

LOCAL FUND AUDIT, SAMBALPUR, ODISHA

CATEGORY : University,General

Audit Report No : 44711/AR/2014-2015-SAMBALPUR

PARA: 1 TITLE SHEET

1	Name of the Institution :	SAMBALPUR UNIVERSITY
2	Year of Accounts under Audit :	2013-2014
3	Name of the Local Authority during the year of A/Cs :	1.Prof.Bishnu Charan Barik Vice-Chancellor(1.4.2013 to 31.3.2014) 2.Prof.Somanath Bag,PG Department of Statistics,SU-I/C Registrar (From 1.4.2013 to 31.12.2013) 3. Shri Sudarsan Das,IAS,Registrar (From 1.1.2014 to 31.3.2014)
	Name of the Local Authority at the time of Audit :	1.Prof.Bishnu Charan Barik, V.C, 1.Prof.Chittaranjan Tripathy,V.C, 3.Shri Sudarsan Das,IAS,RegistrarS
4	Duration of Audit :	07-05-2014 To 07-05-2015 (Mandays Consumed :- 486.5)
5	Name of the Auditors :	BHASKAR CHANDRA NAYAK - Lead Auditor(22-06-2014 to 07-05-2015) KISHORE KUMAR JENA - Lead Auditor(07-05-2014 to 07-05-2015) DILESWAR DEHURY - Lead Auditor(07-05-2014 to 07-05-2015) KAILASH CHANDRA MOHAPATRA - Auditor(07-05-2014 to 07-05-2015) KAILASH CH. MOHARANA - Auditor(07-05-2014 to 07-05-2015) JANARDAN PRUSTY - Auditor(07-05-2014 to 07-05-2015) KAMADEV DAS - Auditor(20-09-2014 to 07-05-2015)
6	Name of the Reviewing Officer :	SABITA PRADHAN(District Audit Officer)
7	Date of submission of report by Reviewing officer :	27-06-2015
8	Entry Conference Date :	27-10-2014
9	Exit Conference Date :	
10	Name of the District Audit Officer :	SABITA PRADHAN
11	Date of approval of report by District Audit Officer :	27-06-2015

PARA: 2 PHYSICAL VERIFICATION

S/no	Name	Value	Remarks
1	Liquid Cash	Rs.244022.00	Nil
2	Postage Stamps,Code Section-IV (vide S/R Page-127)		Nil
3	Postage Stamp of General Section (vide S/R page-138)	Worth Rs.2561.00	Nil
4	Saleable forms for duplicate Regd.form (vide S/R Page-163)		Nil
5	Saleable forms for Ph.d. Degree Certificates (vide S/R Page-10)		Nil,
6	Saleable forms for issue of Original certificate (vide S/R Page-21)		Nil
7	M.R. Books for Office use (vide S/R page-37)		Nil.
8	Saleable forms for issue of Provisional certificate (vide S/R Page-57)		Nil.
9	M.R. Books for use of P.G.Deptt. offices (vide S/R page-69)		Nil.
10	Saleable forms for issue of Marks (vide S/R Page-133)		Nil
11	Saleable forms for issue of Migration certificate (vide S/R Page-97)		Nil
12	Saleable forms for issue of College Transfer Certificate (vide S/R Page-201)		Nil
13	Saleable forms for re-addition of Marks (vide S/R Page-243)		Nil
14	Saleable forms for issue of Ph.d Degree Regd. (vide S/R Page-28)		Nil
15	Saleable forms for issue of photocopy of answer script (vide S/R Page-301)		
16	Date of Physical Verification	07.05.2014	
17	Recorded At	Cash A/c Cash book vide Pafe No.29	

Comments

Physical Verification of Cash Balance.

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

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

Sino	List Records/Register
1	Cash Books
2	Bank Books
3	Journal Register
4	Register of Cheques Issued
5	Payment vouchers/Receipt Vouchers
6	Money Receipt Books
7	RECEIPT & PAYMENT ACCOUNT for the year end
8	INCOME & EXPENDITURE ACCOUNT for the year end
9	Pay Advance Register
10	BD/CHEQUE Receipt Register
11	Counterfoils of issued Cheques
12	TDR Register/Investment Register
13	Grand-in-Aid Register
14	CPF Register
15	GPF Register
16	Bank Pass Books
17	Consumable Stock Register
18	Pay Bill Register
19	Bill Register
20	Treasury Book of Drawal
21	Utilisation Certificate files
22	Log Book of Vehicles
23	Stamp Account Register
24	Allotment Register
25	Endowment Register
26	Foundation Fund Register

B : List of Records/Registers not Produced to Audit

Sino	List Records/Register
1	Fixed Assets Register
2	Journal/Contra Vouchers
3	BALANCE SHEET at the end of the year
4	Advance Register
5	Vehicle Advance Register
6	House Building Loan Register
7	Festival Advance Register
8	Bank Loan Register
9	T.A. Advance Register
10	T.A. Control Register
11	College dues Register
12	General Ledger
13	Sundry Creditors Register
14	Salary and Allowances Payable Register
15	Security deposit Register
16	Retention Money Register
17	Earnest Money Deposit Register
18	Salary Control Register
19	Advances from Parties/Contractors/suppliers/employees
20	Deposits with various Authorities
21	Sundry Debtors
22	Materials with Contractors
23	Works Register
24	Trial Balance
25	Register of Nomination for GPF/CPF
26	Non-Consumable Stock Register
27	Advance Ledger
28	Demand-Collection-Balance Register of fees recoverable from students/colleges
29	Loan Ledger
30	SD/EMD Register

C : List of Records/Registers not Maintained

Sino	List Records/Register
1	Alphabetical Sheet

Comments

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

1. Register of utilisation of grants.
2. Outstanding register of advances (Year-wise)
3. Rent register of Staff quarters
4. Rent register of Market Complex Shops.
5. D.C.B. register of house rent(License fee) & rent of market complex shops.

PARA: 4 FINANCIAL POSITION

SAMBALPUR UNIVERSITY - 2013-2014

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	consolidated	01-04-2013	2356142 77.05	65199530 8.00	88760958 5.05	59603577 2.00	31-03-2014	2915738 13.05	31-03-2014	2606448 48.05	30928965. 00	
	GRAND TOTAL		2356142 77.05	65199530 8.00	88760958 5.05	59603577 2.00		2915738 13.05		2606448 48.05	30928965. 00	

Comments

The computations of the head wise details of above receipts & expenditure for the year 2013-14 are furnished in Annexure I-A, & I-B respectively of this audit report.

Reconciliation:-

The contributory factors of the above discrepancy of Rs.30928965.00 are narrated in table below.

1.	Amounts collected from the colleges on Dt.7.11.2013, as per D.C.R.Page No.9 accounted for into cash book ,but credit of same has not been counted in to total fund.	(+)24404636.00
2.	Amounts collected from the colleges on Dt.15.11.2013, as per D.C.R.Page No.19 accounted for into cash book ,but credit of same has not been counted in to total fund.	(+) 722084.00
3.	Following adjustment of amounts are shown in the cash book, but not charged as expenditure. In spite of this debit of same are made from outstanding balance of the Advances on the same days, resulting which cash position has been enhanced unduly by the same amount of adjustments. Adj.Vr.No./Date Amount ----- 27/9.1.2014 7800.00 28/9.1.2014 9500.00 39/13.1.2014 10000.00 Total 27300.00	(-) 27300.00
4.	Less amount of receipt accounted for into cash book , than the actual amount collected & deposited as per DCR page No.127 Dt.28.2.2014(Actual-4287835-CreditedRs.3850795)	(+) 437040.00
5.	Less expenditure shown vide Vr. No. 12/Dt.3.2.2014 than the actual payment made to the payee. (Actual paid-Rs.8059 – shown Rs.4533)	(-) 3526.00
6.	On 3.2.2014 excess expenditure due to totaling mistake.	(+) 2.00
7.	On 21.2.2014 excess expenditure charged in cash book than actual payment due to calculation mistake.	(+) 130109.00
8.	Following Investments of New Foundation Fund are shown as expenditure on 31.3.14, due to which C.B.figure of cash book has been reduced. FDR date Amount 18.09.13 481428.00 25.11.13 1638571.00 21.12.13 880407.00 27.01.14 944698.00	(+) 8337073.00

	20.02.14 857490.00	
	19.03.14 600588.00	
	12.08.13 2067992.00	
	13.06.13 865899.00	
	Total 8337073.00	
9.	Encashment of following Investments of New Foundation Fund are shown as receipts on 31.3.14, due to which C.B.figure of cash book has been enhanced.	(-) 5940089.00
	Encashment date Amount	
	13.2.14 604902.00	
	18.3.14 422776.00	
	9.06.13 663187.00	
	10.8.13 1364829.00	
	17.9.13 236120.00	
	21.11.13 1225691.00	
	17.12.13 686147.00	
	19.1.13 736437.00	
	Total 5940089.00	
10.	Less expenditure shown due to totaling mistake of expended amounts on 31.3.2014 .	(-) 1653154.00
	Vol-I Page -63 less Rs. 8340.00	
	Vol-II Page-50 less Rs. 100.00	
	Vol-II Page-11 less Rs.1474714.00	
	Vol-I to Vol.II less Rs. 170000.00	
	Total 1653154.00	
11.	Less credit shown on Dt.12.3.2014 vide cash book page No.19 due to totaling mistake.	(+) 200.00
12.	Excess expenditure shown on Dt.12.3.2014 vide cash book page No.20 Rs.900/- & Page No.21 Rs.280/- due to totaling mistake.	(+) 1180.00
13.	Less Expr. shown on Dt.20.3.2014 vide cash book page No.35 due to totaling mistake.	(-) 4.00
14.	Less cash received than the amount deposited by the cash Section in Bank.	(+) 966000.00
	Date Deposited	
	24.4.13 150000.00	
	17.5.13 116000.00	
	12.6.13 80000.00	
	22.2.14 420000.00	
	14.3.14 100000.00	
	20.3.14 100000.00	
	Total 966000.00	
15.	Expenditure charged in cash book against the cancellation of old cheques, but credit of same are not accounted for in receipt side of cash book.	(+) 107519.00
	Ref.Vr.No./Date Old ch.No/Date Amount fresh ch.No/date	

	2/3.4.13 673184/31.3.13 7955/- 356178/3.4.13	
	31/7.12.13 177338/4.3.13 5237/- 776552/7.12.13	
	81A/27.1.14 460730/31.3.13 94327/- 168442/27.1.14	
	Total 107519/-	
16.	Less expenditure charged against following vouchers than the actual payment made to payee.	(-) 2086.00
	Vr No./ Date Amount Expr.shown Less Ref.to Ch.No/Dt.	
	Actually	
	Paid.	

	50/9.12.13 1772.00 886.00 886.00 776539/9.12.13	
	379/31.3.14 7992.00 7392.00 600.00 777354/31.3.14	
	&	
	380/31.3.14	
	383/31.3.14 8243.00 7643.00 600.00 777357/31.3.14	
	&	
	384/31.3.14	
	Total 18007.00 15921.00 2086.00	
17	Excess expenditure shown in cash book page.No.15 than the actual amount spent vide Vr.No.56/Dt.15.2.2014.	(+) 698000.00
	Actual PT deposited Rs. 77525.00	
	Expenditure charged Rs.77525.00	
	Excess Rs.698000.00	
18	Add excess expenditure shown on 15.05.2013 due to totaling mistake	500.00
19	Add. Adjustment of advance vide voucher No. 96/28.05.2013 wrongly booked as advance payment in cash book.	1100.00
20	Add. Excess expenditure shown on 30.05.2013 in cheque Account cash book	806921.00
21	Deduct less expenditure shown vide voucher no. 30/08.05.2013 than the actual (200000.00-100000.00)	(-)100000.00
22	Deduct Advance paid vide voucher No. 89/27.06.2013 but not reflected as expenditure in Cash book	(-)200000.00
23	Add cash deposit made in Cash Account Cash book on 19.08.2013 but not taken in to Cheque Account Cash Book	100000.00
24	Add. Excess expenditure shown vide voucher no. 23/02.08.2013 than the actual amount paid.(1017754.00-1015754.00)	2000.00
25	Deduct payment of Advance made through the following voucher but not being charged as expenditure in Cheque Account cash book Vr. No. 72 dated 17.08.2013 Rs. 20,000.00 and Vr. No.75 dated 17.08.2013 Rs. 50,000.00	(-) 70000.00
26	Deduct payment made by cheque no. 776008 dated 06.08.2013 vide voucher No. 39/06.08.2013 but not shown expenditure in cash book.	(-) 202777.00
27	Deduct. Less expenditure shown on 05.08.2013 due to totaling mistake.	(-) 296972.00
28	Deduct. Less expenditure shown on 19.08.2013 due to totaling mistake.	(-) 62363.00

29	Add. Interest amount not accounted for in Cheque Account Cash Book on 30.09.2013 due to totalling mistake.	3062792.00
30	Deduct the amount of the following advance payment which are not shown expenditure in Cheque Account Cash book.	(-)290000.00
	Vr. No./Date	Amount
	343/08.10.2013	5000.00
	344/08.10.2013	53000.00
	378/10.10.2013	70000.00
	386/10.10.2013	162000.00
	Total:-	290000.00
31	Add excess expenditure shown in Cash book vide voucher No.409/28.10.2013 than the actual payment made to the Payee.(7282.00-7202.00)	80.00
	Net Difference	(+) 30928965.00

This matter is however brought to the notice of the Comptroller of Finance, and Accounts Officer of the University and advised to take the tangible steps to reconcile the above discrepancies in order to square up the book balance at the earliest under intimation to audit.

Cash book-wise closing balances as on 31.03.2014..

Sl.	Cash book	Cash in hand	Cash at bank	Cash in shape of TDR/FDRs	Total
1	Cash a/c	48611.00	--	--	48611.00
2	Cheque a/c	--	- 29720922.16	286124346.00	256403423.84
3	Infra.Dev a/c	--	4192813.21	-	4192813.21
	Total	48611.00	- 25528108.95	286124346.00	260644848.05

Details of closing balance of cash at banks as on 31.3.2013.

Sl	Cash book	Name of Bank	A/C No.	Amount
1	Cheque a/c cash book	SBI,Jyoti Vihar,Burla	SB-A/C-10526092593	293164357.92
2		SBI,Jyoti Vihar,Burla	Current-A/C-10526092015	0.00
3		U Co,Kata pali	SB A/C-07100100000100	0.00
4		U Co,Kata pali	C/A-07100100000374	126800530.52
5		Canara BankSBpur	SB-185101011313	(-) 62680804.00
6		SBI,Jyoti Vihar,Burla	SB-30031765314	(-) 1510568.00
7		SBI,SBPur	SB-10856691329	(-) 354866.40
8		SBI,Jyoti Vihar,Burla	SB-10754939094	(-) 385139572.20

			total	(-) 29720922.16
I.D.Cash book	SBI,Jyoti		SB-30047370917	4192813.21
	Vihar,Burla			
			total	4192813.21
			G.Total	(-) 25528108.95

It would be found from the above table that in closing balance figures of the cash book minus balances are shown in pass book accounts of the bank, as noted against the Sl. No.5 to 8. Such minus balances in cash book are rolling since the years together owing to non-following of the basic principles of accounting procedure before transaction with the banks, as referred under paragraph 20(i), & 20(ii) of the OUAP-1987.

This matter is however highlighted to the Local authority through issue of audit objection statement vide page No.14 & 54-55 and suggested to ensure early reconciliation on priority basis in order to find out appropriate reasons for each pass book accounts before the next round of audit.

Irregular parking of University Fund outside the cash book.

During audit it was revealed that apart from the above book balance a total sum of Rs.8927563.00 was kept outside the cash book of the University. The amounts were invested in shape of F.D.R in following Banks, but the same were not merged in closing balance figure of the cash book as on 31.3.2014, as such the amounts were kept till-date outside of the cash book of the University in contravention to Rule-3 of OGF Rules.

Hence attention of the Local Authority is invited in this regard to do the needful for inclusion the aforesaid amount in closing balance figure of the cash book in order to square up the University fund and fact reported to audit. Till then the amount of Rs.8927563.00 is held under objection.

SI No	Name of bank	TDR & A/C No.	Date Of re-investment	Amount invested	Rateof Int.in %	Date of maturity	Maturity value
1	UCO.B.(K)	989471/ 0710031002230	6.8.13	7746000.00	9.15	24.10.14	8647378.00
2	SBI,JV	879157/ 30154846895	29.3.13	1181563.00	8.75	29.3.16	1531899.00
			Total	8927563.00			

4.1. Amount collected but not accounted for into cash book.(AOSP No.16)

While going through receipts side of the cash book with ref. to D.C.R it was revealed that a total sum of Rs.25126720.00 as mentioned below was collected from the different colleges towards various counts and entered the same in D..C.R. The amount was also taken to receipt side of the cheque a/c cash book but not credited to University fund as a result of which the book balance figure of the cash book was not enhance by Rs.25126720.00

Date of collection DCR Page Amounts Date of Credit Ref.to cash bookPage

11.11.2013	P.104	24404636.00	17.11.2013	P.09
21.11.2013	P.106	722084.00	21.11.2013	P.19
Total		25126720.00		

However on issue of audit objection statement on this score the amount has been credited to fund on dt.20.3.2015 Vide cash book page No.75.

4.2. Excess cash balance shown due to non-booking of the adjustment amounts as expenditure.(AOSP No.17-18)

On checking it was noticed that the following amounts were reflected in cash book towards adjustment of advances.

Name of Advancee against whom amounts are adjusted	Ref to the Vr.No./Date	Amount adjusted
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1.Nimai Ch.BeheraSteno	27/09.01.14	7800.00
2.PN PanigrahiSr.Steno	28/09.01.14	9500.00
3.Umakanta Sahu	39/13.01.14	10000.00
Total		27300.00

On verification it was observed that the amounts were debited from the outstanding balance figure of the cash book but prior to debit the amounts were not charged as expenditure in cash book. As a result of which the closing balance figures of the cash book on the day of adjustments were excess shown by the same adjusted amount.

However on issue of audit objection statement on this score the amount has been credited to fund on Dt. 20.03.2015Vide cash book page No.75.

4.3.Less amount accounted for in to cash book than the actual amount collected through DCR.(AOSP No.19)

While going through receipts side of the cash book with ref. to D.C.R it was revealed that

On 28.02.2014 a total sum of Rs.4287835.00 was collected from different colleges towards various counts as per DCR Page.No.127. The amount was credited in to receipt side of cash book vide Page-39 but as against the actual collection of Rs.4287835.00 a sum of Rs.3850795.00 was only accounted for towards the credit of university fund. As such Rs.437040.00 (4287835-3850795) was less credited in cash book than the actual collection.

However on issue of audit objection statement on this score the amount has been credited to fund on Dt.20.03.2015 Vide cash book page No.76.

4.4.Less expenditure charged in cash book than the actual payment made to payee.(AOSP No.20)

While going through the paid vouchers of cheque account cash book it was found that a sum of Rs.8059.00 was spent vide Vr.No.12/Dt.03.02.2014.The payment was made through Ch.No. 776674/dt.03.02.14. But instead of charging the actual expenditure of Rs.8059.00 in payment side of the cash book a sum of Rs.4533.00 only was charged as expenditure. As a result of which Rs.3526.00 (8059-4533) was less exhibited in cash book towards expenditure against the aforesaid voucher.

However on issue of audit objection statement on this score the amount has been reconciled by debiting from the book balance on Dt.20.03.2015 Vide cash book page No.76.

4.5.Excess expenditure charged in cash book than the actual payment made to payee.(AOSP No.21)

While going through the payment side of the cheque account cash book it was revealed that on the following days of transaction excess expenditure was charged in the cash book due to totaling mistake. Due to incorporation of above excess expenditure in cash book the book balance at the close of transaction of same days was reduced unduly

Date of transaction	Ref.tocash book	Actual Payment	Payment Shown	Excess
03.02.2014	Page-7	3176347.00	3176349.00	2.00
21.02.2014	Page-31	64722344.00	64852453.00	130109.00
12.03.2014	Page-20	28577.00	29477.00	900.00
12.03.2014	Page-21	278.00	558.00	280.00
Total		67927546.00	68058837.00	131291.00

However on issue of audit objection statement on this score the amount has been reconciled by crediting in the cash book on Dt.20.03.2015 Vide cash book page No.76.

4.6. Less expenditure charged in cash book than the actual payment made to payee.(AOSP No.22-23)

While going through the payment side of the cheque account cash book it was revealed that on the following days of transaction less expenditure was charged in the cash book due to totaling mistake.

Due to incorporation of above less expenditure in cash book the book balance at the close of transaction of same days was enhanced unduly

Date of transaction	Ref.to Page No.	Actual Payment	Expr.Shown	Less
31.03.2014	Page-63	207273.00	198933.00	8340.00
20.03.2014	Page-35	14654.00	14650.00	4.00
31.03.2014	Page-50	2541.00	2441.00	100.00
31.03.2014	Page-11	5068398.00	3593684.00	1474714.00
31.03.2014	Page-86	18876051.00	18706051.00	170000.00
Total		24168917.00	22515759.00	1653158.00

However on issue of audit objection statement on this score the amount has been reconciled by debiting in the cash book on Dt.20.03.2015 Vide cash book page No.76.

4.7.Less credit shown than the actual amount collected from different colleges.(AOSP No.24)

While going through receipts side of the cash book with ref. to D.C.R it was revealed that on 08.03.2014 a total sum of Rs.4073907.00 was collected from different colleges towards various counts and recorded the same in DCR vide Page.No.134. The amount was credited in to receipt side of cash book on 12.03.14 vide Page-19 but as against the actual collection of Rs.4073907.00 a sum of Rs.4073707.00 was only accounted for towards the credit of university fund. As a result of which Rs.200.00 (4073907-4073707) was less credited in cash book than the actual collection.

However on issue of audit objection statement on this score the amount has been reconciled by crediting in the cash book on Dt.20.03.2015 Vide cash book page No.77.

4.8.Investments are shown as expenditure instead of adjustment in cash component at bank.(AOSP No.25 to 26)

On checking of expenditure side of cheque account cash book it was noticed that investments involving with money value amounting Rs.8337073.00 were made out of the New Foundation Fund during the year under audit. The details of such investments are furnished in table below.

Sl.	A/C No. of FDRs	Name of Bank	Actual date of invstment	Date of investment shown in cash book	Amount of Investment
1	33307398340	SBI. JV	18.09.13	31.03.2014	481428.00
2	33204457938	SBI. JV	12.08.13	31.03.2014	2067992.00
3	33056218612	SBI. JV	13.06.13	31.03.2014	865899.00
4	071003100-24126	U.Co (K)	25.11.13	31.03.2014	1638571.00
5	071003100-24942	U.Co (K)	21.12.13	31.03.2014	880407.00
6	071003100-25888	U.Co (K)	27.01.14	31.03.2014	944698.00
7	071003100-26335	U.Co (K)	20.02.14	31.03.2014	857490.00
8	071003100-26823	U.Co (K)	19.03.14	31.03.2014	600588.00
TOTAL					8337073.00

It was observed that the above investments were shown as expenditure in payment side of the cash book. As investment is a component of cash in closing balance figure of the cash book the above amounts were required to be shown in investment figure within the closing balance amount by way of adjustment from the component of cash at bank to investment. But due to showing of expenditure of above amount the book balance figure of cash book was reduced by the same amount.

However on issue of audit objection statement on this score the amount has been reconciled by crediting in the cash book on Dt.20.03.2015 Vide cash book page No.77.

4.9.Encashment of investments is shown as receipts instead of adjustment from cash component of investment to bank.(AOSP No.27 to 29)

On checking of receipts side of cheque account cash book it was noticed that investments involving with money value amounting Rs.5940089.00 were encashed out of the New Foundation Fund during the year under audit. The details of such encashment of investments are furnished in table below.

Sl.	A/C No. of FDRs	Name of Bank	Actual date of encashment	Date of encashment shown in cash book	Amount of encashment
1	328254-32120	SBI. JV	13.02.14	31.03.2014	604902.00
2	328841-66315	SBI. JV	18.03.14	31.03.2014	422776.00
3	323710-57479	SBI. JV	09.06.13	31.03.2014	663187.00
4	324769-37748	SBI. JV	10.08.13	31.03.2014	1364829.00

5	325495-48592	SBI. JV	17.09.13	31.03.2014	236120.00
6	326684-50465	SBI. JV	21.11.13	31.03.2014	1225691.00
7	327154-95392	SBI. JV	17.12.13	31.03.2014	686147.00
8	327786-84715	SBI. JV	19.01.14	31.03.2014	736437.00
				TOTAL	5940089.00

It was observed that the above encashments were shown as receipts in the cash book. As investment is a component of cash in closing balance figure of the cash book the above amounts were required to be shown in bank figure within the closing balance amount by way of adjustment from the component of cash in shape of investment to bank. But due to showing of receipt of above amount the book balance figure of cash book was enhanced unduly by the same amount.

However on issue of audit objection statement on this score the amount has been reconciled by debiting in the cash book on Dt.20.03.2015 Vide cash book page No.78.

4.10.Amount deposited by cash section in Bank but credit of same are not reflected in receipt side of the cheque a/c cash book.(AOSP No.30-31).

On verification of deposited amounts from the expenditure side of cash a/c cash book with reference to receipt sides of cheque a/c cash book it was disclosed that a total sum of Rs.966000.00 as detailed below was deposited by cash in SBI A/c-92593 by the cash section during the year under audit.

<u>Date of Deposit</u>	<u>Amount</u>
------------------------	---------------

24.04.2013	150000.00
17.05.2013	116000.00
12.06.2013	80000.00
22.02.2014	420000.00
14.03.2014	100000.00
20.03.2014	100000.00
TOTAL	966000.00

But the above amounts deposited by the cash section was not accounted for in to cheque account cash book. As a result of which the book balance figure of the University cash book was reduced unduly by Rs.966000.00 as on 31.03.2014.

However on issue of audit objection statement on this score the amount has been reconciled by crediting in the cash book on Dt.20.03.2015 Vide cash book page No.78.

4.11.Amount of fresh cheques issued and charged as expenditure but receipts of same not reflected in cash book.(AOSP No.32-33)

In course of checking of payment sides of the cheque account cash book it was revealed that during the year 2013-2014 fresh cheques involving money value of Rs.107519.00 as per the details furnished in table below were issued in lieu of cancellation of old cheques and charged the same amount in payment side of cash book as expenditure. But the amounts of old and cancelled cheques were not accounted for in to cash book. Due to non accountal of the amount of old cheques the book balance figure of the cash book was unduly diminished by Rs.107519.00.

Sl.	Ref.to Vr.No. & Date	Old cheque No. & Date of issue	Amount	Ref. to fresh cheque No. & Date of issue
1	2/03.04.2013	673184/31.03.2013	7955.00	356178/03.04.2013
2	31/07.12.2013	177338/04.03.2013	5237.00	776522/07.12.2013
3	81A/27.01.14	460730/31.03.2013	94327.00	168442/27.01.2014
		TOTAL	107519.00	

However on issue of audit objection statement on this score the amount has been reconciled by crediting in the cash book on Dt.20.03.2015 Vide cash book page No.79.

4.12. Less expenditure charged in cash book than the actual payment made to payee.(AOSP No.138-139)

While going through the paid vouchers of cheque account cash book it was found that a sum of Rs.2086.00 was less shown towards expenditure made in the under mentioned vouchers. As against the actual payment of Rs.18007.00 made to the payee a sum of Rs.15921.00 only was charged as expenditure in the cash book. As a result of which Rs.2086.00 was less exhibited towards expenditure against in the cash book

Vr No./ Date	Amount	Expr.shown	Less	Ref.to Ch.No/Dt.
--------------	--------	------------	------	------------------

	Actually		Paid.		
50/9.12.13	1772.00	886.00	886.00	776539/9.12.13	
379/31.3.14	7992.00	7392.00	600.00	777354/31.3.14	
&					
380/31.3.14					
383/31.3.14	8243.00	7643.00	600.00	777357/31.3.14	
&					
384/31.3.14					
Total	18007.00	15921.00	2086.00		

However on issue of audit objection statement on this score the amount has been reconciled by debiting in the cash book on Dt.17.03.2014 Vide page No.62.

4.13.Excess expenditure charged in the cash book than the actual amount spent.(AOSP No.)

While going through the paid vouchers with reference to cheque account cash book it was found that a sum of Rs.77525.00 was deposited vide voucher No.56/dt.15.02.2014 towards P.T.of the staff in to Govt. treasury but instead of the deposited amount of Rs.77525.00 it was erroneously recorded as Rs.775525.00 in the payment side of the cash book. As a result of which Rs.698000.00 (77525-775525) was excess exhibited towards expenditure against the aforesaid voucher.

However on issue of audit objection statement on this score the amount has been reconciled by crediting in the cash book on dt.20.03.2015 Vide page No.84.

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

SAMBALPUR UNIVERSITY - 2013-2014

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	SBI,JV,Burla	10526092593	01-04-2014	44329441.92	31-03-2014	293164357.92	-248834916.00	
2	SBI,JV,Burla	C/A10526092015	31-03-2014	17114989.00	31-03-2014	0.00	17114989.00	
3	U.Co.Katapali	0710000000100	01-04-2013	188981699.42	31-03-2014	126800530.52	62181168.90	
4	U.Co.Katapali	C/A-0710000000374	31-03-2014	934804.10	31-03-2014	0.00	934804.10	
5	Canara Bank SBP	185101011313	31-03-2014	3503892.00	31-03-2014	-62680804.00	66184696.00	
6	SBI,JV,Burla	30031765314	31-03-2014	315636.00	31-03-2014	-1510568.00	1826204.00	
7	SBI,Sambalpur	10856691329	31-03-2014	491493.14	31-03-2014	-354866.40	846359.54	
8	SBI,JV,Burla	10754939094	31-03-2014	10111844.81	31-03-2014	-385139572.20	395251417.01	
9	SBI,JV,Burla	30047370917	31-03-2014	5922472.21	31-03-2014	4192813.21	1729659.00	
	GRAND TOTAL			271706272.60		-25528108.95	297234381.55	

Reconciliation

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

In this connection it may be pointed out here that the University is conducting its transactions with various banks, but without following the basic principle of accounting procedure transactions are found to have been made over, and above existing pass book balances, as shown in cash book, even on existing minus cash balances. Due to continuance of such irregular transactions minus cash balance has been accumulated in pass book figure of the cash book year after year. But no tangible steps have been taken by the local authority to reconcile the pass book balance of the bank, as shown in cash book, with that of the bank balance as per the provision contained in paragraph 20(i), & 20(ii) of the Orissa University Accounting Procedure – 1987 since long, even after repeated objection, and suggestions imparted by the last, and previous audits.

This matter is once again brought to the notice of the local authority, through issue of the repeated audit objection statement during the course of present audit, but no follow-up action has been taken in this regard, as a result of which the bank reconciliation statement could not be prepared and submitted before the audit to ascertain the detailed reasons behind the above discrepancies.

Hence attentions of the University Authorities are once again invited in this regard to look into the matter seriously, and direct the accounts section to prepare, and submit the same before the next audit, till then discrepancy of Rs.297234381.55 is held under objection.

PARA: 6 **STOCK POSITION**

SAMBALPUR UNIVERSITY - 2013-2014

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Potage Stamp.General issue & Despatch Section	56505.00	104300.00	158122.00	2683.00	2683.00	Ref. to S/R Page No.138.
2	Postage Stamp.Exam.Code Section-VI	74932.00	100000.00	138157.00	36775.00	36775.00	Ref. to S/R Page No.126.

Comments

Irregularities in maintenance of Stock & Stores of the University.

In spite of objections and suggestions imparted in last and previous audit reports no suitable actions have been taken by the stock & stores section of the University to maintain the stock registers of every material properly.

It is pertinent to mention here that as per Chapter-VII of the Odisha University Accounting Rules-1987 the detailed methods of purchase, accounting and verification of stock & stores have been elucidated. But it is a matter of great concern that progressive stock positions of both permanent as well as consumable materials have not been worked out and maintained in the stock registers soon after procurement and issue of every material from stores. The Dead Stock register of unused and damaged plants, machinery, furniture and fixtures etc. has not been maintained at all. Due to non-working out of the position of updated balance of each stock in registers it is not possible on part of audit to ascertain the exact position of each material purchased since inception and the exact balance available in the stores of the University.

As per Rule-57 of O.U.A.Rules-1987 physical verification of stock & stores should be conducted by an Officer being authorized by the Vice-Chancellor of the University at least once in a year. It was observed that no physical verification of the stock & stores of the University have been conducted since long. Due to such irregular maintenance of the stock & stores accounts sufficient scopes have been created to misutilise the stores.

Hence attentions of University Authorities are invited in this regard and suggested to take the tangible steps as early as possible in order to resist the probable loss of the stock & stores of the University.

PARA: 7 INVESTMENT

SAMBALPUR UNIVERSITY - 2013-2014

Sno	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	01-04-2013	245374518.00	116383977.00	128990541.00	29781044.00	31-03-2014	158771585.00	31-03-2014	286124346.00	-127352761.00	
	GRAND TOTAL	245374518.00	116383977.00	128990541.00	29781044.00		158771585.00		286124346.00	-127352761.00	

DETAILS OF CB ON INVESTMENT & Comments :

Due to lack of proper maintenance of Investment Register and in absence of reference of re-invested amount in cash book, the reasons behind the above discrepancy of Rs.127352761.00 found between the Investment Ledger and audit figure could not be ascertained properly. The Investment Register is being maintained by the Audit, Budget and Compliance Section of the University. During verification of existing FDRs & TDRs it is observed that most of interest amounts accrued after the period of investment was over are re-invested in the banks along with the face value of the TDRs, but such interest amounts are not reflected as investments in cash book. This omissions in maintenance of the cash book are committed frequently due to lack of co-ordination between the ABC and Accounts Sections.

Hence attention of the C.O.F. is invited in this regard to insist the staff of the above sections, for better performance of their duties in this aspect with co-operation to each other so that a clear picture of investment would be achieved and reflected in the cash book henceforth.

However the reasons of the above discrepancy of Rs.127352761.00 is furnished below basing upon the reference, recorded in the investment register as well as in records as could be made available to audit.

1	Excess encashment shown to have made than the actual. On Dt.30.9.2013. Shown= Rs.3062792.00 Actual= Rs. 215584.00 Excess= Rs.2847208.00	(+)	2847208.00
2	Irregular & excess investment shown :- On dt.30.9.13 Rs.60000000.00 On dt.21.2.14 Rs.14515090.00 Total 74515090.00	(-)	74515090.00
3			
4	Investment made during the year not reflected in cash book. 1.new foundation fund = 8337073.00 2.Intt. amount of Gen.fund=10998682.00 3.Fresh invest. On 7.3.14 =10000000.00 Total =29335755.00	(+)	29335755.00
5	Investment encashed during the year not reflected in cash book. 1.General Fund =108898684.00 2.New Found.Fund= 6940089.00	(-)	115838773.00

	Total	=115838773.00		
5.	Difference pointed out in last Audit Report for the year		(+)	30818139.00
	2012-2013, reconciled till date			
	Net difference found as on 31.3.2013.		(-)	127352761.00

The local authority is suggested to reconcile the above discrepancies after proper verification of investment register with reference to cash book and then ensure proper maintenance of Investment Register .After ensurance of up-dated maintenance of the position the register of investments may be produced before next audit for verification its result, and compliance reported to audit.

7.1. Position of investment.

The details of investments alongwith their standing value as on 31.3.2014 are furnished in table below.

I. INVESTMENT OF GENERAL FUND

SI No	Name of bank	TDR & A/C No.	Date Of investment	Amount invested(In Rs.)	Rateof Int.	Date of maturity	Maturity value(In Rs.)
1	UCO.B.(K)	K/11-085863/ 07100310019566	12.3.14	10941527.00	9.1%	12.3.15	11971702.00
2	UCO.B.(K)	K/11-085864 07100310019573	12.3.14	10941527.00	9.1%	12.3.15	11971702.00
3	UCO.B.(K)	K/11-085865 07100310019580	12.3.14	10941527.00	9.1%	12.3.15	11971702.00
4	UCO.B.(K)	K/11-085751 07100310015896	28.8.13	10946877.00	9.15%	28.8.14	11930780.00
5	UCO.B.(K)	K/11-085752 07100310015902	28.8.13	10946877.00	9.15%	28.8.14	11930780.00
6	UCO.B.(K)	K/11-085753 07100310015919	28.8.13	10946877.00	9.15%	28.8.14	11930780.00
7	UCO.B.(K)	K/11-664387 07100310000885	22.1.14	113377.00	9%	22.4.15	126719.00
8	SBI,JV	33236598440	24.8.13	10725456.00	8.75%	24.8.14	11695179.00
9	SBI,JV	33236580056	24.8.13	10725456.00	8.75%	24.8.14	11695179.00
10	SBI,JV	33236585055	24.8.13	10725456.00	8.75%	24.8.14	11695179.00
11	SBI,JV	33236594853	24.8.13	10725456.00	8.75%	24.8.14	11695179.00
12	SBI,JV	33236573446	24.8.13	10725456.00	8.75%	24.8.14	11695179.00
13	SBI,JV	33236597649	24.8.13	10725456.00	8.75%	24.8.14	11695179.00
14	UCO.B.(K)	33236541947	7.3.14	10357534.00	8.25%	7.3.15	11238832.00
			Total	140488859.00			153244071.00

II DONATED ENDOWMENT INVESTMENT

1	UCO.B.(K)	K/10-664524	9.7.10	3000.00	7.25	9.7.15	Ann.Int.receiveable
2	UCO.B.(K)	K/10-664517	9.7.10	3000.00	7.25	9.7.15	-do-
3	UCO.B.(K)	K/10-664516	9.7.10	3000.00	7.25	9.7.15	-do-
4	UCO.B.(K)	K/10-664523	9.7.10	3000.00	7.25	9.7.15	-do-
5	UCO.B.(K)	K/10-664515	9.7.10	3000.00	7.25	9.7.15	-do-
6	UCO.B.(K)	K/10-664518	9.7.10	3000.00	7.25	9.7.15	-do-
7	UCO.B.(K)	K/10-664519	9.7.10	3000.00	7.25	9.7.15	-do-

8	UCO.B.(K)	K/10-664520	9.7.10	3000.00	7.25	9.7.15	-do-
9	UCO.B.(K)	K/10-664522	9.7.10	3000.00	7.25	9.7.15	-do-
10	UCO.B.(K)	K/10-664521	9.7.10	3000.00	7.25	9.7.15	-do-
11	UCO.B.(K)	K/10-664528	9.7.10	5000.00	7.25	9.7.15	-do-
12	UCO.B.(K)	K/10-664527	9.7.10	4500.00	7.25	9.7.15	-do-
13	UCO.B.(K)	K/10-664514	9.7.10	2000.00	7.25	9.7.15	-do-
14	UCO.B.(K)	K/10-664511	9.7.10	600.00	7.25	9.7.15	-do-
15	UCO.B.(K)	K/10-664531	9.7.10	5500.00	7.25	9.7.15	-do-
16	UCO.B.(K)	K/10-664529	9.7.10	5000.00	7.25	9.7.15	-do-
17	UCO.B.(K)	K/10-664530	9.7.10	5500.00	7.25	9.7.15	-do-
18	UCO.B.(K)	K/10-664534	9.7.10	6000.00	7.25	9.7.15	-do-
19	UCO.B.(K)	K/10-664526	9.7.10	4500.00	7.25	9.7.15	-do-
20	UCO.B.(K)	K/10-664533	9.7.10	6000.00	7.25	9.7.15	-do-
21	UCO.B.(K)	K/10-664541	9.7.10	10000.00	7.25	9.7.15	-do-
22	UCO.B.(K)	K/10-664532	9.7.10	6000.00	7.25	9.7.15	-do-
23	UCO.B.(K)	K/10-664535	9.7.10	6600.00	7.25	9.7.15	-do-
24	UCO.B.(K)	K/10-664512	9.7.10	1000.00	7.25	9.7.15	-do-
25	UCO.B.(K)	K/10-664538	9.7.10	10000.00	7.25	9.7.15	-do-
26	UCO.B.(K)	K/10-664540	9.7.10	10000.00	7.25	9.7.15	-do-
27	UCO.B.(K)	K/10-664542	9.7.10	20000.00	7.25	9.7.15	-do-
28	UCO.B.(K)	K/10-664539	9.7.10	10000.00	7.25	9.7.15	-do-
29	UCO.B.(K)	K/10-664537	9.7.10	10000.00	7.25	9.7.15	-do-
30	UCO.B.(K)	K/10-664513	9.7.10	1300.00	7.25	9.7.15	-do-
31	UCO.B.(K)	K/10-664525	9.7.10	4300.00	7.25	9.7.15	-do-
32	UCO.B.(K)	K/10-664545	9.7.10	39000.00	7.25	9.7.15	-do-
33	UCO.B.(K)	K/10-664536	9.7.10	7800.00	7.25	9.7.15	-do-
34	UCO.B.(K)	K/10-664544	9.7.10	25000.00	7.25	9.7.15	-do-
35	UCO.B.(K)	K/10-664543	9.7.10	25000.00	7.25	9.7.15	-do-
36	SBI,JV	32028941100	11.11.11	51278.00	9.25	11.11.14	-do-
37	SBI,JV	32028941938	11.11.11	103247.00	9.25	11.11.14	-do-
38	SBI,JV	32028942444	11.11.11	102975.00	9.25	11.11.14	-do-
39	SBI,JV	30589195325	11.11.11	50670.00	9.25	11.11.14	-do-
40	SBI,JV	30279906116	26.11.12	100000.00	8.5	26.11.14	-do-
41	SBI,JV	30357728474	24.5.13	200000.00	8.5	24.5.13	-do-
42	SBI,JV	30589132364	11.11.11	3039.00	9.25	11.11.14	-do-
43	SBI,JV	30589139154	11.11.11	3039.00	9.25	11.11.14	-do-
44	SBI,JV	30589140284	11.11.11	3039.00	9.25	11.11.14	-do-
45	SBI,JV	30589188261	11.11.11	3045.00	9.25	11.11.14	-do-
46	SBI,JV	32028943232	11.11.11	103247.00	9.25	11.11.14	-do-
47	SBI,JV	30589141266	11.11.11	3242.00	9.25	11.11.14	-do-
48	SBI,JV	30589142191	11.11.11	12467.00	9.25	11.11.14	-do-
49	SBI,JV	30589224926	11.11.11	25334.00	9.25	11.11.14	-do-
50	SBI,JV	30589228636	11.11.11	25334.00	9.25	11.11.14	-do-
51	SBI,JV	30589239943	11.11.11	25334.00	9.25	11.11.14	-do-
52	SBI,JV	30589263647	11.11.11	111062.00	9.25	11.11.14	-do-
53	SBI,JV	32992237716	11.05.13	76650.00	9.25	11.05.18	-do-
54	SBI,JV	30626755506	11.11.11	42588.00	9.25	11.11.14	-do-
55	SBI,JV	33428676230	05.11.13	120000.00	9	05.11.15	-do-
56	SBI,JV	32336266746	17.5.12	200000.00	9	11.2.15	-do-
			Total	2706190.00			

III PASCHIMA ODISHA SAHITYA SAMMAN

1	SBI,JV	TDA/62,0946735	12.6.10	1004576.00	7.25	12.6.15	-do-
			Total	1004576.00			

IV UNIVERSITY FOUNDATION FUND

1	SBI,JV	30311602364	11.11.11	2049865.00	9.25	11.11.14	2618702
2	UCO.B.(K)	7100300001615	7.9.12	505542.00	9.1	07.09.14	605220

			Total	2555407.00		
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V SAPTARSHI FUND

1	SBI,JV	30792846424	5.12.12	966837.00	9.25	04.12.14	1241663
2	SBI,JV	33466869374	21.10.13	162354.00	9.25	20.11.14	177466
			Total	1129191.00			

VI J J GANDHI ENDOWMENT

1	UCO.B.(K)	F/07,988668	15.12.09	60000.00	7.5	11.12.14	Ann.Int.receivable
2	UCO.B.(K)	F/07,988667	15.12.09	35000.00	7.5	11.12.14	-do-
3	UCO.B.(K)	F/07,988669	15.12.09	44000.00	7.5	11.12.14	-do-
4	UCO.B.(K)	F/07,988666	15.12.09	51000.00	7.5	11.12.14	-do-
5	UCO.B.(K)	F/07,988665	15.12.09	65000.00	7.5	11.12.14	-do-
6	UCO.B.(K)	F/07,988670	15.12.09	200000.00	7.5	11.12.14	-do-
			Total	455000.00			

VII UNIVERSITY ENDOWMENT

1	SBI,JV	30284295508	29.11.12	750000.00	8.5	29.11.17	Ann.Int.receivable
2	SBI,JV	30284308245	29.11.12	300000.00	8.5	29.11.17	-do-
3	SBI,JV	30284309758	29.11.12	300000.00	8.5	29.11.17	-do-
4	SBI,JV	30284309918	29.11.12	300000.00	8.5	29.11.17	-do-
			Total	1650000.00			

VIII NEW FOUNDATION FUND

1	U.Co(K)	33307398340	18.09.13	481428.00	8.75%	18.09.14	524955
2	U.Co(K)	07100310024126	25.11.13	1638571.00	9%	25.11.14	1791095
3	U.Co(K)	07100310024942	21.12.13	880407.00	9%	21.12.14	962358
4	U.Co(K)	07100310025888	27.01.14	944698.00	9%	27.01.15	1032634
5	U.Co(K)	07100310026335	20.02.14	857490.00	9%	20.02.15	937308
6	U.Co(K)	07100310026823	19.03.14	600588.00	9.1%	19.03.15	657135
7	SBI,JV	33204457938	12.08.13	2067992.00	8.75%	12.08.14	2254966
8	SBI,JV	33056218612	13.06.13	865899.00	8.75%	13.06.14	944188
9	SBI,JV	32952231530	20.04.13	445289.00	8.75%	20.04.14	485549
			Total	8782362.00			

ABSTRACT

I	INVESTMENT OF GENERAL FUND	140488859.00
II	DONATED ENDOWMENT INVESTMENT	2706190.00
III	PASCHIMA ODISHA SAHITYA SAMMAN	1004576.00
IV	UNIVERSITY FOUNDATION FUND	2555407.00
V	SAPTARSHI FUND	1129191.00
VI	J J GANDHI ENDOWMENT	455000.00
VII	UNIVERSITY ENDOWMENT	1650000.00
VIII	NEW FOUNDATION FUND	8782362.00
	TOTAL	158771585.00

PARA: 8 **ADVANCE**

SAMBALPUR UNIVERSITY - 2013-2014

Sno	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	01-04-2013	consolidated	13055047.00	20671693.00	33726740.00	10204952.00	31-03-2014	23521788.00	31-03-2014	22576288.00	945500.00	
	GRAND TOTAL		13055047.00	20671693.00	33726740.00	10204952.00		23521788.00		22576288.00	945500.00	

Comments :

Reconciliation:-

The contributory factors of the above discrepancy of Rs.945500.00 found excess in book balance of the University than the audit figure are furnished in the table below.

A	Instead of adjustment of Rs.1100/- Rs.5700/- has been shown to have paid as advance vide Vr. No.96/28.5.13 which leads undue enhancement of outstanding balance of advances by Rs.6800/- on 28.5.13.steps need be taken to reduce the undue enhancement of outstanding balance of Rs.6800/-	(-)6800.00																												
B	Advance amounts are paid through the following vouchers to the different persons but the same are not reflected in advance position of the cash book during the year 2013-14. <table border="1"> <thead> <tr> <th>Vr.no./Date</th> <th>Amount</th> </tr> </thead> <tbody> <tr><td>89/27.6.13</td><td>200000.00</td></tr> <tr><td>88/24.7.13</td><td>60000.00</td></tr> <tr><td>89/24.7.13</td><td>350000.00</td></tr> <tr><td>90/24.7.13</td><td>20000.00</td></tr> <tr><td>18/02.8.13</td><td>8000.00</td></tr> <tr><td>72/17.8.13</td><td>20000.00</td></tr> <tr><td>73/17.8.13</td><td>50000.00</td></tr> <tr><td>08/1.10.13</td><td>27000.00</td></tr> <tr><td>09/1.10.13</td><td>187500.00</td></tr> <tr><td>10/1.10.13</td><td>100000.00</td></tr> <tr><td>343/8.10.13</td><td>5000.00</td></tr> <tr><td>344/8.10.13</td><td>53000.00</td></tr> <tr><td>TOTAL</td><td>1080500.00</td></tr> </tbody> </table>	Vr.no./Date	Amount	89/27.6.13	200000.00	88/24.7.13	60000.00	89/24.7.13	350000.00	90/24.7.13	20000.00	18/02.8.13	8000.00	72/17.8.13	20000.00	73/17.8.13	50000.00	08/1.10.13	27000.00	09/1.10.13	187500.00	10/1.10.13	100000.00	343/8.10.13	5000.00	344/8.10.13	53000.00	TOTAL	1080500.00	(+)1080500.00
Vr.no./Date	Amount																													
89/27.6.13	200000.00																													
88/24.7.13	60000.00																													
89/24.7.13	350000.00																													
90/24.7.13	20000.00																													
18/02.8.13	8000.00																													
72/17.8.13	20000.00																													
73/17.8.13	50000.00																													
08/1.10.13	27000.00																													
09/1.10.13	187500.00																													
10/1.10.13	100000.00																													
343/8.10.13	5000.00																													
344/8.10.13	53000.00																													
TOTAL	1080500.00																													
C	Adjustment made on the following vouchers in cash book during the year 2013-14 but the same are not reflected in advance position of the cash book during the year 2013-14. <table border="1"> <thead> <tr> <th>Vr.no./Date</th> <th>Amount</th> </tr> </thead> <tbody> <tr><td>05/3.6.13</td><td>5600.00</td></tr> <tr><td>06/3.6.13</td><td>10000.00</td></tr> </tbody> </table>	Vr.no./Date	Amount	05/3.6.13	5600.00	06/3.6.13	10000.00	(-)60660.00																						
Vr.no./Date	Amount																													
05/3.6.13	5600.00																													
06/3.6.13	10000.00																													

	100/25.9.13	45060.00		
	TOTAL	60660.00		
D	On 10.10.2013 a total sum of Rs.232000/-(vide Vr.378 Rs.70000/ + Vr.386 Rs.162000/) has been paid as advances to the colleges, but instead of enhancing the amount towards outstanding balance of advances of cash book, wrongly the amount has been adjusted in cash book. As a result of which twice amount of the advance of Rs.232000/- i.e. Rs.464000/- has been debited from the outstanding balance.			(+)464000.00
E	Direct payments made previously to the following staff are shown adjustment against them in the undermentioned vouchers during the year 2013-14, which leads undue minimization of outstanding balance of advances. The same need be enhanced.			(+)1713997.00
	Name of the Staff	Ref. to adjustment	Amount	Actual date of
		Vr.No.?Date	adjusted	Payment
	-----	-----	-----	-----
	U.K.Sahu, SA	39/13.01.13	10000.00	26.9.13
	K.N.Sethy,	755/31.3.14	282841.00	27.10.10 & 25.5.12
	Dr.Jhani Xaxa	756/31.3.14	100000.00	19.3.14
	-do-	759/31.3.14	406435.00	1.6.09 & 2.4.11
	Co-ordinator, DRS	835/31.3.14	189050.00	28.1.12 & 12.3.12
	Project, Economics			
	-do-	836/31.3.14	448311.00	14.5.12
	T.R.Routroy	132/30.9.13	76703.00	22.5.10
	-do-	133/30.9.13	114335.00	19.5.11
	-do-	134/30.9.13	86322.00	04.2.13
	Total		1713997.00	
F	Adjustment of advances are made in the following vouchers, but adjustment amounts are not reflected in the advance position of cash book.			(-)150000.00
	Vr.No/date	Amounts	Person to whom paid	Date of payment
		Adjusted		
	-----	-----	-----	-----
	47/13.1.14	50000.00	Sri L.D Singh, R.F	3.8.2012
	48/13.1.14	50000.00	Miss.Bharati Behera, RF	17.8.2012
	49/13.1.14	50000.00	sri J.C.Bhoi, RF	3.8.2012
	Total	150000.00		
G	On 28.2.14 a total sum of Rs.1308440.00 was advanced to 53 nos. colleges vide Vr. No.136/28.2.14, but due to improper calculation Rs.1308540.00 was booked as expr. Resulting Rs.100/- was excess exhibited in outstanding advances, which needs regularization.			(-)100.00
H	Excess adjustments have been reflected in cash book of March-14, Vol-II due to totaling mistake as follows:-			(+)37.00
	Ref to Page	Actual adj.	Adjustment shown	Excess
	-----	-----	-----	-----
	P.7	4884.00	4886.00	2.00
	P.59	347450.00	347480.00	30.00
	P.67	25013.00	25018.00	5.00

	Total	377347.00	377384.00	37.00
I	Less adjustment reflected on 31.3.14 in cash book Vol-II vide page-73 due to totaling mistake (Actual Rs.49537/-) Shown Rs.46537/-)			(-)3000.00
J	Cash refunded by the Advancee credited into cash book has not been shown as adjustment as per the details furnished vide Annexure 'III' Of the A.R. (Cheque a/c Rs.1156331/- +cash a/c Rs.302772/-)			(-)1459103.00
K	Advances paid during 13-14 in cash a/c not reflected as advance			(+)27500.00
L	Adjustment made in cash a/c cash book during 13-14 not reflected as adjustment.			(-)95704.00
M	Difference pointed out in last A.R. for the year 2012-13 not reconciled.			(-)565167.00
N	Net difference			945500.00

The Comptroller of Finance and Accounts Officer of the University are advised to take the tangible steps to reconcile the above discrepancies in order to square up the advance position of the cash book of the University as early as possible and fact reported to audit.

8.1 :- Year-wise Break-up of Outstanding Advances as on dt.31-3-2014

In absence of proper register of misc. advances as prescribed under paragraph- 17(VI) of the Odisha University Accounting Procedure – 1987 and due to non-maintenance of advance ledger as required under Rule- 19 of the Odisha University Accounting Manual the year-wise break-up of outstanding advances as on dt.31-3-2014 could not be ascertained properly and furnished in the report. However, the same is worked out basing upon the data incorporated in the last audit report, figures maintained by the university in a register called 'Consolidated Advance Ledger' and references from the records and registers as could be made available to audit and furnished below.

Outstanding advances as on 31.03.2014	
Year	Amount
Prior to 2011-12	(-)10074246.00
2011-1012	6477349.00
2012-2013	10158197.00
2013-2014	16960488.00
Total	23521788.00

It would be revealed from the above break-up of outstanding advances that a sum of Rs.10074246.00 is rolling as negative balance as on dt.31-3-2013 which gives impression that outstanding advance relating to the previous year i.e. prior to the year 2011-12 have not been admitted as adjustments by the audit, or the same has not been reflected in the cash book towards adjustments since the years together. In this connection it may be pointed out here that in each and every year unspent cash balances of advances have been refunded by various advancee, which have not been considered towards adjustment of their outstanding advances lying since years together. For instance, during the current year of audit a total sum of **Rs.1459103.00** has been refunded on this score by the different advancee as per the Annexure- 'III' of the report, but the same has not been reflected in cash books towards adjustment against the outstanding advances of respective advancee.

It is construed from the above facts that proper maintenance of advance position has not been ensured properly in accordance with the transactions occurred in cash book. As a result of which the detailed list of the advances outstanding against different staff, colleges and outsider agencies as on 31.3.2014 has not been prepared by the Accounts Section of the University due to which follow up actions for adjustment of such outstanding advances are badly delayed.

Hence attention of the Comptroller of Finance of the University is invited in this regard to insist the accounts section to achieve the detailed list of the advancee against whom the above outstanding advances of **Rs.23521788.00** are lying as on 31.3.2014 on most priority basis, and then to initiate the follow-up actions for adjustment of same as early as possible. Action taken in this regard should be reported to audit.

8.2. Pendency of outstanding advances without adjustment for more than a year.

It would be found from the above break-up of advances that a sum of **Rs.10158197.00** is still outstanding out of the advances paid during the financial year 2012-13 for adjustment by 31.3.2014. The details of such unadjusted advances are furnished in Annexure 'IV' annexed to the audit report.

On query it was revealed that due to lack of detailed list of advancee neither any follow-up action nor amicable mean has been taken by the sanctioning authorities of such advances for adjustment of same in time, even after elapsing of a year from the date of sanction of these advances. Due to inaction and negligence of the sanctioning authorities the advanced amounts have been encroached by the advancee concerned unduly without consideration of their adjustment. As a result of which the very purpose of payment of advances has been defeated. On issue of audit objection statement on this score no valid reasons behind non-adjustment of the above advances were pointed out to audit. Hence as per the directives constructed in circular No.2221/F Dt.7.3.2002 of the Finance Department the pendency of advances for more than a year is considered as loss to the institution. As such **Rs.10158197.00** is suggested for recovery.

For this Sri S.S.Rath & Sri Somnath Bagh, registrars who sanctioned the advances but failed to adjust same in time during period of their incumbency are considered responsible for the amount, as apportioned among them in table below.

8.3. Advances outstanding out of the sanction made during the financial year 2013-14.

During the financial year 2013-14 a total sum of Rs.20671693.00 was advanced to staff, colleges, and other agencies/suppliers for the purpose of different counts. Out of the amount a sum of Rs.3711205.00 only was adjusted during the financial year 2013-14 leaving the outstanding balance of advances of Rs.16960488.00 for adjustment. The details of such outstanding advances are furnished in Annexure-'V' of the audit report.

The local authority is suggested to adjust the same in time in order to rid from the responsibility, as specified in Circular No.2221/FD. Dt.7.3.2002 of Govt. in Finance Department, Odisha.

8.4. Payment of Advance shown instead of Adjustment. (AOSP No.34-35)

On checking it was found that a sum of Rs.5700.00 was passed for payment as per the order of authority endorsed in Vr.No.96/dt.28.5.2013. out of the amount Rs.1100.00 was ordered to adjust the outstanding advance paid earlier on dt.13.2.2013 and to pay the net cash Rs.4600.00. But this transaction was reflected in cash book wrongly. The entire amount of Rs.5700.00 was shown as payment of advance. As a result of which the actual outstanding advance of Rs.1100.00 was not adjusted from the cash book rather the outstanding advance position was enhanced by Rs.5700.00. as such total Rs.6800.00 (1100+5700) was exhibited in excess in outstanding position of advances of the cash book.

However on issue of audit objection statement on the score the excess outstanding advances of Rs.6800.00 has been reconciled on Dt.20.03.2015 Vide cash book page No.79.

8.5.Advances paid but not reflected in outstanding position of cash book.(AOSP No.36-37)

During verification of advance position it was disclosed that the following amounts were paid sanctioned as advances to the different persons & institutions as mentioned against each in table below during the year 2013-14. But the same amounts were not reflected in the outstanding balance of advances in cash book as on 31.3.2014.

Sl.	Name of Advantee	Vr.No.& Date	Amount	Purpose of advance
1	Prof.Kalidas Mishra	89/27.6.13	200000.00	UGC Net Exam.
2	Principal,Municipal College.Rourkela	89/24.7.13	350000.00	Zonal Valuation+1 st -Exam-14
		18/02.8.13	8000.00	BHMS Exam.13
		9/01.10.13	187500.00	Hockey coaching
		10/01.10.13	100000.00	Inter University hockey
3	Principal Attabira College	88/24.07.13	60000.00	Zonal Valuation+1 st -Exam-13
4	Principal Deogarh college	90/24.07.13	20000.00	Zonal Valuation+1 st -Exam-13
5	Principal Anchal college Padmapur	8/1.10.13	27000.00	Inter college chess
6	A.K.Barik.SA	72/17.08.13	20000.00	Rem. To QPS
		343/8.10.13	5000.00	-do-
		344/8.10.13	53000.00	-do-
7	Sribastsa Hota.S.O.	75/17.08.13	50000.00	For GDM Jaynti
		Total	1080500.00	

However on issue of audit objection statement on the score the position of outstanding advances of Rs.1080500.00 has been reconciled on Dt.20.03.2015 Vide cash book page No.80.

8.6.Adjustment of advances are shown in cash book but amounts are not debited from the outstanding balance.(AOSP No.38)

On verification it was found that the following adjustments of advances were reflected in cash book on the day of transaction as noted against each of the voucher but the amounts of advances shown to be adjusted were not debited from the outstanding balance of advances as on 31.3.2014. As such the advances were still found unadjusted by 31.3.2014.

<u>Ref.to Vr.No./Date</u>	<u>Amount adjusted</u>	<u>Against whom adjusted</u>
5/3.6.13	5600.00	Sri Ashutosh MishraSA
6/3.6.13	10000.00	Sri N.K.PujariElectrical Helper
100/25.9.13	45060.00	Principal. Anchal College
Total	60600.00	

However on issue of audit objection statement on the score the position of outstanding advances of Rs.60600.00 has been reconciled on Dt. Vide cash book page No.

8.7. Adjustment made on payment order of Voucher but adjustment not reflected in cash book.(AOSP No.39)

On checking it was revealed from the payment order of the authority as endorsed in the under mentioned vouchers that a total sum of Rs.150000.00 was adjusted towards the outstanding advances lying against the Payee since the year 2012-13. But the said adjustments of advances were neither reflected in cash book nor the same were debited from the outstanding balance of advances as on 31.3.2014.

<u>Ref.to Vr.No./Date</u>	<u>Amount adjusted</u>	<u>Against whom adjusted</u>	<u>Date of Adv.</u>
47/13.01.14	50000.00	Sri L.D Pradhan.R.Fellow	03.08.12
48/13.01.14	50000.00	Miss Bharati Behera.R.F.	17.08.12
49/13.01.14	50000.00	Sri J.C.Bhoi.R.F.	03.08.12
Total	150000.00		

However on issue of audit objection statement on the score the position of outstanding advances of Rs.150000.00 has been reconciled on Dt.20.03.2015 Vide cash book page No.81.

8.8.Adjustment shown against the staff without payment of advances.(AOSP No.40-41)

On verification of advance position it was found that a total sum of Rs.1713997.00 as per the details furnished in table below was shown to have adjusted against the outstanding advances of the staff during the year 2013-14. But on query it was revealed that such advances were actually not paid to the said staff previously. Of course the amounts were paid them previously which were charged in cash book as direct expenditure. As such no outstanding advances were lying against them.

Sl.	Name of the staff against whom adjustment is made.	Ref.to Vr.No./Date	Amount Adjusted	Date on which direct Payment was shown in Cash book.
1	Sri U.K. Sahu.SA	39/13.01.14	10000.00	26.09.2013
2	Sri K.N.Sethy. RdrHist.	755/31.3.14	282841.00	26.8.08/27.10.2010& 25.5.2012
3	Dr.Johani Xaxa	756/31.3.14	100000.00	19.3.14
	-do-	759/31.3.14	406435.00	16.6.2009/2.4.2011
4	Co-ordinator DRS Project.Econ.Deptt	835/31.3.14	189050.00	28.1.2012/12.3.2012
	-do-	836/31.3.14	448311.00	14.5.2012
5	T.R.Routroy	132/30.9.13	76703.00	22.5.2010
	-do-	133/30.9.13	114335.00	19.5.2011
	-do-	134/30.9.13	86322.00	4.2.2013
		Total	1713997.00	

Due to showing of above adjustments of Rs.1713997.00 against the staff the outstanding balance of advances in cash book has been reduced by the same amount unduly. Hence the local authority was suggested to reconcile such irregular adjustment and to square up the advance position of the University.

However on issue of audit objection statement on the score the position of outstanding advances of Rs.1713997.00 has been reconciled on Dt.20.03.2015 Vide cash book page No.82.

8.9.Payment of advances are considered as adjustments.(AOSP No.42-43)

On verification of advance position it was found from cash book on Dt.10.10.2013 that the following advances were paid to the advance.

<u>Name of Advancee</u>	<u>Vr. No./Date</u>	<u>Adv.amount</u>
1.Principal Municipal College.Rourkela	378/10.10.13	70000.00
2.Dr.B.C.Barik.VC	379/10.10.13	162000.00
Total		232000.00

The transaction of above amounts were reflected as advances in cash book but instead of enhancement of the outstanding balance of advance by Rs.232000.00 the advance figure of cash book was reduced by the same amount considering it as adjustment. As a result of which the advance position of the cash book on 10.10.2013 was reduced unduly by the twice amount of payment of advance i.e. Rs.464000.00.

However on issue of audit objection statement on the score the position of outstanding advances of Rs.464000.00 has been reconciled on Dt.20.03.2015 Vide cash book page No.82.

8.10 Excess payment shown than the actual amount of advance paid.(AOSP No.44)

On checking of advance position it was noticed that a sum of Rs.1308440.00 was actually paid as advances to 53 Nos. colleges towards centre charges for conducting of +3 1st, 2nd. & 3rd examination -14 vide voucher No.136/dt.28.02.14. But due to wrong calculation in totaling the advances were shown to Rs.1308540.00. as such Rs.100.00 was excess booked as advance in cash book.

However on issue of audit objection statement on the score the position of outstanding advances of Rs.100.00 has been reconciled on Dt.20.03.2015 Vide cash book page No.83.

8.11 Excess adjustment shown than the actual amount of advance due for adjustment.(AOSP No.44-45)

On verification it was found that due to totaling mistake a sum of Rs.37.00 as detailed below was excess adjusted on Dt.31.3.2014 than the actual amount of advances due for adjustment.

Ref.to cash Book Page	Advance due for adjustment	Adjustment shown.	Excess
Vol-II.P.7	4884.00	4886.00	2.00
Vol-IIP.67	25013.00	25018.00	8.00
Vol-IIP.59	347450.00	347480.00	30.00
Total	377347.00	377384 .00	37.00

However on issue of audit objection statement on the score the position of outstanding advances of Rs.37.00 has been reconciled by crediting In cash book on Dt.20.03.2015 Vide cash book page No.83.

8.12. Less adjustment shown than the actual amount of advance due for adjustment.(AOSP No.46)

On checking of advance position it was noticed that a sum of Rs.49537.00 was actually due for adjustment as per transaction shown vide Vr.No.795 to 797 /Dt.31.3.2014. But due to wrong calculation in totaling the adjustments were shown to Rs.46537.00 in cash book. As a result of which Rs.3000.00 was less booked towards adjustment in cash book.

However on issue of audit objection statement on the score the position of outstanding advances of Rs.3000.00 has been reconciled by debiting In cash book on Dt. 20.03.2015 Vide cash book page No.83.

8.13 .Unspent balance of advances refunded by the Advancee has not been reflected as adjustments in cash book.

During the period under audit a total sum of **Rs.1459103.00** was found to have received towards the unspent amount of advances refunded by the various advancee and credited the same in receipt sides of the following cash books as indicated below.

1 Cheque a/c cash book=Rs.1156331.00

2.Cash a/c cash book =Rs. 302772.00

Total =Rs.1459103.00

But the refunded amounts were not reflected as adjustments against the concerned Advancee in cash book. As a result of which the outstanding balance of advances has been enhanced unduly by Rs.1459103.00 as on 31.3.2014.

The details of cash refunded towards adjustment of advances y the advance are furnished in 'Annexure-III' and annexed to the audit report.

The local authority is however advised to take the tangible steps for adjustment of the above amounts against the bonafide advance in cash book as early as possible in order to square up the advance position of the University and fact reported to audit.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Prof. Sudhansu Sekhar Rath,P.G.Deptt. of Economics, SU	Registrar	Sambalpur University Professor in P.G.Deptt. of Econ.	10087457.00
2	Prof.Somnath Bagh	Registrar	Sambalpur University Professor in P.G.Deptt of Statistics.	70740.00

PARA: 9 GRANTS

SAMBALPUR UNIVERSITY - 2013-2014

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	01-04-2013	62461837.00	486555785.00	549017622.00	436908661.00	31-03-2014	112108961.00	
	GRAND TOTAL	62461837.00	486555785.00	549017622.00	436908661.00		112108961.00	

Comments :

It would be found from the above computation that the pace of utilization of grants is absolutely tardy, in comparison with the volume of grants received during the fiscal 2013-14. A huge amount is still found unspent at the end of the financial year 2013-14 i.e. as on 31.03.2014. The local authority is however advised to take all the tangible steps to utilize the above unspent balance of Govt. grants as early as possible for the purpose for which the same have been sanctioned subject to after obtaining fresh approval from the government, and other sanctioning authorities wherever necessary, and compliance reported to audit

9.1. Non-maintenance of record on utilization of Grants

The grant-in-aid register as prescribed vide para-11(i) of O.U.A. Procedure-1987 has been maintained by the University in Form No.1, which depicts the receipts of grants only. But no such a register has been yet opened and operated with up-dated information in order to achieve a clear picture of the utilization of grants and balance thereof. As such in absence of maintenance of supporting register on utilisation of grants the position of unspent balance of grants as on 31.3.2013 could not be ascertained properly, however a major attempt has been taken to work out the position basing upon the figures as could be ascertained from references furnished in various records and registers of the University, and data incorporated in last audit report for the year 2012-13 and furnished the same in grant position.

The local authority is however advised to open the register of utilisation of grants forthwith and record therein expenditure of all the individual grants in chronological order of their payments and produce the same before next audit for verification.

The head-wise details of the receipts and utilization of grants are furnished in statement A, and and Statement 'B' respectively in table below.

STATEMENT 'A'

Details of Grants received during the Year 2013-2014

Sl.	Purpose of receipts	Budgetary Head of Account	Amount in Rupees
1	2	3	4
I	NON-PLAN REVENUE		
1	Salary ,DA, and HRA of Staff	A-1	225600000.00
2	Pension, and Pensionart benefit	A-2	123690000.00
3	Other grants	A-3	6550000.00
		Total	355840000.00
II	NON-PLAN CAPITAL		
F	State Govt. grant for Resourse Dev. etc.		0.00
		Total	0.00
III	PLAN-REVENUE		
G	Salary of Plan post	G	0.00
		Total	0.00
H	UGC Grants		
1	Fellowship & cont.grant-research fellow	H-2-a	720000.00
2	Fellowship & cont.grant-teacher fellow	H-2-b	2317340.00
3	Research grant for specific purpose	H-3	902000.00
4	RGNF-ST	H-5-b	510201.00
5	NET-JRF	H-8	400000.00
			4849541.00
I	Grants from CSIR/ICSSR/ACHR Etc.		
1	Assistance to projects, & Research grants	I-1	5383805.00
2	Finnancial-asst. Org. of National/Intl. seminar & conference	I-2	306250.00
			5690055.00

J	Grants, & assistance from Govt. of India/Odisha & others		
1.	DST grant from Govt.of Odisha-Niranjan Behera	J-2	514000.00
2	Govt.of Odisha Scholarship & F.A	J-3	103500.00
3	Govt.of India DST/AEC etc.	J-4	19287766.00
4	DST financial Asst.BOYSCAST Fellowship	J-6	551611.00
5	Financial assistance from SERB	J-9	1250301.00
			21707178.00
		Total	32246774.00
IV	PLAN-CAPITAL		
1	12 th . Finance Comm./Govt. of Odisha I.Dev.	K-1-a	40000000.00
2	WODC grants for const./Rep of Buildings etc.	K-1-e	28688011.00
3	XII th U.G.C. Grants	L-7	29781000.00
		Total	98469011.00
		G.Total	486555785.00

STATEMENT 'B'

Details of Grants Utilized during the Year 2013-2014

Sl.No.	Purpose of expenditure	Budgetary Head of A/c.	Amount expended in Is
1	2	3	4
I	NON-PLAN REVENUE		
1	Block Grant		
2	Pay of Non-teaching staff	a-1	128982759.00
3	Pay of Teaching staff	a-2	91173494.00
4	Pay of staff of L.R.Law College	a-3	4332907.00
5	Pay of staff of J.V.High School	a-4	3260191.00
6	RCM of Non-teaching staff	d-9	630176.00
7	RCM of Teaching staff	d-10	2542.00
8	Pension,CVP & Gratuity	e-3	111498820.00
9	Encashment of Un-utilised leave salary	e-4	15166627.00
10	Leave salary & pension contribution	e-5	16460481.00
11	Electricity charges	g-1	4778417.00
12	Water charges	g-2	4000000.00
13	Telephone Charges	g-3	128739.00
14	Land Revenue/Municipal Taxes	g-4	92381.00
15	P.O.L. & Repair of vehicles	h-1	196936.00
16	Hire of vehicles	h-2	17640.00
17	T.A. to Vice- chancellor	i-1	210077.00
18	T.A. to members of authority	i-2	177591.00
19	T.A. to staff	i-3	59842.00
20	Library Contingency	j-4	9768.00
21	Publication of Saptarshi	j-7	51338.00
22	Other university press/publication	j-8	20396.00
23	Publication of other books/Journals	j-9	9118.00
24	Maintenance of Non-res. buildings	k-1	22995.00
25	Maintenance of hostel buildings	k-4	20425.00
26	Maintenance of residential buildings	k-5	3831.00
27	Misc. repair works	k-8	8981.00
28	Electrical maintenance	k-9	71812.00
29	Cost of hardware materials	k-10	14800.00
30	Office Contingency	l-1	1009421.00
31	Postal and Telegram	l-2	220000.00
32	Advertigement & Notice	l-5	328108.00
33	Printing of Non-Exam. Materials	l-6	30700.00
34	Entertainment of guests	l-7	47852.00
35	Repair & replacement of furniture	l-8	43650.00
36	Function of Meher Jayanti etc.	l-10	67910.00
37	Honorarium on CC budget and other urgent work	l-11	26535.00
38	Legal expenses	n-1	3000.00
39	Health centre,Medicine/Chemicals	n-2	169537.00
40	Election to authorities	n-4	656.00
41	Computer consumables	o-1-b	85480.00
42	Computer maintenance	o-1-c	133968.00

43	Maint. of Scientific equipments	o-1-d	81080.00
44	Contigency	o-1-i	25000.00
45	Misc. expr. for anthropology Deptt.	o-2	4717.00
46	Misc. expr. for English Deptt.	o-5	15000.00
47	Misc. expr. for History Deptt.	o-6	30000.00
48	Misc. expr. for Home Science Deptt.	o-7	20000.00
49	Misc. expr. for Law Deptt.	o-8	5000.00
50	Misc. expr. for Odia Deptt.	o-10	6821.00
51	Misc. expr. for Chemistry Deptt.	o-13	198314.00
52	Misc. expr. for Env. Science Deptt.	o-16	59000.00
53	Misc. expr. for Life Science Deptt.	o-17	94886.00
54	Misc. expr. for Mathematics Deptt.	o-18	14738.00
55	Misc. expr. for Statistics Deptt.	o-19	14980.00
56	Misc. expr. for Physics Deptt.	o-20	19973.00
57	Centre-SBpLit.language, Art & Cilture	o-22	4000.00
58	Misc. expr. for Hindi Deptt.	o-23	20000.00
		Total:-	384183410.00
II	NON-PLAN CAPITAL		0.00
		Total:-	0.00
III	PLAN REVENUE		
1	Fellowship & cont. grant-Res-Fellow	t-3-a	504000.00
2	Fellowship & cont. grant-Teach-Fellow	t-3-b	2317340.00
3	Research Grant for specific purpose-N.Misra	t-4-b	259200.00
4	Fellowship & cont. grant-Res-Fellow-RNMahaling	t-4-o	642800.00
5	DRS project –Chemistry Deptt.	t-5-f	112752.00
6	RGNF for ST	t-6-a	3354557.00
7	RGNF for Sc	t-6-b	4829219.00
8	ONGC,PG scholarship under academic insti.	t-7-d	180000.00
9	NET/JRF Eligible Test	t-9	200000.00
10	CSIR research grant for PK Moahapatra & S.Panigrahi	t-11-a	316316.00
11	CSIR research grant forBK Mishra,Chem.	t-11-d	242366.00
12	CSIR Fellowshipgrants	t-11-e	109500.00
13	ICSSR grants for K Rath	t-11-i	326000.00
14	ICSSR grants for P.hd. course for /	t-11-j	272906.00
15	CSIR grant for S.K.Pradhan	t-11-k	36000.00
16	CSIR grant for M.Bhuyan	t-11-l	36000.00
17	ICSSR grant for capacity building	t-11-m	850000.00
18	ICSSR grants for Neetu Singh	t-11-n	309523.00
19	ICSSR grant for capacity building	t-11-o	620000.00
20	ICSSR research grant for RK Kujur	t-11-s	1054192.00
21	Finance Asst. for Seminar	t-12-a	415663.00
22	DST for FIST programme	t-12-d	15400000.00
23	DBT(R & B) research project	t-12-g	595466.00
24	DST research Grant-P.Gocchayat	t-12-i	617000.00
25	DST/DAE grants-Dr.DP Ojha	t-12-l	885300.00
26	ICSSR research Grants	t-12-m	560000.00
27	SERB research Grants	t-12-o	1650000.00
28	DST financial asst-Fellowship to S.Sahu	t-13	349708.00
29	Financial Asst.for SERB-SN Sahu/A.Patel	t-17-a	400000.00
30	Financial Asst.project grant for .J.Panigrahi	t-17-c	400000.00
31	Financial Asst.project grant for .Mrs B.Panigrahi.	t-17-d	390000.00
32	DST grant of Govt.(o)	t-18	452000.00
33	Paschima Odisha Sanskruti Sammana	t-19-a	73000.00
34	JJ Gandhi research Fellowship grant	t-19-b	16140.00
35	Ossany Award	t-19-e	1500.00
36	Banishree Scholarship	t-20-g	3500.00
		Total	38781948.00
IV	PLAN-CAPITAL		
1	XII Plan UGC grant for General Infra. development	v-1	2828308.00
2	XI th plan-Unassigned grants	v-5	7662967.00
3	XI Plan UGC-Unassigned grants	v-6	500000.00
4	Students amenities/Hostel	v-1-j	5127363.00
5	NBHM grant for books, &journals	w-1	559323.00
6	Grants from other sources	w-2	93650.00
		total	13943303.00

		G.Total	436908661.00
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PARA: 10 UTILISATION CERTIFICATE
SAMBALPUR UNIVERSITY - 2013-2014

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	01-04-2013	252222801.00	486555785.00	738778586.00	168758000.00	31-03-2014	570020586.00	
	GRAND TOTAL	252222801.00	0.00	738778586.00	168758000.00		570020586.00	

Comments :

Since there is prescribed no proper form in OUAP-1987 for maintenance of the register of utilization certificates by the university no steps have been taken by the local authority to maintain the same. In absence of maintenance of the register of U.C. the position of outstanding balance of utilization certificates at the beginning as well as end of the year under audit could not be ascertained properly. As such the position of U.C. computed on the above table has been worked out from the figures as could be made available from the records of the university and data incorporated in last audit report for the year 2012-13.

It would be seen from the above table that the pace of submission of utilization certificates is absolutely slow in comparison to the volume of pendency of utilization certificates. Hence the local authority of the university is advised to take suitable steps to clear up the above pendency to the minimum extent, as far as practicable, and fact reported to audit.

10.1. Year-wise break up U.C.

Year	Amount
2011-12	32774492.00
2012-13	50690309.00
2013-14	486555785.00
Total	570020586.00

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

10.2. details of U.C. sent during the year 2012-13.

Sl.	Head of A/C	Year of grant receipt	Amount of U.C. sent	Ref. to letter No./ Date
1	Block Grant	2012-13	168758000.00	4346/ABC/DT.23.5.2013
	Total		168758000.00	

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -
During the period under audit no misappropriation cases are detected.

PARA: 12 LOSS OF STOCK & STORE

12.1 -
During the period under audit no cases of Loss of Stock & Stores are detected.

PARA: 13 AUDIT OF RECEIPTS

13.1 - Non-maintenance of D.C.B. Register of rent (license fee) on Staff Quarters and Market shops(AOSP-108-111)																																																												
<p>As per the statement furnished on position of staff quarters by the estate section it was found that total 254 Nos. of the following types of quarters are found existing in habitable condition in the university premises.</p> <table border="1"> <thead> <tr> <th>SI No.</th> <th>Type of Staff quarter</th> <th>Average plinth area in sq.ft.</th> <th>Equivalent to type of Govt.Qr.</th> <th>No. of Quarter</th> </tr> </thead> <tbody> <tr><td>1</td><td>A type</td><td>2240</td><td>Type VI</td><td>09</td></tr> <tr><td>2</td><td>Btype</td><td>2000</td><td>Type VI</td><td>14</td></tr> <tr><td>3</td><td>C type</td><td>1543</td><td>Type V</td><td>30</td></tr> <tr><td>4</td><td>D type</td><td>840</td><td>Type IV</td><td>05</td></tr> <tr><td>5</td><td>E type</td><td>700</td><td>Type IV</td><td>06</td></tr> <tr><td>6</td><td>F type</td><td>700</td><td>Type IV</td><td>66</td></tr> <tr><td>7</td><td>G type</td><td>350</td><td>Type II</td><td>46</td></tr> <tr><td>8</td><td>Th Block</td><td>800</td><td>Type IV</td><td>58</td></tr> <tr><td>9</td><td>STQ type</td><td>1750</td><td>Type VI</td><td>14</td></tr> <tr><td>10</td><td>JTQ type</td><td>1500</td><td>Type V</td><td>06</td></tr> <tr> <td></td> <td></td> <td></td> <td>Total:-</td> <td>254</td> </tr> </tbody> </table> <p>On verification of records and registers as could be made available from Estate Section it was revealed that no register of house rent is being maintained showing the total nos. of quarters constructed for the purpose of accommodation facility of the university staff. The demand, collection and balance register of license fees has not been maintained at all in order to ascertain the position of actual outstanding amount of license fees against the different allottee at the end of each financial year. Besides, the allotment register of quarters is not maintained with up dated entries since long.</p> <p>On further query it was revealed that a Residential Allotment committee (RAC) has been constituted by the University for Smooth Management of accommodation facility of the staff. But the function of the committee seems not to have been made pertinently. Due to in vigilance of the committee several D.L.Rs, who are working on daily wage basis in different sections of the university have been allotted the staff quarters for their accommodations, although they are not eligible to get this facilities. Still then 22 nos. of quarters are lying vacant by Dec.2014 without taking the steps to allot the same to the appropriate staff.</p> <p>Due to non-maintenance of D.C.B register of rent (license fee)of staff quarters and market complex shops no scope is being created to initiate the follow up actions for recovery of outstanding dues from the defaulters In absence of proper maintenance of allotment register of</p>	SI No.	Type of Staff quarter	Average plinth area in sq.ft.	Equivalent to type of Govt.Qr.	No. of Quarter	1	A type	2240	Type VI	09	2	Btype	2000	Type VI	14	3	C type	1543	Type V	30	4	D type	840	Type IV	05	5	E type	700	Type IV	06	6	F type	700	Type IV	66	7	G type	350	Type II	46	8	Th Block	800	Type IV	58	9	STQ type	1750	Type VI	14	10	JTQ type	1500	Type V	06				Total:-	254
SI No.	Type of Staff quarter	Average plinth area in sq.ft.	Equivalent to type of Govt.Qr.	No. of Quarter																																																								
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6	F type	700	Type IV	66																																																								
7	G type	350	Type II	46																																																								
8	Th Block	800	Type IV	58																																																								
9	STQ type	1750	Type VI	14																																																								
10	JTQ type	1500	Type V	06																																																								
			Total:-	254																																																								

quarters it cannot be said that the allotment of staff quarters has been made to the appropriate staff.

The reasons behind non-maintenance of D.C.B. registers of rent on staff quarters and market complex shops were asked for to be pointed out to audit, but no suitable answer was replied by the local authority. It was only stated that due to some unavoidable situations in Estate Section since the years together the maintenance of DBC registers are being delayed.

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

PARA: 14 AUDIT OF EXPENDITURE

14.1 - 1. Inadmissible Payment of House Rent Allowances to the Staff Residing Outside the Headquarters (AOSP 69-70)

On scrutiny it was revealed from the pay acquittance rolls of the staff that several employees of the University as per the statement furnished in Annexure 'V' and annexed to the audit report have been residing in Sambalpur town which is 20 Km. away from the headquarters of Sambalpur University. For performances of their official duties in the University 3 nos. of buses have been engaged daily on behalf of the University for their up and down conveyance from Sambalpur town to University and vice versa. In lieu of their conveyance a fixed amount per month towards conveyance charge as mentioned against each of the staff vide column no.-3 of the appendix was realized regularly from their monthly salary bills. Although the rates of conveyance charges realized from the staff was not adequate in comparison to the expenditure incurred on maintenance of the vehicles/buses, engaged for their purpose.

From the above facts it is evident that the aforesaid staff were resided outside the headquarter of the University i.e. beyond 8Kms of the Headquarter. Since, they were resided beyond 8Kms of headquarter they are not eligible to get the facility of house rent allowances at all as per the instruction contained in **Finance Department Office Memorandum No.-55376/F dt.26-12-2008**.

But in contravention to above memorandum of the Finance Department a total sum of Rs. 2574637.00 as per the above mentioned appendix was drawn and disbursed to the same staff towards their house rent allowances during the year under audit which is considered highly irregular and treated as a great loss to the University.

Hence, the local authority was asked to clarify under which authority such undue benefits of H.R. Allowances of Rs.2574637.00 was given to staff. Again the reason behind non-revision of the rate of conveyance charges/bus-fare so realized from the staff was sought for. But in spite of placing the above questions the local authority replied nothing, or no sanction order of the authority behind the aforesaid payment was shown to audit to establish the genuineness of the expenditure. It was therefore obvious that the payment was made in violation of entitlement, as prescribed in above office memorandum of Finance department. As such the payment was not made in a prudential manner. Hence expenditure of Rs. 2574637.00 is suggested for recovery.

On issue of audit objection statement the local authority did not respond the objection or return the objection memo, which reveals the callousness of the local authority to audit. In absence of the proper compliance the objection holds good at its own merit, Hence action may be taken to recover the above amount of Rs.2574637.00 early and compliance reported to audit.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs.)
1	Prof. Bishnu Charan Barik	Vice-Chancellor	C/O School of Social science, Swami Ramananda Teerth Marathawada University, Vishnuvihar, NADED-431606, Maharastara	429105.00
2	Prof.Somnath Bagh	Registrar	Sambalpur University Professor in P.G.Deptt of Statistics.	321830.00
3	Sri Sudarsan Das, IAS	Registrar	Now Addl. Secretary in Science & Technology Deptt. Govt. of Odisha, BBSR	107277.00
4	Prof.A.K.Das Mohapatra	C.O.F	Professor in PG Deptt. of	429107.00

			Business Admission,Sambalpur University	
5	Sri Rajendra Prasad Seth,	Accounts Officer	Sambalpur University,Jyotivihar, Burla,SBPur.	429107.00
6	Sri Dillip Kumar Rout	Section Officer,Accounts Section	Sambalpur University	429106.00
7	Sri Pravat Kumar Hota	S.A.	Accounts Section ,Sambalpur University	429105.00

14.2 - 2. Excess Payment of HRA than the admissible rate applicable to the Staff (AOSP=71-72)

As per **O.M. No.-55376/F dt.26-12-2008** of the Finance Deptt. Burla town has been declared as "C" grade locality for which house rent has been fixed @ 5% of the pay of a Govt. servant, if he has not been provided Govt. accommodation. Since the headquarter of Sambalpur University is situated within the jurisdiction area of Burla town the employees of the University who have not been provided accommodation facility on behalf of the University should draw HRA at the same rate i.e. 5% of the basic pay. But on verification of the pay acquittance rolls of the staff it was disclosed that the employees of the University who have not been provided quarters have been paid their house rent allowance @ 10% of their pay. As such 5% HRA has been excess allowed to the staff beyond the prescribed rate,as fixed by the Govt. in above Office memorandum. It was observed that a total sum of Rs.1708002.00 as per the details furnished in Annexure ' VI ' and annexed to the audit report has been paid in excess to the staff on this score, during the period under audit which considered inadmissible and treated as a great loss to the University.

This irregularity was brought to the notice of the local authority through issue of an audit objection statement and sought for the authority under which the above amount of **Rs.1708002.00** towards HRA was awarded in excess to the staff, but neither this matter was complied by the local authority, nor the appropriate sanction of the competent authority behind the excess expenditure incurred on this score was shown to audit. In absence of proper sanction it is concluded that the excess expenditure of **Rs.1708002.00** was not spent in a prudent manner. Hence the expenditure considered genuine as such treated as loss to the university and suggested for recovery.

On issue of audit objection statement the local authority did not respond the objection or return the objection memo, which reveals the callousness of the local authority to audit. In absence of the proper compliance the objection holds good at its own merit, Hence action may be taken to recover the above amount of Rs.1708002.00 early and compliance reported to audit.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Prof. Bishnu Charan Barik	Vice-Chancellor	C/O School of Social science, Swami Ramananda Teerth Marathawada University, Vishnuvihar, NADED-431606,Maharashtra	284667.00
2	Prof.Somnath Bagh	Registrar	Sambalpur University Professor in P.G.Deptt of Statistics.	213500.00
3	Sri Sudarsan Das,IAS	Registrar	Now Addl. Secretary in Science & Technology Deptt. Govt. of Odisha, BBSR	71167.00
4	Prof.A.K.Das Mohapatra	C.O.F	Professor in PG Deptt. of Business Admission,Sambalpur University	284667.00
5	Sri Rajendra Prasad Seth,	Accounts Officer	Sambalpur University,Jyotivihar, Burla,SBPur.	284667.00
6	Sri Dillip Kumar Rout	Section Officer,Accounts Section	Sambalpur University	284667.00
7	Sri Pravat Kumar Hota	S.A.	Accounts Section ,Sambalpur University	284667.00

14.3 - 3. Inadmissible Payment of Energy Charges of P.G. Hostels (AOSP =73-76)

In course of checking of paid vouchers, relating to cheque A/c cash book it was revealed that during the Financial Year 2013-14 a total sum of **Rs. 2714428.00** has been spent on payment of electricity bills of the different PG Hostels to WESCO. The hostel wise payments of the bills are furnished below.

Sl No	Name of the Hostel	Electricity bill
		Paid
1	Boys Hostel No.1 (Brahmaputra Hostel)	166484.00
2	Boys Hostel No.2 (Mahnadi Hostel)	354186.00
3	Boys Hostel No.3 (Bhagirath Hostel)	383725.00
4	Boys Hostel No.4 (Satadru Hostel)	303002.00
5	Boys M.Phil Hostel	343763.00
6	Narmada Ladies Hostel	211842.00
7	S.J. Ladies Hostel	173210.00
8	New Ladies Hostel No.1	160694.00
9	P.D. Ladies Hostel	281899.00
10	New Ladies(M.Phil) Hostels	
A	Ladies Hostel in qr No.B/2	210729.00
B	Ladies Hostel in qr No.A/6	34500.00
C	Ladies Hostel in qr No.A/7	34579.00
D	Ladies Hostel in qr No.A/8	55815.00
	Total:-	2714428.00

On scrutiny it was observed that no amount against the above payment was collected from the boarders of the concerned P.G.hostels as such the above expenditure of Rs. 2714428.00 was met out of the University fund, although there was no budgetary provision to incur such expenditure from the accounts of university fund, which was considered highly irregular and unauthorized.

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

On query it was learnt from the last and previous audit reports that such aspect of payment of electricity bills of the P.G.hostels has been continuing since years together without any collection due to the inmates of the hostels have been given ample scope to misutilise the energy charges.

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

However it was clear from the above fact that cost of energy charges of the P.G.hostels was met unduly out of the university fund, although there was kept no budgetary provision to incur the expenditure on this score during the year under audit. As the amount was spent without budgetary provision, and collection of funds from the boarders the expenditure of **Rs.2714428.00** can't be considered to be incurred in prudent manner, as such considered as loss to the University and hence suggested for recovery.

On issue of audit objection statement the local authority did not respond the objection or return the objection memo, which reveals the callousness of the local authority to audit. In absence of the proper compliance the objection holds good at its own merit, Hence action may be taken to recover the above amount of Rs.2714428.00 early and compliance reported to audit.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Prof. Bishnu Charan Barik	Vice-Chancellor	C/O School of Social science, Swami Ramananda Teerth Marathawada University, Vishnuvihar, NADED-431606, Maharashtra	1357214.00
2	Prof.Somnath Bagh	Registrar	Sambalpur University	1017910.00

			Professor in P.G.Deptt of Statistics.	
3	Sri Sudarsan Das,IAS	Registrar	Now Addl. Secretary in Science & Technology Deptt. Govt. of Odisha, BBSR	339304.00

14.4 - 4. Less Realisation of Professional Taxes (AOSP-77-78)

As per the instruction contained in **Notification No.31801/CTA-43/2010/F, dt.21.07.2010** of the Govt. in Finance Department Odisha it is clear that professional tax should be realized @Rs.200/- P.M.from the employees, whose annual gross salary exceeds Rs. 300000/- in each monthly salary bill upto 11 months and Rs. 300/- in monthly salary bill for the 12 month. But on checking of pay acquittance rolls of university staff it was found that major portion of the staff as specified in the column No.2 of the Annexure ' VII ' and annexed to the audit report have been drawn their annual gross salaries over & above Rs.300000/- ,but instead of deducting the professional tax @ Rs. 300/- for the 12th month Rs. 200/- only was deducted for the said numerical month from their salary bill, as a result of which Rs. 19100/- was excess paid in their salaries. On the other hand the Govt. sustained the loss of Rs. 19100/- which needs recovery.

However on issue of audit objection statement the amounts has been realized from the staff concerned by way of short deduction from their salary bill No.236/dt.19.12.2014.

14.5 - Less Amount Realised towards License Fees of the Quarter than the Rate Fixed by the Govt. (AOSP-81-83)

During the period under audit it was found that the following types of quarters have been provided to the university staff for their residential accommodation for which license fee should be realised from their monthly salary bills as per the following flat rate fixed by the Govt. in General Administrative Deptt, Odisha vide their office **resolution No.3972/rent dt.01.11.2008**. The rate of license fee of the different type of quarters as mentioned in table below is also concurred by the finance Deptt. Vide its **resolution No.3972/F&F dt.06.09.2008**. But on verification of the pay acquittance rolls of the staff of university it was disclosed that less amount of license fees has been deducted from the salary bills of the staff, than the rates prescribed in above resolutions of the Govt.

SL.No	Type of Provided	Qr. Avarage plinth area in Sqft.	Equivalent to type of the Govt. Qr.	Flat rate fixed P.m in Rs.	Flat rate realised P.m in Rs.	Less realised P.m in Rs.
1	A type	2240	Type VI	610.00	410.00	200.00
2	B type	2000	Type VI	610.00	410.00	200.00
3	C type	1543	Type V	410.00	280.00	130.00
4	D type	840	Type IV	290.00	180.00	110.00
5	E type	700	Type IV	290.00	180.00	110.00
6	F type	700	Type IV	290.00	180.00	110.00
7	G type	350	Type II	140.00	60.00	80.00
8	Th Block	800	Type IV	290.00	180.00	110.00
9	STQ type	1750	Type VI	610.00	410.00	200.00
10	STQ type	1500	Type V	410.00	280.00	130.00

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

Due to less realisation of license fees from the staff the University has sustained the loss of lakhs of rupees in each and every year. It is observed during the year under audit that a total sum of **Rs.401930.00** as per the details furnished in **Annexure 'VIII'** and annexed to the audit report has been lost by the University due to non revision of the rate of rent on staff quarters at par with the above rate as fixed by the Govt.

Since license fees of staff quarters is a recurring revenue and internal source of the income of the University care should be taken by the University authorities as per the provision contained under statute-276 of OUFs-1990 for collection of rent on above revision norms in order to enrich the financial position of the university.

In this connection an objection statement was issued to the local authority and asked to be pointed out the reasons behind non revision of rent in equivalent to the Govt. rate . In response to which it is stated that necessary steps have been taken to place the matter of enhancement of rent of residential quarters before Residential Accommodation Committee (RAC) and Syndicate for settlement. Hence early action need be

taken for settlement of the above matter and fact be reported to audit.

14.6 - 5. Less Realisation of Water Charges from the Occupants of the Quarters of University (AOSP-79-80)

On checking of pay acquittance rolls of the university staff it was disclosed that less amount towards water charges was realized from the occupants of the staff quarters than the water tariff fixed by the PHD, Office, Sambalpur. A comparison between the collection and payment of water tariff is furnished below.

Ref. to type of quarter	Water tariff realized from the salary bill in Rs. PM.	Water tariff due for realisation as per PHD in Rs. PM.	Less realization in Rs. PM.
A Type	42.00	126.00	84.00
B Type	30.00	90.00	60.00
C & STQ Type	27.00	81.00	54.00
D & TH Block	24.00	72.00	48.00
G Type	06.00	30.00	24.00

It is learnt from the last and previous audit report that in spite of revision of water tariff no steps were taken by the local authority to collect the revised water tariff from the occupants of the staff quarters since the years together. As a result of which, an outstanding due of water tax amounting Rs. 18494276.00 is still lying towards arrear dues against the university for payment as on 28.02.2014, even after payment of Rs. 4700000.00 in following vouchers on installment basis during the year under audit. This matter is surely horrific.

Vr.No.084/Dt.13.12.2013=Rs.3000000.00

Vr.No.219/Dt.31.03.2014=Rs.1700000.00

Total =Rs.4700000.00

From the above fact it is clear that instead of realization of water charges on revision norm from the salary bills of the occupants of the staff quarters the installment of outstanding dues was used to pay on revised rate out of the university fund which was considered highly irregular and un-authorized. It was observed during the year under audit that a total sum of **Rs.124548.00** as per the details furnished in **Annexure 'IX'** and annexed to this audit report was less realized from the salary bills than the rate due for deduction. But instead of collection of the differential amount from the respective occupants of quarters the water tax in revision norm was paid in the aforesaid installment out of the university fund. Such aspect of payment without realization of water charges in revised tariff can't be considered genuine as such **Rs.124548.00** suggested for recovery.

This matter was brought to local authority through issue of an audit objection statement but the local authority did not respond it and return the objection memo, which reveals the callousness of the local authority to audit. However in absence of the proper compliance the objection holds good at its own merit, Hence action may be taken to recover the above amount of Rs.124548.00 early and compliance reported to audit.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs.)
1	Prof. Bishnu Charan Barik	Vice-Chancellor	C/O School of Social science, Swami Ramananda Teerth Marathawada University, Vishnuvihar, NADED-431606, Maharashtra	20758.00
2	Prof.Somnath Bagh	Registrar	Sambalpur University Professor in P.G.Deptt of Statistics.	15569.00
3	Sri Sudarsan Das,IAS	Registrar	Now Addl. Secretary in Science & Technology Deptt. Govt. of Odisha, BBSR	5190.00
4	Prof.A.K.Das Mohapatra	C.O.F	Professor in PG Deptt. of Business Admission,Sambalpur University	20758.00
5	Sri Rajendra Prasad Seth,	Accounts Officer	Sambalpur	20758.00

			University,Jyotivihar, Burla,SBPur.	
6	Sri Dillip Kumar Rout	Section Officer,Accounts Section	Sambalpur University	20758.00
7	Sri Pravat Kumar Hota	S.A.	Accounts Section ,Sambalpur University	20757.00

14.7 - Expenditure incurred on secret works relating to examinations of University.(AOSP No.56-57)

In course of checking of paid vouchers relating to cheque a/c cash book it was noticed that a total sum of Rs.1996630.00 as detailed below was adjusted against the outstanding advances taken by the Comptroller of Examination of the University during the financial year 2012-13.

