

LOCAL FUND AUDIT, BHUBANESWAR, ODISHA

CATEGORY : University

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

PARA: 1 TITLE SHEET

1	Name of the Institution :	Utkal University, Vanivihar
2	Year of Accounts under Audit :	2016-2017
3	Name of the Local Authority during the year of A/Cs :	1. VC- DR. ASHOK KUMAR DAS-01.04.16-31.03.17 2. REGISTRAR- SRI MANMATH KU. BISWAL-01.04.16-31.03.17 3. COF- A.-SRI GOURANGA DEVDAS-01.04.16- 28.02.17. B.-DR.KUNJA BIHARI PANDA. 01..3.2017 TO 31.03.2017 4. COE- A. DR. SUSHANTA KU. DAS-01.04.16- 02.08.16 B. DR. PRADEEP KU. BEHERA-03.08.16-31.03.17 5. BUDGET ACCOUNTS OFFICER- SRI TUSHARA KANT JENA - 01.04.16-31.03.17
	Name of the Local Authority at the time of Audit :	1. VC- PROF. SOUMENDRA MOHAN PATNAIK 2. REGISTRAR- SRI DAYANINDHI NAYAK, OAS-SAG 3. COF- SRI BIDYADHARA NAYAK, OFS-SG 4. COE- A. DR. PRADEEP KU. BEHERA B. SRI SARAT KUMAR MAJHI
4	Duration of Audit :	03-05-2018 To 25-04-2019 (Mandays Consumed :- 745.25)
5	Name of the Auditors :	JADUMANI DAS - Lead Auditor(12-06-2018 to 25-04-2019) PRATIMA PRADHAN - Lead Auditor(03-05-2018 to 05-05-2018) SASMITA ROUT - Auditor(03-05-2018 to 25-04-2019) SUJATA PRAHARAJ - Auditor(03-05-2018 to 25-04-2019) SNIGDHARANI NAYAK - Auditor(03-05-2018 to 25-04-2019) ANITA NAYAK - Auditor(03-05-2018 to 25-04-2019) PRAGYAN MOHANTY - Auditor(03-05-2018 to 25-04-2019) BHARATI BEHERA - Auditor(18-05-2018 to 25-04-2019) DEEPAK KUMAR SAHOO - Auditor(06-02-2019 to 29-03-2019) SMT MADHUSMITA DAS - Auditor(06-02-2019 to 25-04-2019)
6	Name of the Reviewing Officer :	SRI PRASANT KUMAR NAYAK(District Audit Officer)
7	Date of submission of report by Reviewing officer :	30-04-2019
8	Entry Conference Date :	03-05-2018
9	Exit Conference Date :	27-06-2019
10	Name of the Audit Officer :	SRI PRASANT KUMAR NAYAK
11	Date of approval of report by District Audit Officer :	20-07-2019

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	399.9		0	0	0	0	0	0	

PARA: 2 PHYSICAL VERIFICATION

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	ServicePostage Stamps	08.05.2018	Rs 102955	Rs 102955	p-239 of stock book register	nil
2	ServicePostage Stamps ServicePostage Stamps of examination issue	09.05.2018	Rs 126541	Rs 126541	p-239 of stock book register	nil
3	photocopy form	02.07.2018	2550 nos	2550 nos	p-166 of stock book register of exam	nil
4	Cash in hand	7.05.2018	RS 282	rs 282	Subsidiary cash book -PA CASH BOOK page 30	nil
5	Merit Certificate	02.07.2018	474 nos	474 nos	p-153 of stock book register	nil
6	change of surname	02.07.2018	26 nos	26 nos	p-162 of stock book register	nil
7	date of publication of result form	02.07.2018	4200 nos	4200 nos	p-147 of stock book register	nil
8	mark sheet form	02.07.2018	6100 nos	6100 nos	p-127 of stock book register	nil
9	Re addition of mark form	02.07.2018	4900 nos	4900 nos	p-87 of stock book register	nil
10	provisional certificate form	02.07.2018	5000 nos	5000 nos	p-107 of stock book register	nil
11	duplicate certificate form	02.07.2018	3953 nos	3953 nos	p-31 of stock book register	nil
12	migration certificate form	02.07.2018	2600 nos	2600 nos	p-47 of stock book register	nil
13	intermediate certificate form	02.07.2018	3900 nos	3900 nos	p-31 of stock book register	nil
14	duplicate registration form	02.07.2018	10200 nos	10200 nos	p-73 of stock book register	nil
15	college transfer form	02.07.2018	2500 nos	2500nos	p-37 of stock book register	nil

Comments

Physical verification never conducted – Rules 106(iii), 106(v) and 111 of the Odisha General Financial Rules, 1959; Rule 52(i) (ii) of the OUAM, 1987 and Procedure 57 (i) of the OUAM, 1987 stipulate for physical verification of all stores by the Head of Office or any other officer as authorised by him periodically and physical verification of dead stocks at least once a year before the closing of the financial year and record the result in the 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.

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register	
SIno	List Records/Register
1	Stamp Account Register
2	Log Book of Vehicles
3	Utilisation Certificate files
4	Treasury Book of Drawal
5	Bill Register
6	Advance Ledger
7	Bank Pass Books
8	Salary and Allowances Payable Register
9	College dues Register
10	Advance Register
11	Money Receipt Books
12	Payment vouchers/Receipt Vouchers
13	Bank Books
14	Cash Books

B : List of Records/Registers not Maintained	
SIno	List Records/Register
1	Foundation Fund Register
2	Endowment Register
3	SD/EMD Register
4	TDR Register/Investment Register
5	T.A. Control Register
6	T.A. Advance Register
7	Pay Advance Register
8	Bank Loan Register
9	Festival Advance Register
10	House Building Loan Register
11	Vehicle Advance Register
12	RECEIPT & PAYMENT ACCOUNT for the year end
13	INCOME & EXPENDITURE ACCOUNT for the year end
14	BALANCE SHEET at the end of the year
15	Journal/Contra Vouchers
16	Fixed Assets Register
17	Register of Cheques Issued
18	Journal Register

C : List of Records/Registers not Produced to Audit	
SIno	List Records/Register
1	Works Register
2	BD/CHEQUE Receipt Register

D : List of Records/Registers not Required	
SIno	List Records/Register

Comments

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

SI No	List of Records/Registers
1	Register of utilization on grants.
2	Outstanding register of advances (year-wise)
3	Outstanding register of SD/EMD
4	Rent register of Staff quarter
5	Rent register of market complex shops.
6	Works register.

The Records and Registers of the following Departments and SFCs have been verified and dealt in Para-16.

- 16.1 P.G. DEPARTMENT OF **ANALYTICAL AND APPLIED ECONOMICS** FOR THE YEAR 2016-17
- 16.2 P.G. DEPARTMENT OF **ANCIENT INDIAN HISTORY, CULTURE & ARCHAEOLOGY** FOR THE YEAR 2016-17
- 16.3 P.G. DEPARTMENT OF **ANTHROPOLOGY** FOR THE YEAR 2016-17
- 16.4 P.G. DEPARTMENT OF **BIOTECHNOLOGY** FOR THE YEAR 2016-17
- 16.5 P.G. DEPARTMENT OF **BOTANY** FOR THE YEAR 2016-17
- 16.6 **M. SC IN APPLIED MICROBIOLOGY** (SFC, DEPT. OF BOTANY) FOR THE YEAR 2016-17
- 16.7 **M.SC IN ENVIRONMENTAL SCIENCE** (SFC, DEPT. OF BOTANY) FOR THE YEAR 2016-17
- 16.8 P.G. DEPARTMENT OF **BUSINESS ADMINISTRATION** FOR THE YEAR 2016-17
- 16.9 CONTROLLER OF EXAMINATION FOR THE YEAR 16-17
- 16.10 **EXECUTIVE MBA PROGRAMME (2 YEARS)** (SFC, DEPT. OF BUSINESS ADMINISTRATION) FOR THE YEAR 16-17
- 16.11 **INTEGRATED MBA (5 YEARS)** (SFC, DEPT. OF BUSINESS ADMINISTRATION) FOR THE YEAR 2016-17
- 16.12 P.G. DEPARTMENT OF **CHEMISTRY** FOR THE YEAR 2016-17
- 16.13 LADIES HOSTEL -VII FOR THE YEAR 2016-17
- 16.14 P.G. DEPARTMENT OF **COMMERECE** FOR THE YEAR 2016-17
- 16.15 **MBA (FINANCIAL MANAGEMNET)**(SFC, DEPT. OF COMMERCE) FOR THE YEAR 2016-17
- 16.16 P.G. DEPARTMENT OF **COMPUTER SCIENCE** FOR THE YEAR 2016-17
- 16.17 **M.SC IN COMPUTER SCIENCE** (SFC, PG DEPT. OF COMPUTER SCIENCE) FOR THE YEAR 2016-17
- 16.18 **M.TECH (COMPUTER SCIENCE & ENGINEERING)**(SFC, PG DEPT. OF COMPUTER SCIENCE) FOR THE YEAR 2016-17
- 16.19 **INTEGRATED MCA (5 YEARS)**(SFC, PG DEPT. OF COMPUTER SCIENCE) FOR THE YEAR 2016-17
- 16.20 P.G. DEPARTMENT OF **ENGLISH** FOR THE YEAR 2016-17
- 16.21 P.G. DEPARTMENT OF **GEOGRAPHY** FOR THE YEAR 2016-17
- 16.22 **P.G. DIPLOMA IN REMOTE SENSING & GIS** (SFC, PG DEPT. OF GEOGRAPHY)
- 16.23 P.G. DEPARTMENT OF **GEOLOGY** FOR THE YEAR 2016-17
- 16.24 P.G. DEPARTMENT OF **HISTORY** FOR THE YEAR 2016-17
- 16.25 CENTRE OF STUDY FOR SOCIAL EXCLUSION & INCLUSIVE POLICY
- 16.26 P.G. DEPARTMENT OF **LAW** FOR THE YEAR 2016-17
- 16.27 P.G. DEPARTMENT OF **LIBRARY & INFORMATION SCIENCE** FOR THE YEAR 2016-17
- 16.28 P.G. DEPARTMENT OF **MATHEMATICS** FOR THE YEAR 2016-17
- 16.29 **M.TECH (COMPUTER SCIENCE)** (SFC, P.G. DEPT. OF MATHEMATICS) FOR THE YEAR 2016-17
- 16.30 P.G. DEPARTMENT OF **ODIA** FOR THE YEAR 2016-17
- 16.31 P.G. DEPARTMENT OF **PERSONAL MANAGEMENT & INDUSTRIAL RELATIONSHIP** FOR THE YEAR 2016-17
- 16.32 P.G. DEPARTMENT OF **PHILOSOPHY** FOR THE YEAR 2016-17
- 16.33 P.G. DEPARTMENT OF **PHYSICS** FOR THE YEAR 2016-17
- 16.34 P.G. DEPARTMENT OF **POLITICAL SCIENCE** FOR THE YEAR 2016-17
- 16.35 P.G. DEPARTMENT OF **PSYCHOLOGY** FOR THE YEAR 2016-17

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- 16.36 **DARCEE** (SFC, P.G. DEPARTMENT OF PSYCHOLOGY) FOR THE YEAR 2016-17
 - 16.37 P.G. DEPARTMENT OF **PUBLIC ADMINISTRATION** FOR THE YEAR 2016-17
 - 16.38 MASTERS OF **JOURNALISM & MASS COMMUNICATION** (SFC, P.G. DEPARTMENT OF PUBLIC ADMINISTRATION) FOR THE YEAR 2016-17
 - 16.39 P.G. DEPARTMENT OF **SANSKRIT** FOR THE YEAR 2016-17
 - 16.40 P.G. DEPARTMENT OF **SOCIOLOGY** FOR THE YEAR 2016-17
 - 16.41 P.G. DEPARTMENT OF **STATISTICS** FOR THE YEAR 2016-17
 - 16.42 M.TECH IT SFC P.G. DEPT. OF STATISTICS AND AGRI-BUSINESS SFC MBA FOR THE YR.2016-17
 - 16.43 P.G. DEPARTMENT OF **ZOOLOGY** FOR THE YEAR 2016-17
 - 16.44 **M.SC IN FISHERIES & AQUACULTURE** (SFC, P.G. DEPARTMENT OF ZOOLOGY) FOR THE YEAR 2016-17
 - 16.45 **M. PHARMA** (SFC, PG DEPARTMENT OF PHARMACEUTICAL SCIENCE) FOR THE YEAR 2016-17
 - 16.46 **WOMEN STUDIES** FOR THE YEAR 2016-17
 - 16.47 **COMPUTER CENTRE** FOR THE YEAR 2016-17
 - 16.48 **COLLEGE DEVELOPMENT COUNCIL** FOR THE YEAR 2016-17
 - 16.49 **DDCE** FOR THE YEAR 2016-17
 - 16.50 **HEALTH CENTRE** FOR THE YEAR 2016-17
 - 16.51 **HRDC (ACADEMIC STAFF COUNCIL)** FOR THE YEAR 2016-17
 - 16.52 **MAHARAJ SRI RAMACHANDRA UTKAL UNIVERSITY PRESS** FOR THE YEAR 2016-17
 - 16.53 **MADHUSUDAN LAW COLLEGE, CUTTACK** FOR THE YEAR 2016-17
 - 16.54 **NSS** FOR THE YEAR 2016-17
 - 16.55 **PARIJA LIBRARY** FOR THE YEAR 2016-17
 - 16.56 **P.G. CENTRAL OFFICE** FOR THE YEAR 2016-17
 - 16.57 **POPULATION RESEARCH CENTRE** FOR THE YEAR 2016-17
 - 16.58 **SHRADHA MANDAP** FOR THE YEAR 2016-17
 - 16.59 **UNIVERSITY GUEST HOUSE** FOR THE YEAR 2016-17
 - 16.60 **UNIVERSITY HIGH SCHOOL** FOR THE YEAR 2016-17
 - 16.61 **UNIVERSITY LAW COLLEGE** FOR THE YEAR 2016-17
 - 16.62 **UNIVERSITY SPORTS COUNCIL** FOR THE YEAR 2016-17
 - 16.63 **GENTS HOSTEL- I** FOR THE YEAR 2016-17
 - 16.64 **GENTS HOSTEL- II** FOR THE YEAR 2016-17
 - 16.65 **GENTS HOSTEL- III** FOR THE YEAR 2016-17
 - 16.66 **GENTS HOSTEL- IV** FOR THE YEAR 2016-17
 - 16.67 **GENTS HOSTEL- V** FOR THE YEAR 2016-17
 - 16.68 **GENTS HOSTEL- VI** FOR THE YEAR 2016-17
 - 16.69 **LADIES HOSTEL- I** FOR THE YEAR 2016-17

16.70 **LADIES HOSTEL- II FOR THE YEAR 2016-17**

16.71 **LADIES HOSTEL- III FOR THE YEAR 2016-17**

16.72 **LADIES HOSTEL- IV FOR THE YEAR 2016-17**

16.73 **LADIES HOSTEL- V FOR THE YEAR 2016-17**

16.74 **LADIES HOSTEL-VI FOR THE YEAR 2016-17**

PARA: 4 FINANCIAL POSITION

Utkal University, Vanivihar - 2016-2017

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	Universitymain cash book	01-04-2016	7706129 60.33	13025251 65.26	20731381 25.59	12476143 92.00	31-03-2017	8255237 33.59	31-03-2017	7553428 23.77	70180909. 82	The difference as could be traced is reflected in the comment box
2	Pension cash book	01-04-2016	1419228 1.47	33618993 5.00	35038221 6.47	34011264 2.00	31-03-2017	1026957 4.47	31-03-2017	1026957 4.47	0.00	
3	Gratuity fund cash book	01-04-2016	34370.40	422983.00	457353.40	422944.40	31-03-2017	34409.00	31-03-2017	34509.00	-100.00	Difference in last AR
4	TPF Cash Book	01-04-2016	2056324 55.62	26087667. 00	23172012 2.62	11551074. 00	31-03-2017	2201690 48.62	31-03-2017	2201690 48.62	0.00	
5	NTPF Cash Book	01-04-2016	2173132 48.21	55416844. 00	27273009 2.21	39441550. 25	31-03-2017	2332885 41.96	31-03-2017	2332885 41.96	0.00	
6	UDPS Cash Book	01-04-2016	1897179. 00	311261.00	2208440.0 0	632.50	31-03-2017	2207807. 50	31-03-2017	2207807. 50	0.00	
7	EPF Cash BOOK	01-04-2016	6367364 2.91	5707007.0 0	69380649. 91	1102.00	31-03-2017	6937954 7.91	31-03-2017	6937954 7.91	0.00	
8	EFW Contributory cash book	01-04-2016	5564148. 51	401632.49	5965781.0 0	51927.50	31-03-2017	5913853. 50	31-03-2017	5913853. 50	0.00	
9	Special Killer Disease Cash Book	01-04-2016	7472193. 88	784620.07	8256813.9 5	1262.50	31-03-2018	8255551. 45	31-03-2018	8255446. 08	105.37	DETAILS OF DIFEERENCE IN THE COMMENT BOX.
	GRAND TOTAL		1286392 480.33	17278471 14.82	30142395 95.15	16391975 27.15		1375042 068.00		1304861 152.81	70180915. 19	

