

**LOCAL FUND AUDIT, BHUBANESWAR, ODISHA**

CATEGORY : University,General

Audit Report No : 46898/AR/2014-2015-BHUBANESWAR

**PARA: 1 TITLE SHEET**

|    |  |  |
|----|--|--|
| 1  | Name of the Institution :                              | <b>Orissa University of Agriculture Technology</b>   |
| 2  | Year of Accounts under Audit :                         | <b>2011-2012</b>   |
| 3  | Name of the Local Authority during the year of A/Cs :  | Name of the Vice-Chancellor- Prof. D.P.Ray<br>Name of the Registrar-<br>Mr Sangram Keshari Ray,OAS(S)<br>01.04.2011 to 31.03.2012<br>Name of the Comptroller-<br>Rabindra Ku.Pattnaik,O.F.S(S) 01.04.2011 to 10.06.2011<br>Sri Sangram Keshari Ray,O.A.S(SAG) 11.06.2011 to 14.07.2011<br>Sri Ananta Ku.Prusty,O.F.S-1(SB)<br>15.07.2011 to 31.03.2012   |
|    | Name of the Local Authority at the time of Audit :     | Name of the Vice-Chancellor-<br>Prof. Manoranjan Kar.<br>Name of the Registrar -<br>Sri Pravakar Pradhan,IAS.Name of the Comptroller-Prof. Rabindra Kumar<br>Das,OVC (07.05.2014 - 11.12.2014<br>Sri Suvendu Mohan Das,O.F.S.(S)-12.12.2014 -18.04.2015  |
| 4  | Duration of Audit :                                    | 12-05-2014 To 18-04-2015 (Mandays Consumed :- 749.5)   |
| 5  | Name of the Auditors :                                 | SWARNALATA SOY - Lead Auditor(12-05-2014 to 23-04-2015)<br>PRASANTA KUMAR ROUT - Auditor(12-05-2014 to 23-04-2015)<br>SUJATA PRAHARAJ - Auditor(12-05-2014 to 23-04-2015)<br>ITISHREE MOHARANA - Auditor(20-11-2014 to 23-04-2015)<br>KAILASH CHANDRA SENAPATI - Auditor(12-05-2014 to 23-04-2015)<br>RAJIB KUMAR SAMAL - Auditor(12-05-2014 to 23-04-2015)<br>MADHUSMITA RAY - Auditor(12-05-2014 to 23-04-2015)<br>ANITA NAYAK - Auditor(01-06-2014 to 23-04-2015) |
| 6  | Name of the Reviewing Officer :                        | BANITA SETHI(District Audit Officer)   |
| 7  | Date of submission of report by Reviewing officer :    | 14-05-2015   |
| 8  | Entry Conference Date :                                | 12-05-2014   |
| 9  | Exit Conference Date :                                 | 17-06-2015   |
| 10 | Name of the District Audit Officer :                   | BANITA SETHI   |
| 11 | Date of approval of report by District Audit Officer : | 13-07-2015   |

**PARA: 2 PHYSICAL VERIFICATION**

| Slno | Name                          | Value      | Remarks |
|------|-------------------------------|------------|---------|
| 1    | Liquid Cash                   | 27999.00   | Nil.    |
| 2    | Date of Physical Verification | 13.05.2014 |         |
| 3    |                               |            |         |

**Comments**

| Sl. No. | Name of the Cash Book     | Amount/Nos | Remarks  |
|---------|---------------------------|------------|--|
| 1       | Main subsidiary cash book | 11932.00   | 1*1000=1000, 21*500=10500<br>4*100=400<br>1*20=20<br>1*10=10<br>Coin=2 |
| 2       | MCA cash book             | 0.00       |  |
| 3       | Guest house cash book     | 0.00       |  |
| 4       | P.A advance register      | 16067.00   | 6*1000=6000<br>6*500=3000<br>60*50=3000<br>404*10=4040<br>Coin=27      |
| 5       | Unused Misc. receipt book | 4 nos      |  |
| 6       | Unused fee receipt        | 2 nos      |  |
| 7       | Postage stamp             | 894.00     |  |

**Physical verification of DPP on dt.19.05.2014**

|   |                          |                                |                                  |
|---|--------------------------|--------------------------------|----------------------------------|
| 1 | Cash in chest            | Rs 36700.00                    | Cash Book Page No-195, vol-36    |
| 2 | Unused Misc receipt book | 4 nos<br>(5206,5207,5208,5209) | Page No-76 of stock register     |
| 3 | Unused MBs               | -nil-                          | Page No-7 of MB stock register   |
| 4 | Stamp Account            | Rs 2051.00                     | Page No-44 of Stamp A/c register |

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

| Sino | List Records/Register                         |
|------|---|
| 1    | Foundation Fund Register                      |
| 2    | SD/EMD Register                               |
| 3    | Allotment Register                            |
| 4    | Stamp Account Register                        |
| 5    | Loan Ledger                                   |
| 6    | Service Books                                 |
| 7    | Log Book of Vehicles                          |
| 8    | Utilisation Certificate files                 |
| 9    | Treasury Book of Drawal                       |
| 10   | Bill Register                                 |
| 11   | Consumable Stock Register                     |
| 12   | Non-Consumable Stock Register                 |
| 13   | Bank Pass Books                               |
| 14   | GPF Register                                  |
| 15   | CPF Register                                  |
| 16   | Grand-in-Aid Register                         |
| 17   | Deposits with various Authorities             |
| 18   | Earnest Money Deposit Register                |
| 19   | Security deposit Register                     |
| 20   | TDR Register/Investment Register              |
| 21   | Counterfoils of issued Cheques                |
| 22   | BD/CHEQUE Receipt Register                    |
| 23   | INCOME & EXPENDITURE ACCOUNT for the year end |
| 24   | RECEIPT & PAYMENT ACCOUNT for the year end    |
| 25   | Money Receipt Books                           |
| 26   | Payment vouchers/Receipt Vouchers             |
| 27   | Register of Cheques Issued                    |
| 28   | Bank Books                                    |
| 29   | Cash Books                                    |

**B : List of Records/Registers not Produced to Audit**

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

**C : List of Records/Registers not Maintained**

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| Sino | List Records/Register |
|------|-----------------------|
|------|-----------------------|

**Comments**

**Non maintenance/non production of records and registers :-OSP -371 Memo no160/02.04.15**

No asset and liability register has been shown maintained during the year 2011-12 for which the audit couldn't ascertain the total asset and total liability of the university for the said year. Besides the advance ledger, outstanding advance register, demand collection balance register, trial balance register, festival advance register, pay advance register, income and expenditure account for the year end, balance sheet at the year end and receipt and payment register at the year end have not been shown maintained during the year 11-12.

However the local authority is advised to maintain the same and produce to audit for verification.

**PARA: 4 FINANCIAL POSITION**

Orissa University of Agriculture Technology - 2011-2012

| Sno | Name of the Cash Book      | OB as on Date | Opening Balance(In Rs:)  | Receipt during the Year under Audit(In Rs:) | Total(In Rs:)             | Expenditure during the Year under Audit(In Rs:) | Closing Balance as per Audit (DD MM YYYY) | Closing Balance(In Rs:)(AUDIT) | Closing Balance as per (DD MM YYYY) Cash Book | Closing Balance(In Rs:)(CASH BOOK) | Difference (In Rs:) | Remarks   |
|-----|----------------------------|---------------|--------------------------|---|---------------------------|---|---|--------------------------------|---|------------------------------------|---------------------|---|
| 1   | OUAT Proper                | 01-04-2011    | 2480875<br>67.32         | 20263441<br>38.75                           | 22744317<br>06.07         | 22386607<br>39.00                               | 31-03-2012                                | 3577096<br>7.07                | 31-03-2012                                    | 3625434<br>5.07                    | -483378.00          | difference as per previous A/R no-12566/AR-2013-14-Puri for the year 2010-11. |
| 2   | Guest house                | 01-04-2011    | 587353.51                | 673107.00                                   | 1260460.51                | 0.00  | 31-03-2012                                | 1260460.51                     | 31-03-2012                                    | 1260460.51                         | 0.00                |   |
| 3   | XI-ASC                     | 01-04-2011    | 0.00                     | 250000.00                                   | 250000.00                 | 0.00  | 31-03-2012                                | 250000.00                      | 31-03-2012                                    | 250000.00                          | 0.00                |   |
| 4   | MCA                        | 01-04-2011    | 3145850<br>1.87          | 25218214.<br>00                             | 56676715.<br>87           | 52541451.<br>00                                 | 31-03-2012                                | 4135264.<br>87                 | 31-03-2012                                    | 4135264.<br>87                     | 0.00                |   |
| 5   | DBT                        | 01-04-2011    | 0.00                     | 2861968.00                                  | 2861968.00                | 2294714.00                                      | 31-03-2012                                | 567254.00                      | 31-03-2012                                    | 567254.00                          | 0.00                |   |
| 6   | SAMS                       | 01-04-2011    | 187893.00                | 456503.00                                   | 644396.00                 | 222875.00                                       | 31-03-2012                                | 421521.00                      | 31-03-2012                                    | 421521.00                          | 0.00                |   |
| 7   | NAIP                       | 01-04-2011    | 9237062.<br>00           | 5499122.0<br>0                              | 14736184.<br>00           | 13806774.<br>00                                 | 31-03-2012                                | 929410.0<br>0                  | 31-03-2012                                    | 929410.0<br>0                      | 0.00                |   |
| 8   | Infrastructure Development | 01-04-2011    | 59020.90                 | 0.00  | 59020.90                  | 0.00  | 31-03-2012                                | 59020.90                       | 31-03-2012                                    | 59020.90                           | 0.00                |   |
| 9   | Perquisite                 | 01-04-2011    | 221356.00                | 8566.00                                     | 229922.00                 | 0.00  | 31-03-2012                                | 229922.00                      | 31-03-2012                                    | 229922.00                          | 0.00                |   |
| 10  | NSS Regular                | 01-04-2011    | 586353.00                | 256382.00                                   | 842735.00                 | 202301.00                                       | 31-03-2012                                | 640434.00                      | 31-03-2012                                    | 640434.00                          | 0.00                |   |
| 11  | NSS Special                | 01-04-2011    | 939133.00                | 554234.00                                   | 1493367.00                | 237500.00                                       | 31-03-2012                                | 1255867.00                     | 31-03-2012                                    | 1255867.00                         | 0.00                |   |
| 12  | KVK                        | 01-04-2011    | 6873274<br>0.10          | 13568314<br>0.00                            | 20441588<br>0.10          | 19231998<br>8.00                                | 31-03-2012                                | 1209589<br>2.10                | 31-03-2012                                    | 1209589<br>2.10                    | 0.00                |   |
|     | <b>GRAND TOTAL</b>         |               | <b>3600969<br/>80.70</b> | <b>21978053<br/>74.75</b>                   | <b>25579023<br/>55.45</b> | <b>25002863<br/>42.00</b>                       |   | <b>5761601<br/>3.45</b>        |   | <b>5809939<br/>1.45</b>            | <b>-483378.00</b>   |   |

**Comments**
**Details of closing balance:**

Cash in Hand= Rs. 45191.00

In Bank= Rs. 58054200.45

F.D (Fixed Deposit) (Investments are in seep accounts the details of which are furnished in the investment paragraph.

Total=Rs. 58099391.45

Details of expenditure of OUAT (Proper) for the year 2011-12.

| SI No | Office               | salary   | TA      | CONT-R   | CONT-NR | OTHERS | TOTAL    |  |
|-------|----------------------|----------|---------|----------|---------|--------|----------|--|
| 1     | OUAT (Proper)        | 37406487 | 1828694 | 15318945 | 221210  | 43175  | 54818511 |  |
| 2     | Refund of extra fees | 302416   | 0       | 445516   | 0       | 0      | 747932   |  |

|    |   |          |        |          |          |   |          |
|----|---|----------|--------|----------|----------|---|----------|
| 3  | Exam Cell (OUAT Proper)                               | 0        | 0      | 151000   | 0        | 0 | 151000   |
| 4  | Director of Physical Plant (DPP)                      | 16642927 | 60000  | 17725416 | 16895770 |   | 51324113 |
| 5  | Students Welfare (DSW)                                | 7244856  | 7500   | 5814500  | 0        | 0 | 13066856 |
| 6  | OUAT Health Centre                                    | 1878938  | 0      | 703743   | 68572    | 0 | 2651253  |
| 7  | Central Library                                       | 6261193  | 0      | 356451   | 0        | 0 | 6617644  |
| 8  | Dean of Research                                      | 4958017  | 6250   | 55500    | 0        | 0 | 5019767  |
| 9  | IPR Cell  | 0        | 12500  | 159637   | 0        | 0 | 172137   |
| 10 | College of Home Science                               | 12671661 | 16600  | 305750   | 0        | 0 | 12994011 |
| 11 | Dept of Food science and Nutrition ( College of Hor.) | 0        | 0      | 20250    | 0        | 0 | 20250    |
| 12 | College of Agriculture, BBSR                          | 6874364  | 100000 | 2522966  | 0        | 0 | 9497330  |
| 13 | Dept of Agronomy                                      | 14881173 | 0      | 409900   | 0        | 0 | 15291073 |
| 14 | Dept of PBG   | 16355366 | 0      | 246000   | 0        | 0 | 16601366 |
| 15 | Dept of Plant Physiology                              | 6642875  | 0      | 7000     | 0        | 0 | 6649875  |
| 16 | Dept of Agricultural Meteorology                      | 0        | 0      | 10000    | 0        | 0 | 10000    |
| 17 | Dept of Fruit Science                                 | 6093132  | 0      | 157000   | 0        | 0 | 6250132  |
| 18 | Dept of Vegetable Science                             | 4671228  | 0      | 181600   | 0        | 0 | 4852828  |
| 19 | Dept of Floriculture & Land scapli                    | 3450317  | 0      | 36000    | 0        | 0 | 3486317  |
| 20 | Dept of Post Harvest Management                       | 3899320  | 0      | 4000     | 0        | 0 | 3903320  |
| 21 | Dept of Entomology                                    | 18336076 | 0      | 31000    | 0        | 0 | 18367076 |
| 22 | Dept of Plant Pathology and Micology                  | 9043807  | 0      | 8300     | 0        | 0 | 9052107  |
| 23 | Dept of Nematology                                    | 7031005  | 0      | 29000    | 0        | 0 | 7060005  |

|    |  |          |       |         |   |   |          |
|----|--|----------|-------|---------|---|---|----------|
| 24 | Dept of Agril.Chemistry & soil Science | 11942913 | 0     | 68500   | 0 | 0 | 12011413 |
| 25 | IFFCO Chair                            | 1326079  | 0     | 70000   | 0 | 0 | 1396079  |
| 26 | Dept of Agril.Economics                | 6242825  | 0     | 12200   | 0 | 0 | 6255025  |
| 27 | Dept of Agri.Statistics                | 3748103  | 0     | 87500   | 0 | 0 | 3835603  |
| 28 | Dept of Agri.Extension                 | 8693878  | 0     | 4500    | 0 | 0 | 8698378  |
| 29 | Dept of Seed Science                   | 2449493  | 0     | 57600   | 0 | 0 | 2507093  |
| 30 | Pest Servellance Scheme                | 252695   | 0     | 1500    | 0 | 0 | 254195   |
| 31 | Dept of Bio Technology                 | 2638123  | 0     | 83990   | 0 | 0 | 2722113  |
| 32 | College of Forestry, BBSR              | 6992716  | 39820 | 673800  | 0 | 0 | 7706336  |
| 33 | College of Agril. Chiplima             | 11382008 | 25000 | 1737300 | 0 | 0 | 13144308 |
| 34 | College of Vet. Science and A.H        | 5584270  | 20000 | 8841604 | 0 | 0 | 14445874 |
| 35 | Dept of Anatomy & Histology            | 3806026  | 0     | 7800    | 0 | 0 | 3813826  |
| 36 | Dept of Veterinary Pathology           | 2095345  | 0     | 48500   | 0 | 0 | 2143845  |
| 37 | Dept of Veterinary microbiology        | 3577810  | 0     | 2500    | 0 | 0 | 3580310  |
| 38 | Dept of Veterinary Parasitology        | 3426939  | 0     | 5700    | 0 | 0 | 3432639  |
| 39 | Dept of veterinary physiology          | 1389643  | 0     | 3500    | 0 | 0 | 1393143  |
| 40 | Dept of Pharmacology & Toxilogy        | 3451289  | 0     | 2000    | 0 | 0 | 3453289  |
| 41 | Dept of Veterinary Bio-chemistry       | 3801876  | 0     | 2000    | 0 | 0 | 3803876  |
| 42 | Dept of Veterinary Clinical Medicine   | 7283706  | 0     | 4000    | 0 | 0 | 7287706  |
| 43 | Dept of Ambulatory Clinic (Central)    | 3706879  | 0     | 170700  | 0 | 0 | 3877579  |
| 44 | Dept of Vet. Surgery & Radiology       | 6432116  | 0     | 11000   | 0 | 0 | 6443116  |

|    |                                       |          |       |         |   |   |          |
|----|---------------------------------------|----------|-------|---------|---|---|----------|
| 45 | Dept of Animal Reproduction and Gy.   | 4730337  | 0     | 21700   | 0 | 0 | 4752037  |
| 46 | Dept of Animal Nutrition              | 5527360  | 0     | 14300   | 0 | 0 | 5541660  |
| 47 | Dept of Livestock Production and M    | 12593587 | 0     | 3200    | 0 | 0 | 12596787 |
| 48 | Dept of Animal Breeding & Genetic     | 5734085  | 0     | 2000    | 0 | 0 | 5736085  |
| 49 | Dept of Preventie medicine            | 585299   | 0     | 1700    | 0 | 0 | 586999   |
| 50 | Dept of Livestock Production and Tec. | 10173    | 0     | 5500    | 0 | 0 | 15673    |
| 51 | Dept of Poultry Science               | 0        | 0     | 1500    | 0 | 0 | 1500     |
| 52 | Dept of Veterinary & A.H.Extension    | 914040   | 0     | 1400    | 0 | 0 | 915440   |
| 53 | Inst. Livestock Farm (Polutry &       | 1052676  | 0     | 1248000 | 0 | 0 | 2300676  |
| 54 | Coll. Of Agril.Engg & Technology      | 3921680  | 25000 | 1500300 | 0 | 0 | 5446980  |
| 55 | Dept. of Soil & Water Conbservation   | 8173075  | 0     | 5000    | 0 | 0 | 8178075  |
| 56 | Dept of Farm Machinery & Power        | 8802578  | 0     | 13700   | 0 | 0 | 8816278  |
| 57 | Dept of Mechanical & Electrical Engg. | 3718426  | 0     | 2700    | 0 | 0 | 3721126  |
| 58 | Dept of Agril. Processing & Food Eng. | 2258702  | 0     | 1500    | 0 | 0 | 2260202  |
| 59 | Dept of Agril. Structure Civil & Env. | 2104229  | 0     | 1500    | 0 | 0 | 2105729  |
| 60 | Instrumentation Cell                  | 2410573  | 0     | 44000   | 0 | 0 | 2454573  |
| 61 | Planning, Monitering & Ev.            | 7347783  | 0     | 15000   | 0 | 0 | 7362783  |
| 62 | Placement Services &                  | 187603   | 0     | 0       | 0 | 0 | 187603   |

| Guidance                                   |         |       |        |   |   |         |  |
|--|---------|-------|--------|---|---|---------|--|
| 63 P.G.Faculties and DRI                   | 3290796 | 0     | 39500  | 0 | 0 | 3330296 |  |
| 64 Coordination Unit                       | 5454216 | 15000 | 127000 | 0 | 0 | 5596216 |  |
| 65 Parasite Breeding Scheme                | 504489  | 0     | 1300   | 0 | 0 | 505789  |  |
| 66 Pepper and Cardmum Scheme               | 507017  | 0     | 0      | 0 | 0 | 507017  |  |
| 67 Jute dev. Scheme, Kendrapara            | 546233  | 0     | 0      | 0 | 0 | 546233  |  |
| 68 RRTTSS, Kalimela                        | 695043  | 0     | 0      | 0 | 0 | 695043  |  |
| 69 Farm Service Centre                     | 277074  | 0     | 18000  | 0 | 0 | 295074  |  |
| 70 Centre for Tropical mushroom Res. & Tr. | 2293620 | 0     | 60300  | 0 | 0 | 2353920 |  |
| 71 RRTTS, Semiliguda                       | 4111751 | 25000 | 267186 | 0 | 0 | 4403937 |  |
| 72 RRTTS, Chiplima                         | 5410182 | 28000 | 245000 | 0 | 0 | 5683182 |  |
| 73 RRTS, Keonjhar                          | 3992340 | 7000  | 144000 | 0 | 0 | 4143340 |  |
| 74 RRTTS, Bhubaneswar                      | 9560915 | 6000  | 233000 | 0 | 0 | 9799915 |  |
| 75 RRTS, G.Udayagiri                       | 4434718 | 12000 | 122500 | 0 | 0 | 4569218 |  |
| 76 RRTS, Bhawanipatna                      | 6446965 | 10000 | 115000 | 0 | 0 | 6571965 |  |
| 77 RRTT, Sub-station, Umerkote             | 1198987 | 1500  | 24500  | 0 | 0 | 1224987 |  |
| 78 RRTTS, Ranital                          | 4971741 | 15000 | 176000 | 0 | 0 | 5162741 |  |
| 79 RTTI, Sub-Centre Motto                  | 2562634 | 4000  | 32700  | 0 | 0 | 2599334 |  |
| 80 RRTTS, Mahisapat                        | 3116146 | 8000  | 75000  | 0 | 0 | 3199146 |  |
| 81 RRTTS, Sub-Station, Kirei               | 397658  | 0     | 0      | 0 | 0 | 397658  |  |
| 82 RRTTSS, Jaypore                         | 1124056 | 3250  | 24750  | 0 | 0 | 1152056 |  |
| 83 RRTTS, Berhampur                        | 54080   | 0     | 11000  | 0 | 0 | 65080   |  |
| 84 Adoptive Res. Stations (Sakhigopal)     | 747455  | 0     | 0      | 0 | 0 | 747455  |  |
| 85 Farm Impliment Design Unit (FIDU)       | 2637420 | 0     | 25500  | 0 | 0 | 2662920 |  |
| 86 Sugarcane Res. Station, Nayagarh        | 687306  | 14500 | 140000 | 0 | 0 | 841806  |  |
| 87 Seed Res. Farm,                         | 1839420 | 0     | 0      | 0 | 0 | 1839420 |  |

|     |                                       |          |       |          |         |   |          |
|-----|---------------------------------------|----------|-------|----------|---------|---|----------|
|     | G.Palli                               |          |       |          |         |   |          |
| 88  | Central Farm                          | 1836922  | 0     | 4000     | 0       | 0 | 1840922  |
| 89  | Kalimela Farm                         | 572997   | 0     | 0        | 0       | 0 | 572997   |
| 90  | H.A.R.S, Pattangi                     | 899571   | 0     | 0        | 0       | 0 | 899571   |
| 91  | Directorate of Extension Education    | 5218821  | 26625 | 483250   | 0       | 0 | 5728696  |
| 92  | Information Section                   | 3880856  | 1000  | 212000   | 0       | 0 | 4093856  |
| 93  | University Extension Block programme  | 8742959  | 10000 | 94000    | 0       | 0 | 8846959  |
| 94  | Distance Education                    | 2158846  | 4000  | 35500    | 0       | 0 | 2198346  |
| 95  | Video Project                         | 1592653  | 5000  | 56000    | 0       | 0 | 1653653  |
| 96  | Farmer's Hostel                       | 0        | 0     | 35000    | 0       | 0 | 35000    |
| 97  | Odisha Gender Resources Centre        | 0        | 0     | 12000    | 0       | 0 | 12000    |
| 98  | College of Fisheries Science, Rangeil | 14020817 | 40000 | 1592900  | 0       | 0 | 15653717 |
| 99  | P.G.Dept of Aquaculture               | 4443623  | 3750  | 7250     | 0       | 0 | 4454623  |
| 100 | College of Basic science & Human      | 4994880  | 5000  | 2002100  | 50000   | 0 | 7051980  |
| 101 | Dept of Humanities                    | 6010663  | 0     | 7500     | 0       | 0 | 6018163  |
| 102 | Dept. of Physical Science             | 13509082 | 0     | 35000    | 40000   | 0 | 13584082 |
| 103 | Dept. of Biological Science           | 8857335  | 0     | 35000    | 0       | 0 | 8892335  |
| 104 | Dept of Microbiology (General)        | 919700   | 0     | 0        | 0       | 0 | 919700   |
| 105 | LUMP provision                        | 277090   | 0     | 0        | 0       | 0 | 277090   |
| 106 | College of Agriculture, Bhawanipatna  | 259748   | 0     | 0        | 0       | 0 | 259748   |
| 107 | Dean O.V.C                            | 461915   | 0     | 12470000 | 3800000 | 0 | 16731915 |
| 108 | College of Horticulture, Chiplima     | 6592505  | 25000 | 862286   | 5101800 | 0 | 12581591 |
| 109 | College of Agril. Bhawanipatna        | 8784229  | 10000 | 6068000  | 5225274 | 0 | 20087503 |

|     |  |          |        |          |         |   |          |
|-----|--|----------|--------|----------|---------|---|----------|
| 110 | Agro Polytechnics,<br>Boudh asnd Deogarh | 0        | 0      | 14713698 | 0       | 0 | 14713698 |
| 111 | AICRP on Farm<br>Implement and Mach.     | 5142933  | 53300  | 264500   | 761088  | 0 | 6221821  |
| 112 | AICRP on Vegetable<br>Improvement        | 11572410 | 100000 | 400000   | 97114   | 0 | 12169524 |
| 113 | AICRP on Potato<br>Improvement Project   | 5594028  | 30000  | 170000   | 125000  | 0 | 5919028  |
| 114 | AICRP on Cashew<br>Improvement BBSR      | 9004826  | 60000  | 306000   | 0       | 0 | 9370826  |
| 115 | AICRP on Integrated<br>Farming System    | 19672106 | 134667 | 1516350  | 1304000 |   | 22627123 |
| 116 | AICRP on Agroforestry,<br>BBSR           | 7171584  | 20000  | 1095000  | 0       | 0 | 8286584  |
| 117 | AICRP on Speces<br>Improvement, Pottato  | 2214878  | 10000  | 99400    | 0       | 0 | 2324278  |
| 118 | AICRP on Small Millet<br>Improvement     | 9847918  | 90000  | 807900   | 0       | 0 | 10745818 |
| 119 | AICRP on Forage<br>Crop. BBSR            | 7978659  | 80000  | 578700   | 0       | 0 | 8637359  |
| 120 | AICRP on Honey Bee<br>Research, Bhut     | 4735589  | 30000  | 331200   | 0       | 0 | 5096789  |
| 121 | AICRP on Tabacco<br>Improvement, Ber     | 2797114  | 30000  | 120000   | 389400  | 0 | 3336514  |
| 122 | AICRP on Palm<br>Research                | 5950201  | 25000  | 320000   | 876000  | 0 | 7171201  |
| 123 | AICRP on Weed<br>Control, BBSR           | 6326724  | 45000  | 240000   | 0       | 0 | 6611724  |
| 124 | AICRP on Betelvine<br>Research, BBSR     | 4061577  | 50000  | 300000   | 600000  | 0 | 5011577  |
| 125 | AICRP on Pulse<br>(Mullarp) Improvement  | 8022266  | 100000 | 700000   | 0       | 0 | 8822266  |
| 126 | AICRP on Oil seed (<br>Groundnut) BBSR   | 6575259  | 45000  | 390000   | 226980  | 0 | 7237239  |

|     |   |         |        |         |        |   |          |
|-----|---|---------|--------|---------|--------|---|----------|
| 127 | AICRP on Raspeeed and Mustard, BBSR       | 4933082 | 20000  | 121200  | 870350 | 0 | 5944632  |
| 128 | AICRP on Linseed, Jashipur                | 1981126 | 40000  | 160000  | 206600 | 0 | 2387726  |
| 129 | AICRP on Niger, Semilliguda               | 2350179 | 40000  | 160000  | 0      | 0 | 2550179  |
| 130 | ICRP on Oilseed Sesamum, BBSR             | 7558355 | 60000  | 360000  | 0      | 0 | 7978355  |
| 131 | AICRP on Cotton Improvement, Bhawanipatna | 2985840 | 60000  | 274400  | 300000 | 0 | 3620240  |
| 132 | AICRP on Utilisation of Animal Energy     | 7792236 | 51500  | 400000  | 0      | 0 | 8243736  |
| 133 | AICRP on Pigeon pea, Berhampur            | 1546429 | 40000  | 160000  | 580000 | 0 | 2326429  |
| 134 | AICRP on Caster, Bhawanipatna             | 1723407 | 40000  | 216660  | 300000 | 0 | 2280067  |
| 135 | AICRP on Maize improvement, BBSR          | 2927536 | 80000  | 1031200 | 874000 | 0 | 4912736  |
| 136 | AICRP on Soil Test Crops Response         | 7674791 | 430000 | 2408500 | 0      | 0 | 10513291 |
| 137 | AICRP on Micro & Secondary Nutrition      | 4366442 | 60000  | 501200  | 440000 | 0 | 5367642  |
| 138 | AICRP on Nematod Pest Control, BBSR       | 5699913 | 40000  | 161200  | 0      | 0 | 5901113  |
| 139 | AICRP on Bio-diversity and Bio-Fertilise  | 3719514 | 20000  | 181200  | 0      | 0 | 3920714  |
| 140 | AICRP on Under Utilised Crops. BBSR       | 4694129 | 40000  | 361200  | 0      | 0 | 5095329  |
| 141 | AICRP on Agrometeorology, BBSR            | 2676366 | 13300  | 852000  | 217000 | 0 | 3758666  |
| 142 | AICRP on Long Term Fertilizer, BBSR       | 4105528 | 15000  | 221200  | 0      | 0 | 4341728  |
| 143 | Breeder seed Production, NSP              | 5788844 | 0      | 261200  | 992000 | 0 | 7042044  |

|     |  |          |        |         |         |       |          |
|-----|--|----------|--------|---------|---------|-------|----------|
| 144 | NSP Seed Technology Research             | 10061756 | 40000  | 480000  | 0       | 0     | 10581756 |
| 145 | AICRP on Poultry, BBSR                   | 5987339  | 25000  | 1930200 | 50000   | 0     | 7992539  |
| 146 | AICRP on Goat Improvement , BBSR         | 2811173  | 80000  | 881200  | 0       | 0     | 3772373  |
| 147 | AICRP on Sheep Improvement, BBSR         | 1522926  | 33000  | 551700  | 0       | 0     | 2107626  |
| 148 | AICRP on ESA, BBSR                       | 4793683  | 57000  | 511200  | 2000000 | 0     | 7361883  |
| 149 | AICRP on Post Harvest Technology         | 9591439  | 106600 | 900200  | 2173000 | 0     | 12771239 |
| 150 | AICRP on Rice Improvement, Jaypore       | 1665489  | 19000  | 241200  | 0       | 0     | 1925689  |
| 151 | AICRP on Rice Improvement, Chiplima      | 11336157 | 57000  | 626200  | 1099872 | 0     | 13119229 |
| 152 | AICRP on Water Management, Chiplima      | 5421452  | 66000  | 331200  | 134575  | 26828 | 5980055  |
| 153 | AICRP on Sugarcane, Nayagarh             | 3321763  | 37500  | 136200  | 0       | 0     | 3495463  |
| 154 | AICRP on Jute and Allied Fibre, Keonjhar | 6846895  | 37500  | 380000  | 0       | 0     | 7264395  |
| 155 | AICRP on Dryland Agril, Research         | 8057331  | 120000 | 1298617 | 1439693 | 0     | 10915641 |
| 156 | AICRP on Rural Agril, Work Experiment    | 0        | 0      | 900345  | 0       | 0     | 900345   |
| 157 | Imp. of Feed resources and nutrient      | 0        | 56000  | 1719550 | 0       | 0     | 1775550  |
| 158 | AICRP on Mushroom                        | 0        | 20000  | 173000  | 666000  | 0     | 859000   |
| 159 | AICRP on Biological Control of Crop      | 0        | 0      | 449200  | 0       | 0     | 449200   |

|     |  |          |        |         |        |        |          |
|-----|--|----------|--------|---------|--------|--------|----------|
| 160 | AICRP on Tropical Fruits                 | 236579   | 46500  | 240000  | 400524 | 0      | 923603   |
| 161 | AICRP on Floriculture                    | 497018   | 16000  | 160000  | 0      | 0      | 673018   |
| 162 | BSP Annual Oil seed groundnut, BBSR      | 711374   | 0      | 20000   | 0      | 0      | 731374   |
| 163 | Network on Heemorrhagic Septicacm        | 0        | 0      | 417106  | 0      | 0      | 417106   |
| 164 | NICHE Management of Acid soil            | 0        | 0      | 2499995 | 0      | 0      | 2499995  |
| 165 | Ailing Agril. Productivity Eco. Fragil   | 0        | 0      | 2400    | 0      | 0      | 2400     |
| 166 | Dev. of Bamboo ... six Agroclimate       | 0        | 0      | 1200    | 0      | 0      | 1200     |
| 167 | Scalling of water Productivity in Agril. | 0        | 75000  | 2668200 | 0      | 0      | 2743200  |
| 168 | NIWS Programme under AICRP on            | 0        | 0      | 825636  | 0      | 0      | 825636   |
| 169 | Seed Production in Agril.                | 0        | 25000  | 130000  | 172950 | 0      | 327950   |
| 170 | Modernization of Agril. University farm  | 0        | 0      | 1200    | 436908 | 0      | 438108   |
| 171 | Network Project-4, Capacity building     | 0        | 0      | 952350  | 0      | 0      | 952350   |
| 172 | INP on Onion and Garlic, Chiplima        | 0        | 39000  | 864600  | 0      | 0      | 903600   |
| 173 | Seed Production in Agril. Crops and      | 5661862  | 0      | 155000  | 0      | 0      | 5816862  |
| 174 | Comprehensive Scheme                     | 11447750 | 300000 | 1050000 | 0      | 0      | 12797750 |
| 175 | P.F.D.C                                  | 23590    | 40000  | 1621200 | 0      | 200000 | 1884790  |
| 176 | Agro Advisory Servie, Bhawanipatna       | 346891   | 0      | 0       | 0      | 0      | 346891   |
| 177 | Agro Advisory, Service, BBSR             | 1513283  | 30000  | 58800   | 0      | 0      | 1602083  |
| 178 | Agro Advisory Service, Chiplima          | 480012   | 30000  | 59500   | 0      | 0      | 569512   |

|     |   |        |        |         |        |   |         |
|-----|---|--------|--------|---------|--------|---|---------|
| 179 | Agro Advisory Service, Keonjhar             | 904251 | 30000  | 58800   | 0      | 0 | 993051  |
| 180 | Agro Advisory Service, Ranital              | 684530 | 30000  | 60000   | 0      | 0 | 774530  |
| 181 | Agro advisory Service, G.Udayagiri          | 186589 | 15000  | 25000   | 0      | 0 | 226589  |
| 182 | Agro Advisory Service, Kirei                | 89852  | 0      | 0       | 0      | 0 | 89852   |
| 183 | NSS/TOC, BBSR                               | 663061 | 0      | 1706189 | 0      | 0 | 2369250 |
| 184 | Production of Karanjia Bio Diesel           | 0      | 0      | 49400   | 0      | 0 | 49400   |
| 185 | Estt of Bio Resources (DBT)                 | 0      | 23079  | 381120  | 0      | 0 | 404199  |
| 186 | M.Sc. (Ag.) in Bio Technology               | 0      | 0      | 853413  | 0      | 0 | 853413  |
| 187 | Dev. Of Tissue Culture Facilities           | 0      | 0      | 2977779 | 0      | 0 | 2977779 |
| 188 | National Oil Seed and Veg. oils Dev.        | 0      | 0      | 245775  | 0      | 0 | 245775  |
| 189 | National Hort. Mission (Directorate of Coc  | 0      | 0      | 576898  | 0      | 0 | 576898  |
| 190 | Central Research Inst. Of DLAP NICRA        | 0      | 250000 | 4746200 | 625000 | 0 | 5621200 |
| 191 | Preparation of GPA /GIS based soil facility | 0      | 0      | 1200    | 0      | 0 | 1200    |
| 192 | Estt. Of Agro Polytechnics, Centre at       | 0      | 0      | 7363000 | 0      | 0 | 7363000 |
| 193 | Estt of Mother Plant Nursery for high       | 0      | 0      | 230000  | 50000  | 0 | 280000  |
| 194 | Realtime Pest servelance on Groundnut       | 0      | 0      | 152610  | 0      | 0 | 152610  |
| 195 | AICRP on Soyabean at RRTTS, Bhawanipatna    | 0      | 0      | 25000   | 0      | 0 | 25000   |
| 196 | Agril. Business Management                  | 36174  | 0      | 0       | 0      | 0 | 36174   |

|     |   |           |            |            |           |              |  |           |
|-----|---|-----------|------------|------------|-----------|--------------|--|-----------|
| 197 |   | AMOUNT    |            |            |           |              |  |           |
| 198 | Transfer of fund                                | 605035730 | 0          | 0          | 0         |              |  | 605035730 |
| 199 |   | GPF       | CPF        | PEN FUND   |           |              |  |           |
| 200 | Details of Receipts of Deposit Account          | 73101219  | 1193302    | 26700000   |           |              |  | 100994521 |
| 201 |   | SCH       | ST.CM      | ST CM.SF   | SECU. DEP |              |  |           |
| 202 | Other Deposit                                   | 477091    | 139600     | 0          | 31500     | 0            |  | 648191    |
| 203 |   | EMD       | GIS Refund | Pay refund | GIS       |              |  |           |
| 204 | Other Deposit                                   | 0         | 0          | 15298      | 1794110   | 0            |  | 1809408   |
| 205 |   | IT        | GPF        | LIC        | WT        | SCHO & MAINT |  |           |
| 206 | Dues Payable to Govt. and other institutions    | 166572528 | 1467157    | 10173822   | 9815      | 69000        |  | 178292322 |
| 207 |   | ECS       | EHCS       | MT         | LIC       | PT           |  |           |
| 208 | Dues payable to Govt. and other insitutions     | 269540    | 417742     | 0          | 290645    | 3459382      |  | 4437309   |
| 209 |   | SBI       | BOB        | ALLAH      | HDFC      | Coop         |  |           |
| 210 | Bank Loan Recovery ( Dues payable)              | 12757297  | 5830517    | 3109436    | 0         | 15219584     |  | 36916834  |
| 211 |   | GIS Adv.  | Fest Adv   | HBA        | Car Adv   |              |  |           |
| 212 | Departmental Advance Not bearing Intel          | 0         | 5450000    | 0          | 0         | 0            |  | 5450000   |
| 213 |   | Amount    |            |            |           |              |  |           |
| 214 | Deposit scheme                                  | 17141797  | 0          | 0          | 0         | 0            |  | 17141797  |
| 215 |   |           |            |            |           |              |  |           |
| 216 | FLD   | 1516370   | 0          | 48800      | 0         | 0            |  | 1565170   |
| 217 |   |           |            |            |           |              |  |           |
| 218 | Dev. & Strengthening of SAUs ( ICAR Dev. Grant) | 105063391 | 0          | 0          | 0         | 0            |  | 105063391 |
| 219 |   |           |            |            |           |              |  |           |
| 220 | RKVV (Rastriya Krishi Vikash Yojana)            | 94434419  | 0          | 0          | 0         | 0            |  | 94434419  |
| 221 |   | Salary    | TA         | Cont-R     | Cont-NR   | others       |  |           |
| 222 | NICRA ( Deposit scheme)                         | 0         | 105000     | 3796921    | 100000    | 0            |  | 4001921   |
| 223 |   |           |            |            |           |              |  |           |
| 224 | Krishak Niwas                                   | 0         | 0          | 60000      | 0         | 0            |  | 60000     |

|     |                                   |          |       |       |      |   |                          |
|-----|-----------------------------------|----------|-------|-------|------|---|--------------------------|
| 225 |                                   |          |       |       |      |   |                          |
| 226 | OGRC                              | 0        | 0     | 750   | 3375 | 0 | 4125                     |
| 227 | amount                            |          |       |       |      |   |                          |
| 228 | FASAL Project                     | 397248   | 10000 | 87600 | 0    | 0 | 494848                   |
| 229 |                                   |          |       |       |      |   |                          |
| 230 | Refund Note                       | 64258770 | 0     | 0     | 0    | 0 | 64258770                 |
| 231 |                                   |          |       |       |      |   |                          |
| 232 | UGC revised pay arrear (6th pay)  | 3086537  | 0     | 0     | 0    | 0 | 3086537                  |
| 233 | NTS (National Talent Scholarship) | 446000   | 0     | 0     | 0    | 0 | 446000                   |
| 234 | Misc. head                        |          |       |       |      |   | 183069                   |
|     | Total expenditure                 |          |       |       |      |   | 2238660739               |
|     | CB as per Audit                   |          |       |       |      |   | 35770967.07              |
|     | <b>G.Total</b>                    |          |       |       |      |   | <b>2,27,44,31,706.07</b> |

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Details of Receipts of OUAT ( Proper) for the year 2011-12

| SI No | Particulars              | Amount in Rs  |
|-------|--------------------------|---------------|
| 1     | Grant in Aid             | 1388401428.00 |
| 2     | Sale proceed             | 8456496.00    |
| 3     | Stationary               | 85659.00      |
| 4     | Sale of UG form          | 7580945.00    |
| 5     | Sale of PG /PhD form     | 341700.00     |
| 6     | Interest for IFFCO       | 20416.00      |
| 7     | Old question papers      | 48480.00      |
| 8     | Receipt for DEE          | 1572525.00    |
| 9     | Hire charge tractor CAET | 10050.00      |
| 10    | Receipt fro D.P.P        | 5105523.00    |
| 11    | Tender paper             | 258080.00     |
| 12    | EMD                      | 1239842.00    |
| 13    | INT                      | 4654973.00    |

|    |                       |             |
|----|-----------------------|-------------|
| 14 | H.R                   | 579222.00   |
| 15 | WT                    | 69668.00    |
| 16 | MT                    | 11334.00    |
| 17 | Hall rent             | 129632.00   |
| 18 | Rent of play grount   | 3800.00     |
| 19 | Community centre      | 663100.00   |
| 20 | Walkin int.           | 19300.00    |
| 21 | Appl. For post        | 382900.00   |
| 22 | Rent from SBI         | 455244.00   |
| 23 | Book bank / lib. Fine | 12984.00    |
| 24 | One month salary      | 51700.00    |
| 25 | Rent of tower         | 68432.00    |
| 26 | Misc.                 | 252603.75   |
| 27 | Institutional charges | 100845.00   |
| 28 | Testing fee           | 116400.00   |
| 29 | Audit recovery        | 45494.00    |
| 30 | Consultancy charges   | 15450.00    |
| 31 | Health centre         | 83020.00    |
| 32 | Admm. Fees            | 597800.00   |
| 33 | Tution fees           | 12300250.00 |
| 34 | Regr.fee              | 131050.00   |
| 35 | Reogn fee             | 50670.00    |
| 36 | Exam fee              | 3641565.00  |
| 37 | Med. Fees             | 656430.00   |
| 38 | Mark fees             | 108860.00   |
| 39 | Dev.                  | 11398600.00 |
| 40 | Hostel seat rent      | 2827550.00  |
| 41 | Water                 | 636450.00   |
| 42 | Electricity           | 5155211.00  |
| 43 | Fines                 | 539904.00   |

|    |                                   |             |
|----|-----------------------------------|-------------|
| 44 | CERT fees                         | 246110.00   |
| 45 | Internet camp Lab                 | 5345650.00  |
| 46 | Ident. Card                       | 30810.00    |
| 47 | Cost sharing                      | 31215000.00 |
| 48 | RAWE                              | 704450.00   |
| 49 | Cultural                          | 517400.00   |
| 50 | Sports                            | 518200.00   |
| 51 | SAF                               | 103450.00   |
| 52 | Misc. fee                         | 337490.00   |
| 53 | Processing fee                    | 77600.00    |
| 54 | Placement cell                    | 45200.00    |
| 55 | Lab charges                       | 425800.00   |
| 56 | Information broucher              | 25800.00    |
| 57 | Thesis                            | 40000.00    |
| 58 | Hostel common room                | 17460.00    |
| 59 | Security deposit                  | 64500.00    |
| 60 | C.M                               | 1062850.00  |
| 61 | NCC                               | 4430.00     |
| 62 | Redcross                          | 8920.00     |
| 63 | NSS                               | 7125.00     |
| 64 | Excess amount                     | 425445.00   |
| 65 | insurance fee (JPA)               | 279960.00   |
| 66 | Refund of excess amount           | 8800.00     |
| 67 | Banki loan recov. From pensioners | 34457.00    |
| 68 | Medal Prize                       | 200000.00   |
| 69 | Dedn. From MCA                    | 1309181.00  |
| 70 | Dedn. From KVK                    | 14180305.00 |
| 71 | Excess accom. GPA a/c             | 5487.00     |
| 72 | Excess Accom. C.P.F a/c           | 20157.00    |
|    |                                   |             |

|    |                                     |                      |
|----|-------------------------------------|----------------------|
| 73 | Electric charges                    | 7478.00              |
| 74 | Unspent amount                      | 33688234.00          |
| 75 | Provident fund                      | 3309624.00           |
| 76 | Penal licence fee                   | 5800.00              |
| 77 | Int. of CPF matching share          | 27597.00             |
| 78 | Refund of festival adv.             | 5000.00              |
| 79 | Scholarship                         | 373981.00            |
| 80 | Leave, salary, Pension contribution | 637498.00            |
| 81 | Excess slary drawn                  | 54394.00             |
| 82 | P.T                                 | 9175.00              |
| 83 | Income Tax                          | 894.00               |
| 84 | Cancellation of B.D/ DD             | 83250.00             |
| 85 | Recovery from Pensinsioners         | 17779.00             |
| 86 | Deposit of Arrear salary            | 262525.00            |
| 87 | Refund of excess amount released    | 150000.00            |
| 88 | C.P.F                               | 95812.00             |
| 89 | Encashment STDR                     | 5000000.00           |
| 90 | Excess payment recovery             | 20393.00             |
| 91 | TR of fund for other a/c            | 181334419.00         |
| 92 | Deduction from salary               | 240116663.00         |
|    | Total Receipt:                      | 2026344138.75        |
|    | OB as per Audit                     | 248087567.32         |
|    | <b>Grand Total:</b>                 | <b>2274431706.07</b> |

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| Head wise receipt of Guest house A/c of OUAT Proper |  |                     | Head wise Expenditure of Guest house A/c of OUAT Proper |  |                     |
|---|--|---------------------|---|--|---------------------|
| Sl.no.  | Name of the Head                                   | Amount (in Rs)      | Sl.no.  | Name of the Head                                       | Amount (in Rs)      |
| 1   | Collection towards room rent                       | 628434.00           |   |  |                     |
| 2   | Bank interest                                      | 44673.00            |   | -nil-  |                     |
|   | <b>Total:</b>                                      | <b>673107.00</b>    |   |  |                     |
| Head wise receipt of XI ASC A/c of OUAT Proper      |  |                     | Head wise expenditure of XI ASC A/c of OUAT Proper      |  |                     |
| Sl.no.  | Name of the Head                                   | Amount (in Rs)      | Sl.no.  | Name of the Head                                       | Amount (in Rs)      |
| 1   | Seed monet   | 250000.00           |   | -nil-  |                     |
|   | <b>Total:</b>                                      | <b>250000.00</b>    |   |  |                     |
| Head wise receipt of NSS Regular A/c of OUAT Proper |  |                     | Head wise Expenditure of NSS Regular A/c of OUAT Proper |  |                     |
| Sl.no.  | Name of the Head                                   | Amount (in Rs)      | Sl.no.  | Name of the Head                                       | Amount (in Rs)      |
| 1   | Receipt of unspent amount from DSW                 | 69960.00            | 1   | Release to DSW   | 202301.00           |
| 2   | Regular camping programme                          | 130904.00           |   |  |                     |
| 3   | Bank interest                                      | 26530.00            |   |  |                     |
| 4   | Grant (NSS Regular)                                | 28988.00            |   |  |                     |
|   | <b>Total:</b>                                      | <b>256382.00</b>    |   | <b>Total:</b>  | <b>202301.00</b>    |
| Head wise receipt of NSS special A/c of OUAT Proper |  |                     | Head wise Expenditure of NSS special A/c of OUAT Proper |  |                     |
| Sl.no.  | Name of the Head                                   | Amount (in Rs)      | Sl.no.  | Name of the Head                                       | Amount (in Rs)      |
| 1   | Receipt of unspent amount from DSW                 | 286350.00           | 1   | Release to DSW   | 237500.00           |
| 2   | Special camping programme                          | 113669.00           |   |  |                     |
| 3   | Bank interest                                      | 44043.00            |   |  |                     |
| 4   | Grant (NSS Special)                                | 110172.00           |   |  |                     |
|   | <b>Total:</b>                                      | <b>554234.00</b>    |   | <b>Total:</b>  | <b>237500.00</b>    |
| Head wise receipt of Perquisite A/c of OUAT Proper  |  |                     | Head wise Expenditure of Perquisite A/c of OUAT Proper  |  |                     |
| Sl.no.  | Name of the Head                                   | Amount (in Rs)      | Sl.no.  | Name of the Head                                       | Amount (in Rs)      |
| 1   | Bank interest                                      | 8566.00             |   |  |                     |
|   | <b>Total:</b>                                      | <b>8566.00</b>      |   | -nil-  |                     |
| Head wise receipt of NAIP A/c of OUAT Proper        |  |                     | Head wise Expenditure of NAIP A/c of OUAT Proper        |  |                     |
| Sl.no.  | Name of the Head                                   | Amount (in Rs)      | Sl.no.  | Name of the Head                                       | Amount (in Rs)      |
| 1   | Bank interest                                      | 391175.00           |   |  |                     |
| 2   | Receipt of unspent grant                           | 21997.00            | 1   | Refund of interest amount to NAIP                      | 1097591.00          |
| 3   | Grant (NAIP)                                       | 5085950.00          | 2   | Release to Dean Research                               | 12709183.00         |
|   | <b>Total:</b>                                      | <b>5499122.00</b>   |   | <b>Total:</b>  | <b>13806774.00</b>  |
| Head wise receipt of SAMS A/c of OUAT Proper        |  |                     | Head wise Expenditure of SAMS A/c of OUAT Proper        |  |                     |
| Sl.no.  | Name of the Head                                   | Amount (in Rs)      | Sl.no.  | Name of the Head                                       | Amount (in Rs)      |
| 1   | Bank interest                                      | 13414.00            |   |  |                     |
| 2   | SAMS collection by Director (BSH)                  | 402680.00           | 1   | Release to Director (BSH)                              | 222875.00           |
| 3   | Receipt of unspent amount                          | 9720.00             |   |  |                     |
| 4   | Insurance amount                                   | 5450.00             |   |  |                     |
| 5   | CAF receipt  | 23839.00            |   |  |                     |
| 6   | Sale of prospectus                                 | 1400.00             |   |  |                     |
|   | <b>Total:</b>                                      | <b>456503.00</b>    |   | <b>Total:</b>  | <b>222875.00</b>    |
| Head wise receipt of DBT A/c of OUAT Proper         |  |                     | Head wise Expenditure of DBT A/c of OUAT Proper         |  |                     |
| Sl.no.  | Name of the Head                                   | Amount (in Rs)      | Sl.no.  | Name of the Head                                       | Amount (in Rs)      |
| 1   | Transfer from OUAT Main A/c                        | 2855244.00          | 1   | Release to Dean, CA, BBSR                              | 2294714.00          |
| 2   | Bank Interest                                      | 6724.00             |   |  |                     |
|   | <b>Total:</b>                                      | <b>2861968.00</b>   |   | <b>Total:</b>  | <b>2294714.00</b>   |
| Head wise receipt of MCA A/c of OUAT Proper         |  |                     | Head wise Expenditure of MCA A/c of OUAT Proper         |  |                     |
| Sl.no.  | Name of the Head                                   | Amount (in Rs)      | Sl.no.  | Name of the Head                                       | Amount (in Rs)      |
| 1   | Student collection                                 | 24703107.00         | 1   | Release of Salary                                      | 13425606.00         |
| 2   | Receipt of unspent amount                          | 253274.00           | 2   | Internet cell  | 139869.00           |
| 3   | Arrear electric charge                             | 47433.00            | 3   | Dean, Extension Education                              | 77000.00            |
| 4   | Sale of form                                       | 181575.00           | 4   | Caution money  | 98000.00            |
| 5   | Issue of grade sheet                               | 6500.00             | 5   | Contingency  | 3758487.00          |
| 6   | Sale proceeds                                      | 26325.00            | 6   | Insurance  | 42489.00            |
|   | <b>Total</b>                                       | <b>25218214.00</b>  |   | <b>TOTAL</b>   | <b>52541451.00</b>  |
| 7   | <b>Head wise receipt of KVK A/c of OUAT Proper</b> | 135683140.00        | 7   | <b>Head wise Expenditure of KVK A/c of OUAT Proper</b> | 192319988.00        |
|   | <b>TOTAL</b>                                       | <b>135683140.00</b> |   | <b>TOTAL</b>   | <b>192319988.00</b> |

