

DISTRICT AUDIT OFFICE, LOCAL FUND AUDIT, SAMBALPUR (for official use only)

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RP	SP	OP	SM

No. 3872 /DAO(LFA)SBP Dt. 20.8.18

Copy of e-Audit Report No: 294697/AR/2017-2018-SAMBALPUR for the year 2016-17 forwarded to the Registrar, Sambalpur University, Jyoti Vihar, Burla for information and necessary action. Which is available in the website www.lfaodisha.ori.nic.in /Citizen services/(4)Audit Report/Select District (Sambalpur)/Select plan (2017-2018)/Select category(University). He is requested to send compliance report in triplicate in broad sheets together with a copy of Syndicate Resolution approving the replies within two months for settlement of the Audit objections.

MoCOP 20.8.18
 District Audit Officer
 Local Fund Audit
 Finance Department
 SAMBALPUR

Memo No. 3873 /DAO(LFA)SBP Dt. 20.8.18

Copy of e-Audit Report No: 294697/AR/2017-2018-SAMBALPUR for the year 2016-17 of Sambalpur University, Jyoti Vihar, Burla submitted to the Director of Local Fund Audit, Odisha, 2nd Floor, Treasury & Accounts Bhawan, Unit-III, Kharavela Nagar, Bhubaneswar-751001 along with the list of important irregularities and surcharge statement for favour of information and necessary action. Which is available in the website www.lfaodisha.ori.nic.in.

MoCOP 20.8.18
 District Audit Officer
 Local Fund Audit
 Finance Department
 SAMBALPUR

Memo No. 3874 /DAO(LFA)SBP Dt. 20.8.18

Copy of e-Audit Report No: 294697/AR/2017-2018-SAMBALPUR for the year 2016-17 of Sambalpur University, Jyoti Vihar, Burla submitted to the Hon'ble Chancellor, Raj Bhawan, Odisha, Bhubaneswar for favour of information and necessary action. Which is available in the website www.lfaodisha.ori.nic.in / Citizen services/(4)Audit Report/Select District (Sambalpur)/Select plan (2017-18)/Select category(University).

MoCOP 20.8.18
 District Audit Officer
 Local Fund Audit
 Finance Department
 SAMBALPUR

Memo No. 3875 /DAO(LFA)SBP Dt. 20.8.18

Copy of e-Audit Report No: 294697/AR/2017-2018-SAMBALPUR for the year 2016-17 of Sambalpur University, Jyoti Vihar, Burla forwarded to the Secretary, Higher Education Deptt. Odisha, Bhubaneswar for favour of information and necessary action. Which is available in the website www.lfaodisha.ori.nic.in / Citizen services/ (4)Audit Report/Select District (Sambalpur)/Select plan (2017-18)/Select category (University).

MoCOP 20.8.18
 District Audit Officer
 Local Fund Audit
 Finance Department

LOCAL FUND AUDIT, SAMBALPUR, ODISHA

CATEGORY : University

Audit Report No : 294697/AR/2017-2018-SAMBALPUR

PARA: 1 TITLE SHEET

1	Name of the Institution :	SAMBALPUR UNIVERSITY
2	Year of Accounts under Audit :	2016-2017
3	Name of the Local Authority during the year of A/Cs :	1.PROF CHITTARANJAN TRIPATHY, VICE CHANCELLOR FROM 01.04.2016 TO 31.03.2017 2.SRI M.MUTHUKUMAR,IAS,REGISTRAR, FROM 01.04.2016 TO 31.03.2017 3.SRI KHETRABASI MANESETH,OFS-I,COF FROM 01.04.2016 TO 31.03.2017
	Name of the Local Authority at the time of Audit :	1.PROF CHITTARANJAN TRIPATHY, VICE CHANCELLOR FROM 1.5.2017 TO 09.11.2017 2.PROF BISWAJIT SATHPATHY, ACTING VC FROM 15.05.2017 TO 25.06.2017 3. D.V. SWAMI,IAS FROM 10.11.2017 TO TILL DATE 4.SRI M.MUTHUKUMAR,IAS,REGISTRAR, FROM 01.04.2016 TO 30.04.2017 5. PDOF SANJAT KUMAR SAHU, REGISTRAR FROM 01.05.2017 15.11.2017 6.DR.MRS.SOORYA THANKAPPAN, IPS FROM 16.11.2017 TO TILL DATE 7.SRI KHETRABASI MANESETH,OFS-I,COF FROM 01.05.2017 TO 02.08.2017 8. PFOF SYRYA NARAYAN NAYAK,DEPTT. OF PHYSICS,IC REGISTRAR FROM 04.08.2017 TO 22.09.2017 9. SRI NARENDRA KUMAR MEHER, OFS-I SB FROM 23.09.2017 TO TILL DATE
4	Duration of Audit :	01-05-2017 To 28-04-2018 (Mandays Consumed :- 490)
5	Name of the Auditors :	SURGEON GAGARIA - Auditor(01-05-2017 to 28-04-2018) RUSAVA MAJHI - Lead Auditor(01-05-2017 to 28-04-2018) JANARDAN PRUSTY - Auditor(26-10-2017 to 28-04-2018) KAILASH BEHERA - Lead Auditor(25-03-2018 to 28-04-2018) LOCHIHANA JAYAPARIA - Auditor(01-05-2017 to 28-04-2018) KAILASH CHANDRA MOHAPATRA - Auditor(01-05-2017 to 28-04-2018)
6	Name of the Reviewing Officer :	SRI MARDARAJ MAHALING(District Audit Officer)
7	Date of submission of report by Reviewing officer :	02-08-2018
8	Entry Conference Date :	01-05-2017
9	Exit Conference Date :	17-05-2018
10	Name of the District Audit Officer :	SRI MARDARAJ MAHALING
11	Date of approval of report by District Audit Officer :	02-08-2018

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		
SAMBALPUR UNIVERSITY	0		0	0	0	0	0	0	0

PARA: 2 PHYSICAL VERIFICATION

Slno	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Miscellaneous Receipt Books	02-05-2017	61	61	SRP-75	AGREED WITH THE BOOK BALANCE.
2	ServicePostage Stamps	02-05-2017	44997.00	44997.00	SRP-150	AGREED WITH THE BOOK BALANCE.
3	SALABLE FORMS FOR ISSUE OF ORIGINAL CERTIFICATES	02.05.2017	NIL	NIL	SRP-25	AGREED WITH THE BOOK BALANCE.
4	BUS TICKET RECEIPT BOOK RS.15.00 MAINT. SECT.	02.05.2017	96	96	SRP-89	AGREED WITH THE BOOK BALANCE.
5	BUS TICKET RECEIPT BOOK RS.15.00 STORE SECT.	02.05.2017	NIL	NIL	SRP-51	AGREED WITH THE BOOK BALANCE.
6	BUS TICKET RECEIPT BOOK RS.10.00 STORE SECT.	02.05.2017	NIL	NIL	SRP-19	AGREED WITH THE BOOK BALANCE.
7	Miscellaneous Receipt Books issue for use in PG Deptt.Hostels etc.	02.05.2017	131	131	SRP-85	AGREED WITH THE BOOK BALANCE
8	D.Sc,D.Litt. FORMS	02.05.2017	92	92	SRP-13	AGREED WITH THE BOOK BALANCE.
9	PHD DEGREE CERTIFICATE FORMS	02.05.2017	95	95	SRP-59	AGREED WITH THE BOOK BALANCE.
10	PHD REGISTRATION FORM	02.05.2017	337	337	SRP-42	AGREED WITH THE BOOK BALANCE.
11	SALABLE FORMS FOR ISSUE OF ISSUE OF COLLEGE TRANSFER.	02.05.2017	4200	4200	SRP-203	AGREED WITH THE BOOK BALANCE.
12	SALABLE FORMS FOR ISSUE OF DUPLICATE REGD. FORMS	02.05.2017	3900	3900	SRP-165	AGREED WITH THE BOOK BALANCE.
13	Cash in hand	02-05-2017	23343.00	23343.00	P-23	AGREED WITH THE BOOK BALANCE.

Comments

Physical Verification of Cash :-

As required under Rule-16 of the Orissa University Accounting Rules-1987, physical verification of cash balance once in a month was to be conducted by the Finance Officer of the University. The Finance Officer, Sambalpur University has not conducted the same for a single time during the entire financial year though Physical verification of Cash is an important act to check probable misappropriation in handling of Liquid cash . However the Local Authority is suggested to adhere to the above Rules henceforth in order to ensure accuracy and transparency in maintenance of Accounts.

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register	
Slno	List Records/Register
1	Foundation Fund Register
2	Endowment Register
3	Allotment Register
4	Stamp Account Register
5	Log Book of Vehicles
6	Utilisation Certificate files
7	Treasury Book of Drawal
8	Bill Register
9	Pay Bill Register
10	Advance Ledger
11	Consumable Stock Register
12	Bank Pass Books
13	Non-Consumable Stock Register
14	GPF Register
15	CPF Register
16	Grand-in-Aid Register
17	Works Register
18	Salary and Allowances Payable Register
19	TDR Register/Investment Register
20	BD/CHEQUE Receipt Register
21	T.A. Advance Register
22	Pay Advance Register
23	Festival Advance Register
24	Advance Register
25	Money Receipt Books
26	Journal/Contra Vouchers
27	Payment vouchers/Receipt Vouchers
28	Register of Cheques Issued
29	Bank Books
30	Cash Books
B : List of Records/Registers not Produced to Audit	
Slno	List Records/Register
1	SD/EMD Register
2	Service Books
3	Salary Control Register
4	Earnest Money Deposit Register
5	Security deposit Register
6	Retention Money Register
7	Counterfoils of issued Cheques
C : List of Records/Registers not Maintained	
Slno	List Records/Register
1	Trial Balance
2	Advances from Parties/Contractors/suppliers/employees
3	College dues Register
4	T.A. Control Register
5	House Building Loan Register
6	INCOME & EXPENDITURE ACCOUNT for the year end
7	RECEIPT & PAYMENT ACCOUNT for the year end
8	BALANCE SHEET at the end of the year
9	Fixed Assets Register
10	Journal Register
D : List of Records/Registers not Required	
Slno	List Records/Register

Comments

Apart from the above the following records and registers have not been maintained by the University due to which audit faced inconveniences for smooth completion of audit work.

1. Register of utilization of grant.
2. Outstanding register of advances (year wise)
3. Rent register of Staff Quarters.
4. D.C.B. Register of house rent (License fees) & rent of market complex shops.
5. Works Register
6. D.C.B. Register of Exam. fees.

Consequence of non-maintenance and non-production of records /registers :-

The following important account registers were not produced for verification in spite of issue of objection memo. Non production of records signifies to be due to non-maintenance of records. This records being vital in nature signifies both financial and administrative repercussion.

Sl. No.	Name of the register	Consequence of non-maintenance
1	SD/EMD Register	There is every possibility of double release of SD and escape of collection due from different firms.
2	Log Book Of Vehicle	This may cause loss of fuel and irregular inadmissible expenditure due to lack of proper watch and word.
3	Loan Register	This may create confusion in collection of loan amount availed by different employees and finally caused non recovery
4	Work Register	Between leave no scope to watch the expenditure and prefect under taken by different line department. The University money engaged in development works cannot be well monitored.
5	House building Register	This may create confusion in collection of loan amount availed by different employees and finally caused non recovery.
6	Fixed Asset Register	This will leave no scope to asses and establish the asset of University either Capital or Revenue asset.
7	Quarter Allotment Register	Non maintenance of the register may cause loss of University revenue by way of escapage and undue allotment.
8	Service Books	This may cause excess payment in Salary of Staffs, Unutilised Leave, Pensions .
9	Retention Money Register	This may cause temporary misappropriation of Cash.

PARA: 4 FINANCIAL POSITION

SAMBALPUR UNIVERSITY - 2016-2017

Slno	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	Consolidated	01-04-2016	5141252 65.00	88318856 6.00	13973138 31.00	86689081 6.00	31-03-2017	5304230 15.00	31-03-2017	5752741 56.47	-44851141 .47	
	GRAND TOTAL		5141252 65.00	88318856 6.00	13973138 31.00	86689081 6.00		5304230 15.00		5752741 56.47	-44851141 .47	

Comments

Comments

The computations of the head wise details of above receipts & expenditures for the year 2016-17 are furnished in Annexure I-A, & I-B respectively of this audit report.

Reconciliation:-

The contributory factors of the above discrepancy of Rs.44851142.00 are furnished in table below.

Reconciliation	Amount	Cash Book Date	CBP	Reason
Closing Balance as per Audit as on 31.3.2017	530423014.47			
1	5800000.00	2.4.16		5Closing balance figure of cheque a/c cash book not reduced from investment position on encashment of the F.D.R
2	184.00	22.6.16		84Amount shown in expenditure side but not accounted for in Closing balance figure in cheque a/c cash book
3	300.00	30.8.16		93Excess Receipt Shown in cheque a/c cash book
4	2257412.00	4.1.17		16Amount shown in expenditure side but not accounted for in Closing balance figure in cheque a/c cash book
5	25000000.00	3.02.16		12Fund trf. from C/A to S/A reflected in bank column. As per last A.R. No.190764/2016-17 for the year-2015-16.
6	5940089.00			Add as per last A.R. No.103998/2015-16 for the year 2014-15.
7	5940089.00			Add as per last A.R. No.103998/2015-16 for the year 2014-15.
8	-61027.00			Add as per last A.R. No.103998/2015-16 for the year 2014-15.
9	-6155.00			Deduct P.A. A/C pass book balance as on 31.03.2017 (A/C

				No.5090) kept out side cash book.
10	-19750.00			Deduct P.A. A/C pass book balance as on 31.03.2017 (A/C No.3476) kept out side cash book.
Closing Balance as per Cash Book as on 31.3.2017	575274156.47			

Cash book-wise closing balances as on 31.03.2017

Cash book-wise closing balances as on 31.03.2017							
Sl No	Cash Book	A/C No	Name of Bank	Cash in Hand	Cash at Bank	Cash in Shape of TDR/FDRs	Total
1	2	3	4	5	6	7	8
1	Cash A/C			66525	0	0	66525
2	Cheque A/C	SB-A/C-10526092593 & Current-A/C-10526092015	SBI,Jyoti Vihar, Burla		357165672.92		357165672.92
		SB-A/C-07100100000100 & Current-A/C-07100200000374	UCO Bank,Kataplai		-43404884.80		-43404884.80
		SB-185101011313	Canara Bank, Sambalpur		-63690676.00		-63690676
		SB-30031765314	SBI,Jyoti Vihar, Burla		-1510568.00		-1510568
		SB-10856691329	SBI,SBPR		-354866.40		-354866.4
		SB-10754939094	SBI,Jyoti Vihar, Burla		-393825297.20		-393825297.2
		SB-A/C-33811750786 & Current A/C-33841120179	SBI,Jyoti Vihar, Burla		4767252.74		4767252.74
		SBI-A/C-34823942626	RUSA FUND		36088310.00		36088310
		SBI-C/A-33841248985	Dev. Fund		4037.00		4037
		Investment				675392627	675392627
3	Infra.Dev a/c	SB-30047370917	SBI,Jyoti Vihar, Burla		4192813.21		4192813.21
4	Pension a/c	SB-30491761018	SBI,Jyoti Vihar, Burla		383211.00		383211
					-100184995.53	675392627.00	575274156.47

Para-4.1:- Irregular parking / keeping of fund out side Cashbook account of University (Memo. No. 51/dt.24.02.18 & Page No.161 to 163)

On query it is revealed that 02 no. of bank pass books are being operated by S.O. maintenance section for years together. No cash book is maintained in support of the transactions made in respect of this 2 bank pass books . Besides, this 2 no. of pass books are not found place in the details of closing balance figures of Main account cashbooks. Details of drawls & deposits in respect of this 2 bank pass books during the year 2016-17 is furnished below :-

- A/C No. 07100100005090 U.C.O. Bank , Katapali (Opened in the name of officer in charge of vehicle)

DATE OF DRAWAL	AMOUNT	CH NO/DATE	DRAWN BY
1	2	3	4
3.6.2016	2000	989885/3.6.2016	Ashok Kumar Badpanda
28.6.2016	10000	989886/28.6.2016	Cash
25.8.2016	20000	989887/25.8.2016	Rajendra Prasad
3.1.2017	15000	989888/2.1.2017	Rajendra Prasad
13.1.2017	11962	989889/11.1.2017	Maa Samaleswari Auto
27.2.2017	5000	989890/27.2.2017	Cash
14.3.2017	10555	989891/14.3.2017	Ashok Kumar Badpanda
TOTAL	74517		

DATE OF DEPOSIT	AMOUNT	MODE OF DEPOSIT
1	2	3
11.4.2016	469	Interest Accrued
11.7.2016	470	Interest Accrued
4.8.2016	1400	By Sal/Aug
10.10.2016	296	Interest Accrued
27.10.2016	8212	By COF SU.
21.12.2016	5560	Transfer Credit from CA-374
10.1.2017	250	Interest Accrued
22.2.2017	11962	BY TRF
26.3.2017	4420	Transfer Credit from CA-374
TOTAL	33039	

Total transaction : **Rs. 107556.00** (Deposits + Withdrawals)

ii) A/C No. 07100100003476 U.C.O. Bank , Katapali (Opened in the name Registrar S.U.)

DATE OF DRAWAL	AMOUNT	CH NO/DATE	DRAWN BY
1	2	3	4
9.5.2016	7000	187061/9.5.2016	TO SELF
16.5.2016	5000	187062/14.5.2016	CASH
20.12.2016	8000	187063/20.12.2016	CASH
TOTAL	20000		

DATE OF DEPOSIT	AMOUNT	MODE OF DEPOSIT
1	2	3
11.4.2016	84	Interest Accrued
30.4.2016	7140	Transfer Credit from CA-374
11.7.2016	67	Interest Accrued
4.8.2016	15673	By Sal/Aug

10.10.2016	137	Interest Accrued
10.1.2017	186	Interest Accrued
22.2.2017	7574	BY SAMBALPUR UNIVERSITY
6.3.2017	500	Transfer Credit from CA-374
TOTAL	31361	

Total transaction : **Rs.51361.00.00** (Deposits + Withdrawals)

Grand total transaction in respect of aforesaid 2 pass books is **Rs.158917.00** (107556+51361)

In respect of the afore said transactions of Rs.158917.00 cash book & related rt. Vrs. & paid vouchers were not produced before audit for checking.

:- In support of withdrawals from the above Pass Books the local authority has been requested to produce necessary vouchers and cash books if any or documents justifying the withdrawals /payments vide POM no 51 dt 24.2.18. But the Local Authority failed to produce the same.

As Such the withdrawals is treated as loss to the institution. Hence a sum of Rs 94517.00 (Rs 74517.00+Rs 20000.00) needs recovery from the following officials who were the Account holder of the respective Pass books.

1. Sri.Pradeep Kumar Mahakud, S.O.(In-charge Of Vehicle) Rs.74517.00
2. Sri. M.Muthukumar,IAS EX-,REGISTRAR, Rs .20000.00

Total Rs.94517.00

Para-4.2 :- Closing balance figure of cheque a/c cash book not reduced from investment position on encashment of the F.D.R.:- (Memo No.60/19.3.2018 Page- 212 to 214)

During working out of receipt & expenditure figures for the month of April-2016 in respect of cheque a/c cash book, it is noticed that, two nos. of F.D.R. bearing No.34869504906/15.4.2015 - Rs.5800000.00 & No- 34869514802/15.4.2015 – Rs.5800000.00 is premature encashed for Rs.12343852.00. The principal amount so invested previously is Rs.1,16,00,000.00.(5800000.00 + 5800000.00). The total premature value of Rs.1,23,43,350.00 is credited into the bank pass book of SBI, Jyoti Vihar A/c No-10526092593 on 2.4.2016. The interest accrued out of invested amount is Rs.743852.00 (371926.00 + 371926.00) But in cash book on 2.4.16 , Rs.6543852.00 is shown as the interest amount in receipt side in stead of Rs.743852.00 the actual interest accrued. As such Rs.5800000.00 (6543852.00 – 743852.00) is shown as excess receipt instead of Rs.743852.00 by non-deducting the Investment Column by Rs.5800000.00 on that day.

As a result of which, the closing balance of the concerned date i.e. 2.4.2016 is raised unnecessarily by **Rs.5800000.00** in cash book & accordingly investment closing balance is raised by the same amount. Hence the investment closing balance need to be reduced by Rs.5800000.00 in cashbook .

In response to audit objection memo issued on this context ,the same were reconciled by the local authority on 27.03.2018 vide page no. 71, of the Cheque a/c cashbook. The same was verified in audit & found correct. Hence this para is dropped.

Para-4.3 :- Amount shown in expenditure side but not accounted for in Closing balance figure in cheque a/c cash book :- (Memo No.60/19.3.2018 Page- 212 to 214)

During working out of receipt & expenditure figures for the month of June-2016 in respect of cheque a/c cash book, it is noticed that, a sum of Rs.184.00 has been booked as expenditure vide cash book page No-84 dated.22.6.2016 towards charge of multi city cheques issued for RUSA FUND A/C No-34823942626 but it has not been included in the totaling of expenditure figure and deducted from the closing balance figure of bank column. As such Rs.184.00 may be deducted from the bank closing balance figure.

In response to audit objection memo issued on this context ,the same were reconciled by the local authority on 27.03.2018 vide page no. 71, of the Cheque a/c cashbook. The same was verified in audit & found correct. Hence this para is dropped.

Para-4.4 :- Excess Receipt Shown incheque a/c cash book :- (Memo No.60/19.3.2018 Page- 212 to 214)

During working out of receipt & expenditure figures for the month of August-2016 in respect of cheque a/c cash book, it is noticed that, a sum of Rs.27213336.00 (Principal –Rs.26400000.00 + Int-Rs.813336.00) has been credited in SBI, Jyoti Vihar A/c No-10526092593 on dt.30.8.2016 towards encashment of 3 nos. of TDRs but in cash book a sum of Rs.813636.00) has been shown as receipt towards interest at page-93 dated.30.8.2016. As such a sum of Rs.300.00 (Rs.27213636.00 – Rs.27213336.00) has been shown as excess receipt than the actual credit in bank pass book.

In response to audit objection memo issued on this context ,the same were reconciled by the local authority on 27.03.2018 vide page no. 72, of the Cheque a/c cashbook. The same was verified in audit & found correct. Hence this para is dropped.

Para-4.4 :- Amount shown in expenditure side but not accounted for in Closing balance figure in cheque a/c cash book :- (Memo No.60/19.3.2018 Page- 212 to 214)

During working out of receipt & expenditure figures for the month of January-2017 in respect of cheque a/c cash book, it is noticed that, a sum of Rs.2257412.00 has been booked as expenditure vide cash book page No-16 dated 4.1.2017 in favour of BM UCO Bank, Katapali from COF, SU (General Fund) savings account No-07100100000100 to UCO Bank, Katapali CPF Fund Ac No-071001000005026 but it has not been included in the totaling of expenditure figure and deducted from the closing balance figure of bank column. As such Rs.2257412.00 may be deducted from the bank closing balance figure of UCO Bank, Katapali from COF, SU (General Fund) savings account No-07100100000100.

In response to audit objection memo issued on this context ,the same were reconciled by the local authority on 27.03.2018 vide page no. 72, of the Cheque a/c cashbook. The same was verified in audit & found correct. Hence this para is dropped.

Para- 4.5 :- Budget and Accounts. (Memo. No. 64/dt.20.3.2018 & Page No.224 to 225)

The Budget estimate of Sambalpur University for the year 2016-17 was approved by the Syndicate vide Resolution No.94 dt.15.12.2015 and Revised Budget Estimate was approved by the Syndicate vide Resolution No.123 dt.14.12.2016.

A close study of the budget estimate for the year 2016-17, and subsequent revised budget estimate placed in the Syndicate on 15.12.2015 and the annual account prepared depicting the actual receipt and expenditure after the financial year is over, fails to convince any one that, it is a realistic budget. The huge gap among the budget figure and actual figure establishes the unrealistic character of the budget. It is worth mentioning that the budget play a pivotal role in the receipt and expenditure of the University and wide gap in budgetary figures creates numerous problems in planning implementation and running the fiscal administration of the problems as they have cascading effect on the financial health of the University.

The consolidated budgetary & annual accounts figures are as follows. The above figures explain the fact that the budget estimate for 2016-17 deviates largely from the actual figures nullifying the whole exercise of preparation of budget and even during preparation of the revised budget estimate the factual position was not taken care of.

Basing on the actual receipt and expenditure for the year 2015-16 & the budget estimate for 2016-17 was forecasted as **Rs.559022000.00 & Rs.559428000.00** for both cases of receipt and expenditure whereas in the revised budget estimate the figures were inflated to **Rs.811908000.00** and **Rs.815593000.00** respectively. But in fact as prepared in the annual accounts statement, the actual receipt & expenditure was worked out as **Rs.735765150.00** and **Rs. 686621103.00** respectively creating a large gap between the budgetary and actual position.

It is to mention here that budget being the important tool for administration and management of funds and when the sources and resources of receipt are limited with greater thrust on expenditure a highly options i.e. budget with high budgetary deficit is not desirable for the steady growth of the University but a performing and realistic budget is need of the hour.

Further the feed back of the section in preparation of realistic budget was not considerably contributing. In the above circumstances, the University is required to maintain proper accounts at each level i.e. at the level of each section officer and the Assistant Registrar to review section-wise at the end of each month, so as to reconcile the discrepancies if any with accounts and budget section. All the section officers should be accountable for such maintenance at their respective section.

The actual figures as compared with the budgetary figures was prepared by the ABC section of the University in it's Annual Accounts statement for the year 2016-17 which were only indication in nature without caring for the individual heads and accounts. Adjustment and transfer should be taken care of in preparation of such statement.

The comparative figures of major budgetary head-wise receipt and expenditure of budget estimate, revised budget estimate and annual Accounts are furnished in the enclosed statement below.

GENERAL ABSTRACT OF RECEIPTS						
Sl No	Budget Head 2016-17	Deion of Unit	Budget Estimate 2016-17	Revised Estimate 2016-17	Actual Receipt 2016-17	% of Variation
1	2	3	4	5	6	7
A	Block Grant		450000000	458000000	430239000	6.45
B	General Receipts of the University		10893000	15840000	9408568	68.35
C	Sports & Games		4000000	3177000	4369366	27.28
D	Examination		65800000	105056000	123555585	17.60
E-1	Self-financing		24605000	30505000	41548890	26.58
E-2	Recoveries, Refund & Miscellaneous		450000	650000	1142689	43.11
E-3	Establishment of endowment /fund & receipts from		3150000	2350000	669885	71.49

	investment/endowment				
H	UGC Grant	0	6252000	2388800	61.79
I	Grant-CSIR/ICSSR/ICHR/ICMR etc.	0	4545000	1680939	63.00
J	Grant/Assist. Govt. of Odisha/India/Others	124000	6490000	7785579	19.96
K	Grant/assists-infrastructure & General development, Books & Journals (GOO)	0	152048000	67952297	55.30
L	Grant/assists-infrastructure & General development, Books & Journals (UGC)	0	10806000	22116000	104.66
M,N	Grant/assists-infrastructure & General development, Books & Journals (Others)	0	16189000	17009920	5.07
	TOTAL-(A to N)	559022000	811908000	729867518	10.10

GENERAL ABSTRACT OF EXPENDITURE

Sl No	Budget Head 2016-17	Deion of Unit	Budget Estimate 2016-17	Revised Estimate 2016-17	Actual Receipt 2016-17	% of Variation
1	2	3	4	5	6	7
a,b,c,d	Salary Block Grant	296054000	286253000	264675447	7.54	
e	Pension and Pensionary Benefit	166183000	207283000	193464735	6.67	
f	G.I.A. to +2 College	10425000	10425000	9580232	8.10	
g	Water/Elect./Tel./Rent/Tax etc.	10120000	10135000	9141277	9.80	
h	Vehicle	350000	310000	219232	29.28	
i	T.A.	620000	1520000	580495	61.81	
j	Library & University Publication	368000	439000	131518	70.04	
k	Maintenance	4098000	6245000	4173275	33.17	
l	Contingency	2150000	4375000	2832940	35.25	
m	Subion and Financial Assistance	480000	1935000	1806542	6.64	
n	Miscellaneous	1840000	4010000	2129946	46.88	
o	PG Council/PG Deptt. & Others	1590000	3280000	1736521	47.06	
p	Sports Council	2777000	3177000	261774	91.76	
q	Examination	53075000	67175000	41363433	38.42	
r	Self. Fin./Loan/Adv./Refund/Misc/Estt.-Endowment/Expsn .-From Int. of Invst.Endowment	8874000	11529000	10197798	11.55	
s	Resource Development/ Govt. Grant	0	0	0	0.00	
t	Salary Plan Post/UGC/CSIR/etc./GOI/GOO	424000	18062000	11220446	37.88	
u	Infrastructure Dev.Grant-state & Others	0	167534000	125544736	25.06	
v	Xth & XIth Plan -UGC Grant & Merged SCMNBMH & Others-Books & Journals	0	14203000	6870968	51.62	

w	NBHM & others-books & journals	0	703000	689788	1.88
	TOTAL-(a to w)	559428000	818593000	686621103	16.12

Two statements of major budgetary head items deviating largely i.e. big difference between receipt as per revised estimate **2016-17** & actual receipt for the year **2016-17**, expenditure as per revised estimate **2016-17** & actual expenditure for the year **2016-17** is furnished separately here with for to be careful in preparation of a realistic budget in meticulously in succeeding years.

RECEIPTS 2016-17

Sl No	Budget Head 2016-17	Deion of Unit	Budget Estimate 2016-17	Revised Estimate 2016-17	Actual Receipt 2016-17	% of Variation
1	2	3	4	5	6	7
	B	General Receipts of the University	10893000	15840000	9408568	68.35
	E-2	Recoveries, Refund & Miscellaneous	450000	650000	1142689	43.11
	E-3	Establishment of endowment /fund & receipts from investment/endowment	3150000	2350000	669885	71.49
	H	UGC Grant	0	6252000	2388800	61.79
	I	Grant-CSIR/ICSSR/ICHR/ICMR etc.	0	4545000	1680939	63.00
	K	Grant/assists-infrastructure & General development, Books & Journals (GOO)	0	152048000	67952297	55.30
	L	Grant/assists-infrastructure & General development, Books & Journals (UGC)	0	10806000	22116000	104.66

EXPENDITURE 2016-17

Sl No	Budget Head 2016-17	Deion of Unit	Budget Estimate 2016-17	Revised Estimate 2016-17	Actual Receipt 2016-17	% of Variation
1	2	3	4	5	6	7
	i	T.A.	620000	1520000	580495	61.81
	j	Library & University Publication	368000	439000	131518	70.04
	k	Maintenance	4098000	6245000	4173275	33.17
	l	Contingency	2150000	4375000	2832940	35.25
	n	Miscellaneous	1840000	4010000	2129946	46.88
	o	PG Council/PG Deptt. & Others	1590000	3280000	1736521	47.06
	p	Sports Council	2777000	3177000	261774	91.76
	q	Examination	53075000	67175000	41363433	38.42
	t	Salary Plan Post/UGC/CSIR/etc./GOI/GOO	424000	18062000	11220446	37.88
	v	Xth & XIth Plan -UGC Grant & Merged SCMN BHM & Others-Books & Journals	0	14203000	6870968	51.62

Para- 4.6 :- Liquid Assets and liabilities.

The assets & liabilities position of the University as on 31.03.2017 is furnished below.

Liabilities	Value	Assets	Value
Unspent balances of Grants	74059066.25	Cash in hand/in Treasury/In bank a/c s/ Investments	530423014.47

Loans refundable	765070.00	Advances recoverable	52464188.00
Unremitted Govt. dues (VAT, Cess, Royalty, I.T. etc.)	4910678.00	Outstanding rents recoverable	339191.00
Refundable deposits (S.D./E.M.D.)	4175641.00	Loans recoverable	0.00
Unpaid salary, pension & Wages	37435672.00		
Unpaid Bills	347542.00		
Contributions Payable	6032670.00		
Water tax	19708450.08		
TOTAL	147434789.33	TOTAL	583226393.47
Asset over liability	435791604.14	Liability over Assets	
Grand Total	583226393.47	Grand Total	583226393.47

Para- 4.7 :-

Maintenance of Flexi Account instead of savings bank account for parking of funds of centrally sponsored schemes:- (Ref.: Letter no.-354251F, dtd.12.10.2012) (Memo. No. 63/dt.20.03.18 & Page No.223)

As per letter no. 35425/F, dtd.12.10.2012, all Departments were asked to instruct the implementing agencies which are authorized to keep the central share and state share or only central share of the centrally sponsored plan schemes in bank accounts, to keep them in flexi accounts so that higher interest accruals from the scheme funds can be ploughed back to expand the coverage of the scheme without affecting fund flow for the scheme. It is observed from the passbook accounts of the institution that funds are kept in saving accounts in stead of flexi accounts. Which results less accrual of interest amount in the bank passbooks of the university.

In response to the objection memo issued in this context , the objection memo with reply was not returned. Hence the local authority is advised to take steps early to keep the fund in flexi account as per the afore-said instruction of the Govt. in Finance dept. & compliance reported.

Comments:-

Minus balances in respect of 5 cashbooks bank accounts in the details of closing balance figure of cashbook as on 31.03.2017 which has been continuing for years together is due to the result of non-following the proper accounting procedures contained in paragraph 20(i), & 20(ii) of the Orissa University Accounting Procedure – 1987 since long even after repeated objection and suggestions imparted by the last and previous audits. Minus closing balance in respect of bank a/cs is absurd & meaningless. Even the positive balances (though not correct) shown against other Cashbook bank a/cs in the details of closing balance figure may in course of time turn into negative balance if the existing erroneous practice of accounting system continues. Advance & investment closing balances are also not free from error. These are fully absurd figures. No details of such outstanding figures are available with the University . Almost all the figures in the closing balance details of the Cheque a/c cashbook as on 31.03.2017 are unrealistic in nature & there is huge difference between the figure shown in cashbook & the actual in respect of bank a/cs. The Local authority is in no mood for settlement of such a highly irregular account in spite of objections & suggestions imparted in every year audit reports. A special attempt need to be made by the Local authority to get correct (genuine) figures in respect of Bank, Advance & Investment closing balances of Cheque a/c cashbook.

Suggestion:-it is suggested in audit that to get rid of the clutch of such a highly irregular accounts & to get a clean account it would be better to open & operate separate scheme wise cashbook & passbook detailed below with the approval of the competent authority as per O.U.A.M. 1987 by transferring the fund from the main account available against the schemes. Hence the following cashbooks along with this existing cashbooks may be opened & operated henceforth along-with opening of separate pass books cash book wise to get rid of such a clumsy account & to have a better account & compliance reported.

1.Block grant cash book

2.Exam. General cash book(Opened newly By Exam Section)

3.Infrastructure Development cash book(Not Maintained Properly from years together)(G.O.O &G.O.I.)

4.U.G.C. Grant cash book

5.RUSA cashbook.(maintained as subsidiary haparzardly)

Person(s) Responsible for this loss

SIno	Name	Designation	Adress	Amount(In Rs:)
1	SRI PRADEEP KUMAR MAHAKUD	SECTION OFFICER	SAMBALPUR UNIVERSITY	74517
2	DR. M. MUTHUKUMAR	EX-REGISTRAR	DIRECTOR OF HORTICULTURE, BHUBANESWAR	20000

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

SAMBALPUR UNIVERSITY - 2016-2017

Slno	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing 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	UCO BANK KATAPLAI	07100100000100	31-03-2017	5761869.10	31-03-2017	-43404884.80	49166753.90	CLOSING BALANCE OF ANOTHER ACCOUNT UCO BANK CURRENT ACCOUNT NO.07100200000374 HAS BEEN SHOWN TOGETHER IN CASH BOOK ALONG WITH THIS BANK ACCOUNT
2	UCO BANK KATAPLAI CURRENT ACCOUNT	07100200000374	31-03-2017	97912.25	31-03-2017	0.00	97912.25	CLOSING BALANCE OF ANOTHER ACCOUNT UCO BANK CURRENT ACCOUNT NO.07100100000100 HAS BEEN SHOWN TOGETHER IN CASH BOOK ALONG WITH THIS BANK ACCOUNT
3	CANARA BANK	01085101011313	31-03-2017	818162.00	31-03-2017	-63690676.00	64508838.00	
4	SBI,JYOTIVIHAR,BURLA RLA	10526092593	31-03-2017	74954988.72	31-03-2017	357165672.92	-282210684.20	CLOSING BALANCE OF ANOTHER ACCOUNT OF SBI BANK CURRENT ACCOUNT NO.10526092015 HAS BEEN SHOWN TOGETHER IN CASH BOOK ALONG WITH THIS BANK ACCOUNT.
5	SBI,JYOTI VIHAR,BURLA CURRENT ACCOUNT	10526092015	31-03-2017	27635523.25	31-03-2017	0.00	27635523.25	CLOSING BALANCE OF ANOTHER ACCOUNT OF SBI BANK ACCOUNT NO.10526092593 HAS BEEN SHOWN TOGETHER IN CASH BOOK ALONG WITH THIS BANK ACCOUNT.
6	SBI,JYOTIVIHAR,BURLA RLA	34823942626	31-03-2017	49459353.50	31-03-2017	36088310.00	13371043.50	RUSA FUND
7	SBI,JYOTI VIHAR,BURLA CURRENT ACCOUNT	33841248985	31-03-2017	3956296.00	31-03-2017	4037.00	3952259.00	DEV. FUND
8	SBI,JYOTIVIHAR,BURLA RLA	30491761018	31-03-2017	383211.00	31-03-2017	383211.00	0.00	PENSION CASH BOOK
9	SBI,SAMBALPUR	10856691329	31-03-2017	558704.41	31-03-2017	-354866.40	913570.81	

10	SBI,BURLA	10754939094	31-03-2017	95516.31	31-03-2017	-393825297.20	393920813.51	COF FUND
11	SBI,JYOTI VIHAR,BURLA	30031765314--33811750786	31-03-2017	1880780.74	31-03-2017	-1510568.00	3391348.74	COF EXAM FUND
12	SBI,JYOTI VIHAR,BURLA CURRENT ACCOUNT	33841120179	31-03-2017	3451013.75	31-03-2017	4767252.74	-1316238.99	COF SU EXAM FUND
13	SBI,JYOTI VIHAR,BURLA	30047370917	31-03-2017	17986.21	26-04-2019	4192813.21	-4174827.00	IDF CASH BOOK HAS NOT BEEN MAINTAINED UPTO 26.4.12ALTHOUGH INTEREST WERE CREDITED IN PASS BOOK IN DIFFERENT TIMES AND 2 TDRS OF Rs 6280000.00 ISSUED ON 20.7.15.
GRAND TOTAL				169071317.24		-100184995.53	269256312.77	

Reconciliation

PARA NO 5.1.Non Reconciliation of Bank Balance of cash book figure & pass books as on 31.03.2017:-

Due to non-maintenance of the pass book-wise cheque issue registers, and in absence of record of frequent transactions of transferred amounts from one pass book account to other in the cash book, the contributory reasons behind the discrepancies given below ,could not be ascertained by the present audit.

In this connection it may be pointed out here that the University is conducting it's transactions with various banks, but without following the basic principles of accounting procedure ,transactions are found to be made over for whichbook balances, as shown in cash book, even on existing minus cash balances.

