESULT OF AUDIT

Amount Held Under objection	Amount suggested for recovery	Amount surchargeable	Spot recovery	Misappropriation of Cash
0.00	0.00	0.00	0.00	0.00

Audit Certificate

Certified that the accounts of Ladies Hostel-5, Utkal University, Vanivihar for the year 2017-18 has been covered under audit and found correct subjects to remarks offered in foregoing paragraph.

General Remarks

The maintenance of accounts is far from satisfactory. The accounts have not been maintained as per accounting rules prescribed in the OUAM 1987. So it is advised / suggested to maintain the records & registers as per rules.

16.46 -

Para-16.46.1.1: Name of the A/Cs under audit : REGULAR MBA

Year of A/Cs under audit : 2017-18

Name of the HOD during : Dr. Muna Kalyani - 01.4.16 to 31.5.17

the period under audit Dr. S. S. Debasish - 01.6.17 to 31.3.18

Name of the HOD during	:	Dr. S. S. Debasish - 01.4.18 to 31.5.19
The period under audit		Dr. Dasrathi Sahu – HOD, MBA
		01.06.19 to Continuing
Name of the Auditor	:	Sitara Begum
Mandays consumed	:	4 Mandays
Student strength	:	32
Teaching staff strength	:	6
Non-teaching staff strength	:	5

Para-16.46.1.2: List of Records verified

1. Main cash book
2. Paid vouchers
3. Stock registers
4. Bank Pass books
5. Cheques issue and receipts registers
6. Other connected records, registers and files

Para-16.46.1.3: Physical verification

Physical verification of cash could not be done due to non-maintenance of `updated cash book

Para-16.46.1.4: Financial Position

O.B. as on 01.04.2017 (as per last A.R.) : 29,64,461.64

Receipts during 2017-18 : 11,45,786.00

Total : 41,10,247.64

Expenditure during 2017-18 : 6,43.062.50

C.B. as on 31.03.18 (As per Audit) : 34,67,185.14

C.B. as on 31.03.18 (As per cash book) : 35,75,522.14

Difference : 1,08,337.00 Due to Last year Audit report.

Para-16.46.1.5: Bank reconciliation

(SBI SB A/C no.) : 10164210698, U. U. Branch

C.B. in cash book as on 31.03.18 (as per audit)

Difference

1. Cash book C.B. as on 31.03.18 : 35,75,522.14

(+) Add cheques issued but not

Encashed by 31.03.18 : 33,330.00

Total = 36, 08,852.14

2. Deduct Ch. Issued but again (-) 5173.0

Taken into receipt side 36, 03,679.14

Ch. No- 899771 / 31.5.17 = 1177.00

899772 / 31.5.17 = 3996.00

5173.00

C.B. as per PassBook = 3603679.14

Details of cheques encashed after 31.03.18

cheque no	Date	Amount	Date of Encashment
585381	14.03.18	7810	20.04.18
585382	14.03.18	5670	20.04.18
585384	19.03.18	1660	20.04.18
585385	19.03.18	400	15.05.18
585387	19.03.18	10790	20.04.18
585388	19.03.18	2600	17.05.18
585389	23.03.18	3400	05.04.18
899776	18.07.17	1000	not encashed
		33330	

Para-16.46.1.6: RECEIPT

Heads

Exam Fee : 88130.00

Received from PG council Chairman : 680667.00

Journal Fee : 800.00 (Mention at

Entrance Fee : 242200.00 Cash Book

Cheque not encashed : 13348.00 PageNo–26 /

Bank interest accrued : 120641.00 Year 17-18

Total 11,45,786.00

Para-16.46.1.7: EXPENDITURE

HEADS

Office Contingency : 12374.00

Purchase of Books

Development : 59242.00

Remuneration to Guest Faculty : 161250.00

Purchase of Journal : 49837.00

Field Trip expenses

Conduct of Examination expenses

Ch. Commission : 265.50

Seminar Charge : 2132.00

MBA Admission expenses : 175800.00

Purchase of New Computer

Refress Course Postal Class

Naac Visit expenses

Deposited at Comptroller of Finance : 88613.00

Amount wrongly credited to Bank from

Agri- Business now : 93,549.00

Debited from Bank towards reconciliation

1.6.15 = 25113.00

1.6.15 = 68436.00

93549.00

Total Expenditure : 643062.50

Para-16.46.1.8: STOCK POSITION

List of durable items stock as on 31.03.18 as provided by the Department

Sl no	Particulars	quantity
1	A.C	10
2	Desktop	2
3	Inkjet printer	1
4	steel Almirah	26
5	DLP	2
6	ceiling fan	37
7	wooden high desk	10
8	water cooler	1
8	(lab) Desktop	11
9	table with chair	50
10	wooden table	15
11	wooden chair	30
12	xerox machine	1

Investment: Nil

Advances: Nil

Audit of Receipts: Nil

Audit of Expenditure: Nil

GRANTS: Nil

UTILISATION CERTIFICATE: Nil

MISAPPROPRIATION & DEFLACTION: Nil

LOSS STOCK & STORE: Nil

AUDIT ON WORKS: Nil

AUDIT ON UNITS

AUDIT ON SCHEME/PROGRAMME

MISCELLANEOUS

AUDIT OF LOANS/DEPOSITS CPF INCLUDING POSIT

ION

RESULT OF AUDIT

Para-16.46.1: Name of the A/Cs under audit : Executive MBA

Year of A/Cs under audit : 2017-18

Name of the HOD during : Dr. S. S. Debasish

(Course Coordinator)

01.4.17 to 31.3.18

The period under audit : Dr. S. S. Debasish (Course Coordinator)

Name of the HOD during :

The period under audit : Dr. S. S. Debasish

Name of the Auditor : Sitara Begum

Mandays consumed : 4 Mandays

Student strength : 40

Teaching staff strength (Guest Faculty): 21

Non-teaching staff strength : 7

-

Para-16.46.2.2: List of Records verified

1. Main cash book
2. Paid vouchers
3. Stock registers
4. Bank Pass books
5. Cheques issue and receipts registers
6. Other connected records, registers and files

Para-16.46.2.3: Physical verification

Physical verification of cash could not be done due to non-maintenance of updated cash book

Para-16.46.2.4: Financial Position

O.B. as on 01.04.2017 (as per last A.R.)	:	18,90,550.61
Receipts during 2017-18	:	4293057.34
Total	:	6183607.95
Expenditure during 2017-18	:	719432.50
C.B. as on 31.03.18 (As per Audit)	:	5464175.45
C.B. as on 31.03.18 (As per cash book)	:	5464175.45
Difference	:	Nil

Para-16.46.2.5: Bank reconciliation

(SBI SB A/C no.) :

C.B. in cash book as on 31.03.18 (as per audit) : 5464175.45

Difference

1. Cash book C.B. as on 31.03.18 : 5464175.45

(+) Add cheques issued but not

Encashed by 31.03.18 : 99010.00

Total = 5563185.45

C.B. As on 31.03.2018 as per Bank Pass Book = 5563185.45

List for Ch. Issued but not encased

Cheque No.& Date	Amount	Date of Encashment
208545/28.08	1650.00	Not Yet (Date as reflected in the Cash Book)
998229/03.03	18250.00	Not Yet
358756/18.03	12500.00	Not Yet
968/05.02	7000.00	Not Yet
017966/28.07	15000.00	Not Yet
18026/22.11.17	1360.00	Not Yet
18031/10.12.17	9500.00	Ch. Cancelled
01800/05.08.17	15000.00	Not Yet
018044/03.02.18	10250.00	03.04.18
018046/11.03.18	8500.00	03.04.18

Total Amount: 99010.00

Para-16.46.2.6: RECEIPT

Heads

Received from PG council Chairman : 4161701.34

Bank interest accrued : 131356.00

Total 4293057.34

Para-16.46.2.: EXPENDITURE

HEADS

Salary Bill : 190000.00

Remuneration to Guest Faculty : 529167.00

Bank Commission : 265.50

Total **:** 719432.50

Para-16.46.3.1:

Name of the A/Cs under audit : 5-Yr IMBA

Year of A/Cs under audit : 2017-18

Name of the HOD (Course : Prof. Bidhu Bhusan Mishra Coordinator) during

The period under audit : Prof. Bidhu Bhusan Mishra 31.3.18

Name of the HOD during : Dr. Dasrathi Sahu – HOD, MBA

01.06.19 to Continuing

The period under audit	:	Prof. Bidhu Bhusan Mishra
Name of the Auditor	:	Sitara Begum
Mandays consumed	:	4 Mandays
Student strength	:	60
Teaching staff strength	:	6
Non-teaching staff strength	:	13

Para-16.46.3.2: List of Records verified

1. Main cash book
2. Paid vouchers
3. Stock registers
4. Bank Pass books
5. Cheques issue and receipts registers
6. Other connected records, registers and files

Para-16.46.3.3: Physical verification

Physical verification of cash could not be done due to non-maintenance of updated cash book

Para-16.46.3.4: Financial Position

O.B. as on 01.04.2017 (as per last A.R.)	:	8931897.49
Receipts during 2017-18	:	9689413.00
Total	:	18621310.49

Expenditure during 2017-18 : 4925014.00

C.B. as on 31.03.18 (As per Audit) : 13696296.49

C.B. as on 31.03.18 (As per cash book) : 13658032.49

Difference : 38264.00 (Due to previous year Audit Report)

Para-16.46.3.5: Bank reconciliation

(Syndicate A/C no.) : 80162200002276 13800832.63

1: Cash book C.B. as on 31.03.18 : 13658032.49

2: (+) Add cheques issued but not Encashed by 31.03.18 46167.00

3: Add Interest capitalized during 2016-17 75097.50

4: Add Interest capitalized during 2017-18 21535.64

Total----------13800832.63

C.B. as per PassBook = 13800832.63

Difference Nil

Details of cheques encashed after 31.03.18

cheque no	Date	Amount	Date of Encashment
088263	23.02.18	20000	03.04.18
088274	08.03.18	3330	17.04.18
088279	31.03.18	22837	03.04.18
	Total	46167	

Para-16.46.3.6: RECEIPT

Heads

Course Fee	:	9386220.34
Bank interest accrued	:	303192.66
Total	:	9689413.00

Para-16.46.3.7: EXPENDITURE

HEADS

Office Contingency	:	218388.00
Deposit at CFO	:	46279.00
Salary to teaching staff	:	1028867.00
Remuneration to Guest Faculty	:	437500.00
Salary to teaching staff	:	3193730.00
Ch. Commission	:	250.00

Total Expenditure **: 4925014.00**

Para-16.46.4.1: **5 yrs IMBA Examination Cashbook**

Para-16.46.4.2: Financial Position

O.B. as on 01.04.2017 (as per Cash BOOK): 544549.36

Receipts during 2017-18 : 497315.00

Total : 1041864.36

Expenditure during 2017-18 : 472011.00

C.B. as on 31.03.18 (As per Audit) : 569853.36

C.B. as on 31.03.18 (As per cash book) : 569853.36

Difference : Nil

Para-16.46.4.2: Bank reconciliation

(Syndicate A/C no.) : 80162140000190 10314.85

1: Cash book C.B. as on 31.03.18 : 569853.36

C.B. as per PassBook = 10314.85

Difference 559538.51

Flexi Account Balance Couldnot be supplied by Bank. However the differential amount of Rs 559538.51 is reconciled during the period from 2018-19 to 2019-20.

Para-16.46.5.1: Irregular deposit of Cash in Cash Book in MBA Cash Book.

During the year under Audit a sum of Rs 88130/- was shown to have been credited to Cash Book on different dates as detailed below, which were collected from students towards exam form fillup as per demand and deposited in bank afterward which were neither collected through MRs nor through bank deposits. The reason behind this irregular way of collections was asked through objections memo, in response to which the local authority replied that in absence of printed Money receipts and as per previous year practice of record keeping , the Department collected examination form fill up fees from students and semester wise deposited the same in the bank account. Hence forth steps will be taken for collection of examination form fill up fees from students through bank deposits or money receipts as suggested by audit.

Sl no	Date of deposit	Amount

1	07.04.17	7805.00
2	23.10.17	38030.00
3	22.11.17	8665.00
4	13.03.18	16680.00
5	20.03.18	2260.00
6	23.03.18	14690.00
7	Total	88130.00

Para-16.46.5.2: Irregular deposit of Cash in IMBA Examination Account Cash Book

During the year under Audit a sum of Rs 497315/- was shown to have been credited to Cash Book on different dates as detailed below, which were collected from students towards exam form fill up as per demand and those were neither collected through MRs nor through bank deposits and were directly collected from students and deposited in bank afterward. The reason behind this irregular way of collections was asked through audit objection statement.

Sl no	Date of deposit	Amount
1	15.04.17	2480.00
2	17.04.17	33000.00
3	17.04.17	36000.00
4	04.07.17	4960.00
5	09.08.17	33000.00
6	18.10.17	42090.00
7	21.10.17	24400.00
8	26.10.17	26900.00
9	02.11.17	21030.00
10	10.11.17	38130.00
11	25.11.17	39065.00
12	27.11.17	810.00
13	22.12.17	9780.00
14	12.03.18	41860.00
15	13.03.18	32940.00
16	14.03.18	46835.00
17	17.03.18	10490.00
18	22.03.18	5970.00
19	15.03.18	47575.00
20	**Total**	**497315.00**

<----[if--><--[endif]----><----[if--><------[if----><----[endif]------><--[endif]----><----[if--><--[endif]----><----[if-->

<------[if----><----[endif]------><--[endif]----><----[if-->

16.47 - UNIVERSITY LAW COLLEGE

Para-16.47.1.1:

1. TITLE SHEET		
1	NAME OF THE INSTITUTION	UNIVERITY LAW COLLEGE
2	YEAR OF ESTABLISHMENT	1997
3	YEAR OF ACCOUNTS UNDER AUDIT	2017-18
4	NAME OF THE HOD FOR THE YEAR 2017-18	DR. S.A.K. AZAD
5	NAME OF THE HOD AT THE TIME OF AUDIT	DR. PRATIVA PANDA
6	NAME OF THE AUDITOR	SMT.Sitara Begum,AR
7	**DURATION OF AUDIT**	20 MAN DAYS IN TERMS OF PARTY

Para-16.47.1.2: INTRODUCTORY

The audit on the accounts of UNIVERSITY LAW COLLEGE was last audited by the Auditors

of local fund audit for the period 2015-16. The present audit therefore confined to the period 2016-17.

3. STAFF STRENGTH

SL.NO.	NAME OF THE POST	SANCTIONED STRENGTH	EXISTING STRENGTH
TEACHING			
1	PROFESSOR	1	1
2	READER(HOD)	3	2
3	LECTURER	2	1
NON-TEACHING			
1	SECTION OFFICER	1	1
2	ASSISTANT	2	2
3	TYPIST	1	0
4	PEON	1	1
5	WATCHMAN	2	2
6	SWEEPER	1	1

4. STUDENTS STRENGTH

SL. NO.	NAME OF THE CLASS	SANCTIONED STRENGTH	ENROLLMENT STRENGTH
1	5 YEARS INTEGRATED LAW(SELF FINANCE)	300	300
2	3 YEARS LLB	240	240
3	LLM HUMAN RIGHTS	60	60

Para-16.47.1.3: PHYSICAL VERIFICATION

The physical verification of Cash in hand, postage stamp, and fees collection receipt books could not be conducted on the day of commencement of audit of the college due to due to `updated non-maintenance of Cash book and other stock registers.

Para-16.47.1.4: LIST OF VERIFIED RECORDS

During the course of audit the following records and registers were produced before audit for verification.

1- 5 yrs Integrated Law Cash Book

2- 3 yrs LLB(Hons) Cash Book

3- LLM (Human Rights) Cash Book

4- UGC Cash Book

5- Bank Pass Books

6- Stock Registers

7- Vouchers

8- Cheque counter foils

9- Related records and files

10- MR books and DCRs

11- B.D/ D.D/ cheques issue registers

Para-16.47.1.5: . LIST OF IMPORTANT RECORDS NOT MAINTAINED

1- Advance lrdger/ Outstanding advance ledger

2-

Para-16.47.1.6: FINANCIAL POSITION

SL. NO.	NAME OF THE CASH BOOK	O.B. AS ON 01.04.2017 AS PER AUDIT	RECEIPT DURING THE YEAR 2017-18	TOTAL	EXPENDITURE DURING THE YEAR 2017-18	C.B. AS ON 31.03.2018(AS PER AUDIT)	C.B. AS ON 31.03.2018 (AS PER CASH BOOK)	DIFFERENCE	REMARKS
1	5 YEARS INTEGRATED LAW(SELF FINANCE)	13796688.57	11803500.4	25600189	11752736	13847453	13252846.3	594606.7	Diffrence is lying in LAST audit report for the year 2016-17
2	3 YEARS LLB	408115.07	1407371.17	1815486.24	1040095.23	775391.01	1606846.45	-831455.44	Diffrence is lying in LAST

									audit report for the year 2016-17
3	LLM HUMAN RIGHTS	558989.81	991020.57	1550010.38	1164510	385500.38	385500.38	0	
4	UNIVERSITY GRANTS COMMISSION	1641095.46	121101.7	1762197.16	948968	813229.16	813229.16	0	
5	5 Yrs Law Ladies Hostel	117738.77	642455.17	760193.94	338502	421691.94	421691.94	0	
TOTAL		16522627.68	14965449	31488076.7	15244811.2	16243265	16480114.23	-236848.74	

Para-16.47.1.7: Details of Closing Balance

Particulars of Cash Book	Amount in Bank	Amount in Cash	Total	Remarks
5yrs Integrated Law	13252846.30	Nil	13252846.30	
3yrs Law	1606846.45	Nil	1606846.45	
LLM Human Rights	350000.38	35500.00	385500.38	
UGC	813229.16	Nil	813229.16	
5yrs Law Ladies Hostel	421691.94	Nil	421691.94	
Total	**16444614.23**	**35500.00**	**16480114.23**	

Para-16.47.1.8: DETAILS OF RECEIPT & EXPENDITURE FIGURE OF GENERAL CASH BOOK FOR THE YEAR 2017-18

1. DETAILS RECEIPT & EXPENDITURE STATEMENT OF 5 YEARS INTEGRATED LAW CASH BOOK

SL.NO.	PARTICULAR	RECEIPT	EXPENDITUR	REMARKS

	S		E	
1	CENTER CHARGES	20600.00	95945.00	
2	BANK INTEREST/CHARGES	715625.21	1372.00	
3	REFUND OF TDS	1950.22		
4	EXAM FEES	634530.00		
5	ADMISSION FEES	9946835.00		
6	APPLICATION FEES	282440.00		
7	EXCESS VAT			
8	MISCELLANEOUS	172700.00		
9	CLC	570.00		
10	Total deposit to C.F.O		8596434	
11	OFFICE CONTINGENCY		5500.00	
12	FUNCTION EXPENSES			
13	BOOKS & MAGAZINE		42836.00	
14	ELECTRICAL EXPENSES		78111.00	
15	REPAIR & MAINTENANCE		119920.00	
16	TELEPHONE BILL		4773.00	
17	REMUNERATION TO STAFF		269071.00	
18	REMUNERATION TO TEACHERS		1344984.00	
19	REMUNERATION TO CONSOLIDAT	8550.00	408540.00	

	ED STAFF			
20	CONSTRUCTION OF LADIES HOSTEL			
21	REMUNERATION TO INVIGILATOR			
22	LAWN DEVELOPMENT			
23	REGISTRATION FEE	19700.00		
24	PRINTING & STATIONARY		287982.00	
25	ADVERTISEMENT			
26	IMPREST MONEY		10500.00	
27	OBSERVATION		280660.00	
28	VIVA VOCE		3608.00	
29	T.A,/D.A		2500.00	
30	FIX-DEPOSIT		200000.00	
31	UTKAL MODEL UNITED NATIONS			
32	GUEST HOUSE			
33	COMPUTER ACCESSORIES			
34	FDRS			
TOTAL		**11803500.43**	**11752736.00**	

2. DETAILS RECEIPT & EXPENDITURE STATEMENT OF LLM(HUMAN RIGHTS) CASH BOOK

SL.NO.	PARTICULARS	RECEIPT	EXPENDITURE	REMARKS
1	EXAM FEES	126400.00		
2	ADMISSION FEES	720400.00		

3	APPLICATION FEES	79000.00		
4	BANK INTEREST/CHARGES	27289.98	100.00	
5	CERTIFICATE FEE			
6	CLC	70.00		
7	OTHERS	37860.00	13960.00	
8	REMUNERATION TO TEACHING STAFF		360000.00	
9	REMUNERATION TO NON-TEACHING STAFF		75900.00	
10	PRINTING OF I. CARD		3000.00	
11	PAYMENT TO CFO		536850.00	
12	REMUNERATION TO GUEST FACULTY			
13	OBSERVATIONS		113000.00	
14	REPAIR & MAINTENANCE		1200.00	
15	BOOKS & MAGAZINE			
16	ADVERTISEMENT			
17	CENTRE CHARGE		60500.00	
TOTAL		**991020.57**	**1164510.00**	
2. DETAILS RECEIPT & EXPENDITURE STATEMENT OF 3 YEARS LLB(HONS) CASH BOOK				
SL.NO.	PARTICULARS	RECEIPT	EXPENDITURE	REMARKS
1	EXAMINATION FEES	418780.00		
2	BANK INTEREST/CHARGES	57258.17	88.23	
3	APPLICATION FEES	372000.00		
4	CLC	2720.00		
5	ADMISSION FEES	350678.00		
6	OFFICE CONTINGENCY		1560.00	
7	OTHERS	205935.00		
8	CENTER CHARGES		157214.00	
9	PAID TO COMPTROLLER		387980.00	
10	BOOKS & MAGAZINE		113290.00	
11	TELEPHONE BILL		5106.00	
12	REMUNERATION TO TEACHING STAFF		268200.00	
13	REPAIR & MAINTENANCE		3000.00	
14	ENTRANCE TEST ADVANCE		4030.00	
15	ADVERTISEMENT		21131.00	

16	SPORTS FEES				
17	OBSERVATION			30090.00	
18	VIVA VOCE			2330.00	
19	ADVANCE				
20	PRINTING & STATIONARY			46076.00	
21	DRESS CODE				
TOTAL			**1407371.17**	**1040095.23**	
3. DETAILS RECEIPT & EXPENDITURE STATEMENT OF 3 YEARS UGC CASH BOOK					
SL.NO.	PARTICULARS		RECEIPT	EXPENDITURE	REMARKS
1	UGC GRANT				
2	BANK INTEREST/CHARGES		52693.70		
3	PURCHASE OF EQUIPMENT				
4	BSNL INTERNET CHARGE				
5	AUDIT FEES				
6	BALANCE PAYMENT AFTER ADJUSTMENT				
7	REFUND OF UGC GRANT				
	ADV ADJ		68408.00		
	TOTAL		**121101.70**	**948968.00**	

2. DETAILS RECEIPT & EXPENDITURE STATEMENT OF 5 YEARS INTEGRATED LAW LADIES HOSTEL					
SL.NO.	PARTICULARS	RECEIPT	EXPENDITURE	REMARKS	
1	EXAMINATION FEES				
2	BANK INTEREST/CHARGES	12435.00	175		
3	APPLICATION FEES				
4	CLC				
5	ADMISSION FEES	630020.00			
6	OFFICE CONTINGENCY				

7	OTHERS				
8	CENTER CHARGES				
9	PAID TO COMPTROLLER				
10	BOOKS & MAGAZINE				
11	ELECTRICAL		27376.00		
12	REMUNERATION TO STAFF		249808.00		
13	REPAIR & MAINTENANCE		12433.00		
14	ENTRANCE TEST ADVANCE				
15	MEDICAL EXPENDITURE		1279.00		
16	FURNITURE		30000.00		
17	CONSTRUCTION		10600.00		
18	IMPREST MONEY		2500.00		
19	ADVANCE				
20	PRINTING & STATIONARY		1440.00		
21	NEWS PAPER		2891.00		
TOTAL		**642455.17**	**338502.00**		

Para-16.47.2.1: Bank Reconciliation of 5yrs Law

Bank reconciliation

(Syndicate Bank SB A/C no.) 801522000004 U. U. Branch

1. Cash book C.B. as on 31.03.18 : 13252846.30

2: (+) Add cheques issued but not

Encashed by 31.03.18 : 207400.00

Total = 13460246.30

3:C.B. as per PassBook = 13497904.30

Difference----------37658.00

The difference of Rs 37658.00 may be reconciled and produced to audit till then amount of Rs 37658/- is kept under objection.

Detailes of cheques encashed after 31.03.18

Sl No	Cheque No	Date of Issue	Amount	Date of Encashment	Remarks
1	022575	24.11.17	710.00	03.04.18	
2	022576	24.11.17	710.00	03.04.18	
3	022577	24.11.17	710.00	03.04.18	
4	022431	31.03.18	3500.00	03.04.18	
5	022415	26.03.18	1500.00	03.04.18	
6	022416	26.03.18	1000.00	13.04,18	
7	022397	13.03.18	9000.00	04.04.18	
8	022402	13.03.18	18870.00	02.05.18	
9	022403	15.03.18	23460.00	02.05.18	
10	022404	17.03.18	21930.00	04.05.18	
11	022405	20.03.18	13250.00	04.05.18	
12	022406	20.03.18	26010.00	04.05.18	
13	022407	20.03.18	2000.00	04.05.18	
14	022409	20.03.18	12190.00	04.05.18	
15	022411	22.03.18	8400.00	11.05.18	
16	022410	22.03.18	25620.00	11.05.18	
17	022414	26.03.18	9010.00	11.05.18	
18	022418	26.03.18	8400.00	11.05.18	
19	022419	26.03.18	7950.00	11.05.18	

20	022422	29.03.18	3360.00	11.05.18	_
21	022423	29.03.18	3780.00	11.05.18	_
22	022426	29.03.18	3000.00	_	_
23	022427	29.03.18	800.00	_	_
24	022428	29.03.18	2240.00	11.05.18	_
_	**Total**		**207400.00**	_	_
_	_	_	_	_	_
_	_	_	_	_	_
_	_	_	_	_	_
_	_	_	_	_	_

_

Para-16.47.2.2: Bank Reconciliation of 3yrs Law

Bank reconciliation

Details of Closing Balance

(Syndicate Bank SB A/C no.) 801522000004 U. U. Branch: 204153.45

SBI Account No-32170870925----------: 1538693.00

Total----------1742846.45

2. Cash book C.B. as on 31.03.18 : 1606846.45

3. (+) Add cheques issued but not

Encashed by 31.03.18 : 136000.00

Total = 1742846.45

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C.B. as per PassBook = 1742846.45

Difference----------Nil

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Detailes of cheques encashed after 31.03.18

Sl No	Cheque No	Date of Issue	Amount	Date of Encashment
1	086722	23.11.17	1420	03.04.18
2	086722	23.11.17	710	03.04.18
3	086735	13.03.18	20919	02.05.18
4	086736	14.03.18	29580	02.05.18
5	086737	15.03.18	23790	07.04.18
6	086738	15.03.18	7800	04.05.18
7	086739	20.03.18	22260	04.05.18
8	086740	22.03.18	7950	05.05.18
9	086741	22.03.18	8820	04.05.18
10	086742	22.03.18	2600	05.05.18
11	086743	26.03.18	5600	11.05.18
12	086744	26.03.18	1120	11.05.18
13	086745	27.03.18	2640	13.07.18
14	086746	27.03.18	800	05.05.18
		Total	**136000**	

Para-16.47.2.3: Bank Reconciliation of LLM (Human Rights)

Details of closing balance

In Bank---------- Rs 350000.38

In cash----------Rs 35500.00

Total----------Rs 385500.38

Bank reconciliation

(Syndicate Bank SB A/C no.) 801520100042 U. U. Branch

Difference

1: Cash book C.B. as on 31.03.18 : 350000.38

2: (+) Add cheques issued but not

Encashed by 31.03.18 : 512000.00

Total = 862000.38

3:Add Rs 190/- as per previous A.R + 190.00

4: Total----------Rs 862190.38

C.B. as per PassBook = 860520.38

Difference----------1670.00

The difference of Rs 1670.00 may be reconciled and produced to audit till then Rs 1670/- is held under objection.

Detailes of cheques encashed after 31.03.18

Sl No	Cheque No	Date of Issue	Amount	Date of Encashment
1	300088847665	31.03.18	10000.00	04.04.18
2	300088847664	31.03.18	10000.00	04.04.18
3	300088847661	31.03.18	24000.00	06.04.18
4	300088847658	31.03.18	468000.00	04.04.18
		Total	**512000.00**	

Para-16.47.2.4: Bank Reconciliation of LLM (UGC)

Bank reconciliation

(Syndicate Bank SB A/C no.) 80152200000941 U. U. Branch

1: Cash book C.B. as on 31.03.18 : 813229.16

2: C.B. as per PassBook :813229.16

Difference----------Nil

Para-16.47.2.5: Bank Reconciliation of 5yrs Law Ladies Hostel

Bank reconciliation

(Syndicate Bank SB A/C no.) 801522000004 U. U. Branch

1: Cash book C.B. as on 31.03.18 : 421691.94

2: C.B as per Bank Pass Book : 409691.94

_Difference----------12000.00

The difference of Rs 12000.00 is due to non deposit of collections of 06.11.17 to bank.

In course of Audit 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 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 and stores shall be made at least once in every financial year by an officer or committee of officers as may be specially authorised by Vice-Chancellor. However incase of perishable stores the verification shall be made twice a year.

As per 106 of OGFR, an inventory of the dead stock should be maintained in all Government offices in form of OGFR.6 showing the number received, the number disposed of (by transfer, sale, lose, etc) and the balance in hand in each kind of article.

As per 106(iii)of OGFR, the inventory should be checked by the competent administrative authority once in a year and a certificate of the result of check should be recorded.

As per 106 (iv) of OGFR, an inventory, articles of dead stock should be verified atleast 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 Office concerned or such other as may be specially authorized by him.

Para-16.47.3.1: ADVANCE

ADVANCE POSITION FOR THE YEAR 2017-18

SL.NO.	NAME OF CASH BOOK	OUTSTANDING ADVANCE AS ON 01.04.2017	ADVANCE PAID DURING 2017-18	TOTAL ADVANCE PAID DURING 2017-18	ADVANCE ADJUSTED DURING 2017-18	OUTSTANDING ADVANCE AS ON 31.03.2018
1	5 YEARS INTEGRATED LAW	0	385430	385430	209340	176090
2	LLM(HUMAN RIGHTS)	0	173500	173500	173500	0
3	3 YEARS LLB(HONS)	495501	191334	686835	146000	540835
TOTAL		495501	750264	1225765	528840	696925

An abstract position of year wise break up of advance outstanding during the year 2017-18 is furnished below.

Year	Outstanding as on 31.03.18 in 5 yrs integrated Law Cash book	Outstanding as on 31.03.18 in 3yrs Law Cash book
2014-15	0	447591.00
2015-16	0	47910.00
2016-17	0	0
2017-18	176090.00	45334.00
Total	**176090.00**	**540835.00**

Details of outstanding advance of 5yrs Integrated Law for the year 2017-18.

Sl No	Date of Payment	Amount	Name of Payee	Name of Sanctioning Authority
1	03.05.17	15000.00	Dr.Prashant.Kumar. Swain, Professor	Dr. S.A.K. Azad, Principal
2	13.06.17	5000.00	Rukmini.Padhi, Dealing Asst.	Dr. S.A.K. Azad, Principal
3	22.07.17	30000.00	Dr.Prashant.Kumar. Swain, Professor	Dr. S.A.K. Azad, Principal
4	10.08.17	1800.00	Rajesh.Pradhan, Watchman	Dr. S.A.K. Azad, Principal

5	23.08.17	4000.00	Dr.Prashant.Kumar. Swain, Professor	Dr. S.A.K. Azad, Principal
6	06.09.17	1750.00	Rajesh.Pradhan, Watchman	Dr. S.A.K. Azad, Principal
7	09.09.17	4800.00	L.Mohapatra	Dr. S.A.K. Azad, Principal
8	16.11.17	55200.00	Data deal computer	Dr. S.A.K. Azad, Principal
9	16.01.18	6000.00	L.Mohapatra	Dr. S.A.K. Azad, Principal
10	17.01.18	5000.00	Rukmini.Padhi, Dealing Asst.	Dr. S.A.K. Azad, Principal
11	23.03.18	43000.00	K.Das	Dr. S.A.K. Azad, Principal
12	23.03.18	4540.00	Prime Sanitary & pipes	Dr. S.A.K. Azad, Principal
	Total	**176090.00**		

Details of outstanding advance of 3yrs Law for the year 2017-18.