**Guest House**

SBI A/c No. 10173710190

Cash in Hand= Nil

In Bank = 1260460.51

2) XIASC

SBI A/C No. 32257087856

cash in hand=nil

cash in Bank=250000.00

3) NSS regular=

SBI A/C No. 10173713373

cash in hand= nil

cash in bank=640434.00

4) NSS Special

SBi A/C No. 10173713384

cash in hand =nil

cash in bank=1255867.00

5) Perquisite

SBI A/C No. 30007344340

cash in hand= nil

cash in bank=229922.00

6) Infrastructure Development

SBI A/C No. 10173710214

cash in hand=nil

cash in bank=59020.00

7)NAIP

SBI a/C No. 30608921940

cash in hand=nil

cash in bank=929410

8) SAMS

SBI a/C No. 30772037733

cash in hand= nil

cash in bank=421521

9) DBT

SBI account No. 32064240420

cash in hand=nil

cash in bank=567254

10) MCA

SBI A/C No. 10173711525

cash in hand=nil

cash in bank=4135264.87

11) KVK

SBI a/c no. 10173711728

cash in hand=nil

cash in bank=12095892.10

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

Orissa University of Agriculture Technology - 2011-2012

| S/no | Name of the Bank                                      | A/C No.      | Closing Balance Date As on (dd/mm/yyyy) | Closing Balance in Pass Book(In Rs:) (A) | Closing Balance in Bank Date Cash Book (dd/mm/yyyy) | Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B) | Difference(In Rs:)(A-B) | Remarks   |
|------|---|--------------|---|--|---|---|-------------------------|---|
| 1    | SBI, Siripur branch                                   | 10173712937  | 31-03-2012                              | 22852.50                                 | 31-03-2012  | 23778.00  | -925.50                 | NSSTOC  |
| 2    | SBI, Siripur branch                                   | 31817524121  | 31-03-2012                              | 846548.00                                | 31-03-2012  | 839348.00   | 7200.00                 | NSSETI  |
| 3    | SBI, Malkanagiri                                      | 30768858587  | 31-03-2012                              | 79310.00                                 | 31-03-2012  | 74774.00  | 4536.00                 | Ask vide memo no-131/dt.12.3.15 of KVK, Malkanagiri of revolving fund cash book |
| 4    | SBI, Malkanagiri                                      | 11384457399  | 31-03-2012                              | 579964.00                                | 31-03-2012  | 35040.00  | 544924.00               | Ask vide memo no-131/dt.12.3.15 of KVK, Malkanagiri of main cash book           |
| 5    | SBI, Jharsuguda                                       | 30938306848  | 31-03-2012                              | 71508.00                                 | 31-03-2012  | 60200.00  | 11308.00                | Ask vide memo no-130/dt.12.3.15 of KVK, Jharsuguda of revolving fund cash book  |
| 6    | SBI, Jharsuguda                                       | 11346748214  | 31-03-2012                              | 2236791.00                               | 31-03-2012  | 1613452.00  | 623339.00               | Ask vide memo no-130/dt.12.3.15 of KVK, Jharsuguda of main cash book            |
| 7    | SBI, ADB branch, Bolangir                             | 030966088644 | 31-03-2012                              | 524473.00                                | 31-03-2012  | 132.00  | 524341.00               | Ask vide memo no-133/dt. 12.3.15 of main cash book of KVK, Bolangir             |
| 8    | SBI, Sakhigopal                                       | 11346446097  | 31-03-2012                              | 285813.00                                | 31-03-2012  | 67281.00  | 218532.00               | Ask vide memo no-132/dt.12.3.15 of KVK, Puri main cash book                     |
| 9    | SBI, Sakhigopal                                       | 30356069907  | 31-03-2012                              | 124719.00                                | 31-03-2012  | 121549.00   | 3170.00                 | Ask vide memo no-132 /dt.12.3.15 of KVK, Puri revolving fund cash book          |
| 10   | SBI, OUAT campus                                      | 10173713588  | 31-03-2012                              | 2315465.39                               | 31-03-2012  | 2298312.00  | 17153.39                | Hostle Estt.  |
| 11   | SBI, OUAT campus branch                               | 10173711706  | 31-03-2012                              | 1159030.50                               | 31-03-2012  | 614431.00   | 544599.50               | Ask vide memo no- /dt. of DSW   |
| 12   | SBI, OUAT branch                                      | 1017311581   | 31-03-2012                              | 4234031.81                               | 31-03-2012  | 944225.40   | 3289806.41              | Ask vide memo no- /dt. of DEE   |
| 13   | SBI, OUAT campus                                      | 10173711615  | 31-03-2012                              | 1988566.25                               | 31-03-2012  | 514756.00   | 1473810.25              | Ask vide memo no-129/dt.12.3.15 of Dean PGF-cum-DRI                             |
| 14   | Utkal Grama Bank, Chiplima                            | 8400300373-0 | 31-03-2012                              | 66063.00                                 | 31-03-2012  | 1183.00   | 64880.00                | Reconciliation furnished in AICRP on Floriculture, Chiplima.                    |
| 15   | Allahabad Bank, Gopabandhu nagar branch, Bhubaneswar. | 21133857707  | 31-03-2012                              | 50138070.00                              | 31-03-2012  | 45850827.00   | 4287243.00              | Ask vide memo no-47/dt.2.12.14 (OSP-83)of DPP                                   |
| 16   | SBI,OUAT campus, Bhubaneswar.                         | 10173711659  | 31-03-2012                              | 91807036.62                              | 31-03-2012  | 94726798.62   | -2919762.00             | Ask vide memo no-47/dt.2.12.14 (OSP-83) of DPP                                  |
| 17   | SBI, OUAT campus, Bhubaneswar.                        | 10173710123  | 31-03-2012                              | 203276.00                                | 31-03-2012  | 203276.00   | 0.00                    | DPME  |

|    |                               |             |            |            |            |            |            |  |
|----|-------------------------------|-------------|------------|------------|------------|------------|------------|--|
| 18 | SBI, Godbhaga.                | 30780553167 | 31-03-2012 | 323051.00  | 31-03-2012 | 232369.00  | 90682.00   | Reconciliation furnished in SRF, Gambharipali, B aragarh.                                    |
| 19 | SBI, Main market, Deogarh     | 30442362646 | 31-03-2012 | 22809.00   | 31-03-2012 | 22809.00   | 0.00       | Revolving fund cash book, KVK, Deogarh.  |
| 20 | SBI, Deogarh                  | 30062165311 | 31-03-2012 | 1255550.00 | 31-03-2012 | 768998.00  | 486552.00  | Ask vide memo no-87/dt.9.2.15 (OSP-201) Main cash book, KVK, Deogarh                         |
| 21 | SBI, Nayagarh                 | 11383056308 | 31-03-2012 | 136864.27  | 31-03-2012 | 6362.27    | 130502.00  | Reconciliation furnished in SRS, Nayagarh.   |
| 22 | SBI, Mahisapat ADB, Dhenkanal | 30306531704 | 31-03-2012 | 17487.00   | 31-03-2012 | 8073.00    | 9414.00    | Ask vide memo no-106/dt.25.2.15 (OSP-244) of Revolving fund cash book, KVK, Dhenkanal        |
| 23 | SBI, Mahisapat ADB, Dhenkanal | 10700059409 | 31-03-2012 | 603405.00  | 31-03-2012 | 232000.00  | 371405.00  | Ask vide memo no-106/dt.25.2.15 (OSP-244) of Main cash book, KVK, Dhenkanal                  |
| 24 | SBI, Main market, Sundergarh  | 30773698636 | 31-03-2012 | 69444.00   | 31-03-2012 | 69444.00   | 0.00       | Revolving fund, KVK, Sundergarh  |
| 25 | SBI, Main branch, Sundergarh  | 10969167181 | 31-03-2012 | 498250.00  | 31-03-2012 | 236436.00  | 261814.00  | Main cash book, KVK, Sundergarh. reconciliation furnished in the comment box.                |
| 26 | SBI, Ouat branch              | 10173711547 | 31-03-2012 | 4266098.25 | 31-03-2012 | 1821678.00 | 2444420.25 | CAET ask vide memo no 140/dt 17-3-15   |
| 27 | SBI, OUAT branch              | 10173711637 | 31-03-2012 | 880592.00  | 31-03-2012 | 132485.00  | 748107.00  | College of Home Sc. main cash book Ask vide memo no-99/23.2.2015                             |
| 28 | SBI, OUAT Branch              | 10173713282 | 31-03-2012 | 49161.00   | 31-03-2012 | 49161.00   | 0.00       |  |
| 29 | SBI, OUAT Branch              | 10173711138 | 31-03-2012 | 541622.00  | 31-03-2012 | 527583.00  | 14039.00   | College of Home Sc.(NTTP) Ask vide memo no-99/23.2.15  |
| 30 | SBI, OUAT branch              | 10173713475 | 31-03-2012 | 753987.00  | 31-03-2012 | 700293.57  | 53693.43   | College of Home Sc.(Tulip school) Ask vide memo no-99/23.2.15                                |
| 31 | SBI, Boudha                   | 11758917116 | 31-03-2012 | 169008.00  | 31-03-2012 | 0.00       | 169008.00  | KVK, Boudha ask vide memo no-83/4.2.15   |
| 32 | SBI, Baghiapada               | 30586643554 | 31-03-2012 | 91403.00   | 31-03-2012 | 91403.00   | 0.00       | KVK, Boudha(Revolving fund)  |
| 33 | SBI, Nuapada                  | 11200070514 | 31-03-2012 | 315647.00  | 31-03-2012 | 180489.00  | 135158.00  | KVK, Nuapada ask vide memo no-110/25.2.15  |
| 34 | SBI, Nuapada                  | 30361150779 | 31-03-2012 | 73436.00   | 31-03-2012 | 57436.00   | 16000.00   | Revolving fund, K V K Nuapada reconciliation furnished in comment box Revolving fund Nuapada |
| 35 | SBI, Gunpur                   | 11116545568 | 31-03-2012 | 318491.00  | 31-03-2012 | 10000.00   | 308491.00  | KVK, Rayagada ask vide memo no-135/12.3.15   |
| 36 | SBI, Gunpur                   | 30772185783 | 31-03-2012 | 87315.00   | 31-03-2012 | 203440.00  | -116125.00 | Revolving fund K V K Rayagada Reconciliation   |

|    |                               |               |            |             |            |            |             |   |
|----|-------------------------------|---------------|------------|-------------|------------|------------|-------------|---|
|    |                               |               |            |             |            |            |             | furnished in comment box  |
| 37 | SBI, OUAT branch              | 10173710178   | 31-03-2012 | 13524896.10 | 31-03-2012 | 1213985.10 | 12310911.00 | ask vide memo no-141/17.3.15  |
| 38 | SBI, OUAT branch              | 10173711547   | 01-04-2011 | 4266098.25  | 31-03-2012 | 1821678.00 | 2444420.25  | ask vide memo no CAET   |
| 39 | SBI ,Kalahandi, Bhawanipatana | 11083459115   | 01-04-2011 | 23952.45    | 31-03-2012 | 14991.00   | 8961.45     | Ask vide memo no-186/15.04.15 of RRTTS Bhawanipatana Revolving fund   |
| 40 | SBI ,Kalahandi, Bhawanipatana | 11083459035   | 01-04-2011 | 2188141.35  | 31-03-2012 | 73865.00   | 2114276.35  | RRTTS Bhawanipatana Ask vide memo no-186/15.04.15                     |
| 41 | SBI,Shamakhunta Mayur bhanj   | 30490126394   | 01-04-2011 | 10970.00    | 31-03-2012 | 11419.00   | -449.00     | Ask vide memo no-158/31.03.15 of kvk revolving fund, mayur bhanja     |
| 42 | SBI,Shamakhunta Mayur bhanj   | 11600031037   | 01-04-2011 | 524598.00   | 31-03-2012 | 106334.00  | 418264.00   | ask vide memo no-158/31.03.15 of kvk mayurbhanja contingency.         |
| 43 | SBI, OUAT campus branch       | 10173711570   | 31-03-2012 | 7630049.26  | 31-03-2012 | 2773007.71 | 4857041.55  | C.A (Proper),BBSR. Ask vide memo no-169/dt.7.4.2015 (OSP-414).        |
| 44 | SBI, OUAT campus branch       | 10173711569   | 31-03-2012 | 290916.10   | 31-03-2012 | 290916.00  | 0.10        | Revolving fund, C.A, BBSR.  |
| 45 | SBI, OUAT campus branch       | 10173713215   | 31-03-2012 | 446724.72   | 31-03-2012 | 224350.00  | 222374.72   | Student Union, C.A, BBSR. Ask vide memo no-169/dt.7.4.2015 (OSP-414). |
| 46 | utkal grameen bank chipilima  | 12087000386   | 31-03-2012 | 823839.45   | 31-03-2012 | 134136.00  | 689703.45   | ask vide memo no 152 date 31-3-15                                     |
| 47 | utkal grameen bank chipilima  | 12087000375   | 31-03-2012 | 956528.95   | 31-03-2012 | 34395.00   | 922133.95   | ask vide memo no152 date 31-3-15                                      |
| 48 | SBI Sonapur                   | 11404540083   | 31-03-2012 | 1404638.00  | 31-03-2012 | 301788.00  | 1102850.00  | ask vide memo no 165/4-4-15   |
| 49 | SBI Sonapur                   | 30797403918   | 31-03-2012 | 210905.00   | 31-03-2012 | 199641.00  | 11264.00    | ask vide memo no 165/4-4-15   |
| 50 | SBI Jagatsingh pur            | 11297400655   | 31-03-2012 | 399784.00   | 31-03-2012 | 66620.00   | 333164.00   | ask vide memo no 190/17-4-15  |
| 51 | SBI Kendra para               | 8811387961417 | 31-03-2012 | 1812217.00  | 31-03-2012 | 1505546.00 | 306671.00   | ask vide memo no 188/16-4-15  |
| 52 | SBI Kendra para               | 30878179008   | 31-03-2012 | 175554.00   | 31-03-2012 | 175554.00  | 0.00        |   |
| 53 | SBI, ADB Branch Bolangir      | 31149194881   | 01-04-2011 | 610683.00   | 31-03-2012 | 610683.00  | 0.00        | Revolving Fund of KVK Bolangir  |
| 54 | SBI, Siripur branch           | 31127067520   | 01-04-2011 | 69876.00    | 31-03-2012 | 0.00       | 69876.00    | Controller of Examination   |
| 55 | ADB,SBI,Mahisapata, Dhenkanal | 10700059023   | 01-04-2011 | 171193.61   | 31-03-2012 | 2731.61    | 168462.00   | Reconciliation shown in the comment box. RRTTS, Dhenkanal.            |
| 56 | ADB,SBI, Hurlisingha, Angul.  | 10220951144   | 01-04-2011 | 469049.00   | 31-03-2012 | 125544.00  | 343505.00   | Ask vide memo no-112/dt.25.2.2015. KVK,Angul.                         |
| 57 | ADB,SBI, Hurlisingha, Angul.  | 30160005025   | 01-04-2011 | 152858.00   | 31-03-2012 | 154071.00  | -1213.00    | Ask vide memo no-112/dt.25.2.2015. KVK,Angul.                         |
| 58 | ADB,SBI, Hurlisingha, Angul.  | 31028373302   | 01-04-2011 | 355366.00   | 31-03-2012 | 340540.00  | 14826.00    | Ask vide memo no-112/dt.25.2.2015. KVK,Angul.                         |
| 59 | SBI, Chandikhole.             | 11016309099   | 01-04-2011 | 205787.00   | 31-03-2012 | 0.00       | 205787.00   | Ask vide memo no-142/dt.18.3.2015.                                    |

|    |                                 |             |            |                     |            |                     |                     |   |
|----|---------------------------------|-------------|------------|---------------------|------------|---------------------|---------------------|---|
|    |                                 |             |            |                     |            |                     |                     | KVK, Jajpur.  |
| 60 | SBI, G.Udayagiri.               | 11754367211 | 01-04-2011 | 264319.00           | 31-03-2012 | 61000.00            | 203319.00           | Ask vide memo no-143/dt.18.3.2015. KVK, Kandhamala. |
| 61 | SBI, G.Udayagiri, KVK,Kandhamal | 11754367211 | 01-04-2011 | 264319.00           | 31-03-2012 | 61000.00            | 203319.00           | asked vide memo no-143/18.3.15                      |
| 62 | SBI, G.Udayagiri, KVK,Kandhamal | 11754367222 | 01-04-2011 | 186350.00           | 31-03-2012 | 153595.00           | 32755.00            | asked vide memo no-143/18.3.15                      |
| 63 | SBI,OUAT campus                 | 30263834057 | 01-04-2011 | 4306194.00          | 31-03-2012 | 4306194.00          | 0.00                | OUAT Proper Information given to AOM no.96/20.02.15 |
| 64 | SBI,OUAT,campus                 | 10173711536 | 01-04-2011 | 203974858.75        | 31-03-2012 | 59210912.07         | 144763946.68        | OUAT(P) Information furnished to AOM no.96/20.02.15 |
| 65 | SBI,OUAT Campus                 | 30268444835 | 01-04-2011 | 10563086.00         | 31-03-2012 | 4247787.00          | 6315299.00          | OUAT(P)information supplied to AOM no.96/20.02.15   |
| 66 | Allahabad Bank                  | 21133842837 | 01-04-2011 | 57011265.00         | 31-03-2012 | -39300925.00        | 96312190.00         | OUAT(P)supplied to AOM No.96/12.02.15               |
| 67 | Allahabad Bank                  | 21133844108 | 01-04-2011 | 1965375.00          | 31-03-2012 | 1429885.00          | 535490.00           | OUAT(P)information supplied to AOM no.96/12.02.15   |
| 68 | SBI,Baragarh                    | 10777584215 | 01-04-2011 | 1292668.00          | 31-03-2012 | 50571.00            | 1242097.00          | Asked vide OSP-474 of KVK, Baragarh.                |
| 69 | SBI,Baragarh                    | 30163765041 | 01-04-2011 | 3913.00             | 31-03-2012 | 3919.00             | -6.00               | Asked vide OSP-474 of KVK, Baragarh.                |
| 70 | SBI, Keonjhar                   | 11382659932 | 01-04-2011 | 1177919.00          | 31-03-2012 | 63394.00            | 1114525.00          | Asked vide OSP-243 of KVK, Keonjhar.                |
| 71 | SBI, Keonjhar                   | 30554081340 | 01-04-2011 | 79074.00            | 31-03-2012 | 87792.00            | -8718.00            | Asked vide OSP-243 of KVK, Keonjhar.                |
| 72 | SBI, Bhanjanagar                | 11349671187 | 01-04-2011 | 1202842.00          | 31-03-2012 | 538212.00           | 664630.00           | Asked vide OSP-193 of KVK, Bhanjanagar.             |
| 73 | SBI, Bhanjanagar                | 30421978750 | 01-04-2011 | 92030.00            | 31-03-2012 | 119253.00           | -27223.00           | Asked vide OSP-193 of KVK, Bhanjanagar.             |
| 74 | SBI,OUAT Campus                 | 31445445070 | 01-04-2011 | 1207119.00          | 31-03-2012 | 18189.00            | 1188930.00          | Asked vide memo no-154/dt.31.3.15                   |
| 75 | SBI, Rangeilunda                | 10941791383 | 01-04-2011 | 3836616.20          | 31-03-2012 | 1409487.00          | 2427129.20          | Asked vide memo no-170/dt.9.4.15..                  |
| 76 | Utkal Grama Bank,Chiplima       | 12087000502 | 01-04-2011 | 2599395.65          | 31-03-2012 | 660050.00           | 1939345.65          | Asked vide memo no-147/dt.23.3.15 (OSP-322)         |
| 77 | SBI, Keonjhar                   | 11382658258 | 01-04-2011 | 760615.02           | 31-03-2012 | 442576.00           | 318039.02           | RRTTS,Keonjhar                                      |
| 78 | SBI, Nayagarh                   | 11383056681 | 01-04-2011 | 223726.00           | 31-03-2012 | 0.00                | 223726.00           | KVK, Nayagarh                                       |
| 79 | SBI, Nayagarh                   | 30437808475 | 01-04-2011 | 135127.00           | 31-03-2012 | 80179.00            | 54948.00            | KVK, Nayagarh (Revolving fund)                      |
| 80 | SBI, Barahmapur                 | 10704644023 | 01-04-2011 | 1403585.83          | 31-03-2012 | 725816.83           | 677769.00           | CP(R, Berhampur                                     |
| 81 | SBI,Gajapati                    | 11570672119 | 01-04-2011 | 356220.00           | 31-03-2012 | 109229.00           | 246991.00           | kvk, gajapati                                       |
| 82 | SBI,Gajapati                    | 30450420961 | 01-04-2011 | 178203.00           | 31-03-2012 | 173658.00           | 4545.00             | KVK,Gajapati  |
| 83 | SBI,Jajang,Kendrapara           | 11387961064 | 01-04-2011 | 251050.60           | 31-03-2012 | 65102.00            | 185948.60           | Jute research, Kendrapara                           |
| 84 | SBI, Sambalpur                  | 31197769424 | 01-04-2011 | 173221.00           | 31-03-2012 | 21302.00            | 151919.00           | KVK, Sambalpur                                      |
| 85 | SBI, Sambalpur                  | 31197772404 | 01-04-2011 | 57994.00            | 31-03-2012 | 36914.00            | 21080.00            | Revolving Fund,K.V.K,Sambalpur                      |
| 86 | S.B.I,Koraput                   | 10575312331 | 01-04-2011 | 1173451.00          | 31-03-2012 | 843063.00           | 330388.00           | K.V.K,Koraput                                       |
| 87 | S.B.I,Koraput                   | 30360950639 | 01-04-2011 | 198739.00           | 31-03-2012 | 205602.00           | -6863.00            | Revolving Fund,Koraput                              |
|    | <b>GRAND TOTAL</b>              |             |            | <b>498821039.88</b> |            | <b>199345375.18</b> | <b>299475664.70</b> |   |

**Reconciliation**

**Analysis of the closing balance of OUAT(P)**

C.B. as per cash book as on 31.03.12

|        |             |                |
|--------|-------------|----------------|
| C.B.   | ( in bank ) | 3,62,09,154.07 |
|        | (in cash)   | 45,191.00      |
| Total: |             | 36254345.07    |

In response to the objection memo (NO.96/20.02.2015 OSP no.221) issued for production of head-wise analysis of closing balance, the cash section replied "It is not being done at the level of the cash section. There are huge no. of schemes running under the university. The cash book is being maintained as per the previous practice which does not have any scheme-wise analysis of closing balance.

Scheme-wise receipt and expenditure registers are maintained by the concerned dealing section. So scheme-wise closing balance may be obtained from the respective registers."

In this respect, it is to be noted that the receipts and expenditure related to all the schemes are routed through the cash section. The section receives all grants by giving proper acknowledgement in respective registers and the U.Cs. are submitted by the Comptroller. So the information should be with the cash section. The university authority is requested to effect proper analysis of the scheme-wise closing balance, maintaining coordination between different dealing sections which are under the control of the Comptroller, and produce the same to the next audit.

**Analysis of closing balance of bank accounts** In response to the objection memo (NO.96/20.02.2015 OSP no.221) the cash section provided the following information -

| Sl no. | Account No.      | C.B. as on 31.03.12 as per cash book |
|--------|------------------|--------------------------------------|
| 1.     | 10173711536      | 5,92,10,912.07                       |
| 2.     | 30263834057      | 43,06,194.00                         |
| 3.     | 30268444835      | 1,05,63,086.00                       |
| 4.     | 21133842837(785) | (-)3,93,00,923.00                    |
| 5.     | 21133844108(915) | 14,29,885.00                         |
|        | Total            | 3,62,09,154.07                       |

But the compliance is silent about the cash balance of Rs. 45,191.00 as found in the cash book.

**Reconciliation between the C.B of Bank pass book and cash book as on 31.03.2012 of AICRP of Floriculture, College of Horticulture, Chiplima.**

Cheque issue on 30.3.12 & 31.3.12 but encashed after this date of Rs 64880.00

| Cheque No./Date   | Amount (in Rs)  |
|-------------------|-----------------|
| 065610/30.03.2012 | 10010.00        |
| 065611/30.03.2012 | 30070.00        |
| 065612/30.03.2012 | 16000.00        |
| 065613/31.03.2012 | 4300.00         |
| 065614/31.03.2012 | 2500.00         |
| 065615/31.03.2012 | 2000.00         |
| Total :           | <b>64880.00</b> |

The reconciliation of the following accounts of OUAT (P) as furnished in compliance to memo no. 96 dtd. 20.02.2015 by the local authority is given below

**Reconciliation of SB account No. 30268444835 (over head charges)**

|                                    |             |
|------------------------------------|-------------|
| CB as per pass book as on 31.03.12 | 4247787.00  |
| CB as per cash book as on 31.03.12 | 10563086.00 |
| Difference                         | 6315299.00  |

**Reconciliation**

|   |                |
|---|----------------|
| CB as per cash book as on 31.03.12  | 10563086.00    |
| Expr. not taken in cash book (transfer to main account on 09.09.11 as advance | (-) 6420000.00 |
| MOD interest accrued during 2011-12 but not taken into cash book as receipt   | (+) 4701.00    |
| Cheque issued but not encashed during 11-12 , cheque no. 186251/31.03.12      | (+) 100000.00  |
| CB as per pass book   | 4247787.00     |

**Reconciliation of SB accounts No. 21133842837 (785) Allahbad Bank.**

|                                    |              |
|------------------------------------|--------------|
| CB as per pass book as on 31.03.12 | 57011265.00  |
| CB as per cash book as on 31.03.12 | -39300923.00 |
| Difference                         | 17710342.00  |

**Reconciliation**

| <b>Add receipts not taken in cash book (+)</b>       |             |
|--|-------------|
| Date   | Amount      |
| 8.3.08   | 133553.00   |
| 31.3.08  | 638947.00   |
| 31.03.08   | 15499.00    |
| 31.03.08   | 11969.00    |
| 31.03.18   | 5475.00     |
| 31.03.08   | 121341.00   |
| 03.03.09   | 84191.00    |
| 24.03.09   | 30052397.00 |
| 24.03.09   | 6055658.00  |
| 24.03.09   | 50044521.00 |
| 28.03.09   | 11624054.00 |
| <b>Cheques issued during 11-12 but not encashed</b>  |             |
| Cheque No./Date                                      | Amount      |
| 020520/12.12.11                                      | 5126.00     |
| 020520/12.12.11                                      | 50000000.00 |
| 020652/31.03.12                                      | 1473738.00  |
| <b>Excess amount credited by Bank on 18.04.11</b>    |             |
|  | 119782.00   |
|  | 5674.00     |
|  | 12279.00    |
|  | 61773       |
| <b>Deduct expenditure not taken in cash book (-)</b> |             |
| Cheque No./Date                                      | Amount      |
| 000251/31.03.07                                      | 6824000.00  |
| TDR on 03.11.08                                      | 11332410.00 |
| TDR on 09.03.09                                      | 30000000.00 |
| Excess receipt taken in to cash book                 |             |
| 21.08.07   | 3345850.00  |
| 27.08.07   | 261124.00   |
| Bank commission debited by Bank                      |             |
| 21.04.07   | 85.00       |
| MICRCB CQ fee 31.3.10                                | 55.00       |
| MICRCB CQ fee 26.11.12                               | 265.00      |
| CB as per pass book                                  | 57011265.00 |

**Reconciliation of SB account No. 21133844108(915)/Allahbad Bank**

|                                    |            |
|------------------------------------|------------|
| CB as per pass book as on 31.03.12 | 1965375.00 |
| CB as per cash book as on 31.03.12 | 1429885.00 |
| Difference                         | 535490.00  |

**Reconciliation**

| CB as per cash book as on 31.03.12  | 1429885.00 |
|---|------------|
| Add receipt less taken in cash book on 08.03.08 (Rs. 32313.00 taken in cash book instead of 32813.00) | 500.00     |
| <b>Cheques issued but not encashed</b>  |            |
| 010112/03.10.08   | 19680.00   |
| 010118/03.10.08   | 1310.00    |
| 010121/03.10.08   | 5260.00    |
| 010122/03.10.08   | 920.00     |
| 010124/03.10.08   | 11046.00   |

|  |            |
|--|------------|
| 010130/18.06.09  | 3200.00    |
| 010132/18.06.09  | 4019.00    |
| 010133/18.06.09  | 200.00     |
| 010134/18.06.09  | 2400.00    |
| 010137/18.06.09  | 8750.00    |
| 010141/18.06.09  | 300.00     |
| 010142/18.06.09  | 200.00     |
| 010927/11.11.09  | 74130.00   |
| 010928/11.11.09  | 42500.00   |
| 001932/11.11.09  | 7000.00    |
| 001936/11.11.09  | 2400.00    |
| 001942/11.11.09  | 6855.00    |
| 001943/11.11.09  | 9200.00    |
| 001944/11.11.09  | 7000.00    |
| 001949/11.11.09  | 500.00     |
| 008145/26.11.09  | 406.00     |
| 018152/18.08.10  | 1676.00    |
| 018155/18.08.10  | 13200.00   |
| 018156/18.08.10  | 115.00     |
| 018157/18.08.10  | 7616.00    |
| 018158/18.08.10  | 26500.00   |
| 018168/18.08.10  | 8580.00    |
| 018169/18.08.10  | 115.00     |
| 018172/18.08.10  | 5500.00    |
| 018173/18.08.10  | 3380.00    |
| 018176/18.08.10  | 70239.00   |
| 018181/18.08.10  | 7700.00    |
| 018183/18.08.10  | 13100.00   |
| 018184/18.08.10  | 49212.00   |
| 018185/18.08.10  | 30550.00   |
| 018190/18.08.10  | 18200.00   |
| 018192/18.08.10  | 49950.00   |
| 018194/18.08.10  | 926.00     |
| 018198/18.08.10  | 4100.00    |
| 018199/18.08.10  | 4386.00    |
| 018203/18.08.10  | 7850.00    |
| 018204/18.08.10  | 5693.00    |
| 018205/18.08.10  | 35000.00   |
| Interest credited by bank on 03.03.09 but not taken in cash book as receipt            | 13208.00   |
| <b>Deduct</b>  | <b>(-)</b> |
| Excess receipt taken in cash book on 13.07.08  | 45500.00   |
| Less credit of deposit during 07-08  | 30.00      |
| Less credit of deposits on 18.06.07  | 177.00     |
| MICR CB CQ fee 23.11.09  | 110.00     |
| MICR CB CQ fee 26.03.12  | 265.00     |
| Bankers cheque No. 971048/03.02.12 deposited on 31.03.12 but not credited during 11-12 | 3000.00    |
| CB as per pass book  | 1965375.00 |

A

**Reconciliation between the C.B of Bank pass book and cash book as on 31.03.2012 of SRF, Gambharipali, Baragarh.**

| I  |          |                | Rs 93182.00    |
|--|----------|----------------|----------------|
| Cheque issue on 31.3.2012 but encashed after this date   |          |                |                |
| Cheque No.   | Amount   |                |                |
| 062642   | 30990.00 |                |                |
| 062639   | 23140.00 |                |                |
| 062641   | 970.00   |                |                |
| 062637   | 5922.00  |                |                |
| 062650   | 14160.00 |                |                |
| 062643   | 18000.00 |                |                |
| Total:   | 93182.00 |                |                |
| II   |          |                | (-) Rs 1200.00 |
| Amount debited from bank towards MICR Ca CHQ and Ac keeping fee, but not entered in cash book. |          |                |                |
| Date   | Amount   | Purpose        |                |
| 15.11.11   | 50.00    | MICR CA CHQ    |                |
| 28.12.11   | 100.00   | MICR CA CHQ    |                |
| 12.3.12  | 550.00   | AC keeping fee |                |
| 31.3.12  | 500.00   | MICR CA CHQ    |                |

|                  |  |                    |
|------------------|--|--------------------|
| III              | Difference in opening balance as on 1.4.2011 | (-) RS 1300.00     |
| Total (I+II+III) |  | <b>Rs 90682.00</b> |

**Reconciliation between the C.B of Bank pass book and cash book as on 31.03.2012 of SRS, Nayagarh.**

| Cheque issue on 2011-12, but encashed on 2012-13 of Rs 130502.00 |                |                  |
|--|----------------|------------------|
| Cheque No.   | Amount (in Rs) |                  |
| 061984   |                | 65830.00         |
| 061983   |                | 29800.00         |
| 209180   |                | 1731.00          |
| 061989   |                | 8766.00          |
| 061987   |                | 1700.00          |
| 061988   |                | 1600.00          |
| 061985   |                | 18000.00         |
| 061990   |                | 3075.00          |
| Total:   |                | <b>130502.00</b> |

**Reconciliation between revolving fund cash book C.B and pass book C.B as on 31-03-12 of K V K, Nuapada**

Cheque issued on 2011-12 but encashed on 2012-13

| Cheque no- | amount    |
|------------|-----------|
| 715310     | 16,000.00 |

**Reconciliation between revolving fund cash book C.B and pass book C.B as on 31-03-12 of K V K,Rayagada**

Cheque issued on 2011-12 but encashed on 2012-13

| cheque no- | amount    |
|------------|-----------|
| 018460     | 116125.00 |

Reconciliation between cash book and passbook C.B.(K.V.K...Puri )

C.B as per cash book- 67281.00

Add

1-cheque issued but encashed after 31.03.12 218432.00

| Cheque no/date  | Amount | encash   |
|-----------------|--------|----------|
| 262282/31.03.11 | 150    |          |
| 079454          | 5380   | 3.04.12  |
| 079457          | 25000  | 3.04.12  |
| 079458          | 17500  | 20.04.12 |
| 079459          | 1462   | 18.04.12 |
| 079460          | 13000  | 11.06.12 |
| 079461          | 14440  | 22.06.12 |
| 079462          | 6800   | 3.05.12  |
| 079463          | 26325  | 12.05.12 |
| 079464          | 1655   | 1.05.12  |
| 079465          | 2601   | 18.05.12 |
| 079466          | 4240   | 1.05.12  |
| 079467          | 2592   | 3.05.12  |
| 079468          | 6313   | 5.05.12  |
| 079469          | 3328   | 6.05.12  |
| 079470          | 7322   | 2.05.12  |
| 079471          | 10065  | 3.05.12  |
| 079472          | 2668   | 1.05.12  |
| 079473          | 2101   | 1.05.12  |
| 079474          | 1872   | 1.05.12  |

|        |        |          |
|--------|--------|----------|
| 079475 | 2506   | 1.05.12  |
| 079476 | 8030   | 17.05.12 |
| 079477 | 37000  | 29.06.12 |
| 079478 | 6200   | 29.06.12 |
| 079479 | 9882   | 26.05.12 |
| Total  | 218432 |          |

2-cheque book charges of prev.year

|                              |        |
|------------------------------|--------|
| accounted for during 2011-12 | 100    |
| C.B as per passbook          | 285663 |

Reconciliation between cash book and pass book of kVK puri revolving fund for the year 2011-12

|   |        |
|---|--------|
| C.B as per cash book-                       | 121549 |
| ADD   |        |
| Cheque issued but encashed after 31.03.12 - | 3420   |
| Cheque no/date                              | Amount |
| 014242/17.03.12                             | 3420   |
| Less  |        |
| Deposit shown by bank after 31.03.12        | 250    |
| C.B as per pass book                        | 124719 |

**Reconciliation of A/c No.-10700059023(RRTTS,Dhenkanal)**

Closing Balance as per Cash Book as on 31-03-2012---Rs.2,731.61

Add:- cheques issued during the year 2011-12, but encashed after 31-03-2012

| <u>Cheque No.</u> | <u>Amount(Rs)</u> |
|-------------------|-------------------|
| 049679            | 500.00            |
| 049680            | 16000.00          |
| 049682            | 3711.00           |
| 049681            | 2400.00           |
| 049683            | 504.00            |
| 049686            | 2970.00           |
| 049685            | 6100.00           |
| 049687            | 10916.00          |
| 049688            | 19248.00          |
| 049692            | 726.00            |
| 049690            | 6802.00           |
| 049691            | 1000.00           |
| 049684            | 32750.00          |
| 049693            | 462.00            |

|               |                  |
|---------------|------------------|
| 049695        | 10200.00         |
| 049694        | 1000.00          |
| 049697        | 4893.00          |
| 049696        | 1264.00          |
| <u>049689</u> | <u>48048.00</u>  |
| Total         | (+) Rs.169494.00 |

Add- Bank charges not taken

|                                     |         |           |
|-------------------------------------|---------|-----------|
| to Cash Book                        | (+) Rs. | 56.00     |
| Less- Previous difference           | (-) Rs. | 1088.00   |
| Closing Balance as per Bank A/C---- | Rs.     | 171193.00 |

**Reconciliation of pass book and cash book closing balance OUAT(P)**

|                            |                      |              |
|----------------------------|----------------------|--------------|
| Account no.30263834057     | C.B. s per cash book | 4306194.00   |
|                            | C.B. s per pass book | 4306194.00   |
|                            | Difference           | Nil          |
| Account no.10173711536/SBI | C.B. s per cash book | 59210912.07  |
|                            | C.B. s per pass book | 203974858.75 |
|                            | Difference           | 144763946.68 |

In response to the objection memo(no.96/20.02.15 OSP no.221) issued to produce the reconciliation of the account,the local authority replied that reconciliation of the account no.10173711536 /SBI has not been done prior to 2011-12 due to shortage of staff in the cash section .The reconciliation work for the previous years in respect of the above a/c is in progress.So final figure will be produced after completion of the reconciliation work.

**Reconciliation of pass book and cash book closing balance OUAT(P) (perquisite)**

|  |                      |                                  |
|--|----------------------|----------------------------------|
| Account no.30007344340 ( <u>perquisite</u> ) | C.B. s per cash book | 229922.00                        |
|  | C.B. s per pass book | 50922.00                         |
|  | Difference           | 179000.00 (sweep transfer debit) |
| Account no.30608921940 ( <b>NAIP</b> )       | C.B. s per pass book | 6136307.00                       |
|  | C.B. s per cash book | 929410.00                        |
|  | Difference           | 5206897.00                       |

Cheques issued during 2011-12 not encashed.

| Cheque No./Dt.  | Amount     |
|-----------------|------------|
| 389153/28.03.12 | 2552640.00 |
| 389154/31.03.12 | 1082076.00 |
| 389155/31.03.12 | 1572181.00 |

**A/C No. 32064240420 (DBT)**

|   |              |
|---|--------------|
| balance as per pas book as on 31.03.12                        | 604544.00    |
| Bank commission debited by Bank towards MCC issue on 08.12.11 | (+ 150.00    |
| Cheque issued not encashed cheque no. 528556/31.03.12         | (-) 37440.00 |
| Balance as per cash book as on 31.03.12                       | 567254.00    |

**Reconciliation between Bank A/C C.B and Cash Book C.B.(KVK, Keonjhar)**

**Account No.-30554081340.SBI.Keonjhar(Revolving Fund)**

Closing Balance as per Cash Book as on 31.03.2012- Rs. 87792.00

i)- Add:- Cheques issued but not encashed till 31.03.1012

| Cheque No./Date | Amount(Rs)     |                |
|-----------------|----------------|----------------|
| 323713/22.03.12 | 350.00         |                |
| 323715/30.03.12 | 3730.00        |                |
| 323712/03.03.12 | <u>1400.00</u> |                |
|                 |                | (+ Rs. 5480.00 |

ii)-Less:- Account keeping charges debited on 12.03.12

not taken to Cash Book (-) Rs. 550.00

iii)-Less:- cheque deposited on 31.03.12 but credited

on 17.04.12 (-) Rs.13648.00

Closing Balance as per Bank A/C as on 31.03.12 Rs.79074.00

**Account No.-11382659932.SBI.Keonjhar(Main Account)**

Closing Balance as per Cash Book as on 31.03.12- Rs.63394.00

i)-Add:- Cheques issued but not encashed till 31.03.12

| Cheque No./Date | Amount(Rs.) |
|-----------------|-------------|
| 51153/31.03.12  | 20000.00    |
| 46841/19.03.12  | 15000.00    |
| 46860/24.03.12  | 7100.00     |
| 46840/19.03.12  | 3450.00     |
| 46849/22.03.12  | 3318.00     |
| 46858/24.03.12  | 3950.00     |
| 46815/21.02.12  | 9500.00     |
| 46857/24.03.12  | 3445.00     |
| 46870/31.03.12  | 6278.00     |
| 46814/21.02.12  | 37214.00    |
| 51151/21.02.12  | 43550.00    |
| 46834/07.03.12  | 3400.00     |
| 51155/31.03.12  | 200000.00   |
| 46821/03.03.12  | 1552.00     |
| 46816/21.02.12  | 1534.00     |
| 46818/02.03.12  | 1080.00     |
| 46817/21.02.12  | 2970.00     |
| 51154/31.03.12  | 48623.00    |
| 46831/07.03.12  | 1770.00     |

|                |                   |
|----------------|-------------------|
| 46820/03.03.12 | 1000.00           |
| 46822/03.03.12 | 3124.00           |
| 46819/02.03.12 | 1286.00           |
| 46808/21.02.12 | 13977.00          |
| 46832/07.03.12 | 3000.00           |
| 46869/31.03.12 | 4995.00           |
| 46830/07.03.12 | 2941.00           |
| 46838/12.03.12 | 3620.00           |
| 46836/12.03.12 | 2950.00           |
| 46842/19.03.12 | 14720.00          |
| 46848/22.03.12 | 7488.00           |
| 46839/19.03.12 | 7488.00           |
| 46861/24.03.12 | 4412.00           |
| 46868/31.03.12 | 58000.00          |
| 46847/22.03.12 | 1501.00           |
| 46859/24.03.12 | 3400.00           |
| 46866/31.03.12 | 23482.00          |
| 46843/19.03.12 | 8725.00           |
| 46862/26.03.12 | 11200.00          |
| 46865/31.03.12 | 4255.00           |
| 46837/12.03.12 | 4341.00           |
| 46805/13.02.12 | 1515.00           |
| 46835/12.03.12 | 3000.00           |
| 46844/21.03.12 | 1730.00           |
| 46863/26.03.12 | 4587.00           |
| 51159/31.03.12 | 2200.00           |
| 46846/22.03.12 | 1530.00           |
| 46796/07.02.12 | 144.00            |
| 46845/22.03.12 | 6378.00           |
| 51157/31.03.12 | 204129.00         |
| 51156/31.03.12 | 144145.00         |
| 46864/31.03.12 | 21649.00          |
| 46867/31.03.12 | 32779.00          |
| 51158/31.03.12 | 79904.00          |
| <b>Total</b>   | <b>1103329.00</b> |

(+)Rs.1103329.00

ii) Less:- MCC charge debited on 22.03.12 but

taken to Cash Book (-)Rs.1000.00

iii) Add:- Excess in Bank A/C (+)Rs.12196.30

Closing Balance as per Bank A/C Rs. 1177919.30

**Reconciliation between Main Cash book closing balance with Bank Pass book closing balance as on 31.03.2012 of KVK, Sundergarh.**

|                     | As per Main cash book | As per SBI,Main branch, Sundergarh<br>A/c no-10969167181 | Difference    |
|---------------------|-----------------------|--|---------------|
| C.B as on 31.3.2012 | 236436.00             | 498250.00  | (-) 261814.00 |

Closing balance as per cash book as on 31.3.2012 Rs 236436.00

1.Cheque issued up-to 31.3.12 but not encashed (-)Rs 262490.00

| Chq.no/Date    | Amount   | Date of encashed |
|----------------|----------|------------------|
| 014164/21.3.12 | 5000.00  | 9.4.12           |
| 014165/22.3.12 | 10000.00 | 9.4.12           |
| 014166/22.3.12 | 7055.00  | 5.4.12           |

|                 |           |         |
|-----------------|-----------|---------|
| 014167/22.3.12  | 9300.00   | 2.5.12  |
| 014168/26.3.12  | 3132.00   | 29.6.12 |
| 014169/26.3.12  | 11611.00  | 2.7.12  |
| 014170/26.3.12  | 2715.00   | 10.7.12 |
| 014171/26.3.12  | 5876.00   | 29.6.12 |
| 014172/26.3.12  | 3595.00   | 5.7.12  |
| 014173/26.3.12  | 3582.00   | 7.7.12  |
| 014174/26.3.12  | 5387.00   | 29.6.12 |
| 014178/27.3.12  | 9300.00   | 2.5.12  |
| 014179/31.3.12  | 17144.00  | 29.6.12 |
| 014182/31.3.12  | 47438.00  | 20.4.12 |
| 014183/31.3.12  | 50000.00  | 7.4.12  |
| 014184/31.3.12  | 12510.00  | 20.4.12 |
| 014185/31.3.12  | 6475.00   | 3.5.12  |
| 014186/31.3.12  | 11739.00  | 26.6.12 |
| 014187/31.3.12  | 13815.00  | 26.6.12 |
| 014188/31.3.12  | 5931.00   | 9.6.12  |
| 014189/31.3.12  | 2647.00   | 9.6.12  |
| 014190/31.3.12  | 810.00    | 3.7.12  |
| 014191/31.3.12  | 9676.00   | 29.6.12 |
| 014192/31.3.12  | 772.00    | 3.7.12  |
| 014193/31.3.12  | 5700.00   | 29.6.12 |
| 232304/18.11.11 | 1280.00   | 10.7.12 |
| Total:          | 262490.00 |         |

 2.MICR charges debited by Bank but not reflected in cash book (+)Rs 676.00

| Sl. No. | Date    | MICR Amt. |
|---------|---------|-----------|
| 1       | 26.4.10 | 50.00     |
| 2       | 21.9.10 | 188.00    |
| 3       | 25.4.11 | 188.00    |
| 4       | 9.1.12  | 250.00    |
| Total:  |         | 676.00    |

Difference-----Rs (-) 261814.00

**PARA: 6 STOCK POSITION**

Orissa University of Agriculture Technology - 2011-2012

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

**Comments**

No comments.

**PARA: 7 INVESTMENT**

Orissa University of Agriculture Technology - 2011-2012

| 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    | 01-04-2011                                       | 349047385.00            | 397017675.00  | -47970290.00        | 70670892.00   | 31-03-2012                                | 22700602.00                   | 31-03-2012  | 22700602.00                               | 0.00               |         |
|      | <b>GRAND TOTAL</b>                               | <b>349047385.00</b>     | <b>397017675.00</b>                                 | <b>-47970290.00</b> | <b>70670892.00</b>                                  |   | <b>22700602.00</b>            |   | <b>22700602.00</b>                        | <b>0.00</b>        |         |

**DETAILS OF CB ON INVESTMENT & Comments :**

| Sl.no. | Ref. to page of Invt. Reg. | Ref. to Fund | TDR No.     | Date of investment | Amount invested | Period of investment | Rate of interest | Date of maturity | Matured value | Reinvested value | Closing Balance |
|--------|----------------------------|--------------|-------------|--------------------|-----------------|----------------------|------------------|------------------|---------------|------------------|-----------------|
| 1.     | 3                          | GoldMed.     | 31662901717 | 24.02.2011         | 5000            | 1yr                  |                  | 24.02.12         | 5000          | 5000             | 5000            |
|        |                            |              |             |                    |                 |                      |                  | INT              | 425           |                  |                 |
| 2      | 5                          | GM.          | 31473502558 | 19.09.2010         | 5000            | 1yr                  |                  | 19.09.2011       | 5000          | 5000             | 5000            |
|        |                            |              |             |                    |                 |                      |                  | INT              | 346           |                  |                 |
| 3      | 7                          | GM           | 31147724426 | 24.04.2010         | 3000            | 1yr                  |                  | 24.04.2011       | 3000          | 3000             | 3000            |
|        |                            |              |             |                    |                 |                      |                  | INT              | 219           |                  |                 |
| 4      | 7                          | GM           | 32038767897 | 17.11.2011         | 50,000          | 1yr                  |                  | 17.11.2012       |               |                  | 50,000          |
| 5      | 9                          | FF           | 30192543476 | 15.06.2010         | 2383226         | 3Yr                  |                  | 15.06.2013       |               |                  | 2383226         |
| 6      | 11                         | GM           | 31147724006 | 25.04.2010         | 50000           | 1Yr                  |                  | 25.04.2011       | 50000         | 50000            | 50000           |
|        |                            |              |             |                    |                 |                      |                  | INT              | 3640          |                  |                 |
| 7      | 13                         | GM           | 32275266460 | 31.03.2012         | 50000           | 1Yr                  |                  | 31.03.2013       |               |                  | 50000           |
| 8      | 15                         | GM           | 32275257955 | 31.03.2012         | 50000           | 1Yr                  |                  | 31.03.2013       |               |                  | 50000           |
| 9      | 17                         | GM           | 30193670414 | 22.06.2010         | 23200           | 3Yr                  |                  | 22.06.2013       |               |                  | 23200           |
|        |                            |              |             |                    |                 |                      |                  | INT              | 239           |                  |                 |
| 10     | 19                         | GM           | 10173879003 | 5.09.2006          | 364852          | 5Yr                  |                  | 5.09.2011        | 515158        | 515158           | 364852          |
|        |                            |              |             |                    |                 |                      |                  | INT              | 7024          |                  |                 |
| 11     | 21                         | GM           | 1017822407  | 5.09.2006          | 23408           | 5Yr                  |                  | 5.09.2011        | 23408         | 23408            | 23408           |
|        |                            |              |             |                    |                 |                      |                  | INT              | 10093         |                  |                 |
| 12     | 21                         | GM           | 10173822394 | 5.09.2006          | 23408           | 5Yr                  |                  | 5.09.2011        | 23408         | 23408            | 23408           |
|        |                            |              |             |                    |                 |                      |                  | INT              | 10093         |                  |                 |
| 13     | 23                         | GM           | 10173822372 | 5.09.2006          | 56088           | 5Yr                  |                  | 5.09.2011        | 56088         | 56088            | 56088           |
|        |                            |              |             |                    |                 |                      |                  | INT              | 24185         |                  |                 |
| 14     | 23                         | GM           | 10173822383 | 5.09.2006          | 56088           | 5yr                  |                  | 5.09.2011        | 56088         | 56088            | 56088           |
|        |                            |              |             |                    |                 |                      |                  | INT              | 24185         |                  |                 |
| 15     | 25                         | INT.         | 31147723217 | 24.04.2010         | 445247          | 5Yr                  |                  | 24.04.15         |               |                  | 445247          |
|        |                            |              |             |                    |                 |                      |                  | INT              | 6199          |                  |                 |
| 16     | 27                         | GM           | 3169578000  | 30.03.2011         | 50000           | 1Yr                  |                  | 30.03.2012       | 50000         | 50000            | 50000           |
|        |                            |              |             |                    |                 |                      |                  | INT              | 4254          |                  |                 |
| 17     | 29                         | GM           | 31695780351 | 30.03.2011         | 50000           | 1Yr                  |                  | 30.03.2012       | 50000         | 50000            | 50000           |
|        |                            |              |             |                    |                 |                      |                  | INT              | 4254          |                  |                 |
| 18     | 31                         | GM           | 30142865255 | 12.03.2007         | 3000            | 5Yr                  |                  | 12.03.2012       | 3000          | 3000             | 3000            |
|        |                            |              |             |                    |                 |                      |                  | INT              | 255           |                  |                 |
| 19     | 33                         | PRIZE        | 30157178378 | 1.04.2007          | 1000            | 5Yr                  |                  | 1.04.2012        |               |                  | 1000            |
|        |                            |              |             |                    |                 |                      |                  | INT              | 85            |                  |                 |
| 20     | 35                         | GM           | 31624566115 | 1.02.2011          | 3000            | 1Yr                  |                  | 1.02.2012        | 3000          | 3000             | 3000            |
|        |                            |              |             |                    |                 |                      |                  | INT              | 255           |                  |                 |
| 21     | 37                         | PRIZE        | 30105869297 | 26.12.2006         | 2000            | 5Yr                  |                  | 26.12.2012       | 2000          | 2000             | 2000            |
|        |                            |              |             |                    |                 |                      |                  | INT              | 165           |                  |                 |
| 22     | 39                         | GM           | 10173822203 | 14.07.2010         | 3000            | 5Yr                  |                  | 14.07.2015       |               |                  | 3000            |
|        |                            |              |             |                    |                 |                      |                  | INT              | 223           |                  |                 |
| 23     | 41                         | GM           | 10173822258 | 1.07.2008          | 4071            | 4Yr                  |                  | 1.07.2012        |               |                  | 4071            |

|    |     |                |              |            |         |        |  |            |         |         |         |
|----|-----|----------------|--------------|------------|---------|--------|--|------------|---------|---------|---------|
|    |     |                |              |            |         |        |  | INT        | 346     |         |         |
| 24 | 43  | GM             | 30095869330  | 24.11.2006 | 5000    | 5Yr    |  | 24.11.2011 | 5000    | 5000    | 5000    |
|    |     |                |              |            |         |        |  | INT        | 2156    |         |         |
| 25 | 45  | PRIZE          | 10173829219  | 6.03.2007  | 20000   | 5Yr    |  | 6.03.2012  | 20000   | 20000   | 20000   |
|    |     |                |              |            |         |        |  | INT        | 1702    |         |         |
| 26 | 47  | GM             | 30199953178  | 13.05.2010 | 10000   | 3Yr    |  | 13.05.2013 |         |         | 10000   |
|    |     |                |              |            |         |        |  | INT        | 118     |         |         |
| 27 | 49  | GM             | 30199953543  | 16.05.2010 | 3000    | 3Yr    |  | 16.05.2013 |         |         | 3000    |
|    |     |                |              |            |         |        |  | INT        | 35      |         |         |
| 28 | 51  | GM             | 31153800514  | 1.04.2010  | 1000    | 5YR    |  | 1.05.2015  |         |         | 1000    |
|    |     |                |              |            |         |        |  | INT        | 59      |         |         |
| 29 | 53  | GM             | 31541237412  | 12.12.2010 | 25000   | 5Yr    |  | 12.12.2011 | 25000   | 25000   | 25000   |
|    |     |                |              |            |         |        |  | INT        | 1995    |         |         |
| 30 | 55  | GM             | 31479304550  | 21.10.2010 | 25000   | 1Yr    |  | 21.10.2011 | 25000   | 25000   | 25000   |
|    |     |                |              |            |         |        |  | INT        | 1791    |         |         |
| 31 | 57  | GM             | 31483768696  | 27.10.2010 | 50000   | 1Yr    |  | 27.10.2011 | 50000   | 50000   | 50000   |
|    |     |                |              |            |         |        |  | INT        | 3582    |         |         |
| 32 | 59  | GM             | 311195877067 | 3.06.2010  | 50000   | 1Yr    |  | 3.06.2011  | 50000   | 50000   | 50000   |
|    |     |                |              |            |         |        |  | INT        | 3068    |         |         |
| 33 | 61  |                | 32038766521  | 17.11.2011 | 50000   | 1Yr    |  | 17.11.2012 |         |         | 50000   |
| 34 | 70  | G.House        | 31172808352  | 9.05.2010  | 2356207 | 3Yr    |  | 9.05.2013  |         |         | 2356207 |
|    |     |                |              |            |         |        |  | INT        | 27954   |         |         |
| 35 | 72  | GM             | 31624585015  | 1.02.2011  | 50000   | 1Yr    |  | 1.02.2012  | 50000   | 50000   | 50000   |
|    |     |                |              |            |         |        |  | INT        | 4246    |         |         |
| 36 | 74  | GM             | 31132084753  | 13.04.2010 | 3000    | 1Yr    |  | 13.04.2011 | 3000    | 3000    | 3000    |
|    |     |                |              |            |         |        |  | INT        | 184     |         |         |
| 37 | 76  | GM             | 31189468086  | 29.05.2010 | 5000    | 5Yr    |  | 29.05.2015 |         |         | 5000    |
|    |     |                |              |            |         |        |  | INT        | 372     |         |         |
| 38 | 78  | GM             | 31147710683  | 27.04.2010 | 50000   | 1Yr    |  | 27.04.2011 | 50000   | 50000   | 50000   |
|    |     |                |              |            |         |        |  | INT        | 3637    |         |         |
| 39 | 80  | GM             | 3126665509   | 10.07.2010 | 50000   | 1Yr    |  | 10.07.2011 | 50000   | 50000   | 50000   |
|    |     |                |              |            |         |        |  | INT        | 3062    |         |         |
| 40 | 82  | GM             | 31624586290  | 31.01.2011 | 50000   | 1Yr    |  | 31.01.2012 | 50000   | 50000   | 50000   |
|    |     |                |              |            |         |        |  | INT        | 4246    |         |         |
| 41 | 84  | Int.           | 31492767192  | 6.11.2010  | 1004284 | 1Yr    |  | 6.11.2011  | 1073418 | 1073418 | 1004284 |
|    |     |                |              |            |         |        |  | INT        | 2929    |         |         |
| 42 | 84  | INT            | 31625582228  | 30.01.2011 | 1208523 | 1Yr    |  | 30.01.2012 | 1309502 | 1309502 | 1208523 |
|    |     |                |              |            |         |        |  | INT        | 1741    |         |         |
| 43 | 86  | GM             | 31695780577  | 26.03.2011 | 50000   | 1Yr    |  | 26.03.2012 | 50000   | 50000   | 50000   |
|    |     |                |              |            |         |        |  | INT        | 4254    |         |         |
| 44 | 88  | GM             | 31695780849  | 26.03.2011 | 50000   | 1Yr    |  | 26.03.2012 | 50000   | 50000   | 50000   |
|    |     |                |              |            |         |        |  | INT        | 4254    |         |         |
| 45 | 90  | Allahabad bank | 50093274017  | 16.01.2012 | 5000000 | 61days |  | 17.03.2012 | 5000000 | closed  |         |
|    |     |                |              |            |         |        |  | INT        | 50137   |         |         |
| 46 | 90  | AB             | 50093275486  | 16.01.2012 | 5000000 | 61days |  | 17.03.12   | 5000000 | closed  |         |
|    |     |                |              |            |         |        |  | INT        | 50137   |         |         |
| 47 | 90  | AB             | 50093275351  | 16.01.2012 | 5000000 | 61days |  | 17.03.12   | 5000000 | closed  |         |
|    |     |                |              |            |         |        |  | INT        | 50137   |         |         |
| 48 | 90  | AB             | 50093275204  | 16.01.2012 | 5000000 | 61days |  | 17.03.12   | 5000000 | closed  |         |
|    |     |                |              |            |         |        |  | INT        | 50137   |         |         |
| 49 | 90  | AB             | 50093275066  | 16.01.2012 | 5000000 | 61days |  | 17.03.12   | 5000000 | closed  |         |
|    |     |                |              |            |         |        |  | INT        | 50137   |         |         |
| 50 | 90  | AB             | 50093274754  | 16.01.2012 | 5000000 | 61days |  | 17.03.12   | 5000000 | closed  |         |
|    |     |                |              |            |         |        |  | INT        | 50137   |         |         |
| 51 | 90  | AB             | 50093274629  | 16.01.2012 | 5000000 | 61days |  | 17.03.12   | 5000000 | closed  |         |
|    |     |                |              |            |         |        |  | INT        | 50137   |         |         |
| 52 | 90  | AB             | 50093274404  | 16.01.2012 | 5000000 | 61days |  | 17.03.12   | 5000000 | closed  |         |
|    |     |                |              |            |         |        |  | INT        | 50137   |         |         |
| 53 | 90  | AB             | 50093274233  | 16.01.2012 | 5000000 | 61days |  | 17.03.12   | 5000000 | closed  |         |
|    |     |                |              |            |         |        |  | INT        | 50137   |         |         |
| 54 | 90  | AB             | 50093272134  | 16.01.2012 | 5000000 | 61days |  | 17.03.12   | 5000000 | closed  |         |
|    |     |                |              |            |         |        |  | INT        | 50137   |         |         |
| 55 | 92  |                | 50093267974  | 16.01.2012 | 2000000 | 61days |  | 17.03.12   | 2016044 | closed  |         |
|    |     |                |              |            |         |        |  | INT        | 4011    |         |         |
| 56 | 104 | GM             | 31360320156  | 21.08.2010 | 100000  | 1Yr    |  | 21.08.2011 | 100000  | 100000  | 100000  |

|    |     |          |                 |            |         |     |  |            |         |         |         |                 |
|----|-----|----------|-----------------|------------|---------|-----|--|------------|---------|---------|---------|-----------------|
|    |     |          |                 |            |         |     |  | INT        | 6909    |         |         |                 |
| 57 | 106 | GM       | 31359883259     | 21.08.2010 | 50000   | 1Yr |  | 21.08.2011 | 50000   | 50000   | 50000   |                 |
|    |     |          |                 |            |         |     |  | INT        | 3454    |         |         |                 |
| 58 | 107 |          | 80689(IFFCO CH) | 25.10.2008 | 200000  | 3Yr |  | 25.10.2011 | 200000  | 200000  | 200000  |                 |
|    |     |          |                 |            |         |     |  | INT        | 20417   |         |         |                 |
| 59 | 115 | PRIZE    | 31490586898     | 4.11.2010  | 60000   | 1Yr |  | 4.11.2011  | 60000   | 60000   | 60000   |                 |
|    |     |          |                 |            |         |     |  | INT        | 4299    |         |         |                 |
| 60 | 117 | GM       | 31490586616     | 4.11.2010  | 50000   | 1Yr |  | 4.11.2011  | 50000   | 50000   | 50000   |                 |
|    |     |          |                 |            |         |     |  | INT        | 3583    |         |         |                 |
| 61 | 120 | PRIZE    | 31695780985     | 31.03.2011 | 20000   | 1Yr |  | 31.03.2012 | 20000   | 20000   | 20000   |                 |
|    |     |          |                 |            |         |     |  | INT        | 1702    |         |         |                 |
| 62 | 124 | GM       | 31345617760     | 19.08.2010 | 50000   | 1Yr |  | 19.08.2011 | 50000   | 50000   | 50000   |                 |
|    |     |          |                 |            |         |     |  | INT        | 3445    |         |         |                 |
| 63 | 126 | GM       | 31345703148     | 19.08.2010 | 50000   | 1Yr |  | 19.08.2011 | 50000   | 50000   | 50000   |                 |
|    |     |          |                 |            |         |     |  | INT        | 3445    |         |         |                 |
| 64 | 128 | GM       | 31345712879     | 19.08.2010 | 50000   | 1Yr |  | 19.08.2011 | 50000   | 50000   | 50000   |                 |
|    |     |          |                 |            |         |     |  | INT        | 3445    |         |         |                 |
| 65 | 132 | GM       | 31419879315     | 14.09.2010 | 50000   | 1Yr |  | 14.09.2011 | 50000   | 50000   | 50000   |                 |
|    |     |          |                 |            |         |     |  | INT        | 3455    |         |         |                 |
| 66 | 134 | GM       | 31419964530     | 14.09.2010 | 50000   | 1Yr |  | 14.09.2011 | 50000   | 50000   | 50000   |                 |
|    |     |          |                 |            |         |     |  | INT        | 3455    |         |         |                 |
| 67 | 136 | G.HOUSE  | 31514166532     | 25.11.2010 | 3000000 | 1Yr |  | 25.11.2011 | 3198268 | 3198268 | 3000000 |                 |
|    |     |          |                 |            |         |     |  | INT        | 16719   |         |         |                 |
| 68 | 138 | INFR.    | 31514207184     | 25.11.2010 | 2400000 | 1YR |  | 25.11.2011 | 2560284 | 2560284 | 2400000 |                 |
| 69 | 139 | Main SBI | 31514212059     | 25.11.2010 | 7600000 | 1YR |  | 25.11.2011 | 8126270 | 8126270 | 7600000 |                 |
|    |     |          |                 |            |         |     |  | INT        | 19181   |         |         |                 |
| 70 | 146 | GM       | 31559752705     | 28.12.2010 | 50000   | 1Yr |  | 28.12.2011 | 50000   | 50000   | 50000   |                 |
|    |     |          |                 |            |         |     |  | INT        | 3981    |         |         |                 |
| 71 | 148 | PRIZE    | 31559756787     | 28.12.2010 | 50000   | 1Yr |  | 28.12.2011 | 50000   | 50000   | 50000   |                 |
|    |     |          |                 |            |         |     |  | INT        | 3981    |         |         |                 |
| 72 | 150 | GM       | 31559754837     | 28.12.2010 | 50000   | 1Yr |  | 28.12.2011 | 50000   | 50000   | 50000   |                 |
|    |     |          |                 |            |         |     |  | INT        | 3981    |         |         |                 |
|    |     |          | <b>TOTAL</b>    |            |         |     |  |            |         |         |         | <b>22700602</b> |