Due to continuance of such irregular transactions minus cash balance has been accumulated in pass book figure of the cash book year after year. But no tangible steps have been taken by the local authority to reconcile the pass book balance of the bank, as shown in cash book, with that of the bank balance as per the provision contained in paragraph 20(i), & 20(ii) of the Orissa University Accounting Procedure – 1987 since long, even after repeated objection ,and suggestions imparted by the last, and previous audits.

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

As per procedure 20(ii) of Orissa Universities Accounts Manual, 1987 a statement shall be prepared by the Local Authority to explain the difference between the cash balance in the Bank and the cash balance in the University Cash Book.

On checking of the closing balance of Bank position of different pass books with respect to closing balance of bank position shown in respective cash books as on 31.03.2017, a huge difference amounting to Rs.**269256312.77** was noticed in the closing balance of bank accounts between cash book & pass book as furnished below:-

SL NO	NAME OF THE BANK	A/C NO.	CLOSING BALANCE DATE AS ON (DD/MM/YYYY)	C B AS PER PASS BOOK	CLOSING BALANCE DATE AS ON (DD/MM/YYYY)	C B AS PER CASH BOOK	DIFF.	REMARKS
1	SBI,JV,BURLA	33811750786	31.3.17	1880780.74	31.3.17	-1510568.00	3391348.74	COF EXAM FUND
2	CANARA BANK,SBP	018510101131	31.3.17	818162	31.3.17	-63690676.00	64508838.00	
3	SBI,SBP	10856691329	31.3.17	558704.41	31.3.17	-354866.40	913570.81	
4	SBI,BURLA	10754939094	31.3.17	95516.31	31.3.17	-393825297.20	393920813.51	COF FUND
5	SBI,JV,BURLA	10526092593	31.3.17	74954988.72	31.3.17	357165672.92	-282210684.20	CASH BOOK BALANCE OF 593

							& 015 SHOWN TOGETHER
6	SBI,JV,BURLA C/A	10526092015	31.3.17	27635523.25	31.3.17	0.00	27635523.25
7	UCO BANK KATAPALI	071001000001	31.3.17 00	5761869.10	31.3.17	-43404884.80	49166753.90 (COF GEN FUND)CASH BOOK BALANCE OF 100 & 374 SHOWN TOGETHER
8	UCO BANK KATAPALI C/A	071002000003	31.3.17 74	97912.25	31.3.17	0.00	97912.25
9	SBI,JV,BURLA C/A	33841120179	31.3.17	3451013.75	31.3.17	4767252.74	-1316238.99 COF SU EXAM FUND
	SBI,JV,BURLA	30491761018	31.3.17	383211.00	31.3.17	383211.00	0.00 PENSION CASH BOOK
10	SBI,JV,BURLA	34823942626	31.3.17	49459353.50	31.3.17	36088310.00	13371043.50 RUSA FUND
	SBI,JV,BURLA	30047370917	31.3.17	17986.21	26.04.2012	4192813.21	-4174827.00 IDF FUND
11	SBI,JV,BURLA C/A	33841248985	31.3.17	3956296.00	31.3.17	4037.00	3952259.00 DEV FUND
		TOTAL		169071317.24		-100184995.53	269256312.77

In response to the Objection memo. Issued on the score the local Authority replied that the problem of negative balance in cheque accounts is a by product of non adherence of Bank Reconciliation practice in the University over a numbers of years. To get over from the crisis , certains steps have been taken by the Authority in 2016-17.The steps includes formation of a number of committee of Employees for Bank Reconciliation Works starting from the year 2007-08 to 2015-16,as the problem of negative cash book balance emerged from the year 2007-08.Appointment of a Chartered Accountant firm on the basis of Syndicate resolution to look into the matter of Bank Reconciliation.In the mean while the reports have been submitted by the Employees which is reviewed & analysed for final inclusion/correction in Cash Books.

However the Bank Reconciliation may be made immediately & incorporate in the Cash Books to avoid misappropriation in future.Hence attention of the Local Authority is invited in this regard to look into the matter seriously & suggested to take early steps to prepare, and submit the bank reconciliation statement before next audit till then discrepancy of **Rs 269256312.77** is held under objection.

PARA NO 5.2.Amounts debited from bank pass book but not reflected in cash book.:-

In the course of checking the deposits and withdrawals in bank pass books w.r.t. concerned cash books , it was found that a sum of Rs **212475914.80** as detailed below has been debited from the pass books but the same has not been reflected in cash books as detailed below.

SL.NO	DT OF ISSUE	AMOUNT	PURTICULARS
	SBI,JV,BURLA A/C NO 34823942626 RUSA FUND		
12.6.16		587101.00	TO COF
21.12.16		3058.00	TRF
31.12.16		459.00	TRF
41.12.16		750.00	TRF
51.12.16		900682.00	TO COF
630.1.17		17.25	COMM.
71.3.17		17.25	COMM.
	TOTAL	1492084.50	
	SBI,JV,BURLA A/C NO 10526092593		
128.6.16		57.50	
230.6.16		57.50	
330.6.16		57.50	
418.7.16		57.50	
520.7.16		57.50	
620.7.16		57.50	

722.7.16	127998.00
826.7.16	57.50
926.7.16	4438937.00
1026.7.16	528502.00
1127.7.16	608447.00
1228.7.16	57.50
1328.7.16	365940.00
1430.7.16	57.50
1530.7.16	57.50
1630.7.16	14960281.00
1730.7.16	1366673.00
1823.8.16	57.50
1923.8.16	57.50
2024.8.16	57.50
219.9.16	31.05
2214.9.16	65000.00
2315.9.16	255278.00
2415.9.16	34.50
2515.9.16	1524908.00
2620.9.16	51.75
2723.9.16	34.50
2826.9.16	51.75
2926.9.16	57.50
3028.9.16	34.50
3128.9.16	57.50
3229.9.16	120.75
3329.9.16	57.50
341.10.16	27.60
354.10.16	1500.00
364.10.16	62.50
375.10.16	585380.00
3819.10.16	44.15
3920.10.16	48.30
4024.10.16	55.20
4125.10.16	31.05
4225.10.16	57.50
4326.10.16	51.75
4426.10.16	57.50
4528.10.16	27.60
4628.10.16	57.50
4728.10.16	34.50
4828.10.16	57.50
491.11.16	31.05

503.11.16	44.15
5110.11.16	18.29
5216.11.16	57.50
5314.12.16	172.50
5431.12.16	42.44
554.1.17	25.53
566.1.17	22.08
5710.1.17	20.70
5813.1.17	57.50
5916.1.17	57.50
6018.1.17	57.50
6119.1.17	35.19
6219.1.17	57.50
6320.1.17	57.50
6421.1.17	57.50
6524.1.17	24.15
6624.1.17	57.50
6725.1.17	57.50
6830.1.17	57.50
6931.1.17	20.70
7031.1.17	57.50
716.2.17	27.60
729.2.17	20.70
7321.2.17	27.60
7421.2.17	15.53
752.3.17	31.05
762.3.17	34.50
778.3.17	22500000
789.3.17	34.50
7916.3.17	55.20
8016.3.17	886160.00
8128.3.17	31.74
8230.3.17	24.15
8331.3.17	51.75
TOTAL	48218339.05
SBI,JV,BURLA CURRENT A/C NO 10526092015	
12.4.16	44693.00
22.4.16	10219759.00
34.4.16	504636.00
44.4.16	18885.00
54.4.16	15008.00
64.4.16	342630.00
76.4.16	5000.00

86.4.16	32444.00
96.4.16	5000.00
106.4.16	254597.00
116.4.16	147500.00
127.4.16	368699.00
137.4.16	198687.00
147.4.16	64531.00
157.4.16	627.00
168.4.16	4945.00
178.4.16	337098.00
188.4.16	3498.00
198.4.16	21000.00
208.4.16	62877.00
2111.4.16	48828.00
2211.4.16	9990.00
2311.4.16	1500.00
2411.4.16	6350.00
2511.4.16	18858.00
2611.4.16	561.00
2712.4.16	6237.00
2812.4.16	1782.00
2912.4.16	129261.00
3012.4.16	17500.00
3112.4.16	30326.00
3212.4.16	13984.00
3312.4.16	196724.00
3412.4.16	6048.00
3512.4.16	52655.00
3613.4.16	5000000.00
3713.4.16	3231454.00
3813.4.16	10803.00
3916.4.16	17725.00
4016.4.16	295200.00
4116.4.16	72476.00
4216.4.16	2650.00
4316.4.16	2650.00
4416.4.16	8000.00
4516.4.16	56646.00
4616.4.16	79299.00
4718.4.16	5000.00
4818.4.16	1000.00
4919.4.16	54617.00
5019.4.16	85532.00

51	19.4.16	42601.00
52	19.4.16	406138.00
53	19.4.16	6600.00
54	19.4.16	270000.00
55	19.4.16	13701.00
56	19.4.16	79218.00
57	19.4.16	127773.00
58	19.4.16	2000.00
59	19.4.16	14715.00
60	19.4.16	12000.00
61	19.4.16	25000.00
62	21.4.16	134084.00
63	21.4.16	219089.00
64	21.4.16	45521.00
65	21.4.16	105343.00
66	22.4.16	123330.00
67	22.4.16	595027.00
68	22.4.16	4334.00
69	22.4.16	5000.00
70	25.4.16	11358.00
71	25.4.16	23152.00
72	25.4.16	194628.00
73	25.4.16	154579.00
74	25.4.16	2704.00
75	25.4.16	5209.00
76	25.4.16	44900.00
77	25.4.16	12978.00
78	25.4.16	32572000.00
79	26.4.16	42791.00
80	26.4.16	31920.00
81	26.4.16	13024.00
82	26.4.16	25400.00
83	26.4.16	4423.00
84	27.4.16	6236.00
85	27.4.16	110182.00
86	27.4.16	164780.00
87	27.4.16	54527.00
88	27.4.16	61814.00
89	27.4.16	56700000.00
90	28.4.16	100000.00
91	28.4.16	17625.00
92	28.4.16	6666000.00
93	29.4.16	4500.00

94	29.4.16	8080.00
95	29.4.16	9700.00
96	30.4.16	16600.00
97	30.4.16	2000.00
98	30.4.16	3000.00
99	30.4.16	131555.00
100	2.5.16	67779.00
101	2.5.16	80037.00
102	4.5.16	20707.00
103	4.5.16	1200.00
104	5.5.16	2155.00
105	5.5.16	1400.00
106	5.5.16	31125.00
107	5.5.16	29800.00
108	5.5.16	79264.00
109	6.5.16	272740.00
110	6.5.16	5000.00
111	7.5.16	25700.00
112	7.5.16	49000.00
113	9.5.16	8000.00
114	9.5.16	470.00
115	10.5.16	1520.00
116	10.5.16	14868.00
117	10.5.16	37875.00
118	11.5.16	2469.00
119	12.5.16	6000.00
120	12.5.16	1080.00
121	13.5.16	5243.00
122	16.5.16	1253.00
123	18.5.16	8924.00
124	18.5.16	329.00
125	19.5.16	779.00
126	19.5.16	119997.00
127	20.5.16	123989.00
128	20.5.16	25.00
129	23.5.16	6273.00
130	23.5.16	135580.00
131	23.5.16	14130.00
132	23.5.16	18580.00
133	24.5.16	55987.00
134	24.5.16	13324.00
135	24.5.16	3000.00
136	24.5.16	25195.00

137	24.5.16	60970.00
138	25.5.16	43809.00
139	27.5.16	1262.00
140	27.5.16	1513.00
141	30.5.16	19748.00
142	30.5.16	2440.00
143	30.5.16	8875.00
144	31.5.16	265770.00
145	31.5.16	3275.00
146	1.6.16	9774.00
147	1.6.16	1615.00
148	1.6.16	52166.00
149	2.6.16	5020.00
150	2.6.16	200.00
151	2.6.16	16565.00
152	3.6.16	567101.00
153	3.6.16	13105.00
154	3.6.16	35015.00
155	4.6.16	95307.00
156	7.6.16	75.00
157	8.6.16	27790.00
158	13.6.16	583.00
159	14.6.16	29740.00
160	14.6.16	19567.00
161	14.6.16	25.00
162	16.6.16	61600.00
163	18.6.16	9522.00
164	20.6.16	130701.00
165	20.6.16	370951.00
166	21.6.16	14900.00
167	21.6.16	21840.00
168	21.6.16	5430.00
169	21.6.16	9980.00
170	21.6.16	73264.00
171	21.6.16	5514.00
172	22.6.16	20285.00
173	22.6.16	10253
174	22.6.16	26495
175	22.6.16	25339
176	22.6.16	4000
177	22.6.16	202381
178	23.6.16	12953
179	24.6.16	6850

180	24.6.16	6955
181	24.6.16	13030
182	27.6.16	115
183	27.6.16	21915
184	28.6.16	6302
185	28.6.16	46340
186	28.6.16	44189
187	29.6.16	128513
188	2.7.16	350000
189	11.7.16	7538
190	12.8.16	30
191	31.8.16	1500057.5
192	15.9.16	9301
193	4.10.16	161242
194	24.10.16	566225
195	2.11.16	7850400
196	5.11.16	29
197	5.11.16	25
198	7.11.16	120
199	21.11.16	36
200	1.12.16	350000
201	1.12.16	700000
202	3.12.16	29
203	6.12.16	180000
204	19.12.16	125
205	12.12.16	177
206	12.1.17	57.5
207	12.1.17	26.75
208	12.1.17	5.75
209	12.1.17	5.75
210	23.1.17	25
211	13.2.17	204414
212	13.2.17	1000
213	13.2.17	600
214	13.2.17	226
215	14.2.17	25
216	1.3.17	28.75
217	3.3.17	287.5
218	3.3.17	115
219	18.3.17	57.5
220	24.3.17	5.75
221	25.3.17	16700000
	TOTAL	153956847.75

UCO BANK ,KATAPALI AC/NO-07100100000100		
17.3.17	75000	
TOTAL	75000	
UCO BANK ,KATAPALI AC/NO-07100100000374		
12.4.16	3931	
22.4.16	78273	
34.4.16	4073	
426.4.16	8400	
530.4.16	7140	
65.5.16	22500	
75.5.16	3990	
823.9.16	7000063.25	
TOTAL	7128370.25	
SBI,JV,BURLA EXAM FUND A/C NO 33841120179		
124.1.17	800000	
224.1.17	800000	
327.1.17	46.75	
412.3.17	632.5	
TOTAL	1600679.25	
SBI,JV,BURLA A/C NO 33841248985 DEV FUND		
130.9.16	862.5	
26.10.16	1374	
331.12.16	862.5	
412.3.17	862.5	
TOTAL	3961.5	
SBI,BURLA CURRENT A/C NO 10754939094		
114.3.17	632.5	
TOTAL	632.5	
GRAND TOTAL	212475914.80	

In response to the Objection memo. Issued on the score the local Authority replied that the figures submitted in the Audit half margin memo. are astronomical ,mind boggling and unbelievable .Certiains deductions like service charges/commission charges etc. are understood to have not taken to cash books. The bank have been requested not to deduct service charges/commission charges,time & again, but they do not heed to our request. It is a matter of serious concern if the Bank deduct amount from Bank Pass books without any intimation/vouchers issued for payment by the office. The Bank concerned have been requested to furnish theirs comments/information' over the issue. Figure to figure Bank Reconciliation is also needed to ascertain the Actual Position. No change in the Cash Book can be made on the basis of objection of Audit, unless things are finalized.

The reply furnished by the Local Authority is not to the point of Audit. Audit goes to the actual figure based on the Cash books & Bank Pass Books. By not going to the point to point audit figure the Local Authority pointed the lack of Bank & Audit. If Bank reconciliation has been made in every week as per Rule 17 of OUAM 1987 , the unaccountable vouchers if any, commissions deducted by Bank,cheques drawn out of previous years issue were resolved now. Which they were admitted in later . Audit also does not ask for change in Cash books but tell to check out the correctness of figure of bank Pass books with Cash Books to avoid misappropriation in future for which Smt. Brundabati Pandia,Accounts Officer & Sri Ram Prasad Pande,S.O.Cash-II Section will be held responsible.

PARA 5.3. Amounts reflected in cash book could not be traced from bank pass book.

In the course of checking the deposits and withdrawals in bank pass books w.r.t. concerned cash books , it was found that the following amounts i.e. Rs.8558087.00 & Rs. 30238241.00(Receipts & payments) totaling Rs.38796328.00 stated below as per cash book could not be traced from the concerned bank pass book.

SL NO	CASH BOOK DATE	RECEIPT AMOUNT	PAYMENT AMOUNT	PURTICULARS
1	12.4.16	1575.00		INT. SBI JV
2	27.5.16	237867.00		DCR UCO.BANK
3	28.5.16	2700.00		DCR SBI JV
4	24.6.16	1000.00		DCR UCO.BANK
5	22.7.16	127370.00		DCR SBI JV
6	23.8.16	11100.00		DCR SBI JV
7	30.8.16	45920.00		DCR SBI JV
8	31.10.16	2000000.00		CANARA BANK SBP
9	28.10.16	959400.00		DCR SBI JV
10	31.10.16	300000.00		DCR SBI JV
11	9.12.16	454159.00		DCR SBI JV
12	7.1.17	2150633.00		DCR SBI JV
13	7.1.17	40010.00		DCR UCO.BANK
14	11.1.17	221920.00		DCR SBI JV
15	31.1.17	1813000.00		DCR SBI JV
16	31.1.17	800000.00		DCR UCO.BANK
17	9.2.17	7906.00		DCR UCO.BANK
18	15.3.17	50000.00		DCR SBI JV
19	30.3.17		7500000.00	INVESTMENT UCO BANK VR NO.126/30.3.17
20	30.3.17	122430.00		DCR SBI JV
21		10001.00		DCR SBI JV
22	30.3.17		22500000.00	INVESTMENT SBI JV VR NO.127(A)/30.3.17
23	30.3.17	6250.00		DCR SBI JV
24	31.3.17	400.00		DCR SBI JV
25	31.3.17	1806.00		INTEREST ON COE GENERAL ACCOUNT
26	31.3.17		1806.00	PAYMENT TO S K SWAIN VR NO 132/31.3.17
27	31.3.17		236435.00	EPF DEPOSIT SBI JV VR NO 135/31.3.17
	TOTAL	8375447.00	30238241.00	
	EXAM FUND C/A SCROLL ABSTRACT OF WHICH TAKEN TO CASH BOOK			
1	25.11.16	76760.00	0.00	
2	13.12.16	1260.00	0.00	
3	4.1.17	3420.00		
4	6.1.17	4330.00		DOUBLE DEPOSIT SHOWN
5	6.1.17	2160.00		DOUBLE DEPOSIT SHOWN
6	7.1.17	7020.00		
7	10.1.17	6050.00		
8	16.1.17	18760.00		
9	16.1.17	50250.00		
10	16.1.17	2880.00		

117.2.17	800.00		
1228.2.17	670.00		
1328.2.17	670.00		
141.3.17	1060.00		
151.3.17	1060.00		
167.3.17	1110.00		
177.3.17	1110.00		
187.3.17	1110.00		
197.3.17	910.00		
209.3.17	50.00		
219.3.17	50.00		
229.3.17	50.00		
239.3.17	50.00		
2414.3.17	370.00		
2530.3.17	680.00		
TOTAL	182640.00	30238241.00	
GRAND TOTAL	8558087.00	30238241.00	

In response to the Objection memo. Issued on the score the local Authority replied that It is a matter of concerned if figures taken as receipts in cash book through DCRs are not credited to bank account. Usually some amounts are credited by credit by the bank after collection of the cheques from other banks. Figure to figure bank reconciliation needed to ascertained the actual position. The bank has been asked to furnished their comments over the issue (Letter No-345(2)/cash section/dated.29.03.2018 enclosed for perusal and reference).

The receipt from exam. Fund current account (Memo Page 187 to 188) have been entered in the cash book on the basis of computerized extract prepared date wise and item wise. Hence any flaw in this regard seem to loose ground as alleged. However the person concerned preparing extract has been requested to have a look and review of figure from soft copy of computer.

Necessary compliance in the cash book can be made after that.

The reply of local authority is not to the actual point of objection. The reply has been furnished to avoid to the point of audit objection. If bank reconciliation was made weekly such type of irregular transaction should not be made in the cash book.

PARA 5.4.Amount credited to Bank pass book but not taken to cash book.

In the course of checking the deposits and withdrawals in bank pass books w.r.t. concerned cash books, it was found that a sum of Rs.**72926919.00** as detailed below has not been taken to cash books.

Deposits made in Bank Pass book not taken to cash book			
SL.NO	DATE	AMOUNT	PURTICULARS
A	CANARA BANK,SAMBALPUR A/C NO 0185101011313		
1	31.10.16	8085.00	INTEREST
2	31.1.2017	8167.00	INTEREST
	TOTAL	16252.00	
B	SBI,JV,BURLA A/C NO 10526092593		
1	29.4.16	150.00	
2	11.5.16	6930.00	
3	17.5.16	500.00	
4	30.5.16	300.00	
5	31.5.16	1050.00	

6	31.5.16	1050.00
7	1.6.16	23000000.00
8	16.6.16	150.00
9	16.6.16	150.00
10	20.6.16	500.00
11	27.6.16	200.00
12	22.7.16	350000.00
13	16.7.16	2700.00
14	22.7.16	450.00
15	22.7.16	28870.00
16	25.7.16	27340.00
17	27.7.16	6300.00
18	27.7.16	64860.00
19	30.7.16	150.00
20	30.7.16	150.00
21	30.7.16	150.00
22	30.7.16	150.00
23	30.7.16	250.00
24	2.8.16	522.00
25	2.8.16	522.00
26	2.8.16	522.00
27	17.8.16	10000.00
28	24.8.16	550.00
29	24.8.16	1600.00
30	24.8.16	550.00
31	29.8.16	5781.00
32	29.8.16	20000.00
33	31.8.16	3104.00
34	1.9.16	500.00
35	1.9.16	150.00
36	2.9.16	5150.00
37	2.9.16	33916.00
38	2.9.16	8100.00
39	2.9.16	3000.00
40	2.9.16	2600.00
41	5.9.16	800.00
42	1.10.16	9630.00
43	3.10.16	300.00
44	3.10.16	150.00
45	3.10.16	500.00
46	3.10.16	450.00
47	3.10.16	300.00
48	3.10.16	1015.00

49	3.10.16	1500.00
50	3.10.16	118029.00
51	4.10.16	750.00
52	4.10.16	3650.00
53	29.10.16	2000.00
54	3.11.16	38800.00
55	5.11.16	92563.00
56	5.11.16	1050.00
57	12.11.16	3425.00
58	1.12.16	27389.00
59	1.12.16	350000.00
60	1.12.16	700000.00
61	3.12.16	576450.00
62	9.12.16	604.00
63	13.12.16	100.00
64	17.12.16	447830.00
65	22.12.16	70744.00
66	7.1.17	28883.00
67	11.1.17	782250.00
68	11.1.17	24840.00
69	11.1.17	182340.00
70	7.1.17	1060.00
71	20.1.17	13680.00
72	27.1.17	1050.00
73	4.2.17	661000.00
74	4.2.17	933000.00
75	8.3.17	500.00
76	30.3.17	6000.00
77	30.3.17	4029.00
TOTAL		28675578.00
C	SBI,JV,BURLA EXAM A/C NO 33811750786	
1	3.1.17	40.00
2	23.3.17	90850.00
3	25.3.17	17677.00
	TOTAL	108567.00
D	SBI,JV,BURLA CURRENT A/C NO 10526092015	
1	13.5.16	422467.00
2	21.5.16	13675500.00
3	26.6.16	587101.00
4	27.7.16	127998.00
5	4.7.16	66156.00
6	26.7.16	4438937.00
7	26.7.16	528502.00

8	27.7.16	608447.00
9	28.7.16	365940.00
10	30.7.16	14960281.00
11	30.7.16	1366673.00
12	31.8.16	1500000.00
13	15.9.16	930.00
14	4.11.16	1343116.00
15	19.11.16	767172.00
	TOTAL	40759220.00
E	UCO BANK ,KATAPALI AC/NO-07100100000100	
1	26.5.16	237867.00
2	12.7.16	50000.00
3	12.7.16	50000.00
4	20.7.16	1000.00
5	30.8.16	120000.00
6	3.10.16	19948.00
7	7.9.16	7500.00
8	7.1.17	10.00
9	31.1.17	31000.00
10	31.1.17	106000.00
11	10.1.17	750.00
12	10.3.17	10.00
13	14.3.17	50000.00
	TOTAL	674085.00
F	SBI,JV,BURLA EXAM FUND A/C NO 33841120179	
1	7.12.16	10160.00
2	7.12.16	4020.00
3	7.12.16	3350.00
4	7.12.16	680.00
5	8.12.16	65090.00
6	13.12.16	22040.00
7	9.1.17	3610.00
8	9.1.17	4020.00
9	9.1.17	5360.00
10	9.1.17	980.00
11	9.1.17	2340.00
12	9.1.17	12320.00
13	9.1.17	2360.00
14	9.1.17	2340.00
15	9.1.17	180210.00
16	9.1.17	1170.00
17	9.1.17	44360.00
18	9.1.17	53260.00

19	9.1.17	2340.00
20	9.1.17	2340.00
21	9.1.17	780.00
22	9.1.17	90610.00
23	9.1.17	1270.00
24	9.1.17	83450.00
25	9.1.17	1280.00
26	9.1.17	980.00
27	9.1.17	73890.00
28	9.1.17	4880.00
29	9.1.17	39640.00
30	9.1.17	780.00
31	9.1.17	34040.00
32	9.1.17	31320.00
33	9.1.17	83450.00
34	9.1.17	12080.00
35	9.1.17	980.00
36	9.1.17	73890.00
37	9.1.17	4880.00
38	9.1.17	39640.00
39	9.1.17	780.00
40	9.1.17	34040.00
41	9.1.17	31320.00
42	9.1.17	4900.00
43	9.1.17	1180.00
44	9.1.17	2940.00
45	9.1.17	3510.00
46	9.1.17	2440.00
47	9.1.17	780.00
48	9.1.17	6290.00
49	9.1.17	1170.00
50	9.1.17	780.00
51	9.1.17	680.00
52	9.1.17	2340.00
53	9.1.17	26500.00
54	9.1.17	3510.00
55	9.1.17	81820.00
56	9.1.17	1170.00
57	9.1.17	2640.00
58	9.1.17	5280.00
59	9.1.17	7120.00
60	9.1.17	1560.00
61	9.1.17	1960.00

62	9.1.17	6490.00
63	9.1.17	1270.00
64	9.1.17	1560.00
65	9.1.17	57520.00
66	9.1.17	306380.00
67	9.1.17	880.00
68	9.1.17	53210.00
69	9.1.17	680.00
70	9.1.17	1270.00
71	9.1.17	72420.00
72	9.1.17	1270.00
73	9.1.17	5850.00
74	9.1.17	4990.00
75	9.1.17	3720.00
76	9.1.17	2920.00
77	9.1.17	2440.00
78	9.1.17	4680.00
79	9.1.17	1660.00
80	9.1.17	1170.00
81	9.1.17	1170.00
82	9.1.17	5850.00
83	9.1.17	92460.00
84	9.1.17	43640.00
85	9.1.17	1170.00
86	9.1.17	1460.00
87	9.1.17	980.00
88	9.1.17	15520.00
89	9.1.17	35180.00
90	9.1.17	72200.00
91	9.1.17	69210.00
92	9.1.17	8360.00
93	9.1.17	1960.00
94	9.1.17	1280.00
95	9.1.17	71460.00
96	9.1.17	1180.00
97	9.1.17	1080.00
98	9.1.17	780.00
99	9.1.17	5080.00
100	9.1.17	3620.00
101	9.1.17	5950.00
102	9.1.17	3140.00
103	9.1.17	1170.00
104	9.1.17	1270.00

105	9.1.17	1170.00
106	11.1.17	10638.00
107	11.1.17	21238.00
108	16.1.17	50250.00
109	16.1.17	11560.00
110	16.1.17	15468.00
111	16.1.17	13458.00
112	16.1.17	5818.00
113	16.1.17	40256.00
114	16.1.17	40256.00
115	16.1.17	21858.00
116	17.1.17	12038.00
117	17.1.17	46288.00
118	19.1.17	9078.00
119	19.1.17	12898.00
120	19.1.17	2508.00
121	21.1.17	1088.00
122	21.1.17	888.00
123	21.1.17	5598.00
124	21.1.17	2778.00
125	21.1.17	5098.00
126	21.1.17	888.00
127	21.1.17	4158.00
128	7.2.17	1600.00
129	1.3.17	660.00
130	1.3.17	660.00
131	1.3.17	670.00
132	1.3.17	670.00
133	2.3.17	1380.00
134	2.3.17	1060.00
135	2.3.17	1060.00
136	8.3.17	1110.00
137	9.3.17	910.00
138	9.3.17	1110.00
139	9.3.17	1110.00
140	10.3.17	50.00
141	10.3.17	50.00
142	14.3.17	1370.00
143	14.3.17	370.00
144	14.3.17	50.00
145	14.3.17	50.00
146	15.3.17	4080.00
147	15.3.17	33500.00

148	15.3.17	5440.00
149	15.3.17	1960.00
150	15.3.17	40870.00
151	15.3.17	960.00
152	15.3.17	1160.00
153	15.3.17	1160.00
154	15.3.17	1160.00
155	15.3.17	21660.00
156	16.3.17	1160.00
157	16.3.17	1360.00
158	16.3.17	1160.00
TOTAL		2665296.00
G	SBI,SAMBALPUR A/C NO 10856691329	
1	25.6.16	10662.00
2	25.9.16	5468.00
3	25.12.16	5463.00
4	25.3.17	5457.00
TOTAL		27050.00
H	SBI,JV,BURLA IDF FUND A/C NO 30047370917	
1	25.6.16	343.00
2	25.9.16	176.00
3	25.12.16	176.00
4	25.3.17	176.00
TOTAL		871.00
G TOTAL		72926919.00

In response to the Objection memo. Issued on the score the local Authority replied that these figures already entered to cash book vide receipts from DCRs date wise. It will be double entry of receipts if taken to cash book once more. The fact is established after & gutting and verification of certain figures as sample in presence of auditor. Usually the cheques of other bank are credited to account in some later date by the bank after collection of cheque amount.

Entry of these figures can be made after proper verification and scrutiny of the computerized extract with reference to bank statement of exam. Fund C/A No.33841120179. Entry of receipt in cash book taken n the basis of computerized extract prepared by Sri G.C. Pati, Steno COF date wise and item wise total basis. There is no scope of any out side figure escaping entry in such situation . However, if any figure left out during preparation of computerized extract that is to be verified by the person concerned computerized extract before any changing in the cash book.

It was noticed that amount were debited from savings account of SBI, JV & UCO, Bank Katapali to the current account of SBI, JV & UCO, Bank Katapali frequently but the same were not reflected in the cash book. During discussion in the exit-conference the local authority replied that since it does not effect the closing balance of the cash book there is no need to enter the same in the cash book. It is pointed out here that savings account & Current account of the above banks has been shown unitedly to avoid the representation of transactions in the cash book. The same should be avoided in future. One pass book either savings or current account may be operated for the above bank.

The local authority narrated some amounts has been credited in the cash book with cheque No. & date of entry in the cash book which were mismatched with the audit. Also the local authority could not show the all deposits shown in the half margin memo till the close of audit and exit-conference. If bank reconciliation was made weekly such type of irregular transaction should not be made in the cash book.

PARA 5.5 Cheques issued during the year 2016-17 but not encashed till 31.03.2017.

In the course of checking the deposits and withdrawals in bank pass books w.r.t. concerned cash books, it was found that a sum of **Rs.63378853.00** as detailed below has been made expenditure in the cash book but it has not been debited in the Pass Books till 31.03.2017.

SL.NO	CH NO /DATE	AMOUNT	VOUCHER NO.
1	825618/28.4.16	800.00	77/28.4.16
2	825619/28.4.16	800.00	78/28.4.16
3	825621/28.4.16	500.00	80/28.4.16
4	825635/29.4.16	800.00	99/29.4.16
5	825696/25.5.16	12878.00	89,90/25.5.16
6	825703/29.5.16	40000.00	97(3)/29.5.16
7	825742/13.6.16	90.00	52/13.6.16
8	825823/8.7.15	7538.00	28/8.7.16
9	826073/3.10.16	718674.00	34/3.10.16
10	826144/2.11.16	500.00	22/2.11.16
11	826145/2.11.16	500.00	22/2.11.16
12	826149/2.11.16	500.00	23/2.11.16
13	826155/2.11.16	500.00	25/2.11.16
14	826156/2.11.16	500.00	25/2.11.16
15	826157/2.11.16	500.00	25/2.11.16
16	826158/2.11.16	1000.00	26/2.11.16
17	826159/2.11.16	500.00	26/2.11.16
18	826161/2.11.16	1000.00	26/2.11.16
19	826173/2.11.16	500.00	30/2.11.16
20	826180/2.11.16	250.00	30/2.11.16
21	826294/25.11.16	120.00	73/5.11.16
22	826246/18.11.16	800.00	118/18.11.16
23	826247/18.11.16	800.00	119/18.11.16
24	826249/18.11.16	800.00	121/18.11.16
25	826256/18.11.16	3494.00	126/18.11.16
26	826260/22.11.16	583530.00	134/22.11.16
27	826285/25.11.16	7200.00	165/25.11.16
28	826288/25.11.16	2483.00	169/25.11.16
29	826283/25.11.16	180000.00	188/25.11.16
30	826355/9.12.16	591022.00	81/9.12.16
31	826369/10.12.16	10449.00	111/10.12.16
32	826392/14.12.16	5146.00	153,154,155/14.12.16
33	826420/21.12.16	70744.00	200/21.12.16
34	826523/7.2.16	38780.00	18/7.2.17
35	826551/13.12.16	206242.00	90/15.2.17
36	826604/2.3.17	12000.00	3/2.3.17
37	826608/2.3.17	12000.00	3/2.3.17
38	826638/4.3.17	8377.00	20/4.3.17
39	257418/4.3.17	16700000.00	22/4.3.17
40	826645/7.3.17	2970.00	30/7.3.17
41	826646/7.3.17	22434.00	31 to 34/7.3.17
42	826647/7.3.17	13990.00	35 to 37,40/7.3.17

43	826648/7.3.17	5049.00	35 to 37/7.3.17
44	826659/10.3.17	9000.00	54/10.3.17
45	826670/11.3.17	2550.00	70/11.3.17
46	826680/17.3.17	45000.00	89 to 90/17.3.17
47	826685/18.3.17	300000.00	94/18.3.17
48	826687/18.3.17	26180.00	96/18.3.17
49	826690/21.3.17	2732.00	100/18.3.17
50	826694/22.3.17	552.00	110/22.3.17
51	826695/22.3.17	6749.00	111/22.3.17
52	826698/23.3.17	337347.00	114/23.3.17
53	826700/23.3.17	9000.00	116/23.3.17
54	826758/31.3.17	101723.00	136/31.3.17
55	826759/31.3.17	15035956.00	137/31.3.17
56	826760/31.3.17	193495.00	138/31.3.17
57	826761/31.3.17	364706.00	139/31.3.17
58	826762/31.3.17	4900.00	140/31.3.17
59	826763/31.3.17	158400.00	141/31.3.17
60	826764/31.3.17	211000.00	142/31.3.17
61	826765/31.3.17	300000.00	142/31.3.17
62	826766/31.3.17	500000.00	142/31.3.17
63	826767/31.3.17	360000.00	142/31.3.17
64	826768/31.3.17	230000.00	142/31.3.17
65	826769/31.3.17	300000.00	142/31.3.17
66	826770/31.3.17	270000.00	142/31.3.17
67	826771/31.3.17	180000.00	142/31.3.17
68	826772/31.3.17	450000.00	142/31.3.17
69	826772/31.3.17	34826.00	143,144/31.3.17
70	826773/31.3.17	832350.00	145 to 158/31.3.17
71	826774/31.3.17	28594.00	159/31.3.17
72	826775/31.3.17	592185.00	160 to 178/31.3.17
73	826776/31.3.17	7800.00	179/31.3.17
74	826777/31.3.17	456118.00	180 to 181/31.3.17
75	086378/31.3.17	11565.00	182/31.3.17
76	826779/31.3.17	4453634.00	183/31.3.17
77	826780/31.3.17	587640.00	184/31.3.17
78	826781/31.3.17	528876.00	185/31.3.17
79	826782/31.3.17	587640.00	186/31.3.17
80	826783/31.3.17	528876.00	187/31.3.17
81	826784/31.3.17	528876.00	188/31.3.17
82	826785/31.3.17	689788.00	189 to 190/31.3.17
83	826786/31.3.17	4110.00	191/31.3.17
84	826787/31.3.17	171945.00	192 to 194/31.3.17
85	826788/31.3.17	399968.00	195/31.3.17

86	826789/31.3.17	38777.00	196 to 199/31.3.17
87	826790/31.3.17	1120.00	200/31.3.17
88	826791/31.3.17	5000.00	201/31.3.17
89	826792/31.3.17	6463.00	202/31.3.17
90	826793/31.3.17	3920.00	203/31.3.17
91	826794/31.3.17	7849.00	204 to 205/31.3.17
92	826795/31.3.17	4601.00	206/31.3.17
93	826709/31.3.17	935623.00	211/31.3.17
94	826710 to 826757/31.3.17	383064.00	212/31.3.17 DETAILS OF EACH CHEQUE NOT SHOWN IN CASH BOOK
95	086376/31.3.17	69504.00	213/31.3.17
96	826796/31.3.17	66296.00	216/31.3.17
97	826797/31.3.17	13492.00	217/31.3.17
98	826798/31.3.17	23307.00	218 to 221/31.3.17
99	826799/31.3.17	8744.00	222 to 223/31.3.17
100	826800/31.3.17	8761.00	224 to 226/31.3.17
101	826801/31.3.17	60000.00	227 to 231/31.3.17
102	826802/31.3.17	15000.00	232/31.3.17
103	826803/31.3.17	45000.00	233 to 235/31.3.17
104	826804/31.3.17	14450.00	236/31.3.17
105	826805/31.3.17	9000.00	237/31.3.17
106	826806/31.3.17	44093.00	238/31.3.17
107	826807/31.3.17	121113.00	239/31.3.17
108	826808/31.3.17	9669.00	240/31.3.17
109	826809/31.3.17	8600.00	241 to 242/31.3.17
110	826810/31.3.17	1750.00	243 to 248/31.3.17
111	826811/31.3.17	219258.00	249 to 270/31.3.17
112	826812/31.3.17	29377.00	271 to 272/31.3.17
113	826813/31.3.17	14690.00	274/31.3.17
114	826814/31.3.17	7576.00	275/31.3.17
115	826815/31.3.17	749339.00	276 to 278/31.3.17
116	826816/31.3.17	191321.00	279 to 287/31.3.17
117	826817/31.3.17	61632.00	288 to 291/31.3.17
118	826818/31.3.17	50000.00	292/31.3.17
119	826819/31.3.17	26643.00	293 to 295/31.3.17
120	826820/31.3.17	97443.00	296,371(A)/31.3.17
121	826821/31.3.17	226416.00	297 to 298/31.3.17
122	826822/31.3.17	278864.00	299/31.3.17
123	826823/31.3.17	20888.00	300/31.3.17
124	826824/31.3.17	1617110.00	300(A)/31.3.17
125	826825 to 826881/31.3.17	928443.00	300(A)/31.3.17 DETAILS OF EACH CHEQUE NOT SHOWN IN CASH BOOK