<u>Vr.No./ Date</u>	<u>amount adjusted</u>	<u>purpose of advance</u>
141/30.09.13	954413.00	expenditure on secret work of Exam.2012-13.
744/31.03.14	1042217.00	-do-
Total	1996630.00	

In support of utilization of above amounts no bills and certificates being furnished by the Comptroller of Examination of the University as per the provision contained in Para-38(i) of OUAP-1987 were attached with respective voucher of adjustments. Hence the relevant documents along with the subsidiary cash book maintained in Form No.11 was sought for verification but the same were not produced before the audit even after issue of a reminder vide audit objection statement page No.95.

Hence the local authority is advised to take the tangible steps to produce the said documents along with the cash book before the next audit and get verified the genuineness of payment till then the expended amount of Rs.1996630.00 is kept under objection.

14.8 - Non-production of book of accounts relating to Research Project Grants.(AOSP No.58-61)

In course of checking it was noticed that a total sum of Rs.7411269.00 as detailed below was disbursed out of the different research grants to various teaching staff of the University during the year 2013-2014 towards implementation of their research projects as specified against each in table below.

<u>Sl.</u>	<u>Name of research grants</u>	<u>Budgetary Head of account</u>	<u>Ref. to the Vr.No./date</u>	<u>Amount disbursed</u>	<u>Name of the Teaching staff Authorized to implement the Projects.</u>
1	2	3	4	5	6
1	DBT project	t.12.i	54/16.05.13	617000.00	Dr.E.Kariali Deptt. Of
2	UGC.MRP	t.4.o	18/03.07.13	642800.00	Dr.R.N.Mahaling.Reader Deptt. Of Business Adm.
3	CSIR for Seminar	t.12.a	19/03.07.13	90000.00	Prof.S.K.Sahu Deptt. Of env.sci .
4	CSIR for Seminar	t.12.a	20/03.07.13	80000.00	Director.OMSNCFP Deptt. Of Math.
5	ICSSR	t.12.m	21/03.07.13	240000.00	Dr.S.Nayak.Lect. Deptt. Of Sociology.
6	ICSSR	t.12.m	22/03.07.13	320000.00	Dr.R.K.Kumbhar.Lect Deptt. Of Hist.

7	CSIR	t.11.a	61/16.07.13	240000.00	Dr.P.K.Mohapatra Deptt. Of Life Sci.
8	DAF grant	t.12.l	102/24.8.13	335000.00	Dr.D.P.Ojha.P.I. Deptt. Of Life Sci..
9	SERB Grant	t.12.l	103/24.8.13	550000.00	Dr.D.P.Ojha.P.I. Deptt. Of Life Sci..
10	ICSSR fellowship	t.11.n	37/07.12.13	309523.00	Dr.Neetu Singh Deptt. Of Anthropology.
11	ICSSR	t.11.o	314/20.12.13	620000.00	Dr.S.P.Das Deptt. Of .
12	UGC fellowship	t.3.b	50/13.01.14	2317340.00	Dr.J.Rath Deptt. Of Life Sci.
13	ICSSR fellowship	t.11.i	80/27.01.14	196000.00	Dr.Kalyani.Rath Deptt. Of.
14	CSIR grant	t.11.a	25/24.09.13	63240.00	Dr.P.K.Mohapatra Deptt. Of Life Sci.
15	CSIR grant	t.11.d	35/10.01.13	242366.00	Prof.B.M.Mishra Deptt. Of Life Sci.
16	ICSSR	t.11.i	79/27.01.14	196000.00	Dr.Kalyani Rath Deptt. Of.
17	DST(GOO)	t.18.	742/31.3.14	352000.00	Dr.S.P.Mishra Deptt. Of
			Total	7411269.00	

It was observed from the cash book that the above transactions were made to the respective teaching staff by way of transfer credit to their pass book accounts. As such the payments were shown in the main cash book as direct expenditure instead showing advances against them. Since the amounts were transferred to pass book accounts of the respective staff they must have maintained subsidiary cash books individually to keep the day to day transactions on utilization of grants. Hence the books of account of the respective staff were sought and asked to be produced before the audit for verification whether the funds were utilized for the purpose for which they were sanctioned.

But the desired records and accounts could not be produced before audit, even after issue of audit objection statement on this score. As a result the utilization of grants could not be got verified. Hence the local authority is suggested to insist the concerned teaching staff to produce their accounts and records before the next audit and to get verified the propriety of the utilization of research grants, till then Rs. 7411269.00 is kept under objection.

14.9 - Inadmissible Payment of Salary out of Block Grant to the Staff Appointed on Consolidated Salary (AOSP -66-68 & 147-150)

During audit it was revealed that a total sum of Rs. 4336926.00 was spent on payment of salary in regular scale of pay @Rs.15600.00 and grade pay Rs.6000.00 along with as usual D.A. per month to the following teaching staff during the year 2013-14, although their posts have not yet been regularised by Govt. in Higher education Deptt. Despite this expenditure of their salary is charged from the salary component of the block grant.

Sl	Name of the Staff	Post hold	Salary Paid for 2012-13
1	Sri M.R. Mahananda	Lect .in Env. Sc.	538038.00
2	Sunanda Sahu	Lect. In Life Science	538038.00
3	Srimati Nayak	Lect. In Sociology	538038.00
4	Aloka Patel	Lect. In English	566654.00
5	Prayas Dandasena	Lect. in Law	538038.00
6	Suresh Ch. Patel	Lect. In Political Science	566654.00
7	Biswajit Pradhan	Lect. in History	538038.00

8	Sudhir Kumar Sahu	Lect. In Staistics	513428.00
		Total:-	4336926.00

In this context it may be pointed out here that the above teaching staffs have been appointed on proper selection procedure against the regular post. Since their posts have not been regularized at Govt. level they have been paid a consolidated salary of Rs.10000.00 /-p.m. each.

However, it was decided in proceeding No.1.4 of the meeting held on dt.29.10.09 under the chairmanship of the D.C-Cum-Addl. Chief Secretary to Govt. of Odisha that their posts will be regularised w.e.f. dt.01.11.2009 at the Govt. level. But neither the steps have been taken thereafter to get sanctioned these posts from the Deptt. of Higher Education nor the concurrence of the Govt. in Finance Deptt. was obtained on this score.

Instead of regularisation of the posts of above teachers at Govt. level the Syndicate vide its resolution No. 16 dt.22.01.2010 has allowed the teaching staff to draw their salary in regular pay of scale @ Rs. 15600.00, with Grade pay Rs.6000.00 and as usual D.A per month w.e.f.01.11.2009.

In the absence of approval of the posts and concurrence of the Finance Deptt. to the extent drawal of salaries of the above teaching staff out of the salary component of the block grant cannot be considered genuine as such considered highly irregular and un-authorized.

This matter was brought to the notice of the local authority through issue of audit objection statements and sought for the authority under which the above expenditure of Rs.4336926.00 was made out of the salary component of the block grant .But neither any reply was given by the local authority on this score nor the appropriate sanction of the above posts being obtained from the Govt. was shown to audit. In absence of proper sanction it cannot be said that the payment of salary amounting Rs. 4336926.00 was made out of the salary component of the block grant in a prudential manner. Hence this expenditure can't be considered genuine as such treated as loss to the university. The expended amount of Rs. 4336926.00 is therefore suggested for recovery. The details of salary disbursed to the staff are furnished in 'Annexure X ' and annexed to the audit report.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Prof. Bishnu Charan Barik	Vice-Chancellor	C/O School of Social science, Swami Ramananda Teerth Marathawada University, Vishnuvihar, NADED-431606, Maharashtra	722821.00
2	Prof.Somnath Bagh	Registrar	Sambalpur University Professor in P.G.Deptt of Statistics.	536887.00
3	Sri Sudarsan Das, IAS	Registrar	Now Addl. Secretary in Science & Technology Deptt. Govt. of Odisha, BBSR	185934.00
4	Prof.A.K.Das Mohapatra	C.O.F	Professor in PG Deptt. of Business Admission, Sambalpur University	722821.00
5	Sri Rajendra Prasad Seth,	Accounts Officer	Sambalpur University, Jyotivihar, Burla, SBPur.	722821.00
6	Sri Dillip Kumar Rout	Section Officer, Accounts Section	Sambalpur University	722821.00
7	Sri Pravat Kumar Hota	S.A.	Accounts Section , Sambalpur University	722821.00

14.10 - Irregular & Inadmissible payment of Special advance to staff.(AOSP No.151-154)

On scrutiny pay acquittance rolls of the University employee it was found that a total sum of Rs.5490000.00 as detailed below was paid to 366 staff towards Festival Advances @ Rs.15000/- each.

Vr. No. / date Ref.toBill No./Dt Amount

371/09.10.13	31/09.10.13	45000.00
372/09.10.13	15/09.10.13	4800000.00
375/09.10.13	33/09.10.13	135000.00
376/09.10.13	32/09.10.13	45000.00
392/10.10.13	17/09.10.13	450000.00
393/10.10.13	21/09.10.13	15000.00
TOTAL		5490000.00

On further scrutiny it was disclosed that apart from the above festival advances extra benefit towards Special Advances @ Rs.30000/- to 35000/- each was also extended to the same staff for observation of Puja Festival. As such each staff was entertained with both of advances simultaneously on the eve of Puja Festival although there was kept no provision in Annual Budget Estimate-2013-14 for payment of such Special Advances to staff. A total sum of **Rs.12470000.00** as detailed below was spent on this score out of the University Fund during the year 2013-2014 which was considered highly irregular.

<u>Vr. No. / date</u>	<u>Ref.toBill No./Dt</u>	<u>Amount</u>
387/10.10.13	18/09.10.13	11195000.00
388/10.10.13	19/09.10.13	315000.00
389/10.10.13	35/09.10.13	100000.00
390/10.10.13	34/09.10.13	300000.00
391/10.10.13	16/09.10.13	560000.00
TOTAL		12470000.00

Due to such irregular payment of special advances the fund was encroached unduly up to 10 months i.e. till the recoupment of 10th and last installment. As a result of which the University sustained the loss of **Rs.228616.00** towards 4% interest money on Saving Bank deposit for the period of encroachment of advances as calculated below which can't be considered genuine as such considered as loss to the University.

<u>Months</u>	<u>Amount recouped</u>	<u>Encroachment</u>
10/2013	-	12470000.00
11/2013	1247000.00	11223000.00
12/2013	1247000.00	9976000.00
01/2014	1247000.00	8729000.00
02/2014	1247000.00	7482000.00
03/2014	1247000.00	6235000.00
04/2014	1247000.00	4988000.00
05/2014	1247000.00	3741000.00
06/2014	1247000.00	2494000.00
07/2014	1247000.00	1247000.00
08/2014	1247000.00	-
Total	12470000.00	68585000.00

Interest due=68585000.00 x 4/12 x1/100=228616.00

The above irregularity was brought to the notice of the local authority through issue of audit objection statements and sought for the authority under which the special advances of Rs.12470000.00 were granted to the staff . But the local authority replied nothing on this

score. In absence of suitable reasons the objection holds good as such the loss of Rs.228616.00 is suggested for recovery.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Prof. Bishnu Charan Barik	Vice-Chancellor	C/O School of Social science, Swami Ramananda Teerth Marathawada University, Vishnuvihar, NADED-431606, Maharashtra	114308.00
2	Prof.Somnath Bagh	Registrar	Sambalpur University Professor in P.G.Deptt of Statistics.	114308.00

14.11 - Payment of consolidated salary to Executive-Assistant.(155-157)

While going through the establishment section it was revealed that 28 persons were shown to have been recruited in the posts of Executive Assistant on consolidated payment of salary @ Rs.5000/-PM in different sections of the university for which a total sum of Rs. 1625717.00 as per the details furnished in Annexure 'XI ' annexed to the audit report was spent during the year 2013-14 on payment of their consolidated remuneration although such designated posts have not been yet created for the Universities by the Govt. in Higher Education Department, Odisha.

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

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

But on scrutiny it was disclosed that prior to creation of the posts of Executive Assistants no approval of the Govt. was sought for, and no tangible steps have been taken by the University Authorities as yet to get approved the said posts by the Govt. even after recruitment which is considered highly irregular. Besides no specific fund for incurring the expenditure of consolidated salary of the staff has been created and allotted in Annual Budget Estimate-2013-14. It was observed that instead of incurring the expenditure of salary of Executive Assistants out of the own source of income of the University the same was charged in the cash book against the budgetary head of account- q.5.o. which is meant for the purpose of other examination related expenses. It gives clear impression that the examination fund of the students has been utilized unscrupulously by way of encroachment.

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

Hence, the local authority was asked to point out the circumstances under which the above irregularity in posting and payment of salary to the Executive Assistants were committed. Besides the sanction order of the posts of Executive Assistants obtained from the Govt. in H.E. Department with due concurrence of the Finance Department was sought for against the payment of Rs.2625717.00 . But in spite of issue of the objection statement no sanction order of the Govt. in Higher education department Odisha on the score was produced before the audit.

In absence of approval of the posts and sources of income out of which fund is allotted for the purpose it can't be said that the expenditure of Rs.2625717.00 has been incurred in a prudential manner. However the local authority is suggested to produce the relevant documents and records before the next audit and to get verified the same in support of genuineness of the expenditure, till then the expended amount of Rs.2625717.00 is kept under objection.

14.12 - . Engagement of Persons on Daily Wage Basis (AOSP No.158-159)

In course of checking of paid vouchers relating to cheque a/c cash book it was revealed that 34 Nos. of D.L.Rs. were engaged on daily wage basis in different sections of the University for which a total sum of **Rs.2169215.00** as per the details furnished in Annexure 'XII ' and annexed to the audit report was spent during the year 2013-2014 towards payments of their wages although Govt. in Finance department Odisha has imposed ban on engagement of DLR/NMRs vide their O.M.No.17825(45)/F Dt.12.4.1993.

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

On scrutiny it was disclosed that engagement of DLRs has been extended year after year without supporting ground. No specific fund for incurring the expenditure of wages of the DLRs has been created and allotted in Annual Budget Estimate-2013-14. It was observed that instead of incurring the expenditure of wages of the DLRs out of the own source of income the same was met out of the budgetary head of account- q.5.o. which is allotted for the purpose of other examination related expenses. It gives clear impression that the examination fund of the students has been utilized unscrupulously by way of encroachment.

Hence, the local authority was asked for to produce the approval order of the Government behind engagement of the DLRs, along with the budgetary provision of funds for payment of their wages before the audit for verification. But in response to objection statement the local authority replied nothing.

In absence of sanction order of the posts and sources of income out of which fund is allotted for the purpose it can't be said that the expenditure of Rs.2169215.00 has been incurred in a prudential manner. However the local authority is suggested to produce the relevant documents and records before the next audit and to get verified the same in support of genuineness of the expenditure, till then the expended amount of Rs.2169215.00 is kept under objection.

14.13 - Absorption of DLRS in "Temporary Status" scheme.(AOSP No.160-162)

On scrutiny it was found that 30 Nos. of DLRs engaged on daily wage basis were conferred with Temporary Status during the year under audit as per the Resolution No.31715/F Dt.04.09.2012 of the Govt. in Finance Department. Due to conferment of temporary status to the said DLRs they were paid consolidated remuneration equal to entry point basic pay plus grade pay in Pay Band I.S. i.e. Rs.4750/- plus Rs.1500/- P.M. as a result of which a total sum of **Rs.2047983.00** as per the details furnished in Annexure 'XIII' and annexed to the audit report was spent during the financial year 2013-2014 towards payment of their consolidated remuneration.

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

On further scrutiny it was revealed that out of the above mentioned DLRs 09 persons as specified against the Sl. No. 21 to 29 of the Annexure were given the facility of Temporary Status although they were not engaged previously on daily wage basis as per the data furnished in the last audit report.

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

In absence of required documents and sources of income out of which the fund is allotted for the purpose it can't be said that the expenditure of Rs.2047938.00 has been incurred in a prudential manner. However the local authority is suggested to produce the relevant documents and records before the next audit and to get verified the same in support of genuineness of the expenditure, till then the expended amount of Rs.2047938.00 is kept under objection.

14.14 - NON PRODUCTION OF SERVICE BOOKS OF RETIRED STAFF .(AOSP No.144-146)

On checking of pay quittance roll of the staff it was revealed that a total sum of Rs.1,51,66,627.00 was spent during the year 2013-14 towards payment of un-utilized leave salary to the retired staff after their retirement due to superannuation. But in spite of issue of audit objection statement the service books of the concerned retired employee could not be produced before the audit for verification of leave at their credit basing on which the un-utilized leave salary was disbursed. Hence early steps may be taken to produce the same before next audit and get verified and fact reported to audit till then Rs. 1,51,66,627.00 is held under objection.

The details of disbursement of unutilized salary to the retired staff are furnished in table below.

Sl.no	Name of the staff	Post held	Date of retirement	Amount of un-utilized leave salary paid.
A	TEACHING STAFF.			

1	Dr.shyama pr. Guru	Ex-prof.	31.10.2011	1057968.00
2	Dr. Niranjan Behera	Ex-prof.	28.02.2013	1241460.00
3	Rajanikant Behera	Ex-prof.	30.04.2012	914542.00
4	Dr.Pramod ch. Mishra	Ex-prof.	31.01.2013	1241460.00
5	Dr.Pratibindhya Nayak	Ex-prof.	31.07.2013	1317460.00
6	Dr.Bijaya Krishna Tripathy	Ex-prof.	31.12.2012	1186284.00
7	Chandra kishore Mohapatra	Ex-prof.	31.07.2006	574770.00
	Total			7533944.00
B	NON-TEACHING STAFF.			
1	Tapan ku.joshi	Ex-so	31.12.2012	366360.00
2	Jugal ku. Hotta	Ex-so	30.09.2012	376508.00
3	Bhagaban Tripathy	Sr.Asst.	30.04.2012	331155.00
4	Bijay ku. Mishra	Ex-so	30.04.2012	9390.00
5	Hemanta ku. Acharya	Ex-so	30.10.2011	9954.00
6	Dibakar Mishra	Sr.Asst.	31.12.2012	296184.00
7	Ashok ku. prakash	Sr.Asst.	28.02.2013	335700.00
8	Kishore ch. Nanda	Ex-so	31.03.2013	401580.00
9	Susil ku. Panda	Ex-so	28.02.2013	401580.00
10	Ghashiram kheti	Ex-so	30.11.2012	366360.00
11	Girija sankar Dwibedy	EX-Demon.	31.03.2013	396018.00
12	Basudev pani	Ex-lib.Astt.	31.03.2013	173160.00
13	Minakhi pr. Mishra	Ex-sr.Asst.	31.05.2013	355500.00
14	Pradeep ku. Pattnaik	Ex-S.A.	30.04.2013	355500.00
15	Dayanidhi sahu	Tele.opertor	30.04.2013	288360.00
16	Birendra ku.panda	Mesum-keeper	31.03.2013	465120.00
17	Manoj ku.mahapatra	s.o.	30.04.2013	383400.00
18	Nandighosh panda	Type -supdt.	30.04.2013	346320.00
19	Sabir Alli	Sr.Asst.	30.04.2013	309960.00
20	Ramanarayan panda	Asst.store keeper	31.05.2013	372240.00
21	Late Chaitanya patel	Ex-mali	09.04.2012	132277.00
22	Late Rajendra pr. pani	s.o .	06.10.2012	355696.00
23	Late Somanath Nayak	peon	29.08.2011	12514.00
24	Late B.Dunguri	sweeper	20.04.2005	12783.00
25	Saroj ku. Sahu	s.o.	30.06.2013	394920.00
26	Achutyananda pradhan	Sgt	30.06.2013	229860.00
27	Abhimanyu shika	watchman	02.11.2012	154284.00
	Total			7632683.00
	Grand total			15166627.00

PARA: 15 AUDIT ON WORKS

15.1 -
Name of the Work:- Construction of Building for P.G.Deptt. of Hindi.
Esimated Cost :-Rs.4158000.00, Head of Account V-5(UGC XI Plan)
Tendered Cost :-Rs.4350000.00(Excess in 4.62% than the E.C.)
Vr.No.151/Dt.24.01.13 Ist. R/A/Bill for Rs.1582200.00
Vr.No. 59/Dt.16.07.13 2nd .R/A/Bill for Rs.1136592.00
Vr.No. 33/Dt.17.02.14 3rd.R/A/Bill for Rs.1095800.00
TOTAL- Rs.3814592.00
Name of the Contractor :-Sri Silla Ramesh

(A) Irregular payment made towards the cost of items executed , beyond the tendered quantity.

On checking of above work case records with reference to the measurement sheets attached by the Contractor it was found that the following items of above work as furnished in table below were executed in excess and above of the tendered quantity. Due to excess execution of such items of the work a total sum of **Rs.322278.00** was paid to the contractor. But prior to payment of the bills no deviation statements were prepared and got approved from the competent authority. As such the execution cost of excess quantities was paid to the contractor beyond the provision mentioned in agreement which contravenes para-3.5.31 of the O.P.W.D Code, Vol-I.

Again on scrutiny it was observed from the case record that the executed quantities of the items were not carefully investigated by the Assistant Engineer of the University. The reasons behind the deviation of quantities executed in respective items were not pointed out by him and brought the same to the notice of the competent authority. It is a matter of concern that no instruction or written order from the office of the University was issued to the contractor to execute such excess quantity in the concerned items by deviating the scheduled quantity as accorded in the agreement.

It is therefore clear from the circumstances of above that the Contractor carried on the construction work of the building according to his sweet will, due to which a sum of Rs.322278.00 towards the cost of extra quantities of the items, as specified in Column-2 below was borne by the University without specific purpose and reasons. Hence the expenditure of Rs.322278.00 incurred on this score can't consider to be incurred in prudential manner. As such consider highly irregular.

Item No.	Name of item of the work	Quantity per Tender	Quantity as executed	excess	Rate in Rupees	Excess paid
1	2	3	4	5	6	7
No.7.b.	R.C.C. in M-20 grade, 1 st floor	52 cum.	65.20 Cum.	13.20 cum	4200/cum	55440.00
No.8.b.	Supplying & fixing MS rod 1st floor	6 MT	7.66 MT	1.66MT	50200/MT	83332.00
No.9.b.i.	Centering/shuttering of Col. & beam for GroundFl.	210 sqm	362.27 sqm	152.27sqm	450/sqm	68521.00
No.9.c.i.	Centering/shuttering of lintel	24 sqm	27.01 sqm	3.01 sqm	250/ sqm	753.00
No.9.c.ii	Centering/shuttering of Roof slab	24 sqm	30.66 sqm	6.66 sqm	270/ sqm	1798.00
No.9.d.ii.	Centering/shuttering of 1st floor	220 sqm	229.10 sqm	9.10 sqm	380/ sqm	3458.00
No.10.b.i.	K.B.work in cm1:6 GF	53 cum	56.13cum	3.13cum	2800/cum	8764.00
No.12	20mm thick CP 1:6	176 sqm	234.04 sqm	58.04 sqm	180/ sqm	10447.00
No.13.i.	12mm thick CP 1:6	240 sqm	264.64 sqm	24.64 sqm	85/ sqm	2094.00
No.15.ii.	6mm thick CP 1:6	190 sqm	245.77 sqm	55.77 sqm	105/ sqm	5856.00
No.19.i.	Providing & applying MS windows Ground Fl.	375kg	965 kg	590 kg	65/kg	38350.00
No.19.ii.	Providing & applying MS windows 1st Floor	375kg	695 kg	320 kg	70/kg	22400.00
No.21.i.	Painting over plastered surface	240 sqm	283.83 sqm	43.83 sqm	85/ sqm	3726.00
No.23.ii	Providing & fixing of Shutter 1st floor	20 sqm	21.84 sqm	1.84 sqm	3770/ sqm	6808.00
No.25.i.	Providing & fixing of Kota stone to Dado GF	13 sqm	27.54 sqm	14.54 sqm	830/ sqm	12068.00
No.25.ii.	Providing & fixing of Kota stone to Dado 1st Fl.	15 sqm	25.71 sqm	10.71 sqm	850/ sqm	9104.00
No.26.i.	Providing & fixing of Kota stone to GF	164 sqm	166.49 sqm	2.49 sqm	830/ sqm	2067.00
No.26.ii.	Providing & fixing of Kota stone to 1st Floor	140 sqm	141.78 sqm	1.78 sqm	850/ sqm	1513.00
No.28	Providing & fixing of PVC	42mtr	48.46mtr	6.46mtr	303/mtr	2132.00

No.30	Rain water pipe Providing treatment on Roof slab	176 sqm	199.67 sqm	23.67 sqm	600/ sqm	14202.00
Total						352833.00
Deduct discount availed from contractor 8.66% on gross				(-)		30555.00
Net excess paid						322278.00

The above matter was brought to the notice of the Local Authority through issue of audit objection statement vide page-163-166 and sought for the reasons behind the irregular payment of Rs.322278.00. In response to objection statement the Assistant engineer of the University stated that as per paragraph-24 vide page-24 of the agreement book prepared by the office the Engineer of the Architecture (M/S Space Arch.) has been empowered to increase and decrease in respect of quantity quality and rate of the work as and when required as per the necessity of the construction site. Hence the excess quantity as pointed out by the audit has been executed as per the instruction of the Engineer of the architecture. As such the engineering section of the University performs no role in this context.

The reply of the Asst. engineer was verified with reference to terms and conditions formulated by the space arch. In agreement book. After a thorough verification the following irregularities in process of execution of work were noticed.

1).M/S Space Arch was appointed as chief Consultant of the work vide letter No.105/Dev-I Dt.04.01.2010 of the University. As per the Office order the Architecture (M/S Space Arch.) was entrusted with the work of drawing and design of plan, Preparation of schedule quantity and estimate, measurement and check-measurement of work & drafting of tender documents along with supervision of work.

2). As per provision contained vide para-66(i) of OUAP-1987 the agreement with the contractor has not been accorded in FormNo.44 which is similar to F2 agreement as prescribed by the PWD. All the terms & conditions of the work have been prepared and drafted by the Architecture in a book called Tender Documents.

3) Prior to implication of the agreement the source of drafting of terms and conditions has not been analysed and rectified where ever required by the university office.

4) The estimate has been prepared inclusive of 10% of OHC but the contractor has quoted the price excess and above the tendered cost of the work. The price quoted by the Contractor has not been examined by the Tender Committee for further Tender if required for interest of the University.

5) The Architecture has not given the reference to the schedule of rates and analysis of rates on the basis of which the estimate was prepared.

6) As per the terms and conditions the engineer of the Architecture has been given full power in respect of execution, supervision, measurement and check-measurement of the work which implies that the University has no control over the work in regards to execution, supervision, measurement and check-measurement aspect.

7) The office has not preferred to reserve the right of inspection and check-measurement of the work in spite of having its own engineering section being headed by an Asst. engineer with two junior Engineers. Besides no Technical Officer of State/Central Govt. department like PWD, PHS, R & B, & CPWD etc. has been engaged as required under Rulr-58 of OUAP-1987 to supervise the executed work of the Contractor in order to ensure appropriate quantity, quality & specification as specified in the agreement bond.

8) Prior to execution of excess work beyond the tendered quantity the contractor has not sought for the permission from the Engineer of the Architect or University office in order to claim the work done value of excess work.

9) The permission accorded y the engineer of the Architect in respect of excess work executed by the contractor beyond the tendered quantity has not been submitted to the university showing the justification for approval prior to execution or after execution of such excess works.

10) The terms and conditions were so drafted that the Engineer of Architect could charge any amount for any quantity of work showing to be done by the contractor in bills and the university is bound to pay according to claim of the Architecture.

It is obvious from the above points that due to imperfection in terms and conditions and negligence of the University in supervision and assessment of the appropriate work done value of the executed quantity an unscrupulous alliance between the contractor and architecture was built up which enable them to exploit undue financial benefit from the University in colour of quantity escalation. Had the Office adopted a suitable measure to keep the work under its control the payment of **Rs.322278.00** made towards the cost of extra quantity of work beyond the tendered quantity could have been saved from the University Fund, but due to in vigilance of the local authority the cost of excess quantity of work beyond the tendered provision has been borne by the University in a very irregular manner. Therefore it can't be said that the expenditure of **Rs.322278.00** was made wisely and in prudential manner. Hence the expenditure incurred on this score is treated as loss to the University and suggested for recovery.

Sri S.S.Rath,ex-registrar, who accorded the agreement without proper vigilance and care is considered responsible for the above loss.

(B) Non deduction of royalty & cost of empty gunny bags of cement.(AOSP No.118 to 121)

Again on verification it was revealed that royalty of minor minerals used in the construction work of the building was not

deducted from the bills , as a result of which the Govt. sustained the loss of **Rs.18289.00** as worked out in table below , which needs recovery.

Sl.	Items of work	Ref. to bill	Total In cum./ Sq.m.	Mineral used		Cement Utilized in Quintal
				Sand in Cum.	Metal / Chips in cum.	
1	Sand Filling in F&P	1 st . R/A bill = 136 cum	136 cum	136	-	-
2	P.C.C. in C.M.1:4:8	1 st . R/A bill = 35.18	35.18/cum.	16.88	33.77	60.50
3	R.R.C. M-20 grade	1 st . R/A bill = 102.01 2 nd . R/A bill = 52.00	154.01/cum	69.30	138.60	585.23
4	Brick work in C.M. (1:6)	1 st . R/A bill = 81.40 2 nd . R/A bill = 82.38	163.78/ cum	45.85	-	110.06
5	Brick work in C.M. (1:4)	1 st . R/A bill = 26.17 2 nd . R/A bill = 26.17	52.34/ cum	14.65	-	52.34
6	20mm CP in cm1:4	2 nd R/A bill =176	176/sqm.	3.69	-	13.09
7	16mm CP in cm1:6	1 st . R/A bill = 420.61 2 nd . R/A bill = 510.58	931.19/Sqm.	16.76	-	40.04
8	12mm C.P. in cm (1:6)	3 rd R/A bill =630.59	630.59/ Sqm.	9.45	-	22.57
		Total		312.58 Cum.	172.37 Cum.	883.83 Ql. Or 1768 bags

Royalty due for= sand. [312.58cum.@Rs.19.60/cum](#)= 6127.00

Chips/Metal 172.37cum.@ Rs.70.56/cum =12162.00

Total=18289.00

Again 1768 bags of cement were utilized in the work, but the cost of empty gunny bags for amounting Rs.5304.00 @ Rs.3/-each was not realized from the bills.

Thus a total sum of Rs.23593.00 (18289+5304) was excess paid to the contractor due to non-realisation of the royalty dues and cost of empty gunny bags of cement which needs recovery.

On issue of audit objection statement it was stated that the royalty dues of minor mineral used in the work should have been deducted at source by the Architecture as he has given the responsibility to prepare and process the bill of Contractor. However action is being taken to recover the amount from the final bill of the Contractor.

Thus the total excess payment comes to Rs.345871.00 (322278+5304+18289).

Hence early action may be taken to realize the above amount and compliance reported to audit.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Prof. Sudhansu Sekhar Rath,P.G.Deptt. of Economics, SU	Ex-Registrar	Sambalpur University Professor in P.G.Deptt. of Econ.	322278.00
2	Sri Rajendra Prasad Seth,	Accounts Officer	Sambalpur University,Jyotivihar, Burla,SBPur.	1768.00
3	Sri Dillip Kumar Rout	Section Officer,Accounts Section	Sambalpur University	1768.00
4	Sri Pravat Kumar Hota	S.A.	Accounts Section ,Sambalpur University	1768.00

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15.2 -

Name of the Work:- Construction of Building for P.G.Deptt. of Master in Performance Atrs(MPA).

Esimated Cost :-Rs.8340000.00, Head of Account V-5(UGC XI Plan)

Tendered Cost :-Rs.9180727.00(Excess in 10.08% than the E.C.)

Vr.No. 04/Dt.01.10.12 Ist. R/A/Bill for Rs.1015412.00

Vr.No. 49/Dt.14.05.13 2nd . R/A/Bill for Rs.1206216.00

Vr.No. 329/Dt.31.12.13 3rd. R/A/Bill for Rs.1871812.00

Vr.No.464/Dt.31.03.14 4th. R/A Bill for Rs.1960179.00

TOTAL-Rs.6053619.00

Name of the Contractor :-Sri Basant Kumar Panda.

(A)Irregular payment made towards the cost of items executed , beyond the tendered quantity.

On checking of above work case records with reference to the measurement sheets attached by the Contractor it was found that the following items of above work as furnished in table below were executed in excess and above of the tendered quantity. Due to excess execution of such items of the work a total sum of **Rs.322218.00** was paid to the contractor. But prior to payment of the bills no deviation statements were prepared and got approved from the competent authority. As such the execution cost of excess quantities was paid to the contractor beyond the provision mentioned in agreement which contravens para-3.5.31 of the O.P.W.D Code, Vol-I.

Again on scrutiny it was observed from the case record that the executed quantities of the items were not carefully investigated by the Assistant Engineer of the University. The reasons behind the deviation of quantities executed in respective items were not pointed out by him and brought the same to the notice of the competent authority. It is a matter of concern that no instruction or written order from the office of the University was issued to the contractor to execute such excess quantity in the concerned items by deviating the scheduled quantity as accorded in the agreement.

It is therefore clear from the circumstances of above that the Contractor carried on the construction work of the building according to his sweet will, due to which a sum of Rs.322218.00 towards the cost of extra quantities of the items, as specified in Column-2 below was borne by the University without specific purpose and reasons. Hence the expenditure of Rs.322218.00 incurred on this score can't consider to be incurred in prudential manner. As such consider highly irregular.

Item No.	Name of item of the work	Quantity as per Tender	Quantity executed	excess	Rate in Rupees	Excess paid
1	2	3	4	5	6	7
No.5.	Sand Filling in F & P	307 cum	340.95cum	33.95cum	300/cum	10185.00
No.6.	P.C.C. in 1:4:8	62 cum	73.42cum	11.42cum	3200/cum	36544.00
No.7.	R.C.C. in M-20 grade,	91.35 cum.	93.17	1.82	4700/cum	8554.00
			Cum.	cum		
No.9.e.i.	Centering/shuttering of Sloped roof	577 sqm	754.32 sqm	177.32sqm	400/sqm	70928.00
No.9.g.	Centering/shuttering of Roof slab	26 sqm	421.68 sqm	395.68 sqm	430/ sqm	170142.00
No.11.i.	12mm thick CP 1:6	371 sqm	453.63 sqm	82.63 sqm	80/ sqm	6618.00
No.13.ii.	6mm thick CP 1:4	573 sqm	587.49 sqm	14.49 sqm	100/ sqm	1449.00
No.15.i.	Laying & fixing of antiskid ceramic tiles in Ground Fl.	47 Sqm.	57.02Sqm	10.02 sqm	900/sqm	9018.00
No.15.ii	Laying & fixing of antiskid ceramic tiles in First Fl.	47 Sqm.	57.02Sqm	10.02 sqm	920/sqm	9218.00
No.23	Fixing of approved type Kota stone to dado on GF	29 Sqm.	33.61 Sqm.	4.61 Sqm.	800/ Sqm.	3688.00

No.24	Fixing of approved type Kota stone to dado on 1 st floor	311 Sqm.	316.17 Sqm.	5.17 Sqm.	800/ Sqm.	4136.00
Total-						330480.00
Deduct discount availed from contractor 2.5% on gross (-)						8262.00
Net excess paid =						322218.00

The above matter was brought to the notice of the Local Authority through issue of audit objection statement vide page-163-166 and sought for the ground under which the cost of excess quantity of work, executed beyond the sanction scheduled of tendered quantity was made. In response to the objection statement issued on the score the Assistant engineer of the University stated that as per paragraph-24 vide page-24 of the agreement book prepared by the office, the Engineer of the Architecture (M/S Space Arch.) has been empowered to increase and decrease in respect of quantity quality and rate of the work as and when required as per the necessity of the construction site. Hence the excess quantity as pointed out by the audit has been executed as per the instruction of the Engineer of the architecture. As such the engineering section of the University performs no role in this context.

The reply of the Asst. engineer was got verified with reference to terms and conditions formulated by the space arch. In agreement book. After a thorough verification the following irregularities in process of execution of work were noticed.

1).M/S Space Arch was appointed as chief Consultant of the work vide letter No.105/Dev-I Dt.04.01.2010 of the University. As per the Office order the Architecture (M/S Space Arch.) was entrusted with the work of drawing and design of plan, Preparation of schedule quantity and estimate, measurement and check-measurement of work & drafting of tender documents along with supervision of work.

2). As per provision contained vide para-66(i) of OUAP-1987 the agreement with the contractor has not been accorded in FormNo.44 which is similar to F2 agreement as prescribed by the PWD. All the terms & conditions of the work have been prepared and drafted by the Architecture in a book called Tender Documents.

3) Prior to implication of the agreement the source of drafting of terms and conditions has not been analysed and rectified ,as per requirement by the university office.

4) The estimate has been prepared inclusive of 10% of OHC but the contractor has quoted the price 10% in excess and above the tendered cost of the work. The price quoted by the Contractor has not been examined by the Tender Committee for calling for further tender if required for interest of the University.

5) The Architecture has not given the reference to the schedule of rates and analysis of rates on the basis of which the estimate was prepared.

6) As per the terms and conditions the engineer of the Architecture has been given full power in respect of execution, supervision, measurement and check-measurement of the work which implies that the University has no control over the work in regards to execution, supervision, measurement and check-measurement aspect.

7) The office has not preferred to reserve the right of inspection and check-measurement of the work in spite of having its own engineering section being headed by an Asst. engineer with two junior Engineers. Besides no Technical Officer of State/Central Govt. department like PWD, PHS, R & B, & CPWD etc. has been engaged as required under Rulr-58 of OUAP-1987 to supervise the executed work of the Contractor in order to ensure appropriate quantity, quality & specification as specified in the agreement bond.

8) Prior to execution of excess work beyond the tendered quantity the contractor has not sought for the permission from the Engineer of the Architect or University office in order to claim the work done value of excess work.

9) The permission accorded y the engineer of the Architect in respect of excess work executed by the contractor beyond the tendered quantity has not been submitted to the university showing the justification for approval prior to execution or after execution of such excess works.

10) The terms and conditions were so drafted that the Engineer of Architect could charge any amount for any quantity of work showing to be done by the contractor in bills and the university is bound to pay according to claim of the Architecture.

It is obvious from the above points that due to imperfection in terms and conditions and negligence of the University in supervision and assessment of the appropriate work done value of the executed quantity an unscrupulous alliance between the contractor and architecture was built up which enable them to exploit undue financial benefit from the University in colour of quantity escalation. Had the Office adopted a suitable measure to keep the work under its control the payment of **Rs.322218.00** made towards the cost of extra quantity of work beyond the tendered quantity could have been saved from the University Fund, but due to in vigilance of the local authority the cost of excess quantity of work beyond the tendered provision has been borne by the University in a very irregular manner. Therefore it can't be said that the expenditure of **Rs.322218.00** was made wisely and in prudential manner. Hence the expenditure incurred on this score is treated as loss to the University and suggested for recovery.

Sri S.S.Rath,ex-registrar, who accorded the agreement without proper vigilance and care is considered responsible for the above loss.

(B) Non deduction of royalty & cost of empty gunny bags of cement.(AOSP No.118 to 121)

Again on verification it was revealed that royalty of minor minerals used in the construction work of the building was not deducted from the bills , as a result of which the Govt. sustained the loss of **Rs.32521.00** as worked out in table below , which needs recovery.

Sl.	Items of work	Ref. to bill	Total In cum./ Sq.m.	Mineral used		Cement Utilized in Quintal
				Sand in Cum.	Metal / Chips in cum.	
1	2	3	4	5	6	7
1	Sand Filling in F&P	1 st . R/A bill = 334.92 3 rd R/A bill = 1.12 4 th .R/A bill= 4.91	340.95 cum	340.95	-	-
2	P.C.C. in C.M.1:4:8	1 st . R/A bill = 34.21 3 rd R/A bill = 30.63 4 th .R/A bill= 8.58	73.42/cum.	35.24	70.48	126.20
3	R.R.C. M-20 grade	1 st . R/A bill = 85.04 2 nd R/A bill =65.64 3 rd R/A bill = 64.86 4 th .R/A bill= 30.96	246.40/cum	110.88	221.76	936.32
4	Brick work in C.M. (1:6)	1 st . R/A bill = 48.27 2 nd R/A bill =67.33 3 rd R/A bill = 138.05 4 th .R/A bill= 43.48	297.13/ cum	83.19	-	199.67
5	16mm CP in cm1:6	3 rd R/A bill = 346.95 4 th .R/A bill= 756.63	1103.58/Sqm.	19.86	-	47.45
6	12mm C.P. in cm (1:6)	4 th .R/A bill=743.70	743.70/ Sqm.	11.15	-	26.62
7	6mm thick CP 1:4	3 rd R/A bill = 199.40 4 th .R/A bill= 587.99	787.39/ Sqm.	5.90	-	21.33
		Total		607.17 Cum.	292.24 Cum.	1357.59Ql. Or 2715 bags

Royalty due for= sand. [607.17cum.@Rs.19.60/cum](#)= 11901.00

Chips/Metal 292.24cum. @ Rs.70.56/cum =20620.00

Total=32521.00

Again 2715 bags of cement as determined vide Col-7 of above table were utilized in the work, but the cost of empty gunny bags for amounting Rs.8145.00 @ Rs.3/-each was not realized from the bills.

Thus a total sum of Rs.40666.00 (32521+8145) was excess paid to the contractor due to non-realisation of the royalty dues and cost of empty gunny bags of cement which needs recovery.

. On issue of audit objection statement it was stated that the royalty dues of minor mineral used in the work should have been deducted at source by the Architecture as he has given the responsibility to prepare and process the bill of Contractor. However action is being taken to recover the amount from the final bill of the Contractor.

Thus the total excess payment comes to Rs.362884.00 (322218+8145+32521).

Hence early action may be taken to realize the above amount from the bills of the contractor and compliance reported to audit.

Responsible Person for this paragraph				
S/no	Name	Designation	Adress	Amount(In Rs:)
1	Prof. Sudhansu Sekhar Rath,P.G.Deptt. of Economics, SU	Registrar	Sambalpur University Professor in P.G.Deptt. of Econ.	322218.00
2	Sri Rajendra Prasad Seth,	Accounts Officer	Sambalpur University,Jyotivihar, Burla,SBPur.	2715.00
3	Sri Dillip Kumar Rout	Section Officer,Accounts Section	Sambalpur University	2715.00
4	Sri Pravat Kumar Hota	S.A.	Accounts Section ,Sambalpur University	2715.00

15.3 -

Name of Work:- Const. of C.C.Road in P.G.Deptt. area.

Estimated Cost:-Rs.1195000.00 Tendered Cost> Rs.1283049.00

Head of A/C:-Own Fund Budget Head:-U-6

Ref. Vr.No.18 Dt.4.3.2014 Ist & Final bill For Rs.1283049.00

Ref. to MB No.139 Page from 1 to7.

Contractor:- Sri Sanjay Majhi.

1.Irregularity in Sand Filling Work(AOSP No.189 to192)

On checking of measurement book of above work it was found that after scarifying and removing the debris away from the existing bituminous road surface sand filling work was found to have been executed on different road surface of the P.G. Department area on the following manner for the purpose of sub-base of C.C. road.

Sl.	Length in ft.	Breadth in ft.	Total surface area of road in square ft.	Thickness Of sand work Executed in ft.	Quantity Executed in cft..
1	18.00(av)	4.00	72.00	0.41	29.70
2	150.00	3.00	450.00	0.33	148.50
3	16.00	21.00	336.00	0.33	110.88
4	1473.00	10.00	14730.00	0.25	3682.50
5	25.75	18.00	463.50	0.25	115.87
6	23.00	17.33	398.58	0.25	99.64
7	19.75	8.33	164.50	0.25	41.12
8	4.00	3.00	12.00	0.25	3.00
9	30.00	8.00	240.00	0.25	60.00
10	7.50	12.00	90.00	0.25	22.50
11	10.50	27.00	283.50	0.25	70.87
12	2.00	25.00	50.00	0.25	12.50
13	31.91(av)	12.00	382.75	0.25	95.62
14	26.00	17.00	442.00	0.25	110.50
		TOTAL	18114.83		4603.20

It was found that the sand filling works on different parts of road, as specified above were executed in a uniform thickness of 3", 4" & 5" but no supporting guard walls were executed in both sides of carriage way to protect such thickness of sand work from the water flows during rainy season.

In absence of proper guard walls the above thickness of sand work may not be imagined in technical point of view, as such type of sand work will wash away by the water flows and cracks will develop gradually. At the long run the C.C. road will damage very shortly.

If the longevity of the C.C. Road is taken in to account it would be revealed that such aspect of sand work was not practically executed in site, but shown to have been executed in measurement book to give undue financial benefit to the contractor which can't be admitted in audit. However keeping in to view the filling of general voids of road surface for smooth execution of concrete items the sand filling work for ½" to 1" i. e. for the volume 1132.17 cft.(18114.83ft x0.5"+1"/2) may be considered and volume of the work for rest thickness can't be considered genuine as such considered as excess and inadmissible as detailed below.

A. Quantity of sand work charged and paid in the bill :- 130.27 cum. @Rs. 406.09/cum.=52901.00

B. Quantity due for payment =1132.17Cft. or say 32.04 cum @Rs.406.09/cum =13011.00

C. Excess paid (A-B) =39890.00

The above irregularity was brought to the notice of the local authority, in response to which it is stated that the condition of road before execution of this item is beyond useable. The ditches, pot holes, undulations un even in all sides etc. does not made it a uniform surface even after scarifying work. In order to build a uniform sub-base economically the filling of sand is the best method available. The J.E. has taken average depth that includes all undulation, ditches, pot-holes on the road embankment including carriage way. In order to hold the sand above the level the concrete is tapered towards the end which is again a sound technical concept of economic execution of the work. The guard wall would be very costly affair against simple tampering of the road. There fore it is not an excess quantity but be fitting to the requirement of site.

The above reply of the local authority bears no resemblance with the work actually executed in site. No reference in regards to the position and numbers of pot holes or ditches existed on road surface has been given by the J.E. in his field visit note, basing upon which the estimate of the work should be prepared. Prior to formation of the sub-base in sand work the detailed measurements of filling of such pot holes or ditches have not been reflected in M.B. Again no extra work in concrete items has been measured in M.B. towards execution for tapering of the aforesaid thickness of sand work, as such in absence of proper evidence it can't be said that the reply of the local authority is genuine and the excess amount of Rs.39890.00 as detected above is spent in prudential manner. Hence the detection of excess payment is valid and suggestion for recovery holds good.

Early action may be taken to recover the above amount and compliance reported to audit.

For this Sri Santosh Kumar Mohanty, Asst. Engineer & Sri Pankaj Kumar Mishra, JE are equally held responsible.

2. Excess paid on sand work due to wrong calculation of volume.(AOSP No.192-193)

Again on checking it was revealed that the volume of sand work , as measured against SI.No.3 (here SL.No.4 as per above table) of the roads was derived to 4050.75 cft. although the actual volume of same work was arrived at 3682.50 cft. as per the details furnished below. Due to wrong calculation in assessment of volume 368.25 cft. or say 10.42 cum. sand filling work was excess determined. As aresult of which a sum of Rs.4231.00 being the cost of 10.42 cum. @Rs.406.09/cum. was excess paid to the contractor which needs recovery.

Volume assessed from=1x1473'x10'x0'.3"=4050.75 cft.

Volume as per actual =1x1473'x10'x0'.3"=3682.50 cft.

Excess = 368.25 cft. or 10.42 cum.

In response to audit objection statement, issued on this score to the local authority it is stated that the volume derived due to variation of depth in different phases of road and not a common depth as mentioned in memo. The same is properly reflected in the M.B. as per work done by the J.E.

The reply of the local authority is not convinced, as it is not to the point in accordance with objection raised. Hence the suggestion for recovery holds good. Step may be taken to recover the excess amount of Rs.4231.00 and compliance reported to audit.

For this following official are equally held responsible.

- 1.Sri.S.K.Mohanty, A.E.
- 2.Sri P.K.Mishra,J.E.
- 3.Sri R.K.Seth,A.O.
- 4.Sri.D.K.Rout,S.O.Accounts Section
- 5.Sri P.k.Hota,S.A, Accounts Section

3.Excess paid on C.C. items due to inconsistent measurement taken in M.B.(AOSP No.193-194)

On further scrutiny it was revealed that the width area of road, as measured after sand work vide M.B.page-2 was formed by 10'-0". As no guard walls were executed in both sides of road the concrete items of the work should have been executed according to the width area of sub-base formed in sand work. But on verification of M.B.it was disclosed that the concrete items were shown to have been executed by exceeding the original width area of road. Due to such inconsistent measurement exhibited in M.B. excess volume of following concrete items of work was assessed unduly resulting which a total sum of Rs.86323.00 as worked out below was excess paid to the contractor which needs recovery.

A).C.C.(1:4:8) Volume assessed-1473'x11'x0'.4"=151.32 cum.

Volume due for - 1473'x10'x0'.4"=137.56 cum.

Excess = 13.76 cum. Cost @Rs.3360.59/-cum= Rs.46242.00

B). P.C.C in Volume assessed-1473'x11'x0'.2.5"=95.37 cum.

M-20 grade-Volume due for - 1473'x10'x0'.2.5"=96.70 cum.

Excess =08.67 cum.Cost @Rs.4622.99/-cum.=Rs.40081.00

Total =Rs.86323.00

On issue of objection statement on this score the local authority replied that as mentioned in previous compliance(Paragraph-1) the road is tapered in same thickness towards ground and below to hold the sand beneath. Therefore both ends of the road increased by 0'-6" resulting 11'-0" wide. Besides the road is widen sufficiently in curved place for smooth movement of traffic. Considering all in to account and adoption of economical concept of construction the road width is taken as 11'-0".

The above statement of the local authority is not convinced to audit, as no extra work in concrete items has been executed towards tapering of sand work in order to save it from water flows. Since no measurement is reflected towards tapering of sand work in M.B. it can't be said that the reply of the local authority is genuine. Hence suggestion for recovery holds good. Step may be taken to recover Rs.86323.00 at an early time and compliance reported.

Thus the total excess payment in this work comes to Rs.130444.00(39890+4231+86323)

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Santosh Ku.Mohanty	Asst. Engineer	Estate Section Sambalpur University, Burla	63952.00
2	Sri Pankaj Ku.Mishra	J.E.	Estate Section Sambalpur University.Burla	63953.00
3	Sri Rajendra Prasad Seth,	Accounts Officer	Sambalpur University,Jyotivihar, Burla,SBPur.	846.00
4	Sri Dillip Kumar Rout	Section Officer,Accounts Section	Sambalpur University	846.00
5	Sri Pravat Kumar Hota	S.A.	Accounts Section ,Sambalpur University	847.00

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 - Post Graduate Council Office Sambalpur University (Unit No - 1)

I. TITLE SHEET.

1.Name of the Institution	Post Graduate Council Office Sambalpur University
2.Period of Account Audited	01.04.13 to 31.03.14
3.Mandays consumed	14 days
4.Duration of Audit	08.05.2014 to 07.07.2014

5.Name of the local authority	1)Sri Sukadeb Naik (dt 01.04.13 to dt 31.05.13) 2)Sri Prasanna Kumar Tripathy (dt 01.06.13 to dt 31.03.14)
6.Name of the Auditor	1) Sri Dileswar Dehury Auditor

1.1.INTRODUCTORY :-

The Post Graduate Council Office, Sambalpur University is constituted as per provision of section 251 and 252 of Orissa University First Statutes 1990. The council has its own office building inside the University campus with separate sets of accounts of its own. In addition to the bonafide duties as outlined in the Statutes the P.G.Council is also framing the modalities of Self-Financing courses in Bio-Technology, Executive M.B.A.,Insurance & Risk Management,M.Tech in Engineering Science+Engineering,M.F.C.,M.S.W.,M.Tech in Food Science+Technology,M. Tech. in Geo-Spatial Tech. and involved as the nodal agencies for research activities in the University.

1.2 SCOPE OF AUDIT:-

The accounts of P.G. Council Office of Sambalpur University was last audited by the auditors of Local fund Audit Organisation upto 2012-13 i.e. dt 31.3.2013.Hence the present audit is confined to the next continuance period 2013-14. i.e.1.4.2013 to 31.3.2014.

1.3 STAFF POSITION

The staff position of the P.G. council office, Sambalpur University as on 31.3.2013 as per office order No. 20276/Estt./ dt.8.12.85 and Syndicate Resolution No. 1/dt.13.10.85 is furnished below.

Sl.No.	Name of the post	Sanctioned Strength	Existing strength
1	Administrator	1	0
2	Section officer	1	1
3	Senior Assistant	8	4
4	Junior Assistant	2	0
5	Stenographer	1	0
6	Jr./Sr.grade Typist	2	0
7	Diarist	1	1
8	Daftry	1	1
9	Peon	4	2
10	Comp Asst	4	1
11	Pasting clerk	1	0
12	Executive Assistant	2	2
13	Watchman	1	0
14	Sweeper	1	0

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. dtd 08.5.2014, and result thereof was found as per the details furnished in table below.

Sl No	Particulas	Balance shown as Per cash book	Physical balance	difference
1	Cash in hand	0	0	0
2	Misc Receipt Books	5	5	0
3	Postage stamp	-	-	Stamp A/c not produced
4	MB	0	0	0

The local authority failed to produce the stamp account register & the physical balance of stamps available which is highly irregular. The local authority is requested to produce the same.

3. LIST OF VERIFIED RECORDS:-

During the course of audit the following records and registers were produced before audit for verification, and scrutiny.

1. Main Cash book
2. Self financing course cash book
3. Paid vouchers relating to year 2013-14
4. Money Receipt books
5. Daily Collection Registers
6. Bank Pass books /Statements
7. Investment Register
8. Cheque receiving register
9. B.D.receiving Register
10. Stock Registers of Stationary etc.

LIST OF RECORDS NOT PRODUCED/NOT MAINTAINED

1. Outstanding Advance Register/Ledger
2. Permanent dead stock Register
3. Bank Reconciliation Register
4. Cash Analysis Register Monthly/Half-Yearly/Yearly
5. Stamp A/c Register
6. Letter Issue & Despatch Register

4. FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the P.G. Council office, for the financial year 2013-14 is abstracted below. The head-wise details of receipts and expenditure are furnished in statement "A" & "B" respectively in table below.

Particulars	O B as on 01.04.13	Receipt	Total	Exp	C B as on 31.03.14 (Audit)	CB as on 31.03.14 (Cash Book)	Diff
Main Cash Book	3528766.22	10329170.00	13857936.22	14172448.00	-314511.78	5173081.00	-5487592.78
Self Fin. Cash Book	4718644.24	1493037.00	6211681.24	3098840.00	3112841.24	3112841.24	0.00
Total	8247410.46	11822207.00	20069617.46	17271288.00	2798329.46	8285922.24	-5487592.78

The difference between cash book figure & audit figure of Rs 5487592.78 has been described below.

Closing Balance as per Main cash book	5173081.00
Deduct diff. as per Prev. Audit Report not reconciled	-5462384.78
Deduct double receipt shown as per para 4.2. of this report.	-36458.00

Add Excess expr as per para 4.4. of this report.	9800.00
Add less receipt as per para 4.5. of this report.	2350.00
Deduct less expr shown as per para 4.3. of this report.	-900.00
Closing Balance as per audit	-314511.78

Details of cash book-wise closing balance as on 31.03.2014

Sl No	Name of Cash book	Cash in Hand	Cash at Bank
1	Main cash book	0	5173081.00
2	Self-financing cash book	0	3112841.24
3	Total	0	8285922.24

4.1. Irregular parking of fund outside of the cash book.

In course of checking it was observed that apart from the above book balance a total sum of Rs.28309914.00. was kept outside of the cash book. The amount was invested in SBI, JV & U.Co. bank Katapali in shape of F.D.R/T.D.Rs, but the same was not merged with the closing balance figure of the cash book as on 31.3.2014. As such the amount was kept outside of the cash book in contravention to Rule-3 of OGF Rules-1959.

Hence immediate action may be taken to merge the invested amount in closing balance figure of the cash book to square up the book balance of P.G.Council under intimation to audit. Till the inclusion the amount of Rs. 28309914.00. is held under objection.

The details of such investments are furnished vide para 7 of this report.

Para 4.2. Irregular Entry in the cash book :- (AOSP – 19)

On scrutiny of the main cash book of PG Council office it was found that a sum of Rs 36458.00 has been shown receipt (at page 28 on dt 12.07.13) towards short credit of fund from DCR to Cash book as pointed out in last year audit for the financial year 2012-13 .Also it was revealed from the cash book page 4 that a sum of Rs 45005.00 has been deposited by Sri A K Barik Retd SA (at DCR page 71/date 23.03.13) towards less deposit of fund for the year 2012-13 which has been deposited in the bank account of PGC Office. The less amount pointed out has been taken to the receipt side of the cash book previously & deposited in the pass book also . So the amount shown as receipt was accounted for twice in cash book which resulted in excess closing balance of the cash book which need to be regularised. In response to the objection memo issued the local authority regularised by making proper entry at page 21 / dt 01.07.2014 of main cash book .

Para 4.3 Less expenditure booked in the cash book (AOSP – 05)

A sum of Rs 1900.00 has been refunded to Indurekha Baghel student towards caution money vide cheque no-536785/dt 12.07.13 . But a sum of Rs 1000.00 has been booked expenditure in voucher no. 370/12.07.13 at cash book page 29. So a sum of Rs 900.00 has been booked less expenditure . On issuing objection memo the local authority regularised by making proper entry in the expenditure side of the cash book on dt 01.07.2014 at page 21 during 2014-15 .

Para 4.4 Irregular Transaction booked in cash book (AOSP – 06)

On scrutiny of the main cash book & paid vouchers it was found that a sum of Rs 9800.00 as detailed below have been booked expenditure in the different dates by way of issuing fresh cheques in place of previously issued invalid cheques. The amount of the invalid cheques should be shown in the receipt side of the cash book. But the same has not been done thereby resulting in excess expenditure in the cash book.

Sl No	Cheque No/dt	Amount(Rs)	Issued to	Fresh cheque	Vr No/Dt	Purpose
1	084612/04.08.11	1000	Amruta Sahu	345992/22.05.13	76/22.05.13	Refund of
2	992474/15.09.12	1000	Anjali Sahu	345991/09.05.13	75/09.05.13	Caution Money
3	346250/19.07.12	1000	Sharat Pradhan	345960/08.05.13	74/08.05.13	
4	345885/15.03.13	1000	Achinta Giri	536749/01.07.13	333/01.07.13	

5	992763/27.11.12	1000	Sangita Pattanayak	536748/01.07.13	332/01.07.13
6	346049/25.05.13	2800	Shalini Sahu	536847/29.07.13	433/29.07.13
7	345888/15.03.13	1000	KC Hembram	536750/01.07.13	334/01.07.13
8	992515/15.09.12	1000	Charu Sahu	536846/29.07.13	432/29.07.13
Total		9800			

On issuing objection memo the local authority regularised by making proper entry in the receipt side of the cash book at page 21/ dt 01.07.2014 during 2014-15 .

Para 4.5 Less closing balance shown in the cash book (AOSP – 07)

On checking the totalling of the main cash book it was found that a sum of Rs 2350.00 has been shown less closing balance on different dates as detailed below due to totalling mistake . This may be regularized & compliance reported to audit.

Date	O B	Receipt	Total	Exp	C B	C B(Cash Book)	Diff	Remark
27.05.13/ P=15	8888492.00	3200.00	8891692.00	44644.00	8847048.0	8843848.00	(+)3200.00	Less CB Shown
22.06.13/ P=24	10216743.00	9993.00	10226736.00	76288.00	10150448.00	10150298.00	(+)150.00	Less CB Shown
09.07.13/ P=27	10093946.00	74386.00	10168332.00	30646.00	10137686.00	10137786.00	(-)100.00	Excess CB Shown
27.05.13/ P=15	Less Reconciliation of Rs 900.00 booked. Rs 41252.00 has been booked exp towards reconciliation in stead of Rs 42152.00 suggested by audit for 2012-13(42152-41252=900)						(-)900	Less exp Reconciliation
Total							2350	

On issuing objection memo the local authority regularised by making proper entry in the cash book at page 21/ dt 01.07.2014 during 2014-15 .

Headwise Receipt & Expenditure of PGC Office Sambalpur University for the year 2013-14

Sl No	Head of A/c	Amount(Rs)	Sl No	Head of A/c	Amount(Rs)
1	Caution money	36000.00	1	Advt charges	354763.00
2	Cost of Tender Paper	14490.00	2	Annual Function	12000.00
3	Drama	375.00	3	Atheletic meet	29000.00
4	Electricity charges	81900.00	4	Audit fee of C A	90053.00
5	Exam fee	998843.00	5	Banishree Scholarship	3500.00
6	From COF	2772500.00	6	Comp Consumable	29770.00
7	Hostel Seat Rent	144580.00	7	Conti exp	5231.00
8	I.Card	5.00	8	Cultural Society	25026.00
9	ICMR Project	1321.00	9	Day scholar function	4850.00
10	IDC	61000.00	10	Entrance test exp	123168.00
11	Intercollege football tournament	87500.00	11	Festival Advance	10000.00
12	Late Exam fee	50930.00	12	Fixed Deposit	9000000.00
13	Late issue of CLC	22790.00	13	Inaugural Function	66500.00
14	Less amt refunded	8547.00	14	Indepence day	1000.00
15	Library fee	735.00	15	Int of Scholarship transferred to diff Deptt	43200.00

16	Library fine	14262.00	16	Intercollege atheletic meet	2060.00
17	Loss of I card	265.00	17	Intercollege Cricket	7500.00
18	Magazine	8400.00	18	Intercollege Football Tournament	164200.00
19	Nuakhai from Hindalco	15000.00	19	Intercollege Hockey	12450.00
20	ONGC Scholarship	180000.00	20	Natyajyoti	60000.00
21	Overhead charges	71014.00	21	NCC	7201.00
22	Ph D fee	127700.00	22	Noble seminar	10000.00
23	POSS 2012	75000.00	23	Nuakhai	25000.00
24	Readmission	457075.00	24	ONGC Scholarship	180000.00
25	Refund of Undisbursed Advance	6015.00	25	Op of Powerjyoti A/c	25000.00
26	refund of Excess amount	2232.00	26	Paid to C O F	4941022.00
27	Reg. Fee	1635.00	27	Paid to Coordinator MSW	13755.00
28	Rental for Rail Exam	69174.00	28	Paid to HOD Lib & Inf. Sc	15125.00
29	Sale of Nomination form	3780.00	29	Paid to Librarian B B Lib	133473.00
30	SSA	865.00	30	Ph. D Eligibility Test	102600.00
31	Student welfare	6550.00	31	Pioneer	592.00
32	Swami Sivananda/Vivekananda Scholarship	700000.00	32	POSS 2012	71000.00
33	Transfer from Powerjyoti A/c	4292334.00	33	Postal expenses	7000.00
34	Tution fee	13713.00	34	Prep of Stamp & Pad	11000.00
35	Water charges	2640.00	35	Printing of Poster & Calender	4800.00
			36	Reconciliation exp as per audit	42152.00
36	Bank Int	199987.00	37	Redcross	14371.00
37	SF fee	1293050.00	38	Refreshment charges	2921.00
	Total	11822207.00	39	Refund of Bus fare	3279.00
	Add O B	8247410.46	40	Refund of Caution Money	949471.00
	G Total	20069617.46	41	Refund of Hostel Seat Rent	400.00
			42	Refund of processing fee	45954.00
			43	Refund to C O F	1121.00
			44	Rem of PGCO Staff	26452.00
			45	Rem of Research Cell	17100.00

46	Salary of Comp. Asst.	51000.00
47	Salary of Contractual Lecturer	203522.00
48	Student Election	25000.00
49	Student Insurance	24074.00
50	Student Magazine	139400.00
51	Student Welfare fund	1457.00
52	T A to staff	12603.00
53	Transfer of adm fee to Env. Deptt	2632.00
54	Valedictory function	17700.00
55	Conti	7990.00.00
56	TA	1720.00
57	Salary	89130.00
	Total	17271288.00
	Add Closing Balance	2798329.46
	Grand Total	20069617.46

5. DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOKS (AS PER CASH BOOK & BANK Statement) as on 31.03.2014.

Sl No	Name of Bank	A/c No	C.B.as per bank A/c	C.B.as per Cashbook	Difference	Remarks
1	SBI Jyoti Vihar Burla	10526092571	6267351.00	5173081.00	1094270.00	Main Cash Book
2	SBI Jyoti Vihar Burla	10526092559	3203440.24	3112841.24	90599.00	Self Finance Cash Book
3	SBI Jyoti Vihar Burla	32931492269	-----	-----	Pass Book Not produced	Cash Book not Maintained
4	Total		9470791.24	8285922.24	1184869.00	

Reconciliation :-

1)SBI JV Burla A/c No- 10526092559 (AOSP – 13)

The discrepancy of Rs 90599.00 relates to the financial year 2012-13 .The reason of discrepancy has been described below.

Balance as per cash book as on 31.03.14	Rs 3112841.24
Add Interest accrued on dt 31.12.12	(+) Rs 86492.00
Add deposits of draft on dt 14.11.12	(+) Rs 3007.00
Add deposits of draft on dt 05.12.12	(+) Rs 1200.00
Deduct bank charges on dt 22.03.13	(-) Rs 100.00
Balance as per pass book as on 31.03.14	Rs 3203440 .24

On being pointed out in audit the local authority regularised it by making proper entry in the self finance cash book at **page 64 on date 27.06.14** .

2) SBI JV Burla A/c No- 10526092571 (AOSP – 08)

The details of difference in bank pass books and cash book was not produced. No bank accounts were reconciled for the year under audit, pending for years to be reconciled. Special steps need to be taken for reconciliation of bank accounts and make it more accurate. Till the bank

accounts are reconciled and verified the difference amount of **Rs 238720.00** is held under objection.

Reconciliation of A/c No- 10526092571

Balance as per cash book		5173081.00
Add		
i) Interest accrued on dt 30.06.13 but not taken to cash book by 31.03.14	166103.00	
ii) Interest accrued on dt 31.12.13 but not taken to cash book by 31.03.14	229473.00	
iii) T D R Interest accrued on dt 10.12.13 but not taken to cash book by 31.03.14	30306.00	
iv) Amt transferred from Powerjyoti A/c on dt 20.07.14 but not taken to cash book by 31.03.14	1064000.00	
v) Cancelled cheques booked again in cash book during 2013-14	9800.00	
vi) draft collected deposited but not taken to cash book by 31.03.14	34800.00	
vii) less balance shown in cash book by 31.03.14	7316.00	
Total	1541798.00	1541798.00

Total		6714879.00
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Deduct

Cheque issued during 13-14 but not encashed by 31.03.14

171450.00

List showing the cheques issued during 2013-14 but not encashed by 31.03.14

Sl No	Cheque No	Date	Amount (Rs)	Issued to	
1	348155	06.02.14	1000	S Jena	Apr-14
2	348190	06.02.14	2800	T Pradhan	Apr-14
3	348202	06.02.14	1000	Adyasa sahu	Apr-14
4	348210	06.02.14	1000	B Naik	Apr-14
5	348211	06.02.14	1000	D Tripathy	Apr-14
6	348212	06.02.14	1000	P rath	Apr-14

		4			
7	348274	12.03.14	1000	Suravi Sahu	Apr-14
8	348279	21.03.14	2400	Times of India	Apr-14
9	348280	21.03.14	3960	samaj	Apr-14
10	348281	21.03.14	2772	samaj	Apr-14
11	348285	26.03.14	1900	S bhoi	Apr-14
12	348287	26.03.14	1000	N K Bariha	Apr-14
13	348289	26.03.14	1000	A R Naik	Apr-14
14	348290	26.03.14	1000	Dinesh Bnoi	Apr-14
15	348292	26.03.14	1000	Kabita Ghadei	Apr-14
16	348294	26.03.14	1000	Rohit Pradhan	Apr-14
17	348297	31.03.14	4850	Karan Jethy	Apr-14
18	345929	04.04.13	1000	H Mishra	
19	345956	27.04.13	1900	S Sahu	
20	345998	23.05.13	1000	M Damni	
21	346034	23.05.13	2800	M Mishra	
22	346049	25.05.13	2800	S Sahu	
23	346052	25.05.13	2800	R Banoo	
24	991484	30.05.13	1000	L Pradhan	
25	991490	30.05.13	2800	A Dehuri	
26	536624	30.05.13	1000	J K Sahu	
27	536663	31.05.13	1000	S Pradhan	
28	536667	31.05.13	1000	I Mishra	
29	536671	31.05.13	1000	P Nina	
30	535675	31.05.13	2800	R Mallik	
31	535676	31.05.13	1000	S Sipka	
32	535677	31.05.13	1000	B P Sahu	
33	536681	31.05.13	2800	S Naik	
34	536687	31.05.13	1000	P P Mishra	
35	536688	31.05.13	1000	R Mahakul	
36	536705	26.06.13	14612	Samaj	
37	536756	12.07.13	1000	R P Nag	

38	536772	12.07.13	1000	S Haripal	
39	536789	12.07.13	1000	A K Swain	
40	536795	12.07.13	1000	A K sethy	
41	536805	12.07.13	1000	S K Karmi	
42	536818	12.07.13	1000	B Pradhan	
43	536835	12.07.13	2800	P K Pani	
44	536853	06.08.13	1000	R R Kar	
45	536858	06.08.13	1000	S Mahapatra	
46	536866	06.08.13	2800	S Laxmi	
47	536867	06.08.13	2800	P P Pradhan	
48	536877	06.08.13	1000	R Pati	
49	536878	06.08.13	1000	C S Patel	
50	536882	06.08.13	1000	B Behera	
51	536890	06.08.13	1000	PK Das	
52	536891	06.08.13	1000	TK Sahu	
53	536892	06.08.13	1000	Z S Sathna	
54	536902	06.08.13	1000	R Pradhan	
55	536926	13.09.13	1000	S K Panda	
56	536954	13.09.13	1000	Rashmi Paatel	
57	536957	13.09.13	1000	V Mahapatra	
58	536959	13.09.13	1000	Suchi Mishra	
59	536987	13.09.13	1000	Sidhant Mahanty	
60	536996	17.09.13	1000	Rajasri Behera	
61	537000	17.09.13	2800	Heena kasar	
62	537008	17.09.13	1000	Bedamati Seth	
63	537010	17.09.13	1900	J sahu	
64	537018	17.09.13	1000	sanjukt a rout	
65	537020	17.09.13	1000	B R Naik	
66	537023	17.09.13	2800	P Kerketta	
67	537024	17.09.13	2800	T S Topno	

68	537028	17.09.13	1000	Rinki Pradhan	
69	537067	29.10.13	1000	A Kar	
70	537072	29.10.13	1000	S K Satpathy	
71	537080	29.10.13	1000	A Mishra	
72	537086	29.10.13	1000	Biswajit Das	
73	348008	06.11.13	300	Digitec h	
74	348066	05.12.13	1000	S sharma	
75	348073	05.12.13	1000	S R Sahu	
76	348119	11.01.14	1000	S P Panda	
77	348128	11.01.14	1000	J R Panda	
78	348160	06.02.14	1000	B Kar	
79	348161	06.02.14	1000	Dipti Sahu	
80	348162	06.02.14	1000	Simanti ni Bhoi	
81	348163	06.02.14	1000	Lavina Ekka	
82	348164	06.02.14	1000	Gita Birtia	
83	348168	06.02.14	1000	Pratikh ya seth	
84	348169	06.02.14	1000	Manish a rath	
85	348170	06.02.14	1000	P R Padhi	
86	348174	06.02.14	1000	S Jena	
87	348185	06.02.14	1900	J Naik	
88	348191	06.02.14	2800	B Sharm a	
89	348204	06.02.14	1000	Sumitra padhi	
90	348205	06.02.14	1000	S K Mishra	
91	348207	06.02.14	1000	P Mahap atra	
92	348209	06.02.14	1900	G S Meher	
93	348229	21.02.14	1000	R Senapa ti	
94	348234	21.02.14	1900	Anurad ha Mishra	
95	348237	21.02.14	1000	Subhas ri barik	
96	348242	21.02.14	1000	S L	

		4		Pradha n	
97	348267	12.03.14	1000	Santos hini Panda	
98	348269	12.03.14	1000	Abhips a Mishra	
99	348270	12.03.14	1000	Arpita sahu	
100	348275	15.03.14	12000	Jadu Bagh	
101	348282	21.03.14	2956	samay a	
102	348288	26.03.14	1000	S Neti	
103	348293	26.03.14	1000	BK Mishra	
104	348295	26.03.14	1000	D Pradha n	
105	348296	26.03.14	1000	J R Purohit	
	Total		171450		
Less exp booked than the actual amount of cheque issued			900.00		
Prev shown receipt again shown			36458.00		
Total			208808.00		208808.00
Balance as per Pass Book					6506071.00
Balance as per pass book as on 31.03.2014					6267351.00
Difference to be reconciled					238720.00

3) SBI JV Burla A/c No – 32931492269 (Power Jyoti Account) (AOSP – 12)

This current account has been newly opened in the financial year 2013-14 i.e. during the year under audit with Rs 25000.00 as opening balance for the purpose of collection of fees from the students seeking for admission into the P G courses & like similar receivables. The accumulated amount over & above the minimum balance of Rs 25000.00 are being transferred to the bank a/c bearing no - 10526092571 at different time of the year. However the detailed bank statements of the pass book were not produced before audit due to which the same could not be verified. On Checking the bank statements produced for the period 12.06.13 to 19.08.13 it was found that a sum of Rs 1064000.00 has been e-transferred to the a/c no- 10526092571 but the same has not been reflected in the main cash book which is highly irregular. In response to the objection memo issued The local authority regularized the same on dt 01.07.14 at page 22 of the main cash book .

6. STOCK POSITION :-

6.1.Irregularities in maintenance of Stock & Stores of the University.

During period under audit it was found that the stock registers have not been maintained properly. It is worthwhile to mention here that the detailed methods of purchase, accounting and verification of stock & stores have been described in Chapter-VII of the Odisha University Accounting Rules-1987. But the principles as laid down in the above chapter of OUARules-1987 have not been followed by the P.G.Council Office . No Separate stock registers for permanent as well as consumable materials have been maintained . The Dead Stock register of un-used and damaged plants, machineries, furniture and fixtures etc. has not been also maintained at all.

Besides the physical verification of stock & stores has not been conducted by the Chairman, P. G. Council at least once in a year as prescribed under Rule-57 of OUARules-1987.

However the Chairman, P. G. Council is advised to ensure proper maintenance of the account along with physical verification in order to resist the probable loss of the stock & stores of the Departments. .

7. INVESTMENT:-

The details of investment of the P.G. Council office during the year under audit as per the register of Investment are as follows.

Sl No	Name of the Bank	A/c No	Date of Investment	Amount(Rs)	Period	Date of Maturity	Maturity value(Rs)	Rate of Interest(%)	Remarks
1	SBI Burla	JV30615016895	15.09.11	5908365.00	1000days	11.06.14	7591598	9.25	
2	SBI Burla	JV30574694977	15.08.11	5181965.00	1000days	11.05.14	6653308	9.25	
3	SBI Burla	JV31188276270	28.05.10	1000000.00	8 years	28.05.18	1812024	7.50	
4	SBI Burla	JV33129267580	19.04.12	700000.00	10 years	19.04.22	1746811	9.25	
5	SBI Burla	JV32701705644	19.04.12	400000.00	10 years	19.04.22	-----	8.50	Accrued Interest transferred to SB A/c
6	Uco Bank Katapali	988983	28.06.13	6119584.00	12 months	28.06.14	6672875	8.75	
7	Uco Bank Katapali	086063	17.12.13	6000000.00	12 months	17.12.14	6558500	9.00	
8	Uco Bank Katapali	086062	17.12.13	3000000.00	12months	17.12.14	3279250	9.00	Self Course Fin. Cash Book
	Total			28309914.00					

8. ADVANCES:-

The position of advances of P.G central office for the year 2013-14 is furnished below.

(Main cash book)

- a) Advance outstanding of the beginning of the year :- Uncertain
b) Advance paid during the year 2013-14 :- Rs. 736160.00
c) Total :- Uncertain
d) Advance adjusted during the year 2013-14 :- Rs. 243589.00
e) Advance outstanding at the end of the year :- Uncertain

The Year wise breakup of adjustment of the advances done during the year 2013-14 has been furnished for information only.

Year	2013-14	2012-13	1991-92	Total
Amount	51200.00	188089.00	4300.00	243589.00

The maintenance of advance ledger of P.G central office is found to be defective. Vital references like voucher number date of sanction, purpose of sanction, voucher no and date of adjustment, page no of cash book etc are not entered in the advance ledger entries are made alphabetically in a defective way. It must be made alphabetically in the order of name so that outstanding advance of an individual could be ascertained easily. Further page reference of advance ledger must be reflected in cash book. The advance payments were booked as final expenditure in cash book which is a clear violence to Rule 17(vi) of chapter – 03 of OUAM-1987 according to which "advance should be treated as

final expenditure only on submission of voucher "Due to that there is no scope to know the actual position of advance and it is apprehended that a good amount of advance might be misutilised or remain unadjusted for which no one would be held responsible. So this procedure may be abandoned with immediate effect. Besides, it was found that long and outstanding advance ledger has not been maintained by the local authority for which outstanding advances against the individuals could not be ascertained. Thus it is impressed upon on the local authority to prepare a long and outstanding ledger with immediate effect or take steps for discontinue of paying advances.

a) Advances outstanding for the year 2013-14

A sum of Rs736160.00 was paid advance to the staff & students on different occasions during the year 2013-14 & a sum of Rs.55200.00 were adjusted at the end of the year leaving a sum of Rs.680960.00 unadjusted as on 31.03.2014. Payment of advance & keeping them outstanding for a long period is highly irregular & also objectionable. Hence the local authority is suggested to take steps for early recoupment of the outstanding advances & compliance reported to audit.

Details of outstanding advances which were paid during the financial year 2013-14

Sl No	Name of the Advance Holder	Vr no/Date	Amount(Rs)	Purpose	Name of Sanctioning authority
1	Anshuman Sahu Vice President Student Union	689/05.11.13	10000	Prep. Of stamp & Pad	P K Tripathy Chairman PGC Office
	Total		10000		
2	Chitta Ranjan Chhanda P E O l/c	503/03.09.13	50000	Intercollege football meet	P K Tripathy Chairman PGC Office
		504/03.9.13	12700	Intercollege football meet	P K Tripathy Chairman PGC Office
		505/07.09.13	30000	Intercollege football meet	P K Tripathy Chairman PGC Office
		626/20.09.13	12450	Hockey tournament	P K Tripathy Chairman PGC Office
		628/20.09.13	7500	Intercollege cricket tornament	P K Tripathy Chairman PGC Office
		632/27.09.13	71500	Football coaching	P K Tripathy Chairman PGC Office
	Total		184150		
3	Dr. Ekambar Kairali Reader School of Life Science	636/01.10.13	100000	Conduct of Ph. D. Eligibility Test	P K Tripathy Chairman PGC Office
	Total		100000		
4	Ganesh Chandra Sahu Comp Asst	639/07.10.13	6000	Festival Advance (Out of Rs.10000.00 paid)	P K Tripathy Chairman PGC Office

	Total		6000			
5	Jadu Bihari Bagh President Student Union	741/22.11.13	26500	Inaugural function	P K Tripathy Chairman PGC Office	
	Jadu Bihari Bagh President Student Union	797/31.12.13	20000	Inaugural function	P K Tripathy Chairman PGC Office	
	Jadu Bihari Bagh President Student Union	937/01.03.14	20000	Inaugural function	P K Tripathy Chairman PGC Office	
	Jadu Bihari Bagh President Student Union	959/15.03.14	12000	Inaugural function	P K Tripathy Chairman PGC Office	
	Total		78500			
6	Karan Jethy Secretary DSA	981/31.03.14	4850	Day Scholar Function	P K Tripathy Chairman PGC Office	
	Total		4850			
7	Manas Ranjan Sahu General Editor	682/01.11.13	5000	Printing of Pads	P K Tripathy Chairman PGC Office	
	Manas Ranjan Sahu General Editor	908/18.02.14	73700	Printing of Student Magazine	P K Tripathy Chairman PGC Office	
	Manas Ranjan Sahu General Editor	933/28.02.14	10000	Inaugural function	P K Tripathy Chairman PGC Office	
	Total		88700			
8	Saroj Suna Cultural Secretary	766/09.12.13	1000	Pad,Stamp & Meeting	P K Tripathy Chairman PGC Office	
	Saroj Suna Cultural Secretary	829/03.02.14	20000	Organisation of Natya Jyoti	P K Tripathy Chairman PGC Office	
	Saroj Suna Cultural Secretary	899/11.02.14	40000	Organisation of Natya Jyoti	P K Tripathy Chairman PGC Office	
	Saroj Suna Cultural Secretary	932/28.02.14	17700	Valedictory function	P K Tripathy Chairman PGC Office	
	Total		78700			
9	Sikandar Dung Dung Atheletic Secy	740/22.11.13	2060	Intercollege atheletic Meet	P K Tripathy Chairman PGC	

					Office
	Sikandar Dung Dung Atheletic Secy	960/15.03.14	29000	Athletic Meet 2013-14	P K Tripathy Chairman PGC Office
	Total		31060		
10	Sitanshu Shekhar Chopdar S A	623/18.09.13	67000	POSS 2012	P K Tripathy Chairman PGC Office
	Total		67000		
11	Sushanta Kumar Pattjoshi S A	638/07.10.13	25000	Student Election 2013	P K Tripathy Chairman PGC Office
	Total		25000		
12	Umakata Sahu Diarist	506/05.09.13	2000	Postage stamp	P K Tripathy Chairman PGC Office
	Umakata Sahu Diarist	739/22.11.13	5000	Postage stamp	P K Tripathy Chairman PGC Office
	Total		7000		
	G Total		680960		

Advance Outstanding for more than one year i.e advances paid during 2012-13 but not adjusted till 31.3.2014

It was revealed from the previous Audit report that a sum of Rs.393400.00 was outstanding by 31.03.2013 towards adjustment. Out of Rs.393400.00 only a sum of Rs.192089.00 was adjusted leaving a sum of Rs.201311.00 as outstanding. Advances paid should be recouped within the next financial year failing which surcharge initiation is liable against the authority who has sanctioned the above advance as per G.O. No. 517/02-16837(324) dtd 25.12.2012. Also as per G.O.No.2221/F. dt.7.3.02 of the Finance Department any advance outstanding for more than one year should be treated as loss to the auditee organization i.e. Post Graduate council office of Sambalpur University. Hence non-adjustment of advance outstanding for more than one year amounting to Rs 201311.00 as details below need be recovered from Sri Sarat Ku. Acharya & Sri Sukadev Naik Ex-Chairman are considered responsible for this .

Surchargeable advance (Outstanding advances for the year 2012-13)

Pranabandhu Badhei SGT	22/19.04.12	5000.00	Postage stamp	S K Acharya
Pranabandhu Badhei SGT	100/16.06.12	5000.00	Postage stamp	S Naik
Sitanshu Sekhar Chopdar SA	244/03.08.12	15000.00	POSS 2011-12	S Naik
Dr K N Sethi Reader in History	280/13.09.12	100000.00	Ph.D Eligibility test	S Naik
Dr K N Sethi Reader in History	587/15.11.12	20000.00	Ph.D Eligibility test	S Naik

Chittaranjan Chhanda PEO	281/13.09.12	6800.00	Intercollege Tournament	Kabadi	S Naik
Chittaranjan Chhanda PEO	519/22.09.12	8200.00	intercollege Tournament	Football	S Naik
Chittaranjan Chhanda PEO	556/08.10.12	10500.00	intercollege Tournament	Cricket	S Naik
Chittaranjan Chhanda PEO	559/11.10.12	21500.00	intercollege Tournament	Chess	S Naik
Samar Muduli HOD Odia	652/04.12.12	5000.00	For play Bihanga Biplab		S Naik
U N Reddy S A	860/15.03.13	4311.00	Postage stamp		S Naik
Total		201311.00			

Yearwise Breakup of Outstanding Advances

The yearwise break up of outstanding advances for the years 2010-11 to 2013-14 as found from the previous audit reports has been furnished below. Advances outstanding for previous years could not be ascertained due to non production of outstanding advance register maintained .

Yearwise breakup of Outstanding advance	Amount(Rs)
2013-14	680960.00
2012-13	201311.00
2011-12	164500.00
2010-11	165500.00
Total	1212271.00

9. GRANTS :- Nil.

10. UTILISATION CERTIFICATES :- Nil.

11. Misappropriation of Cash

Para11.1 Misappropriation of Cash (AOSP – 11)

Details of cash received as per DCR, Amount taken to Cash Book from DCR & Amount Deposited in Bank

Sl No	Amount collected as per DCR			Amount taken to Cash Book from DCR			Amount Deposited in Bank	
	Date	DCR Page	Amount(In Rs.)	Date	CB Page	Amount(In Rs.)	Date	Amount(In R s.)
1	02.04.13	65	3448.00	02.04.13	1	3448.00	03.04.13	1367.00
2	03.04.13	65	1367.00	03.04.13	1	1367.00	04.04.13	550.00
3	04.04.13	65	550.00	04.04.13	1	550.00	05.04.13	3448.00
4	05.04.13	66	400.00	05.04.13	1	400.00	05.04.13	400.00

5	06.04.13	66	2070.00	06.04.13	2	2070.00	06.04.13	2070.00
6	08.04.13	66	745.00	08.04.13	2	745.00	08.04.13	745.00
7	09.04.13	67	595.00	09.04.13	3	595.00	09.04.13	595.00
8	13.04.13	67	2198.00	13.04.13	3	2198.00	13.04.13	2198.00
9	15.04.13	67	200.00	15.04.13	3	200.00	15.04.13	200.00
10	16.04.13	68	3525.00	16.04.13	3	3525.00	16.04.13	3525.00
11	17.04.13	69	29610.00	17.04.13	3	29610.00	17.04.13	29610.00
12	18.04.13	70	7986.00	18.04.13	3	7986.00	18.04.13	7371.00
13	20.04.13	70	3525.00	20.04.13	4	3525.00	18.04.13	615.00
14	22.04.13	71	1543.00	22.04.13	4	1543.00	20.04.13	3525.00
15	23.04.13	71	46515.00	23.04.13	4	46515.00	23.04.13	1543.00
16	24.04.13	71	139.00	24.04.13	5	139.00	23.04.13	45005.00
17	25.04.13	72	9.00	25.04.13	5	9.00	25.04.13	510.00
18	27.04.13	72	2282.00	27.04.13	6	2282.00	25.04.13	148.00
19	29.04.13	72	328.00	29.04.13	8	328.00	27.04.13	2279.00
20	30.04.13	73	1359.00	30.04.13	8	1359.00	29.04.13	331.00
21	01.05.13	74	54.00	01.05.13	9	54.00	30.04.13	1238.00
22	02.05.13	75	1854.00	02.05.13	9	1854.00	01.05.13	1000.00
23	03.05.13	76	1956.00	03.05.13	9	1956.00	01.05.13	175.00
24	04.05.13	77	443.00	04.05.13	9	443.00	02.05.13	1851.00
25	06.05.13	78	1195.00	06.05.13	9	1195.00	03.05.13	1959.00
26	07.05.13	79	961.00	07.05.13	9	961.00	04.05.13	443.00
27	08.05.13	80	586.00	08.05.13	9	586.00	06.05.13	883.00
28	09.05.13	80	87.00	09.05.13	9	87.00	06.05.13	309.00
29	10.05.13	80	614.00	10.05.13	10	614.00	07.05.13	963.00
30	11.05.13	81	2096.00	11.05.13	10	2096.00	08.05.13	586.00
31	15.05.13	81	8600.00	15.05.13	10	8600.00	09.05.13	87.00
32	16.05.13	81	355.00	16.05.13	10	355.00	10.05.13	614.00
33	17.05.13	82	3506.00	17.05.13	10	3506.00	11.05.13	1005.00
34	20.05.13	82	6949.00	20.05.13	10	6949.00	11.05.13	35.00
35	21.05.13	82	1160.00	21.05.13	10	1160.00	13.05.13	1056.00
36	23.05.13	83	550.00	23.05.13	11	550.00	15.05.13	8450.00
37	24.05.13	83	1271.00	24.05.13	11	1271.00	16.05.13	150.00
38	25.05.13	83	2136.00	25.05.13	13	1608.00	16.05.13	355.00
39	29.05.13	84	400.00	29.05.13	15	400.00	17.05.13	3506.00
40	30.05.13	84	200.00	30.05.13	16	200.00	20.05.13	6950.00
41	03.06.13	84	528.00	03.06.13	22	528.00	21.05.13	1160.00
42	04.06.13	84	1066.00	04.06.13	22	1066.00	23.05.13	550.00
43	07.06.13	85	121.00	07.06.13	22	121.00	24.05.13	1271.00
44	10.06.13	85	7.00	10.06.13	22	7.00	25.05.13	528.00
45	12.06.13	85	5.00	12.06.13	22	5.00	28.05.13	1608.00
46	13.06.13	85	1702.00	13.06.13	22	1702.00	29.05.13	400.00
47	17.06.13	85	776.00	17.06.13	23	776.00	01.06.13	200.00

48	18.06.13	86	10109.00	18.06.13	23	10109.00	03.06.13	528.00
49	19.06.13	86	1284.00	19.06.13	23	1284.00	05.06.13	1066.00
50	20.06.13	86	109.00	20.06.13	23	109.00	10.06.13	128.00
51	21.06.13	87	508.00	21.06.13	23	508.00	17.06.13	1805.00
52	22.06.13	87	299.00	22.06.13	24	299.00	17.06.13	678.00
53	24.06.13	88	25.00	24.06.13	24	25.00	18.06.13	10109.00
54	25.06.13	88	1614.00	25.06.13	24	1614.00	19.06.13	1284.00
55	26.06.13	88	205.00	26.06.13	24	205.00	20.06.13	109.00
56	27.06.13	89	260.00	27.06.13	24	260.00	21.06.13	508.00
57	28.06.13	89	127.00	28.06.13	25	127.00	22.06.13	280.00
58	29.06.13	89	135.00	29.06.13	26	135.00	25.06.13	1658.00
59	01.07.13	90	919.00	01.07.13	27	919.00	26.06.13	205.00
60	02.07.13	90	13840.00	02.07.13	27	13840.00	29.06.13	520.00
61	03.07.13	91	19135.00	03.07.13	27	19135.00	01.07.13	919.00
62	04.07.13	92	9643.00	04.07.13	27	9643.00	02.07.13	13840.00
63	05.07.13	92	10.00	05.07.13	27	10.00	03.07.13	19135.00
64	08.07.13	93	683.00	08.07.13	27	683.00	04.07.13	7915.00
65	09.07.13	93	40.00	09.07.13	27	40.00	04.07.13	1730.00
66	12.07.13	93	2296.00	12.07.13	28	2296.00	08.07.13	693.00
67	13.07.13	94	291.00	13.07.13	32	291.00	09.07.13	40.00
68	15.07.13	94	87.00	15.07.13	32	87.00	12.07.13	1846.00
69	17.07.13	96	4382.00	17.07.13	32	4383.00	15.07.13	741.00
70	19.07.13	98	22059.00	19.07.13	32	22059.00	16.07.13	87.00
71	20.07.13	103	22810.00	20.07.13	32	22810.00	17.07.13	4382.00
72	23.07.13	115	95792.00	23.07.13	32	95792.00	19.07.13	22059.00
73	24.07.13	118	19160.00	24.07.13	32	19160.00	20.07.13	16100.00
74	25.07.13	121	26229.00	25.07.13	35	22229.00	23.07.13	6710.00
75	26.07.13	122	19169.00	26.07.13	35	19169.00	23.07.13	94620.00
76	27.07.13	125	32201.00	27.07.13	35	32201.00	24.07.13	17560.00
77	29.07.13	126	10719.00	29.07.13	35	10719.00	24.07.13	1500.00
78	30.07.13	128	26635.00	30.07.13	35	26635.00	25.07.13	26461.00
79	31.07.13	129	17862.00	31.07.13	35	17862.00	26.07.13	10623.00
80	01.08.13	132	48129.00	01.08.13	36	48129.00	27.07.13	8444.00
81							27.07.13	19900.00
82							31.07.13	12301.00
83							31.07.13	10720.00
84							01.08.13	26626.00
85							01.08.13	17862.00
86							01.08.13	47915.00
87	Total		554338.00			549811.00		552974.00

Rajendra Kumar Padhee S A (From 03.08.13 to 31.03.14)

Sl No	Amount collected as per DCR			Amount taken to Cash Book from DCR			Amount Deposited	Amount
	Date	DCR Page	Amount(Rs)	Date	CB	Amount(Rs)	Date	

					Page			
1	02.08.13	134	21622	02.08.13	37	21622	02.08.13	21622
2	03.08.13	134	6377	03.08.13	37	6377	05.08.13	6380
3	05.08.13	136	25073	05.08.13	37	24977	05.08.13	25073
4	06.08.13	138	24521	06.08.13	37	24506	06.08.13	24641
5	08.08.13	140	28066	08.08.13	37	28066	08.08.13	28066
6	12.08.13	141	14861	12.08.13	37	14861	12.08.13	14861
7	13.08.13	142	4095	13.08.13	40	4095	13.08.13	4095
8	14.08.13	142	2080	14.08.13	40	1730	14.08.13	2080
9	16.08.13	143	2699	16.08.13	40	2699	16.08.13	2699
10	17.08.13	143	657	17.08.13	40	657	19.08.13	657
11	19.08.13	144	1264	19.08.13	40	1264	19.08.13	1264
12	20.08.13	144	1909	20.08.13	40	1906	20.08.13	1909
13	22.08.13	144	318	22.08.13	40	318	22.08.13	320
14	23.08.13	145	475	23.08.13	40	475	23.08.13	475
15	24.08.13	145	2796	24.08.13	40	2796	24.08.13	2596
16	27.08.13	145	150	27.08.13	40	150	27.08.13	200
17	29.08.13	146	5974	29.08.13	40	5974	27.08.13	150
18	30.08.13	146	482	30.08.13	40	482	27.08.13	1172
19	31.08.13	147	651	31.08.13	40	651	31.08.13	6576
20			144070			143606		144836
21	02.09.13	147	9260	02.09.13	41	9260	02.09.13	651
22	06.09.13	148	550	06.09.13	41	550	02.09.13	9260
23	07.09.13	148	1817	07.09.13	41	1787	06.09.13	403
24	12.09.13	149	2070	12.09.13	41	2070	07.09.13	147
25	13.09.13	149	222	13.09.13	42	222	07.09.13	1708
26	14.09.13	149	604	14.09.13	45	604	12.09.13	2070
27	16.09.13	150	3599	16.09.13	45	3599	13.09.13	109
28	18.09.13	150	157	18.09.13	48	157	13.09.13	222
29	21.09.13	151	1329	21.09.13	48	1329	14.09.13	604
30	23.09.13	151	8762	23.09.13	48	8762	16.09.13	3349
31	24.09.13	152	2600	24.09.13	48	2600	17.09.13	250
32	25.09.13	156	12739	25.09.13	48	12739	18.09.13	78
33	26.09.13	160	14823	26.09.13	48	14723	20.09.13	157
34	27.09.13	163	9960	27.09.13	48	9960	21.09.13	853
35	28.09.13	167	4280	28.09.13	48	4280	23.09.13	476
36	30.09.13	170	4585	30.09.13	48	4585	23.09.13	8762
37	18.09.13	150	78	18.09.13			24.09.13	2600
38							25.09.13	12815
39							26.09.13	14700
40							30.09.13	9960
41							30.09.13	4300
42							30.09.13	3490
43			77435			77227		76964

44	01.10.13	171	765	01.10.13	49	765	01.10.13	765
45	05.10.13	172	7846	05.10.13	49	7846	05.10.13	1100
46	07.10.13	172	360	07.10.13	49	360	05.10.13	6755
47	15.10.13	172	8064	15.10.13	49	8064	07.10.13	1090
48	23.10.13	174	17155	23.10.13	49	17155	07.10.13	360
49	24.10.13	177	42566	24.10.13	49	42566	15.10.13	8064
50	25.10.13	180	38930	25.10.13	49	38430	23.10.13	17155
51	26.10.13	182	31850	26.10.13	49	31850	24.10.13	42566
52	28.10.13	184	35265	28.10.13	49	35265	25.10.13	38950
53	29.10.13	186	8775	29.10.13	49	8775	26.10.13	18400
54	30.10.13	186	15039	30.10.13	50	15039	28.10.13	13450
55	31.10.13	186	8556	31.10.13	50	8556	28.10.13	30150
56							29.10.13	5115
57							29.10.13	8775
58							30.10.13	15040
59							31.10.13	6006
60			215171			214671		213741
61	01.11.13	193	1670	01.11.13	51	1670	01.11.13	1935
62	04.11.13	193	130320	04.11.13	51	130320	05.11.13	615
63	06.11.13	194	9750	06.11.13	51	9750	01.11.13	1670
64	07.11.13	195	18571	07.11.13	51	18571	04.11.13	59770
65	08.11.13	195	4735	08.11.13	51	4735	06.11.13	755
66	09.11.13	196	22140	09.11.13	51	22140	05.11.13	28315
67	11.11.13	197	14173	11.11.13	52	14173	05.11.13	41480
68	12.11.13	199	3560	12.11.13	52	3560	06.11.13	9750
69	13.11.13	199	13615	13.11.13	52	13615	07.11.13	18571
70	15.11.13	200	4930	15.11.13	52	4930	08.11.13	3750
71	16.11.13	2	2025	16.11.13	52	2025	09.11.13	985
72	19.11.13	3	18450	19.11.13	52	18450	11.11.13	22140
73	20.11.13	4	2886	20.11.13	53	2886	11.11.13	14175
74	21.11.13	5	846	21.11.13	53	846	12.11.13	3560
75	22.11.13	5	1387	22.11.13	53	1387	13.11.13	12780
76	23.11.13	6	1530	23.11.13	53	1530	15.11.13	835
77	25.11.13	6	7700	25.11.13	53	7700	15.11.13	4930
78	27.11.13	6	120	27.11.13	53	120	16.11.13	1785
79	28.11.13	7	50	28.11.13	53	50	19.11.13	240
80	30.11.13	7	14	30.11.13	53	14	19.11.13	16845
81							19.11.13	1605
82							20.11.13	370
83							21.11.13	2520
84							21.11.13	846
85							22.11.13	1387
86							23.11.13	1520

87							25.11.13	7700
88							27.11.13	130
89			258472			258472		260964
90	02.12.13	7	8600	02.12.13	54	8600	02.12.13	8665
91	03.12.13	7	1717	03.12.13	54	687	03.12.13	690
92	04.12.13	8	1920	04.12.13	54	1030	04.12.13	630
93	05.12.13	8	620	05.12.13	54		05.12.13	400
94	06.12.13	8	10651	06.12.13	54	1920	06.12.13	1920
95	07.12.13	8	14	07.12.13	54	620	09.12.13	11271
96	09.12.13	8	586	09.12.13	55	10651	11.12.13	600
97	10.12.13	8	947	10.12.13	55	14	12.12.13	950
98	11.12.13	9	7435	11.12.13	55	586	14.12.13	5765
99	12.12.13	9	135	12.12.13	55	947	16.12.13	1805
100	14.12.13	10	1140	14.12.13	55	7435	17.12.13	1140
101	16.12.13	10	545	16.12.13	55	135	19.12.13	550
	17.12.13			17.12.13	55	1140		
	19.12.13			19.12.13	56	545		
102			34310			34310		34386
103								
104	01.01.14	10	360	01.01.14	57	360	01.01.14	360
105	02.01.14	10	1400	02.01.14	57	1400	02.01.14	1400
106	04.01.14	10	1823	04.01.14	57	1823	04.01.14	1824
107	06.01.14	11	1010	06.01.14	57	1010	06.01.14	1010
108	08.01.14	11	5216	08.01.14	57	5216	08.01.14	4921
109	09.01.14	12	4068	09.01.14	57	4068	09.01.14	4070
110	10.01.14	12	800	10.01.14	57	800	10.01.14	1100
111	11.01.14	12	356	11.01.14	57	356	13.01.14	992
112	13.01.14	12	663	13.01.14	57	663	15.01.14	6810
113	15.01.14	13	7016	15.01.14	57	7016	15.01.14	240
114	17.01.14	14	5760	17.01.14	57	5760	17.01.14	5760
115	18.01.14	16	1380	18.01.14	57	1380	18.01.14	1380
116	20.01.14	16	5140	20.01.14	57	5140	20.01.14	5140
117	22.01.14	17	3584	22.01.14	58	3584	22.01.14	3585
118	24.01.14	18	5004	24.01.14	58	5004	24.01.14	5004
119	25.01.14	19	12787	25.01.14	58	12787	27.01.14	12787
120	27.01.14	20	4489	27.01.14	58	4489	27.01.14	4489
121	28.01.14	21	1340	28.01.14	58	1340	28.01.14	1340
122	29.01.14	22	4324	29.01.14	58	4324	29.01.14	4324
123	30.01.14	22	4252	30.01.14	58	4252	30.01.14	2140
124	31.01.14	23	2813	31.01.14	58	2813	31.01.14	2112
125							31.01.14	2213
			73585			73585		73001
126	01.02.14	23	1462	01.02.14	59	1462		

127	03.02.14	24	700	03.02.14	59	700	03.02.14	600
128	06.02.14	24	4096	06.02.14	61	4096	03.02.14	1462
129	07.02.14	24	20	07.02.14	61	20	03.02.14	700
130	08.02.14	25	1328	08.02.14	61	1328	06.02.14	4096
131	11.02.14	25	2000	11.02.14	64	2000	12.02.14	3348
132	12.02.14	26	1720	12.02.14	64	1720	13.02.14	1720
133	14.02.14	26	2600	14.02.14	64	2600	14.02.14	2600
134	15.02.14	26	240	15.02.14	64	240	18.02.14	240
135	18.02.14	26	1400	18.02.14	66	1400	18.02.14	1400
136	20.02.14	27	520	20.02.14	67	520	21.02.14	520
137	21.02.14	27	788	21.02.14	68	788	21.02.14	770
138	24.02.14	28	24118	24.02.14	69	24118	24.02.14	24138
139	28.02.14	29	11071	28.02.14	70	11071	28.02.14	11071
140			52063			52063		52665
141							03.03.14	45000
142							03.03.14	45000
143							03.03.14	34000
144							03.03.14	46000
145							03.03.14	46000
146							03.03.14	14380
147							04.03.14	35100
148							04.03.14	22530
149							06.03.14	6790
150							06.03.14	13520
151	01.03.14	40	260520	01.03.14	71	260520	07.03.14	5760
152	03.03.14	42	35100	03.03.14	71	35100	08.03.14	10540
153	06.03.14	43	13520	06.03.14	71	13520	10.03.14	11160
154	07.03.14	44	5760	07.03.14	72	5760	10.03.14	15790
155	08.03.14	45	21700	08.03.14	72	21700	11.03.14	1160
156	10.03.14	46	15790	10.03.14	72	15790	12.03.14	2970
157	11.03.14	46	1160	11.03.14	73	1160	14.03.14	918
158	12.03.14	47	2970	12.03.14	73	2970	14.03.14	2670
159	13.03.14	47	918	13.03.14	73	918	19.03.14	2120
160	14.03.14	48	2670	14.03.14	73	2670	19.03.14	43500
161	15.03.14	48	2120	15.03.14	74	2120	19.03.14	48510
162	18.03.14	51	108233	18.03.14	74	108233	19.03.14	14860
163	21.03.14	52	750	21.03.14	76	750	20.03.14	1363
164	24.03.14	52	1560	24.03.14	76	1560	21.03.14	750
165	26.03.14	52	240	26.03.14	77	240	24.03.14	1560
166	27.03.14	53	1170	27.03.14	77	1170	26.03.14	240
167	28.03.14	53	2940	28.03.14	77	2940	27.03.14	1170
168	29.03.14	53	120	29.03.14	77	120	28.03.14	2940
169	31.03.14	54	416	31.03.14	78	416	02.04.14	536

170	Total		477657		477657		476837
	Total(PK Pattanayak SA)		554338		549811		552974
	Total(RK Padhi SA)		1332763		1331591		1333394
	G Total		1887101		1881402		1886368

From the above table it was noticed that a sum of Rs 1887101.00 collected through the DCR out of which a sum of Rs 1881402.00 & Rs 1886368.00 have been credited to the cash book & the bank account of the PGC office leaving a sum of Rs 5699.00 & Rs733.00. The local authority was asked to regularize the matter .On issuing objection memo the local authority recovered Rs 733.00 from Sri R.K.Padhi S A vide cash receipt No-74482 dt 28.06.2014 which was taken to DCR & cash book on date 28.06.14 & deposited into the bank on dt 01.07.2014 (included in the deposit amount of Rs1298.00 on dt 01.07.2014.) Also the local authority regularised a sum of Rs 4966.00 (Rs 5699.00 – Rs 733.00= Rs 4966.00 which was not taken to cash book but deposited in bank account) by making proper entry at page 22 on date 01.07.2014 .