Sl No	Date of Payment	Amount	Name of Payee	
1	21.04.17	4030.00	Priyadarshini Sahoo, Student	Dr. S.A.K. Azad, Principal
2	27.05.17	12090.00	SilvassaBadajena, Student	Dr. S.A.K. Azad, Principal
3	30.05.17	3000.00	SheelaSoren, Student	Dr. S.A.K. Azad, Principal
4	30.05.17	7000.00	Gagan Tripathy, Student	Dr. S.A.K. Azad, Principal
5	23.08.17	2000.00	Dr.Prashant.Kumar. Swain, Professor	Dr. S.A.K. Azad, Principal
6	18.01.18	4000.00	Sabita Sundar Lenka, Dealing Asst.	Dr. S.A.K. Azad, Principal
7	25.01.18	2000.00	Rajesh.Pradhan, Watchman	Dr. S.A.K. Azad, Principal, Principal
8	07.02.18	4268.00	Prativa Panda,	Dr. S.A.K. Azad,

			Professor	Principal
9	07.02.18	3626.00	Prativa Panda, Professor	Dr. S.A.K. Azad, Principal
10	07.02.18	3320.00	Prativa Panda, Professor	Dr. S.A.K. Azad, Principal
	Total	**45334.00**		

Para-16.47.6.7: INVESTMENT

SL.NO.	NAME OF BANK	A/C NO.	PRINCIPAL AMOUNT	DATE	RATE OF INTEREST	DATE OF MATURITY	MATURED VALUE	REMARKS	
1	SYNDICATE BANK,DDCE CAMPUS	80154050002981/2	212310.24	12.04.17	6.6	12.04.18	224189.95		
2	SYNDICATE BANK,DDCE CAMPUS	80154050005312/6	188075.12	11.10.17	6.5	11.10.18	198587.54		
3	SYNDICATE BANK,DDCE CAMPUS	80154050005309/6	188075.12	11.10.17	6.5	11.10.18	198587.54		
4	SYNDICATE BANK,DDCE CAMPUS	80154060000059/1	100000	13.02.18	6.5	13.02.28	100000	The interest of the same has been credited to A/c no-80152200000440	
5	SYNDICATE	8.01506E+12	100000	20.08.18	6.5	20.03.28	100000	-Do-	

	BANK,DDCE CAMPUS								
TOTAL			788460.48						

Para-16.47.6.8: Production of Vouchers of 5yrs Integrated Law

On tracing of vouchers w.r to the Cash book of 5yrs Integrated Law, the following vouchers could not be produced to audit in spite of repeated verbal request and objection memo issued. No objection memo has been returned by the local authority due to lock down because of COVID 19. Hence the amount of Rs 122036/- is held under objection till production of the same.

Sl no	Vr no/date	Amount	Name of the payee	Purpose
1	18/29.04.17	3360.00	C.F, U.U, (ExamFees)	
2	32/13.06.17	5000.00	R.Padhi,	Imprest money
3	33/22.06.17	70.00	C.F, U.U, (ExamFees	
4	40/22.07.17	30000.00	Dr P.K. Swain	Repair & Maint
5	50/10.08.17	1800.00	Rajesh Pradhan	Print & staionary
6	58/06.09.17	1750.00	-Do-	Repair & Maint
7	68/25.09.17	4378.00	N.C. Rout	News paper Periodicals
8	72/25.10.17	8550.00	S.K.Islam	Remuneration
9	92/16.11.17	55200.00		Print & staionary
10	134/17.02.18	3928.00	N.C. Rout	
11	131/20.03.18	8000.00	C.F, U.U, (Registration fees)	
	Total	122036.00		

Para-16.47.6.9: Reduction of Closing Balance in 3 yrs Law Cash Book

On checking of totaling of 3yrs Law Cash book it is found that a sum of Rs 10490/- is reduced in C.B due to wrong totaling as detailed below.

Opening balance on 01.03.8----------Rs 1587237.45

Receipt from 01.03.18 to 20.03.8----------Rs 144910.00

Total----------Rs 1732147.45

Expenditure from 01.03.18 to 20.03.8-----Rs 107340.00

Balance as per audit----------Rs 1624807.45

Balance as per Cash Book----------Rs 1614317.45

Less Closing Balance shown in Cash Book--Rs 10490/-

Hence the reason behind the reduction of C.B for Rs 10490/- could not be clarified to audit in spite of issue of objection memo. No objection memo has been returned by the local authority due to lock down because of COVID 19. Hence the amount of Rs 10490/- is kept under objection.

Para-16.47.6.10:Less Amount taken from DCR to Cash Book in 3 yrs Law

On tracing of amount from DCR to Cash book it is noticed that a sum of Rs 98341/- less accounted for into Cash Book during the year 2017-18 as detailed below.

Details of collection as per DCR --

Admission fees—Rs 473639.00----SBI (as Shown in DCR)

Exam fees---------Rs 405380.00---Syndicate Bank (as Shown in DCR)

Selling of forms-Rs 363500.00----SBI (as Shown in DCR)

Total collections—Rs 1285701.00

Totals of collections

accounted for to Cash Book –Rs 1187360.00

Less ---Rs 98341.00.

The reason of such irregularities could not be clarified to audit. No objection memo has been returned by the local authority due to lock down because of COVID 19. Hence the amount of Rs 98341/- is held under objection.

Para-16.47.6.11: Cancellation of receipts without producing the originals in 3 yrs law

On checking of Money receipts w.r to DCR it is found that the receipt have been cancelled but the originals of the same are not available, the details of which is furnished below.

1- Rt no 2176/ Book no- 22

2- Rt no 2599/ Book no- 26

3- Rt no 14243/ Book no- not found

4- Rt no-2967/ Book no- not found

5- Rs 1110/- vide rt no- 2739/book no-28, dt 03.03.18 rejected, but the original one not available

The reason of such irregularities could not be clarified to audit. No objection memo has been returned by the local authority due to lock down of COVID 19. Hence the local authority is here by suggested not to do such irregular practices.

Para-16.47.6.12: Production of Vouchers of 3 yrs law

On tracing of vouchers of 3 yrs Law account it is seen that the following vouchers could not be produced to audit for verification. No objection memo has been returned by the local authority due to lock down because of COVID 19. Till production of same the amount of Rs 92970/- is kept under objection.

Sl no	Vr no/date	Amount	Name of the payee	Purpose
1	17/29.04.17	6160.00	C.F.U	
2	22/27.05.17	12090.00	Students Union	
3	25/17.06.17	630.00	ROM/CFU	
4	31/08.08.17	150.00	C.F, U.U,	
5	42/08.11.17	2120.00	C.F, U.U	VIVA-VOCE
6	51/05.01.18	1450.00	C.F, U.U	VIVA-VOCE
7	52/05.01.18	880.00	C.F, U.U	VIVA-VOCE
8	53/05.01.18	7200.00	S.K.ISLAM	Remuneration
9	55/16.02.18	420.00	Rajesh Pradhan	Advance for observation
10	64/14.03.18	29580.00	C.F, U.U,	Print & staionary
11	65/15.03.18	23790.00	C.F, U.U,	
12	67/19.03.18	3000.00	S.S.Lenka	Preparation of UPL

13	76/31.03.18	5500.00	C.F, U.U,	
	Total	**92970.00**		

Para-16.47.6.13: Less Collections taken in 5yrs Law Hostel Account

On scrutiny of Hostel account it is noticed that during the year 2017-18 total amount of Rs 630020/- was shown to have been collected but only Rs 618020/- was credited to bank accounts leads to less credit of Rs12000/- . In response to objection statement Rs 12000/- has been recovered from Mrs R.Padhi and deposited in Syndicate bank A/C no-80152010015130 on 15.04.2020.

Para-16.47.6.14: Production of Vouchers of 5yrs Law Hostel

While checking the 5yrs Law hostel account the following vouchers couldnot be made available to audit for verification. No objection memo has been returned by the local authority due to lock down because of COVID 19. Hence the amount of Rs 338327/- is held under objection till production of the same.

VR. NO	DATE	AMOUNT	CHEQUE NO	PAYEE	PURPOSE	REMARKS
1	5.4.17	1065	072671	PRATIVA PANDA	REMUNERATION TO HOSTEL STAFF	MAR 17
1	5.4.17	355	072672	RUKMINI PADHI	REMUNERATION TO HOSTEL STAFF	MAR 17
1	5.4.17	1242	072673	INDUMATI DASH	REMUNERATION TO HOSTEL STAFF	MAR 17
1	5.4.17	710	072674	BASANTI NAIK	REMUNERATION TO HOSTEL STAFF	MAR 17
1	5.4.17	710	072675	RINA GOCHHAYAT	REMUNERATION TO HOSTEL STAFF	MAR 17
1	5.4.17	355	072676	PRADIPTA GOCHHAYAT	REMUNERATION TO HOSTEL	MAR 17

					STAFF	
2	2.5.27	3000	072677	PRATIVA PANDA	REMUNERATION TO HOSTEL STAFF	APRIL 17
2	2.5.27	3500	072678	RUKMINI PADHI	REMUNERATION TO HOSTEL STAFF	APRIL 17
2	2.5.27	1000	072679	INDUMATI DASH	REMUNERATION TO HOSTEL STAFF	APRIL 17
2	2.5.27	2000	072680	BASANTI NAIK	REMUNERATION TO HOSTEL STAFF	APRIL 17
2	2.5.27	2000	588326	RINA GOCHHAYAT	REMUNERATION TO HOSTEL STAFF	APRIL 17
2	2.5.27	1000	588327	PRADIPTA GOCHHAYAT	REMUNERATION TO HOSTEL STAFF	APRIL 17
3	9.5.17	12871	588328	HOSTEL SECURITY GUARD	REMUNERATION PAID TO HOSTEL SECURITY	
4	31.5.17	3000	588329	PRATIVA PANDA	REMUNERATION TO HOSTEL STAFF	MAY 17
4	31.5.17	3500	588330	RUKMINI PADHI	REMUNERATION TO HOSTEL STAFF	MAY 17
4	31.5.17	1000	588331	INDUMATI DASH	REMUNERATION TO HOSTEL STAFF	MAY 17
4	31.5.17	2000	588332	BASANTI	REMUNER	MAY 17

				NAIK	ATION TO HOSTEL STAFF	
4	31.5.17	2000	588333	RINA GOCHHAYAT	REMUNERATION TO HOSTEL STAFF	MAY 17
4	31.5.17	1000	588334	PRADIPTA GOCHHAYAT	REMUNERATION TO HOSTEL STAFF	MAY 17
5	6.6.17	9500	588335	SAI SAKTI SECURITY	REMUNERATION PAID TO HOSTEL SECURITY	
6	6.7.17	3000	588336	PRATIVA PANDA	REMUNERATION TO HOSTEL STAFF	JUNE 17
6	6.7.17	3500	588337	RUKMINI PADHI	REMUNERATION TO HOSTEL STAFF	JUNE 17
6	6.7.17	1000	588338	INDUMATI DASH	REMUNERATION TO HOSTEL STAFF	JUNE 17
6	6.7.17	2000	588339	BASANTI NAIK	REMUNERATION TO HOSTEL STAFF	JUNE 17
6	6.7.17	2000	588340	RINA GOCHHAYAT	REMUNERATION TO HOSTEL STAFF	JUNE 17
6	6.7.17	1000	588341	PRADIPTA GOCHHAYAT	REMUNERATION TO HOSTEL STAFF	JUNE 17
7	6.7.17	9500	588342	SAI SAKTI SECURITY	REMUNERATION PAID TO HOSTEL	

					SECURITY	
8	24.7.17	2500	588343	PRATIVA PANDA	IMPREST MONEY	
9	2.8.17	3000	588344	PRATIVA PANDA	REMUNERATION TO HOSTEL STAFF	JULY 17
9	2.8.17	3500	588345	RUKMINI PADHI	REMUNERATION TO HOSTEL STAFF	JULY 17
9	2.8.17	1000	588346	INDUMATI DASH	REMUNERATION TO HOSTEL STAFF	JULY 17
9	2.8.17	2000	588347	BASANTI NAIK	REMUNERATION TO HOSTEL STAFF	JULY 17
9	2.8.17	2000	588348	RINA GOCHHAYAT	REMUNERATION TO HOSTEL STAFF	JULY 17
9	2.8.17	1000	588349	PRADIPTA GOCHHAYAT	REMUNERATION TO HOSTEL STAFF	JULY 17
10	2.8.17	9500	588350	SAI SAKTI SECURITY	REMUNERATION PAID TO HOSTEL SECURITY	
11	1.9.17	3000	588351	PRATIVA PANDA	REMUNERATION TO HOSTEL STAFF	AUGUST 17
11	1.9.17	3500	588352	RUKMINI PADHI	REMUNERATION TO HOSTEL STAFF	AUGUST 17
11	1.9.17	1000	588353	INDUMATI DASH	REMUNERATION TO HOSTEL	AUGUST 17

					STAFF	
11	1.9.17	2000	588354	BASANTI NAIK	REMUNERATION TO HOSTEL STAFF	AUGUST 17
11	1.9.17	2000	588355	RINA GOCHHAYAT	REMUNERATION TO HOSTEL STAFF	AUGUST 17
11	1.9.17	1000	588356	PRADIPTA GOCHHAYAT	REMUNERATION TO HOSTEL STAFF	AUGUST 17
12	1.9.17	9500	588357	SAI SAKTI SECURITY	REMUNERATION PAID TO HOSTEL SECURITY	
13	25.9.17	3000	588358	PRATIVA PANDA	REMUNERATION TO HOSTEL STAFF	SEP 17
13	25.9.17	3500	588359	RUKMINI PADHI	REMUNERATION TO HOSTEL STAFF	SEP 17
13	25.9.17	1000	588360	INDUMATI DASH	REMUNERATION TO HOSTEL STAFF	SEP 17
13	25.9.17	2000	588361	BASANTI NAIK	REMUNERATION TO HOSTEL STAFF	SEP 17
13	25.9.17	2000	588362	RINA GOCHHAYAT	REMUNERATION TO HOSTEL STAFF	SEP 17
13	25.9.17	1000	588363	PRADIPTA GOCHHAYAT	REMUNERATION TO HOSTEL STAFF	SEP 17
14	25.9.17	1381	588364	N.C.ROUT	NEWS	APR 17

					PAPERS PERIODICALS	-AUG-17
15	10.10.17	9500	588365	SAI SAKTI SECURITY	REMUNERATION PAID TO HOSTEL SECURITY	
16	27.10.17	30000	589566	SUNSTAR MULTITECH SYSTEM	PURCHASE OF STEEL FURNITURE	
17	1.11.17	3000	589568	PRATIVA PANDA	REMUNERATION TO HOSTEL STAFF	OCT 17
17	1.11.17	3500	589569	RUKMINI PADHI	REMUNERATION TO HOSTEL STAFF	OCT 17
17	1.11.17	1000	589570	INDUMATI DASH	REMUNERATION TO HOSTEL STAFF	OCT 17
17	1.11.17	2000	589571	BASANTI NAIK	REMUNERATION TO HOSTEL STAFF	OCT 17
17	1.11.17	2000	589572	RINA GOCHHAYAT	REMUNERATION TO HOSTEL STAFF	OCT 17
17	1.11.17	1000	589573	PRADIPTA GOCHHAYAT	REMUNERATION TO HOSTEL STAFF	OCT 17
18	1.11.17	9500	589575	SAI SAKTI SECURITY	REMUNERATION PAID TO HOSTEL SECURITY	
19	1.11.17	10600	589574	BICHITRANANDA ROUT	SUPPLY OF BRICKS FOR	

					HOSTEL	
20	6.11.17	1279	590226	PRATIVA PANDA	PURCHASE OF FIRST AID BOX	
21	10.11.17	27376	290227	R.N. ELECTRICALS	SUPPLY OF ELECTRICAL GOODS	
22	30.11.17	3000	290228	PRATIVA PANDA	REMUNERATION TO HOSTEL STAFF	NOV 17
22	30.11.17	3500	290229	RUKMINI PADHI	REMUNERATION TO HOSTEL STAFF	NOV 17
22	30.11.17	1000	290230	INDUMATI DASH	REMUNERATION TO HOSTEL STAFF	NOV 17
22	30.11.17	2000	290231	BASANTI NAIK	REMUNERATION TO HOSTEL STAFF	NOV 17
22	30.11.17	2000	290232	RINA GOCHHAYAT	REMUNERATION TO HOSTEL STAFF	NOV 17
22	30.11.17	1000	290233	PRADIPTA GOCHHAYAT	REMUNERATION TO HOSTEL STAFF	NOV 17
23	30.11.17	9500	590234	SAI SAKTI SECURITY	REMUNERATION PAID TO HOSTEL SECURITY	
24	8.12.17	6873	590235	PRATIVA PANDA	MAINTAINANCE OF HOSTEL TOILET A& INSTALLATION OF SINK	

25	3.1.18	3000	590236	PRATIVA PANDA	REMUNERATION TO HOSTEL STAFF	DEC 17
25	3.1.18	3500	590237	RUKMINI PADHI	REMUNERATION TO HOSTEL STAFF	DEC 17
25	3.1.18	1000	590238	INDUMATI DASH	REMUNERATION TO HOSTEL STAFF	DEC 17
25	3.1.18	2000	590239	BASANTI NAIK	REMUNERATION TO HOSTEL STAFF	DEC 17
25	3.1.18	2000	590240	RINA GOCHHAYAT	REMUNERATION TO HOSTEL STAFF	DEC 17
25	3.1.18	1000	590241	PRADIPTA GOCHHAYAT	REMUNERATION TO HOSTEL STAFF	DEC 17
26	3.1.18	9500	590242	SAI SAKTI SECURITY	REMUNERATION PAID TO HOSTEL SECURITY	
27	1.2.18	3000	590243	PRATIVA PANDA	REMUNERATION TO HOSTEL STAFF	JAN 18
27	1.2.18	3500	590244	RUKMINI PADHI	REMUNERATION TO HOSTEL STAFF	JAN 18
27	1.2.18	1000	590245	INDUMATI DASH	REMUNERATION TO HOSTEL STAFF	JAN 18
27	1.2.18	2000	590246	BASANTI NAIK	REMUNERATION TO HOSTEL	JAN 18

					STAFF	
27	1.2.18	2000	590247	RINA GOCHHAYAT	REMUNERATION TO HOSTEL STAFF	JAN 18
27	1.2.18	1000	590248	PRADIPTA GOCHHAYAT	REMUNERATION TO HOSTEL STAFF	JAN 18
28	1.2.18	9500	590249	SAI SAKTI SECURITY	REMUNERATION PAID TO HOSTEL SECURITY	
29	12.2.18	1440	590250	PRATIVA PANDA	PURCHASE OF STATIONARY FOR HOSTEL	
29A	17.2.18	1510	848151	N.C.ROUT	NEWS PAPERS PERIODICALS	
30	28.2.18	3000	848152	PRATIVA PANDA	REMUNERATION TO HOSTEL STAFF	FEB 18
30	28.2.18	3500	848153	RUKMINI PADHI	REMUNERATION TO HOSTEL STAFF	FEB 18
30	28.2.18	1000	848154	INDUMATI DASH	REMUNERATION TO HOSTEL STAFF	FEB 18
30	28.2.18	2000	848155	BASANTI NAIK	REMUNERATION TO HOSTEL STAFF	FEB 18
30	28.2.18	2000	848156	RINA GOCHHAYAT	REMUNERATION TO HOSTEL STAFF	FEB 18

30	28.2.18	1000	848157	PRADIPTA GOCHHAYAT	REMUNERATION TO HOSTEL STAFF	FEB 18
31	6.3.18	9500	848158	SAI SAKTI SECURITY	REMUNERATION PAID TO HOSTEL SECURITY	
32	13.3.18	1800	848159	SIBASIS PATNAIK	CLEANING OF HOSTEL CAMPUS	
33	28.3.18	3760	548160	EUREKA FORBES	AMC OF ACQUAGUARD	
	TOTAL	**338327**				

16.48 - Department of ODIA

Department of ODIA for the year 2017-18

1-TITLE SHEET-

Name of the institution	Odia Deptt.
Period of account audited	2017-18
Name of the HOD for the period under audit	Dr.Anadi Charan Gahan
Name of the HOD at the time of audit	Dr. Bishnupriya Otta
Name of the Auditor	Sri Debashis Mallick
Duration of Audit	3 man days in terms of party

(A)Introductory-

The audit on the accounts of this department was last audited by the local fund audit for the period of 2016-17.The present audit is confined to the period 2017-18

(B)-Staff strength

i. Teaching staff

Sl no	Name of the Post	Sanctioned strength	Existing staff
1	Professor	1	1
2	Lecturer	4	2

ii. Non-Teaching staff

Sl no	Name of the Post	Sanctioned strength	Existing staff
1	Assistant	1	1
2	Typist	1	0
3	Peon	1	1

(B)-Student strength

Sl no	Name of the course	No. of seats for the course	No. of students admitted
1	MA	64	64
2	M.Phil	10	10
3	PhD Course work (6 months certificate course)	10	9
4	PhD		3

2) Physical Verification-

Physical verification of cash could not be done due to non-maintenance of cash book

3) List of Verified records-

During the course of audit the following records and registers are produced to audit.

1-Main Cash book with correspondence Bank Pass books and Cheque Books

4) Financial position-

Name of the cash book	OB as on 1.04.2017 as per cash book	Receipt during the year of audit	Total	Expenditure during the year of audit	C.B as on 31.03.2018as per cash book	C.B as on 31.03.2018as per audit	Difference
Main Cash book	766669.70	497893.00	1264562.70	193957.50	1070605.20	1070605.20	Nil
Total	766669.70	490125.00	1256794.70	193957.50	1070605.20	1070605.20	

Details of Cash Book wise Closing Balance as on date 31.03.2018

Name of the cash book	In shape of cash	In shape of Bank	In shape of FD/TDR	Total
Main Cash book	-	1070605.20	-	1070605.20
Total	-	1070605.20	-	1070605.20

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE OF MAIN CASH BOOK:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Bank interest	31893.00	Expenditure towards P.G. entrance test	135161.00
P.G. entrance test fees	246400.00	MCC issue	88.50
M.Phil entrance test fees	130800.00	NAAC team visit Unspent balance refunded	1490.00
Pre-Ph.D. Course work fees	88800.00	Expenditure towards M.Phil entrance test	57218.00
TOTAL	497893.00	TOTAL	193957.50

5) **Details of closing balance as per bank passbook & cash book bank balance figure**

Name of the cash book	Name of the bank	A/C No	Closing balance in passbook in (Rs) **(A)**	Closing balance in bank as mentioned cash book in (Rs) **(B)**	Difference(A-B)	Remarks
Main cash book	SBI,U.U.,Vanivihar	10164206692	1082781.20	1070605.20	12176.00	
Total			1082781.20	1070605.20	12176.00	

Bank reconciliation statement of Main Cash book as on 31.03.2018

Closing Balance as on 31.3.18 as per Cash Book	1070605.20
Add the amount debited in cash book but not in pass book till 31.3.18	12176.00

Cheque no./Date	Amount
757182/28.03.18	Rs.1366.00
757184/28.03.18	Rs.1000.00
757186/28.03.18	Rs.1362.00
757192/28.03.18	Rs.1000.00
757185/28.03.18	Rs.1362.00
757191/28.03.18	Rs.1000.00
757189/28.03.18	Rs.1362.00
757188/28.03.18	Rs.1362.00
757190/28.03.18	Rs.1362.00
757193/28.03.18	Rs.1000.00

Closing balance in Bank account as on 31.3.18	1082781.20

. REGARDING PRODUCTION OF BILL VOUCHER OF DEPTT. OF ODIA: (Odia

Department)

During scrutiny of expenditure of Odia Deptt., the following bill/voucher couldn't be produced till the closer of audit.

SI No	Particulars	Vr. No./ Date	Amount	Remarks
1	Paid to Dr. Bishnupriya Otta towards evaluation of answer `scripts M.A. Odia entrance test-2017	1/20.09.17	2933/-	
2	Paid to Dr. Manindar Kumar Meher towards evaluation of answer `scripts M.A. Odia entrance test-2017	2/20.09.17	2933/-	
3	Paid to Anpa Marndi towards evaluation of answer `scripts M.A. Odia entrance test-2017	3/20.09.17	2933/-	
4	Paid to Dr. Rudra Narayan Mohapatra towards evaluation of answer `scripts M.A. Odia entrance test-2017	4/20.09.17	2933/-	
5	Paid to Dr. Bishnupriya Otta towards processing and checking M.A.	5/20.09.17	2250/-	

	Odia entrance test-2017			
6	Paid to Dr. Marindra Kumar Meher towards processing and checking M.A. Odia entrance test-2017	6/20.09.17	2250/-	
7	Paid to Sri Anpa Marndi towards processing and checking M.A. Odia entrance test-2017	7/20.09.17	2250/-	
8	Paid to Dr. Rudra Narayan Mohapatra towards processing and checking M.A. Odia entrance test-2017	8/20.09.17	2250/-	
9	Paid to Dr. Bishnupriya Otta towards Centre Suptd. M.A. Odia entrance test-2017	9/20.09.17	12000/-	
10	Paid to Sri Rajendra Kumar Parida towards processing and checking M.A. Odia entrance test-2017	10/20.09.17	17600/-	
11	Paid to Santilata Das towards Data entry M.A. Odia entrance test-2017	11/20.09.17	7040/-	
12	Paid to Sri Nityananda Malla towards	12/20.09.17	4100/-	

	processing and checking M.A. Odia entrance test-2017			
13	Paid to Dr. Ramesh Ch. Malik towards evaluation of answer `scripts M.A. Odia entrance test-2017	13/20.09.17	2933/-	
14	Paid to Dr. Ramesh Ch. Malik towards processing and checking M.A. Odia entrance test-2017	14/20.09.17	2250/-	
15	Paid to Dr. Anadi Ch. Gar towards evaluation of answer `scripts M.A. Odia entrance test-2017	15/20.09.17	2933/-	
16	Paid to Dr. Anadi Ch. Gar towards processing and checking M.A. Odia entrance test-2017	16/20.09.17	2250/-	
17	Paid to Dr. Sanghamitra Mishra towards evaluation of answer `scripts M.A. Odia entrance test-2017	17/20.09.17	2933/-	
18	Paid to Dr. Udaya Nath Sahoo towards evaluation of answer `scripts	18/20.09.17	2933/-	

	M.A. Odia entrance test-2017			
19	Paid to Dr. Benudhar Das towards evaluation of answer `scripts M.A. Odia entrance test-2017	19/20.09.17	2933/-	
20	Paid to Dr. Kihrod Ch. Behera towards evaluation of answer `scripts M.A. Odia entrance test-2017	20/20.09.17	2933/-	
21	Paid to Dr. D.K. Nayak towards evaluation of answer `scripts M.A. Odia entrance test-2017	21/20.09.17	2933/-	
22	Paid to Dr. Narayan Sethi towards evaluation of answer `scripts M.A. Odia entrance test-2017	22/20.09.17	2933/-	
23	Paid to Dr. Anadi Ch. Gar towards conduct of M.A. Odia entrance test-2017	23/20.09.17	40725/-	
24	Towards unspent balance visit of NAAC Team	24/01.11.17	1490/-	
25	Towards M.A. Odia entrance	25/12.01.18	5000/-	

	test-2017 Paper setting and moderation			
26	MCC Issue	26/19.03.18	88.50	
27	Paid to Dr. Bishnupriya Otta towards Centre Suptd. M.Phill. Odia entrance test-2017	27/20.03.18	10000/-	
28	Towards printing of question paper, remuneration invigilator, water boy, Paper setting and moderation and contingency	28/20.03.18	19600/-	
29	Paid to Brajendra Ku. Parida Towards processing and checking M.Phill. Odia entrance test-2017	29/20.03.18	9000/-	
30	Paid to N. Malla Towards processing and checking M.Phill. Odia entrance test-2017	30/20.03.18	1900/-	
31	Paid to Santilata Das towards Data entry M.Phill. Odia entrance test-2017	31/20.03.18	2180/-	
32	Paid to Dr. R.C. Mallik towards M.Phill Odia entrance valuation-2017	32/28.03.18	1362/-	
33	Paid to Dr. B.Otta towards M.Phill	33/28.03.18	1366/-	

	Odia entrance valuation-2017			
34	Paid to Dr. R.C. Mallik towards M.Phill Odia entrance viva voice-2017	34/28.03.18	1000/-	
35	Paid to Dr. B.Otta towards M.Phill Odia entrance viva voice-2017	35/28.03.18	1000/-	
36	Paid to Dr. M.K.Meher towards M.Phill Odia entrance valuation-2017	36/28.03.18	1362/-	
37	Paid to Dr. R.N. Mohapatra towards M.Phill Odia entrance valuation-2017	37/28.03.18	1362/-	
38	Paid to Dr. A. Marndi towards M.Phill Odia entrance valuation-2017	38/28.03.18	1362/-	
39	Paid to Dr. Benudhar Das towards M.Phill Odia entrance valuation-2017	39/28.03.18	1362/-	
40	Paid to Dr. Sanghamitra Mishra towards M.Phill Odia entrance valuation-2017	40/28.03.18	1362/-	
41	Paid to Dr. Udayanath Sahoo towards M.Phill Odia entrance valuation-2017	41/28.03.18	1362/-	
42	Paid to Dr.	42/28.03.18	1000/-	

	M.K.Meher towards M.Phill Odia entrance viva voice-2017			
43	Paid to Dr. R.N.Mohapatra towards M.Phill Odia entrance viva voice-2017	43/28.03.18	1000/-	
44	Paid to Dr. A. Marndi towards M.Phill Odia entrance viva voice-2017	44/28.03.18	1000/-	
		Total	193957.50	

The above voucher need be produced before audit falling which why the amount of Rs.193957.50 shouldn't be kept under objection may be pointed out to audit.

2.**REGARDING PRODUCTION OF DCR/MR OF DEPTT. OF ODIA: (Odia Department)**

During scrutiny of the cash book of Odia Deptt. with reference to Pass book, the following amounts are recorded in the pass book against which no DCR/ MR has been produced to audit.

Date of Deposit	Amount
30.08.17	246400/-
19.02.18	88800/-
19.02.18	130800/-

The above DCR/MR need be produced before audit.

In support of payment of Rs.193957.50 Bill/Voucher couldn't be produced till completion of audit even after submission of repeated memos. Also in support of Rs. 130800/- no DCR/ MR has been produced to audit even after submission of repeated memos. As such the same may be produced to next audit. Till its production amount of Rs. 324757.50 is held under objection.

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 OGFR, an inventory of dead stock should be maintained in the department in form OGFR-6 showing the number received, the number disposed of (by transfer, sale, loss)and balance in hand for each kind of article. etc)

As per rule 106 of OGFR, an inventory should be checked by the competent authority once a year and a certificate of the result of check recorded.

As per rule 106 of OGFR articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. This may be done hence fourth and compliance reported to audit.

7) Investment- No investment has been found during the financial year 2016-17

8) Advances-Nil

9) GRANTS-Nil

10) UTILISATION CERTIFICATE-Nil

`11) MISAPPROPRIATION &DEFLACTION-Nil

12) LOSS STOCK &STORE-Nil

13) AUDIT OF RECEIPTS-

14) AUDIT OF EXPENDITURE-

15) AUDIT ON WORKS-

16) AUDIT ON UNITS-

17-AUDIT ON SCHEME/PROGRAMME-

18-MISCELLANIOUS-

19-AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION-

20-RESULT OF AUDIT-

20.1-AUDIT CERTIFICATE-Certified that the accounts of Odia Deptt., Utkal University for the year 2017-18 have been covered under audit and found correct subject to the remarks offered in forgoing paragraph.

20.2-GENERAL REMARK-Much and efforts may be taken to ensure proper maintains of accounts, records and register for betterment of the Deptt.

16.49 - SPORTS COUNCIL

TITLE SHEET

Name of the Institution	Sports council
Year of the account audited	2017-18
Name of the Director during 2017-18	Prof. Kabir Mohan Sethi
Name of the Director during 2019-20	Prof. Maheswar Sahu

PHYSICAL VERIFICATION:

Physically verified the main cash book before transaction on 24.1.2020 and found cash in hand 0.00(nil) . But the cash book is remained without entries w.e.f 20.7.2019 to 24.1.2020.

LIST OF VERIFIED RECORDS:

1. Main cash book
2. Pass book
3. Voucher Guard file for the account year 2017-18
4. Common Stock Register
5. Related files and registers.

STAFF POSITION:

Name of the Post	Sanction Strength	Present Position
Director I/C	-	1
Physical training instructor	-	1
Senior Assistant	1	Retired onNov 2017
Junior Assistant	1	Vacant
Senior Steno	1	1
Peon	2	2
Security Guard	2	2

FINANCIAL POSITION:

Opening balance as on 1.4.2017	1751766.00
Total received during 2017-18	5070354.00
Grand Total	6822120.00
Total Expenditure during 2017-18	5159659.00
Closing balance as per audit	1662461.00
Closing balance as per cash book	1662461.00

DETAILS OF CLOSING BALANCE AS PER CASH BOOK.

Closing balance in the university cash book In shape of cash	Closing balance in the university cash book In shape of bank	Grand Total
1053.00	1661408.00	1662461.00

STATEMENT SHOWING THE DETAILS OF HEAD-WISE RECEIPT IN RESPECT OF SPORTS COUNCIL FOR THE ACCOUNT YEAR 2017-18

RECEIPT	
HEAD	AMOUNT(Rs.)
Grant Received from CoF	2000000.00
Grant Received from CoF	50000.00
Grant Received from CoF	3000000.00
Refund Balance	20354.00
Total	5070354.00

DETAILS OF HEAD WISE EXPENDITURE IN RESPECT OF SPORTS COUNCIL FOR THE ACCOUNT YEAR 2017-18

EXPENDITURE	
HEAD	AMOUNT(Rs)
Annual Sub`scription	49245.00
Repairing of furniture	700.00
Sports garments	812529.00
Sports Equipments	125225.00
Office Stationary	39969.00
Labour Wages	2375.00
Watch & Ward	171356.00
Printing Stationary	79305.00
Tour Travels	8085.00
Advertisement	2783.00
Celebration	5250.00

Repair of Printer	1850.00
Refreshment	28499.00
Sweeper	4500.00
Payment to `selector	14695.00
Inter college tournament	893385.00
Inter University	2379509.00
Coaching camp	310095.00
Contingency(non consumable)	82304.00
Maintenance of stadium	148000.00
Total	5159659.00

DETAILS OF THE CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK AS ON 31.03.18

Name of the Bank	A/C No.	Closing balance as on 31.3.18 as per pass book	Closing balance in bank as on 31.3.18 as per cash book	Difference
S.B.I. U.U. Vani vihar Branch	10164205054	2021576.50	1662461.00	359115.50

RECONCILIATION OF Rs. 359115.50 OF THE MAIN CASH BOOK W.R.T PASS BOOK BEARING ACCOUNT NO. 10164205054.

