

LOCAL FUND AUDIT, BHUBANESWAR, ODISHA

CATEGORY : University

Audit Report No : 385162/AR/2018-2019-BHUBANESWAR

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -
NO COMMENTS

- 6.The position of investment is not included in C.B. to know the actual closing balance at the end of the year in spite of remark given in the last Audit Reports.
- 7.All the bank position has not been mentioned in the cash book.
- 8.No reconciliation has been made during 2016-17.
- 9.No closing balance analysis has been made during 2016-17.
- 10.Annual abstract of receipt and expenditure has not been done during 2016-17.
- 11.Day wise totalling of DCR has not been made.
- 12.Instead of maintaining head wise receipt &expenditure, University maintained some head wise receipt register , where the BDs are also not taken in a systematic manner serially day wise (i.e. just written the BDs in a hap-hazard manner) , the totalling of the list of BDS from headwise register then taken to Bank Register. The figure from bank register taken to main cash book.
- 13.Further the source of receipt (head/funding agency) is not known to audit as neither the head of account is posted in cash book nor in the grant register (it is posted as NEFT, RTGS ,CCPC TRF)
- 14.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
- 15.Late deposit of collected BDs in bank.

13.2 - less /excess receipt taken in main cash book.
1.LESS RECEIPT TAKEN IN MAIN CASH BOOK FOR 2016-2017(POM PAGE 104-107)-

On checking of MR Book with DCR, Head wise receipt register, SBI bank deposit register w.r.to.main cash book for 2016-2017 ,it is noticed that there is less credit of Rs 380515.00 in receipt side of main cash book due to **wrong totaling of date wise collections in BD deposit register(SBI)**. The details of which are as detailed below. no reply furnished by local authority till the close of the audit and exit conference. Hence the discrepancy noticed may be reconciled in receipt side of main cash book and credit shown to next audit and a sum of a sum of Rs 380515.00 is kept under objection till compliance..

Details of collection through BD/BC deposited in SBI.

Sl. No.	Date	Head	Amount taken in cash book	Actual collection	Difference	Page reference
1	04.4.2016	Exam-1,vol-1	277220	327670	50450	Part-I,Page-4
2	06.4.2016	Exam-II,OC	456000	469400	13400	P-I,P-8
3	12.04.16	Exam-II,OC	293065	298965	5900	P-I,P-16
4	18.4.2016	Exam-I,V-II	1478028	1888323	410295	P-I,P-24
5	21.4.2016	Exam-I,V-III	160200	160780	580	P-I,P-30
6	26.4.2016	GFA-1,Exam-1,v-I,II	4250	6250	2000	P-I,P-38
7	20.5.2016	Exam-II,OC,Dev-1	585000	587760	2760	P-I,P-78
8	28.10.2016	Exam-1,v-II	430540	481060	50520	P-I,P-322
9	03.11.2016	Exam-I,V-III	19995	20025	30	P-I,P-332
10	15.12.2016	Exam-1,v-I	614000	613000	-1000	P-II,P-22
11	15.12.2016	Exam-1,v-1	1456500	1442500	-14000	P-II,P-22
12	16.12.2016	Exam-1,	1439730	1439930	200	P-II,P-24

13	05.01.2017	Exam-I,V-III	3048520	3040520	-8000	P-II,P-52
14	06.01.2017	Exam_I,V-I	30200	29200	-1000	P-II,P-54
15	13.01.2017	Exam-1,v-I	254950	255000	50	P-II,P-68
16	18.01.2017	exam-1,v-I	710500	493100	-217400	P-II,P-72
17	25.01.2017	Exam-1,VIII	5721156	5818426	97270	P-II,P-82
18	06.3.2017	Exam-1,V-III	4344890	4345630	740	P-II,P-142
19	20.3.2017	Exam-1,V-III	2337163	2336863	-300	P-II,P-162
20	22.3.2017	Exam-1,V-I(A)	78780	66800	-11980	P-II,P-166
		Total-	23740687	24121202	380515	

2) LESS/EXCESS TAKEN IN MAIN CASH BOOK RECEIPT SIDE FOR 2016-2017-

On checking of MR Book with DCR, Head wise receipt register, sbi bank deposit register .w.r.to main cash book for 2016-2017 ,it is noticed that there is **excess credit of Rs 142324.00** in receipt due to less/excess entry of collection in main cash book. The details of which are given below.. The discrepancy noticed may be reconciled and compliance reported to audit.No reply has been furnished by the university authority till the close of audit and exit conference. Hence a sum of Rs 142324.00 is kept under objection till compliance.

Less/Excess entry in cash book

Sl no	Date of collection in headwise register	Heads	Amount taken in cash book	Actual collection	Name of the bank	difference	Cash book ref. page No.	Credited dt in cash book
1	09.01.2017	Migration	765680	765780	SBI	100	P-II,P-62	11.01.2017
2	04.4.2016	Exam-I,V-II	1405560	1408560	Synd.	3000	P-I,P-08	06.4.2016
3	06.4.2016	Exam-I,V-II,GFA-I	1403790	1212620	PNB	-191170	P-I,P-16	12.4.2016
4	30.4.2016	Exam-I,V-II	27210	27010	SBI	-200	P-I,P-46	30.4.2016
5	05.5.2016	Exam-I,V-I	32416	31916	SBI	-500	P-I,P-56	05.5.2016
6	21.5.2016	Exam-I,V-I	91100	89600	SBI	-1500	P-I,P-80	21.5.2016
7	04.6.2016	Exam-I,V-II	69650	69690	PNB	40	P-I,P-106	04.6.2016
8	17.8.2016	Exam-I,V-III	10900	11100	BOI	200	P-I,P-225	19.8.2016
10	11.11.2016	Exam-I,V-II	325455	335455	Union bank	10000	P-I,P-362	19.11.2016
11	15.12.2016	Exam-I,V-II	1439730	1439930	SBI	200	P-II,P-24	16.12.2016
12	18.1.2017	Exam-I,V-I	7456163	7433213	BOI	-22950	P-II,P-72	18.01.2017
14	24.01.2017	Exam-I,V-III	12634690	12614690	Uco bank	-20000	P-II,P-84	27.01.2017
15	27.01.2017	Exam-I,V-III	11492270	11512270	Uco bank	20000	P-II,P-90	31.01.2017
16	31.01.2017	Exam-I,V-III	168290	195290	SBI	27000	P-II,P-100	08.02.2017
17	09.02.2017	Exam-I,V-III	1651405	1661405	SBI	10000	P-II,P-106	13.02.2017
18	17.3.2017	Exam-I,V-III	400900	390900		-10000	P-II,P-106	17.3.2017
19	19.01.2017	Exam-I,V-III	3439710	3441710	SBI	2000	P-II,P-28	19.01.2017

20	20.12.2016	Exam-I,V-III	3328000	3338000	Uco bank	10000	P-II,P-36	28.12.2016
21	21.12.2016	Exam-I,V-III	7819800	7824000	IB	4200	P-II,P-36	28.12.2016
22	29.12.2016	Exam-I,V-III	2487800	2477800	Uco bank	-10000	P-II,P-36	29.12.2016
23	10.1.2017	Exam-I,V-III	266130	276130	SBI	10000	P-II,P-66	13.01.2017
24	05.10.2016	GFA-I,V-I(A),CD C	324940	329880	Syd bank	4940	P-I,P-296	05.10.2016
27	4.6.2016	Exam-I,V-I	41795	26570		-15225	P-I,P-106	4.06.2016
28	24.06.2018	Exam-I,V-II	758980	760610		1630	P-I,P-134	24.06.2016
29	03.08.2016	Exam-I,V-I	457396	483957		26561	P-I,P-200	03.8.2016
31	23.09.2016	Exam-I,V-I	263457	263437		-20	P-I,P-276	23.9.2016
33	03.11.2016	Exam-I,V-II	1816920	1816260		-660	P-I,P-332	03.11.2016
34	07.11.2016	Exam-I,V-II	870890	870920		30	P-I,P-338	07.11.2016
	TOTAL		61251027	61108703		-142324		

13.3 - NON CREDIT/RECEIPT OF BD AMOUNT IN MAIN CASH BOOK

1.NON CREDIT/RECEIPT OF BD AMOUNT IN MAIN CASH BOOK FOR 2016-2017(POM PAGE 108-109)-

On checking of MR Book with DCR, Head wise receipt register, SBI BD deposit register w.r.to main cash book for 2016-2017, it is noticed that there are less credit of Rs3548642.00 in receipt side due to non credit of BD collected in different dates as detailed in SBI BD deposit register ,but the same has not been credited in receipt side of main cash book. The details of which are given below.No reply has been furnished by the university authority till the close of audit and exit conference.Hence a sum of Rs3548642 .00 is kept under objection till compliance. .

Non-entry in cash book

Sl no.	Date	Head of A/C	No of BD	Amount(inRs)
1	12.04.2016	EXAM I	45	560830
2	-DO-	GFA I	2	250000
3	-DO-	EXAM II	10	151790
4	29.06.2016	EXAM I	28	25650
5	-DO-	GFA-1	1	3725
6	-DO-	EXAM I	12	21630
7	-DO-	GFA II	1	400000
8	-DO-	GFA I	6	141151
9	-DO-	GFA I	3	18000
10	03.10.2016	EXAM I	100	439574
11	-DO-	GFA-1	6	11000
12	-DO-	EXAM II	50	24450
13	-DO-	EXAM II	25	337530
14	02.01.2017	02.01.2017	1	358000

15	02.03.2017	SUBJECT FEE	17	333000
17	-DO-	(+)3	73	430580
18	-DO-	(+)3	12	9430
19	-DO-	UNSPENT	1	32302
	Total			3548642

13.4 - Non-inclusion of Details of Bank accounts operated in Syndicate bank and indian bank
Non-inclusion of Details of Bank accounts operated in Syndicate bank and indian bank (POM PAGE 18-109):-

On checking of cash book w.r.t. pass book, it is noticed that a sum of Rs 12,18,64,481.43 as detailed below credited to the bank accounts of syndicate bank and Rs 70,00,000.00 in Indian bank, but the same have not been taken in the cash book.

As a result there is less receipt in cash book. The supporting documents like sanction order of funding agency students receipts deposited in escrow account, relating to the sources of receipt from which the amount collected n credited in the following accounts could not be produced to audit for verification. The reason for not taking into receipt side of cash book also not complied by local authority.

The details of no of bank accounts and the closing balance have not mentioned and also not reconciled in the Main cash book. As a result there is no clear picture of the closing balance of university.

.No reply has been furnished by the university authority till the close of audit and exit conference. Hence a sum of Rs 12,88,64,484.43 is kept under objection till compliance.

Details of pass book at Syndicate BANK

SL NO	Bank A/C no	Details of A/C	Amounts(in Rs)
1	80162200013772	SFS(Dev-II)	9675901.36
2	80162140000075	MBA Agribusiness	6629000.00
3	80162210006751	SFS(Dev-II)	664198.60
4	80162140000060	SFS(Dev-II)	24307044.40
5	8016214000094	Sports council	29735125.06
6	80162210016570	Collection A/C	50853212.01
	TOTAL		12,18,64,481.43
7.	6393524364 (Indian Bank, Saheed Nagar)	RUSA	70,00,000.00
	Total		12,88,64,484.43

13.5 - LESS RECEIPT SHOWN IN MAIN CASH BOOK GRANT RECEIPT AND SOURCES OF RECEIPT HEAD/FUNDING AGENCY WANTING
LESS RECEIPT SHOWN IN MAIN CASH BOOK (GRANT RECEIPT) AND SOURCES OF RECEIPT (HEAD/FUNDING AGENCY) WANTING (pom page 71-78) :-

On checking of the G.F.II Register (Grant register) of compilation register w.r.to SBI Bank Account No-10164205112, it is noticed that a sum of Rs.27,23,20,215.74 has not been taken in the cash book. Rs. 2,48,304.00 has not been taken in the grant register although credited in the

bank account.

Further the source of receipt (head/funding agency) is not known to audit as neither the head of account is posted in cash book nor in the grant register (it is posted as NEFT ,RTGS ,CCPC TRF) which is highly irregular. The headwise receipt register maintained in a very hap hazard manner as well as no grant and utilization register have been maintained at the concerned section , also the `updated register has not been produced till the close of audit in spite of several verbal pursuance and also in exit conference.Hence a sum of Rs 272320215.74 is kept under objection till compliance.

