

LOCAL FUND AUDIT, GANJAM, ODISHA

CATEGORY : University,General

Audit Report No : 44843/AR/2014-2015-GANJAM

PARA: 1 TITLE SHEET

1	Name of the Institution :	Berhampur University
2	Year of Accounts under Audit :	2013-2014
3	Name of the Local Authority during the year of A/Cs :	Dr.Bhawani Prasad Rath,Registrar. Sri jayakrushna Sethy,O.F.S.(SG)
	Name of the Local Authority at the time of Audit :	Prof Manmath Padhy, Registrar Sri jayakrushna Sethy,O.F.S.(SG)
4	Duration of Audit :	07-05-2014 To 30-04-2015 (Mandays Consumed :- 312)
5	Name of the Auditors :	SUBHENDU KUMAR SWAIN - Lead Auditor(29-06-2014 to 30-04-2015) PRAKASH CH. NAIK - Lead Auditor(07-05-2014 to 30-04-2015) MENAKA RAIKA - Auditor(07-05-2014 to 30-04-2015) KHIRODINI BEHERA - Auditor(07-05-2014 to 30-04-2015)
6	Name of the Reviewing Officer :	SABYASACHI DASH(District Audit Officer)
7	Date of submission of report by Reviewing officer :	03-07-2015
8	Entry Conference Date :	06-05-2014
9	Exit Conference Date :	03-07-2015
10	Name of the District Audit Officer :	SABYASACHI DASH
11	Date of approval of report by District Audit Officer :	03-07-2015

PARA: 2 PHYSICAL VERIFICATION

S/no	Name	Value	Remarks
1			
2	Date of Physical Verification	12.05.2014	
3	Recorded At	Cashbook page-35 of No-II Cashbook.	
4	Liquid Cash	2927.00 before transaction	

Comments

Details of Closing Balance and Comments

A)Service Postage Stamps

1	General Account	3099.00	3099.00	SRP-101
2	Type and Issue Section	67422.00	67422.00	SRP-220
3	Examination Section(General)	62213.00	62213.00	SRP-45
4	Examination confidential Section	198434.00	198434.00	SRP-54
5	D.E.C	130538.00	130538.00	SRP-33
6	P.G.Central Office	1552.00	1552.00	SRP-110
7	University High school/College(Wing)	1132.00	1132.00	SRP-15

B)Un-used Receipt Book.

1	Finance Cash Section	2	2	SRP-160
2	P.G.Central Office	Nil	Nil	SRP-
3	UniversityHigh School	27	27	SRP-55
4	L.R.LawCollege	9	9	SRP-37 *

C)TDR General Account

1	General Account TDR	93 Nos	
2	General Account Endowment	85 Nos	
3	Gold Medal	09 Nos	

As per Rule -16 (iii) of OUAM, 1987 the Finance Officer shall verify at least once in a month , the physical cash balance & give a dated certificate to that effect.But no physical verification of cash has been conducted by the Finance Officer at any time during the year.

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

Sino	List Records/Register
1	Endowment Register
2	Allotment Register
3	Stamp Account Register
4	Service Books
5	Log Book of Vehicles
6	Utilisation Certificate files
7	Treasury Book of Drawal
8	Bill Register
9	Pay Bill Register
10	Demand-Collection-Balance Register of fees recoverable from students/colleges
11	Advance Ledger
12	Consumable Stock Register
13	Bank Pass Books
14	Non-Consumable Stock Register
15	CPF Register
16	GPF Register
17	Trial Balance
18	Grand-in-Aid Register
19	Deposits with various Authorities
20	Salary and Allowances Payable Register
21	General Ledger
22	TDR Register/Investment Register
23	BD/CHEQUE Receipt Register
24	T.A. Advance Register
25	Pay Advance Register
26	Advance Register
27	INCOME & EXPENDITURE ACCOUNT for the year end
28	RECEIPT & PAYMENT ACCOUNT for the year end
29	Money Receipt Books
30	BALANCE SHEET at the end of the year
31	Payment vouchers/Receipt Vouchers
32	Register of Cheques Issued
33	Cash Books
34	Bank Books

B : List of Records/Registers not Produced to Audit

Sino	List Records/Register
1	Foundation Fund Register
2	Alphabetical Sheet
3	SD/EMD Register
4	Loan Ledger
5	Register of Nomination for GPF/CPF
6	Works Register
7	Materials with Contractors
8	Sundry Debtors
9	Advances from Parties/Contractors/suppliers/employees
10	Salary Control Register
11	Earnest Money Deposit Register
12	Retention Money Register
13	Security deposit Register
14	Sundry Creditors Register
15	Counterfoils of issued Cheques
16	College dues Register
17	T.A. Control Register
18	Bank Loan Register
19	House Building Loan Register
20	Festival Advance Register
21	Vehicle Advance Register
22	Fixed Assets Register
23	Journal/Contra Vouchers
24	Journal Register

C : List of Records/Registers not Maintained	
SIno	List Records/Register

Comments

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

- 1.Register of utilization on grants.
- 2.Outstanding register of advances (year-wise)
- 3.Outstanding register of SD/EMD
- 4.Rent register of Staff quarter
- 5.Rent register of market complex shops.
- 6.DCB register of house rent(License fee) & market complex .

PARA: 4 FINANCIAL POSITION

Berhampur 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	General Cashbook(NO-II)	01-04-2013	5523509 67.44	78030327 8.00	13326542 45.44	64465812 4.00	31-03-2014	6879961 21.44	31-03-2014	6869812 64.44	1014857.00	As per last Audit Report.
	GRAND TOTAL		5523509 67.44	78030327 8.00	13326542 45.44	64465812 4.00		6879961 21.44		6869812 64.44	1014857.00	0

Comments

Details of Closing Balance and Comments

The details of Closing balances as on 31.3.2014 are as follows

SI No	Particulars	Amount
1	Cash	2163.00
2	Bank	9487222.44
3	TDR s	678506736.00
	Total	687996121.44

The details of Bank Position in different accounts are furnished in Para- 5 and TDR s position in Para No-7 of this report . It is relevant to mention here that the closing balance of bank pass book as arrived at by audit is Rs 9487222.44 where as the closing balance of bank position as shown in the cash book is Rs 8472365.44 (mention in the para -5 of this audit report.) . Thus there is a discrepancy of Rs 1014857.00 between cash book & audit figure, the reasons of which have already been dealt in previous audit report. Further details of receipts and expenditures for the year 2013-14 are furnished in Statement-'A' and Statement-'B' appended in financial statement of this report.

The position of Liquid assets and liabilities of the University as on 31.3.2014 are given below;

i)Assets:-

SI NO	Particulars	Amount
1	Closing balance as on 31.3.2014 a)Cash:- Rs.2163.00 b)Bank:- Rs9487222.44 c)T.D.Rs:-Rs.678506736.00	Rs 687996121.44
2	Outstanding Qr.and Stall Rent(Para No-13.1):-	Rs.94990.00
3	Outstanding Advance Recoverable(Para No:-8) a)General Account:- Rs.10473380.96 b)Research Account:-	Rs.12499044.96

	Rs.2025664.00	
	Total	Rs.700590156.40

ii) Liabilities:-

SI NO	Particulars	Amount	Remarks
1	Un-spent Govt.Grants (Para No- 9)	Rs.121158969.00	
2	Security Deposit Payable to Contractors (Para No- 19.1)	Rs.2661404.00	
3	Bill Outstanding for payment i)Energy Charges for 3/11:- 718598.00 ii)Water Charges up to 3/11:- 77570.00 iii)Telephone Charges:- 23936.00 iv)Salary of staff:- 19602747.00 v)DWW Salary for 3/2011:-377280.00 vi)Arrear bills if any:-59749.00	Rs.20859880.00	
	Total	Rs.144680253.00	

iii)Difference:-Rs 555909903.40

It is evident from the above position, that there is excess assets over the liabilities amounting to Rs 555909903.40. Hence the university is requested to expedite the pace of expenditure for creation of better infrastructure and providing to the students instead of piling up the money in an idle position.

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

Berhampur 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	State Bank Of India,Bhanja Bihar(Exam)C/A:	10941791292	31-03-2014	3845304.22	31-03-2014	187.22	3845117.00	
2	State Bank Of India,Berhampur(Gen)C/A:	10859084082	31-03-2014	2068294.51	31-03-2014	1008245.51	1060049.00	
3	State Bank Of India,Bhanja Bihar(Gen)C/A:	10941791021	31-03-2014	18167073.02	31-03-2014	1094625.21	17072447.81	
4	State Bank Of India,Berhampur(Gen),SBD:	10859098233	31-03-2014	17380.31	31-03-2014	11659.00	5721.31	
5	State Bank Of India,Bhanja Bihar(Research)C/A:	10941791010	31-03-2014	5790932.73	31-03-2014	4806462.73	984470.00	
6	State Bank Of India,Bhanja Bihar(Gen.)S/B:	10941792138	31-03-2014	55966.42	31-03-2014	31122.42	24844.00	
7	State Bank Of India,Bhanja Bihar(Foundation Fund)S/B:	10941792570	31-03-2014	333083.03	31-03-2014	54889.03	278194.00	
8	State Bank Of India,Bhanja Bihar(Dev.Fund)S/B:	10941792604	31-03-2014	2068446.32	31-03-2014	1465174.32	603272.00	
	GRAND TOTAL			32346480.56		8472365.44	23874115.12	

Reconciliation

As per Rule -17 of OUAM, 1987 at the end of every week the statement of Account received from bank should be verified with reference to the cash book. But this has not been adhered to which resulted in such huge discrepancy between the cash book & pass book balance . Therefore the local authority is advised to reconcile the difference of Rs.**23874115.12** in between passbook and cash book figure at an early date and compliance reported.

PARA -5 -1

i) Non receipt of credited amount in bank to No-I (Receipt) cashbook (.AOSP-3 to p-8)

During the course of checking of bank scroll with reference to No- I (Receipt) cash book it was noticed that an amount of Rs 7,38,85,621.00 (listed below) is shown credited in bank pass book but has not been taken to No- I (Receipt) cash book which is highly irregular . However the date on which the same was accounted for in No- I (Receipt) cash book was asked for clarification . But the Local authority neither clarified the above point nor returned the objection memo till the close of audit . Therefore the local authority is requested to intimate the date of entry of under mentioned amount in No -1 cash book to next audit.

Shown in Bank A/C but not in Cash Book			
A/C NO -10941791021			
Sl.	Date on which this has been accounted for in the Bank Scroll	AMOUNT	Date on which the same has been taken to CASH BOOK

1	2	3	4
1	2.4.13	6250.00	
2	9.4.13	642800.00	
3	20.4.13	30130.00	
4	22.4.13	3800.00	
5	22.4.13	1776.00	
6	23.4.13	2000.00	
7	25.4.13	2558053.00	
8	1.5.13	11409993.00	
9	1.5.13	14737636.00	
10	12.6.13	230.00	
11	25.6.13	1350.00	
12	26.6.13	11355.00	
13	1.8.13	6258428.00	
14	2.8.13	5000000.00	
15	2.8.13	5250685.00	
16	5.8.13	2100.00	
17	24.8.13	225123.00	
18	27.8.13	193587.00	
19	30.8.13	55466.00	
20	30.8.13	400.00	
21	2.9.13	7059466.00	
22	6.9.13	500.00	
23	6.9.13	500.00	
24	12.9.13	331579.00	
25	27.9.13	45.00	
26	9.10.13	280045.00	
27	15.10.13	7035.00	
28	28.10.13	100.00	
29	4.11.13	485.00	
30	4.11.13	22500.00	
31	19.11.13	49560.00	
32	3.12.13	20000.00	
33	3.12.13	3885.00	
34	12.12.13	16119.00	
35	12.12.13	19693.00	
36	12.12.13	12740.00	
37	12.12.13	62463.00	
38	12.12.13	13512.00	
39	12.12.13	42157.00	

40	12.12.13	33552.00	
41	12.12.13	12740.00	
42	12.12.13	29285.00	
43	12.12.13	50529.00	
44	12.12.13	431925.00	
45	24.12.13	37748.00	
46	9.1.14	1750.00	
47	15.1.14	62555.00	23.4.14
48	16.1.14	52775.00	
49	17.1.14	1285.00	
50	18.1.14	20805.00	
51	18.1.14	240.00	
52	20.1.14	59017.00	
53	21.1.14	123341.00	
54	22.1.14	71971.00	
55	23.1.14	2730.00	
56	24.1.14	310667.00	
57	25.1.14	46880.00	
58	27.1.14	63411.00	6.5.14
59	28.1.14	34183.00	6.5.14
60	29.1.14	29978.00	6.5.14
61	30.1.14	2761.00	6.5.14
62	31.1.14	16000.00	
63	31.1.14	71293.00	6.5.14
64	1.2.14	11620.00	16.5.14
65	3.2.14	58930.00	16.5.14
66	5.2.14	1004895.00	16.5.14
67	6.2.14	986804.00	16.5.14
68	7.2.14	2900.00	
69	7.2.14	49954.00	16.5.14
70	7.2.14	6000000.00	
71	8.2.14	69771.00	22.5.14
72	12.2.14	1032015.00	22.5.14
73	13.2.14	54191.00	22.5.14
74	14.2.14	35100.00	22.5.14
75	15.2.14	45130.00	22.5.14
76	17.2.14	76860.00	22.5.14
77	18.2.14	57412.00	23.5.14
78	19.2.14	65155.00	23.5.14
79	20.2.14	22560.00	23.5.14
80	21.2.14	898.00	23.5.14
81	21.2.14	1000.00	
82	21.2.14	1000.00	

83	21.2.14	1000.00	
84	21.2.14	1000.00	
85	21.2.14	1000.00	
86	21.2.14	1000.00	
87	21.2.14	1000.00	
88	21.2.14	1000.00	
89	21.2.14	1000.00	
90	22.2.14	26175.00	
91	24.2.14	116426.00	
92	25.2.14	201640.00	
93	26.2.14	103555.00	
94	28.2.14	3650.00	
95	3.3.14	220.00	
96	3.3.14	292400.00	
97	3.3.14	134890.00	6.6.14
98	4.3.14	178639.00	6.6.14
99	5.3.14	15550.00	6.6.14
100	6.3.14	116482.00	6.6.14
101	7.3.14	69360.00	9.6.14
102	8.3.14	95057.00	9.6.14
103	10.3.14	151632.00	9.6.14
104	11.3.14	400240.00	9.6.14
105	12.3.14	168985.00	
106	13.3.14	56332.00	19.6.14
107	13.3.14	28715.00	19.6.14
108	14.3.14	49930.00	19.6.14
109	15.3.14	548482.00	19.6.14
110	18.3.14	4280.00	19.6.14
111	18.3.14	144301.00	19.6.14
112	19.3.14	43835.00	19.6.14
113	19.3.14	206644.00	19.6.14
114	20.3.14	2700.00	
115	20.3.14	20.00	19.6.14
116	20.3.14	169925.00	
117	20.3.14	114700.00	
118	21.3.14	100676.00	
119	21.3.14	154395.00	
120	22.3.14	177297.00	
121	22.3.14	135735.00	
122	24.3.14	190570.00	
123	25.3.14	500000.00	
124	25.3.14	2195370.00	
125	25.3.14	18700.00	

126	26.3.14	250.00	
127	26.3.14	17090.00	
128	27.3.14	31831.00	
129	28.3.14	110017.00	
130	29.3.14	23560.00	
131	31.3.14	37896.00	
	TOTAL	72622314.00	

A/C NO-10859084082

Sl.	DATE	AMOUNT	
1	2	3	4
1	30.5.13	7160.00	
2	30.5.13	7160.00	
3	23.7.13	21200.00	
4	25.7.13	7236.00	
5	26.7.13	4705.00	
6	29.7.13	600.00	
7	30.7.13	1400.00	
8	20.9.13	80.00	
9	24.9.13	81.00	
10	26.9.13	88.00	
11	26.9.13	60.00	
12	7.10.13	41.00	
13	8.10.13	236061.00	
14	1.11.13	55684.00	
15	6.11.13	36.00	
16	7.11.13	24.00	
17	7.11.13	536.00	
18	13.11.13	12.00	
19	15.11.13	200.00	
20	27.11.13	200.00	
21	2.12.13	11.00	
22	19.12.13	9000.00	
23	3.1.14	98.00	
24	6.1.14	25.00	
25	8.1.14	28.00	
26	9.1.14	11.00	
27	16.1.14	21.00	
28	17.1.14	14.00	
29	12.2.14	10.00	
30	24.2.14	9000.00	
31	4.3.14	2400.00	
32	12.3.14	10.00	

TOTAL		363192.00	
A/C NO-10941791010			
Sl.	DATE	AMOUNT	
1	8.5.13	58241.00	
2	7.11.13	216000.00	
TOTAL		274241.00	
A/C NO-10941792604			
Sl.	DATE	AMOUNT	
1	18.4.13	250000.00	
2	4.5.13	319755.00	
3	30.6.13	28612.00	
4	21.12.13	27507.00	
TOTAL		625874.00	
ABSTRACT			
A/C NO		AMOUNT	
A/C NO -10941791021		72622314.00	
A/C NO-10859084082		363192.00	
A/C NO-10941791010		274241.00	
A/C NO-10941792604		625874.00	
TOTAL		73885621.00	

ii) Non credit of receipted cash book amount in bank account. Passbook. (AOSP-9-10)

During the course of checking of bank scroll with reference to No- I (Receipt) cash book it was noticed that a sum of Rs 5,60,84,684.00, as detailed below was taken to NO- I (Receipt) cash book ,but the same was not reflected in bank scroll during the period under audit. Therefore the local authority was requested to intimate the date(s) on which the aforesaid amount was accounted for in the Bank Pass Book. But the Local Authority neither clarified the above point nor returned the half-margin memo till the closure of audit.

Shown in Cash Book but not in Bank A/C			
A/C No -10941791021			
Sl.	CASH BOOK TAKEN	AMOUNT	RECEIPT NO
1	2	3	4
1	24.4.13	25000.00	52930
2	29.4.13	3500.00	52934
3	30.4.13	5130.00	52936
4	3.8.13	2371.00	53135
5	11.9.13	146647.00	53213

6	8.10.13	642800.00	53277
7	29.10.13	1200.00	53354
8	23.11.13	22985.00	53443
9	5.12.13	1500.00	53477
10	14.12.13	23885.00	53499
11	25.2.14	13517.00	53633
12	26.3.14	2000.00	53707
13	26.3.14	2000.00	53708
14	26.3.14	5000.00	53714
15	31.3.14	54462618.00	53769
	TOTAL	55360153.00	
A/C NO-10859084082			
SI.	CASH BOOK TAKEN	AMOUNT	RECEIPT NO
1	2	3	4
1	23.4.13	136048.00	52928
2	31.3.14	36481.00	53770
3	31.3.14	269719.00	53771
4	31.3.14	20617.00	53772
	TOTAL	462865.00	
A/C NO-10941791010			
SI.	CASH BOOK TAKEN	AMOUNT	RECEIPT NO
1	2	3	4
1	5.4.13	153000.00	52891
A/C NO NOT MENTIONED			
SI.	CASH BOOK TAKEN	AMOUNT	RECEIPT NO
1	2	3	4
1	4.12.13	52972.00	53468
2	13.6.13	4000.00	53028
3	31.3.14	51694.00	53767
	TOTAL	108666.00	
ABSTRACT			
A/C NO		AMOUNT	
	A/C No -10941791021	55360153.00	
	A/C NO-10859084082	462865.00	
	A/C NO-10941791010	153000.00	
	A/C NO N'T MENTIONED	108666.00	
	TOTAL	56084684.00	

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iii) Less receipt credited in bank A/C.(AOSP-3)

During the course of checking of bank scroll with reference to No- I (Receipt) cash book it was noticed that on dated 4.7.13 a sum of amount Rs 226257.00 (Receipt No-053082) has been taken in No-1 (Receipt) cash book where as in the bank statement for the year 2013-14 a sum of Rs 226157.00 credited on 12.01.13 to 18.01.13 .In this regard half margin memo was issued to the local authority to clarify the above point but the local authority is yet to return the memo with compliance.

iv) Excess receipt credited in bank A/C.(AOSP-3)

During the course of checking of bank scroll with reference to No- I (Receipt) cash book it was noticed that On dated 11.09.13 a sum of amount Rs139256.00 (Receipt No-053213) has been taken in No-1 (Receipt) cash book where as in the bank statement a sum of Rs 139456.00 credited on dated 24.08.13.In this regard half margin memo was issued to the local authority to clarify the above point but the local authority is yet to return the memo with compliance.

PARA: 6 STOCK POSITION

Berhampur University - 2013-2014

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

Comments

Details of Closing Balance & Comments

The stock register of building materials have not been maintained due to non purchase of materials during the year .

PARA: 7 INVESTMENT

Berhampur University - 2013-2014

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2013	524527703.00	169577498.00	354950205.00	323556531.00	31-03-2014	678506736.00	31-03-2014	678506736.00	0.00	
	GRAND TOTAL	524527703.00	169577498.00	354950205.00	323556531.00		678506736.00		678506736.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

The unspent balance of University is being invested in shape of Term Deposit Receipt, which is considered to be one of the safest methods of investment by which it gets a lot of money as interest.

This adds to the pecuniary strength of the university as given below;

Details of investment during the year 2013-14.

i) TDR Purchased = Rs.303246624.00

ii) Accrued interest during the year = Rs.20309907.00

iii) Total = Rs.323556531.00

Details of Closing Balance of Investment as on 31.3.2014 :-

STATEMENT SHOWING TDR BALANCE OF BERHAMPUR UNIVERSITY FOR 2013-14							
SL no	TDR No	TDR LF No	DATE of Investment	Amount Investment	Rate of Interest	Maturity Date	Maturity Value
1	32576511922	2214	10/3/2012	10687123.00	8.5	4/1/2014	12124204.00
2	32520836412	2210	9/4/2012	10000000.00	9	4/1/2014	11507156.00
3	32952200023	2226	4/20/2013	1725000.00	8.75	4/20/2014	2236466.00
4	32576515756	2214	10/3/2012	10687123.00	8.5	5/1/2014	12208907.00
5	32609239485	2218	10/18/2012	10000000.00	8.5	5/1/2014	11381671.00
6	32646109144	2218	11/8/2012	10757192.00	8.5	6/1/2014	12291795.00
7	32688551470	2218	12/4/2012	10807021.00	8.5	6/1/2014	12260224.00

8	32688553830	2218	12/4/2012	10807021.00	8.5	6/1/2014	12260224.00
9	32742118401	2220	1/1/2013	10993683.00	8.5	7/1/2014	12471986.00
10	32784216715	2220	1/24/2013	6386329.00	8.5	7/1/2014	7214938.00
11	32807194796	2222	2/4/2013	7246975.00	8.5	8/1/2014	8221464.00
12	32807194048	2220	2/4/2013	5959750.00	8.5	8/1/2014	6761148.00
13	32959497957	2226	4/25/2013	10034932.00	8.75	8/1/2014	11304887.00
14	32959499002	2226	4/25/2013	10034932.00	8.75	9/1/2014	11387983.00
15	32959500063	2226	4/25/2013	10065753.00	8.75	9/1/2014	11385317.00
16	32959501103	2226	4/25/2013	10065753.00	8.75	9/1/2014	11385317.00
17	32542635131	2212	9/14/2012	13725430.00	8.5	9/11/2014	16239869.00
18	32542629310	2212	9/14/2012	12189512.00	8.5	9/11/2014	14422577.00
19	32959472126	2228	4/25/2013	6047365.00	8.75	10/1/2014	6085371.00
20	32959473389	2228	4/25/2013	6047365.00	8.75	10/1/2014	6085371.00
21	32959474112	2228	4/25/2013	6047365.00	8.75	10/1/2014	6085371.00
22	32959474779	2228	4/25/2013	6047365.00	8.75	10/1/2014	6085371.00
23	32594557738	2218	10/11/2012	3614943.00	8.5	10/3/2014	4277185.00
24	32594556188	2216	10/11/2012	1050727.00	8.5	10/5/2014	1243216.00
25	32594554578	2216	10/11/2012	933154.00	8.5	10/6/2014	1104104.00
26	32952204992	2224	4/20/2013	5000000.00	8.75	11/1/2014	5709580.00
27	32952206637	2224	4/20/2013	5000000.00	8.75	11/1/2014	5709580.00
28	32952207074	2224	4/20/2013	5000000.00	8.75	11/1/2014	5709580.00
29	32952207494	2224	4/20/2013	5000000.00	8.75	11/1/2014	5709580.00
30	32952207824	2224	4/20/2013	5000000.00	8.75	11/1/2014	5709580.00
31	33004917224	2230	5/17/2013	8000000.00	8.75	12/1/2014	9139696.00
32	32309134585	2194	4/30/2012	2902000.00	8.75	4/30/2015	3762450.00
33	33058919331	2230	6/15/2013	6691807.00	8.75	7/1/2014	7338816.00
34	33058920051	2230	6/15/2013	6691807.00	8.75	7/1/2014	7338816.00
35	33058922004	2230	6/15/2013	6691807.00	8.75	7/1/2014	7338816.00
36	33058929791	2230	6/15/2013	3412821.00	8.75	7/1/2014	3742796.00
37	32987017775	2228	5/9/2013	2031624.00	8.75	5/9/2016	2634005.00
38	33068152882	2232	6/19/2013	490000.00	8.75	12/1/2014	565545.00
39	33194000832	2234	8/12/2013	6296182.00	8.75	12/1/2014	7066076.00
40	33193008295	2234	8/12/2013	6296182.00	8.75	12/1/2014	7066076.00
41	33194201803	2234	8/12/2013	5465417.00	8.75	12/1/2014	6132266.00
42	33194200763	2236	8/12/2013	5465417.00	8.75	12/1/2014	6132266.00
43	33194200253	2236	8/12/2013	7043112.00	8.75	8/1/2016	9131411.00
44	33238666090	2236	8/26/2013	10000000.00	8.75	12/1/2014	11107534.00
45	33238695827	2236	8/26/2013	10000000.00	8.75	12/1/2014	11107534.00
46	33238700565	2236	8/26/2013	10000000.00	8.75	1/1/2015	11181849.00
47	33238698294	2238	8/26/2013	10000000.00	8.75	1/1/2015	11181849.00
48	33263101551	2238	9/3/2013	2262359.00	8.75	1/1/2015	2539604.00

49	33263112870	2238	9/3/2013	6344250.00	8.75	1/1/2015	7121717.00
50	33263115826	2238	9/3/2013	3975273.00	8.75	1/1/2015	4462429.00
51	33263114583	2238	9/3/2013	2239637.00	8.75	1/1/2015	2514097.00
52	33319151536	2240	9/21/2013	11607796.00	8.75	1/1/2015	13030293.00
53	33323521036	2240	9/24/2013	10877480.00	8.75	2/1/2015	12251157.00
54	33325167257	2240	9/24/2013	10877480.00	8.75	2/1/2015	12251157.00
55	33323478034	2240	9/24/2013	4758897.00	8.75	2/1/2015	5359881.00
56	33340667483	2240	9/29/2013	1351856.00	9	2/1/2016	1665429.00
57	33340584340	2242	9/29/2013	911088.00	9	2/1/2016	1122421.00
58	33340588498	2242	9/29/2013	779450.00	9	2/1/2016	960249.00
59	33349367130	2242	10/1/2013	5649853.00	9	2/1/2016	6955271.00
60	33438939244	2242	11/5/2013	9000000.00	9	2/1/2015	10051216.00
61	33439023265	2242	11/5/2013	9000000.00	9	2/1/2015	10051216.00
62	33439029132	2244	11/5/2013	9000000.00	9	3/1/2015	10118627.00
63	33439029722	2244	11/5/2013	9000000.00	9	3/1/2015	10118627.00
64	33439030158	2244	11/5/2013	9000000.00	9	4/1/2015	10195517.00
65	33439030806	2244	11/5/2013	9000000.00	9	4/1/2015	10195517.00
66	33439075689	2244	11/5/2013	9000000.00	9	4/1/2015	10195517.00
67	33439031232	2246	11/5/2013	9000000.00	9	5/1/2015	10269927.00
68	33439031899	2246	11/5/2013	9000000.00	9	6/1/2015	10353905.00
69	33439032430	2246	11/5/2013	9000000.00	9	6/1/2015	10353905.00
70	33439034175	2246	11/5/2013	2000000.00	9	7/1/2015	2317775.00
71	33439033647	2246	11/5/2013	9000000.00	9	7/1/2015	10429989.00
72	33439032939	2248	11/5/2013	9000000.00	9	7/1/2015	10429989.00
73	33439370956	2250	11/9/2013	9000000.00	9	7/1/2015	9262084.00
74	33439369099	2250	11/9/2013	9000000.00	9	7/1/2015	9262084.00
75	33439357039	2250	11/9/2013	9000000.00	9	7/1/2015	9262084.00
76	33501603619	2252	12/6/2013	9000000.00	9	8/1/2016	10440133.00
77	33501694783	2252	12/6/2013	9000000.00	9	8/1/2016	10440133.00
78	33501669922	2252	12/6/2013	4336034.00	9	8/1/2016	5029664.00
79	33510733896	2252	12/10/2013	9000000.00	9	9/1/2016	11472924.00
80	33510736207	2252	12/10/2013	8000000.00	9	9/1/2016	10198155.00
81	33643379672	2245	2/6/2014	9000000.00	9	8/1/2015	10285429.00
82	33643381241	2254	2/6/2014	9000000.00	9	8/1/2015	10285429.00
83	33643382507	2254	2/6/2014	4678752.00	9	8/1/2015	5346997.00
84	33717396277	2254	3/1/2014	9000000.00	9	9/1/2015	10265429.00
85	33717399347	2254	3/1/2014	2416542.00	9	9/1/2015	2767666.00
86	33723034003	2256	3/13/2014	9000000.00	9	9/1/2015	10257525.00
87	33723035744	2256	3/13/2014	9000000.00	9	9/1/2015	10257525.00
88	33723037774	2256	3/13/2014	9000000.00	9	9/1/2015	10257525.00
89	37723106207	2256	3/13/2014	9000000.00	9	10/1/2014	10331079.00

90	33723038886	2256	3/13/2014	9000000.00	9	10/1/2014	10331079.00
91	33723039578	2258	3/13/2014	9000000.00	9	10/1/2014	10331079.00
92	33723042082	2258	3/13/2014	9000000.00	9	11/1/2014	10409699.00
93	33723041306	2258	3/13/2014	9000000.00	9	11/1/2014	10409699.00
			TOTAL	678506736.00		TOTAL	770766676.00

Endowment

The position of fixed deposits made under different endowment/prize funds of the University as stood on 31.3.14 is furnished below. It would be seen from the register of investments for endowments and prize acquaintance roll of distribution of prizes under endowments that during the year 2013-14 a total sum of Rs 1,42,000.00 was received towards endowment contribution from different authority/organizations. And Rs.1,64,672.00 was shown distribution of prize money among the eligible students .The details are furnished below.

Statement showing the details of endowment position as on 31.3.2014 of Berhampur University .

