

LOCAL FUND AUDIT, CUTTACK, ODISHA

CATEGORY : University,General

Audit Report No : 10394/AR/2013-2014-CUTTACK

PARA: 1 TITLE SHEET

| | | |
|----|--|--|
| 1 | Name of the Institution : | Ravenshaw University |
| 2 | Year of Accounts under Audit : | 2012-2013 |
| 3 | Name of the Local Authority during the year of A/Cs : | Prof. Baishnab Charan Tripathy. V.C |
| | Name of the Local Authority at the time of Audit : | Prof. Baishnab Charan Tripathy. V.C |
| 4 | Duration of Audit : | 01-05-2013 To 13-01-2014 (Mandays Consumed :- 159.5) |
| 5 | Name of the Auditors : | ANUPAMA ROUT - Lead Auditor(01-05-2013 to 13-01-2014) SAILEJA JATI - Auditor(01-05-2013 to 13-01-2014) SANJIBANI SUDHA SARANGI - Auditor(04-08-2013 to 13-01-2014) |
| 6 | Name of the Reviewing Officer : | MUKTI RANJAN ACHARYA(District Audit Officer) |
| 7 | Date of submission of report by Reviewing officer : | 26-07-2014 |
| 8 | Entry Conference Date : | |
| 9 | Exit Conference Date : | |
| 10 | Name of the District Audit Officer : | MUKTI RANJAN ACHARYA |
| 11 | Date of approval of report by District Audit Officer : | 26-07-2014 |

PARA: 2 PHYSICAL VERIFICATION

| S/no | Name | Value | Remarks |
|------|-----------------------|---------|-----------|
| 1 | Scholarship cash book | | Nil |
| 2 | POSTAGE STAMP | 965.00 | Nil P-18 |
| 3 | RTI Cash book | | Nil P-54 |
| 4 | General cash book | | Nil |
| 5 | Govt.cash book | | Nil |
| 6 | UGC Cash book | | Nil |
| 7 | Examination cash book | | Nil P-9 |
| 8 | Unused receipt book | 1310.00 | Nil P-137 |

Comments

Physical verification was conducted on 01.05.13 i.e on the date commencement of audit before transaction.

PARA: 3 LIST OF VERIFIED RECORDS
A : List Of Verified Records/Register

| Sino | List Records/Register |
|------|---|
| 1 | Service Books |
| 2 | Stamp Account Register |
| 3 | Allotment Register |
| 4 | Utilisation Certificate files |
| 5 | Log Book of Vehicles |
| 6 | Treasury Book of Drawal |
| 7 | Bill Register |
| 8 | Demand-Collection-Balance Register of fees recoverable from students/colleges |
| 9 | Pay Bill Register |
| 10 | Advance Ledger |
| 11 | Consumable Stock Register |
| 12 | Non-Consumable Stock Register |
| 13 | Bank Pass Books |
| 14 | GPF Register |
| 15 | CPF Register |
| 16 | Grand-in-Aid Register |
| 17 | Deposits with various Authorities |
| 18 | Salary and Allowances Payable Register |
| 19 | TDR Register/Investment Register |
| 20 | BD/CHEQUE Receipt Register |
| 21 | College dues Register |
| 22 | Festival Advance Register |
| 23 | Money Receipt Books |
| 24 | Advance Register |
| 25 | INCOME & EXPENDITURE ACCOUNT for the year end |
| 26 | RECEIPT & PAYMENT ACCOUNT for the year end |
| 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

| Sino | List Records/Register |
|------|---|
| 1 | Foundation Fund Register |
| 2 | Endowment Register |
| 3 | SD/EMD Register |
| 4 | Alphabetical Sheet |
| 5 | Loan Ledger |
| 6 | Register of Nomination for GPF/CPF |
| 7 | Trial Balance |
| 8 | Materials with Contractors |
| 9 | Works Register |
| 10 | Sundry Debtors |
| 11 | Advances from Parties/Contractors/suppliers/employees |
| 12 | Earnest Money Deposit Register |
| 13 | Salary Control Register |
| 14 | Security deposit Register |
| 15 | Retention Money Register |
| 16 | General Ledger |
| 17 | Sundry Creditors Register |
| 18 | Counterfoils of issued Cheques |
| 19 | T.A. Control Register |
| 20 | Pay Advance Register |
| 21 | T.A. Advance Register |
| 22 | House Building Loan Register |
| 23 | Vehicle Advance Register |
| 24 | BALANCE SHEET at the end of the year |
| 25 | Fixed Assets Register |
| 26 | Journal Register |
| 27 | Bank Loan Register |

| C : List of Records/Registers not Maintained | |
|---|------------------------------|
| Sino | List Records/Register |

Comments

The Local Authority has been suggested to maintain the above referred records and registers for enforcement of financial discipline in the organisation & the same may be produced to next audit for verification.

PARA: 4 FINANCIAL POSITION

Ravenshaw University - 2012-2013

| Sno | 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 | RTI | 01-04-2012 | 370970.00 | 9367.00 | 380337.00 | 40000.00 | 31-03-2013 | 340337.00 | 31-03-2013 | 340337.00 | 0.00 | |
| 2 | PA Cash Book | 01-04-2012 | 120.00 | 0.00 | 120.00 | 120.00 | 31-03-2013 | 0.00 | 31-03-2013 | 0.00 | 0.00 | |
| 3 | Exam. Cash Book | 01-04-2012 | 610699.84 | 5300000.00 | 5910699.84 | 4718195.00 | 31-03-2013 | 1192504.84 | 31-03-2015 | 1192504.84 | 0.00 | |
| 4 | Govt. Cash Book | 01-04-2012 | 0.00 | 30534019.00 | 30534019.00 | 30534019.00 | 31-03-2013 | 0.00 | 31-03-2013 | 0.00 | 0.00 | |
| 5 | General cash book | 01-04-2012 | 84890389.70 | 335969589.34 | 420859979.04 | 345055900.04 | 31-03-2013 | 75804079.00 | 31-03-2013 | 75804079.00 | 0.00 | |
| 6 | YRC. | 01-04-2012 | 31450.55 | 2611.00 | 34061.55 | 0.00 | 31-03-2013 | 34061.55 | 31-03-2013 | 34061.55 | 0.00 | |
| 7 | PL Account | 01-04-2012 | 460991.96 | 0.00 | 460991.96 | 0.00 | 31-03-2013 | 460991.96 | 31-03-2013 | 460991.96 | 0.00 | |
| 8 | NSS Cash Book | 01-04-2012 | 0.00 | 312171.00 | 312171.00 | 148045.00 | 31-03-2013 | 164126.00 | 31-03-2013 | 164126.00 | 0.00 | |
| 9 | PreExam Cash Book | 01-04-2012 | 76942.00 | 173526.00 | 250468.00 | 173526.00 | 31-03-2013 | 76942.00 | 31-03-2013 | 76942.00 | 0.00 | |
| 10 | UGC | 01-04-2012 | 22105612.00 | 23216469.00 | 45322081.00 | 27230464.00 | 31-03-2013 | 18091617.00 | 31-03-2013 | 18091617.00 | 0.00 | |
| 11 | Scholarship Cash Book | 01-04-2012 | 9223252.00 | 17508075.00 | 26731327.00 | 23122544.00 | 31-03-2013 | 3608783.00 | 31-03-2013 | 3608783.00 | 0.00 | |
| 12 | Fund Cash Book | 01-04-2012 | 1314276.00 | 0.00 | 1314276.00 | 870.70 | 31-03-2013 | 1313405.30 | 31-03-2013 | 1313405.30 | 0.00 | |
| | GRAND TOTAL | | 119084704.05 | 413025827.34 | 532110531.39 | 431023683.74 | | 101086847.65 | | 101086847.65 | 0.00 | |

Comments

(Statement B & C attached separately on details of receipt & expenditure)

Analysis of closing balance

| Name of the cash book | Cash | Bank | FD | TOTAL |
|-----------------------|---------|--------------|-----------|--------------|
| General cash book | Nil | 75804079.00 | Nil | 75804079.00 |
| Govt cash book | Nil | Nil | Nil | Nil |
| Exam Cash Book | 8383.00 | 1184121.84 | Nil | 1192504.84 |
| Fund Cash Book | Nil | 1313405.30 | Nil | 1313405.30 |
| Scholarship Cash Book | Nil | 3608783.00 | Nil | 3608783.00 |
| UGC Cash book | Nil | 18091617.00 | Nil | 18091617.00 |
| Pre-Exam Cash Book | Nil | 76942.00 | Nil | 76942.00 |
| YRC | Nil | 34061.55 | Nil | 34061.55 |
| RTI | Nil | 40337.00 | 300000.00 | 340337.00 |
| PA | Nil | Nil | Nil | Nil |
| PL Account | Nil | 460991.96 | Nil | 460991.96 |
| NSS | Nil | 164126.00 | Nil | 164126.00 |
| Total= | 8383.00 | 100778864.65 | 300000.00 | 101086847.65 |

N.B The Pre-Exam cash book could not be produced to audit in spite of issue of objection statement P89. So receipt and expenditure figure has been arrived basing on the bill register and book of drawal.

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

Ravenshaw University - 2012-2013

| S/no | Name of the Bank | A/C No. | Closing Balance Date As on (dd/mm/yyyy) | Closing Balance in Pass Book(In Rs:) (A) | Closing Balance in Bank Date Cash Book (dd/mm/yyyy) | Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B) | Difference(In Rs:)(A-B) | Remarks |
|------|--------------------|---------|---|--|---|---|-------------------------|---------|
| | GRAND TOTAL | | | 0.00 | | 0.00 | 0.00 | |

Reconciliation

| Name of the Bank/Account No. | CB as on 31.03.2013 as per Pass book | CB as on 31.03.2013 as per Cash Book | Difference |
|-----------------------------------|--------------------------------------|--------------------------------------|---------------------|
| SBI 30800066854 | 8000.00 | | |
| Axis 912010048596454 | 3408971.00 | | |
| IDBI 217104000011963 | 3758519.00 | | |
| Union 407102050000159 | 25445974.00 | | |
| SBI Evening Branch 30327143990 | 1686.00 | | |
| SBI College Sqaure 31768611814 | 8000.00 | | |
| UCO Bank 2450110004944 | 2105.00 | | |
| UCO 2450110005248 | 258189.00 | | |
| SBI University Campus 30114001616 | 56650157.00 | General Cash Book | |
| Total | 89541601.00 | 75804079.00 | 13737522.00 |
| SBI 10508847162 | 6476406.60 | Govt. Cash Book | |
| | | Nil | 6476406.60 |
| SBI City Branch C/A 10508847139 | 798919.10 | | |
| IOB C/A No 12124702000000110 | 522561.00 | Fund Cash book | |
| Total | 1321480.10 | 1313405.30 | 8074.80 |
| IOB 124701000000929 | 4601816.34 | | |
| SBI 31882974536 | 907897.00 | Scholarship Cash Book | |
| Total | 5509713.34 | 3608783.00 | 1900930.34 |
| Canara Bank 2080201011303 | 3391040.00 | | |
| Union Bank 407102050000183 | 14387560.00 | UGC Cash Book | |
| Total | 17778600.00 | 18091617.00 | (-)313017.00 |
| SBI 30097537379 | Nil | Pre Exam Cash Book | |
| | | 76942.00 | (-) 76942.00 |
| SBI 10508850516 | 34061.55 | YRC | |
| | | 34061.55 | Nil |
| Andhra Bank 4164 | 32143.00 | | |
| SBI 30667060388 | 8194.00 | RTI Cash Book | |
| Total | 40337.00 | 40337.00 | Nil |
| Andhra Bank | Nil | PA Cash Book Nil | Nil |
| PL Account | 460991.96 | 460991.96 | Nil |
| SBI 31085209005 | 71026.00 | | |
| SBI 31173703120 | 93100.00 | NSS Cash book | |

| | | | |
|------------------|------------------|------------------|-------------|
| Total | 164126.00 | 164126.00 | Nil |
| Total difference | | | 21732974.74 |

RE-CONCILIATION BETWEEN PASS BOOK & CASH BOOK FIGURE OF EXAMINATION

CB as per Pass Book (Ac No - 10508847151 SBI City Branch) as on 31.03.2013 = 1221405.15

CB as per Cash Book as on 31.03.2013 = 1184121.84
 Difference = (+) 37283.31

The difference has been reconciled below.

1) Add check during 2012-13 not encashed from bank till 31.03.2013 (+ 8089.00

| | | |
|---------------------------------|---|------------------|
| a) Cheque No. 078617/19.07.2012 | = | 2025.00 |
| b) Cheque No. 078624/24.09.2012 | = | 2025.00 |
| c) Cheque No. 078659/13.03.2013 | = | 2039.00 |
| d) Cheque No. 078660/13.03.2013 | = | <u>2000.00</u> |
| Total | | = 8089.00 |

2) Deduct Bank commission/Inter Branch Fee debited from Pass Book but not deducted from Cash book (-) 2293.00

| | | |
|----------------|---|----------------|
| a) 01.05.2012 | = | 90.00 |
| b) 08.05.2012 | = | 90.00 |
| c) 06.06.2012 | = | 675.00 |
| d) 01.10.2012 | = | 120.00 |
| e) 10.10.2012 | = | 188.00 |
| f) 01.11.2012 | = | 180.00 |
| g) 12.01.2013 | = | 102.00 |
| h) 22.01.2013 | = | 188.00 |
| i) 31.01.2013 | = | 120.00 |
| j) 11.02.2013 | = | 120.00 |
| k) 14.02.2013 | = | 120.00 |
| l) 22.02.2013 | = | 160.00 |
| m) 27.02.2013 | = | <u>140.00</u> |
| Total = | | 2293.00 |

3) Add Amount deposited in Bank but not accounted for in Cash book (+ 2000.00

| | | |
|----------------|---|----------------|
| a) 30.10.2012 | = | 1000.00 |
| b) 31.10.2012 | = | <u>1000.00</u> |
| Total = | | 2000.00 |

4) Deduct Bank Commission/ Inter Branch Fee debited from Bank during 2011-12 but not deducted from Cash Book (-) 1580.00

| | | |
|---------------|---|-------|
| a) 03.05.2011 | = | 83.00 |
|---------------|---|-------|

| | | |
|----------------|---|----------------|
| b) 12.05.2011 | = | 188.00 |
| c) 26.05.2011 | = | 227.00 |
| d) 28.05.2011 | = | 272.00 |
| e) 04.07.2011 | = | 360.00 |
| f) 22.12.2011 | = | 240.00 |
| g) 03.01.2012 | = | 120.00 |
| h) 09.01.2012 | = | <u>90.00</u> |
| Total = | | 1580.00 |

5) Add Cheque No 078602/ 30.01.2012 issued but not encashed till 31.03.2013 (+) 2000.00

6) Add difference in OB as on 01.04.2011 (+) 29067.31

(+) 37283.31

Despite of issue of audit objection memo ,the local authority took no sincere steps to reconcile the difference of Rs21732974.74.Hence it is further requested that it may be reconciled and produced before next audit.

It is revealed that there was huge difference of Rs21732974.74 between cash book figure and pass book figure at the end of 31.3.13. As per G.O.No691/F dt 21.01.2009, it is specifically mention that the local authority has to reconcile bank account with cash book figure at the end of each financial year but in this case the local authority failed to do so.This may be ensured henceforth and compliance reported.

PARA: 6 STOCK POSITION

Ravenshaw University - 2012-2013

| S/no | Material/ Item | Opening Balance | Receipt | Issued | Closing Balance As per Audit | As per stock register | Remarks |
|------|----------------|-----------------|---------|--------|------------------------------|-----------------------|---------|
| 1 | Nil | Nil | Nil | Nil | 0.00 | Nil | |

Comments

PARA: 7 INVESTMENT

Ravenshaw University - 2012-2013

| S/no | Opening Balance of Investment as on (DD MM YYYY) | Opening Balance(In Rs:) | Amount Encashed during the Year under Audit(In Rs:) | Total(In Rs:) | Amount Invested during the Year under Audit(In Rs:) | Closing Balance as per (DD MM YYYY) Audit | Closing Balance Audit(In Rs:) | Closing Balance as per (DD MM YYYY) Investment Ledger | Closing Balance Investment Ledger(In Rs:) | Difference(In Rs:) | Remarks |
|------|--|-------------------------|---|--------------------|---|---|-------------------------------|---|---|--------------------|---------|
| 1 | 01-04-2012 | 36412237.00 | 110777.00 | 36301460.00 | 30271991.00 | 31-03-2013 | 66573451.00 | 31-03-2013 | 66573451.00 | 0.00 | |
| | GRAND TOTAL | 36412237.00 | 110777.00 | 36301460.00 | 30271991.00 | | 66573451.00 | | 66573451.00 | 0.00 | |

DETAILS OF CB ON INVESTMENT & Comments :

The details of Rs66573451.00 is furnished below.

| Sl.No | Certificate No | Name of Bank | Date of investment | Date of maturity | Rate of interest | Amount of investment as on 01.04.12 | Maturity value | Int. accrued | Amount encashed during 12-13 | Amount not invested out of encashed amount | Amount reinvested during 12-13 | Date of reinvestment | Date of maturity | Rate of int | Amount of investment as on 31.03.13 | Maturity value | Remarks |
|-------|----------------------|---------------------------|--------------------|------------------|------------------|-------------------------------------|----------------|--------------|------------------------------|--|--------------------------------|----------------------|------------------|-------------|-------------------------------------|----------------|---------|
| 1 | 31860386380 | SBI City branch | 29.07.11 | 29.07.12 | 9% | 13702402.00 | 14977867.00 | 1275465.00 | 14977867.00 | 44164.00 | 14933703.00 | 29.07.12 | 29.07.13 | 9% | 14933703.00 | 16323782.00 | |
| 2 | 407103030129260 | Union Bank college square | 20.10.11 | 20.10.12 | 9% | 15810076.00 | 17281730.00 | 1471654.00 | 17281730.00 | -- | 17281730.00 | 20.10.12 | 20.10.13 | 9% | 17281730.00 | 18890371.00 | |
| 3 | 022820002001421 | Adhra bank Malg odon | 14.06.11 | 14.06.12 | 8.75% | 6371514.00 | 6947583.00 | 576069.00 | 6947583.00 | 38775.00 | 6908808.00 | 14.06.12 | 14.06.13 | 9% | 6908808.00 | 7551908.00 | |
| 4 | 32156943745 | SBI Campus branch | 24.01.12 | 24.01.22 | 9.25% | 200000.00 | ---- | ---- | -- | -- | -- | -- | -- | -- | 200000.00 | -- | |
| 5 | 022820002001573(RTI) | Adhra bank Malg odon | 03.02.12 | 03.02.13 | 9.4% | 328245.00 | 357048.00 | 28803.00 | 357048.00 | 27838.00 | 329210.00 | 03.02.13 | 09.05.14 | -- | 329210.00 | -- | |
| 6 | 407103030134109 | Union bank college | 11.03.13 | 11.03.14 | 9.1% | 1600000.00 | 17506444.00 | -- | -- | -- | -- | -- | -- | -- | 1600000.00 | -- | |

| | | | | | | | | | | | | | | | | | |
|----|-----------------------------|---------------------------------|--------------|--------------|-----------|---------------------|---------------------|--------------------|---|-------------------|---|---|---|---|---------------------|---|--|
| | | squa re | | | | | | | | | | | | | | | |
| 7 | 4071 0303 0134 108 | -do- | 11.0 3.13 | 11.0 3.14 | 9.1% | 1000 0000 .00 | 1094 1527 .00 | - | - | - | - | - | - | - | 1000 0000 .00 | - | |
| 8 | 3224 4329 246 | SBI Cam pus bran ch | 19.0 3.12 | 19.0 3.22 | 9.25 % | 1000 00.0 0 | - | - | - | - | - | - | - | - | 1000 00.0 0 | - | |
| 9 | 3215 6943 745 | -do- | 24.0 1.12 | 24.0 1.22 | 9.25 % | 2000 00.0 0 | - | - | - | - | - | - | - | - | 2000 00.0 0 | - | |
| 10 | 3252 9931 942 | -do- | 06.0 9.12 | 06.0 8.17 | 9% | 1000 00.0 0 | - | - | - | - | - | - | - | - | 1000 00.0 0 | - | |
| 11 | 3289 1325 834 | -do- | 18.0 3.13 | 18.0 3.23 | 8.75 % | 1200 00.0 0 | - | - | - | - | - | - | - | - | 1200 00.0 0 | - | |
| 12 | 3224 4327 330 | -do- | 19.0 3.12 | 19.0 3.22 | 9.25 % | 1000 00.0 0 | - | - | - | - | - | - | - | - | 1000 00.0 0 | - | |
| 13 | 3224 4322 864 | -do- | 19.0 3.12 | 19.0 3.22 | 9.25 % | 1000 00.0 0 | - | - | - | - | - | - | - | - | 1000 00.0 0 | - | |
| 14 | 3252 9925 877 | -do- | 06.0 9.12 | 06.0 8.17 | 9% | 2000 00.0 0 | - | - | - | - | - | - | - | - | 2000 00.0 0 | - | |
| | | | | | TOT AL | 3621 2237 .00 | 3956 4228 .00 | 3351 991. 00 | | 1107 77.0 0 | | | | | 6657 3451 .00 | | |

Further it was seen that a separate a/c in SBI City branch bearing no. 10508850979 has been dealt in Investment cash book. Some of the FDRs has been invested by withdrawing from this account during 12-13.

However the financial figure of this a/c is furnished below.

OB as on 01.04.12 =Rs27,55,896.96

Receipt during 12-13 =Rs2,39,61,415.97

TOTAL =Rs2,67,17,312.93

Expenditure during 12-13=Rs2,62,29,250.00

CB as on 31.03.13 =Rs 4,88,062.93

PARA: 8 **ADVANCE**

Ravenshaw University - 2012-2013

| S/no | Advance Outstanding as on (DD MM YYYY) | Cashbook Name | Advance Outstanding (In Rs:) | Advance Paid during the Year under Audit(In Rs:) | Total(In Rs:) | Advance adjusted during the Year under Audit(In Rs:) | Advance Outstanding as per (DD MM YYYY) Audit | Advance Outstanding Audit (In Rs:) | Advance Outstanding as per (DD MM YYYY) Cash Book | Advance Outstanding Cash Book(In Rs:) | Difference (In Rs:) | Remarks |
|--------------------|--|---------------|------------------------------|--|--------------------|--|---|------------------------------------|---|---------------------------------------|---------------------|---|
| 1 | 01-04-2012 | consolidated | 82170259.00 | 11977847.00 | 94148106.00 | 5216612.00 | 31-03-2013 | 88931494.00 | 31-03-2013 | 88931494.00 | 0.00 | O.B. of Advance Position has been taken as Rs.82170259.00 which includes O.B. as on 01.04.2012 of NSS Cash Book i.e. Rs.11065.00. In previous report for 2011-12 Adv. Position of NSS Cash Book has not been included in Advance figure |
| GRAND TOTAL | | | 82170259.00 | 11977847.00 | 94148106.00 | 5216612.00 | | 88931494.00 | | 88931494.00 | 0.00 | |

Comments :

-

| Name of the cash book | Amount of outstanding advance |
|-----------------------|-------------------------------|
| General cash book | 81709394.00 |
| Exam cash book | 1455500.00 |
| UGC cash book | 5587490.00 |
| RTI cash book | 20000.00 |
| NSS Cash Book | 159110.00 |
| TOTAL | 88931494.00 |

Year wise break-up of outstanding advance as on 31.3.13

| Year | Staff | Govt&other staff | Supplier | Total |
|----------------|--------------------|--------------------|------------------|--------------------|
| Prior to 09-10 | 7635385.00 | 11464371.00 | | 19099756.00 |
| 2009-10 | 126111.00 | 48861294.00 | 370997.00 | 49358402.00 |
| 2010-11 | 3446053.00 | 2643600.00 | 350000.00 | 6439653.00 |
| 2011-12 | 4119592.00 | | | 4119592.00 |
| 2012-13 | 9914091.00 | | | 9914091.00 |
| TOTAL | 25241232.00 | 62969265.00 | 720997.00 | 88931494.00 |