Comments

1.Main cash book

HEAD-WISE RECEIPTS(In Rs)

Dup regd	288972
CIPET	332484
migration	1497800
marks	158530
DPR	148980
TEACHER REGD	10175
PVT	111520
MERIT CERIFI	2700
SURNAM CHANGE	250
COLL/UNI TRANSFER	491000
REFUND OF HOUSE RENT	228355
exam fund -ii	14716573

PHD	1881600
CDC	2397777
AFFILIATION	731000
(+) 3EXAM	78659825.00
Late fee	3972400
provisional cerificate	2628330
MIGRATION	1049100
SALARY	5094851
SUBJECT FEES	9065948
STUDENT REGD	10874753
UNSPENT	10214606
VERIFICATION	868800
PVT	4872166
SPORTS	8280676
P.hd.	1881600
INTEREST	123129387.1
AFFILIATION	73100
enrollment fee	13986730
supervision fee	5516070
centre charges	1100104
Readdition/xerox of answer `cripts	14658489
Academic fees	6795000
RUSA	49000000
block grant	797581000
original certificate	5036736
shradhha mandap	108000
auditorium	67000
sales counter	17626
guest house	208250
RTI	1738
Sale of waste paper	912416
Ground rent	2686517
donation for gold medal	535000
postgraduation exam fee	5237482
LLB	2913125
B.Ed	785367
MBBS	449660
MD/MS	421440
COVOCATION	215000

M.Phil	203990
BAMS	88610
BHMS	25510
INFRASTRUCTURE DEV	20700000
ELECTRICITY	2426647
REFUND FROM DEPTT N LIBRARY	1019268
APLLICATION FORM	4787250
M S LAW	2554492
OTHER EXAM	7542605
GF	8351624
DST	13892378
CSIR	1142638
ICSSR	3439240
IUAC	193000
ICHR	66000
NBHM	760000
UGC	3250984
National commission for women	363300
MISCELLANEOUS	39821621.16
TOTAL	1302525165.26

Head-wise Expenditure (Main Account)

Head	Amount in Rs
Salary(Net)	281965258
Arrear salary	17402838
Arrear D.A.	3313576
Pension	335420846
Provident Fund	52272416
GIS	1526000
NPS	4266416
Employees' Welfare Fund	91578
Gratuity	1634300
LSPC of deputationists	355205

Unutilised leave salary	21200409
Income tax	34307868
Professional tax	1527450
SBI loan	367902
OSCB loan	4916332
RD	230800
Thrift Society	277042
Alimony	54600
LIC premium	10016786
UDPS salary	2731148
Medical assistance	120000
Medical allowance	753000
Electricity charges	40931146
Water charges	7645207
Holding taxes	2964884
Purchase of new vehicle	1415680
Vehicles	1234144
Security charges	9231025
Telephone and INTERNET	8952518
Seminar/Symposium	1273549
Reasearch	53353096
Examination expenses	57599666
Stocks	8711998
Advertisement	222558
Misc. expenses	2730853
RUSA	72106338
Development works	152853535
SD refund	547329
Consolidated wage(DEOs)	521084
Contractual wage	521094
Prizes and medals	850939
Deptt. Cont.,field study etc.	1606500
Press	35210
P G Central office	2352000
House-building advance	8350000
Motorcycle advance	4900000
Travel expenses	523369
Certificate preparation	59930
Sports Council	4050000
Health Centre	444180
Remuneration /Honorarium	545244
Posts and telegraph	753000
Course fee for self SFs	7884000

Festival advance	7515000
Automation	2536500
LTAP	13480
Academic Staff College	5707522
Liveries	140850
VAT	196044
Legal expenses	1583150
Total	1247614392

Financial Position (Main Account)

Opening balance (as on 01.04.2016)	Rs.770612960.33
Receipt during the year	Rs.1302525165.26
Total	Rs. 2073138125.59
Expenditure during the year	Rs.1247614392.00
Closing balance as on 31.03.2017	Rs.825523733.59
(as per audit)	
Closing balance as on 31.03.2017	Rs.755342823.77
(as per cash book)	
a. In cash 11593.00	
b. In bank 755331230.77	
Difference	Rs.70180909.82

Reconciliation of the difference (In Rs.)

Closing balance as per cash book	755342823.77
Add receipt less taken by Rs.9400 (3060 taken against 12460) on 1.11.16 (cash book page 328 vol. I)	(+) 9400
Add receipt less taken by Rs.800 (11730 taken against 12530) on 3. 11.16 (cash book page 332 vol. I)	(+) 800
Add receipt less taken by Rs.2000 (11280 taken against 13280) on 7 .11.16 (cash book page 338 vol. I)	(+) 2000
Add receipt less taken by Rs.1900 (5140 taken against 7040) on 11.11.16 (cash book page 346 vol. I)	(+) 1900
Add receipt less taken by Rs.300 (5580 taken against 5880) on 16.12.16 (cash book page 24 vol. II)	(+) 300
Add plan expenditure of Rs.2100000 booked on 15.11.2016 vide voucher no.411/15.11.16 which was cancelled but not deducted from total expenditure (Cheque no.688860/15.11.16 cancelled and the payment was made in December 2017) (cash book page 355 vol. I)	(+) 2100000
Add plan expenditure of Rs.358000 booked on 07.11.2016 vide voucher no.378/07.11.16 which was cancelled but not deducted from total expenditure (cash book page 339 vol. I)	(+) 358000
Add expenditure of Rs.158400 booked on 20.03.2017 vide voucher no. 253/salary/20.03.17 (cheque no.262831/20.03.2017) which was cancelled but not deducted from total expenditure (cash book page vol. II)	(+) 158400
Add expenditure of Rs.15388 twice booked on 30.06.2016 vide vouchers no.344,345,346/15.11.16(Rs.7500+6538+1350)	(+) 15388
(cash book page 355 vol. I)	
Add excess expenditure of Rs.20 booked on 15.11.2016 vide voucher no.141/Non-plan/30.06.16	(+) 20
(cash book page 135 vol. I)	
Add excess expenditure of Rs.9461.00 booked on 02.02.2017 (Rs.17741.00 taken against 8280.00)vide voucher no.473/2.2.17 (cash book page 95 vol. II)	(+) 9461
Add excess expenditure of Rs.55.00 booked on 10.02.2017 (Rs.7469.00 taken against Rs.7464.00 and Rs.16693.00 booked against Rs.16643.00) (cash book page 105 vol. II)	(+) 55
Deduct receipt excess taken by Rs.1200 (12690 taken against 11490) on 3.10.16 (cash book page 292 vol. I)	(-) 1200
Deduct receipt excess taken by Rs.1200 (12340 taken against 11490) on 2.11.16 (cash book page 330 vol. I)	(-) 1200
Deduct receipt excess taken by Rs.900 (14200 taken against 13300) on 4.11.16 (cash book page 334 vol. I)	(-) 900
Deduct receipt excess taken by Rs.200 (11290 taken against 11090) on 5.11.16 (cash book page 336 vol. I)	(-) 200
Deduct receipt excess taken by Rs.2800 (14270 taken against 11470) on 8.11.16 (cash book page 340 vol. I)	(-) 2800

l)	
Deduct receipt excess taken by Rs.3400 (5310 taken against 5260) on 10. 11.16 (cash book page 344 vol. I)	(-) 3400
l)	
Deduct receipt excess taken by Rs.50 (12690 taken against 11490) 8.12.16 (cash book page 15 vol. II)	(-) 50
Deduct receipt excess taken by Rs.1000 (15400 taken against 14400) 20.12.16 (cash book page 30 vol. II)	(-) 1000
Deduct expenditure less taken by Rs.700000 (2294764 taken against 2994764) on 01.06.16 vide vr. no. 48/salary/01.06.16 (cash book page 101/ vol. I)	(-) 700000
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
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
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 31.12.2016 (cash book page 42/ vol. II)	(+) 5324992.33
Add expenditure of Rs.59254786.00 which was not the actual expenditure as pointed out in Para 4 of the previous year audit report .	(+)59254786.00
Add reconciliation entry in Para 4 of the previous year audit report .	(+) 1000.00
Deduct reconciliation entry in Para 4 of the previous year audit report .	(-) 126863.00
Add amount excess taken in closing balance of cash book in Para 4 in the audit report for the year 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 the audit report for the year 2015-16 (770612960.33 – 770612959.92)	(+) 0.41
Deduct amount of Rs.1623.00 included in the O.B. of cash book not taken in the audit report for the year 2015-16	(-) 1623.00
add details in para 13.2.1	(+)380515.00
deduct details in para 13.2.2	(-)142324.00
add details in para 13.3	(+)3548642.00
Closing balance as on 31.03.2017 (as per audit)	825523733.59

2.PENSION CASH BOOK

Financial position of Pension accounts of Utkal University for the year 2016-2017 In Rs.

OB as on 1.4.2016	14192281.47			
Receipt during 2016-17	336189935			
Total	350382216.47			
Expenditure during 16-17	340112642			
C.B.as on 31.3.17	10269574.47			
C.B.as per CASH BOOK/ pass book as on 31.03.2017	10269574.47			
differeNce	nil			
Heads of receipt	Amount received in Rs	Heads of expenditure	Amount spent in Rs	
Transferred from main accounts for distribution of pension	334000000	Pension paid	327195429	
Unutilised leave	460886	Unutilised leave	460886	

PRO-RATA Pension	292887	IT deducted	12456097	
DCRG	877740	Others	230	
Bank interest credited	558192		0	
Others	230		0	
Total	336189935		340112642	
3...Cash Book Position of NTPF Account for 2016-2017 In Rs.				
OB as on Dt 01.04.16(including investment of 1132000 on 10.06.2016)			217313248.21	
Receipt during 16-17			55416844.00	
Total			272730092.21	
Exp during 16-17			39441550.25	
CB as per audit as on Dt 31.03.17			233288541.95	
Total OF INVESTMENT		230802163.00		
Balance at A/C NO 35544884627		2486378.95		
CB as per audit as on Dt 31.03.17		233288541.95		
CB as per CASH / PASS BOOK as on Dt 31.03.17		233288541.95		
Details of Receipt during 2016-2017				
Received from Main A/c towards PF Contribution & Recovery			55207652	
Refund by staff			87640	
CPF Matching share of PRC employees			101368	
Interest accrued			30794	
TOTAL			55427454	

Details of Expenditure during 2016-2017				
bank charges			109.25	
PF advance & final payment			39441441	
TOTAL			39441550.25	
4.Cash Book Position of TPF Account for 2016-2017 In Rs.				
OB as on Dt 01.04.16(including investment of 2198309 on 09.06.2016)			205632455.62	
Receipt during 16-17			26087667	
Total			231720122.62	
Exp during 16-17			11551074	
CB as per audit as on Dt 31.03.17			220169048.62	
Total OF INVESTMENT		215068494		
Balance at A/C NO 35544884887		5100554.62		
C.B.as per cash/ pass book		220169048.62		
Details of Receipt during 2016-2017				
Received from Main A/c towards PF Contribution & Recovery			10247879	
deposited by staff			524195	
Interest accrued			15326203	
TOTAL			26098277	
Details of Expenditure during 2016-2017				
PF advance & final payment			11550959	
RTGS Charges			115	

TOTAL			11551074	
5. Cash Book Position of EPF Account for 2016-2017 In Rs.				
OB as on Dt 01.04.16			63673642.91	
INTEREST			5131804	
FDR			575203	
Total			69380649.91	
Exp during 16-17(only Bank charge)			1102	
TOTAL			69379547.91	
CB as per audit as on Dt 31.03.17			69379547.91	
Total OF INVESTMENT		67722722.70		
Balance at A/C NO 35544884388		1656825.21		
Total		69379547.91		
6..Cash Book Position of Gratuity Account for 2016-2017 In Rs.				
OB as on Dt 01.04.16			34370.40	
Interest			669.00	
Receipt during 16-17			422314.00	
Total			457353.40	
Bank charges			630.40	
Exp during 16-17			422314.0	
Total			422944.00	
CB as per audit as on Dt 31.03.17			34409.00	
Details of Receipt during 2016-2017				
Received from Main A/c towards Payment of gratuity			422314	
Interest accrued			669.00	
TOTAL			422983.00	
Details of Expenditure during 2016-2017				

gratuity Paid			422314	
Bank Charge			630.40	
TOTAL			422944.40	
Balance at A/C NO 35544883339		34409.00		
7. Cash Book Position of EWF(contributory) Account for 2016-2017 In Rs.				
OB as on Dt 01.04.16			5564148.51	
Rpt during 16-17			401632.49	
Total			5965781.00	
Exp during 16-17			51927.50	
CB as per audit as on Dt 31.03.17			5913853.50	
Total OF INVESTMENT		3232212.00		
Balance at A/C NO 35544781382		2685054.50		
total		5917266.50		
CB as per cash book as on Dt 31.03.17		59138563.50		
difference(interst of 16-17 amounting to RS 2625 +788 CREDITED ON 29.04.2017)		3413.00		
Details of Receipt during 201-2017				
Monthly subion of both teaching & Nonteaching			24230.00	
employees				
Interest accrued			271896	
TDR			105506.49	
TOTAL			401632.49	
Details of Expenditure during 2016-2017				
Refund of EWF			50665.00	
Bank Charge			1262.50	
TOTAL			51927.50	

8. Cash Book Position of UDPS Account for 2016-2017 In Rs.				
OB as on Dt 01.04.16			1897179	
Receipt during 16-17			311261	
Total			2208440	
Exp during 16-17			632.5	
CB as per audit as on Dt 31.03.17			2207807.5	
Total OF INVESTMENT		715516.50		
Balance at A/C NO 35544883963		1492291.00		
Total		2207807.50		
Details of Receipt during 2016-2017				
Monthly subscription			88848	
Interest accrued			113645	
Matching Share			108768	
TOTAL			311261	
Details of Expenditure during 2016-2017				
Bank Charge			632.5	
TOTAL			632.5	
9.Cash Book Position of EWF(SPECIAL KILLER DISEASE) Account for 2016-2017 In Rs.				
OB as on Dt 01.04.16			7472193.88	
Rpt during 16-17			784620.07	
Total			8256813.95	
Exp during 16-17			1262.5	
CB as per audit as on Dt 31.03.17			8255551.45	
FD purchased prior to 16-17		5000000		
balance of SBI A/c 35544883022		32271.5		
Amt transferred tosynd.bank Flexi		3122000		

balance of Syd A/c 80162140000133		10680.87		
balance of Syd A/c 80162200012621		90599.08		
CB as per audit as on Dt 31.03.17		8255551.45		
CB as per cash book as on Dt 31.03.17		8255446.08		
difference(credited on 17.11.2017)		105.37		
Details of Receipt during 2016-2017				
flexi			545000	
Interest accrued			239620.07	
TOTAL			784620.07	

Budget

The budget of the university for the year 2016-17 was approved by the Syndicate on 14.12.2016. It was sent to the Govt. in the Dept. of Higher Education for approval vide L.No.BUD-01/2016-17 A 3344/2016 Dated 29.12.16. This is a very unrealistic budget and far from actual receipt and expenditure. There is huge difference between budgeted figure actual figure.