SL No	Ref to page no	Name of the Endowment	TDR No	Date of investment	Invested value	Rate of Interest	Date of maturity	Interest due on maturity	Matured Value	Interest Accrued during 2013-14	Amount disbursed during the year	To whom paid	Cheque No/Date	Remarks Vouchers
1	2	Santha Patnaik Gold Medal	253377	10.12.2009	3500.00	7.25%	10.12.2014	1513.00	5013.00	302.00	302.00	Mahismita Patro	560119/31.12.13	1685/31.12.13
2	4	B.N.Panigrahi Gold Cup	253378	10.12.2009	7000.00	7.25%	10.12.2014	3026.00	10026.00	605.00	605.00	Deepika Das	560119/31.12.13	1685/31.12.13
3	6	Ch. Raghobal u Gold Medal	253379	10.12.2009	3500.00	7.25%	10.12.2014	1513.00	5013.00	302.00	302.00	Asharam Panda	560119/31.12.13	1685/31.12.13
4	8	Ramanathan Gold Medal	253380	10.12.2009	3000.00	7.25%	10.12.2014	1297.00	4297.00	259.00				
5	10	Sadananda Pani Gold Medal	253381	10.12.2009	3500.00	7.25%	10.12.2014	1513.00	5013.00	302.00	302.00	Arati Panda	560119/31.12.13	1685/31.12.13
6	12	Utkal Gourab Madhusudan Das Memorial Gold Medal	253382	10.12.2009	825.00	7.25%	10.12.2014	357.00	1182.00	71.00	71.00	Geetanjali Ratha	560119/31.12.13	1685/31.12.13

7	14	S.N. Gantayat & Chandmani Gantayat Gold Medal	253383	10.12.2009	5000.00	7.25%	10.12.2014	2161.00	7161.00	432.00	432.00	Arpika Aparajita & Mahismita Patro	560119/31.12.13	1685/31.12.13
8	16	Simadri Gantayat Gold Medal	253384	10.12.2009	3000.00	7.25%	10.12.2014	1297.00	4297.00	259.00	259.00	S.Saiilla Achary	560119/31.12.13	1685/31.12.13
9	18	Udaya Charan Mishra Memorial Gold Medal	253385	10.12.2009	3000.00	7.25%	10.12.2014	1297.00	4297.00	259.00	259.00	Sanket Dash	560119/31.12.13	1685/31.12.13
10	20	Niranjn Patnaik Gold Medal	253386	10.12.2009	4000.00	7.25%	10.12.2014	1729.00	5729.00	345.00				
11	22	B. Sabat Gold Medal	253387	10.12.2009	5000.00	7.25%	10.12.2014	2161.00	7161.00	432.00	432.00	Arun Kumar Patro	560119/31.12.13	1685/31.12.13
12	24	Late Laxman Panda & Radhika Panda Gold Medal	253388	10.12.2009	6000.00	7.25%	10.12.2014	2594.00	8594.00	518.00	518.00	Binayak Sahu & Sujata Kumari Behera	560119/31.12.13	1685/31.12.13
13	26	Bhaigo Mohanty Gold Medal	253389	10.12.2009	5000.00	7.25%	10.12.2014	2161.00	7161.00	432.00				
14	28	Ananda Nayak Gold	253390	10.12.2009	2000.00	7.25%	10.12.2014	865.00	2865.00	173.00	173.00	Arati Panda	560119/31.12.13	1685/31.12.13

		Medal												
15	30	Gopinath Buxi Patro Gold Medal	253391	10.12.2009	3000.00	7.25%	10.12.2014	1297.00	4297.00	259.00	259.00	Rojalin Maharana	560119/31.12.13	1685/31.12.13
16	32	S. N. Gantayat Gold Medal	253392	10.12.2009	2000.00	7.25%	10.12.2014	865.00	2865.00	173.00	173.00	Jyotirmayee Lenka	560119/31.12.13	1685/31.12.13
17	34	Jayashree Memorial Gold Medal	253393	10.12.2009	2000.00	7.25%	10.12.2014	865.00	2865.00	173.00	173.00	Kanhu Panda	560119/31.12.13	1685/31.12.13
18	36	Bashu Mallick Memorial Prize	253394	10.12.2009	500.00	7.25%	10.12.2014	216.00	716.00	43.00				
19	38	Defence Ministry Gold Medal	253395	10.12.2009	5001.00	7.25%	10.12.2014	2162.00	7163.00	432.00	432.00	Rutuparna Nanda	560119/31.12.13	1685/31.12.13
20	40	Narasingha Niak Gold Medal	253396	10.12.2009	5000.00	7.25%	10.12.2014	2161.00	7161.00	432.00	432.00	Nesha Sabar	560119/31.12.13	1685/31.12.13
21	42	Akula Das Prize	253397	10.12.2009	1500.00	7.25%	10.12.2014	648.00	2148.00	129.00	129.00	Sudeepta Ghosh	560119/31.12.13	1685/31.12.13
22	44	Subas Ch.Choudhury Scholarship	253398	10.12.2009	12000.00	7.25%	10.12.2014	5187.00	17187.00	1037.00				
23	46	P. Prakash Rao Gold Medal	253399	10.12.2009	4400.00	7.25%	10.12.2014	1902.00	6302.00	380.00				
24	48	Pata Dei & Pt R.N. Panigrahi Prize	253400	10.12.2009	1400.00	7.25%	10.12.2014	605.00	2005.00	121.00	121.00	Bellala Jhansi Laxmi	560119/31.12.13	1685/31.12.13

25	50	Old TDR	253451	10.12.2009	10000.00	7.25%	10.12.2014	4323.00	14323.00	864.00				
26	52	Bishnupriya Devi Gold Medal	253452	10.12.2009	5000.00	7.25%	10.12.2014	2161.00	7161.00	432.00				
27	54	A.P. Patnaik Prize	253453	10.12.2009	5000.00	7.25%	10.12.2014	2161.00	7161.00	432.00				
28	56	P.K. Paricha	253454	10.12.2009	20000.00	7.25%	10.12.2014	8645.00	28645.00	1729.00				
29	58	Late Dibakar Patnaik Memorial Prize	253455	10.12.2009	1000.00	7.25%	10.12.2014	432.00	1432.00	86.00	86.00	S.Saillia Achary	560119/31.12.13	1685/31.12.13
30	60	Abdul Sobhan Khan prize	253456	10.12.2009	1000.00	7.25%	10.12.2014	432.00	1432.00	86.00	86.00	Kanhu Panda	560119/31.12.13	1685/31.12.13
31	60	Narayan Behera Prize	253457	10.12.2009	1000.00	7.25%	10.12.2014	432.00	1432.00	86.00	86.00	Basanta Manjari	560119/31.12.13	1685/31.12.13
32	62	Sarojini Padhi Memorial Prize	253401	10.12.2009	1500.00	7.25%	10.12.2014	648.00	2148.00	129.00	129.00	Bellala Jhansi Laxmi	560119/31.12.13	1685/31.12.13
33	62	Binayak Padhi Memorial Prize	253402	10.12.2009	1500.00	7.25%	10.12.2014	648.00	2148.00	130.00	130.00	Sunil behera & sunita Rani Padhi	560119/31.12.13	1685/31.12.13
34	64	Srinivas Panda Memorial Prize	253403	10.12.2009	1001.00	7.25%	10.12.2014	434.00	1434.00	86.00	86.00	Swagitika Panda	560119/31.12.13	1685/31.12.13
35	66	Utkal	253404	10.12.2009	5000.00	7.25%	10.12.2014	2161.00	7161.00	432.00				

		Gourab Madhusudan Das		9			4							
36	68	Nilakantha Das Memorial Prize	253405	10.12.2009	5000.00	7.25%	10.12.2014	2161.00	7161.00	432.00	432.00	Padmini Panigrahi	560119/31.12.13	1685/31.12.13
37	70	Annapurna Das Gold Medal	253406	10.12.2009	5000.00	7.25%	10.12.2014	2161.00	7161.00	432.00	432.00	Rojalin Maharana	560119/31.12.13	1685/31.12.13
38	72	J. Siva Sankar Scholarship	253407	10.12.2009	5000.00	7.25%	10.12.2014	2161.00	7161.00	432.00	432.00	Padmini Panigrahi	560119/31.12.13	1685/31.12.13
39	74	Kabi Samrat Upendra Bhanja College Bhanjanagar	253408	10.12.2009	26500.00	7.25%	10.12.2014	11455.00	37955.00	2291.00				
40	76	L.N.Sahu	253409	10.12.2009	1000.00	7.25%	10.12.2014	432.00	1432.00	86.00	86.00	Geetanjali Ratha	560119/31.12.13	1685/31.12.13
41	76	Pravati Sahu	253410	10.12.2009	1000.00	7.25%	10.12.2014	432.00	1432.00	86.00	86.00	Brahmotri Padhiari	560119/31.12.13	1685/31.12.13
42	77	Sakuntala Panda	253411	10.12.2009	1000.00	7.25%	10.12.2014	432.00	1432.00	86.00	86.00	Sujit Kumar Sahoo	560119/31.12.13	1685/31.12.13
43	78	Hari Hara Dibyasingha Memorial Prize	253412	10.12.2009	30000.00	7.25%	10.12.2014	12968.00	42968.00	2593.00	2593.00	Sanket Dash	560119/31.12.13	1685/31.12.13
44	80	K.C Sahu	253413	10.12.2009	3000.00	7.25%	10.12.2014	1297.00	4297.00	259.00	259.00	Kanhu Panda	560119/31.12.13	1685/31.12.13
45	82	R.C. Patnaik Gold Medal	253414	10.12.2009	2000.00	7.25%	10.12.2014	865.00	2865.00	173.00	173.00	Arati Panda	560119/31.12.13	1685/31.12.13

46	84	Late Pandit W.V.V.B. Ramalingam Gold Medal	253415	10.12.2009	30000.00	7.25%	10.12.2014	12968.00	42986.00	2593.00	2593.00	Padmini Panigrahi	560119/31.12.13	1685/31.12.13
47	86	OSANY Gold Medal	253416	10.12.2009	36000.00	7.25%	10.12.2014	15561.00	51561.00	3112.00	3112.00	Arati Panda	560119/31.12.13	1685/31.12.13
48	88	Bashu Mallick Prize	253417	10.12.2009	505.00	7.25%	10.12.2014	218.00	723.00	44.00	44.00	Asharam Panda & Ashis Kumar Choudhury	560119/31.12.13	1685/31.12.13
49	90	Brundaban Nayak Gold Medal	253418	10.12.2009	5000.00	7.25%	10.12.2014	2161.00	7161.00	432.00	432.00	Sanjukta Das	560119/31.12.13	1685/31.12.13
50	92	Anusuya Mishra Memorial Prize	253419	10.12.2009	1000.00	7.25%	10.12.2014	432.00	1432.00	86.00	86.00	Rojalin Maharana	560119/31.12.13	1685/31.12.13
51	94	Justice B.K.Patro Gold Medal	253420	10.12.2009	5000.00	7.25%	10.12.2014	2161.00	7161.00	432.00	432.00	Padmini Panigrahi	560119/31.12.13	1685/31.12.13
51(A)	94	Justice B.K.Patro Gold Medal	3.21E+10	30.11.11	8000.00	9.25%	10.12.2014	2552.00	10552.00	850.00	850.00	Padmini Panigrahi	560119/31.12.13	1685/31.12.13
52	96	Pandit Godabarisha Mishra Memorial Gold Medal	253421	10.12.2009	5000.00	7.25%	10.12.2014	2161.00	7161.00	432.00	2028.00	Binayak Sahu	560119/31.12.13	1685/31.12.13

52(A)	96	Pandit Godabarisha Mishra Memorial Gold Medal	3.19E+10	16.8.2011	15000.00	9.25%	10.12.2014	5314.00	20314.00	525.00				
53	98	E Merick (India) Pvt. Ltd , Bombay	253422	10.12.2009	3000.00	7.25%	10.12.2014	1297.00	4297.00	259.00	259.00	Kanhu Panda	560119/31.12.13	1685/31.12.13
54	100	R.P.Padhi Memorial Gold Medal	253423	10.12.2009	3000.00	7.25%	10.12.2014	1297.00	4297.00	259.00				
55	102	Rani Ananga Manjari Devi Memorial Prize	253424	10.12.2009	7000.00	7.25%	10.12.2014	3026.00	10026.00	605.00				
56	104	Dibakar Patnaik Prize	253425	10.12.2009	1116.00	7.25%	10.12.2014	482.00	1598.00	96.00	96.00	P.Swaroop Kishen	560119/31.12.13	1685/31.12.13
57	106	Principal K.K. College Union	253426	10.12.2009	3000.00	7.25%	10.12.2014	1297.00	4297.00	259.00	259.00	Epsita Mohanty	560119/31.12.13	1685/31.12.13
58	108	Dr. Balabhadr a Mishra Gold Medal	253427	10.12.2009	3000.00	7.25%	10.12.2014	1297.00	4297.00	259.00				
59	110	R.P. Padhi Memorial Gold	253428	10.12.2009	47000.00	7.25%	10.12.2014	20316.00	67316.00	4063.00	4063.00	Padmini Panigrahi	560119/31.12.13	1685/31.12.13

		Medal												
60	112	Labanyabati Memorial Gold Medal	253429	10.12.2009	20000.00	7.25%	10.12.2014	8645.00	28645.00	1729.00	1729.00	Arpika Aparajita Behera	560119/31.12.13	1685/31.12.13
61	114	B.K. Bahinipati Memorial Prize	253430	10.12.2009	10000.00	7.25%	10.12.2014	4323.00	14323.00	864.00	864.00	Jayanti Lata Barik	560119/31.12.13	1685/31.12.13
62	116	Harborium Library Late Gopinath Panigrahi	253431	10.12.2009	10000.00	7.25%	10.12.2014	4323.00	14323.00	864.00				
63	118	Hari Hara Dibyasingha Memorial	253432	10.12.2009	20000.00	7.25%	10.12.2014	8645.00	28645.00	1729.00				
64	120	Narayan Rath Memorial	253433	10.12.2009	3300.00	7.25%	10.12.2014	1426.00	4726.00	285.00	285.00	Uma Sankar Purohit	560119/31.12.13	1685/31.12.13
65	120	Kamala Rath Memorial	253434	10.12.2009	3300.00	7.25%	10.12.2014	1426.00	4726.00	285.00	285.00	Archana Nayak	560119/31.12.13	1685/31.12.13
66	120	Harihara Tiyadi Memorial	253435	10.12.2009	3300.00	7.25%	10.12.2014	1426.00	4726.00	285.00	285.00	Priya Ranjan Sahu	560119/31.12.13	1685/31.12.13
67	122	Labanyabati Memorial Gold Medal	253458	10.12.2009	30000.00	7.25%	10.12.2014	12968.00	42968.00	2593.00				
68	124	Chetana Puraskar	253459	10.12.2009	20000.00	7.25%	10.12.2014	8645.00	28645.00	1729.00				
69	126	DR. B.K. Panda	253460	10.12.2009	10000.00	7.25%	10.12.2014	4323.00	14323.00	864.00	864.00	Kanhu Panda	560119/31.12.13	1685/31.12.13

		Memorial Gold Medal												
70	128	Dinabandhu Behera Memorial Scholarship	253461	10.12.2009	100000.00	7.25%	10.12.2014	43236.00	143226.00	8646.00	8646.00	Manas Ranjan Pradhan & Rashmirekha Panda	560119/31.12.13	1685/31.12.13
71	132	Late Kriana Mayee Behera Scholarship	253462	10.12.2009	100000.00	7.25%	10.12.2014	43226.00	143226.00	8646.00	8646.00	Anuragini Patra & Kanhu Charan Bisoi	560119/31.12.13	1685/31.12.13
72	136	Raja Bahadur Rama Ch. Mardaraj Deo Memorial Gold medal	253463	10.12.2009	100000.00	7.25%	10.12.2014	43226.00	143226.00	8645.00	8645.00	Monali Kar	560119/31.12.13	1685/31.12.13
73	140	Govinda Panda & Tulasi Panda Memorial Prize	253464	10.12.2009	20000.00	7.25%	10.12.2014	8645.00	28645.00	1729.00	1729.00	Nibedita Mohanty	560119/31.12.13	1685/31.12.13
74	144	Prof. Debaraj & Mrs Saraswati Pathi Memorial cash Prize	253465	10.12.2009	20000.00	7.25%	10.12.2014	8645.00	28645.00	1729.00	1729.00	Archana Nayak	560119/31.12.13	1685/31.12.13
75	146	Acharya	253466	10.12.2009	110000.00	7.25%	10.12.2014	47549.00	157549.00	9509.00				

		Singapuram Chandra Raju Memorial Research Gold Medal		9			4							
76	150	Prof. Swaraj Patnaik Memorial Gold Cup	253449	19.12.2009	110000.00	7.25%	19.12.2014	47549.00	157549.00	9509.00	9509.00	Payal Pradhan	560119/31.12.13	1685/31.12.13
77	154	Dibakar Patnaik, IRPM Memorial Prize	253472	24.12.2009	2000.00	7.25%	24.12.2014	865.00	2865.00	173.00	173.00	Arati Panda	560119/31.12.13	1685/31.12.13
78	156	Kunja Bihari Tripathi Prize	253772	13-01-2010	5000.00	7.25%	13.1.2015	2161.00	7161.00	432.00	432.00	Nirupama Tarai	560119/31.12.13	1685/31.12.13
79	158	Chitrakal Bauribandhu Memorial Gold Medal	253482	29.12.2009	100000.00	7.25%	29.12.2014	43226.00	143226.00	8645.00	8645.00	Archana Nayak	560119/31.12.13	1685/31.12.13
80	160	Madhusudan Mohapatra Memorial Gold Medal	253773	02-10-10	75000.00	7.25%	10.2.2015	32420.00	107420.00	6484.00	6484.00	Jhili Prabha Prusti	560119/31.12.13	1685/31.12.13
81	162	Gourahari Panda & Late Soudamini Panda	253711	21.4.2010	20000.00	7.25%	21.4.2015	8645.00	28645.00	1729.00	1729.00	Gayatri Padhi	560119/31.12.13	1685/31.12.13

		Memorial Cash Prize												
82	164	Dr. Panchana n Moharana Memorial Cash Prize	3.17E+10	31.3.2011	80000.00	8.25%	10.12.2014	28176.00	108176.00	7044.00	7044.00	T.Seetam Kumar	560119/ 31.12.13	1685/31.12.13
83	166	Swami Sivananda Memorial Scholarshi p	3.2E+10	21.10.2011	800000.00	9.25%	10.12.2014	265867.00	1065867.00	88622.00	54000.00	Gyanadee p Mllik , Karisma Pattnaik , Satya Ranjn Pradhan , Sangita Sahoo , Swarnalat a Mahapatr a , Mukesh Padhy , Tapasini Patra , Indira Behera , Sudhakar Dash	560119/ 31.12.13	1685/31.12.13
84	168	Basanta Biswal Memorial Award	3.25E+10	5.9.2012	5000.00	9.00%	10.12.2014	1116.00	6116.00	372.00				

85	170	Late Arundhati Memorial Cash Award	3.27E+10	27.12.2012	25000.00	8.50%	10.12.2014	4464.00	29464.00	2232.00	2232.00	Jhili Prabha Prusti	560119/31.12.13	1685/31.12.13
					21,97,148.00			8,53,939.00	30,51,094.00	2,08,911.00	1,48,765.00			
		Essay Comp									5932.00			
		Debate Comp									975.00			
		Research publication									9000.00			
		Total									1,64,672.00			

Gold Medal:-

Physical verification of the gold medal was done at the commencement of audit as on Dt. 09.03.2015 and found 9(Nine) nos of gold medal which is tallied with the book balance kept with medal in the iron chest. .However the university authority is advised to keep these precious medals in safe custody mentioning the weight of each gold medal in the list in a sealed cover with the signature of competent authority as suggested in last audit.

PARA: 8 **ADVANCE**

Berhampur University - 2013-2014

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2013	General Account Cash Book	13534254.96	7630256.00	21164510.96	10687630.00	31-03-2014	10476880.96	31-03-2014	9148395.00	1328485.96	As per last A/R, Discrepancy is 1626593.96. Out of which only Rs.301608.00 has been adjusted during the year 2013-14 as detailed furnished in Outstanding advance list.
2	01-04-2013	Research Cash Book	1310827.00	1430000.00	2740827.00	715163.00	31-03-2014	2025664.00	31-03-2014	1420162.00	605502.00	As per last Audit report.
GRAND TOTAL			14845081.96	9060256.00	23905337.96	11402793.00		12502544.96		10568557.00	1933987.96	

Comments :

The University has maintained Advance Ledger properly with effect from 1.6.2000 onwards .Prior to that,advance payment and adjustment were not properly reflected in the Cash Book.In view of that,the last audit delved in to it and found out old and unaccounted for an advance of Rs.2006940.71 and Rs.605502.00.In respect of General Fund and Research Fund.out of which Rs.301608.00 only was adjusted from General Fund.The details of outstanding position as on 31.3.2012 are furnished Statement-E &Statement-F appended in financial statement folder of this report .

Year wise breakup of outstanding advance of general A/c

YEAR WISE BREAK OF OUSTANDING ADVANCE OF GENERAL ACCOUNT FOR 2013-2014.		
Sl no	Year	Amount in (Rs)
	171-72	1794.35
	272-73	3296.64
	373-74	7141.00
	474-75	5840.27
	575-76	13429.10
	676-77	23228.06
	777-78	27052.93
	878-79	19971.00
	979-80	10955.42
	1080-81	6403.22
	1181-82	13320.00
	1282-83	66480.00
	1383-84	25553.10

1484-85	27014.30
1585-86	7960.05
1686-87	41977.92
1787-88	31221.60
1888-89	20382.00
1989-90	27582.00
2090-91	8725.00
2191-92	1400.00
2292-93	106831.00
2393-94	410435.00
2494-95	95978.00
2595-96	89175.00
2696-97	61939.00
2797-98	71350.00
2898-99	229250.00
2999-2000	29025.00
302000-01	44450.00
312001-02	55359.00
322002-03	74952.00
332003-04	22965.00
342004-05	4200.00
352005-06	8550.00
362006-07	141994.00
372007-08	156519.00
382008-09	4214.00
392009-10	189848.00
402010-11	1218038.00
412011-12	1290999.00
422012-13	856500.00
4320013-14	4923582.00
Total	10476880.96

Year Wise break up of outstanding advance of Research A/C for the year 2013-14

1992-93	19517.00	
1993-94	11598.00	
1994-95	12381.00	
1995-96	2985.00	
1996-97	4038.00	
1997-98	0.00	
2003-04	12250.00	
2009-10	134145.00	
2010-11	0.00	
2012-13	450000.00	
2013-14	1378750.00	
Total	2025664.00	

Surchargeable outstanding advance (AO Memo No-35)

As per Finance Dept. Govt. Order no 2221/F Dtd 8.3.2002, the outstanding of advance beyond one year is liable for surcharge action. Hence outstanding advance of Rs 66,55,149.00 (general A/c 60,09,575.00 and Research A/c Rs 6,45,574.00) for the year 2012-13 is furnished vide Statement –E and Statement-F of the report. Out of which a sum of Rs 53,48,649.00 (General A/c 51,53,075.00 and Research A/c Rs 1,95,574.00) has already been adjusted in the meanwhile. Therefore the balance amount of Rs 13,06,500.00 (General A/c 8,56,500.00 +Research A/c 4,50,000.00) needs surcharge action. The University authority is advised to take effective steps for recouped of

advance from the persons concerned.

Irregular payment of advance (AO Memo No-61 &62)

It would be seen from the cash books and advance ledgers that in contravention of Finance Dept. Govt. Order no 2221/F Dtd 8.3.2002 ,the university authority has sanctioned advance to the staff and others subsequently without adjustment of first one. However a total sum of Rs.90,60,256.00 (General A/c76,30,256.00 +Research A/c 14,30,000.00)has been paid towards advance to the staff and others during

the year 2013-14 , out of which a total sum of Rs 27,57,924.00 was adjusted leaving a balance of Rs63,02,332 .00(General A/c 49,23,582.00

+Research A/c 13,78,750.00) unadjusted which is highly irregular Hence the university authority is requested to take effective steps for early recoupment of outstanding advance. Till then Rs 63,02,332.00 is kept under objection.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Chitaranjan Sathapathy,OFS	C.O.F.	Berhampur University, Bhanjabihar.	1306500.00

PARA: 9 GRANTS

Berhampur 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	102571222.00	529120566.00	631691788.00	510532819.00	31-03-2014	121158969.00	
	GRAND TOTAL	102571222.00	529120566.00	631691788.00	510532819.00		121158969.00	

Comments :

The University receives Grants from various agencies like the state govt., University Grants commission and other All India Bodies. The details of grants received and utilized during the year 2013-14 is furnished in statement –C appended in financial statement of this report. An abstract position of grants received and utilized are as follows.

	Opening balance	Receipt	Total	Expenditure	Closing balance
State govt.grant	0.00	449901000.00	449901000.00	444901000.00	5000000.00
UGC	91459475.00	71472819.00	162932294.00	56993955.00	105938339.00
AIB	11111747.00	7746747.00	18858494.00	8637864.00	10220630.00
Total	102571222.00	529120566.00	631691788.00	510532819.00	121158969.00

PARA: 10 UTILISATION CERTIFICATE

Berhampur 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	207888096.00	529120566.00	737008662.00	364662452.00	31-03-2014	372346210.00	
	GRAND TOTAL	207888096.00	0.00	737008662.00	364662452.00		372346210.00	

Comments :

Year wise break of and category wise breakup of outstanding U.C. position as on 31-3-14 as follows.

Year wise breakup of outstanding UC position as on 31-3-2014				
year	State Govt. grants	UGC	Other Grants	Total
2006-07			772363	772363
2007-08		4925131	17049	4942180
2008-09		1332373	191654	1524027
2009-10		0	11037936	11037936
2010-11		0	27581084	27581084
2011-12		0	10278702	10278702
2012-13		39790388	9672849	49463237
2013-14	187626000	68887065	10233616	266746681
Total	187626000	114934957	69785253	372346210

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - Amount withdrawn from bank account but not accounted for in the LLB cash book . (A O Memo No-69)										
<p>On checking the LLB cash book of LRL College with reference to bank pass book for the year 2013-14 , it is noticed that an amount of Rs 16000.00 was debited vide cheque no- 169909 on Dt: 17.04.2013 from bank pass book Account No-10859097670 , SBI Main branch , BAM whereas this amount was neither booked in expenditure side nor taken to receipt side of the cash book . On being asked through objection memo , the local authority did not furnish any reply till the completion of audit.</p> <p style="text-align: center;">As per Rule-17 of University Accounts Manual, 1987 at the end of every week bank reconciliation should be made by local authority but in contravention to the above stipulation the local authority has not reconciled the bank a/c for which this misappropriation could not be detected by them at their level.</p> <p>Therefore the local authority is suggested to make bank reconciliation in every week in future.</p> <p>Responsible Person for this paragraph</p>										
<p>Responsible Person for this paragraph</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 10%;">S/no</th> <th style="width: 25%;">Name</th> <th style="width: 20%;">Designation</th> <th style="width: 25%;">Adress</th> <th style="width: 20%;">Amount(In Rs:)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Dr Narayana Charana Pattnaik</td> <td style="text-align: center;">Principal.</td> <td>Lingaraj Law College , Berhampur.</td> <td style="text-align: right;">16000.00</td> </tr> </tbody> </table>	S/no	Name	Designation	Adress	Amount(In Rs:)	1	Dr Narayana Charana Pattnaik	Principal.	Lingaraj Law College , Berhampur.	16000.00
S/no	Name	Designation	Adress	Amount(In Rs:)						
1	Dr Narayana Charana Pattnaik	Principal.	Lingaraj Law College , Berhampur.	16000.00						

PARA: 12 LOSS OF STOCK & STORE

12.1 - Loss of Stock (AO Memo No- 83)										
<p>During checking the Stamp A/C stock register w.r.t letter issued register it is noticed that on date 24-7-13 at page 264 of letter issued register expenditure shown of Rs 111.00 where as in Stamp A/C stock register at page 83 on that same date shown expenditure of Rs. 1111.00 In response ,the authority furnish no reply till the closing of audit.Hence the objection stand the following are held responsible differential amount of Rs. 1000.00</p>										
<p>Responsible Person for this paragraph</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 10%;">S/no</th> <th style="width: 25%;">Name</th> <th style="width: 20%;">Designation</th> <th style="width: 25%;">Adress</th> <th style="width: 20%;">Amount(In Rs:)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Smt Sbitri Devi.</td> <td style="text-align: center;">Dyrist.</td> <td>Berhampur University, Bhanjavihar.</td> <td style="text-align: right;">1000.00</td> </tr> </tbody> </table>	S/no	Name	Designation	Adress	Amount(In Rs:)	1	Smt Sbitri Devi.	Dyrist.	Berhampur University, Bhanjavihar.	1000.00
S/no	Name	Designation	Adress	Amount(In Rs:)						
1	Smt Sbitri Devi.	Dyrist.	Berhampur University, Bhanjavihar.	1000.00						
12.2 - Stock entry of Aqua guard not exhibited in the stock register. (AO Memo No- 38)										
<p>While checking stock register of O.I.C main store with ref. to voucher no-2264/31.3.14 , It is noticed that 11 nos of Aqua guards cooler cum purifier with standard Accessories Model – AGCCP purchased vide cheque No- 691113/31.3.14 on payment of Rs 462000.00 from M/S Kalinga Marketing Service , BAM, where as only 10 no of Aqua guards entered in Stock Register -9 volume -8 page no- 354 to 355. But the whereabouts of balance one no of Aqua guard could not be explained to audit nor the objection memo returned by the local authority.</p>										

As per Procedure -56 of OUAM, 1987 Payment to the supplier can be made after necessary stock entry in the stock register but in the instant case payment has been made without recording stock entry of one Aqua guard involving an amount of Rs 42000.00.

The following persons are held responsible.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Dr. Praphula Kumar Dalai	OIC,Purchase	Berhampur University	14000.00
2	Dr.Anata Narayan Mishra	OIC,Store	Berhampur University	14000.00
3	Sri Jayakrushna Sethy,O.F.S	C.O.F	Berhampur University	14000.00

PARA: 13 AUDIT OF RECEIPTS

13.1 - Less collection of rent from market complex.(AO- Memo No-34)

The university has its own rooms at market building. There are 12 no of rooms at old market building and at new market building each and seven no of rooms at Anand Bazaar. An abstract position of DCB for the year 2013-14 are given below. The details are given in Appendix-I appended to this financial statement folder attached to this report.

Old Market Complex				
	Demand	Collection	Balance	
Arrear	23250	5040	18210	
Current	34440	5660	28780	
TOTAL	57690	10700	46990	

New Market Complex				
	Demand	Collection	Balance	
Arrear	22275	15160	7115	
Current	43200	16060	27140	
TOTAL	65475	31220	34255	

Ananda Bazar			
	Demand	Collection	Balance
Arrear	11345	1500	9845
Current	3900	0	3900
TOTAL	15245	1500	13745

	Demand	Collection	Balance
Grand total	138410.00	43420.00	94990.00

The authority advice to the balance amount of Rs 94990.00

However total demand for the year 2012-13 as

Old Market Complex								
Name of the occupant	Qr page No	Room No	Rent per month	Demand Current	Collection	Balance	Collected later	Surchargeable
Prasana Kumar Panda	10	1	upto 6/2013 @ 200/- from 7/2013 onwards @ 400/-	4200	0	4200	Collected vide ch No 45/16.6.14=(800 Arrear +600 Current)	3600.00
Dillip Kumar Panda	27	3	-do-	4200	800	3400	Collected vide ch No 23/6-6.14 =2000	1400.00
Naresh Kumar Bishoyi	37	4	-do-	4200	0	4200	Collected vide ch No 24/6-6.14 =(Arrear 300+ Current 1700)2000	2500.00
Prakash Ku Mohapatra	47	5	upto 6/2013 @ 150/- from 7/2013 onwards @ 300/-	3150	0	3150	0	3150.00
Niranjan Sahoo	58	6	-do-	3150	0	3150		3150.00
Raghunath Panda	68	7	-do-	3150	0	3150	Collected vide ch No19/6-6.14 =(Arrear 150+ Current 2850) 3000	300.00
Manmohan Naik	79	8	-do-	3150	0	3150	Collected vide ch No26/23-6.14 =(Arrear 600+ Current 1400) 2000	1750.00
Prasanta Das	118	12	upto 6/2013 @ 60/- from 7/2013	1260	0	1260	Collected vide ch No20/6-6-14 =(200.00

			onwards @ 120/-					Arrear 440+ Current 1060) 1500	
								Total	16050.00

New Market Complex

Name of the occupant	Qr page No	Room No	Rent per month	Demand	Collection	Balance	Collected later	Surchargable	
S.K. Baksu		6	1	300	3600	200	3400	Collected vide ch No7/8-8-14=2500	900.00
S.Chandraya Reddy		47	3	300	3600	1200	2400	Collected vide ch No 4/14-6-14=1500	900.00
Basanta ku Behera		67	4	300	3600	1350	2250	Collected vide ch No 96/4-8-14=1000	1250.00
Somanath Reddy		106	6	300	3600	0	3600	Collected vide ch No 33/16-5-4=(Arrear750 +for Current 2270=3000	1330.00
U. Narasingh Patro		127	7	300	3600	155	3445	Collected vide ch No145/13-8-4=2500	945.00
Abhimanyu Panigrahi		166	9	300	3600	1400	2200	Collected vide ch No21/1-8-14=2000	200.00
Ullas Chhatei		187	10	300	3600	0	3600	Collected vide ch No 20/1-8-2014=(Arrear 400+for Current 1600)2000	2000.00
Satyanarayan Panigrahi		87	5	300	3600	1800	1800	0	1800.00
							TOTAL		9325.00

Ananda Bazar

Name of the occupant	Qr page No	Room No	Rent per month	Demand	Collection	Balance	Collected later	Surchargable	
N. Sankar Reddy		91	-	10	120	0	120	--	120
Y. Nageswar Rao		108	-	100	1200	0	1200	--	1200
Trinath Behera		112	-	15	180	0	180	--	180

S. Balaji Patra	140	-	100	1200	0	1200	--	1200
Kanhu ch Kabi	51	-	100	1200	0	1200	--	1200
							Total	3900

(34440.00 old market complex+43200.00 New market complex+3900.00 Ananda Bazar)=81540.00 out of which 52265(18390.00 old market complex+33875 New market complex has been collected in due course of audit leaving balance of total sum of Rs 29275.00(16050+9325+3900) remain as balance as on 31-3 2014 for collection ,so the the amount needs recovery from the development officer and the dealing Asst is responsible for such lapses since they were entrusted for the duty of collection of rent.

The half margin memo issued in this regard was not complied till the completion of audit.

For this the following officials are found responsible.

Responsible Person

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri B Deenath,	Campus Supervisor.	Berhampur University, Bhanjavihar.	14638.00
2	Sri Ananta Narayana Mishra.	Develpoment Officer.	Berhampur University,Bhanjavihar.	14637.00

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Non Production of Records (A O Memo No -92)

On Checking establishment side from No-2 (Expenditure) cash book WRT Pay bill , it is noticed that a sum of Rs 6634052.00 pay bill was not produced till the completion of audit.

SL.No	Voucher No /Date	Cheque No	Purpose	Amount	Found	Rest Amount
	149/12.404.13	60078	Consolidated Remunation to P.H.Ratha(Human Resources)	9050.00	0.00	9050.00
	287/17.04.13	60096		22901.00	0.00	22901.00
	3283/21.5.13	60160	Leave Salary of Staff	46968.00	35596.00	11372.00
	4272/16.5.13	60153	Leave Salary of Staff	7542.00	0.00	7542.00
	5420/10.6.13	60219	Leave Salary of Staff	30352.00	21502.00	8850.00
	6661/25.7.13	189603	Arrear D.A of staff of BU & LRLC 1/13 to 30.4.13	3349971.00	0.00	3349971.00
	7717/6.8.13	189641	Leave Salary of Staff	64170.00	53040.00	11130.00

8	789/19.8.13	189665	Consolidated Remunation to P.H.Ratha(Human Resources)	23173.00	14223.00	8950.00
9	803/21.8.13	189666	Arrear D.A of staff	15253.00	7288.00	7965.00
10	1077/26.9.13	189760	Leave Salary of Staff	228820.00	134461.00	94359.00
11	1411/21.11.13	56001	Arrear D.A of staff	3069651.00	0.00	3069651.00
12	1746/20.1.14	560170	Arrear D.A of staff	7216.00	0.00	7216.00
13	1899/12.2.14	560268	Leave Salary of Staff	34145.00	0.00	34145.00
			TOTAL	6900162.00	266110.00	6634052.00

In response to the audit objection memo the local authority have failed to return the memo till the close of audit. However the local authority is requested to produce the same in next audit. Till then Rs **6634052.00** is held under objection.

14.2 - Misutilisation of funds due to Non-production of Utilisation certificate.(AO Memo No-71)

Vr No/Date --347/31.5.2013 of Rs.522912.00

On checking the voucher it was seen that total sum of Rs 522912.00 was paid to the staff towards payment of medical allowance @1000/- per month through cheque during the year under audit .Against which the followings are not made available to audit in support of utilization for verification.