Advance paid during 12-13 but not adjusted till 31/03/13

Examination Cash Book

| Date of payment | Name of the payee | Purpose | Amount |
|-----------------|--------------------------------------|------------------------------------|-----------|
| 12/04/12 | Dr. S.K. Acharya Reader in History | Conduct of UG 4th semi of 2012 . | 20,000.00 |
| 18/04/12 | Dr. P.R.Daspattanaik Reader in Geog. | Conduct of 31st Yr. 2nd sem. -12 | 20,000.00 |
| 19/04/12 | .Dr. Mrs. S.P.Das Hod. Chem. | Conduct of UG/PG End Sem. Exam. 12 | 10,000.00 |

| | | | |
|----------|-------------------------------------|---|-----------|
| 01/05/12 | Dr. S.K. Acharya Reader in History. | Conduct of UG S-4 Exam 2012 | 30,000.00 |
| 03.05.12 | Dr.H.AnsariHOD .Psy | conduct of deptt. exam 2012 | 10000.00 |
| 03.05.12 | Dr.P.R.Daspattanaik Read in geog | supdt of UG (S-2) EXAM2012 | 25000.00 |
| 8.5.12 | D r.Madhusmita Pati Read in Eng | supdt of UG(S-5) spl back exam 2012 | 25000.00 |
| 08.05.12 | Dr.Mrs.S.P.DAS HOD. chem | conduct of P.G(pract) exam 2012 | 15000.00 |
| 03.07.12 | Dr.P.R.Daspattanaik | centre supdt of UG S-2 Exam | 30000.00 |
| 13.07.12 | Dr.Sudhakar Patra HOD.Econ | conduct of dept exam 2012 | 5000.00 |
| 19.07.12 | Dr.Subrat ku Acharya Read in Hist | centre supdt of UG s-4exam 2012 | 30000.00 |
| 05.11.12 | Dr.M.Pati HOD. in Eng | M Phil& PG exam | 20000.00 |
| 09.11.12 | Dr.Shamita Mohapatra HOD in Psy | dept. PG.exam | 10000.00 |
| 20.11.12 | Dr.B.L.Das HOD odiya | conduct of PG sem 2012 | 6500.00 |
| 23.11.12 | Dr.Sasmita Pani Read in Eng | conduct of UG s-5 exam 2012 | 30000.00 |
| 23.11.12 | Dr.S.K.Naik HOD inBot | conduct of PG sem | 5000.00 |
| 23/11/12 | Dr. P.K. Mohapatra | S-1 & S-3 Exam 12 | 5,000.00 |
| 01/12/12 | Dr. A.Ara Reader in Hindi | center conduct of UG 3rd sem 2012-13 | 20,000.00 |
| 01/12/12 | Dr. S.P. Das Hod in Chem | conduct of departmental P.G.Exam 2012 | 25,000.00 |
| 04/12/12 | Dr. K.K. Das Reader in commerce. | -do- | 5,000.00 |
| 10/12/12 | Dr. N. Pradhan HOD. in Edn. | -do- | 15,000.00 |
| 11.12.12 | Dr.M.Mohanty Read. in Eng | centre supdt of UG s-1 exam 2012 | 30000.00 |
| 17.12.12 | Dr.Susmita Pani Read in Eng | UG 5th sem | 30000.00 |
| 17.12.12 | Dr.S.K.Balabantaray Read. in Geog | PG S.F Course exam 12 | 4000.00 |
| 18.12.12 | Dr.K.C.Sarangi HOD in Math | PG sem exam 2012 | 10000.00 |
| 21.12.12 | Dr.P.Mishra Lect in Geology | zone officer of UG s-5 val 2013 | 20000.00 |
| 21.12.12 | Dr. Dipti Rout Deptt of zoology | conduct of PG (pract) exam 2012 | 5000.00 |
| 03.01.13 | Dr.P.Mishra | UG s-5 val 2013 | 20000.00 |
| 08.01.13 | Dr. Asima Sahoo HOD in pol.sc | conduct of PG EXAM 2013 | 10000.00 |
| 08.01.13 | Dr. P.Mishra | UG s-5 valuation 2013 | 20000.00 |
| 09.01.13 | Dr.A.Ara Read in Hindi | UG 3rd sem exam 2013 | 20000.00 |
| 10.01.13 | Dr. M.Mohanty Read in Eng | centre supdt of UG s-1 exam 2012-13 | 30000.00 |
| 10.01.13 | Mr. Samarendra Puhan HOD M.sc I.T.M | conduct of pract exam | 70000.00 |
| 12.01.13 | Dr. P.Mishra lect in geology | UG s-5 valuation 2013 | 20000.00 |
| 12.01.13 | Dr.Purnendu Parhi lect in chem | UGs-3 val 2013 | 20000.00 |
| 22.01.13 | Dr.A.Ara Read in Hindi | UG 3rd sem 2013 | 20000.00 |
| 22.01.13 | Dr.Bijaylaxmi Dash HOD in Odiya | conduct of dept exam | 10000.00 |
| 22.01.13 | Prof. K.C.Sarangi HOD in Math | conduct of MCA & M.sc.comp.sc exam 2013 | 10000.00 |
| -do- | Dr.U.K.Samantasinghar HOD in E.TC | conduct of ETC exam 2013 | 7500.00 |
| -do-- | Dr.P.Mishra lect in geology | UGs-1 val 2013 | 20000.00 |
| -do-- | Dr.Purnendu Parhi | zone officer of UG s-3 val 2013 | 20000.00 |
| -do-- | Dr.S.K.Balabantaray Read in Geog | PG S.F Course exam 2013 | 6500.00 |
| 28.01.13 | Dr.M.Mohanty Read in Eng | UG s-1 exam | 30000.00 |
| 31.01.13 | Dr.P.Mishra lect in geology | UG S.F.Course s-5 val 2013 | 20000.00 |
| 31.01.13 | Dr.Purnendu Parhi | UG s-3 val 2013 | 20000.00 |
| 31.01.13 | Dr.P.Mishra lect in geology | UG s-1 val 2013 | 20000.00 |
| 06.02.13 | Dr. A.Ara | UG s-3 exam 2013 | 30000.00 |
| 11.02.13 | Dr.P.Mishra | UG s-3 val 2013 | 20000.00 |
| -do- | Dr.Susmita Pani | UG s-5 exam 2013 | 10000.00 |
| -do- | Dr.P.Mishra | UGs-1 val 2013 | 20000.00 |
| -do- | Dr.R.K.Sahoo COE | confidential payment | 10000.00 |
| 14.02.13 | -do- | -do- | 20000.00 |
| -do- | Dr.P.Mishra | UG s-1 val 2013 | 20000.00 |
| -do- | Dr.Purnendu Parhi | zone officer UG 3rd sem val 2013 | 20000.00 |
| 18.02.13 | Dr.Sudhakar Patra HOD in Eco. | conduct of dept exam | 10000.00 |
| -do- | Dr.R.K.Sahoo COE | confidential payment | 20000.00 |
| 22.02.13 | Dr.P.Mishra | zone officer of UG s-3 val 2013 | 20000.00 |
| -do- | Dr.S.K.Balabantaray Read in geog | zone officer of PG S.F.course(s-1,3,5) | 20000.00 |
| -do- | Dr.R.K.Sahoo COE | confidential payment | 20000.00 |
| 27.02.13 | Dr.P.Mishra lect in geology | UGs-1 val | 20000.00 |
| -do- | Dr.S.K.Balabantaray | PG S.F (s-1,3,5) val | 20000.00 |
| -d0- | Dr.P.Mishra lect in geology | UG s-5 val | 10000.00 |
| 28.02.13 | Dr.R.K.Sahoo COE | confidential payment | 40000.00 |
| 06.03.13 | Dr.R.K.Sahoo COE | -DO- | 10000.00 |

| | | | |
|----------|------------------------------|------------------------------------|-----------------|
| 11.03.13 | Dr.P.Mishra | UG s-5 val 2013 | 10000.00 |
| 15.03.13 | Dr.R.K.Sahoo COE | confidential payments | 10000.00 |
| 22.03.13 | Prof.Mamata Swain HOD in Soc | conduct of PG sem | 1000.00 |
| 25.03.13 | Dr.R.K.Sahoo COE | confidential payments | 10000.00 |
| 26.03.13 | Dr.Ashima Sahu | conduct of PG (s-1,3) exam 2012-13 | 10000.00 |
| -do- | Dr.L.Das lect in Eco | exam I/C of R.D (s-1,3) exam | 12000.00 |
| -do- | Dr.P.Mishra | UG S-1 val 2013 | 10000.00 |
| -do- | Dr.R.K.Sahoo COE | confidential payments | 5000.00 |
| | | TOTAL | Rs 11,99,500.00 |

GENERAL CASH BOOK

| Vr. No. / Date | Name of Payee | Purpose | Amount |
|----------------|-----------------------------------|---------------------------|-------------|
| 464/29.06.12 | Dr.B.C.Tripathy V.C | USA visit | 300000.00 |
| 1046/11.10.12 | M.R.Sethy steno to v.c | airfair | 50000.00 |
| 1537/21.12.12 | -do- | imprest fund | 25000.00 |
| 472A/03.07.12 | Dr.Smarapriya Mishra Ex-Registrar | seminar | 600000.00 |
| 618/21.07.12 | -do- | -do- | 100000.00 |
| 673/07.08.12 | -do- | 5th convocation | 612000.00 |
| 910/22.09.12 | -do- | land regd | 10000.00 |
| 1494/17.12.12 | -do- | OSA conference | 50000.00 |
| 1495/17.12.12 | -do- | -do- | 100000.00 |
| 497/04.07.12 | Dr.L.K.Mishra | RTI | 40.00 |
| 1425/12.12.12 | Dr.Padan ku. Jena | flower bed | 20000.00 |
| 1538/21.12.12 | -do- | P.P.Memorial conference | 190000.00 |
| 799/31.08.12 | Dr.D.Mohapatra COE | Entrance of M.Phil& Ph.D | 359470.00 |
| 137/12.04.12 | B.K.Mallick O.S | office stationery | 20000.00 |
| 759/25.08.12 | -do- | -do- | 9000.00 |
| 1841/11.02.13 | -do- | shifting of desk | 5000.00 |
| 2123/18.03.13 | -do- | repair of wooden material | 5000.00 |
| 1753/01.02.13 | S.C.Senapati Acct | TA&DA | 2000.00 |
| 1708/24.01.13 | -DO- | purchase of stationery | 30000.00 |
| 174/21.04.12 | R.Rao cashier | -do- | 5500.00 |
| 342/19.05.12 | Dr.Luna Samanta | admission | 30000.00 |
| 433/13.06.12 | -do- | -do- | 50000.00 |
| 458/26.06.12 | -do- | PG Entrance | 400000.00 |
| 757/25.08.12 | -do- | admission | 695136.00 |
| 1084/19.10.12 | C.Mohapatra D.O | Airfair | 32000.00 |
| 170/21.04.12 | Keshab ch.Rout P.H | A.C. fittings | 2700.00 |
| 2151/23.03.13 | -do- | CFL S.O-14 | 1000.00 |
| 498/04.07.12 | Satyabrata Patra | internet connection | 2532.00 |
| 758/25.08.12 | -do- | server ram shift | 3000.00 |
| 2152/23.03.13 | Dr. Amresh Mishra M.D. | Contingency | 5000.00 |
| 1551/22.12.12 | Srmt. Jena Jagruti Das | -do- | 5000.00 |
| 754/22.08.12 | Dr. Mamata Swain CCD | -do- | 2000.00 |
| 1045/11.10.12 | -do- | Unim Election | 58000.00 |
| 1242/22.11.12 | -do- | Office Stationery | 10000.00 |
| 126/11.04.12 | Dr. S.K. Satpathy V.P. | DCS | 46000.00 |
| 307/12.05.12 | Dr. Niranjana Barik Convenor | Office Expenditure | 18000.00 |
| 1216/19.11.12 | Dr. U.K. Mishra | -do- | 2000.00 |
| 1840/11.02.13 | Prof. N Das | D.S.A. Function | 9000.00 |
| 1006/06.10.12 | A.K.Khuntia Sport Officer | GYM | 1,45,000.00 |
| 1217/19.11.12 | -do- | Cricket Match | 15000.00 |
| 1424/12.12.12 | Prof. Smarapriya Mishra V.P. | Athletic | 1,43,000.00 |
| | -do- | U. Sports | 7000.00 |
| | -do- | OCA | 1,05,000.00 |
| | Non Gazetted Staff. | Festival Advance | 5,66,000.00 |
| 136/12.04.12 | Coordinator Atithya BBSR | Restoration Work | 10,000.00 |
| 674/07.08.12 | Dr. Purnendu Parhi | Treatment | 35,000.00 |
| 1675/16.01.13 | D Chaudhary | RTI Meeting | 142.00 |
| 1926/27.02.13 | S Dei Wife of Rabi Gharei | Obsequies | 5000.00 |

| | | | |
|----------------|--------------------------------|------------------------------|-----------|
| 2031/08.03.13 | N.P.Rout Sr. Clerk | Purchase of leegal paper | 2500.00 |
| 2124/18.03.13 | B. Mathew | Cutting of tree | 5000.00 |
| 172/21.04.12 | Prof. P.K. Mohapatra HOD Bott. | Lab Dev. | 4800.00 |
| 1302/05.12.12 | Dr. Soumendra ku. Naik | Lab. & Dept. Dev. | 63200.00 |
| 173/21.04.12 | Prof. P.K. Mohapatra | Lab. Dev. | 426.00 |
| 306/12.05.12 | Dr. Smrutiprava Dash HOD Chem. | -do- | 16260.00 |
| 306/12.05.12 | -do- | deptt.dev | 78200.00 |
| 723/11.08.12 | -do- | phd course | 35000.00 |
| 725/11.08.12 | -do- | BRNS Project | 47850.00 |
| 1116/03.11.12 | -do- | Purchase of chemicals | 78880.00 |
| 1247/27.11.12 | -do- | National seminar | 35000.00 |
| 1564/02.01.13 | -do- | -do- | 37000.00 |
| 21/02.04.12 | Dr.Mamata Swain | Deptt. dev | 18600.00 |
| 686/08.08.12 | Dr. Sudhakar Patra | Phd course fee | 17500.00 |
| 1222/20.11.12 | -do- | deptt. dev | 33000.00 |
| 1549/22.12.12 | -do- | Phd course fee | 22500.00 |
| 854/07.09.12 | Dr. Mamata Swain | National seminar | 90000.00 |
| 1138/05.11.12 | Dr.S.K. Rout HOD in Edn. | contingency | 11910.00 |
| 1927/27.02.13 | Dr.N. Pradhan | Lab dev | 75600.00 |
| 1563/02.01.13 | Dr.S.P .Das | Faculty recreation | 20000.00 |
| 1648/09.01.13 | -do- | Rec. process | 200000.00 |
| 1660/15.01.13 | -do- | -do- | 100000.00 |
| 2107/16.03.13 | -do- | -do- | 300000.00 |
| 2176/26.03.13 | Dr.Madhusmita Pati | Dept. dev for 11-12 | 23600.00 |
| 722/11.08.12 | Dr.P.R.Daspattanaik | dept dev | 38600.00 |
| 1852/14.02.13 | Dr.Sreerup Goswami | Lab/deptt/phd dev | 54600.00 |
| 432/12.06.12 | Dr. Smarapriya Mishra | dept dev | 17600.00 |
| 1227/21.11.12 | -do- | seminar | 30000.00 |
| 1754/01.02.13 | -do- | B.M.Memorial | 40000.00 |
| 1326/06.12.`12 | Dr.Ramachandra Majhi | Phd course fee | 7500.00 |
| 1752/01.02.13 | -do- | Organisation world phil. day | 20000.00 |
| 1923/23.02.13 | -do- | college treatment | 300000.00 |
| 423/08.06.12 | Dr.Rita Paikray | Travel & regd fee | 100000.00 |
| 721/11.08.12 | -do- | Dept. dev | 79000.00 |
| 937/01.10.12 | Dr.R.N.Mishra | dev fee | 42180.00 |
| 1063/17.10.12 | Dr.R.Paikray | NMEICT Programme | 5000.00 |
| 1492/15.12.12 | -do- | Purchase of stationery | 10000.00 |
| 1726/24.01.13 | Dr.R.N.Mishra | National seminar | 160000.00 |
| 705/10.08.12 | Prof.N.Barik | --- | 20000.00 |
| 724/11.08.12 | -do- | dept. dev | 15250.00 |
| -do- | -do- | Phd course fee | 3330.00 |
| 2127/21.03.13 | Dr.Ashima Sahoo HOD in Pol sc. | National seminar | 90000.00 |
| 720/11.08.12 | Dr.H.Ansari HOD Psy | Phd course fee | 10000.00 |
| 1047/11.10.12 | Sarmistha Mohapatra | Lab dev | 52800.00 |
| 1659/10.01.13 | Dr.P.K.Sarangi | contingency | 10000.00 |
| 1732/28.01.13 | -do- | -do- | 7000.00 |
| 1706/21.01.13 | Dr.Anita Das | pledge festival | 6000.00 |
| 410/07.06.12 | Dr.Luna Samanta | Lab dev | 72400.00 |
| 60/04.04.12 | Muralidhar Das | University dev | 15000.00 |
| 412/07.06.12 | -do- | Dept. dev | 50000.00 |
| 583/11.07.12 | -do- | -do- | 50000.00 |
| 615/19.07.12 | -do- | grill repairing | 6000.00 |
| 855/07.09.12 | -do- | Lab dev | 50000.00 |
| 989/05.10.12 | -do- | Repair of s.o-13A | 35000.00 |
| 1034/10.10.12 | -do- | grill repairing | 20000.00 |
| 1035/ -do- | -do- | Fix cooler | 8000.00 |
| 1243/22.11.12 | -do- | Repair of R-25 Arts Block | 10000.00 |
| 1303/05.12.12 | -do- | construction of humps | 50000.00 |
| 1304/ -do- | -do- | Repairing of R-25Arts block | 5000.00 |
| 1305/ -do- | -do- | Repairing of union office | 25000.00 |
| 897/18.09.12 | Biju Mathew | ---- | 10000.00 |

| | | | |
|--|--|-------|-----------------|
| | | TOTAL | Rs.77,37,606.00 |
|--|--|-------|-----------------|

U.G.C CASH BOOK

| VR.NO/DATE | NAME OF THE PAYEE | PURPOSE | AMOUNT |
|--------------|-------------------------------------|------------------------------|----------------------|
| 194/30.11.12 | Dr.R.Bajpai HOD Geog | --- | 25000.00 |
| 191/30.11.12 | Dr.S.K.Naik HOD Bot | Net coaching | 25000.00 |
| 200/15.12.12 | Dr.P.K.Jena | P.Parija National conference | 35000.00 |
| 41A/12.05.12 | Dr.S.P.Das V.F | | 8000.00 |
| 190/30.11.12 | Dr.P.Mohapatra | Net coaching | 25000.00 |
| 233/16.02.13 | Dr.S.P.Das | Day care centre | 58300.00 |
| 188/30.11.12 | Dr.S.K.Satpathy | Net coaching | 25000.00 |
| 187/-do- | Dr.S.K.Patra | -do- | 25000.00 |
| 196/30.11.12 | Dr.S.K.Rout | -do- | 25000.00 |
| 201/15.12.12 | -do- | Publication of journal | 35000.00 |
| 41/12.05.12 | Prof. Nachiketa Das | | 10640.00 |
| 53/30.06.12 | Prof.Smarapriya Mishra HOD in Hindi | Publication of journal | 30000.00 |
| 195/30.11.12 | -do- | Net coaching | 25000.00 |
| 185/30.11.12 | Dr.S.K.Acharya | -do- | 25000.00 |
| 128/31.08.12 | Dr.R.N.Mishra | --- | 50000.00 |
| 192/30.11.12 | -do- | Net coaching | 25000.00 |
| 137/17.10.12 | Dr.Priyabrata Majhi | --- | 32000.00 |
| 120/28.08.12 | Dr.N.Barik | Publication of journal | 30000.00 |
| 186/30.11.12 | Dr.Ashima Sahu | Net coaching | 25000.00 |
| 197/-do- | Dr.P.Majhi | -do- | 150000.00 |
| 193/-do- | Dr.Lipisha Pattanaik | -- | 25000.00 |
| 138/17.10.12 | Dr.D.Mohapatra COE | Travel grant | 70000.00 |
| 189/30.11.12 | Dr.R.C Majhi HOD Phil. | Net coaching | 25000.00 |
| | | TOTAL | Rs8,08,940.00 |

RTI CASH BOOK

| | | | |
|---------------|------------|------------|-------------------|
| 31.03.13 | D.J.Biswal | RTI Debate | 20000.00 |
| TOTAL= | | | Rs20000.00 |

NSS CASH BOOK

| DATE OF PAYMENT | NAME OF THE PAYEE | PURPOSE | AMOUNT |
|-----------------|-------------------------|-------------------------|------------------|
| 19.02.2013 | KSK Bhardwaj | To conduct special Camp | 11250.00 |
| 25.03.2013 | Lipishree Das | -do- | 11250.00 |
| 19.02.2013 | Dhananjaya Soren | -do- | 11250.00 |
| 25.03.2013 | Pritirekha Daspattanaik | -do- | 20000.00 |
| 13.10.2012 | Nihar Ranjan Singh | To conduct Regular Camp | 500.00 |
| 13.10.2012 | Lipishree Das | -do- | 5975.00 |
| -do- | KSK Bharadwaj | -do- | 7360.00 |
| -do- | Purnendu Padhi | -do- | 4500.00 |
| 08.01.2013 | Khagendra Sethy | -do- | 2000.00 |
| -do- | D. Soren | -do- | 2000.00 |
| -do- | Dipti Rout | -do- | 2000.00 |
| -do- | Sabita Nayak | -do- | 2000.00 |
| 16.02.2013 | Bikas Mishra | -do- | 2500.00 |
| -do- | PR Das Pattanaik | -do- | 65460.00 |
| Total | | | 148045.00 |

NON-ADJUSTMENT OF ADVANCE PAID FOR MORE THAN ONE YEAR (sanctioned during 2011-12)

From the above year wise breakup of outstanding advance it can be perused that a total sum of Rs. 88931494.00 was outstanding for adjustment as on 31/03/2013, Out of which Rs.4119592.00 was out standing related to the year 2011-12. That means it was paid to different staffs during the financial year

2011-12, was still un-adjusted as on 31.03.2013.

Details of advance out standing which was paid during the year 2011-12 in respect of examination cash book.

| Date Of Payment | Name of the payee | Purpose | Amount | Reply of local authority. |
|-----------------|----------------------------|-----------------------------|------------------|---------------------------------|
| 07.04.2011 | DR S K Satpathy,H O D Com. | Conduct of P G sem2010-2011 | 10000.00 | Bill not submitted. |
| -do- | Dr R K Dey,H O D Chem | -DO- | 5000.00 | Bill submitted and passed. |
| 10.05.2011 | Dr R K Dey,H O D Chem | -DO- | 5000.00 | Bill submitted and passed. |
| 24.05.2011 | Dr S K Satpathy,HOD.COM | -DO- | 5000.00 | Bill not submitted. |
| 14.07.2011 | Prof S P Mishra | -DO- | 1000.00 | Bill not submitted |
| 11.08.2011 | Dr Rita PAikray,HOD Phy. | -DO- | 20000.00 | Bill submitted & to be passed . |
| 25.08.2011 | DR R K dey, | -DO- | 5000.00 | Bill submitted & to be passed . |
| 14.11.2011 | Dr N R Singh. | Conduct of UG Exam | 20000.00 | Bill passed in 4/2013 . |
| 17.11.2011 | Dr H Ansari | End Sem Exam,11 | 2000.00 | Bill submitted & to be passed . |
| 22.11.2011 | Dr R K Dey | PG II &UG S1,2,3 EXAM | 5000.00 | Bill submitted & passed . |
| 30.11.2011 | Dr P K SARAngi | Setting Question Paper | 3000.00 | Bill submitted & to be passed . |
| 02.12.2011 | Dr N R Singh | UG S - 5 Exam | 30000.00 | Bill passed in 4/2013 . |
| 07.12.2011 | DR R N Mishra | U G S-3 EXAm. | 20000.00 | Bill passed in 4/2013 . |
| 09.12.2011 | Dr R Paikray | P G exam 2012 | 10000.00 | Bill submitted . |
| 09.12.2011 | DR R C Majhi | P G end SEM. | 5000.00 | Bill not submitted . |
| 15.12.2011 | Dr R K dey | UG & PG END SEM | 5000.00 | Bill submitted & to be passed . |
| 03.01.2012 | DR R N MISHra | U G SEM-3 Exam | 30000.00 | Billpassed in 4/2013 . |
| 09.01.2012 | Dr H Ansari | END SEM Exam | 3000.00 | Bill submitted & to be passed . |
| 20.03.2012 | Dr R PAIKray | UG & PG end Sem. | 10000.00 | Bill submitted & to be passed . |
| | | TOTAL | 194000.00 | |

General Cash Book

| Vr.No/Date | Name of the payee | Purpose | Amount | Reply of the Local Authority |
|-------------|--------------------|--------------------------|-----------|------------------------------|
| 19/4.411 | S.K.Satpathy | Dramatic society | 29000.00 | Adjusted on 21.06.2013 |
| 20/4.4.11 | Dr.S.P.Das | Mid sem | 5000.00 | |
| 48/7.4.11 | C.Mohapatra D.O | Contractual faculty | 30000.00 | |
| 79/9.4.11 | Dr.P.K.Das | -- | 9890.00 | |
| 148/23.4.11 | C.Mohapatra | Contractual recruitment | 42399.00 | |
| 179/28.4.11 | U.K.Samantasinghar | -- | 23900.00 | |
| 269/5.5.11 | C.Mohapatra | Contractual recruitment | 30000.00 | |
| 359/18.5.11 | S.Satpathy | contingency | 865.00 | |
| 459/7.6.11 | -do- | conference on art& craft | 250000.00 | |

| | | | | |
|---------------------|------------------------------|----------------------------|------------------|---|
| 640/8.7.11 | N.P.Rout | -- | 31500.00 | |
| 679A/14.7.11 | Umakanta Mishra | -- | 20000.00 | |
| 884/5.4.11 | C.Mohapatra | | 86972.00 | |
| 956/10.9.11 | S.K.Rout | Extra moral lect | 316.00 | |
| 768/5.8.11 | Dr.Niharranjan Jena | -- | 2305.00 | |
| 984/16.9.11 | Niranjan Barik | Union election | 5500.00 | |
| 1074/26.9.11 | Dr.Chandi Prasad Nanda | -- | 474.00 | |
| 1084/28.9.11 | Ashok ku. Pattanaik | Advocate | 103000.00 | |
| 1097/29.9.11 | C.Mohapatra | apprentice of V.C | 20918.00 | |
| 1122/30.9.11 | Dr.Smarapriya Mishra | -- | 5600.00 | |
| 1297/3.11.11 | C.P.Nanda | student union | 5000.00 | |
| 1332/12.11.11 | C.Mohapatra | 6th mass lecture | 50000.00 | |
| 1469/25.11.11 | Chandi Prasad Nanda | -- | 10000.00 | |
| 1483/2.12.11 | - do- | -- | 40000.00 | |
| 1563/16.12.11 | Smarapriya Mishra | Athletic | 143500.00 | |
| | | U.Sports | 126000.00 | |
| | | OCA | 96400.00 | |
| 1714/10.1.12 | Dr.D.R.Sahoo | contingency | 1000.00 | |
| 1759/12.12.11 | Dr.Rama Ch. Majhi | National seminar | 135000.00 | |
| 1804/17.1.12 | Ranjit K. Parija | writing of succession list | 30000.00 | |
| 1834/24.1.12 | Niranjan Barik | contingency | 2000.00 | |
| 1840/27.01.12 | --DO-- | saraswati puja | 4000.00 | |
| 1844/30.01.12 | Prof. P.K.Mohapatra | diff.work | 5000.00 | |
| 1971/10.02.12 | Luna Samanta | contingency | 10000.00 | |
| 2043/17.02.12 | Pritirekha daspattanaik | SSCfunction | 25000.00 | |
| 2043B/17.2.12 | Dr.M.Tripathy | contingency | 5022.00 | Adjusted on Oct-2013 |
| 2105A/29.2.12 | Dr.L.K.Mishra | contingency | 10000.00 | |
| 2195/14.3.12 | S.Satpathy V.P. Dramatic | -- | 30000.00 | Adjusted on 21.06.2013 |
| 2195A/14.3.12 | Dr.D.K.Sahoo HOD.Soc | contingency | 10000.00 | |
| 2299/21.03.12 | Dr.Niranjan Barik | various competition | 2000.00 | |
| 2323/24.03.12 | Keshab Ch. Rout chairman P.H | --- | 4016.00 | Adjusted Rs. 3989.00 out of 4016.00 on 31.05.2013 |
| 2340/23.03.12 | Dr.C.Nanda HOD.Hist | Deptt.sci | 14400.00 | |