126	826379/31.3.17	114233.00	300(A)/31.3.17
127	826882/31.3.17	255001.00	301/31.3.17
128	826883/31.3.17	13174.00	302/31.3.17
129	826884/31.3.17	394264.00	303/31.3.17
130	826885/31.3.17	11554.00	304/31.3.17
131	826886/31.3.17	80902.00	305/31.3.17
132	826887/31.3.17	21040.00	306 to 307/31.3.17
133	826888/31.3.17	41011.00	308/31.3.17
134	826889/31.3.17	25000.00	308/31.3.17
135	826890/31.3.17	146352.00	310/31.3.17
136	826891/31.3.17	1345.00	311 to 313/31.3.17
137	826892/31.3.17	62142.00	314/31.3.17
138	826893/31.3.17	28310.00	315/31.3.17
139	826894/31.3.17	21600.00	316 to 318/31.3.17
140	826895/31.3.17	46000.00	319 to 323/31.3.17
141	826896/31.3.17	24000.00	324 to 325/31.3.17
142	826897/31.3.17	32777.00	326 to 339/31.3.17
143	826898/31.3.17	3000.00	340/31.3.17
144	826899/31.3.17	3000.00	341/31.3.17
145	826900/31.3.17	13200.00	342/31.3.17
146	826901/31.3.17	6600.00	343/31.3.17
147	826902/31.3.17	6000.00	344/31.3.17
148	826903/31.3.17	246615.00	345/31.3.17
149	826904/31.3.17	3600.00	346/31.3.17
150	826905/31.3.17	106903.00	347/31.3.17
151	826906/31.3.17	1078.00	348/31.3.17
152	826907/31.3.17	99251.00	349/31.3.17
153	826908/31.3.17	5262.00	350/31.3.17
154	826909/31.3.17	25228.00	351 to 356/31.3.17
155	826910/31.3.17	8367.00	357/31.3.17
156	826911/31.3.17	4052.00	358/31.3.17
157	826912/31.3.17	4000.00	359/31.3.17
158	826913/31.3.17	4292.00	360 to 361/31.3.17
159	826914/31.3.17	7200.00	362/31.3.17
160	826915/31.3.17	182312.00	363/31.3.17
161	826916/31.3.17	248299.00	364 to 365/31.3.17
162	826917/31.3.17	30946.00	366 to 367/31.3.17
163	826918/31.3.17	8600.00	368/31.3.17
164	826919/31.3.17	2000.00	369/31.3.17
165	826920/31.3.17	40480.00	370/31.3.17
166	826921/31.3.17	31064.00	371/31.3.17
167	826922/31.3.17	10124.00	372/31.3.17
168	826923/31.3.17	29362.00	373 to 374/31.3.17

169	826924/31.3.17	6317.00	375/31.3.17
170	826925/31.3.17	71433.00	376 to 378/31.3.17
171	826926/31.3.17	49257.00	379/31.3.17
172	826927/31.3.17	600862.00	380/31.3.17
173	826928/31.3.17	3267.00	381/31.3.17
174	826929/31.3.17	25500.00	382/31.3.17
175	826930/31.3.17	5898.00	383/31.3.17
176	826931/31.3.17	1845.00	384/31.3.17
177	826932/31.3.17	21978.00	385/31.3.17
178	826933/31.3.17	86946.00	386/31.3.17
179	826934/31.3.17	1342561.00	387 to 390/31.3.17
180	826935/31.3.17	22526.00	391/31.3.17
181	826936/31.3.17	22850.00	392/31.3.17
182	826937/31.3.17	251387.00	393 to 394/31.3.17
183	826938/31.3.17	55826.00	395/31.3.17
184	826939/31.3.17	46464.00	396/31.3.17
185	826940/31.3.17	7600.00	397/31.3.17
186	826941/31.3.17	9600.00	398/31.3.17
187	826942/31.3.17	25795.00	399 to 401/31.3.17
188	826943/31.3.17	11535.00	402/31.3.17
189	826944/31.3.17	34320.00	403/31.3.17
190	826945/31.3.17	30000.00	404/31.3.17
191	826946/31.3.17	26780.00	405/31.3.17
192	826947/31.3.17	20000.00	406/31.3.17
193	826948/31.3.17	150000.00	407/31.3.17
194	826949/31.3.17	150000.00	407/31.3.17
195	826950/31.3.17	7284.00	408/31.3.17
196	826951/31.3.17	7445.00	409/31.3.17
197	826952/31.3.17	14400.00	410/31.3.17
198	826953/31.3.17	21668.00	411/31.3.17
199	826954/31.3.17	45000.00	412/31.3.17
200	826955/31.3.17	40700.00	413 to 416/31.3.17
201	826956/31.3.17	6258.00	417/31.3.17
202	826957/31.3.17	18580.00	418 to 419/31.3.17
203	826958/31.3.17	317254.00	420 to 449/31.3.17
204	826959/31.3.17	126059.00	450/31.3.17
205	826960/31.3.17	5000.00	451/31.3.17
206	826961/31.3.17	62226.00	452/31.3.17
207	826962/31.3.17	54970.00	453 to 460/31.3.17
208	826963/31.3.17	14495.00	461/31.3.17
209	826964/31.3.17	61261.00	462/31.3.17
210	826965/31.3.17	15040.00	463/31.3.17
211	826966/31.3.17	27913.00	464/31.3.17

212	826967/31.3.17	40580.00	465/31.3.17
213	826968/31.3.17	40000.00	466/31.3.17
214	826969/31.3.17	33000.00	467/31.3.17
215	826970/31.3.17	30000.00	468/31.3.17
216	826971/31.3.17	40000.00	469/31.3.17
217	826972/31.3.17	35728.00	470/31.3.17
218	826973/31.3.17	43000.00	471/31.3.17
219	086381/31.3.17	21466.00	472 to 473/31.3.17
220	086382/31.3.17	98200.00	474/31.3.17
221	086383/31.3.17	22404.00	475 to 478/31.3.17
222	086384/31.3.17	14642.00	479/31.3.17
223	086385/31.3.17	3630.00	480/31.3.17
224	086386/31.3.17	148246.00	481/31.3.17
225	086387/31.3.17	28011.00	482/31.3.17
226	086388/31.3.17	20000.00	483/31.3.17
227	086389/31.3.17	63661.00	484,509/31.3.17
228	086390/31.3.17	7722.00	485 to 488/31.3.17
229	086391/31.3.17	14428.00	489 to 492/31.3.17
230	086392/31.3.17	7772.00	493 to 494/31.3.17
231	086393/31.3.17	11590.00	495/31.3.17
232	086394/31.3.17	9185.00	496 to 497/31.3.17
233	086395/31.3.17	1589.00	498/31.3.17
234	086396/31.3.17	1164.00	499/31.3.17
235	086397/31.3.17	20558.00	500 to 501/31.3.17
236	086398/31.3.17	2342.00	502/31.3.17
237	086399/31.3.17	13798.00	503 to 508/31.3.17
238	086377/31.3.17	2921.00	510/31.3.17
239	826975/31.3.17	120496.00	511/31.3.17
240	826974/31.3.17	66648.00	512/31.3.17
241	086380/31.3.17	351738.00	513,515/31.3.17
242	086886/31.3.17	153657.00	514/31.3.17
GRAND TOTAL		63378853.00	

It was noticed that most of the above cheques were issued during March were debited by the Bank in the month of June, July etc.. Besides Govt. In Finance Deptt. Has issued Various instructions towards rush of expenditure at the fag end of the Year which were not followed by the Institutions. It seems that cheques were issued by the institutions after 31.03.2017 & presented to the Bank by Receiver lately.

In response to the Objection memo. Issued on the score the local Authority replied that the LFA submitted a list of 242 Nos. of cheques issued by cash section to SBI, JV. And UCO, Bank Kataplai for payment during 2016-17 which have not been debited from pass book till 31.3.2017. Out of that 53 Nos. of cheques were issued 31.3.2017 and the rest of the cheques (189 Nos.) were issued on 31.3.2017 It is but natural that the rest of the cheques debited from pass book on some later dates beyond 31.3.2017 after withdrawal of the same by the person concerned.

Further, as per list 34 nos. of cheques out of 53 Nos. were issued up to December 2016 which might have expired if withdrawal was not made by the party. The section can know about the non drawal cheques whenever the party concerned report the matter of expiry of cheques and request for issue of a fresh cheque. Then and there a fresh cheque is issued usually against the cancelled cheque after taking the amount to receipt side of cash book. However the concerned bank SBI, JV & UCO, Bank Katapali have been requested to inform about the present status of unencashed cheques. (Letter no-345(2)/ cash/ Date-29.3.2018 for reference).

The reply of local authority is not to the actual point of objection. The reply has been furnished to avoid to the point of audit objection. If bank reconciliation was made weekly such type of irregular transaction should not be made in the cash book.

Besides steps may be taken to check the rush of expenditure at the fag end of the year to prevent error in Accounting & excess payment/ misappropriation.

PARA 5.6 Irregular transaction of Govt. money due to non preparation of Bank Reconciliation Statement:-

On scrutiny of Main Cash Books with different Pass Books of Sambalpur University it was noticed that the pass books balance of each pass book & a/c no.has not been mentioned daily or if mentioned there are overcutting. Further scrutiny of Cash books on 31.03.2017shows that various a/cs were clogged together and shows the closing balance together in one units.like at sl. 5. SBI.JV.Burla savings A/c no 10526092593 & SBI.JV.Burla current A/c no 10526092015, Sl 6. UCO Bank,Burla savings A/c no 0710010000100 & UCO Bank,Burla current A/c no07100200000374.

Diversion from SB A/cs of SBI,JV,Burla & UCO Bank,Burla were made frequently without any sufficient reasons to the respective CURRENTS A/cs .Regarding such withdrawals & receipts no transaction were exhibited in the cash books which is highly irregular.

Due to irregular maintenance of cash book negative cash balance has been shown in almost all pass books whereas bank balance in pass books were actually positive.

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

As per procedure 20(ii) of Orissa Universities Accounts Manual, 1987 a statement shall be prepared by the Local Authority to explain the difference between the cash balance in the Bank and the cash balance in the University Cash Book.

But the university neither checked the Bank balance with the cash books nor with the check issue register in every week or in the financial year 2016-17 i.e 01.04.2016 to 31.03.2017. No Bank Reconciliation statement for the year 2016-17 has also been prepared by the local authority.

Cheques were issued without calculating the available balance under each head of schemes as all schemes money were clogged in main accounts which shows a negative balance .

As such it shows that receipts and expenditure were made in an arbitrary ways and there may every possibilities of appropriation and misappropriation of Govt. Funds.

As per Rule 16 (i) of Orissa Universities Accounts Manual, 1987 "all receipts and payments shall pass through the Cash Book. In addition to the Main Cash Book, Subsidiary Cash Books may be opened with the approval of the Vice-Chancellor as and when necessary."

Though persistent Audit Objections were made by L.F.A. the local Authorities failed to open various subsidiary Cash Books like Exam Cash Book, I.D.F. Cash Book,

Block Grant Cash Book, UGC Grant Cash Book, RUSA Cash Book(Maintained Haphazardly) with separate Bank Accounts for maintenance of transparency.

Besides maintenance of two accounts as Savings Account & Current Accounts in a single heads of account or single type of transaction does not follow the inherit

principle of accounting procedure.Also the University losses a tangible amount throughout the year as interest due to kept of money in Current Accounts. The basis of such transactions may be clarified to Audit.

PARA: 6 STOCK POSITION

SAMBALPUR UNIVERSITY - 2016-2017

Slno	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	-				0.00		-

Comments

6.1 .The details of stock and store position as ascertained by audit is furnished below.

Sl. No.	Name of the Article	O.B. as on 01.04.2016	Purchase during 01.04.2016-31.03.2017	Total	Issued to units, Departments	C.B. as on 31.03.2017	Name of Stock Register Page No
1.	Almirah-Steel (Godrej)	60	nil	60	-----	60	Misc.Artciles (Furniture) Vol-VI, Page No-20
2.	Almirah-Steel (Local)	202	15	217	-----	217	Misc.Artciles (Furniture) Vol-VI, Page No-23
3.	Almirah- wooden (Local)	141	nil	141	-----	141	
4.	Air Cooler -Fibre	62	nil	62	-----	62	Machinery Articless, Vol-IV Page No-59
5.	Air Cooler- Iron	10	nil	10	-----	10	
6.	Chair- wooden	234	nil	234	-----	234	
7.	Chair-steel	81	20	101	L.R. Law Collegeà12 PG Dept. of Lawà02 MBA dept.à04	83	Misc.Artciles (Furniture) Vol-VI, Page No-15 & 16
8.	Chair-fibre	23	250	273	Baitarani Hostelà150 L.R. Law Collegeà75	48	Misc.Artciles (Furniture) Vol-VI, Page No-11 & 17
9.	Chair-Iron (folding)	18	nil	18	-----	18	
10.	Table -wooden	218	nil	218	-----	218	
11.	Table- iron/ Steel	38	158	196	Baitarani Hostelà154 L.R. Law Collegeà01 LAW Depttà02 MBA Depttà04	35	Misc.Artciles (Furniture) Vol-VI, Page No-08, 13 & 14
12.	Stool	16	nil	16	-----	16	
13.	Steel/ wooden Rack	173	nil	173	-----	173	
14.	Whatnot	54	----	54	-----	54	
15.	Book Shelf	06	-----	06	-----	06	
16.	Xerox machine/Photocopier	07	02	09	-----	09	Machinery

							Articles, Vol-IV Page No-135
17.	Printer	40	07	47	-----	47	Machinery Articles, Vol-IV Page No-129,130 & 194
18.	Type Machine	08	-----	08	-----	08	
19.	Air Conditioner	03	10	13	PGCOà04 Guest Houseà04	05	Machinery Articles, Vol-IV Page No-20
20.	FAX machine	02	----	02	-----	02	Machinery Articles, Vol-IV Page No-146
21.	Cyclostyle Machine(Auto)	03	-----	03	-----	03	Machinery Articles, Vol-IV Page No-5
22.	Iron Box & iron Chest	48	----	48	-----	48	
23.	Franking Machine(Digital)	01	----	01	-----	01	Machinery Articles, Vol-IV Page No-44
24.	Sofa set with or without tea poi	01	-----	01	-----	01	
25.	Refrigerator	01	-----	01	-----	01	Misc.Articles (Furniture) Vol-VI, Page No-95
26.	Cash counting machine	01	-----	01	-----	01	Misc.Articles (Furniture) Vol-VI, Page No-175
27.	Currency verifier	02	-----	02	-----	02	Misc.Articles (Furniture) Vol-VI, Page No-177
28.	Weighing Machine	02	-----	02	-----	02	Misc.Articles (Furniture) Vol-VI, Page No-41
29.	Computer Set	87	14	101	-----	101	Misc.Articles (Furniture) Vol-VI, Page No-130 & 194
30.	Computer Table	69	----	69	-----	69	Misc.Articles (Furniture) Vol-VI, Page No-26
31.	Scanner	11	----	11	-----	11	
32.	Desk cum bench	Nil	-----	nil	-----	Nil	Misc.Articles (Furniture) Vol-VI, Page No-26
33.	White Board	Nil	----	Nil	-----	Nil	Misc.Articles (Furniture) Vol-VI, Page No-30
34.	Dari	Nil	-----	Nil	-----	Nil	Misc.Articles

							(Furniture) Vol-VI, Page No-30
35.	Water Cooler cum purifier	Nil	-----	Nil	-----	Nil	Misc.Artciles (Furniture) Vol-VI, Page No-27
36.	Water Cooler	04	-----	04	-----	04	Misc.Artciles (Furniture) Vol-VI, Page No-27
37.	Water Purifier	04	-----	04	-----	04	Misc.Artciles (Furniture) Vol-VI, Page No-189
38.	Modular Furniture(Godrej)	Nil	-----	Nil	-----	Nil	Misc.Artciles (Furniture) Vol-VI, Page No-32
39.	Single door Unit- SDU 8	Nil	-----	Nil	-----	Nil	Misc.Artciles (Furniture) Vol-VI, Page No-32
40.	Single Door Unit- SDU 2	Nil	-----	Nil	-----	Nil	Misc.Artciles (Furniture) Vol-VI, Page No-32
41.	Conference table with Wire Manager	Nil	-----	Nil	-----	Nil	Misc.Artciles (Furniture) Vol-VI, Page No-32
42.	Main Desk + ERU+ Joining table+ Pedestal+ Back unit	Nil	-----	Nil	-----	Nil	Misc.Artciles (Furniture) Vol-VI, Page No-33
43.	Steel Cot with ply	Nil	100	100	Baitarani hostelà100	Nil	Misc.Artciles (Furniture) Vol-VI, Page No-03
44.	Inverter with Battery	Nil	03	03	-----	03	Machinery Artickes, Vol-IV Page No-183
45.	TV (LCD/LED)	Nil	03	03	Guest Houseà03	Nil	Supply to Guest House, Vol-I Page No-13
46.	Projector (LCD)	02	----	02	-----	02	Machinery Artickes, Vol-IV Page No-90 & 91
47.	Camera	01	-----	01	-----	01	Machinery Artickes, Vol-IV Page No-92
48.	Vacuum Cleaner	02	-----	02	-----	02	Machinery Artickes, Vol-IV Page No-165
49.	Mobile Phone	06	03	09	-----	09	Machinery Artickes, Vol-IV Page No-178
50.	C.C. T.V. Camera	07	13	20	Central Libraryà03 PD Ladies Hostelà01 Narmada Girls	13	Machinery Artickes, Vol-IV Page No-188

					Hostelà01 Guest Houseà02		
51.	DVR with Hard Disk	01	02	03	Central Libraryà01	02	Machinery Artickes, Vol-IV Page No-188

The stock register issued to various units and deptt are not produced before audit for verification .

As per Rule-106 of OGFR, an inventory of dead stock should be maintained in form OGFR Showing the number receipt, the number disposed of (by transfer, sale etc.) and the balance in hand for each kind of article. Hence, a detail statement of all dead stock articles like computers, air conditioners, air coolers, printer, scanner, Xerox machine, vehicle, x-ray machine, steel almirah & other costly machineries /equipment etc. may be prepared in the format given below by the Local authority.

Comments :-

Para 6.2 Irregularities in maintenance of Stock & Stores of the University.

In spite of objections and suggestions imparted in last and previous audit reports no suitable actions have been taken by the stock & stores section of the University to maintain the stock registers of every material properly. It is pertinent to mention here that as per Chapter-VII of the Odisha University Accounting Rules-1987 the detailed methods of purchase, accounting and verification of stock & stores have been elucidated. But it is a matter of great concern that progressive stock positions of both permanent as well as consumable materials have not been worked out and maintained in the stock registers soon after procurement and issue of every material from stores. The Dead Stock register of unused and damaged plants, machinery, furniture and fixtures etc. has not been maintained at all. Due to non-working out of the position of balance of each stock in registers it is not possible on part of audit to ascertain the exact position of each material purchased since inception and the exact balance available in the stores of the University.

As per Rule-57 of O.U.A.Rules-1987 physical verification of stock & stores should be conducted by an Officer being authorized by the Vice-Chancellor of the University at least once in a year. It was observed that no physical verification of the stock & stores of the University have been conducted since long. Due to such irregular maintenance of the stock & stores accounts sufficient scopes have been created to misutilise the stores. Hence attentions of University Authorities are invited in this regard and suggested to take the tangible steps as early as possible in order to resist the probable loss of the stock & stores of the University.

Conduct of physical verification of stock & store:-

As per procedure 57(i) of OUAM 1987, physical verification of all stock/stores shall be made at least once in every financial year preferably before

the close of the financial year by an officer or committee of officers as may be specially authorized by the Vice-Chancellor. However in case of perishable stores, the verification shall be made twice a year. Hence, the date of physical verification and the stock register page no. at which such physical verification has been recorded need to be furnished by the Local authority for incorporation in audit report.

PARA: 7 INVESTMENT

SAMBALPUR UNIVERSITY - 2016-2017

Slno	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2016	465278270 .00	655963423 .00	-190685153 .00	661483795 .00	31-03-2017	470798642 .00	31-03-2017	675392627 .00	-20459398 5.00	
	GRAND TOTAL	465278270 .00	655963423 .00	-190685153 .00	661483795 .00		470798642 .00		675392627 .00	-20459398 5.00	

DETAILS OF CB ON INVESTMENT & Comments :

DETAILS OF CB ON INVESTMENT & Comments :

. The Investment Register is being maintained by the Audit, Budget and Compliance Section of the University. During verification of existing FDRs & TDRs it is observed that most of interest amounts accrued after the period of investment was over are re-invested in the banks along with the face value of the TDRs, but such interest amounts are not reflected as investment in cash book. This omission in maintenance of the cash book is committed frequently due to lack of co-ordination between ABC and Accounts Sections

Hence, attention of the C.O.F is invited in this regard to insist the staff of the above sections, for better performance of their duties in this respect with co-operation

to each other so that a clear picture of investment would be achieved and reflected in the cash book henceforth.

The closing balance of the financial year-2016-17 has been calculated basing upon the receipts and expenditure of the cash book without taking into position of actual investment. The investment position of the University were calculated basing upon the previous audit reports and records and registers available to audit. The investment ledger has not been maintained properly like separate page for each investment, index of investment, previous year investment not brought forwarded to this year. The reconciliation of investment position neither worked out by the Local Authority nor by the previous audit. The excess amount were trolling from years together. In this regard POM No-29 Dt.

24.11.2017 has been issued to the local authority to ascertain the actual position of investment by the University including the heads of accounts for which the investment were made but failed to produced the same.

The local authority is requested to look into the matter and take appropriate steps to reconcile the investment position as per cash book with the investment ledger.

The contributory reasons behinds such difference of Rs.204593985.00 between cash book figure and audit figure are furnished below.

1	Closing Balance of Investment as on 31.3.2017 as per Audit.	470798642.00
2	Closing balance figure of cheque a/c cash book not reduced from investment position on encashment of the F.D.R on Dt.02.4.2016 at Cash Book Page No-5	5800000.00
3	Add investment CB wrongly reduced to on 30.3.15 by Rs.4,00,00,000.00 (actual CB.557109155.00-517109155.00) as per Last Audit Report No.190764/2016-17 for the year-2015-16.	40000000.00
4	Deduct investment of CB unduly raised on 1.7.15 Actual CB.517109155 -589109155) = 72000000.00 as per Last Audit Report No.190764/2016-17 for the year-2015-16.	-72000000.00
5	Add investment made on 7.1.16 CB Pg 27 for Rs.1080000.00 as per Last Audit Report No.190764/2016-17 for the year-2015-16.	10800000.00
6	Excess Encashment shown to have made than the actual on 30.09.2013 for which in last audit it was advised vide AR No.44711/2014-15 for the year-2013-14	-2847208 . 00
7	Irregular and excess investment shown on 30.09.2013 for which in last audit it was advised vide AR No.-44711/2014-15 to	74515090.00

8	Investment made during the year 2013-14 not reflected in cash book for which in last audit vide AR No.-44711/2014-15	-20998682.00
9	Investment encashed during the year 2013-14 not reflected in cash book for which vide AR No.-44711/2014-15	115838773.00
10	Difference pointed out in previous audit report for the year 2012-13 to add into cash book but not done, now be added into cash book As per A.R. No.44711/2014-15 for the year 2013-14	-30818139.00
11	Though in last audit it was instructed to deduct investment position of Rs.59,40,089 . 00 from expenditure side but it has been taken in to cash book in receipt side on 20.3.2015 at page no-15, however now the said amount be deducted from cash book as per Audit Report No-44711/2014-15 for the year-2013-14	5940089 . 00
12	The FDRs reinvestment without encashment but the interest accrued on maturity has not been accounted for into the investment position of the cash book during the year-2014-15 as per Audit report No.44711/2014-15 for the year 2013-14	-1002339.00
13	Add the differential amount not reconciled due to irregular maintenance of Cash Book and Investment Ledger which is to be reconciled	82459282.00
14	Closing Balance of Investment as on 31.3.2017 as per Cash Book.	675392627.00

Detail of Investment Position as on 31.03.2017 as per Investment Ledger Maintained by the University.

Detail of Investment position as on 31.3.2017 as per Investment Ledger Maintained by the university										
SI No	Name of Bank	Name of Branch	A/C No of FD	Amount Invested	Date of Investment	Period	Rate of Interest	Date of Maturity	Maturity Value	Page No of Investment Ledger
1	2	3	4	5	6	7	8	9	10	11
1 NEW FOUNDATION										
1	UCO	Katapali	7100310040409	849151	27.4.16	1 Year	7.70	27.4.17	916448	21
2	UCO	Katapali	7100310041291	1618228	20.6.16	1 year	7.50	20.6.17	1743051	22
3	UCO	Katapali	7100310042090	3514249	19.8.16	1 year	7.50	19.8.17	3785324	22
4	UCO	Katapali	7100310042663	914297	23.9.16	1 Year	7.70	23.9.17	986757	23
5	UCO	Katapali	7100310044070	2748773	1.12.16	1 Year	7.00	1.12.17	2946297	23
6	UCO	Katapali	7100310044452	1608775	22.12.16	1 Year	7.00	22.12.17	1724380	24
7	UCO	Katapali	7100310045022	1578459	31.1.17	1 Year	7.00	31.1.18	1691886	24
8	UCO	Katapali	7100310045466	1586802	1.3.17	1 Year	7.00	1.3.18	1700828	25
9	UCO	Katapali	7100310045770	1110119	21.3.17	1 Year	7.00	21.3.18	1189891	25
		TOTAL		15528853						
2 EXAMINATION FUND										
1	SBI	Jyotivihar	36312035706	7000000	15.12.16	1 Year	6.90	14.12.17	7495642	10
2	SBI	Jyotivihar	36312031767	7000000	15.12.16	1 Year	6.90	14.12.17	7495642	10
3	SBI	Jyotivihar	36312051864	7000000	15.12.16	1 Year	6.90	14.12.17	7495642	10
4	SBI	Jyotivihar	36390733659	8000000	5.1.17	1 Year	6.90	31.12.17	8566448	11
		TOTAL		29000000						
3 GENERAL INVESTMENT										

1	SBI	Jyotivihar	36000819024	8000000	11.8.16	291 Days	729.5.17	8456485	185
2	SBI	Jyotivihar	36000836594	8000000	11.8.16	291 Days	729.5.17	8456485	185
3	SBI	Jyotivihar	36000839302	8000000	11.8.16	291 Days	729.5.17	8456485	185
4	SBI	Jyotivihar	36000853361	8000000	11.8.16	291 Days	729.5.17	8456485	185
5	SBI	Jyotivihar	36000872736	8000000	11.8.16	261 Days	729.4.17	8404758	187
6	SBI	Jyotivihar	36000874347	8000000	11.8.16	261 Days	729.4.17	8404758	187
7	SBI	Jyotivihar	36000876162	8000000	11.8.16	261 Days	729.4.17	8404758	187
8	SBI	Jyotivihar	36000887801	8000000	11.8.16	261 Days	729.4.17	8404758	187
9	SBI	Jyotivihar	36001005183	9000000	11.8.16	147 Days	6.516.17	9235603	190
10	UCO	Katapali	07100310042038	8000000	12.8.16	10 Months 17 Days	7.2529.6.17	8510082	192
11	UCO	Katapali	07100310042045	8000000	12.8.16	10 Months 17 Days	7.2529.6.17	8510082	192
12	UCO	Katapali	7100310042021	8000000	12.8.16	10 Months 17 Days	7.2529.6.17	8510082	195
13	UCO	Katapali	7100310042014	8000000	12.8.16	10 Months 17 Days	7.2529.6.17	8510082	195
14	UCO	Katapali	7100310041994	6500000	12.8.16	11 Months 18 Days	7.2530.7.17	6954466	195
15	UCO	Katapali	7100310042007	6500000	12.8.16	11 Months 18 Days	7.2530.7.17	6954466	195
16	UCO	Katapali	7100310042243	7500000	1.9.16	1 Year	7.519.17	8078519	197
17	UCO	Katapali	7100310042250	7500000	1.9.16	1 Year	7.519.17	8078519	197
18	UCO	Katapali	7100310042267	7500000	1.9.16	1 Year	7.519.17	8078519	197
19	UCO	Katapali	7100310042274	7500000	1.9.16	1 Year	7.519.17	8078519	197
20	SBI	Jyotivihar	36192839936	6000000	20.10.16	1 Year	7.1520.10.17	6440640	201
21	SBI	Jyotivihar	36401932986	7000000	2.1.17	1 Year	6.921.18	7495642	201
19	SBI	Jyotivihar	36401932409	7000000	2.1.17	1 Year	6.921.18	7495642	201
20	SBI	Jyotivihar	36401835994	7000000	2.1.17	1 Year	6.921.18	7495642	201
21	SBI	Jyotivihar	36423959131	8000000	7.1.17	1 Year	6.971.18	8566448	203
22	SBI	Jyotivihar	36423944953	8000000	7.1.17	1 Year	6.971.18	8566448	203
23	SBI	Jyotivihar	36484866506	8000000	24.1.17	1 Year	6.924.1.18	8566448	203
24	SBI	Jyotivihar	36484360748	8000000	24.1.17	1 Year	6.924.1.18	8566448	203
25	SBI	Jyotivihar	36538676210	7500000	13.2.17	1 Year	6.913.2.18	8031045	205
26	SBI	Jyotivihar	36538689140	7500000	13.2.17	1 Year	6.913.2.18	8031045	205
27	UCO	Katapali	7100310045411	8000000	27.2.17	1 Year	727.2.18	8574872	205
28	UCO	Katapali	7100310045428	8000000	27.2.17	1 Year	727.2.18	8574872	205
29	UCO	Katapali	7100310045435	8000000	27.2.17	1 Year	727.2.18	8574872	207
30	SBI	Jyotivihar	36576623955	8500000	27.2.17	206 Days	6.7521.9.17	8829931	207
31	SBI	Jyotivihar	36576609656	8500000	27.2.17	206 Days	6.7521.9.17	8829931	207
32	SBI	Jyotivihar	36576599828	8500000	27.2.17	206 Days	6.7521.9.17	8829931	207
33	SBI	Jyotivihar	36576576334	8500000	27.2.17	206 Days	6.7521.9.17	8829931	207
34	SBI	Jyotivihar	36576572635	8500000	27.2.17	206 Days	6.7521.9.17	8829931	209
35	SBI	Jyotivihar	36576538707	8500000	27.2.17	206 Days	6.7521.9.17	8829931	209
36	SBI	Jyotivihar	36576753430	8500000	27.2.17	274 Days	728.11.17	8955822	209
37	SBI	Jyotivihar	36576755518	8500000	27.2.17	274 Days	728.11.17	8955822	209
38	SBI	Jyotivihar	36576745259	8500000	27.2.17	274 Days	728.11.17	8955822	211
39	SBI	Jyotivihar	36576731063	8500000	27.2.17	274 Days	728.11.17	8955822	211
40	UCO	Katapali	7100310045480	8500000	2.3.17	150 Days	6.530.7.17	8727055	211

41	UCO	Katapali	7100310045497	8500000	2.3.17	150 Days	6.5%	30.7.17	8727055	211
42	UCO	Katapali	7100310045503	8500000	2.3.17	181 Days	6.9%	30.8.17	8790840	213
43	UCO	Katapali	7100310045510	8500000	2.3.17	181 Days	6.9%	30.8.17	8790840	213
44	UCO	Katapali	7100310045527	8500000	2.3.17	181 Days	6.9%	30.8.17	8790840	213
45	UCO	Katapali	7100310045534	8500000	2.3.17	181 Days	6.9%	30.8.17	8790840	213
46	UCO	Katapali	7100310045541	8500000	2.3.17	7 Months 28 Days	6.9%	30.10.17	8892220	215
47	UCO	Katapali	7100310045558	8500000	2.3.17	7 Months 28 Days	6.9%	30.10.17	8892220	215
48	UCO	Katapali	7100310045565	8500000	2.3.17	7 Months 28 Days	6.9%	30.10.17	8892220	215
49	UCO	Katapali	7100310045572	8500000	2.3.17	7 Months 28 Days	6.9%	30.10.17	8892220	215
		TOTAL		416000000						

4 ENDOWMENT DONATED

1	UCO	Katapali	7100310002414	3000	9.7.15	3 Years	8.2%	9.7.18	3827	13
2	UCO	Katapali	7100310002346	3000	9.7.15	3 Years	8.2%	9.7.18	3827	25
3	UCO	Katapali	7100310002339	3000	9.7.15	3 Years	8.2%	9.7.18	3827	35
4	SBI	Jyotivihar	30589132364	3039	11.11.14	3 YEARS	8.75%	11.11.17	Annual Interest Scheme	52
5	SBI	Jyotivihar	30589139154	3039	11.11.14	3 YEARS	8.75%	11.11.17	do	60
6	SBI	Jyotivihar	30589140284	3039	11.11.14	3 YEARS	8.75%	11.11.17	do	72
7	UCO	Katapali	7100310002407	3000	9.7.15	3 Years	8.20%	9.7.18	3827	83
8	UCO	Katapali	7100310002322	3000	9.7.15	3 Years	8.20%	9.7.18	3827	93
9	UCO	Katapali	7100310002353	3000	9.7.15	3 Years	8.20%	9.7.18	3827	103
10	UCO	Katapali	7100310002360	3000	9.7.15	3 Years	8.20%	9.7.18	3827	111
11	UCO	Katapali	7100310002377	3000	9.7.15	3 Years	8.20%	9.7.18	3827	119
12	SBI	Jyotivihar	30589188261	3045	11.11.14	3 YEARS	8.75%	11.11.17	Annual Interest Scheme	124
13	UCO	Katapali	7100310002391	3000	9.7.15	3 Years	8.20%	9.7.18	3827	135
14	UCO	Katapali	7100310002384	3000	9.7.15	3 Years	8.20%	9.7.18	3827	143
15	UCO	Katapali	7100310002452	5000	9.7.15	3 Years	8.20%	9.7.18	6379	151
16	UCO	Katapali	7100310002445	4500	9.7.15	3 Years	8.20%	9.7.18	5741	159
17	UCO	Katapali	7100310002315	2000	9.7.15	3 Years	8.20%	9.7.18	2551	167
18	SBI	Jyotivihar	32028943232	103247	11.11.14	3 Years	8.75%	11.11.17	Annual Interest Scheme	175
19	SBI	Jyotivihar	30589141266	3242	11.11.14	3 Years	8.75%	11.11.17	do	183
20	UCO	Katapali	7100310035887	1000	17.7.15	3 Years	8.20%	17.7.18	1276	191
21	UCO	Katapali	7100310002483	5500	9.7.15	3 Years	8.20%	9.7.18	7017	199
22	UCO	Katapali	07100310002469	5000	9.7.15	3 Years	8.20%	9.7.18	6379	207
23	UCO	Katapali	07100310002476	5500	9.7.15	3 Years	8.20%	9.7.18	7017	215
24	UCO	Katapali	07100310002513	6000	9.7.15	3 Years	8.20%	9.7.18	7654	223
25	UCO	Katapali	07100310002438	4500	9.7.15	3 Years	8.20%	9.7.18	5741	231
26	UCO	Katapali	07100310002506	6000	9.7.15	3 Years	8.20%	9.7.18	7654	239

27	UCO	Katapali	07100310002502	10000	9.7.15	3 Years	8.20%	9.7.18	12757	247
28	UCO	Katapali	07100310002490	6000	9.7.15	3 Years	8.20%	9.7.18	7654	255
29	UCO	Katapali	07100310002520	6000	9.7.15	3 Years	8.20%	9.7.18	8420	263
30	UCO	Katapali	07100310002292	10000	9.7.15	3 Years	8.20%	9.7.18	1276	271
31	UCO	Katapali	07100310002551	10000	9.7.15	3 Years	8.20%	9.7.18	12757	279
32	UCO	Katapali	07100310002575	100000	9.7.15	3 Years	8.20%	9.7.18	12757	285
33	UCO	Katapali	07100310002599	200000	9.7.15	3 Years	8.20%	9.7.18	25514	295
34	UCO	Katapali	07100310002568	100000	9.7.15	3 Years	8.20%	9.7.18	12757	303
35	UCO	Katapali	07100310002544	100000	9.7.15	3 Years	8.20%	9.7.18	12757	311
36	UCO	Katapali	07100310002308	13000	9.7.15	3 Years	8.20%	9.7.18	1658	321
37	UCO	Katapali	07100310002421	43000	9.7.15	3 Years	8.20%	9.7.18	5486	329
38	UCO	Katapali	07100310002629	390000	9.7.15	3 Years	8.20%	9.7.18	49753	337
39	UCO	Katapali	07100310002537	78000	9.7.15	3 Years	8.20%	9.7.18	9951	345
40	SBI	Jyotivihar	30589142191	12467	11.11.14	3 Years	8.75%	11.11.17	Annual Interest Scheme	354
41	UCO	Katapali	07100310002612	250000	9.7.15	3 Years	8.20%	9.7.18	10807	365
42	UCO	Katapali	07100310002605	250000	9.7.15	3 Years	8.20%	9.7.18	10807	375
43	UCO	Katapali	07100310045640	75000	7.3.17	16 m 2 Days	6.90%	9.7.18	82190	375
44	SBI	Jyotivihar	34439803928	51278	11.11.13	3 YEARS	9%	11.11.17	Annual Interest Scheme	398
45	SBI	Jyotivihar	30589224926	25334	11.11.14	3 YEARS	8.75%	11.11.17	do	406
46	SBI	Jyotivihar	30589228636	25334	11.11.14	3 YEARS	8.75%	11.11.17	do	418
47	SBI	Jyotivihar	30589239943	25334	11.11.14	3 YEARS	8.75%	11.11.17	do	428
48	SBI	Jyotivihar	32028941938	103247	11.11.14	3 Years	8.75%	11.11.17	do	432
49	SBI	Jyotivihar	32028943242	102975	11.11.14	3 YEARS	8.75%	11.11.17	do	444
50	SBI	Jyotivihar	30589263647	111062	11.11.14	3 YEARS	8.75%	11.11.17	do	454
51	SBI	Jyotivihar	30626755506	55037	11.11.14	3 YEARS	8.75%	11.11.17	do	468
52	SBI	Jyotivihar	30589195325	50670	11.11.14	3 YEARS	8.75%	11.11.17	do	13(Vol-III)
		TOTAL		1013789						

5 ENDOWMENT SELF FINANCE

1	SBI	Jyotivihar	32336266746	253198	11.2.15	1000 Days	8.5	7.11.17	318853	57(Vol-III)
2	SBI	Jyotivihar	33428676230	1200000	5.11.15	2 Years	7.5	5.11.17	Annual Interest Scheme	59(Vol-III)
		TOTAL		1453198						

6 UNIVERSITY ENDOWMENT

1	SBI	Jyotivihar	30284295508	750000	29.11.12	5 YEARS	8.50%	29.11.17	Annual Interest Scheme	17
2	SBI	Jyotivihar	30284308245	300000	29.11.12	5 YEARS	8.50%	29.11.17	do	36
3	SBI	Jyotivihar	30284309758	300000	29.11.12	5 YEARS	8.50%	29.11.17	do	50