Budgeted Receipt (In Rs)	2144357000.00	Budgeted Expenditure(In Rs)	1480048767.00
Actual Receipt (In Rs)	1302525165.26	Actual Expenditure(In Rs)	1247614392.00
Difference	841831834.74	Difference	232434375.00

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

Utkal University, Vanivihar - 2016-2017

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	Indian Bank,Sahid Nagar	6393524364	31-03-2017	49068447.00	31-03-2017	0.00	49068447.00	closing balance figure has not mentioned in the cash book
2	State Bank of India	10164205134	31-03-2017	111387360.60	31-03-2017	0.00	111387360.60	Closing balance not mentioned in the cash book
3	State Bank of India	10164205123	31-03-2017	59015367.00	31-03-2017	0.00	59015367.00	Closing balance has not been mentioned in the cash book.
4	State Bank of India	10164210778	31-03-2017	42377166.52	31-03-2017	0.00	42377166.52	Closing balance has not been mentioned in the cash book.
5	State Bank of India	10164210575	31-03-2017	459912513.80	31-03-2017	0.00	459912513.80	Closing balance has not been mentioned in the cash book.
6	Syndicate Bank,Utkal University Campus Branch	80162200013772	31-03-2017	26288.36	31-03-2017	0.00	26288.36	Closing balance has not been mentioned in the cash book.
7	State Bank of India	10164205112	31-03-2017	41428938.63	31-03-2017	0.00	41428938.63	Closing balance has not been mentioned in the cash book
8	Syndicate Bank,Utkal University Campus Branch	80162210006751	31-03-2017	110198.60	31-03-2017	0.00	110198.60	Closing balance has not been mentioned in the cash book.
9	Syndicate Bank,Utkal University Campus Branch	80162140000060	31-03-2017	10995.41	31-03-2017	0.00	10995.41	Closing balance has not been mentioned in the cash book.
10	Syndicate Bank,Utkal University Campus Branch	80162140000075	31-03-2017	10987.14	31-03-2017	0.00	10987.14	Closing balance has not been mentioned in the cash book.
11	Syndicate Bank,Utkal University Campus Branch	80162140000094	31-03-2017	10882.06	31-03-2017	0.00	10882.06	Closing balance has not been mentioned in the cash book.
12	Syndicate Bank,Utkal University Campus Branch	80162210010251	31-03-2017	3380798.56	31-03-2017	0.00	3380798.56	Closing balance has not been mentioned in the cash book.
13	Syndicate Bank,Utkal University Campus Branch	8016221006590	31-03-2017	3497611.13	31-03-2017	0.00	3497611.13	Closing balance has not been mentioned in the cash book.
14	Syndicate Bank,Utkal University Campus Branch	80162210016532	31-03-2017	2722.86	31-03-2017	0.00	2722.86	Closing balance has not been mentioned in the cash book.
15	State bank india	35544884627	31-03-2017	2456378.95	31-03-2017	2456378.95	0.00	NTPF account no10164205429 closed
16	State Bank OF India	35544884887	31-03-2017	5100554.61	31-03-2017	5100554.61	0.00	TPF-account no10164205441 closed
17	State bank of india	355448843388	31-03-2017	1656825.21	31-03-2017	1656825.21	0.00	EPF -account no10164209693 closed
18	State Bank of india	35544883339	31-03-2017	35139.00	31-03-2017	35139.00	0.00	GRATUITY- account no10164209671

								closed
19	State Bank of india	35544781382	31-03-2017	2685054.50	31-03-2017	2685054.50	0.00	EWF CONTRIBUTORY account no10164209977 closed
20	State Bank of india	35544883963	31-03-2017	1492291.00	31-03-2017	1492291.00	0.00	UDPS
21	Sate Bank of India,Utkal University Campus Branch	35544883022	31-03-2017	32271.50	31-03-2017	32271.50	0.00	EWF-SPECIAL KILLER DISEASE
22	SYNICATE BANK	801621400001 33	31-03-2017	10680.87	31-03-2017	10680.87	0.00	EWF
23	Syndicate Bank,Utkal University Campus Branch	801622000126 21	31-03-2017	90599.08	31-03-2017	90599.08	0.00	EWF
24	Syndicate Bank,Utkal University Campus Branch	801622100165 70	31-03-2017	186319.75	31-03-2017	186319.75	0.00	ESCROW
25	State Bank of india,Utkal University Campus Branch	10164210235	31-03-2017	16283907.34	31-03-2017	16283907.34	0.00	DEV-1
26	Sate Bank of India,Utkal University Campus Branch	10164209682	31-03-2017	10269574.47	31-03-2017	10269574.47	0.00	PENSION
	GRAND TOTAL			810539873.95		40299596.28	770240277.67	

Reconciliation

Non-reflection of closing balances of bank accounts in the main cash book (POM no.20/4.9.2018 pg. 41 POM no.27/14.11.2018 pg.57)

During the course of audit the following deviations were noticed regarding the closing balances of the cash books and the bank accounts -

1. Para 20 (i) of the Odisha Universities Accounts 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.

2. Para 20 (ii) of the Odisha Universities Accounts Procedure, 1987 (page 67-68) 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. Neither have the closing balances been depicted in the cash book nor have been 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 the 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 to audit till the end.

Loss of funds due to deduction of cash handling charges by the bank (POM no.1531.7..2018 pg. 31-32 POM no.23/09.09..2018 pg.48-49)

During the course of scrutiny of the bank account bearing no. 10164205134/SBI of the University General Fund I for the month of September, 2016 w.r.t. the main cash book, it was detected that a total no. of 1276 debits were made by the bank @ Rs.57.50 towards cash handling charges (referred to in the bank statement as 'Cash HND CHR') for each credit of Rs. 200.00/100.00/50.00 in cash which amounted to **Rs.107525.00**. The details are furnished below -

Date	No. of debits	Amount (in Rs.)
07.09.2016	17	977.50
22.09.2016	129	7417.50
23.09.2016	333	19147.50
26.09.2016	498	28635.00
27.09.2016	186	10695.00
28.09.2016	75	4312.50
29.09.2016	38	2185.00
18.10.2016	75	4312.00
24.10.2016	08	460.00
25.10.2016	225	12937.50
26.10.2016	01	57.50
27.10.2016	96	5520

28.10.2016	40	2300
31.10.2016	31	1782.50
01.11.2016	40	2300.00
02.11.2016	40	2300.00
03.11.2016	14	805.00
04.11.2016	07	402.50
24.11.2016	01	57.50
27.11.2016	02	115.00
02.03.2017	01	57.50
07.03.2017	01	57.50
21.03.2017	12	690.00
Total	1870	107525.00

Fees for various purposes, fixed by the University, are collected in cash and deposited in the bank. It is the primary duty of the bank to receive and handle the funds of the University. The bank is operating for the University and makes transaction of crores of rupees. So there no justification to debit cash handling charges. It is purely unauthorised which resulted in a direct loss to the University exchequer. The University authority was requested to take up the matter with the State Bank authority and ask them to refund the money.

No compliance was submitted despite issue of objection memos and verbal requests and during exit conference .Hence, the para stands and the amount of Rs. **107525.00, which is a loss to the university fund** stands for recovery from the following persons -

1. Sri Gouranga Devdas, Ex- Comptoller Rs.35842.00
2. Sri Tusharkanti Jena, Ex-Budget-cum Accounts Officer Rs.35842.00
3. Sri Bipin bihari Nayak, Section Officer Rs.35841.00
- 3.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Sri Gouranga Devdas	Ex- Comptoller	Utkal University, Vanivihar	35842
2	Sri Tusharkanti Jena	Ex-Budget-cum Accounts Officer	Utkal University, Vanivihar	35842
3	Sri Bipin Bihari Nayak	Section Officer	Utkal University, Vanivihar	35841

PARA: 6 STOCK POSITION

Utkal University, Vanivihar - 2016-2017

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Revolving high back chair Bravo		21		21.00	21	The last Audit Report does not show any Closing Balance
2	Enterprise 1200 without hanger		149		149.00	149	The last Audit Report does not show any Closing Balance.
3	Revolving mid-back Chair 9u02r		149		149.00	149	The last Audit Report does not show any Closing Balance.
4	Sliding door Unit 7		107		107.00	107	The last Audit Report does not show any Closing Balance.
5	Visitor chair Bravo 9u12R		44		44.00	44	The last Audit Report does not show any Closing Balance.
6	Work Station Derive Penta module		21		21.00	21	The last Audit Report does not show any Closing Balance.

Comments

Irregularities found in stocks and stores (Central Store) POM No. 94/19.3.2019 OSP 220-221

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

Maintenance of stock registers-

The stock registers have been maintained year-wise, i.e., stock registers have been maintained every year for the stocks 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 rule 106 of the OGFR, 1959**. Similarly, a separate stock register of consumables as well as durable items like televisions, refrigerators etc. has been maintained by Sri Nilakantha Naik, Sr. Caretaker. Sri Naik had procured many items, mainly consumables, and entered them in a separate stock register, although such items were available in the central store.

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

Issue and balance of stocks have been erased using white liquid eraser In many cases, issue and balances have been written in pencil. Moreover, issue and balance of stocks have been erased using white liquid eraser. This is in clear violation of rules.

Physical verification never conducted -Rules 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 authorised by him periodically and physical verification of dead stocks at least once a year before the closing of the financial year and record the result in the 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.

Non-production of stock position of durable and valuable items-

Despite issue of objection memo, the opening balance of the following materials/products as on 01.04.2016 was not produced to audit.

Computers, laptops, almirahs, tables (all types), chairs (all types), racks, cots, Air conditioners, refrigerators, sofa sets, Xerox machines, printers, scanners, fax machines, mobile phones, pen drives, PCs and other stocks of durable nature etc.

PARA: 7 INVESTMENT

Utkal University, Vanivihar - 2016-2017

S/no	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	01-04-2016	216445687.00	213712247.00	2733440.00	228079333.00	31-03-2017	230812773.00	31-03-2017	230812773.00	0.00	NTPF
2	01-04-2016	199756014.00	198193575.00	1562439.00	213506055.00	31-03-2017	215068494.00	31-03-2017	215068494.00	0.00	TPF
3	01-04-2016	3200803.00	0.00	3200803.00	31409.00	31-03-2017	3232212.00	31-03-2017	3232212.00	0.00	EFW
4	01-04-2016	62727659.10	61997311.40	730347.70	66992375.00	31-03-2017	67722722.70	31-03-2017	67722722.70	0.00	EPF
5	01-04-2016	5000000.00	0.00	5000000.00	0.00	31-03-2017	5000000.00	31-03-2017	5000000.00	0.00	EPF, SPECIAL KILLER DISEASE
6	01-04-2016	1378646.00	1378646.00	0.00	1492291.00	31-03-2017	1492291.00	31-03-2017	1492291.00	0.00	UDPS
7	01-04-2016	297969454.00	60000000.00	237969454.00	153715425.00	31-03-2017	391684879.00	31-03-2017	180600024.00	211084855.00	MAIN TDR -No updated register and TDR produced
8	01-04-2016	7064758.00	0.00	7064758.00	0.00	31-03-2017	7064758.00	31-03-2017	0.00	7064758.00	MEMORIAL AWAR-No updated register and TDR produced
9	01-04-2016	7431869.00	0.00	7431869.00	0.00	31-03-2017	7431869.00	31-03-2017	0.00	7431869.00	
10	01-04-2016	195018.00	0.00	195018.00	0.00	31-03-2017	195018.00	31-03-2017	0.00	195018.00	
11	01-04-2016	1997303.00	0.00	1997303.00	0.00	31-03-2017	1997303.00	31-03-2017	0.00	1997303.00	
12	01-04-2016	2454267.00	0.00	2454267.00	0.00	31-03-2017	2454267.00	31-03-2017	0.00	2454267.00	
	GRAND TOTAL	805621478.10	535281779.40	270339698.70	663816888.00		934156586.70		703928516.70	230228070.00	

DETAILS OF CB ON INVESTMENT & Comments :

Name of the bank	FDR A/C No	Types of A/c	Source of fund	Amount invested in Rs	Dt. Of Investment (IN Rs)	term	Rate of interest	Remark
1	IDBI	SGLA/CSGO020076	Gujurat Govt, Security Bond	Foundation Fund	60000000	5.9.12	5.9.16	8.71%
2	Mumbai	CSGL/8709803	Govt. Security Bond	Foundation Fund	39852406	20.8.2009	Not available	Not available
3	Govt. of India	THSHC540400446	Stock holding Corporation of India Ltd. calcutta (8% taxable Bond)	Not available	3125000	8.8.2009	Not available	Not available

4	IDBI Bank	In1120120036	Arunachal PradeshSDLa/cSG o20076,8.61% taxable bond	Not available	2000000	28.3.13	Not available	Not available	Not available
5	Syndicate Bank, UU campus	8016/402/448/1	TDR	GF-1	120355	8.3.2007	8.3.2017	Not available	9%
6	Syndicate Bank, UU campus	8016/402/448/3	TDR	GF-1	1000000	8.3.2002	8.3.2017	Not available	9%
7	Syndicate Bank, UU campus	8016/402/448/2	TDR	GF-1	290521	6.1.2007	6.1.2017	Not available	9.25%
8	Syndicate Bank, UU campus	8016/402/725	STDR	Dev.Fund	5000000	9.4.2010	9.4.2015	Not available	7.25%
9	SBI, UUbranch	1060000000	TDR	Examination Fund -II	4000000	6.4.2007	6.4.2017	Not available	9.25%
10	SBI, UUbranch	10200000000	TDR	Foundation Fund	1000000	27.2.2002	27.7.2017	Not available	8.75%
	TOTAL				134388282			Not available	
11	IDBI Bank	IN2220090020	Maharastra GS		13000000	30.4.14	5.8.19	Not available	7.99%
12	IDBI Bank	IN2920070025	Rajasthan GS 2017		5000000	30.4.14	20.6.17	Not available	8.46%

13	IDBI Bank	IN3120080095	Tamilnadu GS 2019		20000000	30.4.14	12.3.19	Not available	8.48%
14	IDBI Bank	IN112010036	Arunachal Pradesh SDL 280528		20000000	30.4.14	28.3.23	Not available	8.61%
15	IDBI Bank	IN1520120065	Gujarat GS 05092016		60000000	30.9.2016	14.9.2026		7.37%
16	IDBI Bank	037906000002127(INR)			1082432	3.10.16	3.10.17	12 month	7.30%
17	IDBI Bank	0379106000002769(INR)			531753	20.1.16	21.1.17	12 month	NA
18	IDBI Bank	0379106000001939(INR)			3247296	12.9.15	12.9.16	12 month	NA
19	IDBI Bank	0379106000002042(INR)			1082432	19.9.16	19.9.17	12 month	7.50%
20	IDBI Bank	0379106000001038(INR)			1175680	14.3.17	14.3.18	12 month	6.90%
21	IDBI Bank	0379106000001007(INR)			38952279	7.3.17	7.3.18	12 month	5.25% invest esd in lowest rate of interest
22	IDBI Bank	0379106000003063(INR)			3239545	5.3.17	5.3.18	12 month	NA
23	-Do-	037910400000003315(INR)			1000000	02.04.2016	02.04.2017	12 months	7.75%
24	-Do-	0379106000001250(INR)			21,72,627	04.04.2016	02.04.2017	12 months	7.75%

25	-Do-	0379106000003728(INR)			1000000	25.06.2016	25.06.2016	12 months	7.30%
26	-Do-	0379106000004084(INR)			72985180	03.09.2016	03.09.2017	12 months	7.50%
27	-Do-	0379106000004725(INR)			1000000	24.12.2016	24.12.2017	12 months	7.15%
28	-Do-	0379106000004992(INR)			1000000	11.02.2017	11.02.2018	12 months	6.90%
29	-Do-	0379106000005326(INR)			3000000	25.03.2017	25.03.2018	12 months	6.90%
	TOTAL				247296597				
	GRANDTOTAL				381684879				

LIST OF FIXED DEPOSITS (FDRs) OF U.U.EPF FUNDS

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.
1	State Bank of Hyderabad	62500000000.0	221659/-	18.04.16	7.75%	239343/-	18.04.16	N-27
2	Union Bank of India	626000000000000	226728/-	16.07.16	7.65%	244577/-	16.07.17	N-29
3	Union Bank of India	626000000000000	28490/-	11.08.16	7.50%	30688/-	11.08.17	N-30
4	Syndicate Bank	80164050030618/1	315955/-	26.09.16	7.50%	340326.46p	26.09.17	N-31
5	Syndicate Bank	80164050030670/1	575203/-	19.10.16	7.50%	619571.78p	19.10.17	N-32
6	Syndicate Bank	80164050030618/2	2739237/-	03.11.16	7.50%	2950530.42p	03.11.17	N-32