BANK PASS BOOK AMOUNT NOT TAKEN TO CASH BOOK		
DATE	CHEQUE NO.	AMOUNT
02.04.2016		1029000.00
21.04.2016		98000.00
26.04.2016		1000.00
26.04.2016		537.00
29.04.2016		112000.00
07.05.2016	42702	92000.00
09.05.2016		548830.00
09.05.2016		251722.00
09.05.2016	893479	6000.00
09.05.2016	557714	1348.00
09.05.2016	418966	4794.62
09.05.2016	418965	1579.01
09.05.2016	419127	11217.00
13.05.2016		2000.00
17.05.2016		30026.00
18.05.2016		9009.00
24.05.2016		92159.00
25.05.2016		559032.00
25.05.2016		92476.00
25.05.2016		353762.00
25.05.2016		1960000.00
26.05.2016		1802186.00
26.05.2016		8002285.37
07.06.2016	555484	760000.00
07.06.2016	555482	380000.00
07.06.2016		107092.00
07.06.2016		39034.00
07.06.2016		120104.00
08.06.2016	14051	36000.00
08.06.2016	555483	670650.00
27.06.2016		87000.00
27.06.2016		170333.00
27.06.2016		4008.00
27.06.2016		113221.00

27.06.2016		334108.00
01.07.2016		400000.00
01.07.2016		3095136.00
11.07.2016		200000.00
13.07.2016		105104.00
13.07.2016		35035.00
14.07.2016		1241376.00
14.07.2016		277307.00
16.07.2016		81110.00
16.07.2016		21028.00
16.07.2016		851153.00
21.07.2016		34000.00
01.08.2016		183519.00
04.08.2016		380000.00
04.08.2016		1481625.00
16.08.2016		377325.00
18.08.2016		38042.00
18.08.2016		647718.00
18.08.2016		1798541.00
18.08.2016		1799087.00
18.08.2016		863181.00
18.08.2016		710835.00
18.08.2016		431993.00
18.08.2016		3824662.00
20.08.2016		36486.00
20.08.2016		581935.00
23.08.2016		72359.00
23.08.2016		170414.00
31.08.2016		77000.00
31.08.2016		296184.00
31.08.2016		1758774.00
31.08.2016		209503.00
01.09.2016		680370.00
01.09.2016		11206.00
01.09.2016		109579.00
12.09.2016		36000.00
12.09.2016		253093.00
12.09.2016		70156.00
14.09.2016		119231.00
16.09.2016		12021.00
20.09.2016	893854	48000.00
21.09.2016		668862.00
27.09.2016	445126	1200000.00

05.10.2016		206000.00
05.10.2016		1148131.00
05.10.2016		4317254.00
05.10.2016		1465706.00
05.10.2016		161188.00
05.10.2016		673574.00
06.10.2016		211169.00
10.10.2016		192748.00
24.10.2016		15094400.00
26.10.2016		1159161.37
26.10.2016		8142500.00
26.10.2016		3951900.00
27.10.2016		982438.00
27.10.2016		2088563.00
28.10.2016		8281.00
28.10.2016		18443034.00
01.11.2016	555488	1549103.00
05.11.2016		2327000.00
05.11.2016		1670824.00
05.11.2016		759300.00
09.11.2016		719000.00
14.11.2016		286000.00
17.11.2016		532590.00
17.11.2016		244053.00
21.11.2016		498816.00
21.11.2016		267075.00
22.11.2016		243213.00
23.11.2016		191275.00
29.11.2016		1568117.00
01.12.2016	555490	380000.00
01.12.2016	555493	429664.00
03.12.2016		1203665.00
03.12.2016		4685758.37
13.12.2016		1291113.00
17.12.2016		12020.00
19.12.2016		432150.00
22.12.2016		392000.00
22.12.2016		126304.00
04.01.2017		392000.00
08.01.2017		175000.00
14.01.2017		309980.63
20.01.2017		348000.00
20.01.2017		110000.00

20.01.2017		270566.00
23.01.2017		531200.00
27.01.2017		50000000.00
02.02.2017		42167875.37
08.02.2017		13000.00
08.02.2017		396000.00
08.02.2017		398939.00
14.02.2017		99835.00
15.02.2017		106982.00
16.02.2017		623081.00
17.02.2017		151414.00
18.02.2017		650687.00
18.02.2017		286507.00
18.02.2017		513107.00
24.02.2017		174145.00
27.02.2017		26740.00
27.02.2017		79423.00
01.03.2017		7000.00
02.03.2017		23000.00
02.03.2017		20000000.00
06.03.2017		15000.00
08.03.2017		1219845.00
08.03.2017		22798.00
08.03.2017		9147.00
14.03.2017		3920000.00
20.03.2017		410000.00
21.03.2017		76031.00
21.03.2017		24021.00
21.03.2017		100086.00
21.03.2017		4987300.00
21.03.2017		10022728.00
21.03.2017		89533.00
22.03.2017	517	36000.00
22.03.2017		165000.00
23.03.2017		34000.00
23.03.2017		60000.00
23.03.2017		50000.00
23.03.2017		38000.00
23.03.2017		45000.00
23.03.2017		40000.00
23.03.2017		60000.00
23.03.2017		75000.00
23.03.2017		75000.00

23.03.2017		60000.00
27.03.2017		9301.00
27.03.2017		48000.00
27.03.2017		2583194.00
27.03.2017		60000.00
28.03.2017		3087078.00
28.03.2017		45000.00
28.03.2017		100000.00
28.03.2017		3087078.00
30.03.2017		1443000.00
31.03.2017		623000.00
31.03.2017		491000.00
31.03.2017		28043.00
	TOTAL	272320215.74

BANK PASS BOOK AMOUNT NOT TAKEN IN GRANT REGISTER

DATE	CHEQUE NO.	AMOUNT
01.09.2016		74159.00
24.02.2017		174145.00
		248304.00

Detail of wrongly posting in grant register.

DATE	IN PASS BOOK	IN GRANT REGISTER
14.03.2017	3920000.00	19200000.00
22.03.2017	36000.00	16000.00
28.03.2017	3087078.00	1087078.00
TOTAL	7043078.00	20303078.00

13.6 - Non-inclusion of seven(07) nos of TDR in the Cash book during 2016-17

1)NON-INCLUSION OF INVESTMENT FIGURE IN MAIN CASH BOOK(pom page 90)-

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.

2)Non-inclusion of seven(07) nos of TDR in the Cash book(Pom page 94)-

On checking of the available records and registers, it is revealed that seven(07) nos of TDR amounting to RS82157807.00 have been invested at IDBI Bank during 2016-17, but the same has not been taken in the cash book. On verbal query regarding the sources from which the investment has been made, it is revealed that the TDRS made out of the interest accrued from IDBI Bank but the interest accrued from IDBI Bank has not been taken into receipt side of cash book. As a result there is less receipt in cash book as well less closing balance of cash book as the interest from TDR has not been included in the cash book. The local authority is advised to take all the interest accrued and all TDR created during the year in cash book to show the actual financial position of University. No reply has been furnished by the university authority till the close of audit and exit conference. Hence a sum of Rs82157807 is kept under objection till regularization of the same.

DETAILS OF TDRS

Sl no	Name of the bank	FDR A/C No	Types of A/c	Source of fund	Amount invested	Dt. Of Investment		term	Rate interest	of Remark
1	-Do-	037910400000003315(INR)			1000000	02.04.2016	02.04.2017	12 months	7.75%	
2	-Do-	0379106000001250(INR)			21,72,627	04.04.2016	02.04.2017	12 months	7.75%	
3	-Do-	0379106000003728(INR)			1000000	25.06.2016	25.06.2016	12 months	7.30%	
4	-Do-	0379106000004084(INR)			72985180	03.09.2016	03.09.2017	12 months	7.50%	
5	-Do-	0379106000004725(INR)			1000000	24.12.2016	24.12.2017	12 months	7.15%	
6	-Do-	0379106000004992(INR)			1000000	11.02.2017	11.02.2018	12 months	6.90%	
7	-Do-	0379106000005326(INR)			3000000	25.03.2017	25.03.2018	12 months	6.90%	
TOTAL					82157807					

13.7 - NON - Receipt from sale proceed of waste paper amounting to Rs.564927.00 pom279-281/c
NON - Receipt from sale proceed of waste paper amounting to Rs.564927.00(pom279-281):-

On checking of the file no SCT/STORE/22/2014 on disposal of old answer `scripts and files relating to disposal of answer scripts of examination 2011 and 2012. Sealed tender invited on 30.4.2015. The highest price quoted rate per ton @Rs.12800/- for used answer scripts and Rs. 10,800/- for old files and forms which is much lesser than previous year's price .i.e. Rate per ton @Rs.15,270/- for used answer scripts and Rs.12, 270/- for old files and forms.

Then re-tender has been invited and the firm quoted highest rate per ton i.e. quoted rate per ton @Rs.12800/- for used answer scripts and Rs. 10,800/- for old files and form. On negotiation the highest bidder Gupta trading Co agreed to pay quoted rate per ton @Rs.13500/- for used answer scripts and quoted rate per ton @ Rs. 11500/- for old files and forms and the same has been ratified by syndicate.

The disposal of waste papers started as per the above negation amount. As per the enclosed statement up to 04.09.2016, it is revealed from the file it is noticed that 61690 kg @Rs.13500/- per ton for used answer `scripts and 30085 kg of old files and forms Rs. 11500/-per ton have been lifted and Gupta trading co paid Rs. 11, 60,000/- till that date.

The actual price as per agreement 61690 X Rs. 13.50= Rs.832815/-

30085 X Rs.11.50= Rs.345977.50

TOTAL----- Rs 11,78,792.50

VAT---5%----- Rs 58,939.63

TOTAL AMOUNT----- Rs.12,37,732.13

No detail statement available in the concerned file after 04.09.2016.

However a detailed list has been prepared as per weigh bridge receipt w.r.t. copy of the gate pass as detailed below revealed that 34370 kg of waste paper has been lifted from the period Dt.26.10.2016 to Dt.14.11.2016. On verbal query no information has been given by the concerned section. Since no information was given regarding category of papers lifted,audit calculated at lowest rate @ Rs.11500 per ton on 34370 kg of answer `scripts amounting to Rs.395255.00 and VAT @5% amounting to 19762.75 comes to total Rs.4,15,017.75.

Total due-12,37,732.13+4,15,017.75 = Rs.16,52,749.88

Amount received-----=Rs.11,60,000.00

Net receivable Rs.4,92,749..88 or say Rs.4,92,749.00

Whether the same has been collected or not till today, the reason for non collection of Rs.4,92,749.00 and the persons responsible for non collection has not been furnished to audit in spite of issue of pom.The details of day wise disposal of answer `scripts are given below.No reply has been furnished by the university authority till the close of audit even in the exit conference. Hence a sum of Rs 4,92,749.00 is suggested for recovery from the following persons held responsible for the non receipt of the same.