Para 11.2 :- Non credit / Less Credit of the amount collected through M R (AOSP – 11)

On scrutiny of the M R Books with reference to the D C R & cash book it was revealed that a sum of Rs 185.00 as detailed below has been credited less to the D CR & cash book. Less credit of the collected money results in misappropriation of cash which can not be admitted in audit & is suggested for recovery from the person responsible for such lapse.

SI No	M R No /Date	Amount collected	Amount credited to DCR	Less	Person Responsible
1	67501/03.05.13	6.00	3.00	3.00	P K Pattanayak S A
2	69433/25.09.13	120.00	0.00	120.00	R K Padhi S A
3	69482/26.09.13	62.00	120.00	-58.00	R K Padhi S A
4	69038/06.08.13	621.00	501.00	120.00	R K Padhi S A
5	Total	809.00	624.00	185.00	R K Padhi S A

On issuing objection memo the local authority recovered Rs 185.00 from Sri R.K.Padhi S A vide cash receipt No-74483 dt 28.06.2014 which was taken to DCR at page 190 & cash book on date 28.06.14 & deposited into the bank on dt 01.07.2014.(included in the deposit amount of Rs1298.00 on dt 01.07.2014.)

Para 12 :- Loss of Stock & Stores.

No cases of loss of stock & stores are detected during the course of audit.

Para No.13. Audit of Receipts.

Para 13.1 Amount collected through BD/Cheques not taken to receipt side of cash book. (AOSP-03)

On checking of the MR Books & DCR with reference to the Main cash book it was found that a sum of Rs 34800.00 has been collected vide MR & taken to the BD DCR but the same has not been taken to the main cash book. The same need be regularized by making proper entry & compliance reported to audit. The details are furnished below.

Date	Amount	DCR Page	Purpose	M R No
13.03.14	8400.00	76	Ph.D admission & 10%	73140 to 73180
19.03.14	600.00	76	OHC	
25.03.14	25800.00	77		
Total	34800.00			

On issuing objection memo the local authority regularised by making proper entry in the receipt side of the cash book on dt 01.07.2014 vide page 21. (during 2014-15)

Para 13.2 Interest accrued in Pass book not taken to cash book (AOSP – 09)

A sum of Rs 425882.00 as detailed below has been accrued towards interest in the bank pass books but the same has not been taken to the receipt of the cash book which may be regularised.

Sl No	Bank Name	A/c No	Date of Accrual	Amount(Rs)
1	SBI JV Burla	10526092571	30.06.13	166103.00
2	SBI JV Burla	10526092571	31.12.13	229473.00
3	SBI JV Burla (TDR A/c)	32701705644	10.12.	30306.00
Total				425882.00

On issuing objection memo the local authority regularised by making proper entry in the cash book at page 21/ dt 01.07.2014 during 2013-14 .

Para 13.3 Unspent amount of Advance Refunded but not adjusted (AOSP – 10)

While checking the M R Book & DCR with reference to the Main cash book of PGCO Sambalpur unspent amount out of advances paid to them. But the same has not been reflected in the main cash book / advance ledger .Also no step has been taken by the local authority for adjustment of the balance amount of the advance. The local authority is requested to take steps for adjustment of the advances.

Sl No	MR No/Date	Amount(Rs)	Received from	CB Page	Remarks
1	67203/02.04.13	2928.00	Dr B Nayak	1	Period of Adv paid not mentioned in the M R
2	67504/03.05.13	203.00	C R Chhanda	9	
3	67505/03.05.13	1074.00	C R Chhanda	9	
4	67647/24.05.13	1121.00	C R Chhanda	11	
5	68759/27.07.13	689.00	U.R.Reddy	35	Mar 13
Total		6015.00			

On issuing objection memo the local authority replied "Advance of U R Reddy has been adjusted during 2014-15. Steps are being taken for early recoupment." The local authority is instructed to take steps for maintaining relevant registers & early adjustment of the cash refund by the advance under intimation to audit.

Para-14. Audit of Expenditure.

Para 14.1 Acknowledgement wanting (AOSP – 04)

On checking the paid vouchers of Main cash book it was found that Rs 5119141.00 has been paid to different parties on different purposes. But in support of the payments no acknowledgement of the recipients were produced to audit.

Sl No	Vr No/Date	Amount(Rs)	Paid to	Towards
1	576/14.09.13	21544.00	New India Assurance Ltd BBSR	Student safety insurance
2	577/14.09.13	14371.00	Secretary Y R C Orissa BBSR	Red cross Membership
3	578/14.09.13	7201.00	Director Higher Edn BBSR	NCC activity
4	624/20.09.13	4940022.00	Controller of Finance	Diff Fees
5	625/20.09.13	133473.00	Librarian Central Library	Lib. Fees & fine
6	830/05.02.14	2530.00	New India Assurance Ltd BBSR	Student safety insurance
Total		5119141.00		

On issue of objection memo the local authority replied " Acknowledgement of different offices will be collected & produced during review." But till the end of audit no acknowledgements were produced to audit to verify genuineness of the above payment. Hence the same may be produced to next audit and get verified its genuineness , till then **Rs 5119141.00** is held under objection.

Para 14.2 :- Supporting Acquittance roll wanting (AOSP – 18)

On checking the paid vouchers of PGCO cash book it was revealed that a sum of Rs 226700.00 has been paid towards scholarships to different departments during the year under audit. But in support of the disbursement of the scholarships no acquittance rolls of the Students, as mentioned below were produced before audit for verification . In absence of which the propriety of the payment could not be ascertained.

Vr No/ date	Amount(Rs)	Paid to	Towards
679 / 30.10.13	3500.00	HOD Deptt of Sociology	Banishree Scholarship

697 / 07.11.13	9600.00	HOD School of Physics	Scholarship
698 / 07.11.13	9600.00	HOD School of Chemistry	Scholarship
699 / 07.11.13	4800.00	HOD Deptt of Mathematics	Scholarship
700 / 07.11.13	9600.00	HOD Deptt of Statistics	Scholarship
701 / 07.11.13	9600.00	HOD School of life science	Scholarship
435 / 03.08.13	60000.00	HOD Deptt of Physics	ONGC Scholarship
436 / 03.08.13	60000.00	HOD Deptt of Chemistry	ONGC Scholarship
437 / 03.08.13	60000.00	HOD Deptt of Earth Science	ONGC Scholarship
Total	226700.00		

The local authority is suggested to produce the relevant records & registers in support of the expr. In next audit and get verified its authenticity till then **Rs.226700.00** is held under objection .

Para 14.3 :- Details of Expenditure wanting (AOSP – 17)

On scrutiny of the paid vouchers of Main cash book it was revealed that a sum of Rs 35125.00 as detailed below was booked as expenditure in the cash book. It was observed that the payment was made on receipts acknowledgements from payee, without obtaining relevant vouchers. which were asked to be produced before the audit for verification. But the same were not produced even after issue of audit objection statement. As a result of which the genuineness of the payment could not be ascertained by the audit.

Vr No / date	Amount(Rs)	Paid to	Purpose of payment.
762/06.12.13	10000.00	Sunil Kumar Nag President Student federation of Social Justice	Observation of Parinirban Dibas of Dr. B R Ambedkar
962/19.03.14	10000.00	Organising Secretary Nobel Prize Seminar 2013	To meet the expr incurred by Chemistry Deptt
826/03.02.14	15125.00	HOD PG Deptt of Lib. & Inf. Science	Refund of fees deposited by Ms Sasmita Das
Total	35125.00		

Hence the local authority is suggested to produce the relevant records & before the next audit and get verified till the payment of **Rs 35125.00** is held under objection.

Para 14.4:- Inadmissible payment of audit fees to C.A.Firm. (AOSP – 16)

On scrutiny of the paid vouchers of Main cash book it was revealed that a sum of Rs 90053.00 as detailed below has been spent on payment of audit fees to C.A.Firm during the year 2013-14.

Vr No / date	Amount(Rs)	Name of the CA Firm	Purpose
640/08.10.13	30052.00	Mishra Badhai & associates Sambalpur	Audit fees for UGC fellowship & submission of UC upto 2/13
900/11.02.14	25063.00	Mishra Badhai & associates Sambalpur	Audit fees for submission of UC of RGNF ST Student for 2012-13
901/11.02.14	34638.00	Mishra Badhai & associates Sambalpur	Audit fees for submission of UC of RGNF SC Student for 2011-12 & 2012-13
Total	90053.00		

The local authority engaged the chartered accountant for the above purposes without utilising the services of the internal auditors of the University. Also LFA Deptt is conducting audit as per the statutory provision . In this connection the necessity of engagement of C.A.Firm was sought for and the authority under which they were engaged also asked for through issue of audit objection statement. but in response to which the local authority replied nothing. In absence of suitable reply it can;t be said that the expenditure incurred on this score was made in a prudential manner. As such treated as loss to the council. Hence the objected amount of Rs 90053.00 is suggested for recovery .

For this Sri PrasannaKu. Tripathy ,Chairman,PGC is held responsible.

Para 14.5 :- Stock entry ,Utilisation & correspondence file wanting (AOSP – 15)

On scrutiny of the paid vouchers of Main cash book it was revealed that a sum of Rs 18505.00 was spent on purchase of following materials during the year under audit 2013-14.

Vr No / date	Amount(Rs)	Paid to	Towards
329/01.07.13	1433.00	S S Chopdar S A	Room sprayer,Duster cloth,Riffle etc.

330/01.07.13	542.00	Jayanti Mahananda Sweeper	Purchase of Jhadu
338/05.07.13	590.00	Pramod Ku Pattnaik SA	Tiffin etc
507/07.09.13	4000.00	S S Chopdar SA	Wooden Mnument
820/20.01.14	3950.00	Nexgen S B P	HP Toner
1/28.05.13	7990.00	Eureka Forbes Ltd. SBP	Cost of Aquaguard (Self finance Cash book)
Total	18505.00		

But in spite of issue of audit objection statement the relevant stock register and file could not be made available to audit. As a result of which the purpose of purchase and utilisation of the materials could not be ascertained by the audit. Hence the local authority is suggested to produce the above records and file before the next audit for verification , till then the expended amount of Rs 18505.00 is held under objection.

Para 15 :- Audit of Works :-

No works are executed by the P.G. Council during the year under audit.

Para 16 :- Audit of Unit/Deptt :-

No unit is constituted separately under the P.G. Council during the year under audit.

Para 17 :- Audit of Scheme :- Nil

Para 18 :- Miscellaneous :-

Para 18.1 Non-Inclusion of Pass Book balance in the closing balance of Main Cash Book (AOSP – 12)

A new pass book named Powerjyoti A/c bearing a/c no-32931492269 (current A/c) has been opened at SBI JV Burla during the year under audit with an opening amount of Rs 25000.00 out of the funds of main cash book. The pass book is being used for receiving money from the students seeking admission into different PG courses & other similar receivable. Leaving the opening amount balance funds received at the time of admission are being transferred to the main pass book bearing a/c no-10526092571 at SBI JV Burla. But no cash book is being maintained for the above pass book. So steps may be taken either to maintain separate cash book or to include the balance in the main cash book.

However the pass book balance of Power jyoti account has not been included in the closing balance of the cash book which is highly irregular & objectionable. The chairman PGCO is requested to regularise the matter & compliance reported to audit. Till then the transferred amount of **Rs 25000.00 is held under objection.**

Further the local authority failed to produce the bank statements for the financial year 2013-14 which created difficulty in tracing the transfer of funds from power jyoti a/c to the main a/c no-10526092571.

On checking the bank statements produced by the local authority for the period 12.06.13 to 19.08.13 it was found that a sum of Rs1064000.00 has been transferred from Powerjyoti a/c to main a/c no-10526092571 on date 12.07.2013 but the same has not been shown in the main cash book. On issuing objection memo the local authority replied " Steps are being taken to include the powerjyoti balance in the closing balance . the amount Rs 1064000.00 has been entered in the cash book at page – 22 dt 01.07.2014 ." However the local authority failed to produce the balance bank statements of Powerjyoti account due to which deposit & withdrawals of the account could not be verified. Hence the local authority is requested to produce the balance statement of accounts to the audit & compliance reported to audit.

Para 19:- Deposit/Loan :- Nil

Para 20 :- Result of Audit

As a result of audit a sum of Rs 34264469.00 is held under objection which includes a sum of Rs.291364.00 suggested for recovery .

Besides a sum of Rs 918.00 was recovered on the spot & credited to the cash book.

Para No	MR No/date	Amount (Rs)	Recovered from	Towards
11.1	74482 / 28.06.14	733.00	Rajendra Ku Padhi S A	Less credit of DCR amount
11.2	74482 / 28.06.14	185.00	Rajendra Ku Padhi S A	Less credit of DCR amount
	Total	918.00		

Para no.	Amount suggested for recovery	Amount held under objection	Nature of objection
4.1	0.00	28309914.00	Parking of Fund outside cash book
5	0.00	238720.00	Non-Reconciliation of Bank Pass Books
8	201311.00	201311.00	Outstanding advance for more than one year
14.1	0.00	5119141.00	Acknowledgement wanting
14.2	0.00	226700.00	A/R of Scholarship wanting
14.3	0.00	35125.00	Voucher wanting
14.4	90053.00	90053.00	In-admissible payment to C.A.Firm
14.5	0.00	18505.00	Stock entry & Utilization of materials wanting.
18.1	0.00	25000.00	Non inclusion of Pass Book Balance
Total	291364.00	34264469.00	

20.2. AUDIT CERTIFICATE:-

Certified that accounts of this Institution has been covered under audit for the year 2013-14 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

The maintenance of accounts, records and registers of the institution is far from satisfactory & needs improvement.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Prof.Prasanna Ku. Tripathy	Chairman	Professor in PG Deptt. of Hist.SU	90053.00
2	Prof. Sukadev Naik	Ex-Chairman	Professor in PG Deptt. of Sociology,SU	196311.00
3	Prof. Sarat Ch.Acharya	Ex-Chairman	Professor in PG Deptt.of Math.S.U.	5000.00

16.2 - JYOTIVIHAR HIGH SCHOOL , SAMBALPUR UNIVERSITY (UNIT NO.2)

16.2 - JYOTIVIHAR HIGH SCHOOL, SAMBALPUR UNIVERSITY (UNIT NO.2)

1. TITLE SHEET:-

a. Name of the Institution:-Jyotivihar High School.

b. Year of establishment:-1976

c. Period of accounts audited:-2013-14

d. No. of working days consumed: 3 man days in term of party

e. Duration of audit:-08.07.14 to 15.07.14

f. Name of the Headmaster who is in-charge of the accounts.

i).During the period of audit: - Sri Medini Kumar Naik, M. Sc. B. Ed. I/c H.M.

ii).At the time of audit: - Sri Medini Kumar Naik, M. Sc. B. Ed. I/c H.M.

g) Name of the Auditor: - Dileswar Dehury

1.1. INTRODUCTORY :-

The Institution has been established during the year 1976. The positions of staff, and students for the financial year 2013-14 are furnished below.

(A) Staff Position.

Category of staff	Sanctioned strength	Existing strength	Remarks
Teaching	9	4	
Non-Teaching	4	4	
Total	13	8	

(B) Students Strength.

Class	Boys					Girls					Total
	SC	ST	OBC	Gen	Total	SC	ST	OBC	Gen	Total	
VII	3	2	0	4	9	2	3	0	5	10	19
IX	4	2	1	3	10	6	2	0	5	13	23
X	4	3	0	3	10	4	5	0	1	10	20
Total	11	7	1	10	29	12	10	0	11	33	62

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash balance, unused MR Books, postage stamp etc were conducted on the date of commencement of audit i.e. on date 08.07.2014 & found as follows.

Sl No	Particulars	Balance as per cash book	Physical balance found	Diff	Remark
1	Cash	0	0	0	Secretary Cash Book Page 97 & Headmaster cash book page 53
2	M R Books	1	1	0	SR Page= 7
3	Postage stamp	-	-	-	Stamp a/c not maintained

1. LIST OF VERIFIED RECORDS:-

During the course of audit the following records and registers were produced before audit for verification, and scrutiny.

1. Headmaster's Cash Book
2. Secretary's Cash Book
3. M.R. Books and D.C.R.
4. Paid vouchers relating to year 2013-14.
5. Bank a/cs

6. Stock registers

4. FINANCIAL POSITION:-

The position in respect of receipts and expenditure of Jyoti Vihar High School for the financial year 2013-14 is abstracted below. The head-wise details of receipts and expenditure are furnished in statement in table below.

Sl No	Particulars	Secretary Cash Books(Rs)	Head Master Cash Book (Rs)	Total (Rs)
1	O.B. as on 01.04.2013	346117.00	13107.00	359224.00
2	Receipts during the year 13-14	33469.00	677.00	34116.00
3	Total	379586.00	13784.00	393370.00
4	Expenditure made during 2013-14	14347.00	0.00	14347.00
5	CB as on 31.03.14 (As per audit)	365239.00	13784.00	379023.00
6	CB as on 31.03.14 (As per cash book)	365239.00	13784.00	379023.00
7	Difference	0.00	0.00	0.00

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
Headmaster's Cash Book	Nil	365239.00	0	365239.00
Secretary's Cash Book	Nil	13784.00	0	13784.00
Total	Nil	379023.00	0	379023.00

Receipt & Expenditure of JV High School Sambalpur University for the Year 2013-14

Sl No	Head of A/cs	Op. Bal	Receipt	Total	Exp	Closing Balance
1	Bank Interest		15391.00			
2	Game		3780.00		1500.00	
3	Cultural		2100.00			
4	Library		840.00			
5	Examination		3100.00		3010.00	
6	Medical		336.00			
7	Poor Boys Fund		336.00			
8	Teachers Aid		1344.00			
9	Development		4200.00			
10	Welfare Fund		84.00			
11	Enrolment		900.00		920.00	
12	J R C		420.00		241.00	
13	Science Laboratory		420.00		131.00	
14	Scout & Guide		840.00		418.00	

15	Others		55.00			
16	Electric Charges				6479.00	
17	Zonal fee				120.00	
18	Affiliation				300.00	
19	Contingency				703.00	
20	Course Book				525.00	
21	Total	359224.00	34146.00	393370.00	14347.00	379023.00

5. DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2014

SI No	Name of Bank	A/c No	CB as per Bank Pass Book	CB as per cash book	Difference
1	UCO Bank Katapali	07100100006104	391441.00	365239.00	26202.00
2	UCO Bank Katapali	07100100006627	17370.00	13784.00	3586.00
3	Total		408811.00	379023.00	29788.00

Reconciliation:-

The reconciliation statement of the above difference could not be produced by the H.M., J.V. High School before audit for verification even after objection memo was issued .Hence, the H.M. is advised to reconcile the same and produce before next audit for verification. Till then a sum of **Rs 29788.00** is held under objection.

6. STOCK POSITION:-

Materials purchased during the year under audit have been duly entered in the stock register.

6.1.Irregularities in maintenance of Stock & Stores of the University.

During period under audit it was found that the stock registers have not been maintained properly. It is worthwhile to mention here that the detailed methods of purchase, accounting and verification of stock & stores have been described in Chapter-VII of the Odisha University Accounting Rules-1987. But the principles as laid down in the above chapter of OUARules-1987 have not been followed by the H.O.D/ Coordinator . No Separate stock registers for permanent as well as consumable materials have been maintained . The Dead Stock register of un-used and damaged plants, machineries, furniture and fixtures etc. has not been also maintained at all.

Besides the physical verification of stock & stores has not been conducted by the H.O.D/ Coordinator at least once in a year as prescribed under Rule-57 of OUARules-1987.

However the H.O.D/ Coordinator is advised to ensure proper maintenance of the account along with physical verification in order to resist the probable loss of the stock & stores of the Departments.

7. INVESTMENT:-

No investment has been made by the institution during the year under audit.

8. ADVANCES:-

An abstract of advances paid & adjusted during the year under audit has been furnished below.

SI No	Particulars	Secretary Cash Books(Rs)	Head Master Cash Book (Rs)	Total (Rs)
1	Advance outstanding as on 01.04.2013	Uncertain	Uncertain	Uncertain
2	Advances paid during the year 13-14	4390.00	0	4390.00
3	Total	Uncertain	Uncertain	Uncertain
4	Advances adjusted during the year 2013-14	6070.00	6000	12070.00
5	Advance outstanding as on 31.03.14 (As per audit)	Uncertain	Uncertain	Uncertain
6	Advance outstanding as on 31.03.14 (As per cash book)	Uncertain	Uncertain	Uncertain

The position of outstanding advances as on 31.03.2014 could not be furnished due to non maintenance of the outstanding advance ledger by the local authority. The said register may be maintained & produced before audit.

PAYMENT OF ADVANCES DURING THE YEAR 2013-14

During the year under audit a sum of Rs 4390.00 was paid as advance to different officials out of which a sum of Rs 4090.00 were adjusted leaving a sum of Rs 300.00 as outstanding.

On dt 04.03.2014 / cash book page 91 a sum of Rs 300.00 was paid as advance to Sri Samar Kalet Sweeper towards purchase of broom which has not been adjusted by the end of the financial year.

ADJUSTMENT OF ADVANCES DURING THE YEAR 2013-14

During the year under audit a sum of Rs 12070.00 has been adjusted .Year wise breakup of the adjustment of outstanding of advances is furnished below.

Year	Amount (Rs)
2013-14	4090.00
2012-13	7980.00
Total	12070.00

9. GRANTS:-

No grants have been received by the institution during the year under audit.

10. UTILISATION CERTIFICATES:-Nil.

11. MISAPPROPRIATION & DEFALCATION:-Nil.

12. LOSS OF STOCK & STORE:-Nil.

13. AUDIT OF RECEIPTS:-

Para 13.1:- Fund received in Pass Book but not reflected in cash book.

A sum of Rs 1000.00 has been deposited on date 10.10.2013 in the pass book of UCO Bank Katapali bearing A/c no- 07100100006104 but the same has not been reflected in the cash book. On being pointed out by audit the local authority regularised the same on date 10.07.14 at cash book page 97. The local authority is advised to be vigilant in maintenance of the accounts.

14. AUDIT OF EXPENDITURE:-

Para 14.1 – Amount booked as expenditure but not deducted from the balance of the day

A sum of Rs1932.00 has been booked expenditure towards payment of electric charges for the month of may 2013 vide Vr No-64/date 17.06.13 at page 80 of the secretary cash book but the same has not been deducted from the closing balance of the day. The cash book position on date 17.06.13 is furnished below.

Op. Balance	= Rs 342478.00
Receipt	= Rs 1200.00
Total	= Rs 343678.00
Exp.	= Rs 1932.00
Cl.Balance	=Rs 341746.00 (As per audit)
Cl. Balance	= Rs 343678.00 (As per Cash Book)

On being pointed by audit the local authority rectified the same on date 10.07.14 at cash book page 98 which was verified by audit.

Para 14.2:- No supporting voucher against the payment of advance of Rs 300.00

On date 04.03.2014 / cash book page 91 a sum of Rs 300.00 was paid as advance to Sri Samar Kalet Sweeper towards purchase of broom but in support of the expenditure no voucher & acknowledgement was kept & produced to audit. On being pointed by audit the local authority replied that the advance has been adjusted during the year 2014-15. Henceforth the local authority is advised to obtain proper acknowledgement on

booking advance.

Para 14.3 Amount withdrawn but not booked Rs 1035.00

It was found that a sum of Rs 1035.00 withdrawn from pass book on date 12.03.2014 but the same has not been booked in the cash book. On being pointed by audit the local authority replied that it has been booked on date 04.04.14 during the year 2014-15. The local authority is advised to take steps for non occurrence of such omission henceforth.

15. AUDIT ON WORKS:-Nil.

16. AUDIT ON UNITS/ DEPARTMENTS:-Nil.

17. AUDIT ON SCHEMES/ PROGRAMMES:-Nil.

18. MISCELLANEOUS: - Nil.

19. AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-Nil.

20.1. RESULT OF AUDIT:-

As a result of audit a sum of Rs.29788.00 is held under objection as detailed bellow.

Para No	Amount suggested for recovery	Amount held under objection	Nature of objection
5	0.00	29788.00	Non Reconciliation of Pass Book & Cash book Figure
Total	0.00	29788.00	

20.2. AUDIT CERTIFICATE:-

Certified that accounts of this Institution has been covered under audit for the year 2013-14 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

The maintenance of accounts, records and registers of the institution is far from satisfactory & needs further improvement.

16.3 - PRIVATE EXAMINATION CELL (UNIT NO.3)

1. TITLE SHEET:-

1)	Name of the Institution :-	PRIVATE EXAMINATION CELL
2)	Year of establishment :-	1999
3)	Period of accounts audited :-	2013-14
4)	No. of working days consumed :-	6 man days in terms of Party
5)	Duration of audit :-	15.07.14 to 11.08.14
6)	Name of the Programme Coordinator(in-charge of the accounts)	Dr. Amiya Kumar Patel, Reader, School of Life Sci. (1.4.13 to 31.3.2014)
	a) During the period under audit	
	b) At the time of audit	Dr. Jagadish Tripathy.
7)	Name of the Auditor	Dileswar Dehury

1.1. INTRODUCTORY:-

The accounts of the Private Examination Cell was last audited by the auditors of local fund audit organization up to 2012-13 and the present audit is confined to the period 2013-14.

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. date 15.07.2014 and result thereof was found as per the details furnished in table below.

SI No	Particulars	Physical Balance	Balance as per cash book	Difference
1	Cash	0	0	Nil
2	Unused M R Books	144 Nos	144 nos	Nil
3	Unused Postage stamps	0	0	Nil
4	M B	0	0	Nil

3. LIST OF VERIFIED RECORDS:-

During the course of audit the following records and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. MR books and DCRs
3. Paid vouchers relating to year 2013-14.
4. Bank Pass books/Statements
5. Stock registers

4. FINANCIAL POSITION:-

The position in respect of receipts and expenditure of the Private Examination Cell for the financial year 2013-14 is abstracted below.

SI No	Particulars	General Cash Books(Rs)
1	O.B. as on 01.04.2013	14032406.50
2	Receipts during the year 13-14	1207046.00
3	Total	15239452.50
4	Expenditure made during 2013-14	2093969.00
5	CB as on 31.03.14 (As per audit)	13145483.50
6	CB as on 31.03.14 (As per cash book)	13146283.50
7	Difference	800.00

The difference of Rs 800.00 has been occurred due to showing excess receipt on date 21.02.2014 by mistake & the local authority is instructed to regularise the matter & compliance reported to audit. (dealt in Para 13.1 of this Audit Report)

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	Total
General Cash Book	Nil	13146283.50	13146283.50
Total	Nil	13146283.50	13146283.50

4.1. Irregular parking of fund outside of the cash book.

In course of checking it was observed that apart from the above book balance a total sum of Rs.10795405.00 was kept outside of the cash book. The amount was invested in U.Co. bank Katapali in shape of F.D.R/T.D.Rs, but the same was not merged with the closing balance figure of the cash book as on 31.3.2014. As such the amount was kept outside of the cash book in contravention to Rule-3 of OGF Rules-1959.

Hence immediate action may be taken to merge the invested amount in closing balance figure of the cash book to square up the book balance of Private Exam Cell under intimation to audit. Till the inclusion the amount of Rs. 10795405.00 is held under objection.

The details of such investments are furnished vide para 7 of this report.

The head-wise details of receipts and expenditure are furnished in statement "A" & "B" respectively in table below.

Statement A (Receipt)			Statement B (Expenditure)		
SI No	Head of A/cs	Receipt	SI No	Head of Account	Amount(Rs)
1	Bank Interest	553516.00	1	Salary of Staff(Daily Wages)	267356.00
2	Conduct of Exam	142850.00	2	Bank charges	600.00
3	Centre Charges	43100.00	3	Repair of Computer	10750.00
4	Marks	27850.00	4	Reimburse of cost of Store material	117835.00
5	Examination fee	75800.00	5	Legal expense	9000.00
6	Certificates	36950.00	6	Cashier allowance	2550.00
7	Refund of Advance	267440.00	7	Rem. To Account Officer	10000.00
8	Sale of Forms	48800.00	8	Rem. To Account assistant	15000.00
9	Practical	1600.00	9	Contingency	7540.00
10	Misc	605.00	10	Exam expr	35131.00
11	Duplicate mark sheet	40.00	11	F A	150000.00
12	Late fee	300.00	12	Postal expense	200000.00
13	Registration fee	900.00	13	Paper setting	172100.00
14	Condonation fee	7350.00	14	Centre advance	498500.00
15			15	Valuation	179456.00
16			16	Seminar & Practical	108800.00
17			17	Salary of Staff(consolidated)	309351.00
	Total Receipt	1207046.00		Total Exp.	2093969.00
	Op. Balance	14032406.50		Closing Balance	13145483.50
	Total	15239452.50		Grand Total	15239452.50

5. DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2014

SI No	Name of Bank	A/c No	CB as per Bank Pass Book	CB as per cash book	Difference
1	UCO Bank Katapali	07100100006556	1312294.00	1312294.00	0.00
2	SBI Jyoti Vihar Burla	10526092605	11854831.50	11833989.50	20842.00
3	Total		13167125.50	13146283.50	20842.00

Reconciliation:-

The reconciliation statement of the above difference has been described as follows.

Balance as per Cash book as on 31.03.2014 = Rs. 13146283.50

ADD:-

Cheque Issued but not encashed within 31.3.2014 = Rs 20842.00

Cheque No./Date	Amount (Rs)
945462/18.02.13	746.00
945470/18.02.13	776.00
998709/18.02.13	200.00
998714/18.02.13	100.00
998718/18.02.13	100.00
998719/18.02.13	100.00
040278/18.02.14	16000.00
040284/20.03.14	2820.00
Total	20842.00

Balance as per pass book as on 31.03.2014 = Rs 13167125.50

6. STOCK POSITION: - Materials purchased during the year under audit have been duly entered in the stock register. But the issue of different stock materials has not been reflected in the stock register & hence maintenance of the stock register be improved & shown to audit .

Para 6.1:- Non-maintenance of Stock Register (AOSP – 4)

On checking the paid vouchers with reference to the connected records it was found that a sum of Rs 117835.00 has been paid to the controller of Examination Sambalpur University vide voucher no-64 / date 30.09.13 p=16 of the cash book towards the cost of supplying the store materials (examination & non examination) to the PEC by the Store & Purchase section up to 2010-11. The local authority was requested to produce the details of bills of the store materials supplied by the Store & Purchase section & the stock register of the said store material showing the utilisation. But the local authority failed to produce the same & replied that as per order no 6131/store date 15.07.2011 a sum of Rs 117835.00 has been reimbursed to the COF as per the conditions earlier. However non-maintenance of related stock registers & payment to the order of 2011 without supporting bills is highly irregular. **As such a sum of Rs 117835.00 is kept under objection.**

7. INVESTMENT:-

The details of Investment as on 31.3.2014 are furnished below.

Sl No	Name of Bank	FDR No/Date	Amount(Rs)	Rate of Interest	Date of Maturity	Maturity Value
1	UCO Bank Katapali	664767/28.6.13	2819977.00	8.75 %	28.06.15	4025848.00
2	UCO Bank Katapali	664768/28.6.13	3633381.00	8.75 %	28.06.15	5187077.00
3	UCO Bank Katapali	664769/28.6.13	1501526.00	8.75 %	28.06.15	2140831.00
4	UCO Bank Katapali	664770/28.6.13	750646.00	8.75 %	28.06.15	1069210.00
5	UCO Bank Katapali	664771/28.6.13	2089875.00	8.75 %	28.06.15	2976789.00
6	Total		10795405.00			15399755.00

8. ADVANCES:-

The position of advances paid and adjusted during the year under audit is as follows .Due to non maintenance of advance & outstanding advance registers by the PEC and in absence of reference furnished on this score in last audit report the opening balance of outstanding advances of the previous years as on 1.4.2013 could not be furnished.

Sl No	Particulars	Amount (Rs)
i)	Advance Outstanding as on 01.4.2013	Not available
ii)	Advance paid during 2013-14	Rs 1312156.00
iii)	Total	Not available
iv)	Advance adjusted during 2013-14	Rs 796483.00
v)	Advance outstanding as on 31.3.2014	Not available

In spite of repeated objections and suggestions imparted in last and previous audit reports no tangible steps have been taken by the local authority to open and operated the Advance register. On query it is intimated that no registers of advances and outstanding advances have been maintained since the inception of the payment of advances made by the P.E.C. due to which no scope has been created by the local authority to ascertain the position of outstanding advances easily. It is observed that payments on advances are booked as final expenditure in cash book which is a clear violence to para- 17(vi) of OUAP-1987 according to which advances should be treated as final expenditure only on submission of paid vouchers. Due to such irregular aspect of transactions operated in the cash book there is no scope to determine the actual

position of advance and it is apprehended that a good amount of advance might be misutilised or remain unadjusted for which no one would be held responsible. So this procedure may be abandoned with immediate effect.

Thus it is impressed upon on the local authority to open and operated the advance register in prescribed Form No.16.and prepare the list of long and outstanding advances in outstanding ledger of advances with immediate effect or take steps for discontinue the payment of advances & compliance reported to audit.

However as ascertained from data incorporated in last and the previous audit reports of Sambalpur University the outstanding advances for the following financial years has been furnished below.

Year wise breakup of advances

Details of total advances outstanding as on date 01.04.2013 could not be furnished due to irregular maintenance of the advance ledger & non maintenance of outstanding advance ledger. The year wise breakup of outstanding advances as ascertained from the previous audit reports for the financial year 2012-13 & 2011-12 has been furnished below.

Year	Outstanding Advance	Advance adjusted	Outstanding at the end of year	Remarks
2013-14	1312156.00	310277.00	1001879.00	Balance includes FA Rs 90000.00
2012-13	310670.00	249868.00	60802.00	
2011-12	447120.00	0	447120.00	
2010-11	381572.00	229835.00	151737.00	
2009-10	---	6503.00	---	Outstanding balance not available
Total	2458021.00	796483.00	1661538.00	

Para 8.1 :- Outstanding advance paid during 2013-14, remain unadjusted till 31.3.2014

Out of a sum of Rs 1312156.00 paid as advance during the year under audit i.e. 2013-14 a sum of Rs 310277.00 has been adjusted & Rs 1001879.00 is outstanding for adjustment. Huge advances paid as centre expense to different colleges are being lying unadjusted for a long time. The Programme coordinator as well as the S U authority is advised to take steps for early adjustment of the advances with intimation to the audit.

Sl No	Name of the Advance Holder	Vr No/date	Amount	Purpose
1	Sudhir Ku Nag SA	126/07.11.13	100000.00	Postal Expense
2	Srikanta Majhi SA	153/13.01.14	96748.00	Valuation of MA/MSc/ M com Part-I 2011
3	Principal Women College Sambalpur	131/13.11.13	14111.00	+3 1 st Exam Univ. Arts/Commerce Pvt Exam 2011(Conduct of Exam)
4	Principal Women College Sambalpur	136/13.11.13	18208.00	Conduct of Exam(M Com Part-II 2011)
5	Principal Women College Balangir	127/13.11.13	22960.00	Conduct of Exam+3 1 st Exam Univ. Arts/Commerce Pvt Exam 2011
6	Principal Women College Balangir	134/13.11.13	34930.00	Conduct of Exam(MA/MSc /MCom Part II 2011)

7	Principal Sonepur College	Sonepur College	49(6)/01.07.13	9520.00	Centre Advance (+3 Final University Arts/Com(Pass) Pvt Exam 2011)
8	Principal Sonepur College	Sonepur College	80(f)/19.08.13	12110.00	Conduct of (+3 2nd University Arts/Com(Pass) Pvt Exam 2011)
9	Principal Sonepur College	Sonepur College	81(c)/19.08.13	21370.00	Centre Advance (MA/MSc/MCom Part I imp. 2011)
10	Principal Sonepur College	Sonepur College	132/13.11.13	12180.00	Conduct of Exam +3 1 st Exam Univ. Arts/Commerce Pvt Exam 2011
11	Principal Sonepur College	Sonepur College	137/13.11.13	7520.00	Conduct of Exam(MA/MSc/MCom Part II 2011)
12	Principal M Rampur College	M Rampur College	81(d)/19.08.13	12520.00	Centre Advance (MA/MSc/MCom Part I imp. 2011)
13	Principal M Rampur College	M Rampur College	133/13.11.13	11170.00	Conduct of Exam+3 1 st Exam Univ. Arts/Commerce Pvt Exam 2011
14	Principal Govt (Auto) Rourkela	Govt (Auto) Rourkela	49(4)/01.07.13	11080.00	Centre Advance (+3 Final University Arts/Com(Pass) Pvt Exam 2011)
15	Principal Govt (Auto) Rourkela	Govt (Auto) Rourkela	80(d)/19.08.13	12070.00	Conduct of (+3 2nd University Arts/Com(Pass) Pvt Exam 2011)
16	Principal Govt (Auto) Rourkela	Govt (Auto) Rourkela	81(f)/19.08.13	24940.00	Centre Advance (MA/MSc/MCom Part I imp. 2011)
17	Principal Govt (Auto) Rourkela	Govt (Auto) Rourkela	130/13.11.13	12060.00	Conduct of Exam +3 1 st Exam Univ. Arts/Commerce Pvt Exam 2011)
18	Principal Govt (Auto) Rourkela	Govt (Auto) Rourkela	135/13.11.13	19080.00	Conduct of Exam (+3 1 st Exam 2011)
19	Principal Govt (Auto) Bhawanipatna	Govt (Auto) Bhawanipatna	49(2)/01.07.13	8349.00	Centre Advance Advance (+3 Final University Arts/Com(Pass) Pvt Exam 2011)
20	Principal Govt (Auto) Bhawanipatna	Govt (Auto) Bhawanipatna	80(b)/19.08.13	9340.00	Conduct of (+3 2nd University Arts/Com(Pass) Pvt Exam 2011)
21	Principal Govt (Auto) Bhawanipatna	Govt (Auto) Bhawanipatna	81(a)/19.08.13	10110.00	Centre Advance (MA/MSc/MCom Part I imp. 2011)
22	Principal Govt (Auto) Bhawanipatna	Govt (Auto) Bhawanipatna	128/13.11.13	8490.00	Conduct of Exam +3 1 st Exam Univ. Arts/Commerce Pvt Exam 2011
23	Principal G M (Auto) Sambalpur	G M (Auto) Sambalpur	49(5)/01.07.13	11140.00	Centre Advance Advance (+3 Final University Arts/Com(Pass) Pvt Exam 2011)
24	Principal G M (Auto) Sambalpur	G M (Auto) Sambalpur	80(e)/19.08.13	14760.00	Conduct of (+3 2nd University Arts/Com(Pass) Pvt Exam 2011)
25	Principal G M (Auto) Sambalpur	G M (Auto) Sambalpur	81(g)/19.08.13	40570.00	Centre Advance (MA/MSc/MCom Part I & Imp. 2011)
26	Principal Sambalpur	Dr PMIASE	106/25.09.13	48800.00	Conduct of Seminar & Practicals 2011
27	Principal Sambalpur	Dr PMIASE	159/28.02.14	16000.00	Conduct Dissemination & Viva voce (MA Edn. Part II 2011)

28	Principal Balangir Law College Balangir	49(1)/01.07.13	17310.00	Centre Advance Advance (+3 Final University Arts/Com(Pass) Pvt Exam 2011)
29	Principal Balangir Law College Balangir	80(a)/19.08.13	23000.00	Conduct of (+3 2nd University Arts/Com(Pass) Pvt Exam 2011)
30	Principal Balangir Law College Balangir	81(e)/19.08.13	45040.00	Centre Advance (MA/MSc/MCom Part I imp. 2011)
31	Principal Anchal College Padampur	49(3)/01.07.13	7947.00	Centre Advance (+3 Final University Arts/Com(Pass) Pvt Exam 2011)
32	Principal Anchal College Padampur	80(c)/19.08.13	11360.00	Conduct of (+3 2nd University Arts/Com(Pass) Pvt Exam 2011)
33	Principal Anchal College Padampur	81(b)/19.08.13	15910.00	Centre Advance (MA/MSc/MCom Part I imp. 2011)
34	Principal Anchal College Padampur	129/13.11.13	13840.00	Conduct of Exam +3 1 st Exam Univ. Arts/Commerce Pvt Exam 2011
35	Panchanan Baghar S O	79/14.08.13	49820.00	Postal Expense
36	HOD Deptt of Sociology SU	155/31.01.14	21600.00	Conduct of Viva voce(Part II 2010)
37	HOD Deptt of Sociology SU	158/20.02.14	22400.00	Conduct of Viva voce (MA Sociology Part-II 2011)
38	F A to Staff	124/09.10.13	90000.00	Festival Advance (Out of 150000)
39	Dr A K Patel Coordinator	162/11.03.14	63416.00	Payment of Remuneration (+3 1 st & 2 nd Univ Exam 2011)
	Total		1001879.00	

Details of advance adjusted during the financial year 2013-14

SI No	Name of the Advance Holder	Adjustment			Relates to the Year
		In shape of Vr	Cash Refund	Total	
1	Dr A K Patel Coordinator	6600.00	0.00	6600.00	2013-14(Valuation of MA/Msc/Mcom Part I 2010)
2	Dr A K Patel Coordinator	13500.00	0.00	13500.00	2013-14 Valuation of +3 Final Arts/com 2011)
3	Dr A K Patel Coordinator	12692.00	0.00	12692.00	2013-14 Valuation of +3 Final Arts/com 2011)
4	Panchanan Baghar S O	49972.00	28.00	50000.00	2013-14
5	Srikanta Majhi SA	14400.00	0.00	14400.00	2013-14 (Paper setting of +3 Final Arts/com 2011)
6	Srikanta Majhi SA	14020.00	1180.00	15200.00	2013-14 Paper setting of +3 2nd Arts/com Pass 2011)
7	Srikanta Majhi SA	106136.00	22864.00	129000.00	2013-14 (Paper setting of MA/MSC/Mcom Part I & II 2011)
8	Sudhir Ku Nag SA	3300.00	0.00	3300.00	2013-14
9	Panchanan Baghar S O	0.00	80.00	80.00	2013-14
10	Anchal college Padampur	0.00	1353.00	1353.00	2013-14
11	Govt Women college	0.00	3161.00	3161.00	2013-14

Sambalpur					
12	Govt Auto College Bhawanipatna	0.00	991.00	991.00	2013-14
13	Dr A K Patel Coordinator	88799.00	1069.00	89868.00	2012-13
14	Panchanan Baghar S O	49970.00	30.00	50000.00	2012-13
15	Panchanan Baghar S O	49960.00	40.00	50000.00	2012-13
16	Rajendra Prasad Pani SA	0.00	228560.00	228560.00	2010-11
17	Govt Auto College RKL	0.00	1275.00	1275.00	2010-11
18	Govt Auto College RKL	0.00	6503.00	6503.00	2009-10
19	Festival Advance Adjusted	60000.00	0.00	60000.00	2013-14
20	Festival advance recovered	60000.00	0.00	60000.00	2012-13
Total		529349.00	267134.00	796483.00	

Para 8.2 :- Advances Outstanding for more than one year, i.e. Paid during 2012-13, not adjusted till 31.3.2014

As per G.O.No.2221/F. dt.7.3.02 of the Finance Department any advance outstanding for more than one year should be treated as loss to the auditee organization i.e. Pvt. Examination Cell of Sambalpur University. Hence non-adjustment of advance outstanding for more than one year amounts to Rs60802.00 as details below needs be recovered from the persons responsible for the same.

Sl No	Vr No/Date	Amount	To whom paid	Purpose
1	49/27.08.12	40706.00	Jyoti Kumar Minz SO	Valuation of +3 Exam.2010
2	60/04.09.12	20096.00	Jyoti Kumar Minz SO	Rem. to Examiners of +3,2nd Exam.2010
3	Total	60802.00		

Persons Responsible

- 1) Sri A K Patel , Lect. Deptt of Life Science,Prog. Coordinator Pvt Exam Cell Rs 60802.00

Advance Outstanding for the year 2011-12.

As per the previous audit report for the year 2012-13 the outstanding advances for the year 2011-12 has been furnished below.

Sl No	Vr No/Date	Amount	To whom paid	Purpose
1	31/17.6.11	24160.00	Principal,Balangir college,Balangir	Law Centre advance,+3 ,2nd Exam.
2	37/17.6.11	57600.00	Principal,Balangir college,Balangir	Law MA Part I Exam
3	61/25.07.11	26050.00	Principal,Balangir college,Balangir	Law +3 1 st Exam
4	32/17.6.11	12550.00	Principal,Govt.Autonomous	Centre advance, +3, 2nd Exam.

			College Bhabanipatana	
5	62/25.07.11	12560.00	Principal, Govt. Autonomous College Bhabanipatana	+3 1 st Exam
6	33/17.6.11	11550.00	Principal, Anchal college, Padampur	Centre advance, +3, 2nd Exam.
7	63/25.07.11	16180.00	Principal, Anchal college, Padampur	+3 1 st Exam
8	34/17.6.11	14720.00	Govt. Auto. College Rourkela	Centre advance, +3, 2nd Exam.
9	38/27.06.11	27020.00	Govt. Auto. College Rourkela	MA Part I Exam
10	64/25.07.11	17080.00	Govt. Auto. College Rourkela	+3 1 st Exam
11	35/17.6.11	14650.00	G M .Auto. College Sambalpur	Centre advance, +3, 2nd Exam.
12	39/27.06.11	34940.00	G M .Auto. College Sambalpur	MA Part I Exam
13	65/25.07.11	19730.00	G M .Auto. College Sambalpur	+3 1 st Exam
14	36/17.6.11	12540.00	Sonepur College Sonepur	Centre advance, +3, 2nd Exam.
15	40/27.06.11	13490.00	Sonepur College Sonepur	MA Part I Exam
16	66/25.07.11	17940.00	Sonepur College Sonepur	+3 1 st Exam
17	192/06.01.12	9600.00	PMIASE Sambalpur	Viva voce exam MA Part-I
18	193/06.01.12	28000.00	PMIASE Sambalpur	Practical Exam Part-I
19	194/31.01.12	76760.00	Jyoti Kumar Minz S O	Valuation MA Part-II
	Total	447120.00		

The coordinator of P E C is suggested to take steps for adjustment of the above outstanding advances under intimation to audit.

9. GRANTS: - No government grant received during the year.

10. UTILISATION CERTIFICATES: - Not due.

11. MISAPPROPRIATION & DEFALCATION: -

No cases of misappropriation has been detected during the audit.

12. LOSS OF STOCK & STORE: -

No cases of misappropriation has been detected during the audit.

13. AUDIT OF RECEIPTS:-

Para 13.1 Irregular receipt of Cash

During checking of the Receipts of the Cash Book with reference to the MR Books & DCR of the Pvt. Exam Cell of Sambalpur University it was found that a sum of Rs 800.00 has been shown receipt in the cash book at page 45 on date 21.02.2014 which has also been deposited in the bank account no 10526092605 of the P E C on date 21.02.14. The local authority was asked through the memo to clarify the same & show supporting records & registers. In response to the objection memo issued the local authority replied that a sum of Rs 800.00 has been deposited by mistake in the bank account & also in the cash book. The COF has been requested to take steps to refund the same to person concerned. The local authority is requested to regularise the matter early & compliance reported to audit. Till regularisation of the same a sum of Rs 800.00 is held under objection..

14. AUDIT OF EXPENDITURE:-

Para 14.1:- Irregular payment to Daily Wage worker (AOSP – 3)

As per govt. rule the engagement of NMR, DLR has been banned since long. On checking of the paid vouchers it was found that a total amount of Rs 267356.00 was paid towards daily wage to workers as detail below.

Month	Amount (RS)
March 13	60006.00
April 13	19000.00
May 13	18520.00
June 13	19000.00
July 13	19800.00
Aug 13	19000.00
Sep 13	23840.00
Oct 13	24800.00
Nov 13	16160.00
Dec 13	17610.00
Jan 14	14370.00

Feb 14	15250.00
Total	267356.00

In response to the objection memo issued the local authority replied that the staffs of PEC were appointed/engaged vide Syndicate Resolution No-181/date 24.07.09 & 305 / date 13.12.01 with an approved set of rules & guide lines. However the engagement of DLR, without the order of govt. is highly irregular, the expenditure incurred can not be admitted in audit. Hence the expenditure incurred is held under objection till approval of govt. Is obtained & produced to audit.

Para 14.2:- Payment of Allowance towards maintenance of Accounts

On checking the paid vouchers with reference to the connected records it was found that a sum of Rs 27550.00 has been paid as allowance towards maintenance of Accounts of P E C as furnished below.

Vr No/Date	Amount(Rs)	Paid to	Period	Towards
76/08.08.13	10000.00	Rajendra Prasad Seth	Sep 12 to Jun 13 @Rs 1000 / p.m	Accounts Officer
77/08.08.13	15000.00	Pravat Kumar Hota	Jun 11 to Jun 13 @Rs 600 / p.m	Accounts Assistant
78/08.08.13	2550.00	Panchanan Baghar	Feb 12 to Jun 13 @Rs 150 / p.m	Cashier
Total	27550.00			

Allowances to the staffs & officers has been allowed as per the sanction order of the University. But in spite of that the state of maintenance of accounts, records & registers is far from satisfactory. Also no sincere steps are being taken for prompt adjustment of the outstanding advances & no recommended / prescribed records & registers are being maintained by the cell . Even though allowance towards maintenance of accounts of PEC are being paid the status of accounts maintenance is not satisfactory. The attention of the University authority is attracted in this matter for necessary action.

15. AUDIT ON WORKS: - Nil

16. AUDIT ON UNITS/ DEPARTMENTS: - Nil

17. AUDIT ON SCHEMES/ PROGRAMMES:-

On being objection memo issued about the students enrolled, exam appeared & passed out in different courses managed by the P E C during the last three years the Coordinator of PEC furnished the information as follows.

Type	Year	Enrolled	Appeared	Passed	% age
+3 1st Year	2010-11	790	533	295	55%
+3 2nd Year	2010-11	690	581	327	56%
+3 Final Year	2010-11	339	319	202	63%
PG Part - I	2010-11	1403	1423	670	47%
PG Part - II	2010-11	700	603	Result yet to be published	

Type	Year	Enrolled	Appeared	Passed	% age
+3 2nd Year	2011-12 2012-13	&0	0	0	
+3 Final Year	2011-12 2012-13	&0	0	0	
PG Part - I	2011-12 2012-13	&0	0	0	
PG Part - II	2011-12 2012-13	&0	0	0	

Result has not been published of the exam held of PG Part – II (year 2010-11) till date . Also no enrolment has been made after the year 2010-11 which reflects that working of the cell is not satisfactory. In response to the objection memo issued on the score of non conducting of exam for 2011-12 & 2012-13 the reply of local authority was that due to non publication of result of 2010 in time & exam of 2011 held in the year 2013 and exam of 2012 will be held in 2014 which was not specific & reasonable. Hence steps should be taken for admission into different courses & conduct the examinations & publication of results be done in due time in order to make the Pvt Exam Cell a success .

18. MISCELLANEOUS: - Nil

19. AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION: - Nil

20.1. RESULT OF AUDIT:-

As a result of audit an amount of Rs 1387070.00 is held under objection and a sum of Rs 60802.00 suggested for recovery as per the details mentioned in table below.

Sl No	Para No	Amount suggested for recovery	Amount held Under objection	Amount surchargeable	Amount embezzlement	Amount covered under Other cases	Remarks
1	4.1	0.00	10795405.00				
2	6.1	0.00	117835.00				
2	8.2	60802.00	60802.00	60802.00			
3	13.1	0.00	800.00				
4	14.1	0.00	267356.00				
	Total	60802.00	11242198.00				

20.2. AUDIT CERTIFICATE:-

Certified that the accounts of the Private Examination Cell was covered under audit for the year 2013-14 and found to be correct subject to remarks given in foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

The maintenance of accounts, records and registers of the private examination cell needs improvement. Steps need be taken to recover the unadjusted advance, outstanding advance ledger need be maintained. Special attention need be taken for adjustment of the outstanding advances against the principals of different colleges paid towards conduct of examinations. Steps should be taken to conduct the examinations of the courses offered in due time & results be published in time in order to make the institution a success .

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Amiya Ku. Patel,Lecturer	Co-ordinator	Lecturer in PG Deptt. of Life Sci.SU	60802.00

16.4 - DIRECTORATE OF DISTANCE AND CONTINUING EDUCATION (UNIT NO.4)

1. TITLE SHEET :-

a. Name of the Institution :- DIRECTORATE OF DISTANCE AND CONTINUING EDUCATION

b. Year of establishment :- 1998-99

c. Period of accounts audited :- 2013-14

d. No. of working days consumed :- 10.5 mandays in terms of party

e.Duration of audit :- From 19.08.2014 to 19.09.2014

f.Name of the Director ,who is in-charge of the accounts.

(I).During the period of audit :-i) Dr.Ashok Ku.Dash, Deptt. of Odia

(From 01.04.13 to 31.12.13)

(ii) Dr.Samar Mudali ,Deptt. of Odia

(From 01.01.14 to 31.03.14)

(II).At the time of audit :- Dr.Samar Mudali ,Deptt. of Odia

g.Name of the Auditor :- 1. Dileswar Dehury

1.1.INTRODUCTORY :-

In view of resource crunch, Department of Higher Education, Government of Orissa and University Grant Commission (U.G.C.) have offered the Universities to generate resources by offering self-financing courses. Accordingly Sambalpur university has floated the following job-oriented self-financing post –Graduate Diploma/Degree courses through Distance education mode in the following subjects with effect from the academic session 1998-99. The main objectives to run the courses through distance education (With provision for compulsory crunch courses programme) is to provide a flexible, diversified and open system of education to provide wider access to higher education to persons of all ages and sex, particularly to working persons and to socio-economic ally backward persons residing in remote areas and to provide means for upgrading of skill and qualification as a lifelong activity. The students of the self-financing course will be treated as same as regular University students in the matter of award of Diploma/Degree.

The details of the courses running, enrollment during the year under audit, number of students appeared the Final examinations and successfully passed out is given below.

1.2 Student Strength

STUDENT ENROLLMENT DURING 2013-14

Sl No	Name of Course	Duration of courses	Enrollment during 2013-14	Total student appeared(Reg+Back)	Total Students Passed(Reg+ Back)	Remarks
1	PGDCA	1 year	231			
2	BCA	3 years	177			
3	MCA(Lateral Entry)	4 Semester	37			
4	MCA (Direct Entry)	6 Semester				
5	MBA	2 years (4 Semester)	245			
6	BA(Hons)	3 years	1760			
7	BA (Pass)	3 years				
8	B.com (Hons)	3 years	66			
9	B.com (Pass)	3 years				
B.On Campus Courses						
10	P.G. Dip-in Env.Edn. and Management	1 year	22			
11	P.G. Dip-in Ind. Safety and Health	1 year	19			
12	MBA	3 years	12			
13	P.G. Diploma in Remote Sensing and GIS	1 year	19			
14	P.G. Diploma in Mass Comm. And Journalism	1 year	23			
15	P.G. Diploma in Industrial Chemistry	1 year	18			
16	P.G. Diploma in Social	1 year	13			

	Work and HRD					
17	P.G. Diploma in Nutrition and Dietetics	1 year	18			
18	P.G. Diploma in Lib. Auto and Networking	1 year	15			
19	P.G. Diploma in Travel and Tourism Management	1 year	0			
20	P.G. Diploma in Manuscript and heritage Mangt.	1 year	0			
21	Cert. course in Heritage in Manuscript	1 year	0			
22	P.G. Diploma in Women Studies	1 year	0			
23	P.G. Diploma in Archaeology and Museology	1 year	0			

From the above information it may be observed that all courses are not running well, all students are not appearing the final examination, results are delaying which defeats the very purpose of the courses.

B) Staff Strength of D D C E during 2013-14

Designation	Actual Strength
Section Officer	1
Senior Asst.	3
Comp./Office Asstt (Contractual)	6
Peon (Contractual)	3
Watchman (Contractual)	2
Sweeper (sweeper)	1
Total	16

Besides one Director, One Accounts Officer, One Account Assistant, Several Course Coordinators are working on honorarium basis in the DDCE for better administrative & financial management.

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. Could not be conducted on the day of commencement of audit of the institution i.e. dtd 19.08.14 as the local authority failed to produce the available physical balance of cash postage stamps M R Books etc. alongwith the connected books of accounts.

3. LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

1. General cash book.
2. B.A./B.Com. cash book.
3. Imprest money cash book.
4. Postal and Contingency cash book.
5. Money Receipt books and DCRs.
6. Paid vouchers relating to year 2013-14.
7. Bank account Pass Books /Statements.

8. Stock registers of books and study materials.

4.FINANCIAL POSITION :-

The financial position in respect of receipts, and expenditure of the Directorate of Distance and Continuing Education for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

Sl No	Particulars	Amount(Rs)
1	Op. Bal. as On 01.04.13	52943851
2	Receipt	43864941
3	Total	96808792
4	Exp	23725687
5	Cl. Bal. as on 31.03.14(As per audit)	73083105
6	Cl Bal. as on 31.03.14 (as per cash book)	73009105
7	Difference	74000

The difference of Rs 74000.00 is due to the fact that excess expenditure has been booked in the cash book by way of issue of fresh cheque instead of booking the same amount in receipt side of the cash book. However on issue of audit objection statement on this score the amount has been accounted for into receipt side of the cash book on Dt.19.9.2014.

Details of cash book-wise closing balance as on 31.03.2014

Sl No	Cash Book	In Cash	In Bank	Total
1	General	0.00	60087175.00	60087175.00
2	Imprest	0.00	5852.00	5852.00
3	Postal	10093.00	1035.00	11128.00
4	BA/Bcom	0.00	12904950.00	12904950.00
5	Total	10093.00	72999012.00	73009105.00

4.1.Irregular parking of fund outside of the cash book.

It was observed that apart from the above book balance a total sum of Rs.72002613.00. was kept outside of the cash book. The amount was invested in SBI,JV & U.Co. bank Katapali in shape of F.D.R/T.D.Rs, but the same was not merged with the closing balance figure of the cash book as on 31.3.2014. As such the amount was kept outside of the cash book in contravention to Rule-3 of OGF Rules-1959.

Hence immediate action may be taken to merge the invested amount in closing balance figure of the cash book to square up the book balance of DDCE under intimation to audit. Till the inclusion in the cash book the amount of Rs. 72002613.00 is held under objection.

The details of such investments are furnished vide para 7 of this report.

Details of Receipt & Expenditure of D D C E Sambalpur University for the year 2013-14

Statement A			Statement B		
Details of receipts.			Details of expenditure.		
SI No	Head of A/c	Amount (Rs)	SI No	Head of A/c	Amount(Rs)
1	On campus Course fee	1791400.00	1	Part time Rem. To Director/Coordinator(B-1)	129559.00
2	Exam fee	5686050.00	2	Part time rem. To Acct Asst etc(B-2)	28500.00
3	Form & Prospectus	403325.00	3	Consolidated pay of Class-III Staff (B-3)	425848.00
4	Late fee	335519.00	4	Daily wages of Class-IV staff (B-4)	274660.00
5	Dev. Fee	477850.00	5	Arrear Payment (B-5)	16000.00
6	Others	10500.00	6	Payment of Energy charges & telephone charges (C-1a)	89662.00
7	Refund of Advance	28402.00	7	Office stationery & contingency (C-1b)	58785.00
8	Original Certificate	73500.00	8	Repair & replacement of furniture (C-1d)	3450.00
9	22% share	24200.00	9	Entertainment of Guest (C-1e)	6000.00
10	BA/B.Com Course fee	11771400.00	10	Misc. expenditure (C-1g)	494873.00
11	MBA	10697500.00	11	Maintenance (C-2b)	7200.00
12	PGDCA	2737850.00	12	Consumables (C-2c)	12150.00
13	BCA	6861100.00	13	Payment of share to service providers (D-1a)	9833987.00
14	MCA (Lateral Entry)	1901100.00	14	Cost of Advertisement (D-1b)	814293.00
15	MCA (Direct)	1008000.00	15	Preparation of Course materials (D-1e)	2543320.00
16	Misc	8377.00	16	Hire charges of vehicle for transportation of question paper, answer book, CNR & postal tariff (D-2b)	157564.00
17	Cash Refund of Advance	31086.00	17	TA / DA of Staff (D-2c)	64896.00
18	Bank Interest	17782.00	18	TA/DA, Rem., sitting fee, CA to Board of study(D-2d)	18360.00

			19	Hire charges of vehicle exam purpose (D-2f)	6055.00
			20	Others	6935.00
			21	Rem to Examiner,Paper setter & BCE Member BCA/PGDCA/MCA course	107700.00
			22	Centre expense (E-1a)	1078400.00
			23	Rem to Examiner,Paper setter & BCE Member (E-1b)	542800.00
			24	Infrastructure Dev of University (G-2)	244300.00
			25	Printing of Syllabus/course materials of BA/Bcom (H-1)	2420804.00
			26	Share to Service centre BA/Bcom (H-9)	3063000.00
			27	Advt. cost of BA/Bcom(H-2)	293260.00
			28	Rem. To Reviewer of Course Material(H-4)	42000.00
			29	Rem to Examiner,Paper setter & BCE Member BA/Bcom course(H-5)	200000.00
			30	Printing of course material(I-2)	200640.00
			31	Rem to Examiner,Paper setter & BCE Member MBA course	100000.00
			32	Prep. Of Assignment	11000.00
			33	Share to Service centre MBA (I-5)	150000.00
			34	Rem to Course Coordinator On campus course (J-2)	180000.00
			35	Printing of course material(J-3)	59686.00
			36	Refund of Course Fee(J-4)	40000.00
19	Total	43864941.00		Total	23725687.00
	Add O.B.	52943851.00		Add C.B.	73083105.00
	Grand Total	96808792.00		Grand Total	96808792.00

5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK, AS PER CASH BOOK, & BANK as on 31.03.2014

SI No	Cash Book	A/c No	Pass Book Balance	Cash Book Balance	Difference	Cash Book
1	SBI.J.V.Burla	10526092854	88197213.77	60087175.00	32684952.77	
2	SBI.J.V.Burla	33132957556	124300.00			General
3	UCO.Bank,Katapali	7111	4450614.00			
4	Axis Bank, Katapali	910010017393718	-1000.00	12904950.00	-12903950.00	BA/BCom
5	SBI.J.V.Burla	30063304730	5852.00	5852.00	0	Imprest
6	SBI.J.V.Burla	30213926356	1035.00	1035.00	0	Postal & contingency
	Total		92778014.77	72999012.00	19779002.77	

Reconciliation :-

The reconciliation statement showing the details of difference between pass book figures of bank A/C and cash book were not produced by the local authority / could not worked out due to haphazard maintenance of cheque issue register and bank draft receipt register and proper reference of bank transactions furnished in the cash books. The same was also not worked out and produced before the audit by the local authority even after issue of audit objection statement. In spite of request & instructions of the audit the local authority / the Sambalpur University are not taking steps for reconciliation of pass book figure & cash book figure violating the Govt instruction. The local authority is advised to take tangible steps to find out the detailed reasons behind the above discrepancy and submit the same before the next audit for verification , till then the differential amount of **Rs. 19779002.77** is held under objection.

6.STOCK POSITION :-

a) No stock register for M R Books have been maintained by this office . M R Books received from the Stock & store section of the University & the issue of MR Books to the concerned Dealing Assistants are not being maintained .The following received books have been used during the year 2013-14.

i) MR Books used (As per DCR)

SI No	M R No	Period	Dealing Assistant	Remark
1	71001 to 71100	31.07.13 to 24.08.13	Ranjan Sahu Office Assistant	
2	71101 to 71200	27.08.13 to 19.11.13	Ranjan Sahu Office Assistant	
3	71201 to 71300	31.08.13 to 29.11.13	Dillip Ku. Baghar S A	
4	71301 to 71400	18.04.13 28.10.13	to Sudam Bhoi Office Assistant	
5	71401 to 71500	29.10.13 to 04.12.13	Sudam Bhoi Office Assistant	
6	71501 to 71582	21.11.13 to 28.03.14	Ranjan Sahu Office Assistant	
7	71601 to 71700	30.11.13 to 21.02.14	Dillip Ku. Baghar S A	
8	71701 to 71800	04.12.13 to	Sudam Bhoi Office Assistant	Date & Sign not made
9	71801 to 71870	..... to 29.03.14	Sudam Bhoi Office Assistant	Date & Sign not made
10	71901 to 71987	28.02.14 to 31.03.14	Dillip Ku Baghar S A	

11	62785 to 62800	12.06.13 to 30.07.13	Ranjan ku. Sahu Office Asst.	
12	63230 to 63300	06.04.13 to 21.05.13	Dillip Ku Baghar S A	
13	63301 to 63400	31.05.13 to 24.07.13	Dillip Ku Baghar S A	
14	63401 to 63500	25.07.13 to 30.08.13	Dillip Ku Baghar S A	

On checking the DCRs & MR Books the following irregularities were noticed.

- i) DCR has not been maintained on daily basis.
- ii) Computer prints has been pasted in the DCR in stead of maintaining manuals.
- iii) DCR has not been signed by any dealing assistants / officials of the D D C E.
- iv) Cancelled M Rs have not been duly authenticated by the official concerned.
- v) Receipt issued on the amount of Draft only in stead of mentioning the proper head of account of receipt.
- vi) No checks are being exercised by the higher officials.

The Director DDCE is requested to check the irregularities practised & compliance reported to audit.

B) While checking the stock registers maintained for the receipt of Printed course materials from the different publishing houses it found that Receipt of stock has been shown in a register & issue of the course materials to the different study centres shown in separate registers. But the day to day closing stock accounts are not being maintained in either of the Registers as a result of which the closing stock at the end of the financial year could not be made available . The local authority is advised to maintain the stock register of Receipt and the stock register of Issue in prescribed manner & shown to next audit.

Irregularities in maintenance of Stock & Stores accounts of the DDCE. (AOSP – 4)

During period under audit it was found that the stock registers have not been maintained properly. It is worthwhile to mention here that the detailed methods of purchase, accounting and verification of stock & stores have been described in Chapter-VII of the Odisha University Accounting Rules-1987. But the principles as laid down in the above chapter of OUARules-1987 have not been followed by the Director, DDCE . No Separate stock registers for permanent as well as consumable materials have been maintained . The Dead Stock register of un-used and damaged plants, machineries, furniture and fixtures etc. has not been also maintained at all.

Besides the physical verification of stock & stores has not been conducted by the Director, DDCE at least once in a year as prescribed under Rule-57 of OUARules-1987.

On issue of objection memo the local authority replied that stock register of MR Books will be maintained. However the Director, DDCE is advised to ensure proper maintenance of the account along with physical verification in order to resist the probable loss of the stock & stores of the Departments.

7. INVESTMENT :-

The details of investment during the year under audit is as follows.

Sl No	Particular of F.D.R.		Amount(In Rs.)	Period of Investment	Rate of Interest	Date of Maturity	Maturity Value
	Name of Bank	Account No					
1	UCO.Bank, Katapali	188/06/099298	1075542.00	1 year	8.75%	20.06.14	1172785.00
2	UCO.Bank, Katapali	189/06/099299	1745848.00	1year	8.75%	20.06.14	1903696.00
3	UCO.Bank Katapali	K-085624 07100310013250	13344244.00	24 months	9.10%	23.03.16	15975330.00
4	UCO.Bank Katapali	K-085629 07100310013311	10000000.00	24 months	9.5%	3.4.2014	12065667.00
5	UGB Burla	UGB/TD110886	5871371.00	1000 days	9.5%	21.5.2014	7588955.00

		25.8.2011					
6	SBI JV Burla	31619661867	11148184.00	36 months	9%	21.8.2015	14560086.00
7	SBI JV Burla	SDAA/82-879639	1769449.00	3 years	9.25%	19.10.2014	2327997.00
8	SBI JV Burla	SDAA/82-879640	1769449.00	3 years	9.25%	19.10.2014	2327997.00
9	SBI JV Burla	SDAA/82-879641	1769449.00	3 years	9.25%	19.10.2014	2327997.00
10	SBI JV Burla	SDAA/82-879642	2193094.00	3 years	9.25%	19.10.2014	2885371.00
11	SBI JV Burla	33330918838	11415983.00	1 year	8.75%	3.9.2014	12448138.00
12	SBI JV Burla	32222294503	9900000.00	3 years	9.25%	5.3.2013	13025055.00
	Total		72002613.00				

8. ADVANCES :-

The position of advances paid and adjusted during the year under audit is as follows .Due to non maintenance of advance & outstanding advance registers by the DDCE and in absence of reference furnished on this score in last audit report the opening balance of outstanding advances of the previous years as on 1.4.2013 could not be furnished.

(a) Advance Outstanding at the beginning i.e.on 1.4.2013 :-	=Not available
(b) Advance paid during 2013-14 :-	=Rs 2904300.00
(c) Total :-	=Not available
(d) Advance adjusted during 2013-14 :-	=Rs 643242.00
(e) Advance outstanding as on 31.3.2014 :-	=Not available

In spite of repeated objections and suggestions imparted in last and previous audit reports no tangible steps have been taken by the local authority to open and operated the Advance register. On query it is intimated that no registers of advances and outstanding advances have been maintained since the inception of the payment of advances made by the D.D.C.E. due to which no scope has been created by the local authority to ascertain the position of outstanding advances easily. It is observed that payments on advances are booked as final expenditure in cash book which is a clear violence to para- 17(vi) of OUP-1987 according to which advances should be treated as final expenditure only on submission of paid vouchers. Due to such irregular aspect of transactions operated in the cash book there is no scope to determine the actual position of advance and it is apprehended that a good amount of advance might be misutilised or remain unadjusted for which no one would be held responsible. So this procedure may be abandoned with immediate effect.

Thus it is impressed upon on the local authority to open and operated the advance register in prescribed Form No.16.and prepare the list of long and outstanding advances in outstanding ledger of advances with immediate effect or take steps for discontinue the payment of advances & compliance reported to audit.

However as ascertained from data incorporated in last and the previous audit reports of Sambalpur University the outstanding advances for the following financial years has been furnished below.

Year	Outstanding advances (Rs)	Remarks
2013-14	2747881.00	
2012-13	1034417.00	A R No- 10278/2013-14
2011-12	1960700.00	
2010-11	2069165.00	A R No-540/2012-13
Total	7812163.00	

a) Advances outstanding for the year 2013-14 (AOSP – 5 & 6)

A sum of Rs.2904300.00 was paid advance to the staff & colleges on different occasions during the year 2013-14 & a sum of Rs.156419.00 were adjusted at the end of the year leaving a sum of Rs. 2747881.00 unadjusted as on 31.03.2014. Payment of advance & keeping them outstanding for a long period is highly irregular & also objectionable. Hence the local authority is suggested to take steps for early recoupment of the outstanding advances & compliance reported to audit.

Details of Advances Outstanding for the Year 2013-14

Sl No	Name of the Advance Holder	Voucher No/Date	Amount	Purpose
1	Sri Gangadhar Badagayan SA	09/17.06.13	150000.00	Distribution of Question paper, Admit card & Hire charges of Vehicle of BA/BCOM Exam 2013
2	Sri Sunil Kumar Dash SA	428/31.03.14	107700.00	Rem. To Examiner of BCA PGDCA & MCA Exam 2013
3	Sri Gangadhar Badagayan SA	341/07.03.14	300000.00	Rem. To Paper setter & moderator for MBA exam & BA/BCOM
4	Sri Gangadhar Badagayan SA	145/09.10.13	300000.00	Rem. To Examiner of MBA 2nd Sem Exam 2012, BA/BCOM 1st sem 2013, 2nd sem 2012 & 3rd Sem 2011
5	Sri Bhagabati Prasad Padhy Advocate	12/23.07.13	38000.00	Advocate fee
	Total		895700.00	
1	H K Rai Mahavidyalaya Rourkela	20/26.07.13	23000.00	Centre Advance for MCA 3rd & MBA 2nd Exam 2012
2	I G Womens College BrajrajNagar	21/26.07.13	32000.00	Centre Advance for MCA 3rd & MBA 2nd Exam 2012
3	L R Law College Sambalpur	22/26.07.13	15000.00	Centre Advance for MCA 3rd & MBA 2nd Exam 2012
4	Bargarh Law College Bargarh	23/26.07.13	8000.00	Centre Advance for MCA 3rd & MBA 2nd Exam 2012
5	Bolangir Law College Bolangir	24/26.07.13	27000.00	Centre Advance for MCA 3rd & MBA 2nd Exam 2012
6	G M Law College Puri	25/26.07.13	9000.00	Centre Advance for MCA 3rd & MBA 2nd Exam 2012
7	Sunabeda Womens College Sunabeda	26/26.07.13	9000.00	Centre Advance for MCA 3rd & MBA 2nd Exam 2012
8	Chetana College of Special Education Bhubaneswar	27/26.07.13	20481.00	Centre Advance for MCA 3rd & MBA 2nd Exam 2012
9	Raghunath Jew College Cuttack	28/26.07.13	10000.00	Centre Advance for MCA 3rd & MBA 2nd Exam 2012

10	Biraja Womens College Jajpur	29/26.07.13	9000.00	Centre Advance for MCA 3rd & MBA 2nd Exam 2012
11	Kalahandi Law College Bhawanipatna	30/26.07.13	9000.00	Centre Advance for MCA 3rd & MBA 2nd Exam 2012
12	PSSJ College Banarpal Anugul	31/26.07.13	24000.00	Centre Advance for MCA 3rd & MBA 2nd Exam 2012
13	Janata College Boinda	109/29.08.13	27400.00	Centre Advance for BA/Bcom(Pass & Hon.) 1st Sem Jan. 2013 , 2nd Sem July 2012 & 3rd Sem Jan 2012
14	K N D College Rajkishore Nagar	110/29.08.13	18800.00	Centre Advance for BA/Bcom(Pass & Hon.) 1st Sem Jan. 2013 , 2nd Sem July 2012 & 3rd Sem Jan 2012
15	Bolangir Law College Bolangir	111/29.08.13	30000.00	Centre Advance for BA/Bcom(Pass & Hon.) 1st Sem Jan. 2013 , 2nd Sem July 2012 & 3rd Sem Jan 2012
16	M T Degree College Bhatasar	112/29.08.13	18600.00	Centre Advance for BA/Bcom(Pass & Hon.) 1st Sem Jan. 2013 , 2nd Sem July 2012 & 3rd Sem Jan 2012
17	Jaloi Degree College Jaloi	113/29.08.13	34400.00	Centre Advance for BA/Bcom(Pass & Hon.) 1st Sem Jan. 2013 , 2nd Sem July 2012 & 3rd Sem Jan 2012
18	Saswat Mahavidyalaya Jarasingha	114/29.08.13	33000.00	Centre Advance for BA/Bcom(Pass & Hon.) 1st Sem Jan. 2013 , 2nd Sem July 2012 & 3rd Sem Jan 2012
19	+3 Degree College Karlapada	115/29.08.13	49000.00	Centre Advance for BA/Bcom(Pass & Hon.) 1st Sem Jan. 2013 , 2nd Sem July 2012 & 3rd Sem Jan 2012
20	Kalahandi Law College Bhawanipatna	116/29.08.13	27700.00	Centre Advance for BA/Bcom(Pass & Hon.) 1st Sem Jan. 2013 , 2nd Sem July 2012 & 3rd Sem Jan 2012
21	Director M H N College Biswanathpur	118/29.08.13	23100.00	Centre Advance for BA/Bcom(Pass & Hon.) 1st Sem Jan. 2013 , 2nd Sem July 2012 & 3rd Sem Jan 2012
22	S M Degree College Golamunda	119/29.08.13	18200.00	Centre Advance for BA/Bcom(Pass & Hon.) 1st Sem Jan. 2013 , 2nd Sem July 2012 & 3rd Sem Jan 2012
23	I G Womens College Brajaraj Nagar	120/29.08.13	9900.00	Centre Advance for BA/Bcom(Pass & Hon.) 1st Sem Jan. 2013 , 2nd Sem July 2012 & 3rd Sem Jan 2012
24	P S Degree College Bhedabahal	121/29.08.13	26500.00	Centre Advance for BA/Bcom(Pass & Hon.) 1st Sem Jan. 2013 , 2nd Sem July 2012 & 3rd Sem Jan 2012
25	Raghunath Jew College Cuttack	122/29.08.13	16700.00	Centre Advance for BA/Bcom(Pass & Hon.) 1st Sem Jan. 2013 , 2nd Sem July 2012 & 3rd Sem Jan 2012

				Jan 2012
26	H K Rai Mahavidyalaya Rourkela	123/29.08.13	18800.00	Centre Advance for BA/Bcom(Pass & Hon.) 1st Sem Jan. 2013 , 2nd Sem July 2012 & 3rd Sem Jan 2012
27	L R Law College Sambalpur	124/29.08.13	27000.00	Centre Advance for BA/Bcom(Pass & Hon.) 1st Sem Jan. 2013 , 2nd Sem July 2012 & 3rd Sem Jan 2012
28	P S Degree College Gaisilet	125/29.08.13	49000.00	Centre Advance for BA/Bcom(Pass & Hon.) 1st Sem Jan. 2013 , 2nd Sem July 2012 & 3rd Sem Jan 2012
29	B P Degree College Boden	126/29.08.13	45300.00	Centre Advance for BA/Bcom(Pass & Hon.) 1st Sem Jan. 2013 , 2nd Sem July 2012 & 3rd Sem Jan 2012
30	Bhairabi +3 Degree College Puruna Katak	127/29.08.13	45200.00	Centre Advance for BA/Bcom(Pass & Hon.) 1st Sem Jan. 2013 , 2nd Sem July 2012 & 3rd Sem Jan 2012
31	Sunabeda Womens College Sunabeda	128/29.08.13	23700.00	Centre Advance for BA/Bcom(Pass & Hon.) 1st Sem Jan. 2013 , 2nd Sem July 2012 & 3rd Sem Jan 2012
32	K V Degree College Kantabanji	129/29.08.13	49600.00	Centre Advance for BA/Bcom(Pass & Hon.) 1st Sem Jan. 2013 , 2nd Sem July 2012 & 3rd Sem Jan 2012
33	Bargarh Law College Bargarh	130/29.08.13	28000.00	Centre Advance for BA/Bcom(Pass & Hon.) 1st Sem Jan. 2013 , 2nd Sem July 2012 & 3rd Sem Jan 2012
34	Naktideul College Naktideul	131/29.08.13	26900.00	Centre Advance for BA/Bcom(Pass & Hon.) 1st Sem Jan. 2013 , 2nd Sem July 2012 & 3rd Sem Jan 2012
35	P S College Kantamal	132/29.08.13	23000.00	Centre Advance for BA/Bcom(Pass & Hon.) 1st Sem Jan. 2013 , 2nd Sem July 2012 & 3rd Sem Jan 2012
36	P S Degree College Ullunda	133/29.08.13	25900.00	Centre Advance for BA/Bcom(Pass & Hon.) 1st Sem Jan. 2013 , 2nd Sem July 2012 & 3rd Sem Jan 2012
37	SSC Nuapada Aunli Deogarh	134/29.08.13	24900.00	Centre Advance for BA/Bcom(Pass & Hon.) 1st Sem Jan. 2013 , 2nd Sem July 2012 & 3rd Sem Jan 2012
38	SBW Degree College Kamagaon	135/29.08.13	29800.00	Centre Advance for BA/Bcom(Pass & Hon.) 1st Sem Jan. 2013 , 2nd Sem July 2012 & 3rd Sem Jan 2012
39	Director RSA Degree College Bilaisarda	136/29.08.13	13300.00	Centre Advance for BA/Bcom(Pass & Hon.) 1st Sem Jan. 2013 , 2nd Sem July 2012 & 3rd Sem Jan 2012

40	Sinapali Degree College Sinapali	117/29.08.13	18600.00	Centre Advance for BA/Bcom(Pass & Hon.) 1st Sem Jan. 2013 , 2nd Sem July 2012 & 3rd Sem Jan 2012
41	PSSJ College Anugul	187/04.12.13	32000.00	Centre Advance for MBA 3rd Sem 2012,MBA 1st year Back 2012,Part II Back 2012,1st Sem 2013,MCA 4th Sem 2012
42	Bolangir Law College Bolangir	188/04.12.13	38000.00	Centre Advance for MBA 3rd Sem 2012,MBA 1st year Back 2012,Part II Back 2012,1st Sem 2013,MCA 4th Sem 2012
43	L R Law College Sambalpur	189/04.12.13	58000.00	Centre Advance for MBA 3rd Sem 2012,MBA 1st year Back 2012,Part II Back 2012,1st Sem 2013,MCA 4th Sem 2012
44	I G Womens College Brajaraj Nagar	190/04.12.13	35000.00	Centre Advance for MBA 3rd Sem 2012,MBA 1st year Back 2012,Part II Back 2012,1st Sem 2013,MCA 4th Sem 2012
45	Chetana College of Special Education Bhubaneswar	191/04.12.13	37000.00	Centre Advance for MBA 3rd Sem 2012,MBA 1st year Back 2012,Part II Back 2012,1st Sem 2013,MCA 4th Sem 2012
46	Biraja Womens College Jajpur	279/29.01.14	23000.00	Centre Advance for MBA 3rd Sem 2012,MBA 1st year Back 2012,Part II Back 2012,1st Sem 2013,MCA 4th Sem 2012
47	H K Rai Mahavidyalaya Rourkela	193/04.12.13	27000.00	Centre Advance for MBA 3rd Sem 2012,MBA 1st year Back 2012,Part II Back 2012,1st Sem 2013,MCA 4th Sem 2012
48	Sunabeda Womens College Sunabeda	194/04.12.13	17000.00	Centre Advance for MBA 3rd Sem 2012,MBA 1st year Back 2012,Part II Back 2012,1st Sem 2013,MCA 4th Sem 2012
49	Kalahandi Law College Bhawanipatna	195/04.12.13	18000.00	Centre Advance for MBA 3rd Sem 2012,MBA 1st year Back 2012,Part II Back 2012,1st Sem 2013,MCA 4th Sem 2012
50	Raghunath Jew College Cuttack	196/04.12.13	16000.00	Centre Advance for MBA 3rd Sem 2012,MBA 1st year Back 2012,Part II Back 2012,1st Sem 2013,MCA 4th Sem 2012

51	Bargarh Law College Bargarh	197/04.12.13	9000.00	Centre Advance for MBA 3rd Sem 2012,MBA 1st year Back 2012,Part II Back 2012,1st Sem 2013,MCA 4th Sem 2012
52	Janata College Boinda	354/31.03.14	11000.00	Centre Advance for BA/Bcom(Pass & Hon.) 3rd Sem Jan. 2013
53	K N D College Rajkishore Nagar	355/31.03.14	9000.00	Centre Advance for BA/Bcom(Pass & Hon.) 3rd Sem Jan. 2013
54	SITE college of Nursing Bolangir	356/31.03.14	10000.00	Centre Advance for BA/Bcom(Pass & Hon.) 3rd Sem Jan. 2013
55	M T Degree College Bhatasar	357/31.03.14	8000.00	Centre Advance for BA/Bcom(Pass & Hon.) 3rd Sem Jan. 2013
56	Jaloi Degree College Jaloi	358/31.03.14	17000.00	Centre Advance for BA/Bcom(Pass & Hon.) 3rd Sem Jan. 2013
57	Saswat Mahavidyalaya Jarasingha	359/31.03.14	9000.00	Centre Advance for BA/Bcom(Pass & Hon.) 3rd Sem Jan. 2013
58	+3 Degree College Karlapada	360/31.03.14	23000.00	Centre Advance for BA/Bcom(Pass & Hon.) 3rd Sem Jan. 2013
59	Kalahandi Law College Bhawanipatna	361/31.03.14	10000.00	Centre Advance for BA/Bcom(Pass & Hon.) 3rd Sem Jan. 2013
60	Sinapali Degree College Sinapali	362/31.03.14	11000.00	Centre Advance for BA/Bcom(Pass & Hon.) 3rd Sem Jan. 2013
61	Director M H N Degree College Biswanathpur	363/31.03.14	10000.00	Centre Advance for BA/Bcom(Pass & Hon.) 3rd Sem Jan. 2013
62	S M Degree College Golamunda	364/31.03.14	8000.00	Centre Advance for BA/Bcom(Pass & Hon.) 3rd Sem Jan. 2013
63	I G Womens College Brajaraj Nagar	365/31.03.14	9000.00	Centre Advance for BA/Bcom(Pass & Hon.) 3rd Sem Jan. 2013
64	P S Degree College Bhedabahal	366/31.03.14	14000.00	Centre Advance for BA/Bcom(Pass & Hon.) 3rd Sem Jan. 2013
65	Raghunath Jew College Cuttack	367/31.03.14	9000.00	Centre Advance for BA/Bcom(Pass & Hon.) 3rd Sem Jan. 2013
66	H K Rai Mahavidyalaya Rourkela	368/31.03.14	9000.00	Centre Advance for BA/Bcom(Pass & Hon.) 3rd Sem Jan. 2013
67	L R Law College Sambalpur	369/31.03.14	8000.00	Centre Advance for BA/Bcom(Pass & Hon.) 3rd Sem Jan. 2013
68	P S Degree College Gaisilet	370/31.03.14	27000.00	Centre Advance for BA/Bcom(Pass & Hon.) 3rd Sem Jan. 2013
69	B P Degree College Boden	371/31.03.14	18000.00	Centre Advance for BA/Bcom(Pass & Hon.) 3rd Sem Jan. 2013
70	Bhairabi +3 Degree College Puruna Katak	380/31.03.14	17000.00	Centre Advance for BA/Bcom(Pass & Hon.) 3rd Sem Jan. 2013
71	Sunabeda Womens College	373/31.03.14	12000.00	Centre Advance for BA/Bcom(Pass & Hon.) 3rd Sem Jan. 2013

	Sunabeda			Sem Jan. 2013
72	K V Degree College Kantabanji	372/31.03.14	18000.00	Centre Advance for BA/Bcom(Pass & Hon.) 3rd Sem Jan. 2013
73	Bargarh Law College Bargarh	374/31.03.14	13000.00	Centre Advance for BA/Bcom(Pass & Hon.) 3rd Sem Jan. 2013
74	Naktideul College Naktideul	375/31.03.14	9000.00	Centre Advance for BA/Bcom(Pass & Hon.) 3rd Sem Jan. 2013
75	P S Degree College Kantamal	376/31.03.14	10000.00	Centre Advance for BA/Bcom(Pass & Hon.) 3rd Sem Jan. 2013
76	P S Degree College Ullunda	377/31.03.14	15000.00	Centre Advance for BA/Bcom(Pass & Hon.) 3rd Sem Jan. 2013
77	SSC Nuapada Aunli Deogarh	378/31.03.14	10000.00	Centre Advance for BA/Bcom(Pass & Hon.) 3rd Sem Jan. 2013
78	SBW Degree College Kamagaon	379/31.03.14	14000.00	Centre Advance for BA/Bcom(Pass & Hon.) 3rd Sem Jan. 2013
79	I G Womens College BrajrajNagar	347/31.03.14	66800.00	Centre Advance for BCA 1st,2nd & Final Year Exam & PGDCA Reg/Back exam 2013
80	SITE college of Nursing Bolangir	348/31.03.14	57900.00	Centre Advance for BCA 1st,2nd & Final Year Exam & PGDCA Reg/Back exam 2013
81	L R Law College Sambalpur	349/31.03.14	40300.00	Centre Advance for BCA 1st,2nd & Final Year Exam & PGDCA Reg/Back exam 2013
82	Chetana College of Special Education Bhubaneswar	350/31.03.14	25300.00	Centre Advance for BCA 1st,2nd & Final Year Exam & PGDCA Reg/Back exam 2013
83	Kalahandi Law College Bhawanipatna	351/31.03.14	18600.00	Centre Advance for BCA 1st,2nd & Final Year Exam & PGDCA Reg/Back exam 2013
84	PSSJ College Banarpal Anugul	352/31.03.14	7400.00	Centre Advance for BCA 1st,2nd & Final Year Exam & PGDCA Reg/Back exam 2013
85	T F College Baragarh	353/31.03.14	10100.00	Centre Advance for BCA 1st,2nd & Final Year Exam & PGDCA Reg/Back exam 2013
		Total	1852181.00	
		G.Total	2747881.00	

8.1. Yearwise Advances Adjusted during the financial year-2013-14.

Name of Adv Holder	Amount Adjusted(In Rs.)	Date of adjustment	Date of Payment of Advance
S K Pattjoshi SA	226735.00	27.04.13	01.08.12
S K Das SA	108955.00	21.05.13	07.12.12
S K Pattjoshi SA	81250.00	21.05.13	07.12.12
Srikanta Majhi SA	50000.00	01.08.13	19.02.13
L R Law college SBP	18232.00	12.06.13	Cash Refund
L R Law college SBP	1651.00	21.06.13	Cash Refund
Total (2012-13)	486823.00		
S K Das S A	122400.00		23.07.13
S K Das S A	25500.00		22.01.14
Chetana coll. Of Spl Edn. BBSR	8519.00	27.08.13 (Cash Ref)	26.07.13
Total(2013-14)	156419.00		

2012-13 = Rs 486823.00

2013-14 = Rs 156419.00

Total =Rs 643242.00

3.2.Advance Outstanding for more than one year

On checking the audit report of D D C E of Sambalpur University for the year 2012-13 it was found that a sum of Rs 1521240.00 has been shown as outstanding advance for the year 2012-13. Out of the above amount a sum of Rs 486823.00 was adjusted by the D D C E during the year 2013-14 leaving a sum of Rs 1034417.00 unadjusted as on dt 31.03.2014.

As such the advances of Rs.1034417.00 was not adjusted even after lapse of a year from the date of payment. As per the instructions contained in G.O.No.2221/F. Dt.7.3.2002 of the finance department the advance remain unadjusted for more than one year is treated as loss to the auditee organization and hence suggested for recovery from the officers who sanctioned the advances and failed to adjust the same in stipulated time. On issue of objection memo the director of DDCE, replied that Advance Register for 2011-12 2012-13 & 2013-14 has been produced before audit for verification. Looking at the Advance ledger it was found that the register was maintained in haphazard manner, not updated and no legal action has been taken by the authority for adjustment of the same. Hence due to negligence in adjustment, recovery of the advances pending without adjustment for more than one year for amounting Rs 1034417.00 as furnished below, is suggested for recovery, for which Prof.Ashok Ku. Das,Director DDCE is considered responsible.

Further it was revealed from the cash book that no step has been taken by the DDCE authority for adjustment of the outstanding advances of Rs 19607000.00 relating to the year 2011-12 (detail list of advances furnished). In response to the objection memo issued the Director DDCE replied that General advances other than the Centre advances are being adjusted & most of the Principals/ Centre superintendents have submitted vouchers for adjustment. As there is shortage of staff in the University the part time accounts assistants are not able to take up the work in time.However they have been requested to do the work.

However the local authority has not produced any correspondence made with the Sambalpur University in this regard. The local authority is requested that step need be taken on priority basis to get the long outstanding advances adjusted early with intimation to audit.