**Details of interest accrued from investment of main account during 2011-12**

| Sl.no. | Ref. to page of Invt. Reg. | Ref. to Fund | TDR No.     | Date of investment | Amount invested | Interest accrued the year | during |
|--------|----------------------------|--------------|-------------|--------------------|-----------------|---------------------------|--------|
| 1.     | 3                          | GoldMed.     | 31662901717 | 24.02.2011         | 5000            | 425                       |        |
| 2      | 5                          | GM.          | 31473502558 | 19.09.2010         | 5000            | 346                       |        |
| 3      | 7                          | GM           | 31147724426 | 24.04.2010         | 3000            | 219                       |        |
| 4      | 7                          | GM           | 32038767897 | 17.11.2011         | 50,000          |                           |        |
| 5      | 9                          | FF           | 30192543476 | 15.06.2010         | 2383226         |                           |        |
| 6      | 11                         | GM           | 31147724006 | 25.04.2010         | 50000           | 3640                      |        |
| 7      | 13                         | GM           | 32275266460 | 31.03.2012         | 50000           |                           |        |
| 8      | 15                         | GM           | 32275257955 | 31.03.2012         | 50000           |                           |        |
| 9      | 17                         | GM           | 30193670414 | 22.06.2010         | 23200           | 239                       |        |
| 10     | 19                         | GM           | 10173879003 | 5.09.2006          | 364852          | 7024                      |        |
| 11     | 21                         | GM           | 1017822407  | 5.09.2006          | 23408           | 10093                     |        |
| 12     | 21                         | GM           | 10173822394 | 5.09.2006          | 23408           | 10093                     |        |
| 13     | 23                         | GM           | 10173822372 | 5.09.2006          | 56088           | 24185                     |        |
| 14     | 23                         | GM           | 10173822383 | 5.09.2006          | 56088           | 24185                     |        |
| 15     | 25                         | INT.         | 31147723217 | 24.04.2010         | 445247          | 6199                      |        |
| 16     | 27                         | GM           | 3169578000  | 30.03.2011         | 50000           | 4254                      |        |
| 17     | 29                         | GM           | 31695780351 | 30.03.2011         | 50000           | 4254                      |        |
| 18     | 31                         | GM           | 30142865255 | 12.03.2007         | 3000            | 255                       |        |
| 19     | 33                         | PRIZE        | 30157178378 | 1.04.2007          | 1000            | 85                        |        |
| 20     | 35                         | GM           | 31624566115 | 1.02.2011          | 3000            | 255                       |        |
| 21     | 37                         | PRIZE        | 30105869297 | 26.12.2006         | 2000            | 165                       |        |
| 22     | 39                         | GM           | 10173822203 | 14.07.2010         | 3000            | 223                       |        |
| 23     | 41                         | GM           | 10173822258 | 1.07.2008          | 4071            | 346                       |        |
| 24     | 43                         | GM           | 30095869330 | 24.11.2006         | 5000            | 2156                      |        |
| 25     | 45                         | PRIZE        | 10173829219 | 6.03.2007          | 20000           | 1702                      |        |
| 26     | 47                         | GM           | 30199953178 | 13.05.2010         | 10000           | 118                       |        |
| 27     | 49                         | GM           | 30199953543 | 16.05.2010         | 3000            | 35                        |        |

|    |     |                |                 |            |         |                  |
|----|-----|----------------|-----------------|------------|---------|------------------|
| 28 | 51  | GM             | 31153800514     | 1.04.2010  | 1000    | 59               |
| 29 | 53  | GM             | 31541237412     | 12.12.2010 | 25000   | 1995             |
| 30 | 55  | GM             | 31479304550     | 21.10.2010 | 25000   | 1791             |
| 31 | 57  | GM             | 31483768696     | 27.10.2010 | 50000   | 3582             |
| 32 | 59  | GM             | 311195877067    | 3.06.2010  | 50000   | 3068             |
| 33 | 61  |                | 32038766521     | 17.11.2011 | 50000   |                  |
| 34 | 70  | G.House        | 31172808352     | 9.05.2010  | 2356207 | 27954            |
| 35 | 72  | GM             | 31624585015     | 1.02.2011  | 50000   | 4246             |
| 36 | 74  | GM             | 31132084753     | 13.04.2010 | 3000    | 184              |
| 37 | 76  | GM             | 31189468086     | 29.05.2010 | 5000    | 372              |
| 38 | 78  | GM             | 31147710683     | 27.04.2010 | 50000   | 3637             |
| 39 | 80  | GM             | 3126665509      | 10.07.2010 | 50000   | 3062             |
| 40 | 82  | GM             | 31624586290     | 31.01.2011 | 50000   | 4246             |
| 41 | 84  | Int.           | 31492767192     | 6.11.2010  | 1004284 | 2929             |
| 42 | 84  | iNT            | 31625582228     | 30.01.2011 | 1208523 | 1741             |
| 43 | 86  | GM             | 31695780577     | 26.03.2011 | 50000   | 4254             |
| 44 | 88  | GM             | 31695780849     | 26.03.2011 | 50000   | 4254             |
| 45 | 90  | Allahabad bank | 50093274017     | 16.01.2012 | 5000000 | 50137            |
| 46 | 90  | AB             | 50093275486     | 16.01.2012 | 5000000 | 50137            |
| 47 | 90  | AB             | 50093275351     | 16.01.2012 | 5000000 | 50137            |
| 48 | 90  | AB             | 50093275204     | 16.01.2012 | 5000000 | 50137            |
| 49 | 90  | AB             | 50093275066     | 16.01.2012 | 5000000 | 50137            |
| 50 | 90  | AB             | 50093274754     | 16.01.2012 | 5000000 | 50137            |
| 51 | 90  | AB             | 50093274629     | 16.01.2012 | 5000000 | 50137            |
| 52 | 90  | AB             | 50093274404     | 16.01.2012 | 5000000 | 50137            |
| 53 | 90  | AB             | 50093274233     | 16.01.2012 | 5000000 | 50137            |
| 54 | 90  | AB             | 50093272134     | 16.01.2012 | 5000000 | 50137            |
| 55 | 92  |                | 50093267974     | 16.01.2012 | 2000000 | 4011             |
| 56 | 104 | GM             | 31360320156     | 21.08.2010 | 100000  | 6909             |
| 57 | 106 | GM             | 31359883259     | 21.08.2010 | 50000   | 3454             |
| 58 | 107 |                | 80689(IFFCO CH) | 25.10.2008 | 200000  | 20417            |
| 59 | 115 | PRIZE          | 31490586898     | 4.11.2010  | 60000   | 4299             |
| 60 | 117 | GM             | 31490586616     | 4.11.2010  | 50000   | 3583             |
| 61 | 120 | PRIZE          | 31695780985     | 31.03.2011 | 20000   | 1702             |
| 62 | 124 | GM             | 31345617760     | 19.08.2010 | 50000   | 3445             |
| 63 | 126 | GM             | 31345703148     | 19.08.2010 | 50000   | 3445             |
| 64 | 128 | GM             | 31345712879     | 19.08.2010 | 50000   | 3445             |
| 65 | 132 | GM             | 31419879315     | 14.09.2010 | 50000   | 3455             |
| 66 | 134 | GM             | 31419964530     | 14.09.2010 | 50000   | 3455             |
| 67 | 136 | G.HOUSE        | 31514166532     | 25.11.2010 | 3000000 | 16719            |
| 68 | 138 | INFR.          | 31514207184     | 25.11.2010 | 2400000 |                  |
| 69 | 139 | Main SBI       | 31514212059     | 25.11.2010 | 7600000 | 19181            |
| 70 | 146 | GM             | 31559752705     | 28.12.2010 | 50000   | 3981             |
| 71 | 148 | PRIZE          | 31559756787     | 28.12.2010 | 50000   | 3981             |
| 72 | 150 | GM             | 31559754837     | 28.12.2010 | 50000   | 3981             |
|    |     |                | <b>TOTAL</b>    |            |         | <b>878977.00</b> |

**Details of new investment made and matured during 2011-12**

| Sl.no. | Ref. to page of Invt. Reg. | Ref. to Fund   | TDR No.     | Date of investment | Amount invested | Period of investment | Date of maturity | Matured value | Reinvested value |
|--------|----------------------------|----------------|-------------|--------------------|-----------------|----------------------|------------------|---------------|------------------|
| 4      | 7                          | GM             | 32038767897 | 17.11.2011         | 50,000          | 1yr                  | 17.11.2012       |               |                  |
| 7      | 13                         | GM             | 32275266460 | 31.03.2012         | 50000           | 1Yr                  | 31.03.2013       |               |                  |
| 8      | 15                         | GM             | 32275257955 | 31.03.2012         | 50000           | 1Yr                  | 31.03.2013       |               |                  |
| 33     | 61                         |                | 32038766521 | 17.11.2011         | 50000           | 1Yr                  | 17.11.2012       |               |                  |
| 45     | 90                         | Allahabad bank | 50093274017 | 16.01.2012         | 5000000         | 61days               | 17.03.2012       | 5000000       | closed           |
|        |                            |                |             |                    |                 |                      | INT              | 50137         |                  |
| 46     | 90                         | AB             | 50093275486 | 16.01.2012         | 5000000         | 61days               | 17.03.12         | 5000000       | closed           |
|        |                            |                |             |                    |                 |                      | INT              | 50137         |                  |
| 47     | 90                         | AB             | 50093275351 | 16.01.2012         | 5000000         | 61days               | 17.03.12         | 5000000       | closed           |
|        |                            |                |             |                    |                 |                      | INT              | 50137         |                  |
| 48     | 90                         | AB             | 50093275204 | 16.01.2012         | 5000000         | 61days               | 17.03.12         | 5000000       | closed           |
|        |                            |                |             |                    |                 |                      | INT              | 50137         |                  |
| 49     | 90                         | AB             | 50093275066 | 16.01.2012         | 5000000         | 61days               | 17.03.12         | 5000000       | closed           |
|        |                            |                |             |                    |                 |                      | INT              | 50137         |                  |

|    |    |    |              |            |                 |        |          |         |        |
|----|----|----|--------------|------------|-----------------|--------|----------|---------|--------|
| 50 | 90 | AB | 50093274754  | 16.01.2012 | 5000000         | 61days | 17.03.12 | 5000000 | closed |
|    |    |    |              |            |                 |        | INT      | 50137   |        |
| 51 | 90 | AB | 50093274629  | 16.01.2012 | 5000000         | 61days | 17.03.12 | 5000000 | closed |
|    |    |    |              |            |                 |        | INT      | 50137   |        |
| 52 | 90 | AB | 50093274404  | 16.01.2012 | 5000000         | 61days | 17.03.12 | 5000000 | closed |
|    |    |    |              |            |                 |        | INT      | 50137   |        |
| 53 | 90 | AB | 50093274233  | 16.01.2012 | 5000000         | 61days | 17.03.12 | 5000000 | closed |
|    |    |    |              |            |                 |        | INT      | 50137   |        |
| 54 | 90 | AB | 50093272134  | 16.01.2012 | 5000000         | 61days | 17.03.12 | 5000000 | closed |
|    |    |    |              |            |                 |        | INT      | 50137   |        |
| 55 | 92 |    | 50093267974  | 16.01.2012 | 2000000         | 61days | 17.03.12 | 2016044 | closed |
|    |    |    | <b>Total</b> |            | <b>52200000</b> |        |          |         |        |

The investment position of OUAT main account, as ascertained from the records available to audit, is related to the following five accounts –

University Foundation Fund,

Gold medals & prizes,

Infrastructure Fund,

Guest House Fund,

Interest Fund

The investment position was ascertained from the Investment Register. But the actual position of investment of the OUAT main account could not be worked out due to frequent debits and credits related to the sweep account. The university authority could not produce the transactions related to the sweep accounts in spite of issue of objection memos.

**Non-production of details of debits and credits of the sweep accounts**

OSP NO.90-91 MEMO NO.53/12.12.14, OSP NO.202-203 MEMO NO.88/09.2.15, OSP NO.357-359 MEMO NO.155/31.03.15, OSP NO.452-454 MEMO NO.185/15.04.15,

On verification of the bank scrolls of the OUAT(P), it was revealed that from the month of February, credit and debit entries relating to the sweep accounts took place. Sweep credits and debits took place with the operation of .....no. of accounts. The debits amounted to **Rs.12,51,50,000.00** and the credits amounted to **Rs.5,49,86,608.00**. The account-wise figure is furnished below-

| Ref. to A/C                | Amount of debit        | Amount of credit      | Difference            |
|----------------------------|------------------------|-----------------------|-----------------------|
| OUAT(P)                    | 9,82,42,000.00         | 3,56,96,516.00        | 62545484.00           |
| 10173711536/SBI            |                        |                       |                       |
| KVK A/C 10173711728/SBI    | 2,15,16,000.00         | 1,75,33,809.00        | 3982191.00            |
| MCA 10173711525/SBI        | 40,54,000.00           | 17,56,283.00          | 2297717.00            |
| GuestHouse 10173711536/SBI | 11,59,000.00           | -                     | 1159000.00            |
| Perquisite A/C30007344340  | 1,79,000.00            | -                     | 179000.00             |
| <b>Total</b>               | <b>12,51,50,000.00</b> | <b>5,49,86,608.00</b> | <b>7,01,63,392.00</b> |

(The details of the sweep credits and debits are given at the end of this paragraph)

It was found that the accounts of credit and debit are not the same. Hence, it was not possible to ascertain as to (a) when the amounts were debited from the account for which sweep credits were made, (b) what were the actual receipts for each sweep account and (c) on what rates of interest investments were made. In the absence of such information it was not possible to track the investments for which it was difficult to work out the investment position.

In response to objection memos issued on this score it was replied that accounts are linked with MOD, Suravi deposit scheme with effect from 2/2012 as per order of the competent authority. This scheme provides option for sweep and reverse sweep as per requirement. The bank authority, in response to the letter of the OUAT has stated that all sweep debits are transferred to system generated TDR accounts which are linked through main account and the total available balance are reflected in the account statement. There is no question of fund transferred to any outside account.

But as the debit and credit entries are reflected in the scroll, it is felt that the bank must have given details of the whole transaction. Further, the university is the owner of the funds. So the bank is obliged to furnish every details of the transactions made by it out of the university fund. The bank should have produced all the details of the accounts. The file showing the terms and conditions entered with the bank for such accounts were not produced to audit for verification. The local authority is requested to look into such a transaction which is difficult for them to track the details of such accounts and the file concerned were not produced to audit in spite of issue of repeated objection memos. The local authority is advised to ascertain the interest accrued from the above said accounts and the same may be taken to the cash book and compliance reported to audit.

**Details of sweep debit from SBI A/C no.10173711536.during 2011-12**

| Date of debit | Account No.   | Amount          |
|---------------|---------------|-----------------|
|               | 0032208583841 | 8005000         |
|               | 0032211125242 | 15309000        |
|               | 10173769020   | 7034000         |
|               | 0032176121777 | 5116000         |
|               | 0032180006495 | 9128000         |
|               | 0032183912828 | 8681000         |
|               | 0032195348729 | 9000000         |
|               | 0032198611982 | 8590000         |
|               | 0031153800514 | 9788000         |
|               | 0032252701115 | 973000          |
|               | 0032258928335 | 7790000         |
|               | 0032195348729 | 8829000         |
|               | <b>Total</b>  | <b>98243000</b> |

**Details of sweep credit to SBI A/C no.10173711536 during 2011-12**

| Date of credit | Account No.   | Amount  |
|----------------|---------------|---------|
| 01.03.12       | 0032211125242 | 7678000 |
| 01.03.12       | 0032208583841 | 405000  |
| 02.03.12       | 0032215570606 | 1000    |
| 02.03.12       | 0032215570606 | 58000   |
| 02.03.12       | 0032215570606 | 1974000 |
| 02.03.12       | 0032208583841 | 1197000 |
| 02.03.12       | 0032208583841 | 34000   |
| 02.03.12       | 0032208583841 | 207000  |
| 02.03.12       | 0032208583841 | 213000  |
| 02.03.12       | 0032208583841 | 894000  |
| 02.03.12       | 0032208583841 | 132000  |
| 02.03.12       | 0032208583841 | 1000    |
| 02.03.12       | 0032208583841 | 434000  |
| 03.03.12       | 0032208583841 | 913000  |

|          |               |                 |
|----------|---------------|-----------------|
| 03.03.12 | 0032208583841 | 16000           |
| 03.03.12 | 0032208583841 | 165000          |
| 03.03.12 | 0032208583841 | 843000          |
| 03.03.12 | 0032208583841 | 2542000         |
| 03.03.12 | 0032198611982 | 412025          |
| 06.03.12 | 0032198611982 | 96291           |
| 06.03.12 | 0032198611982 | 12036           |
| 06.03.12 | 0032198611982 | 481453          |
| 06.03.12 | 0032198611982 | 10030           |
| 06.03.12 | 0032198611982 | 18054           |
| 06.03.12 | 0032198611982 | 7021            |
| 06.03.12 | 0032198611982 | 28085           |
| 06.03.12 | 0032198611982 | 11033           |
| 06.03.12 | 0032198611982 | 844549          |
| 06.03.12 | 0032198611982 | 1321990         |
| 06.03.12 | 0010173711536 | 5373218         |
| 06.03.12 | 0010173711536 | 9030452         |
| 06.03.12 | 0010173711536 | 343279          |
|          | <b>Total</b>  | <b>35696516</b> |

**SWEEP ACCOUNT**

| NAME OF THE FUND/A/C NO      | DATE       | AMOUNT SWEEP<br>TRANSFER TO | A/C NO      | AMOUNT CREDIT<br>FROM | A/C NO      |
|------------------------------|------------|-----------------------------|-------------|-----------------------|-------------|
| <b>M C A A/C-10173711525</b> | 01-12-2012 | 2714000                     | 32138281839 | 48048                 | 32138281839 |
|                              | 02-01-2012 |                             |             | 288820                |             |
|                              | 02-01-2012 |                             |             | 11031                 |             |
|                              | 02-08-2012 |                             |             | 284088                |             |
|                              | 02-08-2012 |                             |             | 77296                 |             |
|                              | 16-2-12    |                             |             | 212052                |             |
|                              | 16/2/12    |                             |             | 3015                  |             |
|                              | 18/2/12    |                             |             | 2010                  |             |
|                              | 18/2/12    |                             |             | 2010                  |             |
|                              | 24/2/12    |                             |             | 270648                |             |
|                              | 03-01-2012 |                             |             | 41286                 |             |

|                                   |                                 |               |                           |               |             |
|-----------------------------------|---------------------------------|---------------|---------------------------|---------------|-------------|
|                                   | 03-01-2012                      |               |                           | 1007          |             |
|                                   | 03-01-2012                      |               |                           | 37258         |             |
|                                   | 03-01-2012                      |               |                           | 37258         |             |
|                                   | 03-01-2012                      |               |                           | 29202         |             |
|                                   | 03-01-2012                      |               |                           | 5035          |             |
|                                   | 03-02-2012                      |               |                           | 4028          |             |
|                                   | 03-05-2012                      |               |                           | 2015          |             |
|                                   | 21/3/12                         |               |                           | 171671        |             |
|                                   | 30/3/12                         |               |                           | 1011          |             |
|                                   | 30/3/12                         |               |                           | 227500        |             |
| <b>M C A A/C-10173711525</b>      | 03-08-2012                      | 1340000       | 32227268056               |               |             |
|                                   | 13/3/12                         |               |                           | 119000        | 32227268056 |
|                                   | 13/3/12                         |               |                           | 100000        |             |
|                                   | 13/3/12                         |               |                           | 127000        |             |
|                                   | 14/3/12                         |               |                           | 160000        |             |
|                                   | 14/3/12                         |               |                           | 577000        |             |
|                                   | 17/3/12                         |               |                           | 16020         |             |
|                                   | 17/3/12                         |               |                           | 82104         |             |
|                                   | 21/3/12                         |               |                           | 64118         |             |
|                                   | 21/3/12                         |               |                           | 95176         |             |
| <b>PERQUISITE A/C 30007344340</b> | 01-12-2012                      | 179000        | 32138302929               |               |             |
| <b>GUEST HOUSE A/C10173710190</b> | 01-12-2012                      | 1051000       | 32138281646               |               |             |
|                                   | 26/1/12                         | 16000         | 32160058110               |               |             |
|                                   | 02-09-2012                      | 23000         | 32183984611               |               |             |
|                                   | 16/2/12                         | 26000         | 32195461256               |               |             |
|                                   | 03-01-2012                      | 26000         | 32216007641               |               |             |
|                                   | 15/3/12                         | 17000         | 32239252564               |               |             |
| <b>Date</b>                       | <b>Amount sweep transfer to</b> | <b>A/c No</b> | <b>Amount credit from</b> | <b>A/c No</b> |             |
| 2.2.12                            | 6566000                         | 32171930114   |                           |               |             |
| 4.2.12                            | 7000000                         | 32175530735   |                           |               |             |
| 6.2.12                            | 7950000                         | 32178214537   |                           |               |             |
| 8.2.12                            |                                 |               | 70000                     | 32178214537   |             |
| 8.2.12                            |                                 | 10173711      | 843000                    |               |             |
| 11.2.12                           |                                 |               | 1045000                   | 32178214537   |             |
| 11.2.12                           |                                 |               | 619000                    | 32178214537   |             |
| 14.2.12                           |                                 |               | 1537962                   | 32178214537   |             |
| 14.2.12                           |                                 |               | 541690                    | 32178214537   |             |
| 15.2.12                           |                                 |               | 679975                    | 32178214537   |             |
| 17.2.12                           |                                 |               | 1890314                   | 32178214537   |             |
| 17.2.12                           |                                 |               | 731282                    | 32178214537   |             |
| 17.2.12                           |                                 |               | 966001                    | 32175530735   |             |

|         |          |  |          |             |
|---------|----------|--|----------|-------------|
| 18.2.12 |          |  | 2204919  | 32175530735 |
| 24.2.12 |          |  | 277885   | 32175530735 |
| 24.2.12 |          |  | 298950   | 32175530735 |
| 1.3.12  |          |  | 192797   | 32175530735 |
| 1.3.12  |          |  | 118489   | 32175530735 |
| 1.3.12  |          |  | 43178    | 32175530735 |
| 1.3.12  |          |  | 9036     | 32175530735 |
| 1.3.12  |          |  | 251038   | 32175530735 |
| 1.3.12  |          |  | 449859   | 32175530735 |
| 1.3.12  |          |  | 198822   | 32175530735 |
| 1.3.12  |          |  | 100414   | 32175530735 |
| 3.3.12  |          |  | 1424341  | 32175530735 |
| 3.3.12  |          |  | 16071    | 32175530735 |
| 7.3.12  |          |  | 378926   | 32175530735 |
| 14.3.12 |          |  | 5030     | 32175530735 |
| 15.3.12 |          |  | 87556    | 32175530735 |
| 15.3.12 |          |  | 544628   | 32171930114 |
| 2.3.12  |          |  | 186388   | 32171930114 |
| 21.3.12 |          |  | 29222    | 32171930114 |
| 21.3.12 |          |  | 1051330  | 32171930114 |
| 31.3.12 |          |  | 191759   | 32171930114 |
| 31.3.12 |          |  | 307825   | 32171930114 |
| 31.3.12 |          |  | 100925   | 32171930114 |
| 31.3.12 |          |  | 140287   | 32171930114 |
| Total:  | 21516000 |  | 17533899 |             |

**Less credit of interest on investment :-Memo no.6/11.07.14.OSP no.6-7**

During verification of investment register w.r.t. bank statement (A/C No.-10173711536/SBI) it was found that a total sum of Rs.1482/- was less credited towards interest on investments. The details are as follows:

| Ref. to I.R & T.D.R no       | Principal Amount | Maturity Value | Amount Credited               | Amount of short credit |
|------------------------------|------------------|----------------|-------------------------------|------------------------|
| 31625582228/pg-84            | 1208523.00       | 1311353.00     | 1311243.00<br>(Including TDS) | 110.00                 |
| 31492767192/06.11.10         | 1004284.00       | 1076451.00     | 1076347.00<br>(Including TDS) | 104.00                 |
| 31514166532(Pg-136)/25.11.10 | 3000000.00       | 3215577.00     | 3214987.00<br>(Including TDS) | 590.00                 |
| 31514212059/25.11.11Pg-133   | 7600000.00       | 8146123.00     | 8145451.00                    | 678.00                 |
|                              |                  |                | TOTAL:                        | 1482.00                |

Due to this short credit, there is a loss of Rs.1482.00 to the university exchequer . An objection memo was issued with the suggestion that as the SBI is doing transaction of hundreds of crores for the university, the bank authority be moved to refund the TDS. The local authority had replied that the Bank was moved in this respect. The bank replied that the TDS was actually deducted during the financial year ending on 31.03 which were refunded to the respective accounts. But the credit of the objected amount could not be shown to audit though the transaction took place three years before. The same may be shown to the next audit. Till then the amount of 1482.00 is held under objection.

**INVESTMENT POSITION OF NTPP (College of Home Science)**

| SL.NO | bank | TDR NO | Date of investment | Amount invested | Amount reinvested | Date of reinvestment | Rate of interest | Date of maturity | Matured value |
|-------|------|--------|--------------------|-----------------|-------------------|----------------------|------------------|------------------|---------------|
|-------|------|--------|--------------------|-----------------|-------------------|----------------------|------------------|------------------|---------------|

|   |          |             |          |             |             |          |      |          |             |
|---|----------|-------------|----------|-------------|-------------|----------|------|----------|-------------|
| 1 | SBI,OUAT | 30435306612 | 21-07-08 | 3,00,000=00 | 4,87,771=00 | 21-05-14 | 9%   | 21-04-17 | 6,32,099=00 |
| 2 | SBI,OUAT | 31052067000 | 09-02-10 | 2,00,000=00 | 2,39,671=00 | 09-02-13 | 8.5% | 09-02-16 | 3,08,461=00 |
| 3 | SBI,OUAT | 31459223583 | 08-10-10 | 2,00,000=00 | 2,45,524=00 | 08-10-13 | 9%   | 08-10-16 | 3,20,667=00 |
| 4 | SBI,OUAT | 33365987235 | 09-10-13 | 2,00,000=00 |             |          | 9%   | 09-10-15 | 2,36,312    |

investment position of Tulip school:(College of Home Science)

| SL.NO | bank     | TDR NO      | Date of investment | Amount invested | Amount reinvested | Date of reinvestment | Rate of interest | Date of maturity | Matured value |
|-------|----------|-------------|--------------------|-----------------|-------------------|----------------------|------------------|------------------|---------------|
| 1     | SBI,OUAT | 30779687572 | 17-02-09           | 1,00,000.00     | 1,53,669.00       | 17-02-12             | 9.25%            | 17-02-15         | 2,02,17 6.00  |
| 2     | SBI,OUAT | 30779684989 | 17-02-09           | 2,00,000.00     | 3,26,869.00       | 17-02-12             | 9.25%            | 17-02-15         | 4,30,049.00   |
| 3     | SBI,OUAT | 31862942871 | 01-08-11           | 2,00,000.00     |                   |                      | 9.25%            | 01-08-16         | 3,15,940.00   |

**Investment position of DSW is given below**

| Sl.No. | Name of Bank & A/C No.      | TDR No.       | Date of investment | Amount of investment | Period of investment | Rate of interest | Date of Maturity | Maturity Value | Details of re-investment if any |
|--------|-----------------------------|---------------|--------------------|----------------------|----------------------|------------------|------------------|----------------|---------------------------------|
| 1      | SBI,OUAT Branch,30839848400 | TDA/630170968 | 28.07.2009         | 1000000.00           | 28.07.09 to 23.04.12 | 7.25%            | 23.04.12         | 1217214.00     | Invested upto18.01.15           |

**Details of Reinvestment**

**1) New Investments made: -**

- 1) 32038767897/17.11.11                      1 yr. 50000/- GM Date of 17.11.12
- 2) 32275266460/31.3.12                      1 yr. 50000/- GM 31.3.13
- 3) 32275257955/31.3.13                      1 yr. 50000/- gm      31.3.13
- 4) 32038766521/17.11.11                      1 YR. 50000/-          17.11.11
- 10 nos. of TDRs (AB/16.1.12 61 days      50000000/-
- 5) 21139844168/16.1.12                      61 days      2000000/-              17.3.12
- 6) -----  
52200000/-

| Sl. No. | Ref. to page of Invt. Reg. | Ref. to Fund | TDR No.     |
|---------|----------------------------|--------------|-------------|
| 1.      | 3                          | GoldMed.     | 31662901717 |
| 2       | 5                          | GM.          | 31473502558 |
| 3       | 7                          | GM           | 31147724426 |

|    |    |         |              |
|----|----|---------|--------------|
| 4  | 7  | GM      | 32038767897  |
| 5  | 9  | FF      | 30192543476  |
| 6  | 11 | GM      | 31147724006  |
| 7  | 13 | GM      | 32275266460  |
| 8  | 15 | GM      | 32275257955  |
| 9  | 17 | GM      | 30193670414  |
| 10 | 19 | GM      | 10173879003  |
| 11 | 21 | GM      | 1017822407   |
| 12 | 21 | GM      | 10173822394  |
| 13 | 23 | GM      | 10173822372  |
| 14 | 23 | GM      | 10173822383  |
| 15 | 25 | INT.    | 31147723217  |
| 16 | 27 | GM      | 3169578000   |
| 17 | 29 | GM      | 31695780351  |
| 18 | 31 | GM      | 30142865255  |
| 19 | 33 | PRIZE   | 30157178378  |
| 20 | 35 | GM      | 31624566115  |
| 21 | 37 | PRIZE   | 30105869297  |
| 22 | 39 | GM      | 10173822203  |
| 23 | 41 | GM      | 10173822258  |
| 24 | 43 | GM      | 30095869330  |
| 25 | 45 | PRIZE   | 10173829219  |
| 26 | 47 | GM      | 30199953178  |
| 27 | 49 | GM      | 30199953543  |
| 28 | 51 | GM      | 31153800514  |
| 29 | 53 | GM      | 31541237412  |
| 30 | 55 | GM      | 31479304550  |
| 31 | 57 | GM      | 31483768696  |
| 32 | 59 | GM      | 311195877067 |
| 33 | 61 |         | 32038766521  |
| 34 | 70 | G.House | 31172808352  |
| 35 | 72 | GM      | 31624585015  |
| 36 | 74 | GM      | 31132084753  |
| 37 | 76 | GM      | 31189468086  |
| 38 | 78 | GM      | 31147710683  |

|    |     |                |                 |
|----|-----|----------------|-----------------|
| 39 | 80  | GM             | 3126665509      |
| 40 | 82  | GM             | 31624586290     |
| 41 | 84  | Int.           | 31492767192     |
| 42 | 84  | iNT            | 31625582228     |
| 43 | 86  | GM             | 31695780577     |
| 44 | 88  | GM             | 31695780849     |
| 45 | 90  | Allahabad bank | 50093274017     |
| 46 | 90  | AB             | 50093275486     |
| 47 | 90  | AB             | 50093275351     |
| 48 | 90  | AB             | 50093275204     |
| 49 | 90  | AB             | 50093275066     |
| 50 | 90  | AB             | 50093274754     |
| 51 | 90  | AB             | 50093274629     |
| 52 | 90  | AB             | 50093274404     |
| 53 | 90  | AB             | 50093274233     |
| 54 | 90  | AB             | 50093272134     |
| 55 | 92  |                | 50093267974     |
| 56 | 104 | GM             | 31360320156     |
| 57 | 106 | GM             | 31359883259     |
| 58 | 107 |                | 80689(IFFCO CH) |
| 59 | 115 | PRIZE          | 31490586898     |
| 60 | 117 | GM             | 31490586616     |
| 61 | 120 | PRIZE          | 31695780985     |
| 62 | 124 | GM             | 31345617760     |
| 63 | 126 | GM             | 31345703148     |
| 64 | 128 | GM             | 31345712879     |
| 65 | 132 | GM             | 31419879315     |
| 66 | 134 | GM             | 31419964530     |
| 67 | 136 | G.HOUSE        | 31514166532     |
| 68 | 138 | INFR.          | 31514207184     |
| 69 | 139 | Main SBI       | 31514212059     |
| 70 | 146 | GM             | 31559752705     |
| 71 | 148 | PRIZE          | 31559756787     |

|    |     |    |              |
|----|-----|----|--------------|
| 72 | 150 | GM | 31559754837  |
|    |     |    | <b>TOTAL</b> |

Details of amount encashed

|                      |              |         |
|----------------------|--------------|---------|
| 10 nos. of TDRs (AB) | 50000000     | 17.3.12 |
| 50093267974          | 2000000      | 17.3.12 |
|                      | -----        |         |
|                      | (-) 52000000 |         |

**PARA: 8 ADVANCE**

Orissa University of Agriculture Technology - 2011-2012

| 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    | 01-04-2011                             | DPP                               | 0.00                         | 2696498.00                                       | 2696498.00    | 2696498.00   | 31-03-2012                                    | 0.00                               | 31-03-2012  | 0.00                                  | 0.00                |  |
| 2    | 01-04-2011                             | DPME                              | 0.00                         | 70507.00   | 70507.00      | 70507.00   | 31-03-2012                                    | 0.00                               | 31-03-2012  | 0.00                                  | 0.00                |  |
| 3    | 01-04-2011                             | SRS, Nayagarh                     | 0.00                         | 522043.00  | 522043.00     | 522043.00  | 31-03-2012                                    | 0.00                               | 31-03-2012  | 0.00                                  | 0.00                |  |
| 4    | 01-04-2011                             | KVK, Deogarh                      | 0.00                         | 1575012.00                                       | 1575012.00    | 1575012.00   | 31-03-2012                                    | 0.00                               | 31-03-2012  | 0.00                                  | 0.00                |  |
| 5    | 01-04-2011                             | KVK, Dhenkanal                    | 0.00                         | 1213693.00                                       | 1213693.00    | 1213693.00   | 31-03-2012                                    | 0.00                               | 31-03-2012  | 0.00                                  | 0.00                |  |
| 6    | 01-04-2011                             | SRF, Gambhari pali                | 0.00                         | 3493246.00                                       | 3493246.00    | 2968376.00   | 31-03-2012                                    | 524870.00                          | 31-03-2012  | 524870.00                             | 0.00                | Adv. outstanding as on 1.4.2011 taken as per cash book. and the details of outstanding adv. as on 31.3.2012 is furnished in the comment box. |
| 7    | 01-04-2011                             | College of Basic Sc. & Humanities | 167122.00                    | 489679.00  | 656801.00     | 614801.00  | 31-03-2012                                    | 42000.00                           | 31-03-2012  | 42000.00                              | 0.00                | Outstanding Adv as on 31.3.2012 is furnished in the comment box.   |
| 8    | 01-04-2011                             | KVK, Sundergarh, Phase-I          | 0.00                         | 986430.00  | 986430.00     | 986430.00  | 31-03-2012                                    | 0.00                               | 31-03-2012  | 0.00                                  | 0.00                |  |
| 9    | 01-04-2011                             | kvk mayurbhanja                   | 0.00                         | 906230.00  | 906230.00     | 906230.00  | 31-03-2012                                    | 0.00                               | 31-03-2012  | 0.00                                  | 0.00                |  |
| 10   | 01-04-2011                             | K V K Boudh                       | 0.00                         | 1138897.00                                       | 1138897.00    | 1138897.00   | 31-03-2012                                    | 0.00                               | 31-03-2012  | 0.00                                  | 0.00                |  |
| 11   | 01-04-2011                             | College of Ag.,Bhawaniapatna      | 0.00                         | 510965.00  | 510965.00     | 510965.00  | 31-03-2012                                    | 0.00                               | 31-03-2012  | 0.00                                  | 0.00                |  |
| 12   | 01-04-2011                             | OUAT(PR OPER)                     | 0.00                         | 669800.00  | 669800.00     | 669800.00  | 31-03-2012                                    | 0.00                               | 31-03-2012  | 0.00                                  | 0.00                |  |
| 13   | 01-04-2011                             | KVK,BalasoCont.                   | 0.00                         | 1155701.00                                       | 1155701.00    | 1155701.00   | 31-03-2012                                    | 0.00                               | 31-03-2012  | 0.00                                  | 0.00                |  |
| 14   | 01-04-2011                             | KVK,Balaso(RF)                    | 0.00                         | 111791.00  | 111791.00     | 111791.00  | 31-03-2012                                    | 0.00                               | 31-03-2012  | 0.00                                  | 0.00                |  |
| 15   | 01-04-2011                             | Directorate of Research           | 400000.00                    | 3471878.00                                       | 3871878.00    | 981878.00  | 31-03-2012                                    | 2890000.00                         | 31-03-2012  | 2890000.00                            | 0.00                |  |
| 16   | 01-04-2011                             | DEE                               | 0.00                         | 162983.00  | 162983.00     | 75460.00   | 31-03-2012                                    | 87523.00                           | 31-03-2012  | 87523.00                              | 0.00                |  |
| 17   | 01-04-2011                             | Dsw                               | 5000.00                      | 512988.00  | 517988.00     | 512988.00  | 31-03-2012                                    | 5000.00                            | 31-03-2012  | 5000.00                               | 0.00                | P.K Pattanaik, Hostel Supdt. Sarada Devi Girls Hostel-Rs.5000.   |

|    |            |                                    |                 |                 |                 |                  |                |                 |                |                |      |  |
|----|------------|------------------------------------|-----------------|-----------------|-----------------|------------------|----------------|-----------------|----------------|----------------|------|--|
|    |            |                                    |                 |                 |                 |                  |                |                 |                |                |      | 00( 2010-11),<br>details furnished<br>below.                             |
| 18 | 01-04-2011 | C.A<br>(Proper),<br>BBSR           | 1051430.<br>00  | 4156139.<br>00  | 5207569.00      | 5156520.<br>002  | 31-03-201<br>2 | 51049.00        | 31-03-201<br>2 | 51049.00       | 0.00 | Details of<br>outstanding<br>advance is<br>furnished in<br>comment box.  |
| 19 | 01-04-2011 | Revolving<br>fund, C.A,<br>BBSR.   | 28000.00        | 2612000.<br>00  | 2640000.00      | 1390044.<br>002  | 31-03-201<br>2 | 1249956.<br>002 | 31-03-201<br>2 | 1249956.<br>00 | 0.00 | Details of<br>outstanding<br>advance is<br>furnished in<br>comment box.  |
| 20 | 01-04-2011 | Student<br>Union,<br>C.A,<br>BBSR. | 114000.0<br>0   | 460841.0<br>0   | 574841.00       | 204600.0<br>02   | 31-03-201<br>2 | 370241.0<br>02  | 31-03-201<br>2 | 370241.0<br>0  | 0.00 | Details of<br>outstanding<br>advance is<br>furnished in<br>comment box.  |
| 21 | 01-04-2011 | Directorat<br>e of<br>Research     | 16026792<br>.00 | 28683180<br>.00 | 44709972.0<br>0 | 44661187<br>.002 | 31-03-201<br>2 | 48785.00        | 31-03-201<br>2 | 48785.00       | 0.00 |  |
| 22 | 01-04-2011 | RRTTS<br>Chipilima                 | 0.00            | 4963434.<br>00  | 4963434.00      | 4963434.<br>002  | 31-03-201<br>2 | 0.00            | 31-03-201<br>2 | 0.00           | 0.00 |  |
| 23 | 01-04-2011 | K V K<br>Nuapada                   | 0.00            | 1287457.<br>00  | 1287457.00      | 1287457.<br>002  | 31-03-201<br>2 | 0.00            | 31-03-201<br>2 | 0.00           | 0.00 |  |
| 24 | 01-04-2011 | K V K<br>Raygada                   | 0.00            | 907977.0<br>0   | 907977.00       | 907977.0<br>02   | 31-03-201<br>2 | 0.00            | 31-03-201<br>2 | 0.00           | 0.00 |  |
| 25 | 01-04-2011 | K V K<br>Jagatsing<br>h pur        | 0.00            | 1080775.<br>00  | 1080775.00      | 1080775.<br>002  | 31-03-201<br>2 | 0.00            | 31-03-201<br>2 | 0.00           | 0.00 |  |
| 26 | 01-04-2011 | K VK<br>Sonepur                    | 0.00            | 3214233.<br>00  | 3214233.00      | 3214233.<br>002  | 31-03-201<br>2 | 0.00            | 31-03-201<br>2 | 0.00           | 0.00 |  |
| 27 | 01-04-2011 | K VK<br>Kendra<br>para             | 0.00            | 2071462.<br>00  | 2071462.00      | 2071462.<br>002  | 31-03-201<br>2 | 0.00            | 31-03-201<br>2 | 0.00           | 0.00 |  |
| 28 | 01-04-2011 | Kvk puri                           | 0.00            | 1423926.<br>00  | 1423926.00      | 1423926.<br>002  | 31-03-201<br>2 | 0.00            | 31-03-201<br>2 | 0.00           | 0.00 |  |
| 29 | 01-04-2011 | Kvk<br>Bolangir                    | 0.00            | 1337526.<br>00  | 1337526.00      | 1337526.<br>002  | 31-03-201<br>2 | 0.00            | 31-03-201<br>2 | 0.00           | 0.00 |  |
| 30 | 01-04-2011 | Kvk<br>jharsugud<br>a              | 0.00            | 1518719.<br>00  | 1518719.00      | 1518719.<br>002  | 31-03-201<br>2 | 0.00            | 31-03-201<br>2 | 0.00           | 0.00 |  |
| 31 | 01-04-2011 | Kvk<br>Malakana<br>giri            | 0.00            | 1127486.<br>00  | 1127486.00      | 1127486.<br>002  | 31-03-201<br>2 | 0.00            | 31-03-201<br>2 | 0.00           | 0.00 |  |
| 32 | 01-04-2011 | Nss ETI                            | 0.00            | 1496250.<br>00  | 1496250.00      | 1496250.<br>002  | 31-03-201<br>2 | 0.00            | 31-03-201<br>2 | 0.00           | 0.00 |  |
| 33 | 01-04-2011 | Hostel<br>Establish<br>ment        | 0.00            | 35340.00        | 35340.00        | 21000.00         | 31-03-201<br>2 | 14340.00        | 31-03-201<br>2 | 14340.00       | 0.00 | Details of out<br>standing<br>advance is<br>furnished in<br>comment box. |
| 34 | 01-04-2011 | CAET                               | 420982.0<br>0   | 1065750.<br>00  | 1486732.00      | 1486732.<br>002  | 31-03-201<br>2 | 0.00            | 31-03-201<br>2 | 0.00           | 0.00 |  |
| 35 | 01-04-2011 | RRTTS<br>Bhawanip<br>atana         | 0.00            | 1062413.<br>00  | 1062413.00      | 1062413.<br>002  | 31-03-201<br>2 | 0.00            | 31-03-201<br>2 | 0.00           | 0.00 |  |
| 36 | 01-04-2011 | RRTTS<br>G.Udayag<br>iri           | 0.00            | 169546.0<br>0   | 169546.00       | 169546.0<br>02   | 31-03-201<br>2 | 0.00            | 31-03-201<br>2 | 0.00           | 0.00 |  |
| 37 | 01-04-2011 | college of<br>home<br>science      | 0.00            | 313215.0<br>0   | 313215.00       | 313215.0<br>02   | 31-03-201<br>2 | 0.00            | 31-03-201<br>2 | 0.00           | 0.00 |  |
| 38 | 01-04-2011 | Main cash<br>book,<br>KVK          | 10000.00        | 475219.0<br>0   | 485219.00       | 447293.0<br>02   | 31-03-201<br>2 | 37926.00        | 31-03-201<br>2 | 37926.00       | 0.00 |  |

|    |            |                                   |           |            |            |            |            |           |            |           |      |   |
|----|------------|-----------------------------------|-----------|------------|------------|------------|------------|-----------|------------|-----------|------|---|
|    |            | Angul                             |           |            |            |            |            |           |            |           |      |   |
| 39 | 01-04-2011 | KVK, Jajpur.                      | 0.00      | 891831.00  | 891831.00  | 891831.00  | 31-03-2012 | 0.00      | 31-03-2012 | 0.00      | 0.00 |   |
| 40 | 01-04-2011 | KVK, Kandhamal.                   | 0.00      | 108188.00  | 108188.00  | 108188.00  | 31-03-2012 | 0.00      | 31-03-2012 | 0.00      | 0.00 |   |
| 41 | 01-04-2011 | RRTTS,Ranital                     | 0.00      | 1675062.00 | 1675062.00 | 1675062.00 | 31-03-2012 | 0.00      | 31-03-2012 | 0.00      | 0.00 |   |
| 42 | 01-04-2011 | K.V.K.,Kalahandi                  | 0.00      | 400728.00  | 400728.00  | 400728.00  | 31-03-2012 | 0.00      | 31-03-2012 | 0.00      | 0.00 |   |
| 43 | 01-04-2011 | College of Forestry               | 0.00      | 321741.00  | 321741.00  | 301741.00  | 31-03-2012 | 20000.00  | 31-03-2012 | 20000.00  | 0.00 | Details of outstanding adv is furnished in comment box.   |
| 44 | 01-04-2011 | College of Fishery, Rangeilunda   | 81162.00  | 320196.00  | 401358.00  | 306655.00  | 31-03-2012 | 94703.00  | 31-03-2012 | 94703.00  | 0.00 | As per previous audit report Rs 77500.00 has been adjusted on 31.03.2013 out of previous balance of Rs 81162.00. Rs 3662.00 is surchargeble.Out standing adv is in comment box. |
| 45 | 01-04-2011 | College of Horticulture, Chiplima | 4900.00   | 777641.00  | 782541.00  | 776598.00  | 31-03-2012 | 5943.00   | 31-03-2012 | 5943.00   | 0.00 |   |
| 46 | 01-04-2011 | KVK, Baragarh                     | 0.00      | 1935507.00 | 1935507.00 | 1935507.00 | 31-03-2012 | 0.00      | 31-03-2012 | 0.00      | 0.00 |   |
| 47 | 01-04-2011 | KVK, Baragarh, Revolving fund     | 0.00      | 390120.00  | 390120.00  | 390120.00  | 31-03-2012 | 0.00      | 31-03-2012 | 0.00      | 0.00 |   |
| 48 | 01-04-2011 | KVK, Keonjhar                     | 0.00      | 415583.00  | 415583.00  | 415583.00  | 31-03-2012 | 0.00      | 31-03-2012 | 0.00      | 0.00 |   |
| 49 | 01-04-2011 | KVK, Keonjhar, Revolving fund     | 0.00      | 118086.00  | 118086.00  | 118086.00  | 31-03-2012 | 0.00      | 31-03-2012 | 0.00      | 0.00 |   |
| 50 | 01-04-2011 | KVK, Bhanjanagar Phase-I          | 0.00      | 2463551.00 | 2463551.00 | 2463551.00 | 31-03-2012 | 0.00      | 31-03-2012 | 0.00      | 0.00 |   |
| 51 | 01-04-2011 | KVK, Bhanjanagar, Revolving fund  | 0.00      | 420125.00  | 420125.00  | 420125.00  | 31-03-2012 | 0.00      | 31-03-2012 | 0.00      | 0.00 |   |
| 52 | 01-04-2011 | College of Agriculture, Chiplima  | 115838.00 | 1028833.00 | 1144671.00 | 1009039.00 | 31-03-2012 | 135632.00 | 31-03-2012 | 135632.00 | 0.00 | Details of Advance is furnished in Para- 8  |
| 53 | 01-04-2011 | RRTTS,Keonjhar                    | 0.00      | 844974.00  | 844974.00  | 844974.00  | 31-03-2012 | 0.00      | 31-03-2012 | 0.00      | 0.00 |   |
| 54 | 01-04-2011 | K.V.K,Nayagarh                    | 0.00      | 841791.00  | 841791.00  | 841791.00  | 31-03-2012 | 0.00      | 31-03-2012 | 0.00      | 0.00 |   |
| 55 | 01-04-2011 | K.V.K,Gajapati                    | 0.00      | 959910.00  | 959910.00  | 959910.00  | 31-03-2012 | 0.00      | 31-03-2012 | 0.00      | 0.00 |   |
| 56 | 01-04-2011 | JRS,Jajpur                        | 0.00      | 714049.00  | 714049.00  | 714049.00  | 31-03-2012 | 0.00      | 31-03-2012 | 0.00      | 0.00 |   |
| 57 | 01-04-2011 | K.V.K,Sambalpur                   | 0.00      | 1227429.00 | 1227429.00 | 1227429.00 | 31-03-2012 | 0.00      | 31-03-2012 | 0.00      | 0.00 |   |
| 58 | 01-04-2011 | K.V.K,Koraput                     | 0.00      | 1009401.00 | 1009401.00 | 1009401.00 | 31-03-2012 | 0.00      | 31-03-2012 | 0.00      | 0.00 |   |

|                    |            |                 |                    |                     |                     |                     |            |                   |            |                   |             |
|--------------------|------------|-----------------|--------------------|---------------------|---------------------|---------------------|------------|-------------------|------------|-------------------|-------------|
| 59                 | 01-04-2011 | C.P.R,Berhampur | 0.00               | 4361603.00          | 4361603.00          | 4361603.00          | 31-03-2012 | 0.00              | 31-03-2012 | 0.00              | 0.00        |
| <b>GRAND TOTAL</b> |            |                 | <b>18425226.00</b> | <b>100377578.00</b> | <b>118802804.00</b> | <b>113224836.00</b> |            | <b>5577968.00</b> |            | <b>5577968.00</b> | <b>0.00</b> |

**Comments :**

**Year wise break of outstanding advance as on 31.03.2012**

|   |              |
|---|--------------|
| 1.Outstanding advance of 2010-11 remained un adjusted till 31.03.11 | 18425226.00  |
| Advance paid during the year  | 100377578.00 |
| Total   | 118802804.00 |
| Advance adjusted during the year                                    | 113224836.00 |
| Outstanding advance as on 31.03.12                                  | 5577968.00   |
| For 2011-12   | 5034811.00   |
| For 2010-11   | 543157.00    |

**Details of outstanding advance as on 31.03.2012 of Seed Research Farm, Gambharipali, Baragarh.**

| Sl. No. | Name                 | Cheque no/date  | Amount (in Rs)  |
|---------|----------------------|-----------------|-----------------|
| 1       | D.Pradhan (VAW)      | 731653/26.9.11  | 3200.00         |
|         |                      | 062606/2.3.12   | 22734.00        |
|         |                      | 062613/10.3.12  | 16095.00        |
|         |                      | 062625/22.3.12  | 13610.00        |
|         |                      | 062634/30.3.12  | 2550.00         |
|         |                      | Total:          | <b>58189.00</b> |
| 2       | N.K.Sahu (Mechanics) | 731691/11.11.11 | 600.00          |
|         |                      | 032016/22.12.11 | 600.00          |
|         |                      | -----/4.1.12    | 500.00          |
|         |                      | 062599/17.2.12  | 580.00          |
|         |                      | 062632/30.3.12  | 150.00          |
|         |                      | Total:          | <b>2430.00</b>  |
| 3       | P.Sahoo (VAW)        | 062583/2.2.12   | 4407.00         |
|         |                      | 062597/17.2.12  | 24976.00        |
|         |                      | 062605/2.3.12   | 17273.00        |
|         |                      | 062612/10.3.12  | 8880.00         |
|         |                      | 062622/19.3.12  | 11850.00        |
|         |                      | 062629/22.3.12  | 14380.00        |
|         |                      | 062631/30.3.12  | 4290.00         |
|         |                      | Total:          | <b>86056.00</b> |
| 4       | D.Das (VAW)          | 062604/2.3.12   | 21645.00        |
|         |                      | 062611/10.3.12  | 10285.00        |
|         |                      | 062628/22.3.12  | 18459.00        |
|         |                      | 062636/30.3.12  | 3240.00         |
|         |                      | Total:          | <b>53629.00</b> |
| 5       | N.Behera             | 062603/2.3.12   | 30240.00        |
|         |                      | 062610/10.3.12  | 17436.00        |
|         |                      | 062616/22.3.12  | 27238.00        |
|         |                      | 062633/30.3.12  | 6468.00         |
|         |                      | Total:          | <b>81382.00</b> |
| 6       | D.Pradhan (VAW)      | 062606/2.3.12   | 22734.00        |
|         |                      | 062613/10.3.12  | 16095.00        |
|         |                      | 062625/22.3.12  | 13610.00        |
|         |                      | 062634/30.3.12  | 2550.00         |
|         |                      | Total:          | <b>54989.00</b> |
| 7       | D.L.Behara (VAW)     | 062608/2.3.12   | 24635.00        |
|         |                      | 062609/6.3.12   | 2660.00         |
|         |                      | 062615/10.3.12  | 14662.00        |

|   |                     |                |                  |
|---|---------------------|----------------|------------------|
|   |                     | 062623/19.3.12 | 7044.00          |
|   |                     | 062624/22.3.12 | 23020.00         |
|   |                     | 062635/30.3.12 | 4860.00          |
|   |                     | 062650/30.3.12 | 14160.00         |
|   |                     | Total:         | <b>91041.00</b>  |
| 8 | A.K.Sethy (Driver)  | 062627/22.3.12 | 3053.00          |
|   |                     | Total:         | 3053.00          |
| 9 | H.C.Bihari          | 062599/17.2.12 | 34040.00         |
|   |                     | 062607/2.3.12  | 20516.00         |
|   |                     | 062614/10.3.12 | 13875.00         |
|   |                     | 062626/22.3.12 | 23510.00         |
|   |                     | 062632/30.3.12 | 2160.00          |
|   |                     | Total:         | <b>94101.00</b>  |
|   | <b>Grand Total:</b> |                | <b>524870.00</b> |

**Outstanding advance as on 31.03.2012 of College of Basic Science and Humanities.**

| Sl No.        | Name        | Vr. No/Date | Amount (in Rs)  |
|---------------|-------------|-------------|-----------------|
| 1             | M.K.Mohanty | 2/8.4.2011  | 42000.00        |
| <b>Total:</b> |             |             | <b>42000.00</b> |

**Outstanding advance as on 31.03.2012 of The Directorate of Research (Revolving fund)**

|                    |                       |
|--------------------|-----------------------|
| Advance of 2010-11 | Rs. 400000.00         |
| Advance of 2011-12 | Rs. 2490000.00        |
| <b>Total</b>       | <b>Rs. 2890000.00</b> |

**Advance Outstanding of the Revolving Fund (DR) for the year 2010-11(OSP No.420-421)**

A sum of Rs. 400000.00 given as advance to Dr Ajay Ku Pattanayak, Horticulturist from the Revolving Fund in 2010-11 which remained unadjusted till 31.03.2012. The details are given below-

| Vr. No. &Date | Particulars     |
|---------------|-----------------|
| 84/8.7.10     | AICRP on Cashew |
| 95/30.07.10   | do              |
| 102/07.09.10  | do              |
| <b>Total</b>  |                 |

The above amount of Rs.400000.00 is suggested for recovery from Dr Ajay Ku Pattanaik, Ex Horticulturist as per G.O No.2221 dtd 08.03.2002. Objection memo has been issued vide memo No. 184/13.04.2015 (OSP-450 & 451 and No. 174/09.04.2015 OSP-420 & 431 in this respect.