- 1)Sri Nilakantha Nayak,Caretaker. Rs.98549.00
- 2)Sri Manoj Kumar Sadual,Dy Registrar. Rs.98550.00
- 3)Sri Gourang Deb Das,Comptroller. Rs.98550.00
- 4)Sri Manmath Kumar Biswal,Registrar. Rs.98550.00
- 5)Sri Ashok Kumar Das,Vice-Chancellor. Rs.98550.00

Date	Vehicle No	Weight in Kg.
26.10.16	OD-02-F-2056	930
	OROBY-1830	1540
	OR-02 BB-3220	1280
	OD-02-B-3956	1385
	Total	5135
28.10.16	OD-02-B-3956	905
	OD-02-BY-1830	704
	OD-02-F-2056	1605
	OD-02-BB-3270	1365
	OD-02-BL-9256	1515
	Total	6130
28.10.16	OD-02-F-2056	1375
	OR-BY-1830	1425
	OR-02-BB-3270	1095
	OD-02-B-3956	1495
	OR-02-BL-9256	1950
	Total	7340
2.11.16	OR-02-BY-1830	1105
	OR-02-BL-9256	755
	OD-02-F-2056	1000
	OD-02-B-3956	570
	Total	3430
2.11.16	OR-02-BL-9256	910
	OD-02-F-2056	870
	OD-02-B-3956	1015
	OR-02-BY-1830	935
	Total	3730
13.11.16	OR-02-BY-1830	1360
	OR-02-BL-9256	975
	OD-02-B-3956	1610
	OD-02-BB-3270	1245
	OD-02-F-2056	940
	Total	6130
14.11.16	OD-02-F-2056	1155
	OD-02-B-3956	1320
	Total	2475

	Grand Total	34370 kg
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Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs.)
1	Sri Manmath Kumar Biswal	Registrar	Sri Manmath Kumar Biswal Director, OREDA, BB SR	98550
2	Dr Ashok Ku Das	Vice-Chancellor	Dr Ashok Ku Das Ex-Vice-Chancellor, Utkal University	98550
3	Gourang Deb Das	COMPTROLLER OF FINANCE	Gourang Deb Das, COMPTROLLER OF FINANCE, Utkal university, Vanivihar.	98550
4	Dr Manoj Kumar Sadual	Reader, University Law College	Dr Manoj Kumar Sadual, HoD, P G Dept. of Law, Utkal University, Vanivihar	98550
5	Sri Nilakantha Naik	Sr. Caretaker	Section Officer, Stores section University, Vanivihar	98549

13.8 -

In the file no.Est.IV/E.Cell/40 on the subject "ROOF TOP SPACE FOR MOBILE TOWER OF BSNL" & Gazette notification HOUSING & URBAN DEVELOPMENT DEPARTMENT No. 35742-1357-15-0010/2013/HUD, Govt. of Odisha. Dtd. 17th December, 2013 in connection with collection from the tele towers erected in the campus of Utkal University vide Schedule no. 3.1 of the Gazette Notification on the sub-head of "Non-Permissible Locations", it is clearly indicated that Installation of Telecom towers shall not be allowed in and around (100 Meters) from the buildings where Educational, Religious and Health Care Institutions are functioning. Furthermore, vide schedule no.14, it was also confirmed that the existing Telecom towers especially in residential areas and located near to Educational, Religious and Health Care Institutions shall not be renewed but for continuance up to completion of existing contract, they shall be required to produce safety clearance certificate from the competent authority. It is observed that the tower is erected on the roof of an educational institution i.e. P.G Deptt. of Odia and only at a 50 meters away from the University Health Centre. Instead of leveling the tower, the local authority is going on requesting to the BSNL authority frequently for renew the agreement. which is a serious deviation of Govt. instruction. The file no.Est.IV/E.Cell/40 on the subject "ROOF TOP SPACE FOR MOBILE TOWER OF BSNL" contains no safety clearance certificate and without any agreement after 31.5.2007, the tele tower is still standing on the roof of the said P.G.Deptt. Besides above, there are some laxities found in collection of ground rent and electricity charge from the tele companies. The details are discussed below

(A). BSNL-

In the Agreement made from 1.4.04 to 31.5.07, there was no provision of fine to be levied for late payment of ground rent or electricity bill amount. For which, the BSNL authority was found defaulter in paying the dues for years together and paying arbitrarily without any fine after several request made to them. Furthermore, the ground rent fixed for collection from BSNL tower is very low than that of Disnet Aircel & Reliance Telecom. The discrepancy may be clarified.

It is revealed from the draft agreement so prepared for the period from 1.6.07 to 31.5.13 was verified and correction suggested by the Advocate Sri G.P.Mohanty on 18.7.11 at the pg.135/c of the said file. The local authority made no communication with BSNL till 25.06.2016, only after an objection raised in para no.13.1 in the Audit Report no.105699/2015-16 on the accounts of Utkal University for the year 2013-14, the Registrar, Utkal University in his letter no.19019/25.6.16 had claimed ground rent from BSNL tower functioning at Vani Vihar @ of Rs.7500.00 P.M. from 1.6.13 to 31.5.16. Again at 69/N, the Registrar has suggested to revise the rent to @Rs11,000/- p.m. from 01.06.2016 to 31.05.2019 which was approved by the V.C on 4.06.2016. But no tangible step has been taken till today for collecting the rent @Rs.11000.00/month from the BSNL authority. The reason for non-collection of approved rate till today may be complied. The BSNL Authority still paying @RS4000/- p.m. since 01.06.2007 in a very irregular manner resulting a less collection of Rs69000/- during 2016-17. The details of which given below.

It is pertinent to state that, the Development-iii Section had got regular records of metre readings of the sub-metre installed for BSNL tele-tower and fixed the electric charge of Rs.116130.00 to be collected from the BSNL authority during 2016-17. But, The collection register maintained by Est.-IV shows the collection towards electricity charge is only Rs 88150/-, resulting a less collection of **Rs27980.00**. No reply regarding the causes of non-collection of the above said differential amount for has been furnished by the university

authority till the close of audit.Hence a sum of Rs27980/- is kept under objection till r of the same.

Month	Collection particulars of ground rent			Collection particulars of electricity charge on the A/C no.00000489		
	Amt. due for collection	Amt.collected as recorded in the collection register	Difference	Amt. due for collection	Amount collected as recorded in the collection register	Difference
Apr' 16	7500		7500	11047		11047
May' 16	7500	20000 4000	-16500	10297	9765 8513	-7981
Jun' 16	11000	4000	7000	9831	11047	-1216
Jul' 16	11000		11000	9700		9700
Aug' 16	11000	4000	7000	9358	9700	-342
Sep' 16	11000		11000	10792		10792
Oct' 16	11000	4000 4000	3000	9117		9117
Nov' 16	11000	4000	7000	11993	10792 9117	-7916
Dec' 16	11000	4000	7000	8324	11993	-3669
Jan' 16	11000		11000	8899	8324	575
Feb' 16	11000		11000	8637	8899	-262
Mar' 16	11000	8000	3000	8135		8135
TOTAL	125000	56000	69000	116130	88150	27980

2)DISNET AIRCEL(CNIL)-

On scrutiny of the file no."Establishment-41 on the subject "Erection of Disnet GBT in the campus". In the file, it is recorded that the tower was erected in the New colony area. As per the MOU made between the University authority and the tele company that the company will pay Rs.10000.00 per month starting from January 2006 and in each subsequent 3 year for 6 years . As shown from the collection register, the collection of the ground rent was made from tower company from the month of April 2016 @ Rs.13225/- continued till march 2017 without any enhancement of the rate as per MOU. The university authority has not signed any agreement till today although the above MOU was valid till 24.12.2011,not taken any steps for new agreement or enhanced the rates. The ground rent would be enhanced @15% of existing rate as detailed below as per the agreement (although not valid after 6 years i.e 24.12.2011)

Period of collection of ground rent	Ground Rent due(in Rs)
Jan 2006 to Dec 2008	Rs10,000/-
Jan 2009 to Dec 2011	Rs11,500/-
Jan 2012 to Dec 2014	Rs13,225/-
Jan 2015 to Dec 2017	Rs15,209/-

But the collection Register shows there is collection of ground rent @Rs.13225.00/month during the year 2016-17. As a result there is less collection of **Rs.23808.00 ((Rs.15209-Rs.13225)12)**from April 2016 to March 2017 during the accounting year 2016-17It is to state that the process of less collection is still being continued till date .The local authority is requested to explain the causes of less collection of Rs.23808.00 from the Disnet aircel (CNIL) company which is a loss to the University. As a result of this the University is bearing financial loss of Rs23808/-due to not renewal of MOU. As usual no reply for the reason behind non-renewal of MOU and the persons responsible for this has been furnished by the university authority till the close of audit and exit conference.Hence a sum of Rs23808/- is kept under objection till regularization of the same.

C .Reliance Telecom-

No records and registers could be made available to audit in spite of several requests the local authority. ,It is observed from the collection register maintained by Estate Cell that only ground rent from the Reliance tele tower company is collected @Rs.10318.00 per month till today since installation without any escalation in rate (as recorded on collection register). As the meter reading of electricity is not accounted for in Dev Section-III, it is construed that either sub-meter is not fixed to record the electrical consumption by the tele tower or the fixed one is not functioning or the company is instructed to pay electric charge directly to CESU. The local authority is requested to produce the file for

verification. Further 3 months rents have not shown collected in the collection register of EStt-1v, the reason for non collection also not complied to audit for verification. The details of collection for the year 2016-17 could not be produced to audit with supporting documents for verification inspite of issue of POM. The so called collection register is maintained in a very hap hazard manner.

No DCB could be made available to audit.

13.9 -
1. Less collection of electric charge from the shopkeepers :

The details of shop and other occupants could not be made available to audit. However from the available records like rent receipt register of Estt-iv and meter reading statement of development-iii section, the details of demand and collection and balance payment of electricity is given below. which shows the collection of electricity charges has been made in a very hap hazard manner . no occupant is paying the electric charges in regular basis. Some paying the dues even after more than one year .no sincere step has been taken for regular collection of electricity . The meter reading is comparatively less whether any inspection of metre has been done by the university authority or not, as the meter reading and fixation of electricity charges has been done by the engineering unit of utkal university. The reason for less collection of Rs.26883.00 during 2016-17 may be clarified to audit.

Less collection of Rs.55125.00 ,as reported in last audit for the year 2015-16 whether collected or not may be complied with supporting document. The rent collection register maintained in a very haphazard manner. The demand ,collection and balance register could not be be produced to audit for verification.

Details of less collection of Electric charges for the year 2016-2017.

Sl.NO	Name of the proprietor	16-Mar	16-Apr	16-May	16-Jun	16-Jul	16-Aug	16-Sep	16-Oct	16-Nov	16-Dec	16-Jan	16-Feb	Total amount due	Amt.Collecte d	Less collecte d
1	Dhani Sahoo (Rajkishore Sahoo),Cante en no.1)	2073	2255	2241	2030	2343	2288	1819	1691	2576	2459	2248	2408	26431	26426	5
2	N.N.Behera	275	297	336	220	314	319	209	225	204	192	225	182	2998	182	2816
3	Subhadra das	501	625	HL	HL	HL	HL	424	HL	HL	HL	HL	HL	1550	-	1550
4	Rupak & Ajay Kr.Swain, Grocery	352	496	818	562	631	678	451	479	462	501	424	462	6316	6316	-
5	Banshidhar Sahoo (Grocery	369	540	567	506	512	512	347	434	435	490	413	396	5521	5521	-

	shop)																
6	Kiran Kumar Mohanty, Betel shop	176	187	176	HL	358	192	159	148	137	132	137	170	1972	905	1067	
7	Mohan Mahapatra, Internet	1516	1550	1698	1623	2190	2001	1690	1763	1596	1537	1550	1523	20237	20237	-	
8	S.N.Behera	407	457	468	468	495	473	441	429	424	HL	698	468	5228	5228	-	
9	Madan Mohan Tripathy, Tailor ing shop	391	524	540	568	534	518	551	512	490	540	386	540	6094	6094	-	
10	Pramod Kr. Das, Canteen- B	1836	1290	1157	429	468	490	512	501	484	529	518	545	8759	3034	5725	
11	Monoranjn Das, Sriram Xerox	1004	1523	1496	1423	1557	1337	1397	1483	1410	1504	1516	1596	17246	8647	8499	
12	Mahima Pd. Prusty, STD	325	-	HL	HL	HL	HL	HL	1330	341	HL	HL	HL	1674	3670	3670	
13	Laxmidhar Chand, Xerox, DTP	1563	1523	1210	1250	1230	1216	771	950	1024	771	958	967	13433	13433	-	
14	Puspanjali Parida, Grocery Shop	242	292	325	297	363	325	330	424	418	330	330	247	3923	3923	-	
15	Muralidhar Das ,Betel Shop	523	540	573	380	451	523	280	259	280	187	HL	358	4354	4354	-	

16	Subhalaxmi Mahapatra, Ba ba Xerox	1317	1230	877	1137	1603	984	738	938	811	844	709	1144	12332	9164	3168
17	Hitesh Mahapatra, STD	501	917	731	731	330	468	231	247	308	187	269	225	5145	1710	3435
18	S.S.Chaudhury, Xerox	286	479	247	HL	369	435	231	325	HL	631	341	309	3653	3653	-
19	Anand Chandra Sahoo, STD	1823	1729	738	897	884	518	791	684	691	664	709	631	10759	10241	518
														159621	132738	26883

Further no ground rent has been collected from the shopkeepers. No shop allotment registers, details of shop, the ground rent fixation registers could be made available to audit for verification.