Total Rs 14,55,977.00

U.G.C Cash book

| Vr. No / Date | Name of the Payee | Purpose | Amount | Reply of the Local Authority |
|---------------|--------------------------------|--------------------------------------|-----------|------------------------------|
| 20/25.04.11 | E.Er.PHD | construction of parija womens hostel | 394190.00 | Adjusted on 05.04.2013 |
| 27/20.05.11 | Dr.Chandi prasad Nanda | -- | 30000.00 | |
| 28/20.5.11 | Dr. Sanjay ku Satpathy HOD Com | -- | 100000.00 | |
| 29/20.5.11 | Dr. L.Samantasinghar | -- | 300000.00 | |
| 32/29.6.11 | Dr.Niranjan Barik | -- | 200000.00 | |
| 33/29.6.11 | Dr S.K.Satpathy | -- | 100000.00 | |
| 34/29.6.11 | - do- | -- | 700000.00 | |

| | | | | |
|--------------|--------------------------|--------------|------------------------|--|
| 154/14.9.11 | Prof. D.K.Sahoo HOD Soci | -- | 10000.00 | |
| 182/22.10.11 | Jagdish ku Tripathy | -- | 250000.00 | |
| 246/05.11.11 | Dr S.P.Mishra HOD Hindi | --- | 30000.00 | |
| 252/20.11.11 | - do- | --- | 35000.00 | |
| 255/24.11.11 | Dr. D.Sahoo | -- | 80000.00 | |
| 282/5.1.12 | -do- | -- | 10000.00 | |
| 283.6.1.12 | Dr. L.K.Mishra | -- | 20000.00 | |
| 284/6.1.12 | Dr. H.Ansari | -- | 20000.00 | |
| 286/6.1.12 | Dr.R.C.MajhiHOD Phil | --- | 20000.00 | |
| 296/25.1.12 | Prof.S.P.MishraHOD Hindi | -- | 10000.00 | |
| 298/25.1.12 | Dr.D.P.Pattanaik | -- | 19360.00 | |
| 358/23.2.12 | Dr.P.K.Daspattanaik | -- | 20000.00 | |
| 361/3.3.12 | Dr.R.PAIKRAY | -- | 100000.00 | |
| 362/3.3.12 | - DO- | -- | 10000.00 | |
| | | TOTAL | Rs 24,58,550.00 | |

NSS CASH BOOK

| | | | | |
|---------------------|--------------------------|---------------------|-----------------|----------------------------|
| PAID DURING 2011-12 | PRITIREKHA DAS PATTANAİK | TO CONDUCT NSS CAMP | 11065.00 | NOT ADJUSTED TILL DEC-2013 |
| TOTAL | | | 11065.00 | |

Total Sum of Rs.4119592.00 was outstanding against the staff of University which was paid during 2011-12. The present position of adjustment of each advance (either bill submitted by the advance holder but not adjusted till date or if adjusted the date of adjustment) has been asked through objection memo page(101 to 106). The local authority has returned the memo with compliance which is incorporated in column -5. After verification of the compliance it is construed that, out of Rs. 4119592.00 only Rs. 462201.00(68011.00 from General Cash Book + 394190.00 from UGC Cash Book) has been adjusted during the period from 4/2013 to 12/2013. **So, the balance amount of Rs. 3657391.00 was remained un adjusted for more than one year**, due to the inaction of the sanctioning authority. However, in its para wise comment, against the DAR, the Local Authority stated that 'action is being taken to adjust the advance soon.'

As per Section 10(12) of the Ravenshaw University Act,2005, 'the Vice Chancellor is the sanctioning authority of all expenditure'.

During the year 2011-12, following V.C.s held the office:

- i. Sri Debdas Chhotray, for the period 01.04.2011 to 24.11.2011,
- ii. Prof. Baishnab Charan Tripathy for the period 25.11.2011 to 31.03.2012

As per the G.O No. 2221/F Dt. 08-03-2001 of the Finance department, Govt. of Odisha, advance paid if not adjusted for more than a year, then it shall be treated as loss to the institution and shall be surchargeable.

In view of the above facts, **the outstanding advance of Rs3657391.00 is suggested for recovery** from the advance holders with in two months from the date of receipt of this approved audit report, failing which the same shall be recovered both from the advance holders and sanctioning authority (Vice Chancellor) on equal proportion as per the DLFA, Odisha letter no-15179/DLFA dt. 28.09.2013, as follows

Responsible Person for this paragraph

| Sno | Name | Designation | Adress | Amount(In Rs.) |
|-----|------------------------|-----------------------------|-------------------------------|----------------|
| 1 | Dr Pravas Ku. Sarhangi | Reader in Statistics | Ravenshaw University | 1500.00 |
| 2 | Sri Chinmay Mohapatra | Ex. Development Officer | C/o Ravenshaw University | 130145.00 |
| 3 | Dr. Dipti Ranjan Sahoo | Ex.Prof. & HOD in Sociology | C/o Ravenshaw University | 55500.00 |
| 4 | Sri Sarat Kumar Rout | HOD in Education | Ravenshaw University, Cuttack | 158.00 |

| | | | | |
|----|--------------------------------|-----------------------------------|-----------------------------------|------------|
| 5 | Dr Patita Paban Das | Lect. in Philosophy | Ravenshaw University | 4945.00 |
| 6 | Sri Debdas Chhotray | Ex-V.C. | C/o Ravenshaw University, Cuttack | 1379818.00 |
| 7 | Prof. Baishnab Charan Tripathy | V.C. | Ravenshaw University | 500362.00 |
| 8 | Dr Rabindra Nath Mishra | Reader In Physics | Ravenshaw University | 25000.00 |
| 9 | Dr Nihar Ranjan Singh | Lect. in Botany | Ravenshaw University | 25000.00 |
| 10 | Lekhashree Samantasinghar | Lect. in Zoology | Ravenshaw University | 150000.00 |
| 11 | Jagadish Kumar Tripathy | Reader in History | Ravanshaw university | 125000.00 |
| 12 | Dr. Hamid Ansari | Prof. in Sociology | C/o Ravenshaw University | 12500.00 |
| 13 | Dr. Ratan Ku. Dey | Reader in Chemistry | Ravenshaw University | 12500.00 |
| 14 | Keshab Rout | Chairman, PH | Ravenshaw University, CTC | 27.00 |
| 15 | Dr Rita Paikray | HOD in Physics | Ravenshaw University, CTC | 75000.00 |
| 16 | Luna Samant | HOD in Zoology | Ravanshaw university | 5000.00 |
| 17 | Dr Laxmi Kant Mishra | Reader in History | Ravenshaw University | 15000.00 |
| 18 | Dr Dipti Ranjan Pattnaik | . | Ravenshaw University | 9680.00 |
| 19 | Prof. Pradeep Ku. Mohapatra | Prof. in Botany | Ravenshaw University | 2500.00 |
| 20 | Ranjit K. Parija | Artist Cum Photographer | Ravanshaw university | 15000.00 |
| 21 | Dr Sanjay Satpathy | HOD in Commerce | Ravenshaw University | 582933.00 |
| 22 | Narendra Prashad Rout | Sr.Clerk | Ravenshaw University | 15750.00 |
| 23 | Umakanta Mishra | Lect. In History | Ravanshaw university | 10000.00 |
| 24 | Dr. Nihar Ranjan Jena | Lect. in Pol Sc. | Ravanshaw university | 1153.00 |
| 25 | Prof. Niranjana Barik | Pro. in Pol. Sc. | Ravenshaw University, CTC | 106750.00 |
| 26 | Dr. Chandi Prasad Nanda | HOD History | Ravanshaw university | 49937.00 |
| 27 | Dr. Smara Priya Mishra | HOD in Hindi | Ravanshaw university | 223750.00 |
| 28 | Dr. Rama Chandra Majhi | HOD Philosophy | Ravanshaw university | 80000.00 |
| 29 | Umakanta Samantaray | HOD in Inf. of Science & Telecom. | C/o Ravenshaw University, CTC | 11950.00 |
| 30 | Dr. Pritirekha Daspattnaik | Reader in Geography | Ravenshaw University | 28033.00 |
| 31 | Dr. Subhra Prakash Das | Reader in English | Ravenshaw University | 2500.00 |

PARA: 9 GRANTS

Ravenshaw University - 2012-2013

| S/no | Grants Outstanding as on (DD MM YYYY) | Grants Outstanding (In Rs:) | Grants Received during the Year under Audit(In Rs:) | Total(In Rs:) | Grants Spent during the Year under Audit(In Rs:) | Grants unspent as on (DD MM YYYY) | Grants unspent (In Rs:) | Remarks |
|------|---------------------------------------|-----------------------------|---|---------------------|--|-----------------------------------|-------------------------|---------|
| 1 | 01-04-2012 | 172857967.00 | 170027000.00 | 342884967.00 | 182927155.00 | 31-03-2013 | 159957812.00 | |
| | GRAND TOTAL | 172857967.00 | 170027000.00 | 342884967.00 | 182927155.00 | | 159957812.00 | |

Comments :

Grants were issued on the basis of the requirement of the Local Authority and the amount of grants were determined on the basis of the gestation period and the prevailing market price of the material & services required for the concerned project/ scheme.

The position of unspent Govt grants of the University is quite alarming .A total amount of Rs 159957812.00 towards grants is lying unspent till the end of 31.03.2013, which is not a good sign towards execution of different schemes/ project and also defeats the very purpose of the Legislature for which these have been sanctioned. This un-utilisation also leads to price escalation of the projects/ schemes for which they have been sanctioned.

So, the Local Authority has been suggested to expedite the machinery for utilisation of the unspent grant amount, by observing all the guidelines.

STATEMENT-F

SHOWING THE DETAILS OF GRANTS POSITION IN RESPECT OF RAVENSHAW UNIVERSITY FOR 2012-13.

| SL.NO. | Head Of Account | Opening Balance As On 01.04.12 | Receipt During the Year 2012-13 | Total | EXPR. During the Year 2012-13 | Closing Balance as on 31.03.2013. |
|--------|---|--------------------------------|---------------------------------|--------------|-------------------------------|-----------------------------------|
| 01 | I.D.Grant | 15659608.00 | 50000000.00 | 65659608.00 | 55500000.00 | 10159608.00 |
| 02 | Block Grants | 10935701.00 | 101297000.00 | 112232701.00 | 107305182.00 | 4927519.00 |
| 03 | Motor vehicle | 1000000.00 | -- | 1000000.00 | -- | 1000000.00 |
| 04 | 12th F.C | 32061559.00 | -- | 32061559.00 | -- | 32061559.00 |
| 05 | Infrastructure Improvement | 40000000.00 | - | 40000000.00 | - | 40000000.00 |
| 06 | Repair & Renovation of Building | 653173.00 | - | 653173.00 | - | 653173.00 |
| 07 | Repair & Renovation of Heritage Building | 10000000.00 | - | 10000000.00 | - | 10000000.00 |
| 08 | Renovation of Buildingwall | 10000000.00 | - | 10000000.00 | - | 10000000.00 |
| 09 | Power & Water Supply | 10000000.00 | - | 10000000.00 | - | 10000000.00 |
| 10 | Transfer to PL A/C. | 1575948.00 | - | 1575948.00 | - | 1575948.00 |
| 11 | Other Grants | 794587.00 | 5000000.00 | 5794587 | 5000000.00 | 794587.00 |
| 12 | Maintainance of Social Justice & Empowerment | 9266500.00 | - | 9266500.00 | - | 9266500.00 |
| 13 | Maintainance of Tours & Bachelor of Degree Course | 1000000.00 | - | 1000000.00 | - | 1000000.00 |
| 14 | UGC Merged | 7141354.00 | 1050000.00 | 8191354.00 | 7359395.00 | 831959.00 |

| | | | | | | |
|----|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Scheme | | | | | |
| 15 | RTGS | 2530000.00 | - | 2530000.00 | - | 2530000.00 |
| 16 | Add UGC Cash Book | 20239537.00 | - | 20239537.00 | 2557883.00 | 17681654.00 |
| 17 | General development assistance scheme | Nil | 12500000.00 | 12500000.00 | 5099695.00 | 7400305.00 |
| 18 | OCA | Nil | 180000.00 | 180000.00 | 105000.00 | 75000.00 |
| | TOTAL | 172857967.00 | 170027000.00 | 342884967.00 | 182927155.00 | 159957812.00 |

The local authority is advised to utilise the unspent grants as soon as possible after observing all formalities.

Details of U.G.C Expenditure

| | |
|--------------------------------|--------------|
| Teaching aid | Rs828887.00 |
| 12th F,C Networking | Rs1226261.00 |
| Merged scheme | Rs4690846.00 |
| Chemical & glassware equipment | Rs1687495.00 |
| Career counselling | Rs151054.00 |
| Sc/ST coaching | Rs75500.00 |
| I,M.F Fund | Rs371066.00 |
| Estt of computer centre | Rs2035763.00 |
| UGC XIth plan | Rs743427.00 |
| Book & journal | Rs2583313.00 |
| Travel grant | Rs149606.00 |
| Visiting faculty | Rs18640.00 |
| Equal opportunity cell | Rs5115.00 |
| Net coaching | Rs450000.00 |

PARA: 10 UTILISATION CERTIFICATE

Ravenshaw University - 2012-2013

| S/no | U.C Outstanding as on (DD MM YYYY) | U.C Outstanding(In Rs:) | U.C due for submission during the period under Audit(In Rs:) | Total(In Rs:) | U.C Submitted during the period under Audit(In Rs:) | U.C needs to be submitted as on outstanding as on (DD MM YYYY) | U.C needs to be submitted as on outstanding (In Rs:) | Remarks |
|------|------------------------------------|-------------------------|--|---------------------|---|--|--|--|
| 1 | 01-04-2012 | 121247474.00 | 170027000.00 | 291274474.00 | 167978537.00 | 31-03-2013 | 123295937.00 | Out of the total pending UC, Uc for Rs12,0000000.00(Rs12crore), submitted vide letter no 992dt.08.03.2014 |
| | GRAND TOTAL | 121247474.00 | 0.00 | 291274474.00 | 167978537.00 | | 123295937.00 | |

Comments :

Year wise break-up of pending UCs as on 31.03.13

| Year | Amount of UCs pending |
|--------------|-----------------------|
| 2011-12 | 3917437.00 |
| 2012-13 | 119378500.00 |
| TOTAL | 123295937.00 |

Out of the total pending UC, Uc for Rs12,0000000.00(Rs12crore), submitted vide letter no 992dt.08.03.2014

Details of UCs submitted

| Year | Head of Grant | Amount of UC submitted | Letter No/Date | To whom sent |
|---------|---------------|------------------------|----------------|---|
| 2011-12 | salary grant | 14764726.00 | 2179/28.06.12 | FA-Cum-Add secy to Govt. Deptt of Higher Edn Odisha, BBSR |
| 2011-12 | -do- | 50458755.00 | -do- | -do- |
| 2011-12 | other grant | 5000000.00 | -do- | -do- |
| 2011-12 | ID Grant | 30000000.00 | -do- | -do- |
| 2012-13 | Salary grant | 50648500.00 | 3004/25.08.12 | -do- |
| 2010-11 | UGC | 17106556.00 | 6046/30.11.12 | Dy secy, UGC, New Delhi |
| | TOTAL | 167978537.00 | | |

PARA: 11 MISAPPROPRIATION & DEFALCATION

| 11.1 - OSP NO-69 | | | | | | | | | |
|---|-------------|--------------|-------------|-------------|--------|----------------|-----------|-----------|-----------|
| <p>ParaNo.11 Misappropriation & Defalcation</p> <p>11.1 <u>Non-Credit of collection amount from MR Books to DCR of Jagannath Chhatrabas (OSP-69)</u></p> <p>While tracing out the collection figure from MR books to DCR, it was noticed that a sum of Rs.677.00 has been collected vide MR No.1724 dt.19.5.12 was not credited to DCR. Which leads to misappropriation of hostel fund.</p> <p>However, on issue of audit objection statement the said amount was recovered and deposited through bank in hostel account bearing A/C No.3010002011752 with challan No.62 d.27.11.2013 and credited in to the cash book on the same date and the same has been verified.</p> | | | | | | | | | |
| 11.2 - OSP NO-51 | | | | | | | | | |
| <p>11.2 <u>Excess expenditure exhibited than the actual expenditure in accounts of West Hostel(OSP-51)</u></p> <p>On checking of the paid vouchers w.r.t. cash book for the year 2012-13, it was founded that a sum of Rs.300.00 (Rupees three hundred)only has been paid in excess than the actual expenditure in the following voucher as detailed below:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin: 10px 0;"> <thead> <tr> <th style="width: 20%;">Vr. No/ Date</th> <th style="width: 20%;">Bill Amount</th> <th style="width: 20%;">Amount Paid</th> <th style="width: 20%;">Excess</th> </tr> </thead> <tbody> <tr> <td>490/14.11.2012</td> <td>Rs.441.00</td> <td>Rs.741.00</td> <td>Rs.300.00</td> </tr> </tbody> </table> <p>As a result of which the closing balance is decreased by Rs.300.00 and this is supposed to misappropriation of hostel fund.</p> <p>However, on issue of audit objection statement the said amount was recovered and deposited through Bank vide challan No.85/dt.31.10.2013 and credited to the cash book on same date and the same has been verified.</p> | | Vr. No/ Date | Bill Amount | Amount Paid | Excess | 490/14.11.2012 | Rs.441.00 | Rs.741.00 | Rs.300.00 |
| Vr. No/ Date | Bill Amount | Amount Paid | Excess | | | | | | |
| 490/14.11.2012 | Rs.441.00 | Rs.741.00 | Rs.300.00 | | | | | | |

PARA: 12 LOSS OF STOCK & STORE

| | |
|-------------------|--|
| 12.1 - | |
| <p>Nil</p> | |

PARA: 13 AUDIT OF RECEIPTS

| | |
|-------------------|--|
| 13.1 - | |
| <p>Nil</p> | |

| |
|--|
| |
| |

PARA: 14 AUDIT OF EXPENDITURE

14.1 - EXCESS PAYMENT TOWARDS SETTING OF QUESTION PAPERS

On Scrutiny of Vr. No. CON22 Dt 28.08.2012 of Examination Cash Book it was revealed that a Sum of Rs. 720.00 has been paid to Sri N. Senapati, Reader in Mathematics in Khalikot College & Priyadarshani Rath towards setting of question paper of P.G. 3rd Sem for 2011. As per rate chart applicable for 2011, they are entitled to get remuneration @ 250.00 per paper + 10.00 towards contingency. As such remuneration admissible = 260.00 X 2 = 520.00

But Paid = 720.00

Excess Paid =200.00 (Rs. 100.00 to each)

Hence, Rs. 200.00 is suggested for recovery from Sri N. Senapati (Rs. 100.00) & Priyadarshani Rath (Rs. 100.00)

The objection Memo has been issued on this score. In the reply of local authority it was stated that the question paper relates to P.G. Exam & remuneration for P.G. is Rs. 350.00 + Rs. 10.00 (Misc.) = Rs. 360.00 per question. The paper setter has set 2 papers of questions & has been paid Rs. 360.00 X 2 = Rs. 720.00.

But as per rate chart No. 134 Dt. 16.01.2012 which was produced to audit after issue of objection Memo, Remuneration admissible for paper setting per set for P.G. Sem Exam is Rs. 500.00 + Rs. 10.00(Contingency). So how Rs. 720.00 is paid to paper setter for 2 papers. The reply of local authority & rate as per rate chart No. 134 Dt 16.01.2012, both contradict each other. So the objection holds good.

For such excess payment Dr. Dharmabrata Mohapatra, COE is held responsible.

Responsible Person for this paragraph

| S/no | Name | Designation | Adress | Amount(In Rs:) |
|------|---------------------------|-------------|----------------------|----------------|
| 1 | Dr. Dharmabrata Mohapatra | Ex-COE | Ravanshaw university | 200.00 |

14.2 -

14.3 - STOCK ENTRY & CONCERNED FILE WANTING (O.S.P-27 & 28)

On scrutiny of vouchers of examination section it was revealed that, a total sum of Rs.4,48,800.00 has been paid for purchase of articles, repairing of permanent article & printing of convocation certificates in support of this expenditure stock entry & concerned file has been called for through objection statement. The details are placed below.

| SI No. | Voucher No/Date | Amount | Particulars | Remarks |
|--------|-----------------|----------|--|------------------------|
| 1 | 14/05.05.2012 | 35300.00 | Paid to Maa Santoshi Stlex Industries for repairing, Welding of steel rack | Concerned file wanting |
| 2 | S15/05.05.2012 | 13500.00 | Paid to Maa Santoshi Steelex for repairing of steel almirah, New lock repairing, fitting | -do- |

| | | | | |
|--------------|----------------|--------------------|--|--------------------------------------|
| | | | & colouring | |
| 3 | S12/30.04.2012 | 400000.00 | Paid to Hitech Print System Limited for printing of Convocation certificate(SI No. 00001 to 10000) | Stock entry & Concerned file wanting |
| Total | | 4,48,800.00 | | |

On issue of objection statement the local authority has returned the memo without any compliance.

In absence of relevant records, the genuineness of expenditure of Rs. 4,48,800.00 can not be ascertained.

However, the same may be produced to next audit for verification & till then the entire amount kept under objection

14.4 - INADMISSIBLE & IRREGULAR PAYMENT TOWARDS PRINTING OF IDENTITY CARD (O.S.P-54 & 55)

On Scrutiny of Voucher No. 1306 to 1309 w.r.t concerned file it was noticed that total sum of Rs.181384.00 has been paid to Maa Enterprisers for supply of 3239 Nos. of Identity card for 2012-13. From the comparative statement it was seen that 3 Nos. of quotationer have applied to supply 1 card. Among them Maa Enterprises is the lowest quotationer i.e. @Rs.56.00 per card. Having gone through the previous quotation Notice No. 2697/ Dt 04.07.2011 related to the year 2011-12 it was revealed that the order to supply 1 card was placed to M/s Omm card solution @ Rs. 49.03 per card (as per quotation filed on 10.07.2011, Page-42). Further the rate is also valid for 2 years i.e. till 10.07.2013 as per term & condition.

Under which circumstances the order was given to lowest quotationer @ Rs. 56.00 (Among the quotationer for 2012-13) which is much higher than the previous supplier i.e. @ Rs. 49.03 per card. In spite of time valid up to 10.07.2013. This is highly irregular & inadmissible. As such the University has **sustained a loss of Rs. 22576.00** (181384.00 - 158808.00) which needs recovery from Dr Smarapriya Mishra, Registrar who was found responsible.(Details of the irregularity can be perused from the page no-35 to 37 of the concerned file).

Besides this the supplier for 2012-13 i.e. Maa Enterprisers is not a registered firm. Always quotation should have been invited from registered firm.

Further during the time of Exit Conference it is also found from concerned record that supply order has been issued to M/s Omm card solution, for supply of 1 Cards for the year 2013-14, @ Rs.49.03 per card (as per quotation filed on 10.07.2011) with out inviting any fresh quotation/ Tender.

On issue of objection statement the local authority has not returned the Memo with compliance.

Hence objection stands & holds good by its own merit.

So, the total recoverable amount comes to Rs22576.00 and needs recovery. For which the following officials are held responsible.

- 1) Sri B.B. khalko, COF
- 2) Dr Smarapriya Mishra, Ex-Registrar

Responsible Person for this paragraph

| Slno | Name | Designation | Adress | Amount(In Rs:) |
|------|---------------------------|--------------|----------------------|----------------|
| 1 | Sri Bijaya Basanta Khalko | COF | Revensha University | 11288.00 |
| 2 | Dr. Smara Priya Mishra | HOD in Hindi | Ravanshaw university | 11288.00 |

14.5 - APPROVAL OF EXECUTIVE COUNCIL & GOVT. WANTING (O.S.P-56)

On scrutiny of vouchers of general cash book w.r.t. related records it was noticed that a sum of Rs. 16,53,471.00 has been shown as expenditure towards remuneration to the staff on monthly basis for which approval of executive council as well as from Govt. could not be produced to audit in spite of issue of objection statement in this connection. Audit objection statement issued in this regard the local authority has not returned the same with compliance. Hence Rs. 16,53,471.00 is kept under objection till the production of approval from Executive Council & Govt. to next audit.