Closing Balance as on 31.3.18 as per Cash Book (bank+cash)	1662461.00
Add the amount debited in cash book but not in pass book till 31.3.18	335500.00
Add the amount to be reconciled by the local authority	23615.50
Closing balance as per pass book as on 31.3.18	2021576.50

DETAILS OF CHEQUE ENCASHED AFTER 31.3.18 AS PER THE BANK STATEMENT (TILL 31.5.18) PRODUCED TO AUDIT

Cheque No.& Date	Amount	Date of encashment of cheque
741381/21.03.18	2000.00	07.04.08
741383/21.03.18	17000.00	09.04.18
741384/21.03.18	4000.00	21.04.18
741385/21.03.18	15000.00	03.04.18

741386/21.03.18	15000.00	03.04.18
741387/21.03.18	15000.00	13.04.18
741388/21.03.18	7000.00	12.04.18
741389/21.03.18	5000.00	18.04.18
741390/21.03.18	5000.00	04.05.18
741391/21.03.18	1000.00	10.05.18
741393/22.03.18	15500.00	25.04.18
741394/22.03.18	20000.00	06.04.18
741395/23.03.18	42000.00	22.05.18
741396/23.03.18	8000.00	08.05.18
741397/23.03.18	5000.00	21.05.18
741398/23.03.18	151000.00	22.05.18
741399/28.03.18	20000.00	06.04.18
741400/31.03.18	8000.00	07.04.18
Total	335500.00	

DETAILS OF THE TOTAL ADVANCE OUTSTANDING AS ON 31.3.18

Sl. No.	Name & designation of the advance holder	Vr. No. & Date	Amount of Advance Outstanding	Purpose of Advance	Name of the officer sanctioning the advance
1	Birla Global Institution, BBSR	141/16.9.16	8000.00	Table Tennis (M/W)	Professor Jayanta Kumar Parida, Director sports council
2	Aneez Sultana, PET, Kamala Neheru Women's College, BBSR	212/19.12.16	15000.00	Kho-Kho (W)	Professor Jayanta Kumar Parida, Director sports council
3	A.P. Ray PET, M.S.Law College, Cuttack	215/21.12.16	8000.00	Basket Ball	Professor Jayanta Kumar Parida, Director sports council

4	Principal S.N.College, Rajkanika	218/28.12.16	15000.00	Foot Ball (M)	Professor Jayanta Kumar Parida, Director sports council
5	Laxmi Prasad Pattnaik, Physical Instructor, Puri	316/22.2.17	20720.00 (cash)	Wrestling (M)	Professor Jayanta Kumar Parida, Director sports council
		TOTAL	66720.00		

STATEMENT SHOWING THE DETAILS OF THE ADVANCES REMAINED OUTSTANDING

Sl. No.	Vr. No./Date	Amount	Cheque no/ Date	Whom to pay	Purpose	Name of the officer sanctioning the advancE
1	165/23.10.17	20000.00	483011	PET, Daksya Bramha Routray, S.J.College, Naharkanta.	Inter University Foot Ball tournament(w), 2017-18	Professor Kabir Mohan Sethy, Director sports council
2	166/23.10.17	20000.00	483012	PET, Benudhar Das, Jatani College.	East Zone Inter University Foot Ball (w) & Hockey (m) tournament, 2017-18	Professor Kabir Mohan Sethy, Director sports council
4	169/25.10.17	40000.00	483015	PET. Dharmendra Kumar Mohanty, R.N.Jew college, Cuttack	For Coaching Camp Hockey (m) for 2017-18	Professor Kabir Mohan Sethy, Director sports council
5	173/25.10.17	20000.00	483019	Prabir Kumar Mohanty,	East Zone Inter University	Professor Kabir Mohan

				PET, K.B.College, Baranga	Foot Ball (w) & Hockey (m) tournament, 2017-18	Sethy, Director sports council
6	175/26.10.17	15000.00	618865	Prl. Govt. College of Physical Edn, BBSR	For Inter College, Kabaddi (m) tournament for 2017-18	Professor Kabir Mohan Sethy, Director sports council
7	176/26.10.17	15000.00	618866	Prl. Maa Tarini Degree M.V. Jajpur,	For Kabadi (m) tournament 2017-18	Professor Kabir Mohan Sethy, Director sports council
8	182/30.10.17	10000.00	483024	Pradip Kumar Samantsinghar, PET,Nachuni College, Khordha.	East Zone Inter University Foot Ball (m) tournament, 2017-18	Professor Kabir Mohan Sethy, Director sports council
9	185/30.10.17	53500.00	483025	Susant Chandra Mohanty, Foot Ball Coach	East Zone Inter University Foot Ball (w) tournament, 2017-18	Professor Kabir Mohan Sethy, Director sports council
10	186/30.10.17	39100.00	483026	Gyanesh Kumar Kanungo, Hockey Coach	East Zone Inter University Hockey (m) tournament, 2017-18	Professor Kabir Mohan Sethy, Director sports council
11	196/30.10.17	15000.00	618870	Prl. G.C.P.Ed. BBSR.	Inter College Final Zone Kabaddi (m) 2017-18	Professor Kabir Mohan Sethy, Director

						sports council
12	212/8.11.17	30000.00	618875	Johnson Sahoo	All India Inter University Chess(m) tournament 2017-18	Professor Kabir Mohan Sethy, Director sports council
13	223/10.11.17	25000.00	741312	Prl. Hitech physiotherapy College, BBSR.	Conducting I.C. Cricket (m) tournament 2017-18	Professor Kabir Mohan Sethy, Director sports council
14	241/4.12.17	10000.00	741339	Prl. Hi-Tech College of Physiotherapy	Inter College Table tennis (m/w) tournament for 2017-18	Professor Kabir Mohan Sethy, Director sports council
13	267/10.1.18	47000.00	741361	PET, Benudhar Das, Jatani College	All India Inter University Volley Ball (m) tournament for 2017-18	Professor Kabir Mohan Sethy, Director sports council
14	276/3.2.18	18000.00	741370	Vice Prl. Chandrakanta Mallick, NISWAS CollegE	For Coaching camp all India Hockey (m) team of Utkal University	Professor Kabir Mohan Sethy, Director sports council
15	278/7.2.18	80000.00	741372	Vice Prl. Chandrakanta Mallick, NISWAS College,	For all India Inter University Hockey tournament (m) for 2017-18	Professor Kabir Mohan Sethy, Director sports council

	TOTAL	442600.00				

Statement Showing the details of Advance position

Outstanding for the Year 2016-17	Advance paid During the Year 2017-18	Total	Adjusted During The Year 2017-18	Outsatnding as on 31.03.18
16,96,480.00	2593100.00	4289580.00	3780260.00	509320.00

YEAR WISE BREAK UP OF OUTSTANDING ADVANCES AS ON 31.03.2018:-

Year	**Amout**
2016-17	66720.00
2017-18	442600.00
Total	509320.00

RESULT OF AUDIT:

SUB-PARA NO.	AMOUNT HELD UNDER OBJECTION	AMOUNT SUGGESTED FOR RECOVERY	.AMOUNT SURCHARGE ABLE	SPOT RECOVERY	MISSAPPRO PRIATIO N OF CASH
ADVANCES REMAINED OUTSTANDIN G FOR MORE THAN ONE YEAR		66720.00	66720.00		
ADVANCES REMAINED OUTSTANDIN G FOR MORE THAN ONE YEAR	442600.00				
TOTAL	442600.00	66720.00	66720.00	0.00	0.00

INVESTMENT: NIL

16.49.1 MAINTENANCE OF OUTSTANDING ADVANCE LEDGER:

On verification of main Cash Book of the Sports Council of the Utkal University, Vani Vihar, it is noticed that advances have been given to persons/institutions for vairious purposes. But there is no Advnce Register relating to the advances given shown to audit for verification. But as per Odisha University Accounts Manual 1987, it is stated that " Advances such as advance to any person/institution for specific purposes/purchases etc. shall not be shown as final expenditure. They shall be shown as advances and should be treated as final expenditure only on submission of vouchers. The person who has taken the advance will submit bills/vouchers and the unspent cash if any , to the finance section along with a list of un verified vouchers in duplicate in Form no. 16 on receipt of the bill/vouchers , the section officer Bills/Auditor shall acknowledge them immediately in the space provided in Form no. 16 and return one copy to the person concerned, to expedite adjustment of the vouchers the auditors shall immediately starts scrutinizing them as far as possible in the presence of the person bringing them and/or the authorized representative and part adjustment made if any reflected in Form no. 16(A) which will be returned to the person. Wherever possible, part adjustment of the vouchers/cash should be done and the fact recorded in the Advance Register along with date before returning the unaccepted vouchers to the person concerned for rectification of the defects in Form No.16 and resubmission of the vouchers in the same manner as before. After scrutiny and acceptance of the vouchers final adjustment slip will be issued to the person concerned as evidence of adjustment and the same shall be entered against him in Form No. 16(A). If no action is taken by the Finance Section after the initial receipt of unadjusted vouchers, the advances shall be treated as final expenditure within 30 days from that date". In response to the objection statement the local authority replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

16.49.2 **<u>Irregular maintenance of Stock Register:</u>**

As per Odisha University Accounts Manual, Chapter VII , Para 51 separate accounts should be kept of

a) “Dead Stock” for plants machinery, furniture, equipment, fixtures etc.

b) Other Stores, and consumables at the place of use and the central stores department if procured and transferred to them. While stores accounts (inventory) are ordinarily be maintained at the site of the dead stock or equipment using department wherever desirable additional inventories also shall be maintained.

As per Odisha University Accounts Manual, Chapter 7 , Para 55 it is instructed thereof that “all stores received shall be examined, listed , counted measured or weighed as the case may be by a responsible officer, when delivery is taken and a certificate to the effect that the quantities thereof are correct is to be recorded on the body of the respective invoices . the Officer In Charge of the stores or the Head of the P.G. Department in case of department

purchases shall be required to give the following certificate on the body of the invoice/bills while, forwarding them to the finance officer for payment".

a) The articles mentioned in the bill have been received in good condition and in accordance with the quality for which order was placed.

b) The articles have been entered in the stock register at Page:

c) The price mentioned against each article is according to the quoted price already accepted and the bill is transmitted for payment of Rs.

d) The monetary limits for purchase of articles have not been exceeded.

e) The administrative approval for the above purchases should be obtained from the competent authority of the department.

But no such kind of Register shown to audit for verification.In response to the objection statement the local authority replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

Physical Verification of Stores:

As perOdisha University Accounts Manual, Chapter 7 , Para 57 (i)Physical verification of all stock and 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 authorised by the V.C.in this behalf subject to the condition that the verification shallnot be entrusted to a person who is (a) the custodian of the stores or (b) the ledger keeper as accountant of the stores to be verified or (c) who is employed under the coustodian, the ledger keeper or the accountant.

Further, it is also instructed that "A certificate ofverification of stores with its results shall be recorded on the inventory of the store ledgers at theappropriate pages. In case of perishable stores, the verification shall be made twice a year".

But no such kind of Register shown to audit for verification.In response to the objection statement the local authority replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (ii) while making physical verification, the following points shall invariably be observed;

i) Verification preferably shall always be made in the presence of the officer responsible for the custody of the stores or his authorised representative.

ii) All discrepancies resulting from depreciation (normal usage, shrinkages etc.) shall be brought to account immediately, so that the stores account may represent the true state of

affairs, and

iii) Shortages and damages as well as unserviceable stores, shall be reported immediately to the V.C through the finance officer.

iv) Stores held in excess of the requirements over a reasonable period or in excess of prescribed maximum limits shall be brought out. Ordinarily, stores remaining in stock for over a year shall be considered surplus unless there is good reason to treat them otherwise, surplus and obsolete stores shall be brought to the notice of the V.C through finance officer for disposal.

v) Losses/shortages not due to depreciation shall be classified under the following heads:

i) Losses due to theft or fraud

ii) Losses due to neglect.

iii) Losses due to an act of God and other calamities such as fire etc.

iv) Losses on account of obsolescence of stores as purchase made in excess of requirements.

v) Losses arising from incorrect or careless accounting .

vi) Other losses due to damage etc.

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(b) it is instructed therein that " any excess detected during stock taking shall after investigations, be entered in the stock accounts at once as a receipt with the remarks "excess" found on stock verified".

But no such kind of Register shown to audit for verification.In response to the objection statement the local authority replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(c) it is instructed therein that "In case of discrepancy between the count and quality of stock entry in the stock register and the stock found in actual verification, the responsibility shall be fixed after due investigation".

But no such kind of Register shown to audit for verification.In response to the objection statement the local authority replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

As per Odisha University Accounts Manual, Chapter 7 , Para 57 (iii)(d) it is instructed therein that "any defalcation or fraud detected or suspected to have been perpetuated shall be reported immediately to the V.C for further necessary action . The procedure will be the

same as laid down in Chapter-III (rules) for cash".

But no such kind of Register shown to audit for verification.In response to the objection statement the local authority replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

16.49.3 PRODUCTION OF RECORDS & REGISTERS IN THE PROPER FORMAT:

A) As per Odisha University Accounts manual 1987 Para 52 (ii) physical verification of dead stock required once a year and the result of such verification recorded on the body of the Register of Stores and an inventory of stock prepared. All discrepancies between the stock account and the physical account noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account.

But no such kind of Register shown to audit for verification.In response to the objection statement the local authority replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

B) As per Odisha University Accounts manual 1987 Para 52 (iii) All discrepancies or shortages arising out of normal course like natural deterioration or depreciation shall be quantified and placed before the appropriate authority for writing off. Any loss or suspicion of loss attributed to misappropriation, theft or negligence shall be brought to the notice of the Vice-Chancellor forthwith for further necessary action.

But no such kind of Register shown to audit for verification.In response to the objection statement the local authority replied that the objection is noted for future guidance. The attention of Higher autuority of the education department is drawn to look into the matter.

C) As per Odisha University Accounts Manual 1987 there should be register maintained in theForm no. 7 vide para 14(i) for Endowments/Deposits/Donations. But no such kind of Register shown to audit for verification, which need be produced to audit in the proper format for checking.

GENERAL REMARKS: It is considered from the audit point of view that the maintenance of the account is far form satisfactory in view of the objection & the remarks given in the foregoing paragraphs.

AUDIT CERTIFICATE-Certified that the accounts of Parija Library, Utkal University for the year 2017-18 have been covered under audit and found correct subject to the remarks offered in forgoing paragraph.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Prof. Jayant	Director Sports	Retired	55220

	Kumar Parida, Director of Sports Council	Council	Professor, Commerce Department, Utkal University, Vani Vihar.	
2	Aneez Sultana, PET, Kamala Neheru Women College, BBSR	PET, Kamala Neheru Women College,	PET, Kamala Neheru Women College,BBSR	7500
3	Ambika Prasad Ray	PTI	Madhusudan Law College, Cuttack	4000

16.50 - CONTROLLER OF EXAMINATION FINANCE CELL

CONTROLLER OF EXAMINATION (FINANCE CELL)

TITLE SHEET

Name of the Institution	Controller of Examination (Finance Cell)
Year of the controller emaccount audited	2017-18
Name of the local authority during 2017-18	Dr. Pradeep Kumar Behera
Name of the local authority during 2019-20	Sri Sarat Kumar Majhi
Mandays allotted	4
Duration of audit	7.2.2020 to 18.2.2020

PHYSICAL VERIFICATION:

LIST OF VERIFIED RECORDS:

1. Check issue Register named as " Finance Cell Cash Book "with reference to bank account bearing no. 10164205043

2. T.A & Remuneration vouchers.

16.50.1 <u>Irregular Maintenance of Cash Book:</u>

On verification of Cash Book maintained by the "Finance Cell" Division under the Controller of Examination of the Utkal University, Vani Vihar , it is noticed that all Receipts & Expenditures are entered in the Cheque Issue Register . But as per Odisha University Accounts Manual 1987 ,it is envisaged that "The Cash Book should be in the Form No. O.T.C. 4 (See subsidiary Rule 37(i)) . Further,As per Rule 17 of Odissa Univerisities Accounts Manual, 1987 it is stated that “ at the end of every week, the statement of accounts received from the Bank 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". And 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" ,which is not reflected in the register produced to audit. It is also noticed from the register named as "Finance Cell Cash Book " all kinds of credit & debit reflected in the bank account statement are not reflected in the register produced to audit. The accounting procedure is not followed properly. Hence, the cash book in the form of cheque issue register format is not acceptable. Thus, it is highly irregular & objectionable from the audit point of view. The attention of the administrative authority of the local institution is drawn to look into the matter, so as to maintain perfect accounting in the prescribed register.

16.50.2 <u>Non Production of the Cheque/Draft Issue Register</u>:

As per Para 11(iii)(b) of the Odisha University Accounts Manual 1987 , it is stated that " the Bank Drafts/Cheques issue register should be maintained by the local authority in the Form No. 8 ". But only one Register was produced to audit named as " Finance Cell Cash Book" which was in the format of cheque issue register and the entries made thereon are not in accordance with the format prescribed in the said register. So, details of accounts of issuing of cheques could not be ascertained from the register produced. Thus, it is highly irregular & objectionable from the audit point of view. The attention of the administrative authority of the local institution is drawn to look into the matter, so as to maintain perfect accounting in the prescribed register.

16.51 -

TITLE SHEET

1	NAME OF THE INSTITUTION	Population Research Centre
2	YEAR OF ACCOUNTS UNDER AUDIT	2017-18(01.04.2017 to 31.03.2018)
3	NAME OF THE DIRECTOR FOR YEAR 2017-18	Dr Kanhu Charan Satapathy
4	NAME OF THE DEPUTY DIRECTOR AT THE TIME OF AUDIT	Priyanka Khurana(in charge)

Introductory-

The audit on the accounts of Population Research Centre was last audited by the local fund

audit for the period of 2016-17.The present audit is confined to the period 2017-18.

PHYSICAL VERIFICATION:

The physical verification could not be done due to non maintenance of up to date cash book.

STAFF STRENGTH

Name of the Post	Sanction Strength	Present Position
Deputy Director	1	1(in charge)
Asst. Director	1	0
Research Investigator	2	1(Regular),1(contractual)
Field investigator	2	1
Senior Asst.	1	0
Junior Typist	1	0
Peon	1	1

LIST OF VERIFIED RECORDS:

During the course of audit the following records and registers were produced before audit for verification:

General Cash Book

Paid vouchers relating to the year 2017-18

Bank PassBook/statement

General Stock Register

Cheque issue Register

FINANCIAL POSITION:

DETAILS OF CLOSING BALANCE AS PER CASH BOOK as on 31.03.18

Name of the cash book	O.B as on 01.04.2017 as per the cash book	Receipt during the year 2017-2018	Total	Expenditure during the year 2017-18	C.B as on 31.03.2018(as per cash book)
General cash book	1026806.95	6302733.96	7329540.91	3480842.89	3848698.02

DETAILS OF CLOSING BALANCE AS PER BANK PASSBOOK AND CASH BOOK as on 31.03.18

Name of the cash book	Name of the bank	A/c no.	Closing Balance in Bank as on 31.03.18 as per cash book	Closing balance as on 31.03.18 as per bank Book	Difference
General Cash Book	Syndicate Bank,UU branch	80162140000114 80162210016233	3848698.02	As the account having sweep facility theclosing balance as on 31.3.18 (MOD+Clear) could not be find out from the bank account statement produced to audit. Further, As per procedure 20(ii) of Orissa Universities Accounts Manual, 1987 a statemet 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 objection has	Due to non-supply of compliance related to the objection raised, the difference in between book balance (in bank) and bank balance could not be reconciled by the audit.

				been informed to local authority through memo.But no reply has been received till the closing of the audit.	

DETAILS RECEIPTS STATEMENT OF GENERAL CASH BOOK

S.L NO.	PARTICULARS	RECEIPTS
1	Bank Interest	1,13,282.06
2	Bank interest from term deposits	66,831.90
3	Received from Ministry of Health & Family welfare	61,22,400.00
4	Cash Deposit(audit obj.)	220.00
TOTAL		63,02,733.96

DETAILS EXPENDITURE STATEMENT OF GENERAL CASH BOOK

S.L NO.	PARTICULARS	EXPENDITURES
1	Contractual Staff salary	4,08,000.00
2	TA/DA	95,288.00
3	Data Processing	78,935.00
4	Non Recurring	96,240.00
5	Salary to PRC staff	27,61,790.00
6	Office contingency	39,567.00
7	Tax Deducted	1022.89
TOTAL		34,80,842.89

STOCK POSITION:

The following guidelines in respect of stock & store articles need to 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 OGFR, an inventory of dead stock should be maintained in the department in form OGFR-6 showing the number received, the number disposed of (by transfer, sale, loss)and balance in hand for each kind of article. etc)

As per rule 106 of OGFR, an inventory should be checked by the competent authority once a year and a certificate of the result of check recorded.

As per rule 106 of OGFR articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. This may be done hence fourth and compliance reported to audit.

INVESTMENT: Nil

ADVANCE: Nil

GRANT: Nil

UTILIZATION CERTIFICATE: Nil

MISAPPROPRIATION & DEFALCATION: Nil

LOSS OF STOCK & STORE: Nil

AUDIT OF RECEIPTS:

AUDIT OF EXPENDITURE: Nil

AUDIT ON WORKS: Nil

AUDIT ON UNITS: Nil

AUDIT ON SCHEMES/PROGRAMMES: Nil

MISCELLANEOUS: Nil

AUDIT OF LOAN/DEPOSIT/CPF INCLUDING POSITIONS: Nil

RESULT OF AUDIT:

AMOUNT HELD UNDER OBJECTION	AMOUNT SUGGESTED FOR	AMOUNT SURCHARGEABLE	SPOT RECOVERY	MIS–APPROPRIATION OF CASH

	RECOVERY			
0.00	0.00	0.00		0.00

AUDIT CERTIFICATE:

Certified that the Accounts of Population Research Centre ,Utkal University for the year 2017-18 has been covered under Audit and found correct subject to the remarks offered in forgoing paragraph

RECONCILLIATION & CASH POSITION OF BANK ACCOUNTS:(OSP 358)

As per Rule 17 of Odissa Univerisities Accounts Manual, 1987 " at the end of every week, the statement of accounts received from the Bank 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".

As per procedure 20(ii) of Orissa Universities Accounts Manual, 1987 a statemet 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.

Since, the details of the cash balance (MOD + Clear) in the General cash Account having sweep facility bearing A/C no. 80162140000114 & 80162210016233respectively as on 31.3.18 could not be traced out from the bank account statement produced to audit and further there is no statement of accounts mentioned in the respective cash book, the bank reconciliation could not be prepared. In this regard the objection statement was issued accounts received from the Bank 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".

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.

20.2.GENERAL REMARKS:

The maintenance of accounts is average. The accounts have not been maintain as per as accounting rules prescribed in the OUAM 1987.so it is put forward for consideration to maintain the records and register as per rule.

16.52 -

TITLE SHEET

Name of the Institution	Malati Devi Chhatri Niwas(Ladies Hostel 4)
Year of Establishment	1993
Year of the account audited	2017-18
Name of the Audit Superintendent during 2017-18	Dr Meri Beigh & Dr Priyanka Khurana
Name of the Audit Superintendent during 2019-20	Dr Priyanka Khurana

PHYSICAL VERIFICATION:

Physically verified the main cash book of the ladies hostel no.4 on dated 10.02.2020 before transaction and found cash in hand Rs. 0.00(nil) which tallies with the book balance on the date of verification but the cash book is remained without entries w.e.f dt.31.03.18 till the date of verification.

LIST OF VERIFIED RECORDS:

1. Main cash book
2. Pass book
3. Caution money register
4. M.R. Book no. 138(sl. No. 13726-13800), 139(sl.no. 13801-13900), 140 (sl. No. 13901-14000),141(sl no.14001-14100) & ,142(sl no.14101-14182)
5. Paid Voucher for the account year 2017-18
6. DCR
7. Aquittance Roll
8. Fixed deposit certificates in original (2nos)
9. Related files and registers.

STAFF POSITION:

Sl No	Current staff Position	No.
1	Common Room Attendant	1
2	Ward Servant	1
3	Gardner	1
4	watchman	2(Regualr1,D W1)
5	Sweeper	1(Daily Wages)
6	Part time Assistant	2
7	Tele Attendant	1

FINANCIAL POSITION:

Opening balance as on 1.4.2017	980849.05
Total received during 2017-18	479817.00
Grand Total	1460666.05
Total Expenditure during 2017-18	450967.68
Closing balance as per audit	1009698.37
Closing balance as per cash book	1009698.37

Details of cash Book wise closing balance as on date 31.03.18

In shape of cash	In shape of Bank	In shape of FD/TDR	Total
Nil	679205.37	330493.00	1009698.37

DETAILS OF HEAD-WISE RECEIPT & EXPENDITURE:

RECEIPT		EXPENDITURE	
HEAD	AMOUNT(Rs.)	HEAD	AMOUNT(Rs)
Interest received from STDR	15434.00	Paid to Hostel mess Staffs	135075.00
Collection amount from boarders	438300.00	Sweeper	61800.00
Bank Interest	26083.00	Watchman	61800.00
		AMC towards Aqua guard	9780.00
		Bank charges	59.00
		Refund of Caution Money	33600.00
		Repair & Maintenance	10125.00
		News paper	6272.00
		Office contingency	31521.00
		CoF towards seat rent 15-16&16-17	41545.00 54600.00
		Festival expenses	4790.00
TOTAL	4,79,817.00	TOTAL	4,50,967.68

DETAILS OF THE CLOSING BALANCE AS PER BANK PASS BOOK AND CASH BOOK:

Name of the Bank	A/C No.	Closing balance as on 31.3.18 as per pass book	Closing balance in bank as on 31.3.18 as per cash book	Difference
S.B.I. U.U. Vanivihar Branch	10164209489	6,79,205.37	6,79,205.37	Nil

6. STOCK POSITION:

The following guidelines in respect of stock & store articles need to 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 OGFR, an inventory of dead stock should be maintained in the department in form OGFR-6 showing the number received, the number disposed of (by transfer, sale, loss)and balance in hand for each kind of article. etc)

As per rule 106 of OGFR, an inventory should be checked by the competent authority once a year and a certificate of the result of check recorded.

As per rule 106 of OGFR articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. This may be done hence fourth and compliance reported to audit.

7 . INVESTMENT**:**

SL. No.	TDR/STDR No.	Date of investment	Duration of investment	Rate of interest	Principal amount	Maturity date	Maturity Value
1	30162485544	17.04.16	3Years	7%	101844.00	17.04.19	125415.00
2	10164312259	28.10.16	1year	7.05	228649.00	28.10.17	228649.00

8. ADVANCE:

9. GRANT:

10.UTILIZATION CERTIFICATE:

11.MISAPPROPRIATION & DEFALCATION:

12 . LOSS OF STOCK & STORE:

According to the information and explanation given to me, no physical verification of fixed assets has been conducted by the management for the financial year 2017-18.Hence we are unable to comment on any material discrepancies if any.

13. AUDIT OF RECEIPTS:

14.AUDIT OF EXPENDITURE:

With reference to objection memo number 165 dated 07.03.2020 to the local authority, passbook & cash book rupees 33600.00 has been refunded to 56 no. boarders towards caution money but in Caution Money Register 57 nos. Boarders have been received Rs 34,200 in total in cash. Hence the datails of clarification required about the payment of Rs 600.00 to the boarders towards refunding of caution money which has not been booked in the main cash book. .

15.AUDIT ON WORKS:

16.AUDIT ON UNITS:

17.AUDIT ON SCHEMES/PROGRAMMES:

18.MISCELLANEOUS:

19.AUDIT OF LOAN/DEPOSIT/CPF INCLUDING POSITIONS:

20.RESULT OF AUDIT:

AMOUNT HELD UNDER OBJECTION	AMOUNT SUGGESTED FOR RECOVERY	AMOUNT SURCHARGEABLE	SPOT RECOVERY	MIS–APPROPRIATION OF CASH
0.00	0.00	0.00	0.00	0.00

20.1. AUDIT CERTIFICATE:

Certified that the Accounts of Ladies Hostel no 4(Malatidevi chhatri Niwas), Utkal University for the year 2017-18 has been covered under Audit and found correct subject to the remarks offered in forgoing paragraph.

20.2.GENERAL REMARKS:

The maintenance of accounts is average. The accounts have not been maintain as per as accounting rules prescribed in the OUAM 1987.so it is put forward for consideration to maintain the records and registers as per rules .

16.53 -

1.TITLE SHEET

1	Name of the Institution	**P.G DEPARTMENT OF SANSKRIT**
2	Year of Establishment	1957
3	Year of Accounts under audit	2017-18
4	Name of the HOD during the year 2017-18	1.Dr. Subash Ch. Dash (01.04.2017-31.05.2017) 2.Dr.Braja Sundar Mishra (01.06.2017-31.03.2018)
5	Name of the HOD at the time of audit	Dr. Manoranjan Senapaty
6	Name of the Auditor	Manosini Mahanty

INTRODUCTION:

The audit on the accounts of P.G Department of Sanskrit was last audited by the auditor of Local Fund Audit for the period 2016-17. The present audit, therefore, is confined to the period 2017-18.

STAFF STRENGTH:

SL. NO.	NAME OF THE POST	SANCTIONED STRENGTH	EXISTING STRENGTH
TEACHING			
1	Professor	1	0
2	Reader(CAS)	-	1
3	Reader	2	2
4	Lecturer	4	2
NON-TEACHING			
1	Office Assistance	1	1
2	Typist	1	0
3	Peon	2	1

STUDENT STRENGTH:

SL.NO.	NAME OF THE CLASS	SANCTIONED STRENGTH	EXISTING STRENGTH
1	Master in Arts	64	64
2	M.Phil	10	10
3	Ph.D (Course Work)	-	16

2.PHYSICAL VERIFICATION:

Physical verification could not be conducted due to non maintenance of up to date Cashbook.

3. LIST OF VERIFIED RECORDS:

During the course of audit the following records and registers were produced before audit for verification:

a. General Cash Book

b. Bank Pass Book

c.Cheque counter foil

d. Paid vouchers relating to the year 2017-18

e. Stock Register

4. FINANCIAL POSITION:

Name of the Cash book	O.B as on 01.04.17 as per the audit	Receipt during the year 2017-2018	Total	Expenditure during the year 2017-18	C.B as on 31.03.18 (as per audit)	C.B as on 31.03.18 (as per Cashbook)	Difference
General Cashbook	129788.00	100628.00	230416.00	33420.00	196996.00	196996.00	Nil

Analysis of Closing Balance as on 31.03.2018:

GENERAL CASHBOOK				
Particulars	**In Cash(Rs.)**	**In Bank(Rs.)**	**Total**	**Remarks**
As per Audit	0.00	196996.00	196996.00	
As per Cashbook	0.00	196996.00	196996.00	
Difference	**Nil**	**Nil**	**Nil**	

Details of Headwise Receipt & Expenditure of General Cashbook:

Receipt		**Expenditure**	
Head	**Amount**	**Head**	**Amount**
Bank Interest	7238.00	Office Stationery	18245.00
MA Dept. Development & I. Card (2015-16)	48000.00	Purchase of Electrical & Sanitary items	2565.00
MA Dept. Development & I. Card (2016-17)	40500.00	Computer repair & Purchase of Anti-virus	10360.00
Un encashed Cheques taken to Cashbook	4890.00	Photograph Print	1250.00
		Paid to SDR & Associates	1000.00
Total=	**100628.00**	**Total=**	**33420.00**

5.DETAILS OF CLOSING BALANCE AS PER BANK PASSBOOK & CASHBOOK BANK BALANCE AS ON 31.03.2018:

Sl.	**Name of the**	**Name of the Bank**	**Account Number**	**Closing Balance**	**Closing Balance**	**Differenc e**	**Remarks**

No.	Cashbook			as per Bank Passbook	in Bank as per Cashbook		
1	General Cashbook	SBI, UU Campus, BBSR	10164208725	196996.00	196996.00	Nil	

6.STOCK POSITION:

All Consumable items purchased during the Year under Audit were duly entered in the Stock Register. But in the consumable stock register some non consumable items have been entered which are not maintained properly for which the no. of articles damaged or in good condition could not be traced out. As per OGFR Rule, separate stock register for consumable and non consumable items should be maintained, which has not been maintained properly & dead Stock Register (Rule 106 & 107 of OGFR Cl-6 of Finance & Accounts Manual 1986) was not maintained by the institution.

The following guidelines in respect of stock & store of articles need to 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 OGFR, an inventory of dead stock should be maintained in all Govt. Offices in form OGFR-6 showing the number received, the number disposed of(by transfer, sale, loss)and balance in hand for each kind of article.

As per Rule 106(iii) of OGFR, the inventory should be checked by the competent Administrative authority once a year and a certificate of the result of check should be recorded.

As per rule 106(iv) of OGFR, 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 OGFR, a physical verification of all stores should be made at least once in every year by the Head of the Office concerned or such other as may be specially authorized by him.

7 . INVESTMENT: Nil

8. ADVANCE: Nil

9. GRANT: Nil

10.UTILIZATION CERTIFICATE: Nil

11. MISAPPROPRIATION& DEFALCATION: Nil

12 . LOSS OF STOCK & STORE: Nil

13. AUDIT OF RECEIPTS:

a. Non-Production of Entrance Account Cash Book (OSP No.361)

As per letter no.CPG/Aca-112/916/2017 dt.05.08.17 of Central Office Post Graduate Departments, Utkal University, Head of the Department, Sanskrit has received the share money of online application form fees of the Department amounting to **Rs.180950.00** for 517 no. of application Forms @350.00 each for the session 2017-18. The details of the receipt amount of Rs.180950.00 and its expenditure was asked through objection memo for verification but no reply was received from the local authority till the closure of audit. Hence the receipt of **Rs.180950.00 is held under objection** till production of records.