No water charges have been also collected from the shops since allotment of shops like canteen, beauty parlour and other shops. The reason for non collection is also not complied to audit

2. The details of shops at malgodwan, cuttack other places may be produced to audit. The reason for non collection of rent from sri babulal joshi@767-p.m at malgodan amounting to Rs.9204/- for the period 2016-17 complied to audit. It is high time to revise the rent of the shops. The reason for non revision of rent is not complied to audit.

3. Non collection of Electric charges, ground rent and water tax from banks, towers and post office authority :

On checking of meter readings and fixation of electric charge as recorded in Development-III section and collection there of as recorded in Establishment cell (IV) of towers and banks, it is observed that a total amount of Rs136545.00 has not been collected from the banks, towers and post office authority towards electric charges and ground rent as detailed below.

The reason for not collecting any ground rent and electricity charges and water charges from the post office and quarters of postal staff needs clarification. Non collection of water tax from the following units except syndicate bank UUC @ RS 36/- per month.

Details of non collection of Electric charges, ground rent and water tax for the year 2016-2017.

Sl.no.	Electricity	Ground Rent	Water tax	Non -payment of charged dues
Syndicate bank uuc	Rs8173/-for 11/16 not collected	Collected @13750/-	Collected @36/-	8173/-
Syndicate bank dcc	Rs12117/-for4/16 not collected	No ground rent collected	No water tax collected	12117/-
SBI	Rs35910/-for 11/16 not collected	Collected @65000/-	No water tax collected	35910/-
BSNL	11425/-For 2/16 10297/-for4/16 9831/- for 5/16 9358/- for 7/16	Non collected for july and august 2016 -8000/- (@4000/-)	No water tax collected	48911/-
ICNIL	COLLECTED	No ground rent	No water tax collected	
Reliance tower	No electricity collected	Not collected for 3 months 9/16,10/16,11/16 30954/- @10318/-	No water tax collected	30954/-

Post Office	No electricity collected	No ground rent	No water tax collected	
Sbi staff quarters	No electricity collected	Rs 480/- not collected for 12/16	No water tax collected	480/-
Postal staff quarters	No electricity collected	No ground rent collected	No water tax collected	
		total		136545

No reply has been furnished by the university authority till the close of audit. Hence a sum of Rs 136545/- is kept under objection till compliance.

In total Rs.172632.00 (26883+9204+136545) needs to be realised from the concerned defaulters by the local authority and credit shown to audit,till then Rs.172632.00 is held under objection.

13.10 - Irregular allotment of University Quarter and non –collection of electric and water charges charges.pom page229-230,287-288

Loss of revenue due to less collection / non –collection of quarter rent and water tax from outsiders

During verification of the Quarter Allotment Inventory Registers supplied by Engineering section Dev.-III , it is found that ,the following quarters have allotted to the outsiders, who are not employees of Utkal University .

I.Qr.no.BF-1 is allotted for electric storage.

II.NF-14 and NF-15 are occupied by Post office staff.

III.NF-13 and NF-16 are occupied by State Bank employee.

IV. Qr no. F-68 and F-69 are occupied by Bank staff.

V.Qr.no.F-71 is used for Police Phandi.

It may be stated that the University quarters are basically meant for university employees. But when it is used for other than residential purpose, it is treated as misuse and thereby attracts penal provisions under the Allotment Rules under CPWD code. In this concern the market rent is applicable to the outsiders occupied the university quarters and calculated below.

sl no	whom allotted	category of quarters	Rent fixed collection per month	rent due in market rent	water tax fixed collection per month	Rent and water tax per month	Total due towards Rent and water tax for 2016-17(for 12 months)
1	Post Office	NF-14	240	2400	44	2444	29328
2	Post Office	NF-15	240	2400	44	2444	29328
3	SBI STAFF	NF-13	240	2400	44	2444	29328
4	SBI STAFF	NF-16	240	2400	44	2444	29328
5	BANK STAFF	F-68	320	3200	83	3283	39396
6	BANK STAFF	F-69	320	3200	83	3283	39396
7	Police Phandi	F-71	320	3200	83	3283	39396
	TOTAL		1920	19200	425	19625	235500

Irregular allotment of University Quarter and non –collection of electric chages

The energy charges as recorded and calculated at dev-III Section has been given below amounting to Rs 27228/- the same has not been

deposited by the above tenants of the quarters during 2016-17.

To whom allotted	qr no.	March	April	May	June	July	August	September	October	November	December	January	February	TOTAL
Electric store	BF1	0	0	0	0	0	0	0	0	0	0	0	0	0
Post Office	NF-14	0	1159	435	597	418	383	586	592	378	519	414	326	5807
Post Office	NF-15	383	454	468	462	254	480	491	507	336	423	445	391	5094
SBI STAFF	NF-13	155	141	HL	161	HL	224	141	143	141	HL	198	HL	1304
SBI STAFF	NF-16	149	161	287	378	355	359	344	378	355	336	367	400	3869
MD	NF-17	516	516	516	516	516	516	516	516	516	516	516	516	6192
BANK STAFF	F-68			NO READING										
BANK STAFF	F-69			NO READING										
Police Phandi	F-71	334	434	465	360	364	443	434	478	429	379	451	391	4962
TOTAL														27228

No reply has been furnished by the university authority till the close of audit. Hence a sum Rs262728/- (Rs235500+27228/-) is kept under objection till compliance. The same may be realised from the occupants and compliance reported to audit.

13.11 - NON-COLLECTION OF SHOP RENTS FOR THE YEAR 2016-2017-pom page 282-286

Information collected from the file no.33 of Estate cell on the subject "Agreement with shop keepers and lease holders." and Audit Report No.65/2010-11 on the accounts of Utkal University for the accounting year 2004-05 & 2005-06 that there are 27 nos. of shop room have been let on rent to different proprietors for running their business and till 2011, shop rent was collected from each proprietor @ Rs.4/- per sq. ft. of area he has taken for his shop. The demand, collection and balance sheet as shown in a statement attached to para no.17.2 to the said Audit Report contains the DCB position up to the financial year 2005-06. As no information is available in any of the file regarding the DCB position and no rent register or temporary shed register is produced for verification, it is impossible on the part of present Audit to ascertain the position of balance to be collected both towards rent.

The decision of Market Committee in the meeting held on 24.12.2010 regarding enhancement of shop rent in case of a shop (Sri Ram Xerox) is noteworthy. The Committee had fixed the shop rent @ Rs.2000/- per month to be collected from the proprietor Sri Manoranjan Das w.e.f.1.11.2011. As Sri Das has taken 100sq.ft. of area on lease and he was instructed to pay Rs.20/- per sq.ft. w.e.f.1.11.2011, the same instruction should have been carried out in case of other shops also. But it is observed from the movement of file that the decision of the Committee is not executed as the file was not moved afterward. The collection of shop rent as observed in the collection register shows that all most all the shop keepers are not paying rent from years together. The same has also pointed out in the A.R.N190624/AR/2016-2017 for the year 2014-15. Still no rent has been collected from any shop during 2016-17. The University authority also have not taken any interest for collection of rent and for which University is losing lakhs of revenue every year.

The demand position as per the decision of Market Committee and the collection there of the year 2016-17 is shown as below. As against the demand of Rs.1426680.00 towards shop rent for the year 2016-17.

The local authority was requested to ensure the fact and figures in the following the below table and state the cause behind non-execution of the decision of Market Committee and also requested to explain why the amount of Rs.1426680.00 will not be treated as loss to the University for 2016-17. It is high time to revise the shop of the rent in comparison to present market rent. No reply has been furnished by the university authority till the close of audit. Hence a sum of Rs1426680/- is kept under objection till compliance of the same.

Details of allotted shops

SI no	Name of the Proprietor	Type of shop	Location	Area sqft	Rent fixed collection	Rent per month fixed during 2011 @ Rs20/- per sqft	For the month as during the year under audit	Total due towards shop rent

1	Randhir Kr. Roy	Grocery shop	Market complex	60	20	1200	12	14400
2	Murali Dhar Das	Betel shop	Market complex	40	20	800	12	9600
3	Prafulla Mahanty	Kr. Vegitable shop	Market complex	80	20	1600	12	19200
4	Srinibash Behera	Mini ladies corner	Market complex	80	20	1600	12	19200
5	Mohan Mahapatra	Vegitable shop	Market complex	80	20	1600	12	19200
6	Raj kishore Sahoo	Canteen No.A	Market complex	329	20	6580	12	78960
7	Saswat Pattanaik	STD Booth	Inside central canteen	150	20	3000	12	36000
8	Bidyadhar Sahoo	Glass canteen	Near Gents hostel-1	2644	20	52880	12	634560
9	Ananda Ch.Sahoo	STD Booth	Infront of Central office	100	20	2000	12	24000
10	Sulaxmi Mahapatra	Xerox Baba	Inside central canteen	100	20	2000	12	24000
11	Hitesh Mahapatra	Kr. STD Booth	Infront of Central canteen	100	20	2000	12	24000
12	Mahima Prusty	Prasad STD Booth	Infront of Post Office	100	20	2000	12	24000
13	Manoranjan Das	Xerox stall	Infront of Post Office	100	20	2000	12	24000
14	Narasingha Behera	Nath Tailoring shop	Market complex	100	20	2000	12	24000
15	Shyundar Choudhuryam S	Xerox stall	Market complex	100	20	2000	12	24000

16	Surya Naratan Barik	Ladies corner	Market complex	60	20	1200	12	14400
17	Madan Mohan Tripathy	Tailoring shop	Market complex	100	20	2000	12	24000
18	Ajoy & Rupak kr. Swain	Grocery shop	Market complex	80	20	1600	12	19200
19	Banshi Dhar Sahoo	Grocery shop	Market complex	80	20	1600	12	19200
20	Kiran Kr. Mahanty	Betel shop	Market complex	40	20	800	12	9600
21	Pramod Kr. Das	Canteen no.B	Market complex	396	20	7920	12	95040
22	Gourang Ch.Sahoo	Betel shop	Market complex	80	20	1600	12	19200
23	Alaka store	Alaka store	Market complex	195	20	3900	12	46800
24	Alaka store	Alaka store	Market complex	187.5	20	3750	12	45000
25	B.L.Tata,	Flour meal, Malgodown, CTC		158.75	20	3175	12	38100
26	Babulal Joshi	Malgodown, CTC	CTC	191.75	20	3835	12	46020
27	Rameswar Modi	Malgodown, CTC	CTC	212.5	20	4250	12	51000
	Total							1426680

13.12 -

i) Non-Compliance to the last audit relating to agreement of state bank of India -

The extract of the Para no 13.1 and A to F (page 52-54/c) of last AR NO- 190624/AR/2016-2017 For the year 2014-2015, copy is enclosed herewith for early compliance of the same.

“No action has been taken ,as revealed from file dev-ii-114

Even after closure of the re-payment of loan, the reason for not enhancing the ground rent @ Rs 65000/- till today was not complied by the local authority at the time of audit and even in exit conference . The same may be produced to next audit .

ii)Loss of revenue due to non-collection of building rent from SBI ATM.:-

It reveals from the letter no.Dev-II/114(P)/Vigilance-SBI, Building/2013 dt.2.9.13 placed in the file that by deviating the terms and conditions of the Agreement, the SBI has constructed an ATM Counter in an area of 119 sq ft , But SBI authority is not paying ground rent and electric charge as no records produced to audit . There is no record available regarding the date of construction and the date of functioning of the ATM. Though it is an unauthorized construction, the university authority has neither charged rent and electric charges nor take the shelter to the court of law against the deviation of terms of agreement as evident from the file. It may be stated that the terms of the Agreement are applicable for the SBI building only not for ATM construction. As the previous Audit has fixed the ground rent @ Rs.73.00 per sft. during February 2011 subject to be enhanced @10% in January of succeeding year and surcharged upto march 2015 .Hence the ground rent for the ATM from april 2015 to march 2017 is calculated below.the non collection of building rent is treated as loss to university.