							7		
7	Syndicate Bank	80164050030670/2	1313982/-	19.11.16	7.50%	1415337.14P	19.11.17	N-33	
8	Syndicate Bank	80164050030670/3	9500000/-	19.11.16	7.50%	10232790.72P	19.11.17	N-33	
9	Syndicate Bank	80164050030670/4	9500000/-	21.11.16	7.30%	10212716.60P	21.11.17	N-33	
10	Syndicate Bank	80164050030670/5	1318650/-	21.11.16	7.30%	1417578.81P	21.11.17	N-33	
11	Syndicate Bank	80164050030670/6	9500000/-	22.11.16	7.30%	10212716.60P	22.11.16	N-33	
12	Syndicate Bank	80164050030670/7	1320984/-	22.11.16	7.30%	1420087.92P	22.11.17	N-33	
13	Syndicate Bank	80164050030670/8	7332751/-	23.11.16	7.30%	7882874/-	23.11.17	N-33	
14	Syndicate Bank	80164050030670/9	4964127/-	15.12.16	7.30%	5336549/-	15.12.16	N-34	
15	Syndicate Bank	80164050030670/10	6000000/-	15.12.16	7.30%	6450136.80P	15.12.17	N-34	
16	Bank of Baroda	45200000000000	611887/-	21.01.17	7.00%	655857/-	21.01.18	N-35	
17	Bank of Baroda	45200000000000	623140/-	27.01.17	7.00%	667918/-	27.01.18	N-35	
18	Bank of Baroda	45200000000000	2955001/-	27.02.17	7.00%	3167345/-	27.02.18	N-36	
19	Bank of Baroda	45200000000000	85,96,211/-	14.03.17	7.00%	92,13,926/-	14.03.18	N-37	
20	State Bank of India	10200000000	78717.7	09.08.2013	8.75%	121347	09.08.18	O-22	
	TOTAL		67722723						

LIST OF FIXED DEPOSITS (FDRs) OF UDPS FUNDS								
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.
1	Syndicate Bank	80164050030750/1	654761/-	02.11.16	7.50%	705266.56p	02.11.17	O(1)-10
2	Syndicate Bank	80164050030750/2	837530/-	03.11.16	7.50%	902133.60p	03.11.17	O(1)-10
	TOTAL		1492291/-					

Utkal University Employees Welfare Fund (U.U. EWF) Contributory Fixed Deposit

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.
1	State Bank of India	30700000000	29425	13.08.14	9.00%	10.05.17	29425	P-20
2	State Bank of India	30700000000	10000	14.08.14	9.00%	10.05.17	10000	P-20
3	State Bank of India	30700000000	21000	14.08.14	9.00%	10.05.17	21000	P-20
4	State Bank of India	10200000000	31000	28.12.14	8.50%	28.03.18	31000	P-20
5	State Bank of India	10200000000	21000	28.12.14	8.50%	28.03.18	21000	P-20
6	State Bank of India	30500000000	100000	20.05.16	7.50%	20.04.18	100000	P-22
7	State Bank of India	32300000000	21299	04.04.16	7.25%	04.04.17	22886	P-22
8	State Bank of India	33000000000	60000	20.05.16	7.25%	20.05.17	60000	P-22

9	State Bank of India	10200000000	20000	11.04.16	7.00%	11.07.19	20492	P-23	
10	State Bank of India	10200000000	35000	11.04.16	7.00%	11.07.19	35000	P-23	
11	State Bank of India	31300000000	20492	28.10.16	7.05%	28.10.17	20492	P-24	
12	State Bank of India	31300000000	512115	28.10.16	7.05%	28.10.17	512115	P-24	
13	State Bank of India	31800000000	360339	28.10.16	7.05%	28.10.17	360339	P-24	
14	State Bank of India	31200000000	63670	28.10.16	7.05%	28.10.17	63670	P-24	
15	State Bank of India	31200000000	15662	28.10.16	7.05%	28.10.17	15662	P-24	
16	State Bank of India	10200000000	15000	20.08.16	7.00%	20.08.19	15000	P-24	
17	State Bank of India	32600000000	142625	24.09.16	7.15%	24.09.17	142625	P-25	
18	State Bank of India	10200000000	15000	25.10.16	6.50%	25.10.19	15000	P-25	
19	State Bank of India	32800000000	504724	21.01.17	6.90%	21.01.18	504724	P-25	
20	State Bank of India	10200000000	35788	26.02.17	6.50%	26.05.20	35788	P-25	
21	State Bank of India	32900000000	1198073	30.03.17	6.90%	30.03.18	1198073	P-25	
	TOTAL		3232212						

SI. 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.
Utkal University Employees Welfare Fund (U.U. EWF) Special								
1	Syndicate Bank	8016/403/303/5	Rs.20,00,000/-	30.05.16	7.5	Rs.20,00,000/-	30.05.17	Quarterly interest credited to SB A/C NO801622000 12621
2	Syndicate Bank	8016/403/183	Rs.30,00,000/-	11.11.16	7.5	Rs.30,00,000/-	11.11.17	Quarterly interest credited to SB A/C NO801622000 12621
	TOTAL		50,00,000/-			50,00,000/-		

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

SI. 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.
1	Union Bank of India	6260000000000000	Rs.1,10,656/-	04.07.16	7.65%	Rs. 1,19,367/-	04.07.17	N-25
2	Syndicate Bank	80164050030487/1	Rs.4,67,089/-	01.09.16	7.50%	Rs. 5,03,118.31p	01.09.17	N-27
3	Syndicate Bank	80164050030697/1	Rs.1,95,440/-	19.10.16	7.50%	Rs.2,10,515.43p	19.10.17	N-29
4	Syndicate Bank	80164050030697/2	Rs.9500000/-	20.10.16	7.50%	Rs.1,02,32,790.72p	20.10.17	N-29
5	Syndicate Bank	80164050030697/3	Rs.9500000/-	20.10.16	7.50%	Rs.1,02,32,790.72p	20.10.17	N-29

						0.72p	7		
6	Syndicate Bank	80164050030697/4	Rs.95,00,000/	20.10.16	7.50%	Rs.1,02,32,79 0.72p	20.10.1 7	N-29	
7	Syndicate Bank	80164050030697/5	Rs.95,00,000/	20.10.16	7.50%	Rs.1,02,32,79 0.72p	20.10.1 7	N-26	
8	Syndicate Bank	80164050030697/6	Rs.95,00,000/	20.10.16	7.50%	Rs.1,02,32,79 0.72p	20.10.1 7	N-29	
9	Syndicate Bank	80164050030697/7	Rs.95,00,000/	21.10.16	7.50%	Rs.1,02,32,79 0.72p	21.10.1 7	N-29	
10	Syndicate Bank	80164050030697/8	Rs.95,00,000/	21.10.16	7.50%	Rs.1,02,32,79 0.72p	21.10.1 7	N-29	
11	Syndicate Bank	80164050030697/9	Rs.95,00,000/	21.10.16	7.50%	Rs.1,02,32,79 0.72p	21.10.1 7	N-29	
12	Syndicate Bank	80164050030697/10	Rs.95,00,000/	21.10.16	7.50%	Rs.1,02,32,79 0.72p	21.10.1 7	N-29	
13	Syndicate Bank	80164050030697/11	Rs.80,93,134/-	21.10.16	7.50%	Rs. 87,17,404.90p7	21.10.1 7	N-29	
14	Syndicate Bank	24284050005580(1)	Rs.95,00,000/-	21.10.16	7.50%	Rs. 1,02,32,790.7 2p	21.10.1 7	N-29	
15	Syndicate Bank	24284050005580(2)	Rs.95,00,000/	21.10.16	7.50%	Rs. 1,02,32,790.7 2p	21.10.1 7	N-29	
16	Syndicate Bank	24284050005580(3)	Rs.95,00,000/	21.10.16	7.50%	Rs. 1,02,32,790.7 2p	21.10.1 7	N-29	
17	Syndicate Bank	24284050005580(4)	Rs.95,00,000/	21.10.16	7.50%	Rs. 1,02,32,790.7 2p 1	21.10.1 7	N-29	
18	Syndicate Bank	24284050005580(5)	Rs.95,00,000/	21.10.16	7.50%	Rs. 1,02,32,790.7 2p 1	21.10.1 7	N-29	

19	Syndicate Bank	80174050010645/1	Rs.95,00,000/	21.10.16	7.50%	Rs. 1,02,32,790.7 2p	21.10.1 7	N-31	
20	Syndicate Bank	80174050010645/2	Rs.95,00,000/	21.10.16	7.50%	Rs. 1,02,32,790.7 2p	21.10.1 7	N-31	
21	Syndicate Bank	80174050010645/3	Rs.95,00,000/	21.10.16	7.50%	Rs. 1,02,32,790.7 2p	21.10.1 7	N-31	
22	Syndicate Bank	80174050010645/4	Rs.95,00,000/	21.10.16	7.50%	Rs. 1,02,32,790.7 2p	21.10.1 7	N-31	
23	Syndicate Bank	80094050013090/1	Rs.95,00,000/	21.10.16	7.50%	Rs. 1,02,32,790.7 2p	21.10.1 7	N-31	
24	Syndicate Bank	80094050013090/1	Rs.95,00,000/	21.10.16	7.50%	Rs. 1,02,32,790.7 2p	21.10.1 7	N-31	
25	Syndicate Bank	80094050013090/1	Rs.95,00,000/	21.10.16	7.50%	Rs. 1,02,32,790.7 2p	21.10.1 7	N-31	
26	Syndicate Bank	80094050013090/1	Rs.95,00,000/	21.10.16	7.50%	Rs. 1,02,32,790.7 2p	21.10.1 7	N-31	
27	Syndicate Bank	80094050013090/1	Rs.95,00,000/	21.10.16	7.50%	Rs. 1,02,32,790.7 2p	21.10.1 7	N-31	
28	Syndicate Bank	80164050030487/2	Rs.7,69,630/-	01.11.16	7.50%	Rs.8,28,996.0 8p	01.11.1 7	N-33	
29	Syndicate Bank	80164050030697/12	Rs.36309/-	07.11.16	7.50%	Rs. 39109.73p	07.11.1 7	N-33	
30	Bank of Baroda	45200000000000	Rs.1,02,515/-	02.02.17	7.00%	Rs.1,09,882/-	02.02.1 8	N-35	
31	SBI UU Campus	10200000000	Rs.6,84,000/-	01.01.13	8.50%	Rs. 6,84,000/-	01.01.1 8	O-18	
32	SBI UU Campus	10200000000	Rs.7,22,000/-	01.02.13	8.50%	Rs.7,22,000/-	01.02.1 8	O-18	

33	SBI UU Campus	10200000000	Rs.11,32,000/-	01.02.13	8.50%	Rs.11,39,165/-	01.02.18	O-20	
	TOTAL		231000000						

LIST OF FIXED DEPOSIT(FDRs) OF U.U.TPF FUNDS OF THE UNIVERSITY AS ON 31.03.2017

SI. 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	Date of Maturity	Page No.
1	Union Bank of India	62600000000000	269155/-	11.08.16	7.50%	289917	11.08.17	11.08.17	N-91
2	Syndicate Bank of India	80164050030537/1	483086/-	12.09.16	7.50%	520349.26p	12.09.17	12.09.17	N-92
3	Syndicate Bank of India	80164050030537/2	682298/-	19.01.16	7.50%	734927.65p	19.01.17	19.01.17	N(1)-1
4	Syndicate Bank of India	80164050030537/3	9500000/-	20.10.16	7.50%	10232790.72p	20.10.17	20.10.17	N(1)-1
5	Syndicate Bank of India	80164050030537/4	5161842/-	21.10.16	7.50%	5560005.15p	21.10.17	21.10.17	N(1)-1
6	Syndicate Bank of India	80164050030537/5	1313982/-	19.11.16	7.50%	1415337.14p	19.11.17	19.11.17	N(1)-2
7	Syndicate Bank of India	80164050030537/6	9500000/-	19.11.16	7.30%	10232790.72p	19.11.17	19.11.17	N(1)-2
8	Syndicate Bank of India	80164050030537/7	9500000/-	21.11.16	7.30%	10210716.60p	21.11.17	21.11.17	N(1)-2
9	Syndicate Bank of India	80164050030537/8	1318650/-	21.11.16	7.30%	1417578.81p	21.11.17	21.11.17	N(1)-2
10	Syndicate Bank of India	80164050030537/9	1320984/-	22.11.16	7.30%	1420087.92p	22.11.17	22.11.17	N(1)-2
11	Syndicate Bank of India	80164050030537/10	9500000/-	22.11.16	7.30%	10212716.60p	22.11.17	22.11.17	N(1)-2

12	Syndicate Bank of India	80164050030537/11	9500000/-	23.11.16	7.30%	10212716.60p	23.11.17	23.11.17	N(1)-2
13	Syndicate Bank of India	80164050030537/12	1323319/-	23.11.16	7.30%	1422598.70p	23.11.17	23.11.17	N(1)-2
14	Syndicate Bank of India	80164050030537/13	6000000/-	24.11.16	7.30%	6450136.68p	24.11.17	24.11.17	N(1)-2
15	Syndicate Bank of India	80164050030537/14	4825653/-	24.11.16	7.30%	5187687/-	24.11.17	24.11.17	N(1)-2
16	Syndicate Bank of India	80164050030537/15	4827987/-	25.11.16	7.30%	51910196.10p	25.11.17	25.11.17	N(1)-2
17	Syndicate Bank of India	80164050030537/16	6000000/-	25.11.16	7.30%	6450136.80p	25.11.17	25.11.17	N(1)-2
18	Syndicate Bank of India	80164050030537/17	4834989/-	28.11.16	7.30%	5197729.41p	28.11.17	28.11.17	N(1)-2
19	Syndicate Bank of India	80164050030537/18	6000000/-	28.11.16	7.30%	6450136.80p	28.11.17	28.11.17	N(1)-2
20	Syndicate Bank of India	80164050030537/19	8609655/-	29.11.16	7.30%	9255575	29.11.17	29.11.17	N(1)-2
21	Syndicate Bank of India	80164050030537/20	1648574/-	15.12.16	7.30%	1772254.64p	15.12.17	15.12.17	N(1)-2
22	Bank of Baroda	4520000000000	9200000/-	21.01.17	7.00%	9861103/-	21.01.18	21.01.18	N(1)-5
23	Bank of Baroda	4520000000000	9200000/-	21.01.17	7.00%	9861103/-	21.01.18	21.01.18	N(1)-5
24	Bank of Baroda	4520000000000	9200000/-	21.01.17	7.00%	9861103/-	21.01.18	21.01.18	N(1)-5
25	Bank of Baroda	4520000000000	9200000/-	21.01.17	7.00%	9861103/-	21.01.18	21.01.18	N(1)-5
26	Bank of Baroda	4520000000000	9200000/-	21.01.17	7.00%	9861103/-	21.01.18	21.01.18	N(1)-5

27	Bank of Baroda	45200000000000	9200000/-	21.01.17	7.00%	9861103/-	21.01.18	21.01.18	N(1)-5
28	Bank of Baroda	45200000000000	9200000/-	21.01.17	7.00%	9861103/-	21.01.18	21.01.18	N(1)-5
29	Bank of Baroda	45200000000000	9200000/-	21.01.17	7.00%	9861103/-	21.01.18	21.01.18	N(1)-5
30	Bank of Baroda	45200000000000	9200000/-	21.01.17	7.00%	9861103/-	21.01.18	21.01.18	N(1)-5
31	Bank of Baroda	45200000000000	9200000/-	21.01.17	7.00%	9861103/-	21.01.18	21.01.18	N(1)-5
32	Bank of Baroda	45200000000000	9200000/-	21.01.17	7.00%	9861103/-	21.01.18	21.01.18	N(1)-5
33	Bank of Baroda	45200000000000	8169711/-	21.01.17	7.00%	8756779/-	21.01.18	21.01.18	N(1)-5
34	Bank of Baroda	45200000000000	553202/-	10.02.17	7.00%	592955/-	10.02.18	10.02.18	N(1)-7
35	Bank of Baroda	45200000000000	1096253/-	27.02.17	7.00%	1175029/-	27.02.18	27.02.18	N(1)-8
36	SBI UU campus	10200000000	518500/-	10.02.15	8.50%	518500/-	10.02.18	10.02.18	O-38
37	SBI UU campus	10200000000	1410654/-	10.12.14	8.50%	1410654/-	10.12.17	10.12.17	O-38
TOTAL INVESTMENT AMOUNT=			215068494/-						
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	19.5.2001	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 for 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 Deptt. For English	8.9.2003	8.9.15	145136	9.05%	173583		
8	8016/402/23	S. Mishra Kadambini Devi cash prize	19.5.2001	19.5.16	150000	8.75%	Not available		
9	8016/402/14/3	Padmanav Mekap Memorial Gold Medal	12.7.2001	12.7.16	70000	8.75%	Not available		