- i) Details utilisation of essential certificate duly certified by the physician.
- ii) Date of entry in the outdoor register.
- iii) Period of treatment
- iv) Connected file

Statement showing the payment of Medical allowance to staff for the year 2013-14 of berhampur University

SL. No	Voucher No/Date	Name of the Employees	Designation	Amount
1	347/31.5.2013	Mr. Sukanta Behera	Asst.Registrar	1000.00
2	347/31.5.2013	Mr.P.k.Dlai	S.W.O	1000.00
3	347/31.5.2013	Mr.G.C.Sahu	Secretary to V.C	1000.00
4	347/31.5.2013	Dr.Babuji Samal	Deputy Registrar	1000.00
5	347/31.5.2013	Dr.Manaswini Patra	Asst.Librarian	1000.00
6	347/31.5.2013	Subhalaxmi Nayak	Asst.Librarian	1000.00
7	347/31.5.2013	Dr.Bhabani Prasad Ratha	Professor	1000.00

8	347/31.5.2013	Dr.D.V.Giri	Professor	583.00
9	347/31.5.2013	Dr.Satyabrata Patra	Lecturer	1000.00
10	347/31.5.2013	Dr.Subash Chandra Parida	Professor	1000.00
11	347/31.5.2013	Mr.Bharat Kumar Lakra	Lecturer	1000.00
12	347/31.5.2013	Mr.Sadadasi Vijay Kumar	Lecturer	1000.00
13	347/31.5.2013	Dr.L.N.Rout	Professor	250.00
14	347/31.5.2013	Dr.S.C.Padhi	Professor	333.00
15	347/31.5.2013	Dr.R.C.Mishra	Professor	1000.00
16	347/31.5.2013	Dr.Manmath Padhi	Professor	1000.00
17	347/31.5.2013	Mr.Ramakanta Bhuyan	Lecturer	1000.00
18	347/31.5.2013	Dr.B.P.Panda	Professor	1000.00
19	347/31.5.2013	Dr.Bhagaban Sahu	Professor	1000.00
20	347/31.5.2013	Dr.Aswini Kumar Panda	Professor	1000.00
21	347/31.5.2013	Dr.Debi Prsana Pattnaik	Professor	1000.00
22	347/31.5.2013	Dr.Prasan Kumar Swain	Professor	1000.00
23	347/31.5.2013	Dr.Debi Prasad Spathy	Lecturer	1000.00
24	347/31.5.2013	Mr Samir Bhoi	Lecturer	1000.00
25	347/31.5.2013	Mr.Sadananda Naik	Reader	1000.00
26	347/31.5.2013	Dr.N.C.Sahu	Professor	1000.00
27	347/31.5.2013	Dr.(Mrs) A.K.Choudhury	Professor	1000.00
28	347/31.5.2013	Dr.Bhagabat Patra	Professor	1000.00
29	347/31.5.2013	Mr.Bijya Kumar Panda	Professor	1000.00
30	347/31.5.2013	Mr.Pabitra Singh	Lecturer	1000.00
31	347/31.5.2013	Mr.Bishnu Charana behera	Lecturer	1000.00
32	347/31.5.2013	Dr.B.C.Choudhury	Professor	1000.00
33	347/31.5.2013	Miss Roshni Kujur	Lecturer	1000.00
34	347/31.5.2013	Dr.A.K.Paricha	Professor	1000.00
35	347/31.5.2013	Dr.Jinendra Nath Mohanty	Professor	1000.00
36	347/31.5.2013	Dr.Jugala Kishor Mishra	Professor	1000.00
37	347/31.5.2013	Dr.Dasarathy Bhuiyan	Lecturer	1000.00
38	347/31.5.2013	Mr. Ramanarayan Panda	Professor	1000.00

39	347/31.5.2013	Mr.Balabhadra Tripathy	Reader	1000.00
40	347/31.5.2013	Dr.T.Eswar Rao	Lecturer	1000.00
41	347/31.5.2013	Dr.Sruti Das	Reader	1000.00
42	347/31.5.2013	Dr.S.K.Behera	Professor	1000.00
43	347/31.5.2013	Dr.Manoj Deori	Lecturer	1000.00
44	347/31.5.2013	Mr.J.s.Rao	Reader	1000.00
45	347/31.5.2013	Mr.P.C.Mahapatra	Reader	1000.00
46	347/31.5.2013	Dr.P.K.Biswas Ray	Professor	1000.00
47	347/31.5.2013	Dr.Kishor Chandra Rout	Professor	1000.00
48	347/31.5.2013	Dr.Ashok Kumar Mohanty	Professor	1000.00
49	347/31.5.2013	Dr.Prakash Chandra Mishra	Professor	1000.00
50	347/31.5.2013	Dr.Rudra Pr.Mahapatra	Professor	1000.00
51	347/31.5.2013	Dr.Gouri shankar Lal	Reader	1000.00
52	347/31.5.2013	Dr.Akhya Kumar Mishra	Professor	583.00
53	347/31.5.2013	Dr.(Mrs) Niati Mishra	Professor	1000.00
54	347/31.5.2013	Dr.Padmanavha Samanta	Lecturer	1000.00
55	347/31.5.2013	Dr.Raghunath Patra	Lecturer	1000.00
56	347/31.5.2013	Dr.Gouri S.Tripathy	Professor	1000.00
57	347/31.5.2013	Mrs Chapala Das	Sr.Lecturer	1000.00
58	347/31.5.2013	Dr.Snigdha Mishra	Reader	1000.00
59	347/31.5.2013	Mr.Sashisekhara Behera	Lecturer	1000.00
60	347/31.5.2013	Salila Das	Lecturer	1000.00
61	347/31.5.2013	Dr.Sidhartha Sankar Panda	Reader	1000.00
62	347/31.5.2013	Dr.Ashok Kumar Panigrahi	Professor	1000.00
63	347/31.5.2013	Dr.B.B.Panda	Professor	583.00
64	347/31.5.2013	Dr.Mrutyunjay Jena	Lecturer	1000.00
65	347/31.5.2013	Miss Bandana Kulu	Lecturer	1000.00
66	347/31.5.2013	Dr.(Mrs) A.Lila Veni	Lecturer	1000.00
67	347/31.5.2013	Dr.L.Nayak	Professor	1000.00
68	347/31.5.2013	Dr.Surya Narayan Padhi	Professor	1000.00
69	347/31.5.2013	Dr.K.C.Sahu	Professor	1000.00

70	347/31.5.2013	Dr.Pratap Kumar Mohanty	Professor	1000.00
71	347/31.5.2013	Dr.Sunakar Panda	Reader	1000.00
72	347/31.5.2013	Dr.Bamakanta Garnaik	Lecturer	1000.00
73	347/31.5.2013	Dr.Satya Narayan Sahoo	Lecturer	1000.00
74	347/31.5.2013	Dr.Gnngan Phaomei	Lecturer	1000.00
75	347/31.5.2013	Mrs Usharani Achary	Professor	1000.00
76	347/31.5.2013	Dr.Prsan Kumar Dixit	Reader	1000.00
77	347/31.5.2013	Dr.(Smt) Subasini Patnaik	Professor	1000.00
78	347/31.5.2013	Dr.(Mrs) Gitanjaali Mishra	Reader	1000.00
79	347/31.5.2013	Laxman Kumar Murmu	Lecturer	1000.00
80	347/31.5.2013	Mr.Jay Kishor Seth	Lecturer	1000.00
81	347/31.5.2013	Dr.Tapan Kumar Barik	Lecturer	1000.00
82	347/31.5.2013	Smt.Srimati Das	Sweeper	1000.00
83	347/31.5.2013	Mr.Dilip Kumar nath	Peon	1000.00
84	347/31.5.2013	Mr.S.N.Behera	Lab Attendent	1000.00
85	347/31.5.2013	Mr.Bipra Ch. Das	Attender	1000.00
86	347/31.5.2013	Smt.Sarojini Pattnaik	Peon	1000.00
87	347/31.5.2013	Rabindra Gouda	Choukidar	1000.00
88	347/31.5.2013	K.Chandria Reddy	Choukidar	1000.00
89	347/31.5.2013	Dr.Nirakara Maji	Sweeper	1000.00
90	347/31.5.2013	Isvar Naik	Mali	1000.00
91	347/31.5.2013	Mr.T.Arjun Rao	Peon	1000.00
92	347/31.5.2013	Mr.Lokanath Naik (B)	Sweeper	1000.00
93	347/31.5.2013	Mr.Mehenkal Dakua	Lab Attendent	1000.00
94	347/31.5.2013	Mr.Ramesh Ch.Gadhai	Sweeper	1000.00
95	347/31.5.2013	Mr.Abhiram Palai	Attender	1000.00
96	347/31.5.2013	Mr.Parsu Naik	Peon	1000.00
97	347/31.5.2013	Mr.G.Lachaya	Peon	1000.00
98	347/31.5.2013	Sadanada Das	Peon	1000.00
99	347/31.5.2013	Purusotam Mandal	Peon	1000.00
100	347/31.5.2013	Paramanada Mrudangia	Choukidar	1000.00

101	347/31.5.2013	K.Narsingha Patra	Choukidar	1000.00
102	347/31.5.2013	Surendra Mahakuda	Choukidar	1000.00
103	347/31.5.2013	N.Narsimulu Reddy	Choukidar	1000.00
104	347/31.5.2013	Bijay Chandra Behera	Choukidar	1000.00
105	347/31.5.2013	Ranka Nik	Choukidar	1000.00
106	347/31.5.2013	N.Masian Reddy	Choukidar	1000.00
107	347/31.5.2013	Gagan Nayak	Choukidar	1000.00
108	347/31.5.2013	Somanath Nayak	Choukidar	1000.00
109	347/31.5.2013	Puja Nayak	Sweeper	1000.00
110	347/31.5.2013	Bijay Laxmi Devi	Matry	1000.00
111	347/31.5.2013	Arun Kumar Palo	Choukidar	1000.00
112	347/31.5.2013	Niranjan Naik	Choukidar	1000.00
113	347/31.5.2013	Haribandhu Panigrhi	Sweeper	1000.00
114	347/31.5.2013	Radhamohan Altia	Sweeper	1000.00
115	347/31.5.2013	Gadadhara Konhar	Mali	1000.00
116	347/31.5.2013	G.Trinath Reddy	Mali	1000.00
117	347/31.5.2013	Mr.Ramanath Choudhury	Peon	83.00
118	347/31.5.2013	Smt.Sukanti Panda	Asst.Teacher	1000.00
119	347/31.5.2013	Mr.Sibaram Sahu	Asst.Teacher	1000.00
120	347/31.5.2013	Smt.Rajani Panda	Peon	1000.00
121	347/31.5.2013	Smt.SusamaKumari Brahma	Headmistres	1000.00
122	347/31.5.2013	Dr.Rina Kumari Samantray	Teacher	1000.00
123	347/31.5.2013	Smt Susama manjari Devi	Store Keeper	1000.00
124	347/31.5.2013	Mr.Subash Ch.Pradhan	P.E.T	166.00
125	347/31.5.2013	Dr.Binod Ch.Misra	Sr.Assistant	1000.00
126	347/31.5.2013	Smt.Laxmi Panigrahi	Peon	1000.00
127	347/31.5.2013	Minaketan Satpathy	Sc.Attentent	1000.00
128	347/31.5.2013	Arabinda Nayak	J.A.	1000.00
129	347/31.5.2013	Smt.Ranjubala Ratha	Teacher	1000.00
130	347/31.5.2013	Ashok Kumar Bhuyan	Teacher	1000.00
131	347/31.5.2013	Mr.Sanjib Kumar Pradhan	Classical Teacher	1000.00
132	347/31.5.2013	Mr.S.C.Parida	S.O	1000.00

133	347/31.5.2013	Mr D.C.Hota	sr. asst.	1000.00
134	347/31.5.2013	Mr Surendra Naik	Attender	1000.00
135	347/31.5.2013	Mr P.K. Sahu	Sr. Steno	1000.00
136	347/31.5.2013	Mr Ganesh Charan Sahu	Sr Typist	1000.00
137	347/31.5.2013	Mr Judhistir Sethy	Jr Typist	1000.00
138	347/31.5.2013	biswanath Behera	Choukidar	1000.00
139	347/31.5.2013	D.Mohan Rao	Helper	1000.00
140	347/31.5.2013	Mr R.C. Mishra	T.E.O	1000.00
141	347/31.5.2013	Mr Ranjan Misra	JA	1000.00
142	347/31.5.2013	Rabindra Behera	Choukidar	1000.00
143	347/31.5.2013	Me Rameswar Das	Attender	1000.00
144	347/31.5.2013	Pratap Kr. Rout	JA	1000.00
145	347/31.5.2013	Mrs . Laxmi patra	Peon	1000.00
146	347/31.5.2013	Mr D.G Srichandan	Sr.Assistant	1000.00
147	347/31.5.2013	Sujata Pati	JA	1000.00
148	347/31.5.2013	Mr Ch.Haranath	Professor Asst.	1000.00
149	347/31.5.2013	Smt. Basnti Patnaik	Professor Asst.	1000.00
150	347/31.5.2013	Smt Namita Gantayat	Professor Asst.	1000.00
151	347/31.5.2013	Smt K. Damayanti Patra	Professor Asst.	1000.00
152	347/31.5.2013	Mr Surenra Purohit	Lib.Attender	1000.00
153	347/31.5.2013	Mr Birakishore Panda	Lab Attendent	1000.00
154	347/31.5.2013	Smt Ranjita Naik	Lib.Attender	1000.00
155	347/31.5.2013	Smt Usha Rani Patnaik	Jr Typist	1000.00
156	347/31.5.2013	Smt Urmila Nayak	Attender	1000.00
157	347/31.5.2013	Mr . Dandapani Sahu	Lib.Attendent	1000.00
158	347/31.5.2013	Mr Judhistir Padhy	Peon	1000.00
159	347/31.5.2013	Smt Jhunu Naik	Sweeper	1000.00
160	347/31.5.2013	Smt D. Tarinimma Reddy	Choukidar	1000.00
161	347/31.5.2013	Mr Rajendra Mogapatra	Attender	1000.00
162	347/31.5.2013	Smt Surayaprava Pndit	Peon	1000.00
163	347/31.5.2013	Mr N. Ramesh Kumar	Spl. Collector	1000.00
164	347/31.5.2013	Dr. Debendra Kumar Sahu	Store Keeper	1000.00
165	347/31.5.2013	Mr R.K.Senapati	Demonstrator	1000.00

166	347/31.5.2013	K C Patnaik	Demonstrator	1000.00
167	347/31.5.2013	Mr A Choudhry	Lab Attendent	1000.00
168	347/31.5.2013	Mr Judhistir Sahu	Demonstrator	1000.00
169	347/31.5.2013	Mr Manmohan Mohapatara	Demonstrator	1000.00
170	347/31.5.2013	Mr Tuna Behera	Mechanic	1000.00
171	347/31.5.2013	Mr B. C Samal	Store Keeper	1000.00
172	347/31.5.2013	Mr Susant Ku. Mohapatra	sr. asst.	1000.00
173	347/31.5.2013	Mr Ramesh Ghatuala	Lab Attendent	1000.00
174	347/31.5.2013	Mr Rabinarayan Sahu	Michroanalysit	1000.00
175	347/31.5.2013	Mr Santosh Behera	Peon	1000.00
176	347/31.5.2013	Smt. Puspanjali Padhy	Lab Attendent	1000.00
177	347/31.5.2013	Dr S.k.Patnaik	Store Keeper	1000.00
178	347/31.5.2013	Mr Sania Mallik	Lab Attendent	1000.00
179	347/31.5.2013	Mr Lokanath Panigrahi	Peon	1000.00
180	347/31.5.2013	Mr Kanhu ChaaraPnada	Sr.Assistant	1000.00
181	347/31.5.2013	Mrs. Sandhya Rani Muni	Demonstrator	1000.00
182	347/31.5.2013	Mr Prsanna Ku. Naik	Lab Attendent	1000.00
183	347/31.5.2013	Mr P.K Gouda	Lib Attendent	1000.00
184	347/31.5.2013	Purna Chandra Patra	Spl. Collector	83.00
185	347/31.5.2013	Mr Dasarati Behera	Mali	1000.00
186	347/31.5.2013	Dr kanhu Charana Das	Demonstrator	1000.00
187	347/31.5.2013	Mr Narayana Mohanty	Demonstrator	1000.00
188	347/31.5.2013	Mr Sunil Ku Patro	Store Keeper	1000.00
189	347/31.5.2013	Mr Bhajaram Padhy	Lib Attender	1000.00
190	347/31.5.2013	Mr U.C .Mohapatra	Lab Attendent	1000.00
191	347/31.5.2013	Mr S. Nagaraju Achary	Mechanic	1000.00
192	347/31.5.2013	Mrs Ava Patnaik	Sr.Assistant	1000.00
193	347/31.5.2013	Mr Surndra Naik	Cleaner	1000.00
194	347/31.5.2013	P Rammohon Rao	Choukidar	1000.00
195	347/31.5.2013	Manoj Kumar Thripaty	JA	1000.00
196	347/31.5.2013	Mr B Syamasundra	Sr Assistant	1000.00
197	347/31.5.2013	Mr Rabinaradra Mohanty	Peon	1000.00
198	347/31.5.2013	M. Taraineya Reddy	Jr Typist	1000.00

199	347/31.5.2013	Mr.P.C Mohapatra	Attender	250.00
200	347/31.5.2013	Mr.Somanah Patro	Lab Attendent	333.00
201	347/31.5.2013	Mr.Radhagobinda Padhi	Curator	1000.00
202	347/31.5.2013	Dr.Anubha Choudhury	F.W.I	1000.00
203	347/31.5.2013	Mr.Narendra kumar Bisoi	Sr.Assistant	1000.00
204	347/31.5.2013	A.Sobha Rani	Fild Asst	1000.00
205	347/31.5.2013	Suryanarayan Panda	J.A.	1000.00
206	347/31.5.2013	Mr.Niranjan Behera	Sweeper	1000.00
207	347/31.5.2013	Mr.Rushi Ghadai	Sweeper	1000.00
208	347/31.5.2013	Smt.Sajani Badtiya	Mali	1000.00
209	347/31.5.2013	Smt.Sajani Nahak	Sweeper	1000.00
210	347/31.5.2013	Mr.Niranjan Nayak	Sweeper	1000.00
211	347/31.5.2013	Mr.Siba Patro	Lab Attendent	1000.00
212	347/31.5.2013	Mr.Moni Behera	Sweeper	1000.00
213	347/31.5.2013	Mr.K.Krishna Rao	Peon	1000.00
214	347/31.5.2013	Mr.Jirmmaya Naik	Choukidar	1000.00
215	347/31.5.2013	N.Chandrayya	A.H.K	1000.00
216	347/31.5.2013	Mr.P.Satyam	Peon	1000.00
217	347/31.5.2013	Mr.Saheb Naik	Sweeper	1000.00
218	347/31.5.2013	Mr.Jaya Pandit	Choukidar	1000.00
219	347/31.5.2013	Mr.Bansidhara Nayak	Peon	1000.00
220	347/31.5.2013	Mr.Babula Nayak	Sweeper	1000.00
221	347/31.5.2013	Mr.Bijya Kumar Kuthadalai	Sweeper	1000.00
222	347/31.5.2013	B.Dinanath	S.O.(Level-II)	1000.00
223	347/31.5.2013	Mrs.Sasmita Padhi	Sr.Assistant	1000.00
224	347/31.5.2013	Mr.Ramanarayan Sahu	Sr.Assistant	1000.00
225	347/31.5.2013	Niranjan Behera	J.A.	1000.00
226	347/31.5.2013	Dipti Prakash Naik	Sr.Assistant	1000.00
227	347/31.5.2013	Mr.Biswamohan Satpathy	Attender	1000.00
228	347/31.5.2013	Mr.Bhaskara Behera	Peon	1000.00
229	347/31.5.2013	Mr.N.C.Pati	Sr.Assistant	1000.00
230	347/31.5.2013	G.Satyanarayan Murty	Sr.Assistant	1000.00

231	347/31.5.2013	Mr.H.H.Sahu	Sr.Grade Diarist	1000.00
232	347/31.5.2013	Iswa Lokanath	Auditor	1000.00
233	347/31.5.2013	Mr Surendra Kumar Naik	J.A.	1000.00
234	347/31.5.2013	Mr Subash Ch. Gouda	Peon	1000.00
235	347/31.5.2013	Susanta kumar Panda	Auditor	1000.00
236	347/31.5.2013	Mr.Paramananda Samal	Auditor	1000.00
237	347/31.5.2013	Mr M.K.Pattnaik	Copyist	1000.00
238	347/31.5.2013	Mr Labani Kanta Patra	Sr.Typist	1000.00
239	347/31.5.2013	Mr.Deviprasad Das	S.A	1000.00
240	347/31.5.2013	Mr.Kamraj Behera	Lab Attendent	916.00
241	347/31.5.2013	Mr.U.N.Mahapatra	S.O.(Level-II)	1000.00
242	347/31.5.2013	Mr.Barahanarsingha Das	Sr.Assistant	1000.00
243	347/31.5.2013	Mr.Ganesh Ch. Behera	Sr.Assistant	1000.00
244	347/31.5.2013	Mr.Surya Narayan Panda	Sr.Typist	1000.00
245	347/31.5.2013	Mrs D.Krishna	Peon	1000.00
246	347/31.5.2013	Upendra Samantara	Choukidar	1000.00
247	347/31.5.2013	Mr.G.V.Rao	Sr.Assistant	1000.00
248	347/31.5.2013	Devi Prasad Behera	Jr Typist	1000.00
249	347/31.5.2013	Mr.K.C.Panda	Type Suptd	1000.00
250	347/31.5.2013	Mr. M.M.Sahu	Sr.Assistant	1000.00
251	347/31.5.2013	Mr.Dibakar Sethy	S.O.(Level-II)	1000.00
252	347/31.5.2013	Mr.Surya Narayan Mishra	S.O.(Level-II)	1000.00
253	347/31.5.2013	Mr.P.Parsuram Patro	S.O.(Level-II)	1000.00
254	347/31.5.2013	Mr.Prasant Kumar Padhy	Gas & Waterman	1000.00
255	347/31.5.2013	Lochan Sethy	Sr.Assistant	1000.00
256	347/31.5.2013	Mr Subash Ch. Pandit	Sr.Assistant	1000.00
257	347/31.5.2013	Mr.P.K.Das	Sr.Assistant	1000.00
258	347/31.5.2013	Mr.Simanchal Rath	S.O.(Level-II)	1000.00
259	347/31.5.2013	Mr.Somanatha Behera	Sr.Typist	1000.00
260	347/31.5.2013	Mr.Timathi Mandal	Diarist	1000.00
261	347/31.5.2013	Simanchal Behera	Jr Typist	1000.00
262	347/31.5.2013	Mr.Bishnu Ch. Panigrhi	Sr.Typist	1000.00

263	347/31.5.2013	Mr.Babula Behera	Jr Assistant	1000.00
264	347/31.5.2013	Mr.Manoj Kuar Satpathy	J.A.	1000.00
265	347/31.5.2013	Mr.N.P.Otta	Attender	1000.00
266	347/31.5.2013	M.K.Tripathy	J.A.	1000.00
267	347/31.5.2013	Mr.L.C.Panigrahi	Dabftary	1000.00
268	347/31.5.2013	Mr.S.Daneshu Reddy	Attender	1000.00
269	347/31.5.2013	Bhuban Mandal	Choukidar	1000.00
270	347/31.5.2013	Narsingha Behera	J.A.	1000.00
271	347/31.5.2013	Sanyasi Pandit	Peon	1000.00
272	347/31.5.2013	Mr.S.Patnaik	Suptd. (Level-I)	1000.00
273	347/31.5.2013	Mr.S.P.Samantara	Type Suptd	1000.00
274	347/31.5.2013	Mr.K.M.Achary	Sr.Grade Diarist	1000.00
275	347/31.5.2013	Mr.U.N.Sahu (A)	Sr.Typist	1000.00
276	347/31.5.2013	Mr.Marko Bada Raita	Jr.Grade Diarist	1000.00
277	347/31.5.2013	Krushna Ch.Brhama	Jr Typist	1000.00
278	347/31.5.2013	Mr.M.G.Pnda	Sr.Grade Diarist	1000.00
279	347/31.5.2013	Pradeep Kumar Behera	Jr Typist	1000.00
280	347/31.5.2013	Mr.Srinivash Behera	Choukidar	1000.00
281	347/31.5.2013	Mr.Laxmi Narayan Padhy	Attender	1000.00
282	347/31.5.2013	Mr.B.P.Bisoi	Lab Attendent	1000.00
283	347/31.5.2013	Mr.Subash Ch.Nahak	Dabftary	1000.00
284	347/31.5.2013	Ranjit Kumar Nayak	Jr Typist	1000.00
285	347/31.5.2013	Kunjabihari Sahu	Jr Typist	1000.00
286	347/31.5.2013	Sisir Kumar Mohapatra	Peon	1000.00
287	347/31.5.2013	Mr.S.Trinath Patra	Mason	1000.00
288	347/31.5.2013	Mr.L. Prahalad Patra	Plumber Mistry	1000.00
289	347/31.5.2013	Smt.Hadiani Patra	Helper	1000.00
290	347/31.5.2013	Mr.Abhiram Patra	Wire Man	1000.00
291	347/31.5.2013	Mr.A.K.Bisoi	Gr-II Electrician	1000.00
292	347/31.5.2013	Mr.B.K.Lenka	Wire Man	1000.00
293	347/31.5.2013	Mr.Simanchal Patra	Wire Man	1000.00
294	347/31.5.2013	Mr.S.Andya Reddy	Helper	1000.00

295	347/31.5.2013	Mr.P.Udaya Shankar Reddy	Helper	1000.00
296	347/31.5.2013	Mr.Krushna Maharana	Helper	1000.00
297	347/31.5.2013	Mr.R.N.nayak	Pump Driver	1000.00
298	347/31.5.2013	Mr.Babula Nayak	Helper	1000.00
299	347/31.5.2013	T.Kamaya Reddy	Choukidar	1000.00
300	347/31.5.2013	Mr.Dinabandhu Patra	F.C.A.	1000.00
301	347/31.5.2013	Mr.Harihra Mohanty	Pump Driver	1000.00
302	347/31.5.2013	Mr.J.Srinibasulu	Attender	1000.00
303	347/31.5.2013	Mr.B.C.Jena	Pump Driver	1000.00
304	347/31.5.2013	Kuresh Choudhury	Helper	1000.00
305	347/31.5.2013	R.K.Charlish	Helper	1000.00
306	347/31.5.2013	Narendra Kumar Patro	Helper	1000.00
307	347/31.5.2013	P.L.Padhi	Peon	1000.00
308	347/31.5.2013	Bhagaban Patro	Peon	1000.00
309	347/31.5.2013	Pradeep Kumar Panigrahi	Peon	1000.00
310	347/31.5.2013	Dandapani Rout	Choukidar	1000.00
311	347/31.5.2013	L.N.Padhi	Choukidar	1000.00
312	347/31.5.2013	P.M.S.Rao	Choukidar	1000.00
313	347/31.5.2013	N.P.Mohapatra	Choukidar	1000.00
314	347/31.5.2013	J.Samaya Reddy	Choukidar	1000.00
315	347/31.5.2013	R.Ch.Patnik	Choukidar	1000.00
316	347/31.5.2013	G.Sankar Reddy	Choukidar	1000.00
317	347/31.5.2013	Debraj Murdinga	Choukidar	1000.00
318	347/31.5.2013	Mr.Debraj Swain	Peon	1000.00
319	347/31.5.2013	N.Bhimaraju Reddy	Choukidar	1000.00
320	347/31.5.2013	Raju Patra	Sweeper	1000.00
321	347/31.5.2013	M.Nanda Kishor Rao	Sweeper	1000.00
322	347/31.5.2013	Biswanath Das	Mali	1000.00
323	347/31.5.2013	P.Lokanth Reddy	Peon	1000.00
324	347/31.5.2013	Mr.R.R.Patnaik	S.O.(Level-II)	1000.00
325	347/31.5.2013	Mr.B.K.Naik	S.O.(Level-II)	1000.00
326	347/31.5.2013	Mr.R.K.Sabat	Sr.Assistant	1000.00
327	347/31.5.2013	Mrs.Sujata Mukharji	Sr.Assistant	1000.00
328	347/31.5.2013	Mr.Duti Krishna Behera	Sr.Assistant	1000.00

329	347/31.5.2013	Smt.Bhubaneswri Behera	Sr.Assistant	1000.00
330	347/31.5.2013	Mr.Surendra Kumar Sahu	Peon	1000.00
331	347/31.5.2013	Smt.Golap devi Panda	Peon	1000.00
332	347/31.5.2013	S.N.Satpathy	J.A.	1000.00
333	347/31.5.2013	Mr.Raghunath Tripathy	S.O.(Level-II)	333.00
334	347/31.5.2013	Mr.Biswabihari Bisoi	J.A.	1000.00
335	347/31.5.2013	N.Narayan Rao	J.A.	1000.00
336	347/31.5.2013	Mr.Uttam Jena	Peon	1000.00
337	347/31.5.2013	Mr.Umakanta Mohapatra	S.O.	1000.00
338	347/31.5.2013	Naresh Chandra Kanhar	J.A.	1000.00
339	347/31.5.2013	Mr.Prakash Ch. Mahapatra	Lab Attendent	1000.00
340	347/31.5.2013	Mr.Markanda Karjee	P.A.	1000.00
341	347/31.5.2013	N.Suresh Ku. Reddy	Peon	1000.00
342	347/31.5.2013	Mr.T.Ramudu	Attender	1000.00
343	347/31.5.2013	B.Tejeswar Rao	J.A.	1000.00
344	347/31.5.2013	Mr.A.Sureya Prakash	Sr.Steno	1000.00
345	347/31.5.2013	Miss D.Rukmeni	P.A.	1000.00
346	347/31.5.2013	Mr.Santosh Kumar Mohapatra	Sr Typist	1000.00
347	347/31.5.2013	Mr.Trinath Behera	Peon	1000.00
348	347/31.5.2013	Mr.L.D.Mahapatra	Asst.Engineer (C	1000.00
349	347/31.5.2013	Mr.Sarat Ch. Shoo	J.E. (Civil)	1000.00
350	347/31.5.2013	Mr.Shankar P.R. Mahapatra	S.O.(Level-II)	1000.00
351	347/31.5.2013	Mr.Pratap Ch. Panda	Sr.Assistant	1000.00
352	347/31.5.2013	Mr.Panchanan Sahu	Bearers	1000.00
353	347/31.5.2013	Mr.Surya Narayan Patro	Care Taker	1000.00
354	347/31.5.2013	Mr.Simanchal Sahu	Khansama	1000.00
355	347/31.5.2013	Mr.Lingaraj Nayak	Mali	1000.00
356	347/31.5.2013	Mr.Chintamani Panigrahi	Lab Attendent	1000.00
357	347/31.5.2013	Mr.M.Ramu	Choukidar	1000.00

358	347/31.5.2013	Mr.P.Sabat	J.A.	1000.00
359	347/31.5.2013	Mr.Rabindra Nath Panda	S.O.(Level-I)	1000.00
360	347/31.5.2013	Mr.L.N.Mahapatra	Sr.Assistant	1000.00
361	347/31.5.2013	Mr.Prakash Ch. Ghatual	Sr.Assistant	1000.00
362	347/31.5.2013	Mr.M.S.N.Patra	Sr.Assistant	1000.00
363	347/31.5.2013	Mr.Magata Panda	Lab Attendent	1000.00
364	347/31.5.2013	Mr.Ajit Kumar Behera	Jr Assistant	1000.00
365	347/31.5.2013	Mr.Subash Ch.Majhi	Peon	1000.00
366	347/31.5.2013	Mr.K.P.Sahu	S.O. (Level-	1000.00
367	347/31.5.2013	Mr.Subash Ch.Panda	Sr Assistant	1000.00
368	347/31.5.2013	Mr.r.N.Panigrahi	Sr Assistant	1000.00
369	347/31.5.2013	Mr.B.C.Choudhury	Suptd. (Level-II)	1000.00
370	347/31.5.2013	Mr.Prakash Kumar Panda	Sr Assistant	1000.00
371	347/31.5.2013	Mr.Praphula Kumar Maharana	Sr Typist	1000.00
372	347/31.5.2013	Mr.Pabana Sethy	Diarist	1000.00
373	347/31.5.2013	Mr.Manmohan Behera	S.O.(Level-II)	1000.00
374	347/31.5.2013	Mr.Ajay Kumar Mohanty	Sr Assistant	1000.00
375	347/31.5.2013	Mr.H.K.Pamulu	S.O.(Level-II)	1000.00
376	347/31.5.2013	Mr.U.S.Mahapatra	Sr Assistant	1000.00
377	347/31.5.2013	Mr.Shankar Majhi	Sr Assistant	1000.00
378	347/31.5.2013	Mr.Bhagaban Choudhury	Binder	833.00
379	347/31.5.2013	Mr.Pramod Kumar Sahoo	Peon	1000.00
380	347/31.5.2013	Mr.B.Hari Krishna	Jr Steno	1000.00
381	347/31.5.2013	Mr.Bharati Bhusana Padhy	Sr Assistant	1000.00
382	347/31.5.2013	Mr.S.K.Satpathy	Attender	1000.00
383	347/31.5.2013	Saroj Kumar Tripathy	Sweeper	1000.00
384	347/31.5.2013	Rabindra Nayak	Jr Typist	1000.00
385	347/31.5.2013	Mr.Bhabani Shankar Behera	Peon	1000.00
386	347/31.5.2013	Mr.Surendra Nath Das	Jamadar	1000.00
387	347/31.5.2013	Sabita Rani Sahu	Jr Assistant	1000.00

388	347/31.5.2013	Aswini Mallick	Sweeper	1000.00
389	347/31.5.2013	Raj Kishor Mohapatra	Jr Assistant	1000.00
390	347/31.5.2013	Mr.Sasi Bhushana Misra	Lab Attendent	1000.00
391	347/31.5.2013	Mr.A.Papa Rao	Choukidar	1000.00
392	347/31.5.2013	Smt.D.Laxmi	Peon	1000.00
393	347/31.5.2013	Mr.Sambodh Ratha	Sr Assistant	1000.00
394	347/31.5.2013	Mr.S.Bhima Rao	Sr Assistant	1000.00
395	347/31.5.2013	Smt.Rama Gouda	Peon	1000.00
396	347/31.5.2013	Mr.K.C.Adhikari	S.O.(Level-I)	1000.00
397	347/31.5.2013	Kali Charana Khadanga	J.A.	1000.00
398	347/31.5.2013	Nanda Kishor Jena	Manitor	667.00
399	347/31.5.2013	Keshab Mallick	Helper	1000.00
400	347/31.5.2013	Mr.Prasanna Kumar Mohanty	Telephone Opertor	1000.00
401	347/31.5.2013	Smt.Susila Sahu	Peon	1000.00
402	347/31.5.2013	Mr.Prasant Kumar Achary	Sr.Assistant	1000.00
403	347/31.5.2013	Mrs Swaranjali Mishra	Demonstrator	1000.00
404	347/31.5.2013	Subasini Patra	J.A.	1000.00
405	347/31.5.2013	Mr.B.N.Mohanty	Attender	1000.00
406	347/31.5.2013	Mrs Ratna Sahu	Reader	667.00
407	347/31.5.2013	Dr.Aparajita Choudhury	Professor	1000.00
408	347/31.5.2013	Dr.Anjali Patnaik	Professor	1000.00
409	347/31.5.2013	Miss Puspanjali Samantary	Professor	1000.00
410	347/31.5.2013	Dr.Dukhi Syam Gouda	Reader	1000.00
411	347/31.5.2013	Dr.Smita Sinha	Reader	1000.00
412	347/31.5.2013	Mr.Anup Kumar Kujuru	Lecturer	1000.00
413	347/31.5.2013	Dr.Ajay kumar Panda	Lecturer Sr.Gr	1000.00
414	347/31.5.2013	Mr.Bharat Bhusan Das	Professor	1000.00
415	347/31.5.2013	Dr.Bhabani P.R.Panda	Professor	1000.00
416	347/31.5.2013	Dr.Bhagirathi Panigrahi	Professor	1000.00
417	347/31.5.2013	Mrs Manoj Manjari Patnaik	Reader (AS)	1000.00