14.AUDIT OF EXPENDITURE: Nil

15.AUDIT ON WORKS: Nil

16.AUDIT ON UNITS: Nil

17.AUDIT ON SCHEMES/PROGRAMMES: Nil

18.MISCELLANEOUS: Nil

19.AUDIT OF LOAN/DEPOSIT/CPF INCLUDING POSITIONS: Nil

20. RESULT OF AUDIT:

AMOUNT HELD UNDER OBJECTION	AMOUNT SUGGESTED FOR RECOVERY	AMOUNT SURCHARGEABLE	SPOT RECOVERY	MIS–APPROPRIATION OF CASH
180950.00	0.00	0.00	0.00	0.00

20.1. AUDIT CERTIFICATE:

Certified that the Accounts of **P.G Department of Sanskrit, Utkal University** for the year 2017-18 has been covered under Audit and found correct subject to the remarks offered in forgoing paragraph.

20.2.GENERAL REMARKS:

The maintenance of accounts is far from satisfactory. The accounts have not been maintained as per the accounting rules prescribed in the OUAM 1987. So it is advised/suggested to maintain the records and registers as per the rules of OUAM 1987 henceforth.

16.54 -

1. TITLE SHEET:

1	Name of the Institution	**P.G DEPARTMENT OF HISTORY**
2	Year of establishment	1959
3	Year of accounts under audit	2017-18
4	Name of the HOD during the year 2017-18	1.Prof Basant Kumar Mallick (01.04.2017-31.05.2017) 2.Dr. Somarani Chand (01.06.2017-31.03.2018)
5	Name of the HODat the time of audit	Prof . Basant Kumar Mallick
6	Name of the auditor	Manosini Mahanty

INTRODUCTION:

The audit on the accounts of P.G Department of History was last audited by the Auditor of Local Fund Audit for the period 2016-17.The present audit, therefore, is confined to the period 2017-18.

STAFF STRENGTH:

Sl. No.	Name of the Post	Sanctioned Strength	Existing Strength
TEACHING			
1	Professor	01	01
2	Reader	02	02
3	Lecturer	04	03
NON-TEACHING			
1	Office Assistant	01	01
2	Sr. Typist	01	01
3	Peon	03	02
4	Sweeper	01	01

STUDENT STRENGTH:

Sl.No.	Name of the Class	Sanctioned Strength	Existing Strength
1	M.A	52	52
2	M.Phil	10	10
3	Ph.D	10	10

2. PHYSICAL VERIFICATION:

Physical verification could not be conducted due to non-maintenance of up to date Cashbook.

3. LIST OF VERIFIED RECORDS:

During the course of audit the following records and registers were produced before audit for verification:

a) 3 nos. of Cash Book (Contingency, Development & Examination)

b) Bank Pass Books

c) Cheque Counter Foils

d) Paid vouchers relating to the year 2017-18

4. FINANCIAL POSITION:

Sl. No.	Name of the Cash book	O.B as on 01.04.17 as per the audit	Receipt during the year 2017-2018	Total	Expenditure during the year 2017-18	C.B as on 31.03.18 (as per audit)	C.B as on 31.03.18 (as per Cashbook)	Difference
1	Contingency Cashbook	276522.82	90854.00	367376.82	11688.50	355688.32	355688.32	Nil
2	Development Cashbook	122712.33	4571.00	127283.33	Nil	127283.33	127283.33	Nil
3	Examination Cashboo	476473.41	231816.00	708289.41	189436.50	518852.91	518852.91	Nil

	k							
	Total=	875708.56	327241.00	1202949.56	201125.00	1001824.56	1001824.56	Nil

Analysis of Cashbook wise Closing Balance as on dt.31.03.2018:

Name of the Cashbook	In shape of Cash	In shape f Bank	In shape of FD/TDR	Total
Contingency Cashbook				
As per Audit	-	355688.32	-	355688.32
As per Cashbook	-	355688.32	-	355688.32
Difference		**Nil**		**Nil**
Development Cashbook				
As per Audit	-	127283.33	-	127283.33
As per Cashbook	-	127283.33	-	127283.33
Difference		**Nil**		**Nil**
Examination Cashbook				
As per Audit	-	518852.91	-	518852.91
As per Cashbook	-	518852.91	-	518852.91
Difference		**Nil**		**Nil**

Details of Headwise Receipt & Expenditure of Contingency Cashbook:

Receipt		**Expenditure**	
Head	**Amount**	**Head**	**Amount**
Bank Interest	11354.00	MCC issued	88.50
Contingency fund	79500.00	Advance payment to inteCAD for History Journal-2016	11600.00
Total=	90854.00	Total=	11688.50

Details of Headwise Receipt & Expenditure of Development Cashbook:

Receipt		**Expenditure**	
Head	**Amount**	**Head**	**Amount**
Bank Interest	4571.00	-	-
Total=	4571.00	Total=	Nil

Details of Headwise Receipt & Expenditure of Examination Cashbook:

Receipt		**Expenditure**	
Head	**Amount**	**Head**	**Amount**
Bank Interest	18651.00	Bank Deduction	147.50

From C.F towards Zonal Valuation		50160.00	Paid to Staff for Zonal Valuation		32200.00
M.A 1st& 3rd Sem 2016	21000.00		1st& 3rdSem 2016	16404.00	
M.A 2nd& 4th Sem2017	25500.00		2nd& 4th Sem2017	15796.00	
M.Phil 1st& 2nd Sem 2016-17	3660.00				
Exam Fees from MA Students		142385.00	Exam fees Paid to C.F		134989.00
1st& 3rdSem 2017	66140.00		MA 1st& 3rd Sem2016	4384.00	
2nd& 4thSem 2018	76245.00		MA 1st& 3rd Sem2017	55140.00	
			MA 2nd& 4th Sem 2018	56845.00	
Exam Fees from M.Phil Students		20620.00	M.Phil 1stSem 2017	7220.00	
1stSem 2017	8220.00		M.Phil 2ndSem 2018	11400.00	
			Refund to C.F for Zonal Valuation		14300.00
2ndSem 2018	12400.00		1st& 3rdSem 2016	4596.00	
			2nd& 4thSem 2017	9704.00	
			Paid to C.F for Original Certificate		7800.00
Total=		**231816.00**	**Total=**		**189436.50**

5.DETAILS OF CLOSING BALANCE AS PER BANK PASSBOOK & CASHBOOK BANK BALANCE AND BANK RECONCILIATION AS ON 31.03.2018:

Sl. No.	Name of the Cashbook	Name of the Bank	Account Number	Closing Balance as per Bank Passbook	Closing Balance in Bank as per Cashbook	Difference	Remarks
1	Contingency Cashbook	SBI, UU Campus, BBSR	10164206681	355688.32	355688.32	Nil	
2	Development	SBI, UU Campus,	10164206841	127283.3	127283.33	Nil	

	Cashbook	BBSR		3			
3	Examination Cashbook	SBI, UU Campus, BBSR	10164207186	595897.91	518852.91	77045.00	

Bank Reconciliation Statement of Examination Cashbook as on 31.03.2018:

Particulars	**Amount(Rs.)**
Bank Balance as per Cashbook	**518852.91**
Add Cheque issued but not encashed during 2017-18 : **Cheque No./Dt.Amount (**Rs.**)** 215855/17.03.2018 15860.00 280171/17.03.2018 5200.00 280172/17.03.2018 20895.00 280173/22.03.2018 9630.00 280174/22.03.2018 2600.00 280175/22.03.2018 10460.00 280176/28.03.2018 8200.00 280177/28.03.2018 3200.00 **Total= 76045.00**	(+)76045.00
Previous Year Difference	(+)1000.00
Total=	**595897.91**

6.STOCK POSITION:

In spite of giving an objection memo, no Stock Register of the Department was provided to audit for verification. The following guidelines in respect of stock & store of articles need to be followed henceforth by the department & compliance reported to Audit.

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 OGFR, an inventory of dead stock should be maintained in all Govt. Offices in form OGFR-6 showing the number received, the number disposed of(by transfer, sale, loss)and balance in hand for each kind of article.

As per Rule 106(iii) of OGFR, the inventory should be checked by the competent Administrative authority once a year and a certificate of the result of check should be recorded.

As per rule 106(iv) of OGFR, 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 OGFR, a physical verification of all stores should be made at least once in every year by the Head of the Office concerned or such other as may be specially authorized by him.

7 . INVESTMENT: Nil

8. ADVANCE: Nil

9. GRANT: Nil

10.UTILIZATION CERTIFICATE: Nil

11.MISAPPROPRIATION& DEFALCATION: Nil

12 . LOSS OF STOCK & STORE: Nil

13. AUDIT OF RECEIPTS:

a. Non-Production of Entrance Account Cash Book (OSP No.360)

As per letter no.CPG/Aca-112/916/2017 dt.05.08.17 of Central Office Post Graduate Departments, Utkal University, Head of the Department, History has received the share money of online application form fees of the Department amounting to **Rs.137550.00** for 393 no.s of application Forms @350.00 each for the session 2017-18. The details of the receipt amount of **Rs.137550.00** and its expenditure was asked through objection memo for verification. But no reply was received from the local authority till the closure of audit. Hence the receipt amount of **Rs.137550.00 is held under objection** till production of records.

14.AUDIT OF EXPENDITURE:

a.Non-Production of Records (OSP No.387)

On verification of the Contingency Cashbook w.r.t the Passbook & vouchers, it is noticed that an amount of **Rs.11600.00** has been paid to inteCAD, Plot-442, Sahid Nagar Bhubaneswar vide cheque No.352011/20.11.17 for Cost of Printing of 200 numbers of History Journal-2016(Advance Payment) against the Bill/Memo No.Nil,dtd.20.11.2017. But in support of which no related correspondence letters, records and any information regarding receipt, issue & distribution of physical copy of the History Journal-2016 have been produced to audit for verification and the Bill is not passed for payment by the Authority.

Production of records before audit for verification was asked through objection memo but no reply was received from the local authority till the closure of audit. So the expenditure of **Rs.11600.00 is held under objection** till production of records.

15.AUDIT ON WORKS: Nil

16.AUDIT ON UNITS: Nil

17.AUDIT ON SCHEMES/PROGRAMMES: Nil

18.MISCELLANEOUS: Nil

19.AUDIT OF LOAN/DEPOSIT/CPF INCLUDING POSITIONS: Nil

20.RESULT OF AUDIT:

AMOUNT HELD UNDER OBJECTION	AMOUNT SUGGESTED FOR RECOVERY	AMOUNT SURCHARGEABLE	SPOT RECOVERY	MIS–APPROPRIATION OF CASH
149150.00	0.00	0.00	0.00	0.00

20.1.AUDIT CERTIFICATE:

Certified that the Accounts of **P.G Department of History**, **Utkal University** for the year 2017-18 have been covered under Audit and found correct subject to the remarks offered in forgoing paragraph.

20.2.GENERAL REMARKS:

The maintenance of accounts is far from satisfactory. The accounts have not been maintained as per the accounting rules prescribed in the OUAM 1987. So it is advised/suggested to maintain the records and registers as per the rules of OUAM 1987 henceforth.

16.55 -

1.TITLE SHEET

1	Name of the Institution	**UNIVERSITY HIGH SCHOOL**
2	Year of Establishment	1962
3	Year of Accounts under Audit	2017-18
4	Name of the Head Master/Head Mistress for the Year 2017-18	1.Smt. Manorama Mishra, I/C (01.04.17-31.08.17) 2.Smt Sukanti Devi (01.09.17-31.03.18) I/C
5	Name of the Head Master/Head Mistress during the time of Audit	Smt. Sukanti Devi,I/C
6	Name of the Auditor	Manosini Mahanty

INTRODUCTION:

The audit on the accounts of University High School was last audited by the Auditor of Local Fund Audit for the period 2016-17. The present audit, therefore, is confined to the period 2017-18.

STAFF STRENGTH:

SL. NO.	NAME OF THE POST	SANCTIONED STRENGTH	EXISTING STRENGTH
TEACHING			
1	Head Master/Mistress	1	0
2	Trained Graduate Teacher (Arts-05, Science-03)	8	4
3	Trained Intermediate Teacher	5	3
4	Trained Matric Teacher	11	2
5	Classical Teacher	1	1
6	Hindi Teacher	1	0
7	ART Teacher	1	0
8	PET	1	0
	Total=	29	10
NON-TEACHING			
1	Office Assistance	1	1

2	Daftary	1	1
3	Peon	1	1
4	Watchman	1	1

STUDENT STRENGTH:

SL. NO.	NAME OF THE CLASS	SANCTIONED STRENGTH	ENROLLED STRENGTH
1	Standard-1	-	41
2	Standard-2	-	48
3	Standard-3	-	55(29+26)
4	Standard-4	-	61(30+31)
5	Standard-5	-	54(28+26)
6	Standard-6	-	72(35+37)
7	Standard-7	-	67(34+33)
8	Standard-8	-	88(43+45)
9	Standard-9	-	83(42+41)
10	Standard-10	-	69(35+34)

2.PHYSICAL VERIFICATION:

Physical verification of Cash in hand could not be conducted due to non maintenance of up to date Cashbook. But the physical verification of Admission application forms, Money Receipt books was conducted on dt.06.01.2020 before transaction and the following result was found.

Sl.No.	Items	Physical Balance	Balance as per Cashbook/ Stock Register	Reference to page no.	Discrepancy, if any
1	Admission Application Forms	347 nos (Sl.No.5154-5500)	347 nos. (Sl. No.5154-5500)	Admission form Register Page No.36	Nil
2	MR Books	14No.of books (Sl.No.18601-20000)	14No.of books (Sl. No.18601-20000	MR Stock Register Page No.03	Nil

3. LIST OF VERIFIED RECORDS:

During the course of audit the following records and registers were produced before audit for verification:

1. General Cash Book& Passbook
2. SMDC Cashbook & Passbook

3. SSA Cashbook & Passbook
4. Cheque issue Register
5. Cheque counter foil
6. Daily Collection Register
7. Money Receipt Books
8. Admission form Register
9. Paid vouchers relating to the year 2017-18
10. Stock Register
11. Other related records & files
12. Attendance Register of Students
13. Endowment Register
14. TDRs &STDRs

4. FINANCIAL POSITION:

Name of the Cash book	O.B as on 01.04.17 as per the audit	Receipt during the year 2017-2018	Total	Expenditure during the year 2017-18	C.B as on 31.03.18 (as per audit)	C.B as on 31.03.18 (as per Cashbook)	Difference
General Cashbook	799870.39	538706.00	1338576.39	515638.50	822937.89	720406.50	102531.39
SSA Cashbook	166964.65	202542.00	369506.65	366236.00	3270.65	3270.65	Nil
SMDC Cashbook	5333.00	198.00	5531.00	0.00	5531.00	5531.00	Nil
Total	972168.04	741446.00	1713614.04	881874.50	831739.54	729208.15	102531.39

RECONCILIATION OF CLOSING BALANCE:

The differential amount of Rs.102531.39 (TDR & STDR amount) has not been taken to the Closing Balance of Cashbook.

Analysis of Closing Balance as on 31.03.2018:

GENERAL CASHBOOK					
Particula	**In**	**In Bank(Rs.)**	**In shape of FDRs**	**Total**	**Remarks**

rs	Cash(Rs.)				
As per Audit	0.00	720406.50	102531.39	822937.89	
As per Cashbook	0.00	720406.50	0.00	720406.50	
Difference	**Nil**	**Nil**	102531.39	102531.39	

SSA CASHBOOK

Particulars	In Cash(Rs.)	In Bank(Rs.)	Total	Remarks
As per Audit	0.00	3270.65	3270.65	
As per Cashbook	0.00	3270.65	3270.65	
Difference	**Nil**	**Nil**	**Nil**	

SMDC CASHBOOK

Particulars	In Cash(Rs.)	In Bank(Rs.)	Total	Remarks
As per Audit	0.00	5531.00	5531.00	
As per Cashbook	0.00	5531.00	5531.00	
Difference	**Nil**	**Nil**	**Nil**	

Details of Receipt & Expenditure Figure of General Cashbook for the Year 2017-18:

Receipt		Expenditure		
Head	**Amount**	**Head**		**Amount**
Selling of Admission Form	1950.00	Purchase of Items		164519.00
Fees collected from Students	149539.00	Office Stationery	18409.00	
Bank Interest	32382.00	Projector	40070.00	
Grant	335000.00	Almirah(04 nos)	34000.00	

Cash deposit for NET	500.00	Refrigerator	11600.00	
Cash deposit for Olympic Sports	12874.00	Lab Chemicals	9870.00	
AHSC Centre Charge	4655.00	Sports Material	20160.00	
Increment on STDRs	1806.00	Electrical equipments	18590.00	
		Books	11820.00	
		Celebration of Important Days & Puja		74150.00
		Office Contingency		46905.00
		Examination		31384.00
		Science Exhibition		14000.00
		Annual Function		38500.00
		Annual Sports		42884.00
		Sports Certificate		4000.00
		Newspaper		2528.00
		Cash Prize to Students		6800.00
		CRCC fees		600.00
		Repairing & Maintenance		36500.00
		Wage payment for cleanliness drive & other miscellaneous works		12080.00
		Mangalayan Show & CM'sProgramme		5700.00
		Study Tour		35000.00
		Bank Charges		88.50
Total=	**538706.00**	**Total=**		**515638.50**

Details of Receipt & Expenditure Figure of SSA Cashbook for the Year 2017-18:

Receipt		**Expenditure**	
Head	**Amount**	**Head**	**Amount**
Bank Interest	6212.00	Bank Charge	115.00
Towards Uniform	184180.00	Purchase of Uniform	184180.00
Towards SIG Fund	12000.00	Repairing & Electrical Work	27000.00
Towards enrollment drive	150.00	Whitewashing of Class	12000.00
		Refund to DPC, SSA	142941.00

		Khordha for non-expenditure	
Total	**202542.00**	**Total**	**366236.00**

Details of Receipt & Expenditure Figure of SMDC Cashbook for the Year 2017-18:

Receipt		**Expenditure**	
Head	**Amount**	**Head**	**Amount**
Bank Interest	198.00	-	-
Total	198.00	Total	Nil

5. DETAILS OF CLOSING BALANCE AS PER BANK PASSBOOK & CASHBOOK BANK BALANCE FIGURE AS ON 31.03.2018:

Sl. No.	**Name of the Cashbook**	**Name of the Bank**	**Account Number**	**Closing Balance as per Bank Passbook**	**Closing Balance in Bank as per Cashbook**	**Difference**	**Remarks**
1	General Cashbook	SBI, UU Campus, BBSR	10164207493	764829.39	715180.39	49649.00	
2	GBP A/C	SBI, UU Campus, BBSR	10164207506	5226.11	5226.11	Nil	
2	SSA Cashbook	SBI, UU Campus, BBSR	10164211331	3270.65	3270.65	Nil	
3	SMDC Cashbook	SBI, UU Campus, BBSR	31904708074	5531.00	5531.00	Nil	
Total=				**778857.15**	**729208.15**	**49649.00**	

RECONCILIATION OF CLOSING BALANCE OF GENERAL CASHBOOK AS ON 31.03.2018:

Particulars	**Amount**
Bank Balance as per Cashbook	**715180.39**
Add Cheques issued in the Financial Year 2017-18 but not debited till31.03.2018:	(+)49649.00

Cheque No./date	Amount	Debited on
557095/16.03.	3200.00	03.05.18

18			
557096/20.03.18	20160.00	30.04.18	
557098/31.03.18	1730.00	12.04.18	
557099/31.03.18	9225.00	25.04.18	
557100/31.03.18	9184.00	20.04.18	
557101/31.03.18	6150.00	16.04.18	
C.B in Bank Passbook			**764829.39**

6. STOCK POSITION:

All Consumable items purchased during the Year under Audit were duly entered in the Stock Register. But in the consumable stock register some non consumable items have been entered which are not maintained properly for which the no. of articles damaged or in good condition could not be traced out. As per OGFR Rule, separate stock register for consumable and non consumable items should be maintained, which has not been maintained properly & dead Stock Register (Rule 106 & 107 of OGFR Cl-6 of Finance & Accounts Manual 1986) was not maintained by the institution.

The following guidelines in respect of stock & store of articles need to 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 OGFR, an inventory of dead stock should be maintained in all Govt. Offices in form OGFR-6 showing the number received, the number disposed of(by transfer, sale, loss)and balance in hand for each kind of article.

As per Rule 106(iii) of OGFR, the inventory should be checked by the competent Administrative authority once a year and a certificate of the result of check should be recorded.

As per rule 106(iv) of OGFR, 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 OGFR, a physical verification of all stores should be made at

least once in every year by the Head of the Office concerned or such other as may be specially authorized by him.

7 .INVESTMENT:

Sl. No.	Name of the Bank	Account Number of the TDR/STDR	Term	Interest	Principal Amount	Value Date	Maturity Date	Maturity Value
1	SBI, Utkal University Campus Branch	10164308219	3Yr	6.25%	5000.00	17.08.17	17.08.20	5000.00
2		10164308220	3Yr	6.25%	1000.00	14.07.17	14.07.20	1000.00
3		10164308264	3Yr	7%	1000.00	10.01.16	10.01.19	1000.00
4		10164308286	3Yr	6.5%	1200.00	24.12.16	24.12.19	1200.00
5		31640536270	1000 Days	7.5%	1850.00	14.08.16	11.05.19	1850.00
6		31876581146	5Yr	7%	5000.00	09.08.16	09.08.21	5000.00
7		36204331413	5Yr	6.5%	64300.00	25.10.16	25.10.21	64300.00
8		10164311867	3Yr	8.25%	6068.68	22.05.15	22.05.18	7753.68
9		33807420094	1Yr	7%	12641.00	29.04.17	29.04.18	13535.00
10		10164311845	3Yr	6%	4203.71	03.01.18	03.01.21	5026.00
11		10164308253	3Yr	7%	268.00	10.01.16	10.01.19	-
Total=					**102531.39**			

8. ADVANCE: Nil

9. GRANTS: As per letter No.Estt-IV-149/(P)-30694/07.12.2017 of Dy. Registrar General, Utkal Univeristy, the University High School has received an Annual Grant of Rs.335000.00 underthe Head:BH-NP-I-GAE-Activity-7-General Services University High School of BE 2017-18. The details are as follows:

Sl. No.	Heads of Expenditure	Amount (In Rs.)
1	Purchase of Sports Material	33000.00
2	Prize & Medals for Students	45000.00
3	Petty Repair	35000.00
4	Office Contingency	45000.00
5	Contingency for UU Foundation Day, Republic Day & Independence Day	35000.00
6	Study Tour	35000.00
7	Science Apparatus & Crafts material	35000.00
8	Repair of Furniture	40000.00
9	Purchase of Romeo machine & repair	2000.00
10	Books & Journals	30000.00
	Total	**335000.00**

10.UTILIZATION CERTIFICATE:

UC for the grant of Rs.335000.00 has been submitted by the University High School by letter No.UHS-121/2018, dtd.20.08.2018 to the Registrar, Utkal University, Vani Vihar.

11.MISAPPROPRIATION & DEFALCATION: Nil

12 . LOSS OF STOCK & STORE: Nil

13. AUDIT OF RECEIPTS:

a. Student Fee not taken to DCR/Cashbook/Passbook (OSP No.392-393)

On verification of Money receipt books with DCR & Attendance Register, Cashbook & passbook for the financial Year 2017-18, it was found that **Rs.1833.00** has been collected from 16 no. of students which was neither taken to DCR/Cashbook nor credited to Bank Account. The collected amount is as per the list below:

Name of the Class	Purpose	Name of the Student	MR No. with date	Amount
III(A)	T.C	Komal Routray	13917/12.07.17	75.00
III(B)	Late fees	Laxmi Nayak	13842/24.10.17	71.00
IV(A)	TC	Laxmipriya Routray	13352/12.07.17	110.00
IV(B)	TC	Swastika Pradhan	12000/12.04.17	115.00

	TC	Ajay Nayak	11998/20.04.17	115.00
VI(A)	TC	Gayatri Nayak	13648/13.04.17	115.00
VI (B)	TC	Abhipsa Priyadarshini	Nil/28.06.17	155.00
VIII(A)	TC	Mukesh Hembrum	12999/22.04.17	155.00
VIII (B)	TC	Akash Nayak	Nil/20.04.17	155.00
	TC	Ramesh Naik	13085/20.04.17	155.00
	Late fee	Subhashree Nayak(B)	15029/29.08.17	151.00
IX(A)	Late Fee	Sabir Mohammad	14635/24.10.17	151.00
	TC	Koustav Bhusan Tripathy	12594/13.04.17	155.00
IX (B)	TC	Kanhu Ch. Sethi	14404/11.04.17	155.00
			Total=	**1833.00**

On issue of objection memo, the Office Assistant, Sri Jaladhar Pradhan of Univeristy High School had deposited the amount of **Rs.1833.00** in SBI Account (Account No.10164207493) of the High School on dtd.30.05.2020 and booked in DCR Page No.78 & Cashbook Page No.152 which was verified by Audit and found correct. Hence **Para is dropped**.

14.AUDIT OF EXPENDITURE: Nil

15.AUDIT ON WORKS: Nil

16.AUDIT ON UNITS: Nil

17.AUDIT ON SCHEMES/PROGRAMMES: Nil

18.MISCELLANEOUS: Nil

19.AUDIT OF LOAN/DEPOSIT/CPF INCLUDING POSITIONS: Nil

20.RESULT OF AUDIT:

AMOUNT HELD UNDER OBJECTION	AMOUNT SUGGESTED FOR RECOVERY	AMOUNT SURCHARGEABLE	SPOT RECOVERY	MIS–APPROPRIATION OF CASH
0.00	**0.00**	**0.00**	**1833.00**	**0.00**

20.1. AUDIT CERTIFICATE:

Certified that the Accounts of **UNIVERSITY HIGH SCHOOL, UTKAL UNIVERSITY** for the

year 2017-18 has been covered under Audit and found correct subject to the remarks offered in forgoing paragraph.

20.2.GENERAL REMARKS:

The maintenance of accounts is far from satisfactory. The accounts have not been maintained as per the accounting rules prescribed in the OUAM 1987. So it is advised/suggested to maintain the records and registers as per the rules of OUAM 1987 henceforth.

16.56 - KUNTALA KUMARI CHHATRI NIWAS LADIES HOSTEL NO.01

1.TITLE SHEET

1	Name of the Institution	**KUNTALA KUMARI CHHATRI NIWAS (LADIES HOSTEL NO.01)**
2	Year of Accounts under Audit	2017-18
3	Name of the Superintendent during the Year 2017-18	1.Dr.Swarnamayee Tripathy, Prof. Deptt. of Public Administration (01.04.17-26.06.17) 2.Dr. Bijayalaxmi Jena, Asst. Prof. Deptt. of Chemistry (27.06.17-31.03.18)
4	Name of the Superintendent at the time of Audit	Dr. Bhabatarini Panda, Asst. Prof Deptt. of Botany
5	Name of the Auditor	Manosini Mahanty

INTRODUCTION:

The audit on the accounts of KUNTALA KUMARI CHHATRI NIWAS (LADIES HOSTEL NO.01) was last audited by the Auditor of Local Fund Audit for the period 2016-17. The present audit, therefore, is confined to the period 2017-18.

STAFF STRENGTH:

SL. NO.	NAME OF THE POST	SANCTIONED STRENGTH	EXISTING STRENGTH

1	Superintendent	01	01
2	Asst. Superintendent	01	01
3	Part Time Assistant	02	02
4	Ward boy	02	02
5	Ward Servant	-	03
6	Gardener	01	01
7	Sweeper	02	02
8	Peon	01	01
9	Common Room Attendant	-	01

STUDENT STRENGTH: **150**

2.PHYSICAL VERIFICATION:

Physical verification could not be conducted due to non-maintenance of up to date Cashbook.

3. LIST OF VERIFIED RECORDS:

During the course of audit, the following records and registers were produced before audit for verification:

1. General Cash Book
2. Bank Passbook
3. Cheque counter foil
4. Paid vouchers relating to the year 2017-18
5. Stock Register(Hostel Development Fund)
6. FDRs
7. Admission Register
8. Part Time Staff Payment Register

4. FINANCIAL POSITION:

Name of the Cash book	O.B as on 01.04.17 as per the audit	Receipt during the year 2017-2018	Total	Expenditure during the year 2017-18	C.B as on 31.03.18 (as per audit)	C.B as on 31.03.18 (as per Cashbook)	Difference
General Cashbook	750585.53	659907.00	1410492.53	548601.75	861890.78	861890.78	Nil

Analysis of Closing Balance as on 31.03.2018:

GENERAL CASHBOOK				
Particulars	**In Cash(Rs.)**	**In Bank(Rs.)**	**Total**	**Remarks**
As per Audit	-2454.00	864344.78	861890.78	
As per Cashbook	-2454.00	864344.78	861890.78	
Difference	**Nil**	**Nil**	**Nil**	

As per Accounting Principle -ve Cash Balance is impossible. However this -ve balance is rolling since previous year. The Local Authority may take necessary steps for recoupment of this -ve balance & steps may be taken to avoid this type of irregularity in future.

Details of Receipt & Expenditure Figure of General Cashbook for the Year 2017-18:

Receipt		**Expenditure**		
Head	**Amount**	**Head**		**Amount**
Admission charges from Boarders	624800.00	Caution money refund		26175.00
Bank Interest	33007.00	News Paper & Magazine		7318.00
Own Cheque XFER DP	2100.00	Salary to Part Time Assistant		36000.00
		Wages Payment		283120.00
		Common Room Attendant	63200.00	
		Mess Manager	18000.00	
		Cook	16800.00	
		Helper(02 nos)	34800.00	
		Sweeper(02 nos)	97500.00	
		Gardener	23100.00	
		Uprooting of Grass & Cleaning of Garden	16920.00	
		Cleaning of Sewerage	4200.00	
		Cleaning of Coconut Tree	5100.00	
		Cleaning of Water Tanks	3500.00	
		Purchase of items		57155.00
		Ceiling Fans	14558.00	
		Office Stationery	1558.00	
		Electrical Parts	2783.00	

		Sanitary Items	26040.00	
		SAL timber	4594.00	
		hardware for furniture repairing	5195.00	
		pipes	1646.00	
		Medicine	781.00	
		Purchase & repair of Sports equipment		5216.00
		Repair of furniture and fans		5680.00
		AMC for Eureka Forbes		11600.00
		DTH Recharge		2850.00
		Advocate for Court Case consultancy		3000.00
		MCC issued		612.75
		ID Card Lamination & Printing of Certificate & Money Receipts		2190.00
		Paid to C.F		107400.00
		Miscellaneous		285.00
Total=	**659907.00**	**Total=**		**548601.75**

5. DETAILS OF CLOSING BALANCE AS PER BANK PASSBOOK & CASHBOOK BANK BALANCE FIGURE AS ON 31.03.2018:

Sl. No.	Name of the Cashbook	Name of the Bank	Account Number	Closing Balance as per Bank Passbook	Closing Balance in Bank as per Cashbook	Difference	Remarks
1	General Cashbook	SBI, UU Campus, BBSR	10164209445	904274.78	864344.78	39930.00	

RECONCILIATION OF CLOSING BALANCE OF GENERAL CASHBOOK AS ON 31.03.2018:

Particulars	Amount
Bank Balance as per Cashbook	**864344.78**
Add Cheques issued in the Financial Year 2017-18 but not debited till 31.03.2018:	(+)1696.00

Cheque No & Date	Amount	Debited on

930582/06.05.2017	250.00	-
924079/15.05.2017	250.00	-
924090/16.05.2017	250.00	-
924113/24.05.2017	250.00	-
670245/07.03.2018	696.00	Debited on 07.04.18

Add Previous Year Cheques not encashed in 2017-18	(+)900.00
Previous Year difference	(+)37334.00
Closing Balance as per Bank Passbook	**904274.78**

6. STOCK POSITION:

All non consumable items purchased during the Year under Audit were duly entered in the Stock Register. But both consumable and non consumable items have been entered in the same register which are not maintained properly for which the no. of articles damaged or in good condition could not be traced out. As per OGFR Rule, separate stock register for consumable and non consumable items should be maintained, which has not been maintained properly & dead Stock Register (Rule 106 & 107 of OGFR Cl-6 of Finance & Accounts Manual 1986) was not maintained by the institution.

The following guidelines in respect of stock & store of articles need to 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 OGFR, an inventory of dead stock should be maintained in all Govt. Offices in form OGFR-6 showing the number received, the number disposed of(by transfer, sale, loss)and balance in hand for each kind of article.

As per Rule 106(iii) of OGFR, the inventory should be checked by the competent Administrative authority once a year and a certificate of the result of check should be recorded.

As per rule 106(iv) of OGFR, 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 OGFR, a physical verification of all stores should be made at least once in every year by the Head of the Office concerned or such other as may be specially authorized by him.

7 .INVESTMENT:

Sl. No.	Name of the Bank	FD Bond No.	Account Number	Principal Amount	Maturity Amount	Term	Rate of interest	Date of acceptance	Date of Maturity
1	Syndicate Bank, Vani Vihar BBSR	SBO 763328	80164050009681/7	507829.44	619852.06	36M	6.70%	03.04.16	03.04.19
2		SBO 763329	80164050009681/8	449321.38	548437.64	36M	6.70%	03.04.16	03.04.19
3	SBI,UU, Vani vihar	A/c No. 30387915764		605629.00	682108.00	1Y 11M	6.25%	21.12.17	21.11.19
		Total=		1562779.82					

Investment amount is not a part of the Closing Balance of the Cashbook. Hence steps may be taken to include the same in the Cashbook Balance.