4	SBI	Jyotivihar	30284309918	300000	29.11.12	5 YEARS	8.50%	29.11.17	do	66
		TOTAL		1650000						
7	ENDOWMENT MISC									
1	SBI	Jyotivihar	36279748565	200000	1.12.16	5 Years	6.50%	1.12.21	Annual Interest Scheme	29(Vol-III)
2	SBI	Jyotivihar	30357728474	200000	24.5.13	5 YEARS	8.75%	24.5.18	do	36(Vol-III)
3	UCO	Katapali	07100310031698	238966	9.12.16	2 Years	6.90%	9.12.18	274105	79(Vol-III)
4	UCO	Katapali	07100310031681	238966	9.12.16	2 Years	6.90%	9.12.18	274105	93(Vol-III)
		TOTAL		877932						
8	ENDOWMENT CHATRERED ACCOUNTANT									
1	SBI JV		32992237716	76650	11.5.13	5 YEARS	8.75%	11.5.18	Annual Interest Scheme	460
		TOTAL		76650						
9	UNIVERSITY FOUNDATION FUND									
1	SBI	Jyotivihar	30311602364	2649299	21.11.14	1096 DAYS	8.75%	11.11.17	Annual Interest Scheme	15
2	UCO	Katapali	07100300001615	723136	7.9.16	24 Months	7.50%	7.9.18	838998	63
		TOTAL		2649299						
10	SAPTARSHI									
1	SBI	Jyotivihar	33466869374	207926	20.10.16	1 Year	7.15	20.10.17	223196	199(ABC)
2	SBI	Jyotivihar	34466724635	800000	8.12.16	2 Years	6.85	8.12.18	Annual Interest Scheme	85(ABC)
		TOTAL		1007926						
11	PASCHIMIMA ODISHA SAMMANA									
1	SBI	Jyotivihar	31210049298	1000000	15.7.15	3 Years	8.25	15.7.18	1277599	4
		TOTAL		1000000						
12	J.J. GHANDY RESEARCH FELLOWSHIP									
1	UCO	Katapali	07100310031988	540995	17.12.16	2 Years	6.9	17.12.18	Annual Interest Scheme	109
				540995						
		GRAND TOTAL		470798642						

ABSTRACT OF INVESTMENT POSITION										
1	NEW FOUNDATION									
2	EXAMINATION FUND									
3	GENERAL INVESTMENT									
4	ENDOWMENT DONATED									
5	ENDOWMENT SELF FINANCE									

6	UNIVERSITY ENDOWMENT	1650000
7	ENDOWMENT MISC	877932
8	ENDOWMENT CHATRERED ACCOUNTANT	76650
9	UNIVERSITY FOUNDATION FUND	2649299
10	SAPTARSHI	1007926
11	PASCHHMIMA ODISHA SAMMANA	1000000
12	J.J. GHANDY RESEARCH FELLOWSHIP	540995
	GRAND TOTAL	470798642

PARA: 8 ADVANCE

SAMBALPUR UNIVERSITY - 2016-2017

Slno	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2016	CONSOLIDATED	45636140 .00	22798653 .00	68434793.00	15970605 0	31-03-2017	52464188 .00	31-03-2017	52375111 .00	89077.00	
		GRAND TOTAL	45636140 .00	22798653 .00	68434793.00	15970605 0		52464188 .00		52375111 .00	89077.00	

Comments :

The actual outstanding advance position for the last 6 years i.e. from 2011-12 to 2016-17 as per the break up of the outstanding advance given in the para no. 8.1 in-to-to is **Rs.6,29,21,554.00**. But the position of outstanding advance figure of the Main office (Administrative Block) as on 31.03.2017 as per audit shown above is Rs.5,24,64,188.00 which is less than the total outstanding advance of Rs. 6,29,21,554.00 of the last 6 years i.e. from 2011-12 to 2016-17. There must be some outstanding advance for the years prior to 2011-12. But no such positive outstanding advance is found in the previous year audit report for the year 2010-11 account . As advances amounting to Rs.489443.00 have been adjusted during the year 2016-17 relating to the payment of advances made prior to the year 2011-12. Hence the advance outstanding position as on 31.03.2017 like other last 5 years audit reports of L.F.A. is shown less than the actual because of non-audit of the accounts of the university for the year 2009-10. Hence the clear picture of advance position shall be available after audit of the accounts of the university for the year 2009-10. Hence the position of outstanding advance as on 31.03.2017 shall be divided in two parts as follows :-

Reconciliation: The contributory factors of the above discrepancy of Rs.89077.00 found less in Cash book's outstanding advance closing balance of the University than the audit figure are furnished in detail in the table below:-

Advance outstanding as on 31.3.2017 as per cash Book (Cheque A/C)				Rs.52375111.00																				
1 Deduct Adjustment of advance less accounted for in Cash book than the actual on 8.4.2016 in Cash book page no. 13 to 19				(-) 10486.00																				
2 Deduct Adjustment only reflected but not accounted for in Cash book vide Vr. No-01/1.1.2016 in the cash book Page No-1 Dt.1.6.2016				(-)380743.00																				
3 Deduct Adjustment only reflected but not accounted for in Cash book vide Vr. No-93/22.10.2016 in the cash book Page No-61 Dt.22.10.2016				(-) 600000.00																				
4 Add Excess adjustment made in cash book than the actual amount due for adjustment as follows				(+)8118.00																				
<table border="1"> <thead> <tr> <th>Vr. No./date</th><th>Amount adjusted</th><th>Actual amount due for adjustment</th><th>Excess adjustment</th></tr> </thead> <tbody> <tr> <td>89/20.6.2016</td><td>20294.00</td><td>13000.00</td><td>7294.00</td></tr> <tr> <td>90/20.6.2016</td><td>10092.00</td><td>9288.00</td><td>804.00</td></tr> <tr> <td>133/22.6.2016</td><td>6225.00</td><td>6205.00</td><td>20.00</td></tr> <tr> <td></td><td></td><td>TOTAL</td><td>8118.00</td></tr> </tbody> </table>				Vr. No./date	Amount adjusted	Actual amount due for adjustment	Excess adjustment	89/20.6.2016	20294.00	13000.00	7294.00	90/20.6.2016	10092.00	9288.00	804.00	133/22.6.2016	6225.00	6205.00	20.00			TOTAL	8118.00	
Vr. No./date	Amount adjusted	Actual amount due for adjustment	Excess adjustment																					
89/20.6.2016	20294.00	13000.00	7294.00																					
90/20.6.2016	10092.00	9288.00	804.00																					
133/22.6.2016	6225.00	6205.00	20.00																					
		TOTAL	8118.00																					
5 Add Payment of Advance booked as Final Expenditure as follows :-				(+) 1388191.00																				
1. Vr No-211/31.3.2017 Rs.935623.00 2. Vr No-212/31.3.2017 Rs.383064.00 3. Vr No-213/31.3.2017 Rs. 69504.00 Total Rs.1388191.00																								
6 Deduct advance adjusted in vouchers & refunded in cash as per Cash Account Cash Book during the year-2016-17 but not shown in closing balance figure of the Cash Book.				(-)316003.00																				
Closing Balance as on 31.3.2017 as per Audit				Rs.52464188.00																				

The Comptroller of Finance and Accounts Officer of the University are advised to take the tangible steps to reconcile all the above discrepancies in order to square up the advance position of the cash book of the University as early as possible. However in response to audit objection memos issued in this context, the following reconciliations are made by the local authority & the same are incorporated in the paragraphs below.

Year-wise Break-up of Outstanding Advances as on dt.31-3-2017

In absence of proper register of misc. advances as prescribed under paragraph- 17(VI) of the Odisha University Accounting Procedure – 1987 and due to non-maintenance of outstanding advance register & the Advance Ledger though maintained (not properly) as required under Rule-19 of the Odisha University Accounting Manual the year-wise break-up of outstanding advances as on dt.31-3-2017 could not be ascertained properly and furnished in the report. However, the same is worked out basing upon the data incorporated in the last audit report, figures maintained by the university in a register called 'Consolidated Advance Ledger' and references from the statements produced by Account Section-II of S.U. before audit and furnished below.

Year-wise Break-up of Outstanding Advances as on dt.31-3-2017

YEAR	AMOUNT
For the Year - 2016-17	17320637.00
For the Year - 2015-16	13962674.00
For the Year - 2014-15	11951118.00
For the Year - 2013-14	7429273.00
For the Year - 2012-13	7443525.00
For the Year - 2011-12	4814327.00
TOTAL	62921554.00
Prior to 2011-12	-10457366.00
GRAND TOTAL	52464188.00

The above break-up of outstanding advance shows that the amount of outstanding advance Prior to 2011-12 is -10457366.00 i.e. negative balance which is absurd & meaningless. The actual advance outstanding position for the last 6 years i.e. from 2011-12 to 2016-17 as per the break up of the outstanding advance is **Rs.6,29,21,554.00**. There must be outstanding advance for the years prior to 2011-12. But no such positive outstanding advance is found in the previous year audit report. As advances are being adjusted during succeeding years relating to the payment of advance made prior to 2011-12, this adjusted amounts have been reducing the actual outstanding advance position worked out in audit of the subsequent years. This might be occurred due to irregular maintenance of accounts since year together & also non-audit of the accounts of the University for the financial year 2009-10.

The reasons for which the total outstanding advance for the year from 2011-12 to 2016-17 is greater than the outstanding advance figure as on 31.03.2017 are as follows:

Local Fund Audit on the accounts of Sambalpur University for the financial year 2009-10 has not been conducted till-date. When audit of the accounts of the University for the next financial year i.e. 2010-11 was taken up & completed, the outstanding advance as on 1.04.2010 was taken as nil in advance para of the A.R. by the then audit. Which results omission/deletion of entire outstanding advance in the audit report for the 2010-11 account of the university since inception of university upto 31.03.2010. In audit of subsequent year accounts, such less figure is carried forward in audit outstanding advance opening balance & will continue till rectification of advance position in the A.R. for the year 2010-11 account & conduct of audit for the year 2009-10 account. Due to taking O.B. as nil amount in advance position in the Audit report for the year 2010-11 account, the year wise break up of outstanding advance figure relating to the years prior to 2011-12 turn to negative balance since 2011-12 to onwards.

For the same reason as above, the outstanding advance for the year from 2011-12 to 2016-17 has been greater than the outstanding advance figure as on 31.03.2017. This type of discrepancy is not only observed in A.R. for the year 2016-17, it is also found in all A.R.s from 2011-12 to 2016-17.

Hence the position of outstanding advance as on 31.03.2017 shall be divided in two parts as follows:

1. Advance outstanding from 2011-12 to 2016-17 62921554.00
2. Advance outstanding prior to 2011-12 (-)10457366.00

Hence steps need to be taken by the local authority through Accounts section to prepare a list of outstanding advance position individual wise (advance holder wise) in respect of the outstanding advance of Rs.62921554.00 by consolidating the advance figures from 2011-12 to 2016-17. Then to prepare another list of outstanding advance position individual wise (advance holder) in respect of the advance payments made during the years prior to 2011-12 but not adjusted by 31.03.2017. Then by clubbing both the statements, a consolidated one need to be prepared. This final statement with seal & signature of the local authority need to be produced before audit for necessary verification & may be incorporated in Audit report & then follow-up actions need to be initiated by the local authority for adjustment of same by vouchers/cash recovery as early as possible.

**8.1. Advances outstanding out of the sanction made during the financial year 2016-17. (Memo.No.25/ Dt.18.11.17, Page No. 84 to 99
Memo.No.62/ Dt.20.03.18, Page No. 216 to 222)**

During the financial year 2016-17 a total sum of Rs. **Rs.2,27,98,653.00** was advanced to staff, colleges, and other agencies/suppliers for different purposes. Out of the amount a sum of Rs.5478016.00 only was adjusted during the financial year 2016-17 leaving the outstanding balance of advances of **Rs.1,73,20,637.00** for adjustment. The details of such outstanding advances which is available with Accounts Section-II & furnished in Annexure-II of this E. Report has been verified in audit. local authority is suggested to adjust the same in time in order to get rid from the responsibility, as specified in Circular No.2221/FD. Dt.7.3.2002 of Govt. in Finance Department, Odisha. as to due for surcharge able during 2017-18

The details of advance paid, adjusted and outstanding during the year-2016-17 is furnished Annexure -II and uploaded.

8.2. Payment of advance booked as final expenditure :- Memo No-62/20.3.2018 Page No-216 to 222

On scrutiny of paid vouchers of Cheque account cash book It was noticed that a sum of Rs.13,88,191.00 has been paid to Principals of different colleges of this university as per the amount noted against each towards +3 Final University Examination & Back examination -2017. The details of same have been furnished in the annexure-II of this E-audit report.

Further it was noticed that the amount was paid to the Principals towards conduct of the said examinations prior to the commencement of the Examinations. But without receiving of the respective vouchers, utilization Certificates the expenditure was booked as final expenditure instead of advance. Also basis under which the total amount of payment was calculated like Postal, theory Exam, practical Exam, remuneration to Internal, External could not be understood to audit.

As such why the sum of Rs.13,88,191.00 should not be treated as advance may be clarified to audit.

In response to the objection memo issued on this context, the local authority replied that Citing the Rule No.13(ii) (b) of OUAM, 1987, Centre Expenses should be treated as final expenditure, not as advance. A copy of which is attached herewith for kind reference. If the audit seeks any procedure under which the payment is made, the EC-II Section may please be requested to provide necessary documents at their end. But in absence of detailed calculation towards Postal, theory Exam, Practical Exam, Rem. to Internal/External etc and approved rate chart by competent authority the payment can not be admitted in audit. Hence the objection stands and the entire amount of Rs.13,88,191.00 is held under objection till the production of vouchers, utilization certificates by the Principal of the different Colleges.

8.3. Pendency of outstanding advances for more than a year (Memo No-24/17.11.2017 Page No-61 to 83)

It is seen from the advance outstanding list produced by the local authority and verified in audit that a total sum of **Rs.1,39,62,674.00** is still outstanding out of the advances paid during the financial year 2015-16 for adjustment by 31.3.2017.

On query it was revealed that neither any follow-up action nor amicable means has been taken by the sanctioning authorities of such advances for adjustment in time , even after elapsing of more than a year from the date of sanction of these advances. Due to inaction and negligence of the sanctioning authorities the advanced amounts have been encroached by the advance holders unduly. As a result of which the very purpose of payment of advances has been defeated. As per the directives constructed in circular No.2221/F Dt.7.3.2002 of the Finance Department the pendency of advances for more than a year is considered as loss to the institution.

The advances outstanding for the year 2015-16 have been sanctioned mostly in favor of Principals of different colleges by designation, not by names. Names of the Principals i.e. the advance holders are not available in the sanction orders, Cashbooks & Advance Ledger of the University. In absence of names of the advance holders (Principals) , the advances lying outstanding for more than one year were surcharged against the sanctioning authorities i.e. Dr. K. Manseth C.O.F. I/C Registrar (01.04.15 To 05.06.15) and Sri. Meghanad Nayak, OAS-I Ex-registrar (From 05.06.2015 to 31.03.2016)

The details of such unadjusted advances by 31.03.2017 of **Rs.1,39,62,674.00** person wise is furnished below.

PENDENCY OF OUTSTANDING ADVANCE FOR MORE THAN A YEAR									
SI No	Name	Purpose	Adv. Vr. No./Date	Adv Amt	Adj. Vr. No./Date	Amt. adj. by Vrs.	Amt ref. in cash	CR NO.	Balance
1	2	3	4	5	6	7	8	9	10
TEACHING									
1	Dr. Ratikanta Kumbhar, Dept. of Economics	Z/V of +3 2nd University Exam.2015	78/ 24-4-15	369868					369868
2	Dr. D.K. Mahalik, Dept. of MBA	Z/V of +3 1st Univ. Exam. 2015	98/19-5-15	635000					635000
3	Dr. Ratikanta Kumbhar, Dept. of Economics	Z/V of +3 2nd Univ. Exam.2015	85/22-6-15	150800					150800
4	Dr. Manoj Ku.	Celebration of 49th	18/5-1-16	2000					2000

Behera, Dept. of MPA	Foundation Day						
5Dr. Ratikanta Kumbhar, PG Dept. of Economics, SU	Z/V of +3 Final Uni. Exam.2016	17/3-3-16	452000				452000
NON-TEACHING							
1Sri Sribasta Hota, SO	Medical Adv.	55/13-6-15	50000				50000
2Subimal Mohanty, SA	Medical Adv.	60/15-6-15	50000				50000
3Makaru Paik, Driver	Fuel and Repairing of vehicle	108/15-7-15	4742				4742
4Rajendra Ku. Thaty, Librarian	Exp. To be incurred for Dr. Nilamadhav Panigrahi Awards for Sambalpuri Koshal Work	185/25-8-15	3000				3000
5Rajendra Ku. Thaty, Librarian	Celebration of Meher Jayanti	186/25-8-15	48882				48882
6Narottam Sahu, Electrical Helper	Purchase of Diesel and other lubricant for D/G set of AB	14/5-10-15	4000				4000
7Rajendra Prasad Seth, AO	Payment of Insurance Tax, Regd. Fees etc. of new Bus from WODC	42/5-11-15	65000				65000
8Rajesh Behera, D/W Watchman	For Funeral rites of his father	139/23-12-15	3000				3000
9Subrat Ku. Pradhan, SO	Spot Payment of Rem. To Examiners	124/22-1-16	4780				4780
10Ashok Ku. Das, Draughtsman	Purchase of postage stamp	90/19-2-16	100000				100000
COLLEGES							
1Govt. Women's College, SBP	Z/V of +3 2nd University Exam.2015	78/ 24-4-15	358247	174/30.6.16	350402		7845
2Govt. College, Sundargarh	Z/V of +3 2nd University Exam.2015	78/ 24-4-15	250000				250000
3S.G. Women's College, RKL	Z/V of +3 2nd University Exam.2015	78/ 24-4-15	474001				474001
4Panchayat College, Bargarh	Z/V of +3 2nd University Exam.2015	78/ 24-4-15	277137				277137
5Kharirar College, Kharirar	Z/V of +3 2nd University Exam.2015	78/ 24-4-15	1265				1265
6Dalmia College, Rajgangpur	Z/V of +3 2nd University Exam.2015	78/ 24-4-15	189258	52/11.7.16	181903		7355
7Sonepur College, Sonepur	Z/V of +3 1st Univ. Exam. 2015	98/19-5-15	285601	1/1.6.16	280743		4858

8	Ispat College, RKL	Z/V of +3 1st Univ. Exam. 2015	98/19-5-15	943000			943000		
9	Attabira College, Attabira	Z/V of +3 1st Univ. Exam. 2015	98/19-5-15	338			338		
10	Kesinga Mahavidyalaya, Kesinga	Z/V of +3 1st Univ. Exam. 2015	98/19-5-15	272380	45/7.2.17	265516	6864		
11	Deogarh College, Deogarh	Z/V of +3 1st Univ. Exam. 2015	98/19-5-15	306000	19/8.4.16	301843	4157		
12	B.B. College, Rairakhol	Z/V of +3 1st Univ. Exam. 2015	98/19-5-15	291000	138/30.1.17	288888	1100	134445/14.9.15	1012
13	Panchyat College, Bargarh	Z/V of +3 2nd Univ. Exam. 2015	134/28-5-15	50000					50000
14	S.G. Women's College, RKL	Z/V of +3 2nd Univ. Exam. 2015	134/28-5-15	200000					200000
15	Govt. College Sundargarh	Z/V of +3 2nd Univ. Exam. 2015	134/28-5-15	100000					100000
16	Govt. Women's College, SBP	Z/V of +3 1st Univ. Exam.2015	26/8-6-15	354965	46/5.8.16	347859			7106
17	Govt. College, Sundargarh	Z/V of +3 1st Univ. Exam.2015	26/8-6-15	350685	84/17.1.17	348951			1734
18	Municipal College, RKL	Centre Exp. Of 1st prof. MBBS Exam. June-15	292/29-7-15	8000					8000
19	Ispat College, RKL	Z/V of +3 1st Univ. Exam.2015	39/12-8-15	200000					200000
20	Principal, Deogarh College, Deogarh	Conduct of EZIU Badminton(M & W) Tournament.2015	97/14-9-15	48000			7476	pg.no.94/30-8-16	40524
21	Principal, Vikash Deg. College, Bargarh	Conduct of Selection trial cum coaching camp & for participation in AIIS(M	115/21-9-15	50000					50000

		& W) 2015-16						
22	Principal, Sonepur College, Sonepur	Conduct of I/C football(M) Selection trial cum coaching camp & participation in Univ. football(M) team in EZIU-2015	116/21-9-15	154500			5806153674, 153675, 153676/ 3-8-16	148694
23	Principal, Kelsinga Mahavidyalaya, RKL	Conduct of I/C kabaddi(M) Tournament Selection cum coaching camp & participation in EZIU-2015-16	134/23-9-15	85000				85000
24	Principal, Barpali College, Barpali	Conduct of Inter College Football(M) Tournament 2015-16	135/23-9-15	72000				72000
25	Principal, Barpali College, Barpali	Conduct of Inter College Volleyball(M) Tournament 2015-16	136/23-9-15	114500				114500
26	Municipal College, RKL	I/C Hockey(M) tournament coaching camp for participation in E/Z intervarsity Hockey Tournament 2015-16	82/10-10-15	212500				212500
27	Municipal College, RKL	Conduct of Selection trial & coaching camp for Hockey(W) for participation in E/Z Inter Univ. Hockey 2015-16	83/10-10-15	79151				79151
28	Kuchinda College, Kuchinda	I/C Athelatic meet (M & W) coaching camp 2015-16	84/10-10-15	110000				110000
29	Khariar College, Khariar	I/C Cricket(M) selection trial cum EZIU 2015-16	85/10-10-15	137134				137134
30	Neelasaila Mahavidyalaya, RKL	I/C Kabadi(W) Tournament Selection-cum-coaching for E/Z Tournament 2015-16	86/10-10-15	68679				68679
31	Neelasaila Mahavidyalaya, RKL	I/C Cricket(M) semifinal Tournament 2015	87/10-10-15	48760				48760
32	Sonepur College, Sonepur	I/C cricket with one semifinal of the tournament 2015-16	88/10-10-15	48500				48500

33	Deogarh College, Deogarh	I/C cricket tournament 2015-16	89/10-10-15	46000					46000
34	Dalmia College, Rajgangpur	I/C Khokho(W) Selection cum trial coaching camp for participation in E/Z intervarsity Tournament 2015-16	90/10-10-15	60533					60533
35	Municipal College , RKL	Inter College Boxing(M&W) Tournament Coaching Camp. & Participation in All Boxing 2015-16	1/2-11-15	43500					43500
36	Municipal College , RKL	I/C Chess(M&W) Tournament Coaching Camp & Participation of All Chess 2015-16	2/2-11-15	38000					38000
37	Municipal College , RKL	I/C Juddo(M&W) Coaching Camp for participation in All Judo 2015-16	3/2-11-15	57700					57700
38	V.P. College, Duduka	Participation in All Archery(M&W) Tournament 2015-16	105/17-11-15	20000					20000
39	Municipal College , RKL	Conduct of EZIU Hockey(M) Tournament 2015-16	123/23-11-15	200000					200000
40	Dr. P.M.I.A.S.E, SBP	Central Valuation Of B.Ed. 2015	148/24-11-15	110000					110000
41	Municipal College, RKL	Hosting EZIU Hockey (W) Tournament 2015-16	94/12-12-15	200000					200000
42	Municipal College, RKL	Selection-cum-coaching camp &Interzone Interuniversity Football(W) Tournament 2015-16	45/8-1-16	139326					139326
43	Anchal College, Padampur	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	103400			11860	pg.no.28/4-10-16	91540
44	A.K. College, Bheden	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	34600	89/20.9.16	5471			29129

45	Athmallik College, Athmallik	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	43200					43200
46	Attabira College, Attabira	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	59400					59400
47	Barpali College, Barpali	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	77000			3006	pg.no.64/17-8-16	73994
48	B.B. College, Rairakhol	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	51700					51700
49	Birmaharajpur College	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	31200					31200
50	Bolangir Law College	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	23000			9636	pg.no.46/21-10-16	13364
51	Bonaigarh College, Bonaigarh	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	58300					58300
52	B.P. College, Boudh	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	53900					53900
53	Brajrajnagar College, Brajrajnagar	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	55000			1666	pg.no.21/5-12-16	53334
54	Dalmia College, Rajgangpur	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	102300	146,148	50527	15789	pg.no.7/2-8-16, pg.no.18/4-7-16	35984
55	Deogarh College, Dogarh	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	50600	97	13200			37400
56	Dr. JKS College, Parmanpur	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	22300					22300
57	D.S. College, Laida	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	14500					14500
58	Gandhi Mahavidyalaya, RKL	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	75900			1177	pg.no.57/20-9-16	74723
59	Ghess College, Ghess	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	27900					27900

60	Govt. College, Sundargarh	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	82500					82500
61	Rourkela College, RKL	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	96800					96800
62	G.P.R. College, Kuntara	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	21200					21200
63	Hirakud college, Hirakud	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	45100			8117	155837, 155838, 155839/ 24-9-16	36983
64	Indravati Mahavidyalaya, Jaipatna	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	51700					51700
65	Janata College, Boinda	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	35300					35300
66	Jawaharlal College, Patnagarh	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	63800					63800
67	Kesinga Mahavidyalaya, Kesinga	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	39400			7569	pg.no.8/28-7-16	31831
68	Khariar College, Khariar	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	15000			12010	pg.no.58/18-7-16	2990
69	Kuchinda College, Kuchinda	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	84700					84700
70	Larmbha College, Larmbha	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	71500					71500
71	L.N. College, Jharsuguda	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	80300			585	pg.no.70/18-11-16	79715
72	Loisingha College, Loisingha	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	14800					14800
73	M.Rampur College, M.Rampur	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	26000	225/31.12.16	4767			21233

74	Municipal College, RKL	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	125400			322161120/31-12-16	125078
75	Burla College, Burla	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	29100				29100
76	N.S. Mahavidyalaya, RKL	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	93500			21358pg.no.14/2-11-16	72142
77	NSCB College, SBP	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	50600			9783pg.no.51/16-2-17	40817
78	Pallishree College, Chichinda	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	28600			3355pg.no.48/16-6-16	25245
79	Panchayat College, Bargarh	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	125400				125400
80	Panchayat College, Dharamgarh	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	28600				28600
81	P.I. College, Junagarh	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	35900				35900
82	P.M. Mahavidyalaya, Jalda, RKL	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	20500				20500
83	P.S. College, Belpara	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	28500			1497pg.no.51/16-2-17	27003
84	P.S. College, Santitala	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	26300				26300
85	Shree Ram College, S.Rampur	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	78100				78100
86	S.D. Women's College, Rajgangpur	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	37100			4288pg.no.70/18-11-16	32812
87	S.G. Women's College, RKL	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	143000			36475pg.no.75/23-2-17	106525

88	Sinapali College, Sinapali	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	34100			34100
89	Sohela College, Sohela	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	56100			56100
90	Sonepur College, Sonepur	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	59400			59400
91	S.S. College, Biramitrapur	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	27800			27800
92	Vedavyas Mahavidyalaya, RKL	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	79200			79200
93	V.P. College, Duduka	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	43700		449 pg.no.20/8-9-16	43251
94	Women's College, Bargarh	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	38500			38500
95	Women's College, Bolangir	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	55000		1115 pg.no.46/21-10-16	53885
96	Women's College, Jharsuguda	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	24200			24200
97	Women's College, SBP	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	50600			50600
98	A.E.S. College, Tarbha	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	18700			18700
99	Govt. Women's College, Bhawanipatna	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	22000		2167 pg.no.7/2-8-16	19833
100	Bijepur College, Bijepur	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	24400			24400
101	Belpahar College, Belpahar	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	55000			55000
102	Dunguripali College, Dunguripali	C.E. of +3 1st, 2nd, Final University	54/10-2-16	29100			29100

		Exam.2016						
103	K.V. College, Kantabanji	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	49500				49500
104	Dadhibaman College, Bhatli	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	28300	47/7-2-17	7348	1162 pg.no.69/25-5-16	19790
105	Lahunipara College, Lahunipara	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	29800				29800
106	T.F. College, Bamra	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	24400				24400
107	P.S. College, Narla	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	20500			672159021/23-11-16	19828
108	P.S. College, Gaisilet	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	34800	13/2.1.17 & 17/3.3.17	32514	1928	358
109	P.S. College, Kantamal	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	32500				32500
110	P.S. College. Kolabira	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	25600	14/2.1.17	16119	9115152048/5.7.16	366
111	P.M.Mahavidyalaya, Koksara	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	26400				26400
112	Tusra Degree College, Tusra	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	41800				41800
113	P.S. College, Bargaon	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	23600				23600
114	H.K. Ray Mahavidyalaya, RKL	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	13500				13500
115	P.S.S. Mahavidyalaya, Barkote	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	21300				21300
116	Panchayat College, Kalla	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	22500				22500
117	S.D. College, Golamunda	C.E. of +3 1st, 2nd, Final University	54/10-2-16	43600				43600

		Exam.2016							
118	Manikeswari College, Garh-Tumulia	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	40700					40700
119	P.S. Mahavidyalaya, Deogaon	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	21000					21000
120	P.S. College, Ulunda	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	25700					25700
121	Jamankira College, Jamankira	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	24900					24900
122	M.G. College, Bhukta	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	25000			2205	155854/24-9-16	22795
123	Mahimunda Deg. College, Mahimunda	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	23600					23600
124	Jagannath College, Sahajbahal	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	25100					25100
125	Kishorenagar Degree College	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	22900					22900
126	P.S. College, Budhpal	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	25200					25200
127	P.S. Degree College, Ghasian	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	25200					25200
128	Naktideul College, Naktideul	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	26000					26000
129	IMPS Degree College, Kinjirma	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	46000					46000
130	Siddharth College, Binka	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	24000					24000
131	Anchalik Mahavidyalaya, Kusang	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	25400					25400
132	J.V. College, Bhainsa	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	19000					19000
133	S.M.P. College, Kirmira	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	21300					21300
134	B.P. Degree College,	C.E. of +3 1st, 2nd,	54/10-2-16	20200					20200

	Boden	Final University Exam.2016						
135	P.A. Mahavidyalaya, Kumarbandh	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	22400				22400
136	Katapali College, Katapali	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	25500				25500
137	E.P.S. College, Kansar	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	12000				12000
138	PKSS College, H-Katapali	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	14700				14700
139	Bhairabi College, Prunakatak	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	25200				25200
140	Women's College, Deogarh	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	9000				9000
141	V.V. College, Paikmal	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	15000				15000
142	Surajmal College, Rampela	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	19500			328155475/19-9-16	19172
143	Reamal College, Reamal	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	12100				12100
144	J.D. College, Sihidia	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	21300				21300
145	S.C. Degree College, Chandnabhati	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	22600				22600
146	Mahima College, Bijapali	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	20100				20100
147	T.F. College, Bargarh	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	83200				83200
148	C.J. Degree College, Borda	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	32300				32300
149	P.S. College, Laikera	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	36000				36000
150	Koira College, Koira	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	14100				14100
151	Lephripara College,	C.E. of +3 1st, 2nd,	54/10-2-16	16100				16100

	Lephripara	Final University Exam.2016						
152	B.G. Degree College, Kesaibahal	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	53000				53000
153	Panchayat Mahavidyalaya, Belkhandi	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	17100	141/23.2.17	9293	6897 pg.no.25/12-5-16	910
154	Saswat Mahavidyalaya, Jarasingha	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	56800				56800
155	K.R. Mahavidyalaya, RKL	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	41800			6996 pg.no.20/8-9-16	34804
156	A.S. Degree College, Sabdega	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	10800				10800
157	Women's College, Kantabanji	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	27000				27000
158	P.D. College, Jharbandh	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	30000	140/23.2.17	23484		6516
159	Women's College, Dharamgarh	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	18300				18300
160	Solpada +3 Mahavidyalaya, Thakugarh	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	18000				18000
161	Kinjirikela College, Kinjirikela	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	10700				10700
162	G.P. Degree College, Lachhipur	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	20500			1779 pg.no.25/12-5-16	18721
163	Jagannath Degree College, Risida	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	29900			12114 pg.no.7/6-5-16	17786
164	Maa Maheswari College, Bausuni	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	18900				18900
165	MHND Mahavidyalaya, Biswanathpur	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	25700				25700
166	(+)3 Degree College, Karlapada	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	23100			8879 pg.no.8/28-7-16	14221
167	P.S. Degree College, Komna	C.E. of +3 1st, 2nd, Final University	54/10-2-16	29500				29500

		Exam.2016						
168	Saraswat Mahavidyalaya, Godbhaga	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	29000				29000
169	P.G. College, Mahulpali	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	13100				13100
170	Mandosil College, Mandosil	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	20000				20000
171	J.P.S. Degree Mahavidyalaya, Bhawanipatna	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	23000				23000
172	M.J. Degree College, Dhama	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	23800				23800
173	J.B. College, Sardhapali	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	30900				30900
174	P.S. College, Muribahal	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	12900				12900
175	P.S. Degree College, Bongomunda	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	26000				26000
176	K.M. Degree College, Tukula	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	18300			6497 pg.no.91/29-8-16	11803
177	MKMD +3 Mahavidyalaya, Kalampur	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	20500				20500
178	Remunda College, Remunda	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	27000			6737 154480/ 22-8-16	20263
179	Patneswari Women's College, Patnagarh	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	24900				24900
180	Palsama Sc. Degree College, Palsama	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	17000				17000
181	R.A. Degree College, Bileisarda	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	12000				12000
182	(+) 3 Degree College, Tora	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	25600				25600
183	Agalpur Sc. College,	C.E. of +3 1st, 2nd,	54/10-2-16	23100				23100

	Agalpur	Final University Exam.2016						
184	Panchayat Degree College, Lathore	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	34000				34000
185	S.R. Mahavidyalaya, Bisra	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	17200				17200
186	Jaloi Degree College, Jaloi	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	20800				20800
187	P.S. Degree Sc. College, Bedabahal	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	20700				20700
188	A.D. College, Subalaya	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	11900				11900
189	Katapali +3 College, Katapali, BGH	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	12800			147151128, 151129, 151130/ 16-6-16	12653
190	A.B. Degree College, Sanchergaon	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	11700				11700
191	Amar +3 Mahavidyalaya, Kusurla	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	23700				23700
192	Binapali Degree College, Dhumabhata	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	29400				29400
193	Degree Sc. College, Mahaling	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	18000				18000
194	Vikash Degree College, BGH	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	18000				18000
195	A.D. College, Paharsrigida	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	11100				11100
196	Jamala Deg. College, Jamla	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	12000				12000
197	Maa Metakani Women's Deg. College, Ulunda	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	11700				11700
198	R.P. Anchalik Women's College, Ulunda	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	10800				10800
199	Ajaya Ku. Barik, SA	Rem. To QPS of MA/MSc./Mcom.(I/II) 2016	63/16-2-16	-1				-1

200	Municipal College, RKL	For Hockey(M&W) for IZIU 2015-16	115/23-2-1 6	38591					38591
201	V.P. College, Duduka	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
202	Govt. College, Sundargarh	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
203	Dalmia College, Rajgangpur	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
204	N.S. Mahavidyalaya, RKL	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
205	Ispat College, RKL	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
206	Municipal College, RKL	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
207	Bonaigarh College, Bonaigarh	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
208	L.N. College, Jharsuguda	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
209	Brajrajnagar College, Brajrajnagar	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
210	Belpahar College, Belpahar	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
211	S.M. College, Rampella	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250			1038	pg.no.91/29-8-16	10212
212	B.B. College, Rairakhol	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250			4229	pg.no.14/22-12-1 6	7021
213	Athmallik College,	TA/DA/Rem. To	128/27-2-1	11250					11250

	Athmallik	Observer for +3 1st 2nd Final Univ. Exam.2016	6						
214	Kuchinda College, Kuchinda	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
215	Dr.PMIASE, SBP	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250			1985	159767/15-12-16	9265
216	Deogarh College, Dogarh	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
217	Govt. College, Bhawanipatna	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
218	Govt. Women's College, Bhawanipatna	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
219	Kesinga Mahavidyalaya, Kesinga	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250			11180	pg.no.8/28-7-16	70
220	Dharamgarh College, Dharamgarh	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
221	M.Rampur College, M.Rampur	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
222	Larambha College, Larambha	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
223	Attabira College, Attabira	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
224	Women's College, Bargarh	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250			7516	pg.no.69/25-5-16	3734
225	Panchyat College, Bargarh	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
226	Barpali College, Barpali	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ.	128/27-2-1 6	11250					11250

		Exam.2016						
227	Anchal College, Padampur	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-16	11250			1891 pg.no.69/25-5-16	9359
228	T.F. College, Bargarh	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-16	11250				11250
229	Govt. Women's College, Bolangir	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-16	11250				11250
230	DAV(Auto.) College, Titilagarh	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-16	11250				11250
231	Jawaharlal College, Patnagarh	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-16	11250				11250
232	Ayurvedic College, Bolangir	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-16	11250				11250
233	National College, Nawapara	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-16	11250				11250
234	Khariar College, Khariar	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-16	11250				11250
235	B.P. College, Boudh	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-16	11250				11250
236	Birmaharajpur College	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-16	11250				11250
237	Sonepur College, Sonepur	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-16	11250				11250
238	A.E.S. College, Tarbha	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-16	11250			642 pg.no.25/12-5-16	10608
239	Loisingha College, Loisingha	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ.	128/27-2-16	11250				11250

		Exam.2016						
240	Ulunda College, Ulunda	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-16	11250				11250
241	Govt. Women's College, SBP	Z/V of +3 Final Uni. Exam.2016	17/3-3-16	223000			5956 pg.no.26/3-11-16	217044
242	L.N. College, Jharsuguda	Z/V of +3 Final Uni. Exam.2016	17/3-3-16	275000			3959 pg.no.70/18-11-16	271041
243	Municipal College, RKL	Z/V of +3 Final Uni. Exam.2016	17/3-3-16	418000				418000
244	Women's College, Bargarh	Z/V of +3 Final Uni. Exam.2016	17/3-3-16	338000			16324147247/25.5.16	321676
245	Deogarh College, Deogarh	Z/V of +3 Final Uni. Exam.2016	17/3-3-16	204000			19226 pg.no.25/12-5-16	184774
246	Sonepur College, Sonepur	Z/V of +3 Final Uni. Exam.2016	17/3-3-16	296000			29410 pg.no.60/12-11-16	266590
247	Govt.(Auto.) College, Bhawanipatna	Z/V of +3 Final Uni. Exam.2016	17/3-3-16	271000	126/25.8.16	238239	27263147341/15.7.16	5498
248	Govt. Ayurvedic College, Balangir	Z/V of +3 Final Uni. Exam.2016	17/3-3-16	177000				177000
		TOTAL		17092422		2767067	362681	13962674

In response to the objection memo issued in this context, the local authority replied that on verification of records available with Accounts –II Section, it is found that, some of the adjustments have been done. But the local authority did not produce the relevant records to audit for checking. As such **Rs.1,39,62,674.00** is suggested for recovery. Hence the following officials who sanctioned the advances but failed to adjust same in time are considered responsible for the amount, as apportioned among them in the table below.