10	8016/402/59/3	B.N Mohapatra	20.3.2002	20.3.17	55000	8.75%			
					1108397				
Memorial Award & Lecturers' Series(SBI,UU campus branch)									
11	10200000000	Examination Fund	25.3.12	25.3.15	1305255	8.50%	2210165		
12	10200000000	Dev.fund-I	6.4.2007	6.4.2017	4000000	9.25%	Not available		
13	10200000000	Prof.S Das	29.2.2000	29.11.15	300000	7.50%	Not available		
14	10200000000	Dr.G Mishra	11.12.12	11.12.17	24500	8.50%	Not available		
15	10200000000	Dr Miss Ischhama	29.1.98	29.1.18	10000	8.50%	Not available		
16	10200000000	Dr .A. Ischhama	15.2.2000	15.2.15	25000	8.50%	Not available		
17	10200000000	Dr.S Mishra	28.2.98	28.2.18	10000	8.50%	Not available		
18	10200000000	S. Vivekananda(5 Years)	2.2.99	2.2.19	5000	9.00%	Not available		
19	10200000000	S. Vivekananda(5 Years)	2.2.99	2.2.19	5000	9.00%	Not available		
20	10200000000	S. Vivekananda(5 Years)	2.2.99	2.2.19	5000	9.00%	Not available		
21	10200000000	S. Vivekananda(5 Years)	2.2.99	2.2.19	5000	9.00%	Not available		
22	10200000000	M.K.s Ganapati	4.8.2002	4.8.17	15357	8.25%	Not available		
23	10200000000	U.Scientific	27.10.2002	27.7.17	67131	8.75%	Not available		
24	10200000000	U.Scientific	17.9.13	17.9.18	24512	8.75%	Not available		
25	10200000000	Urmila Funds for American Studies	5.1.13	5.1.16	106606	8.50%	Not available		
26	30800000000	Ashok Ku Mishra	30.4.09	30.4.14	48000	8.00%	Not available		
	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 Investm ent	Dt. Of Maturity	Rate of intereset	Maturit y Value (in Rs)		
1	10200000000	S.C.S chair	210780	12.8.2000	12.11.16	8.75%	732012		
2	10200000000	M.P.C Deo	405137	29.11.12	29.2.16	8.50%	1070556		
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	8.50%	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	1.02.17	9.00%	361754		
8	10200000000	S.C.S chair(G.F-I)	12930	17.12.2012	17.12.17	8.50%	Not availabl e		
9	10200000000	S.C.S chair(G.F-I)	160000	28.2.2004	28.2.19	8.50%	Not availabl e		
10	10200000000	S.C.S chair(G.F-I)	72500	26.11.2004	26.11.16	9.00%	Not availabl e		
11	10200000000	S.C.S chair(G.F-I)	250000	18.1.2000	18.1.16	8.50%	Not availabl e		
12	10200000000	S.C.S chair(G.F-I)	75000	6.2.2000	6.2.16	8.50%	Not availabl e		
13	32100000000	J.N.TATA(G.F-I)	235554	25.11.11	25.11.16	9.25%	Not availabl e		
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 availabl e		
16	10200000000	M.P.C Deo(G.F-I)	183464	28.11.2000	29.11.16	9.00%	Not availabl e		
17	10200000000	Satyabadi	25000	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 availabl e		
22	30800000000	J.B.S Halden	1232000	25.5.2009	15.11.2014	9.25%	Not availabl e		
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	31.36.14	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	Amount invested	Rate of interest	Maturity Value (in Rs)		
1	3200000000	R U S Essay Competition	11900	23.5.98	Dt. Of Maturity	7.25%	n.a		
2	1020000000	B.K Ray	3587	6.11.01	6.4.15	9.25%	n.a		
3	1020000000	B.K Ray	3587	6.11.01	6.11.16	9.25%	n.a		
4	1020000000	H.Das Sen	3063	7.5.03	6.11.16	8.75%	n.a		
5	1020000000	S.Kumar	3063	7.5.03	7.5.15	8.75%	n.a		
6	1020000000	SBH H.N sharma	1500	23.11.2000	7.5.15	7.50%	n.a		
7	1020000000	SBH H.N sharma	1000	22.12.98	23.11.15	9.00%	n.a		
8	1020000000	Braja Sundar & Uma Sundari	3000	24.2.98	22.12.18	8.50%	n.a		
9	1020000000	S.c Das	2500	8.12.2001	24.2.18	9.00%	n.a		
10	1020000000	K.M Devi	3063	7.5.03	5.12.16	8.75%	n.a		
11	1020000000	S.Kumar Ovasion	33499	23.5.98	7.5.15	9.00%	52275		
12	1020000000	P.S Kumar & P.S Raja	5313	27.7.97	23.9.18	8.75%	n.a		
13	1020000000	Utkal Ranjan	1943	27.7.97	27.7.17	8.75%	n.a		
14	1020000000	R.Devi Memorial	5000	14.4.01	27.7.17	8.50%	n.a		
15	1020000000	Prof.S.Nath	5000	5.10.13	14.4.16	9.00%	n.a		
16	1020000000	OSANY	36000	9.8.13	5.10.16	8.75%	202130		
17	1020000000	S. Hitananda	20000	5.1.02	9.8.18	9.00%	n.a		
18	1020000000	B.P Devi	20000	19.12.10	15.1.17	8.50%	n.a		
19	3090000000	Bidyut Prava Devi	12000	19.8.09	19.12.15	7.50%	n.a		
20	1020000000	B. Pattanaik Memorial	20000	10.2.99	19.8.2019	9.00%	n.a		
TOTAL			195018		10.2.2019				

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 -1 (in Rs)	Interest to G.F	
1	1020000000	Louis Scholarship	13499	27.7.2002	27.7.2017	8.75%	n.a		

2	10200000000	B.J Das	10798	27.7.2002	27.7.2017	8.75%	n.a		
3	10200000000	Philips Memorial	4725	27.7.2002	27.7.2017	8.75%	n.a		
4	10200000000	Smt. B Mishra	19441	27.7.2002	27.7.2017	8.75%	n.a		
5	10200000000	P.Parida	33750	27.7.2002	27.7.2017	8.75%	n.a		
6	10200000000	Utkal Co-operative	55700	16.7.2000	16.7.2016	8.75%	n.a		
7	10200000000	Artilananda Memorial	22000	17.10.2000	17.10.2015	7.50%	n.a		
8	10200000000	B.C Panda	50100	30.11.2000	30.11.2015	7.50%	n.a		
9	10200000000	B.Mohari	50100	05.01.2001	05.01.2016	8.50%	n.a		
10	10200000000	Barister R. Mohanty	50000	05.01.2001	05.01.2016	8.50%	n.a		
11	SBI/128/BLA/000961	O.P Lambha	100000	14.07.2005	14.07.2011	8.00%	n.a	Bond	
12	SBI/128/BLA/000961	Girish Ch. Bose	100000	04.11.2006	04.11.2011	8.00%	n.a	Bond	
13	30300000000	Harihar Mishra	1494154	06.02.2008	06.02.2017	8.50%	n.a		
14	312528758840	Gagan Bihari Chand	100000	07.12.2010	07.12.2015	8.50%	n.a		
15	32600000000	Usha Sony Award	350000	04.10.2012	04.10.2017	8.50%	n.a		
TOTAL			2454267						
Gold Medal(SBI,UU CAMPUS BRANCH)									
Name of the bank	FDR A/C No	Source of fund	Amount invested in Rs	Dt. Of Investment	Dt. Of Maturity	Rate of interest	Maturity Value		
SBI,UUCampus Branch	10200000000	J.N Bose	2300	27.7.2007	27.7.2017	8.25%			
1	10200000000	Mayurbhanja	4300	27.7.2007	27.7.2017	8.25%			

2	10200000000	Khan Bahadur Patel	3000	27.7.2007	27.7.2017	8.25%			
3	10200000000	B.K Madhusudan Rao	2200	27.7.2007	27.7.2017	8.25%			
4	10200000000	Sanatan Pujari	3200	27.7.2007	27.7.2017	8.25%			
5	10200000000	Rani Surataringini	5800	27.7.2007	27.7.2017	8.25%			
6	10200000000	Fly,Officer,S.N Acharya	5700	27.7.2007	27.7.2017	8.25%			
7	10200000000	Padmashree	5000	27.7.2007	27.7.2017	8.25%			
8	10200000000	K.K Rathor	6000	27.7.2007	27.7.2017	8.25%			
9	10200000000	Ananda Lal Bose	33750	27.7.2007	27.7.2017	8.25%			
10	32100000000	Ray Bahadur B.Mishra	2995	01.05.2009	25.11.2016	9.25%			
11	32000000000	Nirjhini Parida	3000	07.05.2010	7.5.2015	7.25%			
12	10200000000	Bholanath Sahoo	3000	28.11.2012	28.11.2017	8.50%			
13	10200000000	Suraj Mall Saha	3000	28.11.2012	28.11.2017	8.50%			
14	10200000000	Ray Bahadur Durga Ch Mishra	4954	8.12.2012	8.12.2017	8.50%			
15	10200000000	Prof. Ghanashyam Dash	5000	15.01.2013	15.01.2018	8.50%			
16	10200000000	V. Ramanath	3000	28.11.2012	28.11.2017	8.50%			
17	10200000000	Shyamananda Pattnaik	3000	28.11.2012	28.11.2017	8.50%			
18	10200000000	Jagabandhu Memorial	3000	28.11.2012	28.11.2017	5.25%			
19	32100000000	Bijaya Ku Patra	2995	25.05.2009	25.11.2016	9.25%			
20	32100000000	Bijaya Ku Patra	1996	16.06.2009	25.11.2016	9.25%			
21	10200000000	Bhagalaxmi	3000	07.01.2009	07.01.2019	9.00%			
22	10200000000	Mandakini Parhi	3553	27.07.20	27.07.20	8.75%			

				08	18				
23	10200000000	Dr. Sankar Kamila	5000	18.04.2009	25.11.2016	9.25%			
24	10200000000	Bijaya Memorial	3000	07.01.2014	07.01.2019	9.00%			
25	10200000000	Swamalata Devi	5000	08.09.2008	08.09.2014	5.75%			
26	32100000000	Binaya Ku Subota	4985	18.07.2009	25.11.2016	9.25%			
27	32100000000	Dr. Indumati Sesadri	2995	25.05.2009	25.11.2016	5.25%			
28	32100000000	Balamukunda Memorial	2995	19.06.2009	25.11.2016	9.75%			
29	10200000000	Surat Surat Memorial	5000	08.12.2007	8.12.2016	9.00%			
30	32100000000	L.N Sahoo Memorial	2995	19.06.2009	25.11.2016	9.25%			
31	10200000000	Prof. Keshab Ch. Sahoo	3000	26.12.2007	26.12.2016	9%			
32	10200000000	Smt.Nishamani Devi	5000	23.01.2010	23.10.2015	5.75%			
33	10200000000	Pandit Basudev	8121	21.05.2011	21.05.2016	7.00%			
34	10200000000	Plaban Ku Ray	10000	9.4.2011	9.4.2016	6.25%			
35	10200000000	Tarini Ch. Mohapatra	5000	22.10.2007	22.10.2016	8.75%			
36	10200000000	Lalit Ku Panda	5000	10.11.17	10.11.2016	9.00%			
37	10200000000	Sanjiv Mohapatra	5000	7.2.07	7.11.16	8.75%			
38	32000000000	Dewan Bahadur L.Mohanty	5000	2.7.2010	2.7.2015	7.25%			
39	10200000000	Bhikari Ch. Panda	7353	7.5.2003	7.5.2015	8.75%			
40	10200000000	Sakar Prasad Mishra	6067	1.8.2013	1.8.2018	8.75%			
41	10200000000	Girija Sankar Ray	10000	07.2.07	07.11.16	8.75%			
42	10200000000	Naba Kishore Das	6000	4.5.2007	4.5.2016	8.75%			
43	32100000000	Nirmal Ku Mohanty	15000	28.8.2009	25.11.16	9.25%			
44	32100000000	Brig.s. Mishra	15000	18.09.2009	25.11.16	9.25%			
45	32000000000	Dr.Kashinath Mishra	16246	01.8.2010	1.8.2015	7.25%			
46	10200000000	Banchhanidhi Memo	15000	11.9.201	11.9.201	7.50%			

		Gold Medal		0	5				
47	10200000000	Harish Ch. Mani	19236	19.8.2012	19.8.2017	8.50%			
48	10200000000	Dr.Jyoshna Dei	15000	5.10.2013	5.10.16	9.00%			
49	10200000000	Baidyanath Hall (5 Years)	3553	7.2.2009	7.2.2019	9.00%			
50	10200000000	Popular Sci.in Odia Language	3000	20.5.2007	22.5.2016	8.75%			
51	10200000000	Rohini Gadadhar	4802	14.11.2010	14.12.2015	7.50%			
52	10200000000	Late Bansidhar Acharya	16220	16.4.2009	16.4.2019	8.25%			
53	10200000000	Dr.S.C Pattnaik	20000	28.12.2010	28.12.2015	5.75%			
54	10200000000	B.k Ray & L.Sundari Ray	120000	09.01.2007	09.01.2017	9.25%			
55	10200000000	Saraswati Ray	60000	27.09.2012	27.09.2017	8.50%			
56	10200000000	Ashok Ku Mishra	50000	27.09.12	27.09.2017	8.50%			
57	10200000000	Prof.Brahmananda Mishra	60000	22.04.2008	22.04.2018	8.75%			
58	10200000000	Durga Madhab Mishra	60000	24.3.2008	24.03.2018	8.75%			
59	10200000000	Dr. Atal Bihari Senapati	75000	31.03.2008	31.03.2018	8.75%			
60	10200000000	Jamini Kaushalya Memorial	45000	28.5.2005	24.03.2018	8.75%			
61	10200000000	Sonali Deo	60000	27.2.2009	27.02.2019	5.25%			
62	10200000000	Dr. J.K Mohanty	70000	05.01.2011	05.12.2016	5.75%			
63	10200000000	Gandhi memorial	3000	27.09.2012	27.09.2017	8.50%			
64	SBI/128/BIA/000936	Justice,Jay Krishna Mishra	100000	28.01.2005	Bond	8.00%			
65	SBI/128/BLA/000935	Justice,Jay Krishna Mishra	100000	28.01.2005	Bond	8.00%			

66	30600000000	Smt. Savitri Pattnaik	100000	01.01.2014	01.01.2019	9.00%			
67	31100000000	Dr.S.K Behera	100000	05.03.2010	05.03.2015	7.25%			
68	31500000000	Gagan Bihari Chand	100000	07.12.2010	07.12.2015	8.50%			
69	32300000000	Dr.Jiban Mohanty	100000	01.07.2011	19.7.2020	7.25%			
70	32600000000	Ashok Das	100000	04.10.2012	04.10.2017	8.50%			
71	32100000000	B.k Patra Gold Medal	4992	25.11.2011	25.11.2016	9.25%			
72	32800000000	Girija Sankar Sahoo Gold Medal	200000						
Gold Medal(SYNDICATE,UU CAMPUS BRANCH)									
73	8016/402/14	P.N Mekap	70000	13.07.2006	02.07.2016	7.00%			
74	8016/402/59	B.N Mohapatra	55000	20.03.2007	20.03.2017	8.75%			
	TOTAL		1997303						

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 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 to produce before audit at an early date for necessary verification. The related information/ records & registers could not produced to last audit in spite of issue of objection memo ,

As usual neither the POM returned by the Authority nor any supporting document as required by Audit could be made available to audit till the close of the Audit.

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 n 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 only a bunch of Xerox copy regarding lists of endowments `updated up to 2014 produced to audit 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 higher authorities 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 in spit of issue of POM.

TYPES OF ACCOUNT	AMONUT 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 CASH BOOK-

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 .

On checking of the available records and registers it is revealed that seven(0 7) 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 updated in the endowment register till now. The so called endowment register has maintained in a very hap hazard manner 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.