Period of collection	rate of ground rent	Rent admissible @119 sq m	rent collected	No of months	LESS COLLECTED
APRIL 15 to dec 15	106.87	12718	nil	9	114458
jan .16 to dec 2016	117.58	13992	nil	12	167904
jan.17 to march 17	129.34	15391	nil	3	46174
Total					328536

The local authority may collect the above amount Rs.328536.00 from the SBI and compliance reported to audit.Till compliance Rs. 328536.00 is held under objection.

3) NON- Production file relating to agreement of Syndicate Bank and post office-

The file relating to agreement with syndicate banks and post office could not be made available to audit in spite of several personal requests and issue of pom..The same may produced to next audit.

13.13 - Non-Compliance to the last audit relating to agreement on hoardings -POM Pages-337-340

Non-Compliance to the last audit relating to agreement on hoardings -

The extract of the Para no 13.5 and A to F (page 17-19/c)relating to M/S TORRENT ADVERTISERS of last AR NO-190624/AR/2016-2017 For the year 2014-2015, copy is enclosed herewith for early compliance of the same.

On verification of receipt of university , it is noticed that university has not received a single pie towards hoarding during 2016-17 even not from 2011,although hoardings are still found inside university campus. The following information was already given in the Audit Report relating to 2014-15.

On verification of File no.49/2006 of Legal cell/Estate cell on the subject” Putting up Hoarding inside the University campus.” NO ACTION HAS BEEN TAKEN AFTER 06.04.2015 AS REVEALED FROM THE FILE.

The same has already has already discussed in the above mentioned A.R.

NO DCB and other supporting document could be made available to audit for verification inspite of issue of POM

On verification of receipt of university , it is noticed that university has not received a single pie towards hoarding during 2016-17 even not from 2011, although hordings are still found inside university campus. The following information was already given in the Audit Report relating to 2014-15. TThe present position of hoardings and revenue collected could not be produced to audit even after issue of objection memo.

The local authority is advised to ensure about the collection of hoarding charges for the above discussed years and the details of collection report to audit.

13.14 - Less collection of Electric charges than the actual charges calculated against the meter readings of occupants of quarters of Utkal UniversityPOM no- 180-181

Less collection of Electric charges than the actual charges calculated against the meter readings of occupants of quarters of Utkal University

On verification of the month wise electric consumption list of residential quarters furnished by Asst.Engr. (Civil), it came to notice that during the year 2016-17 an amount of Rs.37912191.00 as detailed below . But the monthly salary bills reveal that an amount of Rs.2426647.00 has been deducted towards electric charges from the occupants of the quarter during the year under audit causing less collection of an amount of Rs.35485544.00.On issue of POM, no reply the reason behind the non-collection of the differential amount has been furnished by the university authority till the close of audit and exit conference. Till compliance of the same to audit, a sum of Rs 35485544.00 is kept under objection.

Month	Total amount of electric charges claimed for collection as supplied by Asst.Eng (Civil)	Total amount deducted from salary bills towards electric charges	Less amount collected
Mar-16	3006104.00	184602.00	2821502.00
Apr-16	3506757.00	236279.00	3270478.00
May-16	3382268.00	241374.00	3140894.00
Jun-16	3552215.00	242051.00	3310164.00
Jul-16	3207509.00	200950.00	3006559.00
Aug-16	3323429.00	211485.00	3111944.00
Sep-16	3243765.00	217743.00	3026022.00
Oct-16	3575831.00	210531.00	3365300.00
Nov-16	2860342.00	185698.00	2674644.00
Dec-16	2844616.00	164213.00	2680403.00
Jan 17	2859216.00	159770.00	2699446.00
Feb 17	2550139.00	171951.00	2378188.00
TOTAL	37912191.00	2426647.00	35485544.00

13.15 - Non-allotment of vacant quarters to staff -POM Page-242-248

On verification of Quarter Allotment Register, it is observed that the following quarters after being vacated once are left unutilized for a long period. The data presented in the table shows that some quarters are left vacant since 2003-04. A few out of these vacant quarters are re-allotted during 2016-17 leaving others allotted to none. Had the university authority taken timely sincere efforts to allot the vacant quarters, the university would have gained revenue of amounting to Rs.6,18,360.00 till 31.3.17. No reply regarding the reason behind the quarters remain vacant not being allotted to any university employee has been furnished by the local authority .Till compliance to audit a sum of Rs is 618360/- is kept under objection .

Sl.no.	Types of Qr.	Period of Vacancy		Rent per month	Gap period in month till 31.3.17	Loss towards non utilization of quarter	Loss kept under objection in last report	Differential amount of loss
		Last vacated on	Re-allotted on					
1	2	3	4	5	6	7	8	9
1	A-1	24.6.13		920	45	41400	30360	11040
2	A-2	30.5.12		920	46	42320	31280	11040
3	A-3	10.05.16		920	7	6440	0	6440
4	A-4	31.1.06		920	134	123280	112240	11040
5	A-5	01.12.14		920	28	25760	14720	11040
6	A-6	30.5.11		920	70	64400	53360	11040
7	A-7	29.12.15		920	15	13800	2760	11040
8	A-8	31.10.11		920	65	59800	48760	11040
9	A-11	31.8.2006		920	127	116840	105800	11040
10	B-2	20.2.15	21.03.18	820	25	20500	10660	9840
11	B-3	21.1.13	02.02.2017	820	39	31980	31160	820
12	B-5	24.12.08	03.05.16	820	88	72160	71340	820
13	B-6	31.7.12	20.6.16	820	46	37720	36080	1640
14	B-10	10.6.12	1.1.2017	820	55	45100	36900	8200
15	B-11	22.3.11		820	72	59040	49200	9840
16	B-12	24.5.07		820	118	96760	86920	9840
17	B-13	02.5.07		820	118	96760	86920	9840
18	B-14	24.6.10		820	81	66420	56580	9840
19	B-15	15.12.07		820	111	91020	81180	9840
20	SF-2	31.7.10		760	80	60800	51680	9120
21	SF-4	30.3.15	1.6.16	760	14	10640	9120	1520
22	SF-9	31.3.14	2.5.16	760	25	19000	18240	760
23	JF-1	30.4.09		520	95	49400	43160	6240
24	JF-4	31.5.12	28.6.16	520	48	24960	23920	1040
25	JF-15	31.8.15	15.10.18	520	7	9880	3640	6240
26	C-13	21.2.12		460	61	28060	22540	5520
27	C-16	30.11.12	01.10.16	460	47	21620	18400	3220
28	C-18	30.6.14		460	33	15180	9660	5520
29	C-24	1.12.10	1.11.16	460	71	32660	28980	3680
30	D-2	30.5.15	7.9.16	460	16	7360	4600	2760
31	D-3	27.8.13	12.5.16	460	44	20240	19780	460
32	D-4	29.2.16	28.8.18	460	12	5520	0	5520

33	D-5	31.10.14		460	49	22540	17020	5520
34	HA-1	31.5.14	30.5.16	560	23	12880	12320	560
35	HA-3	31.1.04		560	146	81760	75040	6720
36	HA-4	30.9.03		560	162	90720	84000	6720
37	BF-7	25.7.16		720	96	69120	63360	5760
38	BF-18	20.10.2008		720	101	72720	64080	8640
39	CF-26	12.5.14		460	35	16100	10580	5520
40	CF-27	30.1.10	8.5.16	460	75	34500	34040	460
41	CF-30	5.11.15		460	17	7820	2300	5520
42	CF-32	25.8.11		460	67	30820	25300	5520
43	CF-33	31.1.14		460	38	17480	11960	5520
44	CF-34	6.2.14		460	37	17020	11500	5520
45	CF-35	9.1.14		460	38	17480	11960	5520
46	CF-36	4.12.2008		460	99	45540	40020	5520
47	CF-38	3.2.15		460	26	11960	6440	5520
48	CF-41	7.6.2008		460	105	48300	42780	5520
49	CF-40	30.9.15		460	18	8280	2760	5520
50	CF-42	30.7.10		460	80	36800	31280	5520
51	CF-43	1.5.15		460	23	10580	5060	5520
52	CF-61	1.10.16	12.3.18	460	5	2300	0	2300
53	H-1	13.3.15		120	24	2880	1440	1440
54	H-6	28.6.14		120	33	3960	2520	1440
55	H-7	8.10.2009		120	89	10680	9240	1440
56	H-12	11.12.12		120	51	6120	4680	1440
57	H-13	29.2.16		120	12	1440	0	1440
58	H-15	2.3.2015		120	24	2880	1440	1440
59	H-16	6.7.11		120	68	8160	6720	1440
60	H-17	30.3.12		120	60	7200	5760	1440
61	E-6	26.5.15	12.5.16	360	11	3960	3600	360
62	E-9	16.7.12		360	56	20160	15840	4320
63	E-13	20.1.15		360	26	9360	5040	4320
64	E-14	26.5.15	12.5.16	360	11	3960	3600	360
65	E-21	30.8.11		360	67	24120	19800	4320
66	E-23	31.8.14		360	31	11160	6840	4320
67	E-26	28.9.16		360	6	2160	0	2160
68	E-27	31.5.12		360	58	20880	16560	4320
69	E-29	31.7.12		360	56	20160	15840	4320
70	E-30	29.6.10		360	81	29160	24840	4320
71	E-31	27.2.15		360	13	4680	360	4320
72	E-32	30.11.15		360	16	5760	1440	4320
73	E-33	31.8.15		360	19	6840	2520	4320
74	E-35	1.8.16		360	7	2520	0	2520
75	E-41	4.7.16		360	8	2880	0	2880

76	EF-27	1.8.16		360	7	2520	0	2520
77	EF-42	4.7.16		360	8	2880	0	2880
78	EF-46	31.7.14		360	32	11520	7200	4320
79	EF-55	30.4.12		360	59	21240	16920	4320
80	EF-45	30.6.15	18.5.16	360	10	3600	3240	360
81	EF-11	20.1.15		360	26	9360	5040	4320
82	EF-1	10.7.15		360	20	7200	2880	4320
83	FF-79	18.6.15	20.9.16	240	15	3600	0	3600
84	FF-88	9.11.16		240	4	960	0	960
85	FF-95	22.10.16	3.9.18	240	5	1200	0	1200
86	FF-98	30.5.15		240	19	4560	0	4560
87	CF-283	30.5.16	27.6.18	460	10	4600	0	4600
88	DF-3	31.8.12	31.5.16	460	44	20240	19780	460
89	DF4	31.5.13	31.5.16	460	35	16100	15640	460
90	DF-5	28.2.13	30.5.16	460	38	17480	17020	460
91	DF-6	30.11.13	4.10.16	460	35	16100	12880	3220
92	F-1	30.6.15	31.5.16	320	10	3200	2880	320
93	F-7	1.10.16	4.10.18	320	5	1600	0	1600
94	F-8	31.10.16	7.9.18	320	5	1600	0	1600
95	F-20	5.6.15	2.9.16	320	16	5120	3200	1920
96	F-29	6.7.15	30.5.16	320	10	3200	2880	320
97	F-38	1.7.11		320	68	21760	17920	3840
98	F-39	30.6.12	16.5.16	320	46	14720	14400	320
99	F-55	27.4.12		320	59	18880	15040	3840
100	F-56	28.2.13		320	49	15680	11840	3840
101	F-64	10.1.07	30.8.16	320	118	37760	35200	2560
102	F-72	1.3.12	24.8.18	320	53	16960	15360	1600
103	F-75	28.12.12	16.5.16	320	40	12800	12480	320
104	F-76	2.8.03		320	163	52160	48320	3840
105	F-81	17.6.14		320	33	10560	6720	3840
106	F-82	25.7.06		320	128	40960	37120	3840
107	F-91	1.3.16	17.8.15	320	62	19840	16000	3840
108	F-93	5.6.15	19.5.16	320	11	3520	3200	320
109	F-96	30.12.15	26.5.16	320	4	1280	960	320
110	F-97	31.10.13		320	41	13120	9280	3840
111	F-103	8.7.14		320	21	6720	2880	3840
112	HBF-26	20.9.16		260	6	1560	0	1560
113	HBF-38	26.5.16		260	10	2600	0	2600
114	HBF-39	24.2.16	19.9.18	260	13	3380	0	3380
115	HBF-43	31.7.15	20.9.18	260	20	5200	2080	3120
116	HBF-44	10.12.14		260	27	7020	3900	3120
117	HBF-48	10.12.14		260	27	7020	3900	3120
118	HB-2	20.10.14		260	29	7540	4420	3120