8. ADVANCE: Nil

9. GRANTS: Nil

10.UTILIZATION CERTIFICATE: Nil

11.MISAPPROPRIATION& DEFALCATION: Nil

12 . LOSS OF STOCK & STORE: Nil

13. AUDIT OF RECEIPTS: Nil

14.AUDIT OF EXPENDITURE: Nil

15.AUDIT ON WORKS: Nil

16.AUDIT ON UNITS: Nil

17.AUDIT ON SCHEMES/PROGRAMMES: Nil

18.MISCELLANEOUS: Nil

19.AUDIT OF LOAN/DEPOSIT/CPF INCLUDING POSITIONS: Nil

20.RESULT OF AUDIT:

AMOUNT HELD UNDER OBJECTION	AMOUNT SUGGESTED FOR RECOVERY	AMOUNT SURCHARGEABLE	SPOT RECOVERY	MIS–APPROPRIATION OF CASH
0.00	0.00	0.00	0.00	0.00

20.1. AUDIT CERTIFICATE:

Certified that the Accounts of **Kuntala Kumari Chhatri Niwas (Ladies Hostel No.01), Utkal University** for the year 2017-18 has been covered under Audit and found correct subject to the remarks offered in forgoing paragraph.

20.2.GENERAL REMARKS:

The maintenance of accounts is far from satisfactory. The accounts have not been maintained as per the accounting rules prescribed in the OUAM 1987. So it is advised/suggested to maintain the records and registers as per the rules of OUAM 1987 henceforth.

16.57 - RAMADEVI CHHATRI NIWAS LADIES HOSTEL NO-02

1.TITLE SHEET

1	Name of the Institution	**RAMADEVI CHHATRI NIWAS (LADIES HOSTEL NO-02)**
2	Year of Accounts under audit	2017-18
3	Name of the Superintendent during the year 2017-18	Dr. Anasuya Nath, Associate Professor, Deptt. of Mathematics
4	Name of the Superintendent at the time of audit	Dr. Anasuya Nath, Associate Professor, Deptt. of Mathematics
5	Name of the Auditor	Manosini Mahanty

INTRODUCTION:

The audit on the accounts of **Ramadevi Chhatri Niwas (Ladies Hostel No-02)** was last audited by the Auditor of Local Fund Audit for the period 2016-17. The present audit, therefore, is confined to the period 2017-18.

STAFF STRENGTH:

SL. NO.	NAME OF THE POST	SANCTIONED STRENGTH	EXISTING STRENGTH
1	Superintendent	01	01
2	Asst. Superintendent	01	01
3	Part-time Assistant	02	02
4	Asst. Matron	01	01
5	Caretaker	01	01
6	Ward Boy	01	01
7	Ward Attendant	02	02
8	Mali	01	01
9	Sweeper	02	02
10	Watchman	02	01

STUDENT STRENGTH: **216**

2.PHYSICAL VERIFICATION:

Physical verification could not be conducted due to non-maintenance of up to date cashbook.

3. LIST OF VERIFIED RECORDS:

During the course of audit, the following records and registers were produced before audit for verification:

1. General Cash Book
2. Bank Pass Book
3. Cheque counter foil
4. Cheque Issue Register
5. Paid vouchers relating to the year 2017-18
6. Stock Register
7. Remuneration Payment Register
8. Daily Wage Payment Register
9. Receipt Register
10. Daily Collection register
11. Caution money refund register

4. FINANCIAL POSITION:

Name of the Cash book	O.B as on 01.04.17 as per the audit	Receipt during the year 2017-2018	Total	Expenditure during the year 2017-18	C.B as on 31.03.18 (as per audit)	C.B as on 31.03.18 (as per Cashbook)	Difference
General Cashbook	2437208.81	924404.00	3361612.81	853693.25	2507919.56	2507919.56	Nil

Analysis of Closing Balance as on 31.03.2018:

GENERAL CASHBOOK				
Particulars	**In Cash(Rs.)**	**In Bank(Rs.)**	**Total**	**Remarks**
As per Audit	0.00	2507919.56	2507919.56	
As per Cashbook	0.00	2507919.56	2507919.56	
Difference	**Nil**	**Nil**	**Nil**	

Details of Head-wise Receipt & Expenditure of General Cashbook:

Receipt		**Expenditure**	
Head	**Amount**	**Head**	**Amount**
Interest on Investment	5250.00	Bank Charges	1130.25
Interest from Bank	89994.00	Remuneration to Part time Staff	51000.00
Admission fee from boarders	828840.00	Caution Money refund	127790.00
Cash Deposit	320.00	AMC of Aquaguard	17400.00
		News Paper	8433.00
		Payment to CoF	257465.00
		DTH recharge	3300.00
		Remuneration to daily wages	171400.00

Care Taker	15800.00
Asst. Matron	15800.00
Watchman	15800.00
Sweeper	57600.00

		Gardener 43800.00 Cook 6000.00 Helper 12600.00 Cleaning of sewerage tank 4000.00	
		Purchase of items Single bed 94462.00 Sanitary items 32231.00 Brush Cutter (Model KK-BC-8640 of 1.9HP) 25000.00 Utensils 35000.00	186693.00
		Office Stationery	2753.00
		Purchase sapling	3100.00
		Repairing of electrical items	18242.00
		MR & Certificate Print	4987.00
Total=	**924404.00**	**Total=**	**853693.25**

5.DETAILS OF CLOSING BALANCE AS PER BANK PASSBOOK & CASHBOOK BANK BALANCE AS ON 31.03.2018:

Sl. No.	**Name of the Cashbook**	**Name of the Bank**	**Account Number**	**Closing Balance as per Bank Passbook**	**Closing Balance in Bank as per Cashbook**	**Difference**	**Remarks**
1	General Cashbook	SBI, UU Campus, BBSR	10164207095	2523999.56	2507919.56	16080.00	

BANK RECONCILIATION STATEMENT AS ON 31.03.2018:

Closing balance as per Cashbook:	**2507919.56**
Add Previous Year unencashed cheques:	(+)5000.00
Add cheques issued in the Financial year 2017-18 but not debited till 31.04.2018:	(+)11080.00

Cheque No & Date	**Amount**
750492/15.05.2017	540.00
857083/19.05.2017	540.00
857117/26.05.2017	2960.00
981660/29.05.2017	2960.00
981684/14.07.2017	540.00
981699/04.09.2017	1500.00
981734/06.11.2017	540.00
981737/04.12.2017	1500.00

Closing Balance as per Bank Passbook	**2523999.56**

6.STOCK POSITION:

All non consumable items purchased during the Year under Audit were duly entered in the Stock Register. But both consumable and non consumable items have been entered in the same register which are not maintained properly for which the no. of articles damaged or in good condition could not be traced out. As per OGFR Rule, separate stock register for consumable and non consumable items should be maintained, which has not been maintained properly & dead Stock Register (Rule 106 & 107 of OGFR Cl-6 of Finance & Accounts Manual 1986) was not maintained by the institution.

The following guidelines in respect of stock & store of articles need to 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 OGFR, an inventory of dead stock should be maintained in all Govt. Offices in form OGFR-6 showing the number received, the number disposed of(by

transfer, sale, loss)and balance in hand for each kind of article.

As per Rule 106(iii) of OGFR, the inventory should be checked by the competent Administrative authority once a year and a certificate of the result of check should be recorded.

As per rule 106(iv) of OGFR, 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 OGFR, a physical verification of all stores should be made at least once in every year by the Head of the Office concerned or such other as may be specially authorized by him.

7 . INVESTMENT:

Sl. No.	Name of the Bank	Account No.	Term	Rate of Interest	Principal Amount	Value Date	Maturity Value	Date of Maturity
1	SBI, UU,	31044992877	1Y	6.25%	1698841.00	13.12.19	1807533.00	13.12.20
2	Vani Vihar	10164310104	1Y	7%	75000.00	01.07.19	75000.00	01.07.20
				Total=	1773841.00			

Investment amount is not a part of the Closing Balance of the Cashbook. Hence steps may be taken to include the same in the Cashbook Balance.

8. ADVANCE: Nil

9. GRANT: Nil

10.UTILIZATION CERTIFICATE: Nil

11.MISAPPROPRIATION& DEFALCATION: Nil

12 . LOSS OF STOCK & STORE: Nil

13. AUDIT OF RECEIPTS: Nil

14.AUDIT OF EXPENDITURE: Nil

15.AUDIT ON WORKS: Nil

16.AUDIT ON UNITS: Nil

17.AUDIT ON SCHEMES/PROGRAMMES: Nil

18.MISCELLANEOUS: Nil

19.AUDIT OF LOAN/DEPOSIT/CPF INCLUDING POSITIONS: Nil

20.RESULT OF AUDIT:

AMOUNT HELD UNDER OBJECTION	AMOUNT SUGGESTED FOR RECOVERY	AMOUNT SURCHARGEABLE	SPOT RECOVERY	MIS–APPROPRIATION OF CASH
0.00	0.00	0.00	0.00	0.00

20.1. AUDIT CERTIFICATE:

Certified that the Accounts of **Ramadevi Chhatri Niwas (Ladies Hostel No-02)**, **Utkal University** for the year 2017-18 has been covered under Audit and found correct subject to the remarks offered in forgoing paragraph.

20.2.GENERAL REMARKS:

The maintenance of accounts is far from satisfactory. The accounts have not been maintained as per the accounting rules prescribed in the OUAM 1987. So it is advised/suggested to maintain the records and registers as per the rules of OUAM 1987 henceforth.

16.58 - FAKIRA MOHAN CHHATRABAS GENTS HOSTEL NO.03

1.TITLE SHEET

1	Name of the Institution	**FAKIRA MOHAN CHHATRABAS (GENTS HOSTEL NO.03)**
2	Year of Accounts under Audit	2017-18
3	Name of the Superintendent during the Year 2017-18	Dr. Dasarathi Sahu, Reader, Deptt. of MBA
4	Name of the Superintendent at the time of Audit	Dr. Bijay Ku. Sundaray, Professor, Deptt. of PMIR

5	Name of the Auditor	Manosini Mahanty

INTRODUCTION:

The audit on the accounts of FAKIRA MOHAN CHHATRABAS (GENTS HOSTEL No.03) was last audited by the Auditor of Local Fund Audit for the period 2016-17. The present audit, therefore, is confined to the period 2017-18.

STAFF STRENGTH:

SL. NO.	NAME OF THE POST	SANCTIONED STRENGTH	EXISTING STRENGTH
1	Superintendent	01	01
2	Asst. Superintendent	01	01
3	Part Time Assistant	02	02
4	Common Room Attendant	01	0
5	Care Taker	01	01
6	Ward Boy	04	04
7	Sweeper	02	02
8	Watchman	01	01

STUDENT STRENGTH:

Sanctioned strength-**205**

Enrolled Strength- **175**

2.PHYSICAL VERIFICATION:

Physical verification could not be conducted due to non-maintenance of up to date Cashbook.

3. LIST OF VERIFIED RECORDS:

During the course of audit, the following records and registers were produced before audit for verification:

1. General Cash Book
2. Bank Passbook
3. Cheque issue Register
4. Caution Money Refund Register

4. FINANCIAL POSITION:

Name of the Cash	O.B as on 01.04.17	Receipt during the	Total	Expenditur	C.B as on 31.03.18	C.B as on 31.03.18	Difference

book	as per the audit	year 2017-2018		e during the year 2017-18	(as per audit)	(as per Cashbook)	
General Cashbook	1285957.92	746502.34	2032460.26	326871.00	1705589.26	1643114.26	62475.00

RECONCILIATION OF CLOSING BALANCE:

AUDIT CB & CASHBOOK CB RECONCILIATION		
Sl. No.	**PARTICULARS**	**AMOUNT**
1.	**Closing Balance as per Cashbook**	**1643114.26**
2.	Previous Year differential amount	(+)64467.00
3.	Less Receipt taken on Cashbook at Page No.10	(+)08.00
4.	Excess Receipt taken on Cashbook at Page No.13	(-)2000.00
5.	**Closing Balance as per Audit**	**1705589.26**

Analysis of Closing Balance as on 31.03.2018:

GENERAL CASHBOOK				
Particulars	**In Cash(Rs.)**	**In Bank(Rs.)**	**Total**	**Remarks**
As per Audit	0.00	1705589.26	1705589.26	
As per Cashbook	0.00	1643114.26	1643114.26	
Difference	**Nil**	62475.00	62475.00	

Details of Receipt & Expenditure Figure of General Cashbook for the Year 2017-18:

Receipt		**Expenditure**	
Head	**Amount**	**Head**	**Amount**
Fees received from Boarders	691275.00	Bank Charge	361.00
Bank Interest	54477.34	Caution Money refund	3500.00
Cash Deposit	750.00	Remuneration to part time Staff	36000.00
		Labour Charge	59800.00
		Celebration of Annual Function 2017	94400.00
		Newspaper & Magazine	14806.00

		Purchase of sanitary items & repair of electrical appliances	77009.00
		Celebration of Puja	20000.00
		Repair of Water Filter	5995.00
		Purchase of TV Set	15000.00
Total=	**746502.34**	**Total=**	**326871.00**

5. DETAILS OF CLOSING BALANCE AS PER BANK PASSBOOK & CASHBOOK BANK BALANCE FIGURE AS ON 31.03.2018:

Sl. No.	Name of the Cashbook	Name of the Bank	Account Number	Closing Balance as per Bank Passbook	Closing Balance in Bank as per Cashbook	Difference	Remarks
1	General Cashbook	Syndicate Bank, UU, Vanivihar	80162200003393	1729301.26	1643114.26	86187.00	

RECONCILIATION OF CLOSING BALANCE OF GENERAL CASHBOOK AS ON 31.03.2018:

Particulars	Amount
Bank Balance as per Cashbook	**1643114.26**
Add Cheques issued in the Financial Year 2017-18 but not debited till 31.03.2018:	(+)8294.00

Cheque No & Date	Amount	Debited on
088446/16.03.18	1154.00	03.04.18
088448/16.03.18	3200.00	-
088452/24.03.18	3940.00	03.04.18

Less Receipt taken on Cashbook at Page No.10	(+)08.00
Excess Receipt taken on Cashbook Page No.13	(-)2000.00
Previous Year Difference	(+)79885.00
Closing Balance as per Bank Passbook	**1729301.26**

6. STOCK POSITION:

In spite of giving an objection memo, no Stock Register was provided to audit for verification. The following guidelines in respect of stock & store of articles need to be followed henceforth by the department & compliance reported to Audit.

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 OGFR, an inventory of dead stock should be maintained in all Govt. Offices in form OGFR-6 showing the number received, the number disposed of(by transfer, sale, loss)and balance in hand for each kind of article.

As per Rule 106(iii) of OGFR, the inventory should be checked by the competent Administrative authority once a year and a certificate of the result of check should be recorded.

As per rule 106(iv) of OGFR, 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 OGFR, a physical verification of all stores should be made at least once in every year by the Head of the Office concerned or such other as may be specially authorized by him.

7 .INVESTMENT: Nil

8. ADVANCE: Nil

9. GRANTS: Nil

10.UTILIZATION CERTIFICATE: Nil

11.MISAPPROPRIATION& DEFALCATION:Nil

12 . LOSS OF STOCK & STORE: Nil

13. AUDIT OF RECEIPTS: Nil

14.AUDIT OF EXPENDITURE:

a. Non-Production of Vouchers (OSP No.390-391)

On verification of Cashbook with passbook and cheque issue register, it was found that there was an expenditure of **Rs.323010.00 by cheque** during the FY 2017-18 on various heads whose paid vouchers and records justifying the expenses have not produced to audit. These are detailed below:

Head	Particulars			Total Amount
	Name	Cheque No & date	Amount	
Remuneration to part time Staff	Khirod Ku. Mohapatra	566114, 566124, 566125,444091, 444092,445411,445416,445418, 445423, 445425,088444,088450 from dtd.12.04.17 to 16.03.18	25500.00	36000.00
	Bhagaban Das	445412,445417,445419,445422, 445424,088445,088451 from dtd.14.11.17 to 16.03.18	10500.00	
Labour Charge	Jagmohan Pattanaik	566111,566116,444076,444077, 444095,444096 from 12.04.17 to 11.09.17	29800.00	59800.00
	Gagan Das	566112,566117,444081,444082,444097,444099,445406,445414,088433,088434,088441,088448,088449 from 12.04.17 to 16.03.18	26400.00	
	Niranjan Jena	088435/08.01.18	3600.00	
Celebration of Annual Function	Debi Prasad Mishra	566120/30.05.17	30000.00	94400.00

2017	Siba Sankar Mohanty	566121/30.05.17	34400.00	
	Umakanta Behura	566122/30.05.17	30000.00	
Newspaper & Magazine	N.C Rout	566115,566118,444078,444079, 445413, 445421,088440,088446, 088447 from 12.04.17 to 16.03.18	14806.00	14806.00
Purchase of sanitary items & repair of electrical appliances				77009.00
	Suryamani Jena	566113,566119,444080,444083, 444098,444100,445403,445404,445405,445408,445410,445415,445420,088431,088432,088438,088442,088443,088452 from 12.04.17 to 24.03.18	64196.00	
	Nandighosa Trading Agency	088439/29.01.18	11813.00	
	Khirod Ku. Mohapatra	445409/08.11.17	1000.00	
Puja Celebration	Rashmi Ranjan Parida	444088/23.08.17	5000.00	20000.00
	Pravanjan Mishra	444089/23.08.17 088437/20.01.18	10000.00	
	Tapas Ranjan Panda	088436/20.1.18	5000.00	
Repair of Water Filter	Suryamani Jena	444093/11.09.17 ,444094/11.09.17	5995.00	5995.00

Purchase of TV Set	M/s Utkal Sales	445407/30.10.17	15000.00	15000.00
	Total=			**323010.00**

Production of Vouchers for the above spent amount was asked through objection memo for verification but no reply was received from the local authority till the closure of audit. Hence the expenditure of **Rs.323010.00 is held under objection** till production of vouchers.

15.AUDIT ON WORKS: Nil

16.AUDIT ON UNITS: Nil

17.AUDIT ON SCHEMES/PROGRAMMES:Nil

18.MISCELLANEOUS: Nil

19.AUDIT OF LOAN/DEPOSIT/CPF INCLUDING POSITIONS: Nil

20.RESULT OF AUDIT:

AMOUNT HELD UNDER OBJECTION	AMOUNT SUGGESTED FOR RECOVERY	AMOUNT SURCHARGEABLE	SPOT RECOVERY	MIS–APPROPRIATION OF CASH
323010.00	0.00	0.00	0.00	0.00

20.1. AUDIT CERTIFICATE:

Certified that the Accounts of **FAKIRA MOHAN CHHATRABAS (GENTS HOSTEL NO.03), Utkal University** for the year 2017-18 has been covered under Audit and found correct subject to the remarks offered in forgoing paragraph.

20.2.GENERAL REMARKS:

The maintenance of accounts is far from satisfactory. The accounts have not been maintained as per the accounting rules prescribed in the OUAM 1987. So it is advised/suggested to maintain the records and registers as per the rules of OUAM 1987 henceforth.

16.59 - SCHOOL OF WOMEN STUDIES FOR THE YEAR - 2017-18

1.TITLE SHEET.

Name of the Institution.	School of Women Studies (SFC)
Period of account audited.	2017-18
Name of the Co-Ordinator for the period under audit.	Dr. Swarnamayee Tripathy
Name of the Co-Ordinator at the time of audit.	Dr. Nabanita Rath
Name of the Auditor.	Sri Baman Charan Swain.

(A). Introductory:

The audit on the accounts of this Department was last audited by the local fund audit for the period of 2016-17. The present audit is confined to the period 2017-18.

(B).Staff Position.

Sl. No.	Name of the Post.	Existing strength.
	Teaching Staff.	
1.	Professor.	1
2.	Lecture.	1
	Non-teaching staff.	
1.	Office Assistant.	1
2.	Peon Contractual).	1

(C). Students Strength : 30

(2). **Physical Verification.**

Physical verification could not be conducted to non maintain of up to date cash book.

(3). **List of verified records.**

1. Cash book.

2. Paid vouchers relating to the Year :2017-18.

3. Bank pass book / statement.

4. General Stock register.

5. Contractual engagement file.

6. Accession Register.

7. Guest Lectures attendance registers.

4). **Financial Position** :

O.B. as on 1.4.2017	Receipt during the year audit.	Total.	Expenditure during the year audit 2017-18.	C.B. as on 31.3.2018 as per audit.	C.B. as on 31.3.20178as per Cash book.	Difference
1466686.38	299198.00	1765884.00	231236.00	1531420.00	1534648.38	3228.00

Details of Cash book wise C.B. as on date 31.3.2018.

In shaper of cash.	In shaper of Bank.	In shaper of FD/TDR.	Total.
	1466686.38	-	1466686.38

Details of head wise Receipt.

HEAD.	AMOUNT(Rs.).
Bank Interest.	54354.00
Miscellaneous.	3228.00 (3125 + 103)
Course Fee.	241616.00
Total :	299198.00
HEAD.	AMOUNT (Rs.)
News Paper.	6564.00
Bank Charge.	-
Part time peon.	25000.00
Sweeping and cleaning.	12000.00

Consolidated remuneration of lectures.	69666.00
Telephone bill.	14468.00
Purchase of books.	1870.00
Labor charges.	-
Paid of Guest Lecturers.	-
Misc./ Contingency.	101668.00
Total :	231236.00

5). Details of closing balance as per bank pass books & Cash book balance figure as on 31.3.2017

A/C. No.	Name of the Ban k.	C.B. in Pass book in (Rs.) (A)	C.B. in bank as mentioned cash book in (Rs.) (B)	Difference (A-B)	Re mar ks.
10164210905	S.B.I., U.U. Campus.	1535532.38	1534648.38	884.00	

Bank reconciliation statement of Office contingency Cash book as on 31.3.2018.

Particulars.	Amount (Rs.)	Remarks.
i). Bank balance as per cash book.	1534648.38	
ii). Add Cheque issued in 17-18 but encashed after 31.3.2018.	+ 1782.00	Ch.No./dt. Amount 400699/dt.4.4.18 1482.00 400700/dt.7.4.18 300.00
iii). Deduct excess amount debited from bank expenditure. Vr.No.16/dt.6.7.17 : 24140.00 Ch.No.000400638/ 24940.00 Dt.17.7.17 in bank. Vr.No.32/dt.8.9.17 : 150.00 Ch.No.000400655 : 159.00	• 800.00 • 9.00	

	1535821.00 1535532.38 • 89	
iv. Un reconciled amount is held under objection.		
v. Bank balance as per Pass book.	1535532.38	

In this regard an objection memo (POM-87) was issued to the local authority. In response to the audit objection memo the local authority replied that the excess amount is showing in bank pass book since long and the above mention un reconciled amount will be added in the O.B. amount for the Financial year 2017-18 . Till then the un reconciled amount of Rs.884.00 is held under objection.

6). STOCK POSITION.

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 hear 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 OGFR, an inventory of dead stock should be maintained in the department in form OGFR-6 showing the number received, the number disposed of (by transfer, sale, loss) and balance in hand for each kind of article. etc)

As per rule 106 of OGFR an inventory should be checked by the competent authority once a year and a certificate of the result of check recorded.

As per rule 106 of OGFR articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. This may be done hence fourth and compliance reported to audit.

7). Investment : No investment has been found during the financial Year 2017-18.

8). Advance : Nil.

9). GRANTS. Nil.

10). UTILISATION CERTIFICATE. Nil.

11). MISAPPAROPRIATION . Nil.

12). LOSS STOCK & STORE. Nil.

13). AUDIT OF RECEIPTS : NOTHING COMMENT.

14). AUDIT OF EXPENDITURE. Nil.

15). AUDIT ON WORKS. Nil.

16). AUDIT ON UNITES. Nil.

17). AUDIT ON SCHEME / PROGRAMME. Ni.

18). MISCELLANIOUS.

Preliminary objection Memo on the accounts of School of Women's Studies Utkal University for the Year 2017 – 18.

(To be returned in original within 3 days.)

Registrar/ Comptroller of Finance

Objection / Suggestion	Reply of the local authority
Excess withdrawal from Bank. 1). On checking of the bank Pass book w.r.t. cash book it was noticed that Vide Vr.No. 16/dt.6.7.2017 Rs.24140.0o0 booked as expenditure towards payment to Bhanjaprava, Ch.No.000400638 was issued to Bhanjaprava towards this payment. But as per bank charges Rs.24940.00 deducted from Bank on 17.7.2017 as Payment. Thus it was proved that Rs.800.00 (24940 – 24140) paid in excess to Bhanjaparava then actual clame	

which needs recovery. 2). On checking of the bank pass book w.r.t. cash book, it was noticed that vide vr.No.32/dt.8.9.2017, Rs.150.00 books as expenditure towards payment to Prasant Pattnaik Ch.No.000400655 was issued to Prasaanta Pattnaik towards this payment but as per bank charges Rs.159.00 de4ducted bank on 11.9.2017 as payment.	

19). AUDIT OF LOANS / DEPOSITS / C.P.F. INCLUDING POSITION.

20). RESULT OF AUDIT.

1. AUDIT CERTIFICATE: Certified that the accounts of School of Women studies (SFC), Utkal University for the year 2017-18 have been covered under audit and found correct subject to the remarks offered in forgoing paragraph.

2. GENERAL REMARKS: The maintenance of accounts is far from satisfactory. The accounts have not been maintained as per accounting rules prescribed in the OUAM 1987. So it is advised/ suggested to maintained in the records & registers.

16.60 - SHRADHA MANDAP FOR THE YEAR 2017-18

1.	Name of the Institution.	Shradha Mandap.
2.	Year of Accounts under Audit.	2017 – 18.
3.	Name of the Local Authority during the Year.	Sri Nilakantha Nayak.
4.	Name of the Local Authority the time of Audit.	Sri Nilakantha Nayak.
5.	Duration of Audit.	4 man days in terms of party.

Physical Verification:- Physical verification of cash is not conducted due to non maintenance of separate cash book in the level of Sharadha 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). Bank Money receipts.

2). B.D. deposit register.

3). Application form of booking of Shradha Mandap.

Financial Position:

As there is not separate cash book & Pass book is maintained at the level of Shradha Mandap the financial position for the period 2017-18 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 Account of cash section. The detailed position is furnished below.

Total amount collected towards booking of Shradha Mandap for the Year 2017-18 (Sl.No.101 to 126) of collection register)26X3000= 78000.00 amount collected in shape of B.D. deposited to C.F.

16.61 - Utkal University Guest House for the Year 2017-18.

	Title Sheet.	
1.	Name of the Institution.	University Guest House.
2.	Year of Account under Audit.	2017-18

3.	Name of the Local Authority during the year of accounts.	Dr.Himansu Sekhar Rout.
4.	Name of the Local Authority at the time of Audit.	Dr.Himansu Sekhar Rout.
5.	Name of the Auditor.	Baman Ch. Swain.
6.	Mandays allotted.	4 mandays in terms of party.

2). **Physical Verification**.

As no cash book is shown maintained in University Guest House. Physical verification of cash is not conducted by audit.

3). **List of verified records.**

1. Money receipt for 2017-18.

2. Daily collection Register.

3. Stock register (both consumables and non-consumables).

4. File relating to Room Occupation.

5. Bank challans.

6. Subsidiary Cash book.

4). **List of Important Record not maintained.**

1. B.D./D.D./Cheque receipt register.

2. Staff position.

Sl.No.	Post.	Staff position.	Sanctioned strength.
1.	Manager, Guest House.	1 (In charge)	1
2.	Cook.	1	

3.	Mali	3	3
4.	Sweeper.	1	1

5). **Financial position for the year 2017-18.**

The position in respect of receipts, and expenditure of the Deposit for the financial year 2017-18 is abstracted below.

Sl. No.	Particular.	Amount.
1.	Opening balance as on 1.4.2017.	Nil.
2.	Received from room rent during the year 2017-18.	346350.00
3.	T o t a l .	346350.00
4.	Deposit during the Year.	346350.00
5.	Closing balance as on 31.3.2018 as per cash book.	Nil.

Details of head-wise receipts.

Room Rent: Rs.346350.00

T o t a l: Rs.346350.00

Details of head-wise expenditure.

Deposited to COF, Utkal University : Rs.346350.00

T o t a l : Rs.346350.00

Sl.No.	Name of the Articles	O.B.as on 1.4.17	Received during 2017-18	C.B. as on 31.3.18.
1.	Single Cot.	13		13
2.	Double Cot.	4		13
3.	Mattress Single.	14		14

4.	Mattress Double.	4		4
5.	Pillow.	23		23
6.	Mosquito Net.	22		22
7.	Blanket.	29		29
8.	Wooden Table.	8		8
9.	Steel Frame Table.	9		9
10.	Bed side Table.	2		2
11.	Tea Poy.	2		2
12.	Dressing table.	4		4
13.	Plastic Chair Damage.	11		11
14.	Plastic gutting chair (Wood).	13		13
15.	Plastic gutting chair (Iron)Damage.	11		11
16.	Sofa Chair Gutting.	16		16
17.	Wooden Alena.	9		9
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.	8		8
24	Split A.C.	2	4	6
25	Stabilizer.	7		7
26	Geyser.	1		1
27	Turkish Towel	12	Damage-6	12
28.	Refrigetor.	1		1
29.	Indan Gas Cylinder.	2		2
30	Portable T.V. Samsung)	2		2
31	T.V. big Samsung	1		1
32.	Computer Set H.P. Monitor.	1	Damage.	1
33	Pillow Cover.	6		6

34	Panpochha.	6		6
35.	Water Cooler (Voltas)	3		3
36	Long Sofa (Red) seated.	2		2
37	Long Sofa (Blue) 3 seated.	2		2
38	Single Sofa (Red),	4		4
39.	Single Sofa (Blue).	2		2
40	Long Sofa (Blue) 4 seated.	1		1
41	Long Sofa (Blue) 5 seated	1		1
42	Sleeping Sofa (Blue).	1		1
43	Double Sofa.	1		1
44	Dining Table.	4		4
45.	Wall Fitted Fan (damaged).	1		1
46	Steel Almirah.	6		6
47	Water purifier.	1		1
48	Wooden Rack.	1		1
49	Key Board Stand.	1		1
50	Window Screen (damaged).	7		7
51	Door Screen (damaged)	1		1
52	Table Cloth.	1		1
53	Bowl (Small).	12	Damage	12
54	Soup Spoon.	12	Damage	12
55	Bowl (Chine Clay).	6		6
56	Dinner Spoon.	30		30
57	Tea Spoon.	16	1	16
58	Water Heater	3	Damage	3

	(Emerson)			
59	Bread Toaster (Old)	1	1	1
60	Center Table.	3		3
61	Wood Chair.	1		1
62	Unbreakable Dinner Set.	2		2
63	T.V.(L.G.)New.	14		14
64	Tata Sky Digcom.	14		14
65	Washing Machine.	1		1
66	Dish Top0 Big (5Kg.)	1		1
67	Dish top Small.	3		3
68	Dish Top-medium.	4		4
69	Cover.	6		6
70	Gangula	2		2
71	Bath-top (Big).	2		2
72	Rice Streamer.	1		1
73	Handi.	2		2
74	Steel Gangula.	1		1
75	Gamala	16		16
76	Bela.	2		2
77	Mug.	2		2
78	Daba.	2		2
79	Big Kadai.	1		1
80	Kala.	1		1
81	Paratha.	2		2
82	Khadika.	2		2

83	Spoon.	11		11
84	Khadika.	7		7
85	Spoon.	1		1
86	Tea Steamer.	1		1
87	Mug.	1		1
88	Suspen.	1		1
89	Kettle.	1		1
90	Tawa	1		1
91	Handi	1		1
92	Khadika.	1		1
93	Jali.	1		1
94	Belena.	1		1
95	Paniki Koranas.	1		1
96	Gas Stove.	1		1
97	Pressure Cooker (5 Ltr.)	1		1
98	Mixture Grinder.	1		1
99	Idili Handi.	1		1
100	Dinner set (2 Set).	2		2
101	Tea cup set (2 set)	2		2
102	Coffee Mug (2 Set).	2		2
103	Steel Spoon (Big)	12		12
104	Steel Spoon (Small)	12		12

16.62 - GENTS HOSTEL – 5.

TITLE SHEET.

1.	Name of the Institution.	Nilakantha Chhatrabas Gents Hostel-5.
2.	Year of the account audited.	2017 – 18
3.	Name of the Superintendent during 2017-18.	Dr. Sabuja Sahoo, Reader Bio-Technololgy.
4.	Name of the Superintendent at the Time of Audit.	Dr. Jaydev Dinda, Reader in Chemistry.
55.	Name of the Auditor.	Sri Baman Charan Swain.

PHYSICAL VERIFICATION.

Physically verification not conducted as the local authority failed to produce up to date Cash book on the day of commencement of audit.

LIST OF VERIFIED RECORDS.

1 Main Cash book.

2. Bank Pass book.

3. Caution money register.

4. M.R. Book.

5. Voucher Guard file for the accountion year 2017-18.

6. Related files and registers.

7. Stock register.

STAFF POSITION.

Name of the Post.		Type	No.
1.	Hostel Superintendent.	Part time.	1

2.	Assistant (Establishment & Mess)	Part time.	1
3.	Word Boy.	Regular.	1
4.	Sweeper.	Regular.	1
5.	Gardener.	-	-
6.	Attendant.	-	-
7.	Cook.	-	-
8.	Helper to Cook.	-	-
		Total =	4

HOSTEL STRTENGTH.

ROOM ALLOTED	50	50
DORMITORY.	-	-

FINANCIAL POSITION.

1.	Opening balance as on 1.4.2017	722630.60
2.	Total received during 2017-18	423937.00
3.	Grand Total.	1146567.00
4.	Expenditure during the year.	166558.00
5.	Closing balance as per Cash book.	980009.60

BANK RECONCILIATION.

C.B. in Bank on 31.3.2018 as per Pass book (A/C.No.	Rs.981359.00
C.B. as on Cash book.	Rs.980009.00
Difference.	Rs.1350.00

Details of Cheques issued but not encashed.