8.4 Adjustment of advance less accounted for in Cash book than the actual. (Ch. A/C) (Memo No-59/19.03.2018 Page No- 210 to 211)

While checking of advance payment & adjustment figures in respect of cheque a/c cashbook for the month of April.-2016, it is observed that total adjustment of advance on 8.4.2016 in Cash book page no. 13 to 19 is Rs. 428771.00. But the total adjustment of advance on that date taken into account is Rs.418285.00 . As a result of which **Rs.10486.00** (428771 - 418285) is less adjustment made in cashbook on that date. This differential amount of **Rs.10486.00** need to be adjusted/reconciled in cash book by reflecting **Rs.10486.00** in the adjustment column of the cash book's payment side.

However on issue of objection memo the same was reconciled on dt. 27.3.2018 vide page no.68 Cheque a/c cashbook. Which was verified in audit & found correct. Hence the para is dropped.

8.5 Adjustment only reflected but not accounted for in Cash book (Ch. A/C) :- (Memo No-59/19.03.2018 Page No- 210 to 211)

While checking of advance payment & adjustment in respect of cheque a/c cashbook for the year 2016-17 account , it is observed that a total sum of **Rs.380743.00** is only reflected vide Vr. No-01/1.1.2016 in the cash book towards adjustment of advance in favour of the Principal, Sonepur College, Sonepur advance taken Rs.406000.00 on dt.11.5.2015 & 10.8.2015 towards conduct of +3 Univ. Examination.But the same is only reflected in adjustment column but not accounted for Cash book's advance closing balance position on that date. The same need to be regularized by Cash section by adjustment of Rs.380743.00 of the cash book payment side for reduction of the advance closing balance.

However on issue of objection memo the same was reconciled on dt. 27.3.2018 vide page no.69 Cheque a/c cashbook. Which was verified in audit & found correct. Hence the para is dropped.

8.6 Adjustment only reflected but not accounted for in Cash book (Ch. A/C) :- (Memo No-59/19.03.2018 Page No- 210 to 211)

While checking of advance payment & adjustment in respect of cheque a/c cashbook for the year 2016-17 account , it is observed that a total sum of **Rs.600000.00** is only reflected vide Vr. No-93/22.10.2016 in the cash book towards adjustment of advance in favour of Sri.Ashok Kumar Panda, SO paid vide Vr. No-81/20.7.2016 Rs.600000.00. But the same is only reflected in adjustment column but not accounted for Cash book's advance closing balance position on that date. The same need to be regularized by Cash section by adjustment of Rs.600000.00 of the cash book payment side for reduction of the advance closing balance.

However on issue of objection memo the same was reconciled on dt. 27.3.2018 vide page no.70 Cheque a/c cashbook. Which was verified in audit & found correct. Hence the para is dropped.

8.7 Excess adjustment made in cash book than the actual amount due for adjustment (Ch. A/C) (Memo No-59/19.03.2018 Page No- 210 to 211)

While checking of advance payment & adjustment figures in respect of cheque a/c cashbook for the month of June- 2016, it is observed that a total sum of **Rs.8118.00** is shown excess adjustment than the actual amount due for adjustment. Which results the reduction of advance closing balance by the same amount in cashbook on that dates. The details of the same is furnished in a table below.

Vr. No./date	Amount adjusted	Actual amount due for adjustment	Excess adjustment
89/20.6.2016	20294.00	13000.00	7294.00
90/20.6.2016	10092.00	9288.00	804.00
133/22.6.2016	6225.00	6205.00	20.00
		TOTAL	8118.00

This excess adjusted amount of Rs.8118.00.00 need to be regularized in cashbook by reflecting the same in the adjustment column of receipt side of the cashbook & raising the Advance closing balance of the cash book by that amount as reduced earlier.

However on issue of objection memo the same was reconciled on dt. 27.3.2018 vide page no.68 Cheque a/c cashbook. Which was verified in audit & found correct. Hence the para is dropped.

8.8 Advance adjustment made in Cash a/c cashbook but the closing balance does not show outstanding advance balance :- (Memo No-30/24.11.2017 Page No-110-116)

While checking of advance payment & adjustment in respect cash a/c Cash book for the year 2016-17, it is observed that a total sum of Rs.316003.00 is adjusted by vouchers & refund of unspent advance amount during the year, but the closing balance figure of the Cash A/C the cashbook does not show advance closing balance. This happens due to booking of the advance as final expenditure in the cashbook in stead of showing it in the inner column of payment side & for this the adjustment of advance is shown in both receipt & expenditure side of the Cashbook. Advance account is maintained in Cheque a/c cashbook ,but the same is not maintained in Cash a/c cashbook.

On query, It is revealed that all the unspent advance amount refunded in cash by the advance holders irrespective of advance payment made for this in Cheque a/c or, Cash a/c cashbook have been shown in cash a/c cashbook i.e. Advance payment made & accounted for in Cheque a/c cashbook but refund of unspent advance out of that is shown in Cash a/c cashbook which having no advance closing balance.

This is a very irregular practice which has been followed by cash section for years together. But the actual unspent advance amount refunded & shown in cash a/c cashbook relating to the advance payment made in both cheque a/c cash book cash a/c cashbook (detailed in a table attached) during the year 2016-17 is Rs.316003.00.

This irregular practice followed by the cash section lead to an unclear & unreal outstanding advance position shown in Cheque a/c cashbook . It is advised in audit to stop advance payment & receipt of refund of unspent advance amount by cash henceforth i.e. to have closed the cash a/c cash book by merging it into cheque a/c cashbook to have a better account subsequently.

Hence the advance adjustment by refund of cash amounting to **Rs.316003.00** need to be taken for account in Cheque a/c cash book by Cash Section for regularization of the said advance figures and produced to audit for necessary verification.

However on issue of objection memo the same was reconciled on dt. 30.11.2017 vide page no.19 Cheque a/c cashbook. Which was verified in audit & found correct. Hence the para is dropped.

The details of advance adjustment made during the year- 2016-17 in Cash A/C Cash Book is furnished below :-

The details of advance paid and adjusted in Cash Cash Book for the year-2016-17							
Sl No	Name of the advance holder	Purpose	Amount of advance	Vr. No/Date	Amount adjusted/refunded	Vr. No/Date or C.R. No/Date	Year of advance

1	2	3	4	5	6	7	8
1	Dushmanta Pradhan, SA	Remuneration for QPS			314	149536/2.4.16	2015-16
2	Principal TF Degree College, Bagarh	CE for +3 Univ. Exam			1753	149592/6.4.16	2014-15
3	Prof.Samar Mudali	National seminar			28500	149645/9.4.16	1999-2000
4	Chittaranjan Tripathy	Arrangement of food for Selection Committee			20000		2015-16
5	Ajay kumar Barik, SA	Question Paper Settings			80	150086/3.5.16	2015-16
6	Principal, Janata College, Boinda	C.E.2015			7579	150309/ 6-5-16	2014-15
7	Krushna Ch. Acharya, SO	Towards payment of rem. to the QPS/moderators for +3 1st Univ. Exam.2016			14503	150486/ 12-5-16	2015-16
8	Krushna Ch. Acharya, SO	Remuneration to QPS for +3 Final Univ. Exam. 2016			22586	150713/ 18-5-16	2015-16
9	Principal, JD College, Sahajbahal	C.E.2013			56	150939/ 27-5-16	2012-13
10	Principal, Panchayat Deg. College, Kalla	C.E. 2016			5181	151021/ 31-5-16	2015-16
11	A.B Deg. Mahavidyalaya, Sanchergaon	C.E. 2016			147	151128, 151129, 151130/ 6-6-16	2015-16
12	Krushna Ch. Acharya, SO	LLB Exam.2016			300	151177/7-6-16	2015-16
13	Krushna Ch. Acharya, SO	Rem. To QPS of PGDIRPM Exam.2016			1500	151178/7-6-16	2015-16
14	Mahimunda Deg. College, Mahimunda	C.E. 2013			100	151288/13-6-16	2012-13
15	Dr. Sabita Tripathy, Dept. Of English	Z/V of 2011			11516	151427/18-6-16	2011-12
16	P.S. Deg. College, Kolabira	C.E. 2016			9115	152048/5-7-16	2015-16
17	Kuchinda College, Kuchinda	Z/V of +3 2nd Univ. Exam. 2015			1477	152211/9-7-16	2015-16
18	P.A. Deg. Mahavidyalaya, Kumarbandh	C.E. 2016			3474	152750/20-7-16	2015-16
19	Prof. S.K. Acharya, Dept. of Statistics	Contingency Advance			6000	153093/26-7-16	1981-1983
20	Ajay kumar Barik, SA				28090	153175/27.716	2016-17
21	Ajaya Ku. Barik, Sa	QPS for BHMS Exam.2015-16			3200	153556/ 1-8-16	2016-17
22	Sonepur College, Sonepur	Inter College Football Tournament 2006-07			180	153673/ 3-8-16	
23	Sonepur College, Sonepur	Inter College Football Tournament 2015-16			1750	153674/ 3-8-16	2015-16
24	Sonepur College, Sonepur	Inter College Football Coaching 2015-16			2760	153675/ 3-8-16	2015-16
25	Sonepur College, Sonepur	Inter College Football Coaching 2015-16			1290	153676/3-8-16	2015-16
26	Sunil Ku. Bhoi, JA	Distribution of Question paper etc. of +3 Exam.2016			3402	154259/13-8-16	2015-16
27	Nimai Ch. Behera, Sr. Steno	Distribution of Question paper etc. of +3			1002	154338/17-8-16	2015-16

		Exam.2016					
28	Pramod Ku. Pattnaik, SA	Distribution of Question paper etc. of +3 Exam.2016			540	154339/17-8-16	2015-16
29	Sundarmani Seth, SO	Distribution of Question paper etc. of +3 Exam.2016			714	154396/19-8-16	2015-16
30	Remunda Deg. College, Remunda	C.E. 2016			6737	154480/22-8-16	2015-16
31	P.S. Deg. College, Gaisilet	C.E. 2015			788	154590/23-8-16	2014-15
32	(+3) Deg. College, Tora	CE of +3 Final Univ. Exam.2014			1550	154660/25-8-16	2013-14
33	Surya Ku. Nayak, SO	Celebration of Meher Jayanti			8040	154698/27-8-16	2016-17
34	A.K. College, Bheden	C.E. 2015			6712	155010/ 3-9-16	2014-15
35	S.M. Deg. College, Golamunda	C.E. 2016			3316	155426/ 16-9-16	2015-16
36	Surajmal College, Rampella	C.E. 2014			293	155473, 155474/ 19-9-16	2013-14
37	Surajmal College, Rampella	C.E. 2016			328	155475/ 19-9-16	2015-16
38	Krushna Ch. Acharya, SO	Rem. For QPS of MBA Exam.2015			12650	155602/20-9-16	2015-16
39	P.S. Deg. College, Kalla	C.E. 2014			5176	155835/ 24-9-16	
40	Hirakud College, Hirakud	C.E. 2016			8117	155837,155838, 155839/ 24-9-16	2015-16
41	M.G. Deg. College, Bhukta	C.E. 2016			2205	155854/ 24-9-16	2015-16
42	G.P. College, Lachhipur	CE of +3 Final Univ. exam.2014			692	156109/ 28-9-16	2013-14
43	G.P. College, Lachhipur	CE of +3 1st Univ. exam.2014			1627	156109/ 28-9-16	2014-15
44	DAV (Auto.) College, Titilagarh	I/C Badminton Tourn.(M) 2014-15			1169	156248/ 29-9-16	2014-15
45	Prof. Deepak Ku. Behera, Dept. of Anthropology	Advance for Research Work, Athelatic project work, etc.			12104	156483/ 3-10-16	
46	Principal, N.Mahavidyalaya, Rourkela	CE of +3 Final Univ. exam.2014			14	157526/26.10.16	2015-16
47	PKS panichker, SA	Advance for Fax, Purchase of bag			510	157723/28-10-16	
48	Ramesh Ch. Naik, Peon	Purchase of broom			350	158763/ 18-11-16	1991-92
49	P.S. Deg. College, Narla	C.E. 2016			672	159021/ 23-11-16	2015-16
50	Ashok Ku. Panda, SO	Purchase of misc. items for Guest House during NAAC Team			22807	159235/ 30-11-16	2016-17
51	Bijepur Deg. College, Bijepur	CE of +3 Final Univ. Exam.2014			80	159386/ 5-12-16	2013-14
52	Santosh Ku. Kanungo, Tech. Asst.	Celebration of Meher Jayanti			12	159565/ 10-12-16	2014-15
53	Mahimunda Deg. College, Mahimunda	CE of +3 1st Univ. exam.2014			20	159766/ 15-12-16	2014-15
54	Mahimunda Deg. College, Mahimunda	CE of +3 2nd Univ. exam.2014			20	159766/ 15-12-16	2013-14

55	Dr. PMIASE, SBP	TA/DA/Rem. To observers of +3 Exam.2016			1985	159767/ 15-12-16	2015-16
56	Barpali College, Barpali	C.E. 2015			1138	159870/ 17-12-16	2014-15
57	Municipal College, RKL	C.E. 2016			322	161120/ 31-12-16	2015-16
58	P.D. College, Kalla	C.E. 2015-16			5181	161578/ 10-1-17	
59	Dalmia college, Rajgangpur	I/C Kabaddi(w) 2016-17			12154	161949, 161950/ 19-1-17	2016-17
60	Krushna Ch. Acharya, SO	Rem. To QPS of MBA Exam. 2016			900	162297/ 2-2-17	2016-17
61	Pradeep Ku. Mahakud, SO	vide VrNo.36/18-8-98			5000	162892/ 23-2-17	1998-99
62	Pradeep Ku. Mahakud, SO	vide VrNo.155/9-11-98			5000	162893/ 23-2-17	1998-99
63	Pradeep Ku. Mahakud, SO	vide VrNo.305/22-7-98			1000	162894/ 23-2-17	1998-99
64	Pradeep Ku. Mahakud, SO	vide VrNo.280/19-8-94			975	162895/ 23-2-17	1994-95
65	Pradeep Ku. Mahakud, SO	vide VrNo.363/23-12-98			5000	162970/ 27-2-17	1998-99
66	Pradeep Ku. Mahakud, SO	vide VrNo.6/1-8-95			250	162971/ 27-2-17	1995-96
67	Pradeep Ku. Mahakud, SO	vide VrNo.409/30-4-08			4000	162976/ 27-2-17	2008-09
		TOTAL			316003		

8.9 The details of advance adjusted during the year under audit which was paid during the year prior to year under :-

The details of advance adjusted during the year under audit which was paid during the year prior to year under audit is furnished in the Annexure-III and uploaded in the ALFA Portal.

8.10 Maintenance Outstanding Advance Ledger:

Though the advance ledger is being maintained by the Accounts Section-II, steps may be taken by the Local authority to maintain the Outstanding Advance Ledger in the prescribed form as per O.U.A.M. 1987 so that person-wise outstanding advance shall be worked out, which will facilitate adjustment of advances pending for adjustment for years together through issue of notices to the person concerned.

Suggestion & comments on Advance.

It is revealed from University Audit Reports & Cashbook that huge amount of advances amounting to more than 5.5 crores are outstanding against University Staff & Colleges for years together. The situation has worsened in recent years because advances are paid indiscriminately one after another and it appears that the alacrity shown by University authorities at the time of sanctioning the advance is not there at the time of adjustment of the same. The answer to the above problem lies in expeditious adjustment of advances and to restrict further payment of advances by Local Authority unless it is absolutely necessary. Even in some cases, it is noticed that the staff concerned has submitted the vouchers to Bill Section /Account section but these are pending with Bill Section without being adjusted. This sort of activity ultimately hinders timely adjustment of out-standing advance position. Therefore, the Local Authority is suggested to put much thrust on proper monitoring of outstanding advance position and take effective steps to minimize the huge pendency.

As per procedure 19 of Orissa Universities Accounts Manual, 1987 before recommending an advance the Officer-in-charge shall satisfy himself that the previous advances if any, outstanding against the applicant have been fully adjusted and/or vouchers for utilization have been submitted. As per procedure 17(v) read with Rule 13 of Orissa Universities Accounts Manual, 1987 the advances to the Public Works Department (PWD), Public Health Engineering Department(PHED), Orissa State Electricity Board (OSEB) or Corporations and Undertakings under approved estimate shall be shown as final expenditure. The Register of Advance Deposits with PWD/PHED/OSEB etc. shall be maintained by Development Section in Form No-15.

Responsible Person for this paragraph

Slno	Name	Designation	Address	Amount(In Rs:)
1	Dr. Ratikanta Kumbhar	HOD, Dept. of Economics	SAMBALPUR UNIVERSITY	486334
2	Dr. D.K. Mahalik	READER IN PGDMBA	SAMBALPUR UNIVERSITY	317500
3	Dr. Manoj Ku. Behera	READER IN MPA	SAMBALPUR UNIVERSITY	1000
4	Sri Sribasta Hota	SECTION OFFICER	SAMBALPUR UNIVERSITY	25000
5	Sri Subimal Mohanty	SENIOR ASSISTANT	SAMBALPUR UNIVERSITY	25000
6	Makaru Paik	DRIVER	SAMBALPUR UNIVERSITY	2371
7	Rajendra Ku. Thaty	LIBRARIAN	SAMBALPUR UNIVERSITY	25941
8	Narottam Sahu	Electrical Helper	SAMBALPUR UNIVERSITY	2000
9	Rajendra Prasad Seth	EX-ACCOUNTS OFFICER	SAMBALPUR UNIVERSITY	32500
10	Rajesh Behera	D/W Watchman	SAMBALPUR UNIVERSITY	1500
11	Subrat Ku. Pradhan	SECTION OFFICER	SAMBALPUR UNIVERSITY	2390
12	Ashok Ku. Das	DRAFTSMAN	SAMBALPUR UNIVERSITY	50000
13	SRI KSHETRABASI MANSETH	EX-COMPTROLLER OF FINANCE, EX-IN CHARGE REGISTRAR	NOW JOINT SECRETARY AT HEALTH AND FAMILY WELFARE, GOVT. OF ODISHA, BHUBANESWAR.	2830266
14	SRI MEGHANAD NAYAK, OAS -SAG	EX-REGISTRAR	NOW ADDL. SECY. TO GOVT. HOME DEPTT. GOVT. OF ODISHA, BHUBANESWAR.	10160872

PARA: 9 GRANTS

SAMBALPUR UNIVERSITY - 2016-2017

Slno	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2016	139976724.25	528210318.00	668187042.25	594127976.00	31-03-2017	74059066.25	
	GRAND TOTAL	139976724.25	528210318.00	668187042.25	594127976.00		74059066.25	

Comments :

It would be found from the above computation that the pace of utilization of grants is absolutely tardy,in comparison with the volume of grants received during the fiscal 2016-17. A huge amount is still found unspent at the end of the financial year 2016-17 i.e. as on 31.03.2017. The local authority is however advised to take all the tangible steps to utilize the above unspent balance of Govt. grants as early as possible for the purpose for which the same have been sanctioned subject to after obtaining fresh approval from the government, and other sanctioning authorities wherever necessary, and compliance reported to audit.

Non-maintenance of record on utilization of Grants

The grant-in-aid register as prescribed vide para-11(i) of O.U.A.Procedure-1987 has been maintained by the University in FormNo.1, which depicts the receipts of grants only. But no such a register has been yet opened and operated with up-dated information in order to achieve a clear picture of the utilization of grants and balance thereof. As such in absence of maintenance of supporting register on utilization of grants the position of unspent balance of grants as on 31.3.2017 could

not be ascertained properly, however a major attempt has been taken to work out the position basing upon the figures as could be ascertained from references furnished in various records and registers of the University, and data incorporated in last audit report for the year 2015-16 and furnished the same in grant position.

The local authority is however advised to open the register of utilisation of grants forthwith and record therein expenditure of all the individual grants in chronological order of their payments and produce the same before next audit for verification.The head-wise details of the receipts and utilization of grants are furnished in statement A, and Statement 'B' respectively in the table below.

STATEMENT-'A'(Vide para 9 of the Audit Report.)

Grant statement containing head-wise details of O.B., Receipt, Total, Expenditure and CB of all categories of Grants could not be furnished due non availability of details of O.B. & C.B. in last and previous audit reports.However the details of Grants received during the Year 2016-2017 is furnished below.

ANNEXURE-'A'(Vide para 9 of the Audit Report.) Details of Grants received during the Year 2016-2017				
SL NO	Purpose of receipts	Sanctioned Order No./dt.	Budgetary Head of Account	Amount in Rupees
1	2	3	4	5
I	NON-PLAN REVENUE			
A	BLOCK GRANT			
	1Salary ,DA, and HRA of Staff(1st and 2nd quarter-2016-17)	HE-FE-IA-PLAN-0011-2016.20513/HE Dt.25.7.2016 & Revised Order No-HE-FE-IA-PLAN-0011-2016-21031/ HE Dt.29.7.2016	A-1	211844500
	2Salary ,DA, and HRA of Staff(3rd and 4th quarter-2016-17)	HE-FE-IA-PLAN-0011-2016.20513/HE Dt.25.7.2016 & Revised Order No-HE-FE-IA-PLAN-0011-2016-21031/ HE Dt.29.7.2016	A-1	211844500

3	Other grants(Non-Salary)	HE-FE-IA-PLAN-0011-2016.20513/HE Dt.25.7.2016 & Revised Order No-HE-FE-IA-PLAN-0011-2016-21031/ HE Dt.29.7.2016	A-3		3275000
4	Other grants(Non-Salary)	HE-FE-IA-PLAN-0011-2016.3614/HE Dt.8.2.2017	A-3		3275000
			TOTAL	430239000	
II	NON-PLAN CAPITAL				
F	State Govt. grant for Resource Dev. Etc.		F	0	
			TOTAL	0	
III	PLAN-REVENUE				
G	Salary of Plan post		G	0	
			TOTAL	0	
H	UGC Grants				
1	Researcgh Grant for Specific Purpose	F.No-42-277/2013 (SR) Dt.31.5.2016	H-3	208800	
2	RGNF	F.16-724 (SC)2007(SA-III) Dt.31.3.2010	H-5-a	2000000	
3	ONGC Scholarship	ONGC/Scholarships/2016-17	H-6-d	180000	
			TOTAL	2388800	
I	Grants from CSIR/ICSSR/ACHR etc.				
1	CSIR Emeritus Scientist Research Grant 2016-17	21 (0944)/12 EMR-II Dt.23.12.2016	I-1	436513	
2	ICSSR Research Project Grant-2016-17	F.No-02/302/2015-16/ RPR Dtd.13.04.2016	I-1	400000	
3	ICSSR Research Project Grant-2016-17	F.No-02/31/2014-15/RP Dt.22.8.2016	I-1	480000	
4	ICSSR Research Project Grant-2016-17	F. Np-02/95/SC/2012-13/RP Dt.4.11.2016	I-1	84994	
5	ICSSR Research Project Grant-2016-17	F. No-02/123/SC/2013-14/RP Dt.22.12.2016	I-1	22500	
6	ICSSR Research Project Grant-2016-17	F. No-3-18/2014-15 PDF Dt.3.2.2017	I-1	217732	
7	Organisation of National Conference.	IPL-First Tech. Place-3EPIP, White Field	I-2	39200	
			TOTAL	1680939	

J	Grants, & assistance from Govt. of India & Govt. of Odisha/others			
1	DST- Govt. of Odisha Research Grant	No-2756280040-2014/20 No-5231/ST Dt.9.11.2016	J-I	412000
2	Govt. of Odisha Deptt. Of Scinece & Technology Meritorious Scholarship	No-1383/ST/ST(Bio)-18/2016 Vol-II Dt.9.3.2017	J-3	39032
3	Govt. of Odisha Deptt. Of Scinece & Technology Meritorious Scholarship	No-1441/ST/ST(Bio)-42/2016 Vol-II Dt.14.3.2017	J-3	186000
4	Govt. of Odisha Deptt. Of Women & Child Deve. Deptt. For conducting Gender Sensitization	No-WCD-WW-SCHM-0019/2015 2468/WCD Dt.9.2.2017	J-3	98200
5	DST Govt. of India Inspire Fellowship Grant	DST/INSPIRE Fellowship/REL-3/2013/B2 Dt.28.9.2016	J-6	350000
6	DST Govt. of India Inspire Fellowship Grant	DST/INSPIRE Fellowship/REL-1/2016/2 Dt.19.9.2016	J-6	350000
7	DST Govt. of India Inspire Fellowship Grant	DST/INSPIRE Fellowship/REL-1/2016/2 Dt.19.9.2016	J-6	350000
8	DST Govt. of India Inspire Fellowship Grant-2016-17	DST/INSPIRE Fellowship/REL-2/2014/B3 Legacy Govt. of India, Dt.5.12.2016	J-6	350000
9	DST Govt. of India Inspire Fellowship Grant-2016-17	DST/INSPIRE Fellowship/REL-2/2015/B3 On line Govt. of India, Dt.26.12.2016	J-6	350000
10	DST Govt. of India Inspire Fellowship Grant-2016-17	DST/INSPIRE Fellowship/REL-2/2015/B3 On line Govt. of India, Dt.26.12.2016	J-6	350000
11	DST Govt. of India Inspire Fellowship Grant-2016-17	DST/INSPIRE Fellowship/REL-2/2014/B3 Legacy Govt. of India, Dt.19.12.2016	J-6	353820
12	DST/SERB Research Project Govt. of India Grant to Dr.Hirak Chakrabarty, Chem. Deptt.	ECR/2015/000195 Dt.17.5.2016	J-12	2289349
13	DST/SERB Reimbursement of Travel Grant	IST/422/2016-17 Dt.26.7.2016	J-13	98163
14	DST/SERB Reimbursement of Travel Grant	IST/2673/2016-17 Dt.4.11.2016	J-13	140815
15	DST, Govt. of Odisha, Biju Pattanaik Research Fellowship Grant.	No-27552800142014/20-1895/ST BBSR Dt.24.3.2017	J-14	150200

16	DST, Govt. of Odisha, Biju Pattanaik Research Fellowship Grant.	No-27552800142014/20-1828/ST BBSR Dt.24.3.2017	J-14 155000
17	DST, Govt. of Odisha, Biju Pattanaik Research Fellowship Grant.	No-27552800142014/20-1877/ST BBSR Dt.24.3.2017	J-14 143000
18	SERB/DST. Research Project Grant-2016-17.	SERB/F/8676/2016-17. Dt.22.2.2017 SO NO-EMR/2016-000080 Dt.23.2.2017	J-16 370000
19	G.O.O. Career & Counselling Cell in University	No.HE-PTC-SCHM-0003-2016-2809/HE Dt.28.1.2017	J-17 1250000
		TOTAL	7785579
	PLAN CAPITAL		
1	Infrastructural Development Grant-2016-17.	HE-FEIA-PLAN-0002-2017, 3251/HE Dt.3.2.2017	K-1-a 40000000
2	State Govt. Infrastructural Development Grant under RUSA	No-6843 HE-FE-/IA-RUSA-0006/2015 Dt.22.3.2016	K-I-f 17000000
3	State Govt. Infrastructural Development Grant under RUSA	No-11884 HE-FE-/IA-RUSA-0006/2015 Dt.9.5.2016	K-I-f 7000000
4	UGC General Development-2016-17, Assistant Grant-XII Plan Period-2016-17	F.No-35-I/2012 (SU-I) Dt.16.2.2017	L-7 22116000
		TOTAL	86116000
		GRAND TOTAL	528210318

ANNEXURE "I-B" (Vide para 9 of the Audit Report.)

Grant statement containing head-wise details of O.B., Receipt, Total, Expenditure and CB of all categories of Grants could not be furnished due non availability of details of O.B. & C.B. in last and previous audit reports. However the Statement showing the details of Grants utilized on the accounts of Sambalpur University for the year 2016-17 is furnished below.

ANNEXURE "I-B" (Vide para 9 of the Audit Report.)			
Statement showing the details of Grants Utilised on the accounts of Sambalpur University for the year 2016-2017			
Sl.No.	Purpose of expenditure	Budgetary Head of A/c.	Amount expended in Rs
1	2	3	4
I	NON-PLAN REVENUE		
	BLOCK GRANT		
A	Pay of staff		
1	Pay of Non-teaching staff	a-1	174456774.00

2	Pay of Teaching staff	a-2	114499325.00
3	Pay of staff of L.R. Law College	a-3	4259448.00
4	Pay of staff of J.V.High School	a-4	3997431.00
	Total		297212978.00
1	MA/RCM-University Non-teaching staff	d-9	218627.00
2	MA/RCM-University teaching staff	d-10	92051.00
	Total		310678.00
1	Pension, Comm. value of pension & gratuity	e-3	107597205.00
2	Encashment-unutilized earn leave	e-4	23060213.00
3	Leave Salary & Pension Contribution	e-5	472290.00
4	University Contribution New Pension Fund	e-7	2335027.00
	Total		133464735.00
1	G.I.A. to College	f	9580232.00
	Total		9580232.00
1	Non-residential building	k-1	439781.00
2	LR Law college building	k-2	878522.00
3	Hostel buildings	k-4	570422.00
4	Residential buildings	k-5	727370.00
5	Garden & parks	k-7	303610.00
6	Miscellaneous repair works	k-8	65201.00
7	Electrical maintenance	k-9	1071614.00
8	Campus Development	k-12	56318.00
	Total		4112838.00
1	Subion to-AIU/CAU/IPM/IUC of W.affairs	m-1	1772742.00
2	Special grant of the Vice chancellor	m-2	16600.00
	Total		1789342.00
1	Legal expenses(non-exam.)	n-1	38200.00
2	Health Centre-Medicine / Chem. /Maint. /Contg.	n-2	231235.00
3	Golden Jubilee Celebration	n-6	331573.00
4	Expenses towards visit of NAAC team	n-7	1528938.00

		Total	2129946.00
1	Maintence of Scientific equipments	o-1-d	225266.00
2	History	o-6	69996.00
3	Chemistry	o-13	199965.00
4	Computer Sc.& Application	o-14	5000.00
5	Environmental Science	o-16	68000.00
6	Mathematics	o-18	14882.00
7	Statistics	o-19	18580.00
8	Hindi	o-23	10000.00
9	Remm.-Part time teacher/non-teaching, LRLC	o-27	589600.00
		Total	1201289.00
II	NON-PLAN CAPITAL		
III	PLAN REVENUE		
1	Fellowship &Cont.grant-Teach. Fellow	t-3-b	907500.00
2	Fellowship-UGC, BSR-Chemistry	t-3-c	98516.00
3	ONGC P.G.Scholarship Under Academy Institute	t-7-d	180000.00
4	CSIR-Prof.P.K.Mohapatra/Sagarika Panigrahi	t-11-a	213183.00
5	ICSSR, Neetu Singh.	t-11-n	27080.00
6	ICSSR Research Project work by Dr.Srimati Nayak, Sociology Deptt.	t-11-p	83594.00
7	Fin.Asst.Organisation of National Conference	t-11-r	50000.00
8	ICSSR Project Dr.Rajat Kumar Kujur, Pol.Sc.	t-11-s	896063.00
9	ICSSR Research Project- P.Gahan	t-11-w	480000.00
10	CSIR Emeritus Research Grant-B.Biswal	t-11-y	360612.00
11	CSIR EmeritusResearch Grant-Pratibindhya Naik	t-11-z	36273.00
12	UGC Faculty Recharge Programme-Salary	t-11-zb	797352.00
13	Project Methodical Dev. Mrs.J.Sahu,Luib & Inf. Sc	t-11-zd	400000.00
14	DST-Research Grant-P.K.Mohapatra	t-12-h	80401.00

15	DBT-JRF Fellowship in Biotechnology	t-12-n	13306.00
16	DST-Financial Asst.-Fellowship-Sagarika Sahu	t-13	2553222.00
17	DST/SERB Project Grant Dr. H. Chakravorty	t-17-f	2178166.00
18	DST-Reimbursement, A.K.Tripathy	t-17-g	238978.00
19	GOO Fin. Asst. for formulation of Odisha State Policy for Girl Child Women, J.Xaxa	t-18-a	98200.00
20	GOO Research Project, Smaranika Patnaik	t-18-b	209000.00
21	State Govt. Research Project grant	t-18-d	284800.00
22	DST-Research Project Dr.B.Nayak, Life. SC.	t-18-e	314000.00
23	DST-Research Project Dr.E.Kariali, Life. SC.	t-18-f	274000.00
24	DST-Govt. of Odisha Research Project Dr.R.N.Mahaling, Chem.	t-18-g	412000.00
25	J.J.Gandhi Res.Fellowship &Contg.expenditure	t-19-b	26700.00
26	Osany Award	t-19-d	7500.00
	Total		11220446.00
IV	PLAN-CAPITAL		
1	Infrastructure Development	u-1	26700000.00
2	Assistance from DE/PEC & other SF schemes	u-6	17878539.00
3	Provision of WiFi	u-9	2640890.00
4	Repair and Renovation of PGCO	u-10	496500.00
5	RUSA Grant (Govt. of Odisha) Infra. Deve. Asst.	u-12	77828807.00
6	Purchase of Equipments for Depts	v-1-c	827950.00
7	Student Amenities/Hostels	v-1-j	383799.00
8	Travel Grant	v-1-k	803525.00
9	Conf. / Seminar / Symposium / Workshop	v-1-l	262308.00

10	Publication Grant	v-1-m	61180.00
11	Appoinment of visiting Proff. & Fellows	v-1-n	132206.00
12	Construction of Womens Hostelduring XII plan period	v-1-p	4400000.00
13	NBHM Grant-Books & Journal	w-1	689788.00
Total			133105492.00
		GRAND TOTAL	594127976.00

PARA: 10 UTILISATION CERTIFICATE

SAMBALPUR UNIVERSITY - 2016-2017

Slno	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2016	1058098007.75	594127976.00	1652225983.75	416801000.00	31-03-2017	1235424983.75	
	GRAND TOTAL	1058098007.75	0.00	1652225983.75	416801000.00		1235424983.75	

Comments :

Comments :

Since there is prescribed no proper form in OUAP-1987 for maintenance of the register of utilization certificates by the university no steps have been taken by the local authority to maintain the same. In absence of maintenance of the register of U.C. the position of outstanding balance of utilization certificates at the beginning as well as end of the year under audit could not be ascertained properly. As such the position of U.C. computed on the above table has been worked out from the figures as could be made available from the records of the university and data incorporated in last audit report for the year 2015-16

It is a matter of concern that due non-submission of utilization certificates intime ,receipt/flow of funds in respect of different grants has been delayed. It is pertinent to mention here in respect of a particular grant i.e. Rajib Gandhi National Fellowship (RGNF) S.C. & S.T. students grant that receipt of fund under this grant has been stopped since the financial year 2012-13 due to non-submission of utilization certificate to U.G.C. New Delhi. Payments are made to S.C. & S.T. fellows out of university own fund /incurring loan from different Units Of the university instead of receipt of fund from U.G.C. New Delhi.

The Rajiv Gandhi National Fellowship (RGNF) Scheme for Scheduled Caste and Scheduled Tribes is formulated and funded by Ministry of Social Justice & Empowerment and Ministry of Tribal Affairs. The scheme is open to candidates who belong to Scheduled Caste & Scheduled Tribe and wish to pursue higher studies such as regular and full time M.Phil. and Ph. D degrees in Sciences, Humanities, Social Sciences and Engineering & Technology.

The scheme has been initiated keeping in view the social background of the candidates for the deprived section of the society and to provide them opportunity to undertake advanced studies and research. The objective of this award is to provide fellowships in the form of financial assistance to the students belonging to SC/ST to pursue higher studies leading to M.Phil and Ph.D degrees (full-time) in Sciences, Humanities and Social Sciences and Engineering & Technology, in Indian Universities/Institutions/ Colleges approved under Section 2(f) and 12(B) of the UGC Act and in Non-Universities/Institutions. The SC/ST Candidates who have passed the Post Graduate examination in concerned subject and who desire to pursue full-time research without JRF of UGC-NET or UGC-CSIR NET were the target group under this scheme.

As per sanction order of University Grant commission (UGC) the UC to the effect that the grant has been utilized for the purpose for which it has been sanctioned shall be furnished to the UGC as early as possible after the close of the current financial year. Further it is also stipulated that the grantee institution shall ensure the utilization of the grant-in-aid for which it is being sanctioned/ paid. In case of non-utilization/ part utilization, the simple interest @ 10% per annum and as amended from time to time on unutilized amount from the date of drawal to the date of refund as per provisions contained in GFR of Govt. of India will be charged. Future grant would be released on receipt of Statement of Expenditure/UC along with the date of Joining of the awardee(s).

Due to non-submission of Utilization certificates for years together , U.G.C. New Delhi have stopped remittance of grant to Sambalpur University since 2012-13 as stated by S.O., Special Cell, S. U.. Since then payments to RGN SC. & ST. students are being made in a delay & irregular manner out of its own fund/by incurring loan from other units of the University. As per Audit Report of L.F.A. for the year 2015-16 ,it is observed that Rs.27,66,780.00 is paid by incurring loan from P.G. Council of University. On verification of payment figures in respect of vouchers of Cheque account cashbook of the University for the financial year 2016-17 , it is worked out in audit that a total sum of Rs..00is paid during the financial year towardsRajiv Gandhi National Fellowship (RGNF) to the SC & ST students/Fellows out of the University own fund/by incurring loan from its other units without receipt of fund from U.G.C. New Delhi.

If U.C. would have been submitted in due time to U.G.C., Grants would have been received in time. No amount would have been spent from its own fund by encroaching other funds provisioned under other budget head. Special attention on priority basis need to be given by the local authority on afore-said observations of audit.

It would be seen from the above table that the pace of submission of utilization certificates is absolutely slow in comparison to the volume of pendency of utilization certificates. Hence the local authority of the university is advised to take special steps to clear up the above pendency of utilization certificates against such a huge amount of grant indicated in the table above & minimize the pendency as far as practicable and fact reported to audit.

10.1. Year-wise break up U.C

YEAR	AMOUNT
2011-12	32774492.00
2012-13	50690309.00
2013-14	130715785.00
2014-15	160555511.00
2015-16	266560910.75
2016-17	594127976.00
TOTAL	1235424983.75

It would be revealed from the above pendency that no sincere steps are being taken by the local authority to submit the utilization certificates in proper quarter. It may be pointed out here that pendency of utilization certificates involves with the risk of losing fresh, and further grants from the sanctioning authorities and other funding agencies. Hence immediate action may be initiated to clear up such pendency as early as possible in order to get rid from the above complication in future, and compliance reported .

10.2. details of U.C. sent during the year 2016-17

SI No	Head of A/C	Year of Grant	Amount of U.C. sent	Ref. to Letter No/Date
1	2	3	4	5
1	Block Grant	2015-16	416801000.00	4754(3)/ABC Dt.01.07.2016
TOTAL			416801000.00	

LOCAL FUND AUDIT, SAMBALPUR, ODISHA

CATEGORY : University

Audit Report No : 294697/AR/2017-2018-SAMBALPUR

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -

During the course of Audit no misappropriation was detected.

PARA: 12 LOSS OF STOCK & STORE

12.1 -

During the course of Audit no loss of stocks & stores was detected.