The details are placed below.

| Sl No | Vr. no / Date | Name of the Payee | Month | Amount | Remarks |
|-------|---------------|------------------------|-------------------|----------|---------|
| 1 | 43/04.04.12 | Samir Pradhan | 3/12 | 4000.00 | |
| 2 | 44/do | Binod Nayak | -do- | 4000.00 | |
| 3 | 45/do | Trilokinath Chaubey | -do- | 4000.00 | |
| 4 | 51/do | Rakesh Ku. Sahoo | -do- | 4000.00 | |
| 5 | 55/do | Chitaranjan Barik | -do- | 4000.00 | |
| 6 | 57/do | Basudev Nayak | -do- | 4525.00 | |
| 7 | 58/do | Biraj Sukla | 1.2.12 to 11.2.12 | 7586.00 | |
| 8 | 59/do | Samrat Ranjan Khatua | 3/12 | 7500.00 | |
| 9 | 69/9.4.12 | Ashutosh Rout | -do- | 8000.00 | |
| 10 | 72/do | Nini Moharana | -do- | 8000.00 | |
| 11 | 77/do | Rujangi Mallik | -do- | 8000.00 | |
| 12 | 78/do | Bidulata Sahoo | 2/12 | 8000.00 | |
| 13 | 80/do | Deepika Senapati | 3/12 | 8000.00 | |
| 14 | 90/10.4.12 | Satyabrata Patra | -do- | 13100.00 | |
| 15 | 91/do | Niladri Prasad Das | -do- | 10000.00 | |
| 16 | 93/do | Durga Prasad Das | -do- | 9000.00 | |
| 17 | 103/do | Priti Manjari Khuntia | -do- | 8000.00 | |
| 18 | 108/do | Subrat Panda | -do- | 5000.00 | |
| 19 | 109/do | Arup Narayan Mohanty | -do- | 7000.00 | |
| 20 | 111/do | Trinath Barik | -do- | 5000.00 | |
| 21 | 130/12.4.12 | Bidulata Sahoo | -do- | 8000.00 | |
| 22 | 157/19.4.12 | Bushra Parween | 2/12 | 8000.00 | |
| 23 | 158/do | Tanzim Nuzhat | 3/12 | 8000.00 | |
| 24 | 176/25.4.12 | Muralidhar Das | -do- | 5139.00 | |
| 25 | 177/do | Ashok Ku. Sethy | -do- | 3596.00 | |
| 26 | 182/26.4.12 | Shushree Swati Mohanty | -do- | 8000.00 | |
| 27 | 183/do | Ayushman Swain | -do- | 8000.00 | |
| 28 | 184/do | Sonali Acharjya | -do- | 8000.00 | |
| 29 | 195/do | Busra Parween | -do- | 8000.00 | |
| 30 | 220/1.5.12 | Bismita Pradhan | -do- | 8000.00 | |
| 31 | 247/3.5.12 | Trinath Barik | 4/12 | 5000.00 | |
| 32 | 248/3.5.12 | Samir Pradhan | -do- | 4000.00 | |
| 33 | 249/do | Binod Ku. Nayak | -do- | 4000.00 | |
| 34 | 250/do | T. Chaubey | -do- | 4000.00 | |
| 35 | 260/4.5.12 | Rakesh Ku. Sahoo | -do- | 4000.00 | |
| 36 | 265/do | S.S Mohanty | -do- | 8000.00 | |
| 37 | 266/do | Tanzim Nuzhut | -do- | 8000.00 | |
| 38 | 268/do | C.R. Barik | -do- | 4000.00 | |

| | | | | | |
|----|--------------|----------------------|---------------------------|----------|--|
| 39 | 273/do | Rujangi Mallik | -do- | 8000.00 | |
| 40 | 274/4.5.12 | S Acharjya | -do- | 8000.00 | |
| 41 | 281/5.5.12 | Basudev Nayak | -do- | 4525.00 | |
| 42 | 296/7.5.12 | Durga Prasad Das | -do- | 9000.00 | |
| 43 | 298/do | S.R. Khatua | -do- | 7500.00 | |
| 44 | 309/14.5.12 | Sasmita Reddy | 4/12 & 17.3.12 to 31.3.12 | 7419.00 | |
| 45 | 310/do | Arup Narayan Mohanty | 4/12 | 7000.00 | |
| 46 | 311/do | Satyabrata Patra | -do- | 14113.00 | |
| 47 | 322/do | Rasmita Biswal | -do- | 8000.00 | |
| 48 | 323/do | Bidulata Sahoo | -do- | 8000.00 | |
| 49 | 324/do | Muralidhar Das | -do- | 5139.00 | |
| 50 | 325/do | Ashutosh Rout | -do- | 8000.00 | |
| 51 | 326/do | Nini Moharana | -do- | 8000.00 | |
| 52 | 327/do | Subrat Panda | -do- | 5000.00 | |
| 53 | 353/23.05.12 | Bismita Pradhan | -do- | 8000.00 | |
| 54 | 375/2.6.12 | Satyabrata Patra | 5/12 | 15000.00 | |
| 55 | 382/5.6.12 | Chittaranjan Barik | -do- | 4000.00 | |
| 56 | 384/-do- | Binod Kumar Nayak | -do- | 4000.00 | |
| 57 | 385/-do- | Rakesh Ku. Sahoo | -do- | 4000.00 | |
| 58 | 386/-do- | Subrat Panda | -do- | 5000.00 | |
| 60 | 387/-do- | Trilokinath Chaubey | -do- | 4000.00 | |
| 61 | 392/-do- | Durga Prasad Das | -do- | 9000.00 | |
| 62 | 393/-do- | Basudev Nayak | -do- | 4525.00 | |
| 63 | 394/-do- | Samrat Ranjan Khatua | -do- | 7500.00 | |
| 64 | 395/-do- | Niladri Prasad Das | -do- | 10000.00 | |
| 65 | 419/8.6.12 | Samir Ku. Pradhan | -do- | 4000.00 | |
| 66 | 422/-do- | Muralidhar Das | -do- | 5139.00 | |
| 67 | 427/12.6.12 | Sasmita Reddy | -do- | 5000.00 | |
| 68 | 429/-do- | Trinath Barik | -do- | 5000.00 | |
| 69 | 454/25.6.12 | Arup Narayan Mohanty | -do- | 7000.00 | |
| 70 | 457/26.6.12 | Deepika Senapati | 4/12 | 8000.00 | |
| 71 | 465/2.7.12 | Rujangi Mallik | 5/12 | 8000.00 | |
| 72 | 466/-do- | Nini Moharana | -do- | 8000.00 | |
| 73 | 468/-do- | Kaikashna Begam | 4/12 | 8000.00 | |
| 74 | 469/2.7.12 | -do- | 5/12 | 8000.00 | |
| 75 | 489/4.7.12 | Satyabrata Patra | 6/12 | 15000.00 | |
| 76 | 493/-do- | Durga Prasad Das | 24.4.12 to 6/12 | 9300.00 | |
| 77 | 501/5.7.12 | Sasmita Reddy | 6/12 | 5000.00 | |
| 78 | 502/5.7.12 | Sarat Ranjan Khatua | 6/12 | 7500.00 | |
| 79 | 503/-do- | Basudev Nayak | -do- | 4525.00 | |
| 80 | 504/-do- | Niladri Prasad Das | -do- | 10000.00 | |
| 81 | 505/-do- | Rakesh Ku. Sahoo | -do- | 4000.00 | |
| 82 | 506/-do- | Chittaranajan | -do- | 4000.00 | |

| | | Barik | | | |
|-----|-------------|-----------------------|------|----------|--|
| 83 | 507/-do- | Trinath Barik | -do- | 5000.00 | |
| 84 | 508/-do- | Samir Pradhan | -do- | 4000.00 | |
| 85 | 509/-do- | Binod Ku. Nayak | -do- | 4000.00 | |
| 86 | 510/-do- | Trilokinath Chaubey | -do- | 4000.00 | |
| 87 | 565/-do- | Bismita Pradhan | 5/12 | 8000.00 | |
| 88 | 567/7.7.12 | Asutosh Rout | -do- | 8000.00 | |
| 89 | 568/-do- | -do- | 6/12 | 8000.00 | |
| 90 | 569/-do- | Kaikashna Begam | -do- | 8000.00 | |
| 91 | 585/13.7.12 | Arup Naryan Mohanty | -do- | 7000.00 | |
| 92 | 586/-do- | Muralidhar Das | -do- | 5139.00 | |
| 93 | 595/-do- | Bushra Parween | -do- | 8000.00 | |
| 94 | 596/-do- | -do- | 5/12 | 8000.00 | |
| 95 | 597/-do- | -do- | 4/12 | 8000.00 | |
| 96 | 599/-do- | Rujangi Mallik | 6/12 | 8000.00 | |
| 97 | 600/-do- | Tanzim Nazhad | 5/12 | 8000.00 | |
| 98 | 602/-do- | Bidulata Sahoo | -do- | 8000.00 | |
| 99 | 604/19.7.12 | Subrat Panda | 6/12 | 5000.00 | |
| 100 | 605/-do- | Priti Manjari Khuntia | -do- | 8000.00 | |
| 101 | 605(A)/-do- | -do- | 4/12 | 8000.00 | |
| 102 | 605(B)/-do- | -do- | 5/12 | 8000.00 | |
| 103 | 606/-do- | Nini Moharana | 6/12 | 8000.00 | |
| 104 | 607/-do- | Ayushman Swain | 4/12 | 8000.00 | |
| 105 | 608/17.7.12 | -do- | 5/12 | 8000.00 | |
| 106 | 609/-do- | -do- | 6/12 | 8000.00 | |
| 107 | 610/-do- | Bidulata Sahoo | -do- | 8000.00 | |
| 108 | 611/-do- | Sushree Swati Mohanty | 5/12 | 8000.00 | |
| 109 | 612/-do- | -do- | 6/12 | 8000.00 | |
| 110 | 613/-do- | Sonali Acharya | -do- | 8000.00 | |
| 111 | 614/-do- | -do- | 5/12 | 8000.00 | |
| 112 | 621/27.7.12 | Bismita Pradhan | 6/12 | 8000.00 | |
| 113 | 622/2.8.12 | Deepika Senapati | 5/12 | 8000.00 | |
| 114 | 623/-do- | -do- | 6/12 | 8000.00 | |
| 115 | 625/-do- | Subrat Panda | 7/12 | 5000.00 | |
| 116 | 626/-do- | Trilokinath Chaubey | -do- | 4000.00 | |
| 117 | 628/-do- | Satyabrata Patra | -do- | 15000.00 | |
| 118 | 629/-do- | Samir Ku. Pradhan | -do- | 4000.00 | |
| 119 | 630/-do- | Durga Prasad Das | -do- | 9000.00 | |
| 120 | 631/-do- | Binod Ku. Nayak | -do- | 4000.00 | |
| 121 | 633/-do- | Samrat Ranjan Khatua | -do- | 7500.00 | |
| 122 | 634/3.8.12 | R.K. Sahoo | -do- | 5000.00 | |
| 123 | 635/-do- | C.R. Barik | -do- | 5000.00 | |
| 124 | 656/4.8.12 | Trinath Barik | -do- | 5000.00 | |
| 125 | 657/-do- | A.N. Mohanty | -do- | 7000.00 | |
| 126 | 677/8.8.12 | Sasmita Reddy | -do- | 5000.00 | |
| 127 | 682/-do- | Basudev Nayak | -do- | 4525.00 | |
| 128 | 688/10.8.12 | Muralidhar Das | -do- | 5139.00 | |
| 129 | 737/21.8.12 | Rasmita Biswal | 5/12 | 8000.00 | |

| | | | | | |
|-----|---------------|------------------------|--------------------|----------|--|
| 130 | 738/-do- | -do- | 6/12 | 8000.00 | |
| 131 | 801/1.9.12 | Trilokinath Choubey | 8/12 | 4000.00 | |
| 132 | 802/-do- | Binod Kumar Nayak | -do- | 4000.00 | |
| 133 | 803/-do- | Samir Pradhan | -do- | 4000.00 | |
| 134 | 806/-do- | Chittaranjan Barik | -do- | 5000.00 | |
| 135 | 807/-do- | Rakesh Ku. Sahoo | -do- | 5000.00 | |
| 136 | 809/-do- | Subrat Panda | -do- | 5000.00 | |
| 137 | 812/4.9.12 | Tanzim Nazhat | 6/12 | 8000.00 | |
| 138 | 813/-do- | Samrat Ranjan Khatua | 8/12 | 9000.00 | |
| 139 | 814/-do- | Satyabrata Patra | -do- | 15000.00 | |
| 140 | 815/-do- | Niladri Prasad Das | -do- | 10000.00 | |
| 141 | 816/-do- | Durga Prasad Das | -do- | 9000.00 | |
| 142 | 817/-do- | Basudev Nayak | -do- | 4525.00 | |
| 143 | 818/-do- | Trinath Barik | -do- | 5000.00 | |
| 144 | 821/-do- | Sasmita Reddy | -do- | 5000.00 | |
| 145 | 848/7.9.12 | Muralidhar Das | -do- | 5139.00 | |
| 146 | 857/11.9.12 | Ashok Kumar Sethi | 8/12 & Arrer Bill | 10573.00 | |
| 147 | 932/1.10.12 | Arup Narayan Mohanty | 8/12 | 7000.00 | |
| 148 | 965/5.10.12 | Binod Ku. Nayak | 9/12 | 4000.00 | |
| 149 | 967/-do- | Samir Kumar Pradhan | -do- | 4000.00 | |
| 150 | 968/-do- | Chittaranjan Barik | -do- | 5000.00 | |
| 151 | 969/-do- | Rakesh Ku. Sahoo | -do- | 5000.00 | |
| 152 | 970/-do- | Samrat Ranjan Khatua | -do- | 9000.00 | |
| 153 | 973/-do- | Sasmita Reddy | 1.9.12 to 16.9.12 | 2667.00 | |
| 154 | 974/5.10.12 | Trinath Barik | 9/12 | 5000.00 | |
| 155 | 975/-do- | Trilokinath Choubey | -do- | 4000.00 | |
| 156 | 977/-do- | Niladri Prasad Das | -do- | 10000.00 | |
| 157 | 978/-do- | Satyabrata Patra | -do- | 15000.00 | |
| 158 | 979/-do- | Durga Prasad Das | -do- | 9000.00 | |
| 159 | 980/-do- | Basudev Nayak | -do- | 4525.00 | |
| 160 | 981/-do- | Muralidhar Das | -do- | 7358.00 | |
| 161 | 997/6.10.12 | Subrat Panda | -do- | 5000.00 | |
| 162 | 1024/10.10.12 | Sasmita Reddy | 17.9.12 to 30.9.12 | 2333.00 | |
| 163 | 1061/17.10.12 | Arup Narayan Mohanty | 9/12 | 7000.00 | |
| 164 | 1130/5.11.12 | C.R. Barik | 10/12 | 5000.00 | |
| 165 | 1132/-do- | Devshri Pattanaik | -do- | 4839.00 | |
| 166 | 1133/-do- | Diptimayee Dixit | -do- | 5000.00 | |
| 167 | 1134/-do- | Sasmita Reddy | -do- | 5000.00 | |
| 168 | 1137/5.11.12 | Satya Ranjan Sahoo | -do- | 5115.00 | |
| 169 | 1139/6.11.12 | Sangram Keshari Mallik | -do- | 5115.00 | |
| 170 | 1141/-do- | Subrat Panda | -do- | 5000.00 | |

| | | | | | |
|-----|---------------|----------------------|-------|----------|--|
| 171 | 1146/-do- | Samrat Ranjan Khatua | -do- | 9000.00 | |
| 172 | 1147/-do- | A.N. Mohanty | -do- | 7000.00 | |
| 173 | 1148/-do- | Muralidhar Das | -do- | 9300.00 | |
| 174 | 1151/-do- | N.P.Das | -do- | 10000.00 | |
| 175 | 1160/7.11.12 | D.P. Das | -do- | 9000.00 | |
| 176 | 1196/10.11.12 | B.K. Nayak | -do- | 4000.00 | |
| 177 | 1198/-do- | Samir Ku. Pradhan | -do- | 4000.00 | |
| 178 | 1199/-do- | Trinath Barik | -do- | 5000.00 | |
| 179 | 1200/10.11.12 | Trilokinath Choubey | -do- | 4000.00 | |
| 180 | 1278/4.12.12 | Binod Ku. Nayak | 11/12 | 4330.00 | |
| 181 | 1282/5.12.12 | Trilokinath Choubey | -do- | 4330.00 | |
| 182 | 1283/-do- | Samir Ku. Pradhan | -do- | 4330.00 | |
| 183 | 1310/6.12.12 | C.R. Barik | -do- | 5000.00 | |
| 184 | 1315/-do- | D.P Das | -do- | 9000.00 | |
| 185 | 1317/-do- | Satyabrata Patra | -do- | 15000.00 | |
| 186 | 1319/-do- | Rakesh Ku. sahu | -do- | 5000.00 | |
| 187 | 1320/-do- | Trinath Barik | -do- | 5150.00 | |
| 188 | 1321/-do- | Niladri pr. Das | -do- | 10000.00 | |
| 189 | 1387/11.12.12 | S.R. Khatua | -do- | 9000.00 | |
| 190 | 1388/-do- | A.R. Mohanty | -do- | 7000.00 | |
| 191 | 1391/-do- | Muralidhar Das | -do- | 9300.00 | |
| 192 | 1392/-do- | Devshree Pattanaik | -do- | 5000.00 | |
| 193 | 1393/-do- | Diptimayee Dixit | -do- | 5000.00 | |
| 194 | 1394/-do- | Sasmita Reddy | -do- | 5000.00 | |
| 195 | 1585/7.1.13 | S.R. Khatua | 12/12 | 9000.00 | |
| 196 | 1586/-do- | Subrat Panda | -do- | 5000.00 | |
| 197 | 1602/-do- | Muralidhar Das | -do- | 9300.00 | |
| 198 | 1603/-do- | A.R. Mohanty | -do- | 7000.00 | |
| 199 | 1606/-do- | D.P. Das | -do- | 9000.00 | |
| 200 | 1607/-do- | Satyabrata Panda | -do- | 15000.00 | |
| 201 | 1610/8.1.13 | C.R Barik | -do- | 5000.00 | |
| 202 | 1611/-do- | Devashree Pattanaik | -do- | 5000.00 | |
| 203 | 1612/-do- | Diptimayee Dixit | -do- | 5000.00 | |
| 204 | 1613/-do- | Sasmita Reddy | -do- | 5000.00 | |
| 205 | 1618/-do- | R.K. Sahoo | -do- | 5000.00 | |
| 206 | 1621/8.1.13 | Trilokinath Choubey | 12/12 | 5100.00 | |
| 207 | 1622/-do- | Binod Ku. Nayak | -do- | 5100.00 | |
| 208 | 1623/-do- | Samir KU. Pradhan | -do- | 5100.00 | |
| 209 | 1624/-do- | Trinath Barik | -do- | 5500.00 | |
| 210 | 1757/2.2.13 | -do- | 1/13 | 5500.00 | |
| 211 | 1759/-do- | R.K.Sahoo | -do- | 6500.00 | |
| 212 | 1760/-do- | Subrat Panda | -do- | 5000.00 | |
| 213 | 1761/-do- | Trilokinath Choubey | -do- | 5100.00 | |
| 214 | 1762/-do- | Samir Ku. Pradhan | -do- | 5100.00 | |
| 215 | 1764/-do- | C.R. barik | -do- | 6500.00 | |

| | | | | | |
|--------------|--------------|-------------------------|------|-------------------|--|
| 216 | 1765/-do- | Binod Ku. Nayak | -do- | 5100.00 | |
| 217 | 1775/-do- | D.P.Das | -do- | 9000.00 | |
| 218 | 1776/-do- | Satyabrata Patra | -do- | 15000.00 | |
| 219 | 1788/6.2.13 | Niladri Prasad Das | -do- | 10000.00 | |
| 220 | 1789/7.2.13 | S.R. Khatua | -do- | 9000.00 | |
| 221 | 1808/-do- | A.N. Mohanty | -do- | 7000.00 | |
| 222 | 1832/11.2.13 | Muralidhar das | -do- | 9300.00 | |
| 223 | 1867/19.2.13 | Basudev Nayak | -do- | 4525.00 | |
| 224 | 1929/28.2.13 | Devashree Pattanaik | -do- | 7129.00 | |
| 225 | 1930/-do- | Diptimayee dixit | -do- | 7129.00 | |
| 226 | 1931/-do- | Sasmita Reddy | -do- | 5000.00 | |
| 227 | 1981/4.3.13 | N.P.Das | 2/13 | 10000.00 | |
| 228 | 1982/-do- | Chittaranjan Barik | -do- | 6500.00 | |
| 229 | 1983/-do- | Trinath Barik | -do- | 5500.00 | |
| 230 | 1984/-do- | Rakesh Sahoo | -do- | 6500.00 | |
| 231 | 1987/4.3.13 | Satyabrata Patra | -do- | 15000.00 | |
| 232 | 1997/7.3.13 | Muralidhar das | -do- | 9300.00 | |
| 233 | 1998/-do- | Devashree Patta naik | -do- | 8000.00 | |
| 234 | 1999/-do- | Diptimayee dixit | -do- | 8000.00 | |
| 235 | 2000/-do- | Sasmita Reddy | -do- | 5000.00 | |
| 236 | 2001/-do- | D.P.Das | -do- | 9000.00 | |
| 236 | 2024/8.3.13 | Basudev Nayak | -do- | 4550.00 | |
| 237 | 2025/-do- | S.R. Khatua | -do- | 10000.00 | |
| 238 | 2027/-do- | T.Choubey | -do- | 5100.00 | |
| 239 | 2028/-do- | S.K. Pradhan | -do- | 5100.00 | |
| 240 | 2029/-do- | Binod Ku. Nayak | -do- | 5100.00 | |
| 241 | 2091/15.3.13 | A.N. Mohanty | -do- | 7000.00 | |
| 242 | 2168/23.3.13 | Subrat Panda | -do- | 5000.00 | |
| Total | | | | 1653471.00 | |

14.6 - EXCESS EXPENDITURE MADE IN THE PROCESS OF IRREGULAR PURCHASE(O.S.P-32,33 & 46-48)

ON Scrutiny of the voucher No. 178 of General Cash Book w.r.t Concerned file, following omissions/ Commissions were noticed. The details as follows

A sum of Rs. 8,96,613.00 was sanctioned vide sanction order No 3046 Dt. 13.12.2011 bt District Planning Coordinator, Cuttack out of MP LAD towards purchase of Godrej Chairs (Model-1512 DC) and improvement of Audio visual in the Department of English. Out of that amount **Rs. 7,60,000.00 was meant for Godrej chairs** which was specifically mentioned in that sanction order. Accordingly the University authority floated tender through News Paper vide order No 310 Dt. 25.1.12.

As the file (File No- Nil 2011-12) does not contain the copies of quotation submitted by different firms, same were sought for scrutiny through objection memo(Page No - 32 & 33). In spite of that no quotations were made available. Hence the bills were scrutinized w.r.to. comparative Statement.

From the Comparative statement it was noticed that 8 Nos. of firms quoted specifically **for supplying of Godrej chairs** out of that **Alfa Systech Solution (L1)** quoted lowest price of **Rs.3930.00 per chair** which is inclusive of all taxes. So order was placed with Alfa to **Supply 164 Nos. of chairs** of Model 1512 DC vide order No 807 Dt. 06.03.2012 with time frame 10 days. But the firm failed to supply said chairs within that time frame. Hence sanction order was canceled & fresh order was issued in favour of **Royal Trading, Cuttack at its quoted price of Rs4583.03** Though another firm Power Info Solution, BBSR was second lowest bidder quoting **Rs3990.00 per chair**. Had the order been placed to the 2nd lowest (L2) bidder, University would save Rs89712.00 which is treated as loss to University.

Further the Controller of Finance in his note at Page - 11 of the Note sheet mentioned that no other firm except Royal Treading submitted dealership certificate of Godrej but from the file dealership certificate of neither of the firms is available. Hence the note of the COF is not acceptable. On the other hand as all the firms specifically quoted (as mentioned in Comparative Statement) to supply Godrej chairs the **2nd lowest bidder i.e. Power Info** should have been ordered to supply chairs in stead of **Royal trading which was 4th lowest bidder.**

Hence, it may be explained why excess expenditure of Rs. 97257.00 made in the process of irregular purchase and giving undue favour to Royal Treading will not be recovered from the authority responsible.

No reply was furnished or returned back the audit objection memo issued by audit.Hence, objection stands and holds good for recovery. Thus Rs 97257.00

is suggested for recovery. For which the following officials are held responsible.

- 1) Sri Bijaya Basanta Khalko EX-,COF
- 2) Dr Smara Priya Mishra,EX-Registrar
- 3) Sri B K Mallick, Office Supdt

Responsible Person for this paragraph

| Slno | Name | Designation | Adress | Amount(In Rs:) |
|------|---------------------------|--------------|-----------------------------------|----------------|
| 1 | Sri Bata Krushna Mallick | Office Supt. | C/o Ravenshaw University, Cuttack | 32419.00 |
| 2 | Dr. Smara Priya Mishra | HOD in Hindi | Ravanshaw university | 32419.00 |
| 3 | Sri Bijaya Basanta Khalko | COF | Ravenshaw University | 32419.00 |

14.7 - ACKNOWLEDGEMENT WANTING (O.S.P-49)

On scrutiny of Voucher No 300 dt of General Cash Book it was noticed that, a sum of Rs 12000.00 has been paid to the students towards SSG (Scholarship Section) . In support of this expenditure the acknowledgement receipts in token of the amount by the students could not be produced to audit for verification in spite of issue of audit objection statement. Also the audit objection memo issued in this regard has not been returned with reply by the local authority till close of audit. Hence Rs12000.00 is kept under objection till the production of acknowledgement receipts to next audit for verification.