Details of Outstanding advance paid during 2012-13,remain unadjusted till 31.3.2014

Voucher No/Date	Amount (Rs)	To whom paid	Purpose
94/2.11.2012	35700	Centre Superintendent & Principal PSSJagdev College,Anugul	Centre advance
270/4.3.2013	23000	Centre Superintendent & Principal PSSJagdev College,Anugul	Centre advance
95/2.11.2012	24600	Centre Superintendent& Principal H.K.Rai Mahavidyalaya,Rourkela	Centre advance
267/4.3.2013	29000	Centre Superintendent& Principal H.K.Rai Mahavidyalaya,Rourkela	Centre advance
96/2.11.2012	34600	Centre Superintendent& Principal I.G.Womens College,Brajarajnagar	Centre advance
268/4.3.2013	72000	Centre Superintendent& Principal I.G.Womens College,Brajarajnagar	Centre advance
97/2.11.2012	21600	Centre Superintendent& Principal L.R.Law College,Sambalpur	Centre advance
271/4.3.2013	56000	Centre Superintendent& Principal L.R.Law College,Sambalpur	Centre advance
98/2.11.2012	11000	Centre Superintendent& Principal Raghunath Jew College,Cuttack	Centre advance
99/2.11.2012	10800	Centre Superintendent& Principal Biraja Womens College,Jajpur	Centre advance
100/2.11.2012	10000	Centre Superintendent& Principal Kalahandi Law College,Bhabanipatna	Centre advance
273/4.3.2013	29000	Centre Superintendent& Principal Kalahandi Law College,Bhabanipatna	Centre advance

101/2.11.2012	28500	Centre Superintendent& Principal Balangir Law College,Balangir	Centre advance
265/4.3.2013	79000	Centre Superintendent& Principal Balangir Law College,Balangir	Centre advance
102/2.11.2012	10200	Centre Superintendent& Principal G.M.Law College Puri	Centre advance
272/4.3.2013	19000	Centre Superintendent& Principal G.M.Law College Puri	Centre advance
103/2.11.2012	10600	Centre Superintendent& Principal Sunabeda womens College	Centre advance
104/2.11.2012	9000	Centre Superintendent& Principal Bargarh Law College, Bargarh	Centre advance
269/4.3.2013	48000	Centre Superintendent& Principal Bargarh Law College, Bargarh	Centre advance
105/2.11.2012	29000	Centre Superintendent& Principal Chetana College of Spl.Edn.,BBSR	Centre advance
266/4.3.2013	48000	Centre Superintendent& Principal Chetana College of Spl.Edn.,BBSR	Centre advance
1/18.7.2012	11100	Centre Superintendent& Principal Naktideul college, Naktideul	Centre advance
2/18.7.2012	12400	Centre Superintendent& Principal P.S. Degree college , Kantamal	Centre advance
3/18.7.2012	18000	Centre Superintendent& Principal P.S. Degree college , Ulunda	Centre advance
4/18.7.2012	11100	Centre Superintendent& Principal Swami S.S. college , Aunli Deogarh	Centre advance
5/18.7.2012	16700	Centre Superintendent& Principal S.B. Women's college , Kamagaon	Centre advance
6/18.7.2012	9600	Centre Superintendent& Principal L.R. Law college , Sambalpur	Centre advance
7/18.7.2012	18500	Centre Superintendent& Principal Janata college , Boinda	Centre advance
8/18.7.2012	21800	Centre Superintendent& Principal Balangir Law college , Balangir	Centre advance
9/18.7.2012	22200	Centre Superintendent& Principal Jaloe Degree college , Jaloe	Centre advance
10/18.7.2012	12900	Centre Superintendent& Principal Saraswat M.V. , Jrasingha	Centre advance
11/18.7.2012	27100	Centre Superintendent& Principal Degree college , Karlapada	Centre advance
12/18.7.2012	13000	Centre Superintendent& Principal Kalahandi Law college ,Bahbanipatna	Centre advance
13/18.7.2012	12900	Centre Superintendent& Principal Sinapali Degree college, Sinapali	Centre advance
14/18.7.2012	11900	Centre Superintendent& Principal Maa H.D. college, Biswanathpur	Centre advance
15/18.7.2012	8900	Centre Superintendent& Principal Sarbamangala Degree college ,Golamunda	Centre advance
16/18.7.2012	14200	Centre Superintendent& Principal I.G. Women's college,Brajarajnagar	Centre advance
17/18.7.2012	14800	Centre Superintendent& Principal P.S. Degree college , Bhedabahal	Centre advance
18/18.7.2012	12000	Centre Superintendent& Principal Raghunath Jew college , Cuttack	Centre advance
19/18.7.2012	10900	Centre Superintendent& Principal H.K.Rai Mahavidyalaya , Rourkela	Centre advance
20/18.7.2012	10800	Centre Superintendent& Principal L.R. Law college , Sambalpur	Centre advance
21/18.7.2012	27400	Centre Superintendent& Principal P.S. Degree college , Gaisilet	Centre advance
22/18.7.2012	20200	Centre Superintendent& Principal B.P. Degree college , Boden (Nuapada)	Centre advance
23/18.7.2012	20200	Centre Superintendent& Principal Bhairabi +3 college , Purnakatak	Centre advance
24/18.7.2012	13100	Centre Superintendent& Principal Sunabeda Women's college, Sunabeda	Centre advance
25/18.7.2012	24300	Centre Superintendent& Principal Kantabanji V.D. college ,Kantabanji	Centre advance
26/18.7.2012	19700	Centre Superintendent& Principal Bargarh Law college , Bargarh	Centre advance
Total	1054300		
On dt 12.06.13 & 21.06.13	19883	Cash refunded by the Principal L R Law College Sambalpur during 2013-14	
Total	1034417.00		

Details of Outstanding advances relating to the year 2011-12 (Rs 1960700.00)

Voucher No/Date	Amount(Rs)	To whom paid	Purpose
78/20.6.2011	50000	B.Behera,Sr.Asst.	Hire Charges of Vehicle
82/4.7.2011	295000	Sushanta Ku.Patjoshi,Sr.Asst.	Remun. To Examiners
106/18.7.2011	75000	Centre Superintendent & Principal Chetana College of Spl.Edn., BBSR	Centre Advance
169/8.12.2011	70000	- Do -	Centre Advance
241/23.2.2012	114000	- Do -	Centre Advance
282/31.3.2012	11000	- Do -	Centre Advance
107/18.7.2011	27000	Centre Superintendent & Principal Raghunath Jew College Cuttack	Centre Advance

242/23.2.2012	18400	- Do -	Centre Advance
281/31.3.2012	9500	- Do -	Centre Advance
108/18.7.2011	27000	Centre Superintendent & Principal Patitapaban Mahavidyalaya,Jarpada	Centre Advance
122/26.8.2011	25990	- Do -	Centre Advance
170/8.12.2011	41000	- Do -	Centre Advance
109/18.7.2011	22000	Centre Superintendent & Principal L.R. Law college , Sambalpur	Centre Advance
125/26.8.2011	25740	- Do -	Centre Advance
171/8.12.2011	69000	- Do -	Centre Advance
245/23.2.2012	38000	- Do -	Centre Advance
283/31.3.2012	8900	- Do -	Centre Advance
110/18.7.2011	22000	Centre Superintendent & Principal I.G. Women's college, Brajarajnagar	Centre Advance
124/26.8.2011	25740	- Do -	Centre Advance
172/8.12.2011	69000	- Do -	Centre Advance
247/23.2.2012	38000	- Do -	Centre Advance
285/31.3.2012	8900	- Do -	Centre Advance
111/18.7.2011	38000	Centre Superintendent& Principal R.I.M.S.,Rourkela	Centre Advance
126/26.8.2011	10730	Centre Superintendent& Principal R.I.M.S.,Rourkela	Centre Advance
112/18.7.2011	18000	Centre Superintendent& Principal Bargarh Law college , Bargarh	Centre Advance
127/26.8.2011	9300	- Do -	Centre Advance
174/8.12.2011	59000	- Do -	Centre Advance
248/23.2.2012	20000	- Do -	Centre Advance
284/31.3.2012	8900	- Do -	Centre Advance
113/18.7.2011	36000	Centre Superintendent& Principal Balangir Law college , Balangir	Centre Advance
128/26.8.2011	19710	- Do -	Centre Advance
175/8.12.2011	80000	- Do -	Centre Advance
249/23.2.2012	55500	- Do -	Centre Advance
287/31.3.2012	16700	- Do -	Centre Advance
123/26.8.2011	23850	Centre Superintendent& Principal Biraja Womens College,Jajpur	Centre Advance
178/8.12.2011	19000	- Do -	Centre Advance
244/23.2.2012	23500	- Do -	Centre Advance
280/31.3.2012	14000	- Do -	Centre Advance
129/26.8.2011	9740	Centre Superintendent& Principal Kalahandi Law college Bhawanipatna	Centre Advance
176/8.12.2011	29000	- Do -	Centre Advance
250/23.2.2012	11500	- Do -	Centre Advance
288/31.3.2012	9200	- Do -	Centre Advance
130/26.8.2011	9850	Centre Superintendent& Principal Similiguda College,Similiguda	Centre Advance
289/31.3.2012	9200	- Do -	Centre Advance
156/21.10.2011	65000	Sunil Ku Das S A	Remun. To Examiners
165/02.12.11	25000	Sunil Ku Das S A	Hire Charges of Vehicles
173/8.12.2011	53000	Centre Superintendent& Principal H.K.Rai Mahavidyalaya,Rourkela	Centre Advance

246/23.2.2012	50000	- Do -	Centre Advance
286/31.3.2012	10000	- Do -	Centre Advance
177/8.12.2011	19000	Centre Superintendent & Principal G.M.Law College,Puri	Centre Advance
243/23.2.2012	11300	- Do -	Centre Advance
240/23.2.2012	57500	Centre Superintendent & Principal Janata College,Boinda	Centre Advance
279/31.3.2012	23800	- Do -	Centre Advance
Total	1960700.00		

9.GRANTS :- Nil

No grants have been received by the DDCE.

10.UTILISATION CERTIFICATES :- Nil

11.MISAPPROPRIATION & DEFALCATION :- Nil

Cases of Misappropriation has not been detected.

12.LOSS OF STOCK & STORE :- Nil

No cases of loss of stock & store has been detected.

13.AUDIT OF RECEIPTS :-

Para 13.1 :- Less amount taken to Cash Book From DCR (AOSP – 7 & 9)

On checking of the receipts of general cash book with reference to Money Receipt books and DCR it was found that an amount of Rs 132900.00 as detailed below has been collected through bank drafts but was not credited to cash book on the corresponding dates.

M R No/dt	Amount Collected	Amt taken to cash book (Page)	Less	DCR page
71819 /04.03.14 to 71870/29.03.14	310550.00	309550.00	1000.00	20
71270/06.11.13	15000.00	0.00	15000.00	----
71271/09.11.13	98700.00	0.00	98700.00	----
71346/26.09.13	5600.00	4000.00	1600.00	
71349/28.09.13	5600.00	4000.00	1600.00	
71352 to 71361 / 30.09.13	63000.00	47000.00	16000.00	
Total	187900.00	55000.00	132900.00	

On issue of objection memo the local authority regularised the above at page 20 dt 18.09.14.The local authority is suggested to be vigilant while maintaining the books of accounts & transparency be maintained.

Para 13.2 :- Accrued interest not taken to Cash Book (AOSP – 7)

A sum of Rs 2619252.00 accrued as interest has not been taken to cash book.

Bank	A/c No	Date of Accrual	Amount
UCo Bank Katapali	7111	04.01.14	55642.00
UCo Bank Katapali	7111	04.07.13	24667.00
SBI JV Burla	10526092854	30.06.13	1100746.00
SBI JV Burla	10526092854	31.12.13	1438197.00
		Total	2619252.00

On issue of objection memo the local authority regularised the above at page 20 dt 18.09.14.The local authority is suggested to be vigilant while maintaining the books of accounts & transparency be maintained.

14.AUDIT OF EXPENDITURE :-

14.1. Irregular Payment made to D.L.R. and Watchman:- (AOSP – 16)

On scrutiny of the paid vouchers it was found that an amount of Rs 274660.00 was paid to the D.L.Rs. and Watchman engaged by the DDCE as details below.

Month	Amount (Rs)
Apr	23850
May	22500
June	23850
July	28320
Aug	49330
Sep	27600
Oct	27600
Nov	27600
Dec	19010
Jan	17180
Feb	17320
March	18100
Total	274660.00

As per the instructions contained in O.M.No.17815(45)/F. Dtd.12.4.1993 read with O.M.No.1899/F.Dtd.15.5.2001 the govt.of orissna, finance deptt. the appointment of DLR/NMR has been banned since long. On issue of objection memo to produce the necessary order, approval of govt. on engagement of the DLR/ NMR, no such order or govt. approval was produced to audit for verification. In response to audit objection memo it was stated that The engagement of DLR & Watchman in DDCE has been approved by the competent authority of this University. As such the payment to DLR & Others have been made as per rules of the govt. & approved by the University authority as like as the DLR & others are engaged in Administrative Building of this University. Hence the objection raised may be considered in this regard. However the reply of the director of the DDCE is not accepted in audit without verification of the sanction order of the same. Hence the Director DDCE is suggested to produce supporting documents in respect of requirement & engagement of DLRs along with due approval of the competent authority to the next audit and get verified its authenticity, till then the expended amount of Rs.274660.00 is held under objection.

Para 14.2 :- Acknowledgement wanting (AOSP -17)

A sum of Rs 38000.00 has been paid as advance to Sri Bhagabati Prasad Padhi Advocate towards advocate fee of writ petition at NCRDC New Delhi vide voucher No-12 dt 23.07.13 & a/c payee cheque no- 827633 dt 23.07.13 through speed post . In support of the expenditure no acknowledgement receipt was produced. In response to the objection memo issued the local authority replied that crossed cheque of Rs 38000.00 has been sent to Sri Padhi by speed post & Sri Padhi advocate has been requested to send the acknowledgement in support of payment.

Similarly a sum of Rs 250000.00 has been expended towards payment to the Dist consumer forum , Rourkela towards 50% of the awarded amount in case no-RP 2307,2591,3842,3843,4361,4362 of 2013 & revision petition 2307 of 2013 (vide ch no- 369029 to 369033/dt 16.12.13 five nos each Rs 50000.00) vide Vr No-204 to 208 dt 16.12.13 . But no acknowledgements were produced to audit to verify the genuineness of the payments. In response to the objection memo issued the local authority replied that cheques have been sent by speed post & the Dist consumer forum , Rourkela hasbeen requested to send the acknowledgements. Till production of the acknowledgements a sum of Rs 288000.00 is held under objection.

14.3 :- Less maturity value of STDR transferred to the DDCE account (AOSP -17)

While checking the deposit / withdrawal of A/c No-10526092854 it was found that a sum of Rs 11314700.00 has been deposited towards maturity value of Rs 11415983.00 of the STDR as against the maturity value as per the STDR & a sum of Rs 101283.00 has been less credited.During renewal of the above STDR a sum of Rs 11415983.00 was debited from the SB a/c thereby reducing the bank balance to that extent.

On issue of objection memo the local authority replied that the bank has deducted a sum of Rs 101283.00 towards income tax . The local authority is suggested to request the concerned bank to credit the deducted amount & not to deduct the income tax henceforth, as DDCE is a public institution (an educational institute). Till receive back the TDS amount from the bank Rs.101283.00 is held under objection.

15. AUDIT ON WORKS :- Nil

16.AUDIT ON UNITS/ DEPARTMENTS :- Nil

17. AUDIT ON SCHEMES/ PROGRAMMES :-

17.1 Comments on management of the schemes.

In keen sense of observation of the financial position of the DDCE it would be found that huge amount towards course fee and development fee have been collected from the students of different self-financing courses offered by the DDCE during the financial year 2013-14. But no noticeable expenditure has been made during the year under audit for the purpose of improvement of their quality teaching in comparison to the volume of fees collected from them. As per agenda issued in prospectus necessary action should be taken to utilize the balance fund of the students for the purpose of management of qualitative study centres and infrastructure development for better improvement of their academic career so that they can able to create their own placement.

18.MISCELLANEOUS :- Nil

19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:- No comments.

20.1.RESULT OF AUDIT :-

As a result of audit a total sum of Rs 93496968.77 is held under objection which includes Rs. 1309077.00 suggested for recovery as per the details furnished in table below.

Sl No	Ref to Para No	Amount suggested for recovery (Rs)	Amount held under objection (Rs)	Nature of Objection
1	4.1	0.00	72002613.00	Parking of money outside Cash Book
2	5	0.00	19779002.77	Non-Reconciliation of Pass Book & Cash Book figure
3	8	1034417.00	1034417.00	Outstanding advances for more than one year
4	14.1	0.00	274660.00	Irregular payment to DLR
5	14.2	0.00	288000.00	Acknowledgement wanting
6	14.3	0.00	101283.00	Irregular deduction from pass book by Bank
	Total	1034417.00	93479975.77	

20.2.AUDIT CERTIFICATE :-

Certified that the accounts of the Directorate of Distance and Continuing Education (DDCE) was covered under audit for the year 2013-14 and found correct subject to the remarks offered in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

The maintenance of accounts, records and register was not satisfactory. Special steps need be taken for better maintenance of accounts, reconciliation of bank account, maintenance of outstanding advance ledger and recovery of advance.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ashok Kumar Das	Director,DDCE	Professor in PG Deptt. of Odia. SU.	1034417.00

16.5 - LALALAJPAT RAI LAW COLLEGE,SAMBALPUR (UNIT No.5)

1.TITLE SHEET :-

- a. Name of the Institution :- **LALALAJPAT RAI LAW COLLEGE,SAMBALPUR**
- b. Year of establishment :- 1965
- c. Period of accounts audited :- 2013-2014 (1.4.2013 to 31.3.2014)
- d. No. of working days consumed :- 8 mandays in terms of party.
- e. Duration of audit :- 2.2.2015 to 21.2.2015
- f. Name of the Principal, who is in-charge of the accounts.
- I. During the period of audit :- Dr Bijayanand Behera
- II. At the time of audit :- Dr. Bijayanand Behera
- g. Name of the Auditor :- Sri B.C.Naik, A.S. & Sri K.C. Maharana, Auditor

1.1. INTRODUCTORY :-

Lalalajpat Rai Law College was established and started functioning from the year 1965 and taken over by the university as a constituent unit on 1967. The positions of staff, and students for the financial year 2013-14 are furnished below.

(A) Staff Position.

Category of staff	Sanctioned strength	Existing strength
A	Teaching	
Principal	1	1
Reader	1	0
Lecturer	4	2 (contractual)
Total	6	3
B	Non Teaching	
Section Officer	1	1
Sr. Asst.	2	1
Jr. Asst.	3	0
Asst. Librarian	1	0
Library Attendant	1	1
Technical Asst.	1	1
Treasury Sarkar	1	0
Wireman cum Peon	1	0
Stenographer	1	0
Orderly	1	0
Peon	3	0
Watchman	1	1 (onDLR basis)
Sweeper	1	0
Total	18	5

(B) Students Strength.

Classes	Sanctioned strength	Enrollment strength
1st year L.L.B.	80	74
2 nd Year L.L.B.	80	69
3 rd Year L.L.B.	80	38
Total	240	181

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. dtd.2.2.2015, and result thereof was found as per the details furnished in table below.

Sl	Particulas	Balance shown as Per cash book	Physical found	balance difference	Remarks
1	Cash	0.00	0.00	Nil	
2	Misc. receipt books	04 Nos.	04 Nos.	Nil	S/R Page-23
3	Postage stamps worth	384.00	384.00	Nil	S/R Page-16
4	Admission forms	0	0	Nil	S/R Page-12

3. LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. Student Association cash book
3. N.S.S. cash book
4. Student fund Ledgers/ cash books
5. Youth Red Cross Cash Book
6. Centre Superintendent L.L.B.Exam. Cash Book
7. Practical Training cash Book
8. Library cash book
9. B.B.A./L.L.B. Cash Book
10. Bank account pass Books/Statements
11. Stock Registers of Library Books, Periodicals and Journals
12. Stock Register of forms and Stationary
13. Investment Register with FDR
14. Money Receipts and DCRs
15. Paid vouchers of respective cash books relating to year 2013-14.
16. Dramatic Society cash book.
17. Puja Subscription cash book.
18. Athletic cash book.
19. S.S.G cash book.
20. S.A.F.cash book.
21. Law seminar cash book.
22. Common Room cash book.
23. Cycle Stand cash book.
24. Magazine cash book.

Not Maintained

1. Register of Outstanding Advance
2. Register of Grants
3. Property Register
4. Bank account Reconciliation Register

4. FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the Lalalajpat Rai Law College for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

- a. C.B. as on 31.03.2013 :- Rs. 1528056.08
- i. Deduct C.B. of BBA accounts on 31.3.13 :- Rs. 554382.00
- ii. Add less C.B. shown by last audit :- Rs. 257.00
- iii. Effective O.B. of LRLaw a/c as on 1.4.13 :- Rs. 973931.08
- b. Receipts during the year 2013-2014 :- Rs. 1451116.00
- c. Total :- Rs. 2425047.08
- d. Expenditure made during 2013-2014 :- Rs. 1419436.00
- e. C.B. as on 31.03.2014 as per audit :- Rs. 1005611.08
- f. C.B. as on 31.03.2014 as per cash book :- Rs. 929901.08
- g. Difference, less shown in cash book :- Rs. 75710.00

h. Reconciliation :-

The contributory factors of the above discrepancy are described in table below.

Sl.	Reason behind the difference	Amount
1	Grant received from the M.C.L, Burla, Sambalpur and credited the amount in Indian Bank on dt. 15.6.2013, but Credit of same has not been accounted for in to cash book	+ 100000.00
2	Less amount of O.B taken erroneously than the actual on Dt. 13.4.2013. (Actual-566286.40, taken-555911.40)	+ 375.00
3	Less amount accounted for in to cash book due to totaling mistake on 24.10.2013. (Actual Rs.434508.00-accounted for as Rs.434008.00)	+ 500.00
4	Less amount accounted for in to cash book due to totaling mistake on 31.07.2013. (Actual Rs.1198927.00-Accounted for as Rs.1198727.00)	+ 200.00
5	Less amount of C.B taken erroneously than the actual on Dt. 19.8.2013.	+ 03.00
6	Double receipts shown in cash book towards reconciliation of amount of Rs.12684.00 transferred on Dt. 26.3.2013 although the same has been rectified in financial position by the previous audit. Date of receipts=on 8.6.2013 Rs.12684.00 & on dt.24.1.2014 Rs.12684.00=Rs.25368.00	- 25368.00
	Net Difference	+ 75710.00

However on issue of audit objection statement on the above score the differential amounts have been reconciled in the cash book on Dt.03.02.2015 vide Page No,134.

4.2.Details of cash book-wise closing balance as on 31.03.2014.

Sl.	Name of cash book	Cash in hand	Cash at bank	Cash in shape of F.D.Rs	Total
1	General a/c	-	264471.40	-	264471.40
2	NSS Cash Book	-	4090.98	-	4090.98
3	Student Assn. CB	-	125595.65	-	125595.65
4	Students Union CB	-	3771.65	-	3771.65
5	Dramatic Society CB	-	1162.00	-	1162.00
6	Athletic Asson. CB	-	1644.15	-	1644.15
7	Puja Subscription CB	-	2552.70	-	2552.70
8	SSG Cash Book	-	1094.00	-	1094.00
9	SAF Cash Book	-	6277.00	-	6277.00
10	Law Seminar CB	-	15666.00	-	15666.00
11	Common Room CB	-	20319.35	-	20319.35
12	Students Ammt.CB	-	9785.15	-	9785.15
13	Cycle Stand CB	-	44123.00	-	44123.00
14	Magazine Cash Book	-	39510.00	-	39510.00
15	YRC Cash Book	-	29742.00	-	29742.00
16	Centre Supdt. CB	-	1864.65	-	1864.65
17	Pract. Training CB	-	75392.00	-	75392.00
18	Library Cash Book	-	282839.40	-	282839.40
	Total	-	929901.08	-	929901.08

4.3.Irregular parking of students fund outside of the cash book.(AOSP No.131 to 132)

In course of checking it was observed that apart from the above book balance a total sum of **Rs.415706.00** was kept outside of the cash book. The amount was invested in Indian Bank,Main Branch, Sambalpur in shape of F.D.R/T.D.Rs, but the same was not merged with the closing balance figure of the cash book as on 31.3.2013. As such the amount was kept outside of the cash book in contravention to Rule-3 of OGF Rules-1959.

On issue of audit objection statement on the score the Principal stated that action is being taken to include the amount in the closing balance figure of the cash book with effect from 1.4.2015. Hence early action need be taken to include the same in closing balance figure of the cash book, and shown the result to next audit , till then **Rs.415706.00** is held under objection.

The details of such amount, invested in Indian bank are furnished vide para No.7 of the audit report.

STATEMENT-A

Detail of head-wise receipts during the year 2013-14

Sl.No.	Heads of account	Amount
	Tution fee	53280.00
	Admission fee	4440.00
	Admission form	76900.00
	Devlopment fee	111000.00
	Library fee	88800.00
	Library maint. Fee	11100.00
	Library fine	30.00
	Identity Card	5920.00
	Examination Enrolment	11100.00
	Abstract of Attendance	2220.00
	Sports council	4440.00
	Bar Co.of Ind.Subsr	7400.00

Legal Aid Cell	7400.00
Calender	2960.00
Cultural Activities	3700.00
SSF	1110.00
Youth Red Cross	6220.00
Practical Training	44400.00
Student Association	62540.00
T.C.fee	24.00
Conduct fee	320.00
University Exam. Fee	114300.00
Centre Charge	35700.00
Supervision fee	17850.00
Fee for mark	3570.00
Fee for computer mark	14700.00
Provisional cum marksheet	2100.00
Degree fee	5250.00
Cost of form	3570.00
Subsequent fee	270.00
Late fee	10363.00
University Regd. Fee	375.00
Rent of college rooms	1200.00
Grants from U.G.C.	350000.00
Grants from M.C.L., Burla	100000.00
Centre Advance to conduct Exam.	105902.00
Other dev. Fund by encashment of FDR	84258.00
Security Deposit	13000.00
Funds received from DDCE, SU for Infra. Dev.	43800.00
Un-utilised amount of advances refunded	13872.00
Interests from S.B. A/C	25732.00
Total Receipt	1451116.00
Add Opening Balance as on 01.04.2013	973931.08
Grand Total	2425047.08

STATEMENT-B

Detail of head- wise Expenditure for the year 2013-14

Sl.No.	Heads of Expenditure	Amount
1	Tuition fee	53280.00
2	Admission fee	4440.00
3	Development fee	111000.00
4	Electricity charges	27772.00
5	Telephone bills	5896.00

6	University Exam. fee	168390.00
7	S.D.refunded	896.00
8	Postage	3985.00
9	Prize from endowment fund	3000.00
10	Centre Adv. To conduct exam.	173624.00
11	Advertisement	107151.00
12	Sty.& Printing	13362.00
13	Sport council	5400.00
14	Obser.of Cultural & fair festivals	5100.00
15	Books ,Journals & Equipments	476582.00
16	Office cont.	6940.00
17	News paper reading	5410.00
18	Rem. To practical examiner	750.00
19	Seminar	14713.00
20	Exam. Of LLb.	5000.00
21	Annual Function	15000.00
22	Annual Athletic	3700.00
23	Deposit of state share of YRC	580.00
24	Encroached amount of BBA-cum-LLb. Fund refunded	207465.00
	Total Expenditure	1419436.00
	Add Closing Balance as on 31.3.2014	1005611.08
	Grand Total	2425047.08

5. DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AMOUNTS, AS PER CASH BOOK, & BANK.

Sl.	Name of cash book.	Name of Bank	A/C No	C.B.as per bank A/c	C.B.as per cash book	difference
1	1	2	3	4	5	6
1	a.General A/C	SBI Main Br. Cur/Ac	10856684470	469730.29	98183.29	371547.00
	b. General A/C	Indian Bank Cur/Ac	516270472	430630.55	166288.11	264342.44
2	NSS Cash Book	IB.SB A/C	516247535	4098.98	4090.98	8.00
3	Student Assn.	-do-	516228318	140302.65	125595.65	14707.00
4	Students Union	-do-	516235926	3771.65	3771.65	0.00
5	Dramatic Society A/c	-do-	516238075	1162.00	1162.00	0.00
6	Athletic Asson.	-do-	516238053	1654.15	1644.15	10.00
7	Puja Subscription	-do-	516235948	2553.70	2552.70	1.00
8	SSG Cash A/c	-do-	516235904	992.00	1094.00	-102.00
9	SAF Cash A/c	-do-	516235915	5727.00	6277.00	-550.00

10	Law Seminar a/c	-do-	516235937	15666.00	15666.00	0.00
11	Common Room	-do-	516238064	20444.35	20319.35	125.00
12	Students Amn.	-do-	516229128	9785.15	9785.15	0.00
13	Cycle Stand A/c	-do-	516238042	46627.00	44123.00	2504.00
14	Magazine A/c	-do-	516240040	39510.00	39510.00	0.00
15	YRC A/c	-do-	516268678	29742.00	29742.00	0.00
16	Centre Supdt.	-do-	516224131	2134.65	1864.65	270.00
17	Pract. Training	-do-	516255228	96298.00	75392.00	20906.00
18	Library A/c	-do-	516229865	282746.00	282839.40	-93.40
	Total			1603576.12	929901.08	673675.04

Reconciliation :-

The contributory factors of the above discrepancies could not be traced out properly due to lack of maintenance of cheque issue register. However the reasons occurred during the year under audit are furnished in table below.

It is observed that the discrepancies are rolling since the last three years . No steps are taken by the local authority to reconcile the same , even after suggestions and objections imparted by the last and previous audits. Hence the local authority is once again requested to do the needful in this context and compliance reported to audit.

A	A/C No.10856684470,SBI,SBP		Amount																																	
1	Amount deposited on 31.3.14 credited in Bank a/c On 2.4.14		(-)3000.00																																	
2	Cheques issued but encashed after 31.3.2014. <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th>Ch.No. / Dt.of issue</th> <th>Amount</th> <th>date of drawal</th> </tr> </thead> <tbody> <tr> <td>411977 /31.3.14</td> <td>100000.00</td> <td>17.4.14</td> </tr> <tr> <td>411979 /31.3.14</td> <td>64900.00</td> <td>19.4.14</td> </tr> <tr> <td>411980 /31.3.14</td> <td>35100.00</td> <td>21.4.14</td> </tr> <tr> <td>411978 /31.3.14</td> <td>25000.00</td> <td>22.4.14</td> </tr> <tr> <td>411981 /31.3.14</td> <td>125000.00</td> <td>28.4.14</td> </tr> <tr> <td>Total</td> <td>350000.00</td> <td></td> </tr> </tbody> </table>	Ch.No. / Dt.of issue	Amount	date of drawal	411977 /31.3.14	100000.00	17.4.14	411979 /31.3.14	64900.00	19.4.14	411980 /31.3.14	35100.00	21.4.14	411978 /31.3.14	25000.00	22.4.14	411981 /31.3.14	125000.00	28.4.14	Total	350000.00			(+)321632.00												
Ch.No. / Dt.of issue	Amount	date of drawal																																		
411977 /31.3.14	100000.00	17.4.14																																		
411979 /31.3.14	64900.00	19.4.14																																		
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411978 /31.3.14	25000.00	22.4.14																																		
411981 /31.3.14	125000.00	28.4.14																																		
Total	350000.00																																			
3	Double receipts shown towards reconciliation of Rs.25368/-(12684x2) on dt.8.6.13 & 24.1.14.		(-)25368.00																																	
B	A/C No.516270471,Indian Bank,SBP																																			
1	Cheques issued but encashed after 31.3.2014. <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th>Ch.No. / Dt.of issue</th> <th>Amount</th> <th>date of drawal</th> </tr> </thead> <tbody> <tr> <td>504269/31.3.14</td> <td>1509.00</td> <td>28.6.14</td> </tr> <tr> <td>504270 /31.3.14</td> <td>4681.00</td> <td>28.6.14</td> </tr> <tr> <td>504265 /31.3.14</td> <td>1980.00</td> <td>19.4.14</td> </tr> <tr> <td>504267 /31.3.14</td> <td>2700.00</td> <td>23.4.14</td> </tr> <tr> <td>504266 /31.3.14</td> <td>111.00</td> <td>23.4.14</td> </tr> <tr> <td>504268/31.3.14</td> <td>1227.00</td> <td>23.5.14</td> </tr> <tr> <td>504272/31.3.14</td> <td>726.00</td> <td>27.6.14</td> </tr> <tr> <td>504271/31.3.14</td> <td>4950.00</td> <td>27.6.14</td> </tr> <tr> <td>504273/31.3.14</td> <td>100000.00</td> <td>1.9.14</td> </tr> <tr> <td>504274/31.3.14</td> <td>3977.00</td> <td>1.9.14</td> </tr> </tbody> </table>	Ch.No. / Dt.of issue	Amount	date of drawal	504269/31.3.14	1509.00	28.6.14	504270 /31.3.14	4681.00	28.6.14	504265 /31.3.14	1980.00	19.4.14	504267 /31.3.14	2700.00	23.4.14	504266 /31.3.14	111.00	23.4.14	504268/31.3.14	1227.00	23.5.14	504272/31.3.14	726.00	27.6.14	504271/31.3.14	4950.00	27.6.14	504273/31.3.14	100000.00	1.9.14	504274/31.3.14	3977.00	1.9.14		(+)225524.00
Ch.No. / Dt.of issue	Amount	date of drawal																																		
504269/31.3.14	1509.00	28.6.14																																		
504270 /31.3.14	4681.00	28.6.14																																		
504265 /31.3.14	1980.00	19.4.14																																		
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504273/31.3.14	100000.00	1.9.14																																		
504274/31.3.14	3977.00	1.9.14																																		

504276/31.314	1781.00	1.9.14	
504277/31.3.14	1782.00	not encached yet	
504278/31.3.14	100.00	-do-	
Total	125524.00		(+)125524.00
2	Amount deposited in bank on 15.6.2013 towards MCL grant but credit of same not accounted for into cash book.		(+)100000.00
C	Un reconciled amounts rolling previously		(+)126519.04
	Net Difference		+ 673675.04

6. STOCK POSITION :-

6.1 Library Books

As required under rule 119 of OGFR, Vol-I as well as O.A.E.I.A.P. Rules 1985 half yearly physical verification of stock and stores including library books were not conducted by the principal . This may be ensured henceforth and compliance reported to audit.

However the stock position of library books for the year under audit as per Accession Register is given below.

- (a) Opening balance on 1.4.2012 :- 15991 Nos.
- (b) Purchased during the Year :- 634 Nos.
- (c) Total :- 16625 Nos.
- (d) Books damaged during the Year :- 0 Nos.
- (e) Balance of books as on 31.3.2013 :- 16625 Nos.

S/R Page No.145.

7. INVESTMENT :-

The position of investment for the year 2013-14 is as follows.

- (a) Investment standing at the beginning of the Year on 1.4.2013 :- Rs. 287230.00
- (b) Encashment made during the Year 2013-14. :- Rs.118707.00
- (c) Total :- Rs. 168923.00
- (d) Investment made during the year 2013-14. :- Rs.246783.00
- (e) Standing value of Investment as on 31.3.2014 :- Rs.415706.00

Details of Investment :-

Sl.No.	Name of the bank, TDR No.	Date of Investment	Amount invested	Date of maturity	Maturity value	Remarks (Sources of fund from which Investments are made)
1	Indian bank TDR No.336723	22.2.2014	11636.00	24.2.17	15197.00	Library caution money
2	Indian bank TDR No.0456099	21.11.2011	43704.00	19.11.14	57904.00	Library caution money
3	Indian bank TDR No.0456100	21.11.2011	124819.00	19.11.14	165375.00	Students union fund

4	Indian bank TDR No.336239	15.04.2013	20000.00	15.04.14	21862.00	Endowment funds
5	Indian bank TDR No.336342	30.03.2014	15547.00	15.01.15	15578.00	Endowment funds
6	Indian bank TDR No.336341	14.06.2013	200000.00	31.03.14	214702.00	Endowment funds
	TOTAL		415706.00			

After maturity no invested amounts are found to have been encashed or re-invested. Hence steps need be taken to encash or re-invest the matured amount in time and maintain the investment register properly . Again the investment figure need be incorporated and reflected in the cash book.

8. ADVANCES :-

In absence of maintenance of advance register and due to lack of incorporation of advance position in cash books the outstanding balance of advances at the beginning of each financial year could not be ascertained and furnished in the report by the last audits. It is worthwhile to mention here that during the year 2013-14 a total sum of Rs.24250.00 has been adjusted towards outstanding advances of preceding years i.e. 2010-11, and 2011-12. But due lack of maintenance of advance register the actual outstanding balance of advances of preceding years could not be ascertained. Hence the local authority was asked to find out the actual outstanding advances of preceding years and submit the same for examination . In response to audit objection statement (OASP No.133-134) issued on the score it was stated that the position of advance of previous year will be worked out and mentioned in the advance register. The Principal is therefore advised to work out the actual position of advances of previous year in Advance register and get examined the same by the next audit and then incorporate the figure in cash book.

However the position of advances is furnished below taking into consideration of the outstanding advances of preceding year 2012-13 as opening balance.

- (a) Balance of advance as on 01.04.2013 :- 140000.00
- (b) Advance paid during the year 2013-14 :- 201083.00
- (c) Total :- 341083.00
- (d) Advance adjusted during 2013-14 :- 219383.00
- (e) Advance outstanding as on 31.3.2013 :-121700.00

The cash book-wise closing balance of advances as on 31.03.2014 is as follows:-

1.General cash book=	Rs.119300.00
2.Student Asson.	=Rs. 2400.00
Total	=Rs.121700.00

8.1. Adjustments of advances of previous years made during the year 2013-14 :-

Cash book	2012-13	2013-14	Total
1.Gen. A/C	700	165358	180958
2.Student Asso.	21200	19500	50320
3.Practical A/C	-	12625	12625
Total	21900	197483	219383

8.2. Year-wise break up outstanding advances.

2012-13 = Rs. 118100.00

2013-14 = Rs. 3600.00

Total Rs. 121700.00

8.3. Advance Outstanding, out of the advances Paid during year 2013.-14,

Cash book	Date of advance	Amount	To whom paid	Purpose
General A/C	9.12.13	1200.00	Sri R.K.Padhi ,SA	Obs.of World Human Right
Student Asson.A/C	06.09.13	1400.00	Sri Nayajyoti Das; student	Celebration of Ganesh puja
	10.01.14	1000.00	-do-	Printing of letter pads
	Total	3600.00		

8.4. Advance Outstanding for more than one year, Paid during 2011-12, not adjusted till 31.3.2013(OASP No.134)

As revealed from the breakage of outstanding advances mentioned above vide para. 8.2. a sum of Rs.118100.00 was kept unadjusted by 31.3.2014 out of the advances sanctioned during the preceding year 2012-13 even after elapsing of one year. The details of such advances are furnished in table below.

SL.	Name of the Advancee	Date of payment	Amount	Purpose of advance
1	Sri R.K.Padhi, S.A.	8.5.12	46900.00	Centre adv. For MBA exam.2011
		13.7.12	6700.00	Centre adv. For BCA exam.2012
		15.1.13	2500.00	Centre adv. For LLb. exam.2012
		21.3.13	20400.00	Centre adv. For BA/B.com exam.2012
		21.3.13	21600.00	Centre adv. For MBA exam.2012
			98100.00	
2	Sri Bijayananda Behera lecturer	18.6.12	20000.00	UGC seminar
		Total	118100.00	

The reasons behind non-adjustment of the above advances were asked for to be pointed out to audit. In response to which the local authority stated that vouchers against the advances of Sri Padhi ,S.A. have already been submitted to D.D.C.E,Sambalpur University, which is the sanctioning authority of the advances vide the following office letters.

1. For Rs.46900/- vide Letter No.157 & 163 Dt.26.03.13
2. For Rs.6700/- vide Letter No.159 & 165 Dt.26.03.13
3. For Rs.22900/- vide Letter No.157 & 161 Dt.26.03.13
4. For Rs.21600/- vide Letter No.157 Dt.26.03.13

Again the amount shown against Sri Behera, Lecturer is not advance. The amount is reimbursed him against the vouchers submitted by him earlier vide Vr. No.87 Dt.31.3.2012. After receiving the advertisement cost of souvenir of UGC seminar, the amount is only is reimbursed.

The above matters were verified and found to be correct. However the Principal is suggested to adjust the above advances in cash book recording the detailed facts under intimation to audit.

9. GRANTS :-

The position of grants for the year 2013-14 is furnished below.

1. O.B. of unutilized Grant as on 1.4.2013 = 0.00
2. Grants received during year 2013-14 = 450000.00

3.Total =450000.00
4. Grants Utilised during year 2013-14 =450000.00
5.C.B. of unutilized Grant as on 31.3.2014= 0.00

9.1.Details of utilization of Grants.

Sl.	Name of the Grant	Ref. to Vr.No./Date	Amount spent	Particulars of expenditure
1	UGC,(Remedial Coaching)	85/31.03.14	100000.00	Purchase of furniture for students from M/S Chandan Bros. Sambalpur
	UGC(equipment)	86/31.3.14	25000.00	Purchase of generator from M/S Samal Distributors,Bargarh
	UGC(equipment)	87/31.3.14	64900.00	Purchase of LED Tv from M/S Radiant Enterp.SBP
	UGC(equipment)	88/31.3.14	35100.00	Purchase of A.C machine from M/S Radiant Enterp. SBP
	UGC(Book & Journal)	89/31.3.14	125000.00	Purchase of books from M/S Cuttack Law House
2	MCL(CSR)for books	96/31.3.14	100000.00	Purchase of books from M/S Cuttack Law House
		Total	450000.00	

10.UTILISATION CERTIFICATES :-

The position of Utilization Certificates for the year 2013-14 is furnished below.

1.U.C.outstanding as on 1.4.2013 = 0.00
2.U.C. due for submission during =450000.00
the year 2013-2014.
3.Total =450000.00
4.U.C. submitted during the year = 0.00
2013-2014.
5.U.C. needs to be submitted =450000.00
As on 31.3.2014.

Step may be taken to clear up the above pendency by submission of U.C. in proper quarter to the funding agencies at the earliest and compliance reported to audit.

11.MISSAPPROPRIATION & DEFALCATION :-

During the period under audit no misappropriation cases are detected.

12.LOSS OF STOCK & STORE :-

During the period under audit no cases of loss of stock and store are detected.

13.AUDIT OF RECEIPTS :-

The position of fees and fines collected from the students and deposited thereof for the year 2013-14, as ascertained from the records and registers made available to audit is given below.

(a)Opening balance at the beginning of the year on 1.4.2013 :- Rs 1195327.00

- (b) Fees and fines collected during the year 201-14 :- Rs. 56820.00
- (c) Total :-Rs. 1252147.00
- (d) Amount deposited during the year 2013-14 :- Rs. 56820.00
- (e) Balance to be deposited at the end of the year as on 31.3.2014 :-Rs.1195327.00

Details of deposit of fees and fines during 2013-14.

Sl. No.	Voucher No./Date	Amount
1.	31/24.8.13	56820.00

Details of the Balance

Relating to the Year 2011-12 Rs 511632.00

Relating to the Year 2012-13 Rs 683695.00

Total Rs 1195327.00

Effective steps need be taken to deposit the balance amount of fees and fines as early as possible and compliance reported .

14.AUDIT OF EXPENDITURE :-

No irregularities in respect of expenditure are noticed during the year under audit.

15. AUDIT ON WORKS :-

No developmental works are executed during the year under audit.

16.AUDIT ON UNITS/ DEPARTMENTS :-

No unit or department has been constituted in the college.

17. AUDIT ON SCHEMES/ PROGRAMMES :-

17.1. Post Matric Scholarship

No scholarship was received & disbursed during the period 2013-14.

18.MISCELLANEOUS :-

18.1.Non-accounting for the Grant received from the M.C.L,Sambalpur.

During the period under audit a sum of Rs. 100000.00 was received from the M.C.L,Sambalpur towards Corporate Social responsibility grants for library books. The amount was credited in Indian Bank of the college account on 15.6.2013 but not credited in cash book of the college. Due to non accounting for the amount in cash book the book balance of the college was not square up during the year 2013-14. However on issue of audit objection statement on this score the local authority has credited the fund in cash book on Dt.3.2.2015 vide page No.134.

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

The C.P.F. accounts of staff have been maintained by the head office at Sambalpur University.

20.1.RESULT OF AUDIT :-

As a result of audit a sum of Rs 415706.00 is held under objection vide para-4.3. of the report.

20.2.AUDIT CERTIFICATE :-

Certified that the accounts of the Lalalajpat Rai Law College ,Sambalpur has been covered under audit for the year 2012-13 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

The maintenance of accounts, records and register is not satisfactory. Special steps need be taken for maintenance of Advance register, Register of outstanding advances and Bank reconciliation statement to make the accounts lucid and clear.

16.6 - 'HEALTH CENTRE (UNIT NO.6)

1.TITLE SHEET :-

- a. Name of the Department :- Health centre
- b. Year of establishment :-1972
- c. Period of accounts audited :- 2013-14
- d. No. of working days consumed :-5 mandays in terms of party
- e. Duration of audit :-1.02.15 to13.02.15
- f. Name of the Medical officer, who is in-charge of the accounts.
 - i. During the period of audit :- Dr. Netrananda Dora M.B.B.S.
 - II. At the time of audit :- Dr. Netrananda Dora M.B.B.S.
- g. Name of the Auditor :- Kamadev Das.

1.1.INTRODUCTORY :-

The Health centre has been established during the year 1972.At present Dr. Netrananda Dora M.B.B.S. is rendering service as Medical officer w..e.f. 01.04.2012 on a contractual basis appointment.

As per the norms of the appointment the doctor attends the patients from 7 A.M. to 11 A.M. and 4 P.M. to 6 P.M. Besides this he also attends the emergency calls .The health centre renders medical services to the students, teachers, staffs and others closed to the University campus.

From verification of the outdoor register it was found that 13580 nos. of O.D.P. were examined during the year 2013-14.Apart from treatment health centre has a pathological laboratory for testing of blood, Urine stool etc. Also one QBC testing machine was installed to healthcentre for diagnosis of malaria parasite. Besides biochemical testing of FBS, Urea, Creatinine etc. also tested by the health centre.One ambulance is in service on payment by users as per charges fixed by the university for the said purpose. The Health centre openstwicce a day as per time given below.

Season	Morning shift	Evening shift
Winter season(1 st Nov. to 28 th Feb.)	8.30am to 12 noon	3 pm to 5 pm
Rest Part (1 st march to 31st Oct.)	7.30 am to 11am	4 pm to 6 pm

(A) Staff Position.

The staff position of the health centre is as follows.

Sl.No.	Name of the post	Sanctioned strength	Existing strength
1.	Doctor	1	1
2.	Pharmacys	1	1
3.	Staff Nurse	1	1

4.	Lab.Technician	1	1
5.	Store keeper	1	0
6.	Dresser	1	1
7.	Peon	1	1
8.	Sweeper	1	1
9.	Ambulance driver	1	1

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. dt.1.02.15 and result thereof was found as per the details furnished in the table below.

Sl.	Particulars	Balance shown as Per cash book	Physical found	balance difference
1	Cash	Nil	Nil	Nil
2	Misc. receipt books	Nil	Nil	Nil
3	Postage stamps	Nil	Nil	Nil
4	M.B.	Nil	Nil	Nil

3. LIST OF RECORDS VERIFIED:-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

1. General Cash book
2. Paid vouchers relating to year 2013-14.
3. Bank Pass book
4. Stock registers
5. Outdoor patient registration register
6. Issue register of medicine
7. Issue register of chemicals
8. Permanent articles

4. FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the P.G. Department of Health centre for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

a. O.B. as on 01.04.2013	: 1406.00
b. Receipts during the year 2013-14	: 9310.00
c. Total	: 10716.00
d. Expenditure made during 2013-14	: 9192.00
e. C.B. as on 31.03.2014 as per audit	: 1524.00
f. C.B. as on 31.03.2014 as per cash book	: 1524.00
g. Difference, if any	: nil

h. Reconciliation : :nil

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash hand	Cash at bank	In shape of TDR/FDR	Total
1.General cash book	192.00	1332.00	....	1524.00
Total.	192.00	1332.00	....	1524.00

Statement A Details of receipts.			Statement B Detailsof expenditure.		
Sl	Head of Account	Receipts During 13-14 in Rupees	Sl	Head of Account	Expenditure During 13-14 in Rupees
1.	Bank interest	58.00	1.	Contingency expenses	9192.00
2.	Contingency	9252.00			
	Total receipt	9310.00		Total expenditure	9192.00
	Add O.B.	1406.00		Add C.B.	1524.00
	Grand Total	10716.00		Grand Total	10716.00

5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2014.

Sl.	Name of Bank	A/C No	C.B.as per BANK PASS BOOK	C.B.as per bank A/c IN CASH BOOK	DIFFERENCE
1.	U.co.Katapali(General book)	cash 7880	1332.00	1332.00	nil

Reconciliation :-nil.

6.STOCK POSITION :-The details of receipt ,issued and balance position of medicines ,chemicals and other dressing materials are furnished in Annexure xiv. of the audit report.

7.INVESTMENT :-No investment has been made during the year 2013-14.

8. ADVANCES :-

i. Advance outstanding as on 1.04.2013 :- Nil

ii. Advance paid during the year 2013-14 :- Nil

iii. Total. :-Nil

iv. Advance adjusted during the year 2013-14 :-Nil

v. Advance outstanding as on 31.03.2014 :-Nil

9.GRANTS :-There was no pending grant as on 1.04.2013.

No grants has been received during the year 2013-14.

10.UTILISATION CERTIFICATES :-Need not to be furnished.

11.MISSAPPROPRIATION & DEFALCATION :-No mis-appropriation is detected during the year under audit.

12.LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13.AUDIT OF RECEIPTS :-In support of collection of different nature of fees including hire charges of Ambulance M.R. books need to be used in the Health Centre by the local authority henceforth without delay & compliance reported.

14.AUDIT OF EXPENDITURE:- voucher nos starting from 1 to onwards serially(cashbookwise) from the beginning of the financial year need to be reflected in both vouchers & cashbook in red ink henceforth & compliance reported.

15. AUDIT ON WORKS :-No works has been executed by the Dept. during the year under audit.

16.AUDIT ON UNITS/ DEPARTMENTS :-No units are there of this dept..

17. AUDIT ON SCHEMES/ PROGRAMMES :-nil.

18.MISCELANEOUS :-nil.

19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-nil.

20.1.RESULT OF AUDIT :-Amount recovered on the spot is nil. Amount suggested for recovery is nil,Amount held under objection is nil.

20.2.AUDIT CERTIFICATE :-Certified that accounts of this Dept. is covered under audit for the year 2013-14 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement.

16.7 - JYOTIVIHAR JUNIOR COLLEGE (UNIT No.7)

Title Sheet :-

Name of the Institution	Jyotivihar Junior College
Year of Established	1989
Periods of Accounts audited	2013-14
Duration of audit	12.08.2014 to 18.08.14 & 16.03.14 to 21.03.15 (8.5mandays)
Name of the Principal during the period of audit	Sri Satyabrata Samal I/c Principal
Name of the Principal atthe period of audit	Sri Satyabrata Samal I/c Principal
Name of the Auditor	1. Kamadev Das 2. Dileswar Dehury 3. K.C. Mohapatra

1.1.INTRODUCTORY :-

The college has been established during the year1989 .The positions of staff, and students for the financial year 2013-14 are furnished below.

(A)Staff Position.

Category of Post	Sanctioned Post	Existing Post
Teaching Staff	Not available	12
Non Teaching staff	Not available	7+2 (Contractual)
Total		21

(B) Students Strength.

Class	Sanctioned strength	Actual Strength

+2 1 st Year Science	128	116
+2 2 nd Year Science	128	88
+2 1 st Year Arts	64	64
+2 2 nd Year Arts	64	64

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash balance ,M.R.Books etc. was conducted on the day of commencement of audit of the institution i.e. dt.12.08.14 before transaction & result of the same was furnished below:-

Sl No	Particulars	Physical Balance	Book Balance	Difference
1.	Liquid Cash	15370.00	15370.00	Nil
2.	M R Books	9	9	Nil
3.	Postage Stamps	Nil	Nil	Nil
4.	MB	Nil	Nil	Nil
5.	Saleable Forms	Nil	Nil	Nil

3. LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. Principal cash book
3. Paid vouchers relating to year 2013-14.
4. Bank a/c
5. Stock registers
6. Misc. receipt books
7. DCR
8. Salary A/Roll

4. FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the Jyotivihar Junior college of Sambalpur University for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

Particulars	Amount(Rs)
O. B. as on 01.04.2013	4503808.95
i) Receipt during the year 2013-14	8543986.00
ii) Total	13047794.95
iv) Expenditure during the year 2013-14	6869150.00
iii) CB as on 31.03.2014 (as per audit)	6178644.95
iv) CB as on 31.03.2014 (as per cash book)	6178652.95

vi) Difference	8.00
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Reconciliation :- A sum of Rs.8.00 has been shown receipt second time in the General Cash book on 31.03.14 which was set right on 7.04.14 in General cash book.

Details of cash book-wise closing balance as on 31.03.2014.

Sl no	Name of Cash Book	Cash in Hand	In Bank	In shape of TDR	Total
1	General Cash Book	3810.00	3600018.33	2500000.00	6103828.33
2	Principal Cash book	100.00	74724.62	0.00	74824.62
3	Total	3910.00	3674742.95	2500000.00	6178652.95

Statement – A

Receipt 2013-14

Sl No	Head of A/c	Amount (Rs)
1	Tution fee	740200.00
2	Adm. Fee	13800.00
3	Dev Fee	846500.00
4	Establishment	110970.00
5	Library	50550.00
6	Examination	134800.00
7	Science laboratory	103500.00
8	Game	50550.00
9	Cultural	33700.00
10	J R C	3370.00
11	Identity Card	9700.00
12	Fine	570.00
13	T C	420.00
14	Flag day	970.00

Statement – B

Expr.2013-14

Sl No	Head of A/c	Amount (Rs)
1	DLR Payments	132200.00
2	Salary to IT Lect	34200.00
3	News Paper	2326.00
4	Telephone	12367.00
5	Electricity Bill	21418.00
6	Salary	3824497.00
7	EPF	759335.00
8	Loan deposit	131653.00
9	PT	19625.00
10	H R	13248.00
11	EWf	8000.00
12	LIC	71843.00
13	I T	8831.00
14	Refund of Admission fee	68750.00

15	Information Technology	79500.00	15	Computer Exp	15630.00
16	Govt. Conc fee	13580.00	16	Exam	26382.00
17	CHSE Share	45085.00	17	Conduct Certificate	650.00
18	Syllabus	3840.00	18	Furniture	232098.00
19	Misc.	983.00	19	Water supply repair	7829.00
20	Audit Recovery	30.00	20	Hon. To Principal	11000.00
21	Recovery of FA	2000.00	21	Hon. To DEO	5500.00
22	EPF of staff	413900.00	22	T A	2360.00
23	TDR Interest	227500.00	23	Conti	6486.00
24	Salary of Staff	4369788.00	24	Fee Receipt Book	1660.00
25	Bank Interest	106200.00	25	Advance	746500.00
26	FA Recovery	386000.00	26	Celebration of National Day	2750.00
27	Loan	76822.00	27	I.Card	7000.00
28	LIC	47347.00	28	Syllabus Fee	2726.00
29	H R	8832.00	29	Registration fee	43346.00
30	P T	13000.00	30	Library Books	68242.00
31	E W F	4000.00	31	Advt	5209.00
32	E P F Sub. & Recov	507715.00	32	Redcross	2357.00
33	Income tax	2568.00	33	EPF of staff	413900.00
34			34		
35	AHS Exam	131935.00	35	AHS Exam	158020.00
36	Bank Interest	3761.00	36	PMS	720.00
			37	Bank charges	492.00

			38		
	Total	8543986.00	39	Total	6869150.00
	Op Balance	4503808.95	40	Closing Balance	6178644.95
	G Total	13047794.95	41	G Total	13047794.95

4. DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2014

Sl No	Name of Bank	A/c No	CB as per Pass Book	CB as per Cash Book	Diff	Cash Book
1	UCo Bank Katapali	5140	3963908.33	3600018.33	363890.00	General CB
2	SBI JV Burla	10526093620	74724.62	74724.62	0.00	Principal CB
3	Total		4038632.95	3674742.95	363890.00	

Reconciliation :-

1) UCO Bank, Katapali - A/c. No.-5140 (General Cash Book)

Balance as per Cash Book as on 31.03.2014	3600018.33																				
Add	(+) 312356.00																				
i)cheques issued by 31.03.14 but not encashed by 31.03.2014																					
<table border="1"> <thead> <tr> <th>Cheque No/Date</th> <th>Amount (Rs)</th> </tr> </thead> <tbody> <tr><td>161005</td><td>15000.00</td></tr> <tr><td>161034</td><td>223386.00</td></tr> <tr><td>161035</td><td>60995.00</td></tr> <tr><td>161036</td><td>1845.00</td></tr> <tr><td>161037</td><td>2522.00</td></tr> <tr><td>161038</td><td>5879.00</td></tr> <tr><td>161039</td><td>1104.00</td></tr> <tr><td>161040</td><td>1625.00</td></tr> <tr><td>Total</td><td>312356.00</td></tr> </tbody> </table>	Cheque No/Date	Amount (Rs)	161005	15000.00	161034	223386.00	161035	60995.00	161036	1845.00	161037	2522.00	161038	5879.00	161039	1104.00	161040	1625.00	Total	312356.00	
Cheque No/Date	Amount (Rs)																				
161005	15000.00																				
161034	223386.00																				
161035	60995.00																				
161036	1845.00																				
161037	2522.00																				
161038	5879.00																				
161039	1104.00																				
161040	1625.00																				
Total	312356.00																				
ii)Add deposit made in Pass book on 3.10.2012 but not shown in cash book	(+)2324.00																				
iii)Add the differential amount as per last A.R.	(+)49218.00																				
iv.)Deduct same expenditure shown twice in cashbook on31.03.14, Which was rectified on 7.04.14 in cash book.	(-) 8.00																				
iv.)Closing balance as per passbook on 31.03.14	3963908.33																				

6.STOCK POSITION :-Stock Registers have been maintained & all purchased stock materials during the year 2013-14 have been taken to Stock Register account.

7.INVESTMENT :-

A sum of Rs.2500000.00 has been invested in U.Co. bank, Katapalli in shape of F.D.R. Details of which is furnished below:

Bank Name	TDR No	Date of Investment	Amount	Duration	Rate of Interest	Date of Maturity	Remark
UCo Bank Katapali	989223	25.08.12	2500000.00	24 month	9.10 %	25.08.14	Accrued interest credited to A/c No-5140 quarterly

A sum of Rs 227500.00 has been received towards Interest during the year 2013-14 on the above investment.

8. ADVANCES :-

An abstract of advances paid & adjusted during the year 2013-14 has been furnished below. The Outstanding Advance as per the Advance ledger has been furnished as the same has not been furnished in previous audit .

SI No	Particulars	Amount (Rs)
1	Advance outstanding as on 1.04.2013(As per Adv. Ledger)	46430.00
2	Advance paid during the year 2013-14	91870.00
3	Total	138300.00
4	Advance adjusted during the year 2013-14	8500.00
5	Advance outstanding as on 31.03.2014	129800.00

Year wise breakup of Outstanding Advances

Year	Amount (Rs)
2012-13	39930.00
2013-14	89870.00
Total	129800.00

8.1.Surchargable advance:-

Out of the outstanding advance of Rs 39930.00 for the year 2012-13 a total sum of Rs 8600.00 was adjusted vide vr.no.215/30.01.15 for Rs.2600.00, vr.No.216/30.01.15 for Rs.1000.00 & vr. No.13/19.12.14 for Rs.4215.00 & refunded Rs.785.00 through M.R. No.3381/19.12.14 in Principal cashbook during the year 2014-15 & Rs.31330.00 remained unadjusted for more than one year & is surchargeable as per govt G.O. No.2221/dt.7.03.2002. The same is detailed below.

SI No	Name of Advance Holder	Voucher No/Date	Amount (Rs)	Purpose	Sanctioned by
1	Sananda Sahu Lect-in-Econ.	139 / 27.11.12	3330.00	Interclass cricket Match	Principal & Secretary
	Sananda Sahu Lect-in-Econ.	175/ 17.01.13	28000.00	Annual Sports	Principal & Secretary
	Total		31330.00		

On issue of objection memo. It was replied that, "vouchers submitted by Sri S. Sahu, Lect. Economics and it is now under process for adjustment." As the reply of the local authority is not satisfactory, hence **Rs 31330.00** is surchargeable as per govt G.O. No.2221/dt.7.03.2002 **suggested for recovery.**

Details of Outstanding Advance for the year 2013-14.

Sl No	Name of Advance Holder	Voucher No/Date	Amount (Rs)	Purpose	Sanctioned by
1	Dr Anuradha Pattnaik Lect-in-Botany	93 / 01.08.13	500.00	Botany Laboratory	Principal & Secretary
2	Dr Anuradha Pattnaik Lect-in-Botany	220/ 14.02.14	15000.00	Materials for Botany lab	Principal & Secretary
3	Pradeep Kumar Panda Lect-in- Chem	217/ 14.02.14	15000.00	Chemicals for Chemistry laboratory	Principal & Secretary
4	Pradeep Kumar Panda Lect-in- Chem I	232/ 24.02.14	2000.00	Interclass Cricket Match	Principal & Secretary
5	Mrs. Minati Padhi Lect-in-Physics	218/ 14.02.14	15000.00	Physics Laboratory	Principal & Secretary
6	Satyabrata Samal I/c Principal	219/ 14.02.14	15000.00	Materials for Zoology lab	Principal & Secretary
7	Satyabrata Samal I/c Principal	09 18.02.14	10000.00	Conduct of AHS Exam – 2014 (Principal Cash Book)	Principal & Secretary
8.	Satyabrata Samal I/c Principal	91/24.07.13	2000.00	Contingency expr.	Principal & Secretary
9.	Satyabrata Samal I/c Principal	1/2.04.13	15370.00	Conduct of AHS Exam – 2014 (Principal Cash Book)	Principal & Secretary
	Total		89870.00		

14.AUDIT OF EXPENDITURE :-

1.Payment of principal allowance(A.O.S.P.)

It is noticed while checking of the pay Acq.roll of the staff that Rs.11500.00 i.e. Rs. 500 for the month of Mar-13 @Rs.1000.00/month for the months from Apr. 2013 to feb 2014 has been paid to Sri satyabrata Samal ,principal I/c towards principal allowance .Govt. order in support of such payment when asked through issue of objection memo., it was replied that principal allowance @500.00 per month has been paid to Sri S. Samal, principal vide Governing Body resolution no.05/dt.17.06.2004 and office order no 186/JVJC dt.28.07.2004 & Rs.1000.00/month has been paid to Sri S. Samal, principal vide Governing Body resolution no.04/dt.3.04.13.The reply is not convincing. Till production of order of the Govt. approving such payment of principal allowance, to next audit, **Rs.11500.00 is held under objection.**

2.Dailywage payment(A.O.S.P.)

. It is noticed while checking of general cash book with paid vouchers for the year 2013-14 that Rs.132200.00 has been paid towards wages to the daily labourers. In support of this engagement Govt. order is required for verification. Details of payments is furnished below :

Vr. No.	Month	Amount
1	3/13	3100.00
2	3/13	3100.00

3	3/13	700.00
29	4/13	4500.00
31	4/13	4500.00
30	5/13	4650.00
32	5/13	4650.00
54	9.10.12 31.03.13(arrear)	to 8700.00
55	9.10.12 31.03.13(arrear)	to 8700.00
59	4/13	700.00
60	5/13	700.00
63	6/13	4500.00
64	6/13	4500.00
65	6/13	700.00
94	7/13	4650.00
95	7/13	4650.00
96	7/13	700.00
116	8/13	4650.00
117	8/13	4650.00
126	8/13	700.00
134	9/13	4500.00
135	9/13	4500.00
136	9/13	700.00
154	10/13	4650.00
155	10/13	4650.00

157	10/13	700.00
176	11/13	4500.00
177	11/13	4500.00
178	11/13	700.00
192	12/13	4650.00
193	12/13	4650.00
194	12/13	700.00
211	1/14	4650.00
212	1/14	4650.00
214	1/14	700.00
235	2/13	4200.00
236	2/13	4200.00
237	2/13	700.00
Total.		132200.00

On issue of objection memo. It was replied that, "Necessary approval from Govt. will be obtained." Till production of Govt. order in support such payment to next audit, **Rs.132200.00 is held under objection.**

15. AUDIT ON WORKS :-nil.

16. AUDIT ON UNITS/ DEPARTMENTS :-Nil.

17. AUDIT ON SCHEMES/ PROGRAMMES :-nil.

18. MISCELLANEOUS :- nil.

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

The details of deposit made in the name of the staff towards EPF deducted from the salary bills & paid to the concerned staff after withdrawal from the S B accounts of the employees maintained by the college is furnished below.

Sl No	Name of Staff	Post Held	A/c No	Op. Balance	Deposit	Interest	Total	Withdrawal	CB as on 31.03.14
1	Sri Satyabrata Samal	I/c Principal	710010006421	136898	37400	5948	180246		180246
2	Sri Pradeep	Lect-in	710010006422	50854	53900	2916	107670	0	107670

	Kumar Panda	Chemistry							
3	Mrs Anita Bala Biswal	Lect-in Electronics	710010006423	138630	59400	5104	203134	120000	83134
4	Dr. Anuradha Pattanaik	Lect-in Botany	710010006424	96495	48400	4438	149333	0	149333
5	Mrs Santoshini Dash	Lect-in Pol Sc.	710010006426	137815	37400	5985	181200		181200
6	Sri Sananda Sahu	Lect-in Economics	710010006427	62499	31060	2414	95973	42900	53073
7	Dr. Sarat Kumar Sarangi	Lect-in Odia	710010006428	166234	53730	7390	227354	0	227354
8	Mrs. Madhumita Panda	Lect-in English	710010006429	90943	52800	4368	148111	0	148111
9	Dr. Sushil Kumar Patel	Lect-in History	710010006430	99190	89400	4191	192781	70000	122781
10	Sri Prafulla Kumar Sahu	Lect-in Mathematics	710010007233	115686	63400	3819	182905	70000	112905
11	Mrs. Minati Padhi	Lect-in Physics	710010006431	61748	32600	2234	96582	52000	44582
12	Laxmi Narayan Barik	Dem.(Chemistry)	710010006431	83347	44330	3862	131539		131539
13	Ramachandra Mishra	Dem.(Biology)	710010006432	81514	47300	3820	132634		132634
14	Sri Dilip Kumar Mishra	Office Assistant	710010006433	10410	18750	383	29543	14000	15543
15	Sri Ratha Oram	Lab. Attendant	710010006434	43233	32000	2310	77543		77543
16	Sri Jogeswar Naik	Peon	710010006435	46774	35000	2418	84192		84192
17	Sri Nilakantha Hansa	Peon	710010006436	24942	13500	805	39247	15500	23747
18	Sri Bipin Mahananda	Lab. Attendant	710010006437	22872	34000	1127	57999	29500	28499
19	Total			1470084	784370	63532	2317986	413900	1904086

20.1.RESULT OF AUDIT :- As a result of audit Rs.175030.00 is held under objection. Out of which Rs.31330.00 was recovered on the spot during audit and balance Rs.77800.00is held under objection as detailed bellow.

Para No	Amount suggested for recovery	Amount held under objection	Total
8	31330.00	31330.00	31330.00
14.1		11500.00	11500.00
14.2		132200.00	132200.00
Total.	31330.00	175030.00	175030.00

20.2.AUDIT CERTIFICATE :-

Certified that accounts of this Dept. is covered under audit for the year 2013-14 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs further improvement .

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Satyabrata Samal	Principal	Principal Jr JV College,Burla,SU	15665.00
2	Sri Sananda Sahu	Lecturer	Jr.JV College,S.U. Burla	15665.00

16.8 - Professor Bhubaneswar Behera Central Library (Unit No-8)

1. TITLE SHEET :-

- a. Name of the Institution :- Professor Bhubaneswar Behera Central Library
- b. Name of the Librarian :- Dr.Rajendra Kumar Thaty
- e. Period of accounts audited :- Dt.1-4-13 to Dt.31-3-14
- f. No. of working days consumed :- 2.5 days in terms of party.
- g. Duration of audit :- Dt.20.4.15 to 25.4.15
- g. Name of the Auditor :- B.C.Naik, Audit superintendent.

2.PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. dt.20-4-2015, and result thereof was found as per the details furnished in table below.

Particulars	Balance shown as	Physical balance	difference
	Per cash book	found	
1 .Cash	Nil	Nil	Nil
2 Misc. receipt books	Nil	Nil	Nil
3 Postage stamps	Nil	Nil	Nil

3.LIST OF VERIFIED RECORDS :-

During the course of audit the following records and registers were produce before audit for verification and scrutiny.

1. Library Stock Register
2. Purchase File
3. Donation and Gift File
4. Bank Pass Books
5. Stock Register of "SAPTARSI" Magazine

4. FINANCIAL POSITION :-

All the major transactions in respect of purchase of books for central library have been made in Administrative Office of the University. Hence no cash book has been opened and operated in the Central Library. It was observed that there were operated 3 nos of bank pass book accounts since long and transacted with the banks as and when required.. But in absence of cash book the purpose of transactions with the banks was not ascertained.

Hence attention of the local authority is invited in this regard and suggested to insist the Officer-in charge of the Central Library to open and operated cash book hence forth.

The position of cash retained after transaction in the following pass book accounts as on dt.31-3-14 is furnished below.

Details of transaction made in different pass book during 2013-14.

Name of Bank	A/C No.	O.B.as on	Receipt	total	withdrawal	C.B,as on
		1.4.2013	13-14			31.3.14
SBI, Jyoti Vihar, Burla	31374825299	387808.00	162184.00	549992.00	0	549992.00
SBI, Jyoti Vihar, Burla	30038824466	40789.00	1648.00	42437.00	0	42437.00
SBI, Jyoti Vihar, Burla	10526094261	65953.33	24063.00	90016.33	0	90016.33
Total		494550.33	187895.00	682445.33	0	682445.33
-:						

5.DETAILED OF CLOSING BALANCE FIGURE OF PASS BOOK AMOUNT, AS PER CASH BOOK, & BANK

Details of C.B .furnished as above.

Reconciliation :- Nil

6.STOCK POSITION :-

6.1- Position of Stocks

As per the provision contained in para-44 of Odisha University Accounting Procedure-1987 accession registers of following category of books should be maintained.

- i.Books purchased newly.
- ii. Periodicals
- iii. Reports.
- iv. Bulletins
- v. Thesis.
- vi. Gifts

vii. Maps & charts

viii. Note book materials

But on verification it was found that the above accession registers except books and periodicals have not been maintained with up-dated receipts as on 31.3.2014. Besides no physical verification in details has been conducted during the year under audit by the Librarian in association with other Officers deployed by the V.C. as per the provision laid down in para-45(iii) of OUAP-1987. Hence attention of the Local Authority is invited in this matter to do the needful in order to ensure safe custody of library books.

6.2. The stock position of Central Library books for the year 2013-14 is furnished below .

Particulars	Library book	SAPTARSHI Magazines
Opening Balance as on dt.1-4-13	131177	Nil
No.of books Received during 2013-14	701	350
No.ofbooks Received from the Donors by free gift	-	-
Total	131878	350
No. of books damaged/lost during 2013-14	-	-
Complementary copy & sale	-	282
Closing Balance as on dt.31-3-14	131878	68

7.INVESTMENT :-

Since the transactions for central library are made in the Administrative Office (Unit) investments are dealt in main cash book.

8.ADVANCES :-

Since the transactions for central library are made in the Administrative Office (Unit) advances are dealt in main cash book.

9.GRANTS :-

Since the transactions for central library are made in the Administrative Office (Unit) Grants are dealt in main cash book.

10. UTILISATION CERTIFICATES:-

Since the transactions for central library are made in the Administrative Office (Unit) Grants & U.Cs are dealt in main cash book.

11. MISSAPPROPRIATION & DEFALCATION :- No mis-appropriation is detected during the year under audit.

12. LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13. AUDIT OF RECEIPTS:-

Since the transactions for central library are made in the Administrative Office (Unit) irregularities in receipts are dealt in Para-13 of main cash book.

4. AUDIT OF EXPENDITURE :-

Since the transactions for central library are made in the Administrative Office (Unit) irregularities in respective items of expenditure are dealt in Para-14 of main cash book.

15. AUDIT ON WORKS:-

No developmental work is executed out of the Library Fund during the year 2013-14.

16. AUDIT ON UNITS/DEPARTMENTS:- No units are constituted under Central Library.

17. AUDIT ON SCHEMES/ PROGRAMMES:- No Comments

18. MISCELLANEOUS:- Nil

19. AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:- Nil

20.1. RESULT OF AUDIT: - Nil

20.2. AUDIT CERTIFICATE:- certified that the accounts, records and registers of Central library for the accounting year 2013-2014 are covered under audit and found to be correct subject to the remarks given in foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

The state of maintenance of the records and registers of the Prof. Bhubaneswar Behera Central Library, Sambalpur University is not up to the mark. Several Accession registers like, periodicals, Bulletins, Thesis, Gifts and Maps & Charts have not been maintained with up-dated entries at the end of the financial year v2013-2014. Proper stacking of books has not been made. Detailed physical verification of Library books has not been conducted in each year as per provision contained vide Para-45(iii) of OUAP-1987. Besides the over due register in Form No.32 has not been maintained with up-dated entries. Hence attention of the Local Authority is invited in the above matter to do the needful for better interest of the University.

16.9 - U.G.C. ACADEMIC STAFF COLLEGE(Unit No.9)

1. TITLE SHEET :-

- a. Name of the Unit : -U.G.C. Academic Staff College
- b. Year of establishment : - 2000
- c. Period of accounts audited : - 2013-14 (1.4.2013to 31.3.2014)
- d. No. of working days consumed : - 6 days in term of party
- e. Duration of audit : -15.12.14 to 30.12.14.
- f. Name of the Director
 - I. During the period of audit : - Prof. Padmabati Gahan , P.G.Deptt of Business Administration
From 01.04.2013 to 31.03.2014.
 - II. At the time of audit : - Prof. P. K. Tripathy , P.G. Deptt of Economics
- h. Name of the Auditor : -B.C. Naik , Audit superintendent.

1.1.INTRODUCTORY :-

The institution of Academic Staff College has been established in the University under patronize ship of the U.G.C. during the year 2000 .The positions of staff, for the financial year 2013-14 are furnished below.

(A)Staff Position.

Category of staff	Sanctioned strength	Existing strength	Remarks
Director	-	01	As per guide line issued by the U.G.C not a single post has been created as yet by the university for the ASC purpose. But the works of ASC have been managed by the staff ,by deploying them from the university& engagement of Staff in DLR basis.
Reader	-	01	
Lecturer	-	-	
Steno/Computer operater	-	01	
Section Officer	-	01	
Senior Asst.	-	01	
Peon	-	-	
Sweeper(DLR)	-	02	
Hostel Attendant	-	02	
Watch-man(DLR)	-	-	
Total		9	

2. PHYSICAL VERIFICATION OF CASH ETC.

The physical verification of cash balance, Postage stamp and M.R.book etc. was conducted on the day of commencement of audit of the institution i.e. dt.15.12.2014 and found to be agreed with book balance as details below.

Sl	Particulas	Balance shown as Per cash book	Physical balance found	difference
1	Cash	10871.36	10871.36	-
2	Misc. receipt books	Nil	Nil	Nil
3	Postage stamp.	Nil	Nil	Nil

3.LIST OF VERIFIED RECORDS :-

During the course of audit the following records and registers were produced before audit for verification, and scrutiny.

1. General cash book(Main cash book)
2. subsidiary cash book
3. Hostel a/c cash book
4. U GC grant file
5. purchase file
6. Paid vouchers relating to year 2013-14
7. Savings Bank a/c
8. Stock registers
9. U.C. files

4. FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the U.G.C. Academic Staff College

for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are also furnished in statement "A", & "B" respectively in table below.

a. O.B. as on 01.04.2013	:- 85,92,318.62
b. Receipts during the year 13-14 :-	14,38,374.00
c. Total	:- 1,00,30,692.62
d. Expenditure made during 13-14:-	58,04,592.00
e. C.B.as on 31.03.2014as per	
audit .	:- 42,26,100.62
f. C.B.as on 31.03.2014 as per	
cash book	:- 42,26,100.62
g. Difference, if any	:- Nil
h. Reconciliation	:- Nil

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
Main cashbook	-	10,41713.00	-	1041713.00
Subsidiary cash book	30990.36	424810.45	-	455800.81
Hostel cash book	-	2728586.81	-	2728586.81
Total	30990.36	4195110.26	-	4226100.62

Statement A Details of receipts.			Statement B Details of expenditure.		
Sl	Head of Account	Receipts During 13-14 in Rupees	Sl	Head of Account	Expenditure During 13-14 in Rupees
A	Non-recurring grant		A	Non-recurring grant	
1	Books	-	1	Books	-
2	Equipments	-	2	Equipments	-
3	Const. of ASC Guest House building	500000.00	3	Const. of ASC Guest house building	-
		500000.00			0.00
B	Recurring grants		B	Recurring grants	
1	Salary of staff	-	1	Salary of staff	-
				Wages to DLRs	251846.00
2	Participant's cost	-	2	Participant's cost	
3	Registration fee from participants	240400.00	a	TA/DA to participants	365886.00
4	Working expenditure	-		TA/DA & Hon. To Resource persons	1362039.00
5	Grants XI plan for recoupment of advance	-	C	Hospitality to participants (Lodging expenditure)	1683751.00

059256/15.3.14 -	43672.00	19.4.14	
059257/18.3.14 -	69544.00	19.4.14	
059258/18.3.14 -	10301.00	19.4.14	
059259/18.3.14 -	8100.00	28.4.14	
059260/19.3.14 -	3250.00	25.4.14	
059262/28.3.14 -	10073.00	2.4.14	
059263/28.3.14 -	868.00	2.5.14	
059264/28.3.14 -	15270.00	19.4.14	
059265/31.3.14--	10582.00	22.4.14	
059266/-do-	- 13065.00	22.4.14	
059267/-do-	- 9246.00	22.4.14	
059268/-do-	- 13500.00	2.6.14	
059269/-do-	- 2600.00	2.6.14	
059270/-do-	- 84038.00	15.4.14	
059271/-do-	- 1000.00	23.4.14	
059272/-do-	- 4000.00	15.4.14	
059273/-do-	- 733.00	16.4.14	
059274/-do-	- 4000.00	30.4.14	
059275/-d0-	- 2000.00	15.4.14	
059276/-do-	- 8000.00	22.4.14	
059277/-do-	- 2260.00	14.5.14	
059278/-d0-	- 1350.00	13.5.14	
059279/-do-	- 10000.00	-Not encashed.	
059280/-do-	- 14000.00-	29.5.14	
059281/-do-	- 4050.00-	19.6.14	
059282/-do-	- 3150.00-	27.6.14	(+) 336952.00
Total-	336952.00		

3.Received but not

encashed -538976288/3.9.13—12500.00 (+) 12500.00

4.Adjustment amount made vide vrNo-

117/dt-30.12.13 towards I.T. has not been

accounted for in to receipt side of

Bank Colum of Hostel cash book. (+) 3084.00

5.Cheque No-765219/23.1.14 issued

but expenditure not shown in subsidiary

Cash book however the expr. Is shown

In the Hostel cash book. (+) 7980.00

6.Excess payment made vide cheque No-

765218/23.1.14 than the actual amount

due for payment(1400.00-1825.00) (+) 425.00

7.Add. Previous amount lying excess

but not reconciled till date. (+) 23636.00

8. C.B as per Bank A/C as on 31.3.2014... = 809387.45

(B) A/C NO. 10526092887 SBI JV Burla.(Hostel)

1.C.B. as per cash book as on 31.3.2014 = 2728586.81

2.Add. Cheque issued but not encashed by 31.3.14

Ch.No/dt. Amount Date of drawal

957619/31.3.14 2194.00 28.4.14

957620/31.3.14 9156.00 14.8.14

957621/31.3.14 4000.00 14.5.14 (+) 15350.00

Total- 15350.00

3.Expenditure shown in cash book but

Payment made from passbook A/cs

No-10526092876 relating to subsidiary A/c

Which needs credit in bank colum of cash book.

(vrNo-127 to 130/dt-23.1.14 chq.No-765219) (+) 6580.00

5. C.B. as per Bank A/C as on 31.3.14 2750516.81

6.STOCK POSITION :-

The position of library books for the year 2013-14 is furnished below.

i).O.B. as on 1.4.13 = 1383 Nos.

ii.)Stock possessed during 13-14= -

iii.) total = 1383 nos.

iv.)issue durng 13-14 = -

v.) C.B. as on 31.3.14 = 1383 Nos

7. INVESTMENT :-

No investment made during the financial year 2013-14.

8. ADVANCES :-

8.1. position of advances.

The position of advances for the year 2013-14 is furnished below.

a. Outstanding advances as on 1.4.2013:-	100000.00
b. Advances paid during the year 13-14 =	120000.00
c. Total	= 220000.00
d. Advance adjusted during year 13-14 =	220000.00
e. Outstanding advances as on 31.3.2014=	-Nil-

9. GRANTS :-

9.1. The position of grants for the year 2013-14 is furnished below.

a. Opening balance as on 1.4.2013=	9732145.00
b. grants received during 2013-14=	500000.00
c. Total	= 10232145.00
d. Grants utilized during 2013-14 =	5323195.00
e. Unspent balance as on 31.3.14.=	4908950.00

The local authority is advised to utilize the above unspent amount of grants for the purpose for which the same has been sanctioned and compliance reported to audit.

10. UTILISATION CERTIFICATES :-

10.1. The position of U.C. for the year 2013-14 is furnished below.

a. Amount for which U.C. due for =	12274321.00
submission as on 01.04.2013.	
b. Amount for which U.C. due for =	500000.00
submission during year 13-14.	
c. Total	= 12774321.00
d. U.C. submitted during 13-14. =	7055075.00- (vide Letter No-394/8.9.2013.)
e. Amount for which U.C. pending=	5719246.00
for submission as on 01.04.2014	

Steps may kindly be taken to submit the utilization certificates for the above amount of Rs.5719246.00 at the earliest and compliance reported to audit.

11. MISSAPPROPRIATION & DEFALCATION :-

No misappropriation & Defalcation detected during the financial year 2013-14.

14.AUDIT OF EXPENDITURE :-

14.1.Irregular Release of Payment of Service Tax Due without Ensuring required reference of the service tax.(AOSP-87-89)

While going through the payment sides of the office subsidiary cash book it was revealed that a total sum of Rs.26,634.00 as worked out and furnished vide Column No.3 of the following statement was released towards the service tax dues in favour of the travel agent M/S Maharaja Travels and Transport, Burla.

It was observed that the references regarding service tax registration no., service tax code and accounting code were not furnished by the travel agent in its invoices/money receipts in support of authorization to receive the service tax dues in lieu of rendering its service.

In connection with the above payment it may be pointed out that as per the instructions issued by the Director General of Service Tax, Mumbai vide his D.O. Letter bearing DOF No. V/DGS ST/21(9) B & F Service 2/2004 dt.6-12-2004 the above mentioned references should be ensured from the invoices/money receipts prior to release the payment to the service provider in order to prevent leakage of Govt. revenue. This fact was also reminded by the Finance Deptt., Govt. of Odisha to all the departments vide letter no. CTA/412005/4182(230) F/dt.25-01-2005. But the instructions were not followed by the A.S.C., Sambalpur University. As such the authenticated documents of the service provider were not got verified & obtained prior to release the payment. Due to non ensurance of the same it was clear that the service tax dues so paid to the service provider as per the statement furnished below were not remitted into Govt. treasury and found leakage.

The records of remittance of service tax dues were not obtained from the concerned travel agent and produced before audit even after issue of audit objection statement on this score.

Statement Showing The Details of Hire Charges Paid to Travel Agencies for Conveyance of Resource Persons of UGC Academic Staff College of Sambalpur University for the Year 2013-14

Sl. No.	Vr. No./Dt.	Service Tax Paid in Rs.	Cost of Propulsion & Hire Charges of Vehicle paid in Rs.	Total Amt. paid in Rs.	Period of Engagement of Vehicle	No. of days of Actual Engagement
1	110/15.5.13	1935.00	28021.00	29956.00	23.3.13 to 20.4.13	20 days
2	111/15.5.13	181.00	2623.00	2804.00	17.4.13 to 20.4.13	2
3	161/7.6.13	2055.00	29767.00	31822.00	21.4.13 to 8.5.13	18
4	243/23.7.13	222.00	4722.00	4944.00	25.3.13 to 14.4.13	9
5	244/23.7.13	420.00	8920.00	9340.00	21.4.13 to 6.5.13	17
6	245/23.7.13	346.00	7346.00	7692.00	8.5.13 to 30.5.13	14
7	246/23.7.13	1513.00	3211.00	4724.00	9.5.13 to 30.5.13	21
8	296/13.8.13	212.00	3068.00	3280.00	9.7.13 to 11.7.13	3
9	297/13.8.13	1561.00	22610.00	24171.00	12.7.13 to 1.8.13	18
10	298/13.8.13	185.00	2685.00	2780.00	21.7.13 to 28.7.13	5
11	377/3.9.13	1851.00	26807.00	28658.00	6.8.13 to 25.8.13	20
12	378/3.9.13	261.00	3777.00	4038.00	2.8.13 to 5.8.13	3
13	379/3.9.13	74.00	1073.00	1147.00	13.8.13	1
14	380/3.9.13	297.00	4297.00	4594.00	7.8.13 to 25.8.13	8
15	518/9.10.13	1664.00	24100.00	25764.00	27.8.13 to 16.9.13	19
16	571/9.11.13	82.00	1194.00	1276.00	9.10.13	1
17	572/9.11.13	1519.00	21998.00	23517.00	18.9.13 to 8.10.13	18
18	573/9.11.13	185.00	2685.00	2870.00	22.9.13 to 3.10.13	5
19	756/31.1.14	148.00	2148.00	2296.00	2.11.13 to 5.11.13	4
20	757/31.1.14	37.00	537.00	574.00	7.11.13	1
21	758/31.1.14	1764.00	25547.00	27311.00	23.10.13 to 13.11.13	19
22	759/31.1.14	96.00	1387.00	1483.00	25.11.13	1
23	760/31.1.14	91.00	1315.00	1406.00	15.11.13	1

24	761/31.1.14	37.00	537.00	574.00	24.11.13	1
25	762/31.1.14	1702.00	24657.00	26359.00	16.11.13 to 6.12.13	18
26	795/12.2.14	37.00	537.00	574.00	29.8.13	1
27	796/12.2.14	37.00	537.00	574.00	27.8.13	1
28	797/12.2.14	37.00	537.00	574.00	5.9.13	1
29	798/12.2.14	92.00	1331.00	1423.00	17.9.13	1
30	799/12.2.14	37.00	537.00	574.00	1.12.13	1
31	800/12.2.14	1297.00	18784.00	20081.00	11.12.13 to 31.12.13	18
32	801/12.2.14	95.00	1375.00	1470.00	7.12.13	1
33	802/12.2.14	88.00	1278.00	1366.00	9.12.13	1
34	803/12.2.14	87.00	1266.00	1353.00	1.1.14	1
35	804/12.2.14	408.00	5908.00	6316.00	12.12.13 to 31.12.13	11
36	805/12.2.14	98.00	1413.00	1511.00	10.12.13	1
37	806/12.2.14	81.00	1175.00	1256.00	2.1.14	1
38	988/31.3.14	2208.00	31975.00	34183.00	25.1.14 to 20.2.14	23
39	989/31.3.14	1591.00	23048.00	24639.00	3.1.14 to 23.1.14	18
40	990/31.3.14	90.00	1297.00	1387.00	24.1.14	1
41	991/31.3.14	74.00	1074.00	1148.00	10.1.14 to 17.1.14	2
42	992/31.3.14	74.00	1074.00	1148.00	7.2.14 to 16.2.14	2
43	993/31.3.14	67.00	971.00	1038.00	20.2.14	1
44	994/31.3.14	1661.00	24062.00	25723.00	17.2.14 to 8.3.14	18
45	995/31.3.14	37.00	537.00	574.00	23.2.14	1
	Total	26634.00	402648.00	429282.00		350 days

Due to above lapses it was construed that the service tax of Rs.26634.00 was absolutely got leakage. As such the Central Govt. sustained the loss of Rs.26634.00 due to lack of vigilance of the staff, which can't admitted and suggested for recovery.

For the above loss of revenue the following staff of the A.S.C. are held responsible equally for the amount as mentioned against each in table below.

Sl	Name of the staff responsible	designation	Amount
1	Dr.(mrs) Padmabati Gahan	Director	8878.00
2	Sri Malaya Nag	Section Officer	8878.00
3	Sri Prafulla Ku. Sahu	Senior Asst.	8878.00
		Total	26634.00

15. AUDIT ON WORKS :-

No Audit on works found during the financial year 2013-14.

16. AUDIT ON UNITS/ DEPARTMENTS :-

No Audit on units/Departments found during the financial year 2013-14.

17. AUDIT ON SCHEMES/ PROGRAMMES :-

No Audit on schemes/programmes found during the financial year 2013-14.

18. MISCELLANEOUS :- Nil

19. AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:- Nil

19.1. Non-deposit of Income Tax due.

During the year under audit a sum of Rs.42152.00 had been realized towards income tax on payment of catering bill. The amount was collected as per TDS method but out of the collection Rs.40909.00 same was not deposited in proper head of account till 31.3.2013. As a result of which the way & means of central exchequer is being affected.

Hence the Director of the Academic Staff College is advised to deposit the same into Govt. Treasury in proper head under intimation to audit till then Rs. 3447.00 is held under objection.

20.1.RESULT OF AUDIT :- As a result of this audit a sum of Rs. 26634.00 is held under objection which includes Rs.26634.00 towards suggested for recovery as per the details furnished in table below.

Sl.	Ref. to Para No.	Amount Suggested for recovery	Amount held Under Objection	Amount Surcharge able	Amount of embezzlement	Amount Covered Under other cases	Remarks
1	14.1	26634.00	26634.00	-	-	-	Service tax
	Total	26634.00	26634.00	-			

20.2.AUDIT CERTIFICATE :-

Certified that the accounts of P.G. Department of English, Sambalpur University for the year 2013-2014 have been covered under audit and found correct subject to the remarks offered in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

The state of maintenance of accounts records and registers is far from satisfactory and needs improvement.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Mrs.Padmavati Gahan	Director,UGC,ASC	Professor in PG Deptt. of Business Admn. SU.	8878.00
2	Sri Malaya Nag	Section Officer	UGC Academic Staff College, SU.	8878.00
3	Sri Prafulla Ku. Sahu	S.A.	UGC academic Staff College,SU.	8878.00

16.10 - INSTITUTE OF INFORMATION TECHNOLOGY.(SUIT) (Unit No.10)

1.TITLE SHEET :-

- a. Name of the institution :- Sambalpur University Institution of Information Technology.
- b. Name of the Director.
- I. During the period under audit :- Sri Sashanka Sekhar Pujari, Pofessor in Electronics.
- II. At the time of audit :- Prof. Somanath Bag, PG dett. Of Statistics,SU
- c. Period of accounts audited :- 1.4.2013 to 31.3.2014

- d. Duration of audit :- From 17.12.2014 to 31.1.2015.
- e. Name of the Auditor :- Sri B.C.Naik,A.S & Sri K. C. Maharana, Auditor.
- f. No. of working days consumed :- 17.5 days in terms of patry.

1.1.INTRODUCTORY :-

SUIIT has been established in the year 2010 as per the Gov. resolution Dt.25.1.2010 communicated vide Letter No.391/HE Dt. 1.2.2010 and vide Syndicate resolution No.23 Dt.20.2.2010 of the Sambalpur University with sublime motivation to provide an esteemed institution actively pursuing advanced research and training in computer science & IT related area, catering to the needs for development of human resources in western region of Odisha.

SUIIT is a constituent unit of Sambalpur University, which enjoys complete autonomy in regards to administrative, academic and financial aspects with self sustaining mode.

The positions of staff, students strength, and academic result achieved during the year under audit i.e. in 2013-14 are furnished below.

(A)Staff Position.

Staff	Sanctioned strength	Existing strength	Remarks
Director	1	1	
Deputy-Director	1	1	
Asst.professor	15	15	As per requirement
Dean- academic	0	0	
Adm. Officer	1	1	Consolidation basis
Accounts Officer	1	1	-do-
Project Officer	1	1	-do-
Tech. Asst.(computer)	1	1	
Office Asst.	2	2	
Lab Attendant	3	3	
Peons	2	2	
Watch man	5	5	Consolidation basis
Total	33	33	

(B) Students Strength.

Programme/Classes	Sanctioned strength	Enrollment strength
B.Tech.in Computer Sci.& Engineering	30	06
B.Tech. in Electronics & CommunicationEngineering	30	05
M.Sc. in Computer Science.	28	22
M.Sc. in Electronics.	20	09
M.Sc. in Bio-informatics.	16	03
M.Tech. in Computer Science.	20	13
M.C.A.	30	16
M.Tech. in Embedded System Design.	16	14
Total	192	88

(C). Academic result.(2013-14)

	No. of students appeared in final examination	No. of students passed	Per-centage of achievement
B.Tech.in CS	14	12	85.7%
B.Tech.in ECE	27	25	92.5%
M.Sc.in CS	21	20	95.2%
M.Sc. in EL	10	10	100%
M.Sc. in B.I.	05	05	100%
M.Tech.CS	10	09	90.0%
MCA	15	15	100%
M.Tech.ESD	05	05	100%
Total	107	101	94.4% Av.

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. dt.17.12.14, and result thereof was found as per the details furnished in table below.

Sl	Particulars	Balance shown as Per cash book	Physical found	balance difference
1	Cash	28615.00	28615.00	Nil
2	Misc. receipt books	Nil	Nil	Nil
3	Postage stamps	Nil	Nil	Nil

3. LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. Construction cash book
3. Hostel. cash book
4. Admission Register.
5. Paid vouchers relating to year 2013-14.
6. Bank Pass Book a/c
7. Stock registers consumable & Permanent nature articles.
8. Work case records.
9. DCR of students fees.
10. F.D.Rs.

4. FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the Sambalpur University Institute of Information (SUIIT) for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

a. O.B. as on 01.04.2013	:- 67324466.50
b. Receipts during the year 13-14	:- 31867052.00
c. Total	:- 99191518.50
d. Expenditure during 13-14	:- 62247167.50
e. C.B. as on 31.03.2014 as per audit	:- 36944350.00
f. C.B. as on 31.03.2014 as per cash book	:- 18153092.50
g. Difference, if any	:- 18791258.50

The opening balance amount of SUIIT as on 1.4.2013 has been less taken by Rs.20000000.00 than the amount of C.B. left as on 31.3.2013 by the last audit due to the fact that in closing balance figure excess amount of Rs.20000000.00 has been shown in FDR component. After verification of physical balance of FDRs with ref. to the transactions on investments, recorded in cash book for the year 2012-13 this omission was rectified. As such the actual amount of book balance has been taken as O.B. as on 1.4.2013 by the present audit.

h. Reconciliation :-

The contributor factors of the above discrepancy of Rs.18791258.50 found between the Audit and cash book figures are described in details in table below.

Sl.	Reasons	Amount																				
	<p>Less expenditure charged in General cash book than the actual</p> <p>Payment made in following vouchers.</p> <table border="1"> <thead> <tr> <th>Ref. to Vr.No. /Date</th> <th>Actual paid</th> <th>Expr. Shown in A/C</th> <th>Less</th> </tr> </thead> <tbody> <tr> <td>Vr.620/ 2.12.14</td> <td>91522.00</td> <td>90708.00</td> <td>814</td> </tr> <tr> <td>Vr.854/ 3.3.14</td> <td>27600.00</td> <td>16100.00</td> <td>11500</td> </tr> <tr> <td colspan="3" style="text-align: right;">Total</td> <td>12314</td> </tr> </tbody> </table>	Ref. to Vr.No. /Date	Actual paid	Expr. Shown in A/C	Less	Vr.620/ 2.12.14	91522.00	90708.00	814	Vr.854/ 3.3.14	27600.00	16100.00	11500	Total			12314	(-) 12314.000				
Ref. to Vr.No. /Date	Actual paid	Expr. Shown in A/C	Less																			
Vr.620/ 2.12.14	91522.00	90708.00	814																			
Vr.854/ 3.3.14	27600.00	16100.00	11500																			
Total			12314																			
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Ref. to Vr.No. /Date	Actual paid	Expr. Shown in A/C	Less																			
Vr.732/8.01.14	4350.00	4650.00	300.00																			
Vr..685/17.12.13	700.00	750.00	50.00																			
Vr.407/21.9.13	2002.50	2003.00	0.50																			
Total			350.50																			
3	<p>Amounts are deducted from the bills towards book adjustment, but credit of same are not reflected in receipt side of the cash book as follows :-</p> <p>Vr.620/2.12.14 towards I.T. Rs. 814.00</p> <p>Vr.826/13.2.14 towards F.A. Rs.1500.00</p> <p style="text-align: right;">Total Rs.2314.00</p>	(+) 2314.00																				
4	<p>Collection of students fund towards Hostel Adm. Accounted for twice in the receipts side of the cash book, as such double entry made against a single collection in receipt side of cash book.</p> <table border="1"> <thead> <tr> <th>Student</th> <th>Collection</th> <th>1st Entry</th> <th>2nd Entry</th> </tr> </thead> <tbody> <tr> <td>1.Nandin Bagh,MCA</td> <td>2000.00</td> <td>Dt.24.9.13</td> <td>24.10.13</td> </tr> <tr> <td>2.Puja Khamari,MCA</td> <td>2000.00</td> <td>Dt.24.9.13</td> <td>24.10.13</td> </tr> </tbody> </table>	Student	Collection	1 st Entry	2 nd Entry	1.Nandin Bagh,MCA	2000.00	Dt.24.9.13	24.10.13	2.Puja Khamari,MCA	2000.00	Dt.24.9.13	24.10.13	(-) 4000.00								
Student	Collection	1 st Entry	2 nd Entry																			
1.Nandin Bagh,MCA	2000.00	Dt.24.9.13	24.10.13																			
2.Puja Khamari,MCA	2000.00	Dt.24.9.13	24.10.13																			
5	<p>Amount collected from students as per DCR and credited in Bank but credit of same has not been accounted for in cash book on 24.10.13.</p> <p>From Rini Saha,B.Tech.ECE =Rs.66500.00</p> <p>fromBittal Das, -do- =Rs.66500.00</p> <p style="text-align: right;">Total Rs.133000.00</p>	(+) 133000.00																				
6	<p>Amount invested in Bank out of construction Fund in shape of FDR</p> <p>But the same are shown as expr. & not shown in closing balance</p> <p>Figure of the cash book.</p> <p>1.FDR A/C No.07100310021620=Rs.9335954.00</p> <p>2.FDR A/C No.07100310021606=Rs.9335954.00</p>	(+) 18671908.00																				

Total	Rs.18671908.00
Net Difference	(+)18791258.50

The local authority is however advised to reconcile the above discrepancies at the earliest in order to square up the book balance of SUIIT and compliance reported to audit.

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
General,(Vol.I)	13258.00	3426362.50	-	3439620.50
Const.a/c,(Vol.II)	-	14706062.00	-	14706062.00
Hostel a/c,(Vol.III)	-	7410.00	-	7410.00
Total	13258.00	18139834.50	-	18153092.50

4.1.Irregular parking of fund outside of the cash book.

In course of checking it was observed that apart from the above book balance a total sum of Rs.18671908.00.00 was kept outside of the cash book. The amount was invested in U.Co. bank Katapali in shape of F.D.R/T.D.Rs, but the same was not merged with the closing balance figure of the cash book as on 31.3.2014. As such the amount was kept outside of the cash book in contravention to Rule-3 of OGF Rules-1959.