Ch.No. /dt.	Amount.
622900/dt.8.9.2017	450.00
622905/dt.11.9.2017	450.00
622920/dt.31.3.2018	450.00
Total-	1350.00

DETAILS OF HEAD-WISE RECEIPT& EXPENDITURE.

R E C E I P T.		EXPENDITURE.	
H E A D	AMOUNT.	HEAD.	AMOUNT.
Admission Fee.	384752.00.00	Contingency.	135858.00
Interest.	39185.00	Remuneration/wages.	18000.00
TOTAL =	423937.00	A M . C.	-
		Bank charges.	
		Refunded of Caution money.	12700.00
		Total=	166558.00

7). Investment: Nil.

8). Advance : Nil.

9). Grants : Nil.

10). Utilization Certificate : Nil.

11). Misappropriation & Deflation : Nil.

12). Loss stock & store : Nil.

13). Audit of Receipts : Nil.

14). Audit of Expenditure : Nil.

15). Audit on Works : Nil.

16). Audit of Units : Nil.

17). Audit on scheme / Programme : Nil.

18). Miscellaneous : Nil.

19). Audit of Loans/Deposits/CPF including position.

20). Result of Audit.

20.1. Audit Certificate.

Certified that the accounts of Nilakantha Chhatrabas, Utkal University for the year 2017-18 have been covered under audit and found correct subject to the remarks offered in forgoing paragraph.

20.2. General Remarks.

The maintenance of accounts is far from satisfactory. The accounts have not been maintained as per accounting rules prescribed in the OUAM 1987. So it is advised/suggested to maintain the records & registers as per rules henceforth as per rules and compliance reported to audit.

16.63 - GENTS HOSTEL- 6

TITLE SHEET.

1.	Name of the Institution.	ACHARYA HARIHAR CHATRABAS GENTS HOSTEL-6.
2.	Year of the account audited.	2017 – 18.
3.	Name of the Superintendent during 2017-18.	Dr. Braja Sunder Mishra, Reader Sanskrit Deptt.
4.	Name of the Superintendent at the Time of Audit.	Dr. Braja Sunder Mishra, Reader Sanskrit Deptt.

55.	Name of the Auditor.	Sri Baman Charan Swain.

(A). INTRODUCTION.

The audit on the accounts of this Acharya Harihar Chatrabas was last audited by the Local Fund Audit for the period of 2017-18.

(B). STAFF POSITION.

Name of the Post.		No. of Post.
1.	Hostel Superintendent.	1
2.	Asst. Superintendent	2
3	Office Asst. (Part-time).	1
4.	Word Boy.	2
5.	Caretaker.	1
6.	Gardener.	1
7.	Attendant.	1
8.	Watchman.	1
9.	Sweeper.	1

(C). STUDENTS STRENGTH : 118.

2). PHYSICAL VERIFICATION.

Physical verification could not be conducted due to non maintenance of up to date cash book.

LIST OF VERIFIED RECORDS.

1. Cash book.

2. Bank Scroll.

3. Demand register.

4. Investment register.

5. Paid vouchers relating to the period 2017-18.

6. Cauation money register.

FINANCIAL POSITION.

1.	Opening balance as on 1.4.2017(As per Cash book (Including TDR);	644261.45
2.	Received during 2017-18 Receipts : Admission/Re-admission : Rs.682065.00 Interest including TDR : Rs.25463.01 Total : Rs.707528.01	707528.01
3.	Grand Total.	1351789.46
4.	Expenditure during the year. Hostel Expenditure : Rs.650556.00 Bank charges : Rs.361.00 To Mess Accounts : Rs.100000.00 Total : Rs.750917.00	750917.00
5.	Total :	600872.46
5.	Closing balance as per Cash book.	60872.46

Details closing balance.

Balance in Bank. : Rs.50872.46

Balance inscape of TDR. :Rs.550000.00

Name of the Bank.	A/C. No.	C.B. as per Cash book.	C.B. as per Pass book.	Difference.

Syndicate Bank, U.U. branch, BBSR.	8016220000 6741	50872.46	82041.46	31168.00

Details of cheques issued but not encashed.

Vr.No./Date.	Cheque No.	Amount.
41/19.3.2018	088849	5575.00
42/-do-	088850	5575.00
Cash less.	088851	16000.00
43/19.3.2018	088852	5218.00
	Total :	31168.00

6. Stocks and Stores. Irregularities found in stocks and stores POM No.93/19.3.2019 OSP- 218-219.

During the course of audit of the vouchers w.r.t. the stock register (s), the following deviations were found.

Maintenance of stock registers.

The stock register has been maintained year-wise, i.e. stock register(s) have been maintained every year. The dead stock register has not been maintained, as required under Rule 51 (i) of the OUAM, 1987 and Rule 106 of the OGFR, 1959.

Procurement of Stocks despite their availability.

Stock were procured without considering their availability and entered in separate stock register in complete violation of Rule 49 (ii) of the OUAM, 1987 and rule 97 of the OGFR, 1959. The principle of economy has never been followed while making purchases.

7). Investment.

The investment position of the hostel is furnished below.

Date of Investment.	Cheque No.	Amount Investment	Investment for the Year.	Rate of Interest.	Maaturity Date.	Matuarity amount.	TDR No.
16.6.2017	568519	300000	36 M	6.15	16.6.2000		SBN 804509
23.10.2017	445364	200000	24M		23.11.2019	229253	SBN 804647

20.11.2017	445362	50000	6M		20.5.2018		SBN 804690

8). Advance : No comment.

9). Grants : No comment.

10). Utilisation Certificate : No Comment.

11). Misappropriation & Deflation. : No Comment.

12). Loss Stock & Store. : No Comment.

13). Audit of Receipts : No Comments.

14). Audit Expenditure :No Comment.

15). Audit of works : No Comment.

16). Audit of Units : No Comment.

17). Audit on scheme/ Programme : No Comment.

18). Miscellaneous : No Comment.

19). Audit of Loans/Deposits/CPF including position.

20). Result of Audit.

1). Audit Certificate.

Certified that the accounts of Acharya Harihar Chhatrabas, Utkal University for the Year 2017-18 has been covered under audit and found correct subject to the remarks offered in forgoing paragraph.

2). General Remarks.

The maintenance of accounts is far from satisfactory. The accounts have not been maintained as per accounting rules prescribed in the OUAM 1987. So it is advised/ suggested to maintain the records and registers as per rule-45 henceforth and compliance reported to audit.

16.64 - Utkal University Health Centre

TITLE SHEET.

1.	Name of the Institution.	Utkal University Health Centre.
2.	Year of the accounts audited.	2017 – 18
3.	Name of the Chief Medical Officer during 2017-18.	Dr. Kajal Rakshit.
4.	Name of the Superintendent at the time of Audit.	Dr. D.K.Paaanigrahi.
55.	Name of the Auditor.	Sri Baman Charan Swain.

2). PHYSICAL VERIFICATION.

Physically verified the main cash on dt.5.10.2018, 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.

During the course of audit the following records and registers are produced to audit.

1 Cash book.

2. Bank Pass book.

3. Stock register.

4. Sub-stock register.

5. Vouchers.

3). Staff Position

Sl. No.	Designation.	Sanction Strength	Existing Strength .	Vacancy.
1.	Medical Officer.	3	1	1
2.	Pharmacist.	4	3	1

3.	Staff Nurse.	1	1	-
4.	A. N. M.	2	0	2
5.	Dresser.	2	1	1
6.	Lab Technician.	1	-	1
7.	Male Attendant.	2	1	1
8.	Female Attendant.	2	-	2
9.	Peon.	2	2	-
10.	Sweeper.	2	2	-
11.	Watch man.	3	1	2

4. Financial Position

O.B. as on 1.4.2017 as per cash book.	34207.17
Receipt during the year audit.	81701.00
Total.	115908.17
Expenditure during the Year of audit.	1631378.00
C.B. as on 31.3.2017 as per audit.	644426.45
C.B. as on 31.3.2017 as per Cash book.	644426.45
Difference.	• N I l.

Analysis of Closing Balance as on 31.3.2017.

In Bank:- Rs.55200.67

Cash in hand:- Rs.1137.00

Total :- Rs.56337.67

5. Reconciliation of C.B. of Cash book and Pass book (A/C. No.10164207903) as on 31.3.2017.

Closing Balance as per Cash book: Rs.55200.67

Closing Balance as per Bank Pass book:Rs.55200.67

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.

Para No.6.1. Less balancing shown in C.B. of Medicines stock register OSP . 69 – 70).

During checking of balancing position of different medicines of Health Centre for the Year 2017-18 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 medicines i.e. Rs.997.00 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.
1.	Antacid Tablet	Page No.3	4.4.16	200 nos	83.00
2.	Paracetamol 500	P. No.17	25.4.16	50 nos	21
3.	Telmisertar 40	P No.29	16.5.16	10 nos	14
4.	Aceclofenac + P mol	P No.31, 34, 143.	23.5.16 30.5.16 5.12.16	510 nos 20 nos 50 nos	302.0
5.	Salbutamol 4mg.	P No.33	23.5.16	560 nos	84.90
6.	Ciprofloxacin 500	P No.161	2.1.17	104 nos.	124.00
7.	Levocetrizine 5 Mg.	P No. 163	15.1.17	1399nos	336.00
8.	Lasix Injection.	P No.39	25.7.16	5 nos	32.00
	Total			2908	997.10

7. Advance: Nil.

8. Investment: Nil.

9. Audit of Receipt.Nil.

10. Audit of Expenditure. Nil.

11. Audit on works. Nil.

12. Audit on Units. ` Nil.

13. Audit on Scheme / Programme. Nil.

14. Miscellaneous. Nil.

15. Audit of Loans/ Deposits / CPF Including position.

16. Result of Audit.

16.1.Audit Certificate.

Certified that the accounts of health centre, Utkal University for the year 2017-18 have been covered under audit and found correct subject to the remarks offered in forgoing paragraph.

Para . 16.2. General Remarks.

a). The Cash book, Advance ledger, Stock Register (Consumable & Durable / Permanent / Dead) etc. have not been maintained properly and `updated till the commencement of the audit.

b). Payments have not been vouchered and voucher numbers are not mentioned in cash book & on bill. Vouchers have not been properly sorted in voucher guard file.

c). The passed for payment authenticity with seal & signature of the passing authority has not been reflected in the body of the vouchers/bill. And stock entry certificate has also not been reflected in the body of the vouchers.

d). As per procedure 57 (i) of OUAM, 1987 & rule 106 (IV) of OGFR 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, I n case of perishable stores, the verification shall be made twice a year. But not a single stock register revealed the physical verification.

e). Stock are procured without actual necessity / requirement / requisition.

16.65 - GENTS HOSTEL – 1.

TITLE SHEET.

1.	Name of the Institution.	Gopabandhu Chhatrabas Gents Hostel No.1.

2.	Year of the account audited.	2017 – 18.
3.	Name of the Superintendent during 2017-18.	Dr. Mrutyunjay Panda, Deptt. of Comp. Science & Application.
4.	Name of the Superintendent at the Time of Audit.	Dr. Manoranjan Senapati, Reader in Sanskrit.
55.	Name of the Auditor.	Sri Baman Charan Swain.

2).STAFF POSITION.

Name of the Post.		No. of Post.
1.	Hostel Superintendent.	1
2.	Office Asst. (Part-time).	1
3.	Word Boy.	3
4	Caretaker.	1
5	Gardener.	1
6	Attendant.	-
7	Night Watcher.	1
8	Day watchman.	1
9.	Sweeper.	2

3).LIST OF VERIFIED RECORDS.

1. Cash book.
2. Bank Pass book.
3. Caution money register.
4. Cheque issue register.
5. Paid vouchers.
6. Related files and registers.
7. Stock register.

4).FINANCIAL POSITION.

1.	Opening balance as on 1.4.2017(As per last audit report).	1461711.63
2.	Received during 2017-18	1418777.00
3.	Grand Total.	2880488.63
4.	Expenditure during the year.	1036769.00
5.	Closing balance as on 31.3.2018 (as p0er audit)	1843719.63
6.	Closing balance as on 31.3.2018(as per Cash book.)	1845554.63
7.	Difference. (As per previous Audit Report No.385162/2018-19 U.U. Vanivihar for the Year: 2016-17)	1835.00

The difference of Rs.1835.00 was as per cash book.

Head-wise receipts.

Admission / readmission Fees.	1329864.00
Interest from Bank account.	71163.00
Audit recovery.	17750.00
Total-	1418777.00

Head-wise Expenditure.

Daily wages.	263722.00
Repair of maintenance. assistant.	148499.00
News paper and magazines.	26570.00
Contingency.	156803.00
Caution money.	2200.00

Electrical and water charges.	267840.00
Printing & Stationery.	8145.00
Celebration of Festivals.	129930.00
Annual function.	33060.00
Total-	1036769.00

5. Details of bank closing balance as per Pass book and Cash book.

Name of the Bank.	A/C. No./ Dt.	C.B. as per Cash book.	C.B. as per Pass book.	Difference.
State Bank of India U.U. branch	10164207426	1845554.63	1845554.63	-

6. Stocks and Stores. Irregularities found in stocks and stores POM No.93/19.3.2020 OSP- 218-219.

During the course of audit of the vouchers w.r.t. the stock register (s), the following deviations were found.

Maintenance of stock registers.

The stock register has been maintained year-wise, i.e. stock register(s) have been maintained every year. The dead stock register has not been maintained, as required under Rule 51 (i) of the OUAM, 1987 and Rule 106 of the OGFR, 1959.

Procurement of Stocks despite their availability.

Stock were procured without considering their availability and entered in separate stock register in complete violation of Rule 49 (ii) of the OUAM, 1987 and rule 97 of the OGFR, 1959. The principle of economy has never been followed while making purchases.

2). PHYSICAL VERIFICATION.

Rule 106 (iii) ,106(v) and 111 of the Odisha General Finance Rule, 1959, Rule 52 (i) (ii) of the OUAM, 1987 and procedure 57 (i) of the OUAM, 1987 stipulate for Physically verification of all stores by the Head of office or any other officer as authorized by him periodically and physically verification of dead stocks at least once a year before the closing of the financial year and record the result in gthe stock registers. But it was ascertained that physical verification had never been made. As such, no information is obtained regarding

stock position of the durable and valuable goods procured over the years. This has posed a difficulty for assessing the total asset position of the University .

7). Investment.

The investment position of the hostel is furnished below.

Fixed deposit certificate no.	Period of investment.	Rate of interest.	Date of maturity.	Amount.
10164308128/03.07.2016	3 years	7%	03.07.2019	45000.00
A/C No. 31591508327/08.01.2016	3 years	7%	08.01.2019	15617.00
A/C No. 10164310079/03.02.2017	5 years	6.5%	03.02.2022	15000.00
10164310080/09.05.2017	1 year	6.9 %	09.05.2018	15000.00

8). Audit of receipts:- Nothing to comment.

9). GRANTS. Nil.

10). UTILISATION CERTIFICATE. Nil.

11). MISAPPAROPRIATION . Nil.

12). LOSS STOCK & STORE. Nil.

13). AUDIT OF RECEIPTS : NOTHING COMMENT.

14). AUDIT OF EXPENDITURE. Nil.

15). AUDIT ON WORKS. Nil.

16). AUDIT ON UNITES. Nil.

17). AUDIT ON SCHEME / PROGRAMME. Ni.

18). MISCELLANIOUS. Nil.

19). AUDIT OF LOANS/ DEPOSITS/CPF INCLUDING POSITION. Nil.

20). RESULT OF AUDIT.

1. Audit Certificate: Certified that the accounts of Gopabandhu Chhatrabas, Utkal University for the year 2017-18 have been covered under audit and found correct subject to the remarks offered in forgoing paragraph.

2. GENERAL REMARKS: The maintenance of accounts is far from satisfactory. The accounts have not been maintained as per accounting rules prescribed in the OUAM 1987. So it is advised/ suggested to maintain the records and registers as per45 rules henceforth and compliance reported to audit.

16.66 - GENTS HOSTEL – 2

TITLE SHEET.

1.	Name of the Institution.	Madhusdan Chhatrabas Gents Hostel No.2.
2.	Year of the account audited.	2017 – 18
3.	Name of the Superintendent during 2017-18.	Dr. Sabuja Sahoo, Reader Bio-Technololgy.
4.	Name of the Superintendent at the Time of Audit.	Dr. Jaydev Dinda, Reader in Chemistry.
55.	Name of the Auditor.	Sri Baman Charan Swain.

PHYSICAL VERIFICATION.

Physical verification not conducted as the local authority failed to produce up to date cash book on the day of commencement of audit.

LIST OF VERIFIED RECORDS.

1 Main Cash book.

2. Bank Pass book.

3. Caution money register.

4. M.R. Book.

5. Voucher Guard file for the account year 2017-18.

6. Related files and registers.

7. Stock register.

STAFF POSITION.

Name of the Post.		Type	No.
1.	Hostel Superintendent.	Part time.	1
2.	Assistant (Establishment & Mess)	Part time.	2
3.	Word Boy.	Regular.	2
4.	Sweeper.	Regular.	1
5.	Gardener.	-	-
6.	Attendant.	-	1
7.	Cook.	-	-
8.	Helper to Cook.	-	-
		Total =	7

HOSTEL STRTENGTH.

ROOM ALLOTED	210	210
DORMITORY.	-	-

FINANCIAL POSITION.

1.	Opening balance as on 1.4.2017	2402765.57
2.	Total received during 2017-18	968226.00
3.	Grand Total.	3370991.57

4.	Expenditure during the year.	386551.50
4.	Closing balance as on 31.3.2018 (as per audit).	2984440.00
5.	Closing balance as on 31.3.2018(as per Cash book.	2984440.00
6.	Difference.	Nil.

Head-wise receipts.

Admission / readmission.	867210.00
Interest from Bank account.	101016.00
Total-	968226.00

Head-wise Expenditure.

Daily wages.	39000.00
Repair and maintenance.	81452.00
News paper and Magazines.	29187.00
Contingency.	27939.00
Celebration of Festivals.	25500.00
Caution money refund.	54000.00
Hostel Admission & Refund & other Refund.	13250.00
T.V. Recharge.	5460.00
Printing and stationery.	2849.00
Bank Charges.	619.50
Cooler and Aqua guard.	95695.00

Annual maintenance	11600.00
Total.	386551.50

5. Details of bank closing balance as per Pass book and Cash book.

Name of the Bank.	A/C. No./ Dt.	C.B. as per Cash book.	C.B. as per Pass book.	Difference.
State Bank of India U.U. branch	1016209547	2984440.07	2984440.07	-

6). Stock & Store.: No Comments.

7). Investment.

8). Audit of receipts:- No comment.

9). GRANTS. Nil.

10). UTILISATION CERTIFICATE. Nil.

11). MISAPPAROPRIATION . Nil.

12). LOSS STOCK & STORE. Nil.

13). AUDIT OF RECEIPTS : NOTHING COMMENT.

14). AUDIT OF EXPENDITURE. Nil.

15). AUDIT ON WORKS. Nil.

16). AUDIT ON UNITES. Nil.

17). AUDIT ON SCHEME / PROGRAMME. Ni.

18). MISCELLANIOUS. Nil.

19). AUDIT OF LOANS/ DEPOSITS/CPF INCLUDING POSITION. Nil.

20). RESULT OF AUDIT.

1. Audit Certificate: Certified that the accounts of Madhusudan Chhatrabas, Utkal University for the year 2017-18 have been covered under audit and found correct subject to

the remarks offered in forgoing paragraph.

2. GENERAL REMARKS: The maintenance of accounts is far from satisfactory. The accounts have not been maintained as per accounting rules prescribed in the OUAM 1987. So it is advised/ suggested to maintain the records and registers as per45 rules henceforth and compliance reported to audit.

16.67 - LIBRARY & INFORMATION SCIENCE.

1.	Name of the Institution.	P.G. Department of Library & Information Science.
2.	Year of the account audited.	2017 – 18.
3.	Name of the Superintendent during 2017-18.	Proff. Puspanjali Jena.
4.	Name of the Superintendent at the Time of Audit.	Proff. Puspanjali Jena.
55.	Name of the Auditor.	Sri Baman Charan Swain.

2). PHYSICAL VERIFICATION.

Physically verification could not be conduct due to non-maintenance of up -to -date cash book.

3). LIST OF VERIFIED RECORDS.

1. Main Cash book.

2. Bank Pass book.

3. Stock register.

4. Cheque book.

5. Paid vouchers.

6. Related files and registers.

4). Student Strength: 24.

Staff Position.

Sl .No.	Type of post.	No.
1.	Teaching Staff.	1
2.	Non-Teaching Staff.	1
	Total-	2

FINANCIAL POSITION FOR THE YEAR : 2017-18

1.	Opening balance as on 1.4.2017(As per last audit report).	830099.64
2.	Received during 2017-18	53443.00
3.	Grand Total.	883542.64
4.	Expenditure during the year.	226498.98
5.	Closing balance as on 31.3.2018 (as per Cash book)	657043.66
6.	Closing balance as on 31.3.2018(as per Pass book)	657043.64
7.	Difference.	Nil.

5). Details of Closing balance as per Cash book.

1). Cash in hand: Nil.

2). Cash in Bank: Rs.657043.64

Total: Rs.657043.64

DETAILS OF HEAD-WISE RECEIPT& EXPENDITURE.

R E C E I P T.		EXPENDITURE.	
H E A D	AMOUNT.	HEAD.	AMOUNT.
Bank Interest.	26943.00	Refund to A.O., P.G. Central Office Vide Ch.No.175743/ dt.31.5.2017(Unspent/ NAAC amount) Ch enchased On 18.8.2017	200000.00
Received from the Controller of Finance U.U. towards budget grant. (Office contingency).	26500.00	Contingency. (Office stationary)	26498.00
Total -	53443.00	Total -	226498.00

DETAILS OF CLOSING BALANCE AS PER B ANK PASS BOOK & CASH BOOK FIGURE.

Name of the bank	A/C. No.	C.B.as on 31.3.2018	C.B. as on Pass Book.	C.B. as on Cash Book.	Difference.
SBI, U.U. Campos.	10164207551	830099.64	657043.64	657043.64	0.00

6). Stock Position.

All stock and store purchased during the year under audit were was not maintained by the Department.

7. INVESTMENT:- Nil.

8. ADVANCE:-

As per previous year audit report there was no outstanding advance as on 31.3.2017 and no advance has been paid in the during the year under audit.

9). Audit of receipts:- Nothing to comment.

9). Grants:- Nothing to comment.

10). Utilisation Certificate:-Nothing to comment.

11). Misappropriation & Deflation.

12). Loss stock & stores.

13). Audit of receipts:

14). Audit of expenditure:-

15). Audit on works:-

16). Audit of Units:-

17). Audit on scheme / Programme:

18). Miscellaneous:-

19). Audit of Loans/Deposits/CPF including position:

20). Result of audit:

20.1). Audit Certificate.

Certified that the accounts of Gopanadhu Chhatrabas Utkal University for the Year 2017-18 have been covered under audit and found correct subject to the remarks offered in forgoing paragraph.

20.2). General Remarks.

The maintenance of accounts is far from satisfactory. The accounts have not been maintained as per accounting rules prescribed in the OUAM 1987. So it is advise/suggested to maintain the records & register as per rules henceforth as per as detected

16.68 -

P.G. CENTRAL OFFICE FOR THE YEAR 2017-18

01. TITLE SHEET

1	Name of the Institution	Post –Graduate Council (P.G Central Office)
2	Year of Account under Audit	2017-18
3	Name of the Chairman during the period under Audit	Prof. Brahmananda Satpathy, Department of Commerce
4	Name of the Chairman at the time of Audit	Prof. Savita Acharya Department of Anthropology
5	Name of the Auditor	Bishnu Padarbinda Nanda
6	Duration of Audit	21 days in terms of party

02. LIST OF RECORDS VERIFIED-

Student's Fund Cash Book

i. e-Admission Cash Book

ii. Sponsored Coarse A/C Cash Book

iii. Placement Cell A/C (new) Cash Book

iv. Current A/C Cash Book

v. Bank Statements/ Pass Books

vi. Stock Register

vii. Paid Vouchers

viii. Remuneration payment Register

ix. Files as produced

03. PHYSICAL VERIFICATION:-

Physical Verification could not be effected as none of the five cash books were updated .All the transactions have been made through cheques.

04. FINANCIAL POSITION :-

The financial position of different accounts operated in the P.G Council is given below:

Name of the Cash Book	Opening Balance as on 01.04.2017 In Rs.	Receipt during the Year 2017-18 In Rs.	Total In Rs.	Expenditure during the year 2017-18 In Rs.	Closing Balance as on 31.03.2018(As per Audit) In Rs.	Closing Balance as on 31.03.2018(As per Cash Book) In Rs.	Difference In Rs.
Students' Fund	14831134.00	4149610.00	18980744.00	2590255.00	16390489.00	16371523.00	18966.00
e-Admission	3010753.00	15022764.00	18033517.00	12754346.00	5279171.00	5237871.00	41300.00
Sponsored coarse A/C	6464318.55	0.00	6464318.55	0.00	6464318.55	6409371.00	54947.55
Placement Cell A/C (New)	1073149.80	1422252.24	2495402.04	537913.00	1957489.04	1920822.04	36,667.00
Current A/C	2582027.00	75295.00	2657325.00	0.00	2657325.00	cash Book not written	

Note-:The entire closing balance of all the Cash Book are kept in the bank/s.No cash balance is maintained.

Head–wise receipt and expenditure -:

Name of the A/C	Head of Receipts	Amount In Rs.	Heads of Expenditure	Amount In Rs.
Students' Fund	Refund of course fee from CF	0.00	Vehicles	139894.00
	Budgetary grant from the University main account	2463985.00	DLR	306763.00

	Interest accrued during the year	.....	Telephone	13540.00
			Flag Hoisting Observation	46000.00
			Medical Check up of Students	52460.00
			Debate Competition	4500.00
	Receipt from the DSW	4500.00	Contingent Expenses	238944.00
	Received through Cheque		Bank Charges	1665.00
	Fees collected from Students	1680125.00	Insurance of Students	1347472.00
	EMD for Pooja	1000.00	Advertisement	353777.00
			Students' activities(Annual Function)	
			TA	2500.00
			Gardening	5449.00
			Printing	15466.00
			Stocks	48,894.00
			Maintenance of Gadgets	12931.00
	Total	4149610.00		2590255.00
e-Admission	EMD	500.00		
	Question paper		Hire Charge of Vehicle	10482.00
	Cost of Application form of Regular P.G and Sponsored Courses	10363260.00	Salary	53935.00
			SSL certification Fee	35183.00
			Contingency	289196.00
	Cost of Application form of M.Phil. Course	1813000.00	Share paid to departments and course Co-Ordinators (P.G, M. Phil & PhD.)	9238650.00

	Refund of Unspent Balance	203004.00		
	P.H.D Course work fee	2643000.00	University Share paid to the Comptroller	3126900.00
	Total	15022764.00		12754346.00
Current A/C	Fees for Issue of CLC	75295.00		0.00
	Total			
Sponsored Course A/C		0.00		0.00
	Total	0.00		0.00
Placement Cell A/C (New)	Course Fee	1373500.00	Remuneration to the placement Officer	427150.00
	Interest	48752.24	Deposite of deductions(Licence fee, water charge, electricity duty) in the main account	29055.00
			Wage to the peon	70430.00
			telephone & mobile Charge	11278.00
	Total	1422252.24		537913.00
STUDENTS' FUND				
Opening Balance as on 01.04.2017			Rs.14831134.00	
Receipt during the year			Rs.4149610.00	
Total			Rs.18980744.00	
Expenditure during the year			Rs.2590255.00	
Closing Balance as on 31..03.2018 (As per Audit)			Rs.16390489.00	
Closing Balance as on 31.03.2018(As Per Cash Book)			Rs.16371523.00	

Difference	**Rs.18966.00**

Reconciliation / Reasons of Difference:

i. Excess Expenditure Shown (Advance booked as Expenditure vide VN 133 / 17.3.2018 at CBP 142 & wrong advance adjustment vide VN 150 /23.3.2018 at CBP 147(30,000+10,000)	**Rs.40000.00**
ii. OB difference of previous Audit	**Rs.21034.00**
Total	**Rs.18966.00**

Reconciled

E-Admission Cash Book:-

Opening Balance as on 01.04.2017	**Rs.3010753.00**
Receipts during the year	**Rs.15022764.00**
Total	**Rs.18033517.00**
Expenditure during the year	**Rs.12754346.00**
Closing Balance as on 31.03.2018 (As per Audit)	**Rs.5279171.00**
Closing Balance as on 31.03.2018 (As per Cash Book)	**Rs.5237871.00**
Difference	**Rs.41300.00**

Reasons of difference:-

i. Advance to J.K Parida of Rs.41300 vide VN 43/12.09.2017 at C.B.P 32 has wrongly been taken as Expenditure, which has resulted in the above difference.

Placement Cell cash Book:-

Opening Balance as on 01.04.2017	**Rs. 1073149.80**
Receipts during the year	**Rs. 1422252.24**
Total	**Rs.2495402.04**
Expenditure during the year	**Rs.537913.00**
Closing Balance as on 31.03.2018(As per Audit)	**Rs.1957489.04**
Closing Balance as on 31.03.2018(As per Cash Book)	**Rs.1920822.04**
Difference	**Rs.36667.00**

Reasons of Difference:-

Vide C.B.P 179/Dt.23.3.2018, closing Balance has been shown at Rs.1920822.04

,instead of Rs.1957489.04,due to wrong arithmetic(=2125919.04-168430), which has resulted in the decrease of closing balance (of Cash Book) by Rs.36667 as on 31.03.2018.

05.BANK POSITION:-

Name of the A/C	Name of the Bank	Account No.	Closing Balance as on 31.03.2018(As per Cash Book) In Rs.	Closing Balance as on 31.03.2018(As per Bank statement)			Difference In Rs.
				S.B In Rs.	MOD /T.D In Rs.	Total In Rs.	
Students' Fund	SBI,UU campus	355110573667	16371523.00	10432.00	1668985.00	1679417.00	
E-Admission	SBI,UU campus	355113264667	5237871.00	24299.62	1031256.00	1055555.62	
Sponsored coarse A/C	Syndicate Bank, UU campus	801621400000152 (S.B)	6265114.00(as on 24.11.2016)	10936.71		9683618.28	
		801641800000108 (T.D)			9672681.57		
Placement Cell A/C (New)	Syndicate Bank, UU campus	8016221001 6870	1920822.04	1974415.04	0.00	1974415.00	
Current A/C	SBI,UU campus	355113261338	2577322.00	69294.50	62491.50	131786.00	

BRS of Placement Cell cash Book with Syndicate bank pass Book (A/C No. 80162210016870)

O.B as per pass Book as on 1.4.2017	Rs.1081342.80
O.B as per cash Book as on 1.4.2017	Rs.1073149.80
O.B difference	Rs.8193.00

Less Cheque issued during the year 2016-17,but encashed

during the year2017-18		
i. Ch. No 300060563641/8.5.2017	**Rs.1812.00**	**Rs.3795.00**
ii. Ch. No. 300060563645/19.5.2017	**Rs.1983.00**	
Un –reconciled difference of previous year 2016-17		**Rs.4398.00**
C.B as on 31.3.2018 as per cash book		**Rs.1920822.04**
Add: Check issued during the year 2017-18 but encashed during 2018-19		
Ch. No/Date	**Amount**	**Rs.12528.00**
620004445478/7.6.2018	**Rs.2455.00**	
620004445495/8.8.2018	**Rs.2070.00**	
620004445488/19.4.2018	**Rs.1798.00**	
620004445491/19.4.2018	**Rs.6205.00**	
Un –reconciled amount of previous year 2016-17		**Rs.4398.00**
Add .Re-admission fees, through shown has not been accounted for		**Rs.36667.00**
C.B as per pass book (Audit)		**Rs.1974415.04**
C.B as per pass book (Actual)		**Rs.1974415.04**
Difference		**Nil**

Note:- Placement Cell A/C has been created out of Sponsored course A/C as on 05.10.2016 with zero balance.

6.Deviations found in maintenance of accounts:-

During the course of audit of the accounts of the Council, the following deviations were noticed.

1. **Non –maintenance of main cash Book –Rule 16(i) of the Odisha Universities Accounts**

Manual,1987 reads-"In addition to the main cash book, subsidiary cash books may be maintained ....."So maintenance of Main Cash Book in Form no.10 has been made mandatory by the rule. Five subsidiary accounts have been maintained during the year but the Main Cash Book has not been maintained. This has posed a problem to ascertain the position of accounts, assets and liabilities, advance and investment of the Council.

1. **Non –Maintenance of Daily Collection Register-**

Rule 17(ii) of the Odisha Universities Accounts Manual,1987 prescribes for the maintenance of a Daily Collection Register in Form No.-13 for all receipts made through cash, check, draft or in any other form. But no DCR has been maintained and hence, could not be produced to audit.

1. **Regular Correction of closing balance and opening balance with white eraser-**

Except for the Placement Cell Cash Book which was newly opened in 2016-17,it was found that the closing balance for the year 2016-17 and opening balance for the year 2017-18 of all the accounts (Students' fund, e-admission fund, sponsored course)had been corrected by the use of white eraser. More ever the figures so corrected, have not been corrected afterwards during the year. It is worthy to point here that-

(a)The correction should not be done using white eraser. If any correction is needed, a horizontal line may be drawn along the figure and the correct figure should be written over it.

(b)The D D O has to sign the correction so effected which was not done.

(c)All the correction had been made to tally the book balances with the audit figures which should not have been done as the cash book had already been written. The reconciliation should have been done on the date or at the end of the month when deviations were detected, not for the year of audit.

This has made it difficult for the present audit to take the cash book opening balance and to arrive at the closing balance and effect reconciliation.