418	347/31.5.2013	Smt.T.Tulasama Reddy	Peon	1000.00
419	347/31.5.2013	Sri Krushna Ch.Panda	System Engineer	1000.00
420	347/31.5.2013	Mr.Bijay Kumar behera	Programmer	1000.00
421	347/31.5.2013	Mr.Ashok Kumar Khanda	Programmer	1000.00
422	347/31.5.2013	Mr.Santosh Kumar Padhy	Programmer	1000.00
423	347/31.5.2013	Er.Ramakanta Padhy	Mentenance Engineer	1000.00
424	347/31.5.2013	Mr.Arun Chandra Das	Compter Operator	1000.00
425	347/31.5.2013	Mr.T.Badrinarayan Subudhi	Compter Operator	1000.00
426	347/31.5.2013	Mr.K.C.Behera	S.A.	1000.00
427	347/31.5.2013	Miss Mandira Singh	K.P.Operator	1000.00
428	347/31.5.2013	Smt.Malli Panigrahi	Peon	1000.00
429	347/31.5.2013	Mr.Pradeep Kumar Nayak	K.P.Operator	1000.00
430	347/31.5.2013	Mr.Indra Pasad Behera	Helper	1000.00
431	347/31.5.2013	Mr.Prasant Kumar Padhy	Professor	1000.00
432	347/31.5.2013	Dr.Dibakar Panigrahi	Professor	1000.00
433	347/31.5.2013	Mr.Arun Kumar Panda	Reader	1000.00
434	347/31.5.2013	Dr.Sushant Kumar Barala	Reader	1000.00
435	347/31.5.2013	Mr.Nihar Ranjan Mishra	Reader	1000.00
436	347/31.5.2013	Dr.Suman Kalyan Chaudhur	Placement Officer	1000.00
437	347/31.5.2013	Dr.S.N.Pathy	Professor	1000.00
438	347/31.5.2013	Dr.Sunil Kumar Pradhan	Lecturer	1000.00
439	347/31.5.2013	Dr.Anil Kumar Sahu	Professor	1000.00
440	347/31.5.2013	Mr.Kishor Ch.Konhar	B.A.O	1000.00
441	347/31.5.2013	Mr.Trinath Mandal	O.S.	1000.00
442	347/31.5.2013	Mr.Sianchal Panda	Sr.Assistant	1000.00
443	347/31.5.2013	Mr.Rajendra Satpathy	Sr.Assistant	1000.00
444	347/31.5.2013	Mr.R.P.Panda	S.O.(Level-II)	1000.00
445	347/31.5.2013	Mr.Rabindra Kumar Panigrahi	Jr Typist	1000.00

446	347/31.5.2013	Mr.krishna Ch Patro	Peon	1000.00
447	347/31.5.2013	Mr.N.P.Patro	Sr.Assistant	1000.00
448	347/31.5.2013	Pranati Dey	J.A.	1000.00
449	347/31.5.2013	Mrs Sabitri Devi	Dairest	1000.00
450	347/31.5.2013	Upendra Palo	J.A.	1000.00
451	347/31.5.2013	Smt.Hari Priya Nayak	Peon	1000.00
452	347/31.5.2013	Rabindra Nayak	Peon	1000.00
453	347/31.5.2013	Bibhudata Maharana	J.A.	1000.00
454	347/31.5.2013	Miss Gitanjali Panda	Jr Typist	1000.00
455	347/31.5.2013	Mr.Baba Natha Gouda	Peon	1000.00
456	347/31.5.2013	Mr.B.K.Das	S.O.(Level-II)	1000.00
457	347/31.5.2013	Mr.Jaganath Satpathy	Driver(LV)	1000.00
458	347/31.5.2013	Mr.Bijay Kumar Nayk	Peon	1000.00
459	347/31.5.2013	B.Rajeya Reddy	Peon	1000.00
460	347/31.5.2013	Mr.Bijay Kumar Panigrahi	Attender	1000.00
461	347/31.5.2013	Mr.Sudhakar Patra	Helper	1000.00
462	347/31.5.2013	Mr.A.Simanchal Patra	Cleaner	1000.00
463	347/31.5.2013	Sudhir Kumar Mohanty	Choukidar	1000.00
464	347/31.5.2013	Pradeep Kumar Kanhar	J.A.	1000.00
465	347/31.5.2013	S.Sahadev	Helper	1000.00
466	347/31.5.2013	U.Ch.Bisoi	Choukidar	1000.00
467	347/31.5.2013	Rajesh Kumar Mohanty	Coach(Footbal)	1000.00
468	347/31.5.2013	Sibram Bisoi	Choukidar	1000.00
469	347/31.5.2013	Bikram Kumar Parida	Jr.Steno	1000.00
470	347/31.5.2013	S.Krishna Reddy	Choukidar	1000.00
471	347/31.5.2013	Prashanna Kumar Singh	J.A.	1000.00
472	347/31.5.2013	Praphula Chandra Choudhury	Choukidar	1000.00
473	347/31.5.2013	Mr.Shankar Behera	S.O.(Level-I)	1000.00
474	347/31.5.2013	Mr.Arun Kumar Padhy	Sr.Assistant	1000.00
475	347/31.5.2013	Smt.Basanti Panigrhi	Peon	1000.00
476	347/31.5.2013	Dr.Miss Urmimala Das	Reader	1000.00
477	347/31.5.2013	Dr.G.P.Choudhury	Research Officer	1000.00

478	347/31.5.2013	Miss Pushpa Ranjani Kumbha	Sr.Typist	1000.00
479	347/31.5.2013	Smt.Nalini Mishra	Peon	1000.00
480	347/31.5.2013	Dr.Narayan Charana Patnaik	Principal	1000.00
481	347/31.5.2013	Mr.L.K.Dev	Professor	1000.00
482	347/31.5.2013	Mr.U.N.Das	Professor	583.00
483	347/31.5.2013	Mr.Yugal Kishor	Professor	750.00
484	347/31.5.2013	Mr.S.M.Nanda	S.O.(Level-II)	1000.00
485	347/31.5.2013	Jaganath Choudhury	P.E.T (LLC)	1000.00
486	347/31.5.2013	Mr.S.K.Patra	Sr.Assistant	1000.00
487	347/31.5.2013	Mr.L.B.Sharma	Sr.Assistant	1000.00
488	347/31.5.2013	Smt.S.L.Padhy	Jr Assistant	1000.00
489	347/31.5.2013	Hiralal Purohit	Peon	1000.00
490	347/31.5.2013	Mr.S.R.Panda	Jr Typist	1000.00
491	347/31.5.2013	Mr.Devraj Behera	Sweeper	1000.00
492	347/31.5.2013	Mr.D.M.Behera	Tresury Sarkar	1000.00
493	347/31.5.2013	Mr.M.k.Behera	Peon	1000.00
494	347/31.5.2013	Mr.R.Das	Lab Attendent	1000.00
495	347/31.5.2013	Mr.N.C.Panda	Dabftary	1000.00
496	347/31.5.2013	Mr.A.K.Panda	Attender	1000.00
497	347/31.5.2013	mr.N.Panigrahi	Peon	1000.00
498	347/31.5.2013	Mr.KaliCharana Gouda	Choukidar	1000.00
499	347/31.5.2013	Mr.Prasant Kumar Panda	Peon	1000.00
500	347/31.5.2013	Mr.B.B.Rao Patra	Choukidar	1000.00
501	347/31.5.2013	Mr.P.Ram Babu	Jr Assistant	1000.00
502	347/31.5.2013	Mr.Rabindra kumar Mishra	Professor	1000.00
503	347/31.5.2013	Dr.Rashmita Kumari Panigrahi	Lecturer	1000.00
504	347/31.5.2013	Dr.Santanu Kumar Nayak	Reader	1000.00
505	347/31.5.2013	Dr.Drhuba Charan Panda	Reader	1000.00
506	347/31.5.2013	Dr.Sudam Panda	Sr.Tech.Ast.	1000.00
507	347/31.5.2013	Mr.S.K.Dash	Demonstrator	1000.00

508	347/31.5.2013	Mr.Gouri S.Maharana	Demonstrator	1000.00
509	347/31.5.2013	Mr.Sesa Deba Sahu	Sr.Assistant	1000.00
510	347/31.5.2013	Mr.Prakash Chandra Shu	Lab Attendent	1000.00
511	347/31.5.2013	Mr.Gopal K.Choudhury	Peon	1000.00
512	347/31.5.2013	Sushant Kumar Sahu	Sr.Assistant	1000.00
513	347/31.5.2013	Mr.Dilip kumar Das	Sr.Assistant	1000.00
514	347/31.5.2013	Mr.S.N.Sahu	S.O.(Level-II)	1000.00
515	347/31.5.2013	mr.Siba Prasad Behera	J.A.	1000.00
516	347/31.5.2013	Smt.Usharani Panda	Peon	1000.00
517	347/31.5.2013	Mr.K.C.Patnaik	Jr Reader	1000.00
518	347/31.5.2013	Mr.Srinivash Padhy	Jr Reader	1000.00
519	347/31.5.2013	Mr.M.Alekh Patra	Lib Attendent	916.00
520	347/31.5.2013	Mr.Jayaram Pradhan	Professor	1000.00
521	347/31.5.2013	Mr.Manashranjan Patra	Reader	1000.00
522	347/31.5.2013	Dr.Satya Narayan Tripathy	Lecturer	1000.00
523	347/31.5.2013	Banamali Khuntia	Lecturer	1000.00
524	347/31.5.2013	Mr.Sushant Kumar Das	Reader	1000.00
525	347/31.5.2013	Mr.V.mohan Patra	Programmer	1000.00
526	347/31.5.2013	Mr.Bhagaban Sahu	S.A.	1000.00
527	347/31.5.2013	Mr.Bhaskar Choudhury	Telephone Opertor	1000.00
528	347/31.5.2013	Mr.U.N.Sahu (B)	Sr.Steno	1000.00
529	347/31.5.2013	Mr.M.Gopal Rao	S.O.(Level-II)	1000.00
530	347/31.5.2013	Mr.Rajat Kumar Pattnaik	Sr.Assistant	1000.00
531	347/31.5.2013	Mr.R.Santosh Reddy	Peon	1000.00
532	347/31.5.2013	Mr.Sushant Kumar Sahu	Daftary	1000.00
				522912.00

On issue of the objection memo, the local authority is remain silent and not produced the aforesaid documents.However the local authority is advised to recover the amount from the employees ,failing which the following officers are held responsible.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Ashok Kumar Mohanty,O.F.S	C.O.F	Berhampur University	104583.00

2	Dr.Bhawani Prasad Rath	Registrar	Berhampur University	104583.00
3	Sri Bhabani Kanta Nayak	S.O (Bill Section)	Berhampur University	104582.00
4	Mrs Bhubaneswari Behera	Sr.Asst.,(Bill Section)	Berhampur University	104582.00
5	Sri paramananda Samal	Internal Auditor	Berhampur University	104582.00

14.3 - Irregular refund of GIS(AO. Memo No-57) .

On checking of GIS Acquaintance roll for the year 2013-14 under audit ,it was seen that a total sum of Rs.276440.00 was paid to the Retired employees towards refund of GIS amount from available fund of university accounts, as the GIS amount was deposited by the employees in favour of Secretary to Govt. ,Finance Department,Odisha,Bhubaneswar. However it is suggested that necessary correspondence may be made with Finance Department for sanction of the GIS amount and refund the same in favour of Comptroller of Finance,Berhampur University,Bhanja Bihar,Berhampur,as the amount was paid to employees from university accounts and compliance reported. The details attached .

Statement showing the Refund of GIS from available cash to Retd. Employees during the year								
2013-14 of Berhampur University.								
Sl No	Name of the employees	Sanction order No & Date	Amount Sanctioned	Voucher No & Date	Purpose	Cheque No & Date	Amount paid	Remarks
1	Sri Abhaya Kumar Das ,Retd. S.A	3905/15.4.13	7500.00	227/7.5.13	Refund of GIS amount	060135/7.5.13	7500.00	Acq Page-327
2	Sri Basanta kumar Mohanty ,Retd. S.O	3903/15.4.13	7500.00	227/7.5.13	Refund of GIS amount	060135/7.5.13	7500.00	Acq Page-327
3	Sri Aruna Kumar Rout ,Retd. S.O	3992/18.4.13	7500.00	227/7.5.13	Refund of GIS amount	060135/7.5.13	7500.00	Acq Page-327
4	Sri Markand Panigrahi ,Retd. S.A	3990/18.4.13	2700.00	2186/24.3.14	Refund of GIS amount	691058/24.3.14	2700.00	Acq Page-329
5	Sri Girija Prasad Das ,Retd. S.O	3986/18.4.13	7500.00	227/7.5.13	Refund of GIS amount	060135/7.5.13	7500.00	Acq Page-329
6	Sri Jiban Krushna Panigrhi ,Retd. S.O	3984/18.4.13	7500.00	227/7.5.13	Refund of GIS amount	060135/7.5.13	7500.00	Acq Page-329
7	Sri Chintamani Sahu ,Retd. Demonstratar	3988	7500.00	227/7.5.13	Refund of GIS amount	060135/7.5.13	7500.00	Acq Page-331
8	Dr. Malaya Kumar	5048/20.5.13	12000.00	337/28.5.13	Refund of	060176/28.5.13	12000.00	Acq

	Mishra ,Retd. Prof. in Botany				GIS amount			Page-331
9	Sri Ashok Kumar Sahu ,Retd. D.O	4881/16.5.13	6400.00	337/28.5.13	Refund of GIS amount	060176/28.5.13	6400.00	Acq Page-331
10	Sri Ramanath Choudhury , Retd. Peon	4940/17.5.13	7500.00	337/28.5.13	Refund of GIS amount	060176/28.5.13	7500.00	Acq Page-333
11	Smt M. Padmavati , W/O Late M. Krishna Rao , Ex-Driver	5142/23.5.13	2700.00	548/2.7.13	Refund of GIS amount	189533/2.7.13	2700.00	Acq Page-333
12	Sri Pratap Chandra Mahapatra ,Retd. attender	6709	7500.00	645/23.7.13	Refund of GIS amount	189595/23.7.13	7500.00	Acq Page-335
13	Subash Chandra Pradhan , Retd. PET (HSS)	6832	7500.00	645/23.7.13	Refund of GIS amount	189595/23.7.13	7500.00	Acq Page-335
14	Dr. Mrs Arati Mishra , W/O Late Professor Dasarathi Mishra , Reader in Maths.	717/19.7.13	2570.00	687/31.7.13	Refund of GIS amount	189625/31.7.13	2570.00	Acq Page-337
15	Purna Chandra Patra , Retd. Lab Attendent	6108/18.6.13	7500.00	761/14.8.13	Refund of GIS amount	189655/14.8.13	7500.00	Acq Page-337
16	Smt Bijayalaxmi Patra , W/O Late Rajendra Pr. Patra , Ex-Driver	7745/2.8.13	7500.00	761/14.8.13	Refund of GIS amount	189655/14.8.13	7500.00	Acq Page-339

17	Dr jagannath Panda ,Retd. Pro. In Commerce	7653/	2570.00	761/14.8.13	Refound of GIS amount	189655/14.8.13	2570.00	Acq Page-339
18	Dr Lakshmi Narayan Rout , Retd. Prof. in History	7966/	12000.00	842/26.8.13	Refound of GIS amount	189683/ 26.8.13	12000.00	Acq Page-341
19	Dr Rama Ch. Panigrahi ,Retd. Prof. in Marine Sc.	8699/	12000.00	968/11.9.13	Refound of GIS amount	189720/ 11.9.13	12000.00	Acq Page-341
20	Dr. J.K Mahapatra ,Retd. Prof. in Pol. Sc	8714/3.9.13	12000.00	968/11.9.13	Refound of GIS amount	189720/ 11.9.13	12000.00	Acq Page-343
21	Somanath Patra , Retd. Labrotory Attendent	8792/5.9.13	7500.00	993/16.9.13	Refound of GIS amount	189731/ 16.9.13	7500.00	Acq Page-343
22	Udaya Nath Sethi , Retd. Asst. Librerian	8816/6.9.13	7500.00	993/16.9.13	Refound of GIS amount	189731/ 16.9.13	7500.00	Acq Page-345
23	Archaana Patnaik , W/O - Late Akshya Kumar Patnaik , Ex-Labrotory Attendent.	6106/18.6.13	7500.00	993/16.9.13		189731/ 16.9.13	7500.00	Acq Page-345
24	Dr S.C Padhy ,Retd. Prof in History	9016/14.9.13	12000.00	1043/23.9.13	Refound of GIS amount	189747/23.9.13	12000.00	Acq Page-347
25	Mrs Susama Mohanthy , W/O-Late Sahadev Mohanty , EX-Peon	1029/25.10.13	1500.00	1779/20.1.14		560177/20.1.14	1500.00	Acq Page-347

26	Sri Raghunath Tripathy Retd. , S.O	12160	7500.00	1779/20.1.14	Refound of GIS amount	560177/20.1.14	7500.00	Acq Page-347
27	Sudama Moharana ,Retd. Carpenter	12427/31.12.13	7500.00	1779/20.1.14	Refound of GIS amount	560177/20.1.14	7500.00	Acq Page-349
28	Dr A.K. Mishra ,Retd. Prof.in Math	12371/31.12.13	12000.00	1779/20.1.14	Refound of GIS amount	560177/20.1.14	12000.00	Acq Page-349
29	Dr Upendra Nath Das ,Retd. Prof of LRLC	12369/31.12.13	12000.00	1779/20.1.14	Refound of GIS amount	560177/20.1.14	12000.00	Acq Page-349
30	Nanda Kishor Jena ,Retd. Monitor	612/	7500.00	1859/3.2.14	Refound of GIS amount	560237/3.2.14	7500.00	Acq Page-351
31	Dr D V Giri ,Retd. Prof in IRPM	1360/11.2.14	12000.00	2100/12.3.14	Refound of GIS amount	690993/12.3.14	12000.00	Acq Page-351
32	Bhagaban Choudhury ,Retd. Binder	1709/19.2.14	7500.00	2100/12.3.14	Refound of GIS amount	690993/12.3.14	7500.00	Acq Page-353
33	Smt Saraswati Behera , W/O-Late Abhimanyu Behera , Ex-Sweeper	1345/11.2.14	7500.00	2100/12.3.14		690993/12.3.14	7500.00	Acq Page-353
34	Bijaya Chandra Jena ,Retd. Pump Driver	1985/26.2.14	7500.00	2100/12.3.14	Refound of GIS amount	690993/12.3.14	7500.00	Acq Page-355
35	Dr.B.B.Panda , Retd. Prof. in Botany	2674/14.3.14	12000.00	2186/24.3.14	Refound of GIS amount	691058/24.3.14	12000.00	Acq Page-355
						Total	276440.00	

In response to the audit objection memo,the local authority have failed to return the memo till the completion of audit . However the local authority is once again advised to obtain the amount by made correspondence with Finance Dept. and regularize the expenditure.Till regularization the expenditure, the amount of Rs.276440.00 is held under objection.

14.4 - Loss of Govt Revenue due to less deduction of professional tax from salary AO Memo No-91.

During checking the arrears pay acquaintance it is noticed that Professional Tax , from the bill of Smt. Jhunu Naik, Sweeper was less deducted towards professional tax as per the rate prescribed in section 4 of notification 2000-46588(230)/F Dt 18.11.2000 and notification SRO no 318/2010/21.7.2010.,which is loss to the Govt revenue, cannot be admitted in audit and suggested for recover from the person concerned ..Details below.

Name & Designation	Vr. No	Old Pay	New Pay	Period	PT Due	PT deducted	PT Less realized
Smt. Jhunu Naik, Sweeper	626/19-7-13	147552.00	166568.00	3/2011 to 2/2012	1500	nil	1500.00
---do--	626/19-7-13	139570.00	162497.00	3/2012 to 2/2013	1500	nil	1500.00
						Total	3000.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Pramananda Samal.	Internal Auditor.	Berhampur Univrrsity, Bhanjavihar.	750.00
2	Sri Ashok Ku. Mohanty.	C.O.F	Berhampur University, Bhanjavihar.	750.00
3	Sri Upendra Mahapatra.	S.O, Bill section	Berhampur University, Bhanjavihar.	750.00
4	Sri G Satayanarayan Murty.	Dealing Clerk, bill Section.	Berhampur University, Bhanjaviar.	750.00

14.5 - Misutilisation of funds due to Non-production of Utilisation certificate.(AO Memo No-49)

While checking Stock Register of O.I.C main store with ref. to Voucher No-2272/31.3.14 , it is noticed that 8 nos of Dell Desktop etc. purchase Vide Cheque no -691129/31.3.14 Rs 3,72,400.00 from NEXXT Computers , BAM which was entered in stock register-9 Volume -8 Page No-104. The current position of the above 8 computers could not be ascertained from the stock register.

In response to the audit objection memo,the local authority have failed to return the memo till the completion of audit . However the local authority is once again advised to obtain the amount by made correspondence with Finance Dept. and regularize the expenditure.Till regularization the expenditure, the amount of Rs.372400.00 is held under objection.

14.6 - Stock entry wanting(AO .Memo No-38) .

While checking Stock Register of O.I.C main store with ref. to Voucher No-2264/31.3.14 , it is noticed that 11 no of Aqua guard Cooler cum purifier with Standard Accessories Model- AGCCP purchase Vide Cheque no -691113/31.3.14 Rs 462000.00 from M/S Kalinga Marketing Services , BAM where as only 10 no enter in stock register-9 Volume -8 Page No-354 to 355details below.

Sl.No	Recipients	Recipient' Sign
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1	Home Science	Signed
2	Marine Science	Signed
3	Electronic Science	Signed
4	Indrabati Boys Hostel	Not Signed
5	English Dept.	Signed
6	Lingaraj Lw College	Not Signed
7	Jhanjabati Ldies Hostel	Not Signed
8	Sabari Ladies Hostel	Not Signed
9	History Dept.	Signed
10	Exam. Con. UG Sect.	Signed

The current position of the above 4 no of Aqua guard Cooler cum purifier with Standard Accessories Model- AGCCP could not be ascertained from the stock register. In response to the audit objection memo, the local authority have failed to return the memo till the completion of audit. Till then Rs 168000.00 is kept held under objection.

14.7 - Non production of Stock Register (A O Memo No-36/16.1.15)

On checking of the vouchers for the year under audit it was reveals that a total sum of **Rs3952560.00** was shown expenditure towards purchase of equipments by the Department through C.O.F Accounts, but the stock register with purchase file was not made available to audit for verification

SL.No	DEPARTMENT	VR . NO /DATE	SV/Date	AMOUNT	PARTICULARS	NAME OF THE FARMS	BILL NO. / DATE
	1 JE CIVIL	894/5.9.13		9999.00	R & M Work		
	2 O.I.C	350/31.05.13		28050.00	A4 Xerox paper	Satya Narayan Book Depo	91/2.05.13
		471-472/13.06.13		98100.00	Refrigrator & etc	Sangam Elec. ,Bam	59/13.06.13
		479/17.06.13		584900.00	Camera & Camera Assesories	NEXXT Computers ,Hillpatana	102/17.06.13
		696/2.8.13		16750.00	Misc Contingency	RM Marketing ,Gandhinagar	18/10.8.3
		778/17.8.13		78700.00	Misc Contingency	Sangam Elec. ,Bam	32/19.8.13
		779/17.8.13		67100.00	Misc Contingency	Sangam Elec.	31/19.8.13

						,Bam	
		828-829/23.8.13		888.00	Misc Contingency		
		852-855/27.8.13		105749.00	Misc Contingency		
		979/12.9.13		1000.00	Misc Contingency		
		997/16.9.13		605345.00	Misc Contingency		
		1071/26.9.13		28000.00	Misc Expences		
		1267/25.10.13		19656.00	Printer	Uniquel Solution	84/5.11.13
		1307/29.10.13		1950.00	UPS	M/Mrs Supreme World	4180/26.9.13
		1309/29.10.13		287316.00	Forniture	M/Mrs Asaram forniture House,KK C	67/29.10.13
		1323/5.11.13		477.00	GI Pipe	Sri Sanitation & Tailles , Bam	
				488.00	Paints	Jena Brothers	197/25.9.13
				494.00	GI Pipe	Jena Brothers	196/25.9.13
				420.00	Carbon	Kumar Traders	2536/20.9.13
				488.00	Tap	Sri Sanitation & Tailles , Bam	4251/12.9.13
				491.00	Tap	Sri Sanitation & Tailles , Bam	4191/31.8.13
				477.00	Spendke	Sri Sanitation & Tailles , Bam	4189/30.8.13
		1332/7.11.13	4/25.6.13	1440.00	Stationary		/25.6.13

				4860.00	Plastic Folder	Binayaka Stationary Stores, Sanabazar	1/26.6.13
		1417/25.11.13		84000.00	HP Ledger jet Printer	NEXXT Computers ,Hillpatana	400/25.11.13
		1418/25.11.13	1-17/7.2.13	462040.00	Computer & Com Asseso	Supreme World ,Giri Road	
			18-63/5.4.11	17273.00	Stationary		
		1500/10.12.13		199781.00	PH Metarials	Vimraj Subudhi & Sons	260-262/12.11.13
		1666/26.12.13		65800.00	Repair of Vehicle		
		1673/26.12.13		56900.00	SonyLed	Sangam Elec. ,Bam	4371/26.12.13
		1761/18.1.14		9700.00	Executive Chair	Levitz Furniture Shope	22/20.1.14
		1905/12.2.14		272064.00	Electrical Equipments	M/s Rajdhani Electical	132/12.2.14
		1922/14.2.14		124624.00	Steel Almira	Vasavi Steels	55/14.2.14
		1979/20.2.14		551915.00	Computer stationary		
	3	HISTORY		600/15.7.13	15000.00	MEASUEM CONTIGENCY	
	4	PGC		1005/17.9.13	85443.00	Misc Contigency on vocation for 17th c	
	5	B. Dinanath ,Campous supervisor		184/3.05.13	10000.00	Garden Contigensy	

		293/23.05.13		10000.00	Garden Contigensy		
		630/20.7.13		3910.00	Stationary		
		399/5.6.13		987.00	Stationary		
	6	Helth Center	1038/23.9.13	4985.00			
			1040/23.9.13	20000.00			
			1039/23.9.13	15000.00			
				3952560.00			

In response to the audit objection memo the concerned department authority was remain silent and not returned the original objection by the university till the close of audit .However it is suggested that the same may be produced to next audit for verification.Till than **Rs3952560.00** is held under objection.

14.8 - Irregular engagement and payments wages to DLRs(Ao Memo NO-52)

In course of checking of main cash book with reference to paid vouchers and acquaintance of, it is noticed that a total sum of Rs 4930830 .00 has been incurred expenditure towards daily wage workers remuneration. As contemplated in O.M. no 17815/W dtd 12.4.93 read with letter no19941/W dtd 14.9.81 (works Dept.) engagement of persons in daily wage basis for office and field works without special written sanction order of Finance Dept. Is banned.

Details below.

Statement Showing the Payment of DLRs for the year 2013-14 Berhampur University	
Voucher No/ Date	Amount
44/10-4-13	281279.00
258/11-5-13	270460.00
417/7-6-13	282113.00

572/9-7-13	269349.00
766/14-8-13	274551.00
983/13-9-13	272448.00
1154/7-10-13	276643.00
1377/16-11-13	289029.00
1600/11-12-13	259954.00
1748/16-01-14	266570.00
1908/12-2-14	267110.00
2116/14-3-14	229139.00
Total	3238645.00

Statement Showing the Payment of DLRs for the year 2013-14 Lingaraj Law College

Voucher No/ Date	Amount
124/27-4-13	35778.00
308/24-5-13	31405.00
495/20-6-13	35778.00
604/16-7-13	34548.00
845/27-8-13	37638.00
1009/18-9-13	37638.00
1185/9-10-13	38748.00
1480/5-12-13	40038.00
1817/24-1-14	37538.00
1935/15-2-14	37538.00
2164/20-3-14	25525.00

Statement Showing the Payment of DLRs for the year 2013-14 R.P Padhi Library.

Voucher No/ Date	Amount
62/13-4-13	45049.00
269/15-5-13	43409.00
446/11-6-13	41364.00
575/9-7-13	43619.00

774/16-8-13	44439.00
995/16-9-13	44644.00
1164/8-10-13	44799.00
1401/18-11-13	41314.00
1634/16-12-13	38029.00
1753/16-1-14	38234.00
1906/12-2-14	38439.00
2143/14-3-14	34749.00
Total	498088.00

Statement Showing the Payment of DLRs for the year 2013-14 of UHSS

Voucher No/ Date	Cons. Remuneration
67/15-4-13	66040.00
267/15-5-13	66640.00
444/11-6-13	65640.00
577/11-7-13	61780.00
746/128-13	92941.00
1021/18-9-13	88235.00
1166/8-10-13	89935.00
1365/13-11-13	90635.00
1632/16-12-13	85435.00
1729/11-1-14	94644.00
Total	801925.00
Abstract	
Berhampur University	3238645.00
Lingaraj Law College	392172.00
UHSS	801925.00
R.P Padhi Library.	498088.00
Total	4930830.00

In response the local authority furnished no reply till the end of Rs4903830.00 held under objection.

14.9 - EXCESS PAYMENT MADE TOWARDS T.A. TO EXAMINERS, DELIGATES & STUDENTS IN DIFFERENT WAYS (A.O.S.P. - 40 to 42)

While checking T.A. Bill Vouchers paid to different Persons, it came to notice that excess amount of T.A. has been paid in some cases. The details are furnished below.

A. EXCESS PAYMENT MADE TO STUDENT DELIGATES

SL,NO	VR.NO/DATE	NAME OF THE PAYEE	ACTUAL AMOUNT	AMOUNT PAID	EXCESS AMOUNT	REMARK
1.	964/7-09-13	PoojaSahoo	102.00	162.00	60.00	
				TOTAL-	60.00	

The authority is also requested to explain whether students are eligible to receive T.A. when they come to participate in competitions before audit.

B. EXCESS PAYMENT MADE TO PART TIME DELIGATES ENGAGED IN U.G.C. NET COACHING

SL.NO	VR.NO/DATE	NAME OF THE PERSON	ACTUAL AMOUNT	AMOUNT PAID	EXCESS PAID
1.	989/14-09-13, Ch.No-235948	Mr.ManojDeori	2400.00(8x300)	4200.00(14x300)	1800.00
	-do-Ch.No-235929	Prof K.C Rout.	900.00(3x300)	1200.00(4x300)	300.00
2.					
				TOTAL:-	2100.00

C. REMUNERATION PAID TO EXTERNAL EXAMINERS WITHOUT PRODUCTION OF VALID TRAIN TICKET

SL.NO	VR.NO/DATE	NAME OF EXAMINER	AMOUNT PAID	REMARKS
1.	1000/16-09-13	Dr.KaushikSamajder	845.00	Train ticket in support of
2.	--do--	Dr.AntaryamiSahoo	984.00	Journey not produced by
3.	1096/30-09-13	M.V.K Rao	1938.00	any of the examiners
		TOTAL:-	3767.00	

D. EXCESS T.A. PAID DUE TO CALCULATION OF EXCESS DAYS OF HALT BY

MISTAKE

SL.NO	VRNO/DATE	AMOUNT OF TA PAID	ACTUAL T.A	EXCESS PAID	REMARKS
1.	1025/20-09-13	5262.00	4862.00	400.00	D.A@400/- paid for 5 days instead of 4 days(11-10-12 to 14-10-12)
2.	1096/30-09-13	4338.00	3938.00	400.00	D.A.@400/- paid for 4 days instead of 3 days(28-09-13 to 30-09-13)
			TOTAL-	800.00	

The authority is hereby advised to take immediate steps to recover the above amount from person concerned and compliance reported to audit as soon as possible.

A.EXCESS AMOUNT PAID AS T.A. TO EXTERNAL EXAMINERS DUE TO MISTAKE IN CALCULATION & SLIP OF PEN

SL.NO.	VR.NO/DATE	NAME OF THE PERSON	ACTUAL AMOUNT(IN RS)	AMOUNT PAID(IN RS)	EXCESS AMOUNT PAID(IN RS)
1.	1712/06-01-14	Ramesh Ch. Digal, Lect. In Pol.Sc.,Tumudibandh, Kandhamal	1,540.00 (11 days @ Rs 140/-)	1,680.00 (12 days@ Rs140/-)	140.00
2.	1712/06-01-14	Lalit MohanPattnaik, Lect. In Commerce, Science College, Hinjilicut	2,705.00	2,750.00	45.00
3.	1712/06-01-14	Dr. Basanti Das, Lect.in Economics, Women's College, Rayagada.	195.00(Ind class fare)	520.00(Ind class AC)	325.00
4.	1780/20-01-14	SukantaPanda, Lect.in Botany, Tara Tarini College, Purushottampur	84.00(60% D.A admissible)	140.00	56.00
5.	1780/20-01-14	Basanta Kumar Gouda, Lect.in Education, S.B.S Degree College, Khandadeuli	1,753.00	1,758.00	5.00
				TOTAL:-	571.00

On issue of objection memo, the University authority have not submitted any compliance till the completion of audit. Hence the entire amount paid as excess T.A. to different persons mentioned above needs recovery from the employees of University held as responsible as follows:

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	1. Sri Chittaranjan Satapathy	Ex-C.O.F	Berhampur University	1217.00
2	Sri Sukanta Behera	Budget Officer	Be4rhampur University	1216.00
3	3. Sri Paramananda Samal	Intenal Auditor	Berhampur University	1216.00
4	4. Sri Susanta Kumar Panda	, Internal Auditor	Berhampur University	1216.00
5	5. Sri Upendra Mahapatra	Sector Officer	Berhampur University	1216.00
6	2. Sri I. Lokanath	Internal Auditor	Berhampur University	1217.00

PARA: 15 AUDIT ON WORKS

15.1 - Non-Production of case records. (A .O.Memo No- 37)

Inspite of issue of objection and personal approaches in work section, a total sum of Rs**16036205.00**. was shown as expenditure on development works ,but the case records and connected M.Bs were not produced to audit for verification.How ever the university authority is requested to produce the same in next audit.Till than Rs**16036205.00**is held under objection.