However on issue of audit objection statement on this score the amount kept out side the cash book has been credited in the receipt side of cash book on Dt.02.12.2014 vide cash book page No.19 & included in the closing balance figure of the cash book.

The details of such amounts, invested in the bank are furnished vide para No.7 of the audit report.

4.2. Student fund collected and credited in bank but credit of same not accounted for in cashbook.

(AOSP No.99)

While going through the collection students fund w.r.to D.C.R. ,acsh book and Bank a/c it was disclosed that a total sum of Rs.133000.00 was collected from the following students and deposited in bank a/c on 24.9.2013 but credit of same was not accounted for in to cash book.

Name of students	Class	Amount collected
1.Rini Saha	B.TechECE	66500.00
2.Bittal Das	-do-	66500.00
Total		133000.00

Due to non-accounting of above collection in to cash book the closing balance figure of cash book was reduced unduly by the same amount. Hence the local authority was suggested to do the needful on this matter for square up the book balance of cash book. However on issue of audit objection statement the amount was reconciled by way of accounting for the amount in receipt side of cash book on dt.31.12.2014 vide Page-133.

4.3. Double receipts of students fund shown against a single collection. (OASP No.100)

On verification of D.C.R. of students fund w.r.to cash book and bank A/C it was found that a sum of Rs.4000/- was collected from Nandini Bag,MCA and Puja Khamari,MCA @ Rs.2000/- each towards Hostel fee and credited in Bank A/C on Dt.24.09.2013, but as against the above collection double credits were shown in receipt side of cash book on Dt.24.9.2013 & Dt.24.10.2013. As a result of which Rs.4000/- was excess exhibited in closing balance figure of the cash book.

Due double accounting for the amount against a single collection in cash book the closing balance figure of cash book was enhanced unduly byRs.4000/-. Hence the local authority was suggested to do the needful on this matter for square up the book balance of cash book. However on issue of audit objection statement the amount was reconciled by way of debit of the amount in expenditure side of cash book on dt.18.12.2014 vide Page-133.

Statement A	Statement B
--------------------	--------------------

A/C No.31160735339,SBI,JV,Burla

a. Closing balance as per cash book as on 31.3.2014 =3426362.50

b. Add amounts of following cheque,issued but not encashed by 31.3.2014.

chequeNo./date	Amount	Dt.of drawal
783344/26.6.13	500.00	cancelled later
035430/29.8.13	14573.00	24.6.14
035437/30.8.13	10000.00	not encashed
035438/30.8.13	5000.00	-do-
035450/03.9.13	500.00	-do-
035469/13.9.13	975.00	-do-
035549/4.11.13	1400.00	30.10.13
508589/14.12.13	350.00	not encashed
508592/21.1.14	3970.00	not encashed
966724/03.3.14	975.00	not encashed
966754/22.3.14	2570.00	4.04.14
966759/22.3.14	2615.00	4.04.14
178331/293.14	1656.00	2.04.14
Total	45084.00	(+) 45084.00

c. Amount deposited towards students fee on 24.9.13 but credit of same has not been shown

Receipt side of the cash book. (+)133000.00

d. Double credit of hostel fee reflected in cash

Book against a single receipts. (-) 4000.00

e. Excess expenditure shown vide Vr.407/21.9.13

Than the actual payment made to payee. (+) 0.50

f. Un-reconciled amount rolloing since last years. (+) 19504.00

g. Closing balance asper Bank A/C as on 31.3.14 = 3619951.00

The local authority is suggested to do the needful to find out the reasons of un-reconciled amount of Rs.19504.00 and point out the same to the next audit, till then Rs.19504.00 is held under objection.

6. STOCK POSITION :-

6.1.Irregularities in maintenance of Stock & Stores Accounts of the SUIIT.

During period under audit it was found that the stock registers have not been maintained properly. It is worthwhile to mention here that the detailed methods of purchase, accounting and verification of stock & stores have been described in Chapter-VII of the Odisha University

Accounting Rules-1987. But the principles as laid down in the above chapter of OUARules-1987 have not been followed by the Director of SUIIT. No Separate stock registers for permanent as well as consumable materials have been maintained . The Dead Stock register of un-used and damaged plants, machineries, furniture and fixtures etc. has not been also maintained at all.

Besides the physical verification of stock & stores has not been conducted by the Director, SUIIT at least once in a year as prescribed under Rule-57 of OUARules-1987.

However the Director is advised to ensure proper maintenance of the stock and store account along with physical verification in order to resist the probable loss of the stock & stores of the Departments.

7. INVESTMENT :-

The position of investments for the year 2013-2014 is furnished in table below.

- 1.O.B.of investment as on 1.4. 2013 =60000000.00
- 2.Amount encashed during 2013-14 =87000000.00
- 3.Total =(-) 27000000.00
- 4.Amount invested during 2013-14 =45671908.00
- 5.O.B.of investment as on 31.3.2014 =18671908.00

The detailed position of FDR are furnished below.

Sl No	Name of bank	TDR & A/C No.	Date Of investment	Amount invested	Rate of Int.	Date of maturity	Maturity value
1	UCO.B.(K)	No.989436 07100310021620	15.01.14	9335954.00	7.5%	15.4.14	9508605.
2	UCO.B.(K)	No.989437 07100310021606	15.01.14	9335954.00	7.5%	15.4.14	9508605.
			Total	18671908.00			

The register of investments has not been opened, and operated to watch the position of accrual interest amount, and date of maturity of above investments in order to reinvest the same wherever required . Hence the local authority is advised to ensure early maintenance of the investment register for better interest of the University before next round of audit.

8. ADVANCES :-

The position of advances for the year 2013-2014 is furnished below.

- a. Advance outstanding as on 1.04.2013 :- 907177.00
- b. Advance paid during year 2013-14 :-23836313.00
- c. Total :-24743490.00
- d. Advance adjusted during 2013-14 :-15346313.00
- e. Advances outstanding as on 31.3.2014 :- 9397177.00

8.1.Cash book-wise closing balance of advances as on 31.3.2014.

1.General cash book=	297177.00
2.Construction a/c =	9000000.00
3.Hostel a/c =	100000.00
TOTAL	9397177.00

8.2. YEAR-WISE BREAK UP OF OUTSTANDING ADVANCES AS ON 31.03.2012.

The position of year-wise break up of outstanding advances as on 31.03.2012 is furnished below.

Amount	Amount of advances Outstanding.
2010-11	10000.00
2011-12	41677.00
2012-13	17500.00
2013-14	9328000.00
TOTAL	9397177.00

It would be revealed from the above break up of outstanding advances that old advances are rolling without adjustments by 31.03.2014. Though the detailed list of the advancee has been ensured by the office, no tangible steps are still taken by the local authorities to adjust such advances. In absence of follow up action of the local authorities those old outstanding advances have become unsecured

Hence attentions of Higher Administrative Authorities are invited in this regard to insist the Director SUIIT to take effective measures for early adjustment of such old outstanding advances by either making the cash recovery or by obtaining authenticated vouchers from the denigrated advancee.

8.3.DETAILS OF ADVANCES, PAID DURING THE YEAR 2013-14 BUT NOT ADJUSTED BY 31.03.2014.

It would be found from the above breakage of advances that a sum of Rs.9328000.00 is still outstanding out of the advances, paid during the year 2013-14 for adjustment by 31.03.2014. The details of said unadjusted advances are enlisted below.

The Director SUIIT is however advised to take suitable steps for early adjustment of said outstanding advances, and compliance reported.

Name of person/staff With designation.	Ref.to the Cash book	Date of Advance	Amount	Purpose of advance
Alok Ra. Mishra Comp.Asst.	Gen. a/c	09.10.13	21000.00	Fest.Adv.
P.P.Reddy.O.A.	Gen. a/c	-do-	12000.00	-do-
S.K.Kalet .Lab.Attd.	Gen. a/c	-do-	9000.00	-do-
Rajendra Dip.Peon	Gen. a/c	-do-	9000.00	-do-
Mrs.S.Matari.Matron	Gen. a/c	-do-	9000.00	-do-
B.S.S.Rao.O.A.	Gen. a/c	-do-	18000.00	-do-
R.Nanda. Lab.Attd.	Gen. a/c	-do-	6000.00	-do-
R K Bagarthy. Lab.Attd.	Gen. a/c	-do-	6000.00	-do-
R.Suna.Sweeper	Gen. a/c	-do-	9000.00	-do-
P.N.Banduki.WM	Gen. a/c	-do-	9000.00	-do-
N.Mahalik.Tech.Asst.	Gen. a/c	-do-	15000.00	-do-
Mrs.M.Mohapatra. Tech.Asst.	Gen. a/c	-do-	15000.00	-do-
K C Patra.Electrician	Gen. a/c	14.12.13	30000.00	Medical Adv.
V.Mukherjee Asst.Prof.	Gen. a/c	13.2.14	50000.00	-do-
Kahnu Ch. Das. Electrician	Gen. a/c	25.3.14	10000.00	Pending elect.bill
Suresh Nayak.Caterer	Hostel a/c	21.2.14	100000.00	Mess management
M/S P D Agarwal.Contractractor	Constr.a/c	01.2.14	1000000.00	Construction of hostel
-do-	Constr.a/c	14.3.14	8000000.00	-do-
		Total	9328000.00	

8.4.NON-ADJUSTMENT OF ADVANCES FOR MORE THAN A YEAR.(QASP NO.124-125)

It would be seen from the breakage of advances, as computed vid-e para-8.2. that advances to the extent of Rs.17500.00 sanctioned to the various staff during the financial year 2012-13 are still kept unadjusted as on 31.03.2014. No sincere steps have been taken by the sanctioning authorities of those advances to adjust the same during period of their incumbency, even after elapsing of one year from the date of their sanction. As a result of which the amounts of those advances have been encroached by the concerned staff without considering their adjustment. The reasons behind non-adjustment of those advances were asked to be pointed out to audit. But no suitable reasons on this score were pointed out to audit. In absence of suitable reasons it can not be said that the very purpose of payment of those advances is being fulfilled, as such the amounts of advances have been encroached by the concerned staff unduly without considering their adjustments. Hence as per directives constructed in circular No.2221/F Dt.09.03.2002, issued by the Principal Secretary to Govt. in Finance Department, Odisha the said un-adjusted advances of Rs.17500.00 is treated as loss to the Samiti and hence Rs.17500.00 is suggested for recovery. The details of such

advances are furnished in table below.

Name of staff with designation	Date of advance	Amount	Purpose of advance
P.Bahadur,WM	16.10.12	8000.00	FA
RashmiRekha Patra,Lect.	06.12.12	3000.00	examination
Arabinda Panigrahi,Student	16.2.13	2000.00	Picnic
Jagamohan Padhi	15.9.12	3000.00	Biswakarma puja
M.K.Jodan,Lect.	11.9.12	1500.00	First Aid
	Total	17500.00	

For the above loss the following persons are considered responsible.

1. Sri Sashanka Sekhar Pujari,Director	=Rs.8750.00
2. Sri P.Bahadur,WM	=Rs.4000.00
3. RashmiRekha Patra,Lect.	=Rs.1500.00
4. Arabinda Panigrahi,Student	=Rs.1000.00
5. Jagamohan Padhi	=Rs.1500.00
6. M.K.Jodan,Lect.	=Rs. 750.00
Total	=Rs.17500.00

9. GRANTS :-

The position of grants for the year 2013-14 is furnished below.

a. Unutilised balance of grant as on 1.4.2013	= Nil
b. Grants received during the year 2013-14	=711000.00
c. Total	=711000.00
d. Grants utilized during the year 2013-14	= Nil
e. Unspent balance of grants as on 31.3.214	=711000.00

For the first time SUIIT has received Rs.711000.00 towards ITRA grant from Media Lab Asia, Andheri East, Mumbai , but no step has been taken by the local authority to utilise the same during the year under audit for the purpose for which the grant has been received. Hence early step may be taken to utilize the and compliance reported to audit

10. UTILISATION CERTIFICATES :-

The position of Utilisation Certificates for the year 2013-14 is furnished below.

1.Amount for which U C pending for submission at the beginning of the year as on 1.4.2013.	=10,00,00,000.00
2. Amount for which U. C. due for the year 13-14	:= 7,11,000.00
3. Total U.C. Due for submission	=10,07,11,000.00
4. U.C. submitted during the year 2013-14	=10,00,00,000.00
5. Amount for which U C pending for submission at the end of the year as on 31.3.2014.	= 7,11,000.00

The utilization certificate of Rs.10000000.00 has been submitted to the Commissioner-cum-Secretary Govt. Of Odisha Department of Higher Education vide the office Letter No.889/SUIIT Dt.29.10.2013.

11. MISSAPPROPRIATION & DEFALCATION :-

No misappropriation case is detected during the period under audit.

12. LOSS OF STOCK & STORE :-

No case of loss of stock and stores is detected during the period under audit.

13. AUDIT OF RECEIPTS :-

No comments.

14. AUDIT OF EXPENDITURE :-

14.1. Inadmissible Expenditure Incurred out of the Students Funds on Payment of Audit Fees to the Chartered Accountant Firms (AOSP -104-105)

While going through the payment side of the cash books of the SUIIT it was revealed that a total sum of Rs. 571960.00 was been spent during the Year 2013-14 towards payment of audit fees to M/S Mishra Badhai & Associates, chartered Accountant firms for auditing its accounts as detailed below.

<u>Ref.Vr. No. / Date</u>	<u>Amount paid</u>	<u>period of audit</u>
08/03.04.2013	236502.00	1.8.12 to 30.11.12.
264/25.7.2013	151735.00	1.12.12 to 31.3.13
620/2.12.2013	91522.00	1.4.13 to 31.7.13
928/22.3.2014	92201.00	1.8.13 to 30.11.13
Total	571960.00	

The above expenditure was incurred by the Director, SUIIT in accordance with the guideline framed and approved by the syndicate vide its resolution No. 40, dt. 29.03.2010.

In this connection it is worthwhile to mention here that the provision of audited statements of receipts, expenditure and U.C. of the C.A Firms is kept in the guideline only for the purpose of information and record for the Executive Council of SUIIT, but not for the purpose of receipts of further allotment or grants from the Govt. & other outside funding agencies on submission of same.

Prior to resolution of this provision the engagement of internal audit personnel of the university was not taken into consideration by the syndicate. No discussion and query were made in regard to the role of internal auditors of the university in the meeting.

It is worthwhile to mention here that as per Rule-21-2 of the O.U.A.Rules-1987 the University has recruited its own internal auditors and as per the paragraphs 25 (i)(ii), and 26(i) of the Odisha University Accounting Procedure-1987, the internal auditors of the university are empowered to work out the aforesaid statements of receipts, and expenditure. Since there was no scope of receipts of funds from the outside funding agencies on production of audited statement and utilization certificates of the C.A. firms, the internal auditors could have been engaged instead of them to acquire the position of receipts and expenditure figures of SUIIT.

Had the internal auditors engaged on this ground the above expenditure of Rs. 571960.00 could have been saved from the students fund of SUIIT. Due to lack of proper vigilance, discussion, and enquiry the decision of the SUIIT account by the C.A. firms was taken horridly. On the contrary it cannot be said that the above aspect of expenditure had been made wisely and in a prudential manner.

Hence the expenditure of Rs. 571960.00 cannot be considered genuine as such treated as loss to the students fund of SUIIT.

On issue of audit objection statement on this score no valid reasons were pointed out to justify the engagement of the C.A. firms for auditing the accounts of SUIIT. As such the recovery suggested on this ground holds good. Hence early action may be taken to recover the above amount of Rs.571960.00 and compliance reported to audit.

For the above loss the following syndicate members are equally considered responsible.

1.Prof.Arun Kumar Pujari,Ex-V.C. = Rs.63552.00	
& Chairman of Syndicate	
2.Er.K.K. Supakar,Member = Rs.63551.00	
3.Prof. P.K.Mishra, Member = Rs.63551.00	
4.Prof.Omprakash Panigrahi = Rs.63551.00	
5.Prof.Bijoy Kishori Mishra = Rs.63551.00	
6.Prof. J.Khalko = Rs.63551.00	
7.Prof S.S.Mohanty = Rs.63551.00	
8.Prof.T.V.Rao = Rs.63551.00	
9.Prof.Prakash Ch.Panda = Rs.63551.00	
Total = Rs.571960.00	

14.2.Inadmissible payment of penal interest due to late deposit & short deduction of TDS amounts.(AOSO No.106 to 108)

In course of checking it was found that a sum of Rs.76462.00 was spent towards payment of penal interest to the I.T.Department in following vouchers due to short deduction and late deposit of TDS money deducted from the work bills.

Ref.Vr.No. / date	Amount of		Total paid
	Short dedu.	Paid	
667/12.12.13	209931.00	36064.00	245995.00
668/12.12.13	360168.00	40398.00	400536.00
Total	570099.00	76462.00	646531.00

On scrutiny it was revealed that the above short deductions on TDS amounts were made in preceding year i.e. during 2012-2013 against work bills/vouchers as mentioned in table below.

Ref.toVr.No. Date	&Ref. to Cash book	Work done Value in bill	TDS due for Deduction @2%	TDS deducted @1% on value	Less deduction
7/24.08.12	Const.a/c	20993052.00	419861.00	209930.00	209931.00
782/28.2.13	Gen a/c	11367913.00	227358.00	113679.00	113679.00
8/13.10.12	Const.a/c	13166624.00	263332.00	131666.00	131666.00
10/21.12.12	Const.a/c	4791206.00	95824.00	47912.00	47912.00
845/25.3.13	Gen a/c	6688075.00	133762.00	66881.00	66881.00
	Total	57006870.00	1140137.00	570068.00	570069.00

It may be pointed out here that had the TDS amounts deducted in the appropriate rate, as fixed by the I.T. Department of Govt. of India from the work bills and deposited the same in time penal interest of Rs.76462.00 could have been saved from the SUIIT fund. Due to lack of proper vigilance of the accounts section the penal interest was spent unduly on this score, which cannot be considered to be expended in prudent manner as such considered as loss to the SUIIT. Hence the expenditure of Rs.76462.00 is suggested for recovery.

On issue of objection statement on the score it is replied that the Space Arch and M/S P.D.Agarwal, Contractor have been requested to

submit the reasons for deducting less amount of I.T. vide O/O No.994 & 995 dt.10.12.2013. The SUIIT shall take necessary steps to deduct the penal interests which has been deposited in I.T. Deptt. From their final bill.

The above reply of the local authority is not convinced at all as the payee is not accountable for the omission of short deduction of the TDS amounts. Hence the objection holds good. Action may therefore be taken to recover the above loss of Rs.76462.00 and compliance reported to audit.

For this Sri S.S.Pujari, Director and Sri J.K.Sahu, accounts Officer are equally held responsible.

14.3.T.D.S. amount not deducted from the advertisement bills.(OASP No.109 to 110)

While going through the paid vouchers of general cash book of SUIIT it was disclosed that a total sum of Rs.375859.00 was spent during the year under audit towards payment of advertisement bills to the reputed daily news paper agencies, as specified in Col-3 of the statement furnished in table below for the interest of SUIIT.

Ref.to Vr.No./Date	Amount paid	Name of the Ad.agency
1	2	3
57/18.04.13	3533.00	Dharitri,CTC
242/16.07.13	58623.00	-do-
338/29.08.13	14573.00	-do-
	76729.00	
58/18.04.13	18117.00	Samaj,Cuttack
177/20.06.13	48203.00	-do-
245/16.07.13	28659.00	-do-
337/29.08.13	19008.00	-do-
	113987.00	
168/19.06.13	7944.00	Sambad,BBSR
176/20.06.13	68154.00	-do-
243/16.07.13	2894.00	-do-
265/26.07.13	13024.00	-do-
	92016.00	
167/19.06.13	35820.00	Benet Coleman & Co.
266/26.07.13	54000.00	-do-
	89820.00	
787/03.02.14	3307.00	Agnisikha
	3307.00	
Total	375859.00	

The above payments were made as per the amount claimed by the respective advertisement agency in their bills but no amount towards portion of TDS @ 2% on cost was deducted from the bills. As a result of which the Central Govt. sustained the loss of Rs.7517.00 due to non deduction of 2% amount towards TDS from the cost.

On issue of audit objection statement the local authority replied nothing except the remarking 'Noted for future guidance'. As such the objection holds good at its own merit. Hence early action may be taken to recover the above loss and compliance reported to audit.

For the above loss Sri S.S.Pujari, Director and Sri J.K.Sahu, accounts Officer are equally held responsible.

14.4. Inadmissible payment of T.E. to the Director. (AOSP No.111 to 112)

During the year under audit a total sum of Rs.8474.00 as detailed below was spent towards payment of travelling expenses to Sri S.S.Pujari, Director, SUIIT.

Ref.to Vr.No./Dt.	Amount	Particular of journey
436/1.10.13	1855.00	Tour to BBSR & back from 27.9.13 to 30.9.13
677/13.12.13	3043.00	Tour to BBSR & back from 6.11.13 to 8.11.13
223/05.7.13	1920.00	Tour to BBSR & back from 2.7.13 to 5.7.13
936/29.3.14	1656.00	Tour to BBSR & back from 25.3.14 to 28.3.14
Total	8474.00	

On scrutiny the above tour particulars it was revealed that before leaving head quarter Sri Pujari, Director had not sought for the

permission from the Vice-Chancellor-cum-Chairman of the SUIIT. Again his tour particulars were not got approved by the Vice-Chancellor. In absence of approval of the tour particulars of Sri Pujari it cannot be said that he had performed the above mentioned tours for the interest of the SUIIT work. As such the payment on this score was not made in a prudential manner. Hence the expenditure is absolutely considered genuine and suggested for recovery from Sri Pujari.

In response to the audit objection statement, issued on this score the local authority replied nothing. As such the objection holds good at its own merit. Hence early action may be taken to recover the above loss and compliance reported to audit.

For the above loss Sri S.S.Pujari, Director and Sri J.K.Sahu, accounts Officer are equally held responsible.

14.5. excess remuneration paid to the retired employees, re-employed on contractual basis.(AOSP No.113 to 115)

While going through the pay acquittance rolls of SUIIT staff it was revealed that the following retired employees of Sambalpur University were engaged in SUIIT establishment on contractual basis on payment of monthly consolidated remuneration of Rs.12000/-each.

Sl	Name of the re-employed staff	Date retirement	Last pay drawn of With G.P.	Post hold
1	Sri J.K.Sahu	30.11.10	18306.00	Accounts Officer
2	Sri S.K.Mishra	30.01.11	19240.00	Project Officer
3	Sri G.C.Majhi	28.02.11	18670.00	Administrative Officer

On scrutiny the personal pension files of the above staff it was disclosed that they were paid excess consolidated remuneration per month than the pension amounts they drawn @50% on their last emoluments after retirement on superannuation, which gives clear idea that their consolidated remuneration were not fixed by adopting of general principle of "Pay minus Pension" as outlined in Finance Department O.M.No.Pen-269/11/5554 Dt.16.02.2012.

Due to non fixation of their consolidated remuneration by adopting the above principle they were paid a total sum of Rs.94704.00 in excess as worked out below in a very irregular manner which treated as loss to the SUIIT and suggested for recovery.

Sl	Name of the re-employed staff	Remu. Drawn	Remu. Due for	Excess
1	Sri J.K.Sahu	12000x12=144000.00	9153x12=109836.00	34164.00
2	Sri S.K.Mishra	12000x12=144000.00	9620x12=115440.00	28560.00
3	Sri G.C.Majhi	12000x12=144000.00	9335x12=112020.00	31980.00
	Total	432000.00	337296.00	94704.00

On issue of audit objection statement the local authority replied that as per provision contained vide Syndicate resolution No.40 Dt.29.3.2010 the Executive Council of SUIIT is empowered to formulate policy for creation of posts as required in SUIIT and to prescribe salary structure of both teaching and non-teaching staff. Hence accordingly the consolidated remuneration of the re-employed staff are fixed by the Executive Council to Rs.12000/-each P.M. keeping in view of the financial stability of SUIIT.

It is obvious from the above reply of the local authority that the consolidated remuneration of the retired employees engaged in SUIIT has been fixed by the Executive Council, but prior to determination of their remuneration the principle of "Pay minus Pension" as outlined in Finance Department O.M.No.Pen-269/11/5554 Dt.16.02.2012. has not been followed. As a result of which Rs.94704.00 has been excess paid which can't be admitted as such needs recovery.

For the above excess payment the following active members of E.C. are held responsible for the amount as apportioned the amount among them below.

14.6. Non refund of transfer amount by the Tech-Fest Committee.(AOSP No.112 to 123)

During checking it was found that a total sum of Rs.500000/-was transferred to Tech-Fest accounts in favour of Dr. Madhusmita Panda & Sri Santanu Ku. Das, Asst. Professors, Members of Tech-Fest Committee from the general cash book on the following days.

Date of transfer	Amount
04.04.13	250000.00
12.03.14	250000.00
Total	500000.00

On scrutiny it was revealed that no amount under the above head was collected from the students. Hence the reason behind the transfer of Rs.500000.00 was sought for from the local authority through issuing of an audit objection statement. In response to which it is stated that for the first time Tech-Fest committee has been constituted in the year 2013-14 and for management of its activities out of the above transferred amount Rs.250000.00 has been sanctioned by the Vice-Chairman on 03.03.2014 as aid, and balance transferred amount of Rs.250000.00 has been sanctioned as advance which will be refunded in 5 installments after collection of fees from the students.

Hence early action may be taken to refund the amount of advance under intimation to audit till then Rs.250000.00 is held under objection.

14.7. irregular refund of Security deposit money.(OASP No.102 to 103)

On checking it was found that a sum of Rs.68293.00 was refunded to several contractors towards their S.D. amounts during the year under audit. The refunded amounts were charged in payment side of the General a/c vide voucher No.373/Dt.4.9.2013. the details of which are mentioned below.

Sl.	Name of the Contractor	Amount refunded	Ref. to bill/Vr.No. from which S.D.amounts were realised
1	Jayant Kumar Das	1903.00	Voucher No.345/Dt.27.9.2011
2	Prafulla Kumar Mishra	12164.00	Voucher No.641/Dt.14.2.2011
3	Smruti Ranjan Mohanty	9992.00	Voucher No.342/ Dt.27.9.2011
4	Rabi Narayan Tripathy	8155.00	Voucher No.343/ Dt.27.9.2011
5	Bedbyasa Pradhan	13550.00	Voucher No.640/ Dt.14.2.2014
6	-do-	8533.00	Voucher No.208/ Dt.20.1.2011
7	Pramod Kumar Acharya	9371.00	Voucher No.240/ Dt.10.2.2012
8	Jayadev Panda	4625.00	Voucher No.209/ Dt.20.1.2011
	Total	68293.00	

It was observed that the original money receipts, issued at the time of realization of above S.D. amounts were not obtained. The refunds were made after obtaining hand receipts duly acknowledged the amount by the respective contractor, but no Form No.6 as prescribed vide para 13 of the OUAP-1987 was entertained to refund the S.D. amounts on this score. In absence of original money receipt and prescribed form with due sanction of the competent authority for refund of S.D. the register of security deposits maintained in prescribed Form no.5, as referred vide paragraph-13 of OUAP-1987 was sought for to verify the genuineness of refund, but no such register was found to have been maintained by the local authority. It was found that a simple register is maintained to trace out the deposited amounts only but the refunded amounts were not authenticated by obtaining the initials of the sanctioning authority.

Hence the local authority is suggested to open and operate the register of S.D with updated entries of all the security money and then debit the refunded amounts of S.D.in proper manner and produce the same to next audit for verification. Till then the refunded amounts of Rs.68293.00 is held under objection.

15. AUDIT ON WORKS:-

15.1. Non deduction of royalty & cost of empty gunny bags of cement.(AOSP No.118 to 121)

On checking of the following work bills relating to construction of SUIIT Hostel building it was found that a total sum of Rs.29652038.00 as detailed below was spent on payment of the cost of work done value in bills to M/S P.D.Agarwal, Contractor during the year 2013-14.

Ref.to Vr.No./ Dt.	Ref.to bill	Amount paid.
02/13.6.2013	6 th R/A bill	9406439.00
05/12.9.2013	7 th R/A bill	10954600.00
07/19.12.2013	8 th R/A bill	9290999.00
TOTAL		29652038.00

On verification of above work bills it was revealed that royalty of minor minerals used in the construction work of the building was not

deducted from the bills , as a result of which the Govt. sustained the loss of **Rs.83965.00** as worked out in table below.

Sl.	Items of work	Quantity executed In cum.	Total In cum./ Sqm.	Mineral used		Cement Utilized in Quintal
				Sand in Cum.	Metal / Chips in cum.	
1	PCC in C.M.1:4:8	6 th R/A bill = 66.233 7 th R/A bill =2.562 8 th R/A bill= 9.140	77.935/cum.	37.40	74.80	134.00
2	RRC M-20 grade	6 th R/A bill = 369.323 7 th R/A bill =237.781 8 th R/A bill= 135.274	742.378/cum	334.00	668.14	2821.00
3	Brick work in C.M. (1:6)	6 th R/A bill = 740.028 7 th R/A bill =763.529 8 th R/A bill= 406.868	1910.425/cum	534.9	-	1911.10
4	16mm C.P. in cm (1:6)	6 th R/A bill=5011.658 7 th R/A bill =9160.110 8 th R/A bill=4242.505	18414.243 Sqm.	331.45	-	791.80
5	12mm C.P. in cm (1:5)	7 th R/A bill =6618.405 8 th R/A bill=7182.480	13800.885 Sqm.	207	-	622.40
6	6mm in cm(1:3)	7 th R/A bill =6618.405 8 th R/A bill=7182.480	13800.885 Sqm.	103.50	-	247.00
7	20mm CP in cm1:4	7 th R/A bill =266.948	266.948 sqm.	5.60	-	19.90
8	6mm in cm(1:4)	7 th R/A bill =4126.255 8 th R/A bill=3276.759	7403.014 sqm	55.50	-	201.00
			Total	1609.35	742.94	6748.20

Royalty due for= sand 1609.35 @Rs.19.60/cum= 31543.00

Chips/Metal 742.94 @ Rs.70.56/cum = 52422.00

Total=83965.00

Again 13496 bags of cement were utilized in the work, but the cost of empty gunny bags for amounting Rs.40488.00 @ Rs.3/-each was not realized from the bills which needs recovery.

Thus the total recovery comes to Rs.124453.00 (83965+40488)

On issue of audit objection statement the local authority stated that the amount will be recovered from the final bill of the contractor.

Hence early action may be taken to recover the above amount and compliance reported to audit.

For this Sri S.S,Pujari, Director and Sri J.K.Sahu, Accounts Officer are equally held responsible.

15.2.Non deduction of Labour Welfare Cess from the work bills.(AOSP No.116 to 117)

On scrutiny the following work bills relating to construction of SUIIT hostel building it was observed that labour welfare cess at the rate of 1% on the work done value of the respective bill was not deducted in contravention to the G.O. No.GA(B)6/2007/11466 Dt.19.03.2007 issued by the Joint Secretary to Govt. of Odisha in Revenue & Disaster Management Department.

Ref.to Vr.No./ Dt. Ref.to bill work done value. Cess due for

02/13.6.2013	6 th R/A bill	9406439.00	94064.00
05/12.9.2013	7 th R/A bill	10954600.00	109546.00
07/19.12.2013	8 th R/A bill	9290999.00	92910.00
TOTAL		29652038.00	296520.00

Due to non deduction and deposit of above due the Govt. sustained the loss of Rs.296520.00. Hence early action may be taken to realize the amount and deposited in proper head of account and compliance reported to audit.

In response to audit objection statement issued on this score the local authority stated that the amount will be recovered from the final bill of the contractor.

For this Sri S.S,Pujari, Director and Sri J.K.Sahu, Accounts Officer are equally held responsible.

16. AUDIT ON UNITS/DEPARTMENTS:- No comments.

17. AUDIT ON SCHEMES/ PROGRAMMES:-

17.1.comments on management on the self-financing schemes offered to students.

In keen sense of observation of the financial statements of "A" & "B", as worked out and furnished beneath paragraph No.4 of the report it would be revealed that expenditure incurred during the year 2013-14 for the purpose of students is not satisfactory at all in comparison with the collection of amounts , as specified in SL.No. 1 to 3 of statement "A". No remarkable expenditure has been made during the year under audit for development of infrastructures, creation of assets and purchase of laboratory equipments & library books which are essential for improvement of the quality teaching and creativity of the students. As per the agenda issued by the University in prospectus of the self-financing courses offered in SUIIT, the local authority should provide all the facilities to the students for their quality teaching and to standardize their learning and creativity in order to competent them at least at the national level.

Hence attentions of the university authorities are invited in this regard to insist the Director of SUIIT to utilize the unspent balance of the student's fund for the purpose of building their academic career efficiently so that they can able to create their own placement in global market.

18. MISCELANEOUS:- No comments.

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

19.1. Position of S.D/E.M.D.

The position of security deposits for the year 2013-14 is as follows:-

a.Outstanding balance of SD/ EMD as on 31.3.2013	=	4943587.00
i.deduct refund made during 11-12 & 12-13 Rs.2000/-		
& Rs.21851/-respectively notshown in report by		
the last audit.		(-)23851.00
ii. effective Opening Balance as on 01.04.2013	=	4919736.00
b.Security money received during year 2012-2013	=	1482602.00
c.Total	=	7402338.00
d.Amounts refunded during the year 2012-2013	=	68293.00
e.Outstanding balance of SD/ EMD as on31.3.2032=		7334045.00

No register of Security Deposits as prescribed in Form No.5 vide paragraph-13 of the OUAP-1987 has been maintained to keep the record of recurring transactions under the above head. However the local authority is suggested to open and operated the said register with

updated entries of all the transactions in proper manner and produce the same to next audit for verification.

19.2. - Non-Remittance of government dues in time.

It would be seen from the position, furnished in following table that a total sum of Rs.471709.00.00 has been retained in University chest towards collection on different heads of revenue of the Govt. without remitting same into Govt. Treasury as on 31.3.2014 . The details of such revenue are furnished in table below.

Sl.	Category of Govt. dues	O.B. as on 1.4.2013	Collection Made during 2013-2014	Total	Amount deposited into treasury	C.B.as on 31.03.2014
1	Income Tax	153111.00	1576223.00	1729334.00	1637295.00	92039.00
	P.Tax	17000.00	23725.00	40725.00	-	40725.00
	VAT	565326.00	830257.00	1395583.00	1075676.00	319907.00
	Royalty	17138.00	-	17138.00	-	17138.00
	Labour Cess	1900.00	-	1900.00	-	1900.00
	TOTAL	754475.00	2430205.00	3184680.00	2712971.00	471709.00

Due to non-remittance of above balance the very purpose of collection of revenue of the Govt. is being defeated, as a result of which the ways and means of state as well as central Govt. exchequer are being affected. It may be pointed out here that retention of Govt. dues without sufficient cause is considered highly irregular . Hence such practice should be abandoned henceforth.

However immediate steps may be taken to remit the above balance of **Rs.471709.00** into Govt. treasury on proper heads, and compliance reported to audit.

19.3. Position of Hostel Caution money.

The position of hostel caution money of students for the year 2013-14 is furnished below.

1. Opening Balance as on 01.04.2013= 10000.00
2. Amount collected during 2013-14 =283850.00
3. Total =293850.00
4. Amount refunded during 2013-14 = 50400.00
5. Closing Balance as on 31.3.2014 =243450.00

No register of caution money of the students has been maintained by the SUIIT to keep the record of recurring transactions on the above head. However the local authority is suggested to open and operated the said register with updated entries from the beginning of its the transactions in proper manner and produce the same to next audit for verification.

19.4. Position of C.P.F. of staff.

The position of C.P.F. of the staff for the year 2013-14 is furnished hereunder.

1. O.B. of P.F. amount to be deposited = 6386.00
As on 01.04.2013.
2. P.F. received from the staff during =237690.00
The year 2013-2014.
3. Total to be deposited. =244076.00
4. Amount deposited during 2013-14. =211171.00
5. Balance to be deposited as on 31.3.14=32905.00

The above balance of P.F. has been retained in cash book by 31.3.2014. the amount is to be deposited in pass book A/C in favour of Sushree Subha Prada Pradhan, Asst. Prof. along with the employer share by the office. Due to non-maintenance of the C.P.F. ledger by the Office the individual-wise position of P.F. could not be ascertained and furnished in report for reference. However the local authority is advised to ensure early maintenance of the said register and produce same to next audit for verification.

20.1. RESULT OF AUDIT :-

As a result of this audit a total sum of Rs.1515883.00 is held under objection , which includes Rs.1197590.00 towards suggestion for recovery as detailed below.

Paragraph No.	Amount kept Under objection	Amount suggested for recovery	Amount surchargeable	Amount of embezzlement	Amount saved due to other reason
1	2	3	4	5	6
8.4	17500.00	17500.00	17500.00	-	-
14.1.	571960.00	571960.00	571960.00	-	-
14.2.	76462.00	76462.00	76462.00	-	-
14.3.	7517.00	7517.00	-	-	-
14.4.	8474.00	8474.00	8474.00	-	-
14.5.	94704.00	94704.00	94704.00	-	-
14.6	250000.00	-	-	-	-
14.7	68293.00	-	-	-	-
15.1.	124453.00	124453.00	40488.00	-	-
15.2	296520.00	296520.00	-	-	-
Total	1515883.00	1197590.00	809588.00	-	-

20.2. AUDIT CERTIFICATE:-

Certified that the accounts of the self-financing course, Sambalpur University for the year2013-2014 have been covered under audit and found to be correct subject to the remarks offered in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

The state of maintenance of accounts, records, and registers of this self-financing course needs improvement.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Prof.J. Khalko	Principal,VSS Medical College cum- Membar	VSS Medical College, Burla ,SBP	63551.00
2	Er.K.K.Supakar	Member of Syndicate	AT-Budharaja,PO & Dist-Sambalpur	63551.00
3	Prof. Bishnu Charan Barik	Vice-Chancellor	C/O School of Social science, Swami Ramananda Teerth Marathawada University, Vishnuvihar, NADED-431606,Maharast ra	47352.00
4	Prof. Arun Ku. Pujari	Ex-V.C-cum-Chairman,Syndicate	Now working as Dean in school of Computer & Information Science, University of Hyderabad,GACHI BOWLI,Pin-500046(AP)	63552.00
5	Sri Jogendra Ku. Sahu	Accounts Officer	SUIIT,SU	62712.00
6	Sri P. Bahadur	watch Man	SUIIT,SU	4000.00
7	Rashmi Rekha Patra	Lecturer	SUIIT,SU.	1500.00
8	Sri Arabinda Panigrahi,	Student	SUIIT,SU	1000.00
9	sri Jagamohan Padhi	Student	SUIIT,SU	1500.00
10	Sri M.K.Jodan	Lecturer	SUIIT,SU	750.00
11	Sashanka Sekhar Pujari	Director,SUIIT	Flat No.7,Building No.C-wing,Sinde Nagar,Bawdhan,PUNE-41 1021	118814.00
12	Prof. T.V.Rao	Chairman PGC -Cum-Member	PG Deptt. of Life Science, SU	63551.00
13	Prof. Braja Kishori Mishra	Professor-Cum-member of syndicate	PG Deptt. of Home Sci.SU	63551.00
14	Prof. Om Prakash Panigrahi	Professor-Cum-member of syndicate	VSS Medical College,BURLA,SBP	63551.00

15	Prof.P.K.Mishra	Professor-Cum-member of syndicate	G.M.Auto College,SBP	63551.00
16	Prof.S.S.Mohanty	Professor-Cum-member of syndicate	C/O G.M.Auto College ,Sambalpur	63551.00
17	Prof. Prakash Ch. Panda	Professor-Cum-member of syndicate	Principal, Sriram College,AT/PO-Srirampur Dist-SAMBALPUR	63551.00

16.11 - P.G.DEPARTMENT OF 'ECONOMICS(P.G. DEPTT. NO. 1.)

1.TITLE SHEET:-

- a. Name of the P.G. Department : -Economics.
- b. Year of establishment : -1971
- c. Period of accounts audited : 2013-14
- d. No. of working days consumed :9 days singlehandedly.
- e. Duration of audit :19.09.14 to 30.09.14
- f. Name of the H.O.D/Professor, who is in-charge of the accounts.
- i. During the period of audit : -Prof. S.S. Rath.
- II. At the time of audit : -Dr. S. Das.
- g. Name of the Auditor : -Kamadev Das.

1.1.INTRODUCTORY:-

The P.G. Department of Economics. has been established during the year 1971.The positions of staff, and students for the financial year 2013- 14 are furnished below.

(A)Staff Position.

Category of staff	Sanctioned Strength	Existing strength
Teaching	08	06
Non-Teaching	04	04
Total	12	10

(B) Students Strength.

Classes	Sanctioned Strength	Enrollment Strength
P.G. 1st . year	40+8	40+8
P.G. 2 nd . Year	40+8	36
M.phil	10+2	10+2
Total	108	96

2.PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. dt.19.09.14. and result thereof was found as per the details furnished in the table below

Sl.	Particulars	Balance shown as	Physical balance	difference
-----	-------------	------------------	------------------	------------

		Per cash book	found	
1	Cash	349.00	349.00	Nil
2	Misc. receipt books	Nil	Nil	Nil
3	Postage stamps	Nil	Nil	Nil
4	M.B.	Nil	Nil	Nil

3. LIST OF RECORDS VERIFIED:-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. Seminar cash book
3. I.D. cash book
4. Semester cash book
5. Paid vouchers relating to year 2013-14.
6. Bank a/c
7. Stock registers
8. Admission register.

4. FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the P.G. Department of Economics for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

a. O.B. as on 01.04.2013	: 1373439.08
b. Receipts during the year 2013-14	: 591561.00
c. Total	: 1965000.08
d. Expenditure made during 2013-14	: 320687.00
e. C.B. as on 31.03.2014 as per audit	: 1644313.08
f. C.B. as on 31.03.2014 as per cash book	: 1644313.08
g. Difference, if any	: nil
h. Reconciliation :	: nil

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1. General cash book	-	153350.95	50000.00	203350.95
2. Seminar cash book	45.00	215261.91	-	215306.91
3. I.D. cash book	-	665210.69	-	665210.69

4.Semester cash book	304.00	560140.53	-	560444.53
Total.	349.00	1593964.08	50000.00	1644313.08

Statement A

Statement B

Details of receipts.

Details of expenditure.

Sl	Head of Account	Receipts During 13-14 in Rupees	Sl	Head of Account	Expenditure During 13-14 in Rupees
1.	Exam & seminar fees	300950.00	1.	Exam.& seminar expenses	85914.00
2.	Bank interest	65757.00	2.	Telephone bills	50853.00
3.	Contingency	1200.00	3.	Remn. paid to B. Mishra Reader, Tr. In charge, M.F.C. from 6/2010 to 4/2013 @Rs.1200.00/month	42000.00
4.	Course fees	12154.00	4.	Purchase of inverter battery & hard disk & anti virus	66200.00
5.	I.D. fees	211500.00	5.	Advance payment for national seminar	44000.00
			6.	Contingency expenses	6844.00
			7.	Guest faculty	13000.00
			8.	Infra. Development expenses	5920.00
			9.	P.G. entrance test	3046.00
			10.	A.M.C. for Aquaguard	2910.00
	Total receipt	591561.00		Total expenditure	320687.00
	Add O.B.	1373439.08		Add C.B.	1644313.08
	Grand Total	1965000.08		Grand Total	1965000.08

5.DETAILED OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2014.

Sl.	Name of Bank	A/c No	C.B.as per BANK PASS BOOK	C.B.as per bank A/c IN CASH BOOK	DIFFERENCE
1.	U.co.Katapali(General cash book)	07100100000015	153370.95	153350.95	20.00
2.	S.B.I.Jyotivihar (Seminar cash book)	10526093868	215261.91	215261.91	-----
3.	S.B.I.Jyotivihar(I.D. cash book)	10526093289	720964.69	665210.69	55754.00
4.	S.B.I.Jyotivihar(Semester cash book)	10526093290	612308.53	560140.53	52168.00

Reconciliation :-1.A/c No. 07100100000015, U.co.Katapali(General cash book)

i.closing balance as per cash book as on 31.03.14	153350.95
ii. Add balance amount not reconciled as per last A.R.	(+) 20.00
iii. C. B. as per bank pass book as on 31.03.14.	153370.95

2. A/c No.10526093289 S.B.I. Jyotivihar(I.D. cash book)

This difference of Rs.55754.00 between closing balances of cash book & pass book is due to the following un-encashed cheques by 31.03.14.

Ch. No./dt.	Amount	Encashed on
059353/28.03.2014	31600.00	30.04.2014
059351/28.03.2014	6844.00	26.05.2014
665035/31.03.13	17310.00	Not encashed.
Total.	55754.00	

3. A/c No. S.B.I. Jyotivihar(Semester cash book)

i. closing balance as per cash book as on 31.03.14	560140.53																		
ii. Add less deposit shown in cash book on 17.2.14 than pass book (3550.00-3350.00).Taken to semester cash book a/c (receipt side) on 20.10.14	(+) 200.00																		
iii. Add deposits made in pass book but not accounted for in cash book by 31.03.14. Taken to semester cash book a/c (receipt side) on 20.10.14.	(+) 9685.00.00																		
<table border="1"> <thead> <tr> <th>Date in pass book</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>3.05.13</td> <td>2965.00</td> </tr> <tr> <td>6.05.13</td> <td>3265.00</td> </tr> <tr> <td>7.05.13</td> <td>1085.00</td> </tr> <tr> <td>9.05.13</td> <td>595.00</td> </tr> <tr> <td>19.11.13</td> <td>790.00</td> </tr> <tr> <td>19.12.13</td> <td>885.00</td> </tr> <tr> <td>8.01.14</td> <td>100.00</td> </tr> <tr> <td>Total.</td> <td>9685.00</td> </tr> </tbody> </table>	Date in pass book	Amount	3.05.13	2965.00	6.05.13	3265.00	7.05.13	1085.00	9.05.13	595.00	19.11.13	790.00	19.12.13	885.00	8.01.14	100.00	Total.	9685.00	
Date in pass book	Amount																		
3.05.13	2965.00																		
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7.05.13	1085.00																		
9.05.13	595.00																		
19.11.13	790.00																		
19.12.13	885.00																		
8.01.14	100.00																		
Total.	9685.00																		
iv. Add cheques issued during 2013-14 but not encashed by 31.03.2014	(+)41300.00																		
<table border="1"> <thead> <tr> <th>Ch. No./dt.</th> <th>Amount</th> <th>Encashed on</th> </tr> </thead> <tbody> <tr> <td>373299/22.03.14</td> <td>200.00</td> <td>-----</td> </tr> <tr> <td>373302/31.03.14</td> <td>6000.00</td> <td>-----</td> </tr> <tr> <td>373304/31.03.14</td> <td>34600.00</td> <td>30.04.14</td> </tr> <tr> <td>/4.07.13</td> <td>500.00</td> <td>-----</td> </tr> <tr> <td>Total.</td> <td>41300.00</td> <td></td> </tr> </tbody> </table>	Ch. No./dt.	Amount	Encashed on	373299/22.03.14	200.00	-----	373302/31.03.14	6000.00	-----	373304/31.03.14	34600.00	30.04.14	/4.07.13	500.00	-----	Total.	41300.00		
Ch. No./dt.	Amount	Encashed on																	
373299/22.03.14	200.00	-----																	
373302/31.03.14	6000.00	-----																	
373304/31.03.14	34600.00	30.04.14																	
/4.07.13	500.00	-----																	
Total.	41300.00																		
v. Deduct commission charged in passbook but not taken in to cash book account.	(-)220.00																		
<table border="1"> <thead> <tr> <th>Passbook dt.</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>9.05.13</td> <td>10.00</td> </tr> <tr> <td>17.05.13</td> <td>200.00</td> </tr> <tr> <td>20.01.14</td> <td>10.00</td> </tr> <tr> <td>Total.</td> <td>220.00</td> </tr> </tbody> </table>	Passbook dt.	Amount	9.05.13	10.00	17.05.13	200.00	20.01.14	10.00	Total.	220.00									
Passbook dt.	Amount																		
9.05.13	10.00																		
17.05.13	200.00																		
20.01.14	10.00																		
Total.	220.00																		

vi. Add balance amount not reconciled as per last A.R.	(+) 1203.00
vii. C. B. as per bank pass book as on 31.03.14	612308.53

6. STOCK POSITION:- Maintained.

7. INVESTMENT :- Detailed in the table below:

A/C No.	Date of investment/reinvested	Amount invested	Rate of interest	Maturity value	Period in month	Date of maturity
04-660386	19.11.01	50000.00	9%	78025.00	60	19.11.2006
	22.12.06	76342.00	7.5%	97905.00	36	22.12.2009
	23.12.09	97905.00	Not available	111101.00	30	27.06.2012
07100300001018	28.06.12	111101.00	9.10%	146316.00	36	28.06.2015

8. ADVANCES :-

i. Advance outstanding as on 1.04.2013	3000.00
ii. Advance paid during the year 2013-14	nil
iii. Total.	3000.00
iv. Advance adjusted during the year 2013-14	3000.00
v. Advance outstanding as on 31.03.2014	Nil

9. GRANTS :- There was no pending grant as on 31.03.2013.

No grants has been received during the year 2013-14.

10. UTILISATION CERTIFICATES :- Need not to be furnished.

11. MISSAPPROPRIATION & DEFALCATION :- No mis-appropriation is detected during the year under audit.

12. LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13. AUDIT OF RECEIPTS:- In support of collection of different nature of fees from the students no M.R. books are used in the Dept. by H.O.D.. It is highly irregular. It is suggested in audit to ensure introduction of M.R. books alongwith Register of fee collection as per proforma furnished below by the local authority henceforth without delay & compliance reported.

STUDENTS FEECOLLECTION REGISTER , YEAR.....

Sl. No.	Roll No.	Name of student	Course	Dev. fee	Seminar fee	General fee	Exam. fee	Total	M.R.No/dt.	Date of cashbook	Cash	Sign. Of D.A.	Sign. Of H.O.D.
---------	----------	-----------------	--------	----------	-------------	-------------	-----------	-------	------------	------------------	------	---------------	-----------------

1	2	3	4	5	6	7	8	9	10	11	12	13	14
			fee							entry.	book(s)		

14.AUDIT OF EXPENDITURE:- voucher nos starting from 1 to onwards serially(cashbookwise) from the beginning of the financial year need to be reflected in both vouchers & cashbook in red ink henceforth & compliance reported.

15. AUDIT ON WORKS :-No works has been executed by the Dept. during the year under audit.

16.AUDIT ON UNITS/ DEPARTMENTS :-No units are there of this dept..

17. AUDIT ON SCHEMES/ PROGRAMMES:-nil.

18.MISCELANEOUS:- nil.

19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-nil.

20.1.RESULT OF AUDIT :- Amount recovered on the spot nil..... Amount suggested for recovery is nil.....,Amount held under objection is nil.

20.2.AUDIT CERTIFICATE :-Certified that accounts of this Dept. is covered under audit for the year 2013-14 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3 GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement.

16.12 - P.G.DEPARTMENT OF 'M.P.A.(P.G. DEPTT. No. 2)

1.TITLE SHEET :-

- a. Name of the P.G. Department :M.P.A.
- b. Year of establishment :-2010
- c. Period of accounts audited : 2013-14
- d. No. of working days consumed : 4 days single handed.
- e. Duration of audit :7.11.14 to13.11.14
- f. Name of the H.O.D/Professor, who is in-charge of the accounts.
 - i. During the period of audit :-Prof.Sukadev Nayak(1.04.13 to 31.05.13)
 - II. At the time of audit :Prof. P.K. Tripathy (1.06.13 to 31.03.14)
- g. Name of the Auditor :-Kamadev Das.

1.1.INTRODUCTORY :-

The P.G. Department of M.P.A. has been established during the year 2010.The positions of staff, and students for the financial year 2013- 14 are furnished below.

(A)Staff Position.

Category of staff	Sanctioned Strength	Existing strength
Teaching	0	2
Non-Teaching	0	1
Total	0	3

(B) Students Strength.

Classes	Sanctioned Strength	Enrollment Strength
P.G. 1st . year	32	20
P.G. 2 nd . Year	32	18
M.phil	0	0
Total	64	38

2.PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. dt.7.11.14. and result thereof was found as per the details furnished in the table below.

Sl.	Particulars	Balance shown as Per cash book	Physical balance found	Difference
1	Cash	Nil	Nil	Nil
2	Misc. receipt books	Nil	Nil	Nil
3	Postage stamps	Nil	Nil	Nil
4	M.B.	Nil	Nil	Nil

3.LIST OF RECORDS VERIFIED:-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

- 1.Seminar cash book
- 2.I.D.F. cash book
- 3.Paid vouchers relating to year 2013-14.
- 4.Bank a/c
- 5.Stock registers
- 6.Admission register.

4.FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the P.G. Department of M.P.A.. for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

a. O.B. as on 01.04.2013	: 129488.00
b. Receipts during the year 2013-14	:84013.00
c. Total	:213501.00
d. Expenditure made during 2013-14	:11808.00
e.C.B.as on 31.03.2014 as per	
audit	:201693.00
f. C.B.as on 31.03.2014 as per	
cash book	:201693.00
g. Difference, if any	:nil
h. Reconciliation :	:nil

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1.Seminar cash book	91783.00	.....	91783.00
2.I.D.F. cash book	109910.00	.....	109910.00
Total.	201693.00	.....	201693.00

Statement A

Statement B

Details of receipts.

Details of expenditure.

Sl	Head of Account	Receipts During 13-14 in Rupees	Sl	Head of Account	Expenditure During 13-14 in Rupees
1.	seminar fees	28000.00	1.	seminar expenses	5000.00
2.	Bank interest	4477.00	2.	SaraswotiPooja expenses	2000.00
3.	P.G. Entrance test	2738.00	3.	Refund Of loan to Dr. M.K. Behera	1000.00
4.	Course fees	16800.00	4.	Postal expenses	1070.00
5.	I.D. fees	30928.00	5.	P.G. entrance test	2738.00
6.	Postal expenses	1070.00			
	Total receipt	84013.00		Total expenditure	11808.00
	Add O.B.	129488.00		Add C.B.	201693.00
	Grand Total	213501.00		Grand Total	213501.00

5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2014.

Sl.	Name of	A/C No	C.B.as per BANK PASS BOOK	C.B.as per bank A/c IN CASH BOOK	DIFFERENC
-----	---------	--------	------------------------------	-------------------------------------	-----------

	Bank				E
1.	U.co.Katapal(I.D.F. cash book)	07100110003183	42164.00	109910.00	(-)67746.00
2.	U.co.Katapal(I.D.F. cash book)	07100110003190	41108.00	.....	41108.00
3.	S.B.I.Jyotivihar (Seminar cash book)	32613409487	96882.00	91783.00	5099.00
	Total.		180154.00	201693.00	21539.00

Reconciliation:-1.A/cNo.07100110003183,3190U.co.Katapali(General cash book) & A/c no.32613409487S.B.I.J.V.(Seminar cash book)

i.closing balance as per cash book as on 31.03.14	201693.00
ii.Deduct the difference as per last A.R.	(-)22352.00
iii.Add interest accrued on 4.01.14 of A/c no.3190,Uco Katapalli	
But not taken to cash book a/c by 31.03.14.	(+) 813.00
iv. C. B. as per bank pass books(3 nos.) as on 31.03.14.	180154.00

N.B. :-Reconciliation was made taking the differential amount between total amount of all cash books & all pass books as on 31.03.14 .

6.STOCK POSITION:- No purchase of stock materials has been made during the year under audit..

7.INVESTMENT :-No investment has been made during the year 2013-14.

8. ADVANCES :-

- i. Advance outstanding as on 1.04.2013 nil.
- ii. Advance paid during the year 2013-14 nil-
- iii. Total. nil
- iv. Advance adjusted during the year 2012-13 nil
- v. Advance outstanding as on 31.03.2014 nil

9.GRANTS :-There was no pending grant as on 1.04.2013.

No grants has been received during the year 2013-14.

10.UTILISATION CERTIFICATES:Need not to be furnished.

11.MISSAPPROPRIATION & DEFALCATION :-No mis-appropriation is detected during the year under audit.

12.LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13.AUDIT OF RECEIPTS :-AUDIT OF RECEIPTS :-In support of collection of different nature of fees from the students no M.R. books are used in the Dept. by H.O.D.. It is highly irregular.It is suggested in audit to ensure introduction of M.R. books alongwith Register of fee collection as per the proforma furnished below by the local authority henceforth without delay & compliance reported.

STUDENTS FEE COLLECTION REGISTER , YEAR.....

Sl. No.	Roll No.	Name of student	Course fee	Dev. fee	Seminar fee	General fee	Exam. fee	Total	M.R.No/dt.	Date of cashbook entry.	Cash book/(s)	Sign. Of D.A.	Sign. Of H.O.D.
1	2	3	4	5	6	7	8	9	10	11	12	13	14

14.AUDIT OF EXPENDITURE:- voucher nos starting from 1 to onwards serially(cashbookwise) from the beginning of the financial year need to be reflected in both vouchers & cashbook in red ink henceforth & compliance reported.

15. AUDIT ON WORKS :-No works has been executed by the Dept. during the year under audit.

16.AUDIT ON UNITS/ DEPARTMENTS :-No units are there of this dept..

17. AUDIT ON SCHEMES/ PROGRAMMES:-nil.

18.MISCELANEOUS :-nil.

19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-nil.

20.1.RESULT OF AUDIT :-Amount recovered on the spot nil..... Amount suggested for recovery is nil.....,Amount held under objection is nil.

20.2.AUDIT CERTIFICATE :-Certified that accounts of this Dept. is covered under audit for the year 2013-14 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement.

16.13 - P.G.DEPARTMENT OF 'STATISTICS(P.G. DEPTT. No. 3)

.TITLE SHEET :-

- a. Name of the P.G. Department :statistics
- b. Year of establishment :-1976
- c. Period of accounts audited : 2013-14
- d. No. of working days consumed :6 days singlehandedly.
- e. Duration of audit :28.10.14 to 3.11..14
- f. Name of the H.O.D/Professor, who is in-charge of the accounts.
- i. During the period of audit :-Prof.Somanath Bagh
- II. At the time of audit : Prof.Somanath Bagh
- g. Name of the Auditor :-Kamadev Das.

1.1.INTRODUCTORY :-

The P.G. Department of Statistics has been established during the year 1976.The positions of staff, and students for the financial year 2013- 14 are furnished below.

(A)Staff Position.

Category of staff	Sanctioned Strength	Existing strength
Teaching	5	4
Non-Teaching	3	3
Total	8	7

(B) Students Strength.

Classes	Sanctioned Strength	Enrollment Strength
P.G. 1st . year	16	15
P.G. 2 nd . Year	16	11
M.phil	05	03
Total	37	29

2.PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. dt.28.10.14. and result thereof was found as per the details furnished in the table below.

Sl.	Particulars	Balance shown as Per cash book	Physical balance found	Difference
1	Cash	Nil	Nil	Nil
2	Misc. receipt books	Nil	Nil	Nil
3	Postage stamps	Nil	Nil	Nil

4	M.B.	Nil	Nil	Nil
---	------	-----	-----	-----

3.LIST OF RECORDS VERIFIED:-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

- 1.General cash book
- 2.Exam. cash book
- 3.I.D. cash book
- 4.Paid vouchers relating to year 2013-14.
- 5.Bank a/cs.
- 6.Stock registers
- 7.Admission register.

4.FINANCIAL POSITION:-

The position in respect of receipts, and expenditure of the P.G. Department of Statistics for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

- a. O.B. as on 01.04.2013 : 225946.28
- b. Receipts during the year 2013-14 : 107877.00
- c. Total : 333823.28
- d. Expenditure made during 2013-14 : 14238.00
- e. C.B. as on 31.03.2014 as per audit : 319585.28
- f. C.B. as on 31.03.2014 as per cash book : 319585.28
- g. Difference, if any : nil
- h. Reconciliation : nil

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1.General cash book	82127.68	.....	82127.68
2.Exam. cash book	97246.09	.....	97246.09
	140211.51	.....	140211.51

3.I.D. cash book				
Total.	.....	319585.28	.....	319585.28

Statement A

Statement B

Details of receipts.

Details of expenditure.

SI	Head of Account	Receipts During 13-14 in Rupees	SI	Head of Account	Expenditure During 13-14 in Rupees
1.	Exam fees	24775.00	1.	Contingency expenses	3000.00
2.	Bank interest	9941.00	2.	Telephone bills	1638.00
3.	Contingency	3000.00	3.	Scholarship	9600.00
4.	Course fees	10000.00			
5.	I.D. fees	45000.00			
6.	Scholarship	9600.00			
7.	General fees	2376.00			
8.	P.G. Entrance test	3085.00			
9.	Audit recovery	100.00			
	Total receipt	107877.00		Total expenditure	14238.00
	Add O.B.	225946.28		Add C.B.	319585.28
	Grand Total	333823.28		Grand Total	333823.28

5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2014.

Sl. No.	A/C No	PASS BOOK A/C	C.B.as per bank Pass Book	C.B.as per bank A/c IN CASH BOOK	DIFFERENCE
1.	U.co.Katapali(General cash book)	0700100000880	82127.68	82127.68	0
2.	S.B.I.Jyotivihar (I.D.F. cash book)	10526093948	140211.51	140211.51	0
3.	S.B.I.Jyotivihar(Exam. cash book)	3427	97446.09	97246.09	200.00
					(old un encashed cheque bearing no. 664693/dt.10.11.201 0 for Rs.200.00
	TOTAL		319785.28	319585.28	

6.STOCK POSITION:-Stock registers have been maintained..

7.INVESTMENT :-No investment has been made during the year 2013-14.

8. ADVANCES :-

i. Advance outstanding as on 1.04.2013	nil
ii. Advance paid during the year 2013-14	nil
iii. Total.	nil
iv. Advance adjusted during the year 2013-14	nil

v. Advance outstanding as on 31.03.2014 nil

9.GRANTS :-There was no pending grant as on 1.04.2013.

No grants has been received during the year 2013-14.

10.UTILISATION CERTIFICATES:Need not to be furnished.

11.MISSAPPROPRIATION & DEFALCATION :-No mis-appropriation is detected during the year under audit.

12.LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13.AUDIT OF RECEIPTS :-In support of collection of different nature of fees from the students no M.R. books are used in the Dept. by H.O.D.. It is highly irregular.It is suggested in audit to ensure introduction of M.R. books alongwith Register of fee collection as per the proforma furnished below by the local authority henceforth without delay & compliance reported.

STUDENTS FEE COLLECTION REGISTER , YEAR.....

Sl. No.	Roll No.	Name of student	Course fee	Dev. fee	Seminar fee	General fee	Exam. fee	Total	M.R.No/dt.	Date of cashbook entry.	Cash book/(s)	Sign. Of D.A.	Sign. Of H.O.D.
1	2	3	4	5	6	7	8	9	10	11	12	13	14

14.AUDIT OF EXPENDITURE:- voucher nos starting from 1 to onwards serially(cashbookwise) from the beginning of the financial year need to be reflected in both vouchers & cashbook in red ink henceforth & compliance reported.

15. AUDIT ON WORKS :-No works has been executed by the Dept. during the year under audit.

16.AUDIT ON UNITS/ DEPARTRMENTS :-No units are there of this dept..

17. AUDIT ON SCHEMES/ PROGRAMMES:-nil.

18.MISCELANEOUS:- nil.

19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-nil.

20.1.RESULT OF AUDIT :- :-Amount recovered on the spot is nil. Amount suggested for recovery is nil. Amount held under objection is nil.

20.2.AUDIT CERTIFICATE :-Certified that accounts of this Dept. is covered under audit for the year 2013-14 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement.

16.14 - P.G.DEPARTMENT OF 'ANTHROPOLOGY(P.G. DEPTT. No. 4)

1.TITLE SHEET :-

- a. Name of the P.G. Department :Anthropology
- b. Year of establishment :-1991
- c. Period of accounts audited : 2013-14
- d. No. of working days consumed :6 days singlehanded.
- e. Duration of audit :14.11.14 to 20.11.14
- f. Name of the H.O.D/Professor, who is in-charge of the accounts.
- i. During the period of audit :-Prof. Ratnawali
- II. At the time of audit : Prof. Ratnawali
- g. Name of the Auditor :-Kamadev Das.

1.1.INTRODUCTORY :-

The P.G. Department of Anthropology has been established during the year 1991.The positions of staff, and students for the financial year 2013- 14 are furnished below.

(A)Staff Position.

Category of staff	Sanctioned Strength	Existing Strength
Teaching	5	2
Non-Teaching	4	4
Total	9	6

(B) Students Strength.

Classes	Sanctioned	Enrollment

	Strength	Strength
P.G. 1st . year	16	15
P.G. 2 nd . Year	16	11
M.phil	06	04
Total	38	30

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. dt.14.11.14. and result thereof was found as per the details furnished in the table below.

Sl.	Particulars	Balance shown as Per cash book	Physical balance found	difference
1	Cash	Nil	Nil	Nil
2	Misc. receipt books	Nil	Nil	Nil
3	Postage stamps	Nil	Nil	Nil
4	M.B.	Nil	Nil	Nil

3. LIST OF RECORDS VERIFIED:-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. Seminar cash book
3. I.D. cash book
4. Field cash book
5. Paid vouchers relating to year 2013-14.
6. Bank a/c
7. Stock registers
8. Admission register.

4. FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the P.G. Department of Anthropology for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

a. O.B. as on 01.04.2013	: 487022.65
b. Receipts during the year 2013-14	: 176101.00
c. Total	: 663123.65
d. Expenditure made during 2013-14	: 60304.00
e. C.B. as on 31.03.2014 as per audit	: 602819.65
f. C.B. as on 31.03.2014 as per cash book	: 602819.65
g. Difference, if any	: nil

h. Reconciliation : :nil

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1.General cash book	223877.20	.....	223877.20
2.Seminar cash book	101962.74	.....	101962.74
3.I.D. cash book	238427.72	.....	238427.72
4.Field cash book	38551.99	.....	38551.99
Total.	602819.65	.....	602819.65

Statement A

Statement B

Details of receipts.

Details of expenditure.

Sl	Head of Account	Receipts During 13-14 in Rupees	Sl	Head of Account	Expenditure During 13-14 in Rupees
1.	seminar fees	25000.00	1.	seminar expenses	12357.00
2.	Bank interest	20835.00	2.	Telephone bills	5009.00
3.	Contingency	1516.00	3.	Exam. Expenses	5384.00
4.	Entrance test	3384.00	4.	Service charges of water cooler	1520.00
5.	I.D. fees	73354.00	5.	Field work expenses	13000.00
6.	T.A.(reimbursed)	2034.00	6.	Contingency expenses	5000.00
7.	Exam. Fees	33978.00	7.	Guest faculty	18034.00
8.	Fieldwork fees	16000.00			
	Total receipt	176101.00		Total expenditure	60304.00
	Add O.B.	487022.65		Add C.B.	602819.65
	Grand Total	663123.65		Grand Total	663123.65

5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2014.

Sl.	Name of Bank	A/C No	C.B.as per BANK PASS BOOK	C.B.as per bank A/c IN CASH BOOK	DIFFERENCE
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1.	U.co.Katapali(General cash book)	5149	223877.20	223877.20
2.	S.B.I.Jyotivihar (Seminar cash book)	10526093846	101962.74	101962.74
3.	S.B.I.Jyotivihar(I.D. cash book)	1052609381-3	238427.72	238427.72	.....
4.	S.B.I.Jyotivihar(field cash book)	10526093052	38551.99	38551.99	.....

6. STOCK POSITION :-Maintained.

7. INVESTMENT :-No investment has been made during the year 2013-14.

8. ADVANCES :-

i. Advance outstanding as on 1.04.2013	3500.00
ii. Advance paid during the year 2013-14	nil.
iii. Total.	3500.00
iv. Advance adjusted during the year 2013-14	3500.00
v. Advance outstanding as on 31.03.2014	nil.

9. GRANTS :-There was no pending grant as on 1.04.2013.

No grants has been received during the year 2013-14.

10. UTILISATION CERTIFICATES :Need not to be furnished.

11. MISSAPPROPRIATION & DEFALCATION :-No mis-appropriation is detected during the year under audit.

12. LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13. AUDIT OF RECEIPTS :- In support of collection of different nature of fees from the students no M.R. books are used in the Dept. by H.O.D.. It is highly irregular. It is suggested in audit to ensure introduction of M.R. books alongwith Register of fee collection as per the proforma furnished below by the local authority henceforth without delay & compliance reported.

STUDENTS FEE COLLECTION REGISTER , YEAR.....

Sl. No.	Roll No.	Name of student	Course fee	Dev. fee	Seminar fee	General fee	Exam. fee	Total	M.R.No/dt.	Date of cashbook entry.	Cash book/(s)	Sign. Of D.A.	Sign. Of H.O.D.
1	2	3	4	5	6	7	8	9	10	11	12	13	14

14. AUDIT OF EXPENDITURE:- voucher nos starting from 1 to onwards serially(cashbookwise) from the beginning of the financial year need to be reflected in both vouchers & cashbook in red ink henceforth & compliance reported.

15. AUDIT ON WORKS :-No works has been executed by the Dept. during the year under audit.

16. AUDIT ON UNITS/ DEPARTMENTS :-No units are there of this dept..

17. AUDIT ON SCHEMES/ PROGRAMMES :-nil.

18. MISCELLANEOUS :- nil.

19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-nil.

20.1.RESULT OF AUDIT :-Amount recovered on the spot is nil. Amount suggested for recovery is nil. Amount held under objection is nil.

20.2.AUDIT CERTIFICATE :-Certified that accounts of this Dept. is covered under audit for the year 2013-14 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement.

16.15 - P.G.DEPARTMENT OF 'EARTHSCIENCE(P.G. DEPTT. No.5)

1.TITLE SHEET :-

- a. Name of the P.G. Department :Earth science
- b. Year of establishment :-1984
- c. Period of accounts audited : 2013-14
- d. No. of working days consumed : 8 days singlehanded.
- e. Duration of audit :8.12..14 to 16.12..14
- f. Name of the H.O.D/Professor, who is in-charge of the accounts.
 - i. During the period of audit :-Prof.A. K. Naik(1.04.13 to 20.12.13)
 - II. At the time of audit :Dr. J.K. Tripathy(21.12.13 to 31.03.14)
- g. Name of the Auditor :-Kamadev Das.

1.1.INTRODUCTORY :-

The P.G. Department of Earth science has been established during the year 1984. The positions of staff, and students for the financial year 2013- 14 are furnished below.

(A)Staff Position.

Category of staff	Sanctioned Strength	Existing Strength
Teaching	6	4
Non-Teaching	6	4
Total	12	8

(B) Students Strength.

Classes	Sanctioned	Enrollment
	Strength	Strength
P.G. 1st . year	16	16+3
P.G. 2 nd . Year	16	16+1
M.phil	0	0
Total	32	36

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. dt.8.12.14. and result thereof was found as per the details furnished in the table below.

Sl.	Particulars	Balance shown as Per cash book	Physical balance found	Difference
1	Cash	Nil	Nil	Nil
2	Misc. receipt books	Nil	Nil	Nil
3	Postage stamps	Nil	Nil	Nil
4	M.B.	Nil	Nil	Nil

3. LIST OF RECORDS VERIFIED:-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. Seminar cash book
3. I.D. cash book
4. Paid vouchers relating to year 2013-14.
5. Bank a/c
6. Stock registers
7. Admission register.

4. FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the P.G. Department of Earth science for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

- a. O.B. as on 01.04.2013 : 444560.02
- b. Receipts during the year 2013-14 : 379929.00
- c. Total : 824489.02
- d. Expenditure made during 2013-14 : 187489.00
- e. C.B. as on 31.03.2014 as per
audit : 637000.02
- f. C.B. as on 31.03.2014 as per
cash book : 635901.02
- g. Difference, if any : 1099.00
- h. Reconciliation : Difference of Rs.1099.00 has been pointed out in last A.R. i.e. for the year 2012-13.

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1.General cash book	89381.77	.....	89381.77
2.Seminar cash book	475586.04	.....	475586.04
3.I.D. cash book	70933.21	.....	70933.21
Total.	635901.02	.....	635901.02

Statement A

Statement B

Details of receipts.

Details of expenditure.

Sl	Head of Account	Receipts During 13-14 in Rupees	Sl	Head of Account	Expenditure During 13-14 in Rupees
1.	Exam. Fees	5140.00	1.	seminar expenses	12500.00
2.	Bank interest	18737.00	2.	Telephone bills	1355.00
3.	Course fees & I.D. fees	255032.00	3.	Farewell expenses	3000.00
4.	Fellowship	84000.00	4.	Welcome ceremony	5500.00
5.	Seminar fees	13250.00	5.	Ganesh pooja	3500.00
6.	P.G. entrance test	3770.00	6.	Contingency expenses	5152.00
			7.	Study tour expenses	21000.00
			8.	Infra. Development expenses	12200.00
			9.	P.G. entrance test	3770.00
			10.	Exam. expenses	3140.00
			11.	Purchase of books	2372.00
			12.	fellowship	84000.00
			13.	Refund of admission fees	30000.00
	Total receipt	379929.00		Total expenditure	187489.00
	Add O.B.	444560.02		Add C.B.	637000.00
	Grand Total	824489.02		Grand Total	824489.02

5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2014.

Sl.	Name of Bank	A/C No	C.B.as per BANK PASS BOOK	C.B.as per bank A/c IN CASH BOOK	DIFFERENCE
1.	U.co.Katapali(General cash book)	3093	91222.77	89381.77	1841.00 (interest accrued on 11.03.14 for

					Rs.1841.00 in passbook but not taken to cashbook a/c)
2.	S.B.I.Jyotivihar (Seminar cash book)	3835	70933.21	70933.21	0
3.	S.B.I.Jyotivihar(I.D. cash book)	3074	475586.04	475586.04	0

6. STOCK POSITION :-Maintained.

7. INVESTMENT :-No investment has been made during the year 2013-14.

8. ADVANCES :-

i. Advance outstanding as on 1.04.2013	nil .
ii. Advance paid during the year 2013-14	9000.00
iii. Total.	9000.00
iv. Advance adjusted during the year 2013-14	nil
v. Advance outstanding as on 31.03.2014	9000.00

DETAILS OF OUT-STANDING ADVANCE AS ON 31.03.14

Sl.no.	Vr. No./dt.	Amount	Paid to	purpose
1.	32/24.01.14	9000.00	Dr. A. Naik	For study tour of 2 nd semester students.

9. GRANTS :-There was no pending grant as on 1.04.2013.

No grants has been received during the year 2013-14.

10. UTILISATION CERTIFICATES :Need not to be furnished.

11. MISSAPPROPRIATION & DEFALCATION :-No mis-appropriation is detected during the year under audit.

12. LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13.AUDIT OF RECEIPTS :- In support of collection of different nature of fees from the students no M.R. books are used in the Dept. by H.O.D.. It is highly irregular.It is suggested in audit to ensure introduction of M.R. books alongwith Register of fee collection as per the proforma furnished below by the local authority henceforth without delay & compliance reported.

STUDENTS FEE COLLECTION REGISTER , YEAR.....

Sl. No.	Roll No.	Name of student	Course fee	Dev. fee	Seminar fee	General fee	Exam. fee	Total	M.R.No/dt.	Date of cashbook entry.	Cash book/(s)	Sign. Of D.A.	Sign. Of H.O.D.
1	2	3	4	5	6	7	8	9	10	11	12	13	14

14.AUDIT OF EXPENDITURE:- voucher nos starting from 1 to onwards serially(cashbookwise) from the beginning of the financial year need to be reflected in both vouchers & cashbook in red ink henceforth & compliance reported.

15. AUDIT ON WORKS :-No works has been executed by the Dept. during the year under audit.

16.AUDIT ON UNITS/ DEPARTMENTS :-No units are there of this dept.

17. AUDIT ON SCHEMES/ PROGRAMMES :-nil.

18.MISCELLANEOUS :- nil.

19.AUDIT OF LOANS/DEPOSITS/C.P.F .INCLUDING POSITION:-nil.

20.1.RESULT OF AUDIT :-Amount recovered on the spot is nil. Amount suggested for recovery is nil Amount held under objection is nil.

20.2.AUDIT CERTIFICATE :-Certified that accounts of this Dept. is covered under audit for the year 2013-14 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement.

16.16 - P.G.DEPARTMENT OF HOME SCIENCE.(P.G. DEPTT. No. 6)

1.TITLE SHEET :-

- a. Name of the P.G. Department :Homescience
 b. Year of establishment :-1976
 c. Period of accounts audited : 2013-14
 d. No. of working days consumed :8days single handed.
 e. Duration of audit :21.11.14 to 3.12.14

f. Name of the H.O.D/Professor, who is
in-chargeoftheaccounts

i. During the period of audit :- Prof.(Mrs.) Bharati Panda
(1.04.13 to17.06.13)

Prof.B.K.Mishra (18.06.13 to 31.03.14)

II. At the time of audit : Prof. B. K. Mishra

g. Name of the Auditor :-Kamadev Das.

1.1.INTRODUCTORY :-

The P.G. Department of Home science has been established during the year 1976.The positions of staff, and students for the financial year 2013- 14 are furnished below.

(A)Staff Position.

Category of staff	Sanctioned Strength	Existing Strength
Teaching	4	4
Non-Teaching	6	2
Total	10	6

(B) Students Strength.

Classes	Sanctioned Strength	Enrollment Strength
P.G. 1st . year	20	19
P.G. 2 nd . Year	20	18
M.phil	05	03
Total	45	40

2.PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. dt.21.11.14. and result thereof was found as per the details furnished in the table below:-

Sl.	Particulars	Balance shown as Per cash book	Physical balance found	difference
1	Cash	Nil	Nil	Nil

2	Misc. receipt books	Nil	Nil	Nil
3	Postage stamps	Nil	Nil	Nil
4	M.B.	Nil	Nil	Nil

3. LIST OF RECORDS VERIFIED:-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. Seminar cash book
3. I.D. cash book
4. Paid vouchers relating to year 2013-14.
5. Bank a/c
6. Stock registers
7. Admission register.

4. FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the P.G. Department of Home science for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

- a. O.B. as on 01.04.2013 : 386563.56
- b. Receipts during the year 2013-14 : 258919.00
- c. Total : 645482.56
- d. Expenditure made during 2013-14 : 97014.00
- e. C.B. as on 31.03.2014 as per audit : 548468.56
- f. C.B. as on 31.03.2014 as per cash book : 548468.56
- g. Difference, if any : nil
- h. Reconciliation : nil

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1. General cash book	107195.50	.....	107195.50
2. Seminar cash book	42675.37	42675.37
3. I.D. cash book	398597.69	398597.69

Total.	548468.56	548468.56
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Statement A

Statement B

Details of receipts.

Details of expenditure.

Sl	Head of Account	Receipts During 13-14 in Rupees	Sl	Head of Account	Expenditure During 13-14 in Rupees
1.	seminar fees	31000.00	1.	seminar expenses	12600.00
2.	Bank interest	18327.00	2.	Telephone bills	6185.00
3.	Contingency	2000.00	3.	M.c.c. issue charges	100.00
4.	P.G. entrance test	13329.00	4.	Registration fees deposit for National seminar	8800.00
5.	I.D. fees	150300.00	5.	Advance payment for national seminar	44000.00
6.	Exam. Fees	2115.00	6.	Contingency expenses	2000.00
7.	Remn. to guest faculty	13848.00	7.	Exam. expenses	10000.00
8.	National seminar (re-imbursed)	28000.00	8.	postal expenses	780.00
			9.	P.G. entrance test	12549.00
	Total receipt	258919.00		Total expenditure	97014.00
	Add O.B.	386563.56		Add C.B.	548468.56
	Grand Total	645482.56		Grand Total	645482.56

5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2014.

Sl.	Name of Bank	A/c No	C.B.as per BANK PASS BOOK	C.B.as per bank A/c IN CASH BOOK	DIFFERENCE
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1.	U.co.Katapali(General cash book)	0883	107195.50	107195.50
2.	S.B.I.Jyotivihar (Seminar cash book)	93857	42675.37	42675.37
3.	S.B.I.Jyotivihar(I.D. cash book)	93110	398597.69	398597.69	.....

6.STOCK POSITION :-Stock materials purchased during the year 2013-14 have been taken to stock account..

7.INVESTMENT :-No investment has been made during the year 2013-14.

8. ADVANCES :-

- i. Advance outstanding as on 1.04.2013 nil.
- ii. Advance paid during the year 2013-14 44000.00

- iii. Total. 44000.00
- iv. Advance adjusted during the year 2013-14 nil
- v. Advance outstanding as on 31.03.2014 44000.00

DETAILS OF OUT-STANDING ADVANCE AS ON 31.03.14

Sl.no.	Vr. No./dt.	Amount	Paid to	Purpose
1.	17/24.03.14	44000.00	Prof. B. Mishra	For N.S.F.S.N-2014

9.GRANTS :-There was no pending grant as on 1.04.2013.

No grants has been received during the year 2013-14.

10.UTILISATION CERTIFICATES :Need not to be furnished.

11.MISSAPPROPRIATION & DEFALCATION :-No mis-appropriation is detected during the year under audit.

12.LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13.AUDIT OF RECEIPTS :- In support of collection of different nature of fees from the students no M.R. books are used in the Dept. by H.O.D.. It is highly irregular.It is suggested in audit to ensure introduction of M.R. books alongwith Register of fee collection as per the proforma furnished below by the local authority henceforth without delay & compliance reported.

STUDENTS FEE COLLECTION REGISTER , YEAR.....

Sl. No.	Roll No.	Name of student	Course fee	Dev. fee	Seminar fee	General fee	Exam. fee	Total	M.R.No/dt.	Date of cashbook entry.	Cash book/(s)	Sign. Of D.A.	Sign. Of H.O.D.
1	2	3	4	5	6	7	8	9	10	11	12	13	14

14.AUDIT OF EXPENDITURE:- voucher nos starting from 1 to onwards serially(cashbookwise) from the beginning of the financial year need to be reflected in both vouchers & cashbook in red ink henceforth & compliance reported.

15. AUDIT ON WORKS :-No works has been executed by the Dept. during the year under audit.

16.AUDIT ON UNITS/ DEPARTMENTS :-No units are there of this dept..

17. AUDIT ON SCHEMES/ PROGRAMMES :-nil.

18.MISCELANEOUS :- nil.

19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-nil.

20.1.RESULT OF AUDIT :-Amount recovered on the spot is nil. Amount suggested for recovery is nil.Amount held under objection is nil.

20.2.AUDIT CERTIFICATE :-Certified that accounts of this Dept. is covered under audit for the year 2013-14 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement.

16.17 - P.G.DEPARTMENT OF 'LAW.(P.G. DEPTT. No. 7)

1.TITLE SHEET:-

- a. Name of the P.G. Department :Law
- b. Year of establishment :-1986
- c. Period of accounts audited : 2013-14
- d. No. of working days consumed : 7 days singlehanded.
- e. Duration of audit :21.1.15 to 31.1.15
- f. Name of the H.O.D/Professor, who is in-charge of the accounts.
 - i. During the period of audi :-Dr.S.K. Mohapatra(1.04.13 to 31.05.13)
 - Dr.M.K.Sahu(1.06.13 to 31.03.14)
 - II. At the time of audit : Dr.M.K.Sahu
- g. Name of the Auditor :-Kamadev Das.

1.1.INTRODUCTORY :-

The P.G. Department of Law has been established during the year 1986.The positions of staff, and students for the financial year 2013-14 are furnished below.

(A)Staff Position.

Category of staff	Sanctioned	Existing

	Strength	Strength
Teaching	06	03
Non-Teaching	03	03
Total	09	06

(B) Students Strength.

Classes	Sanctioned Strength	Enrollment Strength
P.G. 1st . year	24	15
P.G. 2 nd . Year	24	11
Ph. D.	...	16
Total	48	42

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. dt. 21.01.15 and result thereof was found as per the details furnished in the table below:-

Sl.	Particulars	Balance shown as Per cash book	Physical balance found	difference
1	Cash	Nil	Nil	Nil
2	Misc. receipt books	Nil	Nil	Nil
3	Postage stamps	Nil	Nil	Nil
4	M.B.	Nil	Nil	Nil

3. LIST OF RECORDS VERIFIED:-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. Seminar cash book
3. I.D. cash book
4. Paid vouchers relating to year 2013-14.
5. Bank a/c
6. Stock registers
7. Admission register.

4. FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the P.G. Department of Law for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

- a. O.B. as on 01.04.2013 : 329209.19
- b. Receipts during the year 2013-14 : 244459.00
- c. Total : 573668.19
- d. Expenditure made during 2013-14 : 161072.00
- e. C.B. as on 31.03.2014 as per

audit :412596.19

f. C.B.as on 31.03.2014 as per

cash book :412596.19

g. Difference, if any :nil

h. Reconciliation : :nil

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1.General cash book	205613.00	.....	205613.00
2.Seminar cash book	12502.46	.....	12502.46
3.I.D. cash book	194480.73	.....	194480.73
Total.	412596.19	.....	412596.19

Statement A			Statement B		
Details of receipts.			Details of expenditure.		
Sl	Head of Account	Receipts During 13-14 in Rupees	Sl	Head of Account	Expenditure During 13-14 in Rupees
1.	seminar fees	31000.00	1.	seminar expenses	6640.00
2.	Bank interest	14081.00	2.	Cont. expenses	5000.00
3.	Center charges	780.00	3.	P.G. Entrance test	3168.00
4.	P.G. entrance test	3168.00	4.	Purchases of chairs	9900.00
5.	I.D. fees	54500.00	5.	Advance payment for national seminar	75950.00
6.	General fees	1980.00	6.	Refund of advance out of R.T.I. workshop	20000.00
7.	Course fees	80000.00	7.	Development expenses	14230.00
8.	National seminar (re-imbursed)	28000.00	8.	Center expenses	780.00
9.	National seminar received from M.C.L	25000.00	9.	Ganesh pooja	1000.00
10.	Registrationfees collected for National Seminar	5950.00	10.	Annual picnic	7000.00
			11.	Welcome ceremony	6000.00
			12.	Journal expenses	10404.00
			13.	Saraswotipooja expenses	1000.00
	Total receipt	244459.00		Total expenditure	161072.00
	Add O.B.	329209.19		Add C.B.	412596.19
	Grand Total	573668.19		Grand Total	573668.19

5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2014.

Sl.	Name of Bank	A/C No	C.B.as per BANK PASS BOOK	C.B.as per bank A/c IN CASH BOOK	DIFFERENCE
1.	U.co.Katapali(General cash book)	3641	205613.00	205613.00	Nil.
2.	S.B.I.Jyotivihar (Seminar cash book)	1052609387-(7)	22906.46	12502.46	10404.00 (Ch. No.374831/dt.27.01 .14 for Rs.10404.00 issued on 27.01.14 but not encashed by 31.03.14)
3.	S.B.I.Jyotivihar(I.D. cash)	10526093449	194480.73	194480.73	Nil.

6.STOCK POSITION :-All purchases relating to stock materials made during the year 2013-14 have been taken to Stock account.

7.INVESTMENT :-No investment has been made during the year 2013-14.

8. ADVANCES :-

i. Advance outstanding as on 1.04.2013 :-	228000.00
ii. Advance paid during the year 2013-14:-	75950.00
iii. Total.	:- 303950.00
iv. Advance adjusted during the year 2013-14:-	228000.00
v. Advance outstanding as on 31.03.2014 :-	75950.00

DETAILS OF OUT-STANDING ADVANCE AS ON 31.03.14

l.n	Vr. No./dt.	Amount	Paid to	Purpose	cashbook
1.	-/11.02.14	5950.00	Dr. Minaketan Sahu Reader	National Seminar	Seminar
2.	-/22.02.14	70000.00	Dr. Minaketan Sahu Reader	National Seminar	Seminar
Total		75950.00			

9.GRANTS :-There was no pending grant as on 1.04.2013.

No grants has been received during the year 2013-14.

10.UTILISATION CERTIFICATES :Need not to be furnished.

11.MISSAPPROPRIATION & DEFALCATION :-No mis-appropriation is detected during the year under audit.

12.LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13.AUDIT OF RECEIPT :- In support of collection of different nature of fees from the students no M.R. books are used in the Dept. by H.O.D.. It is highly irregular.It is suggested in audit to ensure introduction of M.R. books alongwith Register of fee collection as per the proforma furnished below by the local authority henceforth without delay & compliance reported.

STUDENTS FEE COLLECTION REGISTER , YEAR.....

Sl. No.	Roll No.	Name of student	Course fee	Dev. Fee	Seminar fee	General fee	Exam. fee	Total	M.R.No/dt.	Date of cashbook entry.	Cash book/(s)	Sign. Of D.A.	Sign. Of H.O.D.
1	2	3	4	5	6	7	8	9	10	11	12	13	14

14.AUDIT OF EXPENDITURE:- voucher nos starting from 1 to onwards serially(cashbookwise) from the beginning of the financial year need to be reflected in both vouchers & cashbook in red ink henceforth & compliance reported.

15. AUDIT ON WORKS :-No works has been executed by the Dept. during the year under audit.

16.AUDIT ON UNITS/ DEPARTRMENTS :-No units are there of this dept..

17. AUDIT ON SCHEMES/ PROGRAMMES :-nil.

18.MISCELANEOUS :- nil.

19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-nil.

20.1.RESULT OF AUDIT :-Amount recovered on the spot is nil ,amount suggested for recovery is nil,Amount held under objection is nil.

20.2.AUDIT CERTIFICATE :-Certified that accounts of this Dept. is covered under audit for the year 2013-14 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement.

1.TITLE SHEET :-

- a. Name of the P.G. Department :- Political Science
- b. Year of establishment :-1968
- c. Period of accounts audited : 2013-14
- d. No. of working days consumed :8 days single handed.
- e. Duration of audit :18.12.14 to 27.12.14
- f. Name of the H.O.D/Professor, who is in-charge of the accounts.
- i. During the period of audit :- Dr.(Mrs.) J. Xaxa(1.04.13 to 31.05.13)
: Dr .S.P. Dash(1.06.13 to 31.03.14)
- II. At the time of audit : Dr .S.P. Dash
- g. Name of the Auditor :- Kamadev Das.

1.1.INTRODUCTORY :-

The P.G. Department of Political science has been established during the year 1968.The positions of staff, and students for the financial year 2013- 14 are furnished below.

(A)Staff Position.

Category of staff	Sanctioned Strength	Existing Strength
Teaching	8	5
Non-Teaching	2	2
Total	10	7

(B) Students Strength.

Classes	Sanctioned Strength	Enrollment Strength
P.G. 1st . year	32	31+1
P.G. 2 nd . Year	32	31+1
M.phil	16	13+3
Total	80	80

2.PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. dt. 18.12.14 and result thereof was found as per the details furnished in the table below:-

Sl.	Particulars	Balance shown as Per cash book	Physical balance found	Difference
1	Cash	Nil	Nil	Nil

2	Misc. receipt books	Nil	Nil	Nil
3	Postage stamps	Nil	Nil	Nil
4	M.B.	Nil	Nil	Nil

3. LIST OF RECORDS VERIFIED:-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. P.G. Seminar cash book
3. I.D. cash book
4. M. Phil Seminar cash book
5. Paid vouchers relating to year 2013-14.
6. Bank a/c

4. FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the P.G. Department of Political science for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

- a. O.B. as on 01.04.2013 : 848560.34
- b. Receipts during the year 2013-14 : 332149.000.
- c. Total : 1180709.34
- d. Expenditure made during 2013-14 : 376429.00
- e. C.B. as on 31.03.2014 as per audit : 804280.34
- f. C.B. as on 31.03.2014 as per cash book : 804280.34
- g. Difference, if any : nil
- h. Reconciliation : nil

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1. General cash book	155070.00	....	155070.00
2. P.G. Seminar cash book	24964.00	....	24964.00
3. I.D. cash book	567147.10	....	567147.10

4.M. Phil. Seminar cash book	57099.24	.....	57099.24
Total.	804280.34	....	804280.34

Statement A			Statement B		
Details of receipts.			Details of expenditure.		
Sl	Head of Account	Receipts During 13-14 in Rupees	Sl	Head of Account	Expenditure During 13-14 in Rupees
1.	seminar fees	64000.00	1.	seminar expenses	15600.00
2.	Bank interest	19639.00	2.	Cont. expenses	8740.00
3.	Remn. Of visiting fellows(re-imbursed)	30000.00	3.	P.G. Entrance test	4044.00
4.	M. Phil Entrance test	2680.00	4.	Purchases of chairs	37000.00
5.	I.D. fees	107400.00	5.	Advance payment for national seminar	35000.00
6.	General fees	1600.00	6.	Postal expenses	2973.00
7.	Course work fees of Ph. D.Students	10000.00	7.	Lan connectioncharges	6500.00
8.	National seminar (re-imbursed)	28000.00	8.	Upgradation ofcomputer room	226300.00
9.	Postal expenses	3830.00	9.	Ganesh pooja	500.00
10.	Payment seat fees	65000.00	10.	Annual picnic	
			11.	Welcome ceremony	8000.00
			12.	Remn. to guest faculty	16200.00
			13.	Saraswoti poojaexpenses	1000.00
			14.	General expenses	238.00
			15.	Farewel ceremony	9000.00
			16.	Telephone charges	1909.00
			17.	Advertisement	1800.00
			18.	A.m.c of Aquaguard	1625.00
	Total receipt	332149.00		Total expenditure	376429.00
	Add O.B.	848560.34		Add C.B.	804280.34
	Grand Total	1180709.34		Grand Total	1180709.34

5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2014.

SL	Name of Bank	A/C No.	C.B.as per Bank pass book	C.B. as per bank in cash book	Difference
1.	U.co.Katapali(General cash book)	409	169886.00	155070.00	14816.00
2.	U.co.Katapali (P.G. Seminar cash book)	4082	24410.00	24964.00	-554.00
3.	U.co.Katapali (I.D. cash book)	6682	574267.10	567147.10	7120.00
4.	S.B.I.Jyotivihar(M. Phil Seminar cash book)	10526092560	58934.24	57099.24	1835.00
		TOTAL	827497.34	804280.34	23217.00

Reconciliation :-1.A/c No. 409. U.co.Katapali(General cash book

i.closing balance as per cash book as on 31.03.14	155070.00
ii.Add difference between closing balances of cash book & pass book as per last A.R.	(+)11502.00
iii.Add interest accrued in pass book on 4.01.14 But taken to cash book on 18.08.14	(+)3346.00
iv.Deduct less deposit shown in pass book on 25.07.13 than passbook i.e.1B.D.forRs.32.00	(-)32.00
v.C. B. as per bank pass book as on 31.03.14.	169886.00

2. A/c No. 4082 u. co. katapalli(P.G. Seminar cash book)

i.closing balance as per cash book as on 31.03.14	24964.00										
ii.deduct less amount deposited in passbook than cash book deposit on 25.07.139(out of 32 B.D.s@Rs.1000/-each, 31B.D.s deposited ,1 B.D. yet to to be deposited)	(-) 1000.00										
<table border="1"> <thead> <tr> <th>Passbook date</th> <th>No. of B.D.s cleared</th> </tr> </thead> <tbody> <tr> <td>27.07.13</td> <td>29</td> </tr> <tr> <td>2.08.13</td> <td>01</td> </tr> <tr> <td>6.09.13</td> <td>01</td> </tr> <tr> <td>Total</td> <td>31</td> </tr> </tbody> </table>	Passbook date	No. of B.D.s cleared	27.07.13	29	2.08.13	01	6.09.13	01	Total	31	
Passbook date	No. of B.D.s cleared										
27.07.13	29										
2.08.13	01										
6.09.13	01										
Total	31										
iii.Add interest accrued in pass book on 4.01.14 But not taken to cash book by 31.03.14	(+) 446.00										
iv.C. B. as per bank pass book as on 31.03.14.	24410.00										

3. A/c No. 10526092560S.B.I. Jyotivihar(M. Phil Seminar cash book)

i.closing balance as per cash book as on 31.03.14	57099.24										
ii.Add interest accrued in pass book on the following dates, but not taken to cash book by 31.03.14	(+) 1835.00										
<table border="1"> <thead> <tr> <th>Date in pass book</th> <th>Amount(Rs.)</th> </tr> </thead> <tbody> <tr> <td>31.12.12</td> <td>349.00</td> </tr> <tr> <td>30.06.13</td> <td>766.00</td> </tr> <tr> <td>31.12.13</td> <td>720.00</td> </tr> <tr> <td>Total.</td> <td>1835.00</td> </tr> </tbody> </table>	Date in pass book	Amount(Rs.)	31.12.12	349.00	30.06.13	766.00	31.12.13	720.00	Total.	1835.00	
Date in pass book	Amount(Rs.)										
31.12.12	349.00										
30.06.13	766.00										
31.12.13	720.00										
Total.	1835.00										
iii. C. B. as per bank pass book as on 31.03.14	58934.24										

4. A/C No.07100100006682 U.Co. Katapalli

i.closing balance as per cash book as on 31.03.14	567147.10
	(-) 1600.00
ii.Deduct less amount deposited in pass book than cash book deposit on 25.07.13(51200-49600)	
iii.Add interest accrued in pass book on 4.01.14but not taken to cash book by 31.03.14	(+) 8720.00
iv. C. B. as per bank pass book as on 31.03.14.	574267.10

6.STOCK POSITION :-

6.1:-NON-production of stock register (A.O.S.P. 15)

Stock register i.e 1. Stock register for permanent articles &.stock register for consumables being maintaining with up to date entries were not produced before audit for verification of stocks received during the year 2013-14. No vrs.(bills) relating to purchase of stock materials bears stock entry certificate during the year 2013-14 . Which is quite irregular.

In response to audit objection statement issued in this regard,neither the Local authority replied anything nor the memo was not returned to audit. Hence **RS.42040.00** as spent towards purchase of stock materials (details furnished below) during the year 2013-14 is **kept in objection** till production of Stock registers & return of original objection memo. with due compliance by the local authority before next audit for verification.

Details of purchase of stock materials during 2013-14

Vr. No./dt.	Amount	Particular	Cash book
16/24.08.13	240.00	Purchase of 5 no. Mobaj locks	I.D.F.
17/30.08.13	4800.00	Purchase of 2 no. Tonners	I.D.F.
18/12.09.13	3200.00	Purchase of 8 no. plastic chairs	I.D.F.
19/13.09.13	2800.00	Purchase of 7 no. plastic chairs	I.D.F.
29/11.02.14	12400.00	Purchase of 2 no. Revolving chairs	I.D.F.
30/13.02.14	12400.00	Purchase of 2 no. Revolving chairs	I.D.F.