07.INVESTMENT

The following position of investment could be ascertained from the physical verification of the fix deposit certificates-

Sl No	F.D certificate No	Date of Investment (Renewal)	Period of Investment	Rate of Interest	Principal Amount In Rs.	Date of Maturity	Matured Value In Rs.		
01	10164311629	11.1.2017	555 days	6.95%	804269.00	20.7.2018	893370.00		
0	101643116	2.3.	3.5	8.5%	2185235.00	2.9.2018	29332		

2	30	2015	years				37.00		
03	10164311765	24.2.2015	3.5 years	8.5%	433242.00	24.8.2018	581540.00		
04	10164311663	21.1.2015	3.5 years	8.5%	2235010.00	21.7.2018	3000000.00		
05	10164312486	27.11.2014	3.5 years	8.75%	204682.00	27.5.2018	270356.00		
06	10164311652	11.1.2017	555 days	6.95%	4055597.00	20.7.2018	4504896.00		

Non –Reflection of Investment in the closing balance:-

It was noticed from the cash book that the investments made out of the Council Fund have been kept outside the account and have not been reflected in the cash book. The investments may be immediately reflected in the cash book and proper accounting may be made. On maturity, the invested value may be booked as expenditure and the matured value may be taken as receipt.

08. ADVANCE

Studentnts' Fund

Advance outstanding as on 1.4.2017	**Rs.1142975.00**
Advance paid during the year 2017-18	**Rs.385161.00**
Total	**Rs.1528136.00**
Advance adjusted during the year 2017-18	**Rs.424570.00**
Advance out standing as on 31.03.2018	**Rs.1103566.00**

Details of Advance paid during 2017-18

Vr. No./Date	Name and Designation of the payee	Purpose	Amount of Advance In Rs.
03/25.4.17	Ipsita Sahoo, Gen, Secy	Annual Function of Students	63660.00

04/25.04.17	**Balaram Lenka,Secy.Cultural Club**	**Annual Function of Students**	**46880.00**		
05/24.4.17	**Swagatika Nayak,Secy,SSG**	**Annual Function of Students**	**31830.00**		
06/24.4.17	**Shiba Shankar Mohanty,Secy,Athletic Club**	**Annual Function of Students**	**18771.00**		
07/24.4.17	**Jatadhari Sahu,Editor,Vani Vikash**	**Annual Function of Students**	**70320.00**		
22/20.6.17	**Trupti Servicve Station**	**Fuel**	**10000.00**		
41/1.9.17	**N.C Das,Gardner**	**Refreshment**	**4000.00**		
34/9.8.17	**S.K. IALi**	**Flag Hoisting**	**23000.00**		
112/24.1.18	**S.K.IALi**	**Flag Hoisting**	**23000.00**		
49/12.9.17	**Dr. Jayanta parida, I/C**	**Student Election**	**43700.00**		
98/11.1.18	**Kirti Mallik, Vice –President, P.G Athletic Club**	**Sports**	**20000.00**		
133/17.3.18	**Kirti Mallik, Vice –President, P.G Athletic Club**	**Sports**	**30000.00**		
	Total		**385161.00**		

Details of Advance Adjusted during 2017-18

Vr. No./Date of payment of Advance	Name and Designation of the payee	Amount of Advance In Rs	Amount of Advance Adjusted In Rs.	Vr. No. /Date of Adjustment of Advance	
34/9.8.17	S.K. I Ali	23000.00	23000.00	83/21.12.17	
41/1.9.17	N. C. Das, Gardner	4000.00	4000.00	84/21.12.17	
170/17.1.17	Jatadhari Sahu	94000.00	94000.00	85/21.12.17	
07/24.4.17	Jatadhari Sahu	70320.00	70320.00	85/21.12.17	
183/6.2.17	Swagatika Nayak	34000.00	34000.00	86/22.12.17	
05/25.4.17	Swagatika	31830.00	31830.00	86/22.12.17	

	Nayak				
21/16.5.16	D.S Patanaik,HOD ,Geology Dept.	8000.00	8000.00	87/23.12.17	
97/11.3.2014	A.K. Behera, Vice –President, P.G Athletic Club	50000.00	50000.00	88/23.12.17	
116/30.3.13	A.K. Behera, Vice –President, P.G Athletic Club	63420.00	63420.00	127/27.2.18	
23/13.7.12	Sunil Kumar Naik	10000.00	10000.00	148/23.3.18	
33/13.8.12	Sunil Kumar Naik	13000.00	13000.00	149/23.3.18	
112/24.1.18	S.K.I Ali	23000.00	23000.00	151/31.3.18	
	Total	424570.00	424570.00		

E-Admission Fund:-

Advance outstanding as on 1.4.2017	**Rs.6226173.00**
Advance paid during the year 2017-18	**Rs.41300.00**
Total	**Rs.6267473.00**
Advance adjusted during the year 2017-18	**Rs.0.00**
Advance out standing as on 31.03.2018	**Rs.6267473.00**

Details of Advance Paid during 2017-18

Vr. No./Date	Name and Designation of the payee	Amount of Advance In Rs.
43/12.9.2017	Prof. J. K. Parida	41300.00

Sponsored Course A/C

Advance outstanding as on 1.4.2017	**Rs.217550.00**
Advance paid during the year 2017-18	**Rs.0.00**
Total	**Rs.217550.00**
Advance adjusted during the year 2017-18	**Rs.0.00**
Advance out standing as on	**Rs.217550.00**

31.03.2018				
Current A/C				
Advance outstanding as on 1.4.2017	**Rs.624560.00**			
Advance paid during the year 2017-18	**Rs.0.00**			
Total	**Rs.624560.00**			
Advance adjusted during the year 2017-18	**Rs.0.00**			
Advance out standing as on 31.03.2018	**Rs.624560.00**			

Details of Advance Outstanding for more than one year

1. **Students' Fund**

As seen from the previous audit report (for the year 2016-17) and the Cash Book,a total sum of Rs.269500.00 extended as advance during the year 2016-17,has not been adjusted during the year under audit i. e 2017-18.

The details are as follows:-

Vr. No./Date of Payment	Name and Designation of the payee	Purpose	Amount (In Rs.)	
104/29.9.16	**Prof. Jayanta Kumar Parida, Advisor, Students' Union**		**50000.00**	
128/7.10.16	**Sri P.K Naik**		**3000.00**	
129/7.10.16	**Sri P.K Nayak**		**3000.00**	
130/7.10.16	**Sri Ram Chandra Sethi, DLR gardener**		**3000.00**	
135/2.11.16	**Sri Manoranjan Jena, Asst. Secy., P.G Athletics Club**		**20000.00**	
141/11.11.16	**Sri Gobardhana Mekap, Section Officer**		**10000.00**	
165/10.1.17	**Sri Siba Shankar Mohanty, Secy., P.G Athletics Club**		**12000.00**	
186/13.2.17	**Mahesh Pradhan, President, Students' Union**		**7000.00**	
187/14.2.17	**Sri Siba Shankar Mohanty, Secy., P.G Athletics Club**		**55000.00**	
188/15.2.17	**Smt. Prativa Mohapatra, Jr. Asst.**		**6000.00**	
208/22.3.17	**Sri Balaram Lenka, Cultural**		**42000.00**	

	Secretary			
209/22.3.17	**Ipsita Sahoo, Secretary, Students' Union**		**56000.00**	
210/22.3.17	**HOD, Dept. Of Psychology**		**2500.00**	
	Total		**2,69,500.00**	

1.E-Admission Fund:-

As seen from the previous audit report (for the year 2016-17) and the cashbook, the entire amount of Rs.62,26,173.00 extended as Advance during the year 2016-17,has remained unadjusted during the year under audit i.e 2017-18.

Sl No.	Vr. No./Date	Name of the designation of the payee	Amount of advance(In Rs.)
01	52/19.9.2016	H.O.D,P.G. Dept. Of Analytical & Applied Economics	200000.00
02	53/19.9.2016	H.O.D,P.G. Dept. Of ADHCA	200000.00
03	54/19.9.2016	H.O.D,P.G. Dept. Of Anthropology	200000.00
04	55/19.9.2016	H.O.D,P.G. Dept. Of Biotechnology	200000.00
05	56/19.9.2016	H.O.D,P.G. Dept. Of Botany	200000.00
06	57/19.9.2016	H.O.D,P.G. Dept. Of MBA	200000.00
07	58/19.9.2016	H.O.D,P.G. Dept. Of Chemistry	200000.00
08	59/19.9.2016	H.O.D,P.G. Dept. Of Commerce	200000.00
09	60/19.9.2016	H.O.D,P.G. Dept. Of Computer Science	200000.00
10	61/19.9.2016	H.O.D,P.G. Dept. Of English	200000.00
11	62/19.9.2016	H.O.D,P.G. Dept. Of Geography	200000.00
12	63/19.9.2016	H.O.D,P.G. Dept. Of Geology	200000.00
13	64/19.9.2016	H.O.D,P.G. Dept. Of History	200000.00
14	65/19.9.2016	H.O.D,P.G. Dept. Of	200000.00

		Law	
15	66/19.9.2016	H.O.D,P.G. Dept. Of Library Science	200000.00
16	67/19.9.2016	H.O.D,P.G. Dept. Of Maths.	200000.00
17	68/19.9.2016	H.O.D,P.G. Dept. Of Odia	200000.00
18	69/19.9.2016	H.O.D,P.G. Dept. Of PMIR	200000.00
19	70/19.9.2016	H.O.D,P.G. Dept. Of Philosophy	200000.00
20	71/19.9.2016	H.O.D,P.G. Dept. Of Physics	200000.00
21	72/19.9.2016	H.O.D,P.G. Dept. Of Political Science	200000.00
22	73/19.9.2016	H.O.D,P.G. Dept. Of Public Administration	200000.00
23	74/19.9.2016	H.O.D,P.G. Dept. Of Psychology	200000.00
24	75/19.9.2016	H.O.D,P.G. Dept. Of Sanskrit	200000.00
25	76/19.9.2016	H.O.D,P.G. Dept. Of Sociology	200000.00
26	77/19.9.2016	H.O.D,P.G. Dept. Of Statistic	200000.00
27	78/19.9.2016	H.O.D,P.G. Dept. Of Zoology	200000.00
28	127/7.10.2016	Prof. Kishore Kumar Basa, Dept. Of Anthropology Director, IQAC	826173.00
Total			**62,26,173.00**

As one year has already lapsed since the matter was pointed out in the audit report, the amount of Rs.64,95,673.00 (2,69,500+62,26,173) is suggested to be recovered from the persons found responsible for the non-adjustment of the advance as per Govt. Order No.2221/F. Dtd.08.3.2002 and L. No. 15179/DLFA Dated 28.9.2013.

Sl No	**Name and designation of the Officers**	**Amount (In Rs.)**
1	Sri Brahmananda Satpathy, Chairman P.G. Council	6049586.00

2	Prof. Kishore Kumar Basa, Director, IQAC(Dept. of Anthropology)	413087.00
3	Prof. Jayanta Kumar Parida, Adviser , Student Union	25000.00
4	Gobardhan Mekap, Section Officer, P.G. Council	5000.00
5	Smt. Prativa Mohapatra, Junior Assistant	3000.00
	Total	**64,95,673.00**

Year-Wise Break-Up of Outstanding Advance:-

Year	Student Fund(Rs.)	E-Admission(Rs.)	Total(Rs.)
2014-15	**522630.00**		**522630.00**
2015-16	**88425.00**		**88425.00**
2016-17	**259500.00**	**6226173.00**	**6485673.00**
2017-18	**233011.00**	**41300.00**	**274311.00**
Total	**11,03,566.00**	**62,67,473.00**	**73,71,039.00**

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Prof. Brahmananda Satpathy	Chairman	Utkal University, Vani Vihar, Bhubaneswar	6049586
2	Prof. Kishore Kumar Basa	Director, IQAC, Dept. of Anthropology	P.G. Council, Utkal University, Vanivihar, Bhubaneswar	413087
3	Prof. Jayanta Kumar Parida	Advisor, Student Union	Utkal University, Vani Vihar, Bhubaneswar	25000
4	Gobardhan Mekap	Section Officer, P.G. Council	Utkal University, Vani Vihar, Bhubaneswar	5000
5	Smt. Prativa Mohapatra	Junior Assistant	Utkal University, Vani Vihar, Bhubaneswar	3000

16.69 -

01.TITLE SHEET:- MADHUSUDAN LAW COLLEGE

01.	Name of the Institution	Madhusudan Law College
02.	Year of Establishment	20.07.1949
03.	Year of Accounts under Audit	2017-2018
04.	Name of the principal for the year 2017-18	Prof. Sukanta Kumar Nanda.MA,LLM, Phd (Utkal)
5.	Name of the Principal at the time of Audit	Prof. Sukanta Kumar Nanda.MA, LLM,Phd, (Utkal)
6	Name of the Auditor	Bishnu Padarbinda Nanda
7	Duration of Audit	25 days in terms of Party

02. INTRODUCTION:-

From 20.07.1949, 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 years LLB,LLM & 5 year Integrated BA LLB (H) course. The College is having good reputation at national & international level.

The audit on the accounts of M.S law College was last audited by Auditors of local fund Audit for the period 2016-17.The present audit therefore confined to the period 2017-18.

3.STAFF STRENGTH:-

Sl No.	Name of the Post	Sanctioned strength	Existing Strength
TEACHING			
1	Professor	1	1
2	Reader(HOD)	1	0
3	Lecturer	11	6
NON-TEACHING:-			
1	Section Officer	1	1
2	Assistant/SR. Asst.	0	5
3	Typist/Jr. Typist	0	1
4	Peon	0	3
5	watchman	0	2

6	Sweeper	0	1
7	Khansama	0	1
8	Technical Asst.	0	2
9	Diarist	0	1
10	Daftary	0	1

CONSOLIDATED STAFF STRENGTH- 5 YRS INT.BA, LLB (HONS) COURSE:-

Sl No	Name of the Post	Consolidated staff strength	Existing strength
TEACHING			
1	Professor	01	01
2	Reader	00	00
3	Lecturer	00	00
4	Guest Faculty	00	27
NON TEACHING			
1	Accountant	01	01
2	Jr. Assistant	01	01
3	Librarian	01	01
4	Library Attendant	01	01
5	Peon	02	02
6	Sweeper	01	01
7	Gardener	01	01

4.STUDENT STRENGTH:-

Sl No	Name of the Class	Consolidated staff strength	Enrolment Strength
01	3 years LLB	720 (240 students per year)	606 (237,194,175)
02	LLM	55 (30,25)	52(27,25)
03	5 years Integrated Law (self finance)	300 (60 students per year)	282(60,55,54,58,55)

5. PHYSICAL VERIFICATION :-

Physical verification couldn't be effected as none of the six cash books were updated on the day of commencement of Audit. All transactions have been made through cheques (double-column cash book).

6.LIST OF VERIFIED RECORDS:-

During the course of Audit the following records & regiosters were produced before audit for verification.

1. 3 years LLB (Hons) cash book/General Cash book (Main)
2. Hostel cash book
3. Bank pass books
4. Voucher guard files
5. Cheque counter foils
6. Related records & files
7. MR books & DCR.
8. B.D/D.D/Cheque receipt & issue register

LIST OF IMPORTANT RECORDS NOT MAINTAINED:-

1. Outstanding advance ledger.

2.Annual receipts & Expenditure Register.

6.FINANCIAL POSITION OF UNIVERSITY LAW COLLEGE (M.S LAW COLLEGE):-

Sl No	Name Of The Cash Book	OB As On 01.4.2017 (as per audit)In Rs.	Receipt during the year 2017-18 In Rs.	Total In Rs.	Expenditure during the year 2017-18 In Rs.	C.B. As on 31.3.2018 (as per audit) In Rs.	C.B. As on 31.3.2018 (as per cash book) In Rs.	Difference In Rs.	Remarks
1	Main Cash book(LLB & LLM)	232046.14	4038679.00	4270725.14	2826269.98	1444455.16	1434894.16	9561.00	
2	Hostel Cash Book	459321.00	282984.00	742305.00	242793.50	499511.50	499511.50	0.00	
3	Redcross cash book	72551.00	0.00	72551.00	0.00	72551.00			Not produced
4	UGC Cash book	2110788.82	0.00	2110788.82	0.00	2110788.82			Not produced
5	5 Years Integrated Law	4981872.05	0.00	4981872.05	0.00	4981872.05			Not produced

	– Main Cash book								
6	5 Years Integrated Law –Lord Jagannath Moot Court Competition Award Cash book	52200.00	0.00	52200.00	0.00	52200.00			Not produced
Total		7908779.01	4321663.00	12230442.01	3069063.48	9161378.53			

Non-production of Cashbook

During course of audit, the Cashbooks which are not produced before audit were not updated for the financial year 2017-18. It has been communicated Vide Memo No-175/16.03.2020 regarding updation and production of Cashbooks. The local authority has neither complied the Memo nor returned the Memo till the closure of audit.

Besides the above, due to lock down declared declared by Govt. for the pandemic COVID-19, the audit work could not be progressed during the period. Thus, the local authority is advised to produce the above Cashbooks along with related records to the next audit.

Head-Wise Receipts And Payments

Name Of The Cash Book	Heads of receipts	Amount (Rs)	Heads of Payments	Amount (Rs.)
General Cash Book (Main)	Grants received from Utkal University	948720.00	C. F. , Utkal University	1170658.00
	director, Sports council	25000.00	Electric charges	513085.00
	Interest	2129.00	Water charges	2230

			5.00
Refund of Unspent Advance	15865.00	Telephone, fax, Net bill	36666.00
Misc. Receipt	10000.00	Bank charges	2803.98
DCR (LLB)	2856526.00	Madhu Jayanti	400.00
DCR (LLM)	180439.00	Newspaper& periodicals	36239.00
		Annual athletic meet	38479.00
		Annual subscription of Economic & political weekly	4500.00
		Seminar expenses	30000.00
		Study tour	28000.00
		Guest lecture	79800.00
		Books & journals	63179.00
		Contingency	503514.00
		Civil works	16275.00
		Printing works	59410.00
		Purchase of stocks	21520.00
		Repair & maintenance of office assets	11458.00
		D-day observation	1285.00
		Computer repair & maintenance	47662.00
		Stationery	5997.00
		Forms & prospectus	12000.00
		Advt. For Admission	22947.00

			Remuneration to hostel supdt.	11050.00
			Remuneration to Examiner	6020.00
			Taxes	10248.00
			C.C.T.V	32081.00
			Insurance premium of students	20280.00
			Decoration	18408.00
	Total	4038679.00	Total	2826269.98
Hostel Cash Book	From DCR	265540.00	Newspaper & periodicals	15017.00
	Bank Interest	17444.00	Allowance to Hostel Assistant	6000.00
			D.W. attendant	24000.00
			D.W. sweeper	36000.00
			Hostel stationery	10080.00
			C.F. Vanivihar	89100.00
			Bank charge	172.50
			Repair & maintenance	7475.00
			Contingency	28748.00
			Sanitary works	14351.00
			Purchase of stocks	11850.00
	Total	282984.00	Total	242793.50
GENERAL CASH BOOK (MAIN):-				

Opening balance as on 1.4.2017	Rs.232046.14
Receipt during the year 2017-18	Rs.4038679.00
Total	Rs.4270725.14
Expenditure during the year	Rs.2826269.98
Closing balance as on 31.3.2018(as per audit)	Rs.1444455.165
Closing balance as on 31.3.2018(as per Cash book)	Rs.1434894.16
Difference	Rs.9561.00

Reasons of difference:-

1. Vide CBP 253/4.1.2018, there is a receipt of Rs. 30.00 from LLB DCR.As the opening balance on that date was Rs.1481371.90 in IOB bank. So, the closing balance in IOB should have been Rs.1481401.90 instead of Rs.1481371.90, as shown.so, the closing balance has been wrongly decreased by Rs. 30.00.
2. Vide CBP 290/15.3.2018, totalling of receipt side comes to Rs. 1564342.90(=1552032.90+10590+1720) which is wrongly shown as Rs.1554811.90, thereby resulting in less addition of Rs. 9531.00.
3. Net effect :- 30.00+9531.00=9561.00

Hostel Cash Book

Opening balance as on 1.4.2017	Rs.459321.00
Receipt during the year 2017-18	Rs.282984.00
Total	Rs.742305.00
Expenditure during the year	Rs.242793.50
Closing balance as on 31.3.2018(as per audit)	Rs.499511.50
Closing balance as on 31.3.2018(as per Cash book)	Rs.499511.50
Difference	Nil

7.BANK POSITION

Sl No	Cash Book Name	Bank Name	A/C No.	C.B. as per Bank pass book (31.3.2018) (Rs.)	C.B. as per Cash book (31.3.2018) (Rs.)	Difference	Remarks
1	**Main Cash book(LLB & LLM)**	SBI,Cuttack	SB 10508849975	0.00	0.00	0.00	Closed on 20.7.2017 7 & balance transferred to SBI a/c 105088471

							06
		SBI, Cuttack	C/A 10508847106	201577.00	75749.36	125827.64	
		IOB, Jobra branch	12470200001243	1799810.80	1359144.80	440666.00	
2	**Hostel Cash Book**	IOB	12470100001844		499511.50		Pass Book Not produced
3	**Redcross cash book**	SBI,Cuttack	30331352363				Not produced
4	**UGC Cash book**	SBI,Cuttack	10508850287				Not produced
5	**5 Years Integrated Law – Main Cash book**	IOB, Jobra branch	12470100001266				Not produced
6	**5 Years Integrated Law –Lord Jagannath Moot Court Competition Award Cash book**	UCO bank,Cuttack	24501100440663				Not produced

The local authority is required to prepare Bank reconciliation in respect of the above specified Cash books w.r.t the concerned pass books and produce to next audit.

8. STOCK POSITION

Due to lock down, the local authority could not produce the same before audit. Hence, necessary updated records needs to be produced before next audit.

9.INVESTMENT

Due to lock down, the local authority could not produce the same before audit. Hence,

necessary updated records needs to be produced before next audit.

10.GRANTS

Due to lock down, the local authority could not produce the same before audit. Hence, necessary updated records needs to be produced before next audit.

11. DETAILS OF GRANTS RECEIVED & IT'S UTILISATION DURING THE FY 2017-18

Due to lock down, the local authority could not produce the same before audit. Hence, necessary updated records needs to be produced before next audit.

12.ADVANCE

ABSTRACT ADVANCE POSITION FOR THE YEAR 2017-18

NAME OF CASH BOOK	OUTSTANDING ADVANCE AS ON 01.4.2017 (Rs.)	ADVANCE PAID DURING 2017-18 (Rs.)	TOTAL ADVANCE (Rs.)	ADVANCE ADJUSTED DURING 2017-18 (Rs.)	OUTSTANDING ADVANCE AS ON 31.3.2018 (Rs.)
General	6872878.92	503514.00	7376392.92	320247.00	7056145.92
Hostel Cash book	44694.00	18200.00	62894.00	27200.00	35694.00
Youth Redcross	2300.00				
UGC	189000.00				
Five Year Integrat	49400.00				

ed					
Total	7158272.92				

GENERAL CASH BOOK (Main)

Advance outstanding as on 1.4.2017	Rs.**6872878.92**
Advance paid during the year 2017-18	Rs.**503514.00**
Total	Rs.**7376392.92**
Advance adjusted during the year 2017-18	Rs.**320247.00**
Advance outstanding as on 31-3-2018	Rs.**7056145.92**

Details Of Advance Paid During 2017-18

Vr. No. /Date	Name of the designation of the payee	Purpose	Amount (Rs.)
01/7.4.17	Kali Prasad Muduli, Gen. Secy. S.U.	Seminar	40000.00
4/10.4.17	Debendranath khandai	Internal Assessment	2000.00
8/11.4.17	Satabdi Samantaray	Inagural of "The Unmesh"	2000.00
30/24.4.17	Hena Das, Cult.Secy,	Annual Cultural Function	5100.00
31/24.4.17	Kali Prasad Muduli, Gen. Secy.	Annual Day	9305.00
32/24.4.17	Rakesh Kumar Das, President	Annual Day	9305.00
33/24.4.17	Nalinikanta Satapathy	Contingency Expenditure Exam.	200.00
34/24.4.17	Nalinikanta Satapathy	Contingency Expenditure Exam.	200.00
35/25.4.17	Prasanta Kumar Swain	Contingency Expenditure Exam.	1296.00
36/25.4.17	Prasanta Kumar Swain	Contingency Expenditure Exam.	1512.00
42/5.5.17	Nalinikanta Stapathy	Exam. Centre Expenditure	2200.00
43/5.5.17	Nalinikanta Stapathy	Exam. Centre Expenditure	2300.00
49/9.5.17	Pranab Kumar Rana	generator Charges	4000.00
50/9.5.1	Debendra Kumar Khandei	Centre charges	2200.00

7				
52/12.5.17	Pranab Kuamr Rana	CBCS Exam.	10857.00	
54/12.5.17	Pranab Kuamar Rana	Exam Charges	5696.00	
65/12.6.17	Debendranath Khandei, Sr. Assist.	Exam Charges	395.00	
66/12.6.17	Debendranath Khandei, Sr. Assist.	Exam Charges	150.00	
78/1.7.17	Debendranath Khandei, Sr. Assist.	Exam Charges	1784.00	
79/6.7.17	N.K. Satapathy	Contingency Articles Purchase	4800.00	
84/7.7.17	Dr.P.K. Rana, Chairman	Admission Work	10000.00	
86//14.7.17	D.N khandei, Sr. Asst.	Exam centre Expenses	8417.00	
133/21.8.17	Atish Ku Swain & Rakesh Ku Swain	Ganesh Puja	5000.00	
158/10.10.17	A.P.Ray, PTI	Internal College Chess Tournament	18000.00	
163/25.10.17	M.D Bangari	Purchase of Contingency Articles	4500.00	
183/17.11.17	Radhamadhab Das,Student	Seminar & Wel Come	7000.00	
188/18.11.17	A.P Ray,P.T.I	Inter College Cricket Tournament	14125.00	
199/11.12.17	Dr.S.K. Nanda	Zonal Valuation Expenses	100720.00	
210/20.12.17	Nalinikanta satapathy	Contigency work	6880.00	
213/22.12.17	Dr.P.K.Rana	Remuneration for staff engaged in Exam	8536.00	
214/22.12.17	Dr.P.K.Rana	Remuneration for staff engaged in Exam	8110.00	
215/22.12.17	Dr.P.K.rana	Remuneration for staff engaged in Exam	8376.00	
216/22.12.17	Jiban Jyoti Mohanty	Annual Atheletic Meet	9600.00	
237/15.1.18	Dr.S.N. Mallik	Conduct of Exam	3000.00	

243/17.1.18	Rinki Pradhan Student	S.S.G Work	6000.00	
244/17.1.18	Pratap Kumar Sahu, Student	Saraswati Puja	4100.00	
252/25.1.18	A.P.ray,PTI	Republic Day Observation	1850.00	
253/25.1.18	Pratap Ku. Sahu, Student	Wall magazine “UNMESHA” Inagural	3000.00	
258/2.2.18	A.P. Ray, PTI	Inter College Chess Tournament	7000.00	
257/2.2.18	M.D Bangari, Daftury	Late M.S Das Birth Day Celebration	400.00	
260/3.2.18	Dr.S.N Mallik	Exam Cenre Expenses	2200.00	
276/21.2.18	Radhamadhab Das, Convenor, Student Council	National Seminar	25000.00	
278/26.2.18	Radhamadhab Das Convenor, Student Council	National Seminar	45000.00	
280/9.3.18	Radhamadhab Das Convenor, Student Council	National Seminar	37000.00	
289/14.3.18	Prakash Chandra Nayak, Student	Cultural Function	11000.00	
290/14.3.18	radhamadhab Das, Student	Annual function	19000.00	
291/14.3.18	Pratap Sahu, Student	College magazine”The Journal”	7900.00	
293/14.3.18	M.D Bungari, Daftary	Main Gate Repair & Colour	4500.00	
332/26.3.18	P.K Bhuyan, peon	Internal Assessment of Exam.	2000.00	
338/28.3.18	Radhamadhab Das, Student	Annual Function	10000.00	
Total			503514.00	

Details Of Advance Adjusted During 2017-18

Vr. No/date of payment of Advance	Name of the designation of	Amount of Advance	Amount of Advance Adjusted	Vr. No. /Date of adjustment of advance

	the payee				
48/6.5.2014 66/21.5.2014 163/22.10.2014	S N Mallick, C.S.	1328.00 4480.00 10192.00	16000.00	93/28.7.17	
338/25.2.16	C. Sarangi, Sr. Asst.	4250.00	4250.00	94/30.7.17	
64/20.5.16	S.K. Nanda	2000.00	2000.00	95/30.7.17	
257/4.1.17 286/2.2.17	Prabhash Dalei , C.S.	1944.00 6291.00	8235.00	96/30.7.17	
08/11.4.17	Satabdi Samantaray	2000.00	2000.00	98/31.7.17	
50/9.5.17 65/12.6.17	D.N Khandai, Sr. Asst	2200.00 395.00	2595.00	99/31.7.17	
66/12.6.17	D.N Khandai, Sr. Asst	150.00	150.00	100/31.7.17	
04/10.4.17	D.N Khandai, Sr. Asst	2000.00	2000.00	101/31.7.17	
36/25.4.17 52/12.5.17	P.K Rana	1512.00 10857.00	12369.00	102/31.7.17	
35/25.4.17 49/9.5.17 54/12.5.17	P.K Rana	1296.00 4000.00 5696.00	10992.00	103/31.7.17	
99/28.7.14 136/22.9.14	C.Sarangi	8000.00 1000.00	9000.00	104/31.7.17	
328/10.3.17	Dr. S.N Mallik	6334.00	6334.00	105/2.8.17	
115/22.7.13 128/1.8.13	Dr. S.N Mallik	8000.00 3000.00	15800.00	106/2.8.17	

133/7.8.13 143/16.8.13 150/29.8.13		500.00 3500.00 800.00			
138/14.8.13	H.K Samal, Sr. Asst.	700.00	700.00	107/3.8.17	
211/20.8.11 316/30.11.11 390/24.2.12	C. Sarangi, Sr. Asst.	5000.00 5000.00 12594.00	22594.00	108/4.8.17	
111/2.9.14	C.Sarangi, Sr. Asst.	8988.00	8988.00	109/4.8.17	
91/27.6.15 113/17.7.15	Dr. S.K Nanda	7000.00 2000.00	9000.00	124/9.8.17	
78/1.7.17 86/14.7.17	D.N Khandai, Sr. Asst.	1784.00 8417.00	10201.00	132/19.8.17	
154/7.9.13	H.K Samal, Sr. Asst.	7000.00	7000.00	138/29.8.17	
274/24.12.13	H.K Samal, Sr. Asst.	4000.00	4000.00	139/29.8.17	
40/27.4.15	R.K Parida, Daftary	200.00	200.00	140/30.8.17	
125/20.9.14 146/27.9.14	Dr. S.K Nanda, Reader	1000.00 3000.00	4000.00	141/30.8.17	
46/31.7.99 56/31.8.99 64/8.9.99 70/20.9.99	C. Sarangi, Sr. Asst. (Retd.)	5000.00 12500.00 5000.00 4790.00	27290.00	146/31.8.17	
118/13.9.14	A.P Ray, PTI	10000.00	10000.00	222/2.1.18	

220/9.11.15 221/9.11.15	A.P Ray, PTI	7200.00 11500.00	18700.00	223/2.1.18	
32/24.4.17	Rakesh Kumar Das & Basudev Sethy	9305.00	9305.00	224/2.1.18	
213/22.12.17	Dr. P.K Rana	8536.00	8536.00	228/8.1.18	
214/22.12.17	Dr. P. K Rana	8110.00	8110.00	229/8.1.18	
215/22.12.17	Dr. P. K Rana	8376.00	8376.00	230/8.1.18	
314/18.3.14	H.K Samal, Sr. Asst.	3476.00	3476.00	236/12.1.18	
252/25.1.18	A.P Ray, PTI	1850.00	1850.00	266/16.2.18	
257/23.2.1987	R.C Rath, Jr. Asst.	200.00	200.00	267/16.2.18	
84/7.7.17	Dr. P.K Rana	10000.00	10000.00	269/19.2.18	
207/15.11.16	A.P Ray, PTI	9000.00	9000.00	279/5.3.18	
293/14.3.18	M.D bangari, Diarist	4500.00	4500.00	328/23.3.18	
160/12.9.16 165/15.9.16	A.P Ray, PTI	15000.00 3000.00	18000.00	330/24.3.18	
148/26.8.13 152/3.9.13 185/10.10.13	S.N Mallik	8200.00 4000.00 7296.00	19496.00	339/31.3.18	
149/26.8.13	S.N Mallik	5000.00	5000.00	340/31.3.18	
Total		320247.00	320247.00		

HOSTEL CASH BOOK

Advance outstanding as on 1.4.2017	Rs.**44694.00**
Advance paid during the year 2017-18	Rs.**18200.00**
Total	Rs.**62894.00**
Advance adjusted during the year 2017-18	Rs.**27200.00**
Advance outstanding as on 31.3.2018	Rs.**35694.00**

Advance Paid For 2017-18

Vr. No. /Date	Name of the designation of the payee	Purpose	Amount (Rs.)
54/11.8.17	S.Kara, Ward Attendant, Hostel	Independence day	1200.00
56/21.8.17	Biswajit sahoo & majesh Dalabehera	Ganesh Puja	6000.00
99/16.1.18	Nigam Prasad rana	Saraswati Puja	11000.00
Total			18200.00