MRB (CIVIL)						
SL.No	PARTICULARS	Name of the	VR . NO /DATE	GROSS	SANCTION	R.B NO

		Contractor			ORDER NO / DATE	
1	Spl. Repair of Bhanja Mandap		294-298/23.05.13	24538.00	1872/21.02.13	1st &Final
2	Repair of Qr D-3R/13		299-303/23.05.13	19188.00	2073/28.02.13	1st &Final
3	Repair of MCA Dept.		327-331/27.05.13	420421.00	73f2/21.03.12	3rd &Final
4	Constuction of mosonry work		376-380/3.06.13	49852.00	1924/25.02.13	1st &Runing
5	Replacement of pan in fixing of comp in Qr C-6		421-430/10.06.13	4992.00	5k2/12-13	1st &Final
6	Construction of RCC over head tank for VC Toilet		431-440/10.06.13	4093.00	89f2/12-13	1st &Final
7	Construction of Building of Sports Council		452-456/12.06.13	259058.00	12413/31.12.12	2nd & Runing
8	Repair & renomation of Chemestry Dept.		457-461/12.06.13	229121.00	50/1.1.13	1st &Runing
9	Repair of Ladies toilet of Botany Dept.		519-523/26.06.13	86676.00	91f2/2012-13	1st &Final
10	Spl Repair & Painting of Qr c/5		900-909/5.9.13	7104.00	2193/D&M(CIVIL)/2.3.13	1st &Final

11	Repair & renomination of Desk top of New examination Valuation Hall .		901/5.9.13	4600.00	2317D&M CIVIL /7.3.13	1st &Final
12	Repair & renomination of Desk top of New examination Valuation Hall .		902/5.9.13	6510.00	2319D&M CIVIL /7.3.13	1st &Final
13	Repair & renomination of Rose garden vat .		903/5.9.13	9995.00	255D&M CIVIL /8.1.13	1st &Final
14	Repair & renomination of Rose garden gate & other		904/5.9.13	10000.00	257D&M CIVIL /8.1.13	1st &Final
15	Fixing of GI door shouter at Ceminar hall of LLM		905/5.9.13	5484.00	10906D&M CIVIL/31.1.13	1st &Final
16	Inaguration stone of Examination Hall of 1st Floor		910/5.9.13	2844.00	1113 D&M (CIVIL)/31.1.13	1st &Final
17	Inaguration stone of Language labrotory		911/5.9.13	3274.00	1111 D&M (CIVIL)/31.1.13	1st &Final

	at old DEC building					
18	Spl Repair of Language labrotory at old DEC building		912/5.9.13	5463.00	9643 D&M (CIVIL)/8.10.12	1st &Final
19	Water supply in Swerage Line of 2rd boys Hostel		1044-1048/23.9.13	501170.00	88f2/2012-13	1st &Final
20	Repaire of Roof of Computer Sc Dept		1049/23.9.13	34456.00	5818/D&M/10.6.13	1st &Final
21	Spl Repair from PWD Road to 5th boys Hostel Road .		1144/7.10.13	292558.00	11895D&M(Civil)/18.12.12	1st &Runing
22	Spl Repair from 5th boys Hostel Road to 1st boys Hostel.		1145/7.10.13	867310.00	1229D&M(Civil)/26.12.12	1st &Final
23	Extention & Upgradation of Guest House		1188-1192/9.10.13	44679.00	171D&M(Civil)/7.1.13	2nd &final
24	Panting Walls repair work of QrN C/08		1193-1197/9.10.13	35220.00	5471D&M(Civil)/1.6.13	1st &Final
25	Repair & Renovation of 3rd boys hostel		1218-1222/9.10.13	207749.00	3281D&M(Civil)/3.4.12	2nd &final

26	Repair & Renovation of M.T Ladies hostel		1223-1227/9.10.13	26070.00	3134D&M(Civil)/29.3.12	1st &Final
27	Construction of Cyber café & Gimnasium in the primisious of Ladies Hostel.		1228/9.10.13	240279.00	6420/D&M(Civil)/26.6.13	1st &Final
28	Repair & painting to Qr N C/7		1229-1233/9.10.13	7006.00	88/D&M(Civil)/4.1.13	1st &Final
29	Construction of Toilet near Pol Sc Seminar Hall		1234-1238/9.10.13	196999.00	D&M(Civil)/3.8.13	1st &Final
30	Construction of 1st floor of Sports council		1247-1251/9.10.13	351663.00	12413D&M(Civil)/31.12.12	3rd &Final
31	SR to Office Room Cubicil of the UGC Coaching Scheme		1284/28.10.13	4607.00	4524/D&M(Civil)/7.5.13	1st &Final
32	Repair and Renovation of Chemistry Dept.	Kailash Choudury	1285/28.10.13	41723.00	50/D&M(Civil)/1.1.13	1st &Final
33	Painting work to Office Room Cubicil of the UGC	Kailash Choudury	1286-1290/28.10.13	8565.00	4528/D&M(Civil)7.5.13	1st &Final

	Coaching Scheme					
34	Spl repair to Qr N -D/3R -1	Kailash Choudury	1291/28.10.13	44575.00	7644/D&M(Civil)30.7.13	1st &Final
35	Painting to Qr N-D/37/01	Kailash Choudury	1292-1296/28.10.13	8972.00	4977/D&M(Civil)18.5.13	1st &Final
36	Extention & Upgradation of Guest House (UGC 11th plan)	Sri P K Bisoi	1423/27.11.13	300048.00	11893/D&M(Civil) /18.12.12	1st &Runing
37	Fixing of Grill gate to Brick pillar at the entrance of Qr N H81 -H84	Kailash Choudury	1431/28.11.13	4327.00	3842/D&M(Civil) /13.4.13	1st &Final
38	Fixing of Grill gate to Brick pillar at the entrance of Qr N H81 -H84	Kailash Choudury	1432/28.11.13	9768.00	D&M(Civil) /13.4.13	1st &Final
39	Spl Repair to 1st boys Hostel	Niranjana Panda	1475-1479/5.12.13	490741.00	2534/D&M(Civil) /12.3.13	1st &Final
40	Repair & Renovation of Siting Room of MBA Dept	Kailash Choudury	1605-1609/13.12.13	43142.00	5788/D&M(Civil) /7.6..13	1st &Final

41	Repair & Renovation of Marine Sc Dept. (11th Plan)	Sarathi Choudhury	1782-1786/21.1.14	841001.00	48/D&M(Civil)/1.1..13	2nd &Final
42	Painting work to ladies hostel primises for Governors programme at BU	Kailash Choudury	1800/22.1.14	41347.00	11017/D&M(civil)/22.11.13	1st &Final
43	Approach Road from M.T Ladies Hostel to H Jhanjabati Ladies Hostel	Kailash Choudury	1801-1809/22.1.14	21399.00	11027/D&M(civil)/22.11.13	1st &Final
44	Extention & Upgradation of Guest House (UGC 11th plan)	Sri P.K. Bisoi	1998-2002/26.2.14	166246.00	11893/D&M(Civil)/17.6.13	2nd &Final
45	Construction of East & Southside compound wall around newly constructed ladies hostel 3 nos	R.Kesaba Ready	1878-1882/8.2.14	537980.00	9323/D&M(civil)/23.12.13	1st &Final
46	Spl Repair to Qr N C-1 to C-4	M/S Krishna Electricals	1889-1893/10.2.14	432362.00	4311/D&M(civil)/30.4.13	1st &Final

47	Construction of West & Southside compound wall around newly constructed ladies hostel 3 nos	Smt Gayatri Acharya	2124-2128/14.3.14	564015.00	9321/D&M(Civil)/24.9.13	1st & Final
48	Construction of Cyber café & Gimnasium in the premises of Ladies Hostel.	Sri P.K. Bisoi	2130-2134/14.3.14	382657.00	6420/D&M(Civil)/26.6.13	2nd & Runing
49	Repair & Renovation of IR&PM Dept Class Room	Kailash Choudury	2216-2220/28.3.14	489999.00	2143/D&M(Civil)/1.3.14	1st & Final
50	Repair & Renovation of Saberi Ladies Hostel	Kailash Choudury	2221/28.3.14	38929.00	2472/D&M(Civil)/16.3.12	1st & Final
51	Spl Repaire to Cash counter Finance section at AD Block	Sanjaya Bisoi	2266/31.3.14	20731.00	1856/D&M(Civil)/20.2.14	1st & Final
52	Repair of Main pump house stor & protection wall near cantine	Sri Simanchal Das	2273-2277/31.3.14	240464.00	D&M(Civil)/1.3.14	1st & Final

53	Construction of Toilet near Pol Sc Seminar Hall	Balakrushna Sabat	2278-2282/31.3.14	180399.00	10/D&M(Civil)/3.8.13	2nd & Final
54	Renovation of Toilet VC Quarter	Sarathi Choudhury	2283/31.3.14	78424.00	1.3.14	1st & Runing
55	Renovation of Toilet of Student Union Office	Sarathi Choudhury	2284-2292/31.3.14	105647.00	37/D&M(Civil)/28.9.13	1st & Final
56	Extention & Upgradation of guest House	Gayatri Acharya	2312/31.3.14	198606.00	1109/(D&M)(Civil)/31.1.13	2nd & Final
57	Spl Repair to Qr N E -11	Sanjaya Bisoi	2337/31.3.14	7308.00	D&M(PH) /19.12.13	1st & Final
58	Spl Repair to Labrotory Room of Elec SC Dept	Simanchala Das	2238/31.3.14	4365.00	9235//D&M(Civil)/23.9.13	1st & Final
59	Spl Repair to Labrotory Room of Elec SC Dept	Simanchala Das	2339/31.3.14	8179.00	9299/D&M(Civil)/30.9.13	1st & Final
60	Mainer repair work at Qr N F-13	Simanchala Das	2341/31.3.14	5000.00	19.12.13	1st & Final
61	Spl Repair to	Sarathi Choudhury	2342-2346/31.3.14	172155.00	2131/D&M(Civil)	1st & Runing

	Examination Section				1.3.14	
62	PH work of Library Building	Kailash Choudury	2362/31.3.14	55858.00	1.3.14	1st & Runing
63	Costruction of Toilet of Bio Tech Dept	Kunal Prasad Maharana	2376/31.3.14	270861.00	D&M(Civil) 28.9.13	1st & Final
64	Repair & Renovation of Sports council	Sanjaya Bisoi	2381-2385/31.3.14	248470.00	2135/D&M(Civil) 1.3.14	1st & Final
			TOTAL	10027242.00		

MRB (PH)						
SL.No	PARTICULARS	Name of the Contractor	VR . NO /DATE	GROSS	SANCTION ORDER NO / DATE	R.B NO
1	PH work of BU Guest House		540/2.7.13	49245.00	1156/D&M(PH) /1.2.13	1st &Final
2	Acoustic ceiling & Wall painting of Audoitoriam		591/15.7.13	533147.00	11877/18.12.12	1st &Final
3	Repair & renomation of Maraine ScienceDept.		690-694/1.8.13	865225.00	/ 1.1.13	1st &Runing

4	Providing Concrete Bed for Sewer Line of 2nd boys Hostel		809-813/22.8.13	36380.00	/19.6.13	1st & Final
5	Water supply in Sverage Line of 3rd boys Hostel		814/22.8.13	327745.00	222D&M(PH)/8.1.13	1st & Final
6	Upgradation of PH work of VIP Room of Guest House		815-823/22.8.13	213257.00	216D&M(PH)/8.1.13	1st & Final
7	Providing of mosquito net with woden frame to windows of Sabori Ladies Hostel		895-899/5.9.13	91107.00	7726/8.8.12	1st & Final
8	Repair Replacement of Damage doors &Pans of Toilet of Bahauda Hostel		1050-1058/23.9.13	72858.00	5195 D&M (PH)/24.513	1st & Final
9	Renovation of north Site Toilet of Academy (DEC)		1089-1093/28.9.13		3980D&M (PH) /17.4.13	1st & Final
10	Repair of Leakages of 1st floor toilet of		1159-1163/8.10.13	40690.00	5786D&M(PH)/7.6.13	1st & Final

	Electronics Dep.					
11	M/R of Ladies Toilet of Zology Dept		1200/9.10.13	61664.00	779/ D&M (PH)/18.1.13	1st &Final
12	R/R of Ladies Toilet of Library Building		1201/9.10.13	95920.00	783/ D&M (PH)/18.1.13	1st &Final
13	Repair of Damaed Swez Line to D/3R-1 to D/R 12		1239/9.10.13	49236.00	6/ D&M (PH)/3.8.13	1st &Final
14	Renovation of PH work at Qr N D-3R_1	Balakrushna Sabat	1298/28.10.13	9825.00	D&M(PH)25.7.13	1st &Final
15	Water Supply & Sanitary Fitting of New Toilet of Sports Council	Kunal Prasad Maharana	2248-2252/31.3.14	73001.00	D&M(PH) /4.3.14	1st & Runing
			TOTAL	2519300.00		

MRB (ELECTRICAL)

SL.No	PARTICULARS	Name of the Contractor	VR . NO /DATE	GROSS	SANCTION ORDER NO / DATE	R.B NO
1	Fitting of AC at Auditoriam		371-375/3.06.13	1811344.00	11f2/1.12.12	1st &Final

2	ELI. Work of vip room at BU Guest House		608-612/16.7.13	223190.00	/21.4.13	1st &Final
3	Elec instalation for AC at Auditoriam		708-712/3.8.13	531849.00	10174/20.10.12	1st &Final
4	Elec instalation for 250 KVA S/S & AC at Auditoriam		1279-1283/28.10.13	254560.00	10176 (D&M)/Elec /20.10.12	1st &Final
5	Extention Electrical five wire over head LT Line for newly constructed ladies hostel	M/S Maa Trishakti Traders	2090-2094/10.3.14	79399.00	2124(D&M)/Elec /1.3.13	1st &Final
6	Electrical work of Marine Sc Dept	M/S Maa Trishakti Traders	2308/31.3.14	185354.00	12214/(D&M)/Elec /27.12.13	1st &Final
7	Electrical work to 1st floor extention sports council	M/S J Bijay kumar Patra	2309/31.3.14	83891.00	2410/(D&M)/Elec /9.3.13	1st &Final
8	Elec instalation for 250 KVA S/S & A.C at auditoriam hall	M/S Power take	2310/31.3.14	77120.00	10178/(D&M)/Elec /20.10.12	1st &Final
9	Elec instalation for	Sri S S Patra	2311/31.3.14	177720.00	11188/(D&M)/Elec	1st &Final

	250 KVA S/S & A.C at auditoriam hall				/1.12.12	
10	Repair & Renovation of Library Building	J Bijay Kumar Patra	2363/31.3.14	65236.00	2115/(D&M)/Elec /1.3.13	1st &Final
			TOTAL	3489663.00		

15.2 - IRREGULAR AND EXCESS PAYMENT ON WORKS (DEV.WORKS OF CIVIL,ELECTRICAL & P.H.D. SECTION)(A.O.S.P. – 179 to 181)

While Checking case records of Dev. Work bills(P.H. Section) with ref. to concerned M.B. & other relevant recods , it came to notice that a sum of **Rs 582.00** has been paid in excess to the concerned contractor as work bill. The details are as follows.

1. Ag. No:- 13 F2 of 2013-14.
2. Sanction Order No:-35/ D & M(PH)/24-02-14.
3. Name of Work:-Replacement of Pan,fixing squatting pan and other P.H. Work of M.B.A. Deptt of B.U.
4. Name of Contractor:- BalakrushnaSabat .
5. Name of J.E.:- Bijay Ku. Pattanaik.

SL.NO.	TYPE OF WORK DONE	VR.NO/DATE	AMOUNT AS PER SCHEDULE OF RATE(IN RS.)	AMOUNT PAID TO CONTRACTOR AS PER ESTIMATE & BILL(IN RS.)	AMOUNT EXCESS PAID(IN RS.)
1.	Supplying all materials,labour and T & P for fixing water closet(Orissa Pan) duly embedded in cement concrete(1:3:6) using 12 mm size h.b.g. chips(Excluding Trap) all complete as per specification & direction of E.I.C (Item No:-9)	2226/28-03-14	1,752.00	2,061.00	309.00
2.	Supplying all materials,labour and T&P for fixing glazed earthen-ware squatting plate of size(600mm x 350mm) with integral longitudinal flushing pipe including embedding the plate in 25 mm cement mortar(1:8) laid over 150mm cement concrete(1:3:6) using 12mm size h.b.g. chips all complete as per specification & direction of E.I.C.(Item No:-10)	-----do-----	1,452.00	1,725.00	273.00
				TOTAL :-	582.00

In response to the audit objection memo Amount 309.00 has been deposited vide ch. No-7./30.4.15 & complied .Hence the para is dropped.

15.3 - (A.O.Memo No-84)

While Checking case records of Dev. Work bills(P.H. Section) with ref. to concerned M.B. & other relevant recods , it came to notice that a sum of **Rs 194.00** has been paid in excess to the concerned contractor as work bill .

The details are as follows.

1. Ag. No:- 5P1 of 2013-14.
2. Sanction Order No:-7799/D & M(PH) B.U.,O.I.C/05-08-13.,Vr No:-1381/18-11-13.
3. Name of Work:-P.H. Work of north side Toilet of KabisuryaMandap of B.U. at BhanjaVihar.
4. Name of the Contractor:- Sri L. Simanchal Das.
5. Name of the J.E.:- Bijay Ku. Pattanaik.

SL.NO	TYPE OF WORK DONE	VR.NO/DATE	AMOUNT AS PER SCHEDULE OF RATE(IN RS.)	AMOUNT PAID TO CONTRACTOR AS PER ESTIMATE & BILL(IN RS.)	AMOUNT EXCESS PAID(IN RS.)
1.	Supplying all materials,labour and T & P for fixing wash hand basin of (550 X 450 mm) size with pillar cock,cast iron/M.S. brackets painted white, 32mm CP waste & PVC waste pipe, 12mm PVC connecting pipe including cutting holes in walls and making good to the damages etc. all complete as per specification.	1381/18-11-13	1,957.00	2,151.00	194.00
				TOTAL:-	194.00

In response to the audit objection memo Amount 194.00 has been deposited vide ch. No-5./30.3.15 .Hence the para is dropped.

15.4 - A.O.Memo No-85

While Checking case records of Dev. Work bills(P.H. Section) with ref. to concerned M.B. & other relevant recods , it came to notice that a sum of **Rs 292.00&Rs 428.00** has been paid in excess to the concerned contractor as work bill .

The details are as follows.

A.

1. Ag.No:-78F2 of 2012-13.
2. Sanction Order No:- 11603/D & M(PH)/11-12-12 .
3. Name of Work:-Renovation of P.H. Works of Ladies Toilet at Academic Block at Berhampur University,Bhanja Bihar
4. Name of the Contractor:- Sri L. Simanchal Das.
5. Name of the J.E.:- Bijay Ku. Pattanaik.

SL.NO	TYPE OF WORK DONE	VR.NO/DATE	AMOUNT AS PER SCHEDULE OF RATE(IN RS.)	AMOUNT PAID TO CONTRACTOR AS PER ESTIMATE & BILL(INRS.)	AMOUNT EXCESS PAID(IN RS.)
1.	Supplying all labour and T & P for fixing Brass bib cock/Stop Cock of the following size as per specification all complete including cost,conveyance,taxes and royalties etc, complete(Item No:-6) (a) Brass bib cock(4nos)	1202/09-10-13	2,008.00 (4x502.00)	2,300.00 (4x575.00)	292.00
				TOTAL:-	292.00

B.

1. Ag.No:-14F2 of 2013-14.

2. Sanction Order No:- 2153/D & M(PH)/01-03-14.

3. Name of Work:-Renovation of Ladies Toilet near Teacher's Room of Central Office at Bhanja Bihar, B.U.

4. Name of the Contractor:-Sri DuryadhanKamar.

5. Name of the J.E.:- Bijay Ku. Pattanaik.

SL.N O.	TYPE OF WORK DONE	VR.NO/DATE	AMOUNT AS PER SCHEDULE OF RATE(IN RS.)	AMOUNT PAID TO CONTRACTOR AS PER ESTIMATE & BILL(IN RS.)	AMOUNT EXCESS PAID(IN RS)
1.	Supplying & fitting of 4" dia PVC SJ door bend as per P.H. Specification & direction of E.I.C	2307/31-03-14	146.00	230.00	84.00
2.	Supplying all materials,labour and T & P for fixing water closet (Orissa Pan) duly embedded in Cement Concrete (1:3:6) using 12 mm size h.b.g. chips all complete as per specification and direction of E.I.C.				
		----DO----	1,752.00	2,096.00	344.00
				TOTAL:-	428.00

In response to the audit objection memo Amount 292.00 has been deposited vide ch. No-4./30.4.15 & Amount 428.00 has been deposited vide ch. No-6./30.4.15 complied .Hence the para is dropped.

15.5 - (A.O.S.P- 204 to 205)

While Checking case records of Dev. Work bills(Electrical Section) with ref. to concerned M.B. & other relevant recods , it came to notice that a sum of Rs 59,867.18 has been paid to the contractor as work bill who is not eligible to receive the tender.The details are as follows.

1. Ag.No:-20F2/D & M(Electrical)/ 2012-13.

2. Name of Work:- Repair and renovation of Electrical works of Chemistry Deptt. of Berhampur University, Bhanja Bihar.

3. Name of the Contractor:-Sri SashankSekharPatro.

4. Name of the O.I.C (Works) :- Sri LambodarMohapatraAsst.Engineer(Civil),Retd.

5.Name of the Internal Auditor:-Sri ParamanandaSamal.

Violation of tender process has come to notice while checking the details of the above mentioned case record . As per rule, Work Order should be given to the contractor whose quotation amount of estimated work is lowest among all. Hence, between the two contractors who have taken part in bidding for the aforesaid work, work order should be handed over to Sri J. Bijay Ku. Patra, whose quoted amount was **Rs 59,998.10** also being approved by the O.I.C.(Works), B.U. But the work order was given in favour of Er. SashankSekharPatro, vide Letter No:- 2126/ Date:-01-03-2013, whose quoted amount was **Rs 60,728.00** . Although the negotiated cost of work was estimated at an amount of **Rs 59,867.18** and the work was completed at the same cost by the later, the entire amount is suggested for recovery as the tender process was not performed as per rule.The Employees whose name is mentioned above are held responsible for the above misappropriation of University fund.

No compliance have been reported by the authority till the end of audit. Hence, the above amount is suggested for recovery from the following employees.

1. Sri Lambodar Mohapatra Asst. Engineer (Civil), Retd. Rs. 29,934.00
2. Sri Paramananda Samal, Internal Auditor Rs. 29,933.00

Total Rs. 59,867.00

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	1. Sri Lambodar Mohapatra Ass	Engineer (Civil), Retd.	Berhampur University	29934.00
2	Sri Paramananda Samal	Internal Auditor	Berhampur University	29933.00

15.6 - (A.O.S.P- 206 to 209)

While Checking case records of Dev. Work bills(Civil section) with ref. to concerned M.B. & other relevant recods , it came to notice that a sum of **Rs 166.00&Rs 321.00** have been paid in excess to the concerned contractor as work bill.The details are as follows.

A.

1. Ag No:- 01P1 D & M(Civil) of2013-14 . 2.Vr No:-2351 to 2355/31-03-14.

3. Name of Work:-Construction of concrete path way to newly constructed-3 Nos of Ladies Hostel Building ofBerhampur University, BhanjaVihar.

4. Name of the Contractor:-Sri SarathiChoudhury.

5. Name of the A.E.:- Sri Sarat Ch. Sahu.

SL.NO.	TYPE OF WORK DONE	VR.NO/DATE	AMOUNT AS PER SCHEDULE OF RATE(IN RS.)	AMOUNT PAID TO CONTRACTOR AS PER ESTIMATE & BILL(IN RS.)	AMOUNT EXCESS PAID(IN RS)
1.	Providing cement concrete of proportion(1:3:6) in foundation and floors using 40mm size hard granite broken metal of approved quality and quarry including hoisting,lowering and laying concrete in layers not exceeding 15 cmsthick to the required				

	level,ramming, watering & curing etc complete including cost,conveyance of all materials with all taxes and royalties and all labour with T & P required as per the direction of E.I.C.	2351/ 31-03-14	1,80,846.00 (3576.85 X 50.56)ss	1,81,004.00 (3579.98 X 50.56)	158.00
2.	Enamel paint 2 coats over a coat of primer etc.	-do-	232.00	240.00	8.00
				Total =	166.00

B.

1. Ag. No. 25 F2 D&M(Civil) of 2012-13
2. Vr. No. – 2361/ 31.3.2014.
3. Name of the work:- Repair and Renovation of Library Building of Berhampur University, Bhanja Bihar under XIth UGC Plan.
4. Name of the Contractor:- Sri DebabrataPattnaik.
5. Name of the A.E. :- Sri Sarat Chandra Sahu.

SL.NO.	TYPE OF WORK DONE	VR.NO/DATE	AMOUNT AS PER SCHEDULE OF RATE(IN RS.)	AMOUNT PAID TO CONTRACTOR AS PER ESTIMATE & BILL(IN RS.)	AMOUNT EXCESS PAID(IN RS)
1.	Supplying and fixing of 10 mm thick vitrified tile of size 300 mm x 300 mm in flooring with cement mortar (1:1) of 25 mm thick bed with neat cement slurry including cost of all labour materials, watering, puring etc. (Supplementary Item)	2361/ 31.3.14	51,336.00 (1119.89 x45.84)	51,657.00 (1126.90 x 45.84)	321.00
				Total =	321.00

In response to the audit objection memo Amount 166.00 has been deposited vide ch. No-92./5.5.15 & Amount 321.00 has been deposited vide ch. No-94./5.5.15 complied .Hence the para is dropped.

15.7 - A.O.Memo No-90

While Checking case records of Dev. Work bills(P.H. Section) with ref. to concerned M.B. & other relevant recods , it came to notice that a sum of **Rs 288.00** has been paid in excess to the concerned contractor as work bill.The details are as follows.

1. Ag.No:-9P1 of 2013-14 .
2. Sanction Order No:-12/D & M(PH)/03-08-13.
3. Name of Work:-Repair of Pump House & Shed with priming
arrangement to pumps of pump house at Boy's Hostel, Berhampur University.
4. Name of the Contractor:-Sri L. Simanchal Das.
5. Name of the J.E.:- Sri Bijay Ku. Pattanaik.

SL.NO.	TYPE OF WORK DONE	VR.NO/DATE	AMOUNT AS PER SCHEDULE OF RATE(IN RS.)	AMOUNT PAID TO CONTRACTOR AS PER ESTIMATE & BILL(IN RS.)	AMOUNT EXCESS PAID(IN RS)	
1	Dismantling and removing 2.5cm thick grading concrete from roof slab cleaning the surface lowering and removing the debries within 50 mtr lead as per direction of E.I.C.	1240/09-10-13		1110.00 (29.6 X 37.5)	1202.00 (29.6 X 40.6)	92.00
2	Supplying all materials,labour and T & P for providing cement concrete(1:2:4) with 12 mm size hand granite chips including laying, watering,cuing& cost carriage and royalty of all materials complete as per direction of E.I.C.	---DO---		7,317.00 (1.48 X 4,944.00)	7,513.00 (1.48 X 5,076.00)	196.00
					TOTAL:-	288.00

On issue of objection memo, the above amount was recovered and deposited by the contractor Sri L. Simanchal Das vide Challan No- 35 /Dt-23-04-15 & the proof has been submitted before audit. Hence, thepara is dropped.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 - Lingaraj Law college : A Constituent college of Berhampur University (A O Memo No- 70)

Lingaraj law college,a constituent college of Berhampur University:-

The management of Lingaraj law college was taken up by the Berhampur University on 1st July 1980 as per the provisions laid down under section –C of the Odisha University Act 1996 and syndicate resolution no.5 dated 16.1.1980 of Berhampur University. The college imparts two types of Professional degrees,LLB and LLM having separate accounts for each stream.

Financial position of LLB

An abstract of financial position of the LLB stream for the year 2013-14 is furnished below.

Opening balance as on 1.4.2013 as per Audit	1468562.31	
Receipt during the year 2013-14	2665806.00	
Total	4134368.31	
Expenditure incurred during 2013-14	2043535.00	
Closing balance as on 31.3.2014 as per audit	2090833.31	
Closing balance as on 31.3.2014 as per cash book In bank SBI Main Branch BAM A/Cno-10859097670 =Rs2150181.31 In cash =Rs1618.00	2151799.31	
Difference	60966.00	
Reconciliation between closing balance of audit and cash book		
1	Closing balance as on 31.3.14 in cash book	2151799.31
2	Deduct difference amount in opening balance	(-)35686.00

	(1504248.31-1468562.31)				
3	Deduct amount not accounted for in the cash book/bank column				
	Page/Date	Actual Amount	Cash Book taken	Less	
	42/21.6.13	2100	0.00	(-)2100.00	(-)2100.00
4	Deduct amount raised in cash book page 67/20.7.13 as per audit 2013-14				(-)13200.00
5	Add deposited amount not accounted for in the cash book / bank column				
	Page	Date	Amount		
	175	7.1.2014	20.00		(+)20.00
6	Deduct total amount raised in cash book due to totaling mistake				
	Page/Date	Actual Amount	Cash Book taken	Raised by	
	169/7.1.2014	2271115.31	2281115.31	10000.00	(-)10000.00
	As per Audit CB as on 31.03.2014				2090833.31
	Reconciliation between closing balance of pass book and cash book				
1	CB as per cash book bank balance as on 31.3.14				2150181.31
2	Discrepancy at the beginning of the year OBas per cash book in bank as on 1.4.2013=1504130.31 OB as per pass book as on 1.4.2013=1566178.10				(+)62047.79

3	Add cheques issued in the cash book but not encashed till 31.3.2014				
	Cheque no/Date	Amount	Date of encashment		
	615635/31.3.14	4761.00	1.5.2014		(+)7569.00
	502851/3.10.13	2808.00			
4	Deduct cheque issued previous year but encashed during the year 2013-14				
	Cheque no/Date	Amount	Date of encashment		
	169907/27.3.14	6451.00	2.4.13		(-)15365.00
	169906/25.3.14	8914.00	5.4.13		
5	Deduct cheque drawn from bank but not shown expenditure in the cash book				
	Cheque no	Amount	Date of encashment		
	169909	16000.00	17.4.13		(-)16000.00
6	Deduct amount not accounted for in the cash book/bank column page/Date=42/21.6.2013				(-)2100.00
7	Deduct total amount raised in cash book due to totaling mistake page/Date=169/7.1.2014				(-)10000.00
8	Add deposited amount not accounted for in the cash book / bank column page/Date=175/17.1.2014				(+)20.00
9	Deduct Bank charges not reflected in cash book				
	Date	Amount			(-)610.00
	30.6.13	265.00			
	31.12.13	345.00			

10	Deduct cancelled cheque of 2011-12 and taken to receipt side of cash book during 2013-14			
	Cheque no/Date		Amount	
	493001/18.10.12		6231.00	(-6231.00)
11	Deduct amount raised in cash book page 67/20.7.13 as per audit 2013-14			(-)13200.00
	Closing balance as per cash book as on 31.03.2014			2156312.10

Head-wise Receipt of Lingaraj Law College (LLB unit) for the year 2013-14

Receipt		
SL No	Head Account	Amount
1	Admission Fee	523633.00
2	Athletic Fee	14880.00
3	Calender & Magazine Fee	32240.00
4	Cancellation of Chaque	6231.00
5	CC	555.00
6	Center Charges	45350.00
7	Center Contigency	23475.00
8	Common Room Fee	4960.00
9	Cultural Fee	9920.00
10	DEC	78180.00
11	Dramatic Asso.Fee	12400.00
12	Electricity Charges	65669.00
13	EMD	2000.00
14	Examination Fee	712465.00
15	Game Fee	40112.00
16	IC	1035.00
17	Interest	80259.00
18	Late Fee	6400.00
19	Library Fee	37200.00
20	LIC	86724.00

21	Lingaraj Samaroh	5000.00
22	Loss of Books	5943.00
23	Migration Fee	1400.00
24	Moof Court Fee	24800.00
25	Practical Record Final.	5160.00
26	Practical Record Inter.	14250.00
27	Processing fee	82510.00
28	Puja Fee	12400.00
29	Reading Room Fee	12400.00
30	Red Cross Fee	2480.00
31	Refound from Law Profile Publication	192.00
32	Remunation for DWW	251533.00
33	Social Service Fee	1430.00
34	Study Tour	45200.00
35	TC Fee	2530.00
36	Teaching Aid	4960.00
37	Telephone Charges	13968.00
38	Tution Fee	45600.00
39	UGC 12th plan Grant	300000.00
40	Union Cultural Athelatic	12000.00
41	Union Fee	37200.00
42	Xerox Charges	1162.00
	TOTAL	2665806.00

EXPENDITURE

SL No	Head Account	Amount
1	Advirtisement	18270.00
2	Admission Fee to C/F Acc	280045.00
3	Annual Subscription	14060.00
4	Bank Charges	612.00
5	C/F Acc	47700.00
6	Center Charges	12544.00
7	Center Contingency	38136.00

8	DEC	62449.00
9	DWW Remunation	251533.00
10	Electricity Charges	75826.00
11	Examination Fee to C/F Acc	652885.00
12	Library Fee	2262.00
13	LIC	86724.00
14	Lingaraj Samaroh	5000.00
15	Magazine	35906.00
16	News Paper Bill	16608.00
17	Printing Cost	25056.00
18	Puja Festival etc	138025.00
19	Purchage of A.C&etc	49390.00
20	Refound of EMD	4000.00
21	Registration & Recogination	11144.00
22	Sports	82401.00
23	Study Tour	90050.00
24	TA	1080.00
25	Telephone Charges	15849.00
26	Misc	25980.00
	TOTAL	2043535.00

16.2 - Position of Advance Lingaraj Law College(AO Memo No - 41)

PARA-16.2 - Position of Advance Lingaraj Law College(AO Memo No - 41)

Advance Position

On checking LLB cash book , it is noticed that the position of outstanding advance has not been mentioned in the cash book. In spite of repeated audit suggestions, the local authority has not taken any effective steps in this score. The present audit also raised objection in this regard. But the memo was returned without any compliance. However on the basis of previous audit report the outstanding advance has been taken. It is further seen that the advance ledger has not been maintained as required in the Odisha University accounts manual 1987 though it is repeatedly objected by audit. So the total outstanding advance as on 31.3.14 and the closing balance of the cashbook including the advance position need be calculated and shown to audit after maintaining the advance ledger.

Outstanding advance as on 1.4.2013	295606.00	
Advance paid during the year2013-14	149345.00	

Total	444951.00	
Advance adjusted during the year 2013-14	156610.00	
Advance outstanding as on 31.3.2014	288341.00	
Year wise breakup of outstanding advance		
Year	Amount in Rs	
2005-06	23560.00	
2006-07	62450.00	
2007-08	26830.00	
2008-09	50991.00	
2009-10	55000.00	
2010-11	0.00	
2011-12	1025.00	
2012-13	15435.00	
2013-14	53050.00	
Total	2,88,341.00	

OUTSTANDING ADVANCE POSITION DURING THE YEAR 2013-14					
Sl.No	Name & Designation	Particulars	Vr no / Date	Amount	Remarks
1	Jagannath Choudhury , PET	Preparation of sports ground	20/18.4.13	4750.00	Adjusted on Vr.No.48/Dt.19.06.14 CB Page No-35
		Preparation of sports ground	58/27.5.13	3000.00	Adjusted on Vr.No.48/Dt.19.06.14 CB Page No-35
		Inter college Chess compitation	199/6.9.13	540.00	
		Inter college Table Tennis compitation	250/7.10.13	2060.00	Adjusted on Vr.No.53/Dt.27.06.14 CB Page No-40
		Weight Lifting & Best Physique Compitation	373/7.12.13	5000.00	Adjusted on Vr.No.54/Dt.27.06.14 CB Page No-40
		Weight Lifting & Best Physique Compitation	377/10.12.13	5000.00	Adjusted on Vr.No.54/Dt.27.06.14 CB Page No-40

		Weight Lifting & Best Physique Compitation	391/14.12.13	5800.00	Adjusted on Vr.No.54/Dt.27.06.14 CB Page No-40
				26150.00	
2	L.B.Sarma , Sr. Asst	Local Study Tour	59/29.5.13	20550.00	Adjusted on Vr.No.56/Dt.27.06.14 CB Page No-40
3	P.Ram Babu , Jr. Asst	Contingency for +3 Arts contact classes	288/25.10.13	4000.00	Adjusted on Vr.No.362/Dt.11.02.15 CB Page No-176
		Contingency for +3 1st Science and commerce contact classes	515/14.3.14	1350.00	Adjusted on Vr.No.438/Dt.31.03.15 CB Page No-203
				5350.00	
4	Sunil Kumar Das , DWW	Purchase of common room materials	476/28.2.14	1000.00	Adjusted on Vr.No.55/Dt.27.06.14 CB Page No-40
			Total	53050.00	

16.3 - Advance position of Lingaraj Law college not mentioned in the cash book

Advance position not mentioned in the cash book.