**Outstanding advance for 2011-12: -**

| Voucher No./Date | Name/Designation                     | Amount Outstanding |
|------------------|--------------------------------------|--------------------|
| 10/13.07.11      | A.K Pattnaik, Horticulturist, Cashew | 180000.00          |
| 23/12.10.11      | P.C Lenka, Prof. & Head, Fruit Sc.   | 100000.00          |
| 39/01.09.11      | D.B Swain, Jr. Breeder, Groundnut    | 1920000.00         |
| 47/30.03.12      | B.Ch.Jena, Prof. & Head, Entomology  | 50000.00           |
| 36/03.02.12      | B.Sandha, Asst. Breeder, BSP         | 240000.00          |
|                  | <b>TOTAL</b>                         | <b>2490000.00</b>  |

**Outstanding advance figure of College of Agriculture (Proper), BBSR for the year 2011-12.**

| Vr. No/ Date                                   | Name                        | Amount (in Rs)  |
|--|-----------------------------|-----------------|
| 60/23.8.11                                     | P.K.Parija, Care taker, C.A | 1000.00         |
| 104/29.9.11                                    | -do-                        | 5000.00         |
| 500 <sup>(4)</sup> /31.3.12                    | -do-                        | 43549.00        |
|  | Total:                      | 49549.00        |
| 173/21.11.11                                   | D.Naik, Dean, C.A           | 1500.00         |
|  | Total:                      | 1500.00         |
| Total outstanding advance for the year 2011-12 |                             | <b>51049.00</b> |

**Outstanding advance figure of Revolving Fund, C. A, BBSR for the year 2011-12.**

| Vr. No/date & Chq. no                          | Name/Department  | Advance Paid | Advance Adjusted | Advance Outstanding |
|--|--|--------------|------------------|---------------------|
| 5/13.12.11                                     | Prof & HOD,  | 56000.00     | 0.00             | 56000.00            |
| Chq-051291                                     | Deptt. of Agronomy                                     |              |                  |                     |
| 3/5.12.11                                      | Director, Biotechnology cum commercial Tissue culture. | 1000000.00   | 1306044.00       | 1193956.00          |
| Chq-051290                                     |  |              |                  |                     |
| 6/29.3.12                                      | -do-   | 1500000.00   |                  |                     |
| Chq-051292                                     |  |              |                  |                     |
| Total outstanding advance for the year 2011-12 |  |              |                  | <b>1249956.00</b>   |

**Outstanding advance figure of Student Union, C. A, BBSR for the year 2011-12.**

| Vr. No./Date                                   | Name  | Amount (in Rs)   |
|--|---|------------------|
| 2/11.5.11                                      | Dr. Bibudha Parasara, Advisor, SU                                   | 83000.00         |
| 9/30.8.11                                      | -do-  | 2000.00          |
|  | Total:  | 85000.00         |
| 10/5.12.11                                     | Dr. S.K.Rout, Prof. Ext <sup>n</sup> Edu <sup>n</sup> & Advisor, SU | 16000.00         |
| 16 <sup>(2)</sup> /15.2.12                     | -do-  | 4741.00          |
| 17/16.3.12                                     | -do-  | 48000.00         |
| 18 <sup>(2)</sup> /20.3.12                     | -do-  | 47900.00         |
| 20/31.3.12                                     | -do-  | 15000.00         |
| 21/31.3.12                                     | -do-  | 2400.00          |
|  | Total:  | 134041.00        |
| 12/15.12.11                                    | Dr. R.K.Paikray, vice president, Athletic Society.                  | 30000.00         |
| 14/29.12.11                                    | -do-  | 33000.00         |
|  | Total:  | 63000.00         |
| 13/24.12.11                                    | Dr. Pravat ku. Sarangi, vice president, Dramatic Society.           | 25000.00         |
|  | Total:  | 25000.00         |
| 19/31.3.12                                     | Dr. R.N.Das, vice president, Literacy Society.                      | 61200.00         |
|  | Total:  | 61200.00         |
| Total outstanding advance for the year 2011-12 |   | <b>368241.00</b> |
| 18/7.2.11                                      | Dr. B. Parasara, Advisor, SU  | 2000.00          |
| Total outstanding advance for the year 2010-11 |   | <b>2000.00</b>   |
| Grand Total:                                   |   | <b>370241.00</b> |

As the said advance have remained un adjusted for more than one year, as per Finance Deptt. Circular no- 2221/dt. 8.3.2002, the un adjusted advance of Rs 2000.00 is liable to surcharge. The following persons are held responsible for such un adjusted advance as per notification of DLFA no- 15179/dt.28.9.2013.

| Sl. No. | Name of the person  | Amount (in Rs) |
|---------|---|----------------|
| 1       | Dr. B. Parasara, Advisor, Student Union, College of Agriculture, Bhubaneswar. | 1000.00        |
| 2       | Dr. D. Naik, Dean, College of Agriculture, Bhubaneswar.                       | 1000.00        |
|         | Total:  | 2000.00        |

**Advance Outstanding of the Main a/c (DR) for the year 2010-11**

|  |             |
|--|-------------|
| Dr. Dibakar nayak, College of Agrl. BBSR | Rs.48785.00 |
|--|-------------|

The above amount of Rs.48785.00 is suggested for recovery from Dr Dibakar nayak, College of Agrl. BBSR as per G.O No.2221 dtd 08.03.2002.

DEE

Advance Outstanding of DEE for the year 2011-12

| Vr No/Date     | Name                        | Amount |
|----------------|-----------------------------|--------|
| 122/09.11.2011 | Mr B.K Swain(Sr asst)       | 1240   |
| 233/24.03.2012 | Mr Ananda Prasada Das(APO)  | 50852  |
| 255/31.03.2012 | Mr Ananda Prasada Das (APO) | 28348  |
| 269/31.03.2012 | Mr B. Senapati (AO)         | 2850   |
| 273/31.03.2012 | Mr B. Senapati (AO)         | 1870   |
| 279/31.03.2012 | Mr B. Senapati (AO)         | 2363   |
| Total          |                             | 87523  |

Dean PGF CUM DRI

Advance outstanding of Dean PGF CUM DRI for the year 2011-12

| Date       | name                           | Amount   | purpose          |
|------------|--------------------------------|----------|------------------|
| 30.01.12   | Mr Bibhuti ch Mishra Hod MB    | 75000    | National seminar |
| 13.12.2011 | Mr Devaswapna Mishra,Asst prof | 30000    |                  |
|            | Total                          | 1,05,000 |                  |

Hostel Establishment

Advance outstanding as on 31.03.12

| Dt       | Vr no | Paid to whom               | Amount |
|----------|-------|----------------------------|--------|
| 24.03.12 | 165   | Golden jubuli hostel supt. | 8000   |
| 26.03.12 | 35    | Golden jubuli hostel supt  | 2340   |
| 24.03.12 | 166   | New P.G ladies hostel supt | 4000   |
| Total    |       |                            | 14,340 |

**Details of outstanding advance in respect of KVK, Angul, paid during the year 2011-12.**

| Voucher No./date | Amount paid(Rs.) | To whom paid          | Purpose |
|------------------|------------------|-----------------------|---------|
| 09/29.12.11      | 5000.00          | Minakshi Prusty,SMS   | ATMA    |
| 11/30.01.12      | 5000.00          | Binita Satapathy,SMS  | ATMA    |
| 12/14.02.12      | 3000.00          | Minakshi Prusty,SMS   | ATMA    |
| 13/14.02.12      | 4500.00          | Sumita Acharya,SMS    | ATMA    |
| 14/22.02.12      | 4500.00          | Tiryak Ku. Samant,SMS | ATMA    |
| 18/27.03.12      | 5926.00          | Sumita Acharya,SMS    | ATMA    |
| 21/31.03.12      | 5000.00          | Minakshi Prusty,SMS   | ATMA    |
| 22/31.03.12      | 5000.00          | Binita Satapathy,SMS  | ATMA    |
| Total            | 37926.00         |                       |         |

**Details of outstanding advance in respect of college of forestry, Bhubaneswar for the year 2011-12**

| Vr. No./Date   | Name                   | Amount   |
|----------------|------------------------|----------|
| 141/31.03.2012 | CESU for electric bill | 20000.00 |

Dean Students Welfare(DSW)

As the outstanding advance of 2010-11 amounting to Rs.5000.00 was not adjusted within one year, as per finance deptt. circular no. 2221 dtd 08.03.2002 the said

amount is liable to surcharge and the following officials are held responsible for such unadjusted advance as per DLFA notification no. 15179 dtd 28.09.2013.

1. Sri P. K Pattanaik, Hostel Supdt, Sarada Devi Girls Hostel- Rs.5000.00

Un adjusted advance paid during 2010-11 of Agriculture College,Chipilima

As per the Finance department order FDno 2221/8-3-2002 and DLFA no 15179/28-9-2013 advance pending for more than one year should be recovered from the person concerned and the person who had sanctioned

the advance.Hence the un adjusted advance paid during the period 2010-11 is suggested for recovery from the following persons

| SL NO | NAME               | AMOUNT IN RUPEES |
|-------|--------------------|------------------|
| 1     | DR M A A Baig      | 7450=00          |
| 2     | DR TPradhan        | 10920=00         |
| 3     | DR LK Rath         | 7380=00          |
| 4     | Sumitra Pradhan    | 2745=00          |
| 5     | DR R N Mohapatra   | 1244=00          |
| 6     | DR Bhasker Ch Das  | 1800=00          |
| 7     | DR Simanta Mohanty | 5650=00          |
| 8     | DR Srabani DAS     | 1966=00          |
| 9     | Sri Puradar mandal | 250=00           |
| 10    | DR Dilip Kumar Das | 39405=00         |
|       | Total              | 78810=00         |

The details of unadjusted advance paid during the period 2011-12 are given below of agriculture college chipilima

| Serial no | Nam of the person                    | chequeno/date   | Amount     |
|-----------|--------------------------------------|-----------------|------------|
| 1         | simanta mohanty,ast professor        | 34553/4-5-11    | RS2078=00  |
| 2         | Srabani Das,asst prof ,Ast professor | 34770/15-11-11  | RS 5000=00 |
| 3         | Saroj ku singh,driver                | 340403/31-03-12 | RS 4406=00 |
| 4         | Saroj ku singh,driver                | 340442/31-03-12 | RS 7660=00 |
| 5         | Subrat kumar Behera ,Ast professor   | 326005/31-03-12 | RS 5000=00 |

College of Horticulture, Chipilima: -

Outstanding advance Rs. 5943.00

| Ch. No./date                    | Name                             | Amount  |
|---------------------------------|----------------------------------|---------|
| 034538/14.7.11                  | Sri Ranjan Kumar Sahoo, Driver   | 43.00   |
| 03402329/28.03.12               | Dr. Bhaskar ch. Das, Asst. Prof. | 1000.00 |
|                                 | <b>Total:</b>                    | 1043.00 |
| Advance outstanding for 2010-11 | Dr. LK Rath, Asst. Prof.         | 4700.00 |
|                                 | Dr. MAA Baig,                    | 200.00  |
|                                 | <b>Total:</b>                    | 5943.00 |

Out of Rs. 5943.00 a sum of Rs. 4900.00 is suggested for recovery as per G.O No. 2221/08.03.2002 from the following persons.

|                          |                |
|--------------------------|----------------|
| Dr. LK Rath, Asst. Prof. | 4700.00        |
| Dr. MAA Baig,            | 200.00         |
| <b>Total:</b>            | <b>5943.00</b> |

#### **College of Fisheries, Rangeilunda**

Out of total outstanding advance of Rs. 94703.00, Rs. 81162.00 relates to the year 2010-11. A sum of Rs. 77500.00 has been adjusted on 31.03.2013 as per the reference made in the previous report. Hence a sum of Rs. 3662.00 (81162.00-77500.00) needs recovery from

Saumendra Nanda, Asst. Prof. Rs. 3662.00

as per G.O No. 2221/08.03.2002.

**Details of outstanding advance**

| Ch. No./date                               | Name                         | Amount    |
|--|------------------------------|-----------|
| 013135/31.03.12, Vr. No. 556/31.03.12      | Sri Ganesh Ku. Mitra, Driver | 4375.00   |
| 013136/31.03.12, Vr. No. 557, 558/31.03.12 | Abhaya Ku. Behera, Driver    | 9166.00   |
|  | <b>Total:</b>                | 13541..00 |

As the outstanding advance of 2010-11 amounting Rs. 543157.00 was not adjusted within one year, as per finance deptt. circular no.2221 dtd 08.03.2002 the said amount is liable to be recovered from the following officials who are responsible for such unadjusted advance.

| Sl. No. | Name & Designation of the person                      |
|---------|---|
| 1       | Dr. B Parasar, College of Agrl. BBSR                  |
| 2       | Dr. D. Naik, College of Agrl. BBSR                    |
| 3       | Dr. P.K.Pattanaik, Sarada Devi Girls' Hostel          |
| 4       | Dr. Saumendra Nanada, College of Fishery, Rangeilunda |
| 5       | Dr. Dibakar nayak, College of Agrl. BBSR              |
| 6       | Dr. A.K.Pattanaik, Ex. horticulturist, AICRP, cashew  |
| 7       | Dr. L.K.Rath, Asst. Prof., College of Chipilima       |
| 8       | Dr. MAA Baig, Prof. College of Chipilima              |

  

| SL NO | NAME               | AMOUNT IN RUPEES |
|-------|--------------------|------------------|
| 1     | DR M A A Baig      | 7450=00          |
| 2     | DR TPradhan        | 10920=00         |
| 3     | DR LK Rath         | 7380=00          |
| 4     | Sumitra Pradhan    | 2745=00          |
| 5     | DR R N Mohapatra   | 1244=00          |
| 6     | DR Bhasker Ch Das  | 1800=00          |
| 7     | DR Simanta Mohanty | 5650=00          |
| 8     | DR Srabani DAS     | 1966=00          |
| 9     | Sri Puradar mandal | 250=00           |
| 10    | DR Dilip Kumar Das | 39405=00         |
|       | <b>Total</b>       | 78810=00         |

**Responsible Person for this paragraph**

| Sno | Name                | Designation                       | Adress                               | Amount(In Rs.) |
|-----|---------------------|-----------------------------------|--------------------------------------|----------------|
| 1   | Saumitri Pradhan    | Driver                            | Agriculture College, Chiplima.       | 2745.00        |
| 2   | Sri Purander mandal | farm supertindent                 | Agriculturecollege chipilima         | 250.00         |
| 3   | Dr. B. Parasar      | Advisor, Student Union, C.A, BBSR | College of Agriculture, Bhubaneswar. | 1000.00        |
| 4   | Dr. MAA Baig        | Professor                         | College of Horticulture, Chiplima.   | 200.00         |
| 5   | Dr. L.K.Rath,       | Asst. prof.                       | College of Horticulture, Chiplima.   | 4700.00        |
| 6   | Dr. D. Naik         | Dean, C.A, BBSR                   | College of Agriculture, Bhubaneswar. | 1000.00        |
| 7   | Dr. Saumendra Nanda | Asst. Prof.                       | College of Fisheries, rangeilunda    | 3662.00        |
| 8   | Sri P.K Pattanaik   | Hostel Supdt.                     | Sarada Devi girls Hostel OUAT BBSR   | 5000.00        |

|    |                      |                |                                    |           |
|----|----------------------|----------------|------------------------------------|-----------|
| 9  | Dr Ajay Ku Pattnayak | Horticulturist | Ex-Horticulturist,AICRP on Cashew  | 400000.00 |
| 10 | Dr. Dibakar Nayak,   | Prof.          | College of Agriculture, BBSr, OUAT | 48785.00  |
| 11 | DR Dilip ku Das      | ExDean         | Agriculture college chipilima      | 39405.00  |
| 12 | DR Srabani Das       | Ast professor  | Agriculture college chipilima      | 1966.00   |
| 13 | DR Simant Mohanty    | Ast proffesor  | Agriculture college chipilima      | 5650.00   |
| 14 | Sri Bhasker Ch Das   | Ast Prof       | Agriculture college chipilima      | 1800.00   |
| 15 | DR R N mohapatra     | As prof        | Agriculture college chipilima      | 1244.00   |
| 16 | Dr T Pradhan         | As Professor   | Agriculture college chipilima      | 10920.00  |
| 17 | DR L K Rath          | As Prof        | Agriculture college chipilima      | 7380.00   |
| 18 | Dr. M A A Baig.      | Prof.          | College of Horticulture, Chiplima. | 7450.00   |

**PARA: 9 GRANTS**

Orissa University of Agriculture Technology - 2011-2012

| 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    | 01-04-2011                            | 78440522.00                 | 1426849236.00                                       | 1505289758.00        | 1608714764.00                                    | 31-03-2012                        | -103425006.00           |         |
|      | <b>GRAND TOTAL</b>                    | <b>78440522.00</b>          | <b>1426849236.00</b>                                | <b>1505289758.00</b> | <b>1608714764.00</b>                             |                                   | <b>-103425006.00</b>    |         |

**Comments :**

| SI.No. | Head   | O.B             | Receipt          | TOTAL            | Expenditure      | C.B.            |
|--------|--|-----------------|------------------|------------------|------------------|-----------------|
|        | <b>DEPPT.OF AGRICULTURE</b>  |                 |                  |                  |                  |                 |
|        | <b>(I) NON - PLAN</b>  |                 |                  |                  |                  |                 |
| 1.     | 889- Teaching  | 0.00            | 18,82,97,000     | 18,82,97,000     | 18,82,97,000     | 0.00            |
| 2.     | 890- Non teaching  | 0.00            | 114573000        | 114573000        | 114573000        | 0.00            |
| 3.     | 893- Teaching Pensioners Benefit   | 12216000        | 191208000        | 203424000        | 203424000        | 0.00            |
| 4.     | 894- Non Teaching Pensionary Benefit   | 0.00            | 142500000        | 142500000        | 135951000        | 6549000         |
| 5.     | 891- Teaching (Trans. to N.P)  | 0.00            | 63456000         | 63456000         | 63456000         | 0.00            |
| 6.     | 892-Non Teaching (Trans. to N.P)   | 17.05000,       | 38768000         | 40473000         | 40473000         | 0.00            |
| 7.     | 78275- Revised pay arrear to Non   | -233,770        | 0.00             | -233770          | 0.00             | -233770         |
| 8.     | teaching Staff   |                 |                  |                  |                  |                 |
| 9.     | 78321-Revised UGC arrear for teaching staff  | 16550000        | 0.00             | 16550000         | 16550000         | 0.00            |
| 10.    | 910-leave salary / pension contribution  | 1,740,000       | 2000000          | 3740000          | 0.00             | 3740000         |
| 11.    | 911-CPF marching share   | 0.00            | 350000           | 350000           | 350000           | 0.00            |
| 12.    | 516-Reimbursamt of cost of medicine  | 174,000         | 200000           | 374000           | 43000            | 331000          |
|        | <b>Sub Total</b>   | <b>32151230</b> | <b>741352000</b> | <b>773503230</b> | <b>763117000</b> | <b>10386230</b> |
|        | <b>(II)State Plan</b>  |                 |                  |                  |                  |                 |
|        | 23-2415- Agriculture Research and Education –State plan- State Sector01-Crop Husbandry -27 7- Education-0033-Agriculture | 8,763,226       | 0.00             | 8,763,226        | 0.00             | 8,763,226       |
| 1.     | 41109-- Grants to OUAT(Including IDA Assistance)   | 9992000         | 65037000         | 75029000         | 75029000         | 0.00            |
| 2.     | 78280-Infrastructure DevelopmentVeterinary Science College   | 0.00            | 20000000         | 20000000         | 20000000         | 0.00            |
| 3      | 78279-Infrastructure Development for Establishment of Bhawanipatna College   | 10,981,000      | 5000000          | 15981000         | 10225000         | 5756000         |
| 4      | Establishment ofAg. Polytechnics Centre at Deogarh and Boudh   | 0.00            | 7363000          | 7363000          | 7363000          | 0.00            |
|        | <b>Sub Total</b>   | <b>29736226</b> | <b>97400000</b>  | <b>127136226</b> | <b>112617000</b> | <b>14519226</b> |
|        | <b>(III)HIGHER EDUCATION</b>   |                 |                  |                  |                  |                 |
| 1      | 888-Salaries   | 0.00            | 26709000         | 26709000         | 26709000         | 0.00            |
| 2      | 41122- other Charges   | 0.00            | 1000000          | 1000000          | 1000000          | 0.00            |
| 3      | 887-Revised UGC Arrear   | 1,659,496       | 00               | 1659496          | 1659496          | 0.00            |
| 4      | 886- Revised UGC Current   | 100             | 00               | 100              | 0.00             | 100             |
|        | <b>Sub Total</b>   | <b>1659596</b>  | <b>27709000</b>  | <b>29368596</b>  | <b>29368496</b>  | <b>100</b>      |
|        | <b>TOTAL OF I, II &amp; III</b>  | <b>63547052</b> | <b>866461000</b> | <b>930008052</b> | <b>905102496</b> | <b>24905556</b> |
|        | <b>(IV)Govt. of India Schemes</b>  |                 |                  |                  |                  |                 |
| 1      | Comprehensive Scheme   | 9,383,831       | 10300000         | 19683831         | 12797757         | 6886074         |
| 2      | Precision farming Dev.(PFDC)   | 110,867         | 1750000          | 1860867          | 1885790          | -23923          |

|    |   |           |         |           |         |          |
|----|---|-----------|---------|-----------|---------|----------|
| 3  | Agro Advisory Service, B. Patna   | -582,319  | 535707  | -46612    | 346891  | -393503  |
| 4  | Agro Advisory Service, BBSR   | 494,873   | 1450745 | 1945618   | 1602083 | 343535   |
| 5  | Agro Advisory Service, Chiplima   | -173,948  | 1034887 | 860939    | 569512  | 291427   |
| 6  | Agro Advisory Service, Keonjhar   | 987,404   | 00      | 987404    | 993051  | -5647    |
| 7  | Agro Advisory Service, Ranital  | 560,884   | 00      | 560884    | 774530  | -213646  |
| 8  | Agro Advisory Service, G. Udayagiri   | 3,782     | 900000  | 903782    | 226589  | 677193   |
| 9  | Agro Advisory Service, Kirei  | 337,350   | 00      | 337350    | 89852   | 247498   |
| 10 | Strengthening of wildlife diseases and diagnosis CVS sponsored by CCA & Director Nandan kanan                                       | 100,000   | 00      | 100000    | 00      | 100000   |
| 11 | NSS & TOC   | 2,840     | 2259992 | 2262832   | 2369250 | 836218   |
| 12 | NHM Directorate of Coconut & Arcanut,   | 2,417,637 | 00      | 24,17,637 | 574498  | 1843139  |
| 13 | Estt. Of bio-resources (DBT)  | 370000    | 00      | 370000    | 343390  | 27310    |
| 14 | Tissue culture cum biotechnology Centre at CA,BBSR (DBT)  | 572,522   | 00      | 572522    | 402979  | 1,69,543 |
| 15 | National Oilseed & Veg Oils Dev. Board  | 192,930   | 182599  | 375529    | 245775  | 129754   |
| 16 | Facilitation Centre Project NMPB  | 962,566   | 00      | 962566    | 00      | 962566   |
| 17 | WALMI – Decent Training of Office bearer pani panchayat   | 651,083   | 00      | 651083    | 00      | 651083   |
| 18 | Mode/Small Nursery funded by NHM  | 700       | 00      | 700       | 00      | 700      |
| 19 | Testing for hybrid Rice deposited by Bayor bioscience pvt ltd. Bargarh  | 297,810   | 00      | 297810    | 00      | 297810   |
| 20 | Grants to OVC from Director, Animal husbandry Govt. of Odisha relating to study on dewarming of Goats & genetic upgradation of Goat | 600,600   | 00      | 600600    | 00      | 600600   |
| 21 | AAS, Semiliguda   | 65,500    | 00      | 65500     | 00      | 65500    |
| 22 | AAS, Kalimela   | 65,500    | 00      | 65500     | 00      | 65500    |
| 23 | AAS, Mahisapat  | 65,500    | 00      | 65500     | 00      | 65500    |
| 24 | Centre of wildlife health under medicine Deptt of OVC submitted by Director,Nandankanan   | 75,000    | 00      | 75000     | 00      | 75000    |

|    |  |                   |                 |                 |                 |                 |
|----|--|-------------------|-----------------|-----------------|-----------------|-----------------|
| 25 | Livelihood promotion of tribal community in kandhamal district by using biotechnology  | 565,308           | 00              | 565308          | 77187           | 488121          |
| 26 | Production of karanja, biological and its product for agriculture application  | 646,734           | 00              | 646734          | 262000          | 384734          |
| 27 | strategy for improving the health of palm to build the registance of pests   | 130,000           | 149500          | 279500          | 118555          | 160945          |
| 28 | Prevention and control of mineral per partunist diseases in dairy cows though human microbial manipulation                       | 176,000           | 00              | 176000          | 00              | 176000          |
| 29 | DBT RBC Project  | 1,030,784         | 00              | 1030784         | 1247350         | 216566          |
| 30 | Estt. Of Biofertilizer unit  | 361               | 00              | 361             | 00              | 361             |
| 31 | Preparation of GPS – Gis best soil fertility   | 220,845           | 3111500         | 3332345         | 1975668         | 1356677         |
| 32 | Esst. Of Agro-polytechnic in Boudh   | 18622112          | 00              | 18622112        | 14713698        | 3908414         |
| 33 | Real time pest surveillence on g.nut   | 00                | 500000          | 500000          | 34030           | 4,65,970        |
| 34 | Establishment of mother plant nursery  | 00                | 1359000         | 1359000         | 1050000         | 309000          |
| 35 | Molecular screening of heavy metal tolerance   | 133,697           | 220000          | 353697          | 168108          | 185589          |
| 36 | NICRA Project under DLAP, Phulbani   | 2,588,867         | 500000          | 30,88,867       | 9,33,623        | 21,55,244       |
| 37 | e-pest surveillence  | 00                | 900000          | 900000          | 900000          | 00              |
| 38 | FASAL Project  | 97,600            | 425880          | 523480          | 455992          | 67488           |
| 39 | DBT-funded national seminar on trends in Microbial bio-remediation....   | 00                | 75000           | 75000           | 75000           | 00              |
| 40 | Financial assistance from National Hort. Board for seminar on Bio-diversity & sustainability of tropical and Sub-tropical fruits | 00                | 250000          | 250000          | 250000          | 00              |
| 41 | Financial assistance for setting up of Bio-diesel lab.   | 2000000           | 00              | 2000000         | 1980617         | 19383           |
|    | <b>Sub Total</b>   | <b>43,775,220</b> | <b>25904810</b> | <b>69680030</b> | <b>47463775</b> | <b>22216255</b> |

|    |   |                 |                 |                 |                 |                 |
|----|---|-----------------|-----------------|-----------------|-----------------|-----------------|
|    | <b>(V) 100% ICAR</b>  |                 |                 |                 |                 |                 |
| 1  | BSP Annual Oilseed Groundnut, BBSR  | -222,991        | 1000000         | 777009          | 731374          | 45635           |
| 2  | TMC Project MM-1(3 components)  | 4,127,402       | 00              | 4127402         | 00              | 4127402         |
| 3  | Network on Haemorrhagic septicacmia   | 370,175         | 420706          | 790881          | 420706          | 370175          |
| 4  | NICHE Management of Acid Soil   | 97,895          | 2402100         | 2499995         | 2491680         | 8315            |
| 5  | ISOPOM-Model Seed System(s)   | 103,969         | 00              | 103969          | 00              | 103969          |
| 6  | Optimizing productivity of smallruminants for sustainable livelihood insmall prodn. System of Koraput Dist. | 76              | 00              | 76              | 00              | 76              |
| 7  | Evaluation of mission on jute   | 296754          | 00              | 296754          | 00              | 296754          |
| 8  | Dev.ofbamboo...six Agroclimatic zone  | 36,799          | 00              | 36799           | 1200            | 35599           |
| 9  | Scaling of water..... Demonstration to farmer   | 1,431,428       | 1678000         | 2849618         | 2743200         | 106418          |
| 10 | BSP & Creation of training Infra. NFSM  | 682,655         | 228000          | 910655          | 228000          | 682655          |
| 11 | NIWS programming under AICRP on weed control  | 791,445         | 00              | 791445          | 825636          | -34191          |
| 12 | Chouvoei, OVC (Closed scheme)   | 13,382          | 00              | 13382           | 00              | 13382           |
| 13 | Seed prodn. In Agril.   | -154,859        | 1050000         | 895141          | 456330          | 438811          |
| 14 | Sustainable .... Security (NAIP-3)  | 6,617,750       | 00              | 6617750         | 6722998         | 105248          |
| 15 | Modelling performance...(NAIP-4)  | -7602784        | 1002050         | -6600734        | 1862667         | -8463401        |
| 16 | Modernization of Agril. University fram   | 61,195          | 00              | 61195           | 438108          | -376913         |
| 17 | AINP on onion & garlic, Chiplima  | 1,344,389       | 651000          | 1995389         | 1376122         | 619267          |
| 18 | NAIP-1- Enabling small Holder to imp.   | -378,574        | 1584707         | 1206133         | 1728707         | -522574         |
| 19 | NAIP-2(a) A Value change on Ginger  | -1,066,630      | 927012          | -139618         | 927012          | -1066630        |
| 20 | NAIP-2(b) Cap. Of prominent Land races  | 200             | 00              | 200             | 00              | 200             |
| 21 | NAIP-3(b) Str. Enhance adaptive (Dr. Garanayak)   | 26,250          | 1572181         | 1598431         | 1572181         | 26250           |
| 22 | Forage crops  | 12,783          | 00              | 12783           | 00              | 12783           |
| 23 | Ailing Agril. Productivity in Economically fragile region of India  | 34,860          | 00              | 34860           | 2400            | 32460           |
| 24 | Promotion and Strengthening of Agl. Mechanism   | 00              | 5,23,000        | 5,23,000        | 00              | 5,23,000        |
| 25 | Bio-diversity conservation of red listed medicinal plants in Jajpur   | -39396          | 400000          | 360604          | 150500          | 210104          |
| 26 | Post harvest tech. and mgt.   | 3,99,904        | 234000          | 633904          | 366000          | 267904          |
| 27 | Devp. Of Nutrient Mgt. Strategy   | 70000           | 49500           | 219500          | 118555          | 100945          |
| 28 | NAIP (3)  | 6708890         | 0               | 6708890         | 6729716         | -20826          |
|    | <b>Sub. Total</b>   | <b>13692967</b> | <b>13444756</b> | <b>27137723</b> | <b>29540537</b> | <b>-2402814</b> |
|    | <b>(VI)75: 25% ICAR Schemes</b>   |                 |                 |                 |                 |                 |
| 1  | Vegetable Imp, BBSR   | -2,566,830      | 88,89,000       | 63,22,170       | 9075334         | -2753164        |
| 2  | Potato Imp. BBSR  | -1,012,450      | 49,00,000       | 3887550         | 4454439         | -566889         |
| 3  | Cashew improvement, BBSR  | -2,215,194      | 81,79,000       | 5963806         | 7058260         | -1094454        |
| 4  | Integrated Farming system with ECF centres  | -10,441,667     | 1,41,34,000     | 3692333         | 17092885        | -13400552       |
| 5  | Agroforestry, BBSR  | -3,429,314      | 77,29,279       | 4299965         | 5631317         | -1331352        |
| 6  | Spices improvement, pottangi  | -89,997         | 9,50,000        | 8,60,003        | 1753209         | -1477609        |
| 7  | Small Millet Imp. Berhampur   | -47,558,782     | 9990000         | -37568782       | 7744967         | -45313749       |
| 8  | Forage crops ,BBSR  | -63,724,839     | 94,95,337       | -54229502       | 6441262         | -60670764       |
| 9  | Honey Bee Research. BBSR  | -849,433        | 55,79,000       | 4729567         | 3828010         | 901557          |
| 10 | Tobacco Impr., Berhampur  | 1,730,261       | 22,57,000       | 3987261         | 2487318         | 1499943         |
| 11 | Palm Research, Konark   | -28,117,619     | 40,62,000       | -24055619       | 5407142         | -29462761       |
| 12 | Weed Control, Bhabaneswar   | -702,112        | 63,94,000       | 5691888         | 4904263         | 787625          |
| 13 | Betlevine Research, BBSR  | -626,387        | 45,21,894       | 3895507         | 3753758         | 141749          |
| 14 | Pulse Imp. (MULLARP), Berhampur   | 5,453,861       | 66,98,000       | 12151861        | 6432530         | 5719331         |
| 15 | Groundnut, BBSR   | -2,604,278      | 37,29,005       | 1124727         | 5469736         | -434509         |
| 16 | Rapeseed & mustard  | -946,747        | 48,96,000       | 3949253         | 4552312         | -603059         |
| 17 | Linseed, Jashipur   | 194,671         | 15,06,000       | 1700671         | 1757871         | -57200          |
| 18 | Niger, Semiliguda   | 892,572         | 8,66,000        | 1758572         | 1911648         | -153076         |
| 19 | Sesamum, BBSR   | -2,632,519      | 69,23,000       | 4290481         | 5988119         | -1697638        |
| 20 | Cotton improvement  | 1,792,272       | 3,85,000        | 2177272         | 2673083         | -495811         |
| 21 | UAE, CAET, BBSR   | -582,502        | 58,86,152       | 5303650         | 6227679         | -924029         |
| 22 | Pigeon Pea, Berhampur   | 589,096         | 5,95,000        | 1184096         | 1723097         | -539001         |
| 23 | Caster, Bhawanipatna  | -592,387        | 20,39,000       | 1446313         | 1687979         | -241366         |

|    |   |                   |                  |                 |                  |                   |
|----|---|-------------------|------------------|-----------------|------------------|-------------------|
| 24 | Maize Improvement , Jashipur  | 2,336,962         | 31,10,057        | 5447019         | 3295675          | 2151344           |
| 25 | Soil Test Crop Response, BBSR   | -638,459          | 26,15,000        | 1976541         | 2435473          | -458932           |
| 26 | Micro secondary Nutrient, BBSR  | 209,603           | 31,95,000        | 3404603         | 3472544          | -67941            |
| 27 | Nematode Paste Res. BBSR  | -1,567,325        | 48,45,000        | 3277675         | 4463089          | -1185414          |
| 28 | Biological Nitrogen fixation, BBSR  | -325,786          | 30,55,000        | 2729214         | 2948895          | -219681           |
| 29 | UU & UEP, BBSR  | 147,162           | 30,70,000        | 3217162         | 3772121          | -554959           |
| 30 | Agrometrology, BBSR   | -285,238          | 22,00,000        | 1914762         | 2074976          | -160214           |
| 31 | Long term Fertilizer, BBSR  | -963,302          | 3667000          | 2703698         | 3269663          | -565965           |
| 32 | BSP (Crops), BBSR   | -38,244,160       | 33,64,522        | -34879638       | 5536604          | -40416242         |
| 33 | Seed Tech. Res., BBSR   | -3,874,802        | 77,00,580        | 3825778         | 11489816         | -7664038          |
| 34 | Network Project on Poultry  | -4,839,413        | 60,00,000        | 1160587         | 5846882          | -4686295          |
| 35 | Goat Imp. OVC, BBSR   | -342,665          | 37,70,000        | 3427335         | 2809836          | 617499            |
| 36 | Sheep Imp. OVC, BBSR  | -2,793,229        | 11,50,000        | -1643229        | 1589432          | -3232661          |
| 37 | Ergonomics Engg. Safety in Agril.   | 1,721,863         | 37,50,340        | 5472203         | 5484482          | -12279            |
| 38 | Post Harvest Tech. BBSR   | 4,785,854         | 44,78,000        | 9263854         | 9185305          | 78549             |
| 39 | Rice Imp. Project. Jeypore  | -112,805          | 22,67,527        | 2154722         | 1449646          | 705076            |
| 40 | Rice Imp. Project. Chiplima   | -2,967,318        | 1,09,46,995      | 7979677         | 9866175          | -1886498          |
| 41 | Water Management, Chiplima  | 348,432           | 26,00,000        | 2948432         | 4513925          | -1565493          |
| 42 | Sugarcane Res. Nayagarh   | -224,644          | 24,22,000        | 2127356         | 2740039          | -542683           |
| 43 | Jute & Allied Fibre, Kendrapara   | -1,227,630        | 50,77,000        | 3849370         | 5763009          | -1913639          |
| 44 | DLAP, Phulbani  | -2,337,500        | 75,46,000        | 5208500         | 6890511          | -1682011          |
| 45 | RAWE  | 1,142,551         | 3,74,145         | 1516696         | 372331           | 1144365           |
| 46 | Imp. of Feed Resources.... An. Prodn.                                       | -383,951          | 11,47,000        | 763049          | 1323397          | -560348           |
| 47 | National Resources centre for mushroom                                      | 86,281            | 10,65,000        | 1151281         | 481888           | 669393            |
| 48 | Biological Centre for crop. Pests & Weed                                    | -47,200           | 3,86,000         | 338800          | 186900           | 151900            |
| 49 | AICRP Tillage   | 169,695           | 00               | 169695          | 00               | 169695            |
| 50 | AICRP Tropical fruits   | -85,484           | 19,58,000        | 1872516         | 679971           | 1192545           |
| 51 | Powertiller, CAET, BBSR   | -1,165,720        | 6345907          | 5180187         | 4675268          | 504919            |
| 52 | Soybean   | 00                | 25000            | 25000           | 25000            | 00                |
| 53 | Floriculture  | 1405588           | 200000           | 1605588         | 673018           | 932570            |
|    | <b>Sub-total</b>  | <b>-208112964</b> | <b>218934740</b> | <b>10821776</b> | <b>225372089</b> | <b>-214550313</b> |
|    | <b>(VII)ICARStrengthening of State Agricultural Universities ,OUATSAUs)</b> | 74431849          | 6,35,16,000      | 137947849       | 105063391        | 32884458          |
|    | <b>(VIII) RKVY</b>  | 00                | 8,20,10,000      | 8,20,10,000     | 7,73,90,000      | 46,20,000         |
|    | <b>(IX)Deposit Schemes</b>  | 10,947,045        | 22682550         | 33629595        | 25583268         | 8046327           |
|    | <b>(X) ICFRE</b>  | 395671            | 00               | 395671          | 00               | 395671            |
| 1  | <b>(XI) FLD Schemes</b>   | 175013            | 40700            | 215713          | 144899           | 70814             |
|    | FLD on Jute   |                   |                  |                 |                  |                   |
| 2  | FLD on Cotton, Bhawanipatna   | 52976             | 00               | 52976           | 00               | 52976             |
| 3  | FLD on Linseed, Jashipur  | 0                 | 30000            | 30000           | 30000            | 00                |
| 4  | FLD on Niger  | 28800             | 11200            | 40000           | 28884            | 11116             |
| 5  | FLD on Sesamum, OUAT, BBSR  | 46990             | 49925            | 96915           | 3085             | 93830             |
| 6  | FLD on Caster   | 00                | 00               | 00              | 00               | 00                |
| 7  |   | 00                | 00               | 00              | 00               | 00                |

|    |                                   |                 |                   |                   |                   |                   |
|----|-----------------------------------|-----------------|-------------------|-------------------|-------------------|-------------------|
|    | FLD on Sugarcane, Nayagarh        |                 |                   |                   |                   |                   |
| 8  | FLD on weed control               | 00              | 00                | 00                | 00                | 00                |
| 9  | FLD on Pigeon Pea, CPR, Berhampur | 00              | 40000             | 40000             | 40000             | 00                |
| 10 | FLD on Small millet               | 2386            | 89670             | 92056             | 88067             | 3989              |
| 11 | FLD on Rapeseed, Mustard, BBSR    | 00              | 40000             | 400000.           | 40000             | 00                |
| 12 | FLD on Mullarp, CPR               | 301242          | 230000            | 5,31,242          | 1,14,025          | 4,17,217          |
| 13 | FLD on Maize, OUAT, BBSR          | 1,345,058       | 246000            | 1591058           | 881858            | 709200            |
| 14 | FLD on Oil seed                   | 30000           | 10000             | 40000             | 00                | 40000             |
| 15 | FLD on soil test crop response    | 00              | 00                | 00                | 00                | 00                |
| 16 | FLD on Cashew                     | 00              | 00                | 00                | 00                | 00                |
| 17 | FLD on Groundnut                  | 40000           | 00                | 40000             | 00                | 40000             |
| 18 | FLD on Groundnut(KVKs)            | 00              | 1000000           | 1000000           | 988200            | 11800             |
|    | <b>Sub Total</b>                  | <b>2022465</b>  | <b>1787495</b>    | <b>3809960</b>    | <b>2359018</b>    | <b>1450942</b>    |
|    | <b>XII) Closed Schemes</b>        | 3,609,000       | 00                | 3609000           | 1306933           | 2302067           |
|    | <b>XIII) KVK Scheme</b>           | 74,132,217      | 132107885         | 206240102         | 189533257         | 16706841          |
|    | <b>GRAND TOTAL:</b>               | <b>78440522</b> | <b>1426849236</b> | <b>1505289758</b> | <b>1608714764</b> | <b>-103425006</b> |

The Position of grants received from the Department of Agriculture & higher Education, Govt. of Odisha has been arrived at on the basis of compliance submitted by the local authority to objection memo No. 125/09.03.2015 (OSP-277). Despite issue of objection memo No. 124/09.03.2015 (OSP-276, memo no. 172.09.04.2015 (OSP-417, 418, memo no. 18/31.07.14, OSp-25, the position of grants received and utilised in respect of ICAR, All India Bodies & deposit schemes were not produced to audit. The position of grants has been worked out on the basis of registers and files produced to audit.

**IRREGULAR CONTINUATION OF SCHEMES WITHOUT RECEIPT OF MATCHING SHARE FROM THE STATE GOVT**

Verification of records, as produced to audit, revealed that a total sum of Rs.29,29,59,964.00 was spent on pay and allowances, T.A. and contingent expenses in 51 no. of schemes now in operation in the university on the basis of 75%-25% (75% of the expenditure borne by the ICAR and 25% by the state Govt.). The ICAR releases 75% of the demand for expenditure made by the university leaving the rest 25% of matching share to be received from the state govt. Out of the total expenditure of Rs.29,29,59,964.00, ICAR share comes to Rs. 21,97,19,977. 00 and the state share comes to Rs. 7,32,39,987.00. But not a single pie was received by the university from the state govt. Even some of the schemes are running with negative balance. It was learnt that the university has made irregular posting of persons with higher scale of pay and without sanctioned posts in most of the schemes and bears heavy burden of salary of those people from its internal sources incurring huge losses of funds every year. The university authority is not in a position to make the demand for 25% to the state govt. as irregular appointments have been made without the existence of sanctioned posts. This highly irregular practice is continuing over the years with the knowledge of the Vice-Chancellors, the Registrars, and the Comptrollers of the university. Due to constraint of man days it was not possible for audit to verify these irregularities. The university authority is requested to take immediate step to receive funds from the state Govt. and intimate the same to the next audit. **Till then the sum of Rs. 7,32,39,987.00 is held under objection.** The details are furnished below –

|    | Name of the Schemes                        | Expenditure during the year | 75% of the Expenditure |         |
|----|--|-----------------------------|------------------------|---------|
| 1. | Power tiller, CAET, BBSR                   | 6233690                     | 4675268                | 1558422 |
| 2. | Vegetable Imp, BBSR                        | 12100445                    | 9075334                | 3025111 |
| 3. | Potato Imp. BBSR                           | 5939252                     | 4454439                | 1484813 |
| 4. | Cashew improvement, BBSR                   | 9411013                     | 7058260                | 2352753 |
| 5. | Integrated Farming system with ECF centres | 22790513                    | 17092885               | 5697628 |
| 6. | Agroforestry, BBSR                         | 7508422                     | 5631317                | 1877105 |
| 7. | Spices improvement, pottangi               | 2337612                     | 1753209                | 584403  |
| 8. | Small Millet Imp. Berhampur                | 10326623-                   | 7744967                | 2581656 |

|     |   |             |         |              |          |
|-----|---|-------------|---------|--------------|----------|
| 9.  | Forage crops ,BBSR                                |             | 8588349 | 6441262      | 2147087  |
| 10. | Honey Bee Research. BBSR                          |             | 5104013 | 3828010      | 1276003  |
| 11. | Tobacco Impr., Berhampur                          |             | 3316424 | 2487318      | 829106   |
| 12. | Palm Research, Konark                             |             | 7209523 | 5407142      | 1802381  |
| 13. | Weed Control, Bhabaneswar                         |             | 6539018 | 4904263      | 1634755  |
| 14. | Betlevine Research, BBSR                          |             | 5005010 | 3753758      | 1251252  |
| 15. | Pulse Imp. (MULLARP), Berhampur                   |             | 8576706 | 6432530      | 2144176  |
| 16. | Groundnut, BBSR                                   |             | 7292501 | 5469376      | 1823125  |
| 17. |   |             | 6069749 | 4552312      | 1517437  |
|     | Rapeseed & mustard                                |             |         |              |          |
| 18. | Linseed,Jashipur                                  |             | 2343828 | 1757871taken | 585957   |
| 19. | Niger, Semiliguda                                 | 25,48,864   |         | 1911648      | 637216   |
| 20. | Sesamum, BBSR                                     | 79,84,159   |         | 5988119      | 1996040  |
| 21. |   |             |         |              |          |
| 22. | Cotton improvement                                | 35,64,110   |         | 2673083      | 891027   |
| 23. | UAE, CAET, BBSR                                   | 83,03,572   |         | 6227679      | 2075893  |
| 24. | Pigeon Pea, Berhampur                             | 22,97,462   |         | 1723097      | 574365   |
| 25. | Caster, Bhawanipatna                              | 22,50,639   |         | 1687979      | 562660   |
| 26. | Maize Improvement , Jashipur                      | 43,94,233   |         | 3295675      | 1098558  |
| 27. |   | 32,47,297   |         | 2435473      | 811824   |
|     | Soil Test Crop Response, BBSR                     |             |         |              |          |
| 28. | Micro secondary Nutrient, BBSR                    | 46,30,059   |         | 3472544      | 1157515  |
| 29. | Nematode Paste Res. BBSR                          | 59,50,783   |         | 4463087      | 1487696  |
| 30. | Biological Nitrogen fixation, BBSR                | 39,31,860   |         | 2948895      | 982965   |
| 31. | UU & UEP, BBSR                                    | 50,29,494   |         | 3772121      | 1257373  |
| 32. | Agro meteorology, BBSR                            | 27,66,635   |         | 2074976      | 691659   |
| 33. | Long term Fertilizer, BBSR                        | 4359550     |         | 3269663      | 1089887  |
| 34. | Seed Tech. Res., BBSR                             | 1,53,19,775 |         | 11489831     | 3829944  |
| 35. | Network Project on Poultry                        | 77,95,843   |         | 5846882      | 1948961  |
| 36. | Goat Imp. OVC, BBSR                               | 37,46,448   |         | 2809836      | 936612   |
| 37. | Sheep Imp. OVC, BBSR                              | 21,19,243   |         | 1589432      | 529811   |
| 38. | Ergonomics Engg. Safety in Agril.                 | 73,12,643   |         | 5484482      | 1828161  |
| 39. | Post Harvest Tech. BBSR                           | 1,22,47,073 |         | 9185305      | 3061768  |
| 40. | Rice Imp. Project. Jeypore                        | 19,32,861   |         | 1449646      | 483215   |
| 41. | Rice Imp. Project. Chiplima                       | 1,31,54,900 |         | 9866175      | 3288725  |
| 42. | Water Management, Chiplima                        | 60,18,567   |         | 4513925      | 1504642  |
| 43. | Sugarcane Res. Nayagarh                           | 36,53,385   |         | 2740039      | 913346   |
| 44. | Jute & Allied Fibre, Kendrapara                   | 76,84,012   |         | 5763009      | 1921003  |
| 45. | DLAP, Phulbani                                    | 91,87,348   |         | 6890511      | 2296837  |
| 46. |   | 4,96,441    |         | 372331       | 124110   |
|     | RAWE  |             |         |              |          |
| 47. | Imp. of Feed Resources and Nutrient in An. Prodn. | 17,64,529   |         | 1323397      | 441132   |
| 48. | National Resources centre for mushroom            | 6,42,517    |         | 481888       | 160629   |
| 49. | Biological Centre for crop. Pests & Weed          | 3,49,200    |         | 261900       | 87300    |
| 50. | AICRP on Tropical fruits                          | 9,06,628    |         | 679971       | 226657   |
| 51. | AICRP on Floriculture                             | 677143      |         | 507857       | 169286   |
|     |   | 292959964   |         | 219719977    | 73239987 |
|     | <b>Total</b>                                      |             |         |              |          |

**PARA: 10 UTILISATION CERTIFICATE**

Orissa University of Agriculture Technology - 2011-2012

| 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    | 01-04-2011                         | 1330395133.00           | 1426849236.00  | 2757244369.00        | 941722000.00  | 31-03-2012   | 1815522369.00  |         |
|      | <b>GRAND TOTAL</b>                 | <b>1330395133.00</b>    | <b>0.00</b>  | <b>2757244369.00</b> | <b>941722000.00</b>                                 |  | <b>1815522369.00</b>                                 |         |

**Comments :**
**Year wise break-up of outstanding UC**

|  |               |
|--|---------------|
| UC pending for submission up to 2010-11  | 1330395133.00 |
| UC pending for submission for 2011 -12   | 485127236.00  |
| UC pending for submission as on 31.03.12 | 1815522369.00 |

**Comments on U.C position:**

The U.C position of state Govt. grant received during 2011-12 is furnished above. But the U.C position of grants receipt from ICAR, Govt. Of India and other funding agencies could not be furnished due to non-production of records despite issue of objection memos (OSP no. 276,417-418)

**Details of U.C.position of state govt. grants during 2011-12**

| Head   | O.B of pending U.C as on 1.4.2011 (in lakhs) | GIA received during the year (in lakhs) | Total amount due for submission for U.C (in lakhs) | U.C submitted during the year (in lakhs) |             | Total (in lakhs) | U.C pending for submission as on 31.3.2012 (in lakhs) | Letter no/Date   |
|--|--|---|--|--|-------------|------------------|---|--|
|  |  |   |  | For 2010-11                              | For 2011-12 |                  |   |  |
| Govt.of Odisha, Deppt. Of Agriculture (non - plan) | 3112.04                                      | 7413.52                                 | 10525.56   | 2788.19                                  | 4922.79     | 7710.98          | 2814.58   | 35276/UAT/dt.5.7.11 Rs 2788.19<br>35228/UAT/dt.5.7.11 Rs 1030.68<br>57552/UAT/dt 18.11.11 Rs 1897.62 |
| Govt.of Odisha, Deppt. Of Agriculture (state-plan) | 1201.96                                      | 974.00                                  | 2175.96  | 1091.85                                  | 332.58      | 1424.43          | 751.53  | 49991/UAT/dt.18.8.11 Rs 991.93<br>49993/UAT/dt.18.8.11 Rs 1430.68<br>57209/UAT/dt.16.11.11 Rs        |

|  |                |                |                 |                |                |                |                |                                   |
|--|----------------|----------------|-----------------|----------------|----------------|----------------|----------------|-----------------------------------|
|  |                |                |                 |                |                |                |                | 190.17                            |
|  |                |                |                 |                |                |                |                | 37/UAT/dt.2.1.12 Rs 137.59        |
| Govt.of Odisha,<br>Deppt. Of Higher<br>Education | 168.40         | 277.09         | 445.49          | 151.81         | 130.00         | 281.81         | 163.68         | 36954/UAT/dt.15.7.11 Rs<br>151.81 |
|  |                |                |                 |                |                |                |                | 36952/UAT/dt.15.7.11 Rs<br>65.00  |
|  |                |                |                 |                |                |                |                | 55832/UAT/dt.29.10.11 Rs<br>65.00 |
| <b>Total:</b>                                    | <b>4482.40</b> | <b>8664.61</b> | <b>13147.01</b> | <b>4031.85</b> | <b>5385.37</b> | <b>9417.22</b> | <b>3729.79</b> |                                   |

Year wise break up of outstanding U.C of State Govt. grants

| Year                    | Non-Plan (in Lakhs) | State-Plan (in Lakhs) | H.E (in Lakhs) | Total (in Lakhs) |
|-------------------------|---------------------|-----------------------|----------------|------------------|
| 2010-11                 | 323.85              | 110.11                | 16.59          | 450.25           |
| 2011-12                 | 2490.73             | 641.42                | 147.09         | 3279.24          |
| <b>Total (in Lakhs)</b> | <b>2814.58</b>      | <b>751.53</b>         | <b>163.68</b>  | <b>3729.79</b>   |

**PARA: 11 MISAPPROPRIATION & DEFALCATION**

**11.1 - AICCP on Cotton**

**1. AICCP on Cotton:OSP No.182-184**

A total sum of **Rs. 360442/-** has been withdrawn from bank a/c (no.11083459954/SBI Bhawanipatna) of OIC ,AICCP on Cotton, Bhawanipatna through self cheque, clearing & in the name of P.Pradhan. But the amounts withdrawn were neither taken to cash books (bank cash book or main cash book)nor any expenditure had been shown in cash book. This has resulted in misappropriation of **Rs. 360442.00**.The details of withdrawal are as follows—

| Self cheque/cheque no. | Date of withdrawal | Amount withdrawn |
|------------------------|--------------------|------------------|
| 982613 self            | 06.07.11           | 53092            |
| 982617/self            | 04.08.11           | 54912            |
| 982614(remittance)     | 03.08.11           | 100000           |
| 982607                 | 02.04.11           | 45000            |
| 982608                 | 02.04.11           | 4574             |
| 982605                 | 05.04.11           | 13122            |
| 982606                 | 05.04.11           | 3574             |
| 982604                 | 19.04.11           | 8000             |
| 982609                 | 20.04.11           | 75768            |
| 982610                 | 12.05.11           | 1275             |
| 982611                 | 01.06.11           | 1125             |
| <b>Total</b>           |                    | <b>Rs.360442</b> |

The closing balance of cash book was Rs.7231 and that of pass book was Rs.530150.This was perhaps due to non-deposit of sale proceeds, accumulated over the years, in the university a/c. The availability of a huge bank balance provided a good opportunity for withdrawal of money and created a scope for withdrawal of money through cheques. The case was intimated through a special report to Hon'ble Vice-Chancellor with information to the Registrar, Comptroller and Audit Officer vide letter No. 24/LFA dtd. 25.02.2015. The case was verified by the Audit Superintendent in which the objection had been found to be correct. No compliance was furnished to the memo till the end of audit.The objection was not attended to even at the time of the Exit Conference as had been verbally intimated by the audit superintendent.Hence,the para stands on its own merit The amount stands for recovery from Dr Rabi Kumar Pattnaik,,Ex-OIC,AICCP on cotton.