PARA: 13 AUDIT OF RECEIPTS

13.1 - AUDIT OF RECEIPT - Non-realization of outstanding shop rent dues & Non- maintenance of D.C.B. Register of Market shop rent. Memo No.22/17.11.17, Page No. 51

On scrutiny of the Shop rent Collection Register produced by the Estate section , it is found that 36 no. of market shops are available in the register. Due to non-maintenance of D.C.B. registers of market shop rent , the exact figure of the outstanding shop rent as on 31.03.17 could not be ascertained in audit. But as per the Register & the figure supplied by Estate Section the outstanding shop rent as on 31.03.17 comes to Rs.249791.00 as per attached statement which is to be realized from the occupants of the market shops. The local authority is showing indifference for collection of market complex rent for years together. Further no step has been taken by the local authority for revision of monthly rate of shop rent which has been lastly made before more than a decade as verbally reported by the concerned section. Since it is a recurring source of revenue of the university derived from its own sources & to be utilized for development of the university , such old rate need to be revised & effected immediately & steps may be taken early for collection of the outstanding dues of Rs.249791.00 as on 31.03.2017 & compliance reported to audit. In response to the objection memo issued on this context, no reply was furnished by the local authority. Hence Rs.249791.00 is kept in objection.

Details of outstanding Shop Rent of Sambalpur University as on 31.03.17

Sl No	Name of Shop Keeper	Rate of shop rent per month(Rs.)	Outstanding shop rent as on 1.4.16 as per S.R.	Demand(2016-17)	Total	Collection(2016-17)	Outstanding shop rent as on 31.3.17	Rent Collection Register (New)Page No.
1	Smt Mallilata Sahu trf to Sujata Rashmi Hansda & then to Binay Hansda w.e.f. 2016	65	195	780	975	585	390	3
2	Sri Sanjib kumar Mishra	110	23040	1320	24360	0	24360	7
3	Sri Sushanta Kumar Mahakud	65	8775	780	9555	8775	780	11
4	Sri Manoranjan Dash	65	12181	780	12961	0	12961	15
5	Sri Chittaranjan Mishra.	65	12740	780	13520	0	13520	19
6	Mrs Sushama Panda	75	13955	900	14855	13955	900	23
7	Sri Prafulla Kumar Panda	75	15275	900	16175	0	16175	27
8	Sri SriKanta Pandey	50	8950	600	9550	0	9550	31
9	Sri Aliram Prusty	50	3700	600	4300	850	3450	35
10	Sri Ganeswar Karna	75	15285	900	16185	1000	15185	39
11	Sri Dasharathi Barik	65	12945	780	13725	11945	1780	43
12	Sri Jagannath Naik	65	10945	780	11725	10945	780	47

13	Sri Ashok Kumar Prusty	75	5475	900	6375	6300	75	51
14	Sri R K Panigrahi	75	14155	900	15055	15055	0	55
15	Sri Deepak ku Naik	65	10740	780	11520	0	11520	59
16	Smt Jhunu Behera	50	9200	600	9800	0	9800	63
17	Sri Indrajit Kumbhar	50	10350	600	10950	0	10950	67
18	Sri B. Krishna Sethi	65	12865	780	13645	0	13645	71
19	Sri Saroj Pradhan	65	8150	780	8930	0	8930	75
20	Sri Janmejaya Mahakud	65	13595	780	14375	0	14375	79
21	Sri Radhamohan Biswal, Changed to Mr.Karan Nanda	65	11087	780	11867	11087	780	83
22	Sri Narasingha Tarasia	65	12035	780	12815	5000	7815	87
23	Sri Baidyanatha Dhar	65	12335	780	13115	12335	780	91
24	Sri Swadhin Kumar Chhatar	50	10600	600	11200	0	11200	95
25	Sri Dibyasankar Sahu	75	10475	900	11375	10475	900	99
26	Sri Purupsottam Mishra	65	1875	780	2655	1875	780	103
27	Sri Buluram Prusty	50	5200	600	5800	2550	3250	107
28	Sri Deepak ku Sahu	75	12670	900	13570	0	13570	111
29	Mohammed Ali	50	10005	600	10605	0	10605	115
30	Sri Jitendra Kumar Panda	75	12030	900	12930	10095	2835	119
31	Sri Satyabrata Panda	75	7025	900	7925	300	7625	123
32	Sri Dolu Andil	50	10350	600	10950	0	10950	127
33	Sri Ramachandra Behera	150	15050	1800	16850	15650	1200	131
34	Sri Aswini Kumar Sharma	150	10600	1800	12400	10600	1800	135
35	Sri Ranjeet Kumar Samal	50	3000	600	3600	0	3600	139
36	Mrs. Sushree Monalisha Pradhan	75	2075	900	2975	0	2975	143
	TOTAL		368928	30240	399168	149377	249791	

13.2 - Non-maintenance of D.C.B. Register of rent license fee on Staff Quarters.

As per the statement furnished on position of staff quarters by the Estate section of the University, it was noticed that total 250 Nos. of the following types of quarters out of 254 are found existing in habitable condition in the university premises. The statement of the same is furnished in a table below.

SI No	Type of Staff Quarter	Average Plinth Area in Sq.Ft.	Equivalent to type of Govt. Quarter	No. of Quarter
1	A Type	2240	Type-VI	9
2	B Type	2000	Type-VI	14
3	C Type	1543	Type-V	30

4	D Type	840	Type-IV	5
5	E Type	700	Type-IV	6
6	F Type	700	Type-IV	66
7	G Type	350	Type-II	46
8	Th Block	800	Type-IV	58
9	STQ Type	1750	Type-VI	14
10	JTQ Type	1500	Type-V	6
			TOTAL	254

On verification of records and registers as could be made available from Estate Section it was revealed that no register of house rent is being maintained showing the total nos. of quarters constructed for the purpose of accommodation facility of the university staff. The demand, collection and balance register of license fees has not been maintained at all in order to ascertain the position of actual outstanding amount of license fees against the different allottee at the end of each financial year. Besides, the allotment register of quarters is not maintained with d entries since long. On further query it was revealed that a Residential Allotment committee (RAC) has been constituted by the University for Smooth Management of accommodation facility of the staff. But the function of the committee seems not to have been made pertinently. Due to in-vigilance of the committee, several D.L.Rs, who are working on daily wage basis in different sections of the university have been allotted the staff quarters for their accommodations, although they are not eligible to get this facilities. Still some quarters are lying vacant & steps have not been made to allot the same to the appropriate staff.

Due to non-maintenance of D.C.B register of rent (license fee) of staff quarters, no scope is being created to initiate the follow up actions for recovery of outstanding dues from the defaulters. In absence of proper maintenance of allotment register of quarters, it cannot be said that the allotment of staff quarters has been made to the appropriate staff. The reasons behind non-maintenance of D.C.B. registers of rent on staff quarters was asked for to be pointed out to audit. In response to the objection memo issued on this context, no reply was furnished by the local authority.

Hence, attentions of the university authorities are invited in this regard and suggested to take the tangible steps for early maintenance of DCB register in order to find out the outstanding dues of H.R. lying against the defaulters. Since it is a recurring source of revenue of the university, the RAC may be insisted to fill up the habitable quarters lying vacant by way of proper procedure of allotment as early as possible, otherwise the said quarters would be deteriorated and damaged in the long run & compliance on the above aspect need to be reported.

PARA: 14 AUDIT OF EXPENDITURE

14.1 - EXCESS PAYMENT OF COMMUTED VALUE OF PENSION - MEMO NO- 49/6.2.2018 PAGE- 155 TO 158							
STATEMENT SHOWING THE DEATAILS OF EXCESS PAYMENT ON COMMUTED VALUE OF PENSION DURING THE YEAR-2016-17.							
SL NO	BILL NO NO/DATE	TOTAL AMOUNT	NAME OF THE EMPLOYEE	AMOUNT OF CVP PAID	AMOUNT CALCULATED	AMOUNT ADMISSIBLE @ 40% of Pension x Commutation Factor x 12	EXCESS PAID
1	2	3	4	5	6	7	8
1	1194/8.4.2016	1026991	Dasarathi Behera, SO Rtd.	5553084518x8.194x15		444246.00	111062.00
2	2196/1.6.2016	6963757	Nigamananda Mishra, SO Rtd.	5631744582x8.194x15		450539	112635.00
3			Debananda Sahu, SO Rtd.	5631744582x8.194x15		450539	112635.00

4		Prafulla Kumar Sahu, SA Rtd.	531463	4324x8.194x15	425170	106293.00
5		Anatha Bandhu Behera, Peon Rtd.	274827	2236x8.194x15	219861	54966.00
6		Nabaghana Mirdha, Watchman Rtd.	261307	2126x8.194x15	209045	52262.00
7		Chaitanya Tripathy, Reader Rtd.	1172070	9536x8.194x15	937656	234414.00
8	200/30.6.2016	3120146 Dr.Sukadev Naik,	1892814	15400x8.194x15	1514251	378563.00
9	202/1.8.2016	4297760 Narsingh Oram	261307	2126x8.194x15	209045	52262.00
10		Guna Parida	274827	2236x8.194x15	219861	54966.00
11		Bharat Ch. Mishra	563174	4582x8.194x15	450539	112635.00
12		Kshirod Ch. Patjoshi	643066	5232x8.194x15	514452	128614.00
13	204/1.9.2016	1548180 Bikramaditya Pradhan SO Rtd.	563174	4582x8.194x15	450539	112635.00
14	206/1.10.2016	3018137 Ratnakara Bhuyan, Peon Rtd.	261307	2126x8.194x15	209045	52262.00
15		Narendra Ku. Swain Demonstrator Rtd.	567107	4614x8.194x15	453685	113422.00
16		Ramji Ku. Mishra, Type Suptd.	472712	3846x8.194x15	378169	94543.00
17		Bikram Andil, Watchman	261307	2126x8.194x15	206045	55262.00
18	208/16.11.2016	4205554 Dr.Kalidash Mishra, Prof. Rtd.	1012779	8240x8.194x15	810223	202556.00
19		Dr.Samar Mudali, Prof. Rtd.	1588735	12926x8.194x15	1270988	317747.00
21	210/10.12.2016	3031830 Smt.Mate Oram	257866	2098x8.194x15	206292	51574.00
22		Bimaleswar Naik, Lib. Attd.	2657322	2162x8.194x15	212585	53147.00
23		Sahabira Suna, Lib. Attd. Rtd.	261307	2126x8.194x15	209045	52262.00
24		Bahobani Maharana, Carpenter Rtd.	407570	3316x8.194x15	326056	81514.00
25		Shanti Oram, Asst. Regr. Rtd	474310	3859x8.194x15	379448	94862.00
26	215/15.2.2017	3684510 Dr.Deepak Ku. Behera, Prof. Rtd.	1862824	15156x8.194x15	1490259	372565.00
27		Arun Ku. Dani, Type Suptd.	408799	3326x8.194x15	327039	81760.00
						3247418.00

Due to such wrong procedure of Iculation a sum of Rs.32,47,418.00 was unduly paid to the retired employees which was encroached up to the recoupment of last installment. As a result of which the University sustained the loss of interest on this paid amount which can not be admitted in audit and needs recovery from the recipient of commuted value of pension.

(1)As per Govt. of Odisha, Finance Department Resolution No.Pen-181/08-3653/F. Dated 19th January 2009 a Govt. Servant shall be entitled to commute for a lump-sum payment up to 40% of his pension w.e.f. 01.12.2008. The existing table commutation value of pension shall be substituted by a new table as at Annexure-I of this Resolution. The provision of Rule 5of OCS (Commutation of Pension) Rules, 1992 shall stand modified to this extent.

As per Rule 7(1) of OCS (Commutation of Pension) Rules, 1992, the pensioners who have commuted a portion of their pension were

entitled to have the commuted portion of pension restored on the expiry of twelve years from the date on which the amount of pension was reduced on account of commutation of a portion thereof. Now, as per the revised provision, the commuted portion of pension shall be restored on the expiry of fifteen years from the date on which the amount of pension was reduced on account of commutation w.e.f. 01.12.2008. The provision of Rule 7 of OCS (Commutation of Pension)Rules, 1992 shall stand modified to this extent.

For the Post pensioners whose retirement date is after 31.12.2008, lumpsum payment of commuted value of pension is calculated with ref. to the commutation table constructed as accrual basis. The monthly pension will stand reduced by the portion commuted and the commuted portion will be restored on the expiry of 15 years from the date of receipt of commuted value of pension. Dearness Relief will be calculated on the basis of the original pension i.e. without reduction of commuted portion.

The formula for arriving for commuted value of pension (CVP)= 40%(X) Commutation Factor (X)12

Due to wrong adopting method by multiplying the figure 12 to 15, the university loss immediately a sum of Rs.32,47,418.00 during the year 2016-17 which may be saved and university earned a substantial amount towards interest as investment.

As Such why a sum of Rs 32,47,418.00 along with interest should not be recovered from the erring officials who made the sanctions and payment may be clarified to Audit.

In response to the Objection memo issued on the score the Local Authority is replied nothing.

In this score the local Authority is requested to look into the Rule 70-A & Rule 71 of OCS(PENSION & COMMUTATION) RULES and recovered Rs.32,47,418.00 from the Officials concerned from their Pension in equal installments. & Revised Pensions may be calculated in favour of the Employees. As such the following erring officials who made the calculation and sanctions are solely responsible.

As per Section -09 of OLFA Act-1948 read with Finance Department Letter No-4949-XVI-Aud.-2/74-L.F.A., Dated. 30.09.1974, the officials competent for sanction & approval for facilitating the payment should be held responsible for any deficiency or loss to the institution. As such on account of discharging the financial responsibilities as furnished below, the following officials are considered held responsible:-

1. Registrar- As the Head of the Establishment section as well as the final sanctioning authority & Custodian of all Funds of University.
2. Vice-Chancellor- As the Apex head of the institution as well as the final Approving authority;
3. C.O.F- Act as the financial advisor to the Registrar & VC prior to facilitation of any payment;
4. S.O/Dealing Assts- Preparation & Processing of files as per the Rules & Regulations as prescribed by Govt. as well as the said University.

All the Old Cases if any may be recovered & Revised Pensions may be calculated in favour of the Employees.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	PROF CHITTA RANJAN TRIPATHY	EX-VICE CHANCELLOR	NOW VICE-CHANCELLOR AT BPUT, ROURKELA DIST-SUNDARGARH. STATE-ODISHA	811855
2	SRI MEGHANAD NAYAK, OAS	EX-REGISTRAR	NOW ADDL. SECY TO GOVT. HOME DEPTT. GOVT. OF ODISHA, BHUBANESWAR	811855
3	SRI KSHETRABASI MANSETH	EX-COMPTROLLER OF FINANCE, EX-IN CHARGE REGISTRAR	NOW JOINT SECRETARY AT HEALTH AND FAMILY WELFARE, GOVT. OF ODISHA, BHUBANESWAR.	811855
4	SRI SUBIMAL PRADHAN	SECTION OFFICER	SAMBALPUR UNIVERSITY	252741
5	SRI PURUSOTTAM PRADHAN	SECTION OFFICER	SAMBALPUR UNIVERSITY	182652
6	SRI PREMRAJ BISI	SECTION OFFICER	SAMBALPUR UNIVERSITY	376460

**14.2 - NON-PRODUCTION OF ORIGINAL SERVICE BOOKS OF RETIRED EMPLOYEES NON-TEACHING OF SAMBALPUR UNIVERSITY
MEMO NO-36/9.1.2018 PAGE-132 TO 135**

The original service books of retired employees (Non-Teaching) of Sambalpur University during the year under audit was not produced to audit for necessary verification in spite of issue of objection memo and several verbal requests. As such the accuracy of sanction of Pension, arrear pension, DCRG & Commuted value of Pension could not be verified by audit. The details list of retired employees during the year-2016-17 along with payment of arrear pension, DCRG & Commuted Value of Pension is furnished below. Hence the payment of Rs.**20915171.00** is held under objection till the production of original service books of retired employees to next audit

PAYMENT OF ARREAR PENSION, DCRG, CVP TO RETIRED EMPLOYEES/ FAMILY PENSIONEERS						
SL NO	NAME	S.O. NO/DT.	ARREAR PENSION	DCRG	C.V.P.	TOTAL
1	Dasarathi Behera, SO Rtd.	2179/Estd.II Dt.16.3.16	98948	372735	555308	1026991
2	Nigamananda Mishra, SO Rtd.	3163/Estd.II Dt.29.4.16	123435	378015	563174	1064624
3	Debananda Sahoo, SO Rtd.	3165/Estd.II Dt.29.4.16	123435	378015	563174	1064624
4	Prafulla Ku. Sahoo, SA Rtd.	3430/Estd.II Dt.7.5.16	71022	0	531463	602485
5	Anantabandhu Behera, Peon Rtd.	3410/Estd.II Dt.7.5.16	36729	184470	274827	496026
6	Nabaghana Mirdha, watchman Rtd.	3412/Estd.II Dt.7.5.16	34920	175395	261307	471622
7	Niranjan Behera, SA Rtd.	3428/Estd.II Dt.7.5.16	0	276870	0	276870
8	Dr.Sukadev Naik,	4204/Estd.III Dt.17.6.16	86625	750000	1892814	2729439
9	Puspamitra Guru	NIL	222259	0	0	222259
10	Maluni Swain	NIL	78309	0	0	78309
11	Suba Kumbhar	4411/Estd.II Dt.21.6.16	37950	0	0	37950
12	Dr.Haladhar Panda	3544/Estd.III Dt.13.5.16	52189	0	0	52189
13	Narasingh Oram	4576/Estd.II Dt.27.6.16	59795	175395	261307	496497
14	Madhumati Nath	4826/Estd.II Dt.4.7.16	37776	0	0	37776
15	Satyabhama Hota	4828/Estd.II Dt.4.7.16	276967	745470	0	1022437
16	Purnabasi Pandey	4830/Estd.II Dt.4.7.16	32267	0	0	32267
17	Sandhya Panda	4755/Estd.II Dt.1.7.16	241925	0	0	241925
18	Guna Parida	5216/Estd.II Dt.20.7.16	37734	0	274827	312561

19	Purusottam Mishra	3688/Estt.II Dt.23.5.16	147639	0	0	147639
20	Bharat Chandra Mishra	5358/Estt.II Dt.22.7.16	51548	378015	563174	992737
21	Puspanjali Sarangi	4574/Estt.II Dt.27.6.16	253135	0	0	253135
22	Kshirod Chandra Patjoshi	4959/Estt.II Dt.9.7.16	117720	0	643066	760786
23	Bikramaditya Pradhan, SO	5547/Estt.II Dt.26.7.16	77322	378015	563174	1018511
24	Bhabagrahi Maharana, Carpenter	5579/Estt.II Dt.26.7.16	0	261855	0	261855
25	Mitrabhanu Sahu	5623/Estt.II Dt.27.7.16	0	162094	0	162094
26	Urmila Naik	5377/Estt.II Dt.23.7.16	0	105720	0	105720
27	Ratnakar Bhuiyan, Peon	6491/Estt.II Dt.30.8.16	47836	0	261307	309143
28	Narendra Kumar Swain, Demonstrator	6303/Estt.II Dt.23.8.16	308680	340283	567107	1216070
29	Ramiji Kumar Mishra, Type suptd.	6719/Estt.II Dt.10.9.16	43268	0	472712	515980
30	Bikram Andil, Watchman	6693/Estt.II Dt.10.9.16	23918	175395	261307	460620
31	Smt. Soudamini Panda	6581/Estt.II Dt.1.9.16	52866	0	0	52866
32	Smt. Jamuna Seth	7056/Estt.II Dt.22.9.16	80040	129240	254178	463458
33	Smt. Mate Oram, Peon Rtd.	8504/Estt.II Dt.6.11.16	59010	157350	257866	474226
34	Bimaleswar Naik, Lib. Attd. Rtd.	8990/Estt.II Dt.29.11.16	48648	0	265732	314380
35	Sahabir Suna, Lib. Attd. Rtd.	8988/Estt.II Dt.29.11.16	47836	175395	261307	484538
36	Bhobani Maharana, Carpenter Rtd.	9090/Estt.II Dt.1.12.16	93265	273570	407570	774405
37	Shanti Oram Asst. Regr. Rtd.	9088/Estt.II Dt.1.12.16	86841	392383	474310	953534

38	Krushna Patel, S/O Mithila Patel	8777/Estt.II Dt.22.11.16	30747	0	0	30747
39	Uma Kumari Acharya	284/Estt.II Dt.11.1.17	38148	0	0	38148
40	Arun Kumar Dani, Type Suptd. Rtd.	798/Estt.II Dt.30.1.17	191164	257765	408799	857728
		TOTAL	3451916	6623445	10839810	20915171

14.3 - Non-refund of unspent balance of advance even after pass & adjustment of final bills in favour of principals of different colleges others - Memo. No. 23/Dt.17.11.17,Page No.54 to 60

On checking of paid vouchers in respect of cheque a/c cash book expenditures for the year of 2016-17 , it is seen that **Rs.3,32,328.00** towards unspent balance of advance amount taken previously have not been refunded by the principals of the following colleges even after passed and adjustment of the final bills submitted by them by the university authority.

Hence steps may be taken by the authority of the university to effect immediate recovery from the principals of the colleges to reduce the advance position accumulated year by year & fact reported to audit. The details of the same is furnished in a table below .

Sl No	Vr. No/Dt.	Amount of advance adjusted in Vrs & cash refund	Amount of advance taken	Vr.No./Dt. Of advance taken/Sanctioned	Advance refunded	CR No./Dt.	Unspent advance amount to be recovered	Purpose of advance payment mode	Name of the advancee/College
1	2	3	4	5	6	7	8	9	10
1	19/4.4.16	7033	7100	22.2.14	0		67	C.E. for +3Univ.Exam-2014	Princ. Dadhibamana College Bhatli
2	10/4.4.16	3308	4000	11.3.14	0		692	C.E. for +3Univ.Exam-2014	Princ. GP College Lachhipur
3	19/8.4.16	376343	380500	11.5.15 & 10.8.15	0		4157	C.E. for +3Univ.Exam-2014	Princ. Deogarh College
4	27/18.4.16	274140	294000	8.2.14	15383	134130/11.6.15	4477	C.E. for +3Univ.Exam-2014	Princ. Deogarh College
5	41/21.4.16	53739	55000	12.2.12	0		1261	C.E. for +3Univ.Exam-2015	Centre Suptd. Brajrajnagar College
6	42/21.4.16	73220	77000	12.2.12	2642	131574/3.11.15	1138	C.E. for +3Univ.Exam-2016	Centre Suptd. Barpali College
7	58/26.4.16	265947	280000	16.3.15	13442	134131/11.6.15	611	Zonal Valuation of +3 Final Univ.	Princ. L.N. College, Jharsuguda.

							Exam-2015	
8	60/26.4.16	4600	5400	20.3.14	150		650	C.E. for +3Univ.Exam-2014 Princ. Bolangir Law College
9	94/29.4.16	6116	8200	12.2.15	0		2084	C.E. for +3Univ.Exam-2015 Princ. A.K. College,Bheden
10	95/29.4.16	9672	14300	12.2.15	0		4628	C.E. for +3Univ.Exam-2015 Pankajini Mishra, Lect. In Odia, A.K. College,Bheden
11	31/11.5.16	14099	16000	3.5.14	1771	140601/21.8.15	130	C.E. for +3Univ.Exam-2014 Princ. Hirakud College
12	32/11.5.16	8877	11000	14.3.14	1802	140603/21.8.15	321	C.E. for +3Univ.Exam-2014 Princ. Hirakud College
13	33/11.5.16	195088	200000	16.3.15 & 19.5.15	4220	134978/24.2.16	692	Zonal Valuation of +3 Final Univ. Exam-2015 Princ. Deogarh College
14	44/18.5.16	34248	35000	25.4.14	350	121851/25.2.15	402	C.E. for +3Univ.Exam-2014 Princ. Dalmia College,Rajgangpur
15	45/18.5.156	86355	102300	12.2.15	14584	134573/3.11.15	1361	C.E. for +3Univ.Exam-2015 Princ. Dalmia College,Rajgangpur
16	46/18.5.16	36862	45100	17.4.15	7256	140606/21.8.15	982	C.E. for +3Univ.Exam-2015 Princ. Hirakud College
17	47/18.5.16	11904	15000		2649	121852/25.2.15	447	C.E. for +3Univ.Exam-2014 Centre Suptd. Govt. Womens College , Sundargarh
18	74/24.5.16	12875	20000	22.2.14 & 13.3.14			7125	C.E. for +3Univ.Exam-2014 Princ. TF College, Bargarh
19	75/24.5.16	15293	17000	20.3.14			1707	C.E. for +3Univ.Exam-2014 Princ. TF College, Bargarh
20	76/24.5.16	19606	29000	25.4.14			9394	C.E. for +3Univ.Exam-2014 Princ. TF College, Bargarh
21	77/24.5.16	5780	6800	20.3.14			1020	C.E. for +3Univ.Exam-2014 Princ. Surajmal College, Rampela
22	171/30.6.16	5350	6900	22.2.14			1550	C.E. for +3Univ.Exam-2014 Centre Suptd. +3 degree College, Tora
23	172/30.6.16	14444	19000	20.3.14			4556	C.E. for +3Univ.Exam-2014 Centre Suptd. BP Womens Degree College Sonepur
24	173/30.6.16	6973	8600	3.7.14			1627	C.E. for +3Univ.Exam-2014 Princ. GP College Lachhipur
25	174/30.6.16	530402	648000	1.5.15 & 28.6.15	109753	131603/17.11.15	7845	Zonal Valuation of +3 Final Univ. Exam-2015 Z/S Govt. Womens College, sambalpur

26	23/5.7.16	6489	6900	20.3.14	386	121669/1.1.15	25	C.E. for +3Univ.Exam-2014	Princ. Jagannath Degree College, Sahajbahal
27	24/5.7.16	6699	9000	25.4.14	2192	121669/1.1.15	109	C.E. for +3Univ.Exam-2014	Princ. Jagannath Degree College, Sahajbahal
28	52/11.7.156	181903	207000	17.4.15	17742	134180/7.7.15	7355	Zonal Valuation of +3 Final Univ. Exam-2015	Princ. Dalmia College, Rajgangpur
29	71/16.7.16	68036	93500	12.2.15	24669	134229/22.7.15	795	C.E. for +3Univ.Exam-2015	Princ. N.S. Mahavidyalaya, Rampela
30	72/16.7.16	24717	28600	19.2.15	3380	134172/3.7.15	503	C.E. for +3Univ.Exam-2015	Princ. Pallishree College, Chichinda
31	43/16.7.16	34530	51700	12.2.15	16750	134225/1.8.15	420	C.E. for +3Univ.Exam-2015	Princ. Indravati Degree Mahavidyalaya, Kalahandi
32	74/16.7.16	18309	18700	12.2.15			391	C.E. for +3Univ.Exam-2015	Princ. AES College, Tarbha
33	75/18.7.06	40824	49700	12.2.15			8876	C.E. for +3Univ.Exam-2015	Princ. M.Rampur College, Kalahandi
34	26/4.8.16	23840	34800		10172	134622/24.1.15	788	C.E. for +3Univ.Exam-2015	Principal PS Degree College, Gaisialt
35	27/4.8.16	18735	30000	12.5.15	10299	142168,142167/142166/29.9.15	966	C.E. for +3Univ.Exam-2015	Principal MG Degree College Bhukta
36	46/5.8.16	347859	388000	11.5.15	33035	134583/10.11.15	7106	Zonal Valuation of +3 Final Univ. Exam-2015	Principal, Govt. Womens College, Sambalpur
37	50/6.8.16	16885	22400	12.2.15	4649	142279/1.10.15	866	Zonal Valuation of +3 Final Univ. Exam-2015	Principal, Degree Mahavidyalaya, Kumarbandha
38	89/13.8.16	26967	28300	12.2.15	441	134796/3.12.15	892	C.E. for +3Univ.Exam-2015	Principal, Dadhibaman College, Bhatli
39	90/13.8.16	18532	23600	12.2.15			5068	C.E. for +3Univ.Exam-2015	Principal, PS Degree College, Bargaon
40	91/13.8.16	8222	10500	12.2.15			2278	C.E. for +3Univ.Exam-2015	Principal, Koira Degree, College
41	126/25.8.16	238239	271000	27.2.16	27263	147341/5.7.16	5498	Zonal Valuation of +3 Final Univ.	Principal, Govt. College, Bhawanipatna

							Exam-2015	
42	38/8.9.16	18818	29400	12.2.15	10502	136751/25.5.15	80	C.E. for +3Univ.Exam-2015 Principal, Remunda College
43	39/8.9.16	21779	34800	12.2.15			13021	C.E. for +3Univ.Exam-2015 Principal Degree College, Jharbandh
44	40/8.9.16	23190	25500	12.2.15	955	136377/6.5.15	1355	C.E. for +3Univ.Exam-2015 Principal, Katapali College
45	85/16.9.16	21089	21300	12.2.15			211	C.E. for +3Univ.Exam-2015 Principal, Mandosil, College
46	86/16.9.16	17175	20500	12.2.15	3013	131516/15.5.15	312	C.E. for +3Univ.Exam-2015 Principal, MKMD Mahavidyalaya, Kalahandi
47	89/20.9.16	5471	8200	7.1.16			2729	C.E. for +3Univ.Exam-2015 Principal, AK College, Bheden
48	90/20.9.16	16574	20500	12.2.15			3926	C.E. for +3Univ.Exam-2015 Principal GP College, Lachhipur
49	126/26.9.16	219330	230000	13.3.15	9146	147342/5.7.16	1524	C.E. for +3Univ.Exam-2015 Principal, Govt. College, Bhawanipatna
50	146/27.10.16	30426	35200	7.1.16	4300	147340/4.7.16	474	C.E. for +3Univ.Exam-2015 Principal, Dalmia College, Rajgangpur
51	147/27.10.16	18571	32900	12.2.15	7579	150308/6.5.16	6750	C.E. for +3Univ.Exam-2015 Principal, Janata College, Boinda
52	148/27.10.16	20101	28600	7.1.16	7559	147339/4.7.16	940	C.E. for +3Univ.Exam-2015 Principal, Dalmia College, Rajgangpur
53	52/4.11.16	183766	184700		334	103729/12.8.15	600	C.E. for +3Univ.Exam-2015 Principal L.N. College,jharsuguda
54	130/19.11.16	26144	28600	12.2.15			2456	C.E. for +3Univ.Exam-2015 Principal, Kuchinda College, Kuchinda
55	131/19.11.16	91245	125400				34155	C.E. for +3Univ.Exam-2015 Principal, Municipal College, Rourkela
56	225/31.12.16	4767	6400	7.1.16			1633	C.E. for +3Univ.Exam-2016 Principal M.Ramour College
57	13/2.1.17	27042	27400	7.1.16			358	C.E. for +3Univ.Exam-2016 Principal PS College ,Gaisilat
58	14/2.1.17	16119	25600	7.1.16	9115	152048/5.7.16	366	C.E. for +3Univ.Exam-2016 Principal, PS College Kolabira
59	84/17.1.17	348951	368000	29.5.15	17315	134510/7.10.15	1734	C.E. for +3Univ.Exam-2015 Principal Govt. College, Sundargarh
60	138/30.1.17	288888	291000	11.5.15	1100	134445/14.9.15	1012	C.E. for +3Univ.Exam-2015 Principal, BB College, Rairakhol

							2015	
61	45/7.2.17	265516	348000	11.5.15			82484	Zonal Valuation of +3 Final Univ. Exam
62	47/7.2.17	7348	7800	7.1.16			452	C.E. for +3Univ.Exam-2016
63	48/7.2.17	39964	46200	12.2.15			6236	C.E. for +3Univ.Exam-2015
64	49/7.2.17	9148	11000	25.4.14			1852	C.E. for +3Univ.Exam-2014
65	50/7.2.17	8399	9000	20.3.14			601	C.E. for +3Univ.Exam-2014
66	52/7.2.17	3631	4400	22.2.14			769	C.E. for +3Univ.Exam-2014
67	53/7.2.17	5203	7300	20.3.14	2057	133041/4.2.15	40	C.E. for +3Univ.Exam-2014
68	54/7.2.17	30438	36300	12.2.15			5862	C.E. for +3Univ.Exam-2015
69	138/23.2.17	419991	456000	30.5.14			36009	C.E. for +3Univ.Exam-2014
70	139/23.2.17	16710	17100	12.2.15			390	C.E. for +3Univ.Exam-2015
71	140/23.2.17	23484	30000	7.1.16			6516	C.E. for +3Univ.Exam-2016
72	141/23.2.17	16190	17100				910	C.E. for +3Univ.Exam-2016
73	142/23.2.17	31827	45100	12.2.15			13273	C.E. for +3Univ.Exam-2015
74	78/15.3.17	17366	19000	25.4.14			1634	C.E. for +3Univ.Exam-2014
75	79/15.3.17	22300	23100	12.2.15			800	C.E. for +3Univ.Exam-2015
76	208/31.3.17	24996	25000	17.3.17			4	Practical
								B.Pradhan,

						Course in Museam-201 6-17	Reader, teacher in chargeMuseam
TOTAL	5495017	6225300	0	397955	0	332328	

In response to objection statement issued on this context, the local authority replied that On verification of records available with Accounts-II Section, it is found that, none of the Colleges has refunded the balance amount against them shown in the Statement attached herewith. Hence necessary steps may be taken to recover balance outstanding advance till then Rs.3,32,328.00 is kept under objection.

**14.4 - Inadmissible Payment of House Rent Allowances to the Staff residing Outside the Headquarter . Memo. No. 31 /Dt.04.12.17
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It is revealed from the house rent sanction order no.6697/Estdt.-I, Dated 10.09.2016 for the year 2016-17 that several employees of the University are residing in Sambalpur town which is 20 Km. away from the headquarters of Sambalpur University. For performances of their official duties in the University , 2 no. of buses are plying daily on behalf of the University for their up and down conveyance from Sambalpur town to University and vice versa. In lieu of their conveyance a fixed amount per month towards conveyance charges is being realized regularly from their monthly salary bills.

But as per the Pay acquaintance rolls of the staff & the statement furnished by the bill section for the year 2016-17, it is observed that ,H.R.A. @10% is allowed to the staff residing in Sambalpur i.e. beyond 8 kms of the head quarter of Burla in every month in their salary bill. From the above facts, it is evident that the aforesaid staff were residing outside the head quarter of the University i.e. beyond 8Kms of the Headquarter. As per the instruction contained in Finance Department Office

Memorandum No.-55376/F dt.26-12-2008 ,Since they are residing beyond 8Kms of headquarter, they are not eligible to get the facility of house rent allowances at all. But in contravention to above office memorandum of the Finance Department a total sum of Rs.5352557.00 as per the above statement furnished below has been drawn and disbursed to the staff towards their house rent allowances during the year under audit which is considered highly irregular and treated as loss of the University fund.

Details of HRA (10%) paid to the employees of Sambalpur University residing at Sambalpur.