It is seen that the closing balance of the LLB cash book on any date does not show the advance position (outstanding advance) . due to non reflection of advance position in the C.B. it is quite impossible to know the actual outstanding advance on a particular date. So the total outstanding advance as on 31.3.14 and the closing balance of the cashbook including the advance position need be calculated and shown to audit.

16.4 - Surchargeable advance(A O Memo No – 40)

Surchargeable advance

Having gone through the previous audit report for the year 2012-13,it is noticed that a sum of Rs**15435.00**has been paid as advance to R. C.

Mishra , P. E .T, LRLC for conducting different competitions &P.Ram Babu , Jr. Asst, LRLC for conducting different classes. As such , as per G.O. no 2221/F dated 8.3.2002 of Finance deptt. Orissa , any advance remained unadjusted for more than one year should be treated as loss to the audit institution and is surchargeable. So the amount of Rs 15435.00 is now suggested for recovery.

SURCHARGEABLE ADVANCE POSITION DURING THE YEAR 2012-13

Sl.No	Name & Designation	Particulars	Vr no / Date	Amount	Remarks
1	Ravi Carana Mishra , PET	Conduccting Inter college badminton comp.	220/7.9.12	3820.00	Adjusted on Vr No-340/Dt.12.01. 15 CB Page No-164
		Conduccting of chess comp.	205/27.8.12	2440.00	Adjusted on Vr No-340/Dt.12.01. 15 CB Page No-164
				6260.00	
2	P.Ram Babu , Jr. Asst	Cont. for 2nd TDC Science & Commerce classes	357/22.12.12	2000.00	Adjusted on Vr No-355/Dt.7.02.1 5 CB Page No-174
		Cont. for 2nd TDC Science & Commerce classes	393/30.1.13	4675.00	Adjusted on Vr No-356/Dt.7.02.1 5 CB Page No-174
		Cont. for +3 Arts 12-13 contract	467/9.3.13	2500.00	Adjusted on Vr

		classes			No-359/Dt.9.02.1 5 CB Page No-175
				9175.00	
			Total	15435.00	

In response to the audit objection memo , the local authority have failed to return the objection memo. However early steps need be taken to recover the amount and compliance reported.

Responsible Person for this paragraph

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ravi Charana Mishra	PET	Lingaraj Law College, Berhampur.	6260.00
2	P Rama Babu,	Jr. Assistant.	Lingaraj Law College, Berhampur.	9175.00

16.5 - Approval order wanting(A O Memo No-43)

On checking expenditure side of LLB cash book, it is noticed that a sum of Rs.1080.00 has been paid to staff of the college towards T.A. from college to Berhampur University and viceversa. Audit asked for its approval order for such payment. In response to audit objection, the local authority have failed to return the objection memo . Till the production of approval order the amount of Rs1080.00 is held under objection.

Sl No	Vr no/Dt	Amount
1	398/20.12.13	640.00
2	399/20.12.13	40.00
3	400/20.12.13	20.00
4	33/11.5.13	380.00
	Total	1080.00

16.6 - Non production of vouchers(A O Memo No -44)

On Checking of vouchers guard file with ref. to cash book of LLB wing of LLR College , it is noticed that a sum of Rs13528.00 has been shown expenditure on following Dated . In support of the Expenditure no vouchers is made available in the guard file .

Sl.No	Vr.No/Dt	Amount	Particulars
1	150/30.7.13	1288.00	By centre contingency & remuneration etc .
2	237/3.10.13	2376.00	Purchase of R/W cd & refilling.
3	351/21.11.13	2500.00	Purchase of 15 meter wire
4	357/25.11.13	240.00	Preliminary expenditure paid to S.K. Gadhai , Secy Athletic Association.

5	509/11.3.14	550.00	Paid to Samaj BAM towards payment of Advertisement bill
6	538/31.3.14	6574.00	Paid to S.K. Panda for Contingency expenditure .
	Total	13528.00	

On producing the memo the authority did not return the memo till the completion of audit. So the whole amount Rs 13528.00 is kept under objection till the production of records.

16.7 - LLM UNIT (A O Memo No-51 &58)

LLM UNIT

The LLM course was introduced in the college from academic session 1994-95 under self financing scheme and is continuing till date. The university has no financial responsibility for the course.

Financial Position

The financial position of LLM account for the year 2013-14is furnished below.

Opening balance as on 1.4.2013	1892670.00
Receipt during the year 2013-14	594630.00
Total	2487300.00
Expenditure incurred during the year	313974.50
Closing balance as on 31.3.2014 (Audit)	2173325.50
Closing balance as on 31.3.2014(Cash book)	2173025.50
Difference	300.00
Reconciliation between closing balance of audit and cash book	
Closing balance as on 31.3.14 in cash book	2173025.50
Discrepancy at the beginning of the year book as on 1.4.2013=1892620.00 as on 1.4.2013=1892670.00	OB cash (+)50.00 OB of audit figure

Add the amount deposited in bank but not accounted for in cash book on 20.7.13 =50.00 ,on 24.3.14 =200.00	(+)250.00
As per audit CB as on 31.3.14	2173325.00
Reconciliation between closing balance of pass book and cash book	
CB as per cash book bank balance as on 31.3.14	2172785.00
Discrepancy at the beginning of the year 1.4.2013=1892537.00 pass book as on 1.4.2013=1892471.00	OB cash book as on OB as per (-)66.00
Cheque issued but not encashed during the year till 31.3.14 Chq no 273706/31.3.14	(+)2373.00
Add the amount deposited in bank but not accounted for in cash book on 20.7.13 =50.00 ,on 24.3.14 =200.00	(+)250.00
Discrepancy at the beginning of the year book as on 1.4.2013=1892620.00 as on 1.4.2013=1892670.00	OB cash OB of audit figure (-)50.00
CB as per pass book as on 31.3.14	2175292.00

HEADWISE RECEIPT AND EXPENDITURE (LLM)

RECEIPT		
SI No	Head of A/C	Amount
1	Examination Fee	85660.00
2	Xerox Charges	10.00
3	CC Fee	160.00
4	Admission Fee	306403.00
5	TC	600.00

6	Processing Fee	127501.00
7	Interest	74226.00
8	Center Charges	70.00
	Total	594630.00
EXPENDITURE		
SI No	Head of A/C	Amount
1	CF A/C	152774.00
2	Remuneration to staff	135400.00
3	Seminar	6000.00
4	Postal Charges	433.00
5	Bank Charges	98.50
6	Advertisement	13806.00
7	Center contigency	3090.00
8	Printing IC	2373.00
	Total	313974.50

16.8 - Non production of vouchers(A O Memo No-53)

On Checking of vouchers guard file with ref. to cash book of LLM wing of LLR College , it is noticed that a sum of Rs1659.00 has been shown expenditure on following Dated . In support of the Expenditure no vouchers is made available in the guard file .

Sl.No	Vr.No/Dt	Amount	Particulars
1	22/28.9.13	1659.00	Advertisement bill to Sambad Kalika.
	Total	1659.00	

On producing the memo the authority did not return the memo till the completion of audit. So the whole amount Rs 1659.00 is kept under objection till the production of records.

16.9 - Directorate of Distance Education Centre.AO Memo No - 60

Directorate of Distance Education Centre-

The D.E.C. of Berhampur University was established during the year 1987-88 to facilitate education to non-collegiate students in pursuance of instructions issued by Honorable Chancellor vide Raj Bhavan Letter no- 707/89 dated 2.5.87 following the proposal of the then administrator sent vide university letter no- 140/87 dated 30.3.87. For implementation of the program of distance education it was decided to constitute a fund with the fees collected from students undergoing M.Ed and other courses offered by the directorate. Apart from these courses,the D.E.C. also offers three years courses, P.G. courses and professional courses such as P.G.D.B.F., P.G.D.C.E., B.L.I.S etc. The entire program is managed by a cell consisting of the following members.

1	Prof S.K. Behera, Director
2	Dr. G.S.Lal, Adl. Director
3	Shri Kishore Ch. Kanhar, Officer in charge,DEC.
4	Sri Trinath Mandal, SO,U.G Section
5	Sri Rajendra Satapathy, Sr.Asst.U.G Section
6	Sri Simanchal Panda,Sr. Asst U.G Section
7	Smt. PranateeDey, Jr.Asst ,U.G. Section
8	Sri Bhabanikanta Nayak, S.O. P.G Section
9	Sri Niranjana Prasad Patro, Sr. Asst,P.G Section
10	Sri Krushna Chandra Behera, Sr. Asst., P . G Section
11	Sri Bibhudutta Maharana, Sr Asst., Proff. Section
12	Sri Upendra Palo., Sr Asst P.G Section
13	Smt. Gita Panda, Jr. Typist.
14	Sri Ganesh Ch. Sahu, Jr Typist
15	Smt Savitri Devi, D/D
16	Sri Bhagaban Sabat, DWW
17	Sri A . Lokanath Patro, DWW
18	Sri N Lokanath Patro, DWW
19	Smt Haripriya Nayak, Peon
20	Smt. T Tulasamma, Peon

The above information provided by DEC

The salaries and other allowances of the staff of the directorate are being borne by the university subject to reimbursement from the directorate.Besides the above mentioned staff the Directorate has engaged workers on daily wage basis (both skilled and unskilled) which are paid from theexchequer of the Directorate.The Distance Education Centre comprises of three different wings.

1.PG Wings

2.Professional courses

3.U.G. Units

The detailed about these wings i.e. name of subjects and student strength which is produced by the DEC authority is furnished below.

Sl. No	Name of the Department	No.of Student
P.G. Wing		
1	English	53
2	Odia	82
3	Poltical Sc	98
4	History	39
5	Economics	63
6	Mathematics	79
7	Public Admn	14
8	M . Com	201
9	Botany	71
10	Chemistry	174
11	Physics	106
12	Zoology	104
Professional course		
1	MBA	28
2	M.A. In Education	110
3	LLM	12
4	B.Lib.& Inf. Sc.	19
5	PGDBF	10
U.G.Wing		
	+3 Arts	1689
	+3 Commerce	534
	+3 Science	936

Financial position:-

An abstract of financial position in respect of D.E.C. account for the year 12013-14 is furnished below.

Receipt of DEC A/C for the year 2013-14		
SL NO	Particulars	Amount
1	COF	6000000.00
2	Cancellation of Cheque	793005.00
	TOTAL	6793005.00

Expenditure of DEC for 2013-14		
SL NO	Paticular	Amount
1	Examination	2172825.00
2	Contact Program	1897851.00
3	Infrastructure Charges	964310.00
4	Purchase	518503.00
5	Service Postage Stamp	400000.00

6	Advance	406830.00
7	Remuneration	145339.00
8	Refund of Course fees	148776.00
9	Adverstisement	118790.00
10	Telephone Bill	1503.00
11	TA	1016.00
	Total	6775743.00

Opening Balance as on 01.04.13	0.00
Receipt during 2013-14	6793005.00
Expenditure during 2013-14	6775743.00
Closing balance as on 31-3-14 as per cash book	17262.00
Closing balance as per pass book A/C no SBI 10941793528	304573.52

Reconciliation between cash book figure and pass book figure

1	Closing Balance as per cash book	17262.00
2	Closing Balance as per pass book as on 31-3-14	(+) 2487455.52
3	Deduct cheque previous year cheque enchased during 2013-14.	(+) 1554134.00
	905359/18-1-13 1000.00	
	147236/13-2-13 6195.00	
	147253/18-3-13 500.00	
	147254/18-3 2840.00	
	147255/18-3-13 5000.00	
	147258/26-3-13 900.00	
	147260/26-3-13 1800.00	
	127461/16-3-13 1500.00	
	147262/30-3-13 1690.00	
	147263/30-3-13 6370.00	
	147264/30-3-13 1430.00	
	147265/30-3-13 390.00	
	147266/30-3-13 19240.00	

147267/30-3-13	1950.00
147268/30-3-13	260.00
147269/30-3-13	4420.00
147270/30-3-13	1560.00
147271/30-3-13	9230.00
147272/30-3-13	9490.00
147273/30-3-13	18850.00
147274/30-3-13	3770.00
147275/30-3-13	4420.00
147276/30-3-13	3380.00
147277/30-3-13	780.00
147278/30-3-13	3510.00
147279/30-3-13	76570.00
147280/30-3-13	650.00
147281/30-3-13	4550.00
147282/30-3-13	8190.00
147283/30-3-13	28080.00
147284/30-3-13	2600.00
147285/30-3-13	5460.00
147287/30-3-13	1820.00
147288/30-3-13	1820.00
147289/30-3-13	12610.00
147290/30-3-13	390.00
147291/30-3-13	8450.00
147292/30-3-13	4420.00
147293/30-3-13	1040.00
147294/30-3-13	2860.00
147295/30-3-13	260.00
147296/30-3-13	1820.00
147297/30-3-13	2080.00
147298/30-3-13	5200.00
147300/30-3-13	3250.00
147302/30-3-13	780.00
147303/30-3-13	1690.00
147304/30-3-13	9100.00

147305/30-3-13	3900.00
147306/30-3-13	11830.00
147307/30-3-13	260.00
147308/30-3-13	4420.00
147310/30-3-13	390.00
147312/30-3-13	7540.00
147313/30-3-13	3510.00
147314/30-3-13	8060.00
147315/30-3-13	2990.00
147316/30-3-13	1040.00
147317/30-3-13	650.00
147318/30-3-13	390.00
147319/30-3-13	8710.00
147320/30-3-13	1040.00
147321/30-3-13	6110.00
147323/30-3-13	240000.00
147324/30-3-13	261730.00
147325/30-3-13	697399.00

Add Cheques issued during 2-13-14 but not enchased till 31-3-14. (+) 37664.00

092547/5-6-13	260.00
092550/5-6-13	260.00
092569/5-6-13	260.00
092571/5-6-13	260.00
092582/5-6-13	130.00
092632/5-7-13	4830.00
092646/20-7-13	650.00
092665/20-7-13	1560.00
092699/20-7-13	650.00
333538/11-2-14	5168.00
333542/3-3-14	400.00
333548/22-3-14	14516.00
333549/311-3-14	7417.00
333550/31-3-14	1303.00

Interest accrued but not taken to the cash book till 31-3-14. (+)82600.00

30-6-13	52574.00
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21-12-13	29432.00	
Deduct Commission charged in bank but not accounted in the cash book.		(-) 2300.00
30-6-13	825.00	
8-7-13	200.00	
9-12-3	200.00	
31-12-13	675.00	
4-4-13	400.00	
Deduct previous year cancelled cheque reused.		(-) 745380.00
092523 to 09526		
Of (905336/24-12-12)		386400.00
092527 to 092530		
of (905337/24-12-12)		346500.00
0925531		
Of(147299 /30-3-13)		3510.00
333544 of		
(147309 30-3-13)		4810.00
333472		
Of(147311/30-3-13)		4160.00
Add Rs 18000.00 shown Less expenditure in cash book on dt 30-5-13 due to totalling mistake against Cq. No 092540 , which is regularise on Dt. 19-1-15 in the cash book.		(+) 18000.00
Closing Balance in pass book on 31-3-14		3045733.52

16.10 - ADVANCE POSITION(AO. Memo No- 54 & 55).

ADVANCE POSITION

The abstract position of advance in respect of DEC for the year 2013-14 as per the advance ledger produced to the audit is given below.

Outstanding advance as on 31-3-13 as per cash book last audit	756708.00
Advance paid during 13-14	406830.00
TOTAL	1163538.00
Advance adjusted during 13-14	203500.00
Outstanding advance as on 31.3.14	960038.00

Details of advance paid during the year 2013-14 but unadjusted till 31.03.14

Advance Paied During 2013-14 of DEC A/C

SL No	Voucher No/Date	Purpose	Amount
14	9-5-13	To Dr Sunkar Panda course coordinator HOD Chemistry for Contingency & Infrastructure	100000.00
354	2-8-13	To Sri Trinath Mandal Office Supdt. DEC UG Unit Meeting refreshment	10625.00
457	14-8-13	To Sri Niranjn Prasad Patra SO, UG Unit DEC meeting refreshment & contingency	10625.00
560	30-8-13	To Sri Niranjn Prasad Patra SO, UG Unit DEC meeting refreshment& contingency	20000.00
663	18-9-13	To Sri Bibhudata Maharana OA(PG& Prof. Unit) expenses MBA entrance Test 2013-14.	12080.00
771	5-10-13	To Sri Bibhudata Maharana OA(PG& Prof. Unit)for observation & scrutiny.	500.00
874	23-10-13	To Sri Rajendra Satapathy SO PG Deptt. For refreshment.	1000.00
98	19-12-13	To Dr. G. Mishra Course coordinator Dep't of Zoology towards contingency & infrastructure development expenses pertaining to M.sc zoology Part -II(2012-13) for conduct of contact program 2013-14.	50000.00
10100	19-12-13	To Sri chapala Das HOD & course coordinator for Deptt of Physics towards contigency & infrastructure development expenses pertaining to M.sc Physics Part -I & Part -II for conduct of contact program 2013-14.	50000.00
11101	4-1-14	To Prof. Anil Kumar Sahu Course coordinator Dep't of MBA	50000.00
		TOTAL	304830.00

Year Wise Break up outstanding Advance as on 31-3-14

SI No	Year	Amount

195-96	4440.00
296-97	8972.00
397-98	700.00
498-99	0.00
599-200	5000.00
62000-2001	0.00
72001-2002	76875.00
82002-2003	96000.00
92003-2004	1500.00
102004-2005	0.00
112005-2006	1000.00
122006-2007	26755.00
132007-2008	97056.00
142008-2009	40000.00
152009-2010	28310.00
16 2010-2011	146600.00
172011-2012	44500.00
182012-2013	77500.00
192013-2014	304830.00
TOTAL	960038.00

Details of advance paid during the year 2012-13 but unadjusted till 31.03.14

Advance paid During 2012-13 but not adjusted till 31-3-14 of DEC A/C

SL no	Voucher No/Date	Amount	To Whom Paid	Purpose
1	17/11-5-12	25000.00	Dr Arun Ku Panda Head & curse coordinator	Infrastructure development relating to MBA
2	19/10-12-12	1500.00	Sri Trinath Mandal, OS	Preparation of mester roll & return of matriculates of +3 TDC
3	15/17-11-13	25000.00	Dr Arun Ku Panda Head & curse coordinator	Infrastructure development relating to MBA(Part II)
4	18/14-2-13	25000.00	Dr Arun Ku Panda Head & curse coordinator	Infrastructure development relating to MBA P.I contact programme.

5185/9-3-13	1000.00	Sri Trinath Mandal, OS	Day -today expenditure
TOTAL	77500.00		

Comments on outstanding advance-

It is seen from the advance payment ledger that advances relating to the year 1995-96 onwards are still pending for adjustment. The university authority is advised either to adjust or recover the amount from advance holder without any procrastination. Besides this, it is noticed from the cash book that the position of advance has not been reflected in the closing balance of the cash book. The local authority is advised to reflect the position of advance in the cash book to know the position at a glance.

Surchargeable advance

As per Finance Deptt. G O No – 2221/F dated 8.3.2002 the outstanding advance beyond one year is surcharge able. Hence the outstanding advance for the year 2011-12 of **77500.00** is surcharge able. For such lapses the sanctioning authority of the same Sri OIC, DEC is solely responsible.

Responsible Person for this paragraph.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Kishor Chandra Kanhar,OIC,DEC	OIC,DEC	Berhampur University	25834.00
2	Sri Parsuram Patra,S.O,DEC	S.O,DEC	Berhampur University	25833.00
3	Sri Trinatha Mandala,Sr.Asst.,DEC	Sr.Asst.,DEC	Berampur University	25833.00

16.11 - DEPARTMENT HEAD ACCOUNT

On checking of the department of HOD a/cs for the year 2013-14.it was seen that only 10 (ten) department were produced their accounts before audit ,out of 30 departments.An abstract position of receipts and expenditures are furnished below.

DEPARTMENT HEAD ACCOUNT DURING THE YEAR 2013-14

SL No	Name of the Department	Opening Balance as on 01.04.13	Receipt during the year	Interest	Total	Expenditure	Closing Balance as on 31.03.2014	Name of the HOD

1	Botany	97057.08	129962.00	0.00	227019.08	69390.00	157629.08	
2	Political Science	180650.17	82150.00	7591.00	270391.17	30201.00	240190.17	
3	Home Science	18173.47	22700.00	1951.00	42824.47	28.00	42796.47	
4	Mathematics	173485.46	112800.00	8679.00	294964.46	34285.00	260679.46	Dr.Niati Mishra
5	Electronic Science	96608.47	20100.00	4246.00	120954.47	2254.00	118700.47	Dr.Santanu Kumar Nayak
6	Economics	126474.60	87400.00	6201.00	220075.60	24412.00	195663.60	Prof. Bijay Kumar Panda
7	Chemistry	368407.57	204245.00	15727.00	588379.57	226869.00	361510.57	Dr.Sunakar Panda
8	Zology	239262.98	183285.00	10630.00	433177.98	129868.00	303309.98	Dr.Prasana Kumar Dixit
9	Physics	258839.00	276135.00	14507.00	549481.00	85846.00	463635.00	Smt.Chapala Das
10	Linguistics	8701.90	11400.00	419.00	20520.90	3500.00	17020.90	Dr.Smita Sinha
11	Commerce	190016.19	159400.00	10100.00	359516.19	10902.00	348614.19	Dr.Prakash Ch. Mishra

16.12 - Department of Mathematics (A O Memo No-75)

On Checking the cash book of Department of Mathematics WRT No-1 cash book for the year 2013-14 ,it is noticed that Rs 78700.00 is taken as receipt in Department of Mathematics cash book which is collected from Gen 181 x @400/- + SC/ST 21 x 300/- = 202 members of applicants as processing fees . As per guidelines and the general rules for admission into the P.G for 2013-14 of B.U provided by the concerned authority at point 8. It is clearly mentioned that for courses in which admn. conducted , the concerned Department head are to pay Rs 200/- per applicant to COF's A/C in form of Cheque soon after the admission process is over . So 202 x 200 =Rs 40400.00 is ought to be sent to COF' s A/C during the year 2013-14.This Rs 40400.00 was not shown as expenditure in the cash book of concerned course .So in response to the audit objection memo the concerned authority did not paying a cheque of Rs40400.00 in favour of COF also no compliance report to audit till completion of audit . Advise to deposit the same amount in COF Account.

16.13 - Department of Physics (A O Memo No - 76)

On Checking the cash book of Department of Physics WRT No-1 cash book for the year 2013-14 ,it is noticed that Rs 181100.00 is taken as receipt in Department of Physics cash book which is collected from Gen 427 x @400/- + Gen 2 x @500/- + SC/ST 31 x 300/- = 460 members of applicants as processing fees . As per guidelines and the general rules for admission into the P.G for 2013-14 of B.U provided by the concerned authority at point 8. It is clearly mentioned that for courses in which admn. conducted , the concerned Department head are to pay Rs 200/- per applicant to COF's A/C in form of Cheque soon after the admission process is over . So 460 x 200 =Rs 92000.00 is ought to be sent to COF' s A/C during the year 2013-14.This Rs 92000.00 was not shown as expenditure in the cash book of concerned course .So in response to the audit objection memo the concerned authority did not paying a cheque of Rs92000.00 in favour of COF also no compliance report to audit till completion of audit . Advise to deposit the same amount in COF Account.

16.14 - - Department of Electronic Science (A O Memo No-77)

On Checking the cash book of Department of Electronic Science WRT No-1 cash book for the year 2013-14 ,it is noticed that Rs 78700.00 is taken as receipt in Departmentof Electronic Science cash book which is collected from Gen 45 x @400/- + SC/ST 7 x 300/- = 52 members of applicants as processing fees . As per guidelines and the general rules for admission into the P.G for 2013-14 of B.U provided by the concerned authority at point 8. It is clearly mentioned that for courses in which admn. conducted , the concerned Department head are to pay Rs 200/- per applicant to COF's A/C in form of Cheque soon after the admission process is over . So 52 x 200 =Rs10400.00 is ought to be sent to COF' s A/C during the year 2013-14.This Rs 10400.00 was not shown as expenditure in the cash book of concerned course . So in response to the audit objection memo the concerned authority did not paying a cheque of Rs 10400.00 in favour of COF also no compliance report to audit till completion of audit . Advise to deposit the same amount in COF Account.

16.15 - Department of Economics (A O Memo No -79)

On Checking the cash book of Department of Economics WRT No-1 cash book for the year 2013-14 ,it is noticed that Rs 78700.00 is taken as receipt in Departmentof Economics cash book which is collected from Gen 122 x @400/- + SC/ST 22 x 300/- = 144 members of applicants as processing fees . As per guidelines and the general rules for admission into the P.G for 2013-14 of B.U provided by the concerned authority at point 8. It is clearly mentioned that for courses in which admn. conducted , the concerned Department head are to pay Rs 200/- per applicant to COF's A/C in form of Cheque soon after the admission process is over . So 144 x 200 =Rs28800.00 is ought to be sent to COF' s A/C during the year 2013-14.This Rs 28800.00 was not shown as expenditure in the cash book of concerned course .So in response to the audit objection memo the concerned authority did not paying a cheque of Rs28800.00 in favour of COF also no compliance report to audit till completion of audit . Advise to deposit the same amount in COF Account.

16.16 - - Department of Chemistry (A O Memo No -78)

On Checking the cash book of Department of Chemistry WRT No-1 cash book for the year 2013-14 ,it is noticed that P.G Rs 90400.00 + M.Phill Rs 20000.00 = Rs 197300.00 is taken as receipt in Department of Chemistry cash book which is collected from P.G (Gen 417 x @400/- + SC/ST 35 x 300/- = 452) M.Phill (20 x Rs 1000.00) members of applicants as processing fees . As per guidelines and the general rules for admission into the P.G & M.Phill for 2013-14 of B.U provided by the concerned authority at point 8 of P.G& point 14 of M.Phill. It is clearly mentioned that for courses in which admn. conducted , the concerned Department head are to pay Rs 200/- for P.G & Rs 600/- for M.Phill per applicant to COF's A/C in form of Cheque soon after the admission process is over . So (452 x 200 =Rs90400.00 + 20 x Rs 600.00= Rs12000.00) Rs 102400.00is ought to be sent to COF' s A/C during the year 2013-14.This Rs 102400.00 was not shown as expenditure in the cash book of concerned course So in response to the audit objection memo the concerned authority did not paying a cheque of Rs102400.00 in favour of COF also no compliance report to audit till completion of audit . Advise to deposit the same amount in COF Account.

16.17 - Department of Commerce (A O memo No -81)

On Checking the cash book of Department of Commerce WRT No-1 cash book for the year 2013-14 ,it is noticed that P.G Rs 133400.00 + M.Phill Rs 26000.00 = Rs159400 .00 is taken as receipt in Department of Commerce cash book which is collected from P.G (Gen 299 x @400/- + SC/ST 46 x 300/- = 345) M.Phill (26 x Rs 1000.00) members of applicants as processing fees . As per guidelines and the general rules for admission into the P.G & M.Phill for 2013-14 of B.U provided by the concerned authority at point 8 of P.G & point 14 of M.Phill. It is clearly mentioned that for courses in which admn. conducted , the concerned Department head are to pay Rs 200/- for P.G & Rs 600/- for M.Phill per applicant to COF's A/C in form of Cheque soon after the admission process is over . So (345 x 200 =Rs69000.00 + 26 x Rs 600.00= Rs15600.00) Rs 84600.00is ought to be sent to COF' s A/C during the year 2013-14.This Rs 84600.00 was not shown as expenditure in the cash book of concerned course . So in response to the audit objection memo the concerned authority did not paying a cheque of Rs84600.00 in favour of COF also no compliance report to audit till completion of audit . Advise to deposit the same amount in COF Account.

16.18 - Department of Linguistic (A O Memo No -82)

On Checking the cash book of Department of Linguistic WRT No-1 cash book for the year 2013-14 ,it is noticed that P.G Rs 6600.00 + DRL Rs 4800.00 = Rs 11400.00 is taken as receipt in Department of Linguistic cash book which is collected from P.G & DRL (Gen 24 x @400/- + SC/ST 6 x 300/- = 30) members of applicants as processing fees . As per guidelines and the general rules for admission into the P.G & DRL for 2013-14 of B.U provided by the concerned authority at point 8 of P.G& point 14 of M.Phil . It is clearly mentioned that for courses in which admn. conducted , the concerned Department head are to pay Rs 200/- for P.G & DRL per applicant to COF's A/C in form of Cheque soon after the admission process is over . So30 xRs 200.00= Rs 6000.00is ought to be sent to COF' s A/C during the year 2013-14.This Rs 6000.00 was not shown as expenditure in the cash book of concerned course .So in response to the audit objection memo the concerned authority did not paying a cheque of Rs6000.00 in favour of COF also no compliance report to audit till completion of audit . Advise to deposit the same amount in COF Account.

16.19 - P.G. Central office (A O Memo No -6)

PG CENTRAL OFFICE:

The PG central office is functioning under the overall control of Chairperson of the post Graduate Council.

The PG central Office consists of 30 P.G. Diploma/Self Financing Departments out of which 15 have M Phil. Facility. The detail student strength of these departments during the year 2013-14 is given below. This information are provided by the PG central office authority.

PG DIPLOMA/SELF FINANCING STUDENT STRENGTH FOR 2013-14.

Sl. No.	NAME OF DEPTT.	STUDENT	
		STRENGTH(PART-I)	STRENGTH(PART-II)
1.	History	32	32
2.	Odia	24	24
3.	English	24	24
4.	Linguistics	6	6
5.	I.R&P.M ...	36	36
6.	J &MC	24	24
7.	Political Science	32	32
8.	Botany	24	24
9.	Zoology	24	24
10.	Physics	24	24
11.	Chemistry	32	32
12.	Commerce	43	43
13.	Economics	32	32
14.	M.B.A.	30	30
15.	M.C.A.	30	30
16.	Mathematics	28	28
17.	Marine Science	19	19
18.	Electron ics Science	20	20
19.	Law	24	24
20.	Home Science	20	20
21.	D R L(Diploma)	9	9
22.	D T I M(Diploma)	3	
23.	Msc Geophysics(S.F)	9	9
24.	Msc Biotechnology(S.F)	8	8
25.	M. F.C. (S.F)	19	19
26.	M. Pharma (S.F)	9	9
27.	M.Tech.E IS (S.F)	2	2
28.	M.Tech Comp .Sc (S.F)	20	20
29.	PGDBIM (S.F)	6	6
30.	M.S.W(S.F)	20	20
	TOTAL	633	630

M. PHIL STUDENT STRENGTH FOR THE YEAR 2013-14.

SI.NO	NAME OF THE DEPTT.	STUDENT STRENGTH (PART-I)	STUDENT STRENGTH (PART-II)
1.	Botany	12	12
2.	Chemistry	08	08
3.	Commerce	05	05
4.	Economics	09	09
5.	English	08	08
6.	History	12	12
7.	Home Science	07	07
8.	IR&PM	07	07
9.	Marine Sciences	04	04
10.	Mathematics	08	08
11.	Odia	16	16
12.	Physics	06	06
13.	Political	07	07
14.	Zoology	04	04
15.	Women's Studies	06	06
	TOTAL	119	119

FINANCIAL POSITION:-

An abstract of receipt and expenditure of P.G .Central office during the year 2013-14 is furnished below.

Opening Balance as on 01-04-2013	Rs 7,49,857.00
Receipt during 20 13-14	Rs 31,43,630.00
Total	Rs 38,93,487.00
Exp. du ring 2013-14	Rs 33,82,663.00
Closing Balance as on 31-03-2014 (as per cash book)	Rs 5,10,824.00
Closing Balance as on 31-03-2014 (as per audit)	Rs 5,10,824.00
Difference	Nil

Details of cash book closing balance

In bank A/c no 10941791065, SBI Berhampur	Rs 5,10,824.00
In Cash	Rs Nil
Total	Rs 5,10,824.00
Bank closing balance as on 31.3.2014	Rs 4,19,086.05
Difference	Rs 91,737.95

Reconciliation between Cash Book Closing Balance And Audit Closing Balance

1	Closing balance as on 31.3.2014 as per cash book		5,10,824.00								
2	Deduct the difference in O.B. of cash book and pass book/Discrepancy at the beginning of the year (749857.00-567012.05)	-	1,82,844.95								
3	Deposit of own Cheque not shown in Cash Book	+	35,372.00								
	<table border="1" style="width: 100%;"> <thead> <tr> <th>Cheque No/Date</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>059987/20.03.13</td> <td>372.00</td> </tr> <tr> <td>060180/29.05.13</td> <td>35000.00</td> </tr> <tr> <td>Total</td> <td>35372.00</td> </tr> </tbody> </table>	Cheque No/Date	Amount	059987/20.03.13	372.00	060180/29.05.13	35000.00	Total	35372.00		
Cheque No/Date	Amount										
059987/20.03.13	372.00										
060180/29.05.13	35000.00										
Total	35372.00										

4	Cash Deposit not shown in Cash Book	+	9400.00								
	<table border="1"> <tr> <th>Date</th> <th>Amount</th> </tr> <tr> <td>13.06.13</td> <td>140.00</td> </tr> <tr> <td>13.03.14</td> <td>9260.00</td> </tr> <tr> <td>Total</td> <td>9400.00</td> </tr> </table>	Date	Amount	13.06.13	140.00	13.03.14	9260.00	Total	9400.00		
Date	Amount										
13.06.13	140.00										
13.03.14	9260.00										
Total	9400.00										
5	Cheques issued during 2013-14 but encashed latter	+	49652.00								
	<table border="1"> <tr> <th>Cheque No/Date</th> <th>Amount</th> </tr> <tr> <td>273246/26.2.14</td> <td>1613.00</td> </tr> <tr> <td>273255/22.3.14</td> <td>48039.00</td> </tr> <tr> <td>Total</td> <td>49652.00</td> </tr> </table>	Cheque No/Date	Amount	273246/26.2.14	1613.00	273255/22.3.14	48039.00	Total	49652.00		
Cheque No/Date	Amount										
273246/26.2.14	1613.00										
273255/22.3.14	48039.00										
Total	49652.00										
6	Excess Exp. Adjusted on 27-03-14(P-421 of C.B.)	+	300.00								
7	Cheque No-117694/26.03.13 issued during 2012-13 but encashed during 2013-14	-	3617.00								
8	Closing balance as per pass book as on 31.3.2012		4,19,086.05								

In Reply to audit objection memo, the P.G. Central Authority has furnished the explanation as follows.