**Responsible Person for this paragraph**

| S/no | Name                | Designation            | Adress                      | Amount(In Rs:) |
|------|---------------------|------------------------|-----------------------------|----------------|
| 1    | Dr Rabi Ku Pattnaik | Ex-OIC,AICCP on Cotton | Ex-OIC,AICCP on Cotton,OUAT | 360442.00      |

**11.2 - Directorate of Research**

**Non-credit of ICAR grant collected as registration fees for State Level Research Council meetings through secretly printed money receipt books (OSP No.46 to 48 & 121 to 123)**

It was detected from the vouchers of some schemes that registration fees have been collected by the Directorate of Research by printing secret money receipt books from the scientists/ heads of schemes/ ADRs etc. for organizing State Level Research Council meetings every year. But the fees so collected have never been accounted for in the cash book or bank account of the Directorate. It is important to point out the following points:

1) The printing of receipt books without the knowledge of Registrar is unauthorized **which violates Statute 7(vi) of the Statute of OUAT.**

2) No stock register of the receipt books could be produced to audit.

3) The amount of registration fees collected in cash has never been accounted for in the account of the Directorate of Research. The file concerned-"SLRC meeting" showed that the process has been continued since 2008.

4) The ICAR grant has been diverted for organizing such meetings without the approval of the founding agency.

Audit had verified the file, receipt books (only 3 (three) nos. for 2011 have been produced) and attendance registers of participants containing signature of the participants. Basing on the available records, it was found that a sum of **Rs.2,25,600/-** has been collected since 2008 out of ICAR contingent grant but has never been accounted for. The amount collected for SLRC,2011 stood at Rs.84000.00.The details are furnished below -

| Year         | Date of SLRC      | Amount fixed as registration fee | No. of participants | Total amount collected | Ref.to note-sheet of the file | Ref. to correspondence in the file | Ref.to page in Attendance Register |
|--------------|-------------------|----------------------------------|---------------------|------------------------|-------------------------------|------------------------------------|------------------------------------|
| 2008         | 11.05.08-21.05.08 | 250.00                           | 118                 | 29500.00               | 6/N                           | 149-151/C,132//c                   | 1-3Order no.1686/DR/05.05.08       |
| 2009         | 11.06.09-13.06.09 | 400.00                           | 119                 | 47600.00               | 9/N                           | 204-206/C,211/c                    | 3174/DR/14.07.09                   |
| 2010         | 02.06.10-05.06.10 | 500.00                           | 129                 | 64500.00               | 11/N                          | 287-290/c                          | 3151/DR/16.03.10                   |
| 2011         | 17.05.11-21.05.11 | 600.00                           | 140                 | 84000.00               | 19/N                          | 329-327/c                          | 3212/DR/07.06.11                   |
| <b>Total</b> |                   |                                  |                     | 225600.00              |                               |                                    |                                    |

In response to audit objection memo the local authority replied ,&quot; Actually there is no budget provision to conduct such a mega event each year. The event is a part and parcel of the Research Programme formulation. Therefore the registration fee as decided by a committee is endorsed by the Dean of Research to the Vice-Chancellor and is approved by the Hon'ble Vice-Chancellor.&quot; So the local authority had admitted such collection.Further the registration money collected from the Research Scientists is utilized for the bare minimum need of different sessions of the meeting with the direct supervision of the scientists. But no such expenditure had been reflected in the cash book.The matter was intimated to the local authority through objection memos and a special report on misappropriation / suspected misappropriation vide letter no.24/25.02.15 and memo no.27/25.02.15 to the Audit Officer,Bhubaneswar.But the fate of the case was not intimated to audit till the end.As has been verbally communicated by the Audit Superintendent,no records were produced in this regard either during the spot-verification or during the Exit Conference which suffice the sustainability of the objection. So the amount of Rs 225600/-,needs recovery from the following persons who are responsible for the collection and non-credit of the same either in the cash book or in the pass book Dr Madan mohan Panda and Dr Akshya kumar Behura.

**Responsible Person for this paragraph**

| S/no | Name                  | Designation              | Adress   | Amount(In Rs:) |
|------|-----------------------|--------------------------|--|----------------|
| 1    | Akshya Ku. Behura     | Economist cum Statistian | Directorate of Research, OUAT                    | 112800.00      |
| 2    | Dr Madan Mohan Panda, | Ex-Director              | Ex-Director, Directorate of Research, OUAT, BBSR | 98050.00       |
| 3    | Dr. Dibakar Nayak,    | Prof.                    | College of Agriculture, BBSr, OUAT               | 14750.00       |

**11.3 - Directorate of Extension Education**

**3.Nameof the unit –Directorate of Extension Education**

**Non-credit of ICAR grant collected as registration fees for State Level Extension Council meetings through secretly printed money**

**receipt books (OSP No 213-217)**

During verification of the vouchers of KVKs it was detected that Rs.1200/- per K.V.K (Rs.600/- each from two participants) was collected by the DEE through money receipts printed by the Directorate. These money receipts are not same as that of the official money receipts of University. The State Level Extension Council Meeting file shows that neither the Registrar nor the Comptroller was consulted in this matter neither was there any budget provision for such a meeting. A sum of Rs. 33,600/- was collected (as shown in the Registrar and MR No. 1 to MR No. 56) through secretly printed receipt books. As found from the Statute, the Director has no authority to print receipt books. Further ,money which had been collected was not accounted for either in the cash book or in the bank account of the DEE.The objection memo issued in this regard was not complied. Hence,the objection holds good. The matter was intimated through a special report on misappropriation/suspected misappropriation **as required u/r 13 of the OLFA Rules** to the local authority as well as to the Audit Officer.No decision was intimated to audit till the finalisation of the report.It was intimated by the Audit Superintendent that no staff attended either during spot- verification or during the Exit Conference.Hence,the objection stands on its own merit.The amount needs recovery from Dr Sankarshan Nanda,Director of Extension Edn. and Dr P K Banerjee,Dy Director.

**Responsible Person for this paragraph**

| S/no | Name                  | Designation      | Adress                              | Amount(In Rs:) |
|------|-----------------------|------------------|-------------------------------------|----------------|
| 1    | Dr Sankarshan Nanda   | Director.DEE     | Directorate of Extn. Edn.,OUAT,BBSR | 16800.00       |
| 2    | Dr Pradeep Ku Banergy | Dy Director, DEE | Directorate of Extn. Edn.,OUAT,BBSR | 16800.00       |

**11.4 -**
**4.Name of the unit – Krushak Nivas, DEE: (OSP No. 75-76)**

A case of misappropriation has been detected is the a/c of Director of Extension Education (Krushak Nivas) through short – credit of money collected by the care taker, Krushak Nivas than that received from the Coordinator, NSS (ETZ).The details are furnished in the following table. On issue of objection memo, the amount has been recovered vide M.R. No.64 Book no.5045. This has been verified by the Audit Officer, Bhubaneswar.

**Misappropriation in receipt of Farmer's house (Krushak Nivas) during 2011-12**

| NSS Vr. No. | Book & Receipt No. of MR | Date & amount has shown in the original receipt (with ETI NSS) | Date and amount as shown in the Duplicate receipt (with dean extension) | Less amount taken |
|-------------|--------------------------|--|---|-------------------|
| 1           | 2                        | 3  | 4   | 5                 |
| 3/38        | 24/4863                  | Rs. 11700.00 dtd. 30.07.11                                     | Rs. 6750.00 dtd. 30.07.11   | 4950.00           |
| 4/28        | 35/4863                  | Rs. 11250.00 dtd. 13.08.11                                     | Rs. 6750.00 dtd. 12.08.11   | 4500.00           |
| 5/34        | 46/4863                  | Rs. 13950.00 dtd. 30.08.11                                     | Rs. 9000.00 dtd. 30.08.11   | 4950.00           |
| 7/26        | 59/4863                  | Rs. 9000.00 dtd. 16.09.11                                      | Rs. 6750.00 dtd. 15.09.11   | 2250.00           |
| 12/30       | 16/4863                  | Rs. 10800.00 dtd. 01.10.11                                     | Rs. 4500.00 dtd. 30.09.11   | 6300.00           |
| 13/29       | 15/4899                  | Rs. 8100.00 dtd. 24.10.11                                      | Rs. 6750.00 dtd. 29.10.11   | 1350.00           |
| 11/20       | 22/4899                  | Rs. 6750.00 dtd. 31.10.11                                      | Rs. 5625.00 dtd. 31.10.11   | 1125.00           |
| 18/24       | 45/4899                  | Rs. 5400.00 dtd. 19.11.11                                      | Rs. 4500.00 dtd. 19.11.11   | 900.00            |
| 19/22       | 66/4899                  | Rs. 5400.00 dtd. 19.11.11                                      | Rs. 4500.00 Rs. 19.11.11  | 900.00            |
| 21/24       | 82/4899                  | Rs. 8100.00 dtd. 12.12.11                                      | Rs. 6750.00 dtd. 12.12.11   | 1350.00           |

|       |              |                           |                           |                 |
|-------|--------------|---------------------------|---------------------------|-----------------|
| 23/20 | 100/4899     | Rs. 8550.00 dtd. 30.12.11 | Rs. 7125.00 dtd. 30.12.11 | 1425.00         |
| 25/23 | 12/4928      | Rs. 4500.00 dtd. 12.1.12  | Rs. 3750.00 dtd. 12.1.12  | 750.00          |
| 26/23 | 39/4928      | Rs. 5850.00 dtd. 27.1.12  | Rs. 4875.00 dtd. 27.1.12  | 975.00          |
| 28/15 | 51/4928      | Rs. 5400.00 dtd. 6.2.12   | Rs. 4500.00 dtd. 6.2.12   | 900.00          |
| 30/18 | 95/4928      | Rs. 5400.00 dtd. 1.3.12   | Rs. 4500.00 dtd. 29.2.12  | 900.00          |
|       | <b>Total</b> | <b>120150.00</b>          | <b>86625.00</b>           | <b>33525.00</b> |

**11.5 - CAET**

**Less credit of receipt (OSP-7):-**

On checking of subsidiary cash book of CAET w.r.t DCR, it is noticed that a sum of Rs 5,000.00 collected vide receipt no. 11/book no. 4920 dated 21-03-12 from M/S Prachi works pvt .limited, BBSR was reflected in DCR, but the same has not been reflected in the subsidiary cash book nor in main cash book, neither was it taken to bank a/c. On issue of objection memo, the said amount has been deposited in bank. The details of deposit are given below. The money receipts were verified w.r.t. bank A/c bearing pass book no. 10173711547, SBI, OUAT campus.

| Sl no | receipt book no | receipt no | date                 | amount           | subsidiary cash book page no | remarks   |
|-------|-----------------|------------|----------------------|------------------|------------------------------|---|
| 1     | 5260            | 16         | 01-07-14<br>23.07.14 | 365.00<br>270.00 | 13                           | the main cash book could not be verified due to non availability of up to date maintenance  |
| 2     | 5260            | 74         | 26-03-15             | 4365.00          | 42                           | the main cash book could not be verified due to non availability of up to date maintenance. |
|       |                 |            | total                | 5000.00          |                              |   |

**11.6 - AICRP on Cashew (Revolving fund)**

**Expenditure shown in cash book without any voucher( OSP no.159-160)**

It was revealed during audit of the accounts of AICRP on Cashew that a sum of Rs.83000.00 has been withdrawn in cash on by A.K Pattnaik from current account no.10173710780/SBI as per the following details

| <u>Cheque no.</u> | <u>Date of withdrawal</u> | <u>Amount</u> |
|-------------------|---------------------------|---------------|
| 151783            | 13.05.11                  | 25000.00      |
| 151785            | 01.06.11                  | 500.00        |
| 151786            | 25.02.12                  | 25000.00      |

151789                      27.03.12                      32500.00  
  
**83000.00**

Expenditure for the above amount was shown in the cash book vide Vr. no.525/12.05.11(page 33) and Vr. no.573/31.03.12 (page 40).But in support of the expenditure no bills/vouchers or any record were produced to the Directorate of Research for adjustment of the advance. As such, it is construed that fictitious entries were made in the cash book against the money withdrawn from bank. The case was reported to Hon'ble Vice-Chancellor through a special report vide letter No. 24/LFA (OUAT) dtd. 25.02.2015 under intimation to the Registrar, Comptroller and Audit Officer. But the fate of the case was not intimated to audit till audit was closed.

During the exit conference, the Horticulturist Dr. A.K. Pattanaik, verbally communicated that he had submitted the bills and vouchers related to the expenditure in the Directorate of Research. But it was ascertained from the Directorate that no bills/vouchers had been submitted by Dr. Pattanaik. Dr. Pattanaik also failed to show any acknowledgement in token of receipt of submission of bills/vouchers in the Directorate. Hence, the amount stands for recovery from Dr Ajay Kumar Pattnaik, Ex. Horticulturist, AICRP on cashew.

**Responsible Person for this paragraph**

| S/no | Name                 | Designation    | Adress                            | Amount(In Rs:) |
|------|----------------------|----------------|-----------------------------------|----------------|
| 1    | Dr Ajay Ku Pattnayak | Horticulturist | Ex-Horticulturist,AICRP on Cashew | 83000.00       |

**11.7 - REVOLVING FUND –**

**Withdrawal of money for opening of new account (OSP No. 34) : --**

During verification of the cash book of the Revolving Fund w.r.t. bank A/C no.. 10173711604/SBI, it was found at page 155 that an expenditure of Rs.9,00,000.00 was booked vide Vr. No. 17/13.09.2011 for opening of a new account bearing no.31924957969/SBI for Farm Security and Management. The expenditure was made through cheque no.316325/1309.2011. The amount was debited from the Revolving Fund bank A/C No.10173711604/SBI on 14.09.2011. It was ascertained that no such scheme was operating in the university. No transaction relating to the account could be shown to audit. . Audit had also suggested the Dean of Research, through objection memo, to close the account and deposit the principal and the interest in the Revolving Fund as three years had already passed meanwhile. The university authority did not comply the objection memo issued for production of the file and the pass book. Neither was any action taken in this regard even though the matter was discussed in the review meeting held by the Audit Officer in the university on 26.02.2015.As has been verbally communicated by the Audit Superintendent,no compliance or records were produced for verification during the exit conference.Hence,the objection holds good.

Thus, the opening of the new account **in violation of instruction issued vide O.M. No. 8307(40)/F Dtd.05.03.1999** and keeping the university money outside, the whereabouts could not be ascertained, tantamount to loss of public fund. Hence, the amount needs recovery from Dr Madan Mohan Panda, Ex-Director .

**Responsible Person for this paragraph**

| S/no | Name                  | Designation | Adress   | Amount(In Rs:) |
|------|-----------------------|-------------|--|----------------|
| 1    | Dr Madan Mohan Panda, | Ex-Director | Ex-Director, Directorate of Research, OUAT, BBSR | 900000.00      |

**11.10 -**

**PARA: 12 LOSS OF STOCK & STORE**

**12.1 - Embezzlement of stock. (OSP-70) DPP**

On checking the electrical stock register of DPP w.r.t. vouchers and requisition slip, it is noticed that 172 mtrs. Of 62 mm Aluminum wire has been issued during the month of December-2011 (vide page 139 of SR). On cross verification w.r.t. the requisition slip it is noticed that there is no requisition for 62 mm Aluminum wire. Hence the utilization of such item may be clarified to audit. In response to audit objection memo, the local authority reply that "Actually the electric material i.e 172 mtrs of 62mm aluminum wire were issued against the proper requisition slip. But the concerned requisition could not be kept in file by mistake which is shorted out and kept in the requisition bunch". The requisition slip of such material is verified by the audit party and the Para is dropped.

**12.2 - Loss of stock and store due to wrong balancing in electrical stock register. (OSP-72) DPP**

On checking the electrical stock register of DPP w.r.t vouchers and requisition slip, it is noticed that the electrical materials shown less in the stock register due to wrong balancing/omitting. Hence it may be clarified to audit why the cost of the materials shown less in the stock register will not be suggested for recovery. The details of which is furnished below.

| Name of the item         | Month /Year | O.B | Receive | Total | Issue | C.B as per audit | C.B as per stock register | Less | Page ref. | Remarks      |
|--------------------------|-------------|-----|---------|-------|-------|------------------|---------------------------|------|-----------|--------------|
| 4"*40 watt strip fitting | Apr-11      | 147 | -       | 147   | 4     | 143              | 142                       | 1    | 129       | 1*245=Rs 245 |
| 5 amps flush type switch | Sept-11     | 1   | 200     | 201   | 42    | 159              | 150                       | 9    | 132       | 9*10=Rs 90   |
| 2.5 mfd capacitor        | Oct-11      | 361 | 15      | 376   | 33    | 343              | 333                       | 10   | 134       | 10*18=Rs 180 |
| 4"*4" wooden board       | Nov-11      | 39  | -       | 39    | 2     | 37               | 27                        | 10   | 136       | 10*6=Rs 60   |
| 32 amp flush type D.P    | Nov-11      | 78  | 50      | 128   | -     | 128              | 118                       | 10   | 137       | 10*65=Rs 650 |

In response to audit objection memo the local authority effected recovery from the J.E/A.E (electrical) for an amount of Rs 1,225.00 vide MR No-9/5360 dt. 12.01.2015 which is verified in the cash book and the Para is dropped.

**12.3 - Loss of stock and store due to wrong balancing (OSP-68) DPP**

On scrutiny of the balancing of the log books of different vehicle and D.G set under the control of DPP, it is noticed that the fuel causing loss of stock and store. Hence it may be clarified to audit why the cost of the fuel will not be suggested for recovery. The details of which is furnished below.

| Vehicle No.   | Date     | O.B (in Ltr) | Fuel supplied | Total | Fuel consumed | C.B as per audit | C.B as per cash book | Difference (in Ltr) | Page ref. | Remarks |
|---------------|----------|--------------|---------------|-------|---------------|------------------|----------------------|---------------------|-----------|---------|
| OR 02-5496    | 25.10.11 | 29           | 15            | 44    | 9             | 35               | 34                   | 1                   | 17        |         |
| OR 02 BF 6359 | 23.5.11  | 15           | -             | 15    | 3.5           | 11.5             | 11                   | 0.5                 | 9         |         |
| -do-          | 11.11.11 | 5.5          | -             | 5.5   | 1.5           | 4                | 3.5                  | 0.5                 | 33        |         |
| Or 02 U 5758  | 31.5.11  | 25           | 25            | 50    | 3             | 47               | 46                   | 1                   | 7         |         |
| -do-          | 21.3.11  | 1.5          | 25            | 26.5  | 7.5           | 19               | 18                   | 1                   | 39        |         |
| DGset         | 12.8.11  | 55           | -             | 55    | 7.5           | 47.5             | 42.5                 | 5                   | 9         |         |

In response to audit objection memo the local authority effected recovery from the SMP and electrical J.E vide MR No- 10/5358 dt. 4.12.2014 of Rs 176.00 and MR No- 34/5359 dt. 8.12.2014 of Rs 220.00, total amounting Rs 396.00 (9ltr @ 44/ltr). The deposit is verified in the cash book (Rs 172.00 in SBI cash book vol-37, Page-155 & Rs 222.00 in SBI cash book vol-37, Page-160) and the Para is dropped

**12.4 - Loss of stock.College of Ag.Bhawanipatna**

**Loss of stock & stores(College of Ag.Bhawanipatna.OSP-347-351, Memo no.151/31.03.15**

During scrutiny of the stock registers a no.of cases of loss of stock & stores were detected.

12.4.1

**1.Melamine coated green chalk board:-**

It was found from Pg.13 of State Grant SR that one no.of melamine coated green chalkboard was handed over to Watershed office,Bhawanipatna by Sri Prasanna Ku.Samantray.Ex-Care Taker.But there is no acknowledgement of anybody on support of receipt of the board.Neither was the board received back from the watershed office & handed over to the present care taker Sri Dipti Ranjan Pradhan.It is learnt that Sri Samantray had already retired since March 2014.This has resulted in the loss of the board which was procured with a cost of Rs.5991.00

**2.Bush cutter(Pg.18) Rs.33000.00**

It was found from SRpage 18 that one no.of bush cutter was purchased from Sharada Enterprise.But the same was neither handed over by Sri P.K Smantray nor taken over by Sri D.R Pradhan.This resulted in the loss of stock worth Rs.33000.00

**3.Streching board etc.-Streching board 100 nos.-Rs.15000.00**

Insect display box-2 nos.-12000.00

Insect collection box-100 nos.-40000.00

The above stocks have neither been handed over nor taken over till date though Sri Samantray had retired in March 2014.It was important to point out here that the College started functioning from 2009'.Till the end of March 2012 three batches of students numbering 142 had been admitted.But hundreds of no.of insect collection box/display box are purchased every year & the previous SRs are not produced to audit to know the actual stock position.It is apprehended that fictitious procurement of stocks are shown.The total amount of loss in this sub para stands at Rs.67000.00

**4.Laser Printer Rs.4360.00 Pg.35**

Page 35 of the state grant SR shows that Rs.4360.00 was paid to Stalco towards the cost of Laser Printer.But there is no signature for stock entry certificate on the backside of the bill(Vr.no.263/31.03.12).Neither any stock entry certificate was given in the stock register.The stock had not been issued to anybody & not taken over by the present care taker.TThis has resulted in the loss of Rs.4360.00. Sri P.K Samantray has signed along with the Associate Director in place of passed for payment.

**5. Godrej chair MPC-102 Rs.8322.00 ,6 nos.**

It was found from page 77 of the ICAR stock register that 6 nos. of Godrej chair MPC-102 worth Rs.8322.00 purchased from Janata Iron Store were stock entered.But the same were not handed over to the present care taker by the then care taker.Sri Samantray.The present care taker Sri D.R Pradhan had also maintioned on the same page not found.This amounted to a loss of Rs.8322.00

Similarly it was also found from the same page that 4 no.of same type of chair were shown as being issued but it was received by Sri P.K Samantray himself.But as he had retired,he should have handed over the stock.This was not done.The stock of 4 nos.of chairs was retained by Sri Samantray even after retirement which resulted in misutilisation of stocks with a cost of Rs.5547.68 or say Rs.5548.00

**6. 402 tables -2 nos.Rs.20178.72 or20179.00**

It was revealed from stock book of ICAR Grant at page 141 that 2 nos. of T-402 tables purchased from Janata Iron Store were not found by the care taker Sri Dipti Ranjan Pradhan while taking acharge of the stocks from Sri P.K Samantray. This has resulted in the loss of Rs.20179.00.

So due to lack of regular physical verification as required under the provisions of OGFR and OUAT Financial and Accounts Manual ,loss of stock and store involving a sum of Rs.144400.00 as discussed in points 1 to 6 above,occurred.So the amount,needs recovery from the following persons.

- 1. Dr Rabi Ku Pattnayak                      Rs.72200.00
- 2. Sri Prasanna Ku Samantaray    Rs.72200.00

12.4.2

**Issue of stock without acknowledgement**

Page 26 of the State Grant Stock Register showed that Stereo zoom microscope costing Rs.145280.00(Vr.no 265/31.03.12) was shown as being issued to Deepa Khulbey but there is no acknowledgement of Ms.Khulbey in support of receipt of the apparatus.No compliance was submitted to the objection memo.So the issue without acknowledgement is treated as a loss and the amount stands for recovery from

1. Dr Rabi Ku Pattnayak                      Rs.72640.00
  
2. Sri Prasanna Ku Samantaray   Rs.72640.00

12.4.3

**Mobaj Locks:**

Vr.no.238/31.3.12 Rs.420.00

Two no.of 7 levers Mobaj locks were purchased from Annapurna Agencies vide bill no.9405/30.7.11.The stock entry was made at page 117 of the stock register. But the SR shows the locks were not issued to anybody. After that one no of MAZIA Prestige lock which was issued .Then the stock was balanced Nil. That means the previous stock was only shown as being stock entered. But it was not taken into account, neither was it issued to anybody. This had resulted in loss of stock. Sri Kanhu Ch. Soren,J.A. is responsible for this. The cost of the lost locks needs recovery from Sri Kanhu Ch. Soren,J.A.

Vr.no 263/31.3.12 Rs.1500.00:

A sum of Rs.1500.00 was spent for purchase of 100 nos.of multi-coloured certificates from Mega byte computer point vide bill no.115/31.3.12 by Dr Aurobindo Dhal,Asst.Prof.I/C Literary society. Neither any stock entry certificate was given on the backside of the bill nor was there any stock entry found in the stock book of Literary Society. The Stock Registers showed only one stock entry in the entire register-stock entry of the college magazines (200 nos.) at page 2.After that not a single stock entry was made at the stock register. Audit had given the remark "no stock entry" at page 4 of the SR after which all the pages were left blank. Hence this resulted in the loss of Rs.1500/-.The amount stands for recovery from .Dr R.K. Pattanayak 500.00.Kartik Ch. Swain,500.00, Dr Aurobindo Dhal,Asst.Prof. ,500.00

**Loss of stock of sports materials:**

A sum of Rs.18357.00 was paid towards purchase of sports materials by Sri Parsuram Das, Sports officer. But no stock entry certificate was given in the backside or on the face of the bill. Neither any stock entry was made in the stock register produced to audit. Further the chronological disorder of bills presented created doubt on the whole transaction. Though some items were purchased from a single supplier-Sports Junction, BBSR, the bill no.2403 belonged to 23.03.12 showed that bill where as the bill no 8 was issued on 24.3.12 which created the transaction highly suspicious.

The details are as follows:

|                    |                 |                       |             |
|--------------------|-----------------|-----------------------|-------------|
| Vr.no. 236/31.3.12 | Olympic sports  | Bill no.2403/23.3.12  | Rs.10000.00 |
| Vr.no.267/31.3.12  | K.B.K Sports    | Bill no.1930/14.01.12 | 2407.00     |
| 268/31.3.12        | Sports Junction | Bill no. 8//24.03.12  | 5750.0      |
|                    |                 |                       | 18357.00    |

For the loss of the stock the following persons are found responsible- .Dr R.K. Pattanayak, Associate Dean 4589.00 2.Kartik Ch. Swain,S.O.4589.00 3. , Sri Parsuram Das, Sports officer 4590.00 Sri Manoranjan Sahoo,S.A. 4589.00

**Comments**

**A. Irregular maintainance of stock registers**

Verification of stock registers w.r.t vouchers reveals that stock registers have been maintained grantwise & yearwise.For every grant an SR has been maintained though stocks of same nature have been procured.Similarly stock registers have been maintained yearwise for stocks procured in every financial year.This procedure should be stopped.Stock registers for non recurring & stationary items should be maintained separately irrespective of grants from which expenditure is incurred & they should be continued for a long period of time with due carry forward of the balances to new SRs.

**B. Excess procurement of stocks than required**

It was found from the vouchers w.r.t SRs.that stocks have been procured much more than requirement. Single seater,double seater tables insect collection & display boxes,chairs had been procured more than the requirement.As the

stock registers have been maintained yearwise, it couldn't be possible to ascertain the actual stock. This had led to a no. of cases of loss of stocks. Had the physical verification of stocks & stores have been made as provided under rule 111 of the OGFR & OUAT Accounts manual, this would have been prevented. The stocks procured till date may be consolidated & a single register may be maintained, particularly for valuable durable goods.

**Responsible Person for this paragraph**

| S/no | Name                   | Designation                  | Adress  | Amount(In Rs:) |
|------|------------------------|------------------------------|---|----------------|
| 1    | Dr Rabi Ku Pattnayak   | Associate Dean               | Associate Dean, College of Ag. Bhawanipatna               | 149929.00      |
| 2    | Prasanna Ku Samantaray | Care Taker (Retd.)           | Care Taker (Retd.), College of Ag. Bhawanipatna           | 144840.00      |
| 3    | Kahnu Ch Soren         | Jr. Asst.                    | Jr. Asst. College of Bhawanipatna                         | 420.00         |
| 4    | Arobinda Dhal          | Asst. Prof. I/C Lit. Society | Asst. Prof. I/C Lit. Society, College of Ag. Bhawanipatna | 500.00         |
| 5    | Kartik Ch Swain        | S.O                          | S.O, College of Ag. Bhawanipatna                          | 5089.00        |
| 6    | Manoranjan Sahoo       | Sr. Asst.                    | Sr. Asst. College of Ag. Bhawanipatna                     | 4589.00        |
| 7    | Parsuram Das           | Sports Officer               | Sports Officer, College of Ag. Bhawanipatna               | 4590.00        |

**PARA: 13 AUDIT OF RECEIPTS**

**PARA: 14 AUDIT OF EXPENDITURE**

**14.1 - Irregular deduction of Terminal Benefit from ICAR grant**

**Irregular deduction of Terminal Benefit from ICAR grant (AOS Pg.44,44A-D.45,239 R) :**

During verification of the Pension Cash Book w.r.t. Main Cash Book and vouchers of OUAT (Proper) it was revealed that a total sum of **Rs.1,71,98,301.00** was deducted from ICAR grants for different schemes and KVKs towards terminal benefit for 2010-11 and 2011-12. The scheme files showed that the ICAR had put a condition in sanction orders for non-deduction of any pension benefit from its grants to the employees engaged in schemes. But the university authority had deducted terminal benefit without the approval of the funding agency. In response to the audit objection memo issued, the local authority supplied the photocopy of note-sheets of a file which dated back to 1997. The following points are worth-mentioning here –

- 1) The accounts section unauthorizedly deducted terminal benefit from ICAR grant .
- 2) The expenditure towards pensionary benefit was unauthorized as it was not supported by budget provision. The deduction from grants meant for 2011-12 was based on an approval made in 1997.
- 3) The deduction was made without approval of the Vice-Chancellor **violating Statute 6(xi) of the Statutes of OUAT.**
- 4) No document was produced to support the consultation of the local authority with the Director of Treasuries and Inspection and Deptt. of Finance, Govt. of Odisha as required under **Statute 128-M of the Statutes of OUAT** regarding payment of pensionary benefit to persons engaged in schemes/KVKs.

In compliance submitted during the exit conference the local authority replied that the deduction of university matching share @10% of the employees working in ICAR AICRP schemes equivalent to the university matching share of contribution to CPF utilising towards the terminal benefits has been continued till 31.03.2014 as per kind instruction of the former Hon'ble Vice Chancellor. But as per the objection of the LFA Audit party during auditing the ICAR coordinated scheme for the year 2011-12, such deduction towards terminal benefit has been stopped from the year 2014-15.

In this connection it is to be mentioned here that the deductions were made out of the ICAR grants. Further the University Authority could not show the budgetary provision and any document in support of communication to the Director of Treasuries and Inspection and Deptt. of Finance, Govt. of Odisha as required under **Statute 128-M of the Statutes of OUAT** regarding payment of pensionary benefit to persons engaged in schemes/KVKs during the exit conference. Further, the guideline of the funding agency in support of provision of payment for matching contribution towards CPF scheme could not be shown to audit. The compliance that the deduction towards terminal benefit has been stopped from the year 2014-15 proves that the earlier deductions were irregular and unauthorized for which the payment is considered as irregular. Hence, the objection holds good and it is suggested to show the guideline of the funding agency along with the budgetary provision in support of such payment and till then Rs. 1,71,98,301.00 is held under objection & for the same the following officials are found responsible.

- 1) Sri Rabindra Kumar Pattanaik, Ex. Comptroller
- 2) Sri Ananata Kumar Prusty, Ex. Comptroller

**14.2 - Irregular deposit of 1% audit fees on state Govt. grants**

**Irregular deposit of 1% audit fees on state Govt. grants (OSP No.85-86 & 264-265 Memo no.05.12.14 116/04.03.15)**

Scrutiny of the GIA register w.r.t. GIA file revealed that a total sum of Rs. 5,33,650.00 was deposited with the Dept. of Higher Education, Govt. of Odisha during 2010-2011 & 2011-12 as audit fees. The sum constituted 1% of the total grant received. The details are like the following -

| Ref. to page of GIA Reg. | Treasury chalan no.  | Amount of grant received | Amount of audit fee deposited | Ref. to page of GIA file |
|--------------------------|----------------------|--------------------------|-------------------------------|--------------------------|
| 28(2010-11)              | 201/Spl Tr./30.03.11 | 2,56,56,000.00           | 2,56,560.00                   | 35-36/N                  |
| 29(2011-12)              | 267/Spl Tr./29.03.12 | 2,77,09,000.00           | 2,77,090.00                   | do                       |
| <b>Total</b>             |                      | <b>5,33,65,000.00</b>    | <b>5,33,650.00</b>            |                          |

As per observation of the audit the payment was considered irregular.

However, during the exit conference the local authority produced the sanction orders of the Higher Education Department bearing No. 2511 Dt. 25.1.2011 and Lr. No. 1350/18.01.2012 where in it is stipulated by the Higher Education Department being the sanctioning of the fund that one percent of the grant sanctioned is to be deposited to meet the cost of AG Audit as well as Departmental audit as their description. Hence the para is dropped in the exit conference.

**14.3 - OUAT(P)**

**Irregular payment of medical allowance (Memo no-91/12.02.15.OSP-208-209)**

On scrutiny of the pay rolls of the employees for 2011-12 it was found that a sum of Rs.250/-per employees per month had been paid as medical allowance which was added to pay of the employees i.e. each employee had been paid Rs.3000/-per year as medical allowance at flat rate. Objection memo was issued in this respect raising the following queries -

1. Under what principle medical allowance has been paid as a part of pay of the employees. This provision violates **Rule 33 of the Odisha Service Code**
2. As there is provision of reimbursement of medical expense for which the university received a sum of Rs.200000.00 during the year, why medical allowance was paid at flat rate.
3. Why it would not be treated as a undue financial benefit to the employees .

In response to the memo, the university authority had produced a copy of the O.O.no.28496/UAT Dtd.27.09.94 in which employees were allowed to draw @Rs. 20/- per month vide Resolution no. 2772/7.5.94 of the Board of Management. It was also replied that Govt. grant for

medical reimbursement was received for the govt. employees deputed to the university and “the medical allowance is an allowance over and above in lieu of R.C.M. It is not a profit to the recipients.

It is important to mention here that the provision for 2011 was made on the basis of a resolution of 1994. No budgetary provision was made for payment of medical allowance. The definition of R.C.M. is not equal to that of medical allowance which was given to the employees of the university. Allowing an allowance at flat rate throughout the year is definitely an undue financial benefit to the employees of the OUAT

Under such circumstance, the compliance submitted is not convincing as the office order relates to the 11 years back. Hence, the payment of Rs.4500000.00 is considered as irregular and inadmissible in audit and thus stands for recovery from the following persons.

–Prof. Debi Pr. Ray,V.C. Rs.1500000.00

Sri Sangram Keshari Ray,Registrar, Rs.1500000.00

Sri R.K.Pattnayak,Ex-Comptroller, Rs.750000.00

Sri Ananta Ch. Prusty Ex-Comptroller Rs.750000.00

**Responsible Person for this paragraph**

| S/no | Name                       | Designation        | Adress                  | Amount(In Rs:) |
|------|----------------------------|--------------------|-------------------------|----------------|
| 1    | Prof.Debi Pr.Ray,Ex-V.C.   | Ex-Vice-Chancellor | Ex-Vice-Chancellor,OUAT | 1500000.00     |
| 2    | Sri Sangram Keshari Ray    | Registrar          | Ex-Registrar,OUAT       | 1500000.00     |
| 3    | Sri Rabindra Ku. Pattnayak | Ex-Comptroller     | Ex-Comptroller,OUAT     | 750000.00      |
| 4    | Sri Ananta Ku.Prusty       | Ex-Comptroller     | Ex-Comptroller,OUAT     | 750000.00      |

**14.4 - Payment of audit fees to Chartered Accountant firms**

**Payment of audit fees to Chartered Accountant firms OSP No.230-235**

Audit had revealed the payment of **Rs.115700** to Chartered Accountant firms for audit of accounts of schemes and KVKs. It was seen from the vouchers and AUCs placed in scheme files that audit fee was paid out of contingent grant of schemes for 2011-12 for auditing the utilisation of grants received for the same year. That means ,audit fees was paid before grants were even utilised.

(1)When accounts were closed on 31.3.12 after grants were released to colleges,DPP, payment,KVKs etc, in the last four to five days of the financial year and audit of these units had not been commenced,payment of audit fees is not appropriate.

(2)the chartered firms have not audited the accounts .They have just certified the utilisation of funds .The funding agency had required audit utilisation certificates and not ‘utilisation certificates’ for grants released to the university. Had the slightest effort for audit been made by CA firms ,gross irregularities as discussed above would not have occurred .The university has full fledged audit system with an audit officer ,an audit supervisor and five auditors recruited in 2011.A strong internal control system may be ensured to prevent gross irregularities has pointed out by statutory audit in future.

**PARA: 15 AUDIT ON WORKS**

**15.1 - Splitting up of works after Administrative approval of Rs 8,60,56,790.00 (OSP-92) DPP**

On scrutiny of the works case record vouchers w.r.t. the concerned files and MBs of DPP section for the year 2011-12, most of the works were executed by splitting up the amount after administrative approval to an amount below Rs 50,000/- each. Further the splitted works were assigned to the same contractor for execution. The total amount spent throughout the year by practicing this process comes to Rs 8,60,56,790.00. Hence it may be clarified to audit under which circumstances the works were splitted up and assigned to the same contractor for execution. In response to audit objection memo, the local authority reply that “The Directorate has executed works for about 25.00 to 30.00 crores during the year 2011-12. All the works of original nature were taken up through open tender as per provision of OPWD code. But the

repair/renovation works were taken up on splitted basis as per para 3:5:24 of OPWD code which are within the power of DPP. Besides approval of Hon'ble V.C has also been taken to take up the works on splitted basis. The copy of approval of Hon'ble V.C is enclosed with the compliance". But on scrutiny of the work case records of DPP, OUAT it is notice that the works under plan scheme as well as non plane scheme were splitted up below Rs 50,000.00. This was done in order to avoid open tender and in most cases the splitted parts of a single work have been assigned to the same contractor for execution. This practice is treated as highly irregular and it is suggested for an administrative enquiry regarding this process. Till then the entire amount of Rs 8,60,56,790.00 is held under objection.

**15.2 - Inadmissible payment towards labour for cleaning site, cutting and uprooting trees. (OSP-101-102) DPP**

Name of the work : S/R to weather coat such as Qtr. No- "F" type 25 to 42

Inside OUAT colony.

- Estimated Cost : Rs 1,95,410.00
- Agreement No. : 601 F2 11-12, Part-IV
- Voucher No. : 1262/8.12.11
- MB No. : 1756/Page-76 to 77
- Name of the JE : Babula Sahoo
- Name of the Executants : M/S Modern winding & electrical.
- Amount Paid : Rs 45,503.00
- Deduction : Rs 4,095.00
- Net Payment : Rs 41,408.00

On Scrutiny of the above mention case record w.r.t. MBs and other relevant records, it is noticed that, vide Item no-3, Rs 3,960.00 was paid towards engagement of labour for cleaning site and cutting trees and disposal of unserviceable materials etc all complete @ Rs 90.00 for 44 labour. The execution of the work is only painting such as (I) Aplng 2 coats of weather coat seal paint over 1 coat of primer on the surface including curing, scaffolding cost, conveyance, royalty and taxes of all materials and cost of all labours. (II) Painting 2 coats with synthetic enamel paint of approved shade over old grill, door & window including sand papering, polishing the surface with cost, conveyance, taxes of all materials, labour, T&P, brush and scaffolding charges etc. So there is no need to allow labour charges cleaning the site for cutting and uprooting trees etc. further the rate allowed in the bill is including all the labour charges etc. Hence it may be clarified to audit why the amount so paid towards labour charges for cleaning site, cutting and uprooting trees will not be suggested for recovery. In response to audit objection memo, the local authority reply that "It is mentioned that this directorate maintaining the colony quarters at Bhubaneswar for its proper up-keep. So while maintain the building by applying the weather coat to the work it was required to clean the site, uproot the trees developed along the walls and to remove the unserviceable materials scattered around the quarters. Hence to do such types of works separate labourers were engaged for cleaning the area and cutting the trees for facilitating smooth painting the walls of the buildings". But the reply of the local authority is not satisfactory and justified as (i) the technical person preparing the estimate might have visited the site before preparation of the same and accordingly the cost for site clearance and disposal of unserviceable materials should have been included in the estimate. However the revised /work done estimate was produced during exit conference, which was verified and the para is dropped.

**15.3 - Inadmissible payment towards labour for cleaning site, cutting and uprooting trees. (OSP-103-104) DPP**

Name of the work : S/R to weather coat such as Qtr. No- "F" type 55 to 72

Inside OUAT colony.

- Estimated Cost : Rs 1,95,410.00

Agreement No. : 522 F2 11-12, Part-IV  
 Voucher No. : 1186/25.11.11  
 MB No. : 1729/Page-172 to 173  
 Name of the JE : Babula Sahoo  
 Name of the  
 Executants : Surya narayan Dash.  
 Amount Paid : Rs 45,570.00  
 Deduction : Rs 4,069.00  
 Net Payment : Rs 41,145.00

On Scrutiny of the above mention case record w.r.t. MBs and other relevant records, it is noticed that, vide Item no-3, Rs 14,040.00 was paid towards engagement of labour for cleaning site and cutting trees and disposal of unserviceable materials etc all complete @ Rs 90.00 for 156 labour. The execution of the work is only painting such as (I) Applying 2 coats of weather coat seal paint over 1 coat of primer on the surface including curing, scaffolding cost, conveyance, royalty and taxes of all materials and cost of all labours. (II) Painting 2 coats with synthetic enamel paint of approved shade over old grill, door & window including sand papering, polishing the surface with cost, conveyance, taxes of all materials, labour, T&P, brush and scaffolding charges etc. So there is no need to allow labour charges cleaning the site for cutting and uprooting trees etc. further the rate allowed in the bill is including all the labour charges etc. Hence it may be clarified to audit why the amount so paid towards labour charges for cleaning site, cutting and uprooting trees will not be suggested for recovery. In response to audit objection memo, the local authority reply that "It is mentioned that this directorate maintaining the colony quarters at Bhubaneswar for its proper up-keep. So while maintain the building by applying the weather coat to the work it was required to clean the site, uproot the trees developed along the walls and to remove the unserviceable materials scattered around the quarters. Hence to do such types of works separate labourers were engaged for cleaning the area and cutting the trees for facilitating smooth painting the walls of the buildings". But the reply of the local authority is not satisfactory and justified as (i) the technical person preparing the estimate might have visited the site before preparation of the same and accordingly the cost for site clearance and disposal of unserviceable materials should have been included in the estimate. However the revised /work done estimate was produced during exit conference, which was verified and the para is dropped.

**15.4 - Inadmissible payment towards labour. (OSP-108-109) DPP**

Name of the work : S/R to grill gate and pillar to different quarters

Inside QUAT colony.

Estimated Cost : Rs 1,40,418.00  
 Agreement No. : 562 F2 11-12, Part-III  
 Voucher No. : 1181/25.11.11  
 MB No. : 1704/Page-92 to 93  
 Name of the JE : Babula Sahoo  
 Name of the  
 Executants : Bijaya kumar Nayak.  
 Amount Paid : Rs 41,270.00  
 Deduction : Rs 3,715.00  
 Net Payment : Rs 37,555.00

On Scrutiny of the above mention case record w.r.t. MBs and other relevant records, it is noticed that, Rs 1,440.00 was paid towards engagement of labour @ Rs 90.00/labour for 16 nos, vide item no-3 of the bill for site clearance and disposal of unserviceable materials away from the site etc. the execution of the work is special repair to grill gate and pillar to different quarters inside OUAT colony. The rates for the items paid vide this bill are included with labour for (I) supplying, fitting and fixing of MS grill gate to the wall and repair to wall damages. (II) painting 2 coats of synthetic enamel paints over base coat of primer over old grill including sand papering, polishing with cost, conveyance, taxes of all materials, labour etc. So there is no need to engage labour for site clearance and disposal of unserviceable materials away from the site. Further there were no unserviceable materials derived from this work. Hence it may be clarified to audit why the amount so paid towards engagement of labour will not be suggested for recovery. In response to audit objection memo, the local authority reply that "As observed by the audit, the repair to grill was made in different OUAT quarters. But while taking up the repair work the site was not cleared and debris were stacked in heaps. Hence for smooth maintenance of OUAT quarters the unserviceable materials were disposed off by engaging extra labours which cost was included in the repair to grill items". But the reply of the local authority is not satisfactory and justified as (i) the technical person preparing the estimate might have visited the site before preparation of the same and accordingly the cost for site clearance and disposal of unserviceable materials should have been included in the estimate. However the revised /work done estimate was produced during exit conference, which was verified and the para is dropped.

**15.5 - Inadmissible Payment (OSP-105) DPP**

File No. : 500/11-12 (ICAR -11-12)

Name of the work : Furnishing of 2 nos of class room at CAET, OUAT.

Estimated Cost : Rs 2,25,000.00

Agreement No. : 972 F2 11-12, Part-I

Voucher No. : 1812/28.02.12

MB No. : 1701/Page-39 to 46

Name of the JE : Babula Sahoo

Name of the Executants : Sradhakar Senapati.

Amount Paid : Rs 48,877.00

Deduction : Rs 4,399.00

Net Payment : Rs 44,478.00

On Scrutiny of the above mention case record w.r.t. MBs and other relevant records, it is found that Rs 3,690.00 was paid towards dismantling and removing iron shutter @ Rs 250.00/sq mtr, for 14.76 sq mtr. But the verification of MB, it was revealed that no record for reuse of the iron shutter has been shown. Further sale proceeds have been derived against reselling of the old iron shutter. Hence it may be clarified to audit why the cost of the dismantling iron shutter, as deemed proper, will not be suggested for recovery. In response to audit objection memo, the local authority reply that "The dismantled iron shutter were completely damaged and destroyed for which it was neither fit for reuse nor any resale value". The reply of the local authority was not satisfactory as Rs 3690.00 was spent towards dismantling and removing iron shutter which might have been the value for being reuse/resale. In exit conference cost of the iron shutter @ Rs 10.00/kg for 397.20kg i.e Rs 3972.00 recovered from Sri Sudhakar Senapati, Contractor vide MR No- 40/5432, dt.16.6.2015. But entry in the cash book could not be verified as up-to-date cash book was not made available to audit. Hence Rs 3972.00 is held under objection till verification of the same in the cash book.

**15.6 - Inadmissible Payment (OSP-106-107) DPP**

File No. : 500/11-12 (ICAR -11-12)

Name of the work : Furnishing of 2 nos of class room at CAET, OUAT.

Estimated Cost : Rs 2,25,000.00  
 Agreement No. : 976 F2 11-12, Part-V  
 Voucher No. : 1816/28.02.12  
 MB No. : 1701/Page-53 to 56  
 Name of the JE : Babula Sahoo  
 Name of the Executants : Sradhakar Senapati.  
 Amount Paid : Rs 27,588.00  
 Deduction : Rs 2,504.00  
 Net Payment : Rs 25,084.00

(I) On Scrutiny of the above mention case record it is found that Rs 2,000.00 was paid towards dismantling and removing one door with chaukatha etc all complete. But on further scrutiny of the agreement paper it was noticed that, vide item no-6 of the concerned agreement paper it was mentioned that "Minor repairing to door with chaukatha and refixing the same after necessary repair with necessary hardware and fixing including all taxes, royalty, cost & conveyance of all materials, labour all taxes T&P etc all complete in all respect". But the same work has not been done as per the agreement. The doors along with the chaukatha were dismantling and removed and the same was not reused. Hence it goes against the agreement and again the sale proceed of the door was not derived. So it may be clarified to audit why the cost of old door and Rs 2,000.00 paid towards dismantling and removing the same will not be suggested for recovery. In exit conference, the reuse of the same was verified at page-55 of MB no-1701.and the para is dropped.

(II) Further On Scrutiny of the above mention case record it is found that Rs 2,700.00 was paid towards engagement of labour for displacement and cleaning of site all complete @ Rs 90.00/labour for 30 nos of labour. On further verification of the case record it is noticed that the rate of dismantling and removing items are included with labour for removing and stacking the same including cost of conveyance of all materials, labour, T&P etc, which are coated in the agreement paper. So there was no need to engage additional labour for this work. Hence it may be clarified to audit why the amount so paid towards engagement of labour for displacement and cleaning of site will not be suggested for recovery. In response to audit objection memo, the local authority reply that "Rs 2000.00 has been paid to the agency for carefully dismantling one door with chaukatha for necessary repairing. After removal of the door with chaukatha the same was prepared for which necessary repair charge was made through another item. Hence the work was done as per agmt. And no excess payment was paid to the agency". The reply of the local authority is not satisfactory as the disposal/reuse of the door was not derived. In exit conference Rs 2700.00 was recovered vide MR no-40/5432, dt.16.6.15. But entry in the cash book of the same could not be verified as the up-to-date cash book was not made available to audit. Hence Rs 2700.00 is held under objection till verification of the same in the cash book.

**15.7 - Irregular Payment vide different bills taking measurement in one place .(OSP-110-112) DPP**

On scrutiny of the work case records w.r.t. connected MBs and other relevant records, it is found that some works have been executed by splitting of the same into more than one parts. Further the same work has been entrusted to a single person for execution all the splitted parts. Going through the concerned MBs, it was noticed that measurement has been taken for the entire/parts thereof work in one place and splitted up into different parts for charging expenditure. As the total work is splitted up into more than one parts, measurement of each part should have been taken separately. But this was not followed in this case. Hence it may be clarified to audit in which circumstances measurement for different parts of the work is taken in one place and thereafter splitted up to various parts.