		13.8.13	1,600=00	
			6.9.13	1,600
	Total	54,400=00	Total	52,800=00
				1600.00

ii. Similarly 32nos of D.D.S. @1000=00 each shown deposited in P.G. Seminar cash book on 25.7.13. Against which 31 no.of D.D.S. have been deposited in passbook bearing Alc No. 4082 of uco kata palli i.e. 29 no. DDS on 26.7.13, 1 no. D.D.on 2.8.13. & another one no. DD on 6.9.13. leaving balance of one D.D. for Rs.1000=00 not deposited.

iii.As per General cash book 32 no. of D.D.s @ Rs.32=00 each deposited in cash book on 25.7.13 against which 31 D.D.s shown encashed in passbook bearing A/C no.409 U.CO. katapalli by 31.3.2014 leaving balance of one D.D. for Rs.32=00 not deposited.

In spite of issue of audit objection statement and repeated verbal approaches, the local authority did not respond & return the objection memos with reply. Hence Rs.2632.00(1600+1000+32) is suggested for recovery at its own merit.

For this Dr.S.P.Das, HOD is held responsible.

14.AUDIT OF EXPENDITURE:- voucher nos starting from 1 to onwards serially(cash book-wise) from the beginning of the financial year need to be reflected in both vouchers & cash book in red ink henceforth & compliance reported.

14.1:-Non-realisation of I.T. from purchase bills: (A.O.S.P. 16)

While checking of paid vouchers in respect of cash book for the year 2013-14, it is observed that Rs.740=00 has not been realized from the bills submitted by M/S furniture Bazar Sambalpur towards income tax.

In response to audit objection statement issued in this regard & in spite of repeated verbal approaches, the local authority did not respond & finally not returned the objection memos with reply.Hence Rs.740=00 (detailed below) is suggested for recovery from the officials responsible for non- realization of the amount while making payment.

Vr. No./dt	Amount	Particular of payment	I.T.(2%)
18/ 12.9.13	3200=00	Purchase of chair from furniture bazaar, Sambalpur	64=00
19/13.9.13	2800=00	Do	56=00
29/11.2.14	12400=00	Do	248=00
30/13.2.14	12400=00	Do	248=00
31/15.2.14	6200=00	Do	124=00
Total	37000=00		740=00

14.2 Detail vouchers wanting in support of payment (A.O.S.P. 13 & 14)

while checking of paid vouchers in respect of all cash books for the year 2013-14, it is noticed that Rs.40,103=00 have been booked payment in cash books. Against which vouchers are not available in voucher guard file.

Details of Vouchers

Vr No/Dt	Amount	Cashbook	Particular of payment
(1)	(2)	(3)	(4)
1/ 2.4.13	4,000=00	P.G. seminar	Farewel ceremony
2/ 6.8.13	8,000=00	Do	Welcome ceremony
3/ 6.9.13	500=00	Do	Ganesh pooja
4/ 8.x.13	600=00	Do	Class seminar
5/ 1.2.14	1,000=00	Do	Saraswati pooja
1/ 13.4.13	5,000=00	M. phil. Seminar	Paid to Binita Panda Sem.secy for farewel to 4 th seme students
3/ 8.5.13	1,000=00	Do	For students seminar
4/ 24.6.13	3,200=00	Do	Do
5/ 28.11.13	1,800=00	Do	Do
6/ 10.1.14	1,000=00	Do	Do

7/ 31.3.14	8,000=00	Do	Paid to Ashalata sahu M .phil Sem. secy for M. phil. viva voce
35/24.3.14	2680=00	I.D.F.	Paid to P.K.S. panikar towards remuneration for M.phil entrance test & admission work-2014.
11/ 2.7.13	1716=00	Do	Postal expenses for sending intimation.
14/ 20.8.13	1364=00	Do	Paid to P.K.S. panikar S.A & Gobardhan sahu S.A
15/ 20.8.13	243=00	Do	Postal expenses for sending intimation etc.
Grand total:	40,103=00		

In response to audit objection statement issued in this regard & in spite of repeated verbal approaches , the local authority did not respond & finally not returned the objection memos with reply. Hence **Rs.40103.00 is kept in objection** till production of the concerned vouchers for verification in subsequent audit and compliance reported.

15. AUDIT ON WORKS :-

15.1:- Non-realisation of I.T.,VAT & CESS from the wok bill :- (A.O.S.P.15 & 16)

While checking of vr. No.12 /13.7.13 of Rs.2,26,300=00 for renovation/ upgradation of existing room for computer lab. of political Sc. dept. of I.D.F account, it is observed that a total sum of Rs.13,578=00 has not been realized from the gross bill-amount towards i.) I.T. for Rs.2,263=00 ii.) cess for Rs.2263.00 & iii.) V.A.T. for Rs.9052.00 of Sri Saroja kanta Behera contractor.

In response to audit objection statement issued in this regard, objection memos was not returned back to audit. Hence **Rs.13,578=00 is suggested for recovery** from the person/official responsible for non- realization of the amount.

15.2:-NonProduction of M.B & case record (A.O.S.P. 15)

While checking of I.D.F. cash book vouchers, it is seen that Rs.2,26,300=00 vide Vr. No.12/13.7.13 has been paid to Sri saroja kanta Behera ,contractor for renovation/ up gradation of existing room for computer lab. of political Sc. dept..Production of Concerned measurement book & case record in support of such payment when asked through issuing objection memo, the local authority did not return objection memo with reply. Hence **Rs.2,26,300=00is held under objection** till production of the concerned work case records and measurement books for verification in subsequent audit and compliance reported.

16.AUDIT ON UNITS/ DEPARTMENTS :-No units are there of this dept..

17. AUDIT ON SCHEMES/ PROGRAMMES :-nil.

18.MISCELLANEOUS:- nil.

19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-nil.

20.1.RESULT OF AUDIT :-Amount recovered on the spot is nil. Amount suggested for recovery is **16950.00**.Amount held under objection is **325393.00**.

Para No	Amount suggested for recovery	Amount held under objection	Total
6.1	0	42040.00	42040.00
13.1	2632.00	2632.00	2632.00
14.1	740.00	740.00	740.00
14.2	0	40103.00	40103.00
15.1	13578.00	13578.00	13578.00
15.2	0	226300.00	226300.00
Total.	16950.00	325393.00	325393.00

20.2.AUDIT CERTIFICATE :-Certified that accounts of this Dept. is covered under audit for the year 2013-14 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Dr.S.P.Dash	HOD-cum-Reader	PG Deptt. of Pol.Sci. SU.	2632.00

16.19 - P.G.DEPARTMENT OF ENGLISH.(P.G. DEPTT. No. 9)

1.TITLE SHEET :-

- a. Name of the P.G. Department :ENGLISH
- b. Year of establishment :-1969
- c. Period of accounts audited : 2013-14
- d. No. of working days consumed : 8 days singlehanded.
- e. Duration of audit :19.01.15 to 30.01.15
- f. Name of the H.O.D/Professor, who is
in-chargeoftheaccounts.
- i. During the period of audit Prof.R.S. Nanda(1.04.13 to 31.05.13)
Prof.KalidashMishra(1.06.13to31.03.14)
- II. At the time of audit : Prof.Kalidash Mishra
- g. Name of the Auditor :-Kailash Ch. Mohapatra.

1.1.INTRODUCTORY :-

The P.G. Department of English has been established during the year1969.The positions of staff, and students for the financial year 2013- 14 are furnished below.

(A)Staff Position.

Category of staff	Sanctioned Strength	Existing Strength
Teaching	6	4
Non-Teaching	3	3
Total	9	7

(B) Students Strength.

Classes	Sanctioned Strength	Enrollment Strength
P.G. 1st . year	29	29
P.G. 2 nd . Year	29	29
M.phil	22	14
Total	80	72

2.PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of

audit of the institution i.e. dt.19.01.15 and result thereof was found as per the details furnished in the table below:-

Sl.	Particulars	Balance shown as Per cash book	Physical balance found	difference
1	Cash	Nil	Nil	Nil
2	Misc. receipt books	Nil	Nil	Nil
3	Postage stamps	Nil	Nil	Nil
4	M.B.	Nil	Nil	Nil

3.LIST OF RECORDS VERIFIED:-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

- 1.General cash book
- 2.I.D. cash book
- 3.Paid vouchers relating to year 2013-14.
- 4.Bank a/c
- 5.Stock registers
- 6.Admission register.

4.FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the P.G. Department of English for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

- a. O.B. as on 01.04.2013 : 567140.29
- b. Receipts during the year 2013-14 : 303494.55
- c. Total : 870634.84
- d. Expenditure made during 2013-14 : 466813.00
- e. C.B. as on 31.03.2014 as per
audit : 403821.84
- f. C.B. as on 31.03.2014 as per
cash book : 403821.84
- g. Difference, if any : nil
- h. Reconciliation : : nil

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1.General cash book	122250.50	122250.50
2.I.D.F. cash book	281571.34	281571.34

Total.	403821.84	403821.84
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Statement A			Statement B		
Details of receipts.			Detailsof expenditure.		
SI	Head of Account	Receipts During 13-14 in Rupees	SI	Head of Account	Expenditure During 13-14 in Rupees
1.	National seminar	90000.00	1.	Purchase of net book	14000.00
2.	Bank interest	23223.00	2.	Telephone charges	9769.00
3.	Remn. to visiting fellow (re-imbursed)	29100.00	3.	Net charges	3372.00
4.	Course fees	142794.00	4.	Purchase of books	49242.00
5.	Received from Orient Black Swan	15377.55	5.	Advance payment for national seminar	79000.00
6.	P.G.Entrance Test	3000.00	6.	Contingency expenses	20093.00
			7.	Guest faculty adv.	65000.00
			8.	Purchases of computers & parts	65125.00
			9.	P.G. entrance test	3000.00
			10.	A.M.C. for Aquaguard	2910.00
			11.	Purchases of electricals	5302.00
			12.	Special Assistance Programme advance	150000.00
	Total receipt	303494.55		Total expenditure	466813.00
	Add O.B.	567140.29		Add C.B.	403821.84
	Grand Total	870634.84		Grand Total	870634.84

5.DETAILED OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2014.

SI.	Name of Bank	A/C No	C.B.as per BANK PASS BOOK	C.B.as per bank A/c IN CASH BOOK	DIFFERENCE
1.	U.co.Katapali(General cash book)	0165	122312.50	122250.50	62.00(This difference has been pointed out in last A.R.)
2.	S.B.I.Jyotivihar(I.D. cash book)	10526093358	281571.34	281571.34	.....

6.STOCK POSITION :-Stock registers have been verified in audit.

7.INVESTMENT :-No investment has been made during the year 2013-14.

8. ADVANCES :-

i. Advance outstanding as on 1.04.2013	84100.00
ii. Advance paid during the year 2013-14	297000.00
iii. Total.	381000.00
iv. Advance adjusted during the year 2013-14	122100.00

v. Advance outstanding as on 31.03.2014 259000.00

DETAILS OF OUT-STANDING ADVANCE AS ON 31.03.14

Sl.no.	Vr. No./dt.	Amount	Paid to	purpose	cashbook
1.	27/28.01.14	150000.00	Prof. Kalidas Mishra	Spl. Assistance Programme	I.D.F.
2.	29/15.02.14	65000.00	Prof. Kalidas Mishra	Remn. to guest faculty	I.D.F.
3.	34/2013-14	44000.00	Prof. Kalidas Mishra	National Seminar	I.D.F.
Total		259000.00			

9.GRANTS :-There was no pending grant as on 31..03.2013.

No grants has been received during the year 2013-14.

10.UTILISATION CERTIFICATES :Need not to be furnished.

11.MISSAPPROPRIATION & DEFALCATION :-No mis-appropriation is detected during the year under audit.

12.LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13.AUDIT OF RECEIPTS :- In support of collection of different nature of fees from the students no M.R. books are used in the Dept. by H.O.D.. It is highly irregular.It is suggested in audit to ensure introduction of M.R. books alongwith Register of fee collection as per the proforma furnished below by the local authority henceforth without delay & compliance reported.

STUDENTS FEE COLLECTION REGISTER , YEAR.....

Sl. No.	Roll No.	Name of student	Course fee	Dev. fee	Seminar fee	General fee	Exam. fee	Total	M.R.No/dt.	Date of cashbook entry.	Cash book/(s)	Sign. Of D.A.	Sign. Of H.O.D.
1	2	3	4	5	6	7	8	9	10	11	12	13	14

14.AUDIT OF EXPENDITURE:- voucher nos starting from 1 to onwards serially(cashbookwise) from the beginning of the financial year need to be reflected in both vouchers & cashbook in red ink henceforth & compliance reported.

15. AUDIT ON WORKS :-No works has been executed by the Dept. during the year under audit.

16.AUDIT ON UNITS/ DEPARTMENTS :-No units are there of this dept..

17. AUDIT ON SCHEMES/ PROGRAMMES :-nil.

18.MISCELANEOUS :- nil.

19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-nil.

20.1.RESULT OF AUDIT :-Amount recovered on the spot is nil. Amount suggested for recovery is nil.Amount held under objection is nil.

20.2.AUDIT CERTIFICATE :-Certified that accounts of this Dept. is covered under audit for the year 2013-14 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement.

16.20 - P.G.DEPARTMENT OF BUSINESS ADMINISTRATION.(P.G. DEPTT. No.10)
1.TITLE SHEET :-

a. Name of the P.G. Department : 'BUSINESS ADMINISTRATION'

b. Year of establishment :-1989

c. Period of accounts audited : 2013-14

d. No. of working days consumed :5 days singlehandedly.

e. Duration of audit :29.12.14 to 7.01.15

f. Name of the H.O.D/Professor, who is

in-charge of the accounts.

i)During the period of audit:- Prof.Biswajit Satpathy(1.04.13 to 31.05.13)

Prof.A.K.Dasmohapatra(1.06.13to31.03.14)

II. At the time of audit : Prof. A. K. Dasmohapatra

g. Name of the Auditor :-Kamadev Das.

1.1.INTRODUCTORY :-

The P.G. Department of Business Administration has been established during the year 1989.The positions of staff, and students for the financial year 2013- 14 are furnished below.

(A)Staff Position.

Category of staff	Sanctioned Strength	Existing Strength
Teaching	14	7
Non-Teaching	07	3
Total	21	10

(B) Students Strength.

Classes	Sanctioned Strength	Enrollment Strength
P.G. 1st . year	90	42
P.G. 2 nd . Year	90	42
M.phil	...	...
Total	180	84

2.PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. dt.29.12.14 and result thereof was found as per the details furnished in the table below:-

sl.	Particulars	Balance shown as Per cash book	Physical balance found	Difference
1	Cash	Nil	Nil	Nil

2	Misc. receipt books	Nil	Nil	Nil
3	Postage stamps	Nil	Nil	Nil
4	M.B.	Nil	Nil	Nil

3.LIST OF RECORDS VERIFIED:-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

- 1.Course Dev. A/C cash book
- 2.Seminar cash book
3. P.A./Cont. A/C cash book
4. Vehicle A/C cash book
- 5.Student Fund A/C cash book
- 6.Paid vouchers relating to year 2013-14.
- 7.Bank a/c
- 8.Stock registers
- 9.Admission register.

4.FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the P.G. Department of Business Administration for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

- a. O.B. as on 01.04.2013 : 7825951.53
- b. Receipts during the year2013-14 :15282567.00
- c. Total :23108518.53
- d. Expenditure made during 2013-14 :577553.00
- e.C.B.as on 31.03.2014 as per
audit :22530965.53
- f. C.B.as on 31.03.2014 as per
cash book :22530965.53
- g. Difference, if any :nil
- h. Reconciliation : :nil

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1.C.D.F. cash book	2980674.00	19377928.00	22358602.00
2.Seminar cash book	75656.53	.....	75656.53
	52004.00	.....	52004.00

3.Student's Fund A/C cash book				
4.Vehicle a/c cash book	.....	30067.00	.....	30067.00
5.Contingency cash book	.....	14636.00	.....	14636.00
Total.	.....	3153037.53	19377928.00	22530965.53

Statement A			Statement B		
Details of receipts.			Detailsof expenditure.		
Sl	Head of Account	Receipts During 13-14 in Rupees	Sl	Head of Account	Expenditure During 13-14 in Rupees
1.	seminar fees	46500.00	1.	Seminar expenses	4745.00
2.	Bank interest	158703.00	2.	Telephone charges	10019.00
3.	Recoupment of Festival advance	26250.00	3.	Computer repairing	21527.00
4.	Course fees	1165676.00	4.	Road tax	2869.00
5.	Group discussion & personal interview	3495.00	5.	National seminar	34950.00
6.	F.D.R.	13881943.00	6.	Contingency expenses	30982.00
			7.	Guest faculty	
			8.	Summer training diary & viva-voce test	11083.00
			9.	Purchase of coffee vending machine	25980.00
			10.	Purchaseof Aquaguard	73500.00
			11.	G.D.P.I.	10328.00
			12.	Repair of refrigerator	3175.00
			13.	Renewal charges of dept. website	2500.00
			14.	Repair of A.C.	30275.00
			15.	Insurance of Dept. bus	25609.00
			16.	Postal expenses	2498.00
			17.	Festival advance	24300.00
			18.	Wage paid to D.L.R.s	143462.00
			19.	Ganesh pooja	8000.00
			20.	Repair of Xerox machine	26850.00
			21.	Welcome ceremony	24700.00
			22.	Remn. to guest faculty	20000.00
			23.	Saraswoti poojaexpenses	8000.00
			24.	Payment to A.I.M.A for advertisement charges of M.B.A. Dept.	24068.00
			25.	Ph. D. vivavoce & Seminar	8133.00
	Total receipt	15282567.00		Total expenditure	577553.00
	Add O.B.	7825951.53		Add C.B.	22530965.53
	Grand Total	23108518.53		Grand Total	23108518.53

5.DETAILED OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2014.

Sl.	Name of Bank	A/C No	C.B.as per BANK PASS BOOK	C.B.as per bank A/c IN CASH BOOK	DIFFERENCE
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1.	U.co.Katapali(C.D.F cash book)	07100100005182	3135793.00	2980674.00	155119.00
2.	S.B.I.Jyotivihar (cont.a/c cash book)	07100100004676	14636.00	14636.00	.....
3.	S.B.I.Jyotivihar(veicle a/c cash book)	07100100006482	30067.00	30067.00	.....
4.	S.B.I.Jyotivihar(Student fund a/c cash book)	07100100004642	52004.00	52004.00	.....
5.	S.B.I.Jyotivihar(Seminar a/c)	10526093416	75656.53	75656.53	.....

Reconciliation :-1.A/c No.07100100005182 U.co.Katapali(C.D.F. cash book)

This difference of Rs.155119.00 is due to noncredit of interest amount accrued in passbook on 4.01.14 in cash book a/c. by 31.03.14

6.STOCK POSITION :-All purchases relating to stock materials have been taken to stock account & verified in audit..

7.INVESTMENT :-Investment position for the year 2013-14 is furnished below:

Detailed in the table below:

Sl.No.	Bank	Account NO.	Amount invested	Date of investment/reinvestment	Rate of interest	Date of maturity	Maturity value
1.	u. co. Katapali	988610	688964.00	18.06.13	8.75%	18.06.14	751255.00
2.	u. co. Katapali	988611	688964.00	18.06.13	8.75%	18.06.14	751255.00
3.	u. co. Katapali	086044	1000000.00	13.12.13	9%	13.12.14	1093083.00
4.	u. co. Katapali	086045	1000000.00	13.12.13	9%	13.12.14	1093083.00
5.	u. co. Katapali	086046	1000000.00	13.12.13	9%	13.12.14	1093083.00
6.	u. co. Katapali	086047	1000000.00	13.12.13	9%	13.12.14	1093083.00
7.	u. co. Katapali	086048	1000000.00	13.12.13	9%	13.12.14	1093083.00
8.	u. co. Katapali	086049	1000000.00	13.12.13	9%	13.12.14	1093083.00
9.	u. co. Katapali	086050	1000000.00	13.12.13	9%	13.12.14	1093083.00
10.	u. co. Katapali	086051	1000000.00	13.12.13	9%	13.12.14	1093083.00
11.	u. co. Katapali	086052	1000000.00	13.12.13	9%	13.12.14	1093083.00
12.	u. co. Katapali	086053	1000000.00	13.12.13	9%	13.12.14	1093083.00
13.	u. co. Katapali	086054	1000000.00	13.12.13	9%	13.12.14	1093083.00
14.	u. co. Katapali	086055	1000000.00	13.12.13	9%	13.12.14	1093083.00

15.	u. co. Katapali	O86056	1000000.00	13.12.13	9%	13.12.14	1093083.00
16.	u. co. Katapali	O86057	1000000.00	13.12.13	9%	13.12.14	1093083.00
17.	u. co. Katapali	O86058	1000000.00	13.12.13	9%	13.12.14	1093083.00
18.	u. co. Katapali	O86059	1000000.00	13.12.13	9%	13.12.14	1093083.00
19.	u. co. Katapali	O86060	1000000.00	13.12.13	9%	13.12.14	1093083.00
20.	u. co. Katapali	O86061	1000000.00	13.12.13	9%	13.12.14	1093083.00
Total.			19377928.00				21178004.00

8. ADVANCES :-

i. Advance outstanding as on 1.04.2013	: 34941.00
ii. Advance paid during the year 2013-14	:40000.00
iii. Total.	: 74000.00
iv. Advance adjusted during the year 2013-14	:63950.00
v. Advance outstanding as on 31.03.2014	:10991.00

DETAILS OF OUT-STANDING ADVANCE AS ON 31.03.14

Sl.no.	Vr. No./dt.	Amount	Paid to	purpose	Cashbook
1.	-/14.07.12	441.00	A. Pradhan Steno	Preparation of I. Cards	C.D.F.
2.	-/6.02.13	6500.00	Abhisek Das cul. Secy	Saraswoti Pooja	C.D.F.
3.	54(b)/9.10.13	1350.00	Ravi Oram D/W Gardener	Festival advance(last instl.)	C.D.F.
4.	54(a)/9.10.13	1350.00	Sanjeev Dehury D/W Driver	Festival advance(last instl.)	C.D.F.
5.	54(b)/9.10.13	1350.00	Tulasi Mahananda D/W	Festival advance(last instl.)	C.D.F.
Total		10991.00			

YEARWISE BREAK-UP OF OUT-STANDING ADVANCE AS ON 31.03.2014

Year	Amount
2012-13	6941.00
2013-14	4050.00
Total	10991.00

Comments: Opening balance of advance as on 1.04.13 differs from closing balance of advance as on 31.03.13 by Rs.5000.00 due to typing mistake of out-standing advance as on 31.03.13 in A.R. for the year 2012-13.

8.1 Surchargeable advance :- (A.O.S.P. 19)

As per last year audit report i.e. for the year 2012-13, Rs.6,941=00 have been paid as advance to Sri Avhisek Das cultural secretary for Rs.6,500=00 for celebration of Saraswati pooja on 13.2.13 & to Sri A. Pradhan steno for Rs.441=00 on 4.9.12 for preparation of I. card. the same have not been adjusted by 31.3.14. Mean while more than a year has been elapsed from the date of payment of such advances.

In response to audit objection statement issued in this regard, the reply of the Local authority is as follows:

objection raised by auditor as Sri Abhisek Das & Sri A. Pradhan have submitted vouchers in a later date . After submission of vouchers the advance of Rs.6500.00 taken by Sri Abhisek Das has been adjusted in Seminar cash book at page 73 dated 19.03.15. Further the advance of Sri A. Pradhan for Rs.441.00 has been adjusted in C.D.F. cashbook at page 6, dated 19.03.15. This is for information.”

Though reply was furnished no steps were taken to produce the concerned vouchers & cash books in which adjustment were made before audit for verification. Hence Rs.6941.00 (6500+441) is kept under objection till production of concerned vouchers & cash books before the next audit & get verified.

9.GRANTS :-There was no pending grant as on 1.04.2013.

No grants has been received during the year 2013-14.

10.UTILISATION CERTIFICATES :Need not to be furnished.

11.MISSAPPROPRIATION & DEFALCATION :-No mis-appropriation is detected during the year under audit.

12.LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13.AUDIT OF RECEIPTS :-In support of collection of different nature of fees from the students no M.R. books are used in the Dept. by H.O.D.. It is highly irregular.It is suggested in audit to ensure introduction of M.R. books alongwith Register of fee collection as per the proforma furnished below by the local authority henceforth without delay & compliance reported.

STUDENTS FEE COLLECTION REGISTER , YEAR.....

Sl. No.	Roll No.	Name of student	Course Fee	Dev. fee	Seminar fee	General fee	Exam. fee	Total	M.R.No/dt.	Date of cashbook entry.	Cash book/(s)	Sign. Of D.A.	Sign. Of H.O.D.
1	2	3	4	5	6	7	8	9	10	11	12	13	14

14.AUDIT OF EXPENDITURE:- voucher nos starting from 1 to onwards serially(cashbookwise) from the beginning of the financial year need to be reflected in both vouchers & cashbook in red ink henceforth & compliance reported.

15. AUDIT ON WORKS :-No works has been executed by the Dept. during the year under audit.

16.AUDIT ON UNITS/ DEPARTMENTS :-No units are there of this dept.

17. AUDIT ON SCHEMES/ PROGRAMMES :-nil.

18.MISCELANEOUS :-nil.

19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-nil.

20.1.RESULT OF AUDIT :-As a result of this audit a sum of Rs.6941.00 is held under objection (vide para no.8.1).

20.2.AUDIT CERTIFICATE :-Certified that accounts of this Dept. is covered under audit for the year 2013-14 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement.

16.21 - P.G.DEPARTMENT OF HINDI(P.G. DEPTT. No.11)

1.TITLE SHEET :-

- a. Name of the P.G. Department :HINDI
- b. Year of establishment :-1969
- c. Period of accounts audited : 2013-14
- d. No. of working days consumed : 5 days singlehandedly.
- e. Duration of audit :8.01.15 to 20.01.15
- f. Name of the H.O.D/Professor, who is in-charge of the accounts.
- i. During the period of audit :-Prof.S. K. Naik
- II. At the time of audit :-Prof. M. L. Sharma
- g. Name of the Auditor :-Kamadev Das.

1.1.INTRODUCTORY :-

The P.G. Department of Hindi has been established during the year1969.The positions of staff, and students for the financial year 2013- 14 are furnished below.

(A)Staff Position.

Category of staff	Sanctioned Strength	Existing Strength
Teaching	6	6
Non-Teaching	2	2
Total	8	8

(B) Students Strength.

Classes	Sanctioned Strength	Enrollment Strength
P.G. 1st . year	29	14
P.G. 2 nd . Year	29	16
M.phil	12	10
Total	70	40

2.PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. dt.8.01.15 and result thereof was found as per the details furnished in the table below:-

Sl.	Particulars	Balance shown as Per cash book	Physical balance found	Difference
1	Cash	Nil	Nil	Nil
2	Misc. receipt books	Nil	Nil	Nil
3	Postage stamps	Nil	Nil	Nil
4	M.B.	Nil	Nil	Nil

3.LIST OF RECORDS VERIFIED:-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

- 1.General cash book
- 2.I.D.F. cash book
- 3.Paid vouchers relating to year 2013-14.
- 4.Bank a/c
- 5.Stock registers
- 6.Admission register.

4.FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the P.G. Department of Hindi for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

a. O.B. as on 01.04.2013	: 121813.00
b. Receipts during the year2013-14	: 22491.00
c. Total	:144304.00
d. Expenditure made during 2013-14:	6671.00
e.C.B.as on 31.03.2014 as per audit	:137633.00
f. C.B.as on 31.03.2014 as per cash book	:137633.00
g. Difference, if any	:nil
h. Reconciliation :	:nil

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1.General cash book	17523.00	....	17523.00
2.I.D. cash book	120110.00	....	120110.00
Total.	137633.00	.....	137633.00

Statement A			Statement B		
Details of receipts.			Details of expenditure		
Sl	Head of Account	Receipts During 13-14 in Rupees	Sl	Head of Account	Expenditure During 13-14 in Rupees
1.	Development fees	17544.00	1.	Infra. Development expenses	5345.00
2.	Bank interest	4947.00	2.	Bank commission	1326.00
	Total receipt	22491.00		Total expenditure	6671.00
	Add O.B.	121813.00		Add C.B.	137633.00
	Grand Total	144304.00		Grand Total	144304.00

5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2014.

Sl.	Name of Bank	A/C No	C.B.as per BANK PASS BOOK	C.B.as per bank A/c IN CASH BOOK	DIFFERENCE
1.	S.B.I.Jyotivihar (General cash book)	31881593449	17523.00	17523.00	.....
2.	S.B.I.Jyotivihar(I.D. cash book)	31881613015	120110.00	120110.00	.....

6.STOCK POSITION :- All purchases relating to stock materials have been taken to stock account & verified in audit..

7.INVESTMENT :-No investment has been made during the year 2013-14.

8. ADVANCES :-

- i. Advance outstanding as on 1.04.2013 :nil
- ii. Advance paid during the year 2013-14 :nil
- iii. Total. :nil
- iv. Advance adjusted during the year 2013-14 :nil
- v. Advance outstanding as on 31.03.2014 :nil

9.GRANTS :-There was no pending grant as on 1.04.2013.

No grants has been received during the year 2013-14.

10.UTILISATION CERTIFICATES :Need not to be furnished.

11.MISSAPPROPRIATION & DEFALCATION :-No mis-appropriation is detected during the year under audit.

12.LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13.AUDIT OF RECEIPTS:- In support of collection of different nature of fees from the students no M.R. books are used in the Dept. by H.O.D.. It is highly irregular.It is suggested in audit to ensure introduction of M.R. books alongwith Register of fee collection as per the proforma furnished below by the local authority henceforth without delay & compliance reported.

STUDENTS FEE COLLECTION REGISTER , YEAR.....

Sl. No.	Roll No.	Name of student	Course fee	Dev. fee	Seminar fee	General fee	Exam. fee	Total	M.R.No/dt.	Date of cashbook entry.	Cash book(s)	Sign. Of D.A.	Sign. Of H.O.D.
1	2	3	4	5	6	7	8	9	10	11	12	13	14

14.AUDIT OF EXPENDITURE:- voucher nos starting from 1 to onwards serially(cashbookwise) from the beginning of the financial year need to be reflected in both vouchers & cashbook in red ink henceforth & compliance reported.

14.1. IN-ADMISSIBLE EXPENDITURE TOWARDS REVALIDATION CHARGES OF CHEQUE:-

Inadmissible expenditure towards re- validation charges of cheque : (A.O.S.P. 17)

It is observed from pass book bearing A/C no.31881613015, S.B.I jyotivihar & I.D.F. cash book for the year 2013-14 that Rs.1326=00 has been debited from the pass book on 19.10.13 & charged expenditure in the I.D.F. cash book towards revalidation charges of cheque on the same date. justification in support of charging revalidation charges of cheque by bank & reflecting it in cash book as expenditure when sought through issuing objection memo, it was replied that "Objection as mentioned. A sum of Rs.1326.00 has been deducted by the bank. The Manager has been informed vide letter no.105/Hindi dt.23.03.15 the reply of the Manager is still awaited. Hence the objection may be dropped."

As per reply of the H.O.D. the Branch Manager S.B.I. Jyotivihar, Burla was intimated the matter after a gap of around 1.5 year from the date of such debit from concern passbook account. It is evident that in spite of getting known the matter (as it has been booked as expenditure in cashbook on dt.19.10.13 & signed by H.O.D.) the same was not taken to the knowledge of the bank authority immediately & awaited for objection in audit.

Signing the transactions made on 19.10.13 in cashbook means acknowledging the expenditure under objection in audit.

Basing upon the above audit findings Rs.1326.00 is suggested for recovery from H.O.D. Hence action may be taken for recovery the amount of Rs.1326.00 early & compliance reported to audit.

15. AUDIT ON WORKS :-No works has been executed by the Dept. during the year under audit.

16.AUDIT ON UNITS/ DEPARTMENTS :-No units are there of this dept..

17. AUDIT ON SCHEMES/ PROGRAMMES :- nil.

18.MISCELANEOUS :- nil.

19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-nil.

20.1.RESULT OF AUDIT :-As a result of this audit Rs.1326.00 is suggested for recovery inclusive of the same as held under objection (vide para no.14.1).

20.2.AUDIT CERTIFICATE :-Certified that accounts of this Dept. is covered under audit for the year 2013-14 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs.)
1	Prof.S.K.Naik	HOD-cum-professor	PG Deptt.of Hindi,SU	1326.00

16.22 - P.G.DEPARTMENT OF LIFE SCIENCE.(P.G. DEPTT. No.12)

1.TITLE SHEET :-

- a. Name of the P.G.Department :-School of life science
- b.Year of establishment :-1969
- c.Period of accounts audited :-2013-14
- d.No. of working days consumed :-8 days in terms of party
- e.Duration of audit :- 23.03.15 to 10.04.15
- e.Name of the H.O.D/Professor,who is
in-charge of the accounts.
- I.During the period of audit :-1. Dr. Binata Nayak, Reader
- II.At the time of audit :-Dr. Binata Nayak, Reader
- f.Name of the Auditor :-Kamadev Das.
:- Kailash Ch. Mohapatra.

1.1.INTRODUCTORY:-

The P.G. Department of School of life science has been established during the year1969 .The positions of staff, and students for the financial year 2013-14 are furnished below.

(A)Staff Position.

Category of staff	Sanctioned strength	Existing strength
Teaching	18	13
Non-Teaching	27	15
Total	45	28

(B) Students Strength.

Classes	Sanctioned strength	Enrollment Strength
P.G. 1st . year	32	32
P.G. 2 nd . Year	32	32

M.phil	18	15
Total	82	79

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. dt.23.03.15 and result thereof was found as per the details furnished in the table below:-

Sl.	Particulars	Balance shown as Per cash book	Physical balance found	Difference
1	Cash	Nil	Nil	Nil
2	Misc. receipt books	Nil	Nil	Nil
3	Postage stamps	Nil	Nil	Nil
4	M.B.	Nil	Nil	Nil

3. LIST OF RECORDS VERIFIED :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. Seminar cash book
3. Dev. cash book
4. Exam. cash book
5. Fist cash book
6. Paid vouchers relating to year 2013-14.
7. Bank a/c
8. Stock registers

4. FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the P.G. Department of School of life science for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

a. O.B. as on 01.04.2013	:1351164.77
b. Receipts during the year 13-14	:537552.00
c. Total	:1888716.77
d. Expenditure made during 13-14	:457801.45
e. C.B.as on 31.03.2014 as per audit	:1430915.32
f. C.B.as on 31.03.2014 as per cash book	:1430915.32
g. Difference, if any	:nil
h. Reconciliation	:nil

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1. General cash book	-	199135.00	Nil	199135.00
2. Dev. cash book	-	499793.32	Nil	499793.32
3. Seminar cash book	3202.00	130932.00	Nil	131377.00
4. Exam. cash book	2540.00	393115.00	Nil	395655.00
5. Fist cash book	-	204955.00	Nil	204955.00
Total.	5742.00	1427930.00	Nil	1430915.32

Statement A

Details of receipts.

Statement B

Details of expenditure.

Sl	Head of Account	Receipts During 13-14 in Rupees	Sl	Head of Account	Expenditure During 13-14 in Rupees
1.	P.G. Entrance test	15479.00	1.	Shivananda memorial scholarship	9600.00
2.	Sivananda Memorial Scholarship	9600.00	2.	Saraswati pooja expr.	5603.00
3.	Contingency	10541.00	3.	Contingency	1169.00
4.	Inspire D.S.T.	6000.00	4.	P.G. entrance test advance	20000.00
5.	Bank interest	57985.00	5.	Seminar expenses	12859.00
6.	Exam fees	122570.00	6.	Repair of Xerox machine	12570.00
7.	Development fees	127500.00	7.	Inspire D.S.T.	6000.00
8.	P.M.S.	96000.00	8.	Exam. Expr.	58417.45
9.	Refund of advance out of M.S.C. Entrance test	7577.00	9.	Development expr.	29897.00
10.	Seminar fees	77000.00	10.	Telephone charges	17795.00
11.	Conversion certificate fees	7300.00	11.	Guest faculty	3000.00
			12.	Electrical fittings	14895.00
			13.	Annual day expenses	19000.00
			14.	P.M.S.	96000.00
			15.	Welcome ceremony-for fresheners	8000.00
			16.	Ganesh pooja expr.	1540.00
			17.	P.G. entrance test	3456.00
			18.	National seminar advance	100000.00
			19.	Picnic expenses	15000.00
			20.	Remn. to part-time assistant	3000.00
			21.	Advance for NCCTLSRCA 2014	20000.00
	Total receipt	537552.00		Total expenditure	457801.45
	Add O.B.	1351164.77		Add C.B.	1430915.32
	Grand Total	1888716.77		Grand Total	1888716.77

5.DETAILED OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2013

Sl.	Name of Bank	A/C No	C.B.as per BANK PASS BOOK	C.B.as per bank A/c IN CASH BOOK	DIFFERENCE

1.	U. co. Katapali(General cash book)	2098	205135.00	199135.00	6000.00
2.	S.B.I.Jyotivihar(Dev. cash book)	10526093085	493793.32	499793.32	6000.00
3.	U.co. Katapali(Seminar cash book)	07100100004290	130932.00	130932.00	0.00
4.	U.co.Katapali(Exam. cash book)	07100100007187	393115.00	393115.00	0.00
5.	S.B.I.Jyotivihar(Fist cash book)		204955.00	204955.00	0.00

Reconciliation :-

1.A/C No. 10526093085, S.B.I.Jyotivihar(Dev. cash book)

i. closing balance as per cash book as on 31.03.14	499793.32
ii. Deduct cheque no.537335/31.03.14 of General cash book (U. co. Katapal) a/c transferred to Dev. cash book on 31.03.14 but transferred from passbook on 2.04.14	(-) 6000.00
iii. C. B. as per bank pass book as on 31.03.14	493793.32

2.A/C No. 2098 U. co. Katapali(General cash book)

i. closing balance as per cash book as on 31.03.14	199135.00
ii. Add cheque no.537335/31.03.14 of General cash book (U. co. Katapal) a/c transferred to Dev. cash book on 31.03.14 but but transferred from passbook on 2.04.14	(+) 6000.00
iii. C. B. as per bank pass book as on 31.03.14	205135.00

6.STOCK POSITION :-stock Registers both for permanent articles & consumables have been maintained for the year 2013-14 & purchased stock materials have been taken to the concern stock register account during the year under audit.

7.INVESTMENT :-No investment has been made during the year 2013-14.

8. ADVANCES :-

i. Advance outstanding as on 1.04.2013	43459.00
ii. Advance paid during the year 2013-14	140000.00
iii. Total.	183459.00
iv. Advance adjusted during the year 2013-14	43059.00
v. Advance outstanding as on 31.03.2014	140400.00

DETAILS OF OUT-STANDING ADVANCE AS ON 31.03.14

Sl. No.	Vr. No./dt.	Amount	cashbook	paid to	Purpose
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1.	/14.02.13	20000.00	Seminar a/c	Dr.S.P. Mishra	for seminar expenses
2.	-/19.06.13	400.00	General A/c	Dr.BinataNayak.	P.G.entranctest(outofadvanceRs.20000.00,refundedRs.7577.00on1.10.2013 & adjusted Rs.12023.00 on 14.12.2013)
3.	-/24.0214	100000.00	General A/c	Dr.BinataNayak.	National Seminar 2014.
4.	-/22.02.2014	20000.00	Seminar a/c	Dr.Binata Nayak.	For N.C.C.T.L.S.R.C.A.-2014
	Total.	140400.00			

YEARWISE BREAK-UP OF OUT-STANDING ADVANCE AS ON 31.03.2014	
Year	Amount
2012-13	20000.00
2013-14	120400.00
Total	140400.00

DETAILS OF ADVANCE REMAINS UNADJUSTED FOR THE YEAR 2013-14					
Sl. No.	Vr. No./dt.	Amount	cashbook	paid to	Purpose
4.	-/19.06.13	400.00	General A/c	Dr. Binata Nayak.	P.G.entranctest(out ofadvanceRs.20000.00,refundedRs.7577.00 on 1.10.2013 & adjustedRs.12023.00on 14.12.2013)
	-/24.0214	100000.00	General A/c	Dr. Binata Nayak.	National Seminar 2014.
	-/22.02.2014	20000.00	Seminar a/c	Dr. Binata Nayak.	For N.C.C.T.L.S.R.C.A.-2014
	Total.	120400.00			

8.1 Surchargeable advance(A.O.S.P. 30 31)

As per Audit report on the a/cs of this dept. for the year 2012-13, Rs20000.00 on dt.14.02.13(Seminar cashbook)has been paid to Dr. S.P. Mishra as advance for seminar expenses purpose. But the same has not been adjusted till 31.03.14. As per G.O. No.2221/Fdt.7.03.2002 any advance remains unadjusted for a period of more than one year will be surcharged for recovery from the Advancee & the authority sanctioning this advance.

In response to audit objection statement issued in this regard, the reply of the H.O.D. is as follows: 'Not adjusted".Hence Rs.20000.00 needs recovery.

9. GRANTS :-There was no pending grant as on 31..03.2013.

No grants has been received during the year 2013-14.

10. UTILISATION CERTIFICATES:Need not to be furnished.

11. MISSAPPROPRIATION & DEFALCATION :-No mis-appropriation is detected during the year under audit.

12. LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13. AUDIT OF RECEIPTS:- In support of collection of different nature of fees from the students no M.R. books are used in the Dept. by H.O.D.. It is highly irregular.It is suggested in audit to ensure introduction of M.R. books alongwith Register of fee collection as per the proforma

furnished below by the local authority henceforth without delay & compliance reported.

STUDENTS FEE COLLECTION REGISTER , YEAR.....

Sl. No.	Roll No.	Name of student	Course fee	Dev. Fee	Seminar fee	General fee	Exam. fee	Total	M.R.No/dt.	Date of cashbook entry.	Cash book/(s)	Sign. Of D.A.	Sign. Of H.O.D.
1	2	3	4	5	6	7	8	9	10	11	12	13	14

14.AUDIT OF EXPENDITURE:- voucher nos starting from 1 to onwards serially(cashbookwise) from the beginning of the financial year need to be reflected in both vouchers & cashbook in red ink henceforth & compliance reported.

15. AUDIT ON WORKS :-No works has been executed by the Dept. during the year under audit.

16.AUDIT ON UNITS/ DEPARTMENTS :-No units are there of this dept..

17. AUDIT ON SCHEMES/ PROGRAMMES:-nil.

18.MISCELLANEOUS :-nil.

19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-nil.

20.1.RESULT OF AUDIT :-Amount recovered on the spot is nil. Amount **suggested for recovery is 20000.00.** Amount held under objection is 20000.00(vide para no.8.1).

20.2.AUDIT CERTIFICATE :-Certified that accounts of this Dept. is covered under audit for the year 2013-14 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri S.P.Mishra	Reader	PG Deptt. of Life Sci. SU.	10000.00
2	Prof.Binata Nayak	HOD-cum-professor	PG Deptt.of Life Sci. SU.	10000.00

16.23 - P.G.DEPARTMENT OF 'C.S.A.(P.G. DEPTT. No. 13)

1.TITLE SHEET :-

a. Name of the P.G.Department :-Computer science & application

b.Year of establishment :-1988

- c.Period of accounts audited :-2013-14
- d.No. of working days consumed :- 8 days singlehandedly.
- e.Duration of audit :- 16.02.15 to 25.02.15
- f.Name of the H.O.D/Professor,who is
in-charge of the accounts.
- I.During the period of audit :-Dr.(Mrs.) Sarada Baboo
- II.At the time of audit :- Dr.(Mrs.) Sarada Baboo
- g.Name of the Auditor :-Kailash ch.Mohapatra.

1.1.INTRODUCTORY:-

The P.G.Department of Computer science & application has been established during the year1988.The positions of staff, and students for the financial year 2013-14 are furnished below.

(A)Staff Position.

Category of staff	Sanctioned strength	Existing Strength
Teaching	03	02
Non-Teaching	04	04
Total	07	06

(B) Students Strength.

Classes	Sanctioned strength	Enrollment Strength
P.G. DCA.	30	12
Total	30	12

2.PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. dt.16.02.15 and result thereof was found as per the details furnished in the table below:-

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference
1	Cash	Nil	Nil	Nil
2	Misc. receipt books	Nil	Nil	Nil
3	Postage stamps	Nil	Nil	Nil
4	M.B.	Nil	Nil	Nil

3.LIST OF RECORDS VERIFIED:-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

- 1.General cash book

2. Bank deposit slips in respect of collection

3. Paid vouchers relating to year 2013-14.

4. Bank a/cs

5. Stock registers

4. FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the P.G. Department of Computer science & application for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

- a. O.B. as on 01.04.2013 : 528138.44
- b. Receipts during the year 13-14 : 250599.00
- c. Total : 778737.44
- d. Expenditure made during 13-14 : 127917.00
- e. C.B. as on 31.03.2014 as per audit : 650820.44
- f. C.B. as on 31.03.2014 as per cash book : 650820.44
- g. Difference, if any : nil
- h. Reconciliation : nil

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1. General cashbook	-	645802.44	-	645802.44
2. Seminar cashbook	-	5018.00	-	5018.00
Total.	-	650820.44	-	650820.44

Statement A Details of receipts.			Statement B Details of expenditure.		
Sl	Head of Account	Receipts During 13-14 in Rupees	Sl	Head of Account	Expenditure During 13-14 in Rupees
1.	Course fees	55584.00	1.	Telephone expenses	777.00
2.	Bank interest	23957.00	2.	Contingency	2340.00
3.	P.G. Entrance Test	4590.00	3.	Seminar expenses	124800.00
4.	A.T.C.I.T. seminar -2013(re-imbursed)	38000.00			
5.	Seminar	128468.00			
	Total receipt	250599.00		Total expenditure	127917.00

	Add O.B.	528138.44		Add C.B.	650820.44
	Grand Total	778737.44		Grand Total	778737.44

5.DETAILS OF CLOSING BALANCE FIGURES OF PASS BOOK AND CASH BOOK AS ON 31.03.2013

Sl.	Name of Bank	A/C No	C.B.as per BANK PASS BOOK	C.B.as per bank A/c IN CASH BOOK	DIFFERENCE
4					
1.	S.B.I. Jyotivihar	10526092718	457353.44	457353.44	Nil.
2.	S.B.I. Jyotivihar	32544273267	188449.00	188449.00	Nil.
3.	S.B.I. Jyotivihar	32817091392	5855.00	5018.00	837.00

Reconciliation :- A/CNo. 32817091392 S.B.I. Jyotivihar

This difference of Rs.837.00 is due to the interest amount accrued on dt.31.12.13 but not taken to cash book account by 31.03.14

6.STOCK POSITION:- All purchases relating to stock materials have been taken to stock account & verified in audit..

7.INVESTMENT :-Nil.

8. ADVANCES :-

- i. Advance outstanding as on 1.04.2013 Not available
- ii. Advance paid during the year 2013-14 Nil
- iii. Total. Not available
- iv. Advance adjusted during the year 2013-14 Nil
- v. Advance outstanding as on 31.03.2014 Not available

9.GRANTS :-There was no pending grant as on 31..03.2013.

No grants has been received during the year 2013-14.

10.UTILISATION CERTIFICATES:Need not to be furnished.

11.MISSAPPROPRIATION & DEFALCATION :-No mis-appropriation is detected during the year under audit.

12.LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13.AUDIT OF RECEIPTS :-In support of collection of different nature of fees from the students no M.R. books are used in the Dept. by H.O.D.. It is highly irregular.It is suggested in audit to ensure introduction of M.R. books alongwith Register of fee collection as per the proforma furnished below by the local authority henceforth without delay & compliance reported.

STUDENTS FEE COLLECTION REGISTER , YEAR.....

Sl.	Roll	Name of	Course	Dev.	Seminar	General	Exam.	Total	M.R.No/dt.	Date of	Cash	Sign.	Sign. Of
-----	------	---------	--------	------	---------	---------	-------	-------	------------	---------	------	-------	----------

No.	No.	student	Fee	fee	fee	fee	fee			cashbook entry.	book(s)	Of D.A.	H.O.D.
1	2	3	4	5	6	7	8	9	10	11	12	13	14

14.AUDIT OF EXPENDITURE :-The local authority is advised to lay emphasis on expenditure as per University guidelines on P.G. Dept. of C.S.A. henceforth.

15. AUDIT ON WORKS :-No works has been executed by the Dept. during the year under audit.

16.AUDIT ON UNITS/ DEPARTMENTS :-No units are there of this dept..

17. AUDIT ON SCHEMES/ PROGRAMMES:-nil.

18.MISCELANEOUS :- nil.

19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-nil.

20.1.RESULT OF AUDIT :-Amount recovered on the spot is nil. Amount suggested for recovery is ni. Amount held under objection is nil.

20.2.AUDIT CERTIFICATE :-Certified that accounts of this Dept. is covered under audit for the year 2013-14 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement.

16.24 - P.G.DEPARTMENT OF CHEMISTRY(P.G. DEPTT. No.14)

1. TITLE SHEET :-

- a. Name of the P.G.Department :-Chemistry
- b. Year of establishment :-1969
- c. Period of accounts audited :-2013-14
- d. No. of working days consumed :-5 mandays in terms of party
- e. Duration of audit :-16.02.2015 to 3.03.2015
- e. Name of the H.O.D/Professor, who is in-charge of the accounts.
 - I. During the period of audit :-Prof.P.K.Mishra
 - II. At the time of audit :-Dr.A.K. Behera.
- f. Name of the Auditor :-Kamadev Das

1.1. INTRODUCTORY:-

The P.G. Department of chemistry has been established during the year 1969 the positions of staff and students for the financial year 2013-14 are furnished below.

(A) Staff Position.

Category of staff	Sanctioned Strength	Existing Strength
Teaching	13	09
Non-Teaching	17	07
Total	30	16

(B) Students Strength.

Classes	Sanctioned Strength	Enrollment Strength
P.G. 1st . year	32	28+4
P.G. 2 nd . Year	32	28+4
M.phil	18	16+2
Total	82	82

2. PHYSICAL VERIFICATION OF CASH:-

The physical verification of cash balance, M.R. books etc. could not be conducted on the day of commencement of audit of the institution i.e. on 16.02.15 due to non-production of physical balance of cash in hand & unused M.R.s etc. & non-updation of cashbooks.

3. LIST OF VERIFIED RECORDS:-

During the course of audit the following records and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. I.D. cash book
3. Paid vouchers relating to year 2012-13.
4. Bank a/c

4. FINANCIAL POSITION :-

The position in respect of receipts and expenditure of the P.G. Department of chemistry for the financial year 2012-13 is abstracted below. The head-wise details of receipts and expenditure are furnished in statement "A" & "B" respectively in table below.

a. O.B. as on 01.04.2013	:- 1109557.66
b. Receipts during the year 2013-14	:- 765054.00
c. Total	:- 1874611.66
d. Expenditure made during 2013-14	:- 428339.31
e. C.B. as on 31.03.2014 as per audit	:- 1446272.35
f. C.B. as on 31.03.2014 as per cash book	:- 1446272.35
g. Difference, if any	:- nil
h. Reconciliation	:- nil

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1-General cash Book	Nil	163514.18	Nil	163514.18
2-ID. Cash Book	Nil	1282758.17	Nil	1282758.17
3-Total	Nil	1446272.35	Nil	1446272.35

Statement A			Statement B		
Details of receipts.			Details of expenditure.		
Sl	Head of Account	Receipts During 2013-14 (in Rupees)	Sl	Head of Account	Expenditure During 2013-14 (in Rupees)
1	Remuneration to visiting fellows	23460.00	1	Postal Charges	3396.00
2	National seminar (re-imbursed)	73000.00	2	Membership fees for American Chemical Society	11261.00
3	Contingency	25209.00	3	Contingency	11380.31
4	I.M.A. Scholarship	72000.00	4	Repair of refrigeretor	6850.00
5	Swami Vivekananda Memorial Scholarship	9600.00	5	Purchase of fan ,Almirah etc.	49446.00
6	Bank Interest	55249.00	6	Repair of Hitachi	8989.00
7	P.G. Entrance Test	14172.00	7	Purchase of refilled gas cylinders	17242.00
8	ONGC Scholarship	60000.00	8	P.G Entrance Test advance	11000.00
9	General Fees	426364.00	9	ONGC Scholarship	60000.00
10	D.S.T. Inspire Test	6000.00	10	Telephone Charges	2148.00
			11	D.W. payment	30450.00
			12	Electrical fitting expenses	47564.00
			13	Sanitary fitting expenses	44609.00
			14	Refund of paymeny seat fees	15000.00
			15	I.M.A. Scholarship	72000.00
			16	Remuneration to Guest faculty	16774.00
			17.	D.S.T. Inspire Test	6000.00
			18.	Advertisement	4630.00
			19.	Swami Vivekananda Memorial Scholarship	9600.00
	Total receipt	765054.00		Total expenditure	428339.31
	Add O.B.	1109557.66		Add C.B.	1446272.35
	Grand Total	1874611.66		Grand Total	1874611.66

5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2014

Sl.	Name of Bank	A/C No	C.B.as per BANK PASS BOOK	C.B.as per bank A/c IN CASH BOOK	DIFFERENCE
1	UCO Bank katapali (General Cash Book)	07100100000427	167814.18	163514.18	4300.00
2	SBI Jyoti Vihar (ID.Cash Book)	10526093234	1299532.17	1282758.17	16774.00
	TOTAL		1467346.35	1446272.35	21074.00

Reconciliation:-1- A/C No-07100100000427, UCO Bank Katapali (General Cash Book)

i) Closing balance as per cash book as an 31.03.2014	163514.18
--	-----------

ii) Add the amount of cheque(no-991744/31.03.2014 issued on 31.03.2014 but encashed on 15.04.2014	(+) 4300.00
iii.) Closing balance as per bank pass book as on 31.03.2014	167814.18

2:-A/C no-10526093234 SBI Jyoti Vihar (ID.Cash Book)

i) Closing balance as per cash book as an 31.03.2014	1282758.17
ii) Add cheque no.124555/31.03.14 issued on 31.03.2014, but encashed on 3.04.14	(+) 16774.00
iii.) Closing balance as per bank pass book as on 31.03.2014	1299532.17

6. STOCK POSITION:-

6.1 Non-Production of stock resister:- (A.O.S.P. 22)

Stock resister i.e 1. Stock resister for permanent articles 2.stock resister for consumables with up to date entries were not produced before audit for verification of stocks received during the year 2013-14. No vrs.(bills) relating to purchase of stock materials bears stock entry certificate during the year 2013-14 . Which is quite irregular.

In response to audit objection statement issued in this regard, objection memo was not returned. Hence **Rs.151558.00** as spent for purchase of stock materials (details furnished below) during the year 2013-14 is **kept in objection** till production of Stock registers & return of original objection memo. with due compliance by the local authority before next audit for verification.

Details of purchase of stock materials during 2013-14

Vr. No./dt.	amount	particular	Cashbook
63/17.08.13	6711.00	Electrical fitting & wall fan	I.D.F.
66/7.09.13	8615.00	Purchase of pump.	I.D.F.
74/8.10.13	13057.00	Purchase of sanitary fittings, 3n0. Of fans & repairing etc.	I.D.F.
79/1.11.23	27614.00	Electrical fittings & ventilator grills.	I.D.F.
90/18.12.13	5936.00	Electrical fittings	I.D.F.
91/31.12.13	26314.00	Purchase of sanitary fittings.	I.D.F.

96/1.02.14	4700.00	Purchase of working ladder	I.D.F.
97/1.02.14	4980.00	Sliding glasses.	I.D.F.
101/28.02.14	14301.00	Purchase of Steel almira	I.D.F.
102/28.02.14	14301.00	Purchase of Steel almira	I.D.F.
107/31.03.14	7787.00	Purchase of 2 no. Exhausted fans.	I.D.F.
83/7.09.13	4032.00	Purchase of refilled H.P. gas.	General
85/17.01.14	5284.00	Purchase of refilled H.P. gas.	General
86/1.02.14	3963.00	Purchase of refilled H.P. gas.	General
87/1.02.14	3963.00	Purchase of refilled H.P. gas.	General
Total.	151558.00		

7. INVESTMENT :-No investment has been made during the year 2013-14 as per the cash books audited.

8. ADVANCES:-

i. Advance outstanding as on 1.04.2013	76000.00
ii. Advance paid during the year 2013-14	0.00
iii. Total.	76000.00
iv. Advance adjusted during the year 2013-14	73000.00
v. Advance outstanding as on 31.03.2014	3000.00

DETAILS OF OUTSTANDING ADVANCE AS ON 31.03.2014

Sl. No.	Vr. No./dt.	Amount	cash book	paid to	Purpose
1	41/13.03.2013	3000.00	ID. A/C	Dr.N.K. Behera	Puja accessories

	Total.	3000.00			

8.1:-Surchargeable advance(A.O.S.P. 25)

As per Audit report on the a/cs of this dept. for the year 2012-13 Dr. N. K. Behera has been paid advance amounting to Rs.3000.00 vide vr. No.41/dt.13.03.13 to for pooja accessories. But the same has not been adjusted till 31.03.14. As per G.O. No.2221/F dt.7.03.2002 any advance remains unadjusted for a period of more than one year from the date of payment will be surcharged for recovery from the Advancee & the authority sanctioning this advance.

In response to audit objection statement issued in this regard, the local authority did not respond & did not return the objection memo. Hence Rs.3000.00 is suggested for recovery.

9.GRANTS :-There was no pending grant as on 31..03.2013.

No grants has been received during the year 2013-14.

10.UTILISATION CERTIFICATES :Need not to be furnished.

11.MISSAPPROPRIATION & DEFALCATION :-No mis-appropriation is detected during the year under audit.

12.LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13. AUDIT OF RECEIPTS:-

In support of receipts shown in cash books during the year 2013-14, neither Misc. Rt. Books nor Register of drafts/ cheques has been maintained. As per Rule 11(iii)(a)&(b) of O.U.A.M. 1987, In support of receipts, acknowledgement of receipt i.e. duplicate receipts in M.R. books & Register of cheques/drafts are essential for proof of amounts so collected by the Dept.. However the deposit slips of the banks were verified in audit, but the very purpose of rule-3 of O.G.F.R. 1959 in the context of collections has not been fulfilled .Hence maintenance of Misc. Rt. Books & Register of drafts/cheques need be given utmost priority by the local authority without delay and compliance be reported. In support of collection of different nature of fees from the students It is suggested in audit to maintain Register of fee collection as per the proforma furnished below by the local authority henceforth without delay & compliance reported.

STUDENTS FEE COLLECTION REGISTER , YEAR.....

Sl. No.	Roll No.	Name of student	Course fee	Dev. fee	Seminar fee	General fee	Exam. fee	Total	M.R.No/dt.	Date of cashbook entry.	Cash book/(s)	Sign. Of D.A.	Sign. Of H.O.D.
1	2	3	4	5	6	7	8	9	10	11	12	13	14

14.AUDIT OF EXPENDITURE:-

14.1:-Nonrealization of I.T. :- (A.O.S.P. 22)

Rs.572=00 towards income tax @ 2% on Rs.28,602=00 (vide Vr. No.101/28.02.14 for Rs.14301.00 & vr. No. 102/28.02.14 for Rs.14301.00) for purchase of two no. of steel almirahs has not been realized from M/s Jai Matadi Trading, Sambalpur while making payment.

In response to audit objection statement issued in this regard, objection memos was not returned to audit. Hence Rs.572=00 is suggested for recovery from the officials responsible for non- realization of the amount.

14.2:- Irregular purchase made out of department's fund (A.O.S.P. 21)

Two no. of steel almirahs amounting to Rs.28,602=00 @Rs.14,301=00 each vide vr. No.101/28.2.14 & 102/28.2.14 have

been purchased by H.O.D. from Jai Matadi Trading, Sumbalpur, which violates university (S.U.) guidelines in connection with purchases to be made beyond Rs.15,000/= by depts. i.e. that should have been made through the purchase committee of the university. Purchase was made on 1.2.2014 as per invoice whereas it was approved by staff council on 5.2.14 as per the staff council resolution kept in voucher guard file. Besides no quotations have been called for prior to making such purchase. No. passed for payment, no stock entry certificate have been made by H.O.D. chemistry.

In response to audit objection statement issued in this regard & in spite of repeated verbal approaches, the local authority did not respond & finally not returned the objection memos with reply. Hence Rs.28602.00 is kept in objection till compliance reported by the local authority.

14.3:-Non Production of vouchers-(A.O.S.P.20 & 21)

On checking of payment figures in respect of I.D.F. cash book with paid vouchers it is noticed that vouchers amounting to Rs.5970/= are not available for checking. The same detailed in the table below.

Sl. no.	Vr. No./dt.	Amount	Cashbook	Particular
1.	57/4.07.13	1700.00	I.D.F.	Intimation sent for P.G. admission
2.	59/16.07.13	696.00	I.D.F.	Intimation sent for P.G. admission
3.	76/24.10.13	574.00	I.D.F.	Postal charges
4.	83/13.11.13	2000.00	I.D.F.	M. phil entrance test-2013
5.	84/13.11.13	1000.00	I.D.F.	Postal charges for M. phil entrance test
	Total	5970.00		

Besides in connection of sl. No.3 Rs.574/= against vr.No.76/24.x.13 has been spent towards postal charges (speed post) for certificate of H.O.D. as mentioned in the cash book (I.D.f.). Justification of such expenditure with production of relevant records & all the above vouchers when was sought in audit through issuing objection memo & repeated verbal approaches, the local authority did not respond at all & did not return the objection memos.

Hence **Rs.5970.00 is kept in objection** till production of concerned vouchers & relevant records for verification in audit.

14.4:- Payment without vr./acknowledgement of payee shown in cashbook(A.O.S.P. 25)

Rs.10000.00 vide vr. No.103/dt.4.03.14 has been shown payment to Coordinator, Seminar hall in I.D.F. for settlement of loan a/c. No acknowledgement of receipt of the payee is available for verification in audit. Purpose of loan, date of receipt of loan along with cashbook(with name of cashbook) entry & Loan register, provision of loan etc. could not be made available for verification in audit.

In response to audit objection statement issued in this regard, the local authority did not return objection memo with reply. Hence **Rs.10000/= is held under objection** till compliance of the aforesaid audit objections in exit conference.

15. AUDIT ON WORKS :-No works has been executed by the Dept. during the year under audit.

16.AUDIT ON UNITS/ DEPARTMENTS :-No units are there of this dept..

17. AUDIT ON SCHEMES/ PROGRAMMES:-Nil.

18. MISCELLANEOUS:-

18.1:-Non-production of Students fee collection Register(A.O.S.P. 24)

collection Registers in support of collection of different nature of fees from the students during the year 2013-14 with up to dated entries along with reference of date of entry in cash book were not produced before audit for verification.

Besides collection Registers of Payment seat students though produced for verification, it is seen that the same has not been properly maintained. No signature of H.O.D. has been obtained against each entry of fee from the students. No page certificate at the beginning of the register, even if no page no. are there through out the register. As a result it lacks the minimum quality to be recognized as an official register. On issuing objection stt. On the above lapses, the local authority did not respond & did not return the objection memo.

Hence compliance of the local authority is still awaited in audit till exit conference.

19. AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-Nil.

20.1.RESULT OF AUDIT :-Amount recovered on the spot is nil. Amount suggested for recovery is 3572.00.Amount held under objection is 199702.00.

Para No	Amount suggested for recovery	Amount held under objection	Total
6.1	0	151558.00	151558.00
8.1	3000.00	3000.00	3000.00
14.1	572.00	572.00	572.00
14.2	0	28602.00	28602.00
14.3	0	5970.00	5970.00
14.4	0	10000.00	10000.00
Total.	3572.00	199702.00	199702.00

20.2. AUDIT CERTIFICATE:-

Certified that accounts of this Deptt. is covered under audit for the year 2012-13 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Prof. Pramila Mishra	HOD-cum-professor	PG Deptt. of Chemistry.	3000.00

16.25 - P.G.DEPARTMENT OF ENVIRONMENTAL SCIENCE.(P.G. DEPTT. No. 15)

1.TITLE SHEET :-

- a. Name of the P.G.Department :-Environment Science
- b. Year of establishment :- 1989
- c. Period of accounts audited :-1.4.2013 to 31.3.2014
- d. No. of working days consumed :-4.5 days in terms of party.
- e. Duration of audit :-1.01.15 to 14.01.15
- e. Name of the H.O.D/Professor-
in- charge of the accounts.
- I. During the period of audit :- Dr. Sanjay Ku.Pattanik
- II.At the time of audit :- Dr. Sanjay Ku.Pattanik
- f.Name of the Auditor :- K.C.Mahapatra

1.1.INTRODUCTORY :-

The P.G.Department of Environment Science has been established during the year 1989.The positions of staff, and students for the financial year 2013-14 are furnished below.

(A)Staff Position.

Category of staff	Sanctioned	Existing
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	strength	Strength
Teaching	04	04(One post in contractual basis)
Non-Teaching	07	07
Total	11	11

(B) Students Strength.

Classes	Sanctioned strength	Enrollment Strength
P.G. 1st . year	10	10+12
P.G. 2 nd . Year	10	10+9
M.phil	06	4+1
Total	46	24+22

2.PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. dt.1.01.15 and result thereof was found as per the details furnished in table below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference
1	Cash	Nil	Nil	Nil
2	Misc. receipt books	Nil	Nil	Nil
3	Postage stamps	Nil	Nil	Nil
4	M.B.	Nil	Nil	Nil

3.LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. I.D. cash book
3. Exam. cash book
- 4.Cont. cash book
5. Paid vouchers relating to year 2013-14.
6. Bank a/c
7. Stock registers
8. M.R. books
9. Admission register

4.FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the P.G.Department of Environment Science for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

a.O.B. as on 01.04.2013	:- 1203536.75
b.Receipts during the yaer 13-14	:- 573338.00
c.Total	:- 1776874.75
d.Expenditure made during 13-14	:- 270580.00
e.C.B.as on 31.03.2014 as per audit	:- 1506294.75

6. STOCK POSITION:- All purchases relating to stock materials have been taken to stock account & verified in audit..

7. INVESTMENT :- Detailed in the table below:

A/C No.	Bank	Date of investment/reinvested	Amount invested	Rate of interest	Maturity value	Period in month	Date of maturity
30541484516	S.B.I.J.V.	25.10.13	418873.00	8.75%	457863.00	12	25.10.14

This F.D.R. Of Rs.418873.00 as it has been kept outside cashbook since 2012-13 was taken to I.D.F. cash book A/c on dt.27.05.14 vide page no.50 & the same was verified in audit.

8. ADVANCES:-

- i. Advance outstanding as on 1.04.2013 :-200000.00
- ii. Advance paid during the year 2013-14 :-nil
- iii. Total. :-200000.00
- iv. Advance adjusted during the year 2013-14 :-nil
- v. Advance outstanding as on 31.03.2014 :-200000.00

DETAILS OF OUTSTANDING ADVANCE AS ON 31.03.2014

Sl. No.	Vr. No./dt.	Amount	paid to	Purpose
1	/12.01.13	200000.00	Dr. S.K. Sahu	National seminar- 2013
	Total.	200000.00		

8.1 Surchargeable advance:- As per A.R. for the year 2012-13 ,Prof. S.K. Sahu has been paid Rs.200000.00 on 12.01.13 for conduct of National Seminar (NASEED)-2013 .But the same has not been adjusted even after more than a year since the date of payment of advance.

On issue of objection memo on this score, Rs.200000.00 was refunded by Dr. S.K. Sahu on receipt of fund from different funding agencies on 7.03.15 & deposited in I.D.F. cashbook alongwith bank A/c no. 1052093187 of SBI Jyoti Vihar on the same date. The same was verified in audit & the para is hereby dropped.

9.GRANTS :-There was no pending grant as on 31..03.2013.

No grants has been received during the year 2013-14.

10.UTILISATION CERTIFICATES :Need not to be furnished.

11.MISSAPPROPRIATION & DEFALCATION :-No mis-appropriation is detected during the year under audit

12.LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13. AUDIT OF RECEIPTS:-

In support of collection of different nature of fees from the students no M.R. books are used in the Dept. by H.O.D.. It is highly irregular.It is suggested in audit to ensure introduction of M.R. books alongwith Register of fee collection as per the proforma furnished below by the local authority henceforth without delay & compliance reported.

STUDENTS FEE COLLECTION REGISTER , YEAR.....

Sl. No.	Roll No.	Name of student	Course fee	Dev. fee	Seminar fee	General fee	Exam. fee	Total	M.R.No/dt.	Date of cashbook entry.	Cash book/(s)	Sign. Of D.A.	Sign. Of H.O.D.
1	2	3	4	5	6	7	8	9	10	11	12	13	14

14. AUDIT OF EXPENDITURE:- voucher nos starting from 1 to onwards serially(cashbookwise) from the beginning of the financial year need to be reflected in both vouchers & cashbook in red ink henceforth & compliance reported..

15. AUDIT ON WORKS :-No works has been executed by the Dept. during the year under audit.

16. AUDIT ON UNITS/ DEPARTMENTS :-No units are there of this dept..

17. AUDIT ON SCHEMES/ PROGRAMMES:-Nil.

18. MISCELLANEOUS:-Nil.

19. AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-Nil.

20.1. RESULT OF AUDIT :-Amount recovered on the spot is **Rs.200000.00**. Amount suggested for recovery is nil.Amount held under objection is nil.

20.2. AUDIT CERTIFICATE:-

Certified that accounts of this Deptt. is covered under audit for the year 2012-13 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement.

16.26 - P.G.DEPARTMENT OF SOCIOLOGY(P.G. DEPTT. No. 16)

1. TITLE SHEET :-

- a. Name of the P.G. Department :Sociology
- b. Year of establishment :-1991
- c. Period of accounts audited : 2013-14
- d. No. of working days consumed : 8 days singlehandedly.
- e. Duration of audit :1.11 .14 to 15.11.14
- f. Name of the H.O.D/Professor, who is in-charge of the accounts.
- i. During the period of audit :-Prof.S. K. Naik.
- II. At the time of audit : Prof.S. K. Naik.
- g. Name of the Auditor :-Kailash Ch. Mohapatra.

1.1. INTRODUCTORY :-

The P.G. Department of Sociology has been established during the year 1991. The positions of staff, and students for the financial year 2013- 14 are furnished below.

(A) Staff Position.

Category of staff	Sanctioned Strength	Existing Strength
Teaching	5	2

Non-Teaching	3	3
Total	8	5

(B) Students Strength.

Classes	Sanctioned Strength	Enrollment Strength
P.G. 1st . year	24	24+5
P.G. 2 nd . Year	24	24+3
M.phil	6	6+3
Total	54	65

2.PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. dt.1.11.14 and result thereof was found as per the details furnished in table below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference
1	Cash	Nil	Nil	Nil
2	Misc. receipt books	Nil	Nil	Nil
3	Postage stamps	Nil	Nil	Nil
4	M.B.	Nil	Nil	Nil

3.LIST OF RECORDS VERIFIED:-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

- 1.General cash book
- 2.Seminar cash book
- 3.I.D. cash book
4. Field work A/C cashbook .
- 5.Paid vouchers relating to year 2013-14.
- 6.Bank a/c
- 7.Stock registers
- 8.Admission register.

4.FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the P.G. Department of Sociology for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

- a. O.B. as on 01.04.2013 : 439570.25
- b. Receipts during the year2013-14 :340290.00
- c. Total :779860.25
- d. Expenditure made during 2013-14 :171794.00
- e.C.B.as on 31.03.2014 as per

audit :608066.25

f. C.B.as on 31.03.2014 as per

cash book :608066.25

g. Difference, if any :nil

h. Reconciliation : :nil

Details of difference between C.B. as on 31.03.13 as per last A.R. & O.B. as on 1.04.13 as per current audit:-

i. C.B. as on 31.03.13 as per last A.R.(for 2012-13)	358308.25
ii. Add O.B. as on 01.04.2013 of field A/c cash book not produced to last audit	(+) 81262.00
iv. O.B. as on 1.04.13 as per current audit;	439570.25

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1.General cash book	...	102788.00	.....	102788.00
2.Seminar cash book	...	180516.00	....	180516.00
3.I.D. cash book	...	238492.25	....	238492.25
4.field work a/c cash book	.....	86015.00	....	86015.00
4.P.A. Cont. cashbook	255.00	.....	....	255.00
Total.	255.00	607811.25	.....	608066.25

Statement A			Statement B		
Details of receipts.			Detailsof expenditure.		
Sl	Head of Account	Receipts During 13-14 in Rupees	Sl	Head of Account	Expenditure During 13-14

				in Rupees	
1.	seminar fees	51016.00	1.	Exam. Expenses	1772.00
2.	Bank interest	20766.00	2.	Repair of furnitures	71710.00
3.	Contingency	245.00	3.	Fieldwork	28000.00
4.	National seminar	45000.00	4.	Seminar expenses	1300.00
5.	I.D. fees	184250.00	5.	Scholarship	3500.00
6.	P.G. Entrancetest	6503.00	6.	Postal expenses	4000.00
7.	Scholarship	3500.00	7.	Annual day	2100.00
8.	Fieldwork fees	29000.00	8.	Sociology alumini meet	8550.00
9.	Misc. rt.	10.00	9.	Ganesh pooja	1500.00
			10.	Telephone charges	12942.00
			11.	Welcome ceremony	8500.00
			12.	Repair of A.C. & electrical fittings	11272.00
			13.	Saraswoti pooja & annual picnic expenses	9700.00
			14.	News paper	2948.00
			15.	Farewel ceremony	4000.00
	Total receipt	340290.00		Total expenditure	171794.00
	Add O.B.	439570.25		Add C.B.	608066.25
	Grand Total	779860.25		Grand Total	779860.25

5.DETAILED OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2014.

Sl.	Name of Bank	A/C No	C.B.as per BANK PASS BOOK	C.B.as per bank A/c IN CASH BOOK	DIFFERENCE
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1.	U.co.Katapali(General cash book)	5150	102788.00	102788.00	0
2.	U.co.Katapali (Seminar cash book)	7153	180516.00	180516.00	0
3.	U.co.Katapali (I.D. cash book)	6540	252992.25	238492.25	14500.00(ch. No.783866/31.03.14 for Rs.14500.00 issued but encashed on 3.04.14)
4.	field work a/c cashbook		86015.00	86015.00	0

6.STOCK POSITION :-All purchases relating to stock materials have been taken to stock account & verified in audit..

7.INVESTMENT :-No investment has been made during the year 2013-14.

8. ADVANCES :-

- i. Advance outstanding as on 1.04.2013 :-nil
- ii. Advance paid during the year 2013-14 :-nil
- iii. Total. :-nil
- iv. Advance adjusted during the year 2013-14 :-nil
- v. Advance outstanding as on 31.03.2014 :-nil

9.GRANTS :-There was no pending grant as on 1.04.2013.

No grants has been received during the year 2013-14.

10.UTILISATION CERTIFICATES :-Need not to be furnished.

11.MISSAPPROPRIATION & DEFALCATION :-No mis-appropriation is detected during the year under audit.

12.LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13.AUDIT OF RECEIPTS :-In support of collection of different nature of fees from the students no M.R. books are used in the Dept. by H.O.D.. It is highly irregular.It is suggested in audit to ensure introduction of M.R. books alongwith Register of fee collection as per the proforma furnished below by the local authority henceforth without delay & compliance reported.

STUDENTS FEE COLLECTION REGISTER , YEAR.....

Sl. No.	Roll No.	Name of student	Course fee	Dev. fee	Seminar fee	General fee	Exam. fee	Total	M.R.No/dt.	Date of cashbook entry.	Cash book/(s)	Sign. Of D.A.	Sign. Of H.O.D.
1	2	3	4	5	6	7	8	9	10	11	12	13	14

14.AUDIT OF EXPENDITURE:- voucher nos starting from 1 to onwards serially(cashbookwise) from the beginning of the financial year need to be reflected in both vouchers & cashbook in red ink henceforth & compliance reported.

15. AUDIT ON WORKS :-No works has been executed by the Dept. during the year under audit.

16.AUDIT ON UNITS/ DEPARTMENTS :-No units are there of this dept..

17. AUDIT ON SCHEMES/ PROGRAMMES :-nil.

18.MISCELANEOUS :

18.1 Nonproduction of cashbook:-

As per A.R. for the year 2012-13 P.A. Cont. cashbook which is maintained by this dept. was not produced before this audit for verification.Hence steps may be taken by H.O.D. P.G. dept. of Sociology to make production of the cash book at the time of finalization of A.R. in the Audit exit conference .

19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-nil.

20.1.RESULT OF AUDIT :-Amount recovered on the spot is nil. Amount suggested for recovery is nil,Amount held under objection is nil.

20.2.AUDIT CERTIFICATE :-Certified that accounts of this Dept. is covered under audit for the year 2013-14 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement.

16.27 - P.G.DEPARTMENT OF 'PHYSICS(P.G. DEPTT. No. 17)

1.TITLE SHEET :-

a. Name of the P.G. Department :Physics

b. Year of establishment :-1969

c. Period of accounts audited : 2013-14

d. No. of working days consumed : 5.5 days in terms of party.

e. Duration of audit : 9.04.15 to28.04.15

f. Name of the H.O.D/Professor,who is in-charge of the accounts.

i. During the period of audit :- i) Dr.Pratibindya Naik (1.04.13 to 1.07.13)

:- ii) Dr.Tushar Ranjan Routray (2.07.13to31.01.13)

II. At the time of audit : Dr.Tushar Ranjan Routray

g. Name of the Auditors :- i) Kamadev Das.

:- ii) Kailash Ch. Mohapatra..

1.1.INTRODUCTORY :-

The P.G. Department of Physics has been established during the year 1969.The positions of staff, and students for the financial year 2013- 14 are furnished below.

(A)Staff Position.

Category of staff	Sanctioned Strength	Existing Strength
Teaching	10	7
Non-Teaching	11	7
Total	21	14

(B) Students Strength.

Classes	Sanctioned Strength	Enrollment Strength
P.G. 1st . year	38	35
P.G. 2 nd . Year	38	31
M.phil	10	10
Total	86	76

2.PHYSICAL VERIFICATION OF CASH.

The physical verification of cash balance , M.R.s etc. could not be conducted on the day of commencement of audit of the institution i.e. dt. 9.04.15 due to non production of physical cash, unused MR.s & non-maintenance of cash book with up-dated entries .The same was also not maintained and produced for the purpose even after close of audit of this department.

3.LIST OF RECORDS VERIFIED:-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

- 1.General cash book
- 2.Seminar cash book
- 3.I.D. cash book
- 4.Exam. cash book
- 5.Basic Science & Research cash book.
- 6.Paid vouchers relating to year 2013-14.
- 7.Bank a/c
- 8.Stock registers
- 9.Admission register.

4.FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the P.G. Department of Physics for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

a. O.B. as on 01.04.2013	: 2681594.83
b. Receipts during the year-2013-14	:759512.00
c. Total	:3441106.83
d. Expenditure made during 2013-14	: 460043.00
e.C.B.as on 31.03.2014 as per audit	:2981063.83
f. C.B.as on 31.03.2014 as per cash book	: 2981063.83
g. Difference, if any	:nil
h. Reconciliation :	:nil

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1.General cash book		543770.25		543770.25
2.Seminar cash book		141327.58		141327.58
3.I.D. cash book		738098.00		738098.00
4.Exam. cash book		376687.00		376687.00
5.B.S.R. cashbook		1181181.00		1181181.00
Total.		2981063.83		2981063.83

Statement-A			Statement B		
Details of receipts.			Details of expenditure.		
Sl	Head of Account		Sl	Head of Account	Expenditure
Receipts during 13-14 in Rupees			during 13-14 in Rupees		
1.	Seminar fees	75090.00	1.	V.A.T. deposited	1499.00
2.	Bank interest	114192.00	2.	Purchase of chairs.	10500.00
3.	Exam. Fees	117630.00	3.	Field trip	4000.00
4.	Postal charges for P.G. Entrance Test	5609.00	4.	Farewell	10000.00
5.	I.D. fees	153963.00	5.	Remn. for practical classes	6000.00
6.	Guest faculty	16716.00	6.	ONGC Scholarship	60000.00
7.	Seminar hall charges	7500.00	7.	Infra. Dev. Expenses	195422.00
8.	General fees	151212.00	8.	Contingency	958.00
9.	ONGC Scholarship	60000.00	9.	Exam. expenses	16280.00
10.	I.M.A. Scholarship	48000.00	10.	Repair of scientific equipment	2748.00
11.	Swami Vivekananda . Scholarship	9600.00	11.	Refund of security deposit	50534.00
			12.	I.M.A. Scholarship	48000.00
			13.	Remuneration to Guest faculty	9282.00
			14.	Seminar expenses	44820.00
	Total receipt	759512.00		Total expenditure	460043.00
	Add O.B.	2681594.83		Add C.B.	2981063.83
	Grand Total	3441106.83		Grand Total	3441106.83

5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2014.

Sl.	Name of Bank	A/C No	C.B.as per BANK PASS BOOK	C.B.as per bank A/c IN CASH BOOK	DIFFERENCE
1.	U.co.Katapali(General cash book)	0539	543770.25	543770.25	.....
2.	S.B.I.Jyotivihar (Seminar cash book)	10526093585	141327.58	141327.58	.....
3.	U.co.Katapali (I.D. cash book)	6660	738998.00	738098.00	900.00(This diff.has been shown in last year A.R.)
4.	S.B.I.Jyotivihar(Exam. cash book)	31366425825	377531.00	376687.00	844.00
5.	S.B.I.Jyotivihar (B.S.R. cashbook)	31085215928	1181181.00	1181181.00	.....

Reconciliation :-1. A/c No. 31366425825 S.B.I.Jyotivihar(Exam. cash book)

This difference of Rs 844.00 between closing balances of cash book &

pass book is due to the following un-encashed cheques by 31.03.14.

Ch. No./dt.	Amount	Encashed on
625591/22.01.13	544.00	Not encashed
625600/13.04.13	300.00	Not encashed
Total.	844.00	

Local authority is advised to take the above Rs.844.00 in to Exam. A/C Cash book receipt side as old un- en cashed cheques to square up the difference between passbook & cash book compliance reported.

6.STOCK POSITION :-All purchases relating to stock materials have been taken to stock account & verified in audit..

7.INVESTMENT:-No investment has been made during the year 2013-14.

8. ADVANCES :-

- i. Advance outstanding as on 1.04.2013 :- nil
- ii. Advance paid during the year 2013-14 :-161000.00
- iii. Total. :-161000.00
- iv. Advance adjusted during the year 2013-14 :- nil
- v. Advance outstanding as on 31.03.2014 :- 161000.00

DETAILS OF OUTSTANDING ADVANCE AS ON 31.03.2014

Sl. No.	Vr. No./dt.	Amount	paid to	Cashbook	Purpose
1	-/31.01.14	140000.00	Prof. D.P. Ojha	I.D.F.	National seminar-2014(NCTAMSR)
2.	-/1.01.14	16000.00	Prof.G.N.Dash	I.D.F.	Payment of wage to S.K.Pradhan Indrl. Asst.(S.A.P.)
3.	-/15.01.14	5000.00	K.C.Pattajoshi	Exam.	For exam. Expenses
	Total.	161000.00			

9.GRANTS :- There was no pending grant as on 1.04.2013.

No grants has been received during the year 2013-14.

10.UTILISATION CERTIFICATES :- Need not to be furnished.

11.MISSAPPROPRIATION & DEFALCATION :-No misappropriation & defalcation is detected during the year under audit.

12.LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13.AUDIT OF RECEIPTS :-In support of collection of different nature of fees from the students no M.R. books are used in the Dept. by H.O.D.. It is highly irregular.It is suggested in audit to ensure introduction of M.R. books along with Register of fee collection as per the proforma furnished below by the local authority henceforth without delay & compliance reported.

STUDENTS FEE COLLECTION REGISTER , YEAR.....

Sl. No.	Roll No.	Name of student	Course	Dev. fee	Seminar fee	General fee	Exam. Fee	Total	M.R.No/dt.	Date of cashbook	Cash	Sign. Of D.A.	Sign. Of H.O.D.
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1	2	3	4	5	6	7	8	9	10	11	12	13	14
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14.AUDIT OF EXPENDITURE:- voucher nos starting from 1 to onwards serially(casebook) from the beginning of the financial year need to be reflected in both vouchers & cash book in red ink henceforth & compliance reported.

15. AUDIT ON WORKS :-No works has been executed by the Dept. during the year under audit.

16.AUDIT ON UNITS/ DEPARTMENTS :-No units are there of this dept..

17. AUDIT ON SCHEMES/ PROGRAMMERS :- nil.

18.MISCELANEOUS :- nil.

19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:- nil.

20.1.RESULT OF AUDIT :-Amount recovered on the spot is nil. Amount suggested for recovery is nil. Amount held under objection is nil.

20.2.AUDIT CERTIFICATE :-Certified that accounts of this Dept. is covered under audit for the year 2013-14 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement.

16.28 - P.G.DEPARTMENT OF HISTORY (P.G.D. NO. 28)

1.TITLE SHEET :-

- a. Name of the P.G.Department :-History
- b.Year of establishment :-1969
- c.Period of accounts audited :-2013-14
- d.No. of working days consumed :-4 days in single handed.
- e.Duration of audit :-2.09.14 to 6.09.14
- e.Name of the H.O.D/Professor, who is in-charge of the accounts.
 - I.During the period of audit :-1. Prof. Devananda Chopdar. (from 1.04.12 to 31.08.12)
 - 2.Dr. Pradip Ku. Behera (from 1.09.12 to 31.03.13)
- II.At the time of audit :- Pradip Ku. Behera
- f.Name of the Auditor :-Kailash Chandra Mahapatra Auditor.

1.1.INTRODUCTORY :-

The P.G.Department of History has been established during the year1969. The positions of staff and students for the financial year 2013-14 are furnished below.

(A)Staff Position.

Category of staff	Sanctionedstrength	Existingstrength
Teaching	10	5
Non-Teaching	6	5

Total	17	10
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(B) Students Strength.

Classes	SanctionedStrength	EnrollmentStrength
P.G. 1st . year	32	29
P.G. 2nd. Year	32	32
M.phil	10	10
Total.	74	71

2.PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. on 2.09.14, and result thereof was found as per the details furnished in table below.

SI	Particulars	Balance shown as Per cash book	Physical balance found	Difference
1	Cash	Nil	Nil	Nil
2	Misc. receipt books	Nil	Nil	Nil
3	Postage stamps	Nil	Nil	Nil
4	M B	Nil	Nil	Nil
5				

3.LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

- 1.General cash book
- 2.Seminar cash book
- 3.I.D. cash book
- 4.Semester cash book
- 5.Paid vouchers relating to year 2013-14.
- 6.Bank a/c
- 7.Stock registers
8. Admission register

4.FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the P.G.Department of History for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

SI No	Particulars	Amount
A	O.B. as on 01.04.2013	756027.23
B	Receipts during the year	273577.00
C	Total	1029604.23
D	Expenditure made during 13-14	141130.00
E	C.B.as on 31.03.2014(as per Audit)	888474.23
F	C.B.as on 31.03.2014 (as per cash book)	888474.23
	Difference	Nil

Details of cash book-wise closing balance as on 31.03.2014

SI No	Name of Cash Book	In shape of Cash	In Bank	TDR	Total
1	General Cash Book	0	46204.20	0	46204.20
2	Infrastructure Dev	0	253515.43	0	253515.43

3	Seminar	0	141773.33	0	141773.33
4	Semester	0	446981.27	0	446981.27
	Total	0	888474.23	0	888474.23

Statement A			Statement B		
Details of receipts.			Details of expenditure.		
Sl No	Head of Account	Receipt	Sl No	Head of Account	Expenditure
1	Bank Interest	31870	1	Examination Expense	37991
2	Postal Expense from COF	3000	2	Postal Expense from COF	4496
3	M Phil Entrance test	1416	3	M Phil Entrance test	4316
4	MA Entrance test	1396	4	National Seminar	35000
5	TA/DA	17934	5	TA/DA	13792
6	Ph D Fee	20000	6	Hon. Of Part time Lecture	15100
7	M Phil Fee	23256	7	Contingency	4339
8	National Seminar	35000	8	MA Entrance test	1396
9	Ph D fee	19000	9	Hiring of Vehicle	2000
10	MA Admission	45960	10	Welcome ceremony	7000
11	Registration Fee	74745	11	Picnic	10000
			12	mphil viva	3000
			13	Saraswati & Ganesh Puja	2700
	Total receipt.	273577		Total expenditure.	141130
	O.B as on 1.04.2013	756027.23		C.B. as on 31.03.2014	888474.23
	G.T.	1029604.23		G.T.	1029604.23

5.DETAILED OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2014

Closing Balance of Pass Book as on 31.03.2014

Sl No	Name of Bank	A/c No	Closing Balance as per Pass book	Closing Balance as per Cash book	Difference	Cash Book
1	SBI JV Burla	10526093314	447181.27	446981.27	200(Cheque No 504702/ 13.07.13 for Rs.200.00 not encashed by 31.03.14)	Semester
2	SBI JV Burla	10526093483	141773.33	141773.33	0	Seminar
3	SBI JV Burla	10526093121	253515.43	253515.43	0	Infrastructure Dev
4	Uco Bank Katapali	7100100000517	55513.70	46204.20	9309.50(Previous year discrepancy)	General
	Total		897983.73	888474.23	9509.5	

Reconciliation :-Shown above in the table.

6.STOCK POSITION :-Stock registers have been maintained & verified in audit.

7.INVESTMENT :-nil.

8. ADVANCES :-

Particulars	Amount
i.) Advance outstanding as on 01.04.2013	Rs 50000.00
ii.) Advance paid during the year 2013-14	Rs 35000.00
iii.) Total	Rs 85000.00
iv) Advance adjusted during the year 2013-14	Nil
v.) Advance outstanding as on 31.03.2014	Rs 85000.00

DETAILS OF OUTSTANDING ADVANCE AS ON 31.03.2014.

Sl No	Vr No / Date	Amount	Paid to	Purpose	Cash Book
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1	/ 15.05.12	15000.00	Dr K N Sethi Reader	National Seminar 2012	Gen. cash book
2	-/25.03.13	35000.00	Dr. P. K. Behera Reader	National Seminar 2013	I.D. cash book
3	- / 08.03.14	35000.00	Dr K N Sethi Reader	National Seminar	I.D. cash book
TOTAL		85000.00			

8.1. Advances outstanding for more than a year.

It would be revealed from the above table that a sum of Rs.50000.00 has been encroached by the staff as mentioned against the Sl. No.1 & 2 without considering their adjustment, even after elapsing of one financial year. No tangible steps or follow up actions have been also taken by the sanctioning authority to adjust the said advances in time. as a result the very purpose of sanction of these advances to the staff is being defeated. Hence it is considered as loss to the Department and suggested for recovery as per the directives contained in Circular No.2221/F Dt.08.03.2002 issued by the Principal Secretary, Finance Deptt & Letter No.15179/DLFA Dt.28.9.2013.

For this the following official are considered responsible as per the amount apportioned among them below.

- 1. Prof. Devananda Chopdar, HOD Rs.7500.00
- 2. Prof. Pradip Ku. Behara, HOD Rs.35000.00
- 3. Dr. K N Sethy, Reader Rs.7500.00
- Total. Rs. 50000.00

9. GRANTS :- nil

10. UTILISATION CERTIFICATES :- nil

11. MISAPPROPRIATION & DEFALCATION :- nil-

12. LOSS OF STOCK & STORE :- nil

13. AUDIT OF RECEIPTS :-

In support of receipts shown in cash books during the year 2013-14, use of Misc. Rt. Books is discontinued and Register of drafts/ cheques has not been maintained. As per Rule 11(iii)(a)&(b) of O.U.A.M. 1987, In support of receipts, acknowledgement of receipt i.e. duplicate receipts in M.R. books & Register of cheques/drafts are essential for proof of correctness of amounts so collected by the Dept. However the deposit slips of the banks were verified in audit, but the very purpose of rule-3 of O.G.F.R. 1959 in the context of collections has been failed

Hence maintenance of Misc. Rt. Books & Register of drafts/cheques need be given utmost priority by the local authority without delay and compliance be reported.

14. AUDIT OF EXPENDITURE :-

On Checking of the paid vouchers with reference to the cash book it was found that no voucher number has been assigned to the paid vouchers & also in the cash book which is highly irregular. The same may be rectified & compliance reported to audit.

15. AUDIT ON WORKS :- nil.

16. AUDIT ON UNITS/ DEPARTMENTS :- No comments.

17. AUDIT ON SCHEMES/ PROGRAMMES :- nil.

18. MISCELLANEOUS :- nil.

19. AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-nil.

20.1. RESULT OF AUDIT :-

As a result of audit a sum of Rs 50000.00 is held under objection and the whole amount of Rs.50000.00 is also suggested for recovery .

Para no.	Amount suggested for recovery	Amount held under objection	Nature of objection
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8.1	50000.00	50000.00	Advance outstanding more than one year.
Total	50000.00	50000.00	

20.2.AUDIT CERTIFICATE :- Certified that accounts of this Dept. is covered under audit for the year 2013-14 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Dr. K.N. Sethy,	Reader	PG Deptt. of Hist,SU	7500.00
2	Prof. Debananda Cjopadar	HOD-cum-professor	PG Deptt. of Hist	25000.00
3	Sri P.K.Behera	Lectuter	PG Deptt. of Hist.SU	17500.00

16.29 - P.G.DEPARTMENT OF MATHEMATICS (P.G.D. NO. 29)

1.TITLE SHEET :-

- a. Name of the P.G.Department :-Mathematics.
- b.Year of establishment :-1969
- c.Period of accounts audited :-1.4.2013 to 31.3.2014.
- d.No. of working days consumed :-6 days in single handed.
- e.Duration of audit :-04.09.2014 to 11.09.2014.
- e.Name of the H.O.D/ Professor, who is in-charge of the accounts.
- i. During the period of audit :-Dr.Sabita Sahoo,Reader(1.4.13 to 10.6.13)&Dr.Nihar Ranjan Satpathy,Reader(11.6.13 to 31.3.14)
- II. At the time of audit :- Dr.Nihar Ranjan Satpathy,Reader.
- f. Name of the Auditor :- Janardan Prusty.

1.1.INTRODUCTORY :-

The P.G. Department of Mathematics has been established during the year 1969.The positions of staff, and students for the financial year 2013-14 are furnished below.

(A)Staff Position.

Category of staff	Sanctioned strength	Existing strength
Teaching	10	5

Non-Teaching	4	4
Total	14	9

(B) Students Strength.

Classes	Sanctioned strength	Enrollment strength	Remarks
P.G. 1st . year	32	36	Out of 36, only 04 seats are payment seats.
P.G. 2 nd . Year	32	33	Out of 33, only 03 seats are payment seats.
M.phil	15	15	
Total	79	84	

2.PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance could not be conducted on the day of commencement of audit of the institution i.e. dt.04.09.2014 due to non-maintenance of cash book with up-dated entries .The same was also not maintained and produced for the purpose even after close of audit of this department.

Sl	Particulas	Balance shown as Per cash book	Physical balance found	difference
1	Cash	Nil	Nil	Nil
2	Misc. receipt books	Nil	Nil	Nil
3	Postage stamps	Nil	Nil	Nil

3.LIST OF VERIFIED RECORDS :-

During the course of audit the following records and registers were produced before audit for verification, and scrutiny.

- 1.General cash book
- 2.Examination Cash book
- 3.I.D. cash book
- 4.Paid vouchers relating to year 2013-14.
- 5.Bank a/c
- 6 .Stock registers
- 7.Admission register

4.FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the P.G.Department of Mathematics.

for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

a.O.B. as on 01.04.2013	:- 525237.28
b.Receipts during the year	
20 13-14	:- 781853.00
c.Total	:- 1307090.28

d. Expenditure made during

13-14 :-267219.00

e. C.B. as on 31.03.2014 as per

audit :- 1039871.28

f. C.B. as on 31.03.2014 as per

cash book :- 1039871.28

g. Difference, if any :- Nil

h. Reconciliation :- Nil

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
General cash book	Nil	223028.50	Nil	223028.50
I.D. cash book	Nil	290251.78	Nil	290251.78
Examination Cash book	Nil	526591.00	Nil	526591.00
Total	Nil	1039871.28	Nil	1039871.28

Statement A Details of receipts.			Statement B Details of expenditure.		
Sl	Head of Account	Receipts During 13-14 in Rupees	Sl	Head of Account	Expenditure During 13-14 in Rupees
1	Postal Advance	2000.00	1	Re-imbusement of Postal Advance	2000.00
2	Seminar Advance	100000.00	2	Contingency	2560.00
3	Contingency	2560.00	3	PG Scholarship	9600.00
4	Bank Interest	28368.00	4	Sivananda Scholarship	4800.00
5	Admission Fee	75996.00	5	M.R.Kabat	900.00
6	PG Scholarship	96000.00	6	Examination Remn. fee	3260.00
7	Sivananda Scholarship	4800.00	7	Guest house rent	450.00
8	M.R.Kabat	900.00	8	Moderation Board	650.00
9	Exam Fee	148515.00	9	M/s Prasanti technology	5390.00
10	Amont for Visiting Fellow	33204.00	10	Telephone Bill	24529.00
11	I.D.Fee	133500.00	11	Computer Service	74937.00
12	Refund Of Advance	139000.00	12	Repairing of Aquaguard	3010.00
13	Ph.D. Scholar	3000.00	13	Inter branch fee	10.00
14	Ph.D. Registration Fee	14000.00	14	Amont paid to Visiting Fellow	39283.00
15	Inter branch fee	10.00	15	Repairing of A.C.	9440.00
	Total receipt	781853.00		Total expenditure	267219.00
	Add O.B.	525237.28		Add C.B.	1039871.28
	Grand Total	1307090.28		Grand 0202Total	1307090.28

5. DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK, AS PER CASH BOOK, & BANK.

Sl.	Name of Bank	A/C No	C.B. as per bank pass book	C.B. as per bank A/c in Cash book	difference

1	U.Co.Katapalli(General cash book)	07100100000013	223028.50	223028.50	Nil
2	S.B.I.Jyotivihar(I.D.cash book)	10526092616	410661.78	290251.78	120410.00
3	S.B.I.Jyotivihar(Exam.cash book)	07100100005934	532587.00	526591.00	5996.00

Reconciliation :-

2.A/c 10526092616S.B.I.Jyotivihar(I.D.cash book)

This difference of Rs.120410.00 between bank pass book and cash book figure is due to the fact that the following cheques issued during the month of March – 2014 are not encashed by 31.03.2014.

However, the same were encashed during the month of April -2014.