3.(a). Ch.No-059987/Dt-20-03-2013 for Rs 372.00 has been taken in the Cash Book on 25-03- 2013 at Page-328.

(b).Ch. No-060180/Dt-29-05-2013 for Rs 35,000.00 has been taken in the Cash Book on 13-02- 2015 at Page-478.

4.(a).Amount of Rs 140.00 (In Cash),Dt:-13-06-2013 which was not shown in the Cash Book, Presently shown in the Cash Book on 13-02-2015 at Page No:- 478.

(b).Amount of Rs 9,260.00(In Cash) , Dt:-13-03-2013 not shown in the Cash Book is shown in the Cash Book- on 24-11-2014 at Pa-ge No-470.

5.(a). Ch. No:-273246/Dt-26-02-2014 for Rs 1,613.00 is not encashed through S.B.I.,BhanjaBihar, till date as seen from the Bank Scroll.

(b). Ch. NO:-273255/Dt-22-03-2014 for Rs 48,039.00 is encashed by the person concerned on 30-04-2014 as seen from the Bank Scroll.

6. Excess amount of Rs 300.00 is adjusted on Dt:-27-03-2014.

7. Ch.No:-117694/Dt:-26-03-2013 amounting to Rs 3,617.00 is encashed on Dt-29-04-2013 through the S.B.I.,Bhanja Bihar by the Person Concerned.

The above explanation has been verified by audit and found to be true.

HEADWISE RECEIPT & EXPENDITURE OF P.G. CENTRAL OFFICE DURING THE

YEAR 2013-14

RECEIPTS

SL.NO.	PARTICULARS	AMOUNT
1.	Comp.Of Finance, B.U.	30,70,000.00
2.	N.S.S. Coordinator	5,230.00
3.	N.H.F.D.C.	33,400.00
4.	Lump Grant of V.C.,B.U.	35,000.00
	TOTAL	31,43,630.00

EXPENDITURE

SL.NO.	PARTICULARS	AMOUNT
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1.	N.S.S. Coordinator	4,950.00
2.	N.H.F.D.C.	33,400.00
3.	Lump Grant of V.c. , B.U.	-
4.	Legal Fees	3,350.00
5.	Student Regn. & Recognition	48,039.00
6.	Hire Charge of Vehicle	23,30,802.00
7.	I.T.T.D.S.	48,538.00
8.	BasantaBiswal Memo. Prize.	372.00
9.	M.philEnt.Test.	39,949.00
10.	Dramatic & Athletic Meet	70,400.00
11.	Part time Emp. Remuneration	4,200.00
12.	Admission Fee	826.00
13.	Adv. In Newspaper	1,14,997.00
14.	Print of Anti-Ragging-Banner	576.00
15.	Independence Day Celebration	4,000.00
16.	Error in Calculation	300.00
17.	Avance Paid	6,77,964.00
	TOTAL-	33,82,663.00

16.20 - Advance Position of PG Central Office(A.O.Memo No -7)

ADVANCE (A.O.Memo No-7)

It would be seen from the cash book of PGCO for the year 2013-14 that the advance position is not maintained properly. The position of outstanding advance position is not maintained anywhere. The advance cum payment register only shows the amount given as advance to the person for the particular year. The outstanding advance against the advance holder could not be ascertained due to non-maintenance of advance ledger. This practice leads the misutilisation of University fund. It is also seen that no detailed utilisation certificates are available with supporting file for the purpose for which the advance are given. This defeats the very purpose of advance and thereby causing loss to the auditee organisation. In reply the local authority cited no reply but ensured verbally to maintain the same from next year onwards.

Details of U.C. wanting

It would be seen from the cash book of P. G. Central Office for the year 2013-14 that a sum of Rs 6,77,964.00 was paid as advance to the following employees and students to meet different purposes. Out of the said amount only a sum of Rs 2,03,700.00 was adjusted leaving balance balance of Rs.4,74,264.00 unadjusted during the year 2013-14.

In irresponsible to the objection memo the authority have failed to return the objection memo. Till production the amount of Rs 4,74,264.00 is kept under objection.

ADVANCE POSITION OF PG CENTRAL OFFICE FOR 2013-14

Advance outstanding as on 01-04-2013	Rs 11,34,828.00
Advance paid during 2013-14	Rs 6,77,964.00
Total -	Rs 18,12,792.00
Advance adjusted during 2013-14 (2010-11 to 2013-14)	Rs 4,20,560.00
Advance outstanding as on 31-03-2014	Rs 13,92,232.00

DETAILS OF ADVANCE PAID DURING 2013-14 AND ADJUSTED THERE OF

SL. NO	VR. NO / DATE	TO WHOM PAID	PURPOSE OF ADVANCE	AMOUNT IN RS.	NAME OF THE SANCTIONING AUTHORITY
1	6/17-04-13	Soumya Kunaldeep Jena, P.G. Athletic Association		33,894.00	Prof. Ashok Ku. Panigrahi, Prof. in Botany, Chairman, P.G. Central Office
2	27/03-09-13	J. Srinivas Convenor of Ganesh Puja	Ganesh Puja Purpose	36,000.00	-do-
3	28/11-09-13	Rabi Charan Mishra, P.E.O., P.G. Athletic Association		25,830.00	-do-
4	33/23-09-13	Rabi Charan Mishra, P.E.O., P.G. Athletic Association	Sports Tournaments etc.	22,290.00	-do-
5	35/30-09-13	Dr. Ganapati Choushury, Adm. Officer, P.G. Council	To conduct election of B.U.S.U. for the year 2013-14	16,000.00	-do-
6	40/02-12-13	Manoj Ku. Mohanta, Secy., P.G. Athletic Association	To conduct inter college Athletic meet.	8,750.00	-do-
7	43/02-01-14	Lalat Ku. Gouda, Secy., S.U.B.U.	To organise cultural function on Foundation Day	35,000.00	-do-
8	45/21-01-14	Lalat Ku. Gouda, Secy. S.U.B.U.	Union Function	5,000.00	-do-
9	46/22-01-14	Pratap Ku. Sout., Jr. Asst. P.G.C.	Celebration of 65 th Republic Day	4,000.00	-do-
10	54/29-01-14	Lalat Ku. Gouda, Secy. S.U.B.U.	Celebration of Saraswati Puja	16,500.00	-do-
11	58/01-02-14	Manoj Ku. Mohanta, Secy., P.G. Athletic Association	-	24,500.00	-do-
12	59/13-02-14	Mr. Tatwamasi Parida, Secy. Dramatic Association	Letter Pad Printing	5000.00	-do-
13	60/19-02-14	Lalat Ku. Gouda, Secy. S.U.B.U.	To conduct innagural function of S.U.	50,000.00	-do-
14	61/24-02-14	Mr. Tatwamasi Parida, Secy. Dramatic Association	To conduct Dramatic Competition	10,000.00	-do-
15	64/03/03-14	Lalat Ku. Gouda, Secy. S.U.B.U.	Orhanise Students Talent	15,000.00	-do-
16	65/03-03-14	Mr. Tatwamasi Parida, Secy.	-	20,000.00	

		Dramatic Association				-do-
17	71/22-03-14	Lalat Ku. Gouda, Secy. S.U.B.U.	Guest Contingency of Annual Function 2014	7,000.00		-do-
18	72/26-03-14	Lalat Ku. Gouda, Secy. S.U.B.U.	Annual Function	11,500.00		-do-
19	73/26-03-14	Manoj Ku. Mohanta, Secy., P.G. Athletic Association	To conduct inter Deptt. Competition	8,000.00		-do-
20	75/31-03-14	Lalat Ku. Gouda, Secy. S.U.B.U.	Celebration of Annual Function for 2013-14	70,000.00		-do-
21	77/31-03-14	Lalat Ku. Gouda, Secy. S.U.B.U.	Celebration of Annual Function 2013-14	50,000.00		-do-
TOTAL :-				4,74,264.00		

DETAILS OF ADVANCE ADJUSTED DURING 2013-14

SL. NO.	DATE OF PAYMENT OF ADVANCE	NAME & DESGN. OF THE PERSON	AMOUNT IN RS.	DATE OF ADJUSTMENT OF ADVANCE	PERIOD OF ADVANCE ADJUSTED
1	25.08.2001	Prof. D.V. Girl, Ex Vice President of P.G. Athletic Association	9000.00	14.05.2013	2001-02
2	05.10.2001	-do-	9000.00	-do-	2001-02
3	10.11.2001	-do-	12,000.00	-do-	-do-
4	13.02.2002	-do-	14,670.00	-do-	-do-
5	05.02.2013	Soumya Kunal Deep Jena, Secy., P.G. Athletic Association	15,000.00	01.05.2013	2012-13
6	11.02.2013	-do-	24,500.00	-do-	-do-
7	20.09.2013	Dr. P.C. Mishra, Vice President, P.G. Athletic Association	8,100.00	11.06.2013	2003-04
8	04.11.2013	-do-	15,000.00	-do-	-do-
9	01.01.2013	Soumya Ranjan Dash, Secretary, Dramatic Association	5,000.00	14.08.2013	2012-13
10	06.03.2013	-do-	8,500.00	-do-	-do-
11	12.03.2013	-do-	20,000.00	-do-	-do-
12	15.04.2013	-do-	30,000.00	-do-	2013-14
13	17.04.2013	-do-	10,000.00	-do-	-do-
14	20.04.2013	-do-	22,700.00	-do-	-do-
15	19.09.2012	Mr. Santosh Ku. Raulo, Convener, Ganesh Puja	30,000.00	-do-	2012-13
16	09.11.2012	Mr. Santosh Ku. Raulo, Ex Secy., B.U.S.U.	7,000.00	09.04.2014	-do-
17	12.02.2013	-do-	25,000.00	-do-	-do-
18	15.04.2013	-do-	50,000.00	-do-	2013-14
19	17.04.2013	-do-	10,000.00	-do-	-do-
20	24.05.2013	-do-	46,000.00	-do-	-do-
21	30.05.2013	-do-	35,000.00	-do-	-do-
22	29.11.2011	Mr. Siddhartha Agarwal, Secy., P.G. Athletic association for 2011-12	13,000.00	12.04.2013	2011-12
23	27.01.2012	-do-	10,000.00	-do-	-do-
24	13.03.2012	-do-	20,000.00	-do-	-do-
25	24.03.2012	-do-	8,860.00	-do-	-do-
26	28.03.2012	-do-	30,000.00	-do-	2012-13
Total :-			4,88,330.00		

YEARWISE ADJUSTMENT OF ADVANCE DURING 2013-14

PERIOD OF ADVANCE ADJUSTED	AMOUNT IN RS.
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	RS.
Prior to 2010-11	67,770.00
2010-11	-----
2011-12	51,860.00
2012-13	1,65,000.00
2013-14	2,03,700.00
TOTAL:-	4,88,330.00

DETAILS OF ADVANCE OUTSTANDING YEARWISE AS ON 31-03-2014

PERIOD OF ADVACE OUTSTANDING	AMOUNT IN RS.
2010-11	3,00,958.00
2011-12	5,94,010.00
2012-13	23,000.00
-	
2013-14	4,74,264.00
TOTAL:-	13,92,232.00

ADVANCE OUTSTANDING AS ON 31-03-2014 NOT RECOVERED FROM

PERSONS CONCERNED (A.O.Memo No. – 7)

The details of Advance outstanding year wise as on **31-03-2014** is shown above.

Surchargeable advance

As per the previous audit report for the year 2012-13, it is noticed that a total amount of Rs 1,88,000.00 has been paid as advance during the year 2012-13. Audit has asked about the present position of the said advance. As complied by the local authority a sum of Rs 1,65,000.00 was adjusted during the year 2013-14. As per finance deptt. L.no.2221/F dt8.3.2002, the outstanding advance beyond one year is recoverable.

Hence Rs 23,000.00 is suggested for recovery. For such lapses the sanctioning authority as well as payee are held responsible.

voucher no./date	Advance paid to whom	Amount in Rs.	Purpose advance	ledger page	Sanctioning authority
53/11.1.13	G.P.Choudhury ,A.O., P.G.C.	4000.00	Independence Day	p-23 ,4/94 IV	Sri Ashok Kumar Panigrahi, Chairman, P.G.C.
63/12.2.13	Sri Santosh Kumar Raulo, Secy. S.U.B.U.	19000.00	Celebration of Saraswati Puja	p-69,4/94 IV	-do-

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs.)
1	Sri. G.P. Choudhury	A.O., P.G.C	Berhampur University	2000.00
2	Sri Santosh Kumat Raulo	Secy. S.U.B.U.	Berhampur University	9500.00
3	Sri Ashok Kumar Panigrahi	Chairman, P.G.C.	Berhampur University	11500.00

16.21 - IRREGULAR PAYMENT OF HIRE CHARGES TO SAMANTA & SAMANTA BUS SERVICE (A.O.S.P. – 8)

On checking the P.G. Central Office Cash Book with reference to the paid vouchers for the year 2013-14, it was seen that a sum of **Rs.23,30,802.00** was paid to **"SAMANTA & SAMANTA BUS SERVICE"** towards hire charges. But on asking about the collection amount from the students, the P.G.C.O. authority did not respond. As there is life risk in availing the bus facility, the authority should keep all the "up-to-date records of the buses such as

1. LT. Clearance.
2. Route Permit.
3. Road Tax deposited@ Rs 90/- per seat.
4. M.V.I. Report etc.

DETAILS OF AMOUNT PAID TO SAMANTA & SAMANTA ROAD LINES DURING THE YEAR 2013-14

SL.NO.	MONTH	VR.NO/DATE	CH.NO/DATE	AMOUNT IN
				RS.
(1)	(2)	(3)	(4)	(5)
1.	April' 13	4/17 -04-2013	117700/17 -04-13	2,08,023.00
2.	May' 13	12/27 -05-2013	117709/27 -05-13	2,21,061.00
3.	June' 13	19/02-07 -2013	117719/02-07 -13	1,28,930.00
4.	July' 13	22/20-07 -2013	117722/20-07 -13	1,28,984.00
5.	Aug'13	24/21-08-2013	117724/21-08-13	2,38,141.00
6.	Sept' 13	30/23-09-2013	117737/23-09-13	2,21,870.00
7.	Oct' 13	38/01-11-2013	117745/01-11-13	2,29,197.00
8.	Nov'13	41/10-12-2013	117748/10-12-13	60,128.00
9.	Dec'13	47/25-01-2014	273231/25-01-14	2,37,587.00
10.	Jan' 14	48/25-01-2014	273230/25-01-14	1,08,486.00
11.	Feb' 14	66/12-03-2014	273251/12-03-14	2,72,197.00
12.	Mar'14	68/12-03-2014	273253/12-03-14	2,76,198.00
			TOTAL:-	23,30,802.00

On issue of objection rerno.jhe local authority submitted no compliance in support of above payment. Hence, the above payment of **Rs23,30,802.00** is held under objection.

16.22 - NATIONAL SERVICE SCHEME (NSS-2013-14)

The university operates NSS through the NSS bureau under the Deptt. Of Youth Affiers and Sports, Ministry of Human Resource Development, Govt. of India. The Bureau is headed by a Programme Co-Ordinator who is appointed by the V.C. with the concent of the Ministry of Youth affires , govt. Of India and State Govt. The bureau runs smoothly with the following staff .

1.Co-Ordinator----Prof. Prasanna kumar Swain

2.Senior Asst- Sri Susant Kumar Sahu

This information was supplied by the local authority. The NSS A/c of the University is being maintained separately by the Bureau. The bureaureceives Grants from the central Govt. as well as the state govt. The financial position (an abstract of receipt and expenditure) of the NSS Bureau is furnished below for the year 2013-14.

FINANCIAL POSITION OF NSS A/C FOR 2013-14.

SI.NO	PARTICULARS	AS PER CASH BOOK
1	Opening Balance as on 01-04-2013 as per Cash Book	1,84,35,871.04
2.	Receipt during the year 2013-14	35,26,230.00
3.	Total fund available for the year 2013-14	2,19,62,101.04
4.	Expenditure during 2013-14	23,53,722.00
5.	Closing Balance as on 31-03-2014 as per Audit	1,95,85,347.04
6.	Closing Balance as on 31-03-2014 as per Cash Book	1,96,08,379 .04

	Difference	23,032.00
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Reason of difference :- As per previous Audit Report an amount of Rs 2559 .00 was booked expenditure towards Normal grant for conducting NSS Camp of KIGM College ,Linepada vide cheque No 097084 ,dated 3.8.2012. But an amount of Rs 25591.00 was collected from A/C No.10941793595 vide the above cheque which resulted in difference of Rs. 23032.00 in the closing balance of the cash book.

Regular Grant:- 22,62,140-00

Special Grant:- 12,64,090-00

DETAILS OF RECEIPT DURING 2013-14

SL. NO.	GRANT RECEIVED FROM	REGULAR	SPECIAL GRANT
1	Govt. Dept. of H.E., Odisha	16,80,751.00	9,67,683.00
2	D.H.E., Odisha	--	---
3	Bank Interest	4,69,731.00	2,46,559.00
4	Refund of unspent balance	10,8514.00	49,848.00
5	Audit recovery	3,144.00	--
	Total	22,62,140.00	12,64,090.00

DETAILS OF EXPENDITURE DURING 2013-14.

REGULAR CAMPING: -

Sl. No.	Head of Expenditure	Amount
1	Salary staff	1,08,851.00
2	Telephone bill	7,411.00
3	TA/DA of PC & staff	35,117.00
4	Postage charges	10,000.00
5	News paper bill	1278.00
6	Meeting expenses	41,575.00
7	Contingent/Bank deduction	555.00
8	Blood Donation Camp	11,800.00 (9000.00+2800.00)
9	Imprest money	2,984.00
10	Grant to Colleges	7,36,522.00
11	Youth Leadership Training/Other Programme	1,02,229.00 (97454.00+4775.00)
12	Inter college Mss rally	--
13	Out of pocket allowance	14,400.00
	Total	10,72,722.00 (10,65,147.00+7575.00)

SPECIAL CAMPING

SI	Head of Expenditure	Amount
1	Summer Special Camp	2,58,750.00
2	Pooja Special Camp	5,28,750.00
3	X.Mas Special Camp	3,82,500.00
4	Other (if any) ,Blood donation Rs2800/- SI No(08 supra	1,11,000.00+
	+other Programme Rs.4775/- above si No. 11.) = Rs.	(7,575.00)=1,18,575.00
	7575/-	
	Total	12,88,575=00

DETAILS OF CLOSING BALANCE AS ON 31.03.2014.

Type of Camp	As per Cash Book as on 31-3-2014	As per Pass Book as on 31-03-2014
Regular Camp	1,31,55,787 -00	1,31,76,812-04
Special Camp	64,52,592-00	65,71,145.-00
Total	1,96,08,379-00	1,97,47,957-04

Difference: Rs. 1,39,578-00

Reason of Discrepancy:- Previous year cheques encashed during the year.

Regular Grant: -

Date/Particular	As per Cash Book Rs.	As per Pass Book Rs.	Difference Rs.
O.B as on 1-4-13	1,19,58,794.04	1,22,92,603.04	3,33,809.00
+ Add difference	3,33,809.00		
Receipt Govt.	16,80,751.00	16,80,751.00	
Receipt Bank Int.	4,69,731.00	4,69,731.00	

Receipt Recovery	39,689.00	39,689.00	
Cheque cancelled	71,969.00		
Cash deposited not A/c		10150.00	
Total available	1,45,54,743.04	1,44,92,924.00	271990.00
Deposit not A/C+ in PB(+)	10,150.00		
Cheque issued not en-cashed (+)	23,400.00		
Total (fund)	1,45,88,293.00	1,44,92,924.00	
Expenditure	10,65,147.00	13,16,112.00	2,74,070/- Previous year cheques encashed
Cheque cancelled receipt+	71,969.00		
Previous cheques en-cashed+	2,74,070.00		
Cash deducted not A/c	295.00		
Excess draw-5/2=Rs.45/-			
Bank charge31/12=Rs.50/-			
Deposit			
2/4/13=Rs. 200/- (+-)			
Total expenditure	14,11,481.00	13,16,112.00	
C.B.	1,31,76,812.00 .	1,31,76,812.00	

Special Grant: -

Date/ Particular	As per Cash Book Rs.	As per pass Book Rs.	Remark Rs.
O.B. on 1-4-2013	64,77,077.00	65,50,653.00	73,576.00 Difference
Receipt from Govt.	9,67,683.00	9,67,683.00	
Bank Interest	2,46,559.00	2,46,559.00	
-			
Recovery	49,848.00	49,848.00	

Other receipt 17/9		11,250.00	
4/11 deposit		33,750.00	
Cheque refund	22,500.00		
Total	77,63,667.00	78,59,743.00	96,076.00 Difference
Add previous difference	73,576.00		
Deposit on 17/9 not A/c	11,250.00		
Deposit on 4/11 not A/c	33,750.00		
Total fund after reconciliation	78,82,243.00	78,59,743.00	
Expenditure	12,88,575.00	12,88,575.00	
Bank deducted Inter charge fee 17/9	23.00	23.00	
Cheque not en-cashed	22,500.00		
C.B	65,71,145.00	65,71,145.00	

List of cheques issued but not en-cashed till 31.03.14.

Date	Cheque No	Amount	Purpose
5-6-13	136048	22,500.00	Special Camp (BPWomen's College, Digapahandi)
27-3-14	677600	10000.00	Postage
31-3-14	677603	4728.00	TA/DA of A.K.Paricha,Ex-PC
31-3-14	677604	8672.00	TA/Da of P.K.Swain PC

16.23 - Utilization certificate wanting:-N S S Wing

On checking of N SS cash book and paid vouchers for the year 2013-14, it is seen that a sum of Rs **713216.00** was paid as advance for conducting normal camp, blood donation camp, youth day observation and Rs.1341100.00 towards special camp to different colleges. But the same amount was shown as final expenditure in the cash book which cannot be admitted in audit. Out of this only *** colleges amounting Rs 688144.00 have produced their utilization certificate. The colleges those have not submitted their U.C is listed below. In response to objection memo the N SS authority furnished no reply till the close of audit. Hence the amount Rs. **1366172.00(2054316.00-688144.00)** will be kept under

objection till production of U.C..

ADVANCE POSITION OF NSS WING OF BERHAMPUR UNIVERSITY 13-14

SL.No	Name of the Institution	Regular		Special		Other Prog.		Total
		Amount	Date	Amount	Date	Amount	Date	
1	AMCS College, Tikabali			33750.00	(7-10-13)	2880.00		36630.00
2	Anchalika Degree College,	23319.00	(22/7/13)	22500.00	(7-10-13)			45819.00
3	Aska Science college, Aska	910.00						910.00
4	B.P.College, Kundra	7850.00	27-5- 13					7850.00
5	B.P.College, Kundra			22500.00				22500.00
6	B.P.College, of Education .GovIndapali	7817.00	(9-10-13)	11250.00	21.10.13			19067.00
7	B.P.College, of Education .GovIndapali	7817.00	(27-3-14)					7817.00
8	B.P.Womens College, Digapahandi			22500.00				22500.00
9	Bellaguntha Science College, Bellaguntha	100.00	27.3.14	11250.00				11350.00
10	chikitiCollege, chikiti	22966.00						22966.00
11	GangeswariMahavidyalaya, Pattangi	15700.00	(22/7/13)	11250.00	(1-1-14)			26950.00
12	GangeswariMahavidyalaya, Pattangi			11250.00	(1-1-14)			11250.00
13	GIET, Gunupur					6000.00		6000.00
14	GiIT, Berhampur	7850.00	27-5- 13					7850.00
15	Govt(Auto) college, Phulbani	15700.00						15700.00
16	GunupurCollege, Gunupur -			22500.00	(7-10-13)	4200.00		26700.00
17	Hill Top college, Mohana	14083.00	(27-3-14)	22500.00				36583.00
18	IM Degree College, Chandiput	15131.00	(22-7-13)	11250.00	(7-10-13)			26381.00
19	IM Degree College, Chandiput	6545.00	(27-3-14)	22500.00	(7-10-13)			29045.00

20	IM Degree College, Chandiput			11250.00	21.12.13			11250.00
21	J.J.College, Raikia	22480.00		22500.00	(7-10-13)			44980.00
22	J.J.College, Raikia			22500.00	21.10.13			22500.00
23	Jaganathprasad			33750.00	(7-10-13)			33750.00
24	Jaganathprasad			22500.00	21.12.13			22500.00
25	K.K(Auto)college, Berhampur	5484.00				12000.00	(12-9-13)	17484.00
26	KalingaMahavidyalaya, G.Udayagiri			33750.00				33750.00
27	KBV Science College, Kabisuryanagar	15700.00						15700.00
28	KBV Science College, Kabisuryanagar	7850.00	(27-3-14)					7850.00
29	Keshpur College, Keshpur			22500.00				22500.00
30	KIGM college, Linepada	14702.00	(22/7/13)	11250.00	5-6-13			25952.00
31	KIGM college, Linepada	7308.00	(9-10-13)	11250.00	(7-10-13)			18558.00
32	Kotpad College, Kotpad	7638.00	(9-10-13)					7638.00
33	KSUB Collge, Bhanjanagar	22800.00	(9-10-13)	11250.00				34050.00
34	L.N. Degree College, Kodala	22799.00	(27-3-14)	11250.00				34049.00
35	Laxmipur Degree college.Laxrnlpur	7850.00	(27-3-14)					7850.00
36	Laxmipur Degree college.Laxrnlpur	3009.00	(27-3-14)					3009.00
37	Lib & Inf Sc., SMITA Ankushpur			11250.00				11250.00
38	Lib & Inf, Science, SMIT, Ankushpur	7850.00	27-5-13					7850.00
39	M.K.C.G. Medical College, Berhampur	7337.00	(27-3-14)			3000.00		10337.00
40	MMMahavidyalaya, Berhampur	13956.00	27-5-13	33750.00	(7-10-13)	1000.00	(26-9-13)	48706.00
41	Nabarangpur women college, Nabarangpur	6542.00						6542.00
42	NBC college, Kendupadar	7601.00						7601.00
43	NIST Berhampur	7850.00	27-5-13					7850.00
44	Nowrangpur College, Nowrangpur	7850.00	(27-3-14)					7850.00
45	P.G.Council,					4950.00		4950.00

	BU						
46	Pa na beda Mahavidya layaChanda hand i			11250.00			11250.00
47	Panabeda Degree College, chandahandi			11250.00	21.10.13		11250.00
48	Peoples College, Buguda			11250.00	(7-10-13)	18000.00 (21-8-13)	29250.00
49	Peoples College, Buguda	18154.00	(27-3-14)	11250.00	(7-10-13)		29404.00
50	Peoples College, Buguda	11575.00		22500.00	21.12.13		34075.00
51	Ramjee College, Bhismagiri	13220.00	9.10.13	22500.00			35720.00
52	S.M.Govt Womens College, Phulbani	7850.00	(27-3-14)				7850.00
53	SBS College, Khandadeuli	7850.00	(14-8-13)	33750.00	(7-10-13)		41600.00
54	SBS College, Khandadeuli			33750.00	(7-10-13)		33750.00
55	SBS College, Khandadeuli			33750.00	21.12.13		33750.00
56	Science Colege, Gudari			11250.00			11250.00
57	SKCG (Auto) College, Paralakhemundi	10600.00	27-5-13				10600.00
58	Sondhidevi Degree College, Nandapur	6407.00		11250.00	(7-10-13)		17657.00
59	Sri Ram DegreeCollege, Kasinagar	5232.00		11250.00	(7-10-13)		16482.00
60	Sri Ram DegreeCollege, Kasinagar			22500.00	21.12.13		22500.00
61	Sunabeda Womens college, Sunabeda	6666.00	(27-3-14)			4320.00 (12-9-13)	10986.00
62	Sunabeda Womens college, Sunabeda					26250.00 (12-9-13)	26250.00
63	T.S.D.college, BDPUR	30891.00		45000.00	(7-10-13)		75891.00
64	T.t.colege, Purushottampur	4741.00	(27-3-14)	22500.00			27241.00
65	Womens college, Rayagada	4176.00	(9-10-13)	11250.00	21.10.13		15426.00
66	Womens college, Rayagada	3816.00	(9-10-13)				3816.00
	TOTAL	473572.00		810000.00		82600.00	1366172.00

16.28 - UNIVERSITY HIGHER SECONDARY SCHOOL

UNIVERSITY HIGHER SECONDARY SCHOOL

The university high school is upgraded to higher secondary school in the year 1993-94. The accounts of both the units are being maintained separately. The financial position of high school and higher secondary school is furnished details in separate statements. Appended to this report and an abstract thereof is furnished below.

Particulars	High School	Higher Secondary School	Total
Opening balance as on 31-3-13	258867.60	2318680.80	2577547.80
Receipt during the year	118644.80	1841621.00	1960265.80
Total	377512.40	4160301.80	4537814.20
Expenditure during the year	96622.00	4109619.00	4206241.00
Closing balance as per Audit as on 1-3-14	280890.40	50682.80	331573.20

Reconciliation between Audit figure And cash book figure Higher Secondary (+2) Wings

Closing balance as per audit as on 31-3-14	50682.80
Closing balance as per cash book as on 31-3-14	52622.80
Closing balance as per pass book as on 31-3-14	52622.80
Difference	1940.00
<u>Higher Secondary School A/C No 10941793448</u>	

As per Audit as on 31-3-14	50682.80
Add Opening balance difference-2318680.80	(+)1940.00
2320620.80	
1940.00	
Closing as per cash book as on 31-3-14	52622.80

Details of Receipt and Expenditure of University Higher Secondary School (+2 wings) Bhanjabihar for the year 2013-14

SI NO	Head of account	Opening balance as on 1-4-2013	Receipt	Total	Expenditure	Closing Balance as on 31-3-14
1	Abstract of attendance & Identity Card	39812.55	13480.00	53292.55	53292.00	0.55
2	Athletic fee	20294.65	39850.00	60144.65	52144.00	8000.65
3	Examination Fee	25799.00	16850.00	42649.00	42649.00	0.00
4	Annual Day	6233.00	32850.00	39083.00	39083.00	0.00

	Celebration					
5	Calendar	46015.15	0.00	46015.15	46015.00	0.15
6	Cultural	10080.00	31670.00	41750.00	41750.00	0.00
7	JRC	26843.80	3370.00	30213.80	30213.00	0.80
8	Library	43598.15	16850.00	60448.15	60448.00	0.15
9	Laboratory	46808.20	9825.00	56633.20	56633.00	0.20
10	Medical	14820.15	3370.00	18190.15	18190.00	0.15
11	Magazine	55670.25	0.00	55670.25	55670.00	0.25
12	Time Table	9137.10	1685.00	10822.10	10822.00	0.10
13	NSS	20143.10	1685.00	21828.10	21828.00	0.10
14	Science Society	8397.95	655.00	9052.95	9052.00	0.95
15	T.W Fund	8436.90	1685.00	10121.90	10121.00	0.90
16	Maint. Of Furniture	40903.35	16850.00	57753.35	57753.00	0.35
17	Science Caution money	59339.35	7100.00	66439.35	59339.00	7100.35
18	Library Caution money	67807.10	9250.00	77057.10	67807.00	9250.10
19	Academic Fee	1078428.70	1275000.00	2353428.70	2353428.00	0.70
20	Miscellaneous Fee	333553.35	129211.00	462764.35	438506.00	24258.35
21	Tuition Fee	4705.00	104005.00	108710.00	108710.00	0.00
22	Council & Syllabus Fee	12181.00	35880.00	48061.00	44053.00	4008.00
23	I.T. Fee	335813.00	78000.00	413813.00	413813.00	0.00
24	Council Exam Fee	5800.00	12500.00	18300.00	18300.00	0.00
	Total	2320620.80	1841621.00	4162241.80	4109619.00	52622.80

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Receipt and Expenditure of UHHS

Sl No	Head of A/C	OB as on 1-4-13	Receipt	Total		
1	Tuition fees	-3473.75	2898.75	-575.00	0.00	-575.00
2	Library	29353.87	1860.00	31213.87	0.00	31213.87
3	Magazine	35583.75	2976.00	38559.75	0.00	38559.75
4	Laboratory	28862	1860.00	30722.00	0.00	30722.00
5	Scout	15527.1	930.00	16457.10	0.00	16457.10
6	Jr Red Cross(JRC)	8771	558.00	9329.00	0.00	9329.00
7	Medical Fees	13028.5	372.00	13400.50	0.00	13400.50
8	S.U.P.W	7715	694.00	8409.00	0.00	8409.00
9	Cultural Fees	34624.04	11160.00	45784.04	12226.00	33558.04
10	Games	13763.46	3720.00	17483.46	3500.00	13983.46
11	Miscellaneous	2852.75	925.00	3777.75	3500.00	277.75
12	Examination Fees	15446.85	5550.00	20996.85	5796.00	15200.85
	Total	202054.60	33503.75	235558.3	25022.00	210536.32
13	SC/ST Scholarship	8150.00	71600.00	79750.00	71600.00	8150.00
14	BSE	5737.00	0.00	5737.00	0.00	5737.00
15	Bank Intrest	42926.00	13541.00	56467.00	0.00	56467.00
	Grant Total	258867.6	118644.8	377512.3	96622.00	280890.32

Reconciliation between closing balance of audit and cash book figure High School

Closing balance as per audit as on 31-3-14	280890.32
Add less CB taken in the cash book of Tuition fees Fund	(+)4
Add Excess closing balance due to totaling mistake of Library fund in cash book	(+)600
Add Excess closing balance due to totaling mistake CB taken in the cash book of SUPW Fund	(+)9
Add Excess CB taken in the cash book of Miscellaneous Fund	(+)12138.75
Add Excess CB taken in the cash book of Examination Fund	(+)478.15
Deduct less CB taken in the cash book of Magazine Fund	(-)256
Deduct Less closing balance due to last Audit opening balance in CB taken in the cash book of Medical Fund	(-).50
Deduct Bank Interest not taken to cash book	(-)56467
30-6-12 & 31-12-12 =	42926.00
30-6-13 & 31-12-13 =	13541.00
Total =	56467.00
Closing Balance in Cash book	237396.72

Details of closing balance of pass books

	Higher secondary School (10941793448)	High School (10941793255)
Closing balance as per cash book as on 31-3-14	52622.80	237396.72
Closing balance as	52622.80	339645.13

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - SELF FINANCE COURSES

SELF FINANCE COURSES

During the year 2013-14, eight numbers of self finance courses were continuing as revealed from the prospectus of self financing courses 2013-14 . They are

1.	M.sc Geophysics	
2.	M.sc Biotechnology	
3.	M.Pharma	
4.	M.Tech in Comp. Science	
5.	M. Tech in electronic information system	
6.	Master in finance and control	
7.	PGDBIM	
8.	Master of Social Work	

Students admit in these courses through entrance tests and in some cases through carrier assessment basis.