Details of the measurement taken and part of the work.

| Name of the work | Agreement No. | Part | Measurement Taken in | Abstract Taken in | Name of the executant | Name of the J.E | Voucher No./Date | Amount of The bill |
|------------------|---------------|------|----------------------|-------------------|-----------------------|-----------------|------------------|--------------------|
|                  |               |      |                      |                   |                       |                 |                  |                    |

|   |              |      | MB/ page      | MB/ page   |                      |                     |              | (in Rs)    |
|---|--------------|------|---------------|------------|----------------------|---------------------|--------------|------------|
| Additional work for construction of boundary wall at RRTTS, Umarkote under RKVY, 11-12. | 806/F2-11-12 | I    | 1574/44,50    | 1574/51    | Suresh Chandra Nayak | Sanjeev Kumar Panda | 1517/9.1.12  | 49954      |
| -do-  | 807/F2-11-12 | II   | 1574/44-47    | 1574/52-53 | -do-                 | -do-                | 1518/9.1.12  | 49981      |
| -do-  | 808/F2-11-12 | III  | 1574/47       | 1574/53-54 | -do-                 | -do-                | 1519/9.1.12  | 49997      |
| -do-  | 809/F2-11-12 | IV   | 1574/47-48    | 1574/54-55 | -do-                 | -do-                | 1520/9.1.12  | 49995      |
| -do-  | 810/F2-11-12 | V    | 1574/48       | 1574/56    | -do-                 | -do-                | 1521/9.1.12  | 49989      |
| -do-  | 811/F2-11-12 | VI   | 1574/48       | 1574/56-57 | -do-                 | -do-                | 1522/9.1.12  | 49989      |
| -do-  | 812/F2-11-12 | VII  | 1574/48-49    | 1574/57-58 | -do-                 | -do-                | 1523/9.1.12  | 49912      |
| -do-  | 813/F2-11-12 | VIII | 1574/49       | 1574/59    | -do-                 | -do-                | 1524/9.1.12  | 49980      |
| -do-  | 814/F2-11-12 | IX   | 1574/50       | 1574/60    | -do-                 | -do-                | 1525/9.1.12  | 49971      |
| Construction of boundary wall for SRS-Nayagarh under RKVY 11-12                         | 754/F2-11-12 | I    | 1655/27-28    | 1655/32-33 | Ajaya kumar Malla    | Debasish Nayak      | 1713/13.2.12 | 49910      |
| -do-  | 755/F2-11-12 | II   | 1655/28       | 1655/33-34 | -do-                 | -do-                | 1714/13.2.12 | 49985      |
| -do-  | 756/F2-11-12 | III  | 1655/28       | 1655/34-35 | -do-                 | -do-                | 1715/13.2.12 | 49995      |
| -do-  | 757/F2-11-12 | IV   | 1655/28-29    | 1655/35-36 | -do-                 | -do-                | 1716/13.2.12 | 49984      |
| -do-  | 758/F2-11-12 | V    | 1655/29,31    | 1655/36-37 | -do-                 | -do-                | 1717/13.2.12 | 49983      |
| -do-  | 759/F2-11-12 | VI   | 1655/29,30    | 1655/37-38 | -do-                 | -do-                | 1718/13.2.12 | 46784      |
| -do-  | 760/F2-11-12 | VII  | 1655/30       | 1655/38    | -do-                 | -do-                | 1719/13.2.12 | 49983      |
| -do-  | 761/F2-11-12 | VIII | 1655/30       | 1655/39    | -do-                 | -do-                | 1720/13.2.12 | 49983      |
| -do-  | 762/F2-11-12 | IX   | 1655/30-31    | 1655/39-40 | -do-                 | -do-                | 1721/13.2.12 | 49999      |
| -do-  | 763/F2-11-12 | X    | 1655/31       | 1655/40-41 | -do-                 | -do-                | 1722/13.2.12 | 42338      |
| Construction of boundary wall for RRTTS at Chiplima under RKVY-11-12                    | 836/F2-11-12 | I    | 1719/75       | 1719/78    | Sradhakar Senapati   | Debesish Nayak      | 1536/13.1.12 | 49235      |
| -do-  | 837/F2-11-12 | II   | 1719/25,76,77 | 1719/79    | -do-                 | -do-                | 1537/13.1.12 | 49558      |
| -do-  | 838/F2-11-12 | III  | 1719/77       | 1719/80    | -do-                 | -do-                | 1538/13.1.12 | 49912      |
| -do-  | 839/F2-11-12 | IV   | 1719/77       | 1719/80-81 | -do-                 | -do-                | 1539/13.1.12 | 48230      |
| -do-  | 840/F2-11-12 | V    | 1719/77       | 1719/81-82 | -do-                 | -do-                | 1540/13.1.12 | 49587      |
| -do-  | 841/F2-11-12 | VI   | 1719/77       | 1719/82-83 | -do-                 | -do-                | 1541/13.1.12 | 49998      |
| -do-  | 842/F2-11-12 | VII  | 1715/21       | 1719/83    | -do-                 | -do-                | 1542/13.1.12 | 49985      |
| -do-  | 843/F2-11-12 | VIII | 1719/75       | 1719/84    | -do-                 | -do-                | 1543/13.1.12 | 49923      |
| -do-  | 844/F2-11-12 | IX   | 1719/75       | 1719/85    | -do-                 | -do-                | 1544/13.1.12 | 48500      |
| -do-  | 845/F2-11-12 | X    | 1719/75       | 1719/85-86 | -do-                 | -do-                | 1545/13.1.12 | 31040      |
| Furnishing of two nos of class room at CAET under QUAT                                  | 974/F2-11-12 | III  | 1701/42       | 1701/50-51 | Sradhakar senapati   | Babula Sahoo        | 1814/18.2.12 | 49498      |
| -do-  | 975/F2       | IV   | 1701/42       | 1701/52    | -do-                 | -do-                | 1815/18.2.12 | 49699      |
| -do-  | 976/F2       | V    | 1701/42       | 1701/53,56 | -do-                 | -do-                | 1816/18.2.12 | 27588      |
| Total:  |              |      |               |            |                      |                     |              | 1541465.00 |

In response to audit objection memo, the local authority reply that "It is to state that as learnt from the J.Es taking measurement previously the measurement was taken for each part of work. But as per advice of the audit they have taken measurement of the whole work as the estimate was sanction for the full amount and quality was maintained for each splitted portion and billed for accordingly". But the reply furnished by the local authority is not satisfactory . Hence the amount of Rs 1541465.00 is held under objection.

**16.1 - Agriculturecollege, chipilima**

Para 16-1-1  
 Name of the Dean during the period of audit -Dr Dilip ku Das  
 Name of the Dean for the period of audit -Dr Umakanta Behera

para 16-1-2- Physical verification  
 physical verification of cash,postage,receipt books could not be done  
 due to non maintainance of cash book ,postage account upto date and non production of receipt book stock register before the audit

Para I 16-1-3 Financial position  
 Opening balance as on 1-04-2011 RS 1698008=00  
 Receipt during the period 2011-12 RS 8426251=00  
 Total RS 10124259=00  
 Expenditure during the period 2011-12 RS 8069066=00  
 Balance RS 2055193  
 Balance as per passbook a/c no 12087000364 Rs 3937531=00 (Utkal gramya bank)  
 on 31-03-2012  
 The difference amount of RS 1882338=00 between passbook balance and cash book balance may be reconciled

Para 16-1-4 Advance position  
 Opening balance ason 1-04-2011 RS115838=00  
 Advance paid during the period 2011-12 RS 1028833=00  
 Total RS 1144671=00  
 Advance adjusted during the period 2011-12 Rs 1009039=00  
 Balance as on 31-03-2012 RS 135632=00

Para 16-1-5- The details of unadjusted advance paid during the period 2011-12 are given below

| Serial no | Nam of the person                   | chequeno/date  | Amount     |  |
|-----------|-------------------------------------|----------------|------------|--|
| 1         | simanta mohanty,ast professor       | 34553/4-5-11   | RS2078=00  |  |
| 2         | Srabani Das,asst prof,Ast professor | 34770/15-11-11 | RS 5000=00 |  |

|   |                                      |                 |            |  |
|---|--------------------------------------|-----------------|------------|--|
| 3 | Saroj ku singh,driver                | 340403/31-03-12 | RS 4406=00 |  |
| 4 | Saroj ku singh,driver                | 340442/31-03-12 | RS 7660=00 |  |
| 5 | Subrat kumar<br>Behera,Ast professor | 326005/31-03-12 | RS 5000=00 |  |

Para 16-1-6 Excess payment

As per rule 65(c) of the odisha TA rules if lodging is provided free of cost to the person on tour then he may draw daily allowance at one half of the admissible rate. On

checking of the TA bills it is noticed that in the appointment letter issued to the examiners it was stated that free accommodation will be provided. But it is noticed that

examiners were paid full daily allowances instead of half daily allowance. Due to which a sum of RS 16486.00 was excess paid. An objection memo was issued in this regard. In response to objection memo the local authority remained silent. Hence the amount of RS 16486=00 is suggested for recovery from the persons concerned. The details of which are given below

| SLno | Name of the person             | duty period | DA paid    | DA due    | Excess paid | Voucherno/d<br>ate |
|------|--------------------------------|-------------|------------|-----------|-------------|--------------------|
| 1    | DR Satya<br>Narayan<br>Misra   | 3 days      | Rs600=00   | RS 300=00 | RS 300=00   | 41/20-6011         |
| 2    | DR Bipin<br>Bihari Panda       | 2days       | RS 468=00  | RS 234=00 | RS234 =00   | 43/20-6-11         |
| 3    | DR Rabi<br>Narayan<br>Pattnaik | 3days       | RS 600=00  | RS300=00  | RS 300=00   | 45/20-6-11         |
| 4    | DR Hatanath<br>Subudhi         | 2days       | RS400=00   | RS200=00  | 200=00      | 47/21-6-11         |
| 5    | DR Blkash<br>das               | 2days       | RS 760=00  | RS 380=00 | RS380=00    | 49/22-6-11         |
| 6    | Sri Prasant<br>Ku Nayak        | 2days       | RS280=00   | RS140=00  | RS 140=00   | 51/22-6-11         |
| 7    | DR<br>Achutanand<br>a Dash     | 2days       | RS 400=00  | RS 200=00 | RS 200=00   | 55/23-6-11         |
| 8    | DR B.B<br>Panda                | 2 days      | RS 540=00  | RS 270=00 | RS270=00    | 67/26-7-11         |
| 9    | DR A.K<br>Nayak                | 2ays        | RS 600=00  | Rs 300=00 | RS300=00    | 69/26-7-11         |
| 10   | DR S.V<br>Jagdand              | 2days       | RS1000=00  | Rs 500=00 | RS 500=00   | 76/30-7-11         |
| 11   | DR Manoj ku<br>Nanda           | 3days       | 1200=00    | RS 600=00 | RS 600=00   | 78/30-7-11         |
| 12   | DR<br>Debasish<br>Panda        | 4days       | RS 1515=00 | RS757=00  | RS757=00    | 80/30-7-11         |
| 13   | DR<br>Brundaban<br>Mishra      | 1day        | Rs200=00   | Rs100=00  | RS 100=00   | 99/13-8-11         |
| 14   | DR Satya<br>Narayan<br>mishra  | 1day        | RS 200=00  | RS 100=00 | RS 100=00   | 102/13-8-11        |
| 15   | Sri Rajkisore<br>Nayak         | 2days       | RS 350=00  | RS175=00  | RS 175=00   | 118/18-8-11        |
| 16   | DR Prafula<br>Kumar<br>Mishra  | 3days       | RS 600=00  | RS 300=00 | RS300=00    | 112/27-3-11        |
| 17   | DR N.C Rath                    | 2days       | RS 400=00  | RS 200=00 | RS 200=00   | 114/30-8-11        |
| 18   | DR Sudam<br>Ch Panda           | 2days       | RS 400=00  | RS200=00  | RS200=00    | 116/30-8-11        |

|    |                               |        |            |            |                |             |  |
|----|-------------------------------|--------|------------|------------|----------------|-------------|--|
| 19 | DRA.R<br>sharma               | 4days  | RS2000=00  | RS 1200=00 | RS 800=00      | 120/30-8-11 |  |
| 20 | DR L.K<br>bharthi             | 3days  | RS 540=00  | RS 270=00  | RS 270=00      | 134/7-9-11  |  |
| 21 | DR Hirak<br>Chattarjee        | 3days  | RS1200=0   | RS 600=0   | Rs600=00       | 136/7-9-11  |  |
| 22 | DR J.P<br>Gupta               | 3days  | RS1200=00  | RS 600=00  | RS 600=00      | 140/7-9-11  |  |
| 23 | DR<br>Bholanath<br>Mandal     | 2days  | RS 1020=00 | RS 510=00  | RS 510=00      | 142/7-9-11  |  |
| 24 | DR Kalipada<br>Parmanik       | 2days  | RS1020=00  | RS510=00   | RS 510=00      | 144/7-9-11  |  |
| 25 | DR<br>PrafulaKu<br>mishra     | 2days  | RS 600=00  | RS 300=00  | RS 300=00      | 146/7-9-11  |  |
| 26 | DR R.N<br>Pattnayak           | 5days  | RS 1100=00 | RS 550=00  | RS 550=00      | 148/9-9-11  |  |
| 27 | DR B Mishra                   | 2days  | RS 500=00  | RS 250=00  | RS 250=00      | 156/17-9-11 |  |
| 28 | DR<br>satyaNaraya<br>n misra  | 1day   | Rs 200=00  | Rs100=00   | RS100=00       | 275/10-1-12 |  |
| 29 | DR R.N<br>Pattnayak           | 1day   | RS200=00   | RS 100=00  | RS100=00       | 276/10-1-12 |  |
| 30 | DR B..C<br>Sahoo              | 2days  | RS 400=00  | RS200=00   | RS 200=00      | 284/19-1-12 |  |
| 31 | DR R Raja                     | 2days  | RS 400=00  | RS 200=00  | RS200=00       | 285/19-1-12 |  |
| 32 | DR A K<br>Nayak               | 2days  | RS400=00   | RS200=00   | RS 200=00      | 286/19-1-12 |  |
| 33 | DR B K<br>Pany                | 2days  | RS 400=00  | RS 200=00  | RS 200=00      | 292/21-1-12 |  |
| 34 | DR K C Aich                   | 2days  | RS400=00   | RS200=00   | RS200=00       | 293/22-1-12 |  |
| 35 | DR A N<br>Dash                | 2days  | RS400=00   | RS 200=00  | RS 200=00      | 294/23-1-12 |  |
| 36 | DR satya<br>narayan<br>mishra | 2days  | RS500=00   | RS250=00   | RS 250=00      | 326/17-212  |  |
| 37 | DR K C<br>Mohanty             | 4 days | RS 800=00  | RS 400=00  | RS 400=00      | 295/24-12   |  |
| 38 | DR SC<br>Panda                | 4days  | RS 800=00  | RS400=00   | Rs 400=00      | 296/25-1-12 |  |
| 39 | Prafula Ku<br>Misra           | 4 days | RS800=00   | RS 400=00  | RS 400=00      | 297/30-1-12 |  |
| 40 | Rajeeb<br>loachan<br>maharana | 4days  | RS 400=00  | RS200=00   | RS 200=00      | 304/3-2-12  |  |
| 41 | V<br>karunakaran              | 2days  | Rs850=00   | RS 425=00  | RS425=00       | 305/7-2-12  |  |
| 42 | DR Kalipada<br>Parmanik       | 4dys   | RS 1550=00 | Rs775=00   | RS 775=00      | 312/11-2-12 |  |
| 43 | Jitesh Kumar<br>hore          | 2days  | RS1000=00  | RS 500=00  | RS 500=00      | 324/15-2-12 |  |
| 44 | DR<br>lambadar<br>Behera      | 2days  | RS 500=00  | RS250=00   | RS250=00       | 328/19-2-12 |  |
| 45 | DR k ghadei                   | 3days  | RS 1080=00 | RS540=00   | RS540=00       | 343/19-3-12 |  |
| 46 | DR S K Guru                   | 6days  | RS 2600=00 | RS 1300=00 | RS1300=00      | 344/19-3-12 |  |
|    |                               |        |            | Total      | RS<br>16486=00 |             |  |

Failing the recovery of the suggested amount the following persons are held responsible

1-Sri Nrusinghnath Parida ,junior assistant RS 4823=00

2-DR Umakanta Behera, Associate dean RS 8243=00

3-Sri Sankalp kumar Sangram singh.juniorassistant RS3420=00

During the exit conference the local authority replied that limited facility is available to accommodate the examiners at chipilima. Again the examiners are the retired Professors. They would not get any financial benefits if the DA is paid half. It would also affect the evaluation of papers. But the reply is not convincing. Hence the objection stands.

Para 16-1-7 Excess payment of mileage allowance

As per F.D.O.M 16638/F, Dt 2-04-11 for journey by road other than by own vehicle or public motor service mileage allowance is calculated at RS 1=00 per kilometer

for all the grades of employees. But it is noticed that excess mileage allowances were paid in some cases. Due to which an amount of RS 3780=00 was excess paid.

An objection memo was issued in this regard. The local authority remained silent. Hence the sum of RS 3780=00 is suggested for recovery from the persons concerned. The details of which are given below

| SLno | Name                    | Traveled in KMS | Fare paid in rupees | Fare due in rupees | Excess paid in rupees | Voucherno/d ate |  |
|------|-------------------------|-----------------|---------------------|--------------------|-----------------------|-----------------|--|
| 1    | DR Satyanarayan Mishra  | 40              | 100                 | 40                 | 60                    | 41/20-6-11      |  |
| 2    | DR B B Panda            | 8               | 50                  | 8                  | 42                    | 43/20-6-11      |  |
| 3    | DR Rabinarayan Pattnaik | 30              | 100                 | 30                 | 70                    | 45/20-6-11      |  |
| 4    | DR Hatanath subudhi     | 16              | 100                 | 16                 | 84                    | 47/21-6-11      |  |
| 5    | DR Bikram Das           | 20              | 100                 | 20                 | 80                    | 49/22-6-11      |  |
| 6    | DR Prasant kumar Nayak  | 20              | 100                 | 20                 | 80                    | 51/22-6-11      |  |
| 7    | DR Achutananda Dash     | 30              | 100                 | 30                 | 70                    | 55/23-6-11      |  |
| 8    | DR S V Jagadananda      | 16              | 300                 | 16                 | 284                   | 76/30-7-11      |  |
| 9    | DR Manoj Kumara         | 104             | 400                 | 104                | 296                   | 78/30-7-11      |  |
| 10   | DR Debasish Panda       | 18              | 150                 | 18                 | 132                   | 80/30-7-11      |  |
| 11   | DR Brundan Mishra       | 12              | 100                 | 12                 | 88                    | 99/13-8-11      |  |
| 12   | Dr Satyanarayan Mishra  | 40              | 100                 | 40                 | 60                    | 102/13-8-11     |  |
| 13   | DR Prafula Kumishra     | 10              | 100                 | 10                 | 90                    | 112/27-8-11     |  |
| 14   | DR Bholanath Mandal     | 20              | 100                 | 20                 | 80                    | 142/7-9-11      |  |

|    |                        |    |     |       |            |             |  |
|----|------------------------|----|-----|-------|------------|-------------|--|
| 15 | DR KalipadPattnaik     | 20 | 100 | 20    | 80         | 144/7-9-11  |  |
| 16 | DR R N Pattnaik        | 20 | 100 | 20    | 80         | 148/9-9-14  |  |
| 17 | DR B Mishra            | 4  | 50  | 4     | 46         | 156/17-9-11 |  |
| 18 | DR Satyanarayan mishra | 30 | 100 | 30    | 70         | 275/10-1-12 |  |
| 19 | DR R N Pattnaik        | 10 | 100 | 10    | 90         | 276/10-1-12 |  |
| 20 | DR B C Sahoo           | 16 | 50  | 16    | 34         | 284/19-1-12 |  |
| 21 | DR R Raja              | 14 | 100 | 14    | 86         | 285/19-1-12 |  |
| 22 | DR A N Nayak           | 28 | 100 | 28    | 72         | 286/19-1-12 |  |
| 23 | DR B K pany            | 20 | 100 | 20    | 80         | 292/21-1-12 |  |
| 24 | DR Satyanarayan Mishra | 16 | 100 | 16    | 84         | 326/17-2-12 |  |
| 25 | DR S C Panda           | 15 | 50  | 15    | 35         | 296/25-1-12 |  |
| 26 | DR Prafula ku Mishra   | 5  | 50  | 5     | 45         | 297/30-1-12 |  |
| 27 | DR N C Sahoo           | 14 | 100 | 14    | 86         | 300/30-1-12 |  |
| 28 | Rajeeb lochan Maharana | 12 | 100 | 12    | 88         | 304/3-2-12  |  |
| 29 | Jitesh KU Hore         | 40 | 600 | 40    | 560        | 324/15-2-12 |  |
| 30 | Lambadar Behera        | 14 | 120 | 14    | 106        | 328/19-2-12 |  |
| 31 | Dr K Ghadei            | 50 | 350 | 50    | 300        | 343/19-3-12 |  |
| 32 | DR S K Guru            | 18 | 100 | 18    | 82         | 344/19-3-12 |  |
| 33 | DR Hirak chattarjee    | 40 | 280 | 40    | 240        | 136/7-9-11  |  |
|    |                        |    |     | Total | RS 3780=00 |             |  |

Failing the recovery of suggested amount the following persons are held responsible

1-Sri Nrusinghnath Parida,juniorassitant RS 981=00

2-DR Umakanta Behera ,associate Dean RS 1890=00

3-Sri Sankalpumar Sangram singh,junior assistant RS 909=00

during the Exit conference the local authority replied that we should not press the old aged Professors to avail line auto instead of availing reserved autorickshaws.besides some of the Professors are also coming from areas like Aigania,Chandaka,Patia and Uttara to avail the train in time for which they are compelled to hire autorickshaws.As such payment of RS100=00 to each Examiner for their to and fro journey in between Bhubaneswar seems justified.The reply is not convincing .Hence the objection stands.

Para 16-1-8 Payment of both mileage allowance and daily allowance

Asper OUAT statutes no person can be paid both daily allowance and mileage allowance simultaneously.But insome cases it is found so.The details of which are

given below

| serial no | Name of the person | Duty period | Amount paid | Amount should have been | Excess paid | Vr no/dt |
|-----------|--------------------|-------------|-------------|-------------------------|-------------|----------|
|-----------|--------------------|-------------|-------------|-------------------------|-------------|----------|

|   |                         |        |            | paid       |            |              |
|---|-------------------------|--------|------------|------------|------------|--------------|
| 1 | DR A.R Sharma           | 2 days | RS 3394=00 | RS 3040=00 | RS 350=00  | 120/30-8-11  |
| 2 | DR Prafula kumar mishra | 2 days | RS 966=00  | RS 826=00  | Rs140=00   | 146/7-9-11   |
| 3 | DR K.C.Aich             | 2 days | RS 1462=00 | RS 1322=00 | RS140=00   | 293/22-1-12  |
| 4 | DR A.N.Dash             | 1 day  | RS553=00   | RS413=00   | RS140=00   | 294/ 23-1-12 |
| 5 | DR K.C.Mohanty          | 4 days | RS 1106=00 | RS 826=00  | RS 280=00  | 295/24-1-12  |
|   |                         |        |            | Total      | RS 1050=00 |              |

An objection memo was issued in this regard .The local authority remained s ilent.Hence the sum of RS 1050=00 is suggested for recovery from the persons concerned failing which the following persons are held responsible

- 1-Sri Nrusinghnath Parida,junior assistant RS 245=00
- 2-DR Umakanta Behera,Associate Dean RS 525=00
- 3-Sri Sankalp kumar Sangramsingh,junior assistant RS 280=00

The local authority replied that since the office of the agriculture college chipilima is functioning with inexperienced new dealing assistants without the post of section officer some lapses like the objection happens which will be rectified in future as per observation and instruction of the audit.The reply is not convincing.Hence the objection stands.

Para 16-1-9

On checking of the TA bills of DR U.K. behera,Associate Dean,it is noticed that he was reimbursed the guest house charge which he had paid .It is also noticed that

DR Behera was paid full da ily allowance.so the guest house charge should not have been paid to DR Behera as per OTA Rule 65(c).The details of which are given below

| Seriel no | Vmo/date    | Amount reimbursed |
|-----------|-------------|-------------------|
| 1         | 363/29-3-12 | RS 800=00         |
| 2         | 364/29-3-12 | RS 800=00         |
| 3         | 365/29-3-12 | RS 800=00         |
| 4         | 366/29-3-12 | RS 1700=00        |
|           | Total       | Rs 4100=00        |

An objection memo was issued in this regard.The local authority remained silent.Hence the sum of Rs 4100=00 is suggested for recovery from the person concerned failing which the following persons are held respnsible

- 1-DR Umakanta Behera,Associate dean RS 2050=00
- 2- Sri Sankalp kumar Sangramsingh ,junior asstant RS 2050=00

During the exit conference the local authority replied that DR U.K.Behera presently working at IARI,New Delhi has been moved to refund Rs 4100=00.The objection stands till the recovery of the same amount.

Para 16-1-10 stock entry /acknowledgement wanting

on checking of the paid vouchers itis noticed that that Magazines were printed by the literary society.But no stock entry was made in the stock register andno acknowledgement of students in support of receiving themagazine could be found.Again it is noticed that electro complex press which printed 200 nos of magazines

submitted its bill on 19-4-12.But pass for payment was made on 31-3 12 which is self contradictory.the details are given below

| Serierno | Name of the press         | No of magazines | Amount      | Vrno/dt     |
|----------|---------------------------|-----------------|-------------|-------------|
| 1        | Graphics art offset press | 185             | RS 12260=00 | 158/20-9-11 |
| 2        | Electrocomplex            | 200             | RS 17600=00 | 660/31-3-12 |
|          |                           | Total           | RS 29860=00 |             |

A memo was issued in this regard. The local authority remained silent. Hence the sum of RS 29860=00 is held under objection. During the exit conference the local authority replied that as per practice the magazines were distributed among the students under the supervision of the secretary of literary society, keeping a few nos of magazines in college library. Regarding variation of dates between the passed for payment and date in voucher the local authority replied that the expenditure incurred is genuine and no such irregularity will be repeated in future. The answer is not convincing. Hence the objection stands.

**Responsible Person for this paragraph**

| S/no | Name                          | Designation      | Adress                        | Amount(In Rs:) |
|------|-------------------------------|------------------|-------------------------------|----------------|
| 1    | DR Umakanta Behera            | Associate Dean   | Agriculture college chipilima | 12708.00       |
| 2    | Sri Nrusinghnath parida       | Junior assistant | Agriculture college chipilima | 6049.00        |
| 3    | Sri Sankalp kumar Sangrmsingh | Junior assistant | Agriculture college chipilima | 6659.00        |

**16.2 -**

**16.3 - Directorate of Research**

**Withdrawal of money from bank in personal capacity through non-a/c payee cheque**

**OSP No179 to181 memo no.80/2.2.15.osp no. 210-213 memo no.92/12.02.15.osp no. 219 memo no.94/20.02.15 .osp 236-238 memo no.101/23.02.15**

A sum of **Rs.10,87,074.00** has been drawn from the bank account of the Directorate of Research (A/c no. 10173711626/SBI) by some heads of schemes in their personal capacity (by name) against cheques issued towards first quarter grant for schemes. (The details are furnished at the end of this paragraph) The main cash book of the Directorate revealed that the cheques were issued against OICs/ Scientist/ Agronomists etc. who are acting as the heads of some schemes. The following irregularities were detected in this regard -

- 1) **Money was withdrawn from bank in personal capacity by people who are the DDOs in schemes.** This has violated the provision of OTC and provision of the OUAT financial & account manual 1986. In response to objection memo 94/20.02.12 (osp219) it was intimated that as there was no pass book in the schemes, non-a/c payee cheques were issued by the Dean of Research to the heads of these schemes. But the authority of the Dean of Research to issue non-a/c payee cheques was not shown to audit.
- 2) Money which was withdrawn from bank was directly deposited in the personal accounts of the heads of the schemes.
- 3) It was not clarified as to when public money was withdrawn in personal capacity, **how the expenditure, if any, could be made for the schemes by those persons as DDOs**
- 4) The vouchers submitted by the heads of these schemes showed that all the payments were **made in cash – casual labour payments through muster rolls and contingent expenditure through money bills/cash memos (without the support of money receipts)** which created doubt regarding their genuineness.

This has violated the stipulations provided by 1) **SR-6 (1) of the Orissa Treasury Code which states that public money should be deposited in the account within 3 days of recovery.** 2) **The OUAT Financial and Accounts Manual, 1986 which states that “.....similarly**

expenditure will be made by drawing from the said current account by the comptroller or by any other officer to whom powers of drawal and disbursement have been so delegated" (Page-1).

The objection memos issued in this regard were not complied.

The details are as follows –

| Vr.no/date   | Page ref. of cash book | Cheque no and date | To whom issued                      | Amount (in Rs) | Date of withdrawal | By whom withdrawn |
|--------------|------------------------|--------------------|-------------------------------------|----------------|--------------------|-------------------|
| 29/6.8.11    | 105                    | 913174             | Sr. Agronomist Forage crops         | 135246.00      | 8.8.00             | Dr. B.K.Sahoo     |
| 34/6.8.11    | 105                    | 913179/ 6.8.11     | Agriculturist Weed control          | 46000.00       | 8.8.11             | S.S.Mishra        |
| 45/9.8.11    | 106                    | 913185/ 9.8.11     | Sr. Scientist, (PBG) UU crop        | 13590.00       | 10.8.11            | P.K.Sahu          |
| 57/23.8.11   | 107                    | 913197/ 23.8.11    | OIC, maize improvement              | 120000.00      | 30.8.11            | Debraj Lenka      |
| 69/30.8.11   | 108                    | 913208/ 30.8.11    | Agronomist weed control             | 18315.00       | 5.9.11             | S.S.Mishra        |
| 70/30.8.11   | 108                    | 913209/ 30.8.11    | OIC, Micronutrient                  | 20000.00       | 8.9.11             | Asit ku. Pal      |
| 73/30.8.11   | 108                    | 913212/ 30.8.11    | OIC, Palms                          | 66000.00       | 8.9.11             | T.K.Das           |
| 76/6.9.11    | 109                    | 913215/ 6.9.11     | Scientist-in-charge Tropical fruit  | 110000.00      | 7.9.11             | S.Das             |
| 84/7.9.11    | 109                    | 913223/ 7.9.11     | Sr. Scientist, (PBG) UU crop        | 30000.00       | 8.9.11             | P.K.Sahu          |
| 85/7.9.11    | 109                    | 913224/ 7.9.11     | Nematologist, AICRP on Nematodes    | 30000.00       | 12.9.11            | S.NMohapatra      |
| 32/6.8.11    | 105                    | 913177/ 6.8.11     | PI, AICRP on Honey bees             | 60000.00       | 30.8.11            | C.R.Satpathy      |
| 90/8.9.11    | 109                    | 913229/ 8.9.11     | Agronomist weed control             | 100000.00      | 19.9.11            | S.Mohapatra       |
| 92/12.9.11   | 110                    | 913231/ 12.9.11    | OIC, AICRP, on mushroom             | 65000.00       | 20.9.11            | K.CMohapatra      |
| 94/16.9.11   | 110                    | 913233/ 16.9.11    | OIC, Micronutrients                 | 20700.00.      | 21.09.11           | A.K.Pal           |
| 99/ 16.9.11  | 110                    | 913238/ 19.9.11    | Agronomist weed control             | 54225.00       | 20.9.11            | S.S.Mohapatra     |
| 103/ 21.9.11 | 111                    | 913242/ 21.9.11    | P.I, Biological control             | 15000.00       | 23.9.11            | B.K.Sahoo         |
| 135/ 29.9.11 | 112                    | 913270/ 23.9.11    | Breeder, AICRP on maize improvement | 88000.00       | 4.11.11            | Devraj Lenka      |
| 110/29.9.11  | 114                    | 913248/ 29.9.11    | P.I, Patent kali                    | 20000.00       | 24.9.11            | A.K.Pal           |
| 46/9.8.11    | 46                     | 913186/ 9.8.11     | Horticulturist, AICRP on Cashew     | 75000.00       | 11.8.11            | A.K.Pattnaik      |

The above findings raise a doubt on the genuineness of the expenditure. The University authority is requested to refer the matter for proper investigation and report compliance to the next audit. Till then the amount is kept under objection.

**16.4 - DPP Section.**

Financial Figure:

| Directorate of Physical Plants (DPP) |                          |                                     |                                     |              |   |                                      |
|--------------------------------------|--------------------------|-------------------------------------|-------------------------------------|--------------|---|--------------------------------------|
| Sl. No.                              | Name of the Cash Book    | O.B as on 1.4.2011 as per cash book | Receipt during the year under audit | Total        | Expenditure during the year under audit | C.B as on 31.3.2012 as per cash book |
| 1                                    | Allahabad bank cash book | 21711251.00                         | 47269575.00                         | 68980826.00  | 23129999.00                             | 45850827.00                          |
| 2                                    | SBI cash book            | 92029021.62                         | 246051393.00                        | 338080414.62 | 243353616.00                            | 94726798.62                          |
|                                      | Total:                   | 113740272.62                        | 293320968.00                        | 407061240.62 | 266483615.00                            | 140577625.62                         |

**Para-16.4.(a): Utilization of Scraps/ Debris. (OSP-71) DPP**

On scrutiny of the paid vouchers w.r.t. cash book of DPP, it is noticed that Rs 12,000.00 was paid to Mr. Nirmal Ch. Kar, Govt. order supplier and contractor vide challan no- 037047/dt 18.08.2011 and voucher no- 523/dt 18.08.2011 towards collecting and disposal of damaged materials like broken steel Almirah, steel rack etc from different departments to DPP office by mechanical means (Vehicle-407) including loading and unloading @ Rs 1,500.00/trip for 8 trips. Connected file relating to such order and rate allowed may be produced to audit for verification. Further the utilization of damaged materials like broken steel Almirah, steel rack etc may be shown to audit for verification.

In response to audit objection memo the local authority reply that "The damaged materials like broken steel Almirah, steel rack etc were disposed of through public auction vide auction notice no- 8/4972 Dtd. 13.07.2012 for a total cost of Rs 2,35,700.00 inclusive of VAT". The concerned file and Xerox copy of auction notice and Xerox copy of money receipt produced to audit for verification. So the Para is dropped.

**Para-16.4.(b): Non-deposit of VAT and CESS. (OSP-82) DPP**

During the course of audit of DPP, OUAT for the year 2011-12 it is noticed that a sum of Rs 862.00 towards VAT and Rs 3333.00 towards CESS as detailed below was not deposited till now. Hence the same need be deposited in the proper quarter and compliance reported to audit.

| Particulars    | O.B          | Receipt        | Total  | Deposited      | Balance       | Amount                  | Balance                |
|----------------|--------------|----------------|--------|----------------|---------------|-------------------------|------------------------|
|                | As on 1.4.11 | During 2011-12 |        | During 2011-12 | As on 31.3.12 | Deposited After 31.3.12 | Amount To be deposited |
| VAT            | 250120       | 533668         | 783788 | 565983         | 217805        | 216943                  | 862                    |
| CESS & Royalty | 61076        | 153079         | 214155 | 156585         | 57570         | 54237                   | 3333                   |

In response to audit objection memo the local authority reply that "(I) Rs 862.00 has been deposited with Deputy commissioner of commercial taxes, Bhubaneswar, Circle-IV vide cheque no- 860435/dt.24.12.2014 towards VAT,(Allahabad cash book, Page no- 188) (II) Rs 3,175.00 has been deposited with the Tahasildar, Bhubaneswar vide cheque no- 860437/dt.5.1.2015 (Allahabad Bank) towards royalty (Allahabad cash book, Page no- 188)and (III) Rs 160.00 has been deposited with the District labour officer, Khurda, Bhubaneswar vide cheque no- 860438/dt.5.1.2015 (Allahabad Bank) towards CESS (Allahabad cash book, Page no- 188)". After compliance of the local authority the audit party verified the deposit in cash book and the Para is dropped.

**Para-16.4.(c): Non Deposit of Cost of Empty Bag. (OSP-93) DPP**

On scrutiny of work case record vouchers w.r.t. the main cash book of DPP section for the year 2011-12 it is noticed that an amount of Rs 3,18,572.00 was collected from the works bill towards cost of empty cement bag. But the same has not been deposited in the University account till date. Hence it may be clarified to audit in which circumstances the amount so collected was kept in DPP account instead of deposit it in proper quarter.

Details of month wise collection towards cost of E.C.Bag

| Month      | Cost of E.C.Bag (in Rs) |
|------------|-------------------------|
| April-2011 | -                       |
| May-2011   | 1440.00                 |
| June-2011  | 13983.00                |

|                |                  |
|----------------|------------------|
| July-2011      | 16152.00         |
| August-2011    | 18330.00         |
| September-2011 | 26231.00         |
| October-2011   | 14805.00         |
| November-2011  | 16779.00         |
| December-2011  | 33171.00         |
| January-2012   | 9070.00          |
| February-2012  | 25965.00         |
| March-2012     | 142646.00        |
| <b>TOTAL :</b> | <b>318572.00</b> |

In response to audit objection memo, the local authority reply that "cost of E.C.bag for the year 2011-12 has been deposited with the Comptroller, OUAT of Rs 2,99,105.00 of SBI vide cheque no- 635805/dt.29.12.2014 (SBI cash book Page-182) and Rs 19,467.00 of Allahabad Bank vide cheque no- 860436/dt.29.12.2014 (Allahabad cash book, Page no- 188 ( ) ) ) ) )". After compliance of the local authority the audit party verified the deposit in cash book and the Para is dropped.

**Para-16.4.(d): Wanting of VAT clearance certificate, Stock entry, and Utilization certificate. (OSP-69) DPP**

On scrutiny of the vouchers w.r.t. cash book of DPP, it is noticed that Rs 9,03,758.06 was paid to Ramachandrapur saw mill-cum-oil expeller Society Ltd. towards supply of sal wood chaukatha, door, window, teak wood Bombay pattern cot, table, chair and dismantling minor repairing to door and window shutter.

The details of which is furnished bellow.

| Sl.No.       | Vr.No/Date   | Cheque no/date | Bill no/date | Bill amount (in Rs) | Amount of VAT (in Rs) | Total (in Rs)    |
|--------------|--------------|----------------|--------------|---------------------|-----------------------|------------------|
| 1            | 721/15.9.11  | 037142/15.9.11 | 6216/26.8.11 | 142199.18           | 19196.88              | 161396.06        |
| 2            | 2952/31.3.12 | Cash Payment   | 6374/31.3.12 | 424600.00           | 57321.00              | 481921.00        |
| 3            | 2955/31.3.12 | Cash payment   | 6357/27.3.12 | 260441.00           | Inclu. In bill        | 260441.00        |
| <b>Total</b> |              |                |              |                     |                       | <b>903758.06</b> |

As against such payment the VAT clearance certificate of the party for the concerned period is not available with the voucher. The same need be produce for verification in order to authentication of the VAT so paid. Further the stock entry and utilization of the materials so purchased is not available to audit. The same may be produce to audit for verification. In response to audit objection memo, the local authority produced the VAT clearance certificate of Ramachandrapur saw mill-cum-oil expeller Society Ltd for the year 2011-12. But the stock entry and the utilization of the materials so purchased have not been made available till completion of audit. However the VAT clearance certificate of the concerned farm along with the stock register is verified in exit conference and the para is dropped.

**Para-16.4.(e): Use of office vehicle in Govt. holidays (OSP-73-74) DPP**

On checking the log books of different vehicle under the control of DPP, it is noticed that some vehicle have been used for different purposes on Govt. holidays against which there is no requisition/ authorization. Hence it may be clarified to audit under which circumstances the concerned vehicle have been used on Govt. holidays. The details of which is furnished bellow.

| Vehicle No.   | Date & Days              | Distance covered (in Km) | Fuel consumed (in Ltr) | Purpose of journey                |
|---------------|--------------------------|--------------------------|------------------------|-----------------------------------|
| OR 02 BF 6359 | 26.6.11 Sunday           | 25                       | 2.5                    | Local/Official                    |
| -do-          | 13.11.11 Sunday          | 28                       | 2.5                    | Local/Official                    |
| OR 02 A 4337  | 2.9.11 Nuakhai           | 28                       | 3.5                    | Local/Official                    |
| -do-          | 6.11.11 Sunday           | 20                       | 2.5                    | OUAT to jayadev vihar and back    |
| OR 02 X 3912  | 1.5.11 Sunday            | 40                       | 4                      | Local/Official                    |
| -do-          | 29.5.11 Sunday           | 30                       | 3                      | Attended the for release of Grant |
| -do-          | 18.9.11 Sunday           | 40                       | 4                      | Local/Official                    |
| -do-          | 12.11.11                 | 30                       | 3                      | Attended for official work        |
|               | 2 <sup>nd</sup> Saturday |                          |                        |                                   |
| -do-          | 1.1.12 Sunday            | 20                       | 2                      | Local/OUAT to Central farm        |
| -do-          | 14.1.12                  | 30                       | 3                      | Local/Tissue culture and          |

2<sup>nd</sup> Saturday

central farm

In response to audit objection memo the local authority reply that "The vehicle no- OR 02 BF 6359 was used by the Registrar, OUAT in connection with UG/PG entrance examination of OUAT on 26.6.11 and for preparation of Assemble question on 13.11.11 as per the compliance furnished by the P.A. to Registrar. The vehicle no- OR 02 A 4337 of DPP pool section was used by the assistant engineer for inspection of works inside the head quarter. The vehicle no- OR 02 X 3912 was used by the comptroller, OUAT for attending office on holidays for urgent official work". However, prior permission or post facto permission from the competent authority should have been obtained for using the Govt. vehicles for official use on holidays and it is suggested to follow the same henceforth.

**16.5 - Seed Research Farm, Gambharipali, Baragarh.**

Financial Figure:

| Seed Research Farm, Gambharipali, Baragarh        |                 |
|---|-----------------|
| Opening balance as on 01.04.2011 as per cash book | Rs 4,04,759.00  |
| Receipt during the year under audit               | Rs 36,30,946.00 |
| Total :   | Rs 40,35,705.00 |
| Expenditure during the year under audit           | Rs 38,03,336.00 |
| Closing balance as on 31.03.2012 as per cash book | Rs 2,32,369.00  |

**Para: 16.5: Non deposit of Sale proceeds. (OSP-196-197) Gambharipali**

On scrutiny of the misc. receipt books w.r.t. cash book of SRF, Gambharipali, Baragarh, it is noticed that a sum of Rs 4,55,730.00 as detailed bellow has been collected towards sale proceeds of paddy during the year 2011-12. On further scrutiny it is noticed that no sale proceeds has been deposited to Dean of Research, OUAT during the same period. Hence it may be clarified to audit why the amount so collected has not been deposited in proper head of account during 2011-12 and compliance reported to audit.

| Date         | Receipt from sale proceeds (in Rs) |
|--------------|------------------------------------|
| 24.5.2011    | 10980.00                           |
| 26.5.2011    | 21960.00                           |
| 27.5.2011    | 15921.00                           |
| 2.6.2011     | 16470.00                           |
| 10.6.2011    | 549.00                             |
| 23.6.2011    | 159885.00                          |
| 15.12.2011   | 51057.00                           |
| 19.12.2011   | 92232.00                           |
| 23.12.2011   | 6588.00                            |
| 9.1.2012     | 22098.00                           |
| 10.1.2012    | 5250.00                            |
| 29.2.2012    | 13070.00                           |
| 6.3.2012     | 33190.00                           |
| 7.3.2012     | 6480.00                            |
| <b>Total</b> | <b>455730.00</b>                   |

In response to audit objection memo, the local authority reply that "The amount of sale proceeds was transferred to the account of Dean of Research vide cheque no- 311827/dt.23.08.2013 of Rs 4,55,730.00". After compliance of the local authority the amount transferred in cash book (Page-362) is verified by the audit party and the Para is dropped.

**16.6 - KVK, Deogarh.**

Financial Figure:

| KVK, Deogarh |                          |                                     |                                     |            |   |                                      |
|--------------|--------------------------|-------------------------------------|-------------------------------------|------------|---|--------------------------------------|
| S/no         | Name of the cash book    | O.B as on 1.4.2011 as per cash book | Receipt during the year under audit | Total      | Expenditure during the year under audit | C.B as on 31.3.2012 as per cash book |
| 1            | Main cash book           | 92556.00                            | 2154001.00                          | 2246557.00 | 1477559.00                              | 768998.00                            |
| 2            | Revolving fund cash book | 34986.00                            | 85276.00                            | 120262.00  | 97453.00                                | 22809.00                             |
|              | Total :                  | 127542.00                           | 2239277.00                          | 2366819.00 | 1575012.00                              | 791807.00                            |

**Para: 16.6 (a): Wanting of paid vouchers. (OSP-200) KVK, Deogarh**

On scrutiny of the paid vouchers w.r.t. cash book of KVK, Deogarh for the year 2011-12, it is found that there is no paid vouchers against the payment of TSP (Tribal Sub Plane) and ATMA (Agriculture training management agency) shown in the concerned cash book. Hence the same need be produce before audit for necessary check and verification. The details of which is furnished below.

| S/no | Name of the Scheme                            | Amount (in Rs) |
|------|---|----------------|
| 1    | TSP (Tribal Sub Plane)                        | 67,300.00      |
| 2    | ATMA (Agriculture training management agency) | 3,09,558.00    |
|      | Total   | 3,76,858.00    |

In response to audit objection memo, the local authority produced the TSP (Tribal Sub Plane) vouchers and reply about ATMA that "Fund received from P.D.ATMA, Deogarh. So the paid vouchers of the same have been submitted to the P.D.ATMA for the year 2011-12. Hence the vouchers of ATMA could not produce to local fund audit". After compliance the amount of Rs 3,09,558.00 is held under objection.

**Para: 16.6 (b): Bank credit amount not taken to cash book. (OSP-202) KVK, Deogarh**

On checking the bank scroll w.r.t. cash book of KVK, Deogarh, it is noticed that Rs 18,134.00 is credited to bank A/c no- 30062165311, SBI, Main market, Deogarh on date 10.02.2012. but the same amount is not taken to cash book on or after that date. Hence the details of such credit in the account along with concerned files, records, registers etc may be produce to audit for verification. In response to audit objection memo, the local authority reply that "Rs 18,134.00 has been credited by the Bank on dt. 10.2.12 by mistake and the same amount debited by the Bank on 11.2.12. The original copy of the Bank statement is produced to audit". After compliance the original copy of the Bank statement is verified by the audit party and the para is dropped.

**16.7 - Sugarcane Research Station, Nayagarh.**

Financial Figure:

| Sugarcane Research Station, Nayagarh              |                |
|---|----------------|
| Opening balance as on 01.04.2011 as per cash book | Rs 24,529.27   |
| Receipt during the year under audit               | Rs 5,03,813.00 |
| Total :   | Rs 5,28,405.27 |
| Expenditure during the year under audit           | Rs 5,22,043.00 |
| Closing balance as on 31.03.2012 as per cash book | Rs 6,362.27    |

**Less collection towards sale proceeds. (OSP-223-224) SRS, Nayagarh.**

On checking the production register w.r.t. cash book of SRS, Nayagarh for the year 2011-12, it is noticed that 7581 Kg of sugarcane has been sold to NSC Ltd, Nayagarh and the amount of Rs 15163.00 towards the same has been deposited to Comptroller, OUAT vide cheque no-189043/Dt. 30.03.2013. The details of which is furnished below

| Date of sale | Sale to whom      | Qty (in Kg) | Production register page reference | Amount collected (in Rs) | Date of Collection | Collection reference  |
|--------------|-------------------|-------------|------------------------------------|--------------------------|--------------------|---|
| 24.2.12      | NSC Ltd, Nayagarh | 3858        | P-6 of AICRP production register   | 7717.00                  | 15.5.12            | MR book no-1538 SI no-88. Amount taken to cash book on 15.5.2012. |
| 1.3.12       | NSC Ltd, Nayagarh | 1723        | P-6 of AICRP production register   | 3446.00                  | 30.5.12            | MR book no-1538 SI no-89. Amount taken to cash book on 30.5.2012. |
| 1.3.12       | NSC Ltd, Nayagarh | 2000        | P-25 of SRS production register    | 4000.00                  | 30.5.12            | MR book no-1538 SI no-89. Amount taken to cash book on 30.5.2012. |

|              |             |                 |  |  |
|--------------|-------------|-----------------|--|--|
| <b>TOTAL</b> | <b>7581</b> | <b>15163.00</b> |  |  |
|--------------|-------------|-----------------|--|--|

But from the rate chart of sale proceeds for the year 2011-12, vide letter no- 1376(100)/Dt. 24.3.12 from Dean of Research, OUAT, the rate of sale proceeds of sugarcane is Rs 2220/tonne. (Annexure- IV, SI no-18 attached to the letter) . So the actual sale Proceeds of 7581 Kg (7.581 tone) of sugarcane should have been 7.581 tone \* Rs 2220 = Rs 16830.00. Hence it may be clarified to audit, why the amount of Rs 1667.00 (Rs 16830.00 – Rs 15163.00) less collected will not be suggested for recovery. In response to audit objection memo, the local authority reply that "The sale rate of Rs 2220/tonne is only for the seed cane. But the sugarcane supplied to the NSC Ltd., Nayagarh is not the seed cane. These are the mixture of sugarcane harvested from the research station. The NSC Ltd. is giving the cost as per their declaration before the crushing season and the rate for the year 2011-12 was Rs 2000/tonne excluding transportation. Therefore the amount received from NSC Ltd is as per their rate only". But as per the above letter from Dean of Research the rate of sugarcane is Rs 2220/tonne (not specified seed cane or mixture cane). Again the copy of the declaration has not produced to audit for verification. Hence the amount of Rs 1667.00 is loss to the institution and needs recovery. The following person is held responsible for this loss.

| Sl.No | Name                 | Designation       | Address       | Amount     |
|-------|----------------------|-------------------|---------------|------------|
| 1     | Dr. Pramod ku. Nayak | OIC, SRS,Nayagarh | SRS, Nayagarh | Rs 1667.00 |

**Responsible Person for this paragraph**

| S/no | Name               | Designation         | Adress                                | Amount(In Rs:) |
|------|--------------------|---------------------|---------------------------------------|----------------|
| 1    | Dr Pramod ku Nayak | OIC, SRS, Nayagarh. | Sugarcane research station, Nayagarh. | 1667.00        |

**16.8 - AICRP on Floriculture, College of Horticulture, Chiplima, Sambalpur.**

Financial Figure:

| All India Coordinated Research Project on Floriculture, College of Horticulture, Chiplima. |                       |
|--|-----------------------|
| Opening balance as on 01.04.2011 as per cash book  | Rs 0.00               |
| Receipt during the year under audit  | Rs 1,76,013.00        |
| <b>Total :</b>   | <b>Rs 1,76,013.00</b> |
| Expenditure during the year under audit  | Rs 1,74,830.00        |
| Closing balance as on 31.03.2012 as per cash book  | Rs 1,183.00           |

**Non available of train ticket in T.A bill. (OSP-94)**

On scrutiny of the Paid vouchers of AICRP on Floriculture, College of Horticulture, Chiplima w.r.t. cash book, it is noticed that an amount of Rs 16000/- was paid to Dr Siddharth Kumar Palai, O/I AICRP on Floriculture towards Traveling Allowance for different purposes from October-2011 to February-2012 which is given bellow the amount so paid includes Rs 5903/- towards train journey fare. But in support of such claim there is no train ticket attached to the voucher. Hence it may be clarified to audit why the amount of Rs 5903/- paid towards train journey fare will not be suggested for recovery.

| Month of journey | Amount paid Towards T.A | Train fare     | Place of journey  |
|------------------|-------------------------|----------------|---|
| Oct-11           | 2171.00                 | 1415.00        | Chiplima to BBSR to Sambalpur<br>Hirakud to BBSR to Hirakud |
| Nov-11           | 7907.00                 | 2108.00        | Hirakud to BBSR to Rajmundry to BBSR to Hirakud             |
| Dec-11           | 1428.00                 | 668.00         | Hirakud to BBSR to Hirakud                                  |
| Jan-12           | 1428.00                 | 668.00         | Hirakud to BBSR to Hirakud                                  |
| Feb-12           | 3066.00                 | 1044.00        | Sambalpur to Kharagpur to Sambalpur                         |
| <b>TOTAL :</b>   | <b>16000.00</b>         | <b>5903.00</b> |   |

In response to audit objection memo, the local authority reply that "The train ticket for journey by AC III tier and below were not mandatory and

journey by AC II tier and above classes generally submit ticket". Again the local authority produces the copy of train ticket of Rs 2,227.00 (for oct-11 of Rs 787.00 and for nov-11 of Rs 1,440.00) only. So due to non production of other tickets the amount of Rs 3,676.00 (Rs 5,903.00 – Rs 2,227.00) is held under objection till production of the same to audit.

**16.9 - College of Home science**

**Physical verification:-(16-7-2014)**

page no

|   |                       |
|---|-----------------------|
| 1-fee collection receipt book stock register :-                 | 16                    |
| 2-register for receipt of cheque books and fee collection books | 8                     |
| 3-main cash book  | 118                   |
| 4-savings account cash book                                     | 35                    |
| 5-NTTP(self finance scheme)                                     | 190                   |
| 6-Tulip school(self finance scheme)                             | not updated cash book |

**Financial Figure:-**

| Sl no | Name of the cash book  | O.B. as on 1-4-11 as per cash book | Receipt during the year under audit | Total        | Expenditure during the year under audit. | C.B.as on 31-03-12 as per cash book | C.B as per audit | Difference  | Remarks  |
|-------|------------------------|------------------------------------|-------------------------------------|--------------|--|-------------------------------------|------------------|-------------|--|
| 1     | Main cash book         | 2,95,692.00                        | 22,40,289.00                        | 25,35,981.00 | 24,03,500.00                             | 1,32,485.00                         | 1,32,481.00      | 4.00        | Difference due to totaling mistake at page no 46       |
| 2     | Savings A/C cash book  | 92,779.00                          | 43,382.00                           | 1,36,161.00  | 87,000.00                                | 49,161.00                           |                  |             |  |
| 3     | NTTP cash book         | 3,61,280.00                        | 1139,600.00                         | 15,00,880.00 | 2,73,297.00                              | 12,27,583.00                        |                  |             |  |
| 4     | Tulip school cash book | 6,67,347.57                        | 5,03,786.00                         | 11,71,133.57 | 4,70,840.00                              | 7,00,293.57                         | 9,00,293.57      | 2,00,000.00 | Difference due to taking TDR 2,00000.00 as expenditure |
|       | Total                  | 1417098.57                         | 39,27,057.00                        | 53,44,155.57 | 32,34,637.00                             | 21,09,522.57                        |                  |             |  |

**Details of C.B:-**

1-NTTP cash book:-(a)in shape of bank:-5,27,583.00  
(b)in shape of TDR:-7,00,000.00

**16.9(a) Irregular payment of Tulip school(under college of home science):-OSP-307**

On the scrutiny of voucher wrt.cash book of tulip school (self finance scheme) it is noticed that the payment detailed below is over and above the salary received by Sri Bijaya kumar Samal, senior typist. The payment of remuneration contradicts the instructions laid down in rule 22 of the Odisha service code. Finance department Order no.18931/F dt. 13-5-71 under rule 22 of the odisha service code states that sanction of honorarium needs prior concurrence of finance department. The concurrence of the Finance department for such payment may be shown to audit.

| Vr no/date | Month/year  | Amount(in Rs) |
|------------|-------------|---------------|
| 1/06-05-11 | April ,2011 | 800.00        |
| 2/13-06-11 | May,2011    | 800.00        |
| 3/06-07-11 | June,2011   | 800.00        |
| 4/01-08-11 | July,2011   | 800.00        |

|             |          |         |
|-------------|----------|---------|
| 6/13-09-11  | Aug,2011 | 800.00  |
| 8/03-10-11  | Sep,2011 | 800.00  |
| 9/01-11-11  | Oct,2011 | 800.00  |
| 10/09-12-11 | Nov,2011 | 800.00  |
| 12/03-01-12 | Dec,2011 | 800.00  |
| 14/03-02-12 | Jan,2012 | 800.00  |
| 15/19-03-12 | Feb,2012 | 800.00  |
| 16/31-03-12 | Mar,2012 | 800.00  |
|             | Total    | 9600.00 |
|             |          |         |

Memo has been issued but, the original memo has not been returned by the local authority. So the para stands on its own merit. Hence the amount Rs 9600.00 is suggested for recovery from Sri Bijaya kumar samal.