SI 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 interest	Remark
1	-Do-	03791040000003315(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					

PARA: 8 **ADVANCE**

Utkal University, Vanivihar - 2016-2017

S/no	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	01-04-2016	Main cash book	42375849 6.00	43175077 .00	466933573. 00	490291.0 07	31-03-201	46644328 2.00	31-03-201	0.00	46644328 2.00	Advance position has not been reflected in the cash book
GRAND TOTAL			42375849 6.00	43175077 .00	466933573. 00	490291.0 0		46644328 2.00		0.00	46644328 2.00	

Comments :

ADVANCE POSITION

Advance outstanding as on 01.04.2016 423466946

(as per corrigendum issued to

A.R. No.384268/17-18 for the year 2015-16)

Add advance paid in 2015-16 not reflected in (+) 265000

A.R. No.384268/17-18 for the year 2015-16

(Details are given below this position)

Add advance paid in 2014-15 not reflected in (+) 26550

A.R. No.384268/17-18 for the year 2015-16

(Details are given below this position)

Actual advance outstanding as on 01.04.2016 423758496

Advance paid in 2016-17 43175077

Total 466933573

Advance adjusted in 2016-17 490291

Advance outstanding as on 31.03.2017 466443282

Advance paid in 2015-16 not reflected in A.R. No.384268/17-18 for the year 2015-16

Voucher no /date	Name of the Payee	Purpose	Amount
125/18.6.2015	Sri Nilakantha Naik, Sr. Caretaker	Expr. for Academic council	35000
145/Plan/22.8.2015	Sri Nilakantha Naik, Sr. Caretaker	NAAC visit	200000
484/23.11.2015	Sri Nilakantha Naik, Sr. Caretaker	73 rd Foundation	30000

Advance paid in 2014-15 not reflected in A.R. No.384268/17-18 for the year 2015-16

Voucher no /date	Name of the Payee	Purpose	Amount
556/10.12.2014	Sri Nilakantha Naik, Sr. Caretaker	CDC meeting	16500
546/05.12.2014	Sri Nilakantha Naik, Sr. Caretaker		10050

Total			26550
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Year-wise break-up of outstanding advance

Year	Amount (in Rs.)
Up-to 2011-12	276761464
2012-13	1103000
2013-14	44307067
2014-15	59899088
2015-16	41242586
2016-17	43130077
Total	466443282

Out of the total outstanding advance of Rs. 41242586.00 pertaining to the year 2015-16, a sum of Rs.39388459.00 was 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. A total sum of Rs. 2023614.00, as per the following details, is suggested for recovery and thus, is surchargeable towards outstanding advance in adherence to G.O. no.2221/F Dated 08.03.2002 and L. No. 15179/ DLFA Dated 28.9.2013. Out of this, an amount of Rs.1493836.00 belongs to 2015-16. The balance amount of Rs.529778.00 for the year 2014-15, which should have surcharged in 2015-16 audit report but had not been surcharged, has been brought under surcharge action in this paragraph.

Details of advance adjusted in 2016-17

Adjustment Vr. No./Date	Name of the payee	Purpose	Advance Voucher No/Dt.	Amount
150/05.07.2016	Sri Nilakantha Naik, Sr. Caretaker	Academic Council Meeting	125/18.06.2015	35000.00
422/30.12.2016	Sri Nilakantha Naik, Sr. Caretaker	73 rd Foundation Day	484/23.11.2015	30000.00
423/30.12.2016	Sri Nilakantha Naik, Sr. Caretaker	Academic Council Meeting	112/20.06.2016	45000.00
384/07.12.2016	Shree Chitralaya	47 th Convocation	649/11.02.2015	360291.00
543/08.03.2017	Sri S. K. Patri, Advocate	Legal expenses	637/08.02.2016	20000.00
Total				490291.00

Irregularities in the payment and adjustment of Advance

POM No. 28/16.11.2018 OSP 58-68 39/4.12.2018 OSP 101-103 POM nos.78-88/01.03.2019 OSP 182-194

During the course of working out the advance position of the main account from the main cash books and paid vouchers, the following irregularities were detected –

- The advances extended to persons /firms have been booked as final expenditure in the cash books in complete violation of **Para 17(iv) of the Odisha Universities Accounts Procedure,1987(Pg.64) which reads “Advances such as advance to any person/department for specific purchases 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.
- From the ADVANCE registers produced to audit, it was seen that a no. of registers have been maintained reflecting advances paid during a financial year.
- Advance Registers have not been maintained as prescribed in **Form No. 17 vide Para 19 of the the Odisha Universities Accounts Procedure,1987.**
- The ‘GENERAL ADVANCE REGISTER 2012-13 2013-14 1014-15 BILLS UNIT 2015-16 2016-17 2017-18’, maintained by the Bills Section, has been signed by the Dealing Asst. and the Section Officer of the Bills Section and the BAO/Comptroller. However, it does not reflect all the advances paid during a year.
- The authentic register does not contain any information regarding adjustments of advances .
- 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 a person taking advance, which contained bills more than the amount of advance sanctioned, were kept in the voucher bundles for payment of the differential amount.
- Advance amount mentioned in the authentic record has been cancelled .Ex.- Rs. 200000.00() Vr. no.145/Plan/22.08.2015) against Sri Nilakantha Nayak, Sr. Caretaker (pg.18)

Verification of the vouchers w. r. t. the main cash books of the university main account revealed that a total sum of **Rs. 43175077.00** was paid as advance (Rs.8343121.00 to individual employees / firms) during the year the details of which are furnished below . As the cash books and the advance registers do not contain any information regarding the adjustment of advances, it was difficult for audit to ascertain the adjustment position.Despite issue of several objection memos, the adjustment position with evidence (w.r.t. authentic records) was not produced to audit.

Details of advance paid to individual employees during the year 2016-17.

Voucher No./Date	Name and designation of the person	Purpose	Amount of advance
104/NP/12.6.16	Sri Nilakantha Nayak,Sr. Caretaker	Purchase of utensils	25000
112/20.6.16	-do-	Academic council meeting	45000
220/30.8.16	-do-	Separation of dead stocks	10000
378/25.11.16	-do-	Shifting of dead stocks	25000
379/25.11.16	-do-	Purchase of office stationery	50000
375/25.11.16	-do-	Expr. on 74th Foundation Day	80000
475/2.2.17	-do-	Expr. on 48th convocation	90000
157/11.7.16	Sri Ganapati Sial,S.O.,Dev.II	Tour advance to attend DBT Prog.	10000
158/11.7.16	Sri Narayan Mohanty,Steno	Tour advance to attend DBT Prog.	10000
414/Plan/16.11.16	The Director,IQAC	Payment of remuneration to NAAC team	130000
462/Plan/13.02.17	Prof. A.B.Das,Botany	Banana tissue culture prog. Under BARC	100000
476/NP/2.2.17	Shree Chitralaya,Cuttack	Arrangement of the 48th convocation Day	555000
376/25.11.16	Sri Chaitanya Dash, Secy.,Class-IV Employees' Assn.	Bhajan Parikrama on 74th Foundation Day	70000
399/NP/9.12.16	Panda Retail Pvt. Ltd.	Supply of DGLP Aristocrat satchet	48150
405/NP/16.12.16	Sri Umakanta Behera,Secy. UU karmachari sangh	celebration of 146th birth anniversary of Maharaja R C Bhanjadeo	12000
568/NP/24.03.17	Dr Dushmanta Ku Panigrahi,Medical Officer	Purchase of medicine	50000
28/NP/11.5.16	Sri Ashok Ku Mishra,Sr.Asst.	Payment of remuneration,TA DA in B.Sc.Nursing exam.,2015	115164
128/23.6.16	-do-	-do-	45450
390/7.12.16	-do-	-do-	14400
496/10.2.17	-do-	-do-	56660
93/6.6.16	Dr SAK Azad,Lecturer,University Law College	Payment of remuneration,TA DA in BPED exam.,2015	1358
105/18.6.16	Dr Prashant Ku Swain,Lecturer,University Law College	Payment of remuneration,TA DA in BPED exam.,2015	19700
106/18.6.16	-do-	-do-	287400
267/4.10.16	-do-	-do-	185000
266/4.10.16	-do-	-do-	170000
265/4.10.16	-do-	-do-	168000
203/6.8.16	Dr.Srikanta Mohapatra,HOD,Biochemistry,SCB Medical	Payment of remuneration, TA DA in MBBS exam.,2016	175000
640/NP/31.3.17	Sri Pratap Ch. Swain,Sr.Asst.,EC I	Payment of remuneration,TA DA in M A(Private) exam.,2014	60500
330/NP/7.11.16	Odisha State Bureau of Textbook Production	Supply of 16 lakh blank answer sheets	5734339
			8343121

Details of advance paid to Principals/center Superintendents/Course Coordinators & Heads of PG departments during the year 2016-17.

Voucher No./Date	Name and designation of the person	Amount of advance
27/NP11.05.16	Principal,JKBK College	50000
187/4.8.16	-do-	40000

522/27.2.16	-do-	465824
589/30.3.17	-do-	12600
31/11.5.16	Director, DDCE	1500000
40/11.5.16	-do-	40000
99/7.6.16	-do-	747865
71/6.6.16	-do-	383000
184/4.8.16	-do-	480000
298/22.10.16	-do-	250000
20/NP/11.5.16	Principal,BP College of Sc.Education	800000
54/25.5.16	-do-	778000
626/30.3.07	-do-	12600
51/NP/23.5.16	Homoeopathy Medical College, Cuttack	39400
442/7.1.17	-do-	2319
49/23.5.16	Principal,Rajdhani College,BBSR	6560
50/23.5.16	-do-	6560
	-do-	6560
43/23.5.16	HOD, Deptt. of Geology	15500
299/22.10.16	-do-	15500
473/2.2.17	-do-	8280
665/31.3.17	-do-	15500
47/23.5.16	HOD,Biotechnology	14960
443/7.1.17	-do-	13700
46/23.5.16	Course Co-ordinator,Integrated MBA prog.	33000
652/31.3.17	-do-	36000
651/31.3.17	-do-	33000
92/6.6.16	Course Co-ordinator,Integrated MCA prog.	128250
90/6.6.16	-do-	176750
91/6.6.16	-do-	235650
587/30.3.17	-do-	176550
586/30.3.17	-do-	240610
63/NP/3.6.16	Principal,S B Women's College,Cuttack	667015
73/6.6.16	Principal,Christ College,Cuttack	747865
74/6.6.16	-do-	768270
186/4.8.16	-do-	560000
588/30.3.17	-do-	15600
75/6.6.16	Principal,Maharishi College of Natural Law	667015
185/4.8.16	-do-	580000
295/21.10.16	-do-	60000
590/30.3.17	-do-	12600
94/6.6.16	Principal, Emarti Devi Women's College,Cuttack	616510
193/4.8.16	-do-	560000
95/6.6.16	Principal,Mohan Subudhi Degree College,Baramba	572235
526/27.2.17	-do-	422060

591/30.3.17	-do-	15600
78/6.6.16	Principal,B R M College,Bhuban	596945
525/27.2.17	-do-	431720
592/30.3.17	-do-	12600
79/6.6.16	Principal,P S College,Khandapara	601075
530/27.2.17	-do-	531290
593/30.3.17	-do-	18600
86/6.6.16	Principal,Jatni College,Jatni	568350
594/30.3.17	-do-	12600
81/6.6.16	Principal,Sarala Mahavidyalay,Rahama	580040
529/27.2.17	-do-	431540
82/6.6.16	Principal,Pattamundai College,Pattamundai	755320
595/30.3.17	-do-	18600
83/6.6.16	Principal,Nachuni College,Nachuni	693580
84/6.6.16	Principal,Dharmashala College,Dharmashala	686580
531/27.2.17	-do-	369650
85/6.6.16	Principal,S M S College,Puri	600620
596/30.3.17	-do-	21600
86/6.6.16	Principal,Chowdwar College,Chowdwar	608565
87/6.6.16	Principal,S M S College,Nischintkoili	638770
528/27.2.17	-do-	444080
597/30.3.17	-do-	12600
88/6.6.16	Principal,Ekamra College,Bhubaneswar	1139585
598/30.3.17	-do-	21600
129/23.6.16	Principal,R I E ,Bhubaneswar	6540
107/20.6.16	-do-	106042
533/27.2.17	-do-	112400
654/31.3.17	-do-	10356
127/23.6.16	HOD,Deppt. Of Chemisrty	1600
111/20.6.16	-do-	14500
391/7.12.16	-do-	2500
653/31.3.17	-do-	14000
126/23.6.16	Principal,M S Law College, Cuttack	34500
294/21.10.16	-do-	31500
125/23.6.16	Principal,S C B Medical College, Cuttack	300000
261/3.10.16	-do-	53000
124/23.6.16	Director,SVNIRTAR	392500
123/23.6.16	Coordinator,School of Women's Studies	5640
300/22.10.16	-do-	9364
132/23.6.16	HOD,Deppt. of Analytical and Applied Economics	20000
131/23.6.16	-do-	3828
655/31.3.17	-do-	20000
122/23.6.16	HOD,Deppt. Of English	13500

441/07.1.17	-do-	15000
201/NP/6.8.16	The HOD,IQAC	15500
202/NP/6.8.16	The HOD,Deptt. of History	20500
189/4.8.16	Principal,Raja M D Degree College,Patia	580000
188/4.8.16	Principal,Tulashi Women's College	560000
204/6.8.16	Principal,S C B Dental College, Cuttack	300000
444/7.1.17	-do-	103000
480/6.2.17	-do-	15000
190/4.6.16	Principal,G.Sc. College,Athgarh	510000
520/27.02.17	-do-	464032
30.3.17	-do-	18600
208/10.8.16	Principal,V N College,Jajpur	570000
192/4.8.16	Principal,Mangala Mahavidyalaya,Kakatpur	570000
521/27.2.17	do	451264
600/30.3.17	do	18600
194/4.8.16	Principal,Marshaghai College	650000
195/4.8.16	Principal,A S College,Tirtol	550000
627/31.3.17	-do-	9600
196/4.8.16	Principal,Ranpur College	550000
601/30.3.17	-do-	12600
197/4.8.16	Principal,Begunia College,Begunia	550000
602/30.3.17	-do-	12600
198/4.8.16	Principal,Kamakshyanagar College	580000
524/27.2.17	-do-	536180
603/30.3.17	-do-	18600
238/17.9.16	Principal,L J M College of Nursing	19504
293/21.10.16	Principal,NISWASS	39960
658/31.3.17	-do-	3696
292/21.10.16	Principal,Hitech Medical College, BBSR	96380
291/21.10.16	-do-	152000
657/31.3.17	-do-	160000
301/22.10.16	HOD, Deptt. of Sanskrit	30000
296/22.10.16	HOD, Deptt. of PM&IR	11984
297/22.10.16	-do-	18688
656/31.3.17	-do-	10454
656(2)/31.3.17	-do-	13568
302/22.10.16	HOD, Deptt. of Political Sc.	28008
481/6.2.17	-do-	3600
290/2.10.16	Principal,Gopabandhu Ayurvedic Medical College,	18500
659/31.3.17	-do-	54700
440/7.1.17	Principal,Govt.College of Physical Education,BBSR	6430
434/7.1.17	Principal,Nalinidevi Women's College,BBSR	110000
532/27.2.17	Principal,,Rajsunakhala College,Rajsunakhala	475070