SI No	NAME OF THE EMPLOYEES	BUS FARE	HRA PAID
1	KSHYUDHA SAGAR CHOWDHURY	5,550.00	36,086.00
2	RASHMI PRAMANIK		23,675.00
3	DR.SHREERUP GOSWAMI		31,800.00
4	DR.DIPTIREKHA MOHAPATRA		13,226.00
5	DR.SUDHANSU RANJAN MOHAPATRA		31,800.00
6	RAM CHANDRA BAGH	5,550.00	22,788.00
7	RAHASA BIHARI BHOI		23,669.00
8	MALAYA NAG		22,581.00
9	MAHADEV TRIPATHY		16,765.00
10	PRATAP KESHARI PANDA	5,550.00	25,615.00
11	SANTOSH KUMAR MISHRA (B)		25,615.00
12	SUBIMAL . PRADHAN	3,650.00	13,815.00
13	SUSHANTA KUMAR CHAINI	5,550.00	25,615.00
14	SUSHANTA KUMAR PADHI		24,972.00
15	SUDHIR KUMAR NAG	5,550.00	24,516.00
16	RAJENDRA KUMAR PADHEE	5,550.00	24,720.00
17	DILLIP KUMAR BAGHAR	5,550.00	24,972.00
18	PRADIP KUMAR PRADHAN	5,550.00	24,838.00
19	SADASIBA . PANIGRAHI		24,118.00
20	HARE KRISHNA BEHERA		24,118.00
21	RAMESH CHANDRA NAYAK		22,959.00

22	PREMRAJ BISI		24,640.00
23	JYOTI KUMAR MINZ	5,075.00	22,173.00
24	RABINDRA KUMAR DASH	5,550.00	22,238.00
25	GANGADHAR BADGAYAN		22,238.00
26	HARISHANKAR PANDA	5,550.00	21,517.00
27	DILLIP KUMAR ROUT		23,627.00
28	SUNIL KUMAR DASH	5,550.00	20,672.00
29	BABULU BISWAL	5,550.00	21,423.00
30	U. NARAYAN REDDY		18,843.00
31	SRIKANTA MAJHI		20,874.00
32	GOPARANJAN PATTNAIK	5,550.00	22,959.00
33	PRADEEP KUMAR MAHAKUD	5,550.00	24,972.00
34	AKSHYA KUMAR SETH		14,716.00
35	HARE KRUSHNA PANDA		19,402.00
36	JYOTSHNA RANI BEHERA		19,998.00
37	ASHOK KUMAR PANIGRAHI	5,550.00	18,924.00
38	SUSHANTA KUMAR PATJOSHI	5,100.00	17,544.00
39	rita RANI PATI	5,550.00	17,511.00
40	SATYANARAYANA KAR		17,053.00
41	MEERA HOTA	5,550.00	17,053.00
42	GORACHAND . PATI	5,550.00	24,035.00
43	NIMAI CHARAN BEHERA	5,550.00	24,035.00
44	P.K.S. . PANICKER		13,747.00
45	PRAMOD KUMAR PATTNAIK	5,550.00	20,991.00
46	CHITTARANJAN NATH	5,550.00	20,587.00
47	BYOMAKESH PADHI		19,446.00
48	PRANABANDHU . BADHAI		11,605.00
49	SUNDARMANI SETH	5,550.00	22,581.00
50	JAYANTA KUMAR NAIK		20,586.00
51	GANESH RANJAN NAIK	5,550.00	24,972.00
52	ASHOK KUMAR DASH		23,594.00
53	SITANSU SEKHAR SARANGI	5,550.00	25,871.00
54	NARENDRA KUMAR MISHRA		25,940.00
55	BHIMA RAO		12,382.00
56	JAYADEV PRADHAN		12,382.00
57	SUBODH BADHAI		9,552.00
58	SUBASH CHANDRA NAIK		12,206.00
59	BHASKARA BEHERA		12,382.00
60	P. VARALAXMI		8,247.00
61	TAPASWINI . MOHANTY	5,550.00	
62	BHAGABATI TRIPATHY	4,425.00	11,878.00
63	SASHI BHUSAN BHOI		12,382.00
64	JAGANNATH . DAS		8,622.00

65	KESHAB . BAG		11,992.00
66	DHRUBA CHARAN TRIPATHY		11,904.00
67	KUBER BEHERA		3,802.00
68	DHOBA . KUANR		7,590.00
69	BIKASH KALET		7,685.00
70	ANANDA BHAISAL		2,450.00
71	SATCHIDANANDA PANDA		12,382.00
72	DEHURI . SANDHA		12,382.00
73	BIRA KISHOR MAHANAND		12,767.00
74	KASTURI . BEHERA		11,177.00
75	PABITRA . MAHANANDA		11,482.00
76	JAYANTI MAHANAND		11,431.00
77	DURYODHAN . SAHU		11,904.00
78	CHITTA RANJAN DAS		8,293.00
79	TRINATH DUNGURI		8,247.00
80	SUNIL KUMAR BHOI		11,904.00
81	KESHAB CHANDRA NAIK		13,457.00
82	SUSHIL KUMAR BARIK		11,732.00
83	P. PITAMBER REDDY		12,080.00
84	JAYA PRAKASH PANDA		16,998.00
85	RAJIB LOCHAN DAS		11,745.00
86	DR BIJAYANANDA . BEHERA		30,658.00
87	DR LAXMI KANTA DAS		28,945.00
88	Dr.BIKRAM KUMAR DAS		28,791.00
89	PRAMILA KUMARI MISRA		10,067.00
90	SARADA . BABOO		9,848.00
91	ASHOK KUMAR MOHAPATRA		64,243.00
92	SABITA . TRIPATHY		64,183.00
93	SIDHARTH KUMAR MOHAPATRA		62,984.00
94	SATYENDRA PRASAD MISHRA		45,953.00
95	BISWAJIT . SATPATHY		60,648.00
96	ASHOK KUMAR DASH		56,606.00
97	ALOKA PATEL		25,810.00
98	SURESH CHANDRA PATEL		25,050.00
99	GOPAL KRISHNA DASH	5,550.00	27,273.00
100	PRASHANTA KUMAR PANIGRAHI		20,360.00
101	SANJAY KUMAR PARICHHA		26,614.00
102	RAJENDRA KUMAR GARTIA	5,550.00	26,037.00
103	RAJ KUMAR LAKRA		5,400.00
104	MANOJ KUMAR PANDA		36,086.00
105	DR.SHISHIR KUMAR SWAIN		72,225.00
106	SURESH CHANDRA MURMU		19,462.00
107	AMITABH . MAHAPATRA		20,900.00

108	DR RAM NARESH MAHALING		10,020.00
109	DR.AMARESH MISHRA		14,160.00
110	DR. (MRS.) MADHUMITA PANDA		24,438.00
111	NANDITA MAHANTA		9,444.00
112	AJAYA KUMAR DORA	5,550.00	
113	SANJUKTA DAS	7,500.00	45,387.00
114	DR.ISWAR BAITHARU		13,226.00
115	DR.BIKRAM BEURA		12,960.00
116	BINATA . NAYAK		51,026.00
117	PRABIRAJ KUMAR SETHY		23,610.00
118	DR. ALIVA PATNAIK		24,966.00
119	DR.NIRIUS JENAN EKKA		13,226.00
120	DR.BIRENDRA BEHERA		13,226.00
121	DR ARUN KUMAR TRIPATHY		18,997.00
122	PRATAP CHANDRA TRIPATHY	9,450.00	59,892.00
123	PADMABATI GAHAN		72,218.00
124	TUSHAR KANTI DAS		41,959.00
125	DR.MONALISHA PATTNAIK		13,226.00
126	DR.SAROJ KUMAR SAHOO		13,226.00
127	DR.ROHITA KUMAR MISHRA		13,226.00
128	DR NAKU . HANSDAH		29,196.00
129	KRUSHNA CHANDRA PRADHAN	9,450.00	64,630.00
130	GOPI NATH BAG		24,996.00
131	SUKAMUNI MEHER		24,438.00
132	DURGA PRASAD OJHA		58,442.00
133	SUDHIR MINZ		13,025.00
134	JOHANI . XAXA		58,742.00
135	DR.ROSHNI KUJUR		4,320.00
136	SHUKADEB . NAIK		7,538.00
137	DR.SASWAT CHANDRA PUJARI		13,226.00
138	SHANTI ORAM	4,650.00	10,142.00
139	ASHOK KUMAR BEHERA		27,770.00
140	BHARAT CHANDRA BAGARTI		26,689.00
141	SCHOLASTICA . BECK	5,550.00	23,669.00
142	RAM PRASAD PANDEY	5,550.00	24,972.00
143	BHARAT CHANDRA MISHRA	850.00	4,582.00
144	PRAMOD KUMAR PANDA	425.00	25,615.00
145	SURYA KUMAR NAYAK		25,615.00
146	ASHOK KUMAR PANDA		25,615.00
147	BIKRAMADITYA . PRADHAN		4,582.00
148	GUNA SAGAR PASAYAT	4,600.00	17,848.00
149	SANKARSAN PUROHIT		24,640.00
150	ASHOK KUMAR BARPANDA		24,640.00

151	PURUSOTTAM PRADHAN	5,550.00	24,640.00
152	SUBRAT KUMAR PRADHAN		23,768.00
153	SANTOSH KUMAR NAYAK (B)		24,640.00
154	SAROJ KUMAR PRADHAN		24,787.00
155	NIRANJAN . MISHRA	5,550.00	24,118.00
156	MAHENDRA KUMAR MISHRA		23,988.00
157	ANURADHA MIRDHA	5,550.00	22,173.00
158	AJAY KUMAR BARIK		21,517.00
159	RATI KANTA MOHANTY	5,550.00	20,672.00
160	ARUN KUMAR TRIPATHY		22,238.00
161	SHANKAR PRASAD NANDA	5,550.00	21,267.00
162	SURENDRA MOHAN PATEL		21,517.00
163	NARAYAN . SAHU		20,504.00
164	ARUN KUMAR PANDA	5,550.00	
165	PRABHAT KUMAR PANDA (S.A)	5,550.00	19,709.00
166	RAJENDRA PRASAD PANDA	5,550.00	19,402.00
167	DILLIP KUMAR BARPANDA		19,240.00
168	ELABATI . SINGH	5,550.00	17,511.00
169	BRAJA BIHARI PANDA	5,550.00	16,749.00
170	SWARNA PRAVA PRADHAN	4,125.00	13,086.00
171	JAGANNATH . PANDA	5,550.00	13,316.00
172	SUNITA PADHEE	5,550.00	13,086.00
173	PURUSOTTAM . ROUT	5,550.00	
174	BHAGIRATHI BEHERA		8,524.00
175	FAGUNI . MUNDA	5,550.00	
176	SABITA SAHU	5,550.00	
177	ABINASH MISHRA	5,550.00	
178	PALLISHREE MAHARANA	5,550.00	
179	RASMITA HARA	5,550.00	
180	SMROOTI PRAJNA PATEL	5,550.00	
181	GUNANIDHI . MEHER	5,550.00	25,845.00
182	BIDYA CHARAN DUNG DUNG		22,156.00
183	LAXMI PRIYA PANDIA		22,156.00
184	PITAMBAR KARALI	5,550.00	24,750.00
185	NARAYAN SANBAD	5,550.00	19,509.00
186	BHUBAN KUMAR NAIK	5,550.00	17,423.00
187	RADHAKANTA SAHU		16,628.00
188	BAIRAGI CHARAN MUNDA		16,641.00
189	ARUN KUMAR MAHAPATRA	5,075.00	12,717.00
190	BIHARI LAL SAHU		21,046.00
191	RAJENDRA PRASAD JAMDALIA		11,816.00
192	JAYA NARAYAN BADI	5,550.00	8,501.00
193	SRIKANTA SAHU		4,970.00

194	KISHORI NAIK		5,425.00
195	DUSHMANTA PRADHAN		17,544.00
196	SAMPURNANANDA SAHU	5,550.00	18,238.00
197	PURUSOTTAM . SAHU		17,511.00
198	PRASHANTA KUMAR BHOI		17,511.00
199	SITANSHU SEKHAR CHOPDAR	5,550.00	24,787.00
200	DASARATHA PRADHAN	5,550.00	24,640.00
201	SANJAY KUMAR SWAIN	5,550.00	30,832.00
202	HIMANSU SEKHAR BARGAI		7,842.00
203	RABI NARAYANA MISHRA		25,811.00
204	PERI RAMAN VENKET		26,428.00
205	GITA RANI SATPATHY	1,425.00	
206	MUKTESWAR . SARANGI	5,550.00	15,364.00
207	SUDIN KUMAR PUROHIT		25,656.00
208	ADWAITA PRADHAN		24,530.00
209	SUDHANSU SEKHAR GURU		25,575.00
210	ACHYUTA KUMAR BARIK		16,698.00
211	Udit Kumar Panigrahi		24,442.00
212	ROSHAN NAYAK	2,225.00	5,400.00
213	SOMANATH BEHERA		15,219.00
214	PUNAM RANA		5,400.00
215	PRATAP KUMAR SAHOO		5,482.00
216	HIMANSU SEKHAR NAYAK		5,269.00
217	SIDDHARTH BHOI		5,482.00
218	SUSANTA KUMAR PADHAN		5,560.00
219	TRINATH . HATI		25,911.00
220	SRIMANTA MISHRA	5,550.00	17,511.00
221	SUJATA . NAYAK	4,600.00	15,057.00
222	SHIBA PRASAD BISI		18,760.00
223	RAJKUMARI . PANDA	5,550.00	19,350.00
224	SANTOSH KUMAR KANUNGO		19,350.00
225	SHIBA SHANKAR PRADHAN		19,079.00
226	CRESENCIA TETE	5,550.00	15,532.00
227	ARUN KUMAR DANI	425.00	1,749.00
228	DURESWAR KHADIA		14,292.00
229	HIRARAM MEHER		16,728.00
230	SUDAM MISHRA		3,564.00
231	KALINDI . ROUT		12,885.00
232	BHABANI MAHARANA		6,632.00
233	BANABASI BISOI		12,694.00
234	ANKIT SOURAV SAHOO		15,185.00
235	SANTANU MANJARI DAS		8,418.00
236	SARADA PRASAD SURUJAL		11,904.00

237	RAMESH CHANDRA NAIK		2,292.00
238	SATRUGHAN BAGARTY		12,382.00
239	SHANKARA PRADHAN		12,382.00
240	PLESS NANDA		12,069.00
241	PURNA CHANDRA BEHERA		12,382.00
242	DASBIR TANDIA	4,425.00	12,382.00
243	RAVI NAIK		11,036.00
244	MATE ORAM	1,050.00	3,147.00
245	ABHIMANYU SUHULA	4,425.00	11,904.00
246	PRITI PRADHAN		12,382.00
247	JAMUNA SETH		2,154.00
248	PRAMOD KUMAR BEHERA	4,425.00	11,904.00
249	DUTI KHADIA		6,890.00
250	SANTOSHINI NAIK	4,425.00	10,989.00
251	SANJEEB KUMAR PASAYAT		11,111.00
252	SURENDRA PRADHAN		10,579.00
253	SANJIB KUMAR PANDA	4,425.00	7,783.00
254	SASHI BHUSAN NAIK		7,783.00
255	USHA BAG		7,783.00
256	HARIBANDHU . KATHAR		7,590.00
257	JAYARAM . MOHATTAM		7,590.00
258	PRAHALLAD . RANA	4,425.00	7,590.00
259	RABI SAHU		12,468.00
260	TEKARU . BARIK		10,791.00
261	PARAMA SIKA	4,425.00	11,785.00
262	GOBARDHAN . SAHU		11,904.00
263	NIRANJAN NAYAK		11,111.00
264	BIPIN BIHARI NAIK		10,298.00
265	SAHABIR . SUNA		4,587.00
266	LAXMAN . NAND		12,002.00
267	SUDARSAN SUNIANI		3,686.00
268	BIKRAM ANDIL		4,455.00
269	SULOCHANA . KALET		11,630.00
270	SANYASI BEHERA		8,057.00
271	KALYANI . SINDIRIA		6,552.00
272	RASHMI RANJAN KUMBHAR		2,776.00
273	SAHADUL SUNA		12,627.00
274	JHASKETAN PRADHAN		7,590.00
275	DOCTOR SINGH		7,088.00
276	SWADHIN ORAM		7,783.00
277	GANGU ORAM		7,590.00
278	SUDHANSU CHANDRA NAIK		10,161.00
279	JAYRAM PRADHAN		11,138.00

280	MANABODH BHOI		12,032.00
281	DIGA . BEHERA		11,595.00
282	DEBAHARI SAHU		13,457.00
283	MEGHA NANDA		13,420.00
284	DHARMU LAKRA		12,771.00
285	SADHU . BARIK		12,157.00
286	GOPA KANHAI MAJHI		7,590.00
287	GAGAN . SUNA		11,893.00
288	GHANASHYAM MEHER		10,792.00
289	MURALI DHAR PADHI		7,590.00
290	KRUSHNA CHANDRA MEHER		11,242.00
291	MARY D'SOUZA		10,854.00
292	ABHIRAM NAIK		5,136.00
293	DURYODHAN . SETHI		12,700.00
294	DANARDAN . DHARAI		12,382.00
295	JAKRIAS . LAKRA		9,152.00
296	BIJAY JENA		4,183.00
297	MAHABIR . SINGH		11,584.00
298	BIRANCHI KANSA		4,587.00
299	SUNDARJYA KALET		12,002.00
300	JANAK . SINDRIA		2,720.00
301	PRABHASINI . MUKHI		11,584.00
302	UDAL MAGUR		7,590.00
303	SUNARU BARIK		5,042.00
304	DR.HIRAK CHAKRABORTY	9,450.00	25,677.00
305	PADMINI KUMARI MISHRA		19,411.00
306	KAMALA KANTA PANI		16,975.00
307	NARAYAN . BARIK		8,412.00
308	SAMARU . KALET		8,412.00
309	BUDHRAM ORAM	4,425.00	
310	HARIBANDHU BEHERA	4,425.00	
311	SABITRI ROUT	750.00	
	TOTAL	4,68,225.00	53,52,557.00

In response to the objection memo issued on this context, the objection memo with reply was not returned by the local authority. Hence the objection stands & Rs.5352557.00 is suggested for recovery from the persons receiving such undue excess amount & causing such loss of university fund.

As per Section -09 of OLFA Act-1948 read with Finance Department Letter No-4949-XVI-Aud.-2/74-L.F.A., Dated. 30.09.1974, the officials competent for sanction & approval for facilitating the payment should be held responsible for any deficiency or loss to the institution. As such on account of discharging the financial responsibilities as furnished below, the following officials are considered held responsible:-

1. Registrar- As the Head of the Establishment section as well as the final sanctioning authority & Custodian of all Funds of University.
2. Vice-Chancellor- As the Apex head of the institution as well as the final Approving authority;
3. C.O.F- Act as the financial advisor to the Registrar & VC prior to facilitation of any payment;
4. S.O/Dealing Assts- Preparation & Processing of files as per the Rules & Regulations as prescribed by Govt. as well as the said University.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	SRI MEGHANAD NAYAK, OAS	EX-REGISTRAR	NOW ADDL. SECY TO GOVT. HOME DEPTT. GOVT. OF ODISHA, BHUBANESWAR	892093
2	PROF CHITTA RANJAN TRIPATHY	EX-VICE CHANCELLOR	NOW VICE-CHANCELLOR AT BPUT, ROURKELA DIST-SUNDARGARH. STATE-ODISHA	892093
3	SRI KSHETRABASI MANSETH	EX-COMPTROLLER OF FINANCE, EX-IN CHARGE REGISTRAR	NOW JOINT SECRETARY AT HEALTH AND FAMILY WELFARE, GOVT. OF ODISHA, BHUBANESWAR.	892093
4	BRUNDABATI PANDIA	ACCOUNTS OFFICER	SAMBALPUR UNIVERSITY	892093
5	SRI DILLIP KUMAR ROUT	SECTION OFFICER	SAMBALPUR UNIVERSITY	892093
6	SRI SUNIL KUMAR DASH	SENIOR ASSISTANT	SAMBALPUR UNIVERSITY	892092

14.5 - Less realization/ deduction of License Fees from staff quarters than the rate fixed by Govt.- `MEMO NO-46/6.2.2018 PAGE- 148 TO 150

As per the information furnished by Estate Section of the University , there are **250** nos. of staff quarters available in habitable condition in the university premises. Out of which **207** no. of quarters have been allotted & possessed by the staff during the period under audit. The following types of quarters have been provided to the university staff for their residential accommodation for which license fee should be realised from their monthly salary bills as per the following flat rate fixed by the Govt.of Odisha, Finance Deapartment vide Resolution No-51758/CS-IV-2/2010-F Dated.15.12.2010 published in the Odisha Gazette on 1st January 2011.The Syndicate of Sambalpur University in its Meeting No- 03(Ordinary) held on 28th May 2016 vide Resolution No-59 and 71 has been pleased to approve the revision of Flat Licence Fee (House Rent) and standard water Tariff for residential quarters in Sambalpur university as per the above Resolution of the Govt.

Type of Qr.	Average Plinth area in Sq.Ft.	Equivalent to type of Govt. Qr.	Total No. of Qr. Available	No. of Qrs. In habitable condition	No. of Qrs. Occupied during 2016-17	Flat rate of HLF fixed P.M. in	Flat rate of HLF realised P.M. in	Less realised P.M. per Quarter	Total less realised P.M. for all occupied Qrs.	Total less realised during 2016-17
1	2	3	4	5	6	7	8	9	10	11
A	2240	VI	9	9	2	610	410	200	400	1200
B	2000	VI	14	14	11	610	360	250	2750	8250
C	1543	VI	30	30	25	410	280	130	3250	9750
D	840	IV	5	5	3	290	180	110	330	990
E	700	IV	6	6	5	290	120	170	850	2550
F	700	IV	66	66	59	290	120	170	10030	30090

G	350	II	46	46	37	140	60	80	2960	8880
TH Block	800	IV	58	54	45	290	180	110	4950	14850
STQ	1750	VI	14	14	14	610	360	250	3500	10500
JTQ	1500	VI	6	6	6	410	280	130	780	2340
TOTAL			254	250	207	3950	2350	1600	29800	89400

But on verification of the pay acquaintance rolls of the staff of university, it was noticed that license fees for a total sum of Rs.89,400.00 has been less deducted /realized from salary bills of the staff, than the rates prescribed in above resolutions of the Govt. for the period 3/2016 to 5/2016.

In this context it may be pointed out here that as per the provision prescribed under statute-276 of Odisha Universities First Statutes-1990 the license fees of the residential quarters of the university shall be fixed in conformity with the principle and procedure laid down by the state government from time to time. So, the license fees of the quarters should be realised as per the above rate as prescribed by the government. But no tangible steps are being taken in time by the Syndicate to re-fix the license fee in the above light of instruction of the govt.

Since license fees of staff quarters is a recurring revenue and internal source of the income of the University, care should be taken by the University authorities as per the provision contained under statute-276 of OUFS-1990 for collection of rent on above revised norms in order to enrich the financial position of the University. Due to non-revision of License fee in due time as per the Govt. rate and less realization of license fees, the University has sustained a loss of Rs.89,400.00 during the financial year 2016-17. As such why the amount of Rs.89,400.00 during the financial year 2016-17, which is suggested for recovery.

In response to the objection memo issued on this context, the objection memo with reply was not returned by the local authority. Hence the objection stands & such loss of Rs.89,400.00 is suggested for recovery from the officials from whom such loss realisation have been made & compliance need to be reported.

As per Section -09 of OLFA Act-1948 read with Finance Department Letter No-4949-XVI-Aud.-2/74-L.F.A., Dated. 30.09.1974, the officials competent for sanction & approval for facilitating the payment should be held responsible for any deficiency or loss to the institution. As such on account of discharging the financial responsibilities as furnished below, the following officials are considered held responsible:-

1. Registrar- As the Head of the Establishment section as well as the final sanctioning authority & Custodian of all Funds of University.
2. Vice-Chancellor- As the Apex head of the institution as well as the final Approving authority;
3. C.O.F- Act as the financial advisor to the Registrar & VC prior to facilitation of any payment;
4. S.O/Dealing Assts- Preparation & Processing of files as per the Rules & Regulations as prescribed by Govt. as well as the said University.

Responsible Person for this paragraph

Slno	Name	Designation	Address	Amount(In Rs:)
1	SRI SUNIL KUMAR DASH	SENIOR ASSISTANT	SAMBALPUR UNIVERSITY	14900
2	SRI MEGHANAD NAYAK, OAS	EX-REGISTRAR	NOW ADDL. SECY TO GOVT. HOME DEPTT. GOVT. OF ODISHA, BHUBANESWAR	14900
3	SRI DILLIP KUMAR ROUT	SECTION OFFICER	SAMBALPUR UNIVERSITY	14900
4	SRI KSHETRABASI MANSETH	EX-COMPTROLLER OF FINANCE, EX-IN CHARGE REGISTRAR	NOW JOINT SECRETARY AT HEALTH AND FAMILY WELFARE, GOVT. OF ODISHA, BHUBANESWAR.	14900
5	BRUNDABATI PANDIA	ACCOUNTS OFFICER	SAMBALPUR UNIVERSITY	14900
6	PROF CHITTA RANJAN TRIPATHY	EX-VICE CHANCELLOR	NOW VICE-CHANCELLOR AT BPUT, ROURKELA DIST-SUNDARGARH. STATE-ODISHA	14900

14.6 - Less realization/deduction of water charges from salary bill of staff than the actual water tariff of Govt.- Memo. No.47 /Dt.6.2.2018 ,Page No-151 TO 153

As per the information furnished by Estate Section of the University, there are **250** nos. of staff quarters available in habitable condition in the university premises. Out of which **207** no. of quarters have been allotted & possessed by the staff during the period under audit. The following types of quarters have been provided to the university staff for their residential accommodation for which water tariff should be realized from their monthly salary bills as per the water tariff fixed by the PHD, office, Sambalpur. Due to non-revision of water tariff, the University has sustained a loss of Rs.28818.00 for the period 3/2016 to 5/2016. A detail statement of such less realized amount of water tariff (staff wise) need to be prepared & produced by S.O. Estate Section for verification in audit & for confirmation. An abstract statement of the collection and actual water tariff is furnished below:

Type of Qr.	Average Plinth area in Sq.Ft.	Equivalent to type of Govt. Qr.	Total No. of Qr. Available	No. of Qrs. In habitable condition	No. of Qrs. Occupied during 2016-17	Water tariff fixed by the PHD	Water tariff realised	Less realised P.M. per Quarter	Total less realised P.M. for all occupied Qrs.	Total less realised during 2016-17 3/2016 to 5/2016
1	2	3	4	5	6	7	8	9(7-8)	10(6X9)	11 (3 months)
A	2240	VI	9	9	2	126	42	84	168	504
B	2000	VI	14	14	11	90	30	60	660	1980
C	1543	VI	30	30	25	81	27	54	1350	4050
D	840	IV	5	5	3	72	24	48	144	432
E	700	IV	6	6	5	72	24	48	240	720
F	700	IV	66	66	59	72	24	48	2832	8496
G	350	II	46	46	37	30	6	24	888	2664
TH Block	800	IV	58	54	45	72	24	48	2160	6480
STQ	1750	VI	14	14	14	90	30	60	840	2520
JTQ	1500	VI	6	6	6	81	27	54	324	972
TOTAL			254	250	207	786	258	528	9606	28818

It is learnt from the last and previous audit report that in spite of revision of water tariff, no steps have been taken by the local authority to collect the revised water tariff from the occupants of the staff quarters for years together.

From the above facts it is evident that instead of realisation of water charges in due time on revised norm from the salary bills of the occupants of the staff quarters the excess charges were paid out of the University fund which was irregular. Hence less realization of Rs.28,818.00 towards water tariff from the occupants during the year 2016-17 is considered as loss of University fund.

In response to the objection memo issued on this context, the objection memo with reply was not returned by the local authority. Hence the objection stands & such loss of Rs.28,818.00 is suggested for recovery from the officials from whom such loss realisation have been made & compliance need to be reported.

As per Section -09 of OLFA Act-1948 read with Finance Department Letter No-4949-XVI-Aud.-2/74-L.F.A., Dated. 30.09.1974, the officials competent for sanction & approval for facilitating the payment should be held responsible for any deficiency or loss to the institution. As such on account of discharging the financial responsibilities as furnished below, the following officials are considered held responsible:-

1. Registrar- As the Head of the Establishment section as well as the final sanctioning authority & Custodian of all Funds of University.
2. Vice-Chancellor- As the Apex head of the institution as well as the final Approving authority;
3. C.O.F- Act as the financial advisor to the Registrar & VC prior to facilitation of any payment;
4. S.O/Dealing Assts- Preparation & Processing of files as per the Rules & Regulations as prescribed by Govt. as well as the said University.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	PROF CHITTA RANJAN TRIPATHY	EX-VICE CHANCELLOR	NOW VICE-CHANCELLOR AT	4803

			BPUT, ROURKELA DIST-SUNDARGARH. STATE-ODISHA	
2	SRI MEGHANAD NAYAK, OAS	EX-REGISTRAR	NOW ADDL. SECY TO GOVT. HOME DEPTT. GOVT. OF ODISHA, BHUBANESWAR	4803
3	SRI KSHETRABASI MANSETH	EX-COMPTROLLER OF FINANCE, EX-IN CHARGE REGISTRAR	NOW JOINT SECRETARY AT HEALTH AND FAMILY WELFARE, GOVT. OF ODISHA, BHUBANESWAR.	4803
4	BRUNDABATI PANDIA	ACCOUNTS OFFICER	SAMBALPUR UNIVERSITY	4803
5	SRI DILLIP KUMAR ROUT	SECTION OFFICER	SAMBALPUR UNIVERSITY	4803
6	SRI SUNIL KUMAR DASH	SENIOR ASSISTANT	SAMBALPUR UNIVERSITY	4803

14.7 - Loss of license fees due to non-allotment of quarters to the staff. Memo. No.50 /Dt.24.02.2018 ,Page No.159 to 160

As per report of the Estate section of the university , out of the total 254 no. of quarters , 250 qrs are in habitable condition. From which 207 no.of quarters have been allotted/occupied by 31.30.2017. The balance quarters of 43 no. in accomodable condition have not been allotted to any of the staff. Due to non-allotment of quarters having in habitable condition, university is loosing its recurring revenue which would have been derived every year & credited into the university account if had been allotted fully to the staff. On the other hand, university fund is being spent for repair & maintenance of quarters every year. So that university is loosing in both the way. Besides, the allotment register of quarters is not maintained with d entries since long. On further query it was revealed that a Residential Allotment committee (RAC) has been constituted by the University for Smooth Management of accommodation facility of the staff. But the function of the committee seems not to have been made pertinently. Due to in-vigilance of the committee, several D.L.Rs, who are working on daily wage basis in different sections of the university have been allotted the staff quarters for their accommodations, although they are not eligible to get this facilities. Still 43 quarters are lying vacant & steps have not been made by the local authority to allot the same to the appropriate staff. Compliance on the above audit observations need to be reported.

List of vacant quarters in habitable condition showing the loss of fund for the year 2016-17 is furnished below.

Type of Qr.	Average Plinth area in Sq.Ft.	Equivalent to type of Govt. Qr.	No. of Qrs. Remaining Vacant	License fee fixed by the Govt.	Money Value Involved/per Qr./per Month	Loss of License Fees/Per Year
1	2	3	4	5	6	7
A	2240	VI	7	610	4270	51240
B	2000	VI	3	610	1830	21960
C	1543	VI	5	410	2050	24600
D	840	IV	2	290	580	6960
E	700	IV	1	290	290	3480
F	700	IV	7	290	2030	24360
G	350	II	9	140	1260	15120
TH Block	800	IV	9	290	2610	31320
TOTAL			43	2930	14920	179040

In response to the objection memo issued on this context, the objection memo with reply was not returned by the local authority. Hence the objection stands & Rs.179040.00 is kept in objection till submission of due compliance.

14.8 - Inadmissible Payment of Salary out of Block Grant to the Staff appointed on Consolidated Salary. Memo. No. 21 /Dt.9.11.17
,Page No- 49-50

During checking of pay acquittance roll of the university staff , it is revealed that a total sum of RS.5393989.00 was spent on payment of salary in regular scale of pay @Rs.15600.00 and grade pay Rs.6000.00 along with usual D.A. per month to the following teaching staff during the year 2016-17, although their posts have not yet been regularized by Govt. in Higher education Deptt. Despite this expenditure of their salary has been charged from the salary component of the block grant.

SALARY PAID TO CONSOLIDATED STAFF ON REGULAR PAY														
SL NO	Name of the Staff & Designation	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Total
1	Sri Malaya Ranjan Mahananda, Lect. in Env. Sc.	56524	56524	58073	58073	58073	58073	58073	58073	58073	59879	59879	59879	699196
2	Sunanda Sahu, Lect. In Life Science	54860	54860	56363	56363	56363	56363	56363	45455	56363	31870	58116	58116	641455
3	Srimati Nayak, Lect. In Sociology	56524	56524	58073	58073	58073	58073	58073	58073	58073	59879	59879	0	639317
4	Alok Patel, Lect. In English	59105	59105	60654	60654	58073	58073	58073	60654	60654	62460	62460	62460	722425
5	Prayas Dandasena, Lect. in Law	56524	56524	58073	58073	58073	58073	58073	58073	58073	61689	61689	0	642937
6	Suresh Ch. Patel, Lect. In Political Science	57365	57365	58868	58868	56363	56363	56363	58868	58868	60621	60621	60621	701154
7	Biswajit Pradhan, Lect. in History	56524	56524	58073	58073	58073	58073	53100	53100	53100	54752	54752	54752	668896
8	Sudhir Kumar Sahu, Lect. in Statistics	54860	54860	56363	56363	56363	56363	56363	56363	56363	58116	58116	58116	678609
TOTAL		452286	452286	464540	464540	459454	459454	454481	448659	459567	449266	475512	353944	5393989

In this context it may be pointed out here that the above teaching staffs have been appointed on proper ion procedure against the regular post. Since their posts have not been regularized at Govt. level they have been paid a consolidated salary of Rs.10000.00 /-p.m. each. However, it was decided in proceeding No.1.4 of the meeting held on dt.29.10.09 under the chairmanship of the D.C-Cum-Addl. Chief Secretary to Govt. of Odisha that their posts will be regularized w.e.f. dt.01.11.2009 at the Govt. level. But neither steps have been taken thereafter to get sanctioned these posts from the Deptt. of Higher Education nor the concurrence of the Govt. in Finance Deptt. was obtained on this score. Instead of regularization of the above matter the Syndicate vide its resolution No. 16 dt.22.01.2010 has allowed the teaching staff to draw their salary in regular pay of scale @ Rs. 15600.00, with Grade pay Rs.6000.00 and usual D.A per month w.e.f.01.11.2009.

In the absence of approval of the posts and concurrence of the Finance Deptt. to the extent drawal of salaries of the above teaching staff out of the salary component of the block grant cannot be considered genuine. As such it has been considered irregular and un-authorized & why will not be

recovered need be clarified.

This matter was brought to the notice of the local authority through issue of audit objection, but the objection memo was not returned. But the reply furnished in the Audit report (L.F.A.) on the a/cs of this university for the year 2015-16 is as follows: "The concerned 8 teachers were informed about the objection raised by audit vide this office letter no.282/Estd.-III dt.13.01.2015 with a show cause that why they should be paid the consolidated salary of Rs.10000.00 per month in lieu of full salary. Vide a Misc. Case no.1656 of 2015(arising out of WP© no.14386 of 2007) the Hon'ble High Court stayed the operation of the said office order till the next date with a direction that the petitioner shall draw his salary as per advertisement. Subsequently, in compliance to the direction of the Hon'ble High Court the said office order was kept in abeyance until further order vide this office order no.1195/Estd. dt.12.02.15." Hence the expended amount of Rs.5393989.00 is therefore held under objection till outcome of the final judgement of the Hon'ble High Court.

14.9 - Inadmissible payment of Special advance to staff Memo. No. 16 /Dt.9.11.17 ,Page No.29-30

On scrutiny of the pay acquaintance rolls of the University employees, it was found that a total sum of **Rs.24,00,000.00** as detailed below has been paid to the staff towards Festival Advances @ Rs.15000/- each.

Payment made from cheque account Cash Book.

Sl.No.	Vr.No./Date	Bill No./ Date	Amount	BH
	125/3.10.16	158/1.10.16	2370000	a-1
	226/3.10.16	35/1.10.16	300000	a-3
		TOTAL	2400000	

On further scrutiny it was disclosed that apart from the above festival advances extra financial benefit as Special Advances @Rs.30000/- to 35000/- each was also extended to the staff for observation of Puja Festival. As such each staff was entertained with both of advances simultaneously on the eve of Puja Festival although there was kept no provision in Annual Budget Estimate-2016-17 for payment of such Special Advances to staff. A total sum of **Rs.95,15,000.00** as detailed below was spent on this score out of the University Fund during the year 2016-17 which is considered irregular.

Payment made from cheque account Cash Book.

Sl.No.	Vr.No./Date	Bill No./ Date	Amount	BH
	147/4.10.16	ch no.826081/4.10.16	45000	a-1-b
	248/4.10.16	07/4.10.16	7505000	a-1
	349/4.10.16	09/4.10.16	630000	
	450/4.10.16	08/4.10.16	400000	
	551/4.10.16	10/4.10.16	185000	
	652/4.10.16	36/4.10.16	100000	a-3
	753/4.10.16	37/4.10.16	230000	a-4
	856/4.10.16	ch no.826085/4.10.16	375000	
	957/4.10.16	38/4.10.16	45000	a-4
		TOTAL	9515000	

Due to such irregular payment of special advances the fund was encroached unduly up to 10 months i.e. till the recoupment of 10th and last installment. As a result of which the University sustained the loss of **Rs.174442.00**towards 4% interest on this paid amount, because interest would have accrued if the amount would have been deposited in the saving account instead of being spent. Hence the interest amount which is a loss of university fund as calculated below is suggested for recovery & compliance need to be reported.

Sl.No.	Months	Amount recouped	Encroachment
1		0	9515000
2		951500	8563500
3		951500	7612000
4		951500	6660500
5		951500	5709000

6		951500	4757500
7		951500	3806000
8		951500	2854500
9		951500	1903000
10		951500	951500
11		951500	0
	TOTAL	9515000	52332500

Interest due=52332500.00x 4/12 x 1/100 = Rs.174442.00

In response to the objection memo issued on this context, the objection memo with reply was not returned by the local authority. Hence the objection stands & such loss of Rs.174442.00 is suggested for recovery from the officials for whom such loss of university fund happened & compliance need to be reported.

As per Section -09 of OLFA Act-1948 read with Finance Department Letter No-4949-XVI-Aud.-2/74-L.F.A., Dated. 30.09.1974, the officials competent for sanction & approval for facilitating the payment should be held responsible for any deficiency or loss to the institution. As such on account of discharging the financial responsibilities as furnished below, the following officials are considered held responsible:-

(1) Registrar- As the Head of the Establishment section as well as the final sanctioning authority & Custodian of all Funds of University.

(2) Vice-Chancellor- As the Apex head of the institution as well as the final Approving authority.

Responsible Persons for this Paragraph :-

(1) Prof. Chitta Ranjan Tripathy, Ex-Vice Chancellor :- Rs.87221.00
(2) Sri. Mehanad Navak, Ex-Registrar Rs.87221.00

Total Rs.174442.00

14.10 - Payment of consolidated salary to Executive-Assistant. Memo. No. 17 /Dt.9.11.17 .Page No.31-33

While going through the establishment section, it was revealed that 25 persons were shown to have been recruited in the posts of Executive Assistant on consolidated payment of salary @ Rs.5000/-PM in different sections of the university and out of which only 25 persons are now existing. Instead of regularization of the above matter, the Syndicate vide its resolution No. 18/dtd.13.02.2014 as per O.O. No.2710/Estd.-I, Dated.28.03.2014 has allowed these staff to draw their salary @ Basic pay of Rs.5200.00+Grade pay of Rs. 1900.00 w.e.f. 13.02.2014 at par with the Junior Assistant on consolidated basis in the Govt. establishment per month for which a total sum of **Rs.20,61,930.00** as per the details furnished in Annexure No- IV was spent during the year 2016-17 on payment of their salary although such designated posts have not been yet created for the Universities by the Govt. in Higher Education Department, Odisha.

In this connection it may be pointed out that as per sub-section (1) of Section-22 of Odisha University Act.1989 all the posts of officers, teachers and subordinate employees shall be created and scale of pay and allowances attached to such posts shall be determined by the chancellor subject to specific provision of allotment of funds for this purpose and approval of the state government.

Again as per the provision, elucidated under statute-300 of Odisha Universities First Statutes-1990 the posts of Executive Assistants have not been specified in governance of an university. However under the statute the Syndicate is empowered to create any post as when required for the University subject to prior approval of the state government.

But on scrutiny it was disclosed that prior to creation of the posts of Executive Assistants no approval of the Govt. was sought for and no tangible steps have been taken by the University Authorities yet to get approved the said posts by the Govt. even after recruitment which is considered irregular. Besides no specific fund for incurring the expenditure of consolidated salary of the staff has been created and allotted in Annual Budget Estimate-2016-17. It was observed that instead of incurring the expenditure of salary of Executive Assistants out of the own source of income of the University the same was charged in the cash book against the budgetary head of account- q-5-o. which is meant for the purpose of other examination related expenses. It gives clear impression that the examination fund of the students has been utilized unscrupulously by way of encroachment.

This aspect of expenditure has been continuing since the last five years which is absolutely a matter of great concern. Hence, the

local authority was asked to point out the circumstances under which the above irregularity in posting and payment of salary to the Executive Assistants were committed. Besides the sanction order of the posts of Executive Assistants obtained from the Govt. in H.E. Department with due concurrence of the Finance Department was sought for against the payment of Rs.2061930.00. But in spite of issue of the objection statement no sanction order of the Govt. in Higher education department Odisha on the score was produced before the audit.

In absence of approval of the posts and sources of income out of which fund is allotted for the purpose it can't be said that the expenditure of Rs.2061930.00 has been incurred in a prudential manner. However the local authority is suggested to produce the relevant documents and records before the audit and to get verified the same in support of genuineness of the expenditure.

In response to the objection memo issued on this context, the objection memo with reply was not returned by the local authority. Hence the objection stands & the expended amount of Rs.2061930.00 is kept under objection till furnish of due compliance with production of relevant records in support of such payment made.

14.11 - Engagement of Persons on Daily Wage Basis under Establishment section. Memo. No. 18 /Dt.9.11.17 ,Page No.34 to 39

Engagement of Persons on Daily Wage Basis under Establishment section.

In course of checking of paid vouchers relating to cheque a/c cash book it was observed that 57 Nos. of D.L.Rs. (as per the information collected from the bill section) were engaged on daily wage basis (under establishment section) in different sections of the University for which a total sum of **Rs.4148537.00** as per the details furnished vide Annexure No-III of the e-report was spent during the year 2016-17 towards payment of their wages although Govt. in Finance department, Odisha has imposed ban on engagement of DLR/NMRs vide their O.M.No.17825(45)/F Dt.12.4.1993.

It is worthwhile to mention here that as per section 22 of Odisha University Act.1989, all the posts of officers, teachers and subordinate employees shall be created and scale of pay and allowances attached to such posts shall be determined by the chancellor subject to specific provision of allotment of funds for this purpose and approval of the state government.

On scrutiny, it was disclosed that engagement of DLRs has been extended year after year without supporting ground. No specific fund for incurring the expenditure of wages of the DLRs has been created and allotted in Annual Budget Estimate-2016-17. It was also observed that instead of incurring the expenditure of wages of the DLRs out of the own source of income, the same was met out of the budgetary head of account q-5-o. which is allotted for the purpose of other examination related expenses. It gives clear impression that the examination fund of the students has been utilized unscrupulously by way of encroachment.