119	HB-4	30.8.12	20.9.16	260	49	12740	11180	1560
120	HB-5	17.1.13	16.5.16	260	39	10140	9880	260
121	HB-7	31.10.13	16.9.16	260	35	9100	7540	1560
122	HB-11	7.1.15	20.5.16	260	16	4160	3900	260
123	HB-12	30.12.14	26.8.16	260	20	5200	3900	1300
124	HB-13	4.7.14	8.9.16	260	22	5720	4160	1560
125	HB-16	25.3.13	9.9.16	260	42	10920	9360	1560
126	HB-20	1.9.14	9.9.16	260	24	6240	4680	1560
127	HB-21	7.11.15	18.5.16	260	6	1560	1300	260
128	HB-22	24.1.12		260	61	15860	12740	3120
129	HB-25	30.4.11	30.8.16	260	64	16640	15340	1300
130	G-1	25.10.16	11.9.18	180	5	900	0	900
131	G-3	30.9.08		180	126	22680	20520	2160
132	G-15	1.6.15		180	22	3960	1800	2160
133	G-19	26.9.14		180	30	5400	3240	2160
134	G-20	28.12.15		180	15	2700	540	2160
135	G-25	31.5.08		180	106	19080	16920	2160
136	G-34	31.3.15	16.5.16	180	13	2340	2160	180
137	G-37	31.8.12		180	55	9900	7740	2160
138	G-36	2.7.15	31.5.16	180	10	1800	1620	180
139	G-39	30.7.08		180	104	18720	16560	2160
140	G-44	30.3.15		180	24	4320	2160	2160
141	G-46	10.5.16	28.12.18	180	10	1800	0	1800
142	G-47	29.2.16		180	13	2340	180	2160
143	NF-1		27.5.16	240	133	31920	31680	240
144	NF-2	1.12.14		240	27	6480	3600	2880
145	NF-4	2.7.16		240	8	1920	0	1920
146	NF-12	1.8.15	21.5.16	240	9	2160	1920	240
147	NF-18	2.3.15		240	25	6000	3120	2880
148	NF-19	18.2.12		240	61	14640	11760	2880
149	NF-20	19.8.16		240	7	1680	0	1680
150	NF-21	31.8.15		240	19	4560	1680	2880
151	NF-22	31.1.12		240	60	14400	11520	2880
152	NF-23	2.11.15	1.9.16	240	11	2640	1200	1440
153	NF-24	28.2.14		240	37	8880	6000	2880
154	NF-25	31.1.17		240	2	480	0	480
155	NF-28	29.7.15		240	20	4800	1920	2880
156	NF-30	1.3.16		240	13	3120	240	2880
157	NF-32	30.6.06		240	129	30960	28080	2880
158	NF-34	13.2.15		240	25	6000	3120	2880
159	NF-38	5.8.16		240	7	1680	0	1680
160	NF-39	17.7.14		240	32	7680	4800	2880
161	NF-40	1.7.15		240	21	5040	2160	2880

162	NF_41	31.3.16		240	12	2880	0	2880
163	NF-43	30.11.12		240	52	12480	9600	2880
164	NF-45	20.2.15		240	19	4560	3120	1440
165	NF-47	24.8.15	17.5.16	240	8	1920	1680	240
166	NF-48	5.1.15		240	27	6480	3600	2880
167	NF-50	10.7.12		240	56	13440	10560	2880
168	NF-52	12.8.10		240	79	18960	16080	2880
169	NF-46	8.1.15		240	27	6480	3600	2880
170	NF-55	30.4.15	12.5.16	240	12	2880	2640	240
171	NF-58	6.5.15	17.5.16	240	12	2880	2640	240
172	NF-64	17.10.14		240	29	6960	4080	2880
173	NF-66	3.10.16		240	5	1200	0	1200
174	NF-70	29.7.15	18.5.16	240	9	2160	1920	240
175	NF-72	30.7.15	11.5.16	240	9	2160	1920	240
176	NF-75	16.12.15		240	15	3600	720	2880
177	FF/NF-79	18.6.15	20.9.16	240	15	3600	2160	1440
178	FF/NF-86	9.1.15	22.7.15	240	11	2640	1680	960
179	FF/NF-92	16.12.15		240	15	3600	720	2880
180	FF/NF-98	30.5.15		240	22	5280	2400	2880
181	HC-5	30.11.15	30.5.16	180	6	1080	720	360
182	HC-8	20.11.15	30.8.06	180	9	1620	720	900
183	HC-9	31.8.10	17.6.16	180	69	12420	12060	360
184	HC-13	11.6.14		180	33	5940	3780	2160
185	HC-14	29.6.15	27.5.16	180	11	1980	1620	360
186	HC-16	18.6.15	2.6.16	180	12	2160	1620	540
187	HC-22	31.1.11		180	74	13320	11160	2160
188	HC-24	31.10.15	26.8.16	180	10	1800	900	900
189	HC-26	6.6.14	21.5.16	180	22	3960	3780	180
190	HC-31	3.7.14		180	32	5760	3600	2160
191	HC-33	30.6.11		180	69	12420	10260	2160
192	HC-38	11.3.15	30.8.16	180	17	3060	2160	900
193	Total					3280480	2662120	618360

13.16 -

Less deposit of 1/3rd share amounting to Rs3.11.66.988.00 by DDCE(pom page232):-

It was found that during the year 2016-17 a total sum of Rs 9,97,13,600.00 has been collected as course fee from students .Out of which 1/3rd share i.e.,3,32,37,867.00 is required to be deposited to Utkal University as per guideline. it is found that only a sum of Rs44821.33 has been deposited to UU vide cash book page -96 dt 9.6.2016 and Rs 20,26,058.00 booked as expenditure in Cash Book towards NAAC Team out of 1/3rd share meant for remittance to UU, leaving a balance amount of **Rs3.11.66.988.00** (3,32,37,867 -20,26,058-44,821).The reason for non deposit was asked through pom .But no specific reply has been given by the local authority regarding deposit of same to University.The details dealt in para16.49 of DDCE

13.17 -
13.31 -

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Non-supply Information about Samsung J 2 mobile phones POM No.173/20.4.19 OSP 446

Non-supply Information about Samsung J 2 mobile phones and Name plates- POM No.173/20.4.19 OSP 446

It was found during the course of audit of vouchers that a sum of Rs.50995.00 was paid towards the cost of 7 numbers Samsung J2, J200G mobile phones vide vr. no. 449/ 13.01.16. The payment was made for the phones purchase from Agmatel India Pvt. Ltd and were stock entered at page 109 of Stock register volume IX. The vouchers of the year showed that mobile phone bills have been paid for the mobiles numbers as given below:

Mobile number	Name of the officer
9437015891	Registrar
9437015892	Comptroller of Finance
9437015893	Vice Chancellor
9437088218	Public Information Officer
9437008052	Controller of Examinations
9437107850	Security Officer

The audit objection issued seeking information as to to whom the phones were issued and what happened to the old mobile phones fetched no response.

Similarly,It was found during the course of audit of vouchers that a sum of Rs.15,600.00 was paid towards the cost of 78 numbers of nameplates vide vr. no. 696/31.03.17 purchase from DT Marketing. The issue of the name plates has not been shown anywhere.

No compliance was furnished to the objection memo seeking information as to why such a huge no. of name plates were purchased and to whom those were issued remained unanswered .The required information may be furnished to the next audit.Till then the amount of Rs.66595.00 (50995+ 15600) is held under objection.

14.2 - Irregular and inadmissible payment of medical allowance POM No.44/11.12.2018 OSP 113-116

Irregular payment of Medical Allowance POM no. 44/11.12.2018 O S P 113-116

During the course of audit of vouchers w. r. t. the main cash book (vol. II), it was found that a total sum of Rs.753000.00 was paid towards medical allowance to 753 employees of the university @1000/- to each employee during the year. The details are furnished below –

Voucher no./Date	Amount in Rs.
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561/21.03.2017	571000.00
(State Bank of India)	
(Syndicate Bank)	182000.00
	753000.00

It is observed that the payment has been made as a permanent financial benefit to the employees , putting a heavy burden on the exchequer of the university. The following deviations were found in the payment –

1. Payment for treatment is regulated by the **Odisha Services (Medical Attendance) Rule,1947; Govt. Resolution no.17961/H 16.05.02; Govt. Resolution no.1099/ H & F W 21.01.09; Resolution no.6246/H& F W 04.03.14.**The instruction issued in these resolutions was not followed.
2. **Statute 271 (i) of the Odisha Universities First Statutes,1990** provides for medical reimbursement for the employee s, not for medical allowance.
3. The payment was not regulated by asking the employees to submit medicine bills in order to prevent the expenditure from being treated as a source of profit to the recipients as laid down in **Rule 9 of the OGFR.**
4. It is important to mention here that the university maintains a health center. Doctors, pharmacists and other staff members have been deputed by the govt. from the health department. Medicines are purchased regularly for the health center. Further, the sophisticated equipment are also provided to the health centre by the university. A total sum of **Rs.6292026.00** (Rs.5486905.00 as salary + 353598.00 as arrear salary + 451523.00 towards purchase of medicines and surgical items) was spent during the year on the staff salary and purchase of medicines. Details are furnished below –

Details of payment of salary to Health Center Staff during 2016-17													
Name and designation	16-Mar	16-Apr	16-May	16-Jun	16-Jul	16-Aug	16-Sep	16-Oct	16-Nov	16-Dec	17-Jan	17-Feb	Total
Dr Trupti Pattnaik,Medical Officer	82120	82120	84182	84182	84182	84182	84182	94791	94791	97499	97499	97499	1067229
Dr Kajal Rakshit, Medical Officer	87118	87118	89505	92205	92205	92205	92205	92205	92205	95074	18402	0	930447
Dr Dushmant ku Panigrahi,Medical Officer	51772	51772	54788	54788	54788	54788	54788	54788	54788	56492	56492	56492	656536
Sri K E S Rao, Attendant	21912	21912	23185	23579	23579	23579	23579	23579	23579	24309	24309	24309	281410
Sri Maheswar Mahanta , Pharmacist	49354	49354	43883	50593	50593	50593	50593	52112	52112	53600	53600	53600	609987
Sri Ranjan Ku Ojha, Pharmacist	42158	42158	28646	43313	43313	43313	44618	44618	44618	46006	46006	46006	514773
Sri Mangaraj Sahoo, Pharmacist	38670	38670	39641	39641	39641	39641	40842	21080	40842	42008	42008	42008	464692
Sri Upendranath Behera, Pharmacist	46008	46008	47163	47163	47163	47163	48584	48584	48584	49972	49972	49972	576336
Sri Bijay Ku Sahoo . Dresser	24331	24331	25763	25763	25763	25763	25763	25763	25763	26564	26564	26564	308695
Smt Tunilata Digal ,Peon	6250	6250	6250	6450	6450	6450	6450	6450	6450	6450	6450	6450	76800
Total	449693	449693	443006	467677	467677	467677	471604	463970	483732	497974	421302	402900	5486905

Details of Arrear salary paid during the year

Nature of Arrear	Name	Amount
Increment	Dr Trupti Pattnaik	182715.00
	Dr Dushmant ku Panigrahi	4791.00
	Sri Bijay Ku Sahoo . Dresser	2295.00
	Sri Mangaraj Sahoo, Pharmacist	1200.00
	Sri K E S Rao, Attendant	1350.00
Earned leave	Dr Trupti Pattnaik,M.O.	95887.00
Dearness allowance	Dr Trupti Pattnaik,M.O.	11452.00
	Dr Kajal Rakshit, Medical Officer	43358.00
Total		353598.00

Details of Purchase of medicines and medical/surgical equipment during the year

Voucher no./Date	Name of the firm	Amount
175/20.7.16	Mohit Agencies , Cuttack	192518.00
502/13.2.17	Advance to Dr Trupti Pattnaik, M.O. for purchase of medicine (treated as final expenditure)	30000.00
568/24.3.17	Advance to Dr Dushmanta Panigrahi, M.O. for purchase of medicine (treated as final)	50000.00

	expenditure)	
503/15.2.17	Rabindra Surgicals Pvt. Ltd.	91560.00
633/31.3.17	Kingsy Pharmaceutical Works	65078.00
634/31.3.17	Bijay Surgicals and Chemicals	22367.00
Total		451523.00

Besides, medical assistance is also being paid to the needy employees. During 2016-17, the following employees have been paid medical allowance-

Voucher no./date	Name and designation of the person	Amount
	Sri Bhagirathi Sundarray, Section Officer	35000.00
	Sri Biranchinarayan Ray, Reader, MCA	35000.00
675/31.3.2017	Sri Biswanath Barik, Group D	50000.00
Total		120000.00

Under such circumstances, the payment of medical allowance at a flat rate is irregular, putting a huge burden on the university exchequer. The objection memo remained uncomplained till the end of audit and exit conference, Hence, the amount paid in violation of university statute and govt. provisions needs recovery from the receiver of the medical allowance and compliance reported to audit.