605/30.3.17	-do-	18600
527/27.2.17	Principal,Aul Degree College, Aul	419030
519/27.2.17	Principal,Stewart Sc. College, Cuttack	558656
523/27.2.17	Principal,KBDAV College, Nirakarpur	451264
604/30.3.17	-do-	15600
606/30.3.17	Principal, PipiliCollege, Pipili	21600
645/31.3.17	Principal, U G S College, Sakhigopal	15600
614/31.3.17	Principal,Godavarish Mahavidyalaya,Banpur	12600
625/31.3.17	Principal, B S College, Daspalla,Nayaharh	21600
613/31.3.17	Principal, G C College, Ramchandrapur	12600
612/31.3.17	Principal,Baruneswar College,Arei, Jajpur	12600
611/31.3.17	Principal,S G College,Kanikapada, Jajpur	18600
610/31.3.17	Principal,B B Mahavidyalaya,Chandikhola,Jajpur	15600
609/31.3.17	Principal,U N S College,Mugapala, Jajpur	12600
631/31.3.17	Principal,Sukinda College,Sukinda, Jajpur	18600
617/31.3.17	Principal,Balikuda College,Balikuda, Jagatsinghpur	12600
628/31.3.17	Principal,Paradip College,Paradip, Jagatsinghpur	12600
616/31.3.17	Principal,L N College,Patakura Kendrapara	18600
622/31.3.17	Principal,Malaygiri Mahavidyalaya,Pallahara Angul	18600
623/31.3.17	Principal,Bapujee College,Chhendipada	15600
629/31.3.17	Principal,Govindapur Degree College, Govindapur	15600
624/31.3.17	Principal,M A. College,Nemala,Cuttack	9600
621/31.3.17	Principal,B J College,RajpurCuttack	12600
607/31.3.17	Principal,Kishornagar College,Kishornagar,Cuttack	15600
620/31.3.17	Principal, Janata College,Satamile,Dhenkanal	12600
619/31.3.17	Principal, Hindol College,Khajuriakata,Dhenkanal	12600
618/31.3.17	Principal,H N S College,Chandol,Kendrapara	12600
630/31.3.17	Principal,S N College,Rajkanika,Kendrapara	18600
660/NP/31.3.17	HOD, Deptt. of Geography	25300
661/NP/31.3.17	-do-	25300
662/NP/31.3.17	-do-	28900
663/NP/31.3.17	-do-	28900
	Total	34831956

A total sum of Rs.2023614.00 remained unadjusted out of the advance paid in 2014-15 and 2015-16 the details of which are given below -

Voucher no. /date of payment	Name of the payee	Purpose	Amount
72/30.5.2015	Sri Ashok ku Mishra,Sr. Asst.	Exam. expenses	46360
107/5.6.2015	-do-	Exam. expenses	13000
220/20.7.2015	-do-	Exam. expenses	99000
149/24.6.2015	Sri Manoj ku Sadual, Lecturer, University Law College	Exam. expenses	19476
158/27.6.2015	-do-	Exam. expenses	263000
152/25.6.2015	Prof. Durgamadhab Satpathy, HOD,	Exam . expenses	155000

	Community Medicines		
336/28.9.2015	Sri S N Mallick, Sr. Lecturer, M S Law College	Exam. expenses	214000
337/28.9.2015	Sri S N Mallick, Sr. Lecturer, M S Law College	Exam. expenses	187000
338/28.9.2015	Sri S N Mallick, Sr. Lecturer, M S Law College	Exam. expenses	185000
367/7.10.2015	Sri Ashok Ku Mohapatra, Advocate		20000
514/22.12.2015	Sri Umakanta Behera, Sr. Asst.		12000
85/12.5.2014	Sri Ashok ku Mishra, Sr. Asst.	Exam. expenses	96000
781/11.2.2015	Sri Ashok ku Mishra, Sr. Asst.	Exam. expenses	36400
478/13.11.2014	Sri Ashok ku Mishra, Sr. Asst.	Exam. expenses	50828
507/25.11.2014	Sri Nilakantha Naik Sr. Caretaker	72 nd Foundation	170000
808/19.2.2015	Sri Nilakantha Naik, Sr. Caretaker	Principals' conference	150000
648/13.2.2016	Sri Nilakantha Naik, Sr. Caretaker	47 th convocation	80000
145/Plan/22.8.2015	Sri Nilakantha Naik, Sr. Caretaker	NAAC visit	200000
556/10.12.2014	Sri Nilakantha Naik, Sr. Caretaker	CDC meeting	16500
546/05.12.2014	Sri Nilakantha Naik, Sr. Caretaker		10050
Total			2023614

ABSTRACT

Name of the payee	Amount
Sri Ashok ku Mishra, Sr. Asst.	341588.00
Sri Manoj ku Sadual, Lecturer, University Law College	282476.00
Prof. Durgamadhab Satpathy, HOD, Community Medicines, SCB Medical College	155000.00
Sri S N Mallick, Sr. Lecturer, M S Law College	586000.00
Sri Ashok Ku Mohapatra, Advocate	20000.00
Sri Umakanta Behera, Sr. Asst.	12000.00
Sri Nilakantha Naik, Sr. Caretaker	626550.00
Total	2023614.00

In compliance to objection memo no.79/01.03.2019 issued against Sri Ahok Ku. Mishra, Sr. Asst., he replied that he has submitted the bills for adjustment as per the following details –

Voucher no. /date of payment	Amount	Date of deposit of voucher to the office
72/30.5.2015	46360	No. Ec. I/20968/2016 Dt.18.01.2016
107/5.6.2015	13000	No. Ec. I/20969/2016 Dt.18.01.2016
220/20.7.2015	99000	Submitted in 2019
85/12.5.2014	96000	No. Ec. I/20968/2016 Dt.18.01.2016
781/11.2.2015	36400	No. Ec. I/10045/2014 Dt.11.11.2014
478/13.11.2014	50828	No. Ec. I/20856/2016 Dt.13.01.2016
Total	341588.00	

So out of Rs. 341588.00, a sum of Rs. 99000.00 needs recovery from Sri Ahok Ku. Mishra, Sr. Asst. and Sri Sushant Kumar Das, the-then Registrar on equal share @Rs.49500.00 each. For the rest amount of Rs. 242588.00, the responsibility solely lies on the staff of the Bill Section as they have not submitted the bills for adjustment. So for Rs. 242588.00, the following persons are found responsible –

1. Sri Gopinath Mishra, Section Officer (Retired) Rs.121294.00
2. Sri Nilakantha Jena, Jr. Asst. 121294.00

A total sum of Rs. 2023614.00 is suggested for recovery under this paragraph, in pursuance to G.O. no. 2223/FIN Dated 8.3.2002 from the following persons who are found responsible for the non-adjustment of advances -

1. Sri Sushant Kumar Das, the-then Registrar Rs.900513.00
2. Sri Manoj ku Sadual, Lecturer, University Law College, 141238.00
3. Prof. Durgamadhab Satpathy, HOD, Community Medicines, S C B Medical College 77500.00
4. Sri S N Mallick, Sr. Lecturer, M S Law College 293000.00
5. Sri Ahok Ku. Mishra, Sr. Asst. 49500.00
6. Sri Nilakantha Naik, Sr. Caretaker 313275.00
7. Sri Gopinath Mishra, Section Officer (Retired) 121294.00
8. Sri Nilakantha Jena, Jr. Asst. 121294.00
9. Sri Umakanta Behera, Sr. Asst. (Retired) 6000.00

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Sri Nilakantha Jena	Jr. Asst.	Sri Nilakantha Jena, Jr. Asst., Bills Section, Utkal University, Vani vihar	121294
2	Sri Sushant Ku Das	Registrar	Sri Sushant Ku Das, the-then Registrar, Utkal University.	900513
3	Prof. Durgamadhab Satpathy	HoD, Community Medicine, S C B Medical College	Prof. Durgamadhab Satpathy, HoD, Community Medicine, S C B Medical College	77500
4	Sri Nilakantha Jena	Sr. Caretaker	Sri Nilakantha Jena, Sr. Caretaker, Utkal University, Bhubaneswar	313275
5	Dr S N Mallick	Lecturer, M S Law College, Cuttack	Dr S N Mallick, Lecturer, M S Law College, Cuttack	293000
6	Sri Ashok Ku Mishra	Sr. Asst.	Sri Ashok Ku Mishra, Sr. Asst. Utkal University, Vani Vihar	49500
7	Sri Gopinath Mishra	Section Officer	Sri Gopinath Mishra, Section Officer, Retired, Utkal University, Vani Vihar	121294
8	Sri Umakanta Behera	Sr. Asst.	Sri Umakanta Behera, Sr. Asst., Retired, Utkal University, Vanivihar	6000
9	Dr Manoj Kumar Sadual	Reader, University Law College	Dr Manoj Kumar Sadual, HoD, P G Dept. of Law, Utkal University, Vanivihar	141238

PARA: 9 GRANTS

Utkal University, Vanivihar - 2016-2017

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2016	332750224.81	1247282622.74	1580032847.55	889817073.00	31-03-2017	690215774.55	Unspent grant of last year as per the audit report for the year 2015-16 has taken as opening balance
	GRAND TOTAL	332750224.81	1247282622.74	1580032847.55	889817073.00		690215774.55	

Comments :

As the University did not produce any grant-in-aid register maintained in proper format showing the year wise available balance and their utilization, audit has taken all the expenditures that are made from grants received related to current year. The grant-in-aid register in proper format may be produced to next audit for verification.

ABSTRACT POSITION OF GRANTS RECEIVED & GRANTS UTILIZED DURING THE FY 2016-17

SL. NO.	GRANT FOR THE YEAR	GRANTS RECEIVED DURING THE YEAR 2016-17	GRANTS UTILIZED DURING THE YEAR 2016-17
1	DST	18327961.00	17122508.00
2	CSIR	1142638.00	1142638.00
3	UGC	13856378.00	2895806.00
4	IUAC	193000.00	193000.00
5	INDIAN INSTITUTE OF PUBLIC ADMINISTRATION	36000.00	36000.00
6	ICHR	60000.00	66366.00
7	ICSSR	3439240.00	400000.00
8	NATIONAL COMMISSION FOR WOMEN	363300.00	0.00
9	RUSA	49000000.00	55009161.00
10	BLOCK GRANT	797581000.00	797581000.00
11	DEVELOPMENT-III	14616236.00	14610594.00
12	NBHM	0.00	760000.00
13	UNRECOGNIZED GRANTS RECEIVED IN PASS BOOK	265934170.74	0.00
14	UNRECOGNIZED GRANTS RECEIVED IN CASH BOOK	82732699.00	0.00
	TOTAL	1247282622.74	889817073.00

HEAD WISE RECEIPT & UTILIZATION OF GRANTS-IN AID DURING THE FY 2016-17

SL. NO.	GRANT	GRANTS	GRANT SANCTION ORDER	FUNDING	PURPOSE	GRANTS
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FOR THE YEAR	RECEIVED DURING THE YEAR 2016-17		AGENCY		UTILIZED DURING THE YEAR 2016-17
12016-17	380000.00	DST/INSPIREFELLOWSHIP/2013/491/11.08.2016	DST	INSPIRE FELLOWSHIP, PALLAVI JALI , PG DEPT. OF BOTANY	380000.00
22016-17	183519.00	DST/INSPIREFELLOWSHIP/2012/331/16.05.2016	DST	INSPIRE FELLOWSHIP, SUBHASHREE MOHANTY , PG DEPT. OF PHYSICS	137450.00
32016-17	531200.00	DST/INSPIREFELLOWSHIP/2013/331/28.09.2016	DST	INSPIRE FELLOWSHIP, GAYATRI ACHARYA , PG DEPT. OF ZOOLOGY	505520.00
42016-17	429664.00	DST/INSPIRE FELLOWSHIP/2012/373/08.08.2016	DST	INSPIRE FELLOWSHIP, SAUMYASHREE PATI , PG DEPARTMENT OF BOTANY	321664.00
52016-17	670650.00	SR/WOS-1/15-192/2012/18.04.2016	DST	WOMEN SCIENTIST, MS. ANITA RAY , PG DEPARTMENT OF BIOTECHNOLOGY	670650.00
62016-17	960000.00	PDF/2015/000229/30.06.2016	DST, SERB	POST DOCTORAL FELLOWSHIP, DR. BISWANATH BISWAL , P.G. DEPT OF CHEMISTRY	960000.00
72016-17	1481625.00	37(3)/14/102/2016-BRNS/37016/20.07.2016	DST, BRNS	INSPIRE FELLOWSHIP, DR. RAMAKANTA NAIK , PG DEP. OF PHYSICS	1481625.00
82016-17	2320000.00	EEQ/2016/000611/21.02.2017	DST, SERB	DR. S.S. MISHRA , ASST. PROF., PG DEPT. OF ZOOLOGY	0.00
92016-17	1460000.00	NO-SR/WOS-A/LS/13/2016(G)/06.09.2016	DST	WOMEN SCIENTIST-A, DR. SEEMA TRIPATHY , PG DEPT. OF ZOOLOGY	1460000.00

10	2016-17	165000.00	D.O. NO.-INT/NA/CVRF/2014/30.08.2016	DST, FICCI	C.V. RAMAN FELLOWSHIP, PROF. AZIZ RABHI, PG. DEPT. OF PHYSICS	165000.00
11	2016-17	1549103.00	DST/INSPIRE FACULTY AWARD/2011/PH-11/23.09.2016	DST	INSPIRE FELLOWSHIP. DR. RAMAKANTA NAIK, PG DEPT. OF PHYSICS	1549103.00
12	2015-16	0.00	-	DST	INSPIRE FELLOWSHIP, NALINIPRAVA BEHERA , PG DEPT. OF STATISTICS	146379.00
13	2015-16	0.00	DST/INSPIREFELLOWSHIP/2012/331/16.05.2016	DST	INSPIRE FELLOWSHIP, SUBHASHREE MOHANTY , PG DEPT. OF PHYSICS	73481.00
14	2015-16	0.00	DST/INSPIREFELLOWSHIP/2013/331/28.09.2016	DST	INSPIRE FELLOWSHIP, GAYATRI ACHARYA , PG DEPT. OF ZOOLOGY	20000.00
15	2015-16	0.00	-	DST	INSPIRE FELLOWSHIP, SAHANI BEGUM , PG DEPARTMENT OF BOTANY	443000.00
16	2015-16	457200.00	DST/INSPIRE FELLOWSHIP/2014/214/18.02.16	DST	INSPIRE FELLOWSHIP, UPAMA CHATTERJEE , PG DEPARTMENT OF GEOGRAPHY	443700.00
17	2015-16		DST/INSPIRE FELLOWSHIP/2012/373/08.08.2016	DST	INSPIRE FELLOWSHIP, SAUMYASHREE PATI , PG DEPARTMENT OF BOTANY	4336.00

18	2015-16	380000.00	DST/INSPIRE FELLOWSHIP/2013/341/26.11.2015	DST	INSPIR FELLOWSHIP, SADHANA P. SWAIN , PG DEPARTMENT OF BOTANY	273000.00
19	2015-16	380000.00	DST/INSPIRE FELLOWSHIP/2013/342/26.11.2015	DST	INSPIR FELLOWSHIP, PALLAVI SAHOO , PG DEPARTMENT OF BOTANY	347600.00
20	2015-16	0.00	-	DST	INSPIR FELLOWSHIP, SMRUTI GANTAYAT , PG DEPARTMENT OF BOTANY	380000.00
21	2015-16	0.00	-	DST	INSPIR FELLOWSHIP, ARYADHARA SAHOO , PG DEPARTMENT OF BIOTECHNOLOGY	380000.00
22	2015-16	0.00	-	DST	INSPIR FELLOWSHIP, GOUTAM SAHOO ,PG DEPARTMENT OF GEOLOGY	-
23	2015-16	380000.00	DST/INSPIREFELLOWSHIP/2015/IF 150742/08.03.2016	DST	INSPIR FELLOWSHIP, SRIKANTA PANDA ,PG DEPARTMENT OF PHYSICS	360000.00
24	2015-16	6600000.00	SR/FST/LSI-578/2013(E)/22.04.2015	DST	DST , FIST, PG DEPT. OF BOTANY	6600000.00
25	2014-15	0.00	DST/INSPIRE FELLOWSHIP/2014/214/18.02.16	DST	INSPIR FELLOWSHIP, UPAMA CHATTERJEE , PG DEPARTMENT OF	20000.00

					GEOGRAPHY	
TOTAL		18327961.00				17122508.00
26	2016-17	592116.00	21(902)/12/EMR-II/DATE:- ?	CSIR	MAJOR RESEARCH PROJECT, DR. HEMANTA KU. PATRA , PG DEPT. OF BOTANY	592116.00
27	2016-17	485000.00	NO.-01/2860/16/EMR-II/12.05.2010	CSIR	DR. SATYANARAYAN PAL, READER, PG DEPT. OF CHEMISTRY	485000.00
28	2015-16	30000.00	21(902)/12/EMR-II/MBR # 3478/7.3.2016	CSIR	MEGA RESEARCH PROJECT, DR. HEMANTA KU. PATRA , PG DEPT. OF BOTANY	30000.00
29	2015-16	35522.00	21(0798)/10/EMR-II,03.05.2012	CSIR	PROF. R.C. MOHANTY, EM. SCIENTIST, PG DEPT. OF BOTNY	35522.00
TOTAL		1142638.00				1142638.00
30	2016-17	53813.00	F.NO. -5-155/2012(HRP)/29.08.2016	UGC	MAJOR RESEARCH PROJECT, DR. SURENDRA NATH DASH(RETD.) , PG DEPT. OF ODIA	53813.00
31	2016-17	223681.00	F. NO. 42/942/2013(SR)/10.06.2016	UGC	MAJOR RESEARCH PROJECT, PROF. S.L. SAHOO , PG DEPT. OF BOTANY	223681.00