Hence, the local authority is asked through issue of this objection memo to produce the approval order of the Government behind engagement of the DLRs, along with the budgetary provision of funds for payment of their wages before the audit for verification.

In response to the objection memo issued on this context, the objection memo with reply was not returned by the local authority. Hence the objection stands & the expended amount of Rs.4148537.00 is kept under objection till furnish of due compliance with production of relevant records in support of such payment made.

14.12 - Engagement of Persons on Daily Wage Basis under Maintenance section. Memo. No. 19 /Dt.9.011.17 ,Page No.40-45

Engagement of Persons on Daily Wage Basis under Maintenance section.

In course of checking of paid vouchers for the financial year 2016-17 relating to Main a/c cashbooks of the university, it is observed that 37 no. of D.L.Rs. as per the information collected from the Maintenance section have been engaged on daily wage basis in different sections of the University for which a total sum of **Rs.2213200.00** as per the details furnished in Annexure - v of E-audit report is spent during the year 2016-17 towards payment of their wages although Govt. in Finance department, Odisha has imposed ban on engagement of DLR/NMRs vide their O.M.No.17825(45)/F Dt.12.4.1993.

It is worthwhile to mention here that as per section 22 of Odisha University Act.1989, all the posts of officers, teachers and subordinate employees shall be created and scale of pay and allowances attached to such posts shall be determined by the chancellor subject to specific provision of allotment of funds for this purpose and approval of the state government.

On scrutiny, it was disclosed that engagement of DLRs has been extended year after year without supporting ground. No specific fund for incurring the expenditure of wages of the DLRs has been created and allotted in Annual Budget Estimate-2016-17. It was also observed that instead of incurring the expenditure of wages of the DLRs out of the own source of income, the same was met out of the budgetary head of account q-5-o. which is allotted for the purpose of other examination related expenses. It gives clear impression that the examination fund of the students has been utilized unscrupulously by way of encroachment.

Hence, the local authority is asked through issue of this objection memo to produce the approval order of the Government behind engagement of the DLRs, along with the budgetary provision of funds for payment of their wages before the audit for verification & compliance reported.

But in response to objection statement the local authority did not return the objection memo. In absence of sanction order of the posts and sources of income out of which fund is allotted for the purpose it can't be said that the expenditure of Rs.2213200.00 has been incurred in a prudential manner. However the local authority is suggested to produce the relevant documents and records before the next audit and to get verified the same in support of genuineness of the expenditure, till then the expended amount of Rs.2213200.00 is kept under objection.

14.13 - Absorption of DLRs in ``Temporary Status" scheme. Memo no.20/dt.9.11.17, Page No.46-48

Absorption of DLRs in ``Temporary Status" scheme.

On scrutiny it was found that 30 Nos. of DLRs engaged on daily wage basis were conferred with Temporary Status as per the Resolution No.31715/F Dt.04.09.2012 of the Govt. in Finance Department & out of that only 29 persons were existing during the year under audit. Due to conferment of temporary status to the said DLRs they were paid consolidated remuneration equal to entry point basic pay plus grade pay in Pay Band I.S. i.e. Rs.4750/- plus Rs.1500/- P.M. As a result of which a total sum of **Rs. 2754507.00** as per the details furnished vide Appendix-VI attached to this audit report was spent during the financial year 2016-2017 towards payment of their consolidated remuneration.

It was also observed that the expenditure incurred on the score was charged from the budgetary head of account q-5-o, which was meant for the purpose of other examination expenses which gives impression that no specific fund was created for this purpose as per the provision contained U/S-22 of Odisha University Act-1989. In absence of creation of fund out of the own source of income the above expenditure was met out of the examination fund of the students by way of encroachment which is considered irregular.

On further scrutiny it was revealed that out of the above mentioned DLRs 09 persons were given the facility of Temporary Status although they were not engaged previously on daily wage basis as per the data furnished in the last audit report.

From the above fact it is clear that the ion of DLRs for conferment of temporary status seems not to have made properly. Hence for verification of eligibility of the DLRs under Temporary Status Scheme the Local authority was asked for to produce the relevant correspondence file appointment letters/orders & joining reports of respective DLR before the audit. But no such desired documents and record could be made available to audit for verification, even after issue of objection statement.

But in response to objection statement the local authority did not return the objection memo. In absence of required documents and sources of income out of which the fund is allotted for the purpose it can't be said that the expenditure of Rs.2754507.00 has been incurred in a prudential manner. However the local authority is suggested to produce the relevant documents and records before the next audit and to get verified the same in support of genuineness of the expenditure, till then the expended amount of Rs.2754507.00 is kept under objection.

14.14 - Loss in plying of University Buses-Rs.16.00 lac. during the year 2016-17. Memo. No. 67 /Dt.6.04.18 ,Page no.211

The university owns two buses which are plying daily between Jyoti vihar and Sambalpur and vice versa for carrying office staff and students. 4 Drivers, 2 Conductor-cum -Helpers have been engaged for the daily bus services. Due to this bus services , collection made during the year 2016-17 is Rs.9,50,195.00 & expenditure incurred during the year is Rs.24,15,308.00 Consequent upon which University has sustained a loss of Rs.14,65,113.00 i.e. lakh during the year 2016-17 only. Also for this bus services , University has been incurring loss every year with effect from such bus service which gradually weakening the financial position of the University. The rate of bus pass charges per month effective from 01.03.2014 as per office order no.1479/Maint./dtd.21.02.14 is as under:

Class-I/II 500 P.M

Class-III 300 P.M

Class-IV 250 P.M.

P.G Students 3600 P.A.

Children/ ward of Employee reading in school or colleges at Sambalpur Rs. 450.00 for P.M.

One way bus ticket basis for one person

1. Employee of University/ Family Members/Research fellows Rs.15/-
2. P.G. Students with Identity card / Children/ ward of Employee Rs.15/-
reading in school or colleges at Sambalpur
3. Others Rs.20/-

Apart from the above , if any revision of made subsequently by the University authority in respect of collection of bus fees , the detail list along with office order need to be furnished for verification in audit.

COLLECTION OF BUS FEES OF THE UNIVERSITY BUSES DURING THE YEAR 2016-17 UNDER BH(As per the receipt & expenditure statement

Furnished by ABC Section of S.U. under budget head E-1-a) :-

NAME OF THE MONTH	CASH ACCOUNT	CHEQUE ACCOUNT	GRAND TOTAL
Apr-16	13000	76750	89750
May-16	9395	36950	46345
Jun-16	13870	120485	134355
Jul-16	82755	41250	124005
Aug-16	111940	82425	194365
Sep-16	17520	350	17870
Oct-16	8775	39975	48750
Nov-16	30675	39625	70300
Dec-16	10040	39150	49190
Jan-17	12190	77250	89440
Feb-17	32905	0	32905
Mar-17	15295	37625	52920
TOTAL RECEIPT	358360	591835	950195

EXPENDITURE INCURRED DUE TO PLYING OF UNIVERSITY BUSES DURING THE YEAR 2016-17 UNDER BH r-1-a:-

NAME OF THE MONTH	CASH ACCOUNT	CHEQUE ACCOUNT	GRAND TOTAL
Apr-16	0	111773	111773
May-16	1565	64070	65635
Jun-16		75994	75994
Jul-16		32713	32713
Aug-16		0	0
Sep-16		57773	57773
Oct-16		74531	74531
Nov-16		204140	204140
Dec-16		99551	99551
Jan-17	2800	110767	113567
Feb-17		53133	53133
Mar-17		210665	210665

TOTAL EXPENDITURE		4365	1095110	1099475
Salary of the University staffs engaged for the daily bus services:-				
SL NO	NAME OF DRIVER	REGULAR/TEMPORARY POST HOLD	SALARY/WAGES PAID FROM 3/2016 TO 2-2017	
1	2	3	4	
1	Hiraram Meher	Regular		427625
2	Sesa Das	Regular		353108
3	Kalindi Rout	Regular		328100
4	Rajendra Bhoi	Temporary		85200
	Name of Helper cum-conductor			
1	Saroj Kumar Bhoi	Temporary		60800
2	Sudhansu Sekhar Naik	Temporary		61000
	TOTAL			1315833

Total Expenditure=10,99,475.00 + 13,15,833.00 = 24,15,308.00

Loss of University fund on plying of University in 2016-17 F.Y. = 24,15,308.00 – 9,50,195.00=14,65,113.00

% of loss=14,65,113.00/9,50,195.00 x 100=154.19%

From the above fact & figure it is presumed that no effective action appeared to have taken either to raise the collection of bus fees or to reduce the huge expenses incurred year by year by encroaching funds provisioned under other budgetary heads by local authority. As there has been heavy loss of university fund in respect of bus services & the matter has also been brought to the notice of the local authority in the previous audit report of L.F.A., what effective steps have been taken by the local authority regarding such huge loss of University fund need to be pointed out & compliance reported.

In response to the objection memo issued on this context, the objection memo with reply was not returned by the local authority. Hence the objection stands & such loss of Rs.14,65,113.00 is kept under objection till furnish of due compliance by the local authority apprising effective steps taken for minimization of such loss hence forth.

14.15 - Inadmissible Payment of Energy Charges of P.G. Hostels. Memo. No. 35 /Dt.18.02.17 ,Page No.129 to 131

Inadmissible Payment of Energy Charges of P.G. Hostels

In course of checking of paid vouchers, relating to cheque a/c cash book, it was revealed that during the Financial Year 2016-17 a total sum of Rs.26,15,646.00 has been spent on payment of electricity bills of the different PG Hostels to WESCO. The hostel wise payments of the bills are furnished below.

Sl No	Name of the Hostel	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Grand Total
1	Boys Hostel No.1(Brahmaputra Hostel	30722	24721	29375	22599	19014	26215	16095	26278	20296	30591	16384	26297	288587
2	Boys Hostel	35471	39503	17948	32693	29779	33578	33631	28461	27598	26406	29106	31600	365774

No.2(Mahanadi Hostel)													
3Boys Hostel No.3(Bhagirathi Hostel)	40865	31959	43213	34508	34771	41584	19949	31323	28329	41116	18556	30214	396387
4Boys Hostel No.4(Satadru Hostel)	31173	25500	32080	21353	25126	31566	14872	24507	17680	26920	19305	19719	289801
5Ladies Hostel-I	18481	18676	29205	18481	18481	18481	18481	18669	18487	18481	18481	18481	232885
6Ladies Hostel-II	18632	22853	7935	6777	12093	17849	10414	14578	16713	6933	15023	14196	163996
7New Ladies Hostel	17682	20379	8980	11300	7217	16701	21477	10619	17779	9474	17554	13216	172378
8P.D. Ladies Hostel	32097	41600	17658	13267	29557	33728	34098	19395	25744	14504	14680	25520	301848
9M.Phil Hostel	36076	31965	30356	29904	37333	33680	33979	29334	34003	34023	33630	28460	392743
10Ladies Hostel in Qr. No-A/7	1740	1980	1120	254	1369	1454	0	0	0	1812	1518	0	11247
TOTAL	262939	259136	217870	191136	214740	254836	202996	203164	206629	210260	184237	207703	2615646

As per the Receipt statement for the financial year 2016-17 produced by the Local authority prepared by Accounts, Budget & Compliance section, it was noticed that **Rs.16,91,050.00** (under B.H.-B-7) has been collected towards energy charges of P.G. Hostels during the financial year 2016-17 at the time of admission & re-admission. In comparison of collection & expenditure in respect of energy charges, it is noticed that the collection amount is only 65% of the expenditure amount. As a result the excess expenditure of **Rs.9,24,596.00** has been met out by encroaching other University fund, although there was no budgetary provision to incur such expenditure from other university fund, which was considered highly irregular and unauthorized.

It is worthwhile to mention here that as per the directions contained in **O.M No. 54044/ dt.30.09.2000** of the Govt. in Higher Education Deptt. Electricity charges consumed in a hostel should be collected from the boarders of the hostels, but no tangible steps were taken by the local authority to realize the cost of extra energy charges from the boarders of the P.G. hostels to meet the expenditure on this score.

On query it is learnt from the last and previous audit reports that such aspect of excess payment of electricity bills of the P.G. hostels has been continuing since years together without collecting the same from the inmates of the hostels, which on the other hand have been given ample scope to mis-utilise the energy charges.

Hence, attention of the local authority is invited in this regard and suggested to take a measurable step to minimize the scope of mis-utilisation of energy charges by the boarders to the minimum extent as far as practicable; otherwise the financial stability of the university will upset gradually.

However it is clear from the above fact that cost of energy charges of the P.G. hostels are met unduly out of the university fund, although there was kept no budgetary provision to incur the expenditure on this score during the year under audit. As this excess amount was spent without budgetary provision and without collection from the boarders, this excess amount of **Rs. 9,24,596.00** can't be considered to be incurred in prudent manner is considered as loss of university fund.

In response to the objection memo issued on this context, the objection memo with reply was not returned by the local authority. Hence the objection stands & such loss of Rs.9,24,596.00 is suggested for recovery from responsible persons as follows.

As per Section -09 of OLFA Act-1948 read with Finance Department Letter No-4949-XVI-Aud.-2/74-L.F.A., Dated. 30.09.1974, the officials competent for sanction & approval for facilitating the payment should be held responsible for any deficiency or loss to the institution. As such on account of discharging the financial responsibilities as furnished below, the following officials are considered held responsible:-

1. Registrar- As the Head of the Establishment section as well as the final sanctioning authority & Custodian of all Funds of University.
2. Vice-Chancellor- As the Apex head of the institution as well as the final Approving authority;
3. C.O.F- Act as the financial advisor to the Registrar & VC prior to facilitation of any payment;
4. S.O/Dealing Assts- Preparation & Processing of files as per the Rules & Regulations as prescribed by Govt. as well as the said University.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)

1	PROF CHITTA RANJAN TRIPATHY	EX-VICE CHANCELLOR	NOW VICE-CHANCELLOR AT BPUT, ROURKELA DIST-SUNDARGARH. STATE-ODISHA	308199
2	SRI MEGHANAD NAYAK, OAS	EX-REGISTRAR	NOW ADDL. SECY TO GOVT. HOME DEPTT. GOVT. OF ODISHA, BHUBANESWAR	308199
3	SRI KSHETRABASI MANSETH	EX-COMPTROLLER OF FINANCE, EX-IN CHARGE REGISTRAR	NOW JOINT SECRETARY AT HEALTH AND FAMILY WELFARE, GOVT. OF ODISHA, BHUBANESWAR.	308198

14.16 - Irregular R.G.N.F. SC & ST Payments unduly made out of own fund /by incurring loan due to non-submission of U.C. to U.G.C. for years together Memo No-75/12.4.18 Page No-246 to 248

On verification of payment figures in respect of vouchers of Cheque account cashbook of the University for the financial year 2015-16, it is worked out in audit that a total sum of Rs.790035.00 is paid during the financial year towards Rajiv Gandhi National Fellowship (RGNF) to the SC & ST students/Fellows out of the University own fund/by incurring loan from its other units without receipt of fund from U.G.C. New Delhi.

The Rajiv Gandhi National Fellowship (RGNF) Scheme for Scheduled Caste and Scheduled Tribes is formulated and funded by Ministry of Social Justice & Empowerment and Ministry of Tribal Affairs. The scheme is open to candidates who belong to Scheduled Caste & Scheduled Tribe and wish to pursue higher studies such as regular and full time M.Phil. and Ph. D degrees in Sciences, Humanities, Social Sciences and Engineering & Technology.

The scheme has been initiated keeping in view the social background of the candidates for the deprived section of the society and to provide them opportunity to undertake advanced studies and research. The objective of this award is to provide fellowships in the form of financial assistance to the students belonging to SC/ST to pursue higher studies leading to M.Phil and Ph.D degrees (full-time) in Sciences, Humanities and Social Sciences and Engineering & Technology, in Indian Universities/Institutions/ Colleges approved under Section 2(f) and 12(B) of the UGC Act and in Non-Universities/Institutions. The SC/ST Candidates who have passed the Post Graduate examination in concerned subject and who desire to pursue full-time research without JRF of UGC-NET or UGC-CSIR NET were the target group under this scheme.

As per sanction order of University Grant commission (UGC) the UC to the effect that the grant has been utilized for the purpose for which it has been sanctioned shall be furnished to the UGC as early as possible after the close of the current financial year. Further it is also stipulated that the grantee institution shall ensure the utilization of the grant-in-aid for which it is being sanctioned/ paid. In case of non-utilization/ part utilization, the simple interest @ 10% per annum and as amended from time to time on unutilized amount from the date of drawal to the date of refund as per provisions contained in GFR of Govt. of India will be charged. Future grant would be released on receipt of Statement of Expenditure/UC along with the date of Joining of the awardee(s).

Due to non-submission of Utilization certificates for years together , U.G.C. New Delhi have stopped remittance of grant to Sambalpur University since 2012-13 as stated by S.O., Special Cell, S. U. Since then payments to RGN SC. & ST. students are being made in a delay & irregular manner out of its own fund/by incurring loan from other units of the University. As per Audit Report of L.F.A. for the year

2015-16 ,it is observed that Rs.27,66,780.00 is paid by incurring loan from P.G. Council of University. If U.C. has been submitted in due time to U.G.C., Grants would have been received in time. No amount has been spent from its own fund. So that at least simple interest @ 4% would have been saved.

As the payment of Rs.27,66,780.00 as per Audit Report of L.F.A. for the year 2015-16 has been surpassed meanwhile more than 1 year & the said amount is yet to be received from U.G.C., so that the Interest amount of Rs.1,10,671.00 (@ 4% /annum on Rs.2766780.00) would have been accrued/credited to the University bank account if the amount has been kept in University bank account like other balance fund. Why **Rs.1,10,761.00** will not be treated as loss of the University fund & suggested for recovery from the persons (Name & Designation to be furnished to audit) officially responsible of such loss of University fund due to non-submission of U.C. need to be clarified . Also receipt of fund from

U.G.C. against the payments made to the RGN SC. & ST. students during 2015-16 (Rs.27,66,780.00) & 2016-17(Rs.7,90,035.00) & its credit to the University Account need to be pointed out to audit.

In response to the objection statement issued on this contest, the local authority did not return the objection memo. As such Rs.1,10,761.00 is kept in objection.

PAYMENT MADE TO THE RGNF SCHOLARS (SC/ST) FOR THE YEAR 2016-17

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SI No	Name of the Scholar	Fellowship/HRA	Period	Paid vide Ch. No/Date	Vr. No/Date	Amount.
1	Rebati Naik	Fellowships	1.8.11 to 31.7.14	825951/19.8.16	93/19.8.16	29100.00
		Fellowships	1.8.14 to 31.7.15	825951/19.8.16	94/19.8.16	10800.00
		HRA	12/14 to 1/16	825951/19.8.16	95/19.8.16	7000.00
		Fellowships	oct/15 to nov/15	825951/19.8.16	96/19.8.16	36000.00
		Fellowships	april-16 to june-16	826517/4.2.17	6/4.2.17	84000.00
		Fellowships	1.2.16 to 30.6.16	826517/4.2.17	9/4.2.17	7000.00
		Fellowships	Jan & Feb 17	826517/4.2.17	11/4.2.17	56000.00
2	Nepal Sethi	Fellowships	Jan-16 to March-16	826064/1.10.16	15/1.10.16	84000.00
		Fellowships	April to June-16	826064/1.10.16	16/1.10.16	84000.00
3	Sujuni Ekka	Fellowships	Dec-14 to June-15 & Fellowship July-15 to Feb-16	826517/4.2.17	8/4.2.17	303935.00
4	Jayanta Kumar Barik	Fellowships	April & May-16	826517/4.2.17	9/4.2.17	58800.00
		Fellowships	16-Jun	826517/4.2.17	10/4.25.17	29400.00
	TOTAL					790035.00

14.17 - Salary grant received from U.G.C towards payment of the staff deputed from SU to UGC HRDC, S.U. Office but payment is made from University fund Main office Memo No-74/12.4.18 Page No-244 to 245

In course of audit of the a/cs of U.G.C.H.R.D.C, S.U. for the financial year 2016-17, it is revealed from the statement of expenditure enclosed with Utilization certificate sent vide Lr. no.23/HRDC dtd. 3.05.2016 to U.G.C. on the expenditure made out of U.G.C. grant during the financial year 2016-17 that **1154360.00** as detailed below is spent towards salary payment made to the staff deputed staff from S.U to UGC HRDC , S.U. for the financial year 2016-17.

Salary amount of the deputed staff for 2016-17 F. Y. as per Estt. Of H.R.D.C., S.U.

Name of the Employee	Date of Joining	Paid Amount
Sri. P. Karali, Sr.Stenographer	01.04.2000	577623.00
Sri. Malaya Nag, Section Officer	20.03.2004	576737.00

Total													1154360.00
Details of Salary amount of the deputed staff for 2016-17 Financial Year of HRDC, Sambalpur University													
Period	16-Mar	16-Apr	16-May	16-Jun	16-Jul	16-Aug	16-Sep	16-Oct	16-Nov	16-Dec	17-Jan	17-Feb	TOTAL
Sri.Malaya Nag, SO	46196	46196	47404	47404	45390	46763	48838	48838	48838	50290	50290	50290	576737
Sri.P.Karali, Sr.Steno.	50426	50426	51747	53298	51030	51030	53298	53298	53298	54886	54886	0	577623
TOTAL	96622	96622	99151	100702	96420	97793	102136	102136	102136	105176	105176	50290	1154360

But in support of this salary amount, no acquaintances roll is available with UGC HRDC. This salary amount do not find place in any of the cash book of HRDC , SU as expenditure for the year 2016-17. As per provision of U.G.C, grants inclusive of salary component is being received by HRDC, S.U from UGC through C.O.F., S U for payment of the aforementioned deputed staff joined against the approved post of UGCHRDC, S.U.. On query, it is revealed that they are receiving their salary out of Sambalpur University fund (Main office A/c) for years together. UC is sent to UGC against this expenditure by HRDC S.U. Office .But the entire salary amount paid out of S. U. fund to the deputed staff for the year 2016-17 is kept with UGC HRDC , S. U. bank a/c as the entire grant has been received by the latter.

As the staff joined on deputation against approved post of UGC HRDC,S.U., rendering service there, for which UGC are remitting grant inclusive of salary, why they are being paid out of Sambalpur University fund (Main office A/c) need to be clarified.

Hence the total salary amount paid out of Sambalpur University fund (Main office A/c) to the deputed staff since which period /year for which fund is placed with UGC HRDC, S.U. need to be calculated year wise by main office SU & to be intimated to the Director UGC HRDC, S.U. for deposit in University fund & to be produced before audit for verification & compliance reported.

In response to objection statement issued on this context, the local authority did not return the objection memo. Hence Rs.1154360.00 paid from the University fund is kept in objection till recoupment of the amount from H.R.D.C Sambalpur University Fund.

14.18 -

PARA: 15 AUDIT ON WORKS

15.1 - Persistent Irregularities in Works - Memo No-53/06.03.2018 Page -168 to 169
During the scrutiny of works case records of Sambalpur University following Irregularities were noticed. The reason such irregularities may be clarified to audit.
<ol style="list-style-type: none"> 1) Work Register has not been maintained since Long. 2) Case Record No / Year has not been maintained on some work Case Records. 3) Pages of work Case Records has been maintained haphazardly like serial no. 4) All the Case Records has not been provided with the Analysis of Rates, Lead Statement, Schedules of Rates. 5) All the Case Records has not been provided with Preface history of the Work like previous work done for the Project, Necessity to further Work, Allotment & Budget Provision and Approval of Syndicate. 6) Estimates were not provided with Specification of quality of PH & Electrical materials. 7) No Voucher no/date has been maintained in the duplicate bill kept in the Case Records. 8) Receipt of Tender documents like Tender Paper Cost, EMD, Performance Security, Additional Security etc. deposited at the time of

opening of Tender are not recorded with reference to page no, note sheets, Calculation Sheet or Comparative Statement.

- 9) Building Committee, Tender Committee, Syndicate Resolution has not been mentioned in the note Sheet during the Process of Payment.
- 10) Register of EMD, Tender Paper Cost and Security Deposits has not been maintained to watch out the receipt & expenditure on the above heads of Accounts.
- 11) Several Case Records has been opened in the Same Works instead of one to watch out the progressive work done & duplicity of works ex – Beautifications of Main Gate.
- 12) Advertisement in Odiya Daily news paper Has not been made as per OUAM 1987 Procedure 62(1)(ii) in Some Case Records.
- 13) The Success Bidder has not signed any Agreement with the Competent Authority within the Time Frame.
- 14) Tender Documents submitted by the Bidders is not in proper form.
- 15) Tender Documents are silent about the Labour License Certificate.
- 16) All most all the Tender Papers has been received on the Same Date having Serial Received number.
- 17) Estimates were not provided with sketch map/drawings of the project.
- 18) Most of the Project has not been completed as per the Work Order issued but Shown as Completed in the Case Record. No reference to execute the further Work or Liquidated Damages has been mentioned in the Case Record.
- 19) Allotment of Funds as per Para 3.2.1 of OPWD Code has not been mentioned in the Case Record/M.Bs. from which the Project has been executed.
- 20) Assistant Engineer (Civil) is Countersigning both Electrical Estimate & Bills Prepared By Electrical Engineer.
- 21) No Sign Board has been executed in all the Projects to maintain the Transparency.
- 22) No Supervision Report of any Higher Officials /Committee has been obtained to maintain Transparency in the Works.
- 23) E Tender or Tender Received through Regd.Post instead of Hand Received were not evolved to maintain Better Transparency.
- 24) In almost all cases of unsuccessful bidders the signature of the contractor in the bid document does not tally with the contractor license certificate.

15.2 - NON-DEDUCTION OF COST OF EMPTY GUNNY BAGS -

On scrutiny of work Case records with ref. to MBs of the following Case records it was noticed that although Cements were used in the below projects, but the cost of Empty Gunny Bags were not realised from the Executants which should be realised as per S/R 2014 .

As such why a sum of Rs **4243.00** as calculated below should not be recovered from the Executants may be clarified to Audit.

Sl No	Name of the Work	Estimated Cost	Name of the Executant	VR No/Dt	Amount Paid	Name of the item	Quantity Executed	Cement Consumed In Qntls	Amount not realised per bag Rs 3.50
1	Repair & Renovation of Reference Room of Library Building	271000	Pitambar Singh	33/14.11.16	270720	Brick Masonry in C M (1:6)	4.22 cum	0.28	
						12 mm thick cement plaster (1:4)	29.72 sqm	1.61	

							TOTAL	1.90	13.00
2	Repair & Renovation of Student Home cum canteen Building	481875	Akhya kumar Samal	36/27.1.17	475600	40 mm grading Plaster in cc (1:2:4)	183.22 cum	0.14	
						Rcc in M20 roof slab	1.11 cum	5.78	
						12mm thick cp (1:6)	44.33 cum	1.59	
							TOTAL	7.51	53.00
3	Const.cc road side berm & garden wall in guest house.	308456	Apurba kumar Dhar	55/31.03.17	278586	CC(1:3:6)	24.98 cum	53.707	
						Brick Masonry in C M (1:6)	11.14 cum	0.75	
						12mm thick cp (1:6)	219.37 sqm	11.91	
						CC(1:2:4)	13.40 cum	46.10	
							TOTAL	112.46	787.00
4	Const. of approach steps &ground wall in Library building.	486859	Jayanta kumar Dash.	37/17.05.16	486744	CC(1:4:8)	19.39 cum	33.35	
						Brick Masonry in C M (1:4)	40.02 cum	40.02	
						Rcc in M20	20.45 cum	22.70	
						CC(1:2:4)	7.15 cum	24.60	
						12mm thick cp (1:6)	228.62 sqm	12.41	
							TOTAL	133.08	932.00
5	Renovation of Main road to Anthropology deptt., Foo SC.&Extra Sociology.	150000	Pitamber singh.	17/02.07.16	149949	CC(1:4:8)	18.21 cum	31.32	
						CC(1:2:4)	12.86 cum	44.24	
							TOTAL	75.56	529.00
6	Renovation of Main road & front area of humanities Building.	398500	Rinku Barik.	58/18.05.16	395477	CC(1:4:8)	46.93 cum	80.72	

				CC(1:2:4)	35.55 cum	122.29	
				12mm thick cp (1:3)	10.87 sqm	0.78	
				TOTAL		203.79	1427.00
7	Const. of Boundary wall infront of MPA deptt.	499600	Jayanta kumar Dash.	/24.11.16&53/31.03 .17	463423	CC(1:3:6)	15.64 cum
						Brick Masonary in C M (1:6)	45.15 cum
						12mm thick cp (1:3)	278.17 sqm
						CC(1:2:4)	4.40 cum
						TOTAL	
							15.14
						GRAND TOTAL	
							4243.00

In response to the Objection memo, issued on the score the local Authority recovered the amount of Rs 4243.00 as detailed below which is verified. Hence the Para is dropped.

MR No	Date	Amount(Rs)
181006/17.5.18		53.00
181002/17.5.18		542.00
181005/17.5.18		787.00
181003/17.5.18		1434.00
181004/17.5.18		1427.00

15.3 - Excess amount deposited as advance in respect of Deosit works than the stipulation made in CPWD works manual - Memo No-78/21.4.2018 Page No-254 to 256

It is observed during checking of deposit works entrusted with P.W.D./CPWD, advance deposits have been made 100% against 4 projects, 92% against 1 project & 33.40,33.78% against the balance 2 project as listed out in the table below. The advance deposits as per CPWD Manual-2010 is maximum 33.33% ,subject to this amount will be adjusted from the final bill of the work. The running bills are to be reimbursed by the client institution.

Details of deposit work executed by P.W.D./CPWD

Sl. No	Project Name	Name of Executing Agency	Adm. Approval/Estimate Sanctioned	Prev. Deposits	Deposit during 2016-17	Balance to be deposited	% of Deposit
1	100 bedded Ladies Hostel	CPWD	Rs.3,45,72,208/-	Rs. 1,60,00,000/-	Rs. 2,49,00,000/-	Rs. 36,29,509/-	91.84
2	Vertical Extn. Of Store Building for Computer Center	CPWD	RS. 59,74,381/-				
3	Extn. Of Earth Sc. Dept. for new lab.	CPWD	Rs.39,82,920/-				
4	S/R from Sil. Jub. Hostel to Medical Chowk and Guest House to main Road	PWD (R&B)	Rs. 66,86,000/-	Nil	Rs. 66,86,000/-	Nil	100
5	S/R to S.U.	PWD (R&B)	Rs. 1,36,75,500/-	Nil	Rs. 1,36,75,500/-	Nil	100

1. Weather Coating(Outer) of Academic Building						
2. Vitrified tiles to diff. Dept. Building						
6 S/R to Pravabati Devi Hostel, Narmada Hostel, SJ ladies & Boys Hostel No.4 & No.5	PWD (R&B)	Rs. 49,99,900/-	Nil	Rs. 49,99,900/-	Nil	100
7 Construction Of 1 st floor over Gymnasium for indoor Play	PWD (R&B)	Rs. 28,50,500/-	Nil	Rs. 28,50,500/-	Nil	100
8 Construction of diff. Labs	CPWD	Rs. 3,24,68,000/-	Nil	Rs. 1,08,23,000/-	Rs. 2,16,45,000/-	33.33
9 Extention of Lib. Building	CPWD	Rs. 4,99,95,000/-	Rs. 1,67,00,000/-	Rs. 1,67,00,000/-	Rs. 1,65,95,000/-	33.40
10 HRD centre with Accomodation facilities	CPWD	Rs. 3,00,00,000/-	Nil	Rs. 1,00,00,000/-	Rs. 2,00,00,000/-	33.33
11 Constru. Of Ladies Hostel	CPWD	Rs. 1,30,23,000/-	Nil	Rs. 44,00,000/-	Rs. 86,23,000/-	33.78
	TOTAL	Rs 198227409/-		Rs 95034900/-		

Section 3.4 of C.P.W.D. manual-2010 in respect of realization of deposits in execution of Deposit work is as follows :-

(1) Whenever a deposit work is to be undertaken, the deposit should be realised before any liability is incurred on the work. 1% of the anticipated project cost should be realised before preparation of preliminary estimates. In addition to the outlay on the work in the preliminary estimate, departmental charges at such percentages as are prescribed by the Government of India from time to time shall also be realized in advance. No interest will be allowed on sums deposited from any source, including private contributions.

(2) In the case of deposit works of autonomous bodies which are financed entirely from Government grants, and from whom receipt of deposits is assured, 33-1/3% of the estimated cost of the work or 10% of the estimated cost of the work at the time of requisition/issue of A/A & E/S and balance amount i.e. 23-1/3% of the estimated cost of the work before award of work may be got deposited in advance. Thereafter, the expenditure incurred may be got reimbursed through monthly bills simultaneously with rendering of monthly accounts on the progress of work. **The deposit of 33-1/3% obtained as mentioned above should be retained for adjustment against the last portion of the estimated expenditure. (Modified vide OM DG/MAN/288 dt.06.09.2013)**

(3) Where delays are experienced in obtaining deposits, and where the expenditure has to be incurred out of the 33-1/3% reserve to keep the works going, the matter should be brought to the notice of Superintending Engineer/Chief Engineer promptly for taking up the matter with the client. No expenditure shall be incurred on deposit works out of CPWD grants and vice-versa.

Section 3.9.3 of O.P.W.D. in respect of realization of deposits in execution of Deposit work is as follows: a. The funds shall be realized before any liability is incurred on account of the work. No interest shall be allowed on sums deposited as private contributions for works. In case where the receipt of money is assured, one-third of the estimated cost may be got deposited in advance. Thereafter, the expenditure incurred may be got reimbursed through monthly bills with rendering of monthly accounts on the progress of works. The one-third deposit obtained as the first installment shall be retained for adjustment in the last portion of the estimated expenditure. Where delays are experienced in obtaining funds, and where expenditure has to be incurred out of one third reserves to keep the works going, the matter should be brought to the notice of Superintending Engineer/Chief Engineer promptly for taking up the matter with client Department. It should be understood that no expenditure shall be incurred by any PWD out of its own grants/funds and vice versa. For petty or short duration works, full funds should be realized in advance. In the case of works which are financed by private persons, it shall be proper to get 100% deposit.

Reason of violation of the stipulation made in C.P.W.D. manual-2010 & OPWD in respect deposit of advance in the above deposit works was not produced.

In response to the objection memo issued on this context, the memo. was returned without reply. Such callousness of the local authority to audit objection proves the willful violation of Govt. rules in implementation of deposit works. Hence the objection holds good till submission of due compliance.

The local authority is advised to follow the instructions in C.P.W.D. & O.P.W.D.manual in respect of deposit of advance in progress of works meticulously henceforth.

15.4 - IRREGULAR EXECUTION OF ELECTRICAL WORKS OF SAMBALPUR UNIVERSITY-

On scrutiny of Electrical Works of Sambalpur University w r to MBs it Was noticed that a total sum of Rs2592509.00 as detailed below was paid to the Contractors without following due procedures & Govt Rules.

As per PARA 3.4.1 of OPWD Code " The papers to be submitted with the estimates for a work will consist of a report, a specification and a detailed statement of measurements ,quantities and rates, quantity of materials and their rates and cost,number of special T & P and their cost with an abstract showing the total estimated cost of each item."

As per PARA 3.4.2 of OPWD Code"Copies of S.R. together with Analysis of Rates and amendments should be furnished to Audit.

It was noticed from the below case records that no preface history of the Project to be Executed, Previous works if done in the said Project, Reasons of Repair to be done, Analysis of Sale Proceeds of the Existing work , Funds already spent previously and requirement of Funds for such repair not mentioned in the Estimate.

Besides No Analysis of Rates has been appended in the Estimate. It was seen that lump sum amount of every item has been provided in the Tender documents.

Besides Completion Certificate from a supervising Officer with Hand over Charges were not made for Electrical items.

As per the preface of the analysis rates, electrical-2010 of Works Department, Govt. of Odisha, the schedule of rates for internal Electrical Installation work is very much essential in the execution of Internal Electrical work in Government Buildings (both residential and Non residential). The schedule of rate was last published in 2001. The wages of labour and price of materials have substantially increased, since then. Due to day to day meet in increase number of different buildings of various department and to meet the expenses for E.I. work on the said building the present rate of labour (as per labour department notification No. (AR)08/09 6772/LE dated 13.07.2009 and materials component has been adopted in the schedule of rate. The coefficient of labour and materials has been modified considering the technological development and use of latest tools and plants and availability of high skilled labour. The schedule of rates has accordingly been now revised to take care not only the increase cost (materials & labour) but also the technological changes and improvement since the last revision. Moreover new materials are included which are absolutely necessary during execution of electrical installations. The rate of analysis has been prepared as per the present average market price of the reputed manufacturers.

As there is schedule of rate & analysis rates-2010 on electrical works of Works Department, Govt. of Odisha, why analysis of rate & schedule of rates item wise have not been not prepared & kept in each case record by J.E. Electricals could not be understood. In absence of Govt. schedule of rate & analysis rates , how the electrical work estimates of the following works detailed below are prepared, got approved & then executed need to be clarified.

124/10.11.16	Paid to Smt.S Mohapatra, M/S Sarala Electricals Golgunda	63500
225/10.11.16	Paid to sri Kishore Kumar Majhi, towards supply and laying of power cables to PG Deptt. Of Odia	41260
326/10.11.16	Paid to Sri B.K.Ghose, towards supply and laying of power cables to PG Deptt. Of English	49490
427/10.11.16	Paid to Sri B.K.Ghose, towards installation of penal board of PG Deptt. Of Env.Sc.	49150
528/10.11.16	Paid to Sri. Samarendra Mishra towards supply and installation of penal board of PG Deptt. Of Sociology	47170
629/10.11.16	Paid to Sri. Samarendra Mishra towards supply and installation of cable and monor repairing in Humanities Block	68652

730/10.11.16	Paid to Sri B.K.Ghose, towards supply and installation of penal board to PG Deptt. of Eco.		84500
831/10.11.16	Paid to Sri B.K.Ghose, towards supply and installation of penal board to PG Deptt. of English.		93600
937/27.1.17	Paid to Sri.Sumanta Panda, towards annual repairing work of Gymnaullm building		116666
1041/7.2.16	Smart Planet, IT solution pvt. Ltd. BBSR. Towards supply of HP Polar Seven etc		197226
1142/7.2.17	Ingmm Migo India Pvt. Ltd. Mumbai towards supply and installation of 10 nos of desk top computer in central library		545097
1245/23.2.17	Paid to RM Enterprises, BBSR towards supply of materials to University		137600
1352/28.3.17	Paid to Shimadzu (Aria) Pvt. Ltd. 79 Science Park Drive Singapore towards payment of important bills		785678
1456/31.3.17	Paid to Sri. J. Mohapatra M/S/ Maa sarala Electricals Golgunda towards supply and installation of street lights, poles from PGCO to Guest House		312920
	TOTAL		2592509

The Govt. schedule of rate & analysis of rates item-wise duly approved by the competent authority need to be produced for verification of the correctness of rates allowed in the estimate basing upon which the tenders have been called for & work have been executed & compliance reported.

In response to the objection memo issued on this context, no analysis of rate & schedule of rate duly approved by the competent authority were produced for verification in audit. Until production of the aforesaid documents Rs.2592509.00.00 is kept in objection.

For such payment Sri Sudin kumar Purohit,JE,Electrical held responsible.