14.8 - USE OF VEHICLE ON SUNDAYS/ HOLIDAYS(O.S.P-109 to 112)

On Scrutiny of log book of vehicle used by V.C. it was noticed that the vehicle has been used by V.C. on Sunday / Holidays. The details are furnished below.

| Sl No | Date of Journey | Total K.M. Traveled | Fuel Consumed (10 K.M./ Ltr) | Rate per Ltr | Amount paid to travels | Purpose |
|-------|-----------------|---------------------|------------------------------|--------------|------------------------|-----------|
| 1 | 08.01.2012 | 622 | 1/10 X 622=62.2 | 44.00 | | Barhampur |
| 2 | 15.01.2012 | 47 | 4.7 | -do- | | Local |
| 3 | 22.01.2012 | 52 | 5.2 | -do- | | Local |
| 4 | 05.02.2012 | 107 | 10.7 | -do- | | Salipur |
| 5 | 06.02.2012 | 57 | 5.7 | -do- | | Local |
| 6 | 12.02.2012 | 115 | 11.5 | -do- | | BBSR |
| 7 | 19.02.2012 | 129 | 12.9 | -do- | | BBSR |
| 8 | 20.02.2012 | 28 | 2.8 | -do- | | Local |
| 9 | 26.02.2012 | 30 | 3 | -do- | | Local |

| | | | | | | |
|--------------------|------------|--------------|--------------|-------|-----------------------------|-------------|
| 10 | 04.03.2012 | 191 | 19.1 | -do- | | - |
| 11 | 05.03.2012 | 53 | 5.3 | -do- | | Local |
| 12 | 08.03.2012 | 128 | 12.8 | -do- | | BBSR |
| 13 | 09.03.2012 | 32 | 3.2 | -do- | | Local |
| 14 | 11.03.2012 | 220 | 22 | -do- | | BBSR |
| 15 | 18.03.2012 | 123 | 12.3 | -do- | | BBSR |
| 16 | 01.04.2012 | 53 | 5.3 | -do- | | Local |
| 17 | 06.04.2012 | 48 | 4.8 | -do- | | Local |
| 18 | 08.04.2012 | 137 | 13.7 | -do- | | BBSR |
| 19 | 29.04.2012 | 72 | 7.2 | -do- | | Kandarpur |
| 20 | 13.05.2012 | 105 | 10.5 | -do- | | BBSR |
| 21 | 20.05.2012 | 22 | 2.2 | -do- | | Local |
| 22 | 27.05.2012 | 80 | 8 | -do- | | BBSR |
| 23 | 03.06.2012 | 138 | 13.8 | -do- | | Kendrapara |
| 24 | 10.06.2012 | 22 | 2.2 | -do- | | Local |
| 25 | 14.06.2012 | 114 | 11.4 | -do- | | Katikata |
| 26 | 15.06.2012 | 138 | 13.8 | -do- | | BBSR |
| | | Total | 286.3 | | 286.3X44.00=12597.20 | |
| 27 | 02.10.2012 | 196 | 19.6 | 49.70 | | BBSR, Banki |
| 28 | 07.10.2012 | 158 | 15.8 | -do- | | Kendrapara |
| 29 | 15.10.2012 | 142 | 14.2 | -do- | | BBSR |
| 30 | 11.11.2012 | 68 | 6.8 | -do- | | Local |
| 31 | 18.11.2012 | 264 | 26.4 | -do- | | Nayagarh |
| 32 | 13.11.2012 | 55 | 5.5 | -do- | | Local |
| | | Total | 88.30 | | 88.3X49.70=4388.51 | |
| 33 | 20.01.2013 | 116 | 11.6 | 50.91 | | BBSR |
| 34 | 27.01.2013 | 134 | 13.4 | -do- | | BBSR |
| 35 | 10.02.2013 | 167 | 16.7 | -do- | | BBSR |
| 36 | 17.02.2013 | 128 | 12.8 | -do- | | Asureswar |
| | | Total | 54.5 | | 54.5XR5.50=2774.59 | |
| 37 | 29.07.2012 | 105 | 10.5 | 44.00 | | BBSR |
| 38 | 05.08.2012 | 28 | 2.8 | -do- | | Local |
| 39 | 09.08.2012 | 30 | 3 | -do- | | Local |
| 40 | 12.08.2012 | 62 | 6.2 | -do- | | Local |
| 41 | 19.08.2012 | 24 | 2.4 | -do- | | Local |
| | | Total | 24.9 | | 24.9X44.00=1095.60 | |
| Grand Total | | 454 | | | 20855.90 or Say | |
| | | | | | Rs. 20856.00 | |

Specific purpose of Journey on such days has not been mentioned in Log Book. The details of journey performed on such days could not be furnished to audit for verification in spite of issue of audit objection memo till close of audit. The audit objection memo issued on the score has not been returned back by the local authority with reply.

However, in its para wise comment against DAR, the Local Authority replied that ' the Govt. has not provided any vehicle for the use of VC. The same is hired from Private Agencies. This is eligible to use vehicle all the days including Sunday and holidays.'

In view of the above facts, the journeys performed in this regard can not be said official and the expenditure incurred there of towards cost of such fuel ie 454 Ltrs of HSD amounting Rs. 20856.00 can not be admitted in audit, because public money can not be utilised for private purposes/ benefits and suggested for recovery from Prof. Baishnab charan Tripathy, VC.

Responsible Person for this paragraph

| Sno | Name | Designation | Adress | Amount(In Rs:) |
|-----|--------------------------------|-------------|-------------------------------|----------------|
| 1 | Prof. Baishnab Charan Tripathy | V.C. | Ravenshaw University, Cuttack | 20856.00 |

14.9 - CONCERNED FILE AND STOCK ENTRY WANTING (O.S.P. 34 to 41, 86 to 88)

On Scrutiny of Vouchers of General Cash Book it was noticed that a sum of Rs.613230.00 has been shown as expenditure towards purchase of stationary articles & printing of forms etc. In support of this expenditure the concerned file & stock entry could not be produced to audit in spite of issue of objection statement till close of audit. In response to audit objection memo issued on the score the local authority produced some of the purchase file & stock register which were verified in audit & dropped. But the purchase file & stock register in the following cases has not been produced to audit for verification . The audit objection memo returned back is silent over the matter. Hence the expr incurred in this regard can not be said genuine. However Rs.613230.00 is held under objection till the production of concerned records to next audit for verification. The details are placed below.

| Sl No. | Vr. No & Date | Name of the Payee | Amount | Description | Remarks |
|--------|-----------------|--|-----------|--|---------|
| 1 | 2/02.04.2012 | Third Eye Communication | 10816.00 | Printing of Certificates 400 Nos. & Folder/Envelope 400 Nos. | |
| 2 | 198/26.4.12 | Mek Servers(P) Ltd | 17941.00 | Purchase of OFC 1.5 Mtr & Other items | |
| 3 | 228/1.5.12 | Expenditure on East Zone inter University Cricket Tournament 2010-11 | 209524.00 | To detailed bills may be produced along with stock entry of Sports equipment | |
| 4 | 308/14.5.12 | DM Enterprisers | 470.00 | Purchase of Remote Bell | |
| 5 | 328/14.05.12 | Librarian Kanika Library | 5089.00 | Purchase of Electrical Goods | |
| 6 | 344-347/23.5.12 | NandiGhosha Trading Agency | 180000.00 | Concerned File wanting | |
| 7 | 488/4.7.12 | Intelligent Software Provider(P) Ltd | 9655.00 | Purchase of Goods (Telephone) | |
| 8 | 564/07.7.12 | Bhanjaprava Super Bazar, Cuttack | 900.00 | Two Nos. of Pen drive | |
| 9 | 580/11.7.12 | Philosophy Department | 10870.00 | Contingency expenditure | |
| 10 | 581/11.7.12 | Economics Department | 10000.00 | -do- | |
| 11 | 620/27.7.12 | Photon Reprographic Services | 11664.00 | Purchase of Tonner Cartridge for Xerox | |
| 12 | 791/30.8.12 | OSD to VC, Culture | 84979.00 | Recording of Revanshaw Choir CD | |
| 13 | 792/30.8.12 | OIC Power house | 12996.00 | Purchase of Street light timer contact | |
| 14 | 143/18.4.12 | Book Shop | 17225.00 | Purchase of Books for Sociology Department | |
| 15 | 1064/18.10.12 | Staytion | 10941.00 | Purchase of Sports Articles | |
| 16 | 1778(A)/04.2.13 | Paid to Dr. Niranjan Barik Pol. Sc Deptt | 10000.00 | Contingency | |
| 17 | 1091/01.01.12 | Paid to Laxmi Offset for printing of answar script(10000 Nos.) | 10200.00 | Stock entry wanting | |

| | | | |
|--------|-----------|--|--|
| TOTAL= | 613230.00 | | |
|--------|-----------|--|--|

14.10 - CONCERNED FILE AND STOCK ENTRY WANTING (O.S.P. 93 to 94)

On Scrutiny of vouchers of UGC Cash Book it was noticed that a sum of Rs. 219598.00 has been shown as expenditure towards purchase of Computer tables, Green Chalk board etc. In support of this expenditure concerned file & Stock register could not be produced to audit even after issue of objection statement in this respect. In response to audit objection memo issued on the score the local authority produced some of the purchase file & stock register which were verified in audit & dropped. But the purchase file & stock register in the following cases has not been produced to audit for verification. The audit objection memo returned back is silent over the matter. Hence the expr incurred in this regard can not be said genuine. However Rs.219598.00 is held under objection till the production of concerned records to next audit for verification. The details are placed below.

| Sl No | Vr. No & Date | Name of the Payee | Amount | Description | Remarks |
|--------|---------------|-----------------------|-----------|---|---------|
| 1 | 129/14.9.12 | Human Computrade | 45640.00 | Purchase of Sony Camera for Pol. Sc Deptt. | |
| 2 | 207/31.1.13 | Suvam | 3600.00 | Purchase of Computer Tables for Education Deptt. | |
| 3 | 208/31.1.13 | -do- | 3600.00 | -do- | |
| 4 | 117/28.8.12 | Subudhi Reprographics | 20158.00 | Purchase of Green Chalk Board | |
| 5 | 144/31.8.12 | - | 3250.00 | Purchase of Tonner Cartridge for equal Opportunity Cell | |
| 6 | 252/16.3.13 | Ultimate solutions | 43500.00 | Stock Entry Wanting | |
| 7 | 91/18.8.12 | MAPLE Furniture | 99850.00 | Purchase of Almira, Table, chair. Stock entry wanting | |
| Total- | | | 219598.00 | | |

14.11 - PAYMENT TOWARDS SWEEPING & CLEANING WORKS (O.S.P-43)

On Scrutiny of Vouchers 744,745 & 746 / 22.08.2012 it was revealed that a sum of Rs. 102837.00 (Gross Amount 105000- TDS 2163) has been paid to Paritosh Services Agency for Sweeping & Cleaning of Ravenshaw Campus in support of this expenditure the concerned file could not be produced to audit even if it was asked through objection statement. Audit objection memo issued on the score has not been returned back by the local authority with reply. So the expr incurred in this regard can not be said genuine. However Rs. 105000.00 is held under objection till the production of concerned file to next audit for verification to proof the genuineness.

14.12 - IRREGULAR PAYMENT TOWARDS PRINTING ITEMS(O.S.P.-28 & 29)

| Vr. No. & Date | Name of the Firm | Particulars | Amount |
|----------------|--------------------|---|------------------|
| S-25/12.6.12 | Laxmi Offset Press | Printing of Certificates | 53675.00 |
| S-44/11.9.12 | -do- | Printing of UG & PG main Answer Script | 205000.00 |
| S-52/16.10.12 | JM printer | Printing of convocation certificates | 24950.00 |
| S-56/3.11.12 | Laxmi Offset | Printing of 40000 Nos. of additional answer scripts | 96000.00 |
| S-1/3.04.12 | -do- | Printing of 50000 Nos. PG main answer script | 205000.00 |
| Total | | | 584625.00 |

From the above vouchers it was noticed that all firms are non-registered firm. The reason for giving the printing order to non registered firm by ignoring contact with registered firm has been asked through objection memo. The local authority replied that "All Payments were maid after proper scrutiny by the internal auditor & clearance from COF of the University when all due procedures have been followed all payment may be accepted as regular payment. Hence the Para may be dropped"

The reply of Local authority is not acceptable to waive out the objection. The printing of above items have been made without inviting competitive bids / quotations as required vide G.O. No. 4939/13.2.12 of Finance Department Govt. of Odisha & as per Rule-68 of VAT rules 2005 which is highly irregular & objectionable to audit.

As per VAT Rule-2005 while inviting quotations the authorities concern shall see to it that, the suppliers exhibits the component of Tax & value of goods separately in the quotation/ bid. Similarly while releasing payment the authority responsible for making payment should ensure that tax amount & value of goods are shown separately by the supplier. The fact of such supplies may be intimated to the local Sale Tax Officer in the interest of Revenue Collection.

As the above printed items has not been purchased through above guidelines the total amount of Rs. 584625.00 is kept under objection.

14.13 - PRODUCTION OF ORIGINAL VOUCHERS(O.S.P - 30)

On scrutiny of voucher No. CON 29/28.09.2012 it was noticed that a sum of Rs. 332133.00 has been paid to Controller of Examination towards printing of UG & PG mark sheet & Question paper the Original vouchers & Secret Cash book are kept with Controller of Examination which could not be produced to audit in spite of issue objection statement in this regard. The original Memo has been returned by the local authority without any compliance. Hence sum of Rs. 332133.00 is kept under objection till the production of records to next audit.

PARA: 15 AUDIT ON WORKS

| |
|---------------|
| 15.1 - |
| Nil |

PARA: 16 AUDIT ON UNITS / DEPARTMENT

| |
|---|
| 16.1 - FINANCIAL POSITION OF SELF FINANCE COURSE (Performance of Self Financing Course detail in para no-16.14) |
|---|

The abstract of Financial position has been furnished below of self finance department of Ravenshaw University for the year 2012-13.

Details of Head wise Receipt and Expenditure has been furnished in statement B2 & C2 of this report.

| SI No | Name of the cashbook (Department Wise) | O.B. as on 1.4.12 | Receipt during 12-13 | Total | Expenditure during 12-13 | C.B. as on 31.3.13 | Rks |
|-------|---|-------------------|-------------------------|-------------|-----------------------------|--------------------|-----|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 1 | Bio-Technology SBI A/C No- 10508850640 | 1886701.58 | 1716816.00 | 3603517.58 | 2499205.00 | 1104312.58 | |
| 2 | DCA SBI A/C No- 10508850583 | 32178.99 | 112667.00 | 144845.99 | 124149.00 | 20696.99 | |
| 3 | MSC (Comp. Sc) SBI A/C No- 10508850628 | 3341932.18 | 1302706.00 | 4644638.18 | 3844783.18 | 799855.00 | |
| 4 | M.C.A. SBI A/C No- 10508850866 | 4526863.07 | 1715606.00 | 6242469.07 | 5141082.00 | 1101387.07 | |
| 5 | BBA/JMC/IST/ETC SBI A/C No- 32728613221 10508850719 | 4106990.35 | 28700535.44 | 32807525.79 | 30364041.79 | 2443484.00 | |
| 6 | M.B.A. Union Bank A/C 407102050000178 IDBI Bank A/C 217104000013040 | 2129030.10 | 12631325.90 | 14760356.00 | 8827995.00 | 5932361.00 | |
| 7 | ITM Department SBI Old A/C No. 10508850492 SBI New A/C No 32670782598 | 7153092.00 | 36167643.00 | 43320735.00 | 33443494.00 | 9877241.00 | |
| 8 | Computerized Accounting (Deptt of Commerce SBI A/C No 10508850924 | 194836.54 | 7893.00 | 202729.54 | Nil | 202729.54 | |
| 9 | PGDBIM Diploma in Banking & Insurance Management) SBI A/C No. 30328790516 | 119745.00 | 4851.00 | 124596.00 | NIL | 124596.00 | |
| 10 | B.Sc Computer Sc. SBI A/C No. 10508850403 | 1092217.00 | 978445.00 | 2070662.00 | 1401623.00 | 669039.00 | |
| 11 | Rural Development SBI A/C No. | 728459.00 | 1460904.00 | 2189363.00 | 1320020.00 | 869343.00 | |

| | | | | | | |
|-------------|-------------|-------------|--------------|-------------|-------------|--|
| 31868433914 | | | | | | |
| Total | 25312045.81 | 84799392.34 | 110111438.15 | 86966392.97 | 23145045.18 | |

Statement- B2

Showing the details of Receipts of Self Finance Department of Ravenshaw University, Cuttack for the year 2012-13.

| Sl No | Head of Account | Receipt During the year 12-13 | Sub-Total | Remarks |
|-------|---|--------------------------------|----------------|---------|
| 1 | M.C.A. 1. Interest received 2. Transfer from main cashbook TOTAL | Rs.169606.00 Rs.1546000.00 | Rs.1715606.00 | |
| 2 | DCA 1. Interest Received 2. Transfer from main cashbook TOTAL | Rs.1667.00 Rs.111000.00 | Rs.112667.00 | |
| 3 | Bio-Technology 1. Interest received 2. Transfer TOTAL | Rs.71816.00 Rs.1645000.00 | Rs.1716816.00 | |
| 4 | MBA Department 1. Transfer from main cashbook 2. Interest Received TOTAL | Rs.12519345.00 Rs.111980.90 | Rs.12631325.90 | |
| 5 | B.Sc Computer 1. Transfer from main cashbook 2. Interest Received TOTAL | Rs.926000.00 Rs.52445.00 | Rs.978445.00 | |
| 6 | BBA/IST/JMC/ETC 1. Transfer from main cashbook 2. Interest Received TOTAL | Rs.28170000.00 Rs.530535.44 | Rs.28700535.44 | |
| 7 | M.Sc Computer 1. Transfer from main cashbook 2. Interest Received TOTAL | Rs.1180000.00 Rs.122706.00 | Rs.1302706.00 | |
| 8 | Rural Development 1. Transfer from main cashbook | Rs.1426607.00 | | |

| | | | | |
|------------|--------------------------------|----------------|------------------------|--|
| | 2. Interest Received | Rs.34297.00 | | |
| | TOTAL | | Rs.1460904.00 | |
| 9 | ITM Department | | | |
| | 1. Transfer from main cashbook | Rs.34390000.00 | | |
| | 2. Interest Received | Rs.1777643.00 | | |
| | TOTAL | | Rs.36167643.00 | |
| 10 | PGDBIM | | | |
| | 1. Interest Received | Rs.4851.00 | | |
| | TOTAL | | Rs.4851.00 | |
| 11 | Computer Accounting | | | |
| | 1. Interest Received | Rs.7893.00 | | |
| | TOTAL | | Rs.7893.00 | |
| | TOTAL | | Rs.84799392.34 | |
| Add | O.B. as on 1.4.2012 | | Rs.25312045.81 | |
| | Grant Total | | Rs.110111438.15 | |

Statement- C2

Showing the details of Expenditures of Self Finance Department of Ravenshaw University, Cuttack for the year 2012-13.

| Sl No | Head of Account | Expenditure During the year 12-13 | Sub-Total | RKS |
|-------|---|-----------------------------------|---------------|-----|
| 1 | M.Sc. Computer | | | |
| | a. Remuneration | Rs.329967.00 | | |
| | b. Guest Faculty | Rs.271500.00 | | |
| | c. Transfer to Ravenshaw University A/C | Rs.3235555.18 | | |
| | d. Bank Commission | Rs.120.00 | | |
| | TOTAL | | Rs.3844783.18 | |
| 2 | ITM | | | |
| | a. Remuneration | Rs.35000.00 | | |
| | b. Refund of course fee | Rs.180000.00 | | |
| | c. Guest Faculty | Rs.15000.00 | | |
| | d. Bank Commission | Rs.105.00 | | |
| | e. Star Computer Pvt. Ltd. | Rs.14557500.00 | | |
| | f. Transfer to Ravenshaw University | Rs.8655889.00 | | |
| | g. Transferred from S.B.I. City Branch A/C No.10508850492 to New A/C No. 32670782598, S.B.I. Ravenshaw University Campus Barnch | Rs.10000000.00 | | |
| | TOTAL | | | |

| | | | | |
|----|---|----------------|----------------|--|
| | | | Rs.33443494.00 | |
| 3. | <u>D.C.A.</u> | | | |
| | a. Remuneration | Rs.122915.00 | | |
| | b. Contingency | Rs.1128.00 | | |
| | c. Bank Commission | Rs.106.00 | | |
| | TOTAL | | Rs.124149.00 | |
| 4 | <u>Rural Development</u> | | | |
| | a. Guest Faculty | Rs.260420.00 | | |
| | b. contingency | Rs.257212.00 | | |
| | c. Remuneration | Rs.68500.00 | | |
| | d. Renovation of Rooms (Economics Dept) | Rs.105009.00 | | |
| | e. Bank Commission | Rs.250.00 | | |
| | f. Transfer to Ravenshaw University A/C | Rs.628629.00 | | |
| | TOTAL | | Rs.1320020.00 | |
| 5 | <u>PGDBIM</u> | Rs. NIL | Rs.NIL | |
| 6 | <u>Computerized Accounting</u> | Rs.NIL | Rs. NIL | |
| 7 | <u>BBA/IST/JMC/ETC</u> | | | |
| | a. Heritage Vision (Share Money) | Rs.16615380.00 | | |
| | b. Remuneration | Rs.25200.00 | | |
| | c. Refund of C.Fee | Rs.350000.00 | | |
| | d. Bank Commission | Rs.70.00 | | |
| | e. Refund to Ravenshaw University A/C | Rs.13373391.79 | | |
| | TOTAL | | Rs.30364041.79 | |
| 8 | <u>Bio-Technology</u> | | | |
| | a. Remuneration | Rs.431475.00 | | |
| | b. Purchase of chemicals and science equipments | Rs.658083.00 | | |
| | c. Refund to Ravenshaw University A/C | | | |
| | d. Contingency | Rs.1318372.00 | | |
| | e. Electricity Charges | Rs.15495.00 | | |
| | f. Telephone Bill | Rs.32669.00 | | |
| | TOTAL | Rs.43111.00 | | |
| | | | Rs.2499205.00 | |
| 9 | <u>M.C.A.</u> | | | |
| | a. Remuneration | Rs.716335.00 | | |
| | b. Telephone Bill | Rs.2821.00 | | |
| | c. Bank Commission | Rs.275.00 | | |
| | d. contingency | Rs.17609.00 | | |
| | e. Refund to Ravenshaw University A/C | Rs.4277342.00 | | |

| | | | | |
|---------------|--|---------------|------------------------|--|
| | f. Intelligence software provider | Rs.126700.00 | | |
| | TOTAL | | Rs.5141082.00 | |
| 10 | <u>B.Sc. Computer</u> | | | |
| | a. Remuneration | Rs.412190.00 | | |
| | b. Caution Money return | Rs.14000.00 | | |
| | c. Telephone Bill | Rs.3111.00 | | |
| | d. Contingency | Rs.24822.00 | | |
| | e. Guest faculty | Rs.147500.00 | | |
| | f. course fee return to University A/C | Rs.800000.00 | | |
| | TOTAL | | Rs.1401623.00 | |
| 11 | <u>MBA Department.</u> | | | |
| | a. Remuneration | Rs.3489793.00 | | |
| | b. Guest faculty | Rs.1948325.00 | | |
| | c. PT Deduction | Rs.14750.00 | | |
| | d. IT deduction | Rs.356933.00 | | |
| | e. Refund of course fee | Rs.274355.00 | | |
| | f. Conference | Rs.8900.00 | | |
| | g. Misc. Expenditure | Rs.230291.00 | | |
| | h. Advertisement | Rs.445472.00 | | |
| | i. Books | Rs.603495.00 | | |
| | j. Furniture | Rs.706880.00 | | |
| | k. XIMB | Rs.35967.00 | | |
| | l. Conveyance | Rs.402745.00 | | |
| | m. HRA | Rs.5028.00 | | |
| | n. Contingency | Rs.30116.00 | | |
| | o. Printing | Rs.96108.00 | | |
| | p. RBs(Ravenshaw Business School) | Rs.178787.00 | | |
| | | | Rs.8827995.00 | |
| | TOTAL | | Rs.86966392.97 | |
| Add | C.B. as on 1.4.2012 | | Rs.23145045.18 | |
| | Grand Total | | Rs.110111438.15 | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| 16.2 - | | | | |

16.2 Self Financing courses (Bio technology Deptt.)
A- Financial Position (A/C No-10508850640 of SBI City Branch, Cuttack)

The abstract of receipts and expenditures of department of Bio-Technology Department for the year 2012-13 is given below:

| | |
|--------------------------------------|--------------------------------|
| 1. Opening Balance as on 1.4.2012 | Rs.18,86,701.58 (As per Audit) |
| 2. Receipts during the year 12-13 | <u>Rs.17,16,816.00</u> |
| 3. Total | Rs.36,03,517.58 |
| 4. Expenditure during the year 12-13 | <u>Rs.24,99,205.00</u> |
| 5. Closing Balance as on 31.3.2013 | Rs.11,04,312.58 |

B- Details of Receipts:

| | |
|--------------------------------|------------------------|
| 1. Interest from Bank Passbook | Rs.71,816.00 |
| 2. Transfer from Main Cashbook | <u>Rs.16,45,000.00</u> |
| TOTAL | Rs.17,16,816.00 |

C- Details of Expenditure:

| | |
|--|------------------------|
| 1. Remuneration | Rs.4,31,475.00 |
| 2. Purchase of chemicals & Science equipment | Rs.6,58,083.00 |
| 3. Refund to Ravenshaw University A/C | Rs 13,18,372.00 |
| 4. Contingency | Rs. 15,495.00 |
| 5. Electricity Charges | Rs. 32,669.00 |
| 6. Bharat Sanchar Nigam & Oths. | <u>Rs. 43,111.00</u> |
| TOTAL | Rs.24,99,205.00 |

16.3 -
16.3 Self Financing Courses (DCA)
1. Financial Position (A/C No-10508850583 of SBI City Branch, Cuttack)

The abstract position of receipts and expenditures of D.C.A. Department of Ravenshaw University for the year 2012-13 is given below:

| | |
|--|------------------------------|
| 1. Opening Balance as on 1.4.2012 | Rs. 32,178.99 (As per Audit) |
| 2. Receipts during the year 12-13 | <u>Rs.1,12,667.00</u> |
| 3. Total | Rs.1,44,845.99 |
| 4. Expenditure during the year 12-13 | <u>Rs.1,24,149.00</u> |
| 5. Closing Balance as on 31.3.2013 | Rs.20,696.99 (As per Audit) |
| f. CB as per passbook and cashbook and cash book as on 31.3.2013 | Rs.20,696.99 |

There is no discrepancy between Audit figure and cashbook figure (as well as passbook figure as on 31.3.2013)

B- Details of Receipts:

| | |
|--------------------------------|-----------------------|
| 1. Interest from Bank Passbook | Rs.1,667.00 |
| 2. Transfer from Main Cashbook | <u>Rs.1,11,000.00</u> |
| TOTAL | Rs.1,12,667.00 |

C- Details of Expenditure:

| | |
|--------------------|---------------------|
| 1. Remuneration | Rs.122915.00 |
| 2. Contingency | Rs. 1128.00 |
| 3. Bank Commission | <u>Rs. 106.00</u> |
| TOTAL | Rs.124149.00 |

16.4 -

16.4. Self Financing Courses (M.Sc. Department)

1. Financial Position (A/C No-10508850628 of SBI City Branch, Cuttack)

The abstract position of receipts and expenditures of M.Sc. Department of Ravenshaw University for the year 2012-13 is given below:

| | |
|--------------------------------------|---------------------------------|
| 1. Opening Balance as on 1.4.2012 | Rs.33,41,932.18 (As per Audit) |
| 2. Receipts during the year 12-13 | <u>Rs.13,02,706.00</u> |
| 3. Total | Rs.46,44,638.18 |
| 4. Expenditure during the year 12-13 | <u>Rs.38,44,783.18</u> |
| 5. Closing Balance as on 31.3.2013 | Rs.7,99,855.00 |
| 6. Closing Balance as per Passbook | Rs.8,40,475.00(As on 31.3.2013) |
| 7. Difference | Rs.40,620.00 |

Reconciliation:

Rs.40,620.00 relates to the previous years. On issue of audit objection statement the Local Authority furnished no reply. Hence the Local Authority is advised to reconcile the differential amount.