32	2016-17	113800.00	F.NO.42/682/2013(SR)/15.06.2016	UGC	MAJOR RESEARCH PROJECT, DR. RANJIT MOHAPATRA , UNIVERSITY DEPARTMENT OF PHARMACEUTICAL SCIENCE	113800.00
33	2016-17	800000.00	F.30-387/2017(BSR)/09.03.2017	UGC, BRS	RESEARCH START UP, DR.(MRS.) BHABATARINI PANDA , PG DEPT. OF BOTANY	0.00
34	2016-17	1137000.00	-	UGC	UGC-XII TH PLAN GRANT -SKILL DEVELOPMENT WORKSHOP	0.00
35	2016-17	49021.00	F.NO. 24-7(44)/2007(ASC)/SEP 2016 F.D. III DY. NO. 2639/ 30.08.2016	UGC	CONDUCTING SPECIAL SUMMER/WINTER SCHOOL PROGRAMME UNDER HRDC	0.00
36	2016-17	465697.00	F.NO. 24-7(44)/2007(ASC)/SEP 2016 F.D. III DY. NO. 2638/ 30.08.2016	UGC	CONDUCTING SPECIAL SUMMER/WINTER SCHOOL PROGRAMME UNDER HRDC	0.00
37	2016-17	98041.00	F.NO. 24-7(44)/2007(ASC)/SEP 2016 F.D. III DY. NO. 2637/ 30.08.2016	UGC	CONDUCTING SPECIAL SUMMER/WINTER SCHOOL PROGRAMME UNDER HRDC	0.00
38	2015-16	501600.00	F. NO. 5-304/2014/20.10.2015	UGC	MAJOR RESEARCH PROJECT, DR. UDAYANATH SAHOO , PG DEPT. OF ODIA	0.00

39	2015-16	243300.00	F.5.26/2013(HRP)/30.03.2016	UGC	MAJOR RESEARCH PROJECT, DR. SEEMA MALLICK , PG DEPT. OF POL. SCIENCE	243300.00
40	2015-16	0.00	-	UGC	UGC-XII TH PLAN GRANT -SKILL DEVELOPMENT WORKSHOP	104629.00
41	2015-16	0.00	-	UGC	UGC-XII TH PLAN GRANT -SKILL DEVELOPMENT PROGRAMME, PG DEPT. OF ANTHROPOLOGY	10000.00
42	2015-16	0.00	-	UGC-BSR	BSR FELLOWSHIP, MR. SANJAY ROUT , PG DEPT. OF CHEMISTRY	63161.00
43	2015-16	0.00	F-7/173/2007(BSR)/DT. 17.11.2015	UGC-BSR	BSR FELLOWSHIP, MS. SWATI SUCHARITA MOHANTY , ANANYA BHATTACHARYA & N. MOHAPATRA , PG DEPT. OF ZOOLOGY	538772.00
44	2015-16	152098.00	F-7-182/2007(BSR)/04.01.2016	UGC-BSR	BSR RESEARCH FELLOWSHIP, PG DEPT. OF PHYSICS	152098.00
45	2015-16	1392552.00	S.N.F.5-7/2011/SAP-III/23.11.2015	UGC	DRS-II PROGRAMME(SAP), DEPT. OF POLITICAL	1392552.00

					SCIENCE	
46	2015-16	80000.00	F.NO.7/67/2012(WS)/29.08.2016	UGC	SCHOOL OF WOMENS STUDIES	0.00
47	2015-16	673289.00	F.NO. 7/67/2012(WS)/29.08.2016	UGC	SCHOOL OF WOMENS STUDIES	0.00
48	2015-16	3198125.00	F.NO./7/67/2012(WS)/31.03.2016	UGC	SCHOOL OF WOMENS STUDIES	0.00
49	2015-16	336644.00	F.NO./7/67/2012(WS)/31.03.2016	UGC	SCHOOL OF WOMENS STUDIES	0.00
50	2015-16	4337717.00	F.NO. 27-38/2007(ASC)/19.20.2016 F.D. III DY. NO. 9838/ 16.03.2016	UGC	CONDUCTING REFRESHER COURSES UNDER HRDC	0.00
TOTAL		13856378.00				2895806.00
51	2016-17	193000.00	IUAC/XIII/7/UFR/58306/30.08.2016	IUAC	DST INSPIRE FELLOWSHIP, DR. RAMAKANTA NAIK, PG DEPT. OF PHYSICS	193000.00
52	2016-17	36000.00	CENTRE(CS)/IIPA/UU/SEMINAR/BHUB-O DISHA/2016-17/104/18.04.2016	INDIAN INSTITUTE OF PUBLIC ADMINISTRATION	NATIONAL SEMINAR, PG DEPT. OF PUBLIC ADMINISTRATION	36000.00
53	2016-17	48000.00	F.NO-4-168/2009/GIA-1/22.06.2016	ICHR	MAITREYEE MOHANTY, PG DEPT. OF HISTORY	48000.00
54	2014-15	0.00	4/441/2010, GIA-I, 08.09.2014	ICHR	JRF, MS. PRAJNYA PARIMITA PATRA, PG DEPT. OF ANCIENT INDIAN HISTORY , CULTURE & ARCHAEOLOGY	6366.00

55	2013-14	12000.00	4/441/2010, GIA-I, 27.01.2014	ICHR	JRF, MS. PRAJNYA PARIMITA PATRA, PG DEPT. OF ANCIENT INDIAN HISTORY , CULTURE & ARCHAEOLOGY	12000.00
TOTAL		60000.00				66366.00
56	2016-17	1449315.00	-	ICSSR	MRP, DR. H.S. ROUT, READER, A&A ECONOMICS	0.00
57	2016-17	1589925.00	-	ICSSR	MRP, DR. ALOK RANJAN BEHERA, LECTURER, A&A ECONOMICS	0.00
58	2015-16	400000.00	F.NO. 02/210/SC/2015-16/RPR/28.03.2016	ICSSR	MAJOR RESEARCH PROJECT, DR. SEEMA MALLICK , PG DEPT. OF POL. SCIENCE	400000.00
TOTAL		3439240.00				400000.00
59	2016-17	363300.00	F.NO.16(43)/2015-16/NCWCERS/24.10.16	NATIONAL COMMISSION FOR WOMEN	MRP, DR. S. TRIPATHY, READER, DEPT. OF PUBLIC ADMINISTRATION	0.00
60	2016-17	24000000.00	-	RUSA	COMPONENT NO. 3	24000000.00
61	2016-17	25000000.00	RUSA/01/2016/27631/07.10.2016	RUSA	COMPONENT NO. 9 (PROCURING & INSTALLING EQUIPMENT & SOFTWARE FOR THE VIRTUAL TUTORIAL PROJECT STUDIO)	14721370.00

62	2015-16	0-		RUSA	COMPONENT NO. 3	16287791.00
TOTAL		49000000.00				55009161.00
63	2016-17	3875000.00	20736(3)/H.E/27.07.2016	BLOCK GRANT	SALARY, PENSION & NON- SALARY	3875000.00
64	2016-17	394915500.00	20736(3)/H.E/27.07.2016	BLOCK GRANT	SALARY, PENSION & NON- SALARY	394915500.00
65	2016-17	3875000.00	3459(3)/H.E./07.02.2017	BLOCK GRANT	SALARY, PENSION & NON- SALARY	3875000.00
66	2016-17	394915500.00	3459(3)/H.E./07.02.2017	BLOCK GRANT	SALARY, PENSION & NON- SALARY	394915500.00
TOTAL		797581000.00				797581000.00
67	2016-17	1577569.00	MEMO # SALARY/111/A-868/2017/ 17.03.2017	DEV-III	SALARY OF ACADEMIC STAFF COLLEGE FOR THE YEAR 2016-17	1577569.00
68	2016-17	548000.00	F-GL-25/164/2016/03.05.2016	DEV-III	RENOVATION OF GEOLOGY MUSEUM	542358.00
69	2016-17	2149412.00	SYNDICATE ITEM # 14 C & E/27.10.2016	DEV-III	SETTING UP SIGNATE IN UTKAL UNIVERSITY	2149412.00
70	2016-17	1999300.00	LT. NO. 14112/07.05.2016	DEV-III	P.H. WORK IN THE ADMINISTRATIVE BUILDING OF UTKAL UNIVERSITY	1999300.00
71	2016-17	3708027.00	SYNDICATE ITEM # 14 B/27.10.2016	DEV-III	PURCHASE & INSTALLATION OF 4 GENERATORS	3708027.00
72	2015-16	4633928.00	DEV-III/MISC/1375/10339/2016/07.01.2016	DEV-III	SUPPLY OF GODREJ	4633928.00

	TOTAL	14616236.00				14610594.00
73	2015-16	0.00	02/49(2)/2010/LIB GRANT/UTKAL/R&D-II/3256/07.03.2016	NBHM	LIBRARY GRANT, PG DEPARTMENT OF MATHEMATICS	760000.00
74	2016-17	265934170.74		UNRECOGNIZED GRANTS RECEIVED IN PASS BOOK		0.00
75	2016-17	82732699.00		UNRECOGNIZED GRANTS RECEIVED IN CASH BOOK		0.00

Unspent grant amounting to Rs. 690215774.55 as on 31.03.2017 may be utilized and UC submitted to proper quarters.

The year wise break up of unspent grants could not be furnished as no `updated grant register has been furnished by the local authority in spite of remarks in the last and previous audit reports.

PARA: 10 UTILISATION CERTIFICATE

Utkal University, Vanivihar - 2016-2017

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2016	518649235.00	889817073.00	1408466308.00	870793840.00	31-03-2017	537672468.00	
	GRAND TOTAL	518649235.00	889817073.00	1408466308.00	870793840.00		537672468.00	

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 31.03.2017 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 2016-17. 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.

UC SUBMITTED FOR THE YEAR 2016-17							
SL. NO.	FUNDING AGENCY	NAME	YEAR OF GRANT	UC AMOUNT	UC SUBMISSION LETTER #	REFUND OF UNUTILIZED UC	REMARKS
STUDENT WELFARE							
1	DST-INSPIRE FELLOWSHIP	ARYADHARA DAS, PG DEPT. OF BIOTECHNOLOGY	2015-16	380000.00	SW/558(20)/35141/2016/30.12.2016		
2	DST-INSPIRE FELLOWSHIP	GAYATRI ACHARYA, PG DEPT. OF ZOOLOGY	2015-16	250400.00	SW/558(9)/16687/2016/02.06.2016		
3	DST-INSPIRE FELLOWSHIP	SAHANI BEGUM, PG DEPT. OF BOTANY	2015-16	482200.00	SW/558(07)/32954/2016/09.12.2016		
4	DST-INSPIRE FELLOWSHIP	NALINI PRAVA BEHERA, PG DEPT. OF STATISTICS	2015-16	379415.00	SW/558(18)/32436/2016/08.12.2016		
5	DST-INSPIRE FELLOWSHIP	PALLAVI JALI, PG. DEPT. OF BOTANY	2015-16	358400.00	SW/558(12)/1360/2016/29.04.2016		

6	DST-INSPIRE FELLOWSHIP	PALLAVI JALI, PG. DEPT. OF BOTANY	2013-14	96800.00	-DO-		
			TOTAL	1947215.00			

DEVELOPMENT-I

SL. NO.	FUNDING AGENCY	NAME	YEAR OF GRANT	UC AMOUNT	UC SUBMISSION LETTER #	REFUND OF UNUTILIZED UC	REMARKS
7	CSIR	DR. HEMANTA KU. PATRA, P.G. DEPT. OF BOTANY	2015-16	455761.00	DEV/1/414/22972/2016/12.08.2016		
8	NBHM, DEPT. OF ATOMIC ENERGY	DR. SUSHOMITA MOHANTA, PG DEPT. OF MATHEMATICS	2015-16	66000.00	DEV/1/133(PART-II)/12995/2016/22.04.2016		
9	DO	DO	2014-15	20000.00	DO		
10	DO	DO	2012-13	252000.00	DO		
11	UGC	DR. SURENDRA NATH DASH(RETD.), PG DEPT. OF ODIA	2011-12	964133.00	DEV-1 /406/ 22268/2016/02.08.2016		
12	IUAC	DR. RAMAKANTA NAIK, PG DEPT. OF PHYSICS	2015-16	107362.00	DEV-1/504/19865/2015/15.07.2016		
13	IIPA	PG DEPT. OF PUBLIC ADMINISTRATION	2015-16	180000.00	DEV-1/526/12483/2016/07.04.2016		
14	DST-INSPIRE FELLOWSHIP	DR. RAMAKANTA NAIK, PG DEPT. OF PHYSICS	2014-15	1564183.00			
			TOTAL	3609439.00			

RUSA

SL. NO.	FUNDING AGENCY	NAME	YEAR OF GRANT	UC AMOUNT	UC SUBMISSION LETTER #	REFUND OF UNUTILIZED UC	REMARKS
15	RUSA	COMPONENT-3	2015-16	16287791.00			
16	RUSA	COMPONENT-3	2016-17	24000000.00			
17	RUSA	COMPONENT-9	2016-17	14721370.00			

			TOTAL	55009161.00			
BLOCK GRANT							
SL. NO.	FUNDING AGENCY	NAME	YEAR OF GRANT	UC AMOUNT	UC SUBMISSION LETTER #	REFUND OF UNUTILIZED UC	REMARKS
17	BLOCK GRANT	CONSTRUCTION & RENOVATION WORK OF UNIVERSITY CAMPUS	2015-16	13307000.00	19.08.2016		
18	BLOCK GRANT	CONSTRUCTION & RENOVATION WORK OF UNIVERSITY CAMPUS	2015-16	10000000.00	02.09.2016		
19	BLOCK GRANT	CONSTRUCTION & RENOVATION WORK OF UNIVERSITY CAMPUS	2015-16	20000000.00	05.01.2017		
20	BLOCK GRANT	SALARY, PENSION & NON SALARY	2015-16	753888000.00	BUD-01/2016-17/A 924/2016/26.04.2016		
			TOTAL	797195000.00			
DEVELOPMENT-II							
SL. NO.	FUNDING AGENCY	NAME	YEAR OF GRANT	UC AMOUNT	UC SUBMISSION LETTER #	REFUND OF UNUTILIZED UC	REMARKS
21				NIL			
DEVELOPMENT-III							
SL. NO.	FUNDING AGENCY	NAME	YEAR OF GRANT	UC AMOUNT	UC SUBMISSION LETTER #	REFUND OF UNUTILIZED UC	REMARKS
22		RENOVATION OF GEOLOGY MUSEUM	2016-17	542358.00	06.02.2017	5642.00	LETTER NO 305041/18.01.2017
23		SETTING UP SIGNATE IN UTKAL UNIVERSITY	2016-17	2149412.00	28.03.2017		

24	P.H. WORK IN THE ADMINISTRATIVE BUILDING OF UTKAL UNIVERSITY	2016-17	1999300.00	28.02.2017		
25	SUPPLY OF GODREJ	2015-16	4633928.00	28.02.2017		
26	PURCHASE & INSTALLATION OF 4 GENERATORS	2016-17	3708027.00	28.03.2017		
		TOTAL	13033025.00			
		GRAND TOTAL	870793840.00			

Year wise break up of UC submitted during the year 2016-17 is furnished below.

YEAR WISE BREAK UP OF POSITION of UC SUBMITTED		
SL. NO	YEAR	AMOUNT
1	PRIOR TO 13-14	1216133.00
2	2013-14	96800.00
3	2014-15	1584183.00
4	2015-16	820776257.00
5	2016-17	47120467.00
	TOTAL	870793840.00

UC position for the FY 2016-17 is mentioned below.

GRANTS RECEIVED IN 2016-17	UC SUBMITTED IN 2016-17 OUT OF GRANTS RECEIVED IN 2016-17	UC NEED TO BE SUBMITTED OUT OF GRANT OF 2016-17 AS ON 31.03.2017
1247282622.74	47120467.00	1200162155.74

Total of Rs. 889817073.00 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 2016-17.

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