**Responsible person**

| Sl no | Name               | Designation   | Address                          | Amount(in Rs) |
|-------|--------------------|---------------|----------------------------------|---------------|
| 1     | Bijaya kumar samal | Senior typist | College of home science,<br>OUAT | 9600.00       |

**16.9(b) Non reflection of TDRs in cash book(Tulip school)OSP-355:-**

During the physical verification of TDRs of Tulip school it is revealed that the following TDRs are not reflected in the cash book. This may be taken into account and shown to audit.

| SL.NO | bank            | TDR NO      | Date of investment | Amount invested | Amount reinvested | Date of reinvestment | Rate of interest | Date of maturity | Matured value |
|-------|-----------------|-------------|--------------------|-----------------|-------------------|----------------------|------------------|------------------|---------------|
| 1     | <b>SBI,OUAT</b> | 30779687572 | 17-02-09           | 1,00,000.00     | 1,53,669.00       | 17-02-12             | 9.25%            | 17-02-15         | 2,02,17 6.00  |
| 2     | <b>SBI,OUAT</b> | 30779684989 | 17-02-09           | 2,00,000.00     | 3,26,869.00       | 17-02-12             | 9.25%            | 17-02-15         | 4,30,049.00   |
| 3     | <b>SBI,OUAT</b> | 31862942871 | 01-08-11           | 2,00,000.00     |                   |                      | 9.25%            | 01-08-16         | 3,15,940.00   |

Memo has been issued but, the original memo has not been returned by the local authority. So the para stands on its own merit. Hence the total amount Rs 500000.00 is held under objection. However the same needs be produced to next audit

**16.9(c) Excess payment of TA (OSP-225):-**

On checking paid vouchers,it is observed that,the external examiners,as detailed below are given travelling allowance on the basis of travelling by their own car. But the proof of ownership of the car are not kept in voucher. Without certificate of ownership it is treated as hired vehicle (taxi). Therefore proof of ownership should be produced to audit.

|                      |
|----------------------|
| Travailing allowance |
|----------------------|

| SL NO | Vr no/date   | Name of the external examiner | Date of journey | Journing from- to-    | K.M travelled | Drawn        | Due            | Excess  |
|-------|--------------|-------------------------------|-----------------|-----------------------|---------------|--------------|----------------|---------|
| 1     | 12/6-8-2011  | Jyotirmayee udgata            | 4-8-11          | Jharsuguda to BBSR    | 390           | 2450.00      | 390.00         | 2060.00 |
|       |              |                               | 6-8-11          | BBSR to jharsuguda    | 390           | 2450.00      | 390.00         | 2060.00 |
| 2     | 26/6-9-2011  | Bijyalaxmi Das                | 1-8-11          | CTC Tulasipur to BBSR | 35            | 245.00       | 35.00          | 210.00  |
|       |              |                               | 3-8-11          | BBSR TO CTC           | 35            | 245.00       | 35.00          | 210.00  |
|       |              |                               | 17-8-11         | CTC TO BBSR           | 35            | 245.00       | 35.00          | 210.00  |
|       |              |                               | 17-8-11         | BBSR TO CTC           | 35            | 245.00       | 35.00          | 210.00  |
|       |              |                               |                 |                       |               |              |                |         |
| 3     | 27/12-9-2011 | Om prakash Das                | 05-08-2011      | Dhenkanal to OUAT     | 90            | 630.00       | 90.00          | 540.00  |
|       |              |                               | 06-08-2011      | OUAT to Dhenkanal     | 90            | 630.00       | 90.00          | 540.00  |
|       |              |                               | 01-08-2011      | Dhenkanal to OUAT     | 90            | 630.00       | 90.00          | 540.00  |
|       |              |                               | 04-08-2011      | OUAT to Dhenkanal     | 90            | 630.00       | 90.00          | 540.00  |
|       |              |                               |                 |                       |               | <b>Total</b> | <b>7120.00</b> |         |

In exit conference the local authority produced the ownership certificate of Smt Jyotirmayee Udgata and Smt Bijyalaxmi Das, which is verified by the audit party and recovery amount of Rs 2160.00 from Sri Om prakash Das, vide MR no-51/3559,dt.16.4.15 is collected but the same has not been verified due to non availability of up-to-date cash book. Hence Rs 2160.00 is held under objection till reflection of the same in the cash book.

**16.9(d) Irregular printing of receipt books(NTTP & Tulip school A/C) (OSP-228):-**

As the self financing scheme (NTTP & Tulip school) is running under college of Home science of OUAT, The printing of receipt books without the knowledge of Registrar is unauthorized **which violates Statute 7(vi) of the Statute of OUAT..** Henceforth the printing of such receipts books may be stopped and receipt books may be taken from the central store of OUAT

**16.9(e) Irregularity in maintenance of registers(OSP-228):-**

On scrutiny of paid vouchers of NTTP wrt to cash book it is noticed that accession register (form no.84 of OUAT) is not maintained for the purchase of books. In Tulip school ,there was no investment register(form no 13 of OUAT) for TDRs Henceforth these registers may be maintained properly.

**16.9(f) More exhibition of opening balance in savings bank account cash book(OSP-228):-**

During the course of audit it is noticed that in the savings bank A/C cash book the closing balance was Rs 85235.00 on date 31-03-11 at page no. 30. On the further verification it is found that opening balance was Rs 92779.00 at page no. 31 on date 5-11-11 for the year 2011-12.Hence the OB was increased by Rs 7544.00 by exhibiting more OB.

It was asked through audit objection memo to clarify how the O.B has been increased by Rs 7544.00.In exit conference the local authority reply that &quot;C.B on dt.31.3.11 (page no-30) is 85235. O.B on dt.2011-12 (page no-31) is 92779. Excess of 7544 adjusted at page no-35 and C.B became 138827&quot;. But the cash book was not made available to audit during exit conference. Hence Rs 7544 is held under objection till verification of cash book.

**16.9(g) Quotation wanting(OSP-225):-**

A total sum of Rs 183631.00 detailed below has been paid towards purchase of different materials.in support of economic purchase, competitive quotation is needed. Hence it may be clarified to audit how the same purchase was carried out without quotation.

| Sl no        | Vr no/date  | Bill no/date        | Particulars of payment   | Amount paid      |
|--------------|-------------|---------------------|--|------------------|
| 1            | 91/16-3-12  | P.D 34-2012/28-2-12 | Paid to positive dynamic towards skin fold caliper   | 29250.00         |
| 2            | 117/30-3-12 | 6111000027          | Style Spa BBSR towards Applo glass, low wall etc   | 28750.0          |
| 3            | 119/30-3-12 | 450/31-3-12         | Paid to power zone BBSR towards digital camera, garment steamer etc                            | 31290.00         |
| 4            | 125/31-3-12 | 31032012/175        | Paid to S.R.international towards SDC blue wool standard thickness tester,stiffness tester etc | 52000.00         |
| 5            | 126/31-3-12 | 214/12-13           | Paid to M&T office automation towards wall board, steel name plate etc                         | 21911.00         |
| 6            | 128/31-3-12 | 213/12-13           | Paid to M&T office automation for data line lobby stand brass                                  | 20430.00         |
| <b>Total</b> |             |                     |  | <b>183631.00</b> |

Memo has been issued but, the original memo has not been returned by the local authority. in exit conference the local authority reply that &quot;Quotation is available in the file&quot;. but the quotation file was not made available to audit at the time of exit conference. Hence the amount Rs 183631.00 is held under objection till production of the same to next audit.

| <b>Responsible Person for this paragraph</b> |                 |               |                                   |                |
|--|-----------------|---------------|-----------------------------------|----------------|
| S/no   | Name            | Designation   | Address                           | Amount(In Rs.) |
| 1  | Bijay Ku. Samal | Senior Typist | College Of Home Science,OUAT BBSR | 9600.00        |

**16.10 - K V K Boudh**

**Financial Figure:-**

| Sl no | Name of the cash book    | O.B.as on 01-04-11 as per cash book | Receipt during the year under audit. | Total               | Expenditure during the year under audit | C.Bas on 31-03-12 as per cash book. |
|-------|--------------------------|-------------------------------------|--------------------------------------|---------------------|---|-------------------------------------|
| 1     | Main cash book           | Nil                                 | 10,87,391.00                         | 10,87,391.00        | 10,87,391.00                            | Nil                                 |
| 2     | Revolving fund cash book | 69,303.00                           | 73,606.00                            | 1,42,909.00         | 51,506.00                               | 91,403.00                           |
|       | <b>Total</b>             | <b>69,303.00</b>                    | <b>11,60,997.00</b>                  | <b>12,30,300.00</b> | <b>11,38,897.00</b>                     | <b>91,403.00</b>                    |

**16.10(a) Excess payment of TA due to calculation mistake.**

On scrutiny of paid vouchers wrt cash book it is revealed that the following persons are given excess amount of Rs 315.00 of TA . Hence the payment is inadmissible in audit .

| SL NO | vr no/date   | Name                        | TA drawn | T A due | Excess amount |
|-------|--------------|-----------------------------|----------|---------|---------------|
| 1     | 250/21-03-12 | Sri subrata kumar Panigrahi | 900.00   | 765.00  | 135.00        |
| 2     | 289/31-03-12 | Sri M.c Behera(sms)         | 690.00   | 510.00  | 180.00        |
|       |              | <b>Total</b>                |          |         | <b>315.00</b> |

In response to audit objection memo no 83 issued on date 4-2-15,the amount Rs 315.00 has been deposited vide receipt book no 4386 and receipt no 95 & 96 on date 10-3-15 in the college A/C and is verified by audit in the cash book page no 120 /date 10-3-15 as well as bank scroll for the year 2014-15.

**16.10(b) Irregularities payment towards purchase of POL:-**

| SL.NO | Vr no/date   | Quantity purchased | Rate  | Amount paid    | Bill no/date   | Purpose                  |
|-------|--------------|--------------------|-------|----------------|----------------|--------------------------|
| 1     | 260/24-03-12 | 100ltr             | 44.33 | 4433.00        | 15399/23-03-12 | Tata sumo(OR-02-AG-9462) |
| 2     | 260/24-03-12 | 100ltr             | 44.33 | 4433.00        | 15400/23-03-12 | Tractor (OR-02-AJ-2239)  |
|       |              | <b>Total</b>       |       | <b>8866.00</b> |                |                          |

On scrutiny of paid vouchers wrt cash book and stock register revealed that a total sum of rupees 8866.00 as detailed above has been paid to Boudh filling station,Boudh towards purchase of 200 ltr of diesel. it does not come to the tank capacity. Provision of storing huge amount of inflammable fuel may be clarified to audit. on issue of objection memo the local authority replied that the storage of POL has been made for the smooth conductance of K V K activities and for movement of office vehicle in the first quarter of next financial year in the absence of funds. however this practice will not be repeated further. Hence it is suggested not to follow such practice in future .

**16.11 - K V K Nuapada**

**Financial figure:-**

| SL NO | Name of cash book        | O.B as on 01-04-11 as per cash book | Receipt during the year under audit | Total        | Expenditure during the year under audit | C.B as on 31-03-12 as per cash book |
|-------|--------------------------|-------------------------------------|-------------------------------------|--------------|---|-------------------------------------|
| 1     | Main cash book           | 1,16,000.00                         | 12,15,476.00                        | 13,31,476.00 | 11,50,987.00                            | 1,80,489.00                         |
| 2     | Revolving fund cash book | 31,754.00                           | 1,62,152.00                         | 1,93,906.00  | 1,36,470.00                             | 57,436.00                           |
|       | Total                    | 1,47,754.00                         | 13,77,628.00                        | 15,25,382.00 | 12,87,457.00                            | 2,37,925.00                         |

**16.11(a) Production of receipts:- (OSP-248)**

On scrutiny of receipts wrt cash book and bank scroll, it is noticed that the following amounts of sale proceeds are reflected in the Revolving fund cash book and bank scroll. But duplicates of cash memo/ receipts are not found in the cash memo/ receipts books. It needs to be produced to audit.

| SL no. | Date     | Particulars                     | Amount(in Rs) |
|--------|----------|---------------------------------|---------------|
| 1      | 29-03-12 | Sale proceeds of onion seedling | 2000.00       |
| 2      | 31-03-12 | Sale proceeds of fish and egg   | 2760.00       |
| 3      | 31-03-12 | Sale proceeds of green gram     | 9375.00       |
| 4      | 31-03-12 | Sale proceeds of mushroom spawn | 3000.00       |
|        |          | Total                           | 17,135.00     |

In exit conference the local authority produced all the receipts except the receipt of onion seedling of Rs 2000.00. So the amount of Rs 2000.00 is held under objection till production of the same to next audit.

**16.11(b) INADMISSIBLE PAYMENT TOWARDS T.A.: - (OSP-249)**

On checking of the paid vouchers wrt cash book and connected records of KVK, Nuapada it is found that Rs 14,262.00 was paid to Sri Manoranjan Mohapatra, P.C. towards T.A. for the month of May, 2011 vide vr no. 221/ date 10-01-12. On verification it is noticed Sri Mohapatra has proceeded to Gwalior to attend the zonal workshop of KVKs at RKSKVV, Gwalior organised from 06-05-11 to 08-05-11. After attending the workshop he proceeded to Delhi on dt 09-05-11 and halted there from 3.30 hr of dt 09-05-11 to 7.30 hr of dt 11-05-11 against which he had produced the receipt / cash memo of hotel "Le cosmos" for lodging/ boarding for the above period. He had halted at Delhi even after completion of said workshop on dt 08-05-11 and resulting an excess payment of Rs 3000.00 towards lodging and boarding which needs recovery.

In exit conference the local authority reply that "Sri M.Mohapatra did not get a conform ticket. He did not return to the destination in time and compelled to stay at new Delhi and got a waiting ticket at that time in Rajdhani express which was conformed on 10th May 2011.. He has also visited NASC Complex and interacted with the scientist there for the interest of KVK. This has been approved by the Dean of Extension & V.C. approval regarding his visit to NASC complex could not be produced at the time of exit conference. However the reply of the local authority is not satisfactory as the institution is not responsible on availing of conformity date and will not offer extra fund for staying at hotel. So the amount of Rs 3000.00 is suggested for recovery from the person concerned.

**Responsible person**

| Sl no | Name                 | Designation            | Address     | Amount  |
|-------|----------------------|------------------------|-------------|---------|
| 1     | Manoranjan Mohapatra | Programme co-ordinator | KVK.Nuapada | 3000.00 |

**16.11(c) Less credit of sale proceeds (Revolving fund): -OSP-250**

On scrutiny receipts wrt. Revolving fund cash book and bank scroll, it is noticed that a sum of rupees 200.00 collected vide miscellaneous receipt no 74/receipt book no 4375 on dt 13-12-11 as the sale proceeds of cauliflower seedling has not been reflected in cash book nor pass book. In exit conference the local authority deposited the the amount of Rs 200.00 vide MR no-60/3045 on dt.31.3.15 and taken to cash book (page no-28) on dt.31.3.15, which is verified bby the audit party and the para is dropped.

**16.11(d) Loss of stock and store:- OSP-302**

on scrutiny of paid vouchers wrt cash book of KVK, Nuapada and it is found tha

t the following vouchers has been booked in the cash book as detailed bellow, but the material so purchased has not been entered in the concerned stock register.

| SL NO | Vr no/date   | Particulars  | Bill no/date   | Amount |
|-------|--------------|--|----------------|--------|
| 1     | 351/31-03-12 | Paid to padhi filling station, Nuapada towards purchase of 10.6 ltr of ULP @ 66.02 | 75332/09-02-12 | 700.00 |

|   |              |   |                |         |
|---|--------------|---|----------------|---------|
| 2 | 354/31-03-12 | Paid to padhi filling station,N uapada towards purchase of 20.91ltr of ULP @71.77 | 79482/20-01-12 | 1500.00 |
|   |              |   | Total          | 2200.00 |

In exit conference the local authority produced the stock register of the same and which is verified by the audit party and the para is dropped.

**16.11(e) Production of Records:(OSP-248)**

on scrutiny of paid vouchers wrt main cash book it is found that muster rolls(form no .40 as per OUAT Financial and Accounts Manual,1986) are not used for the following labour payments . Muster roll of these payments needs to be produced to audit.

| Vr no./date   | particulars         | amount   |
|---------------|---------------------|----------|
| 362/31-3-2012 | Payment of labourer | 8100.00  |
| 364/31-3-2012 | Payment of labourer | 8100.00  |
| 365/31-3-2012 | Payment of labourer | 4800.00  |
| Total         |                     | 21000.00 |

In exit conference the local authority reply that "The payment of labours amounting Rs 21000.00 in different pages has been done by KVK with proper maintenance of overseer diary. But at the time of audit this could not be produce for proper verification as the record was left with KVK. Hence the amount Rs 21000.00 is held under objection till the production of the same to audit.

**16.11(f) Non Production of records(OSP-302):-**

The following records has not been produced to audit for verifications inspite of issue of objection memo.

- 1- Oversear diary
- 2- Produce register

Memo has been issued but, the original memo returned with no compliance by the local authority. The same needs to be produced to audit.

**Responsible Person for this paragraph**

| Sln0 | Name                 | Designation | Adress       | Amount(In Rs:) |
|------|----------------------|-------------|--------------|----------------|
| 1    | Manoranjan Mohapatra | PC          | KVK, Nuapada | 3000.00        |

**16.12 - K V K Rayagada**

**Financial figure:-**

| SL NO | Name of the cash book    | O.B. as on 01-04-11 as per cash book | Receipt during the year under audit | Total        | Expenditure during the year under audit | C.B.as on 31-03-12 as per cash book |
|-------|--------------------------|--------------------------------------|-------------------------------------|--------------|---|-------------------------------------|
| 1     | Main cash book           | 10,000.00                            | 8,55,701.00                         | 8,65,701.00  | 8,55,701.00                             | 10,000.00                           |
| 2     | Revolving fund cash book | 1,89,776.00                          | 65,940.00                           | 2,55,716.00  | 52,276.00                               | 2,03,440.00                         |
| Total |                          | 1,99,776.00                          | 9,21,641.00                         | 11,21,417.00 | 9,07,977.00                             | 2,13,440.00                         |

**16.12(a) Less credit of sale proceed(revolving fund):-OSP-303**

On checking of miscellaneous receipt book with reference to the receipt side of revolving fund cash book(KVK,Rayagada)it is noticed that a sum of rupees 5000.00 has been collected towards sale proceeds as detailed below. But the same has not been taken into the receipt side of the cash book. On further checking it is revealed that the amount so collected has not been deposited in the bank A/C.The where about of the amount so collected has been asked vide objection memo no 135/12-3-15.

| SL NO | Receipt no/date | Particulars | Produce register page no | Amount |
|-------|-----------------|-------------|--------------------------|--------|
|-------|-----------------|-------------|--------------------------|--------|

|   |                                     |   |       | (In Rs) |
|---|-------------------------------------|---|-------|---------|
| 1 | 28/receipt book no<br>2541/09-01-12 | Sale proceeds of oyster<br>mushroom of 65 kg @50/kg | 71    | 3250.00 |
| 2 | 29/receipt book no<br>2541/16-01-12 | Sale proceed of oyster<br>mushroom of 35 kg @50/kg  | 71    | 1750.00 |
|   |                                     |   | total | 5000.00 |

In exit conference the local authority has produced a bank slip showing deposit of Rs 5000.00 in A/c no- 30772185783, SBI branch, R.Udayagiri on dt.16.6.15 .But MR against this receipt could not made available along with up-to-date cash book and bank scroll.Hence the amount of Rs 5000 is held under objection till verification of the same in the cash book along with proper MR.

**16.13 - K V K Jagatsingh pur**

**Financial figure:-**

| SL NO | Name of cash book        | O.B. as on 01-04-11 as per cash book | Receipt during the year under audit | Total        | Expenditure during the year under audit | C.B.as on 31-03-12 as per cash book. |
|-------|--------------------------|--------------------------------------|-------------------------------------|--------------|---|--------------------------------------|
| 1     | Main cash book           | Nil                                  | 9,77,701.00                         | 9,77,701.00  | 9,11,081.00                             | 66,620.00                            |
| 2     | Revolving fund cash book | 2,18,387.00                          | 35,046.00                           | 2,53,433.00  | 1,69,694.00                             | 83,739.00                            |
|       | Total                    | 2,18,387.00                          | 10,12,747.00                        | 12,31,134.00 | 10,80,775.00                            | 1,50,359.00                          |

**16.13(a) Voucher wanting (K V K Jagatasinghpur) osp-319**

On scrutiny of paid voucher wrt cash book of K V K Jagatsingh pur,it is seen that vide vr no 28/6.6.11 an amount of Rs 1655.00 has shown as expenditure made towards M/s pacific techonology on dated 29-04-2011 towards website registration fee. In support of this expenditure voucher please be produced to audit for verification.

In exit conference the local authority produced all the related vouchers which is verified by the audit party and the para is dropped.

**16.13(b) Loss of stock and store:-osp-319**

On scrutiny of paid vouchers wrt cash book of K V K Jagatsinghpur, it is seen that the following voucher detailed bellow has not been entered in the concerned stock register.

| Vr no/date                 | Particulars   | Bill no      | Date     | Amount  |
|----------------------------|---|--------------|----------|---------|
| 451/31-01-12               | Paid to panda travel mart,BBSR towards purchase of one air bag.                   | JPI/11/41511 | 26-12-11 | 875.00  |
| 2/06-09-11(revolving fund) | Paid CRR1,cuttack towards purchase of breeder seeds 150 kg @ 3780.00 per quintal. | Om no.19882  | 01-06-11 | 5670.00 |
|                            |   |              | Total    | 6545.00 |

In exit conference the local authority produced all the related stock registers which is verified by the audit party and the para is dropped.

**16.14 - College of Basic Science and Humanities.**

Financial Figure:

| College of Basic Science and Humanities           |                   |
|---|-------------------|
| Opening balance as on 01.04.2011 as per cash book | Rs 13,88,460.00   |
| Receipt during the year under audit               | Rs 1,94,76,742.00 |
| Total :   | Rs 2,08,65,202.00 |
| Expenditure during the year under audit           | Rs 1,96,89,147.00 |
| Closing balance as on 31.03.2012 as per cash book | Rs 11,76,055.00   |

Para 16-14-2 Physical verification

- 1- Physical verification of cash could not be done due to non maintainance of cash book upto date
- 2-Physically verified the postage stamp account and found postage stamps worth Rs 2724=00 which agreed with book balance

Para 16-14-3 Payment of extra DA

Voucher no 279/31-3-12 DR B B Mishra was paid air ticket on 6-9-2012 to attend UGC meeting at Newdelhi amounting to RS 7269=00.again he was paidDA of

RS360=00 for date 8-2-2012 on which he had to stay atNew Delhi due to non availability of train ticket.Again DR Pratima ray was paid train fare amounting to Rs 3612=00 for his journey to New Delhi for attending UGC meeting ,but no train Ticket in support of his journey is available .Again she was paid DA of RS400=00

for dt 8-2-2012 due to non availability of train.A memo was issued to clari fy to the audit why extra DA were paid for non availability of train and to produce the

original train ticket in support of journey also itwas asked whether DR B B Mishra was eligible for plane ticket or not.But the local authority remained silent .

Hence the sum of RS 11641=00 is held under objection.During the exit conference the local authority replied that DR B.B.Mishra,has already complied the matter on last audit.But no such compliance could be found.Hence the objection stands.

Para16-14-3 Printing out side the university press

Voucher no 277/31-3-12 on checking of the voucher itis noticed that RS 23290=00 was paid to sarala graphics towards printing of quistion papers.amemo was issued to clarify to the audit why question papers were printed out side the University press.but the local authority remained silent .Hence the sum of RS 23290=00

is held under objection.During the Exit conference the local authority replied that as the matter is confidential in nature the same willbe printed inother press as decided by controller of examination .But in support of such decision no record was shown to audit.Hence the objection stands.

Para16-14-4 Non production of vouchers

Voucher no2/dt 9-4-11 On checking of the vouchers it is noticed that a sum of RS 50000=00 was paid as valualional charge.A memo was issued to produce the concerned vouchers before the audit .But the local authority remained silent .Hence the sum ofRS 50000=00 is held under objection.

During the Exit conference the local authority replied that the required vouchers for an amount of rs 50000=00and unspent balance withstatement has already been deposited with controller of Examination CHSE

,ODISHA for valuation of answer sheets of +2 papers.The answer is not convincing .Hence the objection stands

**Para16-14-5 Improper cancellation of receipt books**

While checking of the receipt books it is noticed that receipt no 18to28 of bookno 4737 were cancelled amounting to rs 550=00 without directors seal and signature

Amemo was issued to clarify to the audit about this. But the local authority remained silent.Hence the sum of RS550 =00 is held under objection.During the Exit conference the local authority replied that the receipts bearing No 18 to 28(bookno4737) amounting to Rs 550=00 were canceled due to wrong entry in the knowledge of the director,CBSH.The answer is not convincing .Hence the objection stands

**16.15 - KVK, Dhenkanal:**

Financial figure:

| KVK, Dhenkanal |                          |                                     |                                     |            |   |                                      |
|----------------|--------------------------|-------------------------------------|-------------------------------------|------------|---|--------------------------------------|
| SIno           | Name of the cash book    | O.B as on 1.4.2011 as per cash book | Receipt during the year under audit | Total      | Expenditure during the year under audit | C.B as on 31.3.2012 as per cash book |
| 1              | Main cash book           | 31303.00                            | 1247701.00                          | 1279004.00 | 1047004.00                              | 232000.00                            |
| 2              | Revolving fund cash book | 28763.00                            | 145999.00                           | 174762.00  | 166689.00                               | 8073.00                              |
|                | Total :                  | 60066.00                            | 1393700.00                          | 1453766.00 | 1213693.00                              | 240073.00                            |

**Para 16.15: Non-deposit of Sale proceeds. (OSP-245). KVK, Dhenkanal**

On checking the vouchers w.r.t. revolving fund cash book of KVK, Dhenkanal for the year 2011-12 it is noticed that an amount of Rs 45,999.00 was collected towards sale proceeds. But the same has not been deposited to the Dean of Extension Education, OUAT account till 31.03.2012. Hence it may be clarified to audit in which circumstances the amount so collected was not deposited in proper quarter. . In response to audit objection memo, the local authority reply that "The amount of Rs 45999.00 has been deposited during 2012-13 vide Chq. No- 27113/dt 30.3.2013", which is verified by the audit party(cash book Page no-98) and the para is dropped.

**16.16 - KVK, Sundergarh**

Financial Figure:

| KVK, Sundergarh, Phase-I |                          |                                     |                                     |            |   |                                      |
|--------------------------|--------------------------|-------------------------------------|-------------------------------------|------------|---|--------------------------------------|
| SIno                     | Name of the cash book    | O.B as on 1.4.2011 as per cash book | Receipt during the year under audit | Total      | Expenditure during the year under audit | C.B as on 31.3.2012 as per cash book |
| 1                        | Main cash book           | 227959.00                           | 960201.00                           | 1188160.00 | 951724.00                               | 236436.00                            |
| 2                        | Revolving fund cash book | 40856.00                            | 63294.00                            | 104150.00  | 34706.00                                | 69444.00                             |
|                          | Total :                  | 268815.00                           | 1023495.00                          | 1292310.00 | 986430.00                               | 305880.00                            |

**16.17 - Directorate of Planning, Monitoring and Evaluation.**

Financial Figure:

| Directorate of Planning, Monitoring and Evaluation. |                   |
|---|-------------------|
| Opening balance as on 01.04.2011 as per cash book   | Rs 2,03,275.00    |
| Receipt during the year under audit                 | Rs 1,07,23,920.00 |
| Total :   | Rs 1,09,27,195.00 |
| Expenditure during the year under audit             | Rs 1,07,23,919.00 |
| Closing balance as on 31.03.2012 as per cash book   | Rs 2,03,276.00    |

**16.18 - CAET**

Financial figure

|   |                |
|---|----------------|
| O.B. as on 01-04-11 as per cash book:-    | 38,62,894.00   |
| Receipt during the year under audit:-     | 1,30,13,434.00 |
| Total:-                                   | 1,68,76,328.00 |
| Expenditure during the year under audit:- | 1,50,54,650.00 |
| C.B.as on 31-03-12 as per cash book:-     | 1821678.00     |

C.B as per pass book(A/C no-10173711547of SBI) on 31-3-12-Rs 4266098=00

The difference amount of Rs 2444420=00 between bank passbookand cash book may be reconciled

Para 16-18-4 Physical verification

1-physically verified the stamp account and found stamps worth Rs3493=00 which agreed with book balance on 26-5-2014

2-physically verified the receiptbook stock and found nil no of receipt books which agreed with book balanoa on26-5-2014

263-Physical verification of cash could not be done dueto non maintainance of cash book uptodate

Para16-18-5 Attendance register wanting

on checking of the paid vouchers it is noticed that the following payments were made towards NSS camp

| Sino | Voucher no/date | particulars                | Amount      |
|------|-----------------|----------------------------|-------------|
| 1    | 470/31-3-12     | tiffin to camp attendants  | RS 17300=00 |
| 2    | 471/31-3-12     | Expenditure on specialcamp | Rs 22750=00 |
|      |                 | Total                      | Rs 40050=00 |

A memo was issued to produce the attendance register and paid sub vouchers in support of attendance and pay ment in the camp.The local authority remained silent.Hence the sum of RS 40050=00 is held under objection.During the exit conference the local authority replied that taking attendance of the participating volunteers in NSS camp was not practice since the inception of such units in CAET.Since two camps were organised in two remote villages of Dhenkanal it could not be possible to obtain money receipts against purchases from village based groceries.It is also not mentioned any where in the NSS guide lines to take attendance of participating volunteers.The replies are not convincing.Hence the objection stands.

Para 16-18-5 Original railway ticket wanting

On checking of the following TA vouchers itis noticed that only photo copies of train tickets were available in support of journey.The details are given below

| SLNo | Voucherno/date | Name of the person | Ticket amount |  |
|------|----------------|--------------------|---------------|--|
| 1    | 339/20-3-12    | Kirtisunder Das    | RS994=00      |  |
| 2    | 358/28-3-12    | DR Ajay Ku das     | RS 3569=00    |  |
| 3    | 361/28-3-12    | Sri C R subudhi    | RS 860=00     |  |
| 4    | 362/28-3-12    | Ranjan Ku Sahoo    | RS 860=00     |  |
|      |                | Total              | RS 6283=00    |  |

A memo was issued to produce original train tickets in support of journey .The local authority complied the objection during the Exit conference except that of DR Ajay Ku Das.The local authority could not produce the original train ticket in support of journey of DR Ajay Ku Das.Hence the sum of RS 3569=00 is held under objection

Para 16-18-6

On checking of the voucher no137 itis noticed that RS 15687=00 was paid to AB imaging and prints PVt LTD towards printing of 300 nos magazines A memo was

issued to show the stock entry and utilisation of above magazines to audit.The local authority remained silent. Hence the sum of Rs 15687=00 is held under objection.During the exit conference the local authority produced the stock register showing the entry of the above mentioned stock. Hence the objection is dropped

icedPaa 16-18-7 Acknowledgement wanting

Voucherno-127/dt 2-11-11 on checking the voucher it is noticed that a sum of RS 16920=00 was paid to Indian express for advertisement .But no acknowledgement could be found in support of receipt of money.A memo was issued to produce the acknowledgement in support of receipt of money.

But the local authority remained silent Hence the amount of RS 16920=00 is held under objection.During the exit conference the local authority produced the acknowledgement in support of receipt of money.Hence the objection is dropped.

**16.19 - College of Agriculture, Bhubaneswar.**

Financial Figure:

| Financial Figure of College of Agriculture, Bhubaneswar for the year 2011-12. |                    |                         |             |                             |                     |
|---|--------------------|-------------------------|-------------|-----------------------------|---------------------|
| Name of the cash book   | O.B as on 1.4.2011 | Receipt during the year | Total       | Expenditure during the year | C.B as on 31.3.2012 |
| C.A (Proper)  | 2407629.71         | 40711664.00             | 43119293.71 | 40346286.00                 | 2773007.71          |

|                |           |            |            |            |           |
|----------------|-----------|------------|------------|------------|-----------|
| Revolving Fund | 135856.00 | 2767060.00 | 2902916.00 | 2612000.00 | 290916.00 |
| Student Union  | 318411.00 | 389340.00  | 707751.00  | 483401.00  | 224350.00 |

**Para 16.19 (a): Hire charges of power tiller not taken to cash book.(OSP-412).**

On checking the MR books w.r.t. cash book of Department of Entomology, College of Agriculture, Bhubaneswar, it is found that amount of Rs 1875.00 has been collected towards hire charges of power tiller. But the same has not been taken to cash book. So it may be clarified to audit, why the amount of Rs 1875.00 so collected will not be recovery. The details of which is furnished below.

| MR book no & Sl. no | Date      | Hours & rate    | Amount (in Rs) |
|---------------------|-----------|-----------------|----------------|
| 2911, Sl no- 31     | 30.3.2012 | 10hrs @ 150/hr  | 1500.00        |
| 2911, Sl no- 32     | 30.3.2012 | 2.5hrs @ 150/hr | 375.00         |
| Total:              |           |                 | 1875.00        |

In Exit conference the local authority returned the original memo with compliance and reply that "An amount of Rs 1875.00 collected towards hiring charges of Power tiller vide MR book no-2911, Sl no-31 & 32 on dt.30.3.2012, has been deposited in the office of the Dean, C.A on 25.4.2012 vide book no-4916, Sl no-63. Hence this deposit has been entered in the cash book (Page-41) of Entomology in the financial year 2012-13. Delay in deposit of the amount is a mistake which will not be repeated henceforth". The compliance has been verified w.r.t the cash book and said MR books by the audit party and the para is dropped.

**Para 16.19 (b): Amount credited in Bank but not in cash book.(OSP-413).**

On checking the cash book w.r.t bank scroll of Department of Agril. Pathology, College of Agriculture, Bhubaneswar, it is found that an amount of Rs 1695.00 has been credited in A/c no-10173710394, SBI, OUAT branch on date 28.5.2011. but the same has not been taken to cash book. Hence the details of such credit in the account along with concerned files, records, registers etc may be produce to audit for verification.

In Exit conference the local authority returned the original memo with compliance and reply that "An amount of Rs 1695.00 has been credited in A/c no-10173710394 at SBI, OUAT branch on dt.28.5.2011 and the same has entered in the Main cash book vide Page no-3 for the year 2011-12". The compliance has been verified w.r.t the cash book by the audit party and the para is dropped.

**Para 16.19 (c): Sale proceeds not taken to cash book.(OSP-416).**

On checking the MR books w.r.t. cash book of Department of Vegetable Science, College of Agriculture, Bhubaneswar, it is found that an amount of Rs 250.00 has been collected towards sale of vegetable seedling to chief Agronomist, AICRP on I.F.S, Bhubaneswar vide MR book no- 2951, Sl. No- 13/dt.31.3.2012. But the same has not been taken to cash book. So it may be clarified to audit, why the amount of Rs 250.00 so collected will not be recovery.

In Exit conference the local authority returned the original memo with compliance and reply that "An amount of Rs 250.00 has been collected towards sales proceeds vide MR book no-2951, Sl no-13 on Dt.31.3.2012 and the same has been deposited vide MR book no-2951, Sl no-62/dt.4.5.2015 and recorded in the Main cash book (Page-40) for the year 2015-16 and again paid to the Dean, C.A vide MR book no-5328, Sl no-44 on dt.4.5.2015 amounting Rs 250.00". The compliance has been verified w.r.t the cash book and said MR books by the audit party and the para is dropped.

**Para 16.19 (d): Non reflection/non remittance of the collected amount.(OSP-456-457 ).**

On checking the collection receipt of Agronomy main research, Deptt. of Agronomy, college of Agriculture, Bhubaneswar, it is found that a sum of Rs 18845.00 as detailed below has been collected towards sale proceeds. The same amount has also been deposited to the Deptt. of Agronomy against proper receipt signed by the Prof. & HOD, Deptt. of Agronomy. On further verification, it is found that the amount so collected by the Deptt. of Agronomy, C.A, BBSR has neither been taken to receipt side of cash book nor deposited in the bank A/c. Hence the whereabouts of the amount of Rs 18845.00 so collected may be clarified to audit.

The details of which is furnished below.

| Date of collection  | Book no & Sl. no | Amount in (Rs) | Deposit reference |                 |
|---------------------|------------------|----------------|-------------------|-----------------|
|                     |                  |                | Book no & Sl. no  | Date of deposit |
| 5.4.11              | 2867/68          | 480.00         | 4754/54           | 8.4.11          |
| 8.4.11 to 18.1.11   | 2867/69-71       | 190.00         | 4754/91           | 23.4.11         |
| 3.5.11 to 16.5.11   | 2867/72-77       | 1090.00        | 4815/52           | 16.5.11         |
| 19.5.11 to 28.5.11  | 2867/78-81       | 710.00         | 4815/77           | 30.5.11         |
| 20.8.11 to 30.8.11  | 2867/82-86       | 3635.00        | 4821/86           | 6.9.11          |
| 28.9.11 to 17.10.11 | 2867/87-90       | 2100.00        | 4878/90           | 18.10.11        |

|                     |             |                 |         |          |
|---------------------|-------------|-----------------|---------|----------|
| 31.10.11 to 2.12.11 | 2867/91-93  | 1760.00         | 4881/73 | 13.12.11 |
| 16.12.11            | 2867/94     | 600.00          | 4884/12 | 30.12.11 |
| 25.1.12 to 31.1.12  | 2867/95-97  | 2400.00         | 4913/25 | 1.2.12   |
| 7.2.12 to 10.2.12   | 2867/98-100 | 3380.00         | 4913/52 | 17.2.12  |
| 14.2.12 to 17.2.12  | 2949/1-2    | 2500.00         | 4913/52 | 17.2.12  |
| <b>Total:</b>       |             | <b>18845.00</b> |         |          |

In Exit conference the local authority returned the original memo with compliance and reply that "On verification of the official records, it is found that during 2011-12 financial years the sale proceeds amounting to Rs 18845.00 were deposited during 5.4.2011 to 17.2.2012 directly in the account of Dean, C.A, Bhubaneswar. The subsequent sale proceeds were deposited by HOD, Agronomy in the account of Dean C.A in two phases i.e Rs 67950.00 on dt.19.3.2012 and Rs 64975.00 on dt.30.3.2012 (already checked by the audit party). Due to direct deposit of Rs 18845.00 in account of Dean, C.A, the collected amount has not been reflected in the cash book of HOD's account". The compliance has been verified by the audit party and the para is dropped. The local authority is suggested to regularize his cash book and to take action for such type of practice will not be repeated in future.

**Para-16.19(e): Non reflection of bank debit amount in cash book.**

On verification of the bank scroll (SBI, OUAT branch, A/c no 10173710361) w.r.t Cash book of Deptt. of Agronomy, college of Agriculture, Bhubaneswar, it is found that a sum of Rs 49,003.00 has been debited on dt. 26.12.2011 showing error posting on 20.5, transfer to A/c no-0010173711536. But there is no corresponding entry in the expenditure side of the cash book. Hence the details of the amount so debited i.e Rs 49,003.00 may be clarified to audit.

In Exit conference the local authority returned the original memo with compliance and reply that "The amount of Rs 101583 has been received from comptroller, OUAT towards payment of salary of weed control and underutilized crops project vide cheque no-150586/dt.19.05.2006 and the amount has been deposited in State Bank account of above staff on 20.05.2006. Hence error posting (debit) of Rs 49003.00 from current account of Deptt. Of Agronomy on 20.05.2006 could not be trace from cash book. This was wrong entered by the SBI, because 101583+49003=150586 i.e cheque no(150586) entered instead of the money value(101583). The SBI, OUAT branch has been intimated to give clarification on wrong debit of Rs 49003.00 vide letter no- Accts/cash-3/10-11/51104/UAT.,dated.5.9.11 (Xerox copy of letter and bank pass book enclosed with the compliance)".

The compliance with the letter from Comptroller, OUAT and bank pass book has been verified by the audit party in exit conference and the para is dropped.

**16.20 - K V K Sonepur**

Financial figure:-

| SL NO | Name of cash book        | O.B. as on 01-04-11 as per cash book | Receipt during the year under audit | Total             | Expenditure during the year under audit | C.B.as on 31-03-12 as per cash book |
|-------|--------------------------|--------------------------------------|-------------------------------------|-------------------|---|-------------------------------------|
| 1     | Main cash book           | 289291.00                            | 3046685.00                          | 3335976.00        | 2676612.00                              | 659364.00                           |
| 2     | Revolving fund cash book | 449982.00                            | 287280.00                           | 737262.00         | 537621.00                               | 199641.00                           |
|       | <b>Total</b>             | <b>739273.00</b>                     | <b>3333965.00</b>                   | <b>4073238.00</b> | <b>3214233.00</b>                       | <b>859005.00</b>                    |

**16.20(a) Production of bank scroll OSP404:-**

(i) On checking the vouchers wrt cash book, it is found that a sum of Rs 516484.00 has been transferred to ATMA cash book vide cheque no 685036/dt 24-11-11 order to open a new A/C of SBI evening branch bearing A/C no 32090343284. Further a sum of rupees 64,172.00 has been transferred to ATMA cash book and deposited in the same A/C vide cheque no 685095/dt 14-02-12 as a total sum of rupees Rs 5,80,656.00 was transferred and deposited in the new A/C . but the pass book /bank scroll of that A/C has not been made available to audit for verification. Hence the same need to be produced to audit.

Memo has been issued but, the original memo returned with no compliance by the local authority. Hence the amount Rs **580656.00** is held under objection till the production of the same to audit.

(ii) In revolving fund SBI A/C bearing no 30797403918 from dt. 1-4-11 to dt.8-12-11 which was not available to audit need be produced for verification.

Memo has been issued but, the original memo has been returned with no compliance by the local authority. Hence the entire expenditure amounting Rs **446378.00** is held under objection till the production of the same to audit.

**16.20(b) Production of Vouchers OSP-404:-**

While checking the vouchers wrt to cash book it is found that bills/vouchers of the materials purchased are not there. Due to which the materials so purchased and the quantity are not known. Hence the respective bills need to be produced to audit for verification.

| VR no/date   | Paid to                  | Amount   |
|--------------|--------------------------|----------|
| 191/31-3-12  | L n T system,BBSR        | 10532.00 |
| 326/31-03-12 | Nutan marketing,Sonepur  | 4400.00  |
| 445/31-3-12  | Art creation,Sonepur     | 15000.00 |
| 470/31-3-12  | Shree Xerox & offset,CTC | 12944.00 |
| 471/31-3-12  | Shree Xerox & offset,CTC | 3744.00  |
|              | Total                    | 46620.00 |

However these bills were produced and verified during exit conference and the para is dropped.

**16.20(c) Loss of stock OSP-405:-**

On checking of vouchers wrt stock register of KVK Sonepur it is found that goods purchased but there is no stock entry of the goods. Hence it may be clarified to audit why these may not be treated as loss of stock and suggested for recovery.

| SL no | VR no/date  | Name of the grant | paid to   | particulars                    | quantity   | bill no/date  | Amount |
|-------|-------------|-------------------|---|--------------------------------|------------|---------------|--------|
| 1     | 251/31-3-12 | ICAR              | Jai jawan filling station                       | purchase of HSD                | 20LTRS     | 36372/1-3-12  | 885    |
| 2     | 349/31-3-12 | ICAR              | DDA Sonepur                                     |                                |            | 84303         | 41522  |
| 3     | 25/23-2-12  | NICRA             | Art creation Sonepur                            | Flex banner                    | 45         | 216/7-01-12   | 6750   |
| 4     | 60/31-3-12  | NICRA             | Sheep and goat breeding farm,Chipilima          | Napier root slip               | 5000       | MR41/31-3-12  | 1250   |
| 5     | 61/31-3-12  | NICRA             | Sheep and goat breeding farm,Chipilima          | Napier root slip               | 15000      | MR43/31-3-12  | 3750   |
| 6     | 62/31-3-12  | NICRA             | Sheep and goat breeding farm,Chipilima          | Bucks                          | 7          | MR42/31-3-12  | 14000  |
| 7     | 1/31-3-12   | ATMA              | Jagannath seeds.CTC                             | onion seeds                    | 500gm      | 264/9-11-11   | 3250   |
| 8     | 2/31-3-12   | ATMA              | Jagannath seeds CTC                             | onion seeds                    | 500gm      | 265/9-11-11   | 3250   |
| 9     | 3/31-3-12   | ATMA              | Sonepur regional co-operative marketing society | Acetamepride,metalaxy          |            | 763/21-12-11  | 3500   |
| 10    | 4/31-3-12   | ATMA              | Sonepur regional co-operative marketing society | Acetamepride, triazophe        |            | 764/22-12-11  | 4000   |
| 11    | 5/31-3-12   | ATMA              | Jagannath seeds CTC                             | bhendi                         | 90 packets | 283/7-1-12    | 3600   |
| 12    | 6/31-3-12   | ATMA              | Jagannath seeds                                 | bhendi                         | 60 packets | 289/7-1-12    | 2400   |
| 13    | 7/31-03-12  | ATMA              | Jagannath seeds CTC                             | cucumber                       | 40 packets | 290/8-1-12    | 4000   |
| 14    | 8/31-3-12   | ATMA              | Jagannath seeds CTC                             | cucumber                       | 40 packets | 291/8-1-12    | 4000   |
| 15    | 46/31-3-12  | ATMA              | Sonepur regional co-operative marketing society | floting pelled feeds,cifax etc |            |               | 12000  |
| 16    | 54/31-3-12  | ATMA              | shree xerox and offset CTC                      | printing of booklets           | 1000       |               | 9760   |
| 17    | 55/31-3-12  | ATMA              | shree xerox and offset CTC                      | printing of booklets           | 1000       |               | 9760   |
| 18    | 167/25-7-11 | Revolving Fund    | Sonepur regional co-operative marketing society | urea                           | 14 bags    | 726/25-7-11   | 4060   |
| 19    | 168/25-7-11 | Revolving Fund    | Sonepur regional co-operative marketing society | DAP                            | 7 bags     | 724/25-7-11   | 4410   |
| 20    | 169/25-7-11 | Revolving Fund    | Sonepur regional co-operative marketing society | M O P                          | 7BAGS      | 725/25-7-11   | 3570   |
| 21    | 28/31-3-12  | NICRA             | Jai jawan filling station                       | H S D                          | 200LTRS    | 38421/29-3-12 | 8854   |

|    |             |       |                           |       |        |                |        |
|----|-------------|-------|---------------------------|-------|--------|----------------|--------|
| 22 | 219/31-3-12 | NICRA | Jai jawan filling station | H S D | 30ltrs | 61243/29-10-11 | 1328   |
| 23 | 220/31-3-12 | NICRA | Jai jawan filling station | H S D | 30ltrs | 613330/1-11-11 | 1328   |
|    |             |       |                           |       |        | total          | 151227 |

The local authority produced the stock register during exit conference which is verified except the following.

| SL no | VR no/date  | Name of the grant | paid to                   | particulars     | quantity | bill no/date   | Amount |
|-------|-------------|-------------------|---------------------------|-----------------|----------|----------------|--------|
| 1     | 251/31-3-12 | ICAR              | Jai jawan filling station | purchase of HSD | 20LTRS   | 36372/1-3-12   | 885    |
| 21    | 28/31-3-12  | NICRA             | Jai jawan filling station | H S D           | 200LTRS  | 38421/29-3-12  | 8854   |
| 22    | 219/31-3-12 | NICRA             | Jai jawan filling station | H S D           | 30ltrs   | 61243/29-10-11 | 1328   |
| 23    | 220/31-3-12 | NICRA             | Jai jawan filling station | H S D           | 30ltrs   | 613330/1-11-11 | 1328   |
|       |             |                   |                           |                 |          | total          | 12395  |

Hence the amount Rs 12395.00 suggested for recovery from the person concerned.

**Responsible person**

| Sl no | Name                   | Designation                 | Address     | Amount  |
|-------|------------------------|-----------------------------|-------------|---------|
| 1     | Minati Mohapatra       | SMS Agriculture engineering | KVK Sonepur | 4870.00 |
| 2     | Dr Debabrata Panigrahi | Programme co-ordinator      | KVK Sonepur | 6197.00 |
| 3     | Durgaprasada Pattanaik | Driver                      | KVK Sonepur | 1328.00 |

**16.20(d) Voucher wanting OSP-406:-**

While checking the vouchers wrt cash book, it is noticed that a total sum of rupees 87,888.00 has been spent against BGREI scheme. Hence the vouchers is supports of expenditure need to be produced to audit for verification. The local authority replied' the relevant voucher are submitted to DDA Sonepur vide letter no275/kvk dated 16-5-2012 . Hence the amount Rs**87888.00** is held under objection.

**16.20(e) Fictitious payment towards engagement of casual labourer OSP-407:-**

While checking the vouchers wrt revolving fund cash book, it is found that a sum of Rs 1620.00 has been spent towards engagement of casual labourer. But on the scrutiny of the respective pages of O.D register for the concerned period it is seen that no casual labourer were engaged at that period . hence it is inadmissible to audit and needs recovery. The details are given below.

| SL no | Vr no/date  | Particulars                                    | No of labours engaged | Rate | Period of engagement | Page no of O.D register | Amount  |
|-------|-------------|--|-----------------------|------|----------------------|-------------------------|---------|
| 1     | 38/30-11-11 | Payment towards engagement of casual labourers | 4                     | 90   | 12-7-11to21-7-11     | 3                       | 360.00  |
| 2     | 39/30-11-11 | -do-   | 2                     | 90   | 22-7-11to31-7-11     | 4                       | 180.00  |
| 3     | 43/30-11-11 | -do-   | 2                     | 90   | 11-8 to 20-8-11      | 5                       | 180.00  |
| 4     | 44/30-11-11 | -do-   | 2                     | 90   | 21-8-11to 30-8-11    | 7                       | 180.00  |
| 5     | 45/30-11-11 | -do-   | 2                     | 90   | 31-8-11to9-9-11      | 8                       | 180.00  |
| 6     | 56/30-11-11 | -do-   | 4                     | 90   | 22-06-11to 1-7-11    | 1                       | 360.00  |
| 7     | 57/30-11-11 | -do-   | 2                     | 90   | 2-7-11to 11-7-11     | 2                       | 180.00  |
|       |             |  |                       |      |                      | Total                   | 1620.00 |

The local authority replied' it is reflected in the OD register(Home Science) 2011-12,12-13 which was not able to produced at the time of audit but now this has produced'. The OD register was produced and verified at the time of exit conference.Hence the para is dropped.

**16.20(f) Excess payment towards engagement of casual labourer(revolving fund) osp-408:-**

While checking vouchers no 20/date 30-11-11, it is seen that a sum of Rs 11,970.00 has been spent towards engagement of 133 casual labourer from date 11.08.11 to 20-08-11. It was reflected in page 7 of vol-iv O.D register. This vouchers contain 2 pages of muster roll. 99 casual labourer were reflected in MR page 1 and rest (133-99)=34 nos of the same were in MR page 2. But the payment of 99 casual labourer ie Rs 8910.00 are taken as vr no19/dt 30-11-11 and that amount paid is excess.

In the same manner vr no 23/30-11-11 of revolving cash book a sum of Rs 13,590.00 has been spent towards engagement of 151 casual labourer from dt 11-08-11 to 20-08-11 which is reflected in page 8 of O.D register vol-iv. It contains 3 pages of MR.1 to 99 labourer were reflected in MR-1, from 100 to 135 in MR-2 and 136 to 151 casual labourer in MR-3. Muster roll page 1 was taken as vr no 21/dt 30-11-11 amount 8910.00 (payment of 99 casuals labourers @Rs 90) and muster roll page 2 was taken as vr no 22/dt30-11-11 amount Rs 12,150.00 (payment of 135 labourer140 @Rs 90). Hence a total sum of rupees **29,970.00** ie(Rs 8910.00 vide vr no 19/30-11-11+Rs8910.00 vide vr no 21/30-11-11+ Rs 12150.00 vide vr no22/30-11-11) is excess payment which needs recovery from the following person.

The local authority replied on attending the exit conference by submitting records it is found that actual payment of Rs 11970.00 vide voucher no 20 and Rs 13590.00 vide voucher no 23 but an amount of Rs 8910.00 vide vr no. 19, Rs 8910 vide vr no. 21 and Rs 12150.00 vide voucher no.22 is not the real payment which has been shown in the subsidiary cash book page no. 11. Rs 11970.00 vide voucher no 20 and Rs 13590.00 vide voucher no 23 totaling Rs 25560.00 was adjusted against the advance taken vide cheque no. 257286 dated 27/8/11 at Main cash book (Revolving fund) page no.34'. The same is verified at the time of exit conference. Hence the para is dropped.

**16.20(g) Production of connected records osp-410:-**

(i) On scrutiny of receipts wrt revolving fund cash book and pass book it is found that a sum of Rs 2160.00 of sale proceed is reflected in cash book and bank scroll. But duplicate is of cash memo/ receipt not found in receipt/ cash memo books. Memo has been issued but the original memo has been returned by the local authority with no compliance . so the amount Rs 2160.00 is held under objection.

(ii) On scrutiny of paid vouchers wrt main cash book it is found that a sum of Rs 19,954.00 has been paid to national insurance company(NIC), Bolangir as details below vide cheque no 908085. But the purpose of insurance has not been known from the vouchers. Hence supported records needs to be produced to audit for verifications.

| Sl no | Vr no/date  | Amount    |
|-------|-------------|-----------|
| 1     | 297/31-3-12 | 812.00    |
| 2     | 298/31-3-12 | 6209.00   |
| 3     | 299/31-3-12 | 12,933.00 |
|       | Total       | 19,954.00 |

Memo has been issued but the original memo has been returned by the local authority with no compliance . so the amount Rs 19954.00 is held under objection.

**16.20(h) Approval file wanting osp-410:-**

On scrutiny of vouchers of NICRA grant wrt cash book the approval file of the following voucher has not been available to audit for verification. It needs to be produced to audit.

| Vr no/date | particulars                | amount   |
|------------|----------------------------|----------|
| 47/31-3-12 | paid to shreeram cement    | 39200.00 |
|            | Karma sansthana for cement |          |
|            | Ring & plate               |          |

The local authority produced the approval file during exit conference and the same was verified. Hence the para is dropped.

**Responsible Person for this paragraph**

| Slno | Name                | Designation     | Adress      | Amount(In Rs:) |
|------|---------------------|-----------------|-------------|----------------|
| 1    | Debabrata Panigrahi | P.C .           | KVK sonepur | 6197.00        |
| 2    | D P pattnaik        | Driver          | KVK Sonepur | 1328.00        |
| 3    | Minati Mohapatra    | SMS engineering | KVK Sonepur | 4870.00        |

**16.21 - RRTTS Chipilima**

**Financial figure:-**

| SL NO | Name of cash book        | O.B. as on 01-04-11 as per cash book | Receipt during the year under audit | Total        | Expenditure during the year under audit | C.B.as on 31-03-12 as per cash book |
|-------|--------------------------|--------------------------------------|-------------------------------------|--------------|---|-------------------------------------|
| 1     | Main cash book           | 1,49,617.00                          | 66,13,340.00                        | 67,62,957.00 | 66,28,821.00                            | 1,34,136.00                         |
| 2     | Revolving fund cash book | 64,149.00                            | 11,78,585.00                        | 12,42,734.00 | 12,08,339.00                            | 34,395.00                           |
|       | Total                    | 2,13,766.00                          | 77,91,925.00                        | 80,05,691.00 | 78,37,160.00                            | 1,68,531.00                         |

**16.21(a)Voucher wanting(RRTTS Chipilima)(OSP-304):-**

While checking the vouchers wrt cash book it is noticed that a total sum of 23,39,500.00 has been spent against the scheme pioneer khariff(PHI) and SWPA. Hence the vouchers in support of expenditure need be produced and for verification.

| SL NO | name of the schedule | Amount              |
|-------|----------------------|---------------------|
| 1     | pioneer khariff(PHI) | 67,500.00           |
| 2     | SWPA                 | 22,72,000.00        |
|       | <b>Total</b>         | <b>23,39,500.00</b> |

Memo has been issued but the original memo has not been returned by the local authority . so the amount Rs **2339500.00** is held under objection.

**16.21(b)Non Production of records (OSP-304):-**

**O.D**register of IAAS scheme needs to be produced to audit for verification. On issue of objection memo, the local authority have not returned the memo. Hence, the para stands on its own merit and the same need be produced to audit.