B- Details of Receipts:

| | |
|--------------------------------|----------------------|
| 1. Interest from Bank Passbook | Rs.122706.00 |
| 2. Transfer from Main Cashbook | <u>Rs.1180000.00</u> |
| TOTAL | Rs.1302706.00 |

C- Details of Expenditure:

| | |
|------------------------------------|------------------------|
| 1. Remuneration | Rs.329967.00 |
| 2. Transfer to Ravenshaw Univ. A/C | Rs.3235555.18 |
| 3. Books and Journals | Rs.7641.00 |
| 4. Bank Commission | Rs.120.00 |
| 5. Guest Faculty | <u>Rs.271500.00</u> |
| TOTAL | Rs.38,44,783.18 |

D. Advance Position of Msc. (Comp Sc.)

| | |
|---------------------------------------|-------------|
| 1. O.B. of advance as on 1.4.2012 | Rs.NIL |
| 2. Advance Paid during the year 12-13 | Rs.15000.00 |
| 3. TOTAL | Rs.15000.00 |

| | |
|---|--------------|
| 4. Advance adjusted during 12-13 | Rs. NIL |
| 5. Advance outstanding as on 31.3.13 | Rs. 15000.00 |
| 6. Advance of Rs. 15000.00 paid to course coordinator Dr. keahab Chandra Sarangi vide Ch. No. 789765) | |

16.5 -

16.5 Self Finance Course (MCA Department) A/C No-10508850866

1. Financial Position

The abstract of receipts and expenditure of MCA Department for the year 2012-13 is given below:

| | | | |
|---|-----------------------------------|----------------|--------------|
| A | OB as on 1.4.2012 | Rs. 4526863.07 | As per audit |
| B | Receipt during the year 12-13 | Rs. 1715606.00 | |
| C | Total | Rs. 6242469.07 | |
| D | Expenditure during the year 12-13 | Rs. 5141082.00 | |
| E | Closing balance as on 31.3.2013 | Rs. 1101387.07 | |
| F | Closing balance as on 31.3.2013 | Rs. 1102047.07 | |
| G | Difference | Rs. 660.00 | |

Reconciliation:

| | |
|------------|--|
| Rs. 535.00 | Excess in bank as per previous audit |
| Rs. 125.00 | Ch. No. 426666 towards PT issued on 9.3.2013 but not encashed on 19.7.13 |
| Rs. 660.00 | |

2. Advance Position of MCA Department:

| | | |
|---|------------------------------------|--------------|
| A | OBas on 1.4.2012 | Rs. NIL |
| B | Advance paid during the year 12-13 | Rs. 20000.00 |
| C | Total | Rs. 20000.00 |
| D | Advance adjusted during the year | Rs. nil |
| E | Advance outstanding as on 31.3.13 | Rs. 20000.00 |

Advance paid to course coordinator Dr. Keshab Chandra Sarangi for contingency vide ch no. 426677 amounting to Rs. 20000.00

3. Details of Receipts:

| | | |
|---|--------------------|----------------|
| A | Course fees | Rs. 1546000.00 |
| B | Interest from bank | Rs. 169606.00 |
| | Total | Rs. 1715606.00 |

4. Details of Expenditure:

| | | |
|---|--------------------------------------|----------------|
| A | Remuneration | Rs. 716335.00 |
| B | Telephone Bill | Rs. 2821.00 |
| C | Bank commission | Rs. 275.00 |
| D | Contingency | Rs. 17609.00 |
| E | Intelligence software provider | Rs. 126700.00 |
| F | Transfer to Ravenshaw University A/C | Rs. 4277342.00 |
| | Total | Rs. 5141082.00 |

5. MCA Department (OSP-17) Voucher wanting.

While tracing out the paid vouchers of MCA Deptt. With respect to cashbook relating to the year 2012-13, it came to the notice of audit that the following vouchers is not available in the voucher guard.

| | | |
|--------|-------------|---------------------------|
| Vr. No | Amount | Particulars |
| 269 | Rs. 2821.00 | Payment to telephone bill |

on issue of an audit objection memo in this score, the voucher could not made available to audit for verification. Hence the total amount of Rs.2821.00 is held under objection till production of the same.

16.6 -

16.6 Self Finance Course (BBA/JMC/IST)

A/C No-10508850719, 32728613221 (SBI City Branch, SBI)

A. Financial Position:

The abstract of receipts and expenditure during the year 2012-13 is given below:

| | | | |
|---|-----------------------------------|----------------|-----------------|
| A | OBas on 1.4.2012 | Rs.4106990.35 | As per audit |
| B | Receipt during the year 12-13 | Rs.28700535.44 | |
| C | Total | Rs.32807525.79 | |
| D | Expenditure during the year 12-13 | 30364041.79 | |
| E | Closing balance as on 31.3.2013 | Rs.2443484.00 | As per audit |
| F | Closing balance as on 31.3.2013 | Rs.2480885.00 | As per passbook |
| G | Difference | Rs.37401.00 | |

B. Closing Balance analysis on 31.3.2013 (As per Bank Passbook)

| | | |
|---|-----------------------------|---------------|
| A | SBI A/C No.32728613221 | Rs.2277680.00 |
| B | SBI City A/C No.10508850719 | Rs.203205.00 |
| | Total | Rs.2480885.00 |

C. Receipts Details:

| | | |
|---|---------------------------------|----------------|
| A | Transfer from main cashbook | Rs.28170000.00 |
| B | Interest received from passbook | Rs.530535.44 |
| | Total | Rs.28700535.44 |

D. Expenditure Details:

| | | |
|---|--------------------------------------|----------------|
| A | Heritage vision (Share Money) | Rs.16615380.00 |
| B | Refund of course fees | Rs.350000.00 |
| C | Transfer to Ravenshaw University A/C | Rs.13373391.79 |
| D | Remuneration | Rs.25200.00 |
| E | Bank commission | Rs.70.00 |
| | Total | Rs.30364041.79 |

BBA/IST/JMC Deptt. (OSP-67)

Reconciliation between passbook figure and cashbook figure.

While checking out the receipt and expenditure side of BBA/IST/JMC (Self Finance Deptt.) cash book with reference to credit and debit side of A/C No.32728613221 & A/C No.10508850719 of S.B.I., Cuttack City Branch, College Square, Cuttack and S.B.I. Ravenshaw University Campus, Cuttack it was noticed that :

| | | |
|---|---|---------------|
| A | Closing Balance as per passbook as on 31.3.2013 | Rs.2480885.00 |
| B | Closing balance as per cashbook as on 31.3.2013 | Rs.2443484.00 |
| | Difference | Rs.37401.00 |

On issue of an objection memo the local authority replied that "reconciled & shown to next audit".

16.7 -

16.7 Self Finance Course (MBA Deptt)

A/C No.407102050000178 (Union Bank), A/C No.217104000013040, IDBI Bank.

A. Financial Position of MBA Deptt.

The abstract of receipts and expenditure of MBA Deptt. For the year 2012-13 is given below

| | | | |
|---|---|----------------|--------------|
| A | OBas on 1.4.2012 | Rs.2129030.10 | As per audit |
| B | Receipt during the year 12-13 | Rs.12631325.90 | |
| C | Total | Rs.14760356.00 | |
| D | Expenditure during the year 12-13 | Rs.8827995.00 | |
| E | Closing balance as on 31.3.2013 (Excluding Advance) | Rs.5932361.00 | As per audit |

B. C.B. Analysis of MBA cashbook (as per Audit)

| | | |
|---|---------------------------------------|---------------|
| A | Cash at Bank | Rs.5932361.00 |
| B | Advance outstanding (As per cashbook) | Rs.1901878.00 |
| | Total | Rs.7834239.00 |

| | | |
|---------------------------------|------------|---------------|
| Cash at Bank (As per Passbook) | Union Bank | Rs.3798483.00 |
| As per passbook | IDBI Bank | Rs.2163807.00 |
| Total | | Rs.5962290.00 |
| Cash at bank as(per cashbook) | | Rs.5932361.00 |
| Difference | | Rs.29929.00 |

The local authority was issued objection memo to reconcile the differential amount and report to audit. The Local Authority furnished no reply.

C. Details of Receipts:

| | | |
|---|--------------------------------------|----------------|
| A | Transfer from Main cashbook | Rs.12523945.00 |
| B | Interest received from bank passbook | Rs.111980.90 |
| | Total | Rs.12635925.90 |

D. Details of Expenditure:

| | | |
|---|---------------------------------|---------------|
| A | Remuneration | Rs.3489793.00 |
| B | Guest Faculty | Rs.1948325.00 |
| C | PT deduction | Rs.14750.00 |
| D | IT deduction | Rs.356933.00 |
| E | Refund of course fee | Rs.274355.00 |
| F | Conference | Rs.8900.00 |
| G | Misc. expenditure | Rs.230291.00 |
| H | Advertisement | Rs.445472.00 |
| I | Books | Rs.603495.00 |
| J | Furniture | Rs.706880.00 |
| K | XIMB | Rs.35967.00 |
| L | Conveyance | Rs.402745.00 |
| M | HRA | Rs.5028.00 |
| N | Contingency | Rs.30166.00 |
| O | Printing | Rs.96108.00 |
| P | RBS(Ravenshaw Business School) | Rs.178787.00 |
| | Total | Rs.8827995.00 |

E. Advance Position:

| | | | |
|---|--------------------------------------|---------------|--------------------|
| A | OB of advance as on 1.4.2012 | Rs.1693842.00 | As per audit |
| B | Advance paid during the year 2012-13 | Rs.410345.00 | |
| C | Total | Rs.2104187.00 | |
| D | Advance adjusted during 2012-13 | Rs.161784.00 | |
| E | C.B. of advance as on 31.3.2013 | Rs.1942403.00 | As per audit |
| F | C.B. of advance as on 31.3.2013 | Rs.1901878.00 | As per cashbook |
| G | Difference | Rs.40525.00 | From previous year |

An audit objection memo was issued in this score and the local authority furnished no reply.

F. Details of Advance paid during the year 2012-13.

| Vr. No/ Dt | To whom paid | Amount | Purpose |
|--------------|--|--------------|--|
| 47/14.5.12 | Munmun Mohanty, Academic coordinator-cum- Director | Rs.18000.00 | Group Discussion & Personal interview(RBS) |
| 47-A/14.5.12 | Lalatendu Ray, Corporate Relation Manager | Rs.110845.00 | Tour programme |
| 59-D/15.6.12 | Munmun Mohanty, Academic coordinator-cum- Director | Rs.30000.00 | Group Discussion & Personal interview(RBS) |
| 70/16.7.12 | Munmun Mohanty, Academic coordinator-cum- Director | Rs.18000.00 | Group Discussion & Personal interview(RBS) |
| 71/16.7.12 | Munmun Mohanty, Academic coordinator-cum- Director | Rs.35000.00 | Group Discussion & Personal interview(RBS) |
| 115/20.10.12 | Lalatendu Ray, Corporate Relation Manager | Rs.179600.00 | Tour Programme |
| 171/31.12.12 | Laxminarayan Das , Lect. In Marketing | Rs.8900.00 | Conference |
| 193/15.02.13 | Munmun Mohanty, Academic coordinator-cum- Director | Rs.10000.00 | Group Discussion & Personal interview(RBS) |
| | Total | Rs.410345.00 | |

G. Details of Advance adjusted during the year 2012-13

| Vr. No/ Dt | To whom paid | Amount | Purpose |
|--------------|--------------------------|--------------|----------|
| 110/20.10.12 | Munmun Mohanty, Director | Rs.24500.00 | GDPI,RBS |
| 111/20.10.12 | Munmun Mohanty, Director | Rs.18000.00 | GDPI,RBS |
| 112/20.10.12 | Munmun Mohanty, Director | Rs.18000.00 | GDPI,RBS |
| 113/20.10.12 | Munmun Mohanty, Director | Rs.18000.00 | GDPI,RBS |
| 114/20.10.12 | Munmun Mohanty, Director | Rs.30000.00 | GDPI,RBS |
| 169/31.12.12 | Munmun Mohanty, Director | Rs.35000.00 | GDPI,RBS |
| 170/31.12.12 | Munmun Mohanty, Director | Rs.18284.00 | GDPI,RBS |
| | Total | Rs.161784.00 | |

H. MBA Department (OSP-90) Discrepancy between cashbook figure and passbook figure.

While checking out the MBA cashbook w.r.t. credit and debit side of Union Bank A/C No.407102050000178 & IDBI Bank A/C 217104000013040, it was noticed that:

| | | |
|---|---|---------------|
| A | Cash at bank as per cashbook as on 31.3.2013 | Rs.5962290.00 |
| B | Cash at bank as per cashbook as on 31.3.2013` | Rs.5932361.00 |
| | Difference | Rs.29,929.00 |

(Rupees twenty nine thousand nine hundred twenty nine) only.

On issue of objection statement vide page No 90 the local authority replied that discrepancy of Rs. 29929.00 will be reconciled & shown to next audit.

(ii) Discrepancy in advance outstanding figure:

While tracing out the advance ledger of MBA (Self Finance Deptt) it was noticed that,

| | | |
|---|--|-----------------|
| A | Advance outstanding as on dt.31.3.2013(as per audit) | Rs.19,42,403.00 |
| B | Advance outstanding as on dt.31.3.2013(as per cashbook) | Rs.1901878.00 |
| | Difference | Rs.40,525.00 |

On issue of objection memo the local authority replied that "discrepancy of Rs.29,929.00 & Rs.40,525.00 will be reconciled and shown to next audit".

16.8 -
16.8 ITM Department (New A/C No.32670782598) SBI, Ravenshaw University Campus Branch, Old A/C no.10508850492.
A. Financial Position:

The abstract position of receipts and expenditure of ITM Deptt. For the year 12-13 given below.

| | | | |
|---|-----------------------------------|----------------|--------------------------|
| A | OBas on 1.4.2012 | Rs.7153092.00 | As per audit |
| B | Receipt during the year 12-13 | Rs.36167643.00 | |
| C | Total | Rs.43320735.00 | |
| D | Expenditure during the year 12-13 | Rs.33443494.00 | |
| E | Closing balance as on 31.3.2013 | Rs.9877241.00 | As per audit & cash book |
| F | Difference | Rs.Nil | |

B. Details of Receipts:

| | | |
|---|---|----------------|
| A | Course fees (Transfer from main cashbook) | Rs.34390000.00 |
| B | Interest from main cashbook | Rs.1777643.00 |
| | Total | Rs.36167643.00 |

C. Details of Expenditure:

| | | |
|---|--|----------------|
| A | Remuneration | Rs.35000.00 |
| B | Refund of course fee | Rs.180000.00 |
| C | Guest faculty | Rs.15000.00 |
| D | Bank commission | Rs.105.00 |
| E | Star computer Pvt. Ltd | Rs.14557500.00 |
| F | Transfer to Ravenshaw University A/C | Rs.8655889.00 |
| G | Transfer from SBI city branch A/C no.10508850492 to A/C no 32670782598 SBI Ravenshaw University Campus Branch. | Rs.10000000.00 |
| | Total | Rs.33443494.00 |

16.9 -
16.9 Audit of Computer Accounting Deptt. A/C No.10508850924, SBI
A. Financial Position:

The abstract position of receipt and expenditure of computer accounting department for the year 2012-13 is furnished below:

| | | | |
|---|-----------------------------------|--------------|------------------|
| A | OBas on 1.4.2012 | Rs.194836.54 | |
| B | Receipt during the year 12-13 | Rs. 7893.00 | Interest |
| C | Total | Rs.202729.54 | |
| D | Expenditure during the year 12-13 | Rs.Nil | |
| E | Closing balance as on 31.3.2013 | Rs.202729.54 | As per audit |
| F | Closing balance as on 31.3.13 | Rs.202729.54 | As per Bank Book |
| G | Difference | Rs. Nil | |

16.10 -

16.10 Audit of PGDBIM (Post Graduate Diploma in Banking & Insurance Management A/C No.30328790516

The abstract of receipts and expenditure of PGDBIM Deptt. For the year 2012-13 is furnished below:

| | | | |
|---|-----------------------------------|--------------|--------------|
| A | OB as on 1.4.2012 | Rs.119745.00 | |
| B | Receipt during the year 12-13 | Rs.4851.00 | Interest |
| C | Total | Rs.124596.00 | |
| D | Expenditure during the year 12-13 | Rs.Nil | |
| E | Closing balance as on 31.3.2013 | Rs.124596.00 | As per audit |
| F | Cash in hand | Rs.Nil | |
| G | Cash at Bank A/C No.30328790516 | Rs.124596.00 | |

16.11 -

16.11 Audit of Accounts of Rural Development Deptt. (Self Financing Course) A/C No.3186433914

A. Financial Position:

The abstract of receipt and expenditure of Rural Development Deptt. For the year 2012-13 as on 1.4.12.

| | | | |
|---|-----------------------------------|---------------|--|
| A | OBAs on 1.4.2012 | Rs.728459.00 | |
| B | Receipt during the year 12-13 | Rs.1460904.00 | |
| C | Total | Rs.2189363.00 | |
| D | Expenditure during the year 12-13 | Rs.1320020.00 | |
| E | Closing balance as on 31.3.2013 | Rs.869343.00 | |
| F | Cash in hand | Rs.Nil | |
| G | Cash at Bank | Rs.869343.00 | |
| H | Difference | Rs.Nil | |

B. Details of Receipts:

| | | |
|---|--------------------------------------|---------------|
| A | Transfer from main cashbook | Rs.1426607.00 |
| B | Interest received from Bank passbook | Rs.34297.00 |
| | Total | Rs.1460904.00 |

C. Details of Expenditure:

| | | |
|---|---------------------------------------|---------------|
| A | Guest Faculty | Rs.260420.00 |
| B | Contingency | Rs.257212.00 |
| C | Renovation of Rooms (Economic Deptt.) | Rs.105009.00 |
| D | Remuneration | Rs.68500.00 |
| E | Bank commission | Rs.250.00 |
| F | Transfer to Ravenshaw University A/C | Rs.628629.00 |
| | Total | Rs.1320020.00 |

16.12 -

16.12 B.Sc Computer A/C No. 10508850403, SBI

A. Financial Position:

The abstract of receipt and expenditure of B.Sc computer for the year 2012-13 is furnished below:

| | | | |
|---|------------------------------------|---------------|-------------------------|
| A | OBas on 1.4.2012 | Rs.1092217.00 | As per audit |
| B | Receipt during the year 12-13 | Rs.978445.00 | |
| C | Total | Rs.2070662.00 | |
| D | Expenditure during the year 12-13 | Rs.1401623.00 | |
| E | Closing balance as on 31.3.2013 | Rs.669039.00 | As per cashbook & audit |
| F | C.B as per pass book as on 31.3.13 | Rs.651234.50 | |
| G | Difference | Rs.17804.50 | Less in Bank |

(Relates to Rs.20000.00 Advance to Rita Paikaray, HOD, Physics)

The concerned Authority is advised to reconcile the cash book figure and passbook figure at the end of each month.

16.13 -

Year wise Gross Profit a/c in respect of self finance course of Ravenshaw university.

| Year | Courses offered | Gross Receipt | Paid to service provider | Gross Profit |
|---------|--|---------------|--------------------------|----------------|
| 2006-07 | MSC Bio-Tech, BITM, BBA/IST/JMC/MSC, Comp. Sc, BSC Comp. Sc, MCA, Computerized Accounting, DCA | 35378987.21 | 22705590.04 | 12673397.17 |
| 2007-08 | Do | 26916408.00 | 21203763.00 | 5712645.00 |
| 2008-09 | Do | 45573510.00 | 43436545.00 | 2136965.00 |
| 2009-10 | MSC Bio-Tech, BITM/MITM, BBA/IST/JMC/MJMC/ Msc Comp.Sc, BSC Comp. Sc, MCA, Computer accounting, DCA, MBA, PGDBIM | 49444549.00 | 36553598.20 | 12890950.80 |
| 2010-11 | Do | 68688667.00 | 60099443.70 | 8589223.30 |
| 2011-12 | MSC Bio-Tech, BITM/MITM, BBA/IST/JMC/MJMC/ Msc Comp.Sc, BSC Comp. Sc, MCA, Computer accounting, DCA, MBA, PGDBIM & Rural Development | 62873742.00 | 75086417.00 | (-)12212675.00 |
| 2012-13 | Do | 84803992.34 | 44677214.00 | 40126778.34 |

Self Financing Course of Ravenshaw University 2006-07

From 15.11.2006 to 31.03.2007

| Sl No | Course offered | Gross receipt | Paid to service provider | Gross profit | Remarks |
|-------|-------------------------|---------------|--------------------------|--------------|---------|
| 1 | MSC Bio-Tech | 990297.58 | 413777.00 | 576520.58 | |
| 2 | B.I.T.M | 11601330.96 | 6098698.96 | 5502632.00 | |
| 3 | BBA/IST/JMC | 9112845.35 | 5934777.00 | 3178068.35 | |
| 4 | MSC Comp. Sc. | 3663333.18 | 2767509.00 | 895824.18 | |
| 5 | BSC Comp. Sc | 2584705.00 | 2049179.00 | 535526.00 | |
| 6 | MCA Course | 6898056.07 | 5232685.00 | 1665371.07 | |
| 7 | Computerized Accounting | 138488.00 | 68420.00 | 70068.00 | |
| 8 | DCA | 389931.07 | 140544.08 | 249386.99 | |
| | | 35378987.21 | 22705590.04 | 12673397.17 | |

2007-08

| Sl No | Course offered | O.B. | Gross receipt | Paid to service provider | Gross Profit | Remarks |
|-------|----------------|------|---------------|--------------------------|--------------|---------|
| | | | | | | |

| | | | | | | |
|---|-------------------------|--------------|--------------------|---|--------------------------|---|
| 1 | MSC Bio-Tech | 576520.58 | 1000838.00 | 1566858.00 | Nil 566020.00 loss | Excess exp. Of Rs. 566020.00 has been incurred out of OB amount |
| 2 | B.I.T.M | 5502632.00 | 10398105.00 | 10050300.00 | 347805.00 | |
| 3 | BBA/IST/JMC | 3178068.35 | 11242761.00 | 6867174.00 1980000.00 (Transferred to fund cash book) | 4375587.00 | 1980000.00 is not actual expenditure gross profit has been calculated as follows (11242761 – 6867174) |
| 4 | MSC Comp. Sc. | 895824.18 | 1040000.00 | 631329.00 726000.00 (Transferred to fund cash book) | 408671.00 | 726000.00 is not actual exp. Gross profit has been calculated as follows (1040000-631329) |
| 5 | BSC Comp. Sc | 535526.00 | 1025675.00 | 561301.00 478026.00 (Transferred to fund cash book) | 464574.00 | 478026.00 is not actual expenditure. Profit has been calculated as follows (1025675-561301) |
| 6 | MCA Course | 1665371.07 | 1886124.00 | 1118574.00 1255036.00 (Transferred to fund cash book) | 767550.00 | 1255036.00 is not actual expenditure. Gross profit has been calculated as follows (1886124-1118574) |
| 7 | Computerized Accounting | 70068.00 | 158107.00 | 107961.00 23250.00 (Transferred to fund cash book) | 50146.00 | 23250.00 is not actual expenditure |
| 8 | DCA | 249386.99 | 164798.00 | 300266.00 | Nil 135468.00 loss | Excess of Rs.135468.00 has been incurred out of OB amount. |
| | | TOTAL | 26916408.00 | 21203763.00 | 5712645.00 | |