Sl.No	Cheque No/ dt.	Amount	Date on encashed
1	262653/25.03.2014	11515.00	17.04.2014
2	262654/25.03.2014	27768.00	11.04.2014
3	262655/31.03.2014	9440.00	19.04.2014
4	262656/31.03.2014	64386.00	23.04.2014
5	262657/31.03.2014	7301.00	23.04.2014
	TOTAL	120410.00	

3.A/c.07100100005934 S.B.I.Jyotivihar(Exam.cash book)

1.Closing balance as per cash book as on 31.03.2014	526591.00
2.Add following cheques issued but not encashed from bank till 31.03.2014.	
sl. Cheque no./ dt. Amount Date on encashed.	
i. 388323/08.03.2014 400.00 05.04.2014	
ii. 388324/31.03.2014 5390.00 23.04.2014	
	(+)5790.00
3.Less expenditure shown by the bank than the cheque amount issued.	
Cheque no./ dt. Payment Made	
388321 /14.02.2014 1110.00	
Bank encashed 1084.00	
Less 26.00	(+) 26.00
However, this amount of Rs.26.00 is encashed on 09.09.2014.	
4.Add excess amount lying previously in Bank which should be Taken into cash book or reconcile.	(+) 180.00
5.Closing balance as per Bank Pass book as on 31.03.2014	532587.00

6.STOCK POSITION :-All stock materials purchased during the year 2013-14 have duly been taken to stock account.

7.INVESTMENT :-Nil.

8. ADVANCES :-

i. Advance outstanding as on 1.04.2013	239000.00
ii. Advance paid during the year 2013-14	Nil
iii. Total	239000.00
iv. Advance adjusted during the year 2013-14	239000.00
v. Advance outstanding as on 1.04.2014	Nil

9. GRANTS :- Nil

10. UTILISATION CERTIFICATES :- Nil

11. MISSAPPROPRIATION & DEFALCATION :- Nil

12. LOSS OF STOCK & STORE :- Nil

13. AUDIT OF RECEIPTS :- No comments

14. AUDIT OF EXPENDITURE :- No comments

15. AUDIT ON WORKS :- No comments

16. AUDIT ON UNITS/ DEPARTMENTS :- No comments

17. AUDIT ON SCHEMES/ PROGRAMMES :- No comments

18. MISCELLANEOUS :- Nil

19. AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-Nil

20.1. RESULT OF AUDIT :-Nil

20.2. AUDIT CERTIFICATE :-

Certified that the accounts of P.G. Department of Mathematics, Sambalpur University for the year 2013-2014 have been covered under audit and found correct subject to the remarks offered in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

The state of maintenance of accounts, registers and records of this department is not satisfactory. Much and more efforts may be taken to ensure proper maintenance of same for betterment of the department.

16.30 - P.G.DEPARTMENT OF LIBRARY & INFORMATION SCIENCE (P.G.D. NO. 30)

1.TITLE SHEET :-

- a. Name of the P.G.Department :-Library and information science.
- b.Year of establishment :-1976
- c.Period of accounts audited :-1.4.2013 to 31.3.2014.
- d.No. of working days consumed :-6 days singlehandedly.
- e.Duration of audit :-12.09.2014 to 19.09.2014.
- e.Name of the H.O.D/ Professor, who is in-charge of the accounts.
- i. During the period of audit :-Dr.Bulu Maharana,Reader.
- II. At the time of audit :- Dr.Bulu Maharana,Reader.
- f. Name of the Auditor :-Janardan Prusty.

1.1.INTRODUCTORY :-

The P.G. Department of Library and information science has been established during the year1976.The positions of staff, and students for the financial year 2013-14 are furnished below.

(A)Staff Position.

Category of staff	Sanctioned strength	Existing strength
Teaching	05	03
Non-Teaching	04	03
Total	09	06

(B) Students Strength.

Classes	Sanctioned strength	Enrollment strength	Remarks
P.G. 1st . year	16	20	Out of 20,only 04 seats are payment seat.
P.G. 2 nd . Year	16	20	Out of 20,only 04 seats are payment seat.
M.phil	05	07	Out of 07,only 02 seats are self-financing course payment seat.
Total	37	47	

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance could not be conducted on the day of commencement of audit of the institution i.e. dt.12.09.2014 due to non-maintenance of cash book with up-dated entries .The same was also not maintained and produced for the purpose even after close of audit of this department.

Sl	Particulas	Balance shown as Per cash book	Physical balance found	difference
1	Cash	Nil	Nil	Nil
2	Misc. receipt books	Nil	Nil	Nil
3	Postage stamps	Nil	Nil	Nil

3. LIST OF VERIFIED RECORDS :-

During the course of audit the following records and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. Seminar cash book
3. I.D. cash book
4. Semester Cash Book
5. Contingency Cash Book
6. Paid vouchers relating to year 2013-14.
7. Bank a/c
8. Stock registers
9. Admission register

4. FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the P.G. Department of Library and information science for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

a. O.B. as on 01.04.2012	:- 753422.76
b. Receipts during the yaer	
20 13-14	:- 267076.00
c. Total	:- 1020498.76
d. Expenditure made during	
13-14	:-169722.00
e. C.B. as on 31.03.2014 as per	
audit	:- 850776.76
f. C.B. as on 31.03.2014 as per	
cash book	:-850776.76
g. Difference, if any	:- Nil

h.Reconciliation :- Nil

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
General cash book	49.82	119609.40	Nil	119659.22
Seminar cash book	30.00	76681.00	Nil	76711.00
I.D.cash book	-	531465.33	Nil	531465.33
Semester cash book	-	122941.21	Nil	122941.21
Contingency cash book	-	-	-	-
Total	79.82	850696.94	Nil	850776.76

N.B.-The Cash in hand of Rs.1142.82 of Contingency cash book is transferred to General cash book a/c and the Contingency cash book has been closed for ever.

Statement A Details of receipts.			Statement B Details of expenditure.		
Sl	Head of Account	Receipts During 13-14 in Rupees	Sl	Head of Account	Expenditure During 13-14 in Rupees
1	Bank Interest	31030.00	1	MLIS Entrance Test	1200.00
2	Reimbursement of contingency	2289.00	2	Contingency expenses	1788.00
3	MLIS I.D. Card	2640.00	3	Orientation Program	1500.00
4	Reimbursement of MLIS Entrance Test	3200.00	4	Annual function	6000.00
5	M.Phil admission fee	30917.00	5	Honorarium	5000.00
6	Seminar fee	32000.00	6	Farewell	5000.00
7	Self-financing course fee	40000.00	7	Welcome celebration	4700.00
8	I.D.fee	79000.00	8	Ganesh puja	1000.00
9	Refund of advance	34000.00	9	Celebration of library weeks	600.00
10	Ph.D. admission fee	12000.00	10	Saraswati puja	1000.00
			11	Annual picnic	6000.00
			12	Telephone Bill	50508.00
			13	Xerox expenses for entrance question	2000.00
			14	Computer Repairing	13800.00
			15	Purchase of angles	7600.00
			16	Electrical fitting works	4800.00
			17	Repairing of A.C.	4860.00
			18	Barbed Wire	3900.00
			19	TA&DA to external member	4466.00
			20	Advance for National seminar	44000.00
	Total receipt	267076.00		Total expenditure	169722.00
	Add O.B.	753422.76		Add C.B.	850776.76
	Grand Total	1020498.76		Grand 0202Total	1020498.76

5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK, AS PER CASH BOOK, & BANK.

Sl.	Name of Bank	A/C No	C.B.as per bank pass book.	C.B.as per bank A/c in Cash book.	difference

1	U.co.Bank ,Katapalli(General a/c)	1147	124783.50	119609.40	5174.10(as per last A.R.)
2	S.B.I. Jyoti vihar(I.D.a/c)	10526093325	531465.33	531465.33	Nil
3	U.co.Bank ,Katapalli(Seminar a/c)	3794	76681.00	76681.00	Nil
4	S.B.I. Jyoti vihar(Semester a/c)	10526093336	123579.21	122941.21	638.00(as per last A.R.)

Reconciliation :-The difference shown in the above table is rolled since last audit report. The local authority is advised to reconcile the same and square it out.

6.STOCK POSITION :-Nil

7.INVESTMENT :-Nil

8. ADVANCES :-

i. Advance outstanding as on 1.04.2013	34000.00
ii. Advance paid during the year 2013-14	44000.00
iii. Total	78000.00
iv. Advance adjusted during the year 2013-14	34000.00
v. Advance outstanding as on 1.04.2014	44000.00

DETAILS OF OUTSTANDING ADVANCE AS ON 31.03.2014.

Sl.No.	Vr.No./dt.	Amount	Cash book	Paid to	Purpose
1.	-/15.03.2014	44000.00	I.D.Cash Book	Dr.Bulu Maharana,Reader.	For National Seminar
TOTAL		44000.00			

The local authority is advised to take steps for early adjustment of outstanding advance and compliance be reported to audit.

9.GRANTS :- Nil

10.UTILISATION CERTIFICATES :- Nil

11.MISSAPPROPRIATION & DEFALCATION :- Nil

12.LOSS OF STOCK & STORE :- Nil

13.AUDIT OF RECEIPTS :-No comments

14.AUDIT OF EXPENDITURE :- No comments

15. AUDIT ON WORKS :- No comments

16. AUDIT ON UNITS/ DEPARTMENTS :- No comments

17. AUDIT ON SCHEMES/ PROGRAMMES :- No comments

18. MISCELLANEOUS :- Nil

19. AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-Nil

20.1. RESULT OF AUDIT :-Nil

20.2. AUDIT CERTIFICATE :-

Certified that the accounts of P.G. Department of Library and information science, Sambalpur University for the year 2013-2014 have been covered under audit and found correct subject to the remarks offered in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

The state of maintenance of accounts, registers and records of this department is not satisfactory. Much and more efforts may be taken to ensure proper maintenance of same for betterment of the department.

16.31 - P.G. DEPARTMENT OF ODIA (P.G.D. NO. 31)

1. TITLE SHEET :-

- a. Name of the P.G. Department :- ODIA
- b. Year of establishment :- 1968
- c. Period of accounts audited :- 2013-14
- d. No. of working days consumed :- 6 days in single handed.
- e. Duration of audit :- 26.8.2014 to 3.9.2014
- e. Name of the H.O.D/ Professor, who is in-charge of the accounts.
- i. During the period of audit :- Prof.S.Muduli(1.4.2013-31.5.2013)
Prof.A.K.Dash(1.6.2013-31.03.14)
- II. At the time of audit :- Prof.A.K.Dash
- f. Name of the Auditor :- Janardan Prusty.

1.1. INTRODUCTORY :-

The P.G. Department of Odia has been established during the year 1968. The positions of staff, and students for the financial year 2013-14 are furnished below.

(A) Staff Position.

Category of staff	Sanctioned strength	Existing strength
Teaching	7	7
Non-Teaching	3	3
Total	10	10

(B) Students Strength.

Classes	Sanctioned strength	Enrollment strength	Remarks
P.G. 1st . year	48	48	
P.G. 2 nd . Year	48	54	Out of total strength ,6 payment seat
M.phil	15	15	
Total	111	117	

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance could not be conducted on the day of commencement of audit of the institution i.e. dt.26.8.2014 due to non-maintenance of cash book with up-dated entries .The same was also not maintained and produced for the purpose even after close of audit of this department.

Sl	Particulas	Balance shown as Per cash book	Physical balance found	difference
1	Cash	Nil	Nil	Nil
2	Misc. receipt books	Nil	Nil	Nil
3	Postage stamps	Nil	Nil	Nil

3. LIST OF VERIFIED RECORDS :-

During the course of audit the following records and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. Cont. cash book
3. I.D. cash book
4. Paid vouchers relating to year 2013-14.
5. Bank a/c pass books
- 6 . Stock registers
7. Admission register

4. FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the P.G. Department of Odia for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

a.O.B. as on 01.04.2013 :- 685236.27

b.Receipts during the yaer
20 13-14 :- 397289.00

c.Total	: - 1082525.27
d.Expenditure made during	
13-14	: -130745.00
e.C.B.as on 31.03.2014 as per	
audit	: - 951780.27
f. C.B.as on 31.03.2014 as per	
cash book	: - 951780.27
g.Difference, if any	: - Nil
h.Reconciliation	: - Nil

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
General cash book	Nil	155941.00	Nil	155941.00
I.D.cash book	Nil	795722.27	Nil	795722.27
Cont.cash book	Nil	117.00	Nil	117.00
Total	Nil	951780.27	Nil	951780.27

Statement A			Statement B		
Details of receipts.			Details of expenditure.		
Sl	Head of Account	Receipts During 13-14 in Rupees	Sl	Head of Account	Expenditure During 13-14 in Rupees
1	Bank Interest	32930	1	Refund&adjust.of adv.	116696
2	Contingency	6821	2	Telephone Bill	1123
3	I.D.Fees	178048	3	Deduction by Bank	20
4	Ph.D.Registration Fee	64000	4	Adv. For postal charges for Entrance Test	2000
5	Remuneration	5490	5	IOI payment charges of B.D.	306
6	Payment seat registration fees	65000	6	Purchase of UPS	9400
7	National Seminar	45000	7	Purchase of Nameplate	300

8			8	Repairing of MBD of computer	500
			9	Replacement of LAN card of computer	400
	Total receipt	397289.00		Total expenditure	130745.00
	Add O.B.	685236.27		Add C.B.	951780.27
	Grand Total	1082525.27		Grand Total	1082525.27

5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK, AS PER CASH BOOK, & BANK.

Sl.	Name of Bank	A/C No	C.B.as per bank A/c	C.B.as per Cash book	difference
1	U.co.Katapalli(General a/c	0144	155941.00	155941.00	Nil
2	S.B.I.Jyotivihar(I.D.a/c)	10526093132	794940.27	795722.27	782

Reconciliation :- 1.A/C No. 10526093132 S.B.I.Jyotivihar(I.D.a/c)

This difference of Rs.782.00 between pass book & cash book figure is due to the fact that B.D.No.812486dt.12.12.12. is deposited in cash book on 12.03.2013 but en-cashed on 25.07.2014 as per bank pass book.

6.STOCK POSITION :-No comments.

7.INVESTMENT :-Nil

8. ADVANCES :-

i. Advance outstanding as on 1.04.2013	12000.00
ii. Advance paid during the year 2013-14	Nil
iii. Total	12000.00
iv. Advance adjusted during the year 2013-14	Nil
v. Advance outstanding as on 1.04.2014	12000.00

DETAILS OF OUTSTANDING ADVANCE AS ON 31.03.2014.

Sl.No.	Vr.No./dt.	Amount	Cash book	Paid to	Purpose
1.	6/dt.12.6.12	6000.00	I.D.a/c	Dillip ku. Baghar.S.A.	P.G.Entrance test
2.	21/dt.21.11.12	5000.00	-do-	-do-	M.Phil.Entrance test
3.	25/dt.7.12.12	1000.00	-do-	-do-	-do-
	TOTAL	12000.00			

Advance outstanding for more than one year(Surchargable advance)

It would be seen from the above table that a sum of Rs.12000.00 paid as advance to Sri Dillip ku. Baghar.S.A. during the financial year 2012-13

has not been adjusted by the local authority even after lapse of more than one year. Though Sri Baghar has already been transferred from this department , no tangible action has been taken for adjustment of above advances. In this context no supporting reasons behind non adjustment of above advances have been recorded in the relevant file.As such non adjustment of advance without valid reason is considered highly irregular & treated as unauthorized encroachment of University fund. Hence as per GO No-15179/ Dt.28.9.2013 issued by the Director, Local Fund Audit, Odisha, the above advances are considered as loss to the University as such suggested for recovery. For this Prof. Samar Mudali (H.O.D.) who sanctioned these advances & Sri Dillip ku. Baghar.S.A who received the same but failed to adjust the advances in due time are equally held responsible.

1.Prof. Samar Mudali, for Rs.6000.00

2.Dillip Ku.Baghar,S.A.for Rs.6000.00

9.GRANTS :- Nil

10. UTILISATION CERTIFICATES :- Nil

11. MISAPPROPRIATION & DEFALCATION :- Nil

12.LOSS OF STOCK & STORE :- Nil

13.AUDIT OF RECEIPTS :-No comments

14.AUDIT OF EXPENDITURE :- No comments

15. AUDIT ON WORKS :- No comments

16.AUDIT ON UNITS/ DEPARTMENT :- No comments

17. AUDIT ON SCHEMES/ PROGRAMMES :- No comments

18. MISCELLANEOUS :- Nil

19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-Nil

20.1.RESULT OF AUDIT :-

As a result of audit a sum of Rs. 12,000.00 is held under objection and the whole amount of Rs.12,000.00 is also suggested for recovery .

Para no.	Amount suggested for recovery	Amount held under objection	Nature of objection
8.1	12000.00	12000.00	Advance outstanding more than one year.
Total	12000.00	12000.00	

20.2.AUDIT CERTIFICATE :-

Certified that the accounts of P.G. Department of Odia, Sambalpur University for the year 2013-2014 have been covered under audit and found correct subject to the remarks offered in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

The state of maintenance of accounts, registers and records of this department is not satisfactory. Much and more efforts may be taken to ensure proper maintenance of same for betterment of the department.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Dillip Kumar Baghar	S.A.	Odia Deptt.	6000.00
2	Prof. Samar Muduli	Prof.	Odia Deptt.	6000.00

16.32 - SELF-FINANCING COURSE OF 'MASTER OF SOCIAL WORKS'(S.F. NO.1)

1.TITLE SHEET :-

- a. Name of the self-financing course :- Master of social works
- b. Name of the host-department :-P.G. dept. of Anthropology.
- c. Duration of course : 2 years.
- d. Name of the Course Coordinator,
cum- in-charge of the accounts.
 - I. During the period of audit :-Dr. (Miss) Ratnawali
 - II. At the time of audit :-Dr. (Miss) Ratnawali
- e. Period of accounts audited :- 2013-14
- f. No. of working days consumed :- 8 days in terms of singlehand.
- g. Duration of audit :-8.10.14 to 18.10.14
- g. Name of the Auditor :- Kamadev Das.

1.1.INTRODUCTORY :-

From last two-decades it has been experiencing rapid changes in the new era of globalization, and privatization. Education sector in India is therefore now given emphasis to quality teaching and marketability courses, as required in current globalization, and privatization markets. Since more and more students are now opting professional, and job-oriented courses for their early placement . Sambalpur University has therefore come forward to offer such demand oriented courses on self-financing basis

Keeping in view to fulfill the demand of students self-financing course of Master of social works has been introduced in the University since the year 2007.The positions of staff, students strength, and academic result achieved during the year under audit i.e. in 2013-14 are furnished below.

(A)Staff Position.

Category of staff	Sanctioned	Existing
	Strength	Strength
Teaching	-	03

Non-Teaching	-	06
Total	-	09

(B) Students Strength.

Classes	Sanctioned Strength	Enrollment Strength
1st . year	32	25
2nd Year	32	27
Total	64	52

(C). Academic result.

No. of students appeared in final examination	No. of students passed	Per-centage Of achievement
28	26	93%
Total=28	26	

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. dt.8.10.14 and result thereof was found as per the details furnished in the table below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference
1	Cash	189.50	189.50	Nil
2	Misc. receipt books	0	0	0
3	Postage stamps	0	0	0
4	M.B.	0	0	0

3. LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. Seminar cash book
3. Building cash book
4. Paid vouchers relating to year 2013-14.
5. Bank a/c
6. Stock registers
7. Admission register
8. Exam. cash book.

4. FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the self-financing course of ' Master of social works' for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

a. O.B. as on 01.04.2013 : 4064057.70

b. Receipts during the year 2013-14 : 2473399.00

c. Total. : 6537456.70

d. Expenditure made during 2013-14: 3181155.00

e. C.B.as on 31.03.2014 as per audit: 3356301.70

f. C.B.as on 31.03.2014 as per

cash book : 3356301.70

g. Difference, if any : nil.

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1. General cash book	2.50	1511457.20	Nil	1511459.70
2. Seminar cash book	187.00	662488.00	Nil	662675.00
3. Building cash book	Nil	1165577.00	Nil	1165577.00
4. Exam. cash book	16590.00	Nil	Nil	16590.00
Total.	16779.50	3339522.20	Nil	3356301.70

Statement A

Statement B

Sl	Head of Account	Receipts During 13-14 (in Rupees)	Sl	Head of Account	Expenditure During 13-14 (in Rupees)
1.	Exam. Fees	16590.00	1.	Festival advance	30000.00
2.	Exam. center charges	3000.00	2.	Telephone expr.	13945.00
3.	Course fees	1535565.00	3.	Remn. to the staff and contractual lectures	768142.00
4.	Withheld	277512.00	4.	Refund of E.M.D.	1000.00
5.	P.G. Entrance test	3447.00	5.	Advertisement expenses.	2650.00
6.	Improvement fees	535.00	6.	Const. of M.S.W. conference hall.	1985737.00
7.	Seminar fees	258000.00	7.	Audit fees of chartered accounts.	31105.00
8.	Bank interest	179744.00	8.	Exam center charges	3000.00
9.	Security Deposit	83094.00	9.	Purchase & repair of computer parts.	72350.00
10.	V.A.T.	66475.00	10.	Income tax	24232.00
11.	Labor cess	16619.00	11.	P.G. Entrance test	3447.00
12.	Royalty	15069.00	12.	Farewell to pass out students	12000.00
13.	Income tax	17749.00	13.	Purchases of Enrollment bag	4990.00
			14.	Seminar expenses	5360.00
			15.	Contingency expr.	19821.00
			16.	Welcome ceremony expenses	15000.00
			17.	Ganesh pooja expenses	2000.00
			18.	Work shop	146876.00
			19.	Printing of identity cards	2000.00
			20.	Remn. to guest lectures.	16500.00
			21.	Saraswati pooja expenses	5000.00
			22.	Picnic expenses	13000.00
			23.	Advance payment for placement meet	3000.00
	Total receipt	2473399.00		Total expenditure	3181155.70
	Add O.B.	4064057.70		Add C.B.	3356301.70

Grand Total	6537456.70	Grand Total	6537456.70
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5. DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASS BOOK & CASH BOOK AS ON 31.03.2014

Sl.	Name of Bank	A/C No	C.B.as per bank pass book A/c	C.B.as per bank A/c in cash book	Difference
1.	U.CO. bank, Katapalli	8067	1523327.20	1511457.20	11870.00
2.	-do-	8138	669988.00	662488.00	7500.00
3.	-do-	07100110006016	1165577.00	1165577.00	Nil.

Reconciliation :-1. A/C No. 8067, U.CO. bank, Katapalli (General cash book)

i. closing balance as per pass book as on 31.03.14	1511457.20
ii deduct amount transferred to Seminar cash book on 1.01.13, but not transferred at pass book level as per A.R. for the year 2012-13..	(-) 25000.00
iii Deduct totaling of rts. Reduced in cash book on 1.01.13 by reflecting minus figure in cash book basing upon the A.R.for the year 2012-13.	(-) 18280.00
iv. Deduct as per A.R. for the year 2012-13.	(-) 220.00
v. Add the amount of cheque bearing no.160742/dt.27.03.14 issued but not encashed by 31.03.14	(+) 55370.00

2. A/C No.8138, U.CO. bank, Katapalli (Seminar cash book)

The differential amount of Rs.7500.00 between cash book & passbook figure as on 31.03.14 need to be reconciled by H.O.D. & to be produced before next audit for verification. Till then Rs.7500.00 is kept in objection.

6. STOCK POSITION:-All stock materials purchased during the year 2013-14 have been taken to stock account & verified in audit.

7. INVESTMENT :-No investment has been made during the year 2013-14.

8. ADVANCES :-

i. Advance outstanding as on 1.04.2013:-	3000.00
ii. Advance paid during the year 2013-14 :-	3000.00
iii. Total.	:- 6000.00
iv. Advance adjusted during the year 2013-14:-	3000.00
v. Advance outstanding as on 31.03.2014:-	3000.00

DETAILS OF OUTSTANDING ADVANCE AS ON 31.03.2014

Sl. No.	Vr. No./dt.	Amount	cash book	paid to	purpose
1.	23/25.03.14	3000.00	Seminar a/c	Ms.. Bandana Meher Contr. Lect.	Campus placement meet.

Total.	3000.00			
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9. GRANTS :- There was no pending grant as on 31.03.2013.No grants has been received during the year 2013-14.

10. UTILISATION CERTIFICATES :-nil.

11. MISSAPPROPRIATION & DEFALCATION :-

. No mis-appropriation is detected during the year under audit.

12.LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13. AUDIT OF RECEIPTS:- Register of fee collection(semister-wise) having the following columns need to be maintained duly by the Dept. for keeping of proper watch on collection of different nature of fees from the students & compliance be reported.

STUDENTS FEECOLLECTION REGISTER , YEAR.....

Sl. No.	Roll No.	Name of student	Course fee	Dev. Fee	Seminar fee	General fee	Exam. fee	Total	M.R.No/dt.	Date of cashbook entry.	Cash book(s)	Sign. Of D.A.	Sign. Of H.O.D.
1	2	3	4	5	6	7	8	9	10	11	12	13	14

14. AUDIT OF EXPENDITURE:-voucher nos starting from 1 to onwards serially(cashbookwise) from the beginning of the financial year need to be reflected in both vouchers & cashbook in red ink henceforth & compliance reported.

14.1.Irregular and inadmissible Expenditure Incurred on Payment of Audit Fees to the Chartered Accountant Firms (AOSP. 4 & 5)

On checking of the payment side of M.S.W cash book(Self-financing course) it was found that a total sum of Rs. 19456.00 as detailed below was spent during the Year 2013-14 by the coordinator of the self-financing course towards payment of audit fees to M/S Mishra Badhei Associates. chartered Accountant firms as.

<u>Vr.No. & Date</u>	<u>Amount</u>
02/04.11.2013	17079.00
07/04.11.2013	2377.00
24/04.11.2013	11649.00
TOTAL	31105.00

On scrutiny it was observed that the above expenditure was incurred by the Co-ordinator of the self-financing course of M.S.W. in accordance with the guideline framed and approved by the syndicate vide its resolution No. 55, dt. 29.03.2010.

In this connection it is worthwhile to mention here that the provision of audited statements of receipts, expenditure and U.C. of the C.A. Firms is kept in the guideline only for the purpose of information and record of advisory committee of the self-financing courses but not for receipts of further allotment of grants from the outside funding agencies on submission of same.

Prior to resolution of this provision the engagement of internal audit personnel of the university has not been taken into consideration by the syndicate. No discussion and query have been made in regard to the role of internal auditors of the university in the meeting.

It may be pointed out here that as per the paragraphs 25 (i)(ii), and 26(i) of the Odisha University Accounting Procedure-1987, the internal auditors of the university are empowered to work out the said statements of receipts, and expenditure. Since there is no scope of receipts of funds from the outside funding agencies on production of audited statement and utilisation certificate of the C.A. firms, the internal auditors could have been engaged instead of C.A.Firm to acquire the position of receipts and expenditure figures of different self financing courses.

Had the internal auditors engaged in this ground the above expenditure of Rs. 31105.00 could have been saved from the Students Fund of

self financing courses. Due to lack of proper vigilance, discussion, and enquiry the decision of audit of the self financing course by the C.A. firms has been taken hurriedly. On the contrary it cannot be said that the above aspect of expenditure has not been made wisely.

In response to the objection issued in this context the reply of the local authority is that "As per the guideline approved by the Syndicate vide resolution no.55/dt.29.03.10 the C.A. firm is engaged for audit of M.S.W. accounts and accordingly audit fees has been given. The reply of the local authority is not satisfactory. Hence the expenditure of Rs. 31105.00 cannot be considered genuine as such considered as loss to the university & suggested for recovery.

15. AUDIT ON WORKS:-

15.1 Production of work case record & M.B.:- (A.O.S.P. 5)

i. As per building cash book, Rs. 9,03,305.00 vide vr. No. 4/27.11.13 has been paid to Sri J. Panda contractor as per Building cashbook towards construction of M.S.W. building. In support of such payment concerned work case record and measurement book were not produced before audit for verification.

ii. Another payment amounting to Rs. 10,36,175.00 vide voucher No. 1/1.4.13 has been paid to Sri J. Panda contractor towards construction of M.S.W. building on 1.4.2013 as per Building cashbook against which no case record & measurement book were produced before audit for verification.

In response to audit objection statement issued in this regard, objection memos without reply was returned to audit. Hence Rs. 1939480.00 (903305+1036175) is kept in objection till production of the concerned work case records and measurement books for verification in subsequent audit and compliance reported.

16. AUDIT ON UNITS/DEPARTMENTS:- No units.

17. AUDIT ON SCHEMES/ PROGRAMMES :- No any Schemes / Programmes are in operation in the dept.

18. MISCELLANEOUS :- nil.

19. AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:- nil.

20.1. RESULT OF AUDIT :-

Amount recovered on the spot nil. Amount suggested for recovery is 31105.00. Amount held under objection is 1978085.00.

Para No	Amount suggested for recovery	Amount held under objection	Total
5.2	0	7500.00	7500.00
14.1	31105.00	31105.00	31105.00
15.1	0	1939480.00	1939480.00
Total.	31105.00	1978085.00	1978085.00

20.2. AUDIT CERTIFICATE :-

Certified that accounts of this Dept. is covered under audit for the year 2013-14 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Prof. Arun Ku. Pujari	Ex-V.C-cum-Chairman,Syndicate	Now working as Dean in school of Computer & Information Science, University of Hyderabad,GACHI BOWLI,Pin-500046(AP)	3457.00
2	Er.K.K.Supakar	Member of Syndicate	AT-Budharaja,PO & Dist-Sambalpur	3456.00
3	Prof.P.K.Mishra	Professor-Cum-member of syndicate	G.M.Auto College,SBP	3456.00
4	Prof. Om Prakash Panigrahi	Professor-Cum-member of syndicate	VSS Medical College,BURLA,SBP	3456.00
5	Prof. Braja Kishori Mishra	Professor-Cum-member of syndicate	PG Deptt. of Home Sci.SU	3456.00
6	Prof.J. Khalko	Principal,VSS Medical College cum- Membar	VSS Medical College, Burla ,SBP	3456.00
7	Prof.S.S.Mohanty	Professor-Cum-member of syndicate	C/O G.M.Auto College ,Sambalpur	3456.00
8	Prof. T.V.Rao	Chairman PGC -Cum-Member	PG Deptt. of Life Science, SU	3456.00
9	Prof. Prakash Ch. Panda	Professor-Cum-member of syndicate	Principal, Sriram College,AT/PO-Srirampur Dist-SAMBALPUR	3456.00

16.33 - SELF-FINANCING COURSE OF 'M. TECH. IN ENVIRONMENTAL SC. & ENGG.(S.F. NO.2)'

1.TITLE SHEET :-

- a. Name of the self-financing course :- M.Tech.In Environmental Science & Engg.
- b. Name of the host-department :-P.G. dept. of Environmental Science
- c. Duration of course : 2 years.
- d. Name of the Course Coordinator,
cum- in-charge of the accounts.
- I. During the period of audit :-Dr. Sanjaya Kumar Pattanaik.
- II. At the time of audit :-Dr. Sanjaya Kumar Pattanaik.
- e. Period of accounts audited :- 2013-14
- f. No. of working days consumed : 7 days singlehanded.
- g. Duration of audit :-8.12.14 to16.12 .14
- g. Name of the Auditor :- Kailash Ch. Mohapatra

1.1.INTRODUCTORY :-

From last two-decades it has been experiencing rapid changes in the new era of globalization, and privatization. Education sector in India is therefore now given emphasis to quality teaching and marketability courses, as required in current globalization, and privatization markets. Since more and more students are now opting professional, and job-oriented courses for their early placement . Sambalpur University has therefore come forward to offer such demand oriented courses on self-financing basis.

Keeping in view to fulfill the demand of students self-financing course of M. Tech. In Environmental Science & Engg. has been introduced in the University since the year 2007. The positions of staff, students strength, and academic result achieved during the year under audit i.e. in 2013-14 are furnished below.

(A) Staff Position.

Category of staff	Sanctioned Strength	Existing Strength
Teaching	-	02
Non-Teaching	-	02
Total	-	04

(B) Students Strength.

Classes	Sanctioned Strength	Enrollment Strength
1st . year	16	16+1
2nd Year	16	16+2
Total	32	35

(C). Academic result.

No. of students appeared in final examination	No. of students passed	Per-centage Of achievement
16	16	100%
Total.16	16	

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. dt.8.12.14 and result

thereof was found as per the details furnished in the table below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference
1	Cash	Nil	nil	Nil
2	Misc. receipt books	Nil	nil	Nil
3	Postage stamps	Nil	nil	Nil
4	M.B.	Nil	nil	Nil

3. LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. Paid vouchers relating to year 2013-14.
3. Bank a/c
4. Stock registers
5. Admission registe

4. FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the self-financing course of M. Tech. In Environmental Science & Engg. for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

a. O.B. as on 01.04.2013 1113563.00
b. Receipts during the year 2013-14 : 4482073.00
c. Total. : 5595636.00
d. Expenditure made during 2013-14 : 1158854.00
e. C.B. as on 31.03.2014 as per audit: 4436782.00
: f. C.B. as on 31.03.2014 as per
cash book : 4436782.00
g. Difference, if any : nil.

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1. General cash book	Nil	1672828.00	2763954.00	4436782.00
Total.	Nil	1672828.00	2763954.00	4436782.00

DETAILS OF RT. & EXPR. POSITION FOR THE YEAR 2013-14

Statement A			Statement B			
Sl	Head of Account	Receipts During 13-14 in Rupees	Sl	Head of Account	Expenditure During 13-14 in Rupees	
1.	Exam. Fees	48600.00	1.	Bank commission	415.00	
2.	other. Fees	2703.00	2.	Remn. to guest lectures.	107000.00	
3.	Course fees	175000.00	3.	Remn. to the staff and contractual lectures	277623.00	
4.	Registration fees	1380000.00	4.	V.A.T.	5455.00	
5.	Income tax	1364.00	5.	Remn. to part time asst.	12000.00	
6.	F.D.R. taken as rt. As excluded from C.B. previously	2763954.00	6.	Wage paid to D/W gardener	43050.00	
7.	I.D. fees	25500.00	7.	University share	312400.00	
8.	Bank interest	72678.00	8.	Purchases of scientific equipments & chemicals	99998.00	
9.	Security Deposit	6819.00	9.	I.D. fees deposited in P.G. Council	25500.00	

10.	V.A.T.	5455.00	10.	Income tax	1364.00
			11.	other. Fees	2703.00
			12.	Renovation of dept.	136378.00
			13.	Purchases of UPS	38750.00
			14.	Remn. to course coordinator & Tr. In charge	24350.00
			15.	Contingency expr.	7244.00
			16.	Purchases of Centrifuge machine & Manopam balance	64624.00
	Total receipt	4482073.00		Total expenditure	1158854.00
	Add O.B.	1113563.00		Add C.B.	4436782.00
	Grand Total	5595636.00		Grand Total	5595636.00

5. DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASS BOOK & CASH BOOK AS ON 31.03.2014

Sl.	Name of Bank	A/C No	C.B.as per bank pass book A/c	C.B.as per bank A/c in cash book	Difference
1	S.B.I. J.V.	30227499474	1672828.00	1672828.00	nil

6. STOCK POSITION :-All stock materials purchased during the year 2013-14 have been taken to stock account & verified in audit

7. INVESTMENT :- Position of investment

- i. opening balance of investment as on 1.4.2013: 2560678.00
- ii. Amount encashed during the year 2013-14: nil
- iii. Total : 2560678.00
- iv. Amount invested (int. amount) during the year 2013-14: 203276.00
- v. Closing balance as on 31.3.14 as per audit : 2763954.00
- vi. Closing balance as on 31.3.14 as per ledger : 2763954.00

7.2. The position of standing value of the FDR amount. Invested during the year 2013-14 is furnished in the table below.

Sl no	Bank	A/c no.	Dt. Of investment	amount invested	Rate of Int.	Date of maturity	Maturity Value
1.	SBI, JV.Burla	30541463244	25.10.13	279243.00	9%	25.10.14	305236.00
2.	SBI, JV.Burla	30850117304	08.08.13	1315022.00	8.75%	8.8.14	1433917.00
3.	SBI, JV.Burla	32240904877	16.03.14	1169689.00	9%	16.3.15	1278568.00
Total				2763954.00			3017721.00

8. ADVANCES :-

- i. Advance outstanding as on 1.04.2013 nil
- ii. Advance paid during the year 2013-14 nil
- iii. Total. nil
- iv. Advance adjusted during the year 2013-14 nil
- v. Advance outstanding as on 31.03.2014 nil

9. GRANT :-There was no pending grant as on 31.03.2013.No grants has been received during the year 2013-14.

10. UTILISATION CERTIFICATES:-nil.

11. MISSAPPROPRIATION & DEFALCATION :-

No mis-appropriation is detected during the year under audit.

12.LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13. AUDIT OF RECEIPTS :- Register of fee collection(semister-wise) having the following columns need to be maintained duly by the Dept. for keeping of proper watch on collection of different nature of fees from the students & compliance be reported.

STUDENTS FEECOLLECTION REGISTER , YEAR.....

Sl. No.	Roll No.	Name of student	Course fee	Dev. fee	Seminar fee	General fee	Exam. fee	Total	M.R.No/dt.	Date of cashbook entry.	Cash book/(s)	Sign. Of D.A.	Sign. Of H.O.D.
1	2	3	4	5	6	7	8	9	10	11	12	13	14

14. AUDIT OF EXPENDITURE :-voucher nos starting from 1 to onwards serially(cashbookwise) from the beginning of the financial year need to be reflected in both vouchers & cashbook in red ink henceforth & compliance reported.

15. AUDIT ON WORKS:-verified.

16. AUDIT ON UNITS/DEPARTMENTS:-Nil.

17. AUDIT ON SCHEMES/ PROGRAMMES :-Nil..

18. MISCELANEOUS :- nil.

19. AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-nil.

20.1.RESULT OF AUDIT :-Amount recovered on the spot nil..... Amount suggested for recovery is nil,Amount held under objection is nil.

20.2.AUDIT CERTIFICATE:-

Certified that accounts of this Dept. is covered under audit for the year 2013-14 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement .

16.34 - SELF-FINANCING COURSE OF 'M. TECH. GEOSPATIAL TECHNOLOGY (S.F. NO.3)'

1.TITLE SHEET:-

a. Name of the self-financing course :- **M. TECH. IN GEOSPATIAL TECHNOLOGY**

b. Name of the host-department :- P.G. dept. of. Earth Science

c. Duration of course : 2 years.

d. Name of the Course Coordinator,
cum- in-charge of the accounts.

I. During the period of audit :- Prof. .Ashutosha Naik

II. At the time of audit :- Prof. .Ashutosha Naik

e. Period of accounts audited :- 2013-14

f. No. of working days consumed : 8 days singlehandedly.

g. Duration of audit :- 17.11.14 to 28.11 .14

g. Name of the Auditor :- Kailash Ch. Mohapatra

1.1.INTRODUCTORY:-

From last two-decades it has been experiencing rapid changes in the new era of globalization, and privatization. Education sector in India is therefore now given emphasis to quality teaching and marketability courses, as required in current globalization, and privatization markets. Since more and more students are now opting professional, and job-oriented courses for their early placement . Sambalpur University has therefore come forward to offer such demand oriented courses on self-financing basis

Keeping in view to fulfill the demand of students self-financing course of M. TECH. IN GEOSPATIAL TECHNOLOGY has been introduced in the University since the year 2012.The positions of staff, students strength, and academic result achieved during the year under audit i.e. in 2013-14 are furnished below.

(A)Staff Position.

As per provision referred in paragraph-7(a) & (b) of the guidelines framed by the Syndicate duly approved vide its resolution No. 55,

Dt. 29.03.2010, one teaching staff have been appointed on contractual basis .Besides the teaching facilities are being provided to the students

by engaging the reputed local and outsider guest faculties on remuneration basis as and when required. Similarly the non-teaching staff areappointed part-time out of the available staff of the University by the Head in consultation with the course coordinator of the course for day to day official work.

(B) Students Strength.

Classes	Sanctioned Strength	Enrollment Strength
1st . year	16	12
2nd Year	16	12
Total	32	24

(C). Academic result.

No. of students appeared in final examination	No. of students passed	Per-centage Of achievement
09	09	100%
Total=09		

2.PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. dt.17.11.14 and result thereof was found as per the details furnished in the table below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference
1	Cash	Nil	Nil	Nil
2	Misc. receipt books	Nil	Nil	Nil
3	Postage stamps	Nil	Nil	Nil
4	M.B.	Nil	Nil	Nil

3.LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

- 1.General cash book
- 2.Paid vouchers relating to year 2013-14.
- 3.Bank a/c

4. Stock registers
5. Admission register

4. FINANCIAL POSITION:-

The position in respect of receipts, and expenditure of the self-financing course of M. TECH. IN GEOSPATIAL TECHNOLOGY for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

- a. O.B. as on 01.04.2013 : 400756.00
b. Receipts during the year 2013-14 : 1027821.00
c. Total. : 1428577.00
d. Expenditure made during 2013-14: 301610.00
e. C.B. as on 31.03.2014 as per audit: 1126967.00
: f. C.B. as on 31.03.2014 as per
cash book : 1126967.00
g. Difference, if any : nil.

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1. General cash book	1126967.00	Nil	1126967.00
Total.	1126967.00	Nil	1126967.00

Statement A

Statement B

Sl	Head of Account	Receipts During 13-14 in Rupees	Sl	Head of Account	Expenditure During 13-14 in Rupees
1.	Exam. Fees	29700.00	1.	Consolidated salary to Trs.	130308.00
2.	I. Card	1980.00	2.	University share	74800.00
3.	Course fees	820000.00	3.	Remn. to the Accountant and co-ordinator	68000.00
4.	Readmission fees	1233.00	4.	Exam fees	6432.00
5.	Membership	2000.00	5.	Bank commission	1170.00
6.	I. D. fees	127500.00	6.	Seminar expenses	9500.00
7.	Seminar fees	15000.00	7.	Contingency expr.	11400.00
8.	Bank interest	21408.00			

9.	Computer fees	9000.00			
	Total receipt	1027801.00			Total expenditure
	Add O.B.	400756.00			Add C.B.
	Grand Total	1428577.00			Grand Total
					301610.00
					1126967.00
					1428577.00

5. DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASS BOOK & CASH BOOK AS ON 31.03.2014

Sl.	Name of Bank	A/C No	C.B.as per bank pass book A/c	C.B.as per bank A/c in cash book	Difference
1	S.B.I. J.V.	32410439455	1126967.00	1126967.00	nil

6. STOCK POSITION:-Stock Registers have been maintained.

7. INVESTMENT :-No investment has been made during the year 2013-14.

8. ADVANCES :-

- i. Advance outstanding as on 1.04.2013 :-nil.
- ii. Advance paid during the year 2013-14 :-nil.
- iii. Total. :-nil.
- iv. Advance adjusted during the year 2013-14:-nil.
- v. Advance outstanding as on 31.03.2014 :-nil.

9. GRANTS:- There was no pending grant as on 31.03.2013.No grants has been received during the year 2013-14.

10. UTILISATION CERTIFICATES :-nil.

11. MISSAPPROPRIATION & DEFALCATION :-No mis-appropriation is detected during the year under audit.

12. LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13. AUDIT OF RECEIPTS:- Register of fee collection(semister-wise) having the following columns need to be maintained duly by the Dept. for keeping of proper watch on collection of different nature of fees from the students & compliance be reported.

STUDENTS FEECOLLECTION REGISTER , YEAR.....

Sl. No.	Roll No.	Name of student	Course fee	Dev. fee	Seminar fee	General fee	Exam. fee	Total	M.R.No/dt.	Date of cashbook entry.	Cash book(s)	Sign. Of D.A.	Sign. Of H.O.D.
1	2	3	4	5	6	7	8	9	10	11	12	13	14

14. AUDIT OF EXPENDITURE:-voucher nos starting from 1 to onwards serially(cashbookwise) from the beginning of the financial year need to be reflected in both vouchers & cashbook in red ink henceforth & compliance reported.

15. AUDIT ON WORKS:- No work has been executed during the year under audit.

16. AUDIT ON UNITS/DEPARTMENTS:-Nil.

17. AUDIT ON SCHEMES/ PROGRAMMES:-No comments.

18. MISCELANEOUS:- nil.

19. AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-nil.

20.1.RESULT OF AUDIT :-Amount recovered on the spot is nil. Amount suggested for recovery is nil.,Amount held under objection is nil.

20.2.AUDIT CERTIFICATE:-

Certified that accounts of this Dept. is covered under audit for the year 2013-14 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement .

16.35 - SELF-FINANCING COURSE OF 'MASTER OF FINANCE AND CONTROL'.(S.F. NO.4)

1. TITLE SHEET :-

a. Name of the self-financing course :-Master of finance and control

b.Name of the host-department :-P.G. Dept. of Economics.

c.Duration of course :-2 years.

d.Name of the Course Co-ordinator,

cum- in-charge of the accounts.

I. During the period of audit :-Dr. S.S. Rath.

- II. At the time of audit :- Dr. S.S. Rath.
- e. Period of accounts audited :- 2013-14
- f. No. of working days consumed :-6 days singlehanded.
- g. Duration of audit :-20.10.14 to 27.10.14
- g. Name of the Auditor :-Kamadev Das.

1.1.INTRODUCTORY :-

From last two-decades it has been experiencing rapid change in the new era of globalization, and privatization. Education sector in India is therefore now given emphasis to quality teaching and marketability courses, as required in current globalization, and privatization markets. Since more, and more students are now opting professional, and job-oriented courses for their early placement Sambalpur University has therefore come forward to offer such demand oriented courses on self-financing basis

Keeping in view to fulfill the demand of students self-financing course of Master of finance and control has been introduced in the University since the year 2006 .The positions of staff, students strength, and academic result achieved during the year under audit i.e. in 2013-14 are furnished below.

(A)Staff Position.

Category of staff	Sanctioned Strength	Existing strength
Teaching	Nil	Guest Trs.
Non-Teaching	Nil	2
Total	Nil	2

(B) Students Strength.

Classes	Sanctioned Strength	Enrollment Strength
1st . year	32	15
2nd Year	32	21
Total	64	36

(C). Academic result.

No. of students appeared in final examination	No. of students passed	Per-centage Of achievement
20	18	90%
Total=20		

2.PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. dt.20.10.14 and result thereof was found as per the details furnished in table below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference
1	Cash	Nil	Nil	Nil
2	Misc. receipt books	Nil	Nil	Nil
3	Postage stamps	Nil	Nil	Nil
4	M.B.	Nil	Nil	Nil

3.LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

- 1.General cash book
- 2.Seminar cash book
- 3.Development cash book
- 4.Paid vouchers relating to year 2013-14.
- 5.Bank a/c
- 6.Stock registers
- 7.Misc. Receipt Books

4. FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the self-financing course of Master of finance and control for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

- a. O.B. as on 01.04.2013 : 2201882.00
- b. Receipts during the year 2013-14 : 1550007.00
- c. Total : 3751889.00
- d. Expenditure made during 2013-14: 1859263.00
- e.C.B.as on 31.03.2014 as per
audit : 1892626.00
- f. C.B.as on 31.03.2014 as per
cash book : 1892626.00
- g. Difference, if any : nil
- h. Reconciliation : nil

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1.General a/c	Nil	581535.00	Nil	581535.00
2. Development a/c	Nil	870846.00	Nil	870846.00
3.Seminar a/c	Nil	440245.00	Nil	440245.00
Total.	Nil	1892626.00	Nil	1892626.00

Statement A

Statement B

Sl	HeadofAccount	Receipts During1314in Rupees		Sl	HeadofAccount	Expenditure During 13-14 in Rupees
1.	Course fees	1186271.00		1.	Seminar expenses.	1500.00
2.	Development fees	190000.00		2.	News paper	3637.00
3.	Seminar fees	76000.00		3.	V.A.T.	12364.00
4.	Bank interest	63736.00		4.	Income tax	3091.00

5.	Security Deposit	15454.00		5.	Annual picnic	10000.00
6.	V.A.T.	12364.00		6.	Remn. to Guest faculty	366000.00
7.	Labor cess	3091.00		7.	Payment of university share	237600.00
8.	Royalty			8.	Remn. to staff	95500.00
9.	Income tax	3091.00		9.	Bank commission	41.00
				10.	Sanitary fittings of M.F.C. building	85098.00
				11.	Diverted to Department of Resource Support	800000.00
				12.	Labor cess	9443.00
				13.	Electrification of M.F.C. building	223989.00
				14.	Saraswoti Pooja	2000.00
				15.	Welcome ceremony	9000.00
	Total receipt	1550007.00			Total expenditure	1859263.00
	Add O.B.	2201882.00			Add C.B.	1892626.00
	Grand Total	3751889.00			Grand Total	3751889.00

5.DETAILED OF CLOSING BALANCE FIGURE OF PASS BOOK AMOUNT, AS PER CASH BOOK, & BANK.

Sl.	Name of Bank	A/C No	C.B.as per bank pass book A/c	C.B.as per bank A/c in cash book	DIFFERENCE
1.	S.B.I. Jyotivihar (General cash book)	30083397700	672535.00	581535.00	91000.00
2.	S.B.I.Jyotivihar(Development cash book)	30083398590	870846.00	870846.00	Nil.
3.	U.Co. Ktapalli(Seminar cash book)	8085	439245.00	440245.00	1000.00(difference as per last A.R.)

Reconciliation :-1.A/C No. 30083397700, S.B.I.Jyotivihar(General cash book)

This difference of Rs.91000.00 between passbook and cash book is due to the following cheques issued during 2013-14 but not encashed by 31.3.14

Ch. No./dt.	Amount	Encashed on
451435/11.06.12	15000.00	8.05.14
292523/29.07.13	13000.00	8.05.14
292547/29.03.14	63000.00	29.04.14
Total.	91000.00	

6. STOCK POSITION :-stock registers have been maintained.

7. INVESTMENT :- No investment has been made during the year 2013-14.

8. ADVANCES :-

- Advance outstanding as on 1.04.2013 nil.
- Advance paid during the year 2013-14 nil-
- Total. nil
- Advance adjusted during the year 2013-14 nil
- Advance outstanding as on 31.03.2014 nil

9.GRANTS:-There was no pending grant as on 1.04.2013.

No grants has been received during the year 2013-14.

10.UTILISATION CERTIFICATES :Need not to be furnished.

11.MISSAPPROPRIATION & DEFALCATION :-No mis-appropriation is detected during the year under audit.

12.LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13.AUDIT OF RECEIPTS :- Register of fee collection(semister-wise) having the following columns need to be maintained duly by the Dept. for keeping of proper watch on collection of different nature of fees from the students & compliance be reported.

STUDENTS FEECOLLECTION REGISTER , YEAR.....

Sl. No.	Roll No.	Name of student	Course fee	Dev. Fee	Seminar fee	General fee	Exam. fee	Total	M.R.No/dt.	Date of cashbook entry.	Cash book/(s)	Sign. Of D.A.	Sign. Of H.O.D.
1	2	3	4	5	6	7	8	9	10	11	12	13	14

14. AUDIT OF EXPENDITURE :-voucher nos starting from 1 to onwards serially(cashbookwise) from the beginning of the financial year need to be reflected in both vouchers & cashbook in red ink henceforth & compliance reported.

15. AUDIT ON WORKS :-Verified .

16.AUDIT ON UNITS/ DEPARTMENTS :-No units are there of this dept..

17. AUDIT ON SCHEMES/ PROGRAMMES :-nil.

18.MISCELANEOUS :-

18.1DIVERSION OF FUND:-(A.O.S.P. 7)

Rs.800000.00 vide vr.no.241/dt.3.03.14 of General cashbook has been diverted from M.F.C. dept. to Dept. of Resource Support as per order of Vice chancellor due to delay in receipt of U.G.C. grant. On issue of objection memo. In this context, it was replied by the local authority that Rs.800000.00 was received back through Ch. No.159855/dt.29.01.15 from Co-ordinator D.R.S. & deposited in I.D.F. cashbook & respective passbook on dt.29.01.15. The same is verified in audit & the para is dropped.

19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-nil.

20.1.RESULT OF AUDIT :-Amount recovered on the spot nil..... Amount suggested for recovery is nil.....,Amount held under objection is nil.

20.2.AUDIT CERTIFICATE :-

Certified that accounts of this Dept. is covered under audit for the year 2013-14 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement .

16.36 - SELF-FINANCING COURSE OF 'MASTER OF COMPUTER APPLICATION'(S.F.NO.5)

1.TITLE SHEET :-

- a. Name of the self-financing course :-Master of computer application
- b. Name of the host-department :-P.G. Dept. of C.S.A.
- c. Duration of course : 3 years.
- d. Name of the Course Coordinator
cum- in-charge of the accounts.
- I. During the period of audit :-Dr.(Mrs.) Sarada Babu.
- II. At the time of audit :- Dr.(Mrs.) Sarada Babu.
- e. Period of accounts audited :- 2013-14
- f. No. of working days consumed :8days single-handedly.
- g. Duration of audit :-2.03.15 to 13.03.15
- g. Name of the Auditor :-Kailash Ch. Mohapatra.

1.1.INTRODUCTORY :-

From last two-decades it has been experiencing rapid change in the new era of globalization, and privatization. Education sector in India is therefore now given emphasis to quality teaching and marketability courses, as required in current globalization, and privatization markets. Since more, and more students are now opting professional and job-oriented courses for their early placement Sambalpur University has therefore come forward to offer such demand oriented courses on self-financing basis

Keeping in view to fulfill the demand of students self-financing course of Master of computer application has been introduced in the University since the year 2002.The positions of staff, students strength, and academic result achieved during the year under audit i.e. in 2013-14 are furnished below.

(A)Staff Position.

Category of staff	Sanctioned Strength	Existing Strength
Teaching	-	2(contractual)
Non-Teaching	-	6
Total	-	8

(B) Students Strength.

Classes	Sanctioned Strength	Enrollment Strength
1st . year	40	Merged with S.U.I.I.T.
2nd Year	40	Merged with S.U.I.I.T.
3 rd year	30	Merged with S.U.I.I.T

Total.	110	
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(C). Academic result.

No. of students appeared in final examination	No. of students passed	Percentage Of achievement
Total	Merged with S.U.I.I.T. in June 2013	

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was not conducted on the day of commencement of audit of the institution i.e. dt2.03.15 as the dept. of M.C.A.(S.F.) has been merged with S.U.I.I.T of Sambalpur University w.e.f June-2013.

3. LIST OF VERIFIED RECORDS:-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. Seminar cash book
3. contingency cash book
4. Paid vouchers relating to year 2013-14.
5. Bank a/c
6. Stock registers
7. M.R. books

4. FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the self-financing course of Master of computer application for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

a. O.B. as on 01.04.2013	: 8937262.28
b. Receipts during the year 2013-14 :	243667.00
c. Total	: 9180929 .28
d. Expenditure made during 2013-14:	170009 .00
e. C.B. as on 31.03.2014 as per audit	: 9010920.28
f. C.B. as on 31.03.2014 as per cash book	: 9010911.28
g. Difference, if any	: 9.00
h. Reconciliation	:

This difference is due to excess expenditure shown in General cash book to a tune of Rs. 9.00 (18521.00-18512.00) on 4.01.13 than the actual amount of cheque issued to chartered accountant as per last A.R..

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1.General cash book	-	8591081.20	-	8591081.20
2.Seminar cash book	-	418993.08	-	418993.08
3. contingency cash book	837.00	.....	-	837.00
Total.	837.00	9010074.28	-	9010911.28

Statement A

Statement B

SI	Head of Account	Receipts During 13-14 in Rupees	SI	Head of Account	Expenditure During 13-14 in Rupees
1.	Exam. Fees	15340.00	1.	Salary of the staff	147184.00
2.	Festival advance recovered from salary.	9000.00	2.	Form fill-up Fees deposited	15310.00
3.	Bank interest	178827.00	3.	Contingency	1100.00
4.	Course fees	37500.00	4.	Telephone charges	915.00
5.	Seminar fees	3000.00	5.	Purchase of printer	5500.00
	Total receipt	243667.00		Total expenditure	170009.00
	Add O.B.	8937262.28		Add C.B.	9010920.28
	Grand Total	9180929.28		Grand Total	9180929.28

5.DETAILED OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASS BOOK & CASH BOOK

AS ON 31.03.2014

Sl.	Name of Bank	A/C No	C.B.as per bank pass book A/c	C.B.as per bank A/c in cash book	Difference
1.	S.B.I. Jyotivihar (General cash book)	10526092672	8839227.20	8591081.20	248146.00
2.	S..B.I. Jyotivihar (seminar cash book)	10526093529	427442.08	418993.08	8449.00 (Interest of Rs,8449.00 accrued on 31.12.13 in passbook ,not taken ta cash book a/c by 31.03.14)

Reconciliation :-1. A/C No. 10526092672..B.I. Jyotivihar (General cash book)

i.closing balance as per cash book as on 31.03.14	8591081.20
ii.add amount not reconciled since long as per last A.R.	(+) 73402.00
iii. Add excess expenditure shown in General cash book to a tune of Rs. 9.00 (18521.00-18512.00) on 4.01.13 than the actual amount cheque issued to chartered accountant.	(+) 9.00
iv. Add interest accrued on 31.12.13 not taken to cash book account by 31.03.14	(+) 174735.00

v. closing balance as per pass book as on 31.03.14	8839227.20
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6. STOCK POSITION:-All stock materials purchased during the year 2013-14 have taken to stock account.

7. INVESTMENT :- No investment has been made during the year 2013-14.

8. ADVANCES :-

i. Advance outstanding as on 1.04.2013	nil.
ii. Advance paid during the year 2013-14	nil-
iii. Total.	nil
iv. Advance adjusted during the year 2013-14	nil
v. Advance outstanding as on 31.03.2014	nil

9.GRANTS :-There was no pending grant as on31.03.2013.

No grants has been received during the year 2013-14.

10.UTILISATION CERTIFICATES:Need not to be furnished.

11.MISSAPPROPRIATION & DEFALCATION :-No mis-appropriation is detected during the year under audit.

12.LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13.AUDIT OF RECEIPTS:- No comments.

14.AUDIT OF EXPENDITURE:-No comments.

15. AUDIT ON WORKS :-No work has been executed during the year 2013-14.

16.AUDIT ON UNITS/ DEPARTMENTS :-No units are there of this dept..

17. AUDIT ON SCHEMES/ PROGRAMMES :-nil.

18.MISCELANEOUS:-

As the M.C.A. dept. as per the proceeding of meeting held on 2.02.11 presided by Prof. A.K. Pujari V.C. comprising 7 members has been officially merged with S.U.I.I.T., S.U. on dt. 2.02.11.The fresh admission in to the M.C.A. programme of the university starts through S.U.I.I.T., S.U w.e.f. June 2011.The existing batches continued in the dept. of M.C.A. & closed in June-2013 as last batch. Cash balance as per all three cashbooks intoto & stock balance of both permanent & consumable items as per the stock registers on which date was transferred to S.U.I.I.T., S.U. account need to be produced with relevant records for verification in next audit & compliance reported.

19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-nil

20.1.RESULT OF AUDIT :-Amount recovered on the spot nil..... Amount suggested for recovery is nil.....,Amount held under objection is nil.

20.2.AUDIT CERTIFICATE :-

Certified that accounts of this Dept. is covered under audit for the year 2013-14 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement .

16.37 - SELF-FINANCING COURSE OF 'APPLIED CHEMISTRY (S.F. NO.6)'

1.TITLE SHEET:-

- a. Name of the self-financing course :-Applied chemistry
- b. Name of the host-department :-P.G. Dept. of Chemistry
- c. Duration of course :2 years.
- d. Name of the Course Coordinator
cum- in-charge of the accounts.
- I. During the period of audit :- Dr. A. K. Behera
- II. At the time of audit :-Dr. A. K. Behera.
- e. Period of accounts audited :- 2013-14
- f. No. of working days consumed :8 days singlehandedly
- g. Duration of audit :-7.03.15 to 17.03.15
- g. Name of the Auditor :-Kamadev Das.

1.1.INTRODUCTORY :-

From last two-decades it has been experiencing rapid change in the new era of globalization, and privatization. Education sector in India is therefore now given emphasis to quality teaching and marketability courses, as required in current globalization, and privatization markets. Since more, and more students are now opting professional and job-oriented courses for their early placement Sambalpur University has therefore come forward to offer such demand oriented courses on self-financing basis

Keeping in view to fulfill the demand of students self-financing course of Applied chemistry has been introduced in the University since the year 2012 .The positions of staff, students strength, and academic result achieved during the year under audit i.e. in 2013-14 are furnished below.

(A)Staff Position.

Category of staff	Sanctioned Strength	Existing Strength
Teaching	-	Guest faculty
Non-Teaching	-	03
Total	-	03

(B) Students Strength.

Classes	Sanctioned	Enrollment

	Strength	Strength
1st . year	10	10
2nd Year	10	10
Total	20	20

(C). Academic result.

No. of students appeared in final examination	No. of students passed	Percentage Of achievement
10	10	100%
Total	10	100%

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. could not be conducted due to non-updating of cashbook and stock registers on the day of commencement of audit of the institution i.e. dt.7.03.15 and result thereof was found as per the details furnished in table below.

Sly	Particulars	Balance shown as Per cash book	Physical balance found	Difference
1	Cash	Nil	Nil	Nil
2	Misc. receipt books	Nil	Nil	Nil
3	Postage stamps	Nil	Nil	Nil
4	M.B.	Nil	Nil	Nil

3. LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. Paid vouchers relating to year 2013-14.
3. Bank a/c
4. Stock registers
5. Admission Register

4. FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the self-financing course of Applied Chemistry for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

a. O.B. as on 01.04.2013	: 151242.00
b. Receipts during the year 2013-14	: 464886.00
c. Total	616128.00
d. Expenditure made during 2013-14:	nil
e. C.B. as on 31.03.2014 as per audit	: 616128.00
f. C.B. as on 31.03.2014 as per cash book	: 616128.00
g. Difference, if any	:- nil.

h. Reconciliation :- nil.

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1.General cash book.	422.00	615706.00	.....	616128.00
Total.	422.00	615706.00	.....	616128.00

Statement A
Statement B

Sl	Head of Account	Receipts During 13-14 in Rupees	Sl	Head of Account	Expenditure During 13-14 in Rupees
1.	Course fees	453452.00	1.		.....
2.	Bank interest	11434.00			.....
	Total receipt	464886.00		Total expenditure	Nil
	Add O.B.	151242.00		Add C.B.	616128.00
	Grand Total	616128.00		Grand Total	616128.00

5.DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASS BOOK & CASH BOOK
AS ON 31.03.2013

Sl.	Name of Bank	A/C No	C.B.as per bank pass book A/c	C.B.as per bank A/c in cash book	Difference
1.	S.B.I. Jyotivihar	32482577741	615706.00	615706.00	Nil

Reconciliation :- nil.
6. STOCK POSITION: No purchase has been made during the year under audit.

7. INVESTMENT :-No investment has been made during the year 2013-14.

8. ADVANCES :-

- i. Advance outstanding as on 1.04.2013 nil
- ii. Advance paid during the year 2013-14 nil
- iii. Total. nil
- iv. Advance adjusted during the year 2013-14 nil
- v. Advance outstanding as on 31.03.2014 nil.

9.GRANTS :-There was no pending grant as on 31.03.2013.

No grants has been received during the year 2013-14.

10.UTILISATION CERTIFICATES:Need not to be furnished.

11.MISSAPPROPRIATION & DEFALCATION :-No mis-appropriation is detected during the year under audit.

12.LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13.AUDIT OF RECEIPTS :- Register of fee collection(semister-wise) having the following columns need to be maintained duly by the Dept. for keeping of proper watch on collection of different nature of fees from the students & compliance be reported.

STUDENTS FEECOLLECTION REGISTER , YEAR.....

Sl. No.	Roll No.	Name of student	Course fee	Dev. fee	Seminar fee	General fee	Exam. fee	Total	M.R.No/dt.	Date of cashbook entry.	Cash book/(s)	Sign. Of D.A.	Sign. Of H.O.D.
1	2	3	4	5	6	7	8	9	10	11	12	13	14

14.AUDIT OF EXPENDITURE :-Local authority is advised to give priority to incur expenditure(as expenditure is nil during the year under audit) as per University guidelines for self financing courses & budgetary provision of the Dept.

15. AUDIT ON WORKS :-No work has been executed during the year 2013-14.

16.AUDIT ON UNITS/ DEPARTMENTS :-No units are there of this dept..

17. AUDIT ON SCHEMES/ PROGRAMMES :-nil.

18.MISCELANEOUS :- nil.

19. AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-nil.

20.1.RESULT OF AUDIT :-Amount recovered on the spot nil..... Amount suggested for recovery is nil.....,Amount held under objection is nil.

20.2. AUDIT CERTIFICATE :-

Certified that accounts of this Dept. is covered under audit for the year 2012-13 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement.

16.38 - SELF-FINANCING COURSE OF 'BIO TECHNOLOGY (S.F. NO.7)'

1.TITLE SHEET :-

- a. Name of the self-financing course :- BIO-TECHNOLOGY
- b.Name of the host-department :- Life Sciences
- c.Duration of course :- 2 Years
- d.Name of the Course Co-ordinator,
cum- in-charge of the accounts.
- I. During the period of audit :-1) Dr.Ekambar Kariali (21.6.2012 to 07.08.2013)
2) Dr. Amiya Ku. Patel (08.08.2013 to 31.03.2014)
- II. At the time of audit :- Dr. Amiya Ku. Patel
- e. Period of accounts audited :- 2013-201
- f. No. of working days consumed :- 3 man days
- g. Duration of audit :- From 13.01.2015 to 19.01.2015
- h. Name of the Auditor :- B.C. Naik , Audit superintendent.

1.1.INTRODUCTORY :-

From last two-decades it has been experiencing rapid change in the new era of globalization, and privatization. Education sector in India is therefore now given emphasis to quality teaching and marketability courses, as required in current globalization, and privatization markets. Since more, and more students are now opting professional, and job-oriented courses for their early placement Sambalpur University has therefore come forward to offer such demand oriented courses on self-financing basis

Keeping in view to fulfill the demand of students self-financing course of Bio-technology has been introduced in the University since the year 2002 .The positions of staff, students strength, and academic result achieved during the year under audit i.e. in 2013-14 are furnished below.

(A)Staff Position.

Category of staff	Sanctioned strength	Existing strength
Teaching	4	3
Non-Teaching	3	1 Consolidated 2 D/W
Total	7	6

(B) Students Strength.

Classes	Sanctioned strength	Enrollment strength
1st . year	16	13
2nd Year	16	16
Total	32	29

(C). Academic result.

YEAR	No. of students appeared in final examination	No. of students passed	Per-centage Of achievement
Final Year	16	16	100%
Total		16	100%

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. dtd 13.01.2015, and result thereof was found as per the details furnished in table below.

Sl	Particulas	Balance shown as Per cash book	Physical balance found	difference
1	Cash	1712.00	1712.00	0
2	Misc. receipt books	3 nos	3 nos	0
3	Postage stamps	0	0	0
4	M.B.	0	0	0

3. LIST OF VERIFIED RECORDS :-

During the course of audit the following records and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. Paid vouchers relating to year 2013-14.
3. Bank a/c Pass book
4. Stock registers

4. FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the self-financing course of Bio-technology for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

a. O.B. as on 01.04.2013-	:- Rs 1722940.18
b. Receipts during the year 13-14-	:- Rs 2014359.00
c. Total	:- Rs 3737299.18
d. Expenditure made during 13-14	:- Rs 1818431.00
e. C.B.as on 31.03.2014 as per audit	:- Rs 1918868.18

f. C.B.as on 31.03.2014 as per cash book :- Rs 2008868.18

g. Difference, if any :- Rs 90,000.00

h. Reconciliation :- Dr. A.K.Patel ,course-co-ordinator of Bio-Tech has been taken advances towards study tour to New Delhi but not shown expenditure in the Bank Colum of cash book . However the same has been adjusted on cash book dtd 23.04.2015 vide page No-128 & regularized .

Vr. No./date Amount. Cheque No /date Date of withdrawn.

49/15.01.2014 15000.00 316078/15.01.14 15.01.2014

69/28.02.2014 75000.00 316095/28.02.2014 28.02.2014

Rs-90,000.00

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/ FDR	Total
Co-ordinatorCashbook/ General cash book	2187.00	1916681.18	0	1918868.18
TOTAL	2187.00	1916681.18	0	1918868.18

Statement A

Statement B

Head wise receipts

Head wise expenditure

SI	Head of Account	Receipts During 13-14 in Rupees	SI	Head of Account	Expenditure During 13-14 in Rupees
1	Course fee	1675000	1	Salary of Cont. staff	59673
2	Development fee	167500	2	D/W Payments	67149
3	Seminar fee	53000	3	National Seminar	20000
4	Entrance test	3456	4	Entrance test	3456
5	Laboratory charge from Director SUIIT	10000	5	University share	632500
6	Festival advance recov.	32000	6	Festival advance	35000
7	Bank Interest	60706	7	Bank Comm./Charges	837
8	Income Tax	12005	8	Internet,Telephone Charges	46607
9	Others fees	692	9	Purchase of Laboratory chemical Tools	76641
			10	Purchase Laboratory equipments	455266
			11	Rem. of Guest Faculties	36000
			12	Rem. Of Demonstration	7200
			13	Rem. To Examination	15825

			14	Renovation of Animal B.T. Lab. Building	156232
			15	Rent of guest house	300
			16	Field trip	4000
			17	Study tour	90000
			18	T.A/D.A. to Examiners	13055
			19	Audit fee to C.A.firm	20540
			20	Postal expenses	524
			21	Lab. & office Contingency	37907
			22	Cost of Advertisement	27714
			23	Income Tax	12005
	Total receipt	2014359.00		Total expenditure	1818431.00
	Add O.B.	1722940.18		Add C.B.	1918868.18
	Grand Total	3737299.18		Grand Total	3737299.18

5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AMOUNT, AS PER CASH BOOK, & BANK.

Sl.	Name of	A/C No	C.B.as per bank A/c	C.B.as per cash book	Difference
	Bank				
1	SBI,JV,Burla	10526093030	1916681.18	2006681.18	90,000.00
	Total		1916681.18	2006681.18	90,000.00

Reconciliation :-

Rs.90,000.00 has been withdrawn from SBI Passbook & paid advance to Dr. A.K.Patel ,co-ordinator towards study tour to New Delhi , but not shown cash book as on 31.03.2014. However the advance amount is adjusted on dated 23.04.2014 vide page No-128 & regularized .

6. STOCK POSITION :-

6.1.Irregularities in maintenance of Stock & Stores of the University.

During period under audit it was found that the stock registers have not been maintained properly. It is worthwhile to mention here that the detailed methods of purchase, accounting and verification of stock & stores have been described in Chapter-VII of the Odisha University Accounting Rules-1987. But the principles as laid down in the above chapter of OUARules-1987 have not been followed by the H.O.D/ Coordinator . No Separate stock registers for permanent as well as consumable materials have been maintained . The Dead Stock register of un-used and damaged plants, machineries, furniture and fixtures etc. has not been also maintained at all.

Besides the physical verification of stock & stores has not been conducted by the Coordinator at least once in a year as prescribed under Rule-57 of OUARules-1987.

However the Coordinator is advised to ensure proper maintenance of the account along with physical verification in order to resist the probable loss of the stock & stores of the Departments

7. INVESTMENT :-

No investment has been made during the year under audit.

8. ADVANCES :-

The position of advance for the year 2013-14 is furnished below.

- a) Out standing advances as on 1.4.2013. Nil
- b) Advances paid during 2013-14 90,000.00
- c) Total 90,000.00
- d) Advances adjusted during 2013-14- Nil
- e) Out standing advances as on 31.03.2014- 90,000.00

No advance ledger was maintained. The course –co-coordinator is requested to maintained up to date advance register & produced to next audit .

9. GRANTS :- There is no outstanding grant as on 31.03.2013. No grant is received during the year 2013-14.

10. UTILISATION CERTIFICATES :- Need not to be furnished.

11. MISSAPPROPRIATION & DEFALCATION :- No misappropriation is detected during the year 2013-14.

12. LOSS OF STOCK & STORE :- No loss of stock & store is found during the year 2013-14

13.AUDIT OF RECEIPTS :- Register of fee collection(semester-wise) having the following columns need to be maintained duly by the Dept. for keeping of proper watch on collection of different nature of fees from the students & compliance be reported.

STUDENTS FEECOLLECTION REGISTER , YEAR.....

Sl. No.	Roll No.	Name of student	Course fee	Dev. fee	Seminar fee	General fee	Exam. fee	Total	M.R.No/dt.	Date of cashbook entry.	Cash book/(s)	Sign. Of D.A.	Sign. Of H.O.D.
1	2	3	4	5	6	7	8	9	10	11	12	13	14

14.AUDIT OF EXPENDITURE :-Local authority is advised to give priority to incur expenditure(as expenditure is nil during the year under audit) as per University guidelines for self financing courses & budgetary provision of the Dept.

15. AUDIT ON WORKS :-No work has been executed during the year 2013-14.

16.AUDIT ON UNITS/ DEPARTMENTS :-No units are there of this dept..

17. AUDIT ON SCHEMES/ PROGRAMMES :- Nil

18. MISCELANEOUS :- No comments.

19. AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:- Nil

20.1.RESULT OF AUDIT :- Nil

20.2.AUDIT CERTIFICATE :-

Certified that the accounts of the Bio-Technology, Life Science has been covered under audit for the year 2013-14 and found correct subject to the comments given in the foregoing paras .

20.3.GENERAL REMARKS BY THE AUDITOR:-

The maintenance of the accounts of Bio-Technology was found to be correct. Steps need be taken to maintain the outstanding advance ledger in proper format, make the cash book upto date regularly, make the accounts more precise for improvement.

16.39 - SELF-FINANCING COURSE OF 'M.TECH. IN FOOD SCIENCE TECHNOLOGY (S.F. NO.8)'

1.TITLE SHEET :-

- a. Name of the self-financing course :-M-Tech. in Food Science Technology.
- b. Name of the host-department :-Centre for Food Science & Technology.
- c. Duration of course :- 2 years.
- d. Name of the Course Co-ordinator,
cum- in-charge of the accounts.
- I. During the period under audit :- Prof. (Mrs.) Braja Kishori Mishra.
- II. At the time of audit :- Prof. (Mrs) Braja Kishori Mishra
- e. Period of accounts audited :-2013-14 (01.04.2013 to 31.03.2014)
- f. No. of working days consumed :-4 days in terms of party.
- g. Duration of audit :- 20.01.2015 to 31.01.2015
- g. Name of the Auditor :-Sri B. C. Naik ,Audit-superintendent.

1.1. INTRODUCTORY :-

From last two-decades it has been experiencing rapid change in the new era of globalisation, and privatisation. Education sector in India is therefore now given emphasis to quality teaching and marketability courses, as required in current globalisation, and privatisation markets. Since more and more students are now opting professional and job-oriented courses for their early placement Sambalpur University has therefore come forward to offer such demand oriented courses to the desired students on self-financing basis.

Keeping in view fulfilling the demand of students self-financing course of M-Tech. in Food Science Technology has been offered by the University since the year 2010 .The positions of staff, students strength, and academic result achieved during the year under audit i.e. in 2012-13 are furnished below.

(A)Staff Position.

As per provision referred in paragraph-7(a) & (b) of the guidelines framed by the Syndicate duly approved vide its resolution No. 55, Dt. 29.03.2010, one teaching staff have been appointed on contractual basis .Besides the teaching facilities are being provided to the students by engaging the reputed local and outsider guest faculties on remuneration basis as and when required. Similarly the non-teaching staff are appointed part-time out of the available staff of the University by the Head in consultation with the course coordinator of the course for day to day official work.

(A)Students Strength.

Classes	Sanctioned	Enrollment
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	strength	strength
1st . year	20 (in cluding 4 sponsored seat)	5
2nd Year	20 (in cluding 4 sponsored seat)	5
Total	40	10

(C). Academic result.

No. of students appeared in final examination	No. of students passed	Per-centage Of achievement
02	02	100%
Total	02	100%

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. dt.06.03.2014, and result thereof was found as per the details furnished in table below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference
1	Cash	-Nil-	-Nil-	pageNo-99/20.01.15
2	Misc. receipt books	-Nil-	-Nil-	-Nil--
3	Postage stamps	-Nil--	-	-
4	M.B.	-Nil--	-Nil--	-Nil--

3. LIST OF VERIFIED RECORDS :-

During the course of audit the following records and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. Paid vouchers relating to year 2013-14.
3. Bank a/c
4. Stock registers
5. Admission register

4. FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the self-financing course of M-Tech. in Food Science Technology for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

- a. O.B. as on 01.04.2013 :- 2982226.25
- b. Receipts during the year 13-14 :- 706633.00
- c. Total :- 3688859.25
- d. Expenditure made during 13-14:- 2068352.00
- e. C.B.as on 31.03.2014 as per

audit :- 1620507.25

f. C.B.as on 31.03.2014 as per

cash book :- 1620507.25

g. Difference, if any NIL.

h. Reconciliation NIL.

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
General a/c	1165.00	1619342.25	-	1620507.25
Total	1165.00	1619342.25	-	1620507.25

Statement A			Statement A		
Shows the details of Receipts			Shows the details of Expenditures		
Sl	Head of Account	Receipts During 13-14in Rupees	Sl	Head of Account	Expenditure During 13-14 in Rupees
	Course fee	510000.00		Rem, to contractual lecturer	123871.00
	General Dev. Fee	35000.00		Rem, to part-time non-teaching staff	40000.00
	I.D. fee	22500.00		Rem, to guest faculty & Resource Persons	61471.00
	Examination fee	13100.00		TA/DT to Resource Persons	7540.00
	Other fee/Late fine	960.00		Rem, to course coordinator	33000.00
	Income Tax	12185.00		Rem, to teacher-in -charge of exam.	19746.00
	Interest onS.B.A/C	110728.00		Cost of Laboratory equipments	1059273.00
	Interviewfee of Lect.	2160.00		Cost of Laboratory Chemicals	87817.00
				Cost of furniture	222273.00
				Cost of Library Books	160865.00
				Advertisement	12931.00
				SD/EMD	1000.00
				Income Tax	9556.00
				VAT	18973.00
				Audit fee to C.A.firm	
				Office contingency	25476.00
				Postage expences	1796.00
				Rem, to accountant	12000.00
				Rem.toTech.Asst.	61964.00
				Rem.to sweeper	2800.00
				Advance paid	106000.00
	Total receipt	706633.00		Total expenditure	2068352.00
	Add O.B.	2982226.25		Add C.B.	1620507.25
	Grand Total	3688859.25		Grand Total	3688859.25

5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AMOUNT, AS PER CASH BOOK, & BANK.

Sl.	Name of Bank	A/C No	C.B.as per bank A/c	C.B.as per cash book	difference
	SBI,JV,Burla	316104844045	261757.00	261757.00	Nil
	U.Co, Katapali	071100100008309	1359335.25	1357585.25	1750.00
		Total	1621092.25	1619342.25	1750.00

Reconciliation :- The reasons behind the difference of Rs.1750.00 found between the pass book figure of A/C No.8309 of U.Co.bank as shown in cash book & bank A/c are noted in table below.

A	C. B. as per cash book as on 31.3.2014			1619342.25
B	Add following cheque issued but not encashed from bank by the payee as on 31.3.2014			(+) 2000.00
	Ch. No./ Date	amount	Date of drawal	
	785471/2.4.13	2000.00		
	Total	2000.00		
C	Deduct amount deposited in bank vide BD No.479481 on 2.6.2010 , but credit of same has not been reflected in bank a/c as yet			(-) 250.00
D	C.B. as per Bank pass book A/C as on 31.3.2014			1621092.25

6. STOCK POSITION: - All purchased articles are entered in to the stock register .No stock verification has been made .The local authority is advised to conduct physical verification of the stock & store materials twice in a year & recorded it on the stock register .

7. INVESTMENT :- No investment has made during the financial year 2013-14.

8. ADVANCES :-

8.1. position of advances.

The position of advances for the year 2013-14 is furnished below.

- Outstanding advances as on 1.1.2013:- Nil
- Advances paid during the year 13-14 :- 106000.00
- Total :- 106000.00
- Advance adjusted during year 13-14 :- -Nil-
- Outstanding advances as on 31.3.2014- 106000.00

Details of Outstanding advances as on 31.3.2014

vr. No./dt.	amount	Paid to	purpose
231/18.03.14	100000.00	Prof.(mrs.) B.K. Mishra	National seminar 2014.
186/18.10.13	2000.00	Miss.S.P.Jena Tech. Asst.	contingency
198/11.11.13	2000.00	Miss.S.P.Jena Tech. Asst.	contingency
224/5.02.14	2000.00	Miss.S.P.Jena Tech. Asst.	contingency
Total.	106000.00		

The local authority is advised to take steps for early adjustment of outstanding advance and compliance be reported to audit.

9. GRANTS :-

9.1. The position of grants for the year 2013-14 is furnished below.

- opening balance as on 1.4.2013= 1128205.00
- grants received during 2013-14= Nil
- total = 1128205.00

d. grants utilized during 2013-14 = 1128205.00

e. unspent balance as on 31.3.14= Nil.

10. UTILISATION CERTIFICATES:-

10.1. The position of U.C. for the year 2013-14 is furnished below.

a. Amount for which U.C.due for = 1128205.00

Submission as on 01.04.2013.

b. Amount for which U.C.due for = Nil

submission during year13-14.

c. Total = 1128205.00

d. U.C. submitted during 13-14. = 1128205.00

e. Amount for which U.C.pending = NIL-

for submission as on 31.03.2014

10.2. The utilization certificate for amounting Rs. 1128205.00 has been sent to the Ministry, Food Processing, Govt. of India vide Office Letter No.138/FST/Dt.14.2.2014.

11. MISSAPPROPRIATION & DEFALCATION: -

No missappropriation & defalcation are found during the financial year 2013-14.

12. LOSS OF STOCK & STORE :-

No loss of stock & store are found during the financial year 2013-14.

13.AUDIT OF RECEIPTS :- Register of fee collection(semister-wise) having the following columns need to be maintained duly by the Dept. for keeping of proper watch on collection of different nature of fees from the students & compliance be reported.

STUDENTS FEECOLLECTION REGISTER , YEAR.....

Sl. No.	Roll No.	Name of student	Course fee	Dev. fee	Seminar fee	General fee	Exam. fee	Total	M.R.No/dt.	Date of cashbook entry.	Cash book/(s)	Sign. Of D.A.	Sign. Of H.O.D.
1	2	3	4	5	6	7	8	9	10	11	12	13	14

14.AUDIT OF EXPENDITURE :-Local authority is advised to give priority to incur expenditure(as expenditure is nil during the year under audit) as per University guidelines for self financing courses & budgetary provision of the Dept.

15. AUDIT ON WORKS :-No work has been executed during the year 2013-14.

16.AUDIT ON UNITS/ DEPARTMENTS :-No units are there of this dept..

17. AUDIT ON SCHEMES/ PROGRAMMES:- Nil

18. MISCELANEOUS:- No comments

19. AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:- Nil

20.1. RESULT OF AUDIT: Nil-

20.2. AUDIT CERTIFICATE:-

Certified that the accounts of the self-financing course, M-Tech. in Food Science Technology Sambalpur University for the year 2013-2014 have been covered under audit and found to be correct subject to the remarks offered in the foregoing paragraphs

20.3. GENERAL REMARKS BY THE AUDITOR:-

The state of maintenance of accounts, records and registers of this self-financing course needs improvement.

16.40 - SELF-FINANCING COURSE OF 'M.TECH. IN FOOD SCIENCE NUTRITION (S.F. NO.9)'

1. TITLE SHEET:-

- a. Name of the self-financing course: - M.Sc. in Food Science & Nutrition
- b. Name of the host-department :- Centre for Food Science & Technology.
- c. Duration of course :- 2 years
- d. Name of the Course Co-ordinator,
cum- in-charge of the accounts.
- I. During the period under audit :- Prof. (Mrs) Braja Kishori Mishra
- II. At the time of audit :- Prof. (Mrs.) Braja Kishori Mishra
- e. Period of accounts audited :- 2013-14 (1.4.2013 to 31.3.2014.)
- f. No. of working days consumed :- 2 days in terms of party
- g. Duration of audit :- 02.02.2015 to 05.02.2015.
- g. Name of the Auditor :- B.C.Naik , Audit-suptd.

1.1. INTRODUCTORY :-

From last two-decades it has been experiencing rapid change in the new era of globalisation, and privatisation. Education sector in India is therefore now given emphasis to quality teaching and marketability courses, as required in current globalisation, and privatisation markets. Since more, and more students are now opting professional, and job-oriented courses for their early placement Sambalpur University has therefore come forward to offer such demand oriented courses to the desired students on self-financing basis.

Keeping in view to fulfill the demand of students self-financing course of M.Sc. in Food Science & Nutrition has been offered by the University since the year 2011 .The positions of staff, students strength, and academic result achieved during the year under audit i.e. in 2013-14 are furnished below.

(A) Staff Position.

As per provision referred in paragraph-7(a) & (b) of the guidelines framed by the Syndicate duly approved vide its resolution No. 55, Dt. 29.03.2010, one teaching staff have been appointed on contractual basis .Besides the teaching facilities are being provided to the students by engaging the reputed local and outsider guest faculties on remuneration basis as and when required. Similarly the non-teaching staffs are appointed part-time out of the available staff of the University by the Head in consultation with the course coordinator of the course for day to day official work.

(B) Students Strength.

Classes	Sanctioned strength	Enrollment strength
1st. year	20	09
2nd Year	20	06
Total	40	15

(C). Academic result.

No. of students appeared in final examination	No. of students passed	Per-centage Of achievement
Nil	Nil	Nil
Total	Nil	Nil

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. dt. 20.3.2014 and result thereof was found as per the details furnished in table below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference
1	Cash	Nil-	NII-	pageNo-38/2.2.15
2	Misc. receipt books	Nil-	NII-	-
3	Postage stamps	Nil-	NII-	-
4	M.B.	Nil-	NII-	-

3. LIST OF VERIFIED RECORDS :-

During the course of audit the following records and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. Paid vouchers relating to year 2013-14.
3. Bank a/c
4. Stock registers
5. Admission registers.

4. FINANCIAL POSITION:-

The position in respect of receipts and expenditure of the self-financing course of M.Sc. in Food Science & Nutrition for the financial year 2013-14 is abstracted below. The head-wise details of receipts and expenditure are furnished in statement "A" & "B" respectively in table below.

a. O.B. as on 01.04.2013	:-	224789.00
b. Receipts during the year 13-14 :-		621435.00
c. Total	:-	846224.00
d. Expenditure made during 13-14:-		216688.00
e. C.B.as on 31.03.2014 as per		
Audit	:-	629536.00
f. C.B.as on 31.03.2014 as per		
cash book	:-	629536.00
g. Difference, if any	:-	Nil
h. Reconciliation	:-	Nil

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
General a/c	-	629536.00	-	629536.00
Total	-	629536.00	-	629536.00

Statement A Shows the details of Receipts			Statement A Shows the details of Expenditures		
Sl	Head of Account	Receipts During 13-14 in Rupees	Sl	Head of Account	Expenditure During 13-14 in Rupees
1	Course fee	535000.00	1	Rem,to Guest faculty	155000.00
2	Development fee	42500.00	2	Rem,to contractual Lect.	46400.00
3	Infra.dev. fee	16500.00	3	TA/DA to Resource person.	1386.00
4	Other fee	2202.00	4	Exam. Expr.	300.00
5	Exam. Fee	14300.00	5	Office Contingency	1320.00
6	Interest on SB a/c	10933.00	6	Advertisement	12177.00
			7	Bank commission	105.00
	Total receipt	621435.00		Total expenditure	216688.00
	Add O.B.	224789.00		Add C.B.	629536.00
	Grand Total	846224.00		Grand Total	846224.00

5. DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AMOUNT, AS PER CASH BOOK, & BANK.

Sl.	Name of Bank	A/C No	C.B.as per bank A/c	C.B.as per cash book	difference
1	SBI,JV,Burla	32567310476	629536.00	629536.00	Nil
		Total	629536.00	629536.00	Nil

Reconciliation: - No difference between cash book & pass book .

6. STOCK POSITION: - All purchased articles are entered in to the stock register . physical verification has not been made up to 2014-15. The local authority is advised to conduct physical verification of the stock & store materials twice in a year and recorded it on the stock register .

7. INVESTMENT :-No investment has made during the financial year 2013-14.

8. ADVANCES :- No Advances has made during the financial year 2013-14.

9. GRANTS :- No grants has been received during the financial year 2013-14.

10. UTILISATION CERTIFICATES:- No Utilisation certificates has pending for during the financial year 2013-14.

11. MISSAPPROPRIATION & DEFALCATION:- No Missappropriation & Defalcation has been found during the financial year 2013-14.

12. LOSS OF STOCK & STORE:- No Loss of stock & store has been found during the financial year 2013-14.

13.AUDIT OF RECEIPTS :- Register of fee collection(semister-wise) having the following columns need to be maintained duly by the Dept. for keeping of proper watch on collection of different nature of fees from the students & compliance be reported.

STUDENTS FEECOLLECTION REGISTER , YEAR.....

Sl.	Roll	Name of	Course	Dev.	Seminar	General	Exam.	Total	M.R.No/dt.	Date of	Cash	Sign.	Sign. Of
-----	------	---------	--------	------	---------	---------	-------	-------	------------	---------	------	-------	----------

No.	No.	student	fee	fee	fee	fee	fee			cashbook entry.	book(s)	Of D.A.	H.O.D.
1	2	3	4	5	6	7	8	9	10	11	12	13	14

14. AUDIT OF EXPENDITURE :- Local authority is advised to give priority to incur expenditure (as expenditure is nil during the year under audit) as per University guidelines for self financing courses & budgetary provision of the Dept.

15. AUDIT ON WORKS :- No work has been executed during the year 2013-14.

16. AUDIT ON UNITS/ DEPARTMENTS :- No units are there of this dept..

17. AUDIT ON SCHEMES/ PROGRAMMES:- No comments

18. MISCELLANEOUS:- No comments

19. AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:- Nil

20.1. RESULT OF AUDIT :- Nil

20.2. AUDIT CERTIFICATE:-

Certified that the accounts of the self-financing course, , Sambalpur University for the year 2013-2014 have been covered under audit and found to be correct subject to the remarks offered in the foregoing paragraphs

20.3. GENERAL REMARKS BY THE AUDITOR:-

The state of maintenance of accounts, records, and registers of this self-financing course needs improvement.

16.41 - SELF-FINANCING COURSE OF 'I.R.P.M., (S.F. NO.10)'

1. TITLE SHEET :-

a. Name of the self-financing course :- Diploma in Industrial Relation and Personnel Management

b. Name of the host-department :- L.R. Law College, Sambalpur University

c. Duration of course :- 2 Years

d. Name of the Course Director,
cum- in-charge of the accounts.

I. During the period of audit :- 1) Prof. Girija Shankar Sharma, Principal,
L.R. Law College Up to-23.07.2013.

2) Dr. Bikram Ku. Das, principal
L.R. Law college ,24.07.2013 to 31.03.2014.

II. At the time of audit :- Dr. Bikram Ku.Das, principal, L.R. Law college

e. Period of accounts audited :- 2013-14.

f. No. of working days consumed :- 2 man days

g. Duration of audit :- 06.02.2015 to 11.02.2015

h. Name of the Auditor :- B.C.Naik , Audit-superintendent.

1.1.INTRODUCTORY :-

From last two-decades it has been experiencing rapid change in the new era of globalization, and privatization. Education sector in India is therefore now given emphasis to quality teaching and marketability courses, as required in current globalization, and privatization markets. Since more, and more students are now opting professional, and job-oriented courses for their early placement Sambalpur University has therefore come forward to offer such demand oriented courses on self-financing basis

Keeping in view to fulfill the demand of students self-financing course of Diploma in Industrial Relation and Personnel Management has been introduced in the University since the year 1983 .The positions of staff, students strength, and academic result achieved during the year under audit i.e. in 2013-14 are furnished below.

(A)Staff Position.

Category of staff	Sanctioned strength	Existing strength
Teaching	0	9.Guest Faculties approved by V.C.
Non-Teaching	0	1 Consolidated 3 D. Labours
Total	0	--

(B) Students Strength.

Classes	Sanctioned strength	Enrollment strength
1st . year	80	12
2nd Year	80	25
Total	160	37

(C). Academic result.

Year	No. of students appeared in final examination	No. of students passed	Per-centage Of achievement
Part-I	23	18	78%
Part-II	12	11	91%
Total	35	29	82.85%

2.PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. dtd. 06.02.2015., and result thereof was found as per the details furnished in table below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference
1	Cash	Nil	Nil	0
2	Misc. receipt books	1	1	0
3	Official M.R.	2	2	0
4	Postage stamps	0	0	0

3.LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. Paid vouchers relating to year 2013-14.
3. Bank a/c
4. Stock registers
5. Admission register
6. Money receipts and DCR

4. FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the self-financing course of Diploma in Industrial Relation and Personnel Management for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

- a. O.B. on 01.04.2013. :- Rs 747699.90
- b. Receipts during the yaer 13-14 :- Rs697791.00
- c. Total :- Rs 1445490.90
- d. Expenditure made during 13-14 :- Rs 729753.00
- e. C.B.as on 31.03.2014 as per audit :- Rs 715737.90
- f. C. B.as on 31.03.2014 as per cash book :- Rs 708127.90
- g. Difference, if any :- Rs 7610.00
- h. Reconciliation :- A sum of Rs 7610.00 has been collected as per DCR(Vol-ii/page -3) and deposited in Indian Bank,Sambalpur A/c No-16223455 on dated-19.03.2014 but not taken to cash book. Rs 7610.00 has been credited to cash book on dt.10.02.2015 vide page No-87 & reconciliation the cash book .

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
General cash book	500	707627.90	0	708127.90
TOTAL	500.00	707627.90	0	708127.90

Statement A

Statement B

SI	Head of Account	Receipts During 13-14 in Rupees		SI	Head of Account	Expenditure During 13-14 in Rupees
1	Rem. of Director/Staff	201026	00	1	Rem. of Director/Staff	160526
2	Rem. of Guest Faculty	105600	00	2	Rem. of Guest Faculty	105600
3	AdvanceRealised from Staff	19865	00	3	Advance paid to Staff	69965
4	Audit Recovery	1315	00	4	Telephone bill	1945
5	Cost of form	790	00	5	Paper bill	2592

6	Examination fee	39500	00	6	Fees and fines	24180
7	Centre Charges	7900	00	7	Part-I,Part-II Exam.	29300
8	Fee for Marks	7350	00	8	Course fee to Univ.	325000
9	Supervision etc.	4510	00	9	Rem. to guide	6795
10	Late exam. fee	1900	00	10	Seminar	
11	Degree fee	5500	00	11	Office contingency	3850
12	Course fee	300000	00			
13	Syllabus	135	00			
14	Migration,Registration	2400	00			
15	Miscellaneous					
	Total receipt	697791.00			Total expenditure	729753.00
	Add O.B.	747699.90			Add C.B.	715737.90
	Grand Total	1445490.90			Grand Total	1445490.90

5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AMOUNT, AS PER CASH BOOK, & BANK.

Sl.	Name of Bank	A/C No	C.B.as per bank A/c	C.B.as per Cash book	Difference
1	Indian Bank,SBP	516223455	924342.90	707627.90	216715.00
		Total	924342.90	707627.90	216715.00

Reconciliation :-

1) As per cash book balance as on 31.03.2014	707627.90
2) Addition	
Checque issued but not in cashed as on 31.03.2014	
Checq.No / date- Amount. En –cashd/dt.	
135717/22.03.14 - 19,980.00 -30.04.14	
135719/22.03.14 -7, 160.00 -30.04.14	
135720/26.03.14 - 135.00 -05.04.14	
<u>27,275.00</u>	(+)27,275.00
3. Cash deposited in Bank A/c but not taken to Cash book.	
Dt.31.07.2013-Interest -17,937.00	
Dt.31.01.2014-Interest -19,274.00	
Dt.19.03.2014 –Self cheq.deposit/	(+) 44,821.00
Exam.fees -7,610.00	
<u>44,821.00</u>	
4. Deduction.	

Dt.21.10.2013 Bank commission	(-) 60.00
5. Amount not classified since previous	
Audit 2012-13	(+) 1,44,679.00
6. C.B. as per Bank passbook as on 31.03.2014.	9,24,342.90

6. STOCK POSITION :- All purchased articles are taken to stock register, but physical verification are not done till the end of audit the local authority is requested it may be done twice in a year & the fact may be recorded on stock register .

7. INVESTMENT :- No investment has been made during the financial year 2013-14.

8. ADVANCES :- No advance ledger was maintained to watch guard the outstanding advance, payment, adjustment of advance. The director in charge of I.R.P.M. is advised to maintain the same in proper format and compliance reported to audit. Though the previous out standing advance is adjusted during the financial year 2013-14 , the audit is silent about it . Hence O.B.is taken Nil.

O.B. as on 31.03.2013 - Nil-

Advance paid during 13-14 - 69,965.00

Total- 69,965.00

Advance adjusted during 13-14 - 19,865.00

Balance as on 31.03.2014 - 50,100.00

BALANCE OF OUT STANDING ADVANCES AS ON 31.03.2014

VR.NO./dt.	Amount	To whom paid	purpose
17/29.06.13-	600.00	N.Moharana,O.A	Purchase of postage stamps
32/21.10.13	13500.00	U.Bhoi,peon	Festival advance
33/21.10.13	13500.00	A.K.Nath,peon	Festival advance
34/21.10.13	13500.00	S.Bagarti ,peon	Festival advance
3/05.02.14	3000.00	U.Bhoi, peon	Family maintenance
4/05.02.14	3000.00	A.K. Nath ,peon	Family maintenance
5/05.02.14	3000.00	S.Bagarti, peon	Family maintenance
Total.	50100.00		

The local authority is advised to take steps for early adjustment of outstanding advance and compliance be reported to audit.

9. GRANTS :- No grants has been received during the financial year 2013-14.

10. UTILISATION CERTIFICATES :- No utilization certificates has been pending during the financial year 2013-14.

11. MISSAPPROPRIATION & DEFALCATION :- No Missappropriation &Defalcation has been found during the financial year 2013-14.

12. LOSS OF STOCK & STORE: No loss of stock & store has been found during the financial year 2013-14.

13. AUDIT OF RECEIPTS :- No comments.

14. AUDIT OF EXPENDITURE :-

Looking at the financial statement for the year under audit it may be observed that huge amount of course fee was collected and deposited to the university along with the balance of previous years. No students in their study. The notice of the director as well as the controlling authority is invited to extend noticeable amount was made expenditure for the infrastructure development, improvement of the share for development and improvement of the students.

15. AUDIT ON WORKS:- No comments.

16. AUDIT ON UNITS/DEPARTMENTS :- Nil

17. AUDIT ON SCHEMES/ PROGRAMMES :- Nil

18. MISCELLANEOUS :- Nil

19. AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:- No Audit of loans/ Deposits/CPF are found during the financial year 2013-14.

20.1.RESULT OF AUDIT :-NIL.

20.2.AUDIT CERTIFICATE :-

Certified that the accounts of the Diploma in Industrial Relation and Personnel Management has been covered under audit for the year 2013-14 and found to be correct as per the foregoing paras.