Advance Adjustment For 2017-18

Vr. No. /Date of Payment of advance	Name of the designation of the payee	Amount of Advance	Amount of Advance Adjusted (Rs.)	Vr. No/dated of Adjustment of Advance
46/29.8.16	Manas Kumar Behura	Ganesh Puja	9000.00	32/8.6.17
108/20.1.15	Dhananjaya Nayak	Saraswati Puja	6000.00	47/1.8.17
99/16.1.18	Nigam Prasad Rana	Saraswati Puja	11000.00	111/6.2.18
54/11.8.17	Sukanta kar	independence day	1200.00	112/6.2.18
Total			27200.00	

Details Of Advance Outstanding as on 31.3.2018

General Cash Book (Main)

Vr. No. /Date	Name of the designation of the payee	Purpose	Amount (Rs)
01/7.4.17	Kali Prasad Muduli, Gen. Secy. S.U.	Seminar	40000.00
30/24.4.17	Hena Das, Cult.Secy,	Cultural Function	5100.00

31/24.4.17	Kali Prasad Muduli, Gen. Secy.	Annual Day	9305.00
33/24.4.17	Nalinikanta Satapathy	Contingency Expenditure	200.00
34/24.4.17	Nalinikanta Satapathy	Contingency Expenditure	200.00
42/5.5.17	Nalinikanta Stapathy	Exam. Centre	2200.00
43/5.5.17	Nalinikanta Stapathy	Exam. Centre	2300.00
79/6.7.17	N.K. Satapathy	Contingency Articles	4800.00
133/21.8.17	Atish Ku Swain & Rakesh Ku Swain	Ganesh Puja	5000.00
158/10.10.17	A.P.Ray, PTI	Tournament	18000.00
163/25.10.17	M.D Bangari	Contingency Articles	4500.00
183/17.11.17	Radhamadhab Das,Student	Seminar	7000.00
188/18.11.17	A.P Ray,P.T.I	Tournament	14125.00
199/11.12.17	Dr.S.K. Nanda	Zonal Valuation	100720.00
210/20.12.17	Nalinikanta satapathy	Contigency work	6880.00
216/22.12.17	Jiban Jyoti Mohanty	Annual Atheletic Meet	9600.00
237/15.1.18	Dr.S.N. Mallik	Conduct of Exam	3000.00
243/17.1.18	Rinki Pradhan Student	S.S.G Work	6000.00
244/17.1.18	Pratap Kumar Sahu, Student	Saraswati Puja	4100.00
253/25.1.18	Pratap Ku. Sahu, Student	Wall magazine “UNMESHA”	3000.00
258/2.2.18	A.P. Ray, PTI	Tournament	7000.00
257/2.2.18	M.D Bangari, Daftury	Birth Day Celebration	400.00
260/3.2.18	Dr.S.N Mallik	Exam Expenses	2200.00
276/21.2.18	Radhamadhab Das, Convenor, Student Council	National Seminar	25000.00
278/26.2.18	Radhamadhab Das Convenor, Student Council	National Seminar	45000.00
280/9.3.18	Radhamadhab Das	National Seminar	37000.00

	Convenor, Student Council		
289/14.3.18	Prakash Chandra Nayak, Student	CulturalFunction	11000.00
290/14.3.18	Radhamadhab Das, Student	Annual function	19000.00
291/14.3.18	Pratap Sahu, Student	magazine"The Journal"	7900.00
332/26.3.18	P.K Bhuyan, peon	Internal Assessment	2000.00
338/28.3.18	Radhamadhab Das, Student	Annual Function	10000.00
Total			412530.00

Hostel Cash Book

Vr. No. /Date	Name of the designation of the payee	Purpose	Amount (Rs)
56/21.8.17	Biswajit sahoo & majesh Dalabehera	Ganesh Puja	6000.00
Total			6000.00

Year Wise Break-Up Of Advance

Name of Cash Book	Year	Outstanding Advance As On 31.3.2018(Rs.)	Advance adjusted during 2017-18 (Rs.)	Total(Rs.)
General Cash Book(Main)	2017-18	412530.00	90984.00	503514.00
	16-17	192495.00	43569.00	236064.00
	15-16	6538484.92	32150.00	6570634.92
	Total	7143509.92	166703.00	7310212.92
Hostel	2017-18	6000.00	12200.00	18200.00
	16-17	9000.00	9000.00	18000.00
	15-16	8974.00	0.00	8974.00
	upto 14-15	11720.00	6000.00	17720.00
	Total	35694.00	27200.00	62894.00
UGC	2017-18			
	16-17	77000.00	0.00	77000.00
	15-16	0.00	0.00	0.00
	14-15	0.00	0.00	0.00
	13-14	0.00	0.00	0.00
	12-13	0.00	0.00	0.00
	11-12	112000.00	0.00	112000.00
	Total	189000.00	0.00	189000.00

5Year Integrated LLB	2017-18			
	16-17	47400.00	0.00	47400.00
	15-16	2000.00	0.00	2000.00
	Total	49400.00	0.00	49400.00

Details Of Advance Outstanding For More Than One Year

Name Of Cash Book	Sl No.	VR No./ Date	EMPLOYEE Name	Amount	Purpose	Sanctioning Authority	Remarks
General Cash Book	1	02/2.4.2016	1.Saswat Jena, President,2.Thakur Sangram Singh,Gen. Secy., Student Union	25000.00	Seminar	S.k. Nanda, Principal	
	2	05/5.4.2016	1.Saswat Jena, President,2.Thakur Sangram Singh,Gen. Secy., Student Union	35000.00	Seminar	S.k. Nanda, Principal	
	3	23/11.4.2016	1.Saswat Jena, President,2.Thakur Sangram Singh,Gen. Secy., Student Union	32000.00	Seminar	S.k. Nanda, Principal	
	4	30/20.4.2016	1.Saswat Jena, President,2.Thakur Sangram Singh,Gen. Secy., Student Union	3050.00	function of S. U.	S.k. Nanda, Principal	
	5	48/27.4.2016	R k Parida	800.00	colour work	S.k. Nanda, Principal	
	6	182/27.9	A P Ray,PTI	2575.00	TA & DA to players	S.k. Nan	

	.2016				da, Principal	
7	187/1.10.2016	A P Ray,PTI	2500.00	Repair gymnasium	S.k. Nanda, Principal	
8	200/27.10.2016	Dr. S N Mallick,HOD,LLM	31500.00	zonal Valuation	S.k. Nanda, Principal	
9	281/24.1.2017	Tanku Chitra, Athletic secy.	9200.00	athletic expenses	S.k. Nanda, Principal	
10	284/27.1.2017	Radhamadhab Das,3rd sem LLB(H),roll-116	4600.00	Saraswati puja	S.k. Nanda, Principal	
11	326/10.3.2017	P. Bhuyan,peon	2000.00	postage	S.k. Nanda, Principal	
12	327/10.3.2017	H K SAMAL, Sr. Asst.	18370.00	LLB Contigency	S.k. Nanda, Principal	
13	354/23.3.2017	Rashmita Sahoo, SSG Secy.,6th sem.LLB,roll-141	5900.00	Campus clean	S.k. Nanda, Prin	

						cipal	
	14	376/31.3.2017	Kali prasad Muduli,Gen.Secy	20000.00	Seminar	S.k. Nanda, Principal	
			Total	192495.00			
Hostel	15	95/25.1.2017	Debasis Dalei, LLM,4th sem.	9000.00	Saraswati puja	Satyanarayan Mallick, Hostel Supdt.	
			Total	9000.00			
UGC	16	89/28.3.2017	Dr. P K Rana	77000.00	seminar	S.k. Nanda, Principal	Not Produced
			Total	77000.00			
Five Year Integrated	17	387/16.3.2017	Bibhuda Mohan Swain, Student	17400.00	Study Tour	S.k. Nanda, Principal	Not Produced
	18	392/20.3.2017	N. Ayush Kulraj, Student	10000.00	farewell	S.k. Nanda, Principal	
	19	397/30.3.2017	Asish Dey, Student	20000.00	moot Court Competition	S.k. Nanda, Principa	

						I	
			Total	**47400.00**			

In support of the above fact, it is concluded that Rs. 325,895.00(=192495+9000+77000+47400) is lying unadjusted for more than a year which is treated as a loss to the local institution & needs recovery from the advance holders within two months from the receipt of approved audit report(as per G.O. no.2221/F dt. 08.3.2002 & G.O. no.14835/F dt. 08.2.2002) failing which the same will be recovered equally both from the advance sanctioning authority and the advance holders as detailed below, as per DLFA lt.15179/DLFA dated 28.09.2013.

Sl. No	**Name & designation of the employee**	**Amount (In Rs.)**
1	Prof. Sukanta Kumar Nanada, Principal M.S. Law College	258522.00
2	Ranjan Kumar Parida, Daftary	400.00
3	Dr. Pranab Kumar Rana	38500.00
4	Dr. Satya Narayan Mallick, Reader	15750.00
5	Pranab Bhuyan, Peon	1000.00
6	Hemanta Kumar Samal, Senior Assistant	9185.00
7	Ambika Prasad Ray, PTI	2538.00
	Total	**325895.00**

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Prof. Sukanta Kumar Nanda	PrinciMadhusudan Law College	Madhusudan Law College, Cuttack	258522
2	Sri Ranjan Kumar Parida	Daftary	Madhusudan Law College, Cuttack	400
3	Dr. Pranab Kumar Rana	Reader	Madhusudan Law College, Cuttack	38500
4	Dr. Satya Narayan Mallick	Reader	Madhusudan Law College, Cuttack	15750
5	Sri Pranab Bhuyan	Peon	Madhusudan Law College, Cuttack	1000

6	Sri Hemanta Kumar Samal	senior Assistant	Madhusudan Law College, Cuttack	9185
7	Ambika Prasad Ray	PTI	Madhusudan Law College, Cuttack	2538

16.70 -

1.TITLE SHEET:

1	Name of the Institution	**PG Department of Sociology**
2	Year of Accounts under Audit	2017-18
3	Name of the Local Authority during the Year 2017-18	HOD- Dr. M.G Bage
4	Name of the Local Authority at the time of Audit	HOD-Dr. M.G Bage

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 Cashbook

2.Paid vouchers relating to Year 2017-18

3.Cheque Counter foil

4.Bank Passbook

5.Related records & files

6.Stock Register

STAFF POSITION	**STUDENT STRENGTH**
No. of Teaching Staff= 05	M.A= 48
No. of Non-teaching Staff= 03	M.Phil= 08, Ph.D Course Work= 08

4.FINANCIAL POSITION:

Name of the	OB as on 01.04.17	Receipt during the	Total	Expenditure during	CB as on 31.03.18 (	CB as on 31.03.18	Difference

Cashbook		Year 2017-18		the Year 2017-18	as per Audit)	(as per Cashbook)	
Main Cashbook	920193.50	245125.00	1165318.50	341529.50	823789.00	823789.00	Nil

DETAILS OF RECEIPT & EXPENDITURE FIGURE OF MAIN CASHBOOK:

Sl. No.	Head of A/C	Receipt	Head of A/C	Expenditure
1	Interest	33525.00	Contingency	68400.00
2	Ph.D Course Work Fee	88000.00	Cheque Book issue	265.50
3	Development Fee 15-16 & 16-17	68400.00	Purchase of Book	84000.00
4	Ph.D Course work application form fee	55200.00	Centre fee Remuneration	26300.00
5			Remuneration for Ph.D Course work 2016-17	75064.00
6			Remuneration for Ph.D Course work 2017-18	25500.00
7			IT Purpose	62000.00
	Total=	**245125.00**	**Total=**	**341529.50**

5.DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASSBOOK & CASHBOOK AS ON 31.03.2018:

Sl. No.	Name of the Cashbook	Name of the Bank	Account No.	C.B as on 31.03.18 as per Bank Passbook	C.B as per Bank A/c in Cashbook (As per Audit)	Difference
1	Main Cashbook	SBI, UU Campus, BBSR	10164208736	890553.00	823789.00	66764.00

RECONCILIATION:

Difference of Rs.66764.00 of Main Cashbook is due to unencashed cheques of 2017-18.

Cheque No./Date	Amount (In Rs.)
101286/13.06.2018	400.00
101287/18.06.2018	900.00
101284/18.06.2018	4989.00
101293/22.06.2018	36000.00
101292/25.06.2018	24475.00
Total=	**66764.00**

STOCK POSITION:

Dead Stock Register (Rule 106 & 107 of OGFR Cl.06 of Finance & Acct. Manual-1986 of Utkal University) was not maintained by the Institution.

INVESTMENT:

No investment has been made during the Year 2017-18.

ADVANCES: Nil

16.71 -

TITLE SHEET:

1	Name of the Institution	**PG DEPARTMENT OF PMIR**
2	Year of Accounts under Audit	2017-18
3	Name of the Local Authority during the Year 2017-18	HOD- Prof. S.K Tripathy (01.04.2017-30.03.2018)
4	Name of the Local Authority at the time of Audit	HOD-Dr. B.K Sundaray

LIST OF VERIFIED RECORDS:

1.Main Cashbook

2.Paid vouchers relating to Year 2017-18

3.Cheque Counter foil

4.Bank Passbook

5.Related records & files

6.Stock Register

STAFF POSITION	STUDENT STRENGTH
No. of Teaching Staff= 07	M.A= 32
No. of Non-teaching Staff= 02	M.Phil= 10

FINANCIAL POSITION:

Name of the Cashbook	OB as on 01.04.17 as per Cashbook	Receipt during the Year 2017-18	Total	Expenditure during the Year 2017-18	CB as on 31.03.18 (as per Audit)	CB as on 31.03.18 (as per Cashbook)	Difference
Main Cashbook	3655143.97	503157.00	4158300.97	152165.00	4006135.97	4006135.97	Nil

DETAILS OF RECEIPT & EXPENDITURE FIGURE OF MAIN CASHBOOK:

Sl. No.	Head of A/C	Receipt	Head of A/C	Expenditure
1	Centre Fee	15300.00	Centre Expenses	3540.00
2	Zonal Valuation	38184.00	Zonal Valuation expenses	57400.00
3	Interest	138957.00	Contingency	25000.00
4	Zone Advance	19216.00	Purchase of Equipment	1400.00
5	Development Fee & I. Card	24000.00	Guest Faculty Remuneration	26750.00
6	M.Phil Course Fee	55500.00	Repairing	14935.00
7	Field Tour Contingency	52000.00	Field Tour	8400.00
8	MPMIR Course Fee	160000.00	Unspent balance Refund to C.F	13060.00
9			I.Card	1680.00
	Total=	**503157.00**	**Total=**	**152165.00**

DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASSBOOK & CASHBOOK AS ON 31.03.2018:

Sl. No.	Name of the Cashbook	Name of the Bank	Account No.	C.B as on 31.03.18 as per Bank Passbook	C.B as per Bank A/c in Cashbook (As per Audit)	Difference
1	Main Cashbook	SBI, UU Campus, BBSR	10164208656	4006135.97	4006135.97	Nil

STOCK POSITION:

Dead Stock Register (Rule 106 & 107 of OGFR Cl.06 of Finance & Acct. Manual-1986 of Utkal University) was not maintained by the Institution.

INVESTMENT:

No investment has been made during the Year 2017-18.

ADVANCES: Nil

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

17.1 -

During the year under audit 2017-18 , the DST, CSIR, IUAC, UGC(SRF/JRF/Others) fellowship and other(IIPA, ICHR,ICSSR,NCFW, NBHM) programmes/Scholarships were availed by the students of this University. Details are given in para 9 of the Audit Report.

17.2 - Status of Fellowship amount received by University and paid to students during 2017-2018

During the Year 2017-2018 , fellowships have been received by the University and paid to the students as follows (Details in Para No. 9 of the Audit Report) .

Year of Account	Scheme Name	fellowship received for no of students	Amount received in 2017-2018	fellowship paid to no of students	Amount spent in 2017-2018
2017-2018	DST	26	9343600	26	9189569
2017-2018	UGC	46	21737905	46	21578140
2017-2018	ICSSR	24	4041000	24	3824291
2017-2018	ICHR	3	18000	3	60000
2017-2018	IUAC	2	409714	2	389210

PARA: 18 **MISCELLANEOUS**

18.1 - Unaccountable of transactions against withdrawals/deposits made in NTPF account during 2016-17 & 2017-18-ORSP-303 to 309

During checking of receipts and expenditures of NTPF account Cashbook it is revealed that, a joint Syndicate bank Passbook account is being operated from 20.10.16 to till date. On scrutiny, it is found that a number of transactions have been made in this account during the financial year 2016-17 and 2017-18. But the transactions are not recorded in NTPF account Cash Book for the year together from 2016-17 and on wards.

The details of transactions made in the Pass Book during 2016-17 are given below:

Name & address of the Branch- Syndicate Bank, UU Campus, Bhubaneswar

Name of the Account holder- Joint account in the name Registrar, UU & Sarita Barik

Account No-80162210016980

Account Opened date-19.10.2016

2016-17				
DATE	WITHDRAWAL /DEPOSIT REF:	WITHDRAWAL	DEPOSIT	BALANCE
20.10.16			48072715.00	48072715.00
20.10.16			48072715.00	96145430.00
20.10.16			48072714.00	144218144.00
20.10.16			48072715.00	192290859.00
20.10.16			14661842.00	206952701.00
20.10.16			21365651.00	228318352.00
20.10.16			5341413.00	233659765.00
20.10.16			7595211.00	241254976.00
20.10.16	CH. NO-300060562401	9500000.00		231754976.00
20.10.16	CH. NO-300060562402	9500000.00		222254976.00
20.10.16	CH. NO-300060562403	9500000.00		212754976.00
20.10.16	CH. NO-300060562404	9500000.00		203254976.00
20.10.16	CH. NO-300060562405	9500000.00		193754976.00
20.10.16	LR. NO-A2384/6.10.16	9500000.00		184254976.00
21.10.16	CH. NO-300060562406	9500000.00		174754976.00
21.10.16	CH. NO-300060562407	9500000.00		165254976.00
21.10.16	CH. NO-300060562408	9500000.00		155754976.00
21.10.16	CH. NO-30006056240	9500000.00		146254976.00

	9			
21.10.16	CH. NO-300060562410	9500000.00		136754976.00
21.10.16	CH. NO-300060562411	9500000.00		127254976.00
21.10.16	CH. NO-300060562412	9500000.00		117754976.00
21.10.16	CH. NO-300060562413	9500000.00		108254976.00
21.10.16	CH. NO-300060562414	9500000.00		98754976.00
21.10.16	CH. NO-300060562415	9500000.00		89254976.00
21.10.16	CH. NO-300060562416	9500000.00		79754976.00
21.10.16	CH. NO-300060562417	9500000.00		70254976.00
21.10.16	CH. NO-300060562418	9500000.00		60754976.00
21.10.16	CH. NO-300060562419	9500000.00		51254976.00
21.10.16	CH. NO-300060562420	9500000.00		41754976.00
21.10.16	CH. NO-300060562421	9500000.00		32254976.00
21.10.16	CH. NO-300060562422	9500000.00		22754976.00
21.10.16	CH. NO-300060562423	9500000.00		13254976.00

21.10.16		8093134.00		5161842.00
21.10.16		5161842.00		0.00
19.11.16			21627964	21627964.00
19.11.16	CH. NO-300060563404	1313982.00		20313982.00
19.11.16	CH. NO-300060563401	9500000.00		10813982.00
19.11.16	CH. NO-300060563402	1313982.00		9500000.00
19.11.16	CH. NO-300060563403	9500000.00		0.00
21.11.16			21637300.00	21637300.00
21.11.16	CH. NO-300060563405	9500000.00		12137300.00
21.11.16	CH. NO-300060563406	1318650.00		10818650.00
21.11.16	CH. NO-300060563407	9500000.00		1318650.00
21.11.16	CH. NO-300060563408	1318650.00		0.00
22.11.16			21641970.00	21641970.00
22.11.16	CH. NO-300060563412	1320984.00		20320986.00
22.11.16	CH. NO-300060563409	9500000.00		10820986.00
22.11.16	CH. NO-300060563410	1320984.00		9500002.00
22.11.16	CH. NO-300060563411	9500000.00		2.00
23.11.16			18156070.00	18156072.00

23.11.16	CH. NO-300060563414	9500000.00		8656072.00
23.11.16	CH. NO-300060563415	1323319.00		7332753.00
23.11.16	CH. NO-300060563413	7332751.00		2.00
24.11.16			10825653.00	10825655.00
24.11.16	CH. NO-300060563416	6000000.00		4825655.00
24.11.16	CH. NO-300060563417	4825653.00		2.00
25.11.16			10827987.00	10827989.00
25.11.16	CH. NO-300060563419	4827987.00		6000002.00
25.11.16	CH. NO-300060563418	6000000.00		2.00
28.11.16			10834989.00	10834991.00
28.11.16	CH. NO-300060563422	4834989.00		6000002.00
28.11.16	CH. NO-300060563420	6000000.00		2.00
29.11.16			8609655.00	8609657.00
29.11.16	CH. NO-300060563423	8609655.00		2.00
15.12.16			12612702.00	12612704.00
15.12.16	CH. NO-300060563424	1648574.00		10964130.00
15.12.16	CH. NO-300060564376	4964127.00		6000003.00
15.12.16	CH.	6000000.00		3.00

	NO-300060563425			
31.12.16	INTEREST		20192.32	20195.32
31.12.16		10.00		20185.32
13.12.16		200.00		19985.32
31.3.17			197.67	20182.99
	Total	**378029473.00**	**378049655.99**	

Though the closing balance of Rs. 20182.99 was taken to Cash Book on 1.04.17 as opening balance, the transactions made during 2017-18 have not been shown in the Cashbook. Only the balance of Rs. 20182.99 is rolling on in the closing balance till date.

The details of transactions made during 2017-18 are given below:

2017-18				
DATE	**WITHDRAWAL /DEPOSIT REF:**	**WITHDRAWAL**	**DEPOSIT**	**BALANCE**
1.4.17				20182.99
24.4.17			8279295.02	8299478.01
24.4.17		8279295.02		20182.99
2.6.17			5076541.23	5096724.22
2.6.17		5076541.23		20182.99
30.6.17	INTEREST		201.26	20384.25
1.9.17			502184.84	522569.09
1.9.17		503118.31		19450.78
12.9.17			7638330.81	7657781.59
12.9.17			6233767.22	13891548.81
12.9.17			519387.11	14410935.92
12.9.17		13872098.03		538837.89
12.9.17	NEFT SERVICE CHARGE	30.00		538807.89
12.9.17		520349.20		18458.69
12.9.17	NEFT SERVICE CHARGE	30.00		18428.69
26.9.17			340325.13	358753.82
26.9.17		340326.46		18427.36
30.9.17	INTEREST		200.31	18627.67
21.10.17			139999999.86	140018627.5
21.10.17			2328185.40	142346812.9
21.10.17			698507.13	143045320.1
21.10.17			109491351.46	252536671.5

21.10.17			233166.04	252769837.56
21.10.17		252711997.29		57840.27
21.10.17	NEFT SERVICE CHARGE	30.00		57810.27
1.11.17			824421.43	882231.70
1.11.17		828996.08		53235.62
1.11.17			828996.08	882231.70
1.11.17		828996.08		53235.62
1.11.17		30.00		53205.62
2.11.17			702666.06	755871.68
2.11.17		705266.56		50605.12
2.11.17	NEFT SERVICE CHARGE	30.00		50575.12
3.11.17			2939654.01	2990229.13
3.11.17			898808.11	3889037.24
3.11.17		3852664.02		36373.22
3.11.17	NEFT SERVICE CHARGE	30.00		36343.22
7.11.17			19823.46	56166.68
7.11.17		39109.73		17056.95
7.11.17		6.00		17050.95
20.11.17			19999999.98	20017050.93
20.11.17			2830697.30	22847748.23
20.11.17			465747.78	23313496.01
20.11.17		23296255.72		17240.29
20.11.17	NEFT SERVICE CHARGE	30.00		17210.29
21.11.17			19999999.98	20017210.27
21.11.17			425617.04	20442827.31
21.11.17			2835183.14	23278010.45
21.11.17		23260590.82		17419.63
21.11.17		30.00		17389.63
22.11.17			425629.82	443019.45
22.11.17			19999999.98	20443019.43
22.11.17			2840203.18	23283222.61
22.11.17		23265609.04		17613.57
22.11.17	NEFT SERVICE CHARGE	30.00		17583.57
22.11.17			1422612.65	1440196.22

23.11.17			212821.14	1653017.36
23.11.17			9999999.99	11653017.35
23.11.17		11635314.70		17702.65
23.11.17	NEFT SERVICE CHARGE	30.00		17672.65
24.11.17			6450206.65	6467879.3
24.11.17			5187743.19	11655622.49
24.11.17		11637823.80		17798.69
24.11.17	NEFT SERVICE CHARGE	30.00		17768.69
27.11.17			6450210.38	6467979.07
27.11.17			5190255.30	11658234.37
27.11.17		11640332.90		17901.47
27.11.17	NEFT SERVICE CHARGE	30.00		17871.47
28.11.17			5197793.38	5215664.85
28.11.17			6450223.63	11665888.48
28.11.17		11647860.21		18028.27
28.11.17		30.00		17998.27
29.11.17			9255704.07	9273702.34
29.11.17		9255575.42		18126.92
29.11.17		30.00		18096.92
15.12.17			1772251.28	1790348.2
15.12.17		1772251.28		18096.92
15.12.17		30.00		18066.92
31.12.17	INTEREST		216.59	18283.51
21.02.18			2370.03	20653.54
31.3.18			166.63	**20820.17**
	Total	**414970827.90**	**414971465.08**	

As per Rule -16 of university accounts manual all receipts and payment shall pass through the Cash Book. In the above case, the transactions made for the year together have not been taken into account which is highly irregular. The funds credited in the account came from which source could not be ascertained in audit. Similarly purpose of withdrawal from the account could not be traced out. The information regarding source of in flow and out flow of fund may be supplied to audit. The reason for which a joint account opened by personal name may be stated to audit.

In reference to audit objection memo No-163/3.3.2020, the compliance has not been produced before till the closure of audit. Thus the para stands on its own merit and amount withdrawn Rs. 414970827.90 during the financial year 2017-18 is kept under objection.

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

19.1 - Position of Royalty, VAT, CESS, PT, IT etcPOM81/OSP127

No Comments.

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

20.1 - Remarks On Maintenace of Account

The maintenance of accounts is far from satisfactory. The accounts have not been maintained as per accounting rules prescribed in the OUAM 1987. So it is advised/suggested to maintain the records & registers as per rules henceforth.

1. The Cash Books, Entrance cash book, Examination cash book, Seminar cash book, Advance ledger, Stock Register (Consumable & Durable/Permanent/Dead) , Departmental Library stock Register, Investment register, Students attendance register, Teachers attendance register etc. have not been maintained properly and ``updated till the commencement of the audit.

2. Payments . Vouchers have not been properly sorted in voucher guard file.

3.The passed for payment authenticity with seal & signature of the passing authority has not

been reflected in the body of the vouchers/bill. And stock entry certificate has also not been reflected in the body of the vouchers.

4.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 authorised by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year.But not a single stock register revealed the physical verification.

5.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

6.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.

7.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.

8.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 may be specially authorised by him.

9.Stocks are procured without actual necessity/requirement/requisition.

10.Advance payments are booked as final expenditure in cash book which is highly irregular

&

the advance position is not reflected in the closing balance of the cash book.

11.Any investment made out of the available fund is booked as expenditure in cash book which

is highly irregular & not reflected in the closing balance of the cash book.

12.The name of the Registers is not specifically mentioned and the Page nos. is not reflected in

cash books & registers and also the page certificate not authorized by the local authority/HOD

with seal & signatures.

13.In support of receipts (Registration fee & other collection) shown in cash books

during the year 2016-17. 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 local authority. 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.

14. The Admission fees & Readmission fees collected every year from the students should be

reflected in the General/Main cash book(to verify the actual share amount received from PG

Council towards student’s fees)

15.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 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 Department. 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 O)disha Universities Accounts Manual,1987.

16. At the end of the financial year,there should be analysis of the closing balance, in the

cash book showing details of cash position, bank balance(bank account wise, in case of flexi account, the MOD balance & clear balance) , Advance Position & investment position(FDRS with bank details) & the detailed head-wise receipt and expenditure position (cash book wise).

17. There is a huge amount of closing balance lying idle in every department. Steps may be taken to refund to the CoF at the end of the every financial year for the better appropriation of University money.

18. The records are not maintained as per the Orissa Records Manual.

As a result of this Audit transactions involving a sum of Rs 558126864.52 are held under objection which include an amount of Rs 14924127.00 suggested for recovery. Besides, a sum of Rs 12324 was recovered at the instance of audit. The details are furnished in the following tables.

Result Of Audit

Sl No	Paragraph No.	Amount suggested for recovery(In Rs:)	Amount kept under objection including amount suggested for recovery (In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	6.1	0.00	133700.00	133700.00	0.00	0.00	
2	8.1	7507621.00	7507621.00	7507621.00	0.00	0.00	
3	9.1	0.00	0.00	0.00	0.00	0.00	
4	12.1	1197.00	1197.00	1197.00	0.00	0.00	
5	14.1	34398.00	34398.00	34398.00	0.00	0.00	
6	14.3	0.00	440250.00	0.00	0.00	0.00	
7	14.4	0.00	15181351.00	0.00	0.00	0.00	
8	14.5	0.00	180000.00	0.00	0.00	0.00	
9	14.6	0.00	12600.00	0.00	0.00	0.00	
10	14.7	3000.00	3000.00	0.00	0.00	0.00	
11	14.8	250000.00	250000.00	250000.00	0.00	0.00	
12	14.9	0.00	7963938.00	0.00	0.00	0.00	
13	14.10	0.00	743000.00	0.00	0.00	0.00	
14	14.12	100538.00	100538.00	100538.00	0.00	0.00	
15	14.13	0.00	35000.00	0.00	0.00	0.00	
16	14.14	11100.00	11100.00	11100.00	0.00	0.00	
17	14.16	0.00	5449.00	0.00	0.00	0.00	

18	14.18	19980.00	19980.00	0.00	0.00	0.00	
19	14.19	0.00	33202.00	0.00	0.00	0.00	
20	14.20	9000.00	9000.00	9000.00	0.00	0.00	
21	15.1	0.00	500000.00	0.00	0.00	0.00	
22	15.2	0.00	16857000.00	0.00	0.00	0.00	
23	15.3	0.00	6000000.00	0.00	0.00	0.00	
24	15.4	0.00	754676.00	0.00	0.00	0.00	
25	15.5	0.00	66714651.00	0.00	0.00	0.00	
26	16.1	0.00	1068225.09	0.00	0.00	0.00	
27	16.2	0.00	161601.00	0.00	0.00	0.00	
28	16.8	0.00	167455.00	0.00	0.00	0.00	
29	16.9	0.00	115800.00	0.00	0.00	0.00	
30	16.12	90.00	259409.00	90.00	0.00	0.00	
31	16.14	1200.00	65525.00	1200.00	0.00	0.00	
32	16.16	18677.00	209085.29	18677.00	0.00	0.00	
33	16.18	3351.00	129881.00	3351.00	0.00	0.00	
34	16.20	0.00	252438.95	0.00	0.00	0.00	
35	16.21	40514.00	369523.46	40514.00	0.00	0.00	
36	16.22	0.00	77800.00	0.00	0.00	0.00	
37	16.23	0.00	622300.00	0.00	0.00	0.00	
38	16.25	0.00	469000.00	0.00	0.00	0.00	
39	16.26	0.00	250880.00	0.00	0.00	0.00	
40	16.27	0.00	3259500.00	0.00	0.00	0.00	
41	16.28	0.00	311000.00	0.00	0.00	0.00	
42	16.29	9608.00	572108.00	8700.00	0.00	0.00	
43	16.30	3575.00	38561.00	0.00	0.00	0.00	
44	16.31	0.00	402850.00	0.00	0.00	0.00	
45	16.32	3575.00	41805.00	0.00	0.00	0.00	
46	16.33	0.00	90300.00	0.00	0.00	0.00	
47	16.34	0.00	28500.00	28500.00	0.00	0.00	
48	16.37	0.00	92400.00	0.00	0.00	0.00	
49	16.38	0.00	1508338.33	0.00	0.00	0.00	
50	16.39	6000.00	75892.00	6000.00	0.00	0.00	

51	16.42	12415.00	339855.00	0.00	0.00	0.00	
52	16.47	0.00	701492.00	0.00	0.00	0.00	
53	16.48	0.00	324757.50	0.00	0.00	0.00	
54	16.49	66720.00	509320.00	66720.00	0.00	0.00	
55	16.53	0.00	180950.00	0.00	0.00	0.00	
56	16.54	0.00	149150.00	0.00	0.00	0.00	
57	16.55	0.00	0.00	0.00	0.00	0.00	
58	16.58	0.00	323010.00	0.00	0.00	0.00	
59	16.68	6495673.00	6495673.00	6495673.00	0.00	0.00	
60	16.69	325895.00	0.00	325895.00	0.00	0.00	
61	18.1	0.00	41497082 7.90	0.00	0.00	0.00	
Total		**14924127.00**	**55812686 4.52**	**15042874.00**	**0.00**	**0.00**	

Spot Recovery

Sl No	Ref to Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	16.24/Memo No 98	SBI ,Utkal university	2019-11-16	7650	Kartik Charan Das,Asst.supdt
2	16.3/42	SBI, UTKAL UNIVERSITY BRANCH Acc No.10164207255	2019-08-27	40	Dr.Asim Ranjan Parhi
3	16.36/Memo No 147	Syndicate Bank,Utkal University	2020-02-24	2801	Seema Malik,Superintendent
4	16.55/OSP NO.392,393	SBI UTKAL UNIVERSITY	2020-05-30	1833	Jaladhar Pradhan,Ofc Asst.
			Total	**12324**	

Audit Certificate

Certified that the accounts of Utkal University, Vanivihar for the financial year 2017-2018

have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .
Approved by: Audit Officer Local Fund Audit,BHUBANESWAR