2008-09

| Sl No | Course offered | O.B. | Gross receipt | Paid to service provider | Gross Profit | Remarks |
|-------|-------------------------|------------|--------------------|--------------------------|---------------------------|---|
| 1 | MSC Bio-Tech | - | 1049425.00 | 547624.00 | 501801.00 | |
| 2 | B.I.T.M/MITM | 5850437.00 | 14274412.00 | 16379900.00 | Nil 2105488.00 loss | Excess exp. Of Rs.2105488.00 has been incurred out of OB amount |
| 3 | BBA/IST/JMC/MJMC | 5573655.35 | 14784651.00 | 16054921.00 | Nil 1270270.00 Loss | Excess exp. Of Rs.1270270.00 has been incurred out of OB amount |
| 4 | MSC Comp. Sc. | - | 1095000.00 | 751607.00 | 343393.00 | - |
| 5 | BSC Comp. Sc | - | 954023.00 | 860262.00 | 93761.00 | - |
| 6 | MCA Course | - | 1922238.00 | 1824188.00 | 98050.00 | |
| 7 | Computerized Accounting | - | 214238.00 | 135850.00 | 78388.00 | |
| 8 | DCA | 113918.99 | 135891.00 | 204009.00 | Nil 68118.00 loss | Excess exp. Of Rs.68118.00 has been incurred out of OB amount |
| 9 | MBA | - | 11036090.00 | 6678184.00 | 4357906.00 | |
| 10 | PGDBIM | - | 107542.00 | - | 107542.00 | |
| | TOTAL | | 45573510.00 | 43436545.00 | 2136965.00 | |

2009-10

| SI No | Course offered | O.B. | Gross receipt | Paid to service provider | Gross Profit | Remarks |
|-------|-------------------------|------------|--------------------|--------------------------|---------------------------|---|
| 1 | MSC Bio-Tech | - | 1221947.00 | 854473.00 | 367474.00 | |
| 2 | B.I.T.M/MITM | - | 13285000.00 | 7101300.00 | 6183700.00 | |
| 3 | BBA/IST/JMC/MJMC | - | 18117872.00 | 10967303.00 | 7150569.00 | |
| 4 | MSC Comp. Sc. | - | 1052618.00 | 350015.00 | 702603.00 | |
| 5 | BSC Comp. Sc | - | 818974.00 | 423740.00 | 395234.00 | |
| 6 | MCA Course | - | 1728872.00 | 1052227.00 | 676645.00 | |
| 7 | Computerized Accounting | - | 39366.00 | 22010.00 | 17356.00 | |
| 8 | DCA | - | 147943.00 | 135024.00 | 12919.00 | |
| 9 | MBA | 4357906.00 | 13028160.00 | 15647506.20 | Nil 2619346.20 Loss | Excess exp. Of Rs.2619346.20 has been incurred out of OB amount |
| 10 | PGDBIM | - | 3797.00 | Nil | 3797.00 | |
| | TOTAL | | 49444549.00 | 36553598.20 | 12890950.80 | |

2010-11

| SI No | Course offered | O.B. | Gross receipt | Paid to service provider | Gross Profit | Remarks |
|-------|-------------------------|-----------|--------------------|--------------------------|----------------------|---|
| 1 | MSC Bio-Tech | | 1211064.00 | 845748.00 | 365316.00 | |
| 2 | B.I.T.M/MITM | | 27406778.00 | 26143687.00 | 1263091.00 | |
| 3 | BBA/IST/JMC | | 21644803.00 | 17280736.00 | 4364067.00 | |
| 4 | MSC Comp. Sc. | | 1252962.00 | 412222.00 | 840740.00 | |
| 5 | BSC Comp. Sc | | 731928.00 | 422701.00 | 309227.00 | |
| 6 | MCA Course | | 1968454.00 | 618866.00 | 1349588.00 | |
| 7 | Computerized Accounting | 192708.54 | 6830.00 | 11960.00 | Nil 5130.00 loss | Excess exp. Of Rs.5130.00 has been incurred from OB amount |
| 8 | DCA | 58719.99 | 135216.00 | 155736.00 | Nil 20520.00 loss | Excess exp. Of Rs.20520.00 has been incurred from OB amount |
| 9 | MBA | | 14326687.00 | 14207787.70 | 118899.30 | |
| 10 | PGDBIM | | 3945.00 | - | 3945.00 | |
| | | | 68688667.00 | 60099443.70 | 8589223.30 | |

2011-12

| SI No | Course offered | O.B. | Gross receipt | Paid to service provider | Gross Profit | Remarks |
|-------|-------------------------|-------------|--------------------|--------------------------|--------------------|--|
| 1 | MSC Bio-Tech | | 1470989.00 | 829379.00 | 641610.00 | |
| 2 | B.I.T.M/MITM | 11191740.00 | 20360000.00 | 24398648.00 | Nil | Excess exp. Of Rs.438648.00 has been incurred from OB amount |
| 3 | BBA/IST/JMC | 15818021.35 | 26522451.00 | 38233482.00 | Nil | Excess exp. Of Rs.11711031.00 has been incurred from OB amount |
| 4 | MSC Comp. Sc. | | 1442164.00 | 555463.00 | 886701.00 | |
| 5 | BSC Comp. Sc | | 921727.00 | 1149606.00 | Nil | Excess exp. Of Rs.227879.00 has been incurred from OB amount |
| 6 | MCA Course | | 2009993.00 | 775298.00 | 1234695.00 | |
| 7 | Computerized Accounting | | 3407.00 | Nil | 3407.00 | |
| 8 | DCA | 38199.99 | 187533.00 | 193554.00 | Nil | Excess exp. Of Rs.6021.00 has been incurred from OB amount |
| 9 | MBA | | 9222558.00 | 8950987.00 | 271571.00 | |
| 10 | PGDBIM | | 4461.00 | Nil | 4461.00 | |
| 11 | Rural Development | | 728459.00 | Nil | 728459.00 | |
| | TOTAL | | 62873742.00 | 75086417.00 | 12212675.00 | |

2012-13

| Sl No | Course offered | O.B. | Gross receipt | Paid to service provider | Gross Profit | Remarks |
|-------|-------------------------|------|--------------------|---|--------------------|--|
| 1 | MSC Bio-Tech | | 1716816.00 | 1180833.00 1318372.00 (Transferred to University A/C) | 535983.00 | Rs.1318372.00 is not actual exp. Gross profit has been calculated as follows (1716816 – 1180833) |
| 2 | B.I.T.M/MITM | | 36167643.00 | 14787605.00 18655889.00 (Transferred to University A/C) | 21380038.00 | Rs.18655889.00 is not actual exp. Gross profit has been calculated as follows (36167643-14787605) |
| 3 | BBA/IST/JMC | | 28700535.44 | 16990650.00 13373391.79(Transferred to University A/C) | 11709885.44 | Rs.13373391.79 is not actual exp. Gross profit has been calculated as follows(28700535.44-16990650.00) |
| 4 | MSC Comp. Sc. | | 1302706.00 | 609228.00 3235555.18 (Transferred to University A/C) | 693478.00 | Rs.3235555.18 is not actual exp. Gross profit has been calculated as follows(1302706 - 609228) |
| 5 | BSC Comp. Sc | | 978445.00 | 601623.00 800000.00 (Transferred to University A/C) | 376822.00 | (978445-601623) 8,00,000.00 is not actual expenditure. |
| 6 | MCA Course | | 1715606.00 | 863740.00 4277342.00 (Transferred to University A/C) | 851866.00 | (1715606-863740) 4277342.00 is not actual expenditure. |
| 7 | Computerized Accounting | | 7893.00 | Nil | 7893.00 | |
| 8 | DCA | | 112667.00 | 124149.00 | Nil | Excess exp. Of Rs.11482.00 has been incurred from OB amount |
| 9 | MBA | | 12635925.90 | 8827995.00 | 3807930.90 | |
| 10 | PGDBIM | | 4851.00 | Nil | 4851.00 | |
| 11 | Rural Development | | 1460904.00 | 691391.00 628629.00 (Transferred to University A/C) | 769513.00 | (1460904-691391) 628629.00 is not actual expenditure |
| | TOTAL | | 84803992.34 | 44677214.00 | 40126778.34 | |

16.14 -

Profit from the Self-Financing Courses for the period 2006-07 to 2012-13

| Sl.No. | Year wise profit | | | | | | | | Total |
|--------|------------------|------------|------------|-------------|------------|------------|--------------|-------------|-------------|
| | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | | |
| 1 | MSc.Bio-Tech | 576520.58 | -566020.00 | 501801.00 | 367474.00 | 365316.00 | 641610.00 | 535983.00 | 2422684.58 |
| 2 | BITM | 5502632.00 | 347805.00 | -2105488.00 | 6183700.00 | 1263091.00 | -4038648.00 | 21380038.00 | 28533130.00 |
| 3 | BBA/IST/JMC | 3178068.35 | 4375587.00 | -1270270.00 | 7150569.00 | 4364067.00 | -11711031.00 | 11709885.44 | 17796875.79 |
| 4 | MSc.Comp.Sc. | 895824.18 | -940000.00 | 343393.00 | 702603.00 | 840740.00 | 886701.00 | 693478.00 | 3422739.18 |
| 5 | Bsc.Comp.Sc | 535526.00 | 394346.00 | 93761.00 | 395234.00 | 309227.00 | -227879.00 | 376822.00 | 1877037.00 |

| | | | | | | | | | |
|----|-------------------|-------------|------------|------------|-------------|------------|--------------|-------------|-------------|
| 6 | MCA Course | 1665371.07 | 1324823.00 | 98050.00 | 676645.00 | 1349588.00 | 1234695.00 | 851866.00 | 7201038.07 |
| 7 | Computerised A/c | 70068.00 | -960467.00 | 78388.00 | 17356.00 | -5130.00 | 3407.00 | 7893.00 | -788485.00 |
| 8 | DCA | 249386.99 | 56837.00 | -68118.00 | 12919.00 | -20520.00 | -6021.00 | -11482.00 | 213001.99 |
| 9 | MBA | | | 4357906.00 | 0.00 | 118899.30 | 271571.00 | 3807930.90 | 8556307.20 |
| 10 | PGDBIM | | | 107542.00 | 3797.00 | 3945.00 | 4461.00 | 4851.00 | 124596.00 |
| 11 | Rural Development | | | | | | 728459.00 | 769513.00 | 1497972.00 |
| | Total | 12673397.17 | 4032911.00 | 2136965.00 | 15510297.00 | 8589223.30 | -12212675.00 | 40126778.34 | 70856896.81 |

In view of the above facts it can be concluded that on financial point of view the Self Financing Courses offered by the Local Authority was a very much successful endeavour.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

| |
|---------------|
| 17.1 - |
| Nil |

PARA: 18 MISCELLANEOUS

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|-------------------------------------|-----------------------------------|---------------|---|---------------------------------|---------------|---|-------------------------|---------------|---|-----------------------------------|---------------|---|---------------------------------|---------------|---|------------------------|--------------|---|------------------------|--------------|---|------------------------|--------------|---|------------------------|--------------|---|-------------------------------|------------|---|--------------------------------|------------|---|-------------------------------------|------------|
| 18.1 - HOSTEL ACCOUNT(18.1 TO 18.10) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18.1 Financial Position of Parija Women's Hostel: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. The abstract of receipts and expenditure of Parija Women's Hostel for the year 12-13 is given below: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <tr> <td>A</td> <td>OB as on 1.4.2012</td> <td>Rs.1552363.38</td> </tr> <tr> <td>B</td> <td>Receipt during the year 12-13</td> <td>Rs.2518994.00</td> </tr> <tr> <td>C</td> <td>Total</td> <td>Rs.4071357.38</td> </tr> <tr> <td>D</td> <td>Expenditure during the year 12-13</td> <td>Rs.2704114.00</td> </tr> <tr> <td>E</td> <td>Closing balance as on 31.3.2013</td> <td>Rs.1367243.38</td> </tr> </table> | A | OB as on 1.4.2012 | Rs.1552363.38 | B | Receipt during the year 12-13 | Rs.2518994.00 | C | Total | Rs.4071357.38 | D | Expenditure during the year 12-13 | Rs.2704114.00 | E | Closing balance as on 31.3.2013 | Rs.1367243.38 | | | | | | | | | | | | | | | | | | | | | |
| A | OB as on 1.4.2012 | Rs.1552363.38 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B | Receipt during the year 12-13 | Rs.2518994.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C | Total | Rs.4071357.38 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D | Expenditure during the year 12-13 | Rs.2704114.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| E | Closing balance as on 31.3.2013 | Rs.1367243.38 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Details of Closing Balance as on dt.31.03.2013. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <tr> <td>A</td> <td>Axis Bank, A/C No.913010001977891</td> <td>Rs.41429.00</td> </tr> <tr> <td>B</td> <td>Axis Bank A/C No.91390002536798</td> <td>Rs.164789.00</td> </tr> <tr> <td>C</td> <td>SBI, A/C No.10508850130</td> <td>Rs.11121.96</td> </tr> <tr> <td>D</td> <td>SBI A/C No.30850757871</td> <td>Rs.117200.00</td> </tr> <tr> <td>E</td> <td>UCB A/C No.6226</td> <td>Rs.2775.00</td> </tr> <tr> <td>F</td> <td>TDR A/C No.31301177761</td> <td>Rs.453082.00</td> </tr> <tr> <td>G</td> <td>TDR A/C No.31059356197</td> <td>Rs.113210.00</td> </tr> <tr> <td>H</td> <td>TDR A/C No.30088995499</td> <td>Rs.132564.00</td> </tr> <tr> <td>I</td> <td>TDR A/C No.32144816960</td> <td>Rs.328728.00</td> </tr> <tr> <td>J</td> <td>Advance to Sri B.K.Das, Staff</td> <td>Rs.5000.00</td> </tr> <tr> <td>K</td> <td>Advance to Sri A.K.Dash, Staff</td> <td>Rs.6750.00</td> </tr> <tr> <td>L</td> <td>Advance to Smt. Minati Nayak, Staff</td> <td>Rs.4200.00</td> </tr> </table> | A | Axis Bank, A/C No.913010001977891 | Rs.41429.00 | B | Axis Bank A/C No.91390002536798 | Rs.164789.00 | C | SBI, A/C No.10508850130 | Rs.11121.96 | D | SBI A/C No.30850757871 | Rs.117200.00 | E | UCB A/C No.6226 | Rs.2775.00 | F | TDR A/C No.31301177761 | Rs.453082.00 | G | TDR A/C No.31059356197 | Rs.113210.00 | H | TDR A/C No.30088995499 | Rs.132564.00 | I | TDR A/C No.32144816960 | Rs.328728.00 | J | Advance to Sri B.K.Das, Staff | Rs.5000.00 | K | Advance to Sri A.K.Dash, Staff | Rs.6750.00 | L | Advance to Smt. Minati Nayak, Staff | Rs.4200.00 |
| A | Axis Bank, A/C No.913010001977891 | Rs.41429.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B | Axis Bank A/C No.91390002536798 | Rs.164789.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C | SBI, A/C No.10508850130 | Rs.11121.96 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D | SBI A/C No.30850757871 | Rs.117200.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| E | UCB A/C No.6226 | Rs.2775.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| F | TDR A/C No.31301177761 | Rs.453082.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| G | TDR A/C No.31059356197 | Rs.113210.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| H | TDR A/C No.30088995499 | Rs.132564.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| I | TDR A/C No.32144816960 | Rs.328728.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| J | Advance to Sri B.K.Das, Staff | Rs.5000.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| K | Advance to Sri A.K.Dash, Staff | Rs.6750.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| L | Advance to Smt. Minati Nayak, Staff | Rs.4200.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | |
|---|--|------------------|
| M | Advance to P.Barik | Rs.5600.00 |
| N | Advance to mess manager | Rs.149243.00 |
| O | Advance to Rajashree Behera, Annual Function | Rs.70000.00 |
| P | Advance to Puja Mohanty, For farewell | Rs.15000.00 |
| Q | Cash in Hand | Rs.2344.42 |
| R | Total (as per cashbook) | Rs.1623036.38 |
| S | Less Advance outstanding | (-) Rs.255793.00 |
| T | C.B. as per audit as on 31.3.2013 | Rs.1367243.38 |

III. Details of Term Deposits as on 31.3.2013.

| TDR No | Name of the Bank | Amount | Rate of Int | Date of Maturity | Matured Value |
|-------------|--------------------------|--------------|-------------|------------------|---------------|
| 31301177761 | SBI, College Square, Ctc | Rs.453082.00 | 9% | 1.8.2014 | Rs.541356.00 |
| 31059356197 | SBI, College Square, Ctc | Rs.124051.00 | 9.25% | 24.2.2014 | Rs.134936.00 |
| 32144816960 | SBI, College Square, Ctc | Rs.328728.00 | 8.5% | 17.1.2014 | Rs.357573.00 |
| 30088995499 | SBI, College Square, Ctc | Rs.132564.00 | 8.5% | 8.2.2014 | Rs.144196.00 |

(iv) Position of Advance as on 31.03.2013.

| | | |
|---|-------------------------------------|---------------|
| A | Opening Balance as on 1.4.2012 | Rs.208450.00 |
| B | Advance paid during 2012-13 | Rs.1404838.00 |
| C | Total | Rs.1613288.00 |
| D | Advance adjusted during 2012-13 | Rs.1357495.00 |
| E | Advance outstanding as on 31.3.2013 | Rs.255793.00 |

V. Details of Advance outstanding as on 31.3.2013

| Sl No | Name of the person | Amount | Purpose |
|-------|----------------------------|--------------|-------------------|
| 1 | Sri B.K.Dash, Staff | Rs.5000.00 | Salary |
| 2 | Sri A.K.Dash, Staff | Rs.6750.00 | Salary |
| 3 | Smt. M.Nayak, Staff | Rs.4200.00 | Salary |
| 4 | Sri P.Barik, Staff | Rs.5600.00 | Salary |
| 5 | Mess Manager | Rs.149243.00 | For Mess |
| 6 | Rajashree Behera (student) | Rs.70000.00 | Annual Function |
| 7 | Puja Mohanty, Syudent | Rs.15000.00 | Farewell ceremony |
| | Total | Rs,255793.00 | |

18.2 -

18.2 Financial Position of Daya Women's Hostel.

(i) The abstract position of receipt and expenditure of Daya Women's Hostel for the year 2012-13 is given below:

| | | |
|------|--|---------------|
| 1 | Opening balance as on 1.4.2012 | Rs.1199305.81 |
| (i) | C.B. on main cash book Rs.1196099.81 | |
| (ii) | C.B. on Golden Jubilee cash book Rs. 3206.00 | |
| | Total Rs.1199305.81 | |
| 2 | Receipt during the year 12-13 | Rs.2577969.04 |
| 3 | Total | Rs.3777274.85 |
| 4 | Expenditure during the year 12-13 | Rs.3010276.00 |
| 5 | Closing balance as on 31.3.2013 | Rs.766998.85 |

(ii) **Details of Closing Balance as on 31.3.2013**

| | | |
|------|-------------------------------|---------------------|
| A | SBI TDR A/C 30811434514 | Rs.241921.00 |
| B | SBI TDR A/C 31287712920 | Rs.132299.00 |
| C | SBI TDR A/C 32444983179 | Rs.200000.00 |
| D | SBI A/C 30849169129 | Rs.263.00 |
| E | Axis Bank A/C 913010001957240 | Rs.174798.00 |
| F | Axis Bank A/C 91301000195184 | Rs.197408.00 |
| G | Advance to manager | Rs.197408.00 |
| H | Cash in hand | Rs.3514.85 |
| | Total | Rs.964406.85 |
| Less | Advance to Manager | (-) Rs.197408.00 |
| | Closing Balance | Rs.766998.85 |

(iii) **Details of Term Deposits as on 31.3.2013**

| TDR No | Investment Value | Date of investment | Date of maturity | Maturity value | Rate of interest |
|-------------|------------------|--------------------|------------------|----------------|------------------|
| 31287712920 | Rs.132299.00 | 19.7.2011 | 19.7.2015 | Rs.189487.00 | 7.25% |
| 3244983179 | Rs.200000.00 | | 24.6.2015 | Rs.259305.00 | 9% |
| 30811434514 | Rs.241921.00 | 31.3.2011 | 31.3.2014 | Rs.290471.00 | 9.25% |

(iv) **Position of Advance as on 31.3.2012**

| | | |
|---|--|----------------------|
| A | Opening balance as on 1.4.2012 | Rs.105373.00 |
| B | Advance paid during the year 12-13 | Rs.1605000.00 |
| C | Total | Rs.1710373.00 |
| D | Advance adjusted during the year 12-13 | Rs.1512965.00 |
| E | Advance outstanding as on 31.3.2012 | Rs.197408.00 |

The entire advance of Rs.197408.00 is outstanding on the mess manager, Sri Biswanath Dash.

18.3 -

18.3 **Financial Position of Devi Women's Hostel:**

A. **The abstract position of receipt and expenditure of Devi Women's Hostel for the year 2012-13 is given below:**

| | | |
|---|-------------------------------------|----------------------|
| A | Opening balance as on 1.4.2012 | Rs.500797.00 |
| B | Receipt during the year 12-13 | Rs.2376799.00 |
| C | Total | Rs.2877596.00 |
| D | Expenditure during the year 2012-13 | Rs.2373303.00 |
| E | Closing balance as on 31.3.2013 | Rs.504293.00 |

B. **Details of Closing Balance as on 31.3.2013**

| | | |
|------|----------------------------------|---------------------|
| A | TDR No.3128088577 | Rs.232120.00 |
| B | Axis Bank A/C No.913010001951954 | Rs.200212.00 |
| C | Axis Bank A/C No.913010001947900 | Rs.60095.00 |
| D | SBI A/C No. 30856810780 | Rs.11866.00 |
| E | Mess Advance to Manager | Rs.5357.00 |
| | Total | Rs.509650.00 |
| Less | Advance outstanding | Rs.5357.00 |
| | Total closing balance | Rs.504293.00 |

C. **Details of Term Deposits as on 31.3.2013**

| TDR No | Name of the Bank | Amount | Rate of Interest | Date of Maturity | Matured Value |
|-------------|------------------|-----------|------------------|------------------|---------------|
| 31238088577 | SBI, R.U. Campus | 232120.00 | 8.5% | 25.9.2013 | 252547.00 |

D. Position of Advance as on 31.3.2013

| | | |
|---|-------------------------------------|---------------|
| A | Opening balance as on 1.4.2012 | Rs.97313.00 |
| B | Advance paid during the year | Rs.1456680.00 |
| C | Total | Rs.1553993.00 |
| D | Advance adjusted during 12-13 | Rs.1548636.00 |
| E | Advance outstanding as on 31.3.2013 | Rs.5357.00 |

The entire advance of Rs.5357.00 was outstanding on the mess manager on 31.3.2013.

18.4 -

18.4 Financial Position of East Hostel:

A. The abstract position of receipt and expenditure of East Hostel for the year 2011-12 is given below:

| | | |
|---|-----------------------------------|---------------|
| A | Opening balance as on 1.4.2012 | Rs.373274.61 |
| B | Receipt during the year 12-13 | Rs.2192972.00 |
| C | Total | Rs.2566246.61 |
| D | Expenditure during the year 12-13 | Rs.2276008.00 |
| E | Closing balance as on 31.3.2013 | Rs.290238.61 |

B. Details of Closing Balance as on 31.3.2013

| | | |
|---|--|---------------|
| A | Cash at bank SBI A/C No.3225899492 | Rs.35628.38 |
| B | Urban Bank A/C No.1292 | Rs.12725.01 |
| C | Postal deposit | Rs.230.22 |
| D | TDR 2 nos | Rs.112198.00 |
| E | Cash at bank Axis A/C No.913010001952232 | Rs.106756.000 |
| F | Cash at Bank Axis A/C No.913010001948347 | Rs.22701.00 |
| G | Cash at bank | Rs.Nil |
| H | Total C.B. | Rs.290238.61 |

C. Details of Term Deposit as on 31.3.2013.

| TDR No | Name of the Bank | Amount | Date of Investment | Rate of Interest | Date of Maturity | Matured Value |
|-------------|-------------------------|----------|--------------------|------------------|------------------|---------------|
| 30168445049 | SBI College Sqr. CTC | 56099.00 | 30.4.2011 | 8.25% | 30.4.2015 | 77770.00 |
| 30168444396 | SBI College Sqr. CTC | 56099.00 | 30.4.2011 | 8.25% | 30.4.2015 | 77770.00 |

D. Position of Advance as on 31.3.2013.

| | | |
|---|--|--------------|
| A | Advance O.B. as on 1.4.2012 | Rs.160000.00 |
| B | Advance paid during the year 12-13 | Rs.252090.00 |
| C | Total | Rs.415268.00 |
| D | Advance adjusted during the year 12-13 | Rs.332258.00 |
| E | Advance outstanding as on 31.3.2013 | Rs.86188.00 |

The Details of Advance outstanding

| | | |
|---|-------------------------------|-------------|
| A | Satyajit Swain (BMC) | Rs.80600.00 |
| B | Sudarsan Barik (Mess Manager) | Rs.5588.00 |
| C | Total | Rs.86188.00 |

18.5 -

18.5 Financial Position of West Hostel:

A. The abstract position of receipt and expenditure of west Hostel for the year 2011-12 is given below:

| | | |
|---|-------------------------------------|---------------|
| A | Opening balance as on 1.4.2012 | Rs.357261.00 |
| B | Receipt during the year 11-12 | Rs,2292770.00 |
| C | Total | 2650031.00 |
| D | Expenditure during the year 2011-12 | Rs.2532170.00 |
| E | Closing balance as on 31.3.2012 | Rs.117861.00 |

B. Details of Closing Balance as on 31.3.2012.

| | | |
|---|---------------------------|--------------|
| A | A/C No.17541 , IDBI Bank | Rs.5970.00 |
| B | A/C No.1952038, Axis Bank | Rs.87659.00 |
| C | A/C No.1971369, Axis Bank | Rs.21694.00 |
| D | Cash in hand | Rs.2538.00 |
| E | Total | Rs.117861.00 |

| | | |
|---|--|--------------|
| A | C.B. as per audit as on 31.3.2013 | Rs.117861.00 |
| B | Cash at SBI A/C No.1050885019-6, Ravenshaw Extension Counter | Rs.24808.62 |
| | Total | Rs.142669.62 |

An amount of Rs.24808.62 in A/C No.1050885019-6, SBI, Ravenshaw Extension Counter which was kept outside the cash book and not shown to audit from the previous years. So the local authority is requested to account for that amount in cash book.