For all these courses a separate account at SBI, Bhanjabihar, is being maintained by the course co-ordinators of respective courses. The collected entrance test fee is deposited and expenditure incurred thereof is met out of the same deposited amount. In case where career assessment is taken into account ,there only a processing fee is collected and operated by the course co-ordinator. Other fees like admission fees, course fees, exam fees is directly deposited by draft in favour of comptroller of finance , B.U. The course is being managed by the faculties of the parent departments or other departments as well as from the faculties from outside institutions of the state. The details of receipt and expenditure incurred by these courses are furnished below.

17.2 - M.SC In GEOPHYSICS

M.SC In GEOPHYSICS The M.Sc. In
 Geophysics course was started in the university from the session 2009-10. The course is offered by Dept. Of Marine science/
 OASTC. Students are admitted in this course through career assessment. Only processing fees are collected and deposited in the
 course co-ordinators a/c. During the year 2013-14 only 9 students were admitted in the said course. But 16 no applicants were applied
 to the course . It is a two years course and the course fees is Rs50,000/- per annum.

Name of course co-ordinator during 2013-14-Prof. Surya Narayan Padhy , Depts. Of **Marine science** .

The financial Position of the M.Sc. Geophysics course is furnished below.

Opening Balance as on 1.05.2013	3634.00
Receipt during 2013-14 Rs 8000.00	8274.00

Interest	Rs 274.00	
Total	Rs 8274.00	
Total		11908.00
Expenditure during 2013-14		4213.00
Closing Balance as on 31.05.2014 as per audit and cash book		7695.00

On scrutiny of S.F.C.M.Sc in Geophysics admission register, connected files, prospectus 2013-14 it is revealed that a sum of Rs4,55,765.00 is collected from students and sent to C.O.F A/c towards course fees/admission fees. The details are as follows

Course fee of 9 students for 2013-14 for 1st & 2nd semesters @ 50,000.00	4,50,000.00	L.No.41/PGD/Geophy/BU/14 Dt: 7.8.14
Admission fee during 2013-14 for 9 students @ 685.00 for OU students	4795.00	
Admission fee during 2013-14 for 9 students @ 485.00 for BU students	970.00	
	4,55,765.00	

17.3 - M.Sc Biotechnology

M.Sc.Biotechnology

Master in Biotechnology course was introduced in the university during the year 2005-06 under the parent Depts. Of Zoology. Career assessment is the main criteria for selection / admission in this course. Only processing fees are collected by the course co-ordinator to meet the day to day expenditure. During the 2013-14 only 8 numbers of students were admitted. But 24no applicants were applied to the course.

Name of course co-ordinator during 2013-14-Prof. Usha Rani Acharya, Depts. Of Zoology

Co-ordinator's A/C no 10941792944, S.B.I. Bhanjabihar

Financial Position

Opening Balance as on 1.06.2013	38800.50
Receipt during 2013-14 Rs 11700.00	13438.00
<u>Interest Rs 1738.00</u>	
Total Rs 13438.00	
Total	52238.50
Expenditure during 2013-14	10350.00
Closing Balance as on 31.05.2014 as per audit and cash book	41888.50

On scrutiny of S.F.C. Biotechnology admission resister, connected files, prospectus 2013-14 it is revealed that a sum of Rs3,24,280.00 is collected from students and sent to C.O.F A/c towards course fees/admission fees. The details are as follows

Course fee for 8 students for the year 2013-14 @ 40000.00	3,20,000.00	L.No-766/BIT/BU/2013 Dt.1.8.13	2,80,000.00
		L.No-779/BIT/BU/2013 Dt.11.9.13	40,000.00
Admission fees for 7 students for the year 2013-14 5@485.00 2@685.00	3,795.00	L.No-765/BIT/BU/2013 Dt.1.8.13	3,795.00

Admission fees for 1 student for the year 2013-14 1@485.00	485.00	L.No-778/BIT/BU/2013 Dt.11.9.13	485.00
		Total	3,24,280.00

17.4 - SFC M.PHARMA

SFC M.PHARMA

Name of course co-ordinator during 2013-14-Prof. Prasant Kumar Padhy, Depts. Of MBA

Co-ordinator's A/C no 30496006854, S.B.I. Bhanjabihar

This M.Pharma SFC was introduced during the year 2008-09 under the parent Deptt. Of Zoology. Later on the course was separated from the Zoology dept. and operated independently as pharmacy Dept.

An abstract of financial position for the year 2013-14 is furnished below.

Opening balance as on 1.4.2013		110720.00
Receipt during the year 2013-14 3500.00	Interest 4501.00	8001.00
Total		118721.00
Expenditure during the year 2013-14		1300.00
Closing balance as on 31.3.2014		117421.00

As per guideline admission into the self Financing courses for the session 2013-14 the course fee per semester was Rs 65000.00 which was reduced to Rs 25000.00 per semester during the year 2013-14 after 6th Syndicate meeting ,2013 on Dt.12.8.13 item no.396. Though the course fees was reduced, It was ascertained from the files and admission register produced to audit that the no of students admitted during 2012-13 was 41 which was reduced to 9 during the year 2013-14. However the total course fees collected during 2013-14 is as follows.

Admission fees for 2 students for the year 2013-14 2@3885.00	7,770.00	Lt.No-348/SPER/BU/13 Dt.20.11.13 (deposited 55270.00 excess 7500.00deposited to COF a/c)	47,770.00
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Course fee for 2 students for the year 2013-14 @ 25000.00 (10000.00 return from OJEE on 25.04.14)	40,000.00		
Admission fees for 7 students for the year 2013-14 7@3885.00	27,195.00	Lt.No-335/SPER/BU/13 Dt.20.9.13	2,02,195.00
Course fee for 7 students for the year 2013-14 @ 25000.00	1,75,000.00		
Readmission fees for 39 students for the year 2013-14 39@3685.00 with fine 776.00	1,44,491.00	Lt.No-338/M Pharma/BU/13 Dt.24.9.13 Lt.No-363/M Pharma/SPER/BU/13 Dt.6.12.13 Lt.No-371/M Pharma/SPER/BU/13 Dt.13.12.13	84,839.00 48,447.00 11,205.00
Course fee for 38 students for 3 rd & 4 th semester @ 32,500.00with fine10,500.00	12,45,500.00	Lt.No-308/M Pharma/SPER/BU/13 Dt.29.7.13 Lt.No-362/M Pharma/SPER/BU/13 Dt.6.12.13 Lt.No-372/M Pharma/SPER/BU/13 Dt.13.12.13 Lt.No-345/M Pharma/SPER/BU/13 Dt.16.11.13 Lt.No-337/M Pharma/SPER/BU/13 Dt.24.9.13	5,20,000.00 4,95,000.00 99,000.00 66,000.00 65,500.00
		TOTAL	16,39,956.00

17.5 - SFC Master in Finance and Control

Master in Finance and Control

Master in Finance and control, a Self-financing course is offered by the deptt. Of commerce. During the year 2013-14, students were admitted to the course through entrance test. An abstract of financial position is furnished below.

Co-ordinator's A/C no 30207642066 , S.B.I. Bhanjabihar

An abstract of financial position for the year 2013-14 is furnished below.

Opening balance as on 1.4.2013		82795.00
Receipt during the year 2013-14	27291.00	33248.00
Interest 5957.00		
Total		116043.00
Expenditure during the year 2013-14		6675.00
Closing balance as on 31.3.2014		109368.00

During the year 2013-14, the course fee per year was Rs 30,000.00 and the number of students admitted was 19. The total course fees collected during 2013-14 is furnished below.

Admission fees for 19 students for the year 2013-14 10@485.00 9@685.00 &	Lt.No-351/PG Com/BU/13 Dt.26.8.13	2,13,995.00
	Lt.No-221/PG Com/BU/13 Dt.1.8.13	3,36,535.00
	Lt.No-372/PG Com/BU/13 Dt.17.9.13	30,485.00
Course fee for 19 students for the year 2013-14 @ 30,000.00		
Readmission fees for 24 students for the year 2013-14 24@485.00 &		7,31,780.00
Course fee for 24 students for the year 2013-14 @ 30,000.00 with fine 140.00		
TOTAL		13,12,795.00

17.6 - SFC M.Tech Electronic Science

SFC M.Tech Electronic Science

Name of course co-ordinator during 2013-14- Dr.R.K.Mishra , Depts. Of Elc.Science

Co-ordinator's A/C no 30215014086, S.B.I. Bhanjabihar

The course was introduced during the year 2007-08 under the parent dept. Electronic Science.

The financial position of this department is furnished below.

Opening balance as on 1.4.2013	87969.00
Receipt during the year 2013-14	4057.00
500.00 Interest 3557.00	
Total	92026.00
Expenditure during the year 2013-14	0.00
Closing balance as on 31.3.2014	92026.00

During the year 2013-14, the course fee per year was Rs 60,000.00 and the number of students admitted was 2. The total course fees collected during 2013-14 is furnished below.

Admission fees for 2 students for the year 2013-14	Lt.No-368/ES/BU/2013 Dt.28.10.13	1,16,170.00
1 @485.00		
1 @685.00 &		
Course fee for 2 students for the year 2013-14 @ 60,000.00 (

5000.00 return from OJEE 25.04.2014)		
Readmission fees for 10 students for the year 2013-14	Lt.No-340/ES/BU/2013 Dt.16.9.13	4,850.00
10@485.00		
Course fee for 10 students for the year 2013-14 @ 60,000.00	Lt.No-339/ES/BU/2013 Dt.16.9.13	6,00,000.00
	TOTAL	7,21,020.00

SFC M.Tech Computer Science

Name of course co-ordinator during 2013-14- Dr.Sushant Kumar Das , Depts. Of Com.Science

During the year 2013-14, the course fee per year was Rs 50,000.00 and the number of students admitted was 19. The total course fees collected during 2013-14 is furnished below.

Admission fees for 20 students for the year 2013-14	Lt.No.-121/C.S.C/BU/13 Dt.22.8.13	8,67,415.00	9,18,100.00
	Lt.No.-130/MTCS/BU/13 Dt.21.9.13	50,685.00	
3@485.00			
17@685.00 &			
Course fee for 20 students for the year 2013-14 @ 50,000.00 (95,000.00 return from OJEE on 25.4.2014)			
Readmission fees for 17 students for the year 2013-14	Lt.No.-116/MTC/BU/13 Dt.16.8.13	8,58,245.00	8,58,245.00
17@485.00 Course fee for 17 students for the year 2013-14 @ 50,000.00			
	TOTAL		17,76,345.00

17.7 - SFC Master of Finance and Control (A O Memo No-45)

On Checking the cash book of SFC Master of Finance and Control WRT No-1 cash book for the year 2013-14 ,it is noticed that Rs26000.00 is taken as receipt in SFC Master of Finance and Control cash book which is collected from 52 members of applicants @500/- as processing fees . As per guidelines and the general rules for admission into the SFC for 2013-14 of B.U provided by the concerned authority at point 10. It is clearly mentioned that for courses in which admn. conducted , the concerned course coordinators are to pay Rs 250/- per applicant to COF's A/C in form of Cheque soon after the admission process is over . So $52 \times 250 = \text{Rs } 13000.00$ is ought to be sent to COF' s A/C during the year 2013-14.This Rs 13000.00 was not shown as expenditure in the cash book of concerned course . So in response to the audit objection memo the concerned authority did not paying a cheque of Rs13000.00 in favour of COF also no compliance report to audit till completion of audit . Advise to deposit the same amount in COF Account.

17.8 - - SFC Geo-Physics (A O Memo No - 68)

On Checking the cash book of SFC Geo-Physics WRT No-1 cash book for the year 2013-14 ,it is noticed that Rs 8000.00 is taken as receipt in SFC Geo-Physics cash book which is collected from 16 x @500/- members of applicants as processing fees . As per guidelines and the general rules for admission into the SFC for 2013-14 of B.U provided by the concerned authority at point 10. It is clearly mentioned that for courses in which admn. conducted , the concerned course coordinators are to pay Rs 250/- per applicant to COF's A/C in form of Cheque soon after the admission process is over . So $16 \times 250 = \text{Rs } 4000.00$ is ought to be sent to COF' s A/C during the year 2013-14.This Rs 4000.00 was not shown as expenditure in the cash book of concerned course .So in response to the audit objection memo the concerned authority did not paying a cheque of Rs4000.00 in favour of COF also no compliance report to audit till completion of audit . Advise to deposit the same amount in COF Account.

17.9 - - SFC M.Pharma (A O Memo No -74)

On Checking the cash book of SFC M.Pharma WRT No-1 cash book for the year 2013-14 ,it is noticed that Rs 3500.00 is taken as receipt in SFC M.Pharma cash book which is collected from 7 x @500/- members of applicants as processing fees . As per guidelines and the general rules for admission into the SFC for 2013-14 of B.U provided by the concerned authority at point 10. It is clearly mentioned that for courses in which admn. conducted , the concerned course coordinators are to pay Rs 250/- per applicant to COF's A/C in form of Cheque soon after the admission process is over . So $7 \times 250 = \text{Rs } 1750.00$ is ought to be sent to COF' s A/C during the year 2013-14.This Rs 1750.00 was not shown as expenditure in the cash book of concerned course. So in response to the audit objection memo the concerned authority did not paying a cheque of Rs1750.00 in favour of COF also no compliance report to audit till completion of audit . Advise to deposit the same amount in COF Account.

PARA: 18 MISCELLANEOUS

18.1 - VehicleAO memo No-42

Having gone through the vehicle Log books for the year 2013-14, it is seen that the following vehicle are used on requisition by the employees of the University for private purpose.Hire charges are not deposited (Details Below). According to O.M. No 7966/24.2.2003 and O.M. No 16620/T dtd 30.10.87 com. and transport dep't. the hire charges of a bus is Rs 10.00 per kilo meter without propulsion and Rs 1000.00 per day with propulsion . Violating this no deposit was made for hiring a bus,which cannot be admitted in audit. On this regard audit

needs the following files and records for verification.

1. File proceedings towards hiring of vehicles
2. Original challans.
3. Syndicate resolution if any towards hiring of University vehicle at these rate.
4. Finance Dept. Concurrence regarding this.

Statement showing the details of vehicles plied on requisition basis during the year 2013-14.

Statement showing the details of vehicles plied on requisition basis during the year 2013-14							
Vehicle no	Date	from	to	Name of party	Challan no/date	Amount deposited	Amount Due
OAG 6755 Bus	6-12-13	BU	Berhampur	Miss Getanjali Panda Typsist	Not deposited		1000.00
	8-2-14	BU	Berhampur	Dlbakar Sethi, S.O	Not deposited		1000.00
	29-12-13	BU	Berhampur	UGC Net Exam Chairman	Not deposited		1000.00
	10-1-14	BU	Berhampur	HOD Pol Sc.	Not deposited		1000.00
	11-1-14	BU	Berhampur	HOD Pol Sc	Not deposited		1000.00
	26-1-14	BU	Berhampur	Chairman PGC	Not deposited		1000.00
	8-2-14	BU	Berhampur	Chairman PGC	Not deposited		1000.00
	23-3-14	BU	Berhampur	HOD Commerce Deptt	Not deposited		1000.00
						Total	8000.00

In response ,the authority said that the Bus hire by staff were informed to deposit with intimation to audit ,but no intimation received form the authority till the closing of audit hence the objection stand for Rs 8000.00 for this following persons held responsible.

Responsible Person for this paragraph

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Basanta Kumar Das	S.O,Vehicle	Berhampur University	4000.00
2	Dr.Anata Narayan Mishra	Development Officer	Berhampur University	4000.00

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

19.1 - Deposit

The register of security deposits are not maintained by the University although is insisted upon in every audit. Owing to no maintenance of Security deposit register, the possibility of double refund of Security deposit cannot be ruled out.

The position of Security Deposits received and refunded by the University is given below.

Particulars	Security Deposit	E.M.D	TOTAL
Opening balance as on 31-3-13	881544.00	550955.00	1432499.00
Receipt	1130342.00	124695.00	1255037.00
TOTAL	2011886.00	675650.00	2687536.00
Deposit Refunded	21335.00	4800.00	26135.00
Closing balance as on 31-3-14	1990551.00	670850.00	2661404.00

19.2 - Royalty (A.O.Memo No-86)

The position of royalty received and deposited is furnished below

Opening balance as on 1-4-13	31224.00
Receipt	81034.00
TOTAL	112258.00
Deposited	0.00
Closing balance as on 31-3-14	112258.00

Rule 6 of OTC Vol.1 read with Rule 4 of OGFR stipulates that all moneys received/realized on behalf of Government should be deposited in full into Treasury/with the competent authority within three days of its receipt / realization. Retention of Govt. money/ revenue outside treasury is irregular and not permissible.

On scrutiny of the expenditure with reference to vouchers of the general cash book for the year under audit it is noticed that a sum of Rs81034.00 is deducted from different work bill towards royalty . But the said amount was not found to have deposited before the Tahasildar during the year 2013-14. In response to the audit objection memo the same amount has been deposited to Tahasildar Kanisi vide cheque no-849617/12.05.15 (No-II Cash book , Page No-33 ,Vr. No-156/12.05.15).Hence the para is dropped.

19.3 - Income Tax

The position of Income Tax received and deposited by the university given below.

Opening balance as on 1-4-13	0.00
Receipt	276076.00
TOTAL	276076.00
Deposited	276076.00
Closing balance as on 31-3-14	0.00

19.4 - VAT

The position of VAT received and deposited by the university given below.

Opening balance as on 1-4-13	0.00
Receipt	964632.00
TOTAL	964632.00
Deposited	964632.00
Closing balance as on 31-3-14	0.00

19.5 - Labour Cess

The position of Labour Cess received and deposited given below.

Opening balance as on 1-4-13	0.00
Receipt	240583.00
TOTAL	240583.00
Deposited	240583.00
Closing balance as on 31-3-14	0.00

19.6 - Professional tax

The position of professional tax received and deposited given below.

Opening balance as on 1-4-13	0.00
Receipt	967610.00
TOTAL	967610.00
Deposited	967610.00
Closing balance as on 31-3-14	0.00

19.7 - General provident fund.

General Provident Fund {A/c no. 10941793108 (SBI, Bhanjabihar)}

Financial position

An abstract of financial position of General provident fund in respect of Berhampur university employees the year 2013-14 is given below.

OB as 1-4-13 in Bank	5787323.97
In TDR	114899046.00
Total	120686369.97
Receipt during 2013-14	34957983.00
Total	155644352.97
GPF Advance Paid during 2013-14	39100432.00
Closing balance as on 31-3-14 as per audit & cash book	116543920.97

Difference Nil

Details of closing balance.

As Per Bank as on 31-3-14	84,07,078.97
As per TDR as on 31-3-14	10,81,36,842.00
TOTAL	11,65,43,920.97

Details of closing balance of TDR.

Sl No	A/C No	TDR Register Page No	Date of investment	Face value	Date of maturity	Maturity Value
1	31699780482	70	05-04-2011	2131102.00	05-04-2019	4259249.00
2	31699780834	70	05-04-2011	2131102.00	05-04-2019	4259249.00
3	31699781180	72	05-04-2011	2131102.00	05-04-2019	4259249.00
4	31699787603	74	05-04-2011	5327754.00	05-04-2019	10648120.00
5	31699780484	76	05-04-2011	5327754.00	05-04-2019	10648120.00
6	31699786654	76	05-04-2011	5327754.00	05-04-2019	10648120.00
7	31699824013	78	05-04-2011	5327754.00	05-04-2019	10648120.00
8	31699824546	78	05-04-2011	5327754.00	05-04-2019	10648120.00
9	31699824896	80	05-04-2011	5327754.00	05-04-2019	10648120.00
10	31699866393	80	05-04-2011	5312468.00	05-04-2019	10617569.00
11	31699825131	82	05-04-2011	5327754.00	05-04-2019	10648120.00
12	31699825460	82	05-04-2011	5327754.00	05-04-2019	10648120.00
13	31699827194	84	05-04-2011	5327754.00	05-04-2019	10648120.00
14	31699827503	86	05-04-2011	5327754.00	05-04-2019	10648120.00
15	31699867477	86	05-04-2011	5762021.00	05-04-2019	11516052.00
16	32699827808	88	05-04-2011	5327754.00	05-04-2019	10648120.00
17	31699828085	88	05-04-2011	5327754.00	05-04-2019	10648120.00
18	31699828358	90	05-04-2011	5327754.00	05-04-2019	10648120.00
19	31699828608	90	05-04-2011	5327754.00	05-04-2019	10648120.00
20	31699828937	92	05-04-2011	5327754.00	05-04-2019	10648120.00
21	31699865265	92	05-04-2011	5327754.00	05-04-2019	10648120.00
22	31699868120	94	05-04-2011	5424983.00	05-04-2019	10842443.00
			Total	108136842.00		216123731.00

19.8 - Contributory provident fund

Contributory provident fund

Financial position:-

An abstract of financial position of Contributory Provident Fund in respect of Berhampur University employees for the year 2013-14 is furnished below.

OB as 1-4-13 in Bank	1989555.44
In TDR	42721094.00
Total	44710649.44
Receipt	4858723.00
Total	49569372.44
CPF Advance Paid during 2013-14	1913656.00
Closing balance as on 31-3-14	47655716.44

Difference nil

Details of closing balance.

As Per Bank as on 31-3-14	29,34,622.44
As per TDR as on 31-3-14	4,47,21,094.00
TOTAL	4,76,55,716.44

Details of closing balancing of TDR.

Sl No	A/C No	TDR Register page No	Date of investment	Face value	Date of maturity	Maturity Value
1	31699910059	96	05-04-2011	5327754.00	05-04-2019	10648120.00
2	31699911359	96	05-04-2011	5327754.00	05-04-2019	10648120.00
3	31699919824	98	05-04-2011	5327754.00	05-04-2019	10648120.00
4	31699915900	98	05-04-2011	3269892.00	05-04-2019	6535250.00
5	31699912080	100	05-04-2011	5327754.00	05-04-2019	10648120.00
6	31699923024	100	05-04-2011	5327754.00	05-04-2019	10648120.00
7	31699923466	102	05-04-2011	5327754.00	05-04-2019	10648120.00
8	31699923965	102	05-04-2011	2484678.00	05-04-2019	4965911.00
9	32122792217	106	04-02-2012	2500000.00	04-04-2019	4851457.00
10	32807472357	108	04-02-2013	1000000.00	04-05-2014	1110863.00
11	32807465395	108	04-02-2013	1000000.00	04-05-2014	1110863.00
12	32807473316	108	04-02-2013	500000.00	04-05-2014	555431.00
13	33344973724	112	01-10-2013	2000000.00	01-10-2014	2186167.00
			Total	44721094.00		85204662.00

19.9 - General Provident Fund of Lingaraj Law College

General Provident Fund of Lingaraj Law College {A/c no. 10941793471(SBI, Bhanjabihar)}

Financial position

An abstract of financial position of General provident fund in respect of Berhampur university employees the year 2013-14 is given below.

LR Law College GPF A/C No- 10941793471	
OB as 1-4-13 in Bank	693056.03
In TDR	2401811.00
Total	3094867.03
Receipt	1563752.00
Total	4658619.03
GPF Advance Paid during 2013-14	2506111.00
Closing balance as on 31-3-14	2152508.03

Difference nil

Details of closing balance

As per Bank book as on 31-3-14	259868.00
As per TDR as on 31-3-14	1892640.00
Total	2152508.00

Details of closing balance of TDR (GPF) Lingaraj Law College

A/C No	TDR register Page No	Date of investment	Face value	Date of maturity	Maturity Value
31699924539	104	05-04-2011	1892640.00	05-04-2019	3782656.00

19.10 - Employees Welfare Fund

Employees Welfare Fund {A/c no. 10941793131 (SBI, Bhanjabihar)}

Financial position

An abstract of financial position of Employees welfare fund in respect of Berhampur university employees the year 2013-14 is given below.

EWF A/C No -10941793131 , 2013-14	
OB as 1-4-13 in Bank	769832.25
In TDR	1300000.00
Total	2069832.25
Receipt	1436226.00
Total	3506058.25
EWF Advance Paid during 2013-14	345000.00
Closing balance as on 31-3-14	3161058.25

Details of closing balance

As per Bank as on 31-3-14	1161058.25
As per TDR as on 31-3-14	2000000.00
Total	3161058.25

Details of closing balance of TDR (EPF)

Sl No	A/C No	TDR Register page no	Date of investment	Face value	Date of maturity	Maturity Value
1	32373606281	108	11-06-2012	200000.00	11-04-2014	235494.00
2	32373605968	108	11-06-2012	200000.00	11-04-2014	235494.00
3	32373603916	108	11-06-2012	200000.00	11-04-2014	235494.00
4	32373605721	108	11-06-2012	200000.00	11-04-2014	235494.00
5	32373608223	108	11-06-2012	200000.00	11-04-2014	235494.00
6	32373607773	108	11-06-2012	200000.00	11-04-2014	235494.00
7	32373608686	108	11-06-2012	100000.00	11-04-2014	235494.00
8	33344953505	112	01-10-2013	700000.00	01-10-2013	785158.00
			Total	2000000.00		

19.11 - Employees Welfare Fund of Lingaraj Law College

Employees Welfare Fund of Lingaraj Law College {A/c no. 10941793460(SBI, Bhanjabihar)}

Financial position

An abstract of financial position of **Employees Welfare Fund** in respect of Berhampur university employees the year 2013-14 is given below.

LR Law College EWF A/C No- 10941793460	
OB as 1-4-13 in Bank	38231.92
Receipt	14416.00
Total	52647.92
EX Gratia Payment 2013-14	15000.00
Closing balance as on 31-3-14	37647.92

19.12 - Pension fund

Financial position:

Berhampur University Pension Fund

Financial position

An abstract of financial position of pension fund in respect of B.U. for the year 2013-14 is furnished below.

Opening balance as on 1.4.2013 including TDR	355292704.46
Receipt during 2013-14	206452180.00
126000000.00	Grant
205862.00	Interest Bank Rs
Others	Interest on TDR Rs 19766589.00
	Rs 60479729.00

Total	561744884.46
Expenditure	138072677.00
Closing Balance as on 31.3.2014 Audit	423672207.46
Pension Fund bank Rs 938473.46 Pension Fund TDR Rs 55024574.00 Pension Reserve Fund TDR Rs 367172927.00 Pension Reserve Fund Bank Rs 536233.00	In Bank--- Rs 1474706.46 In Shape of TDR -- Rs 422197501.00
As per Cash book bank position closing balance	Rs 1474706.46
As per bank pass book closing balance In A/C 10941793120 pension Fund Rs 938473.46 In A/C 31235968622 pension Reserve fund Rs 536233.00	Rs 1474706.46
Difference	0.00

Details of TDR position of pension fund ,B.U. for the year 2013-14

SI No	TDR no	Date of Investment	TDR face Value	Date of maturity	Rate of Interest
1	31699744669	5.4.2011	5226394.00	5.4.2019	8.75%
2	31699748904	5.4.2011	5226394.00	5.4.2019	8.75%
3	31699749293	5.4.2011	5226394.00	5.4.2019	8.75%
4	31699749645	5.4.2011	5226394.00	5.4.2019	8.75%
5	31699749930	5.4.2011	5226394.00	5.4.2019	8.75%
6	31699750388	5.4.2011	5226394.00	5.4.2019	8.75%
7	31699750649	5.4.2011	5226394.00	5.4.2019	8.75%
8	31699750990	5.4.2011	5226394.00	5.4.2019	8.75%
9	31699751553	5.4.2011	5226394.00	5.4.2019	8.75%
10	31699752002	5.4.2011	5226394.00	5.4.2019	8.75%
11	31699752513	5.4.2011	5226394.00	5.4.2019	8.75%

12	31699752794	5.4.2011	5226394.00	5.4.2019	8.75%
13	31699755478	5.4.2011	5226394.00	5.4.2019	8.75%
14	31699755988	5.4.2011	5226394.00	5.4.2019	8.75%
15	31699758368	5.4.2011	5226394.00	5.4.2019	8.75%
16	31699756776	5.4.2011	5226394.00	5.4.2019	8.75%
17	31699757599	5.4.2011	5226394.00	5.4.2019	8.75%
18	31699758059	5.4.2011	5226394.00	5.4.2019	8.75%
19	31699758468	5.4.2011	5226394.00	5.4.2019	8.75%
20	31699760590	5.4.2011	5226394.00	5.4.2019	8.75%
21	32305085494	27.4.2012	9450700.00	27.4.2020	8.75%
22	31887759194	16.8.2011	5444235.00	16.4.2019	9.25%
23	31887757607	16.8.2011	5444235.00	16.4.2019	9.25%
24	31887760030	16.8.2011	7924091.00	16.4.2019	9.25%
25	31698478357	5.4.2011	5000000.00	5.4.2019	8.75%
26	31698493954	5.4.2011	5000000.00	5.4.2019	8.75%
27	31700018489	5.4.2011	5456684.00	5.4.2019	8.75%
28	31700017112	5.4.2011	5456684.00	5.4.2019	8.75%
29	31700017677	5.4.2011	6546911.00	5.4.2019	8.75%
30	31700019834	5.4.2011	6546911.00	5.4.2019	8.75%
31	32485742534	14.8.2012	10000000.00	10.8.2017	9%
32	32485740570	14.8.2012	10000000.00	10.8.2017	9%
33	32485744440	14.8.2012	10000000.00	10.8.2017	9%
34	32485745750	14.8.2012	10000000.00	10.8.2017	9%
35	32485737920	14.8.2012	10000000.00	10.8.2017	9%
36	32485748127	14.8.2012	5044223.00	10.8.2017	9%
37	32944702635	16.4.2013	9450700.00	27.4.2020	8.75%
38	33056460072	13.6.2013	24574.00	13.6.2014	8.75%
39	33132520185	1.7.2013	2077090.00	1.1.2015	8.75%
40	33132528130	1.7.2013	6480919.00	1.1.2015	8.75%
41	33156921349	25.7.2013	5000000.00	25.7.2021	8.75%
42	33156923652	25.7.2013	5000000.00	25.7.2021	8.75%
43	33156925661	25.7.2013	5000000.00	25.7.2021	8.75%
44	33156926971	25.7.2013	5000000.00	25.7.2021	8.75%
45	33156928265	25.7.2013	5000000.00	25.7.2021	8.75%
46	33156928957	25.7.2013	5000000.00	25.7.2021	8.75%

47	33156930251	25.7.2013	5000000.00	25.7.2021	8.75%
48	33156931266	25.7.2013	5000000.00	25.7.2021	8.75%
49	33156932792	25.7.2013	5000000.00	25.7.2021	8.75%
50	33156935476	25.7.2013	5835230.00	25.7.2021	8.75%
51	33175603380	1.8.2013	5827394.00	1.1.2015	8.75%
52	33156894096	25.7.2013	5000000.00	25.7.2021	8.75%
53	33259776722	2.9.2013	12405692.00	1.1.2015	8.75%
54	33344461172	1.10.2013	5000000.00	1.1.2015	9%
55	33344469499	1.10.2013	7423451.00	1.1.2015	9%
56	33422089000	1.11.2013	5835648.00	1.1.2015	9%
57	33428974677	5.11.2013	10000000.00	1.4.2014	9%
58	33428976084	5.11.2013	10000000.00	1.5.2014	7.75%
59	33428976930	5.11.2013	10000000.00	1.6.2014	7.75%
60	33493625448	1.12.2013	5959545.00	1.1.2015	9%
61	33552570965	1.1.2014	6006364.00	1.1.2015	9%
62	33590496962	28.11.2013	6003432.00	16.4.2019	9%
63	33590504497	28.11.2013	6003432.00	16.4.2019	9%
64	33590501521	28.11.2013	3310211.00	16.4.2019	9%
65	33640502167	1.2.2014	1658082.00	1.2.2015	9%
66	33723421311	13.3.2014	5000000.00	1.7.2014	7.50%
67	33723422360	13.3.2014	5000000.00	1.7.2014	7.50%
68	33640502746	1.2.2014	6053183.00	1.2.2015	9%
69	33723423385	13.3.2014	5000000.00	1.8.2014	7.50%
70	33723424005	13.3.2014	5000000.00	1.8.2014	7.50%
71	33723410070	13.3.2014	5000000.00	1.9.2014	7.50%
		Total	422197501.00		

19.13 -
PARA: 20 RESULT OF AUDIT

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	8.1	1306500.00	1306500.00	1306500.00	0.00	0.00	
2	11.1	16000.00	16000.00	16000.00	16000.00	0.00	
3	12.1	1000.00	1000.00	1000.00	1000.00	0.00	
4	12.2	42000.00	42000.00	42000.00	42000.00	0.00	
5	13.1	29275.00	29275.00	29275.00	0.00	0.00	
6	14.1	0.00	6634052.00	0.00	0.00	0.00	
7	14.2	522912.00	522912.00	522912.00	0.00	0.00	
8	14.3	0.00	276440.00	0.00	0.00	0.00	
9	14.4	3000.00	3000.00	3000.00	0.00	0.00	
10	14.5	0.00	372400.00	0.00	0.00	0.00	
11	14.6	0.00	168000.00	0.00	0.00	0.00	
12	14.7	0.00	3952560.00	0.00	0.00	0.00	
13	14.8	0.00	4930830.00	0.00	0.00	0.00	
14	14.9	7298.00	7298.00	7298.00	0.00	0.00	
15	15.1	0.00	16036205.00	0.00	0.00	0.00	
16	15.5	59867.00	59867.00	59867.00	0.00	0.00	
17	16.4	15435.00	15435.00	15435.00	0.00	0.00	
18	16.5	0.00	1080.00	0.00	0.00	0.00	
19	16.6	0.00	13528.00	0.00	0.00	0.00	
20	16.8	0.00	1659.00	0.00	0.00	0.00	
21	16.10	77500.00	77500.00	77500.00	0.00	0.00	
22	16.20	23000.00	497264.00	23000.00	0.00	0.00	
23	16.21	0.00	2330802.00	0.00	0.00	0.00	
24	16.23	0.00	1366172.00	0.00	0.00	0.00	
25	18.1	8000.00	8000.00	8000.00	0.00	0.00	
26	19.1	0.00	2661404.00	0.00	0.00	0.00	
27	19.2	0.00	31224.00	0.00	0.00	0.00	
Total		2111787.00	41362407.00	2111787.00	59000.00	0.00	

Audit Certificate

Certified that the accounts of Berhampur 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

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	15.6	92	2015-05-05	166	Sri Sarat Chandra Sahu,A.E
2	15.4	6	2015-04-30	428	Sri Bijay Kumar Pattnaik,A.E
3	15.4	4	2015-04-30	292	Sri Bijay Kumar Pattnaik,A.E
4	15.3	5	2015-03-30	194	Sri Bijay Kumar Pattnaik,A.E
5	15.2	7	2015-04-30	309	Sri Bijay Kumar Pattnaik,A.E
6	15.6	94	2015-05-05	321	Sri Sarat Chandra Sahu,A.E
7	19.2	849617	2015-05-12	81034	
Total				82744	