20.3.GENERAL REMARKS BY THE AUDITOR:-

The maintenance of accounts of I.R.P.M. is fair. Steps need be taken for bank account reconciliation, maintenance of outstanding advance ledger for improvement of the accounts.

16.42 - SELF-FINANCING COURSE OF INTEGRATED BBA-CUM-LLB (S F Course No.11)

1.TITLE SHEET :-

- a. Name of the self-financing course :- Integrated BBA -cum-LLB.
- b. Name of the host-department :-L.R.Law College,Sambalpur.
- c. Duration of course :- 5 years
- d. Name of the Course Co-ordinator,
cum- in-charge of the accounts.
- I. During the period under audit :-Dr.Bikram Kumar Dash, Lecturer
- II. At the time of audit :- -do-
- e. Period of accounts audited :- 1.4.2013 to 31.3.2014
- f. No. of working days consumed :- 3 days in terms of party.
- g. Duration of audit :-13.02.2015 to 21.02.2014
- g. Name of the Auditor :-Sri K.C.Maharana.

1.1.INTRODUCTORY :-

From last two-decades it has been experiencing rapid change in the new era of globalisation, and privatisation. Education sector in India is therefore now given emphasis to quality teaching and marketability courses, as required in current globalisation, and privatisation markets. Since more, and more students are now opting professional, and job-oriented courses for their early placement Smbalpur University

has therefore come forward to offer such demand oriented courses to the desired students on self-financing basis.

Keeping in view to fulfill the demand of students self-financing course of Integrated BBA-cum-LLB has been offered by the University since the year 2011-2012 .The positions of staff, students strength, and academic result achieved during the year under audit i.e. in 2013-14 are furnished below.

(A) Staff Position.

As per Syndicate Resolution No.55 dt.29.03.2010 specific number of posts in respect of teaching, and non-teaching have not been sanctioned, except engagement of the following staff for functioning of the self-financing course.

staff	Sanctioned	Existing	Remarks
Course coordinator	one	One	On rem.basis
Teacher-in-charge, Examination	one	One	-do-
Contractual Teachers	0	0	Teaching is made by the local & outside guest faculty on remuneration basis.
Accountant (part-time)	one	One	On rem.basis
Total	03	03	

(B) Students Strength.

Classes	Sanctioned strength	Enrollment strength
1st . year	40	14
2nd Year	40	06
3 rd year	40	08
4th year	40	00
5 th year	40	00
Total	200	28

(C). Academic result.

The final examination of the students, who got the admission for the 1st. Time during the session 2011-12 will be held in the year 2015-16. As such the academic result of the course is to be awaited till the year 2015-16.

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the accounts of L.R.Law college i.e. dt.02.02.2015, and result thereof was found as per the details furnished in table below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference
1	Cash	0.00	0.00	Nil
2	Misc. receipt books (S/R Page.23)	04	04	Nil
3	Postage stamps worth	0.00	0.00	Nil

3. LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

1. cash book
2. counter-foil of M.R.book
3. Admission register

4. DCB register of student fund
5. Paid vouchers relating to year 2013-14.
6. Bank a/c
7. Stock registers
8. Advance register

4. FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the self-financing course of Integrated MBA-cum-LLb for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

a. O.B. as on 01.04.2013	:- 793717.00
b. Receipts during the year 13-14	:-1023720.00
c. Total	:-1817437.00
d. Expenditure during 13-14	:- 525742.00
e. C.B.as on 31.03.2014 as per audit	:-1291695.00
f. C.B.as on 31.03.2014 as per cash book	:-1052320.00
g. Difference, if any	:- 239375.00
h. Reconciliation	:-

The contributory factors of the above difference are described as follows :-

1.cash collected from the students and credited in the general cash book of the L.R.Law College but the same amount has not been transferred to BBA-cum-LLb account as on 31.3.2014.Out of total collection of Rs.1789335.00 (2011-12Rs.204200 + 2012-13 Rs.792600 +2013-14 Rs.792535) Rs.1550000/-only transferred on dt.12.11.2012 Rs.5500000/-and On dt.12.3.2014 Rs.1000000/- respectively leaving the payable balance of Rs.239335/-.	(+)239335.00
2. Excess expenditure charged in cash book than the actual payment made vide Vr.No.97 to 99 Dt.31.3.2014.(actual paid Rs.6955.00 – Expr. Shown Rs.6995.00)	(+) 40.00
However on issue of audit objection statement vide page No.130 the amount has been Reconciled in cash book on Dt.3.2.2015 vide page-56.(Ref. to OASP No.130)	
Total :-	(+)239375.00

Details of closing balance in cash book as on 31.03.2014.

a. Cash in hand:- Nil	
b. Cash at bank:-Rs.1052320.00	
c. Total	:-Rs.1052320.00

Statement A			Statement A		
Shows the details of Receipts			Shows the details of Expenditures		
Sl	Head of Account	Receipts During 13-14 in Rupees	Sl	Head of Account	Expenditure During 13-14 in Rupees
1	Course fee	1000000.00		Remuneration to Guest faculty	362100.00
2	Bank interest	22128.00		Remuneration to Co-ordinator	36145.00
3	Adv. Cash refund	1592.00		Remuneration to Teacher-in-Charge	18453.00
				Remuneration to Part-time Accountant	16000.00
				Conduct of Exam.	81131.00
				Stationery/printing	3813.00
				Postage	1000.00
				Office cont.	3850.00
				Registration fee paid	3125.00
				Bank comm..	125.00
	Total receipt	1023720.00		Total expenditure	525742.00
	Add O.B.	793717.00		Add C.B.	1291695.00
	Grand Total	1817437.00		Grand Total	1817437.00

5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AMOUNT, AS PER CASH BOOK, & BANK.

Sl.	Name of	A/C No	C.B.as per bank A/c	C.B.as per cash book	difference
	Bank				
1	Indian Bank,SBP	6158142192	1301681.00	1052320.00	249361.00
	Total		1301681.00	1052320.00	249361.00

Reconciliation :-

- a. Closing balance as per cash book as on 31.3.2014. =1052320.00
- b. Add .following amounts paid through the (+) 249321.00

Cheques, as indicted against each amount

Are not encashed from bank by 31.3.14.

Ref.Ch.No./Date	amount	Date of drawal
134760/24.2.14	9000	30.6.14
087885/24.2.14	9000	30.6.14
087897/31.3.14	9024	21.6.14
087898/31.3.14	300	26.6.14
087899/31.3.14	652	25.6.14
087900/31.3.14	600	25.6.14
088221/31.3.14	600	05.9.14
088222/31.3.14	300	24.6.14
088223/31.3.14	300	08.9.14
088224/31.3.14	300	30.6.14
088225/31.3.14	420	Not encashed yet
088226/31.3.14	9400	05.8.14
088227/31.3.14	9700	30.7.14
088228/31.3.14	700	28.8.14
088229/31.3.14	19700	30.7.14
088230/31.3.14	9400	13.9.14
088231/31.3.14	10900	30.6.14

088232/31.3.14	100	Not encashed yet
088233/31.3.14	400	Not encashed yet
088234/31.3.14	19400	31.7.14
088235/31.3.14	24300	13.8.14
088236/31.3.14	7000	22.9.14
088238/31.3.14	28700	25.7.14
088239/31.3.14	9400	01.8.14
088240/31.3.14	300	17.9.14
088761/31.3.14	400	Not encashed yet
088762/31.3.14	9400	Not encashed yet
088763/31.3.14	6955	30.6.14
088764/31.3.14	9700	04.8.14
088765/31.3.14	300	17.9.14
088766/31.3.14	9400	28.7.14
088767/31.3.14	10000	10.9.14
088768/31.3.14	900	Not encashed yet
088769/31.3.14	9400	16.8.14
088770/31.3.14	9700	19.9.14
088771/31.3.14	3270	24.7.14
Total	249321	

c. Add excess expenditure shown vide Vr.97 to 99/Dt.31.3.14 (+) 40.00

due to which amount in bank column has been reduced.

d. Closing Balance as per Bank Pass book as on 31.3.2014. =1301681.00

6. STOCK POSITION :-

No such materials were found to have purchased out of the students fund for which the position will record.

6.1.Non-maintenance of separate stock registers.

During the period under audit it was observed that consumable articles purchased for the purpose of students out of BBA-cum-LLb fund were entered in the stock register of sty. Article of the L.R.Law college and consumption thereof was shown in said register, but no separate registers for permanent as well as consumable items were maintained to watch the recurring utilization of the stock.

Hence the Course coordinator of the self-financing course is advised to open and operated the above stock registers in order to record relevant procurements and utilization thereof in support of the genuine expenditures, made out of the students fund before next round of audit.

7. INVESTMENT :- No investment has been made out of the students fund since the year of functioning of this self-financing course.

8. ADVANCES :-

The position of advances for the year 2013-2014 is furnished below.

- a. Advance outstanding as on 1.04.2013 :- 500.00
- b. Advance paid during year 2013-14 :-44924.00
- c. Total :-45424.00
- d. Advance adjusted during 2013-14 :-17124.00
- e. Advances outstanding as on 31.3.2014:-28300.00

The above advance is outstanding against Sri B K Das, Lecturer, who has received the amount on dt.27.11.2013 towards centre charges of examination for the year 2011-12 & 2012-13.

9. GRANTS :- No grant has been received during the year under audit.

10. UTILISATION CERTIFICATES :- No utilization certificate is pending for submission.

11. MISSAPPROPRIATION & DEFALCATION :- Not detected during the year under audit.

12. LOSS OF STOCK & STORE :-No loss of stock & store is detected during the year under audit.

13. AUDIT OF RECEIPTS :-No irregularities are noticed in respect of receipts during thr the year under audit.

14. AUDIT OF EXPENDITURE :- No irregularities are noticed in respect of expenditure during thr the year under audit.

15. AUDIT ON WORKS:-

No developmental works are executed during the year under audit out of the student finds.

16. AUDIT ON UNITS/DEPARTMENTS:-

No comments.

17. AUDIT ON SCHEMES/ PROGRAMMES:-

17.1.comments of audit on management of the scheme

It would be revealed from the financial position, as worked out vide paragraph No.4 that huge cash balance of Rs.1291695.00 has been kept un-utilized at the end of the financial year 2013-14 as on 31.3.2014. No remarkable expenditure has been made during the year under audit for development of infrastructures, creation of assets and purchase of library books which are essential for improvement of the quality teaching and creativity of the students. As per the agenda issued by the University in prospectus of the self-financing course the local authority should provide all the facilities to the students for their quality teaching and standardize their learning and creativity in order to competent them at the national level.

Hence attentions of the university authorities are invited in this regard to insist the coordinator of the concerned self-financing course to utilize the unspent balance of the student's fund for the purpose of building their academic career efficiently so that they can able to create their own placement in global market.

18. MISCELANEOUS:- No comments.

19. AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:- Nil

20.1. RESULT OF AUDIT :- Nil.

20.2. AUDIT CERTIFICATE:-

Certified that the accounts of the self-financing course, , Sambalpur University for the year2013-2014 have been covered under audit and found to be correct subject to the remarks offered in the foregoing paragraphs

20.3. GENERAL REMARKS BY THE AUDITOR:-

The state of maintenance of accounts, records, and registers of this self-financing course needs improvement.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

PARA: 18 MISCELLANEOUS

18.1 - TEMPORARY LADIES HOSTEL' (M. Phil.) (P.G.H. NO.1)

1.TITLE SHEET :-

- a. Name of the Hostel :-TEMPORARY LADIES HOSTEL(M. Phil.)
- b. Period of accounts audited :-2013-14
- d. No. of working days consumed :-4 man days singlehandedly
- e. Duration of audit :- 22.10.14 to 27.10.14
- f. Name of the Superintendent, who is in-charge of the accounts.
- i. During the period under audit :- Dr. A.K. Behera
- ii. During the period of audit - :-Dr. S. K. Pattanaik
- g. Name of the Auditor : Kailash ch. Mohapatra

1.1.INTRODUCTORY :-

The positions of Staff, engaged by the University & boarders of the hostel for the financial year 2013-14 are furnished below.

(A) Staff.

Particular	Sanctioned	Existing
	Strength	Strength
Superintendent	01	01
Asst.Superintendent	01	01
Office Assistant	01	01
Watchman	03	09(6 from S.U.I.I.T.)
Sweeper	01	01
Ward Boy	01	0
Ward Girl	01	0
Matron	01	03
Asst. Matron	1	01
Peon	1	01
Total	12	18

(B) Strength of inmates/boarders.

Classes	Enrollment
---------	------------

	Strength
1st. year	19
2 nd . Year	11
M.phil	72
Total	102

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash , unused M.R.s & postage stamps balance conducted on the day of commencement of audit of the institution i.e. on dt 22.10.14. The result of the same was furnished in the table below:-

SI	Particulars	Balance shown as Per cash book	Physical balance found	difference
1	Cash	Nil	Nil	Nil
2	Misc. receipt books	Nil	Nil	Nil
3	Postage stamps	Nil	Nil	Nil

3. LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. Paid vouchers relating to year 2013-14.
3. Bank a/c
4. Stock registers
5. M.R. Books

4. FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of TEMPORARY LADIES HOSTEL(M. Phil.)Hostel ,Sambalpur university for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

a.O.B. as on 01.04.2013	:-145024.76
b.Receipts during the year 2013-14	:-169295.00
c.Total	:-314319.76
d.Expenditure made during 2013-14	:-109698.84
e.C.B.as on 31.03.2014 as per audit	:-204620.92
f. C.B.as on 31.03.2014 as per cash book	:-204620.92
g.Difference, if any	:-nil.
h.Reconciliation	:- nil.

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of	Total

			TDR/FDR	
1.General cash book	28.92	204592.00	.....	204620.92
Total.	28.92	204592.00	.....	204620.92

Statement A

Statement B

Details of receipts.

Details of expenditure.

SI	Head of Account	Receipts During 2013-14 (in Rupees)	SI	Head of Account	Expenditure During 2013-14(in Rupees)
1.	Admission fee	164300.00	1.	Esst. Expenses	22172.00
2.	Bank interest	4637.00	2.	Cultural Expenses	29000.00
3.	Advance refund	358.00	3.	Sanitation	32976.84
			4.	News paper	5622.00
			5.	Advance paid for mess	5000.00
			6.	Maint. Of hostel electricity	14928.00
	Total receipt	169295.00		Total expenditure	109698.84
	Add O.B.	145024.76		Add C.B.	204620.92
	Grand Total	314319.76		Grand Total	314319.76

5.DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASS BOOK & CASH BOOK

AS ON 31.03.2014

SI.	Name of Bank	A/C No	C.B.as per bank pass book A/c	C.B.as per bank A/c in cash book	Difference
1.	S.B.I. J.V.	30330200750	204592.00	204592.00	Nil.

Reconciliation :-nil.

6.STOCK POSITION :-Stock Registers have been maintained.

7. INVESTMENT :-No investment has been made during the year 2013-14.

8. ADVANCES :-

- i. Advance outstanding as on 1.04.2013 :-nil.
- ii. Advance paid during the year 2013-14 :-5000.00
- iii. Total. : :- 5000.00
- iv. Advance adjusted during the year 2013-14:-nil.
- v. Advance outstanding as on 31.03.2014 :-5000.00

Details of advance outstanding as on 31.03.2014

Sl. No.	Vr. No./dt.	Amount	paid to	purpose
1.	-/3.04.13	5000.00	Sri Muna Gupta	Advance paid for mess
	Total.	5000.00		

9.GRANTS:- There was no pending grant as on 31.03.2013.No grants has been received during the year 2013-14.

10.UTILISATION CERTIFICATES :-Need not to be furnished.

11.MISSAPPROPRIATION & DEFALCATION :-No mis-appropriation is detected during the year under audit.

12.LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13.AUDIT OF RECEIPTS :-All collections as per M.R. books have been properly taken in to cashbook account during the year 2013-14.

14.AUDIT OF EXPENDITURE :-It is advised in audit to make passed for payment in red ink in each voucher prior to making payment & each voucher must bear a voucher no. starting from sl. no. 1 to....from beginning of the financial year henceforth.

15. AUDIT ON WORKS :-No work has been executed during the year under audit.

16.AUDIT ON UNITS/ DEPARTMENTS :-No units & Departments.

17. AUDIT ON SCHEMES/ PROGRAMMES :-No schemes & Programmes.

18.MISCELLANEOUS :-Nil.

19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-Nil.

20.1.RESULT OF AUDIT :-Amount recovered on the spot is nil. Amount suggested for recovery is nil.,Amount held under objection is nil.

Para No	Amount suggested for recovery	Amount held under objection	Total
	Nil.	Nil.	Nil.

20.2.AUDIT CERTIFICATE :-

Certified that accounts of this Dept. is covered under audit for the year 2013-14 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement .

18.2 - MAHODADHI BOYS HOSTEL (M. PHIL)

1.TITLE SHEET :-

a. Name of the Hostel :-MAHODADHI BOYS HOSTEL (M. PHIL)

b. Period of accounts audited :-2013-14

d. No. of working days consumed :-4 man days singlehandedly

- e. Duration of audit :- 28.10.14 to 31.10.14
- e. Name of the Superintendent, who is in-charge of the accounts.
- i. During the period under audit :- Dr. Bulu Maharana(1.04.13 to 30.06.13)
Dr. M. K. Sahu(1.07.13 to 31.03.14)
- ii. During the period of audit - :- Dr. M. K. Sahu
- f. Name of the Auditor : Kailash ch. Mohapatra

1.1.INTRODUCTORY :-

The positions of Staff, engaged by the University & boarders of the hostel for the financial year 2013-14 are furnished below.

(A) Staff.

Particular	Sanctioned	Existing
	Strength	Strength
Superintendent	01	01
Asst.Superintendent	01	01
Office Assistant	01	01
Watchman	01	01
Sweeper	01	01(D/W)
Ward Boy	01	01
Ward Girl	0	0
Matron	0	0
Asst. Matron	0	0
Peon	1	1
Total	7	7

(B) Strength of inmates/boarders.

Classes	Enrollment
	Strength
1st. year	0
2 nd . Year	0
M.phil	65
Total	65

2.PHYSICAL VERIFICATION OF CASH.

The physical verification of cash , unused M.R.s & postage stamps balance conducted on the day of commencement of audit of the institution i.e. on dt.28.10.14. The result of the same was furnished in the table below:-

SI	Particulas	Balance shown as Per cash book	Physical balance found	difference
1	Cash	Nil	Nil	Nil
2	Misc. receipt books	Nil	Nil	Nil
3	Postage stamps	Nil	Nil	Nil
		Nil	Nil	Nil

3.LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

- 1.General cash book

2. Paid vouchers relating to year 2013-14.

3. Bank a/c

4. Stock registers

5. M.R. Books

4. FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of MAHODADHI BOYS HOSTEL (M. PHIL), Sambalpur university for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

a. O.B. as on 01.04.2013 :-228471.00

b. Receipts during the year 2013-14 :-133570.00

c. Total :-362041.00

d. Expenditure made during 2013-14 :-48326.00

e. C.B. as on 31.03.2014 as per

audit :-313715.00

f. C.B. as on 31.03.2014 as per

cash book :-313715.00

g. Difference, if any :-nil.

h. Reconciliation :-nil.

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1. General cash book	nil	313715.00	.....	313715.00
Total.	nil	313715.00	.....	313715.00

Statement A

Statement B

Details of receipts.

Details of expenditure.

Sl	Head of Account	Receipts During 2013-14 (in Rupees)	Sl	Head of Account	Expenditure During 2013-14 (in Rupees)
1.	Estt. Fee	76000.00	1.	Esst. Expenses	33000.00
2.	Bank interest	9670.00	2.	Cultural Expenses	12500.00
3.	Caution money	6900.00	3.	News paper	2826.00
4.	Cultural fee	24600.00			
5.	Hostel security fee	16400.00			
	Total receipt	133570.00		Total expenditure	48326.00
	Add O.B.	228471.00		Add C.B.	313715.00
	Grand Total	362041.00		Grand Total	362041.00

5. DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASS BOOK & CASH BOOK

AS ON 31.03.2014

Sl.	Name of	A/C No	C.B. as per bank	C.B. as per bank A/c in	Difference
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	Bank		pass book A/c	cash book	
1.	U.Co. Katapalli	4923	313715.00	313715.00	Nil.

Reconciliation :-nil.

6.STOCK POSITION :-Stock Registers have been maintained.

7. INVESTMENT :-No investment has been made during the year 2013-14.

8. ADVANCES :-

i. Advance outstanding as on 1.04.2013 :-nil.

ii. Advance paid during the year 2013-14 :-nil.

iii. Total. :- nil.

iv. Advance adjusted during the year 2013-14 :-nil.

v. Advance outstanding as on 31.03.2014 :-nil.

9.GRANTS:- There was no pending grant as on 31.03.2013.No grants has been received during the year 2013-14

10.UTILISATION CERTIFICATES :-Need not to be furnished.

11.MISSAPPROPRIATION & DEFALCATION :-No mis-appropriation is detected during the year under audit

12.LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13.AUDIT OF RECEIPTS :-All collections as per M.R. books have been properly taken in to cashbook account during the year 2013-14.

14.AUDIT OF EXPENDITURE :-It is advised in audit to make passed for payment in red ink on each voucher prior to making payment & each voucher must bear a voucher no. starting from sl. no. 1 to....from beginning of the financial year henceforth.

15. AUDIT ON WORKS :-No work has been executed during the year under audit.

16.AUDIT ON UNITS/ DEPARTMENTS :-No units & Departments.

17. AUDIT ON SCHEMES/ PROGRAMMES :-No schemes & Programmes.

18.MISCELANEOUS :-Nil.

19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-Nil.

20.1.RESULT OF AUDIT :-Amount recovered on the spot is nil. Amount suggested for recovery is nil.,Amount held under objection is nil.

Para No	Amount suggested for recovery	Amount held under objection	Total
	Nil.	Nil.	Nil.

20.2.AUDIT CERTIFICATE :-

Certified that accounts of this Dept. is covered under audit for the year 2013-14 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement .

18.3 - PRABHABATI DEVI LADIES HOSTEL

1.TITLE SHEET :-

- a. Name of the Hostel :-Pravabati Devi Ladies Hostel
- b. Period of accounts audited :-2013-14
- d. No. of working days consumed :-4 man days singlehandedly
- e. Duration of audit :- 29.11.14 to 3.12.14
- e. Name of the Superintendent, who is
in-charge of the accounts.
- i. During the period under audit :- Dr.(Mrs.) Sabita Sahoo.
- ii. During the period of audit - :- Dr.(Mrs.) Sabita Sahoo
- f. Name of the Auditor : Kailash ch. Mohapatra

1.1.INTRODUCTORY :-

The positions of Staff, engaged by the University & boarders of the hostel for the financial year 2013-14 are furnished below.

(A) Staff.

Particular	Sanctioned	Existing
	Strength	Strength
Superintendent	01	01
Asst.Superintendent	01	01
Office Assistant	01	01
Watchman	03	03
Sweeper	01	01
Ward Boy	01	01
Ward Girl	01	01
Matron	01	01
Asst. Matron	1	1
Peon	1	1
Total	12	12

(B) Strength of inmates/boarders.

Classes	Enrollment
	Strength
1st. year	83
2 nd . Year	108
M.phil	0
Total	191

2.PHYSICAL VERIFICATION OF CASH.

The physical verification of cash , unused M.R.s & postage stamps balance conducted on the day of commencement of audit of the institution i.e. on dt...29.11.14. The result of the same was furnished in the table below:-

SI	Particulars	Balance shown as Per cash book	Physical balance found	difference
1	Cash	Nil	Nil	Nil
2	Misc. receipt books	Nil	Nil	Nil
3	Postage stamps	Nil	Nil	Nil
	Total.	Nil	Nil	Nil

3.LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

- 1.General cash book
- 2.Paid vouchers relating to year 2013-14.
- 3.Bank a/c
- 4.Stock registers
- 5.M.R.Books

4.FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of Pravabati Devi Ladies Hostel, Sambalpur university for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

a.O.B. as on 01.04.2013	: -393390.00
b.Receipts during the year 2013-14	: -271322.00
c.Total	: -664712.00
d.Expenditure made during 2013-14:-	167954.00
e.C.B.as on 31.03.2014 as per audit	: -496758.00
f. C.B.as on 31.03.2014 as per cash book	: -496758.00
g.Difference, if any	: -nil.
h.Reconciliation	: -nil.

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1.General cash book	25053.00	471705.00	0	496758.00
Total.	25053.00	471705.00	0	496758.00

Statement A

Statement B

Details of receipts.

Details of expenditure.

SI	Head of Account	Receipts During 2013-14 (in	SI	Head of Account	Expenditure During 2013-14(in
----	-----------------	--------------------------------	----	-----------------	-----------------------------------

		Rupees)			Rupees)
1.	Estt. Fee	148800.00	1.	Esst. Expenses	94234.00
2.	Bank interest	17122.00	2.	Cultural Expenses	73720.00
3.	Caution money	10300.00			
4.	Cultural fee	57600.00			
5.	Hostel security fee	36600.00			
6.	Late fine	900.00			
	Total receipt	271322.00		Total expenditure	167954.00
	Add O.B.	393390.00		Add C.B.	496758.00
	Grand Total	664712.00		Grand Total	664712.00

5.DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASS BOOK & CASH BOOK

AS ON 31.03.2014

Sl.	Name of Bank	A/C No	C.B.as per bank pass book A/c	C.B.as per bank A/c in cash book	Difference
1.	U.Co. Katapalli	07100100007757	471705.00	471705.00	Nil.

Reconciliation :-Nil.

6.STOCK POSITION :-Stock Registers have been maintained.

7. INVESTMENT :-No investment has been made during the year 2013-14.

8. ADVANCES :-

- i. Advance outstanding as on 1.04.2013 :-nil.
- ii. Advance paid during the year 2013-14 :-58000.00
- iii. Total. :- 58000.00
- iv. Advance adjusted during the year 2013-14:-58000.00
- v. Advance outstanding as on 31.03.2014 :-nil.

9.GRANTS:- There was no pending grant as on 31.03.2013.No grants has been received during the year 2013-14.

10.UTILISATION CERTIFICATES :-Need not to be furnished.

11.MISSAPPROPRIATION & DEFALCATION :-No mis-appropriation is detected during the year under audit.

12.LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13.AUDIT OF RECEIPTS :-All collections as per M.R. books have been properly taken in to cashbook account during the year 2013-14.

14.AUDIT OF EXPENDITURE :-It is advised in audit to make passed for payment in red ink in each voucher prior to making payment & each voucher must bear a voucher no. starting from sl. no. 1 to....from beginning of the financial year henceforth.

15. AUDIT ON WORKS :-No work has been executed during the year under audit.

16.AUDIT ON UNITS/ DEPARTMENTS :-No units & Departments.

17. AUDIT ON SCHEMES/ PROGRAMMES :-No schemes & Programmes.

18.MISCELLANEOUS :-Nil.

19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-Nil.

20.1.RESULT OF AUDIT :-Amount recovered on the spot is nil. Amount suggested for recovery is nil.,Amount held under objection is nil.

Para No	Amount suggested for recovery	Amount held under objection	Total
	Nil.	Nil.	Nil.

20.2.AUDIT CERTIFICATE :-

Certified that accounts of this Dept. is covered under audit for the year 2013-14 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement .

18.4 - BHAGIRATHI BOYS HOSTEL (NO.3)

1.TITLE SHEET :-

- a. Name of the Hostel :-Bhagirathi Boys Hostel
- b. Period of accounts audited :-2013-14
- d. No. of working days consumed :-4 man days singlehandedly.
- e. Duration of audit :- 10.10.14 to 16.10.14
- e. Name of the Superintendent, who is in-charge of the accounts.
- i. During the period under audit :- Dr. Pradipta Kumar Behera
- ii. During the period of audit - :-Dr. Bulu Maharana
- f. Name of the Auditor : Kailash ch. Mohapatra

1.1.INTRODUCTORY :-

The positions of Staff, engaged by the University & boarders of the hostel for the financial year 2013-14 are furnished below.

(A) Staff.

Particular	Sanctioned	Existing
	Strength	Strength
Superintendent	01	01
Asst.Superintendent	01	01
Office Assistant	01	01
Watchman	01	01
Sweeper	01	01
Ward Boy	01	01
Ward Girl	0	0
Matron	0	0
Asst. Matron	0	0

Peon	1	1
Total	07	07

(B) Strength of inmates/boarders.

Classes	Enrollment
	Strength
1st. year	63
2 nd . Year	49
M.phil	0
Total	112

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash , unused M.R.s & postage stamps balance conducted on the day of commencement of audit of the institution i.e. on dt...10.10.14. The result of the same was furnished in the table below:-

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference
1	Cash	Nil	Nil	Nil
2	Misc. receipt books	Nil	Nil	Nil
3	Postage stamps	Nil	Nil	Nil
	Total.	Nil	Nil	Nil

3. LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

1. General cash book

2. Paid vouchers relating to year 2013-14.

3. Bank a/c

4. Stock registers

5. M.R. Books

4. FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of Bhagirathi Boys Hostel, Sambalpur university for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

a. O.B. as on 01.04.2013 :-322684.00

b. Receipts during the year 2013-14 :-147627.00

c. Total :-470311.00

d. Expenditure made during 2013-1 :-104420.00

e. C.B. as on 31.03.2014 as per

audit :-365891.00

f. C.B. as on 31.03.2014 as per

cash book :-365891.00

g. Difference, if any :-nil.

h. Reconciliation :-nil.

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1.General cash book	85.00	365806.00	.....	365891.00
Total.	85.00	365806.00	.....	365891.00

Statement A Details of receipts.			Statement B Details of expenditure.		
Sl	Head of Account	Receipts During 2013-14 (in Rupees)	Sl	Head of Account	Expenditure During 2013-14(in Rupees)
1.	Estt. Fee	93400.00	1.	Esst. Expenses	70600.00
2.	Bank interest	14107.00	2.	Cultural Expenses	30000.00
3.	Caution money	6400.00	3.	News paper	3820.00
4.	Cultural fee	33000.00			
5.	Hostel security fee				
6.	Late fine	720.00			
	Total receipt	147627.00		Total expenditure	104420.00
	Add O.B.	322684.00		Add C.B.	365891.00
	Grand Total	470311.00		Grand Total	470311.00

5.DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASS BOOK & CASH BOOK

AS ON 31.03.2014

Sl.	Name of Bank	A/C No	C.B.as per bank pass book A/c	C.B.as per bank A/c in cash book	Difference
1.	U. Co. Katapalli	07100100001162	365806.00	365806.00	Nil.

Reconciliation :-Nil.

6.STOCK POSITION :-Stock Registers have been maintained.

7. INVESTMENT :-No investment has been made during the year 2013-14.

8. ADVANCES :-

- i. Advance outstanding as on 1.04.2013 :-26700.00
- ii. Advance paid during the year 2013-14 :-30000.00
- iii. Total. :- 56700.00
- iv. Advance adjusted during the year 2013-14:-26700.00
- v. Advance outstanding as on 31.03.2014 :-30000.00

Details of advance outstanding as on 31.03.2014 _____

Sl. No.	Vr. No./dt.	Amount	Paid to
1.	/13.02.14	30000.00	Sripati Dash Cultural Secretary
Total.		30000.00	

9.GRANTS:- There was no pending grant as on 31.03.2013.No grants has been received during the year 2013-14.

10.UTILISATION CERTIFICATES :-Need not to be furnished.

11.MISSAPPROPRIATION & DEFALCATION :-No mis-appropriation is detected during the year under audit.

12.LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13.AUDIT OF RECEIPTS :-All collections as per M.R. books have been properly taken in to cash book account during the year 2013-14.

14.AUDIT OF EXPENDITURE :-It is advised in audit to make passed for payment in red ink in each voucher prior to making payment & each voucher must bear a voucher no. starting from sl. no. 1 to onwards....from beginning of the financial year henceforth compliance reported.

15. AUDIT ON WORKS :-No work has been executed during the year under audit.

16.AUDIT ON UNITS/ DEPARTMENTS :-No units & Departments.

17. AUDIT ON SCHEMES/ PROGRAMMES :-No schemes & Programmes.

18.MISCELLANEOUS :-Nil.

19.AUDIT OF LOANS/DEPOSITS/ CPF INCLUDING POSITION:-Nil.

20.1.RESULT OF AUDIT :- Nil.

20.2.AUDIT CERTIFICATE :-

Certified that accounts of this Dept. is covered under audit for the year 2013-14 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement .

18.5 - BRAHMAPUTRA HOSTEL (BOYS' H.NO. 1)

1.TITLE SHEET :-

- a. Name of the Hostel :-Brahmaputra Hostel
- b. Period of accounts audited :-2013-14
- d. No. of working days consumed :-4 man days singlehandedly

- e. Duration of audit :- 17.10.14 to 21.10.14
- e. Name of the Superintendent, who is in-charge of the accounts.
- i. During the period under audit :- Dr. Sudhir Ku. Sahu
- ii. During the period of audit - :-Dr. Rajendra Ku. Behera
- f. Name of the Auditor :-Kailash ch. Mohapatra

1.1.INTRODUCTORY :-

The positions of Staff, engaged by the University & boarders of the hostel for the financial year 2013-14 are furnished below.

(A) Staff.

Particular	Sanctioned	Existing
	Strength	Strength
Superintendent	01	01
Asst.Superintendent	01	01
Office Assistant	01	01
Watchman	01	01
Sweeper	01	01
Ward Boy	01	01
Ward Girl	0	0
Peon	1	1
Total	07	07

(B) Strength of inmates/boarders.

Classes	Enrollment
	Strength
1st. year	26
2 nd . Year	80
M.phil	106
Total	

2.PHYSICAL VERIFICATION OF CASH.

The physical verification of cash , unused M.R.s & postage stamps balance conducted on the day of commencement of audit of the institution i.e. on dt...17.10.14. The result of the same was furnished in the table below:-

SI	Particulas	Balance shown as Per cash book	Physical balance found	difference
1	Cash	53.35	53.35	Nil.
2	Misc. receipt books	Nil.	Nil.	Nil.
3	Postage stamps	Nil.	Nil.	Nil.

3.LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

- 1.General cash book
- 2.Paid vouchers relating to year 2013-14.
- 3.Bank a/c
- 4.Stock registers
- 5.M.R.Books

4. FINANCIAL POSITION : The position in respect of receipts, and expenditure of Brahmputra Hostel ,Sambalpur university for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

a.O.B. as on 01.04.2013	:-460355.05
b.Receipts during the year 2013-14	:-136960.00
c.Total	:-597315.05
d.Expenditure made during 2013-14	:-101296.70
e.C.B.as on 31.03.2014 as per	
audit	:-496018.35
f. C.B.as on 31.03.2014 as per	
cash book	:-496018.35
g.Difference, if any	:-nil.
h.Reconciliation	:-nil.

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1.General cash book	26.85	325679.50	170312.00	496018.35
Total.	26.85	325679.50	170312.00	496018.35

Statement A

Statement B

Details of receipts.

Details of expenditure.

Sl	Head of Account	Receipts		Sl	Head of Account	Expenditure
		During 2013-14 (in Rupees)				During 2013-14(in Rupees)
1.	Estt. Fee	74000.00		1.	Esst. Expenses	71970.70
2.	Bank interest	27960.00		2.	Cultural Expenses	24200.00
3.	Caution money	2600.00		3.	News paper	3226.00
4.	Cultural fee	31800.00		4.	Refund of caution money	1900.00
5.	Misc.	10.00				
6.	Lighting fee	590.00				
	Total receipt	136960.00			Total expenditure	101296.70
	Add O.B.	460355.05			Add C.B.	496018.35
	Grand Total	597315.05			Grand Total	597315.05

5.DETAILED OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASS BOOK & CASH BOOK

AS ON 31.03.2014

Sl.	Name of Bank	A/C No	C.B.as per bank pass book A/c	C.B.as per bank A/c in cash book	Difference
1.	U.Co. Katapalli	406	325679.50	325679.50	Nil.

Reconciliation :- nil.

6.STOCK POSITION :-Stock Registers have been maintained.

7. INVESTMENT :-Detailed in the table below:

A/C No.	Bank	Date of	Amount invested	Rate of	Date of maturity	Period in	Maturity value
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		investment/reinvested		interest		month	
039883 07100300000592	U.Co.(K.pali)	15.06.13	99907.00	8.76%	15.06.14	12	108940.00
039882 07100300000589	U.Co.(K.pali)	15.06.13	36062.00	8.76%	15.06.14	12	39322.00
039884 07100300000058	U.Co.(K.pali)	15.06.13	34343.00	8.76%	15.06.14	12	37448.00
Total.			170312.00				185710.00

8. ADVANCES :

- i. Advance outstanding as on 1.04.2013 :-nil.
- ii. Advance paid during the year 2013-14 :-33700.00.
- iii. Total. :- 33700.00.
- iv. Advance adjusted during the year 2013-14:-26500.00
- v. Advance outstanding as on 31.03.2014 :-7200.00

Details of advance outstanding as on 31.03.2014

Sl. No.	Vr. No./dt.	Amount	paid to	Purpose
1.	7.11.13	700.00	Byomakesh Pradhan.	Welcome ceremony
2.	7.11.13	6500.00	Gopal Nag	Athletic meet
Total.		7200.00		

9.GRANTS:- There was no pending grant as on 31.03.2013.No grants has been received during the year 2013-14.

10.UTILISATION CERTIFICATES :-Need not to be furnished.

11.MISSAPPROPRIATION & DEFALCATION :-No mis-appropriation is detected during the year under audit.

12.LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13.AUDIT OF RECEIPTS :-All collections as per M.R. books have been properly taken in to cashbook account during the year 2013-14.

14.AUDIT OF EXPENDITURE :-It is advised in audit to make passed for payment in red ink in each voucher prior to making payment & each voucher must bear a voucher no. starting from sl. no. 1 to....from beginning of the financial year henceforth & compliance reported.

15. AUDIT ON WORKS :-No work has been executed during the year under audit.

16.AUDIT ON UNITS/ DEPARTMENTS :-No units & Departments.

17. AUDIT ON SCHEMES/ PROGRAMMES :-No schemes & Programmes.

18.MISCELANEOUS :-Nil.

19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-Nil.

20.1.RESULT OF AUDIT :-Amount recovered on the spot is nil. Amount suggested for recovery is nil.,Amount held under objection is nil.

Para No	Amount suggested for recovery	Amount held under objection	Total
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Nil.

Nil.

Nil.

20.2.AUDIT CERTIFICATE :-

Certified that accounts of this Dept. is covered under audit for the year 2013-14 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement .

18.6 - SATADRU HOSTEL (BOYS H. NO.4)

1.TITLE SHEET :-

- a. Name of the Hostel :-Satadru Hostel
- b. Period of accounts audited :-2013-14
- d. No. of working days consumed :-4 man days singlehandedly
- e. Duration of audit :- 29.09.14 to 9.10.14
- e. Name of the Superintendent, who is
in-charge of the accounts.
- i. During the period under audit :- Dr. Nihar Ranjan Satpathy
- ii. During the period of audit - :-Dr. T. K.Das.
- f. Name of the Auditor : Kailash ch. Mohapatra

1.1.INTRODUCTORY :-

The positions of Staff, engaged by the University & boarders of the hostel for the financial year 2013-14 are furnished below.

(A) Staff.

Particular	Sanctioned strength	Existing Strength
Superintendent	01	01
Asst.Superintendent	01	01
Office Assistant	01	01
Watchman	01	01
Sweeper	01	01
Ward Boy	01	01
Peon	01	01
Total	07	07

(B) Strength of inmates/boarders.

Classes	Enrollment strength
1st. year	10

2 nd . Year	13
S.U.I.I.T.	77
Total	100

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash , unused M.R.s & postage stamps balance conducted on the day of commencement of audit of the institution i.e. on dt...29.09.14. The result of the same was furnished in the table below:-

SI	Particulars	Balance shown as Per cash book	Physical balance found	difference
1	Cash	NIL.	NIL.	NIL.
2	Misc. receipt books	NIL.	NIL.	NIL.
3	Postage stamps	NIL.	NIL.	NIL.
	Total.	NIL.	NIL.	NIL.

3. LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. Paid vouchers relating to year 2013-14.
3. Bank a/c
4. Stock registers
5. M.R. Books

4. FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of Satadru Hostel ,Sambalpur university for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

- a. O.B. as on 01.04.2013 :-158892.00
- b. Receipts during the year 2013-14 :-71794.00
- c. Total :-230686.00
- d. Expenditure made during 2013-14 :-44038.00
- e. C.B. as on 31.03.2014 as per audit :-186648.00
- f. C.B. as on 31.03.2014 as per cash book :-186648.00
- g. Difference, if any :-nil.
- h. Reconciliation :-nil.

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1. General cash book	0	186648.00	0	186648.00
Total.	0	186648.00	0	186648.00

Statement A

Statement B

Details of receipts.

Details of expenditure.

Sl	Head of Account	Receipts During 2013-14 (in Rupees)	Sl	Head of Account	Expenditure During 2013-14 (in Rupees)
1.	Estt. fee	56000.00	1.	Esst. Expenses	43038.00
2.	Bank interest	6689.00	2.	Cultural Expenses	500.00
3.	Caution money	2200.00	3.	Caution money	500.00
4.	Cultural fee	6900.00			
5.	Late fine	5.00			
	Total receipt	71794.00		Total expenditure	44038.00
	Add O.B.	158892.00		Add C.B.	186648.00
	Grand Total	230686.00		Grand Total	230686.00

5.DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASS BOOK & CASH BOOK

AS ON 31.03.2014

Sl.	Name of Bank	A/C No	C.B.as per bank pass book A/c	C.B.as per bank A/c in cash book	Difference
1.	U. Co. Katapali	4358	191948.00	186648.00	5300.00
		Total			

Reconciliation:- This difference of Rs.5300.00 is due to ch. No.538334/dt.28.03.14 issued on dt.28.03.14 but encashed on dt.4.04.14.

6.STOCK POSITION :-Stock Registers have been maintained.

7. INVESTMENT :-No investment has been made during the year 2013-14.

8. ADVANCES :-

i. Advance outstanding as on 1.04.2013 :-nil.

ii. Advance paid during the year 2013-14 :-nil.

iii. Total. :- nil.

iv. Advance adjusted during the year 2013-14 :-nil.

v. Advance outstanding as on 31.03.2014 :-nil.

9.GRANTS:- There was no pending grant as on 31.03.2013.No grants has been received during the year 2013-14.

10.UTILISATION CERTIFICATES :-Need not to be furnished.

11.MISSAPPROPRIATION & DEFALCATION :-No mis-appropriation is detected during the year under audit.

12.LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13.AUDIT OF RECEIPTS :-All collections as per M.R. books have been properly taken in to cashbook account during the year 2013-14.

14. AUDIT OF EXPENDITURE :-It is advised in audit to make passed for payment in red ink in each voucher prior to making payment & each voucher must bear a voucher no. starting from sl. no. 1 to....from beginning of the financial year henceforth.

15. AUDIT ON WORKS :-No work has been executed during the year under audit.

16. AUDIT ON UNITS/ DEPARTMENTS :-No units & Departments.

17. AUDIT ON SCHEMES/ PROGRAMMES :-No schemes & Programmes.

18. MISCELLANEOUS :-Nil.

19. AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-Nil.

20.1. RESULT OF AUDIT :-Amount recovered on the spot is nil. Amount suggested for recovery is nil., Amount held under objection is nil.

Para No	Amount suggested for recovery	Amount held under objection	Total
	Nil.	Nil.	Nil.

20.2. AUDIT CERTIFICATE :-

Certified that accounts of this Dept. is covered under audit for the year 2013-14 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement .

18.7 - SILVER JUBILEE WOMENS HOSTEL

1. TITLE SHEET :-

- a. Name of the Hostel :-Silver jubilee womens' Hostel
- b. Period of accounts audited :-2013-14
- d. No. of working days consumed :-4 man days singlehanded.
- e. Duration of audit :- 22.12.14 to 26.12.14
- e. Name of the Superintendent, who is in-charge of the accounts.
- i. During the period under audit :- Dr. Ratnawali
- ii. During the period of audit - :- Dr. Ratnawali
- f. Name of the Auditor : Kailash ch. Mohapatra

1.1. INTRODUCTORY :-

The positions of Staff, engaged by the University & boarders of the hostel for the financial year 2013-14 are furnished below.

(A) Staff.

Particular	Sanctioned strength	Existing Strength
Superintendent	01	01

Asst.Superintendent	01	01
Office Assistant	01	02
Watchman	01	02
Sweeper	01	02
Ward Boy	02	02
Metron	01	01
Ward Girl	01	01
Peon	01	01
Total	10	13

(B) Strength of inmates/boarders.

Classes	Enrollment strength
1st. year	0
2 nd . Year	142
M.phil	0
Total	142

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash , unused M.R.s & postage stamps balance conducted on the day of commencement of audit of the institution i.e. on dt.22.12.14. The result of the same was furnished in the table below:-

SI	Particulas	Balance shown as Per cash book	Physical balance found	difference
1	Cash	Nil.	Nil.	Nil.
2	Misc. receipt books	Nil.	Nil.	Nil.
3	Postage stamps	Nil.	Nil.	Nil.
		Nil.	Nil.	Nil.

3. LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. Paid vouchers relating to year 2013-14.
3. Bank a/c
4. Stock registers
5. M.R. Books

4. FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of Silver jubilee womens' Hostel, Sambalpur university for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

- a.O.B. as on 01.04.2013 :-401813.05
- b.Receipts during the year 2013-14 :-185958.00
- c.Total :-587771.05
- d.Expenditure made during 2013-14 :-166512.00

e.C.B.as on 31.03.2014 as per

audit :-421259.05

f. C.B.as on 31.03.2014 as per

cash book :-421259.05

g.Difference, if any :-nil.

h.Reconciliation :-nil.

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1.General cash book	nil	421259.05	nil.	421259.05
Total.	nil	421259.05	nil.	421259.05

Statement A

Statement B

Details of receipts.

Details of expenditure.

Sl	Head of Account	Receipts During 2013-14 (in Rupees)	Sl	Head of Account	Expenditure During 2013-14(in Rupees)
1.	Estt. fee	103370.00	1.	Esst. Expenses	139457.00
2.	Bank interest	9258.00	2.	Cultural Expenses	21800.00
3.	Caution money	6900.00	3.	News paper	2350.00
4.	Cultural fee	39800.00	4.	Contingency	2905.00
5.	Hostel security fee	25830.00			
6.	Late fine	800.00			
	Total receipt	185958.00		Total expenditure	166512.00
	Add O.B.	401813.05		Add C.B.	421259.05
	Grand Total	587771.05		Grand Total	587771.05

5.DETAILED OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASS BOOK & CASH BOOK

AS ON 31.03.2014

Sl.	Name of Bank	A/C No	C.B.as per bank pass book A/c	C.B.as per bank A/c in cash book	Difference
1.	U. co. Katapalli	07100100004716	430987.05	421259.05	9728.00

Reconciliation :- Rs.9728.00 is the difference as per the previous A. R. i.e. for the year 2012-13.

6.STOCK POSITION :-Stock Registers have been maintained.

7. INVESTMENT :-No investment has been made during the year 2013-14.

8. ADVANCES :-

i. Advance outstanding as on 1.04.2013 :-nil.

ii.Advance paid during the year 2013-14 :-3000.00

iii.Total. :-3000.00.

iv.Advance adjusted during the year 2013-14 :-2500.00.

v. Advance outstanding as on 31.03.2014 :-500.00

Details of advance outstanding as on 31.03.2014

Sl. No.	Vr. No./dt.	Amount	paid to	Purpose
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1.	131/dt.5.10.13	500.00(last instl.)	Sri Ashika Soreng	Festival advance
Total.		500.00		

9.GRANTS:- There was no pending grant as on 31.03.2013.No grants has been received during the year 2013-14.

10.UTILISATION CERTIFICATES :-Need not to be furnished.

11.MISSAPPROPRIATION & DEFALCATION :-No mis-appropriation is detected during the year under audit.

12.LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13.AUDIT OF RECEIPTS :-All collections as per M.R. books have been properly taken in to cashbook account during the year 2013-14.

14.AUDIT OF EXPENDITURE :-It is advised in audit to make passed for payment in red ink in each voucher prior to making payment & each voucher must bear a voucher no. starting from sl. no. 1 to....from beginning of the financial year henceforth.

15. AUDIT ON WORKS :-No work has been executed during the year under audit.

16.AUDIT ON UNITS/ DEPARTMENTS :-No units & Departments.

17. AUDIT ON SCHEMES/ PROGRAMMES :-No schemes & Programmes.

18.MISCELANEOUS :-Nil.

19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-Nil.

20.1.RESULT OF AUDIT :-

Amount recovered on the spot is nil. Amount suggested for recovery is nil.,Amount held under objection is nil.

Para No	Amount suggested for recovery	Amount held under objection	Total
	Nil.	Nil.	Nil.

20.2.AUDIT CERTIFICATE :-

Certified that accounts of this Dept. is covered under audit for the year 2013-14 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement .

18.8 - MAHANADI HOSTEL (BOYS H.NO. 2)

1.TITLE SHEET :-

- a. Name of the Hostel :-Mahanadi Hostel
- b. Period of accounts audited :-2013-14
- d. No. of working days consumed :-4 man days singlehandedly
- e. Duration of audit :-17.12.14 to 20.12.14
- e. Name of the Superintendent, who is in-charge of the accounts.
- i. During the period under audit :- Dr. Pradeep Ku. Behera
- ii. During the period of audit - :- Dr. Pradeep Ku. Behera

f. Name of the Auditor :- Kailash ch. Mohapatra

1.1.INTRODUCTORY :-

The positions of Staff, engaged by the University & boarders of the hostel for the financial year 2013-14 are furnished below.

(A) Staff.

Particular	Sanctioned Strength	Existing Strength
Superintendent	01	01
Asst.Superintendent	01	01
Office Assistant	01	01
Watchman	01	01
Sweeper	01	01
Ward Boy	01	01
Ward Girl	0	0
Matron	01	0
Asst. Matron	01	0
Peon	01	01
Total	10	07

(B) Strength of inmates/boarders.

Classes	Enrollment Strength
1st. year	75
2 nd . Year	54
M.phil	0
Total	129

2.PHYSICAL VERIFICATION OF CASH.

The physical verification of cash , unused M.R.s & postage stamps balance conducted on the day of commencement of audit of the institution i.e. on dt.17.12.14. The result of the same was furnished in the table below:-

Sl	Particulas	Balance shown as Per cash book	Physical balance found	difference
1	Cash	Nil	Nil	Nil
2	Misc. receipt books	Nil	Nil	Nil
3	Postage stamps	Nil	Nil	Nil
	Total.	Nil	Nil	Nil

3.LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

- 1.General cash book
- 2.Paid vouchers relating to year 2013-14.
- 3.Bank a/c
- 4.Stock registers
- 5.M.R.Books

4.FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of Mahanadi Hostel, Sambalpur university for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

a.O.B. as on 01.04.2013	: -526504.55
b.Receipts during the year 2013-14	: -178664.00
c.Total	: -705168.55
d.Expenditure made during 2013-14	: -133661.00
e.C.B.as on 31.03.2014 as per	
audit	: -571507.55
f. C.B.as on 31.03.2014 as per	
cash book	: -571507.55
g.Difference, if any	: -nil.
h.Reconciliation	: -nil.

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1.General cash book	Nil	571507.55	0	571507.55
Total.	Nil	571507.55	0	571507.55

Statement A

Statement B

Details of receipts.

Details of expenditure.

Sl	Head of Account	Receipts During 2013-14 (in Rupees)	Sl	Head of Account	Expenditure During 2013-14 (in Rupees)
1.	Estt. fee	107000.00	1.	Esst. Expenses	91126.00
2.	Bank interest	22389.00	2.	Cultural Expenses	42535.00
3.	Caution money	6800.00			
4.	Cultural fee	39900.00			
5.	Hostel security fee				
6.	Late fine	2575.00			
	Total receipt	178664.00		Total expenditure	133661.00
	Add O.B.	526504.55		Add C.B.	571507.55
	Grand Total	705168.55		Grand Total	705168.55

5.DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASS BOOK & CASH BOOK

AS ON 31.03.2014

Sl.	Name of Bank	A/C No	C.B.as per bank pass book A/c	C.B.as per bank A/c in cash book	Difference
1.	U.Co. K. Pali	432	571937.00	571507.55	429.45
		Total	571937.00	571507.55	429.45

Reconciliation :- This difference of Rs. 429.45 has been commented in last A.R. i.e. for the year 2012-13.

- 6. STOCK POSITION** :-Stock Registers have been maintained.
- 7. INVESTMENT** :-No investment has been made during the year 2013-14.
- 8. ADVANCES** :-
 - i. Advance outstanding as on 1.04.2013 :-nil.
 - ii. Advance paid during the year 2013-14 :-nil.
 - iii. Total. :- nil.
 - iv. Advance adjusted during the year 2013-14 :-nil.
 - v. Advance outstanding as on 31.03.2014 :-nil.
- 9. GRANTS**:- There was no pending grant as on 31.03.2013.No grants has been received during the year 2013-14.
- 10. UTILISATION CERTIFICATES** :-Need not to be furnished.
- 11. MISSAPPROPRIATION & DEFALCATION** :-No mis-appropriation is detected during the year under audit
- 12. LOSS OF STOCK & STORE** :- No loss of stock & store is detected during the year under audit.
- 13. AUDIT OF RECEIPTS** :-All collections as per M.R. books have been properly taken in to cashbook account during the year 2013-14.
- 14. AUDIT OF EXPENDITURE** :-It is advised in audit to make passed for payment in red ink in each voucher prior to making payment & each voucher must bear a voucher no. starting from sl. no. 1 to....from beginning of the financial year henceforth.
- 15. AUDIT ON WORKS** :-No work has been executed during the year under audit.
- 16. AUDIT ON UNITS/ DEPARTMENTS** :-No units & Departments.
- 17. AUDIT ON SCHEMES/ PROGRAMMES** :-No schemes & Programmes.
- 18. MISCELANEOUS** :-Nil.
- 19. AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION**:-Nil.
- 20.1. RESULT OF AUDIT** :-Amount recovered on the spot is nil. Amount suggested for recovery is nil.,Amount held under objection is nil.

Para No	Amount suggested for recovery	Amount held under objection	Total
	Nil.	Nil.	Nil.

20.2. AUDIT CERTIFICATE :-

Certified that accounts of this Dept. is covered under audit for the year 2013-14 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement .

18.9 - NARMADA LADIES HOSTEL

.TITLE SHEET :-

a. Name of the Hostel	:-Narmada Ladies Hostel
b. Period of accounts audited	:-2013-14
d. No. of working days consumed	:-4 man days singlehandedly
e. Duration of audit	:- 27.12.14 to 31.12.14

e. Name of the Superintendent, who is

in-charge of the accounts.

i. During the period under audit :- Dr. R. K. Behera(1.04.13 to 27.06.13)

Prof. K. N. Sethi(28.06.13 to 31.03.14)

ii. During the period of audit - :- Prof. K. N. Sethi

f. Name of the Auditor :- Kailash ch. Mohapatra

1.1.INTRODUCTORY :-

The positions of Staff, engaged by the University & boarders of the hostel for the financial year 2013-14 are furnished below.

(A) Staff.

Particular	Sanctioned strength	Existing Strength
Superintendent	01	01
Asst.Superintendent	01	01
Office Assistant	01	01
Watchman	03	03
Sweeper	03	02
Ward Boy	02	02
Ward Girl	01	01
Matron	01	01
Asst. Matron	1	1
Peon	1	1
Total	15	14

(B) Strength of inmates/boarders.

Classes	Enrollment Strength
1st. year	174
2 nd . Year	32
Ph. D.	03
Total	209

2.PHYSICAL VERIFICATION OF CASH.

The physical verification of cash , unused M.R.s & postage stamps balance conducted on the day of commencement of audit of the institution i.e. on dt.27.12.14. The result of the same was furnished in the table below:-

SI	Particulas	Balance shown as Per cash book	Physical balance found	difference
1	Cash	Nil	Nil	Nil
2	Misc. receipt books	Nil	Nil	Nil
3	Postage stamps	Nil	Nil	Nil

3.LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

1.General cash book

2.Paid vouchers relating to year 2013-14.

3.Bank a/c

4. Stock registers

5. M.R. Books

4. FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of Narmada Ladies Hostel, Sambalpur university for the financial year 2013-14 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

a. O.B. as on 01.04.2013 :-579552.50
 b. Receipts during the year 2013-14 :-333415.00
 c. Total :-912967.50
 d. Expenditure made during 2013-14 :-331914.00
 e. C.B. as on 31.03.2014 as per
 audit :-581053.50
 f. C.B. as on 31.03.2014 as per
 cash book :-581053.50
 g. Difference, if any :-nil.
 h. Reconciliation :-nil.

Details of cash book-wise closing balance as on 31.03.2014.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1. General cash book	Nil	581053.50	0	581053.50
Total.	Nil	581053.50	0	581053.50

Statement A

Statement B

Details of receipts.

Details of expenditure.

Sl	Head of Account	Receipts During 2013-14 (in Rupees)	Sl	Head of Account	Expenditure During 2013-14 (in Rupees)
1.	Estt. Fee	204400.00	1.	Esst. Expenses	189145.00
2.	Bank interest	23815.00	2.	Cultural Expenses	127000.00
3.	Caution money	15200.00	3.	News paper	3654.00
4.	Cultural fee	53800.00	4.	Sports	7000.00
6.	Late fine	36200.00	5.	Electrical expenses	5115.00
	Total receipt	333415.00		Total expenditure	331914.00
	Add O.B.	579552.50		Add C.B.	581053.50
	Grand Total	912967.50		Grand Total	912967.50

5. DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASS BOOK & CASH BOOK

AS ON 31.03.2014

Sl.	Name of Bank	A/C No	C.B. as per bank pass book A/c	C.B. as per bank A/c in cash book	Difference

1.	U. CO. Katapali	07100100000184	619249.50	581053.50	38196.00
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Reconciliation :-

1) UCO Bank, Katapali - A/c. No.-07100100000184 (General Cash Book)

i. Balance as per Cash Book as on 31.03.2014			581053.50
Add			(+) 38196.00
ii) cheques issued by 31.03.14 but not encashed by 31.03.2014			
Cheque No/Date	Amount (Rs)	Encashed on..	
160494/26.03.14	128.00	16.04.14	
160947/26.03.14	1750.00	19.04.14	
160948/26.03.14	3520.00	17.04.14	
160949/31.03.14	27000.00	17.04.14	
160950/31.03.14	4000.00	25.06.14	
991322/31.03.14	1798.00	27.05.14	
Total	38196.00		
iii.) Closing balance as per passbook on 31.03.14			619249.50

6. STOCK POSITION :- Stock Registers have been maintained.

7. INVESTMENT :- No investment has been made during the year 2013-14.

8. ADVANCES :-

i. Advance outstanding as on 1.04.2013 :-nil.

ii. Advance paid during the year 2013-14 :-nil.

iii. Total. :- nil.

iv. Advance adjusted during the year 2013-14 :-nil.

v. Advance outstanding as on 31.03.2014 :-nil.

9. GRANTS:- There was no pending grant as on 31.03.2013. No grants has been received during the year 2013-14.

10. UTILISATION CERTIFICATES :- Need not to be furnished.

11. MISSAPPROPRIATION & DEFALCATION :- No mis-appropriation is detected during the year under audit.

12. LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13. AUDIT OF RECEIPTS :- All collections as per M.R. books have been properly taken in to cashbook account during the year 2013-14.

14. AUDIT OF EXPENDITURE :- It is advised in audit to make passed for payment in red ink in each voucher prior to making payment & each voucher must bear a voucher no. starting from sl. no. 1 to onwards....from beginning of the financial year henceforth compliance be reported.

15. AUDIT ON WORKS :- No work has been executed during the year under audit.

16. AUDIT ON UNITS/ DEPARTMENTS :- No units & Departments.

17. AUDIT ON SCHEMES/ PROGRAMMES :- No schemes & Programmes.

18. MISCELLANEOUS :- Nil.

19. AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-Nil.
20.1. RESULT OF AUDIT :- Amount recovered on the spot is nil. Amount suggested for recovery is nil., Amount held under objection is nil.

Para No	Amount suggested for recovery	Amount held under objection	Total
	Nil.	Nil.	Nil.

20.2. AUDIT CERTIFICATE :-

Certified that accounts of this Dept. is covered under audit for the year 2013-14 and found to be correct subject to the remarks given in the foregoing paragraphs

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement .

18.10 - BUDGET ESTIMATE & ANNUAL ACCOUNTS.

The annual budget estimates of Sambalpur University for the financial year 2013-2014 was approved by the Syndicate vide its Resolution No.176/Dt.13.12.2012 . And subsequently revised budget estimate for the said year was approved by the Syndicate vide Resolution No.140/Dt. 13.12.2013.

On comparison of the budget estimate and revised budget estimate of the university for the year 2013-201 with that of the actual receipts and expenditure figures of the said year the following variations were observed.

I N C O M E						
Sl.	Budget Head	Receipts as per annual budget estimate 2013-2014 (Rs.in lakh)	Receipts as per revised budget estimate 2013-2014 (Rs.in lakh)	Actual Receipts (as per Annual Account) 2013-2014 (Rs.in lakh)	Difference Between budget estimate 2013-14 & Annual A/C (Rs.in lakh)	Difference Between revised budget estimate 2013-14 & Annual A/C (Rs.in lakh)
1	2	3	4	5	6	7
1	Non-plan revenue	4535.11	4389.41	4272.56	+ 262.55	+ 116.85
2	Non-plan capital	0	0	0	0	0
3	Plan Revenue	1.24	354.97	322.47	- 321.23	+ 32.50
4	Plan Capital	0.00	1096.87	1035.02	- 1035.02	+ 61.85
5	Extra-ordinary & Debt.	0	0	889.90	- 889.90	- 889.90
	TOTAL	4536.35	5841.25	6519.95	- 1983.60	- 678.70

E X P E N D I T U R E						
Sl.	Budget Head	Expr. as per annual budget estimate 2013-2014 (Rs.in lakh)	Expr.as per revised budget estimate 2013-2013 (Rs.in lakh)	Actual expr.(as per Annual Account) 2012-2014 (Rs.in lakh)	Difference Between budget estimate 2013-14 & Annual A/C (Rs.in lakh)	Difference Between revised budget estimate 2013-14 & Annual A/C (Rs.in lakh)
1	2	3	4	5	6	7
1	Non-plan revenue	4550.43	4438.63	4329.85	+ 220.58	+ 108.78
2	Non-plan capital	0	0	0	0	0
3	Plan Revenue	1.24	354.97	387.82	- 386.58	- 32.85
4	Plan Capital	0.00	1097.02	285.18	- 285.18	+ 811.84
5	Extra-ordinary & Debt.	0	0	957.50	- 957.50	- 957.50

TOTAL	4551.67	5890.62	5960.35	- 1408.68	- 69.73
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It would be revealed from the above comparative statements that the achievement of receipts and collections of funds is about Rs.1983.60,lakhs and Rs. 678.70 lakhs less than the provisions kept in annual budget and revised budget estimate respectively for the year 2013-2014. Similarly the total expenditure, incurred on different heads during the year under audit is less to the tune of Rs.1408.68 lakhs and Rs.69.73 lakhs than the figures determined in annual budget and revised budget estimate respectively. As such the budget estimate of the university cannot be said realistic one.

In keen sense of observations of the aforesaid discrepancies it would be revealed that the amounting figures of the Annual Budget Estimate & Revised Budget Estimate of the University were actually not determined basing upon the actual amounts of receipts and expenditure incorporated in the Annual accounts of preceding year as well as current year up to months of September-2013. In query it was intimated that the annual statement of accounts was not prepared properly due to lack of maintenance of cash book in time.

It is worthwhile to mention here that such un-realistic budget estimate can't help to fulfill the coverage of financial policies adopted by the local authority during a financial year. Since budget is considered as an instrument, which insists the authorities of an organization for smooth management of financial policies adopted in a financial year. Hence sincere efforts therefore be taken by the Authorities of the university to prepare a more realistic and streamlined budget henceforth for the coming year so that better result would be achieved from the financial strategies adopted therein.

18.11 - Functioning of Internal Audit Wing.

The internal audit system in Sambalpur University has been introduced by the local authorities since the year 1994. In spite of several objection and suggestions given by the auditors of L.F.A.O and A. G. Odisha no follow up actions have been taken by the University Authorities to get sanctioned , and secure the posts of the internal auditors.

At present the works of internal audits have been managed by two Senior Asst. who were nominally posted as auditors since the year 2000 & 2001.but their posts as auditors have not been regularized at Govt. level. No post of Audit Superintendent has been also created to supervise the works of the internal auditors. Due to non-regularization of the posts of internal auditors and in absence of creation of the post of audit Superintendent the very purpose of introduction of internal audit system in the university is being defeated. Besides the independence of the audit section has not been secured as yet, which kills their enthusiasm for performing of their works freely with a greater responsibility and punctuality.

During the year under audit it was observed that the internal auditors have not been assigned with their original tasks and duties, as prescribed in paragraphs 25 & 26 of the Odisha University Accounting Procedure-1987. Unfortunately they have been entrusted with the following works which would be generally performed by a senior assistant.

1. Preparation of compliance to the Audit reports of L.F.A.O. & A.G. auditors. Issue & collection of half-marginal objection Memo. Issued by the above Auditors.
2. Pre-audit of establishment claims.
3. Scrutiny of Tender/quotation call notices and checking of procedure and formalities of all purchase.
4. Preparation of U.C. and sending them to the funding agencies, specifically to U.G.C.
5. Any other works as and when entrusted by the Comptroller Of Finance.
6. Pre-checking of files relating to policy matters of the authorities.

Due to non-assignment of their duties in different sections, units , and P.G. departments the accounts of said institutions have been maintained in hap-hazard manner. In absence of their guidance several important cash books & registers such as GPF/CPF cash book, outstanding ledger of advances, outstanding register of deposits, D.C.B. registers of Affiliation & inspection fee, student fee , rent of Staff quarters and market shops, register of utilization of grants etc. have not been yet opened and operated. In absence of their cooperation several in fructuous expenditure have been incurred which are not guarded. Even annual statement of accounts has not been prepared in time due to which a realistic budget estimate can't be placed before the Syndicate.

In view of the above lapses it is therefore suggested that emphasis may be given to secure and standardize the internal audit system properly in order to avoid above persistent irregularities. Besides the entity of the personnel of internal audit wing may be strengthen by way of regularization and creation of their posts so as to enable them to perform their duties freely and satisfactorily for the better interest of the university.

Hence attentions of the University Authorities are invited to look into the above matter and do the needful for management of appreciable and transparent account in realm of financial administration of the University.

18.12 - Non-Maintenance of records and accounts on Examination Fund.

Examination fund plays a very important role in the state of Finance of an University and thus it is admissible as most vital for the University. No grants and donations are received by the University for the purpose of Examination. The students under its jurisdiction bear the entire cost of examination. As outlined in Odisha University First Statute-1990 the computation of examination fund is ought to be maintained in a separate account and to be checked its recurrence regularly. But no tangible steps have been taken by the University to open and operate the said account till date.

In this connection it may be pointed out that the University conducts various examinations on different dates throughout the year. The examination general sections of the University are generally held responsible for receipts of fees before the candidate is allowed to appear the examination. The cash-II sections of University receive and credit the fees in university fund and confidential section conducts the examination. But there is found no coordination among the above sections. No accounts of different examinations are being maintained yet in the examination general sections in order to ascertain the position of demand, collection, and Balance of fees of category-wise examinations. Besides expenditure on category-wise and Year-wise examinations is not recorded in a accounts to check and control the payment for each and every examination. It is fact that academic year does not agree with a financial or accounting Year.

Hence maintenance of accounts on category-wise examinations, Demand, collection, & Balance of fees, and expenditure incurred out of the collection is the only device, which assists to watch, and monitor the receipts and utilization of fund properly. But in spite of several suggestions imparted is last and previous audit report no suitable steps have been taken by university authorities in this regard. As a result of which incidences of less collection, non-receipt, non-credit and mishandling of drafts of examination fees have been occurred several times which need be ruled out.

Hence attention of University authorities is once again invited in this regard to insist the accounts section to maintain the accounts of category-wise examinations in a single register for betterment of the University.

18.13 - Affiliation of colleges

On observation it was found that total 204 Nos. of college were affiliated to the University as on 31.03.14. Out of which 162 Nos. of college were granted permanent affiliation and 42 Nos. were granted temporary affiliation. The position of the affiliated colleges has not been mentioned with up-dated status as on 31.3.2014 due lack of coordination of examination section and ensured proper records on the score.

Since the affiliation fee, late fine and Inspection fees are the main source of income of the University no steps have been taken by the local authority to maintain a permanent record of accounts. During the year under audit it was found that provision of Rs. 3000000.00 was kept in budget estimate for collection of affiliation fee, late fine and inspection fees from the different colleges but as against the provision Rs.2645000.00 was collected during the said year. As such Rs.355000.00 was less collected than provision kept in budget estimate for-2013-14 which reveals that the budgetary provision was made basing upon a whimsical figure in absence of the accounts and records. As such the accounts , records and register was not maintained on this score by the relevant section with coordination of examination section.

The local authority is therefore requested to look into the matter and do the needful to ensure maintenance of proper records and registers on this ground for better interest of the university.

18.14 - Vehicle.

During the year under audit it was noticed that the University had possessed the following vehicles which were engaged for day to day works of university.

Sl.	Type of Vehicle	Registration No.	Status
1	Bus	OR.15-E-4477	Roadworthy condition
2	Bus	OR.15-N-1222	-do-
3	Indigo Car	OR.15-M-7574	-do-
4	Indica Car	OR.15-N-6523	-do-
5	Mini Bus	OR.15-L-0845	-do-
6	Ambulance	OR.15-E-4244	-do-

7	Maruti-SX4	OD.15-A-4979	-do-
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18.14.1. Irregular maintenance of Log Book of vehicles.

The following irregularities in maintenance of log books of vehicles of University were still persisting despite suggestion and objection imparted by the last audit.

- 1). The history sheet showing the detailed particulars of the Vehicle such as The make. Model. Year of purchase. Chasis No. Cost. & Registration No. etc. was not affixed in first page of log book of each vehicle.
- 2). Month-wise totaling on consumption of fuel and kilometer covered in journeys was not worked out in log book.
- 3). Weekly verification and scrutiny of entries in log books as required under Para-7(iii) of O.U.A.p-1987 were not conducted by the Officer-in-charge of the Vehicle to ensure that there were no misuse of the vehicles and entries in the log books were made fully and correct.
- 4). Reading of Kilometers covered from beginning to end of each journey was not mentioned in the log book of every vehicle.

Hence the local authority is once again requested to insist the Officer-in Charge of the vehicle section to abandon such irregular practice henceforth and to ensure proper maintenance of log books before next round of audit.

18.14.2. Fall of normal Kilometerage per litre of Vehicles.(AOSP-178-179)

On checking of annual consumption of fuel of the Vehicles of the University with reference to coverage of their running in kilometers it was revealed that most of vehicles of the University are running below the appreciable kilometerage per litre of fuel as per the norm prescribed in Appendix-I of the para-71(V) of OUAP-1987.

The details of such vehicles are mentioned in table below.

Sl.	Regd.No. of vehicle	Category Of vehicle	Total of KMs Covered During the year 13-14	Total of fuel Consumed During the year 13-14 In Litre	Status of Kilometerage Per litre of Fuel during The year 13-14	Kilometerage Per litre of Fuel as per prescribed norm	Fall of Kilometerage per litre
1	OR-15-E-4477	Bus	29578	7235.5	4	4.5	0.5
2	OR-15-N-1222	Bus	26761	6605	4	4.5	0.5
3	OR-15-M-7574	Indigo car	18887	1614.14	11.6	12	0.4
4	OR-15-L-0845	Mini bus	27243	4605	5.9	6	0.1

It is worthwhile to mention here that the above vehicles are running below the appreciable kilometerage per litre since the last three years which implies that the Officer-in-charge of vehicle section has not got tested the vehicles on road worthiness half-yearly as per the provision contained in Para-71(vi) of the Odisha Universities Accounts Procedure-1987. As a result of which this matter has not been brought to the notice of the Authority for taking of remedial steps.

Hence attentions of local authorities are invited in this regards to do the needful for getting of the above vehicles tested by the M.V.I. at the earliest in order to achieve better performance and efficiency of the vehicles.

18.14.3. Purchase of New Maruti Car (Model-SX-4)(AOSP No.180-181)

During the year under audit it was revealed that A sum of Rs.1027277.00 was spent vide Vr.No.23/Dt.02.08.2013 on purchase of a Maruti Make Car bearing model-SX-4 and Registration No.OD-15-A-4979. On query it was intimated that the Car was purchased specifically for the use of the Vice-Chancellor of the University. But it was not understood under which circumstances the car was purchased although there were available two Indica cars for use of the Officers of University.

Hence the local authority was asked to be pointed out the reasons behind purchase of new car. Besides the sanction order of Syndicate and provision of fund allotted in the Annual Budget 2013-14 were also sought for. But in spite of issue of audit objection statement neither the sanction order of the Syndicate and allocation of fund for this purpose was placed for verification, nor any reply was given on this score by the local authority. In absence of these the justification of utilization of fund could not be ascertained. Hence the local authority is suggested to place the above desired documents and records before the next audit and to get verified the propriety of the expenditure on the score, till then the expended amount of Rs.1027277.00 is held under objection.

18.15 - UNIVERSITY GUEST HOUSE

1.TITLE SHEET :-

- a. Name of the institution :- **Guest house**
- b. Period of accounts audited :-2013-14 (1.4.2013 to 31.3.2014.)
- c. Name of the Prof. In-charge of the,
guest house.
- I. During the period under audit :-1. Prof. Sanjat Kumar Sahu, P.G.Deptt. of Env. Science.
From 01.04.2013 to 30.06.2013
2.Prof. Biswajit Sathapathy, MBA.
From 01.07.2013 to 31.03.2014
- II. At the time of audit :- Prof. Biswajit Sathapathy, P.G.Deptt. of MBA.
- d. Name of the Manager.
- I. During the period under audit :- B.N.Nath, S.O. from 1.4.2013 to 31.3.2014.
- II. At the time of audit :- B.N.Nath, S.O .
- f. No. of working days consumed :-1.5 days in terms of party
- g. Duration of audit :- from 01.01.2015 to 06.01.2015.
- g. Name of the Auditor :-Sri B.C.Naik, Audit-superintendent.

1.1.INTRODUCTORY :-

The position of rooms available in guest house of Sambalpur University during the year 2013-14 is furnished below.

Sl	Category of the building	Type of room	Total No.of rooms available
1	Old guest house building	Single seated bed	08
		Double seated bed	04
2	Academic Staff College,building	Single seated	06
		Double seated bed	04
		Dormitory	02
		4 seated	
3	Annex building(for V.I.P)	Double seated bed	01
		Single seated bed	01
		Total	26

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2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamp, M.R. Books etc. was conducted on the day of commencement of audit of the institution i.e. dt. 1.1.15 and result of which are furnished below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference
1	Cash	-Nil-	-Nil-	Nil-
2	Misc. receipt books	-Nil-	-Nil-	Nil-
3	Postage stamps	-Nil-	-Nil-	Nil-

3. LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. Paid vouchers relating to year 2013-14.
3. Bank a/c
4. Stock registers
5. requisition register & file
6. rent register

4. FINANCIAL POSITION :-

The positions in respect of receipts and expenditure of the guest house for the financial year 2013-14 & the head-wise details of receipts and expenditure are furnished in statement "A" & "B" respectively in table below.

O.B. at the beginning of the year 2012-13	585689.00
Receipts during the year 2013-14	417289.00
Total	1002978.00
Expenditure during the year 13-14	46106.00
C.B. as on 31.03.2014.	956872.00

Details of cash book-wise closing balance as on 31.03.2014

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
General cash book	Nil	956872.00	-	956872.00
Total	Nil	956872.00	-	956872.00

Statement A Details of receipts			Statement B Details of expenditure		
Sl	Head of Account	Receipts During 13-14 in Rupees	Sl	Head of Account	Expenditure During 13-14 in Rupees

1	Room rent	390595.00	1	Contigent expenditure	32906.00
2	Interest on S.B.a/c	26694.00	2	Rem.to i/c prof.of guest house	13200.00
	Total receipt	417289.00		Total expenditure	46106.00
	Add O.B.	585689.00		Add C.B.	956872.00
	Grand Total	1002978.00		Grand Total	1002978.00

5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK, AS PER CASH BOOK, & BANK.

Sl.	Name of Bank	A/C No	C.B.as per bank A/c	C.B.as per cash book	Different
1	S.B.I. JV,Burla	31613409291	956872.00	956872.00	-
		Total	956872.00	956872.00	-

Reconciliation :- No discrepancy is found between cash book balance & pass book balance.

6.STOCK POSITION :- No permanent or useable articles has been purchased during the financial year 2013-14 .

7.INVESTMENT :-No investment has been made during the financial year 2013-14.

8. ADVANCES :-No advances has been paid during the financial year 2013-14.

9.GRANTS :-No Grants has been received during the financial year 2013-14.

10.UTILISATION CERTIFICATES :-

No Utilisation certificates are pending for during the financial year 2013-14.

11.MISSAPPROPRIATION & DEFALCATION :-

No missappropriation & defalcation are found during the financial year 2013-14.

12.LOSS OF STOCK & STORE :-

No loss of stock & store are detected during the financial year 2013-14.

13.AUDIT OF RECEIPTS :-

The Daily Collection Register on rent has not been maintained in Guest House. As a result of which the amount of rent has not been deposited regularly at the close of day. It was observed that collection of several days were deposited at a time in Bank account. Hence attention of the Local authority is invited in this regard to insist the Professor-in- Charge of the Guest House to maintain the D.C.R. as soon as possible and deposit should be ensured..

14. AUDIT OF EXPENDITURE :-
14.1.Non-realisation of Room Rents of Guest House (AOSP-93-94)

On checking of registers of Guest Houses of Old, New and UGC Academic Staff College with reference to rent register it was revealed that the following Resource Persons, who were allotted rooms as per requisitions made by the H.O.D.s of the different P.G. departments as specified in column No.4. But the room rents have not been realized either from the resource persons or from the H.O.D.s. of concerned departments. Due to

non-realisation of rents the University sustained the loss of Rs.33,100.00 as furnished in details in table below which can't be admitted as such suggested for recovery.

Sl. No.	Sl. No. in the Register	Name of the Resource Persons who Occupied the Rooms	Name of the Deptts.	Period	No. of Days	Name of the Guest House	Amount Due
1	2	3	4	5	6	7	8
1	216	Prof.J.Dash	Anthropology	22.08.13	1	ASC Guest House	200
2	258	Dr. Subha Ray	Anthropology	17.02.14to 22.02.14	6	Old Guest House	600
3	480	Prof. P.Panda	Anthropology	23.02.14to25.02.14	1	ASC Guest House	200
4	300	Dr.N.K.Mohanty	Chemistry	12.03.14to19.03.14	7	Old Guest House	700
5	534	Dr.N.K.Mohanty	Chemistry	20.03.14to 31.03.14	12	ASC Guest House	2400
6	258	Dr.N.Gahan	Pol. science	21.09.13 22.09.13	to3	Old Guest House	300
7	308	Raja Epsolan	SUIT	7.11.13	1	ASC Guest House	400
8	250	B.Pradhan	Math.	13.02.14to 15.02.14	3	Old Guest House	300
9	261	B.Pradhan	Math.	21.02.14 22.02.14	to2	Old Guest House	200
10	282	B.Pradhan	Math.	03.03.14 04.03.14	to1	Old Guest House	200
11	294	B.Pradhan	Math.	07.03.14 08.03.14	to1	Old Guest House	200
12	325	B.Pradhan	Math.	24.03.14 27.03.14	to2	Old Guest House	400
13	281	Dr. S. Panigrahi	Math.	01.03.14 to14.03.14	13	Old Guest House	1300
14	361	Dr.B.S.Panda	Math.	15.12.13 to 17.12.13	2	ASC Guest House	400
15	238	Prof.S.Choudhary	English	03.02.14 to 17.02.14	15	Old Guest House	1500
16	395	Prof. A.K.Mukharjee	English	10.01.14 to 11.01.14	1	ASC Guest House	200
17	483	Prof. A.K.Mukharjee	English	25.02.14 to 09.03.14	12	ASC Guest House	3600
18	497	Prof.P.K.Patra	English	02.03.14 to 12.03.14	11	ASC Guest House	3300
19	20	Himadri Lahiri	English	15.02.14 to 22.02.14	7	N.H. Guest House	2100
20	1&2	Secretary Tyaga	English	13.12.13 to 17.12.13	5	Old Guest House	14600
		Total:-					33,100

Since, the requisitions were made by the H.O.D.s and accordingly rooms were provided to their Resource Persons outstanding rents are due for realization from them. As such steps may kindly be taken to realise the rents from the respective H.O.D. of the Departments and compliance reported to audit.

For this Prof. B. Satapathy and sri B.N.Nath.S.O-cum –Manager are equally held responsible, as they have not taken the follow up action for realization of the rent.

15. AUDIT ON WORKS:-

No works are found to have executed during the financial year 2013-14.

16. AUDIT ON UNITS/DEPARTMENTS:-

No units is constituted under this departments .

17. AUDIT ON SCHEMES/ PROGRAMMES:- No comments

18. MISCELANEOUS:- No comments

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

No amounts toward loans, Deposits etc. are received during the financial year 2013-14.

20.1. RESULT OF AUDIT :-As a result of this audit a sum of Rs.33100.00 is held under objection which is also suggested for recovery.

20.2. AUDIT CERTIFICATE:-

Certified that the accounts of the guest house, of Sambalpur University for the year 2013-14 have been covered under audit and found to be correct subject to the remarks offered in the foregoing paragraph

20.3. GENERAL REMARKS BY THE AUDITOR:-

The state of maintenance of accounts, records, and registers of this institution is not satisfactory and needs improvement.

Responsible Person for this paragraph

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Prof.Biswajit Satapathy	Prof-in-Charge of guest house	Prof. in PG Deptt. of Business Admn. SU	16550.00
2	Sri BichitraNanda Nath	Manager -cum-S.O.	Estate Section,SU.	16550.00

18.16 - PREVIOUS AUDIT

As against para no. 14.13 of the A.R. for the year 2012-13 on the a/cs of Sambalpur University paid acquittance roll in support of payment of T.A./D.A. to the outstation participants on the event of Nation Seminar for Rs.38000.00 vide vr. no.722/dt.31.03.13 & Rs.25000.00 vide vr. no.712/dt.31.03.13 were produced & verified in audit .Hence Rs.63000.00 (38000+25000) as kept in objection in last year A.R. may be dropped.

18.17 - NON-PRODUCTION OF N.S.S. A/C.

In spite of issue of audit objection statement and several reminders to the Local Authority the book of accounts, records and registers of N.S.S.wing pertaining to the financial year 2013-14 could not be produced before the audit.

It is worthwhile to mention here that in last three consecutive years the accounts, records and registers of N S S Section have not been produced to audit for verification, even after repeated objections and suggestions imparted by the last audit party in their reports. Due to non- production of accounts of NSS wing the very purpose of audit is being defeated. Hence attentions of the University Authorities are invited here to insist the N S S Section to keep ready their accounts and records for production before the next audit.

18.20 -

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

19.1 - Non-Remittance of government dues in time.

It would be seen from the position, as furnished in following table that a total sum of Rs.596802.00.00 has been retained in University chest towards collection amount of different revenue of the Govt. without remitting same into Govt. Treasury as on 31.3.2014 . The details of such revenue are furnished in table below.

Sl.	Category of Govt.dues	O.B. as on 1.4.2013	Receipt during 2013-2014	Total	Amount deposited into treasury	C.B.as on 31.03.2014	Remarks
1	Income Tax	4005878.00	17631231.00	21637109.00	21612764.00	24345.00	
2	P.Tax	24868.00	953372.00	978240.00	978240.00	0.00	
3	VAT	183222.00	419513.00	602735.00	449297.00	153438.00	
4	Royalty	32786.00	31347.00	64133.00	5329.00	58804.00	
5	Labour Cess	220782.00	139433.00	360215.00	0.00	360215.00	
	TOTAL	4467536.00	19174896.00	23642432.00	23045630.00	596802.00	

Due to non-remittance of above balance the very purpose of collection of revenue on behalf of the Govt. is being defeated, and the ways and means of state as well as central Govt. exchequer are being affected unscrupulously. Retention of Govt. dues without sufficient cause is considered highly irregular. Hence such practice should be abandoned henceforth.

However immediate steps may be taken to remit the above balance of **Rs.596802.00** into Govt. treasury on proper heads, and fact reported to audit, till then retention of Govt. dues amounting Rs.596802.00 is kept under objection.

19.2 - Deposits(S.D/E.M.D)

The register of security deposits has not been maintained by the university.On query it was revealed that the register of S.D/EMD has not been maintained by in the accounts section since long although transactions in respect of receipt and refund of security money are made in each year.It may be pointed out here that in absence of proper record and maintenance of register on deposits there is possibility of double refund of S.D. amounts to the depositors.

Hence attention of the local authority is invited in this matter to insist the accounts section to ensure early maintenance of the said register in Form No.5, as prescribed in O.U.A.Procedure-1987 in order to avoid the aforesaid complications in future and compliance reported to audit.

In absence of maintenance of register of security deposits the position of outstanding balance of security deposits/earned money deposits as on 1.4.2012 could not be ascertained properly , however the position of same has been worked out basing upon the data incorporated in last audit report and figures from records and register as could be made available from the local authority and furnished below.

- a.Outstanding balance of SD/ EMD as on 1.4.2013 =**1742923.00**
- b.Security money received during year 2013-2014 = **674312.00**
- c.total = **2417235.00**
- d.Amounts refunded during the year 2013-2014 = **290950.00**
- e. Outstanding balance of SD/ EMD as on31.3.2014=**2126285.00**

19.3 - POSITION OF G.P.F & C.P.F.OF THE STAFF.

19.3.1.Non-maintenance of cash books on GPF & CPF.

During verification of the positions of CPF & GPF of the staff it was revealed that a rough cash book for each fund has been maintained by the Provident Section. But the transactions so made in respect of receipts and expenditure are not described in details and attested with the initials by the Officer-in charge of the section. Besides the closing balance figures of both the cash books are not certified with verification of the funds available physically in banks. As such these are ordinarily maintained to keep the information for the Higher Authority. Such procedure of record of the funds has been adopted since long. But no original cash books for keeping the record of authenticated transactions , occurred in chronological order of receipts and payment of respective funds have been opened and operated as yet, even after repeated objections and suggestions imparted in last and previous audit reports.

Hence the local authority is requested to ensure the aforesaid cash books to watch the recurrence of the transactions of the GPF/CPF amounts properly at the earliest before next round of the

Audit.

(1)G.P.F. of Staff.

The position of General Provident Funds of the University staff for the financial year 2012-13 is abstracted below. The individual-wise details of the same are furnished in Annexure-`XIV` and annexed to the audit report.

Particulars	Amount
i)O.B. as on 1.04.2013 as per last audit = 201733567.00 ii)Add amount of G.P.F.as noted against	201774283.00
Sl.No.150(A/C-971)was not taken into Account wrongly by last audit. + 40716.00	
iii)Effective O.B. as on 1.04.2013 = 201774283.00	
Deposi made during the year 201-14	54518784.00
i.subscriptions received =37732580.00	
ii.annual interest accrued=16786204.00	
Total 54518784.00	
Total	256293067.00
Withdrawal during 2012-13.	30056513.00
C.B. as on 31.3.2013.	226236554.00

Details of fund available with the hand of GPF Section of University as on 31.3.2014.

SI	particular	Amount

1	Cash invested in shape of FDR in Banks	203882785.00
2	Cash in S.B.A/C No.30771310444,of SBI, JV	5486200.00
3	Cash in S.B.A/C No.07100100005025,U.Co.bank,Katapali	3974264.00
4	Cash in S.B.A/C No.105260-93461,of SBI, JV	2255697.90
5	Cash in S.B.A/C No.105260-93063,of SBI, JV	1368638.26
	Total	216967585.16.00

Details of standing value of investments made in shape of FDR in bank as on 31.3.2014.

Sl. No.	Bank	FDR No./A/c.	Dt. Of Invest/ renewal	Amount	Rate Interest	Dt. Of Maturity	M.Value
1	UCO, Katapali	FDR-989339 A/C-07100310017623	21.02.12	10000000.00	9.15%	21.05.20	20000650.00
2	UCO, Katapali	FDR-989340 A/C-07100310017630	21.02.12	10000000.00	9.15%	21.05.20	20000650.00
3	UCO, Katapali	FDR-989341 A/C-07100310017647	21.02.12	10000000.00	9.50%	21.05.20	20000650.00
4	UCO, Katapali	FDR-989342 A/C-07100310017654	21.02.12	10000000.00	9.25%	21.05.20	20000650.00
5	UCO, Katapali	FDR-989343 A/C-07100310017661	21.02.12	10000000.00	9.25%	21.05.20	20000650.00
6	UCO, Katapali	FDR-989344 A/C-07100310017662	21.02.12	10000000.00	9.35%	21.05.20	20000650.00
7	UCO, Katapali	FDR-989345 A/C-07100310017685	21.02.12	10000000.00	9.35%	21.05.20	20000650.00
8	UCO, Katapali	FDR-989346 A/C-07100310017692	21.02.12	10000000.00	9.35%	21.05.20	20000650.00
9	UCO, Katapali	FDR-989347 A/C-07100310017708	21.02.12	10000000.00	9.35%	21.05.20	20000650.00
10	UCO, Katapali	FDR-989348 A/C-07100310017715	21.02.12	10000000.00	9.35%	21.05.20	20000650.00
	UCO, Katapali	FDR-085933 A/C-07100310020524	18.05.13	8750000.00	9.10%	28.05.14	9573836.00
	UCO, Katapali	FDR-085934 A/C-07100310020531	18.05.13	8750000.00	9.10%	28.05.14	9573836.00
	UCO, Katapali	FDR-085935 A/C-07100310020548	18.05.13	8750000.00	9.10%	28.05.14	9573836.00
	UCO, Katapali	FDR-085936 A/C-07100310020555	18.05.13	8750000.00	9.10%	28.05.14	9573836.00
	UCO, Katapali	FDR-085937 A/C-07100310020562	18.05.13	8750000.00	9.10%	28.05.14	9573836.00
	UCO, Katapali	FDR-085938 A/C-07100310020579	18.05.13	8750000.00	9.10%	28.05.14	9573836.00
	UCO, Katapali	FDR-085939 A/C-07100310020586	18.05.13	8750000.00	9.10%	28.05.14	9573836.00
	UCO, Katapali	FDR-085940 A/C-07100310020593	18.05.13	8750000.00	9.10%	28.05.14	9573836.00
	UCO, Katapali	FDR-989475	06.08.13	5200000.00	9.15%	24.10.14	5805108.00

		A/C-07100310022054						
	UCO, Katapali	FDR-989474	06.08.13	10000000.00	9.15%	24.10.14	11163668.00	
		A/C-07100310022047						
	UCO, Katapali	FDR-262766	22.03.14	9000000.00	9.25%	09.06.15	10059263.00	
		A/C-07100310026854						
	UCO, Katapali	FDR-262767	22.03.14	8000000.00	9.25%	09.06.15	8941507.00	
		A/C-07100310026861						
		Total:-		202200000			312566734.0	
L.R. Law College								
	UCO, Katapali	FDR-879158	30.04.13	871301.00	8.75%	30.04.16	1129644.00	
		A/C-07100310061761						
		Total:-		871301			1129644.00	
J.V.High School								
	UCO, Katapali	FDR-879156	29.03.13	811484.00	8.75%	29.03.16	1052091.00	
		A/C-07100310054205						
		Total:-		811484			1052091.00	
		Gr.Total		203882785			314748469.0	

It would be found from the above table that as against the payable amount of RS.226236554.00 a sum of Rs.216967585.00 is available towards the G.P.F fund with the hand of GPF section for payment as on 31.3.2014. As such Rs.9268969.00 is found less than the actual amount to be preserved in shape of deposit in bank as on 31.3.2014.

In keen sense of observation it would be found that the differential amount of Rs.9268969.00 is physically lying in banks as interest, but due to investments of the GPF amounts in banks for long term the same has not been derived and accounted for annually. The record of the recovery of interest has not been maintained as per the provision contained in Rule-19 of OUAM-1987. The same may be ensured early and compliance reported to audit.

(2) C.P.F. of the Staff

The position of Contributory Provident Funds of the University staff for the financial year 2012-13 is abstracted below. The account-wise and individual-wise details of the same are furnished in Annexure- 'XIV' and annexed to the audit report.

Particulars	Amount
O.B. as on 1.04.2013 as per last audit .	5844785.00
Subscription received with University share=457651.00	861545.00
Interest accrued =403894.00	
Total =	
Total	6706330.00
Withdrawal during 2013-14.	1681739.00
C.B. as on 31.3.2014.	5024591.00

Details of fund available with thehand of CPF Section of University as on 31.3.2013.

SI	particular	Amount
1	Cash in shape of investment in Banks	2646000.00
3	Cash in S.B.A/CNo.07100100005026,U.Co.bank,Katapali	1723920.50
	Total	4369920.50

Details of standing value of investments made in shape of FDR in bank as on 31.3.2014.

SI. No.	Bank	FDR No./A/c.	Dt. Of Invest/renewal	Amount	Rate Interest	Dt. Of Maturity	M.Value
1	UCO, Katapali	FDR-989473	06.08.13	1944000.00	9.15%	24.10.14	2170217.00
		A/C-07100310022061					
2	UCO, Katapali	FDR-989472	06.08.13	702000.00	9.15%	24.10.14	783290.00

A/C-07100310022078

Total:-

2646000.00

2953507.00

19.3.2. Non-recoupment of the payable amount of CPF by the University.

It would be found from the above statement of Contributory Provident Fund that as against the outstanding amount of RS.5024591.00 a sum of Rs.4369920.50 is available with the hand of CPF section for payment as on 31.3.2014. As such Rs.654670.50 is found less than the actual amount to be preserved in shape of deposit in bank towards the CPF.

It is learnt from the last audit report that while CPF fund was separated from the GPF A/c the difference towards shortage is rolling since long due to improper classification of the funds. But in spite of suggestion imparted in last and previous audit reports no tangible action have been taken by the Local authority to recoup the differential amount till date.

Hence the local authority is once again suggested to do the needful for recoupment the differential amount by way of diversion from the GPF money and square up the C.P.F. account. Till the regularization the matter the differential amount of Rs.654670.50 is kept under objection

PARA: 20 RESULT OF AUDIT

20.1 - GENERAL REMARKS

The state of maintenance of books of accounts, records and registers of the University is not satisfactory at all. Amount to the tune of Rs.25528108.95 is shown as negative cash balance against different S.B. A/C in closing balance figure of cash book as on 31.3.2014, which is a matter of horrific and needs a special drive for its early reconciliation. Several important accounts, and registers such as GPF/CPF cash book, advance register in proper form, outstanding ledger of advances, outstanding register of deposits, D.C.B. registers of Affiliation & inspection fee, D.C.B registers of student fund, rent (license fee) of quarters and market shops, register of utilization of grants etc. have not been maintained even after repeated suggestions and objections imparted in last and previous audit reports.

Hence much and more efforts should be taken by the local authority to bring a reform in the state of maintenance of accounts, records and registers of each and every individual section of the university to make it convenient and lucid so that a steady reference can be achieved on a particular subject/account as and when required.

20.2 - RESULT OF AUDIT

As a result of this audit a total sum of Rs.50,63,35,973.82 is held under objection which includes Rs. 2,54,82,743.00 towards suggested for recovery as per the details furnished in table below.

Besides the above a sum of Rs.19,100.00 has been recovered at the instance of this audit, as per the para 14.4. of the audit report.

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	4.1	0.00	8927563.00	0.00	0.00	0.00	
2	5.1	0.00	297234381.55	0.00	0.00	0.00	
3	8.1	10158197.00	10158197.00	10158197.00	0.00	0.00	
4	14.1	2574637.00	2574637.00	2574637.00	0.00	0.00	
5	14.2	1708002.00	1708002.00	1708002.00	0.00	0.00	
6	14.3	2714428.00	2714428.00	2714428.00	0.00	0.00	
7	14.6	124548.00	124548.00	124548.00	0.00	0.00	
8	14.7	0.00	1996630.00	0.00	0.00	0.00	
9	14.8	0.00	7411269.00	0.00	0.00	0.00	

10	14.9	4336926.00	4336926.00	4336926.00	0.00	0.00
11	14.10	228616.00	228616.00	228616.00	0.00	0.00
12	14.11	0.00	2625717.00	0.00	0.00	0.00
13	14.12	0.00	2169215.00	0.00	0.00	0.00
14	14.13	0.00	2047938.00	0.00	0.00	0.00
15	14.14	0.00	15166627.00	0.00	0.00	0.00
16	15.1	345871.00	345871.00	327582.00	0.00	0.00
17	15.2	362884.00	362884.00	330363.00	0.00	0.00
18	15.3	130444.00	130444.00	130444.00	0.00	0.00
19	16.1	291364.00	34264469.00	291364.00	0.00	0.00
20	16.2	0.00	29788.00	0.00	0.00	0.00
21	16.3	60802.00	11242198.00	60802.00	0.00	0.00
22	16.4	1034417.00	93479975.77	1034417.00	0.00	0.00
23	16.5	0.00	415706.00	0.00	0.00	0.00
24	16.7	31330.00	175030.00	31330.00	0.00	0.00
25	16.9	26634.00	26634.00	26634.00	0.00	0.00
26	16.10	1197590.00	1515883.00	809588.00	0.00	0.00
27	16.18	16950.00	325393.00	2632.00	0.00	0.00
28	16.20	0.00	6941.00	0.00	0.00	0.00
29	16.21	1326.00	1326.00	1326.00	0.00	0.00
30	16.22	20000.00	20000.00	20000.00	0.00	0.00
31	16.24	3572.00	199702.00	3000.00	0.00	0.00
32	16.28	50000.00	50000.00	50000.00	0.00	0.00
33	16.31	12000.00	12000.00	12000.00	0.00	0.00
34	16.32	31105.00	1978085.00	31105.00	0.00	0.00
35	18.14	0.00	1027277.00	0.00	0.00	0.00
36	18.15	33100.00	33100.00	33100.00	0.00	0.00
37	19.1	0.00	592802.00	0.00	0.00	0.00
38	19.3	0.00	654670.50	0.00	0.00	0.00
Total		25494743.00	506314873.82	25041041.00	0.00	0.00

Audit Certificate

Certified that the accounts of SAMBALPUR UNIVERSITY for the financial year 2013-2014 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Spot Recovery

Sl No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs.)	Name of the person
1	Para 16.1.11.2	74483	2014-06-28	185	Rajendra Kumar Padhi S A
2	Para 16.1.11.1	74482	2014-06-28	733	Rajendra Kumar Padhi S A
				Total	918