14.3 - DDETAILS OF RUSA FUND RECEIPT AND EXPENDITURE FOR THE YEAR 2016-17 WANTING-

On checking of the bank Account no-6321816045 of Bank of India, Saheed Nagar, branch in the name of Utkal University it is noticed that a sum of Rs 4,90,00,000.00 has been credited to this account of utkal university by Higher Education Deptt. towards RUSA GRANT, out of which Rs. 4,20,00,000.00 has been taken in the receipt side of main cash book.

It is noticed from the Pass book and RUSA Bill register during the year 2016-17 a sum of Rs 7,21,06,338.00 has been shown as release to different units of Utkal University, but the same has not been entered in the main cash book.

The details of expenditure from RUSA grant is given below. The relevant Records & registers, Vouchers & files could not be produced to audit for verification in spite of issue of POM. Hence a sum of Rs 72106338.00 is kept under objection till production records to audit.

Sl.No & Date	Details of payment	Amount(in Rs)
1/12.04.16	4 s Interior, BBSR	45,41,249.00
2/12.05.16	Executive Engineer GPHI, BBSR	19,99,300.00
3/19.05.16	HOD, Geology	5,48,000.00
4/04.07.16	Payment to BSNL	37,98,760.00
5/31.08.16	NICSI	17,23,743.00
6/28.09.16	CHIEF EXECUTIVE, OREDA	9,32,960.00
7/28.09.16	HYGINEE Solution	4,77,672.00
8/07.10.16	Director DDCE	2,50,00,000.00
9/07.10.16	Chief Librarian	70,84,527.00
10/24.10.16	Executive Engineer-R&B, Divsn-IV, BBSR	2,00,00,000.00
11/26.10.16	HOD, Computer science & Appl. Deptt.	60,00,000.00
TOTAL		7,21,06,211.00

14.4 -

UNDUE PAYMENT OF CUSTOMER CHARGES AND METER RENT IN ENERGY BILLS POM No.164/20.4.2019 OS P 426-427

During the course of audit of energy bills put as vouchers, it was found that in each bill, customer charges @Rs. 250.00 and meter rent @1000.00 was added. The bill amount comes with the calculation of the units of energy consumed and other charges. But under what provision customer charges were added to the bill is not known. Similarly, an amount of Rs.1000.00 has been included each bill towards meter rent. The university is a quite old educational institution. Meter rent is not payable if the customer has been using the meter for more

than five years. As the university has been an energy consumer since long, it is not liable to pay meter rent. The details for one month (March,2016) are given below -

Voucher no./date	S.S. number	Bill number	Customer charge	Meter rent
01/5.4.16	22 LI	2341	250.00	1000.00
	23LI	2342	250.00	1000.00
	26LI	2343	250.00	-
	35LI	2344	250.00	-
	38LI	2345	250.00	1000.00
	40LI	2346	250.00	-
	42LI	2347	250.00	1000.00
	49LI	2348	250.00	-
	52LI	2349	250.00	1000.00
	56LI	2350	250.00	1000.00
	71LI	2351	250.00	-
05/12.4.16	96LI	2352	250.00	1000.00
	302LI	2353	250.00	1000.00
	57 M I	2354	-	1000.00
	105 M I	2355	150.00	-
Total			3400.00	9000.00

The same charges have been included for the same S.S. numbers in all the bills for rest of the year, only the bill nos. differ. So a total amount of Rs. 136250.00 has been paid during the year as per the following details -

Voucher no./date	Customer charge	Meter rent
01/5.4.16	3250.00	9000.00
05/12.4.16	150.00	1000.00
62/3.6.16	3250.00	9000.00
101/10.6.16	150.00	1000.00
145/407016	3250.00	9000.00
162/12.7.16	150.00	1000.00
199/4.8.16	3250.00	9000.00
211/11.8.16	150.00	1000.00
225/7.9.16	3250.00	9000.00
233/14.9.16	150.00	1000.00
268/4.10.16	3250.00	9000.00
323/4.11.16	150.00	1000.00
342/10.11.16	3250.00	9000.00
386/5.12.16	3250.00	9000.00
403/14.12.16	150.00	1000.00
427/5.1.17	3250.00	9000.00
448/12.1.17	150.00	1000.00
479/6.2.17	3250.00	9000.00
493/10.2.17	150.00	1000.00
Total	37250.00	99000.00

Due to the inclusion of these two charges, the university had to pay a sum of Rs. 136250.00 in excess in the energy bills which is not admissible in audit. The Development (III) section should have verified the bill before sending the bills for payment.

No compliance was furnished to the objection memo. The local authority is advised to make correspondence with the CESU for refund of the amount. Till refund of the same Rs. 136250.00 is kept under objection.

14.5 - Payment of arrear energy charges POM no. 172/20.4.2019 OSP 44

Payment of arrear energy charges POM no. 172/20.4.2019 OSP 44

It was found during the course of audit of vouchers that a sum of Rs.1115450.00 was paid towards arrear electricity charges vide Vr.No. 579/25.3.2017. The payment was made without the support of any bills to judge the consumption of electricity and the payment. It is to mention here that the electricity charges have been paid every month for the preceding month. All the bills for the period from March,2016 to February ,2017 have been paid during the year 2016-2017. A total sum of Rs. 34612536.00 was paid towards energy charges during the

year. The details are presented below -

Voucher no./Date	Amount
01/5.4.16	3506757.00
35/12.5.16	199198.00
22/5.5.16	3382268.00
62/3.6.16	3552215.00
101/10.6.16	160259.00
145/4.7.16	3207509.00
162/12.7.16	158604.00
199/4.8.16	3323429.00
211/11.8.16	162468.00
212/12.8.16	629770.00
233/14.9.16	173288.00
225/7.9.16	3243765.00
268/4.10.16	3575831.00
448/12.1.17	149111.00
342/10.11.16	150903.00
323/4.11.16	2860342.00
386/5.12.16	2844616.00
403/14.12.16	152047.00
282/7.10.16	159951.00
427/5.1.17	2859216.00
500/13.2.17	160989.00
Total	34612536.00

The objection memo issued in this respect to intimate for which period the energy charges had been paid was not complied. Neither was any compliance submitted during the exit conference. However on re-verification of energy bills it was found that there were arrear amount outstanding in each bill. Payment of current energy charges were made in every month ignoring the arrear. This arrear amount was a part payment against the outstanding arrear. The local authority failed to produce the detail breakup of arrear and basis of payment. So till production of details of arrear and basis of this payment, the paid amount of Rs.1115450.00 is kept under objection.

14.6 - Inadmissible excess expenditure in form of adjustment of advance POM No.155/20.4.19 OSP 386-387

1. During the course of audit of vouchers of the main account w. r. t. the cash book, it was revealed that a sum of Rs.35000.00 was adjusted vide Vr. No. 150/5.7.2016 which was paid to Sri Nilakantha Nayak, Sr. Caretaker vide Vr. No.125/15.6.2015 towards expenses incurred for Academic Council Meeting held on 19.6.2015. The voucher showed that Sri Nayak submitted bills for Rs.70000.00 against which Rs.69650.00 was accepted. Out of Rs.69650.00, Rs.35000.00 was adjusted and the balance amount of Rs.34650.00 was paid vide Vr. No. 150/5.7.2016. The details of the bills submitted by Sri Nayak are as follows -

Sl. No.	Name of the firm	Bill no./date	Particulars of items	Amount
1.	Maa Talapadeswari Catering	30/19.6.2015	150 meals@150.00	22500.00
2.	Maa Chandi Sweet Stall	407/18.06.2015	Tea 150 cups@5 Mineral water 300 bottles@12	750.00 3600.00
3.	Krushna ch. Pattnaik Electrical sales and supplier	65/19.6.2015	Sound system and generator	8500.0
4.	Gajalaxmi Ganguram	211/19.6.2015 packet	150 tiffin packets@20	3000.00
5.	Star agencies	789/19.6.15	Water bottle 300 nos.@12	3600.00
6.	Mousumi Stationery Mart	6557/18.6.2015	150 ball pens@12 150 writing pads@25 150 file folder @150	28050.00
	Total			69650.00

3.

The following observations are made in this respect –

1. The bill nos. 30/19.6.15, 407/1806.15,65/19.6.15 are not available in the voucher. It is not understood how the adjustment was made in the absence of bills.
2. The bills bearing no.211/19.6.2015,789/19.6.2015 and 6557/18.6.2015 have not been passed for payment. . It is not understood how the adjustment was made when the bills were not passé for payment.
3. The meeting was held on 19.6.2015. But Rs. 4350.00 was spent on 150 cups of tea and 300 nos. of water bottles on 18.6.15. Again Rs.3600.00 was spent for 300 nos. of water bottles on 19.6.2015.
4. Though there is no bill, a sum of Rs.8500.00 was spent on hiring of sound system. The university conference hall has in-built sound system. P G Council also has a generator and sound system which could be used.
5. Rs.22500.00 was paid to Talapadeswari Catering towards supply of 150 nos. of meals. There is no bill in support of this. The O U A M provides for the provision of T.A. and D.A. to the members attending university meetings. But scrutiny of vouchers for the year revealed that no T.A -D.A had been paid to the members during the year.
6. Above all, the file of the Academic Section (photocopy was attached to the objection memo) revealed that 51 members attended the meeting held on 19.6.2015, including the Vice Chancellor , the Registrar, the Chairman -P G Council, and the Director-DDCE . Adding the presence of the Comptroller of Finance, BAO, Controller of Examinations, Deputy Registrar and the staff of the Academic Section and other support staff, the maximum no. of persons comes to 70(seventy). So the total expenditure comes to Rs.32150.00 as compute below –

Head of expenditure	Quantity/rate	Amount
Cost of meals (on 19.6.2015)	70 nos. @250.00	17500.00
Cost of Tiffin (on 19.6.2015)	70 nos. @ 20.00	1400.00
Cost of tea (on 19.6.2015)	70nos. @5.00	350.00
Cost of water bottles (on 19.6.2015)	140 nos. @ 12.00	1680.00
Cost of writing pads (not for 10 nos. of supporting staff)	60 nos. @25.00	1500.00
Cost of ball pens (not for 10 nos. of supporting staff)	60 nos. @ 12.00	720.00
Cost of writing pads (not for 10 nos. of supporting staff)	60 nos. @150.00	9000.00
Total		32150.00

Thus Rs.37500.00(69650-32150) is treated as excess and inadmissible expenditure as per audit .