C. Position of Advance as on 31.3.2013

| | | |
|---|--|--------------|
| A | O.B. as on 1.4.2012 | Rs.63000.00 |
| B | Advance paid during the year 12-13 | Rs.238624.00 |
| C | Total | Rs.301624.00 |
| D | Advance adjusted during the year 12-13 | Rs.146715.00 |
| E | C.B. of advance as on 31.3.2013 | Rs.154909.00 |

D. Details of outstanding advance at the end of the year are as follows:

| | | |
|---|--|--------------|
| A | Advance to Rabi Routray, Contractor | Rs.30409.00 |
| B | Advance to Mess Manager | Rs.20000.00 |
| C | Advance to Secretary for Annual Function | Rs.98500.00 |
| D | Advance salary to staff | Rs.6000.00 |
| E | Total | Rs.154909.00 |

18.6 -

18.6 Financial Position of New P.G. Hostel

A. The abstract position of receipt and expenditure of New P.G. Hostel for the year 2012-13 is given below:

| | | |
|---|-------------------------------------|---------------|
| A | O.B. as on 1.4.2012 | Rs.597115.00 |
| B | Receipt during the year 2012-13 | Rs.1898115.00 |
| C | Total | Rs.2495230.00 |
| D | Expenditure during the year 2012-13 | Rs.2108053.00 |
| E | C.B. of advance as on 31.3.2013 | Rs.387177.00 |

B. Details of closing balance as on 31.3.2013

| | | |
|---|-------------------------------------|--------------|
| A | Cash in hand | Rs.1380.00 |
| B | A/C No.913010002512501 | Rs.190680.00 |
| C | A/C No.913010001970997 | Rs.44512.00 |
| D | A/C No.31295178780 | Rs.500.00 |
| E | A/C No.31295143702 | Rs.500.00 |
| F | Advance to G.S. for Annual Function | Rs.40000.00 |
| G | Advance to mess manager | Rs.109605.00 |
| H | Total | Rs.387177.00 |

C. Position of Advance as on 31.3.2013

| | | |
|---|--|---------------|
| A | O.B. as on 1.4.2012 | Rs.152000.00 |
| B | Advance paid during the year 12-13 | Rs.1075133.00 |
| C | Total | Rs.1227133.00 |
| D | Advance adjusted during the year 12-13 | Rs.1077528.00 |
| E | C.B. of advance as on 31.3.2013 | Rs.149605.00 |

D. Details of advance outstanding as on 31.3.2013.

| | | |
|---|--|--------------|
| A | Advance to General Secretary , Haraprasad Samal, student for Annual Function | Rs.40000.00 |
| B | Advance to mess Manager (Sri Sanjaya Ku Jena) | Rs.109605.00 |
| | Total | Rs.149605.00 |

18.7 -

18.7 Financial Position of Dharmapada Hostel.

A. The abstract position of receipt and expenditure of Dharmapada Hostel for the year 2012-13 is given below:

| | | |
|---|-----------------------------------|--------------|
| A | O.B. as on 1.4.2012 | Rs.60081.87 |
| B | Receipt during the year 12-13 | Rs.267046.00 |
| C | Total | Rs.327127.87 |
| D | Expenditure during the year 12-13 | Rs.282625.00 |
| E | Closing balance as on 31.3.2013 | Rs.44502.87 |

B. Details of closing balanced as on 31.3.2013:

| | | |
|---|----------------------------------|-------------|
| A | Cash at SBI A/C No.10508849806 | Rs.22367.87 |
| B | Axis Bank A/C No.913010001996148 | Rs.10175.00 |
| C | Advance , Salary | Rs.6000.00 |
| D | Cash in hand | Rs.5960.00 |
| | Total | Rs.44502.87 |

The advance of Rs.5960.00 is outstanding against the employees of hostel in shape of salary.

18.8 -

18.8 Financial position of Bhargabi Hostel:

A. The abstract position of receipt and expenditure of Bhargabi Hostel for the year 2012-13 is given below:

| | | |
|---|------------------------------|---------------|
| A | Opening balance as on 1.4.12 | Rs.1610454.66 |
| B | Receipt during the year | Rs.3304615.50 |
| C | Total | Rs.4915070.16 |

| | | |
|---|--|---------------|
| D | Expenditure during the year | Rs.4040510.00 |
| | Closing balance as on 31.3.13 as per audit | Rs.874560.16 |
| F | Closing balance as per cash book | Rs.1154560.16 |
| | Difference | Rs.280000.00 |

The above difference between audit figure and cash book figure is due to advance outstanding of Rs.280000.00

B. Details of closing balance as per cash book as on 31.3.13

| | | |
|---|--|-----------------|
| A | FDRs | Rs.327221.00 |
| B | SBI A/C No.30862249500 | Rs.372727.00 |
| C | SBI A/C No.30862611552 | Rs.14364.00 |
| D | SBI A/C No.10508850505 | Rs.38977.89 |
| E | SBI A/C No..10508850549 | Rs.33126.56 |
| F | Axis Bank A/C No.913010001952177 | Rs.58921.00 |
| G | Axis Bank A/C No.913010001947861 | Rs.59870.00 |
| H | Advance to General Secretary | Rs.107000.00 |
| I | Advance to mess manager (Security) | Rs.20000.00 |
| J | Advance to J.K.Pradhan, Employee | Rs.8000.00 |
| K | Advance to hostel manager | Rs.145000.00 |
| L | Cash in hand | Rs.1173.00 |
| M | Total | Rs.1186380.45 |
| N | Excess in Bank | (-) Rs.31820.29 |
| O | Closing balance as per cash book as on 31.3.13 | Rs.1154560.16 |

C. Details of FDRs.

| FDR No | Amount invested | Value Date | Maturity date | Rate of Int. | Maturity Value |
|-------------|-----------------|------------|---------------|--------------|----------------|
| 32540072209 | 84000.00 | 8.9.12 | 8.9.15 | 9% | 109708.00 |
| 31231895453 | 100000.00 | 28.6.10 | 28.6.13 | 6.5% | 121341.00 |
| 80398867836 | 143221.00 | 15.4.10 | 15.4.13 | 6.5% | 173785.00 |

D. Position of Advance as on 31.3.2013

| | | |
|---|--|---------------|
| A | Opening balance as on 1.4.2012 | Rs.279134.00 |
| B | Advance paid during the year 12-13 | Rs.1789362.00 |
| C | Total | Rs.2068496.00 |
| D | Advance adjusted during the year 12-13 | Rs.1788496.00 |
| E | Closing balance of advance as on 31.3.13 | Rs.280000.00 |

E. Details of advance outstanding as on 31.3.13

| | | |
|---|------------------------------------|--------------|
| A | Advance to General Secretary | Rs.107000.00 |
| B | Advance to mess manager (Security) | Rs.20000.00 |
| C | Advance to J.K.Pradhan, Employee | Rs.8000.00 |
| D | Advance to mess manager | Rs.145000.00 |
| E | Total | Rs.280000.00 |

18.9 -

18.9. Financial Position of Jagannath Chhatrabasa.

A. The abstract position of receipt and expenditure of Jagannath Chhatrabasa for the year 2012-13 is furnished below.

| | |
|-------------------------------------|--------------|
| opening balance as on 01.04.2012 | 11,10,916.00 |
| Receipt during the year 2012-13 | 2576960.00 |
| Total (as per audit) | 3687876.00 |
| Expenditure during the year 2012-13 | 2672094.00 |

| | |
|----------------------------------|------------|
| Closing balance as on 31.03.2013 | 1015782.00 |
|----------------------------------|------------|

B. Details of closing balance as per cash book as on 31.03.2013.

| | | |
|---|--|------------|
| 1 | Cash in Bank SBI, A/C No.30865786212 | 286905.00 |
| 2 | Fixed deposit A/C No.31376062606 | 400000.00 |
| 3 | Cash in Urban Bank A/C No.5502 | 8032.00 |
| 4 | Cash in Axis Bank A/C No.913010002011752 | 62278.00 |
| 5 | Cash in Axis Bank A/C No.913010001947926 | 82899.00 |
| 6 | Advance for Annual function | 140600.00 |
| 7 | Other advance for Magazine | 30000.00 |
| 8 | Cash in hand | 5068.00 |
| 9 | Total | 1015782.00 |

C. Details of FDR A/C No.31376062606

| | | | | |
|---------------|------------|---------------|--------------|----------------|
| Amt. Invested | Value date | Maturity date | Rate of Int. | Maturity value |
| 400000.00 | 31.08.2010 | 29.08.2018 | 7.75% | 738983.00 |

D. Advance position as on 31.03.2013.

The details of advance are furnished below.

| | | |
|---|--|------------|
| A | Opening balance as on 1.4.2012 | 206108.00 |
| B | Advance paid during the year 12-13 | 1284488.00 |
| C | Total | 1490596.00 |
| D | Advance adjusted during the year 12-13 | 1319996.00 |
| E | Advance C.B. as on 31.03.2013 | 170600.00 |

E. Details of advance O.B. as on 01.04.2012.

| | | |
|---|-----------------------------|-----------|
| A | Advance for Annual function | 78688.00 |
| B | Advance to Mess Manager | 127420.00 |
| C | Total- | 206108.00 |

F. Details of advance C.B. as on 31.03.2013.

| | | |
|---|-----------------------------|-----------|
| A | Advance for Annual function | 140600.00 |
| B | Advance for Magazine | 30000.00 |
| C | Total- | 170600.00 |

18.10 -

Para No.18.10. Financial Position of New Hostel.

A. The Abstract position of receipt and expenditure of 'New Hostel' for the year 2012-13 is given below.

| | | |
|---|-------------------------------------|------------|
| A | Opening balance as on 1.4.2012 | 1458749.83 |
| B | Receipt during the year 2012-13 | 3226349.00 |
| C | Total | 4685098.83 |
| D | Expenditure during the year 2012-13 | 3515317.00 |
| E | Closing balance as on 31.03.2013 | 1169781.83 |
| F | Closing balance as on 31.03.2013 | 1164911.83 |
| | C.B. | 4870.00 |

The above difference between audit figure and cash book figure is reconciled below.

| | |
|---|------------|
| i) As per previous year audit difference is | (+)5259.00 |
|---|------------|

| | |
|--|----------------|
| ii) Accordingly to (2012-13) audit difference is | (-)389.00 |
| TOTAL | 4870.00 |

According to (2012-13) audit figure and cash book figure difference of Rs.(-)389.00 is reconciled on cash book page-198(Vol-II) on dt.30.11.2013.

B. Details of closing balance as per cash book as on 31.03.2013.

| | | |
|---|--|-------------------|
| A | FDRs | 415714.00 |
| B | A/C No.30890933528 (SBI) | 227905.00 |
| C | A/C No.913010001977862 (Axis) | 90837.00 |
| D | A/C No.913010001999150 (Axis) | 38957.00 |
| E | Advance to mess manager (Khyamanidhi Behera) | 148485.00 |
| F | Other pass books | 31364.83 |
| G | Advance for annual function (Secretary-Abhilash Panda) | 154000.00 |
| H | Advance for Ganesh Puja (Soumya Kumar Berma) | 22000.00 |
| I | Advance for salary to Hrushi | 1000.00 |
| J | Advance for Diwali (Abhilash Panda) | 3000.00 |
| K | Advance for Welcome (soumya Kumar Berma) | 5000.00 |
| L | Advance for Saraswatipuja (Anshuman Behera) | 26000.00 |
| M | Cash in hand | 649.00 |
| N | Total | 1164911.83 |

Non-production of postal pass book Urban Co-Operative Bank Pass Book.

During the verification of the closing balance of the cash book as on 31.03.2013 with reference to different pass books, it was found that a sum of Rs.31364.83 is lying in different pass books. But the postal pass book and the Urban Co-Operative Bank pass Book could not be made available to audit to verify the exact balance there in as on 31st March 2013. Hence the local authority is advised to obtain the statements from concerned Banks and produced before next audit.

C. Details of FDRs.

1) FDR No.(3285347800)

| Amount invested | Value date | Maturity date | Rate if Int. | Maturity value |
|-----------------|------------|---------------|--------------|----------------|
| 400000.00 | 01.03.2013 | 01.03.2014 | 8.75% | 436165.00 |

2) FDR No.(10508953599)

| Amount invested | Value date | Maturity date | Rate if Int. | Maturity value |
|-----------------|------------|---------------|--------------|----------------|
| 15714.00 | 06.03.2012 | 06.03.2014 | 9.25% | 18868.00 |

3) FDR No.(31941119777)

| Amount invested | Value date | Maturity date | Rate if Int. | Maturity value |
|-----------------|------------|---------------|--------------|----------------|
| 640563.00 | 15.09.2011 | 15.09.2014 | 9.25% | 842764.00 |

D. Position of advance as on 31.03.2013.

The details of advance are furnished below.,

| | | |
|---|---|-------------------|
| A | Advance O.B. as on 01.04.2012 | 207346.00 |
| B | Advance paid during the year 2012-13 | 1558593.00 |
| C | Total | 1765939.00 |
| D | Advance adjusted during the year 2012-13 | 1406454.00 |
| E | Advance C.B. as on 31.03.2013(As per audit & cash book) | 359485.00 |

E. Details of advance outstanding as on 31.03.2013

| | | |
|---|--|-----------|
| A | Advance to mess manager (Khymanidhi Behera, Student) | 148485.00 |
|---|--|-----------|

| | | | |
|---|--|-----------|--|
| B | Annual function advance to Hostel Secretary (Abhilash Panda, student) | 154000.00 | |
| C | Ganesh Puja advance to Soumya Kumar Berma (student) | 22000.00 | |
| D | Salary advance to Hostel employee (Hrushii) | 1000.00 | |
| E | Diwali advance to Abhilash Panda (student) | 3000.00 | |
| F | Welcome advance to Soumya Kumar Berma (student) | 5000.00 | |
| G | Saraswati Puja advance to student (Anshuman Behera) | 26000.00 | |
| H | Total | 359485.00 | |

F. New Hostel (OSP-92) Voucher Wanting:

While tracing out the paid vouchers of new hostel w.r.t. cash book relating to the year 2012-13, it came to the notice of audit that the following vouchers are not available in the voucher guard file.

| Sl No | Vr. No | Amount | Particulars |
|-------|--------|-------------|-----------------------------|
| 1 | 539 | Rs.24500.00 | Expenditure for Ganesh Puja |
| 2 | 541 | Rs.7000.00 | Purchase of sports Items |
| | Total | Rs.31500.00 | |

On issue of an audit objection memo in this score, the vouchers could not made available to audit for verification. Hence the total amount of Rs.31500.00 is held under objection till production of the same.

18.11 - NON - TRACEABLE OF DEPOSIT AMOUNTS

From the head wise Collection Statement and its deposit slip as produced to audit it was as ascertained that following amounts has been collected & deposited in different account through B.Ds but could not be traced out from bank statement. The details are furnished below.

| Date of collection | Amount | Name of Bank |
|--------------------|-----------|--------------|
| 16.07.12 | 111000.00 | SBI1616 |
| 16.07.12 | 440000.00 | |
| | 140000.00 | |
| | 80000.00 | SBI1616 |
| | 100000.00 | |
| 22.09.12 | 2000.00 | -do- |
| 26.09.12 | 10000.00 | -do- |
| 08.10.12 | 10000.00 | -do- |
| 12.11.12 | 343512.00 | -do- |
| 12.11.12 | 77056.00 | -do- |
| 12.11.12 | 17206.00 | -do- |
| 04.12.12 | 48212.00 | -do- |
| 10.12.12 | 24824.00 | -do- |
| 22.02.13 | 99750.00 | -do- |

| | | |
|----------|-----------|-----------------|
| 22.01.13 | 26850.00 | -do- |
| 23.02.13 | 49650.00 | -do- |
| 25.02.13 | 27400.00 | -do- |
| 17.11.12 | 481737.00 | -do- |
| 19.11.12 | 10000.00 | -do- |
| 19.11.12 | 3000.00 | -do- |
| 19.11.12 | 3500.00 | -do- |
| 20.11.12 | 140000.00 | -do- |
| 20.11.12 | 65000.00 | -do- |
| 20.11.12 | 159035.00 | -do- |
| 21,11.12 | 35000.00 | -do- |
| 15.12.12 | 493301.00 | -do- |
| 05.01.13 | 29462.00 | -do- |
| 22.02.13 | 7800.00 | -do- |
| 23.02.13 | 19200.00 | -do- |
| 25.02.13 | 6300.00 | -do- |
| 27.08.12 | 2839.00 | Union bank(159) |

An objection statement has been issued on this score. The local authority has replied that "Produced ". But the amounts could not be traced out till the close of audit. Hence sum of Rs3063634.00 is kept under objection till the tracing of deposits.

18.12 - SOURCE OF RECEIPT WANTING

From A/C.No1616SBI it was found that a sum of Rs2758681.00 has been deposited in SBI on different dates .The source of receipt could not be shown to audit in spite of issue of objection memo. In response to audit objection memo issued on the score local authority replied "Produced ". But actually no such records were produced to audit for verification in this regard. So Rs 2758681.00 is kept under objection till the production of source of receipt. The photocopy of objection memo has been returned back with reply.

18.13 - NON-DEPOSIT OF COLLECTION AMOUNT

While checking the deposit of collection amount in IDBI bank ,it was revealed that ,Rs149868.00 has been deposited on 03.09.12(collection of 1.9.12) out of Rs150868.00). Balance amount of Rs 1000.00 has not been deposited in IDBI Bank. An objection memo has been issued in this respect. The local authority replied that, The B.D for Rs1000.00 has been returned by bank due to expiry of date. Again it was deposited for collection in bank. After credited to IDBI Bank A/C ,it will be shown to next audit.

Hence Rs1000.00 is held under objection till the deposit shown to audit for verification.

18.14 - TDS deducted from matured value of FDRs

While working out the FDR figure w.r.to FDR cash book & certificates, it was noticed that ,total amount of Rs110777.00 has been deducted towards TDS from the matured value of FDR s. As it is an educational institution, the interest accrued on FDRs is not taxable towards income tax head as per order of Hon'ble High Court. **So the correspondence may be made with authority of concerned bank to refund the amount which was deducted.**

On issue of objection statement the local authority replied that, TDS refunded to A/C No.10508850979 Dt26.04.13 Rs92159.00 & Rs2765.00. So total Rs 94924.00 has been refunded out of Rs110777.00 which was verified during the time of exit conference. So, the balance amount of Rs15853.00 is kept under objection, till realisation from the bank.

18.15 - IRREGULAR PAYMENT OF T.I ON FAMILY PENSION

While checking non-gazetted pay acquaintance roll, it was found that , Debaki Dei, the legal heir of late Suka Kandi availed family pension of Rs 3500.00 per month without T.I from 02.10.12 to 31.01.12 as she was also a Govt. employee (as per objection raised by T.O of Spl. Treasury) but again pension with T.I has been paid to her from Feb-2013.As per Govt. guide line an employee can not take double benefits like T.I. An objection memo was issued in this regard.

| MONTH | EXCESS AMOUNT PAID |
|--------------|--------------------|
| Feb -2013 | Rs2520.00 |
| March- 2013 | Rs2520.00 |
| TOTAL | Rs5040.00 |

The local authority replied that,"As per rules the Family pension of Smt Debaki Dei,W/O Late Suka Kandi to be drawn without T.I from the month of Jan -2014.Family pension with T.I will be adjusted from her final pension received from the A.G.Odisha, BBSR.

So Rs 5040.00 needs recovery from Smt.Debaki Dei and credited to appropriate account and compliance reported to audit..

For such excess payment of Rs5040.00 the following officials are held responsible.

- 1- Sri Debajiban Biswal
- 2-B.B.Khalko Ex-COF

Responsible Person for this paragraph

| Slno | Name | Designation | Adress | Amount(In Rs:) |
|------|---------------------------|-------------|----------------------|----------------|
| 1 | Sri Debajiban Biswal | Jr.Clerk | Ravenshaw University | 2520.00 |
| 2 | Sri Bijaya Basanta Khalko | COF | Ravenshaw University | 2520.00 |

18.16 - ENGAGEMENT ON CONTRACTUAL BASIS AFTER SUPERANNUATION

On Scrutiny of Pay acquittance Rolls it was noticed that, the following Officials are engaged in Service after Superannuation on Contractual basis.

- (A) Sri Muralidhar Das, Maint. Engr.
- (B) Sri Balaram Jena, Ex-SO
- (C) Sri Swapan Kumar Ghosh, Deptt. of Mathematics
- (D) Sri K.C. Sarangi, Deptt. of Mathematics

As per the Orissa Gazatte No 42595-CC-PSC-50/2011-C-C Dated 21.10.2011 of Home Deptt., The contractual engagement will be

made for a period of one year and that can be extended by further period of one year subject to satisfactory performance and shall not be extended beyond attaining the age of 62 years.

The certificates regarding their age proof, initial appointment order on contractual basis and further extension order of tenure was asked through objection statement (Page-107&108). In response to objection statement the local authority replied that Dr. Swapan Ku. Ghosh Reader on Mathematics has retired on 31.08.2010 his date of birth 25.08.1952, date of joining - 02.07.1976 and date of retirement 31.08.2010 . Again Prof. KC Sarangi relived from 31.12.2013. The information about Muralidhar Das & Balaram Jena could not be furnished in the objection statement.

The reply of Local Authority is not supported by any documentary evidence in support of their date of birth & retirement. As such local authority is requested to produce the same of all four staffs at the time of review of DAR for verification by reviewing Authority till then the salary paid to them for 2012-13 i.e. 10,30,721.00 is held under objection.

PARA: 19 AUDIT OF LOAN/DEPOSITS/CPF INCLUDING POSITIONS

| |
|---------------|
| |
| 19.1 - |
| |
| Nil |
| |
| |

PARA: 20 RESULT OF AUDIT

| |
|---|
| |
| 20.1 - |
| |
| As a result of this audit a total sum of Rs 14823987.00 is held under objection which includes Rs 3813695.00 is suggested for recovery. |
| |
| |

20.2 - GENERAL REMARKS

In view of the remarks given in foregoing paragraphs the state of maintenance of accounts is not satisfactory. The general cash book need be maintained properly with seal and signature of the competent authority . The analysis of closing balance on each date need be done. Refund of advance should be taken to receipt side . The important registers like advance ledger, grant-in-register ,UC register, Bank account reconciliation register need be maintained henceforth for verification.

| | |
|--------------------|---------|
| ROUT, LEAD AUDITOR | ANUPAMA |
| PARTY NO- IV | |
| | |

Result Of Audit

| SI No | Name Of The Paragraph | Amount suggested for recovery(In Rs:) | Amount kept on objection(In Rs:) | Amount Surchargeable(In Rs:) | Amount Embezzlement(In Rs:) | Amount Othercases(In Rs:) | Remarks |
|--------------|-----------------------|---------------------------------------|----------------------------------|------------------------------|-----------------------------|---------------------------|---------|
| 1 | . | | | | | | |
| 2 | . | | | | | | |
| 3 | . | | | | | | |
| 4 | . | | | | | | |
| 5 | . | | | | | | |
| 6 | . | | | | | | |
| 7 | . | | | | | | |
| 8 | . | | | | | | |
| 9 | . | | | | | | |
| 10 | . | | | | | | |
| 11 | . | | | | | | |
| 12 | . | | | | | | |
| 13 | . | | | | | | |
| 14 | . | | | | | | |
| 15 | . | | | | | | |
| 16 | . | | | | | | |
| 17 | . | | | | | | |
| 18 | . | | | | | | |
| 19 | . | | | | | | |
| 20 | . | | | | | | |
| 21 | . | | | | | | |
| Total | | 3803320.00 | 14676427.00 | 3803320.00 | 0.00 | 0.00 | |

Audit Certificate

Certified that the accounts of Ravenshaw University for the financial year 2012-2013 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Spot Recovery

| SI No | Ref Para No/Audit Objection Statement Page No | M.R.No | Date | Amount(In Rs:) | Name of the person |
|--------------|---|---------------|------------|----------------|--------------------|
| 1 | | | 0000-00-00 | 0 | |
| 2 | | | 0000-00-00 | 0 | |
| 3 | | | 0000-00-00 | 0 | |
| 4 | | | 0000-00-00 | 0 | |
| 5 | | | 0000-00-00 | 0 | |
| 6 | | | 0000-00-00 | 0 | |
| 7 | | | 0000-00-00 | 0 | |
| 8 | | | 0000-00-00 | 0 | |
| 9 | | | 0000-00-00 | 0 | |
| 10 | | | 0000-00-00 | 0 | |
| 11 | | | 0000-00-00 | 0 | |
| 12 | | | 0000-00-00 | 0 | |
| 13 | | | 0000-00-00 | 0 | |
| 14 | | | 0000-00-00 | 0 | |
| 15 | Osp no-75 | MR no-73054 | 2014-02-08 | 500 | M. Das |
| 16 | OSP no-79 | Tr. Challan | 2014-02-07 | 2171 | M. Das |
| 17 | OSP no-79 | MR no-72889 | 2014-01-10 | 549 | M. Das |
| 18 | OSP no-44 &78 | MR no-0284455 | 2014-01-27 | 1528 | Maint. Engineer |
| 19 | 11.2/P-51 | Challan no-85 | 2013-10-31 | 300 | Hostel Supt. |
| 20 | 11.1/P-69 | Challan no-62 | 2013-11-27 | 677 | Hostel Supt. |
| Total | | | | 5725 | |