No compliance was received from the local authority in response to the objection memo. The inadmissible amount of **Rs. 37500.00** is suggested for recovery from the following persons found responsible –

1. Dr Sushant Kumar Biswal, Ex-Registrar Rs.18750.00
2. Sri Nilakantha Naik , Sr. Caretaker Rs.18750.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs.)
1	Dr Sushant Kumar Biswal	Ex-Register	Ex Registrar Utkal University	18750
2	Sri Nilakantha Naik	Sr. Caretaker	Section Officer, Stores section University, Vanivihar	18750

14.7 -

PARA: 15 **AUDIT ON WORKS**

15.1 - IRREGULARITIES NOTICED IN EXECUTION OF DEPOSIT WORK -POM page No. 479 to 480-

NAME OF THE WORK: - **Construction of Language Block**

MOU SIGNED ON: - 13.04.2015

ESTIMATE SANCTIONED ON: - 18.06.2015

ACCORDANCE OF A.A.: - 25.06.2015(20244/25.05.2015)

As per estimate time frame was as follows:-

- i. Local body approval :- 01 month(approximate)
- ii. Planning & designing:- 01 month
- iii. Tender Process:- 02 months
- iv. Execution:- 10 months

Total 14 months after receipt of A/A & E/S

Payment made during 2016-17 – Voucher No. 496/16.03.2017 Rs.15000000.00

So as A.A accorded on 25.06.2015, the work is to be complete within September 2016 but the work was not completed within 31.03.2017 as no final payment/adjustment made during the FY 2016-17. However from the file it was observed that the work was completed on 30.06.2018(75/30.06.2018 of AE, MISC, CPWD).

As per handover report G+1 building handed over where as estimate approval & funds released was for G+2 amounting to 321 lakhs. Under above circumstances the following information /documents as per MOU called for verification which was not produced till end of audit.

Ref. Page no. of MOU	Clause No.	Contains	Remarks
2	1	CPWD shall ensure quality construction keeping in view the concern & time frame as per Indian standard of the Buildings & design prepared by the CPWD and also agrees to man & monitor the work so as to meet the aspiration of Utkal University to create Hostel facility.	Not produced
2	3	CPWD shall execute the work on the basis of designs & drawings of its own & complete it with stipulated time frame agreed for each building or set of buildings or infrastructure work allotted to CPWD. A broad schedule of activities indicating mutually accepted dates for important activities shall be drawn up in the form of bar chart. In case there is any delay in activities to be carried out by client department or by CPWD the time for completion will be suitably adjusted/modified	No schedule of activities produced
3	3(8)	Completing the project as per the broad specifications given in the preliminary estimate.	Not produced
3	3(9)	Intimating the Utkal University about any excess over the project cost or possibility of time over run as soon as it comes to its knowledge.	Not intimated
5	3(22)	The penalty/Compensation levied by CPWD due delay in completion of all stage of works shall be credited to work deposit which will be reflected in the final account of settlement with Utkal University.	No such penalty levied

In want of above information/ clarification to total amount of Rs. 15000000.00 an POM was issued to the local authority but no reply was furnished till closure of exit conference. Hence the amount is kept under objection.

15.2 - IRREGULARITIES NOTICED IN EXECUTION OF DEPOSIT WORK POM Page No. 479 to 480 -

NAME OF THE WORK: - **Construction of Academic Block**

MOU SIGNED ON: - 13.04.2015

ESTIMATE SANCTIONED ON: - 18.06.2015, Rs. 88109000.00

ACCORDANCE OF A.A.: - 25.06.2015(20244/25.05.2015)

As per estimate time frame was as follows:-

- i. Local body approval :- 01 month(approximate)
- ii. Planning & designing:- 01 month
- iii. Tender Process:- 02 months
- iv. Execution:- 10 months

Total 14 months after receipt of A/A & E/S
• Payment made during 2016-17 – 26.10.2016 , Rs.18443034.00

So as A.A accorded on 25.06.2015, the work is to be complete within September 2016 but the work was not completed within 31.03.2017 as no final payment/adjustment made during the FY 2016-17. However from the file it was observed that the work was not completed till 31.03.2017.

Under above circumstances the following information /documents as per MOU called for verification which was not produced till end of audit.

Ref. Page no. of MOU	Clause No.	Contains	Remarks
2	1	CPWD shall ensure quality construction keeping in view the concern & time frame as per Indian standard of the Buildings & design prepared by the CPWD and also agrees to man & monitor the work so as to meet the aspiration of Utkal University to create Hostel facility.	Not produced
2	3	CPWD shall execute the work on the basis of designs & drawings of its own & complete it with stipulated time frame agreed for each building or set of buildings or infrastructure work allotted to CPWD. A broad schedule of activities indicating mutually accepted dates for important activities shall be drawn up in the form of bar chart. In case there is any delay in activities to be carried out by client department or by CPWD the time for completion will be suitably adjusted/modified	No schedule of activities produced
3	3(8)	Completing the project as per the broad specifications given in the preliminary estimate.	Not produced
3	3(9)	Intimating the Utkal University about any excess over the project cost or possibility of time over run as soon as it comes to its knowledge.	Not intimated
5	3(22)	The penalty/Compensation levied by CPWD due delay in completion of all stage of works shall be credited to work deposit which will be reflected in the final account of settlement with Utkal University.	No such penalty levied

In want of above information/ clarification to total amount of Rs. 18443034.00 an POM was issued to the local authority but no reply was furnished till closure of exit conference. Hence the amount is kept under objection.

15.3 - IRREGULARITIES NOTICED IN EXECUTION OF DEPOSIT WORKPOM Page No.479 to 480 -
NAME OF THE WORK:- Construction of E- Library Building

MOU SIGNED ON: - 11.08.2015

SANCTIONED AMOUNT: - 610.85 LAKHS

As per estimate time frame was as follows:-

- i. Local body approval :- 02 month(approximate)
- ii. Planning & designing:- 02 month
- iii. Tender Process:- 02 months
- iv. Execution:- 10 months

v.Total **16 months after receipt of A/A & E/S**

• **Payment made during 2016-17 – 19.07.2016 , Rs.10000000.00**

The work is to be complete within November 2016 but the work was not completed within 31.03.2017 as no final payment/adjustment made during the FY 2016-17. However from the file it was observed that the work was not completed till 31.03.2017.

Under above circumstances the following information /documents as per MOU called for verification which was not produced till end of audit.

Ref. Page no. of MOU	Clause No.	Contains	Remarks
2	1	CPWD shall ensure quality construction keeping in view the concern & time frame as per Indian standard of the Buildings & design prepared by the CPWD and also agrees to man & monitor the work so as to meet the aspiration of Utkal University to create Hostel facility.	Not produced
2	3	CPWD shall execute the work on the basis of designs & drawings of its own & complete it with stipulated time frame agreed for each building or set of buildings or infrastructure work allotted to CPWD. A broad schedule of activities indicating mutually accepted dates for important activities shall be drawn up in the form of bar chart. In case there is any delay in activities to be carried out by client department or by CPWD the time for completion will be suitably adjusted/modified	No schedule of activities produced
3	3(8)	Completing the project as per the broad specifications given in the preliminary estimate.	Not produced
3	3(9)	Intimating the Utkal University about any excess over the project cost or possibility of time over run as soon as it comes to its knowledge.	Not intimated
5	3(22)	The penalty/Compensation levied by CPWD due delay in completion of all stage of works shall be credited to work deposit which will be reflected in the final account of settlement with Utkal University.	No such penalty levied

In want of above information/ clarification to total amount of Rs. 10000000.00 an POM was issued to the local authority but no reply was furnished till closure of exit conference. Hence the amount is kept under objection.

15.4 - IRREGULARITIES NOTICED IN EXECUTION OF DEPOSIT WORK Page No.479 to 480 -

NAME OF THE WORK: - **Construction of Outreach Centre and Convention Hall**

MOU SIGNED ON: - 29.08.2016

SANCTIONED AMOUNT: - Rs.395.19 Lakhs , Revised on 20.03.2017 Rs. 440.00 Lakhs

As per estimate time frame was as follows:-

- i. Local body approval :- 01 month(approximate)
- ii. Planning & designing:- 01 month
- iii. Tender Process:- 01 months
- iv. Execution:- 07 months

Total 10 months after receipt of A/A & E/S

• **Payment made during 2016-17 – 30.03.2017 , Rs.21148100.00**

The work is to be complete within May 2017 but the work was not completed within 31.03.2017 as no final payment/adjustment made during the FY 2016-17. However from the file it was observed that the work was not completed till 31.03.2017.

Under above circumstances the following information /documents as per MOU called for verification which was not produced till end of audit.

Ref. Page no. of MOU	Clause No.	Contains	Remarks
2	1	CPWD shall ensure quality construction keeping in view the concern & time frame as per Indian standard of the Buildings & design prepared by the CPWD and also agrees to man & monitor the work so as to meet the aspiration of Utkal University to create Hostel facility.	Not produced
2	3	CPWD shall execute the work on the basis of designs & drawings of its own & complete it with stipulated time frame agreed for each building or set of buildings or infrastructure work allotted to CPWD. A broad schedule of activities indicating mutually accepted dates for important activities shall be drawn up in the form of bar chart. In case there is any delay in activities to be carried out by client department or by CPWD the time for completion will be suitably adjusted/modified	No schedule of activities produced
3	3(8)	Completing the project as per the broad specifications given in the preliminary estimate.	Not produced
3	3(9)	Intimating the Utkal University about any excess over the project cost or possibility of time over run as soon as it comes to its knowledge.	Not intimated
5	3(22)	The penalty/Compensation levied by CPWD due delay in completion of all stage of works shall be credited to work deposit which will be reflected in the final account of settlement with Utkal University.	No such penalty levied

In want of above information/ clarification to total amount of Rs. 21148100.00 an POM was issued to the local authority but no reply was furnished till closure of exit conference. Hence the amount is kept under objection.

15.5 - IRREGULARITIES NOTICED IN EXECUTION OF DEPOSIT WORK POM Page No. 479 to 480 -

NAME OF THE WORK: - **Construction of new centre for HRD**

MOU SIGNED ON: - 28.08.2016

SANCTIONED AMOUNT: - Rs. 814.25 Lakhs

As per estimate time frame was as follows:-

- i. Local body approval :- 0.5 month(approximate)
- ii. Planning & designing:- 0.5 month
- iii. Tender Process:- 01 months
- iv. Execution:- 16 months

Total 18 months after receipt of A/A & E/S

Payment made during 2016-17 – 19.10.2016 , Rs.81425000.00

The work is to be complete within January 2018 but the work was not completed within 31.03.2017 as no final payment/adjustment made during the FY 2016-17. However from the file it was observed that the work was not completed till 31.03.2017.

Under above circumstances the following information /documents as per MOU called for verification which was not produced till end of audit.

Ref. Page no. of MOU	Clause No.	Contains	Remarks
2	1	CPWD shall ensure quality construction keeping in view the concern & time frame as per Indian standard of the Buildings & design prepared by the CPWD and also agrees to man & monitor the work so as to meet the aspiration of Utkal University to create Hostel facility.	Not produced
2	3	CPWD shall execute the work on the basis of designs & drawings of its own & complete it with stipulated time frame agreed for each building or set of buildings	No schedule of activities produced

		or infrastructure work allotted to CPWD. A broad schedule of activities indicating mutually accepted dates for important activities shall be drawn up in the form of bar chart. In case there is any delay in activities to be carried out by client department or by CPWD the time for completion will be suitably adjusted/modified	
3	3(8)	Completing the project as per the broad specifications given in the preliminary estimate.	Not produced
3	3(9)	Intimating the Utkal University about any excess over the project cost or possibility of time over run as soon as it comes to its knowledge.	Not intimated
5	3(22)	The penalty/Compensation levied by CPWD due delay in completion of all stage of works shall be credited to work deposit which will be reflected in the final account of settlement with Utkal University.	No such penalty levied

In want of above information/ clarification to total amount of Rs. 81425000.00 an POM was issued to the local authority but no reply was furnished till closure of exit conference. Hence the amount is kept under objection.

15.6 - Non completion of work resulting in unfruitful expenditure POM Page No. 479 to 480-

Name of the work:- Construction of Canteen Building inside Utkal University Administrative Building

CR No. : - W-892/2010-11 DEV (Court Case)

Name of the Contractor: - Ajay Ku. Nayak

VR. No. 1402/27.03.2017

Amount:- Rs.253878.00

On checking of the above case record it is seen that the amount was released against the court order but the project was not completed and not utilized till date. Clarification regarding non completion called for by issuing POM which was not returned till exit conference.

Hence till compliance the amount of Rs.253878.00 is kept under objection.

15.62 -