**16.21(c)Loss of stock(OSP-304):-**

On checking of vouchers and stock register of RRTTS Chipilima it is found that goods purchased ,but there is no stock entry of the goods.Hence non-entry of the stock may be clarified to audit.

| SL NO | Vr no/date   | Sub vr no/date | Particulars   | Bill no/date  | Amount    |
|-------|--------------|----------------|---|---------------|-----------|
| 1     | 129/31-3-12, | 35/31-3-12     | Paid to furniture point Sambalapur towards purchase of 5 Nilkamal plastic chairs.                           | 12160/31-3-12 | 2000.00   |
| 2     | 131/31-3-12, | 40/31-3-12     | Paid to A S industries, Chipilima Sambalapur towards 100 piece GI label plate with leg stand.               | 358/31-3-12   | 4000.00   |
| 3     | 133/31-3-12  |                | Paid to utkal hardware store Sambalpur towards 20 ltrs of paint, brush etc.                                 |               | 6000.00   |
| 4     | 133/31-3-12  |                | Paid to Radiant distributors vss marg,Sambalpur towards 1 no of Godrej storewel and 1 no of computer chair. |               | 22,924.00 |
| 5     | 193/31-3-12  |                | Paid to Surendra electrical works Samblapur for winding wire.   | 82/31-3-12    | 4000.00   |

Memo has been issued but, the original memo has not been returned by the local authority. So the para stands on its own merit. Hence the total amount Rs **38924.00** is suggested for recovery from the person concerned.

**Responsible person**

| Sl no | Name                | Designation       | Address         | Amount   |
|-------|---------------------|-------------------|-----------------|----------|
| 1     | Isvar Chandra sahuo | A.O.              | RRTTS Chipilima | 32000.00 |
| 2     | Dr Abdul Alim       | Technical officer | RRTTS Chipilima | 14462.00 |
| 3     | B.B. Reddy          | Mechanic          | RRTTS Chipilima | 2000.00  |
| 4     | Bhimsen Nayak       | (I/C) ADR         | RRTTS Chipilima | 19462.00 |

**21(d)Irregular payment towards purchase of POL(OSP-305):-**

On scrutiny of paid vouchers wrt cash book and stock register it is revealed that a sum of 74,817 as detailed below has been paid towards purchase of 1699 ltrs of HSD. Provision of storing of huge amount of inflammable fuel may be clarified to audit.

| SL NO | Vr no/Date     | particulars  | quantity purchased | Rate  | Amount in Rs | Bill no/Date     |
|-------|----------------|--|--------------------|-------|--------------|------------------|
| 1     | 146/31-03-2012 | paid to Auto care centre NH-6,Sambalapur for purchased HSD | 100ltr             | 44.06 | 4406         | 214/31-03-2012   |
| 2     | 114/31-03-2012 | do   | 100ltr             | 43.89 | 4389         | 163/26-06-2011   |
| 3     | 118/31-03-2012 | do   | 99ltr              |       | 4362         | 193/21-09-2012   |
| 4     | 138/31-03-2012 | do   | 100ltr             | 43.89 | 4389         | 164/26-06-2011   |
| 5     | 138/31-03-2012 | do   | 100ltr             | 44.06 | 4406         | 167/31-03-2012   |
| 6     | 157/31-03-2012 | paid to sarat kisan seva kendra,Basanta pur,Sambalapur     | 100ltr             | 44.06 | 4406         | 0545/31-03--2012 |
| 7     | 150/31-03-2012 | do   | 100ltr             | 44.06 | 4406         |                  |
| 8     | 161/31-03-2012 | do   | 100ltr             | 44.05 | 4405         | 5527/06-07-2011  |
| 9     | 169/31-03-2012 | do   | 100ltr             | 44.05 | 4405         | 417/01-10-2011   |

|    |                            |  |         |       |           |                 |
|----|----------------------------|--|---------|-------|-----------|-----------------|
| 10 | 171/31-03-2012             | do   | 35ltr   | 44.05 | 1541.75   | 3846/01-11-2011 |
| 11 | 171/31-03-2012             | do   | 65ltr   | 44.05 | 2863      | 3886/01-11-2011 |
| 12 | 178/31-03-2012             | do   | 100ltr  | 44.06 | 4406      | 8182/06-03-2012 |
| 13 | 179/31-03-2012             | do   | 100ltr  | 44.06 | 4406      | 7757/10-12-2011 |
| 14 | 179/31-03-2012             | do   | 100ltr  | 44.06 | 4406      | 8672/07-02-2011 |
| 15 | 184/31-03-2012             | do   | 100ltr  | 44.06 | 4406      | 7324/10-11-2011 |
| 16 | 30-06-2011(Revolving fund) | paid to sarat kisan seva kendra,Sambalapur | 100ltr  | 44.05 | 4405      | 4177/02-07-2011 |
| 17 | 16-07-2011(do)             | do   | 100ltr  | 44.05 | 4405      | 4280/16-07-2011 |
| 18 | 06-08-2011(do)             | do   | 100ltr  | 44.05 | 4405      | 4508/06-08-2011 |
|    |                            | Total                                      | 1699ltr |       | 74,817.00 |                 |

Memo has been issued but the original memo has not been returned by the local authority . so the amount Rs **74817.00**is held under objection.

**16.21(e)Non credit of the amount received in cash book(RRTTS, Chipilima) OSP-353:-**

On checking the receipt side of the Revolving Fund of RRTTS Chipilima, it is found that a sum of Rs 405346.00 has been received from OSSC LTD,Baragarh vide cheque no 839081/date 20-12-11 and the same was taken into the cash book on date 08-02-12. On cross verification of the same wrt bank scroll, it is found that the above mention amount has not been credited into the Utkal Grameen Bank,Chipilima A/C no 12087000375 during the period under audit . Hence it may be clarified to audit why the receipt amount has not been credited in bank A/C.

Memo has been issued but, the original memo has not been returned by the local authority. So the para stands on its own merit. Hence the amount Rs **405346.00** is suggested for recovery from the person concerned.

**Responsible person**

| Sl no | Name           | Designation            | Address         | Amount    |
|-------|----------------|------------------------|-----------------|-----------|
| 1     | Jayadev Haldar | Sr. Agronomist         | RRTTS Chipilima | 202673.00 |
| 2     | Bhimsen Naik   | Programme co-ordinator | RRTTS Chipilima | 202673.00 |

**16.21(f)Non reflection of credit amount in the cash book OSP-353:-**

(a) On checking the revolving fund cash book of RRTTS Chipilima wrt bank scroll it is found that a sum of Rs 404839.00 has been credited to the bank A/C on date 10-3-12 against which there is no corresponding entry on the concerned Revolving Fund cash book. Hence the where about or source of the amount credited may be clarified to audit.

Memo has been issued but, the original memo has not been returned by the local authority. So the para stands on its own merit. Hence the amount Rs **404839.00** is held under objection till the production of the same to audit.

(b)On checking the Main cash book of RRTTS Chipilima wrt bank scroll it is found that a sum of Rs 6000.00 has been credited to the bank A/C 12087000386 Utkal Grameen bank Chipilima on date 06-06-11 which is not reflected in the cash book. Hence the where about or source of the amount credited may be clarified to audit.

Memo has been issued but, the original memo has not been returned by the local authority. So the para stands on its own merit. Hence the amount Rs**6000.00** is held under objection till the production of the same to audit.

**16.21(g)Non Production of connected records OSP354:-**

While checking the paid voucher wrt cash book it is noticed that a sum of Rs 6000.00 paid to the oriental insurance company CTC for insurance of tractor bearing no. OR-O5-AJ-8985 vide voucher no 152/31-3-12 (sub vr no-1/21-4-11). Hence the connected records may be produced to audit for verification.

Memo has been issued but, the original memo has not been returned by the local authority. So the para stands on its own merit. Hence the amount Rs **6000.00** is held under objection till the production of the same to audit.

**Responsible Person for this paragraph**

| S/no | Name            | Designation       | Adress           | Amount(In Rs:) |
|------|-----------------|-------------------|------------------|----------------|
| 1    | Bhimsen Naik    | I/C, ADR          | RRTTS, Chipilima | 222135.00      |
| 2    | Iswar ch. Sahoo | AO                | RRTTS, Chipilima | 3000.00        |
| 3    | B.B Reddy       | Mechanic          | RRTTS, Chipilima | 2000.00        |
| 4    | Jayadev Halder  | Senior Agronomist | RRTTS, Chipilima | 202673.00      |
| 5    | Dr.Abdul Alim   | Technical Officer | RRTTS, Chipilima | 14462.00       |

**16.22 - KVK, Mayurbhanj.**

Financial position

| Cash book name | OB          | receipt      | Total        | expenditure  | C.B         |
|----------------|-------------|--------------|--------------|--------------|-------------|
| Contingency    | 10,325.00   | 13,22,501.00 | 13,32,826.00 | 12,26,492.00 | 1,06,334.00 |
| Revolving fund | 4,29,806.00 | 6,74,759.00  | 11,04,565.00 | 10,93,146.00 | 11,419.00   |
| Total          | 4,40,131.00 | 19,97,260.00 | 24,37,391.00 | 23,19,638.00 | 1,17,753.00 |

Non deposit of receipt amount(osp no-365,366)

On verification of the pass book of account bearing no 30490126394(Revolving fund) and 11600031037(contingency) w.r.t cash book of KVK Mayurbhanja, it is found that a sum of Rs11796.00 has been received against credit bill from KVK Mayurbhanja and sec.model water shed, Nuagaun towards sales proceed but the same has not been deposited in the bank account. The details are given below.

| Cash book name | Credit bill no/MR no /BOOK no | Cheque no/date  | Date of entry in the cash book | Amount   |
|----------------|-------------------------------|-----------------|--------------------------------|----------|
| Revolving fund | 74                            | 15737/30.03.12  | 31.03.12                       | 7396     |
| Revolving fund | 76                            | 15760/31.03.12  | 31.03.12                       | 3600     |
| Revolving fund | -                             | 133454/31.03.12 | 5.07.11                        | 300      |
| contingency    | 36/4370                       | -               | 31.03.12                       | 500      |
|                |                               | Total           |                                | 11796.00 |

On verification w.r.t concerned bank scroll during the time of exit conference, it was found that Rs 11,496/- was deposited into the accounts, balance Rs 300/- against cheque no-133454/31.03.11 was neither being debited from AC no-11600031037 nor credited to the A/c no-30490126394. Hence the para is dropped. .

Less credit of received amount(osp no-367)

On verification of the pass book of account bearing no-30490126394 w.r.t cash book of revolving fund ,kvk mayurbhanja, it is found that Rs27680.00 has been collected vide MR no-90/30.05.11 of book no 2877 and deposited in the account. On cross verification it is found that Rs 27630.00 has been credited against the same amount on date 3.06.11 resulting less credit of Rs 50.00.

In exit conference the local authority reply that actually the amount wrong entered by the bank (deposit slip is verified) and the amount is held under objection till the regularization of the same.

Loss of stock and store( osp no-367)

While checking of the voucher of KVK contingency Mayurbhanja w.r.t log book no 0R 114 2446 ,it is found that vide voucher no 66, 5.05lt HSD (Rs320/-) purchased from Mulchand onkarmall fuels on date 17.10.11 but not stock entry in the concerned log book.

In exit conference the said amount has been deposited by Dr. Mishra sms (pp) vide M.R No- 42 dated 4.05.2015 of book no-4369, and deposited in bank on 04/ 05/2015. How ever the cash book reflecting the entry of this amount could not be verified due to non production .Hence the amount is held under objection till the production.

1-Jagannatha Patra, PC- Rs160.00

2-Debashish Mishra, In charge vechile. Rs160.00

Interest amount not credited in the cash book(osp no-365)

On verification of the pass book of account bearing no- 30490126394 w.r.t Revolving fund cash book of KVK Mayur bhanja, it is found that a sum of Rs 5885.00 has been credited towards interest on date 30.06.2011 in pass book and the same has not been reflected in the cash book. Hence the same may be reflected in the cash book and compliance reported to audit.

It was complied that during exit conference " the interest credited in the bank during the period Rs 5885/- has been taken in to account and entered in the cash book page no- 153 dt-25.09.2015 in the revolving fund account&quot;. This is verified and dropped.

Credit amount not reflected in the cash book (osp-363)

On verification of the pass book of account bearing no- 30490126394 w.r.t Revolving fund cash book of KVK Mayurbhanja, it is found that a sum of Rs 107520.00 as detailed below has been credited in the account against which there is no corresponding receipt entries in the cash book.

| Date of credit in the pass book | Amount      |
|---------------------------------|-------------|
| 14.01.12                        | 4800.00     |
| 14.01.12                        | 9600.00     |
| 14.01.12                        | 21,120.00   |
| 16.01.12                        | 7200.00     |
| 16.01.12                        | 9600.00     |
| 16.01.12                        | 16800.00    |
| 16.01.12                        | 9600.00     |
| 16.01.12                        | 19200.00    |
| 16.01.12                        | 9600.00     |
| Total                           | 10,75,20.00 |

Hence the source of receipt and non reflection in the same amount of Rs.107520.00 may be clarified to audit.

It was complied that during exit conference " the said amount of Rs 1,07,520/- is entered in the cash book at page no 87 on the date 12.01.2012. The sale proceeds were received from different watershed vide MR NO-77to 84 book no-2878 dt-12/01.2012 amounting to 1,07,520/-. This is verified and dropped.

**16.23 - Dean of Extension Education.**

**Financial figure of Dean Extension Education**

|   |             |
|---|-------------|
| O.B as on 1.04.2011                         | 5455858.40  |
| Receipt during the year under audit         | 5094679.00  |
| Total:                                      | 10550537.40 |
| Expenditure during the year under audit     | 9584412.00  |
| Closing balance as on 31.03.12 as per audit | 966125.40   |

|   |           |
|---|-----------|
| Closing balance as on 31.03.12 as per audit | 944225.40 |
| Difference                                  | 21900.00  |
|   |           |

**Reconciliation between cash book C.B and audit C.B**

|   |           |   |
|---|-----------|---|
| C.B as per cash book-   | 944225.40 |   |
| Add- Amount received vide receipt no-4929 sl no-16 to 21-cash | 21900.00  | (taken to bank cash book on 22.5.15 page no-009 and in main book on 22.5.15, page no-100) |
| C.B as per audit-   | 966125.40 |   |

**Memo-1: Wrong amount booked in the cash book(osp no-188)**

On scrutiny of the paid voucher no 201 w.r.t cash book, it is noticed that Rs 833.00 has been booked as expenditure instead of the actual expenditure Rs8331. 00.Hence the expenditure has been reduced to an amount of Rs 7498.00 resulting increasing the C.B to the same amount on the same date. However on issue of objection memo the local authority replied that the less expenditure of Rs 7498/ has been debited in the bank cash book at page no.38/2012-13(DEE main cash book page no-96/date-31.10.12) in order to regularize the account. The same is verified by the audit party. HenceThe Para dropped.

**Memo-2: Double expenditure booked in the cash book(osp no-188)**

On scrutiny of the paid voucher w.r.t cash book it is noticed that an amount of Rs 6854 has been paid vide cheque no 151670 and voucher no225.On further verification it is found that the same cheque has been cancelled and a fresh cheque bearing no 151677 has been issued to the payee, but the expenditure booked earlier has not been taken to receipt side of the cash book in order to rectify. As a result the same expenditure has been booked twice. However on issue of objection memo the local authority replied that the double expenditure of 6854/-booked vide ch no.1151670 voucher no.225 dated 22/03/2012 has been credited in the receipt side 23.02.15 as per cash book page no 68 of 2014-15 in order to regularize the account. The same is verified by the audit party. Hence The Para dropped.

**Memo-3: Excess amount of drawn vide cheque (osp-189)**

On scrutiny of the paid voucher w.r.t bank scroll it is noticed that an amount of Rs 4,40,120/- has been paid to comptroller vide cheque no 151692 and voucher no 245 . On cross verification w.r.t bank scroll it is found that Rs4,53,570/- has been debited against the same cheque. Resulting excess drawal of Rs13,450/-.

However on issue of objection memo the local authority replied that as per cheque no 151692 dated 30.03.12 Rs 4,53,570/-has actually been drawn and deposited to comptroller ,OUAT vide this office letter no 818 dated 31.03.12.The less expenditure of Rs 13,450/-shown in the bank cash book of 2011-12 on 30.3.2012 has been debited on 23.02.2015 as per cash book page no 68 of 2014-15 in order to regularize the account. The same is verified by the audit party and the para is dropped.

**Memo-4: Encashment of cheque without any voucher.(osp no-191)**

On cheking of the paid voucher w.r.t cash book it is noticed that a sum of Rs24680/- has drawn from bank on different date which is furnished below.

- 1-Cheque no 771347/20.5.11 amount Rs 5000.00
- 2-Cheque no151690/29.3.12 amount Rs 19680.00

The payment of such amount may clarify to audit.

However on issue of objection memo the local authority replied that &quot;Rs 5000.00 vide cheque no-771347/20.05.11 and Rs19680 vide self cheque no-151690/dated 29.03.12 had been drawn for purchase of different official items out of the savings of 2011-12&quot;.However the vouchers against such payment could not be produced by the local authority. Hence the amount of Rs 24680.00 is held under objection till the production of vouchers to audit.

However the amount of Rs 5000 was taken to subsidiary cash book at page no-76on 31.03.2012 and also credited in bank pass book, which is verified during exist conference but it was not taken to main cash book.Hence Rs 5000 is held under objection till regularization of the main cash

book.

**Non deposit of collected money.(osp no-100)**

On checking of the receipt book w.r.t cash book of DEE it is found that the amount collected through money receipt has not been accounted for. The details are furnished below.

| Book no | Receipt no | Date of collection | Amount collected |
|---------|------------|--------------------|------------------|
| 2638    | 38-39      | 28.02.12           | RS1000.00        |
| 4796    | 1-61       | 19.02.12-11.5.11   | RS4300.00        |

However on issue of objection memo the local authority replied that the amount of Rs 1000/- is deposited vide MR -38, book no-5370 and checked by the audit party in subsidiary cash book on date -6.02.15 page -80 in OUAT main A/C .Again out of Rs 4300/-relates to the deposit of sale proceeds of Distance education for 2010-11 and 2011-12.

3000/- relates to 2010-11(book no-4796,sl no 1to51) has already been deposited in book no-4797,sl no-56 of (2011-12)

Rs 1300/-relates to 2011-12(book no-4796,sl no52 to 61) has already been deposited in book no-4797,sl no-22of (2011-12). Again from book no-4797,sl no-22 , the same has already been deposited in main cash book which is verified by the audit party. Hence The Para dropped.

**16.24 - Dean PGF cum DRI**

| Financial Figure                                |         |
|---|---------|
| O.B as on 1.04.2011                             | 536754  |
| Receipt during the year under audit             | 4392808 |
| Total:  | 4929562 |
| Expenditure during the year under audit         | 4422523 |
| Closing balance as on 31.03.12 as per audit     | 507039  |
| Closing balance as on 31.03.12 as per cash book | 514756  |
| Difference( osp no-32)                          | 7717    |

**No rebate avail in electricity(OSP- )**

Due to non deposit of electric charges in due date CSA failed to avail rebate Rs172.00 as detailed

| Vr no/date | Amount without rebate | Amount with rebate | Excess paid |
|------------|-----------------------|--------------------|-------------|
| 52         | 9839                  | 9935               | 96          |
| 86         | 7638                  | 7714               | 76          |
| Total      |                       |                    | 172         |

In exit conference the amount of Rs 172.00 is recovered vide MR no-4223/ sl no-23 /dt.22.04.2015 which is verified by the audit party and the same is held under objection till the regularization of the cash book.

**16.25 - Dean Students Welfare**

Financial figure

| S/no | Name of the cash book | O.B as on 1.4.2011 as per cash book | Receipt during the year audit | Total       | Expenditure during the year audit | C.B as on 31.3.2012 as per cashbook |
|------|-----------------------|-------------------------------------|-------------------------------|-------------|-----------------------------------|-------------------------------------|
| 1    | DSW cash book         | 17105                               | 6843556                       | 6860661     | 6246230                           | 614431                              |
| 2    | Hostel Establishment  | 1583876.39                          | 3162460                       | 4746336.39  | 2447997                           | 2298339.39                          |
|      | Total                 | 1600981.39                          | 10006016                      | 11606997.39 | 8694227                           | 2912770.39                          |

**Toshali Hostel**

**Payment of daily wage without acknowledgement of the payee**

**(OSP No.419 memo no.173/07.04.15)**

During scrutiny of the a/c of Toshali Hostel, it was found from page 68 of the 'Payment of DW Labours' that a sum of Rs. 2340.00 was shown as being paid in cash to the daily wage labourer Kishor Ku Mahuri. But there was no acknowledgement in support of receipt of the payment. No compliance was submitted to the objection memo issued in this regard. The payment of wage in cash without acknowledgement is irregular and inadmissible in audit. The amount may be recovered from Sri Kishor Ku Mahuri failing from the following persons found responsible –

1. Dr Chittaranjan Pradhan, Superintendent 780.00
2. Dr S K Kanungo, Asst. Superintendent 780.00
3. Sri Santosh Ku Routray, Sr Asst. 780.00

**Responsible Person for this paragraph**

| S/no | Name                    | Designation                 | Address                     | Amount(In Rs:) |
|------|-------------------------|-----------------------------|-----------------------------|----------------|
| 1    | Dr Chittaranjan Pradhan | Supt., Toshali Hostel       | Supt., Toshali Hostel, OUAT | 780.00         |
| 2    | Dr SK Kanungo           | Asst. Supt., Toshali Hostel | Asst. Supt., Toshali Hostel | 780.00         |
| 3    | Santosh Ku Routray      | Sr.Asst.                    | Sr.Asst,OUAT                | 780.00         |

**16.26 - KVK, Puri**

Financial figure

| S/no | Name of the cash book    | O.B as on 1.4.2011 as per cash book | Receipt during the year audit | Total   | Expenditure during the year audit | C.B as on 31.3.2012 as per cash book |
|------|--------------------------|-------------------------------------|-------------------------------|---------|-----------------------------------|--------------------------------------|
| 1    | Main cash book           | 3725                                | 1005991                       | 1009716 | 942435                            | 67281                                |
| 2    | Revolving fund cash book | 12083                               | 590957                        | 603040  | 481491                            | 121549                               |
|      | Total                    | 15808                               | 1596948                       | 1612756 | 1423926                           | 188830                               |

**16.27 - KVK, Bolangir.**

Financial figure

| S/no | Name of the cash book | O.B as on 1.4.2011 as per cash book | Receipt during the year audit | Total | Expenditure during the year audit | C.B as on 31.3.2012 as per cash book |
|------|-----------------------|-------------------------------------|-------------------------------|-------|-----------------------------------|--------------------------------------|
|      |                       |                                     |                               |       |                                   |                                      |

|   |                          |          |            |            |            |           |
|---|--------------------------|----------|------------|------------|------------|-----------|
| 1 | Main cash book           | Nil      | 1255743.00 | 1255743.00 | 1255611.00 | 132.00    |
| 2 | Revolving fund cash book | 11648.00 | 680950.00  | 692598.00  | 81915.00   | 610683.00 |
|   | Total                    | 11648    | 1936693    | 1948341    | 1337526    | 610815    |

**16.28 - KVK, Jharsuguda**

Financial figure

| S/no | Name of the cash book    | O.B as on 1.4.2011 as per cash book | Receipt during the year audit | Total      | Expenditure during the year audit | C.B as on 31.3.2012 as per cash book |
|------|--------------------------|-------------------------------------|-------------------------------|------------|-----------------------------------|--------------------------------------|
| 1    | Main cash book           | 475566.00                           | 2540701.00                    | 3016267.00 | 1402815.00                        | 1613452.00                           |
| 2    | Revolving fund cash book | 133190.00                           | 42914.00                      | 176104.00  | 115904.00                         | 60200.00                             |
|      | Total                    | 608756                              | 2583615                       | 3192371    | 1518719                           | 1673652                              |

Loss of stock and store (osp no-296)

On scrutiny of the vouchers of kvk jharsuguda w.r.t logbook & stock register, it is found that the following vouchers have been booked in the cash book as detailed but the material so purchase has not been entered in the concerned stock register. Hence non entry of the stock may be clarified to audit.

| Vr no/date   | Sub vr no | Qty(LT) | Amount | Particular |
|--------------|-----------|---------|--------|------------|
| 119/7.02.12  | 240       | 5       | 221    | Fuel       |
| 119/7.02.12  | 250       | 12      | 500    | Fuel       |
| 108/11.01.12 | 324       | 20      | 850    | Fuel       |
| 120/8.02.12  | 251       | -       | 15,750 | Lawn grass |

In exit conference the local authority replied that "the materials listed here have been purchased of utilized properly reflected in the main cash book"; But the log book and the stock register has not been produced by the local authority for verification of the same. So this compliance is not satisfactory .Hence para stands. The amount of Rs 17321.00 needs recovery from-

**Responsible Person for this paragraph**

| S/no | Name                  | Designation             | Adress              | Amount(In Rs:) |
|------|-----------------------|-------------------------|---------------------|----------------|
| 1    | Sanjukta Mohapatra    | Programme co- ordinator | Kvk jharsuguda,OUAT | 16536.00       |
| 2    | Somya kanta Pattanaik | Farm Manager            | Kvk Jharsuguda      | 785.00         |

**16.29 - NSS (ETI)**

Financial figure

| S/no | Name of the cash book | O.B as on 1.4.2011 as per cash book | Receipt during the year audit | Total   | Expenditure during the year audit | C.B as on 31.3.2012 as per cash book |
|------|-----------------------|-------------------------------------|-------------------------------|---------|-----------------------------------|--------------------------------------|
| 1    | NSS ETI               | nil                                 | 2256872                       | 2256872 | 1417524                           | 839348                               |
| 2    | NSSTOC                | 27748                               | 3120                          | 30868   | 7090                              | 23778                                |
|      | Total                 | 27748                               | 2259992                       | 2287740 | 1424614                           | 863126                               |

Double payment of Audit fees(osp no-113)

It was revealed from the vouchers that expenditure was made twice towards audit fees for audit of the accounts of 2010-11. Once Rs1200 vide voucher no 8/date-23.08.2011 (cheque no-389021) of NSS TOC and again Rs1200 vide voucher no-33/31.03.2012 (cheque no-635660) of NSS ETI. The double payment of audit fees for a single year is inadmissible and one is suggested for recovery.

In response to objection memo the local authority replied that "NSS TOC and NSS ETI are two separate institution and NSS TOC and was wind off from 31.03.2011 but the vouchers showed that audit fees was paid for 2010-11. All payments were made by co-coordinator NSS TOC. So the payments of audit fees were a double payment". The compliance of the local authority is not satisfactory and one is suggested for recovery. Following person is held responsible for this para.

It was complied that during exit conference the payment of audit fees for the year 2009-10 was wrongly mentioned 2010-11 by the chartered accountant firm but as audit has no scope to verify the vouchers of 2009-10. It was not possible to ascertain whether the payment for 2009-10 was actually made or not. The local authority did not show any such document. Hence the compliance is not satisfactory. So the objection stands.

| Sl. no | Name of the person                     | Amount (in Rs) |
|--------|--|----------------|
| 1      | Mr. Bikash Chandra Panda, coordinator. | 1200.00        |

Irregular and double payment of cleaning charges.(ospno-114&115)

While checking the NSS voucher, it is found that total amount of Rs 9600.00 has been paid to Biranchi Narayan Samal towards cleaning or sweeping charges of NSS ETI office & training hall of krusak nivas.

The details are as follows.

| Vr no/date       | Amount  |
|------------------|---------|
| 3/35/03.08.2011  | 600.00  |
| 4/33/16.08.2011  | 1000.00 |
| 7/33/19.09.2011  | 1000.00 |
| 12/29/7.10.2011  | 1000.00 |
| 17/32/2.11.2011  | 1000.00 |
| 18/31/21.11.2011 | 1000.00 |
| 21/31/13.12.2011 | 1000.00 |
| 23/27/2.01.2012  | 1000.00 |
| 26/29/30.01.2012 | 1000.00 |
| 30/32/3.03.2012  | 1000.00 |
| Total            | 9600.00 |

But the scrutiny of the vouchers of the Dean Extension Education, it was found that regular payment of wage was paid to Manoranjan Pradhan and Biranchi Nayak who was engaged in krusak nivas. The details are given below.

| Month | Vr no/date    | Amount   |
|-------|---------------|----------|
| 4-5   | 25/10.06.2011 | 9435.00  |
| 6-7   | 57/9.08.2011  | 9435.00  |
| 8-9   | 94/26.09.2011 | 11285.00 |
| 10-11 | 136/1.12.2011 | 11285.00 |
| 12-01 | 188/4.02.12   | 11470.00 |

When laborers were engaged and pay out was made by the DEE Who is the owner of krusak nivas on regular basis, it is seen from the DEE voucher that the workers engaged in the krusak nivas had been paid for the period in which the training program of the NSS(ETI) were held. So there was no need for payment for that work from NSS fund. Further, the NSS office works in the administrative building where regular sweepers are working for cleaning and washing. There is no need for extra engagement.

In response to audit objection memo the local authority replied that the "sweeper was engaged in krusak nivas for cleaning and maintaining hygienic condition. one additional sweeper is necessary for this purpose". But the engagement of this extra labourer was not approved by the Vice-Chancellor. It is construed that the said work was done by the sweeper engaged in krusak nivas. So the payment was unnecessary and inadmissible. The amount of Rs 11470.00 stands for recovery from the following person.

The compliance furnished during the exit conference was the same to that as was furnished during the course of audit. Which was verified. So the compliance is not satisfactory. The para stands on its own merit.

| Sl. no | Name of the person                     | Amount (in Rs) |
|--------|--|----------------|
| 1      | Mr. Bikash Chandra Panda, coordinator. | 11470.00       |

Payment of remuneration for irregular engagement (osp no-117-118)

Scrutiny of vouchers of NSS(ETI) w.r.t file revealed that a sum of Rs9800 was paid to Ms. Alisha for the month of July & Aug engaged as stenographer .The details of the payment are

- 1.Vr no 2.08.2011 Rs 5000/-for July 11 (chq no-968313/2.08.2011)
- 2.Vr no 9/23.09.2011 Rs 4800 for Aug 11(chq no-968320/23.09.2011)

RS 9800.00

It was seen from file –“ENGAGEMENT OF STAFF”-NSS-ETI, OUAT, collection no. 8/2011-12 that MS.Alisha was not deployed by mind mart-the service provider of 6 deployed data entry operators, rather, it was same Itishree Mallick, who was deployed by the service provider(as seen from Lt no.mm1046/11 dtd.05.09.2011 (page 32/c of the file ).This was communicated by the service provider on reply to the letter no 188/ETI/29.08.11 of the N.S.S co-coordinator (pg.31/c) as to why the remuneration of Ms.Alisha was withheld by the service provider .The original deployment letter of mind mart (no.mm6971A)/01.07.2011 at page 19/c shows no mention of Ms. Alisha who was not registered with mind mart.

Quotation was invited through odia dailies, lowest quotation was selected (mind mart) & registered data entry operators were deployed by the firm. The engagement of Ms.Alisha in place of Ms.Iteshree Mallick was not made by mind mart neither was approved by the university authority till the former was selected for the post in sep11.Hence the payment of Rs9800/-to Ms.Alisha for July& Aug2011 is regular & un justified. Therefore, the amount needs recovery from the NSS(ETI) co-ordinator.

The local authority complied that Miss Alisha and Miss Iteshree Mallick are the one and same person. Miss Iteshree Mallick has become Alisha. But the compliance has not been supported by recordical evidence like any affidavit or any other legal documents. Hence the compliance is not acceptable. and amount of Rs 9800.00 stands for recovery from the following person.

The judicial photo copy of affidavit document produced at the time of exit conference shows that no one has signed over the seal of the executive magistrate . The local authority didnt produced the original affidavit.Further the copies of educational certificate containing the changed name and the original certificates has not been produced. Neither was the declaration made in any news paper produced in support of such affidavit .Hence in the absence of the required documents the compliance failed to satisfy the objection.The Para stands.

| Sl. no | Name of the person                     | Amount (in Rs) |
|--------|--|----------------|
| 1      | Mr. Bikash Chandra Panda, coordinator. | 9800.00        |

Loss of stock of fuel (vehicle no-0R-02-5496) (osp no-80-81)

A sum of Rs 16783.05(details at page no-81) was spent towards the cost of HSD by co-coordinator NSS(ETI) but verification of the log book vehicle no.OR-02-5496 revealed that the fuel show purchase was not entered in the log book. The original entries in the log book and balancing were audited by the local fund audit. The log book shows entries of the fuel after audit was conducted. These afterward entries are not only irregular but also are illegal. The details are furnished below.

Statement showing loss of fuel.

| Nss vr no | Farms name cash memo no             | Quantity(Lt) | Log book page no | Amount(Rs) |
|-----------|-------------------------------------|--------------|------------------|------------|
| 13/15     | M/s Joy auto center /90997/20.10.11 | 38           | 16               | 1673.90    |
| 17/18     | M/s Joy auto centre 91620/30.10.11  | 39           | 17               | 1717.95    |
| 19/18     | M/s Joy auto center 93542/28.11.11  | 38           | 21               | 1673.90    |
| 18/17     | M/s Joy auto center 92839/17.11.11  | 38           | 20               | 1673.90    |
| 21/13     | M/s cross road fuels 40558/9.12.11  | 38           | 24               | 1673.90    |
| 23/16     | M/s Joy auto center 95629/29.12.11  | 38           | 25               | 1673.90    |
| 25/21     | M/s Joy auto center 96711/12.01.12  | 38           | 28               | 1673.90    |
| 26/16/    | M/s cross road fuels 42456/25.01.12 | 38           | 29               | 1673.90    |
| 28/10     | M/s Joy auto center 98463/5.02.12   | 38           | 30               | 1673.90    |
| 30/16     | M/s Joy auto center 29.02.12        | 38           | 32               | 1673.90    |
|           | Total                               | 381          |                  | 16783.05   |

However in response to audit objection memo the local authority replied that the fuel supplied by Nss coordinator has been entered in the log book and utilized mention but as observed by audit the fuel has been shown as being entered not in the same column but in a different column which has not been taken to balancing and the use of vehicle has not been signed by the coordinator. Though the coordinator had intimated that the utilization has been signed by the requisition officer it is found that the after event entries has been signed by different people, it is important to point out that there is no description of the journey that is- destination, distance covered, fuel consumed, starting ending, kilometer reading etc in the log book for such entries. The photo copy of the log book of such entries had been kept with objection memo 81(a to j) .Hence the reply

furnished does not meet the audit objection. Therefore the objection stands. The amount of Rs 16783.05 needs recovery from the following person.

|   | Name of the person              | Amount  |
|---|---------------------------------|---------|
| 1 | Mr Bikas ch panda,Co-ordinatour | 8391.05 |
| 2 | Sri Prasanta Ku Das,driver      | 8391.00 |

**Responsible Person for this paragraph**

| S/no | Name             | Designation  | Adress    | Amount(In Rs:) |
|------|------------------|--------------|-----------|----------------|
| 1    | Bikash ch Panda. | Co-Ordinator | NSS ETI   | 30861.00       |
| 2    | Prasanta ku Das. | Driver       | DPP ,OUAT | 8391.00        |

**16.30 -**

**16.31 - RRTTS Bhawanipatana**

RRTTS Bhawanipatana Financial position

| Cash book name      | O.B as per cash book as on 1.04.11 | Receipt during year | total        | Expenditure during year | C.B as per cash book as on 31.03.12 |
|---------------------|------------------------------------|---------------------|--------------|-------------------------|-------------------------------------|
| RRTTS Bhawanipatana | 2,32,756.00                        | 34,86,816.00        | 37,19,572.00 | 36,45,707.00            | 73,865.00                           |
| Revolving fund      | 6,20,119.00                        | 6,28,784.00         | 12,48,903.00 | 12,33,912.00            | 14,991.00                           |
|                     | 8,52,875.00                        | 41,15,600.00        | 49,68,475.00 | 48,79,619.00            | 88,856.00                           |

**16.32 - RRTTS G.Udayagiri**

RRTTS G.Udayagiri

| Cash book name    | O.B as per cash book as on 1.04.11 | Receipt during year | total     | Expenditure during year | C.B as per cash book as on 31.03.12 |
|-------------------|------------------------------------|---------------------|-----------|-------------------------|-------------------------------------|
| RRTTS G.Udayagiri | 25367.45                           | 43300.00            | 68667.45  | 46421.00                | 22246.45                            |
| Revolving fund    | 9676.37                            | 621839.00           | 631515.37 | 337498.00               | 294017.37                           |
|                   | 35043.82                           | 665139.00           | 700182.82 | 383919.00               | 316263.82                           |

**16.33 - KVK, Jajapur.**

Financial Figure

| Name of the cash book    | O.B as on 1.4.2011 | Receipt during the year | Total      | Expenditure during the year | C.B as per audit | C.B as per cash book | Difference |
|--------------------------|--------------------|-------------------------|------------|-----------------------------|------------------|----------------------|------------|
| Main cash book           | 62420.00           | 777701.00               | 840121.00  | 840121.00                   | 0.00             | 0.00                 | 0.00       |
| Revolving fund cash book | 244958.00          | 217888.00               | 462846.00  | 320967.00                   | 141879.00        | 141879.00            | 0.00       |
| Total                    | 307378.00          | 995589.00               | 1302967.00 | 1161088.00                  | 141879.00        | 141879.00            | 0.00       |

**Para-16.33 (a): Excess paid towards T.A.(KVK, Jajpur,OSP-310)**

On scrutiny of the T.A. Bills with reference to concerned records and registers, of KVK, Jajpur, for the year 2011-12, it was noticed that a sum of Rs 2353.00 was paid to Sri Subash Ch. Mohapatra, PC, towards T.A. for the month of June 2011 vide voucher No.-443/2011-12. On further verification it is found that Rs. 240.00 as detailed below was paid in excess to Sri Mohapatra.

**DETAIL**

| Date     | Duration of tour  | D.A.admissible(Rs.) | D.A. paid(Rs.) | Excess paid(Rs.) |
|----------|-------------------|---------------------|----------------|------------------|
| 22.06.11 | 10.30AM to 5.00PM | 120.00(60%)         | 200.00         | 80.00            |
| 28.06.11 | 10.30AM to 5.00PM | 120.00(60%)         | 200.00         | 80.00            |
| 29.06.11 | 10.30AM to 5.00PM | 120.00(60%)         | 200.00         | 80.00            |
| TOTAL    |                   |                     |                | Rs. 240.00       |

Hence, it may be clarified to audit why the excess paid amount of Rs. 240.00 will not be suggested for recovery. On issue of objection memo the local authority have not returned the original memo. So the para stands good and the following persons are held responsible.

Sri Subash ch. Mohapatra, P.C – Rs 240.00

**Para-16.33 (b): Excess paid towards T.A.(KVK, Jajpur,OSP-311)**

On scrutiny of the T.A. Bills with reference to concerned records & registers, it was found that a sum of Rs.7909.00 was paid to Sri Subash Ch. Mohapatra, PC, towards T.A. for the period from 06.02.2012 to 29.02.2012 vide voucher No.- 444/2011-12. But the actual T.A. admissible is calculated as below:-

| No. of D.A.          | Rate(Rs.) | Amount(Rs.) |
|----------------------|-----------|-------------|
| 8(inside the State)  | 200.00    | 1600.00     |
| 4(outside the State) | 400.00    | 1600.00     |
| 4(60% of Rs. 200.00) | 120.00    | 480.00      |

Total D.A. due Rs.3680.00

(+) Bus Fare( As per KM travelled) Rs. 828.00

(+) Train Fare(As per train ticket) Rs.2601.00

Rs.7109.00

Total T.A. admissible

As such Rs. 800.00(i.e. Rs 7909.00 – Rs. 7109.00) was paid in excess to Sri Mohapatra.

Hence, it may be clarified to audit why the amount of Rs. 800.00 paid in excess will not be suggested for recovery. On issue of objection memo the local authority have not returned the original memo. So the para stands good and the following persons are held responsible.

Sri Subash ch. Mohapatra, P.C – Rs 800.00

**Para-16.33 (c): Excess paid towards T.A.(KVK, Jajpur,OSP-312)**

On scrutiny of the T.A. Bills with reference to concerned records/registers, it was noticed that Rs.1300.00 was paid to Sri Bijay Ku. Routray, SMS, towards T.A. vide voucher No.-450/2011-12. But the actual T.A. admissible is as below:-

|                                  |                  |
|----------------------------------|------------------|
| 2 nos. of full D.A. @ Rs. 150.00 | Rs.300.00        |
| 6 nos. of 60% D.A. @ Rs. 90.00   | Rs.540.00        |
| <b>Total T.A. admissible</b>     | <b>Rs.840.00</b> |

As such Rs. 460.00(i.e. Rs.1300.00 – Rs.840.00) was paid in excess to Sri Routray.

Hence, it may be clarified to audit , why the amount of Rs. 460.00 paid in excess will not be suggested for recovery. On issue of objection memo the local authority have not returned the original memo. So the para stands good and the following persons are held responsible.

Sri Subash ch. Mohapatra, P.C –Rs230.00

Sri Bijaya ku. Routray, SMS – Rs 230.00

**Responsible Person for this paragraph**

| S/no | Name                    | Designation | Adress                  | Amount(In Rs:) |
|------|-------------------------|-------------|-------------------------|----------------|
| 1    | Sri Subash ch Mohapatra | PC          | KVK, Jajpur, Badachana. | 1270.00        |
| 2    | Sri Bijaya ku Routray   | SMS         | KVK, Jajpur, Badachana. | 230.00         |

**16.34 - KVK, Angul.**

**Financial figure**

| Name of the cash book | O.B as on 1.4.11 | Receipt during 2011-12 | Total             | Expenditure during 2011-12 | C.B as per audit | C.B as per cash book | Difference      |
|-----------------------|------------------|------------------------|-------------------|----------------------------|------------------|----------------------|-----------------|
| Main cash book        | 58483.00         | 1097551.00             | 1156034.00        | 1030815.00                 | 125219.00        | 125544.00            | -325.00         |
| ATMA                  | 110000.00        | 300000.00              | 410000.00         | 32084.00                   | 377916.00        | 340540.00            | 37376.00        |
| Revolving fund        | 102423.00        | 147242.00              | 249665.00         | 96144.00                   | 153521.00        | 154071.00            | -550.00         |
| <b>Total</b>          | <b>270906.00</b> | <b>1544793.00</b>      | <b>1815699.00</b> | <b>1159043.00</b>          | <b>656656.00</b> | <b>620155.00</b>     | <b>36501.00</b> |

**Reconciliation between cash book C.B and audit C.B**

Closing balance as per cash book – Rs 620155.00

i) Add advance paid in ATMA

cash book treated as final

expenditure (+) Rs 37926.00

ii) Less bank charge not taken to cash book (–) Rs 1425.00

(a) A/c no-10220951144- Rs 325.00

(b) A/c no-30160005025- Rs 550.00

(c) A/c no-31028373302- Rs 550.00

Closing balance as per audit Rs 656656.00

**Para- 16.34 (a): LOSS OF STOCK & STORE(KVK,Angul.OSP-256)**

On checking the balancing in the log of the vehicle bearing No.-OR-19-6854(Bike) of KVK, Angul, it is noticed that the closing balance of fuel (petrol) on 28-09-2011 was 4.5 lit. On the very next day of running (i.e. 22-11-2011), the opening balance of fuel was taken to be 1 lit instead of 4.5 lit. As such, the balance of the fuel was reduced by 3.5 lit.(i.e. 4.5 lit.-1 lit) which is a loss to the institution.

However, on issue of objection memo Rs.234.00(i.e. cost of 3.5 lit @ Rs.66.93/lit.) was recovered vide MR. No.-51/47789/Dt23-03.-2012. But the corresponding receipt entry in the cash book could not be verified due to non availability of up-to-date cash book. Hence Rs 234.00 is held under objection till verification of the same in the cash book.

**Para- 16.34 (b): Non-Reflection of debited amount in the cash book (KVK,Angul.OSP-257)**

On verifying the drawals & deposits in the Bank scrolls of the Bank A/Cs with reference to concerned Cash Books, as detailed below, it is noticed that a sum of Rs.1425.00 has been debited by the Bank towards Bank charges. But the same has not been reflected in the expenditure side of the concerned Cash books till date.

**DETAILS**

| A/C no.& name of the BANK | Date of debit in the Bank scroll | Amount debited | Name of the Cash Book |
|---------------------------|----------------------------------|----------------|-----------------------|
| 10220951144,SBI           | 24.12.11                         | 75.00          | Main                  |
| -Do-                      | 24.01.12                         | 250.00         | -Do-                  |
| 30160005025,SBI           | 12.03.12                         | 550.00         | Revolving Fund        |
| 31028373302,SBI           | 12.03.12                         | 550.00         | ATMA                  |
| <b>TOTAL</b>              |                                  | <b>1425.00</b> |                       |

On issue of objection memo, the local authority replied that-“The sum of amount Rs.1425.00 debited by Bank at different terms from different accounts towards account keeping fees and cheque book issue charges, as pointed out has not been deducted from the Main Cash Book during 2011-12. However, the same amount debited by Bank from different accounts will be reflected in Main Cash Book at the end of this Financial Year 2014-15.”

However, the amount so debited towards Bank charges need be reflected in the Cash Book at an early. Till then Rs 1425.00 is held under objection.

**16.35 - RRTTS, Dhenkanal.**

Financial Figure

| Name of the cash book | O.B as on 1.4.2011 | Receipt during the year | Total     | Expenditure during the year | C.B as per audit | C.B as per cash book | Difference |
|-----------------------|--------------------|-------------------------|-----------|-----------------------------|------------------|----------------------|------------|
| Main                  | 11418.61           | 432278.00               | 443696.61 | 440965.00                   | 2731.61          | 2731.61              | 0.00       |

**16.36 - KVK, Kandhamala.**

Financial Figure:

| Name of the cash book | O.B as on 1.4.2011 | Receipt during the year 2011-12 | total     | Expenditure during the year 2011-12 | C.B as per audit as on 31.3.2012 | C.B as per cash book as on 31.3.2012 | Difference |
|-----------------------|--------------------|---------------------------------|-----------|-------------------------------------|----------------------------------|--------------------------------------|------------|
| Main cash book        | 1000.00            | 855701.00                       | 856701.00 | 795701.00                           | 61000.00                         | 61000.00                             | 0.00       |
| Revolving fund        | 136519.00          | 285929.00                       | 422448.00 | 268853.00                           | 153595.00                        | 153595.00                            | 0.00       |

|       |           |            |            |            |           |           |      |
|-------|-----------|------------|------------|------------|-----------|-----------|------|
| Total | 137519.00 | 1141630.00 | 1279149.00 | 1064554.00 | 214595.00 | 214595.00 | 0.00 |
|-------|-----------|------------|------------|------------|-----------|-----------|------|

**Para 16.36 (a) : Excess paid towards T.A(KVK, Kandhamal, OSP-315 & 316)**

On Scrutiny of the T.A. Bills with reference to concerned records/registers of KVK, Kandhamal, it is noticed that Rs. 13322.00 was paid to Smt. Sradhanjali Mohapatra, PC, towards T.A. for the month of May 2011 vide voucher no.- 316/31.01.2012. On checking it is found that Smt. Mohapatra had proceeded to Gwalior(MP) on 05.05.2011 in order to attend the Zonal Workshop at RVSKVV, Gwalior. She attended the Workshop from 06.05.2011 to 08.05.2011 and returned to HdQr.on 09.05.2011. Details of T.A. paid is as below:-

|  |                   |
|--|-------------------|
| Daily Allowance  | Rs. 4080.00       |
| Bus Fare   | Rs. 544.00        |
| Train Fare   | Rs.5806.00        |
| Taxi Fare  | Rs. 600.00        |
| Hotel charges(3 days from<br><u>06.05.2011 to 08.05.2011</u> ) | <u>Rs.2400.00</u> |
| Total  | Rs.13430.00       |
| Less   | Rs. 108.00        |
| Net paid   | Rs.13322.00       |

On scrutiny of the voucher, it is noticed that the Organiser of the said Workshop i.e. Directorate of Extension, RVSKVV, Gwalior, has given a certificate, attached to the voucher regarding Lodging arrangement of the participants vide their letter no. RVSKVV/DES/2011/522dtd.06.05.2011 which has been signed by the Director, Extension Services. It has certified that-“ Zonal Workshop of KVKs of Zone-vii at RVSKVV, Gwalior, is being organized from May 6-8, 2011. Due to non-availability of accommodation in Govt. and RVSKVV Guest house, lodging arrangement of the participants was made at Hotel Adityaz, Airport Road, Gwalior.”

As such, lodging arrangement of the participants was made by the Organiser i.e. Directorate Extension, Gwalior (MP) and the participants were free from lodging charges. But Smt. Mohapatra,PC, was paid Rs. 2400.00 from the KVK Fund towards lodging charges by producing a bill bearing No.1718/09.05.2011 of Hotel Adityaz, Gwalior, which is fictitious.

Hence, it may be clarified to audit, why the amount of Rs. 2400.00 so paid will not be suggested for recovery. During exit conference, the local authority has furnished the reply that &quot;it is fact that the Directorate of Extension, RVSKVV, Gwalior has issued a letter regarding for accommodation at Hotel Adityaz, Alipore road, Gwalior during the period from May-6-8, 2011 for attending zonal workshop. But actually the organizing authority i.e Directorate of Extension, RVSKVV, Gwalior were not able to provide free accommodation for which I have to stay at Adityaz hotel as per the directive of Directorate of Extension, RVSKVV, Gwalior on payment basis during 6-8th May 2011 at Gwalior. Further I am to inform you that during that period other programme coordinators of the Odisha region also stayed in this hotel Adityaz on payment basis&quot;.

But the reply of the local authority is not convincing as inability of the organizing authority to provide free accommodation is not communicated to the participants. Hence it is construed that participants have availed free accommodation and produced fictitious. Hence the para stands on it's own merit and Rs 2400.00 needs recovery.

Smt. Sradhanjali Mohapatra, PC – Rs 2400.00

**Responsible Person for this paragraph**

| S/no | Name                     | Designation | Adress          | Amount(In Rs:) |
|------|--------------------------|-------------|-----------------|----------------|
| 1    | Smt Sradhanjali Mohpatra | PC          | KVK, Kandhamal. | 2400.00        |

**16.37 - K V K Kendrapara**

**Financial figure:-**

| Sl no | Name of the cash book    | O.B as on 1-4-11 as per cash book | Receipt during the year under audit | Total      | Expenditure during the year under audit | C B as on 31-03-12 as per cash book |
|-------|--------------------------|-----------------------------------|-------------------------------------|------------|---|-------------------------------------|
| 1     | Main cash book           | 241585.00                         | 2914701.00                          | 3156286.00 | 1650740.00                              | 1505546.00                          |
| 2     | Revolving fund cash book | 55640.00                          | 540636.00                           | 596276.00  | 420722.00                               | 175554.00                           |
|       | Total                    | 297225.00                         | 3455337.00                          | 3752562.00 | 2071462.00                              | 1681100.00                          |

**16.37(a) Excess payment towards engagement of casual labour OSP-458:-**

| Vr no/date    | No of casual labourer engaged as per vouchers | No of casual labourer engaged as per O.D Register. | No of labourer excess | Page no of O.D revolving fund-1,vol-2 | Amount  | Period                   |
|---------------|---|--|-----------------------|---------------------------------------|---------|--------------------------|
| 127/28-3-2012 | 50  | 40   | 10                    | 8                                     | 4625.00 | 20-12-2011 to 21-12-2011 |

While checking the paid vouchers wrt Revolving fund cash book, it is revealed that above excess 10 no of casual labourers are paid at rate of 92.50 which amounting Rs 925.00. It was reflected in page no 8 of revolving fund O.D Register vol-2 as per OUAT financial and account manuals 1986(form no 40- muster roll) overseer's diary(O.D) is the measurement book of the work done by the labourers engaged. Hence the payment of 10 nos of excess casual labourer is excess payment ie Rs 925.00 which needs to recovery.

Memo has been issued but, the original memo has not been returned by the local authority. So the para stands on its own merit. Hence the amount of Rs 925.00 is suggested for recovery from the person concerned.

**Responsible person**

| Sl no | Name          | Designation  | Address         | Amount |
|-------|---------------|--------------|-----------------|--------|
| 1     | Debasis Nayak | Farm manager | KVK, Kendrapara | 925.00 |

**16.37(b) Non Production of stock register(OSP 459):-**

On checking of vouchers wrt cash book of (Revolving fund), it is found that goods are purchased . The stock register needs to be produced to audit for verification.

| Vr no/date | Particulars                                  | Quantity | Bill no/date | Amount  |
|------------|--|----------|--------------|---------|
| 22/26-9-11 | Purchase of mango grafts from Agro Add BBSR. | 100      | 112/20-7-11  | 2500.00 |
| 23/26-9-11 | -do-   | 200      | 111/20-7-11  | 5000.00 |
|            |  |          | Total        | 7500.00 |

Memo has been issued but, the original memo has not been returned by the local authority. So the para stands on its own merit. Hence the amount of Rs 7500.00 is held under objection till the production of the stock register to the next audit.

**16.37(c) NonProduction of stock register(OSP459):-**

On checking of vouchers wrt revolving fund cash book, it is found that the following expenditure has been made towards purchase of H.S.D from kalpana filling station, Kendrapara. The stock register needs to be produced to audit for verification.

| Vr no/date | Amount  |
|------------|---------|
| 35/26-9-11 | 4400.00 |
| 43/26-9-11 | 4400.00 |
| Total      | 8800.00 |

Memo has been issued but, the original memo has not been returned by the local authority. So the para stands on its own merit. Hence the amount Rs 8800.00 is held under objection till the production of the same to the next audit.

**Responsible Person for this paragraph**

| Slno | Name          | Designation  | Adress         | Amount(In Rs:) |
|------|---------------|--------------|----------------|----------------|
| 1    | Debasis Nayak | Farm Manager | KVK Kendrapara | 925.00         |

|  |  |  |  |
|--|--|--|--|
|  |  |  |  |
|--|--|--|--|

**16.40 - K.V.K.,BALASORE**

**FINANCIAL POSITION**

Opening Baiance as on 01.04.2011:- 6382.00  
 Receipt during the year 11-12: 1155701.00  
 TOTAL:- 1162083.00  
 Expenditure during the year 11-12:- 1155701.00  
 Closing Balance as on 31.03.12:- 6382.00

Irregularities in the a/c of K V K Balasore OSP no.170-177 AOM no.78/22.01.15

Fictitious expenditure of travelling expenses:

During scrutiny of the voucher of the a/c of K.V.K.,Balasore w.r. t cash book & log books, it was found that a sum of Rs.11,100.00was paid travelling expenses to the Prog.Coordinator, Dr Radhashyam Panigrahi. It was found from the T.A bills that Dr Panigrahi had shown journey to different places for field visits by the office motor cycle & bolero. But the log book of the office motor cycle bearing no. OR02BD9932 & Bolero OR02BR6227 showed that either the vehicles had not moved on that day or someone else had used the vehicles which was certified by the signature of the user. This shows that Dr Panigrahi had claimed T.E without actually performing the journey. This led to a fictitious payment of T.A amounting to Rs 11,100.00.The details are furnished below.

| Vr.No.& Date       | Date of journey shown | Destination of field visit shown | Particulars of journey show in log book | Page reference of log book | Amount of DA paid |
|--------------------|-----------------------|----------------------------------|---|----------------------------|-------------------|
| (1)                | (2)                   | (3)                              | (4)                                     | (5)                        | (6)               |
| Vr.No 309/11.01.12 | 06.04.11              | Kendudiha & back                 | No use of bike.Use started from 19.4.11 | Pg.10                      | 150.00            |
| -do-               | 07.04.11              | Dagara & back                    | -do-                                    | 10                         | 150.00            |
| -do-               | 19.04.11              | Dagara,Chaumukh & back           | Nikhira,Kalidiha & back by S.N Mishra   | 10                         | 150.00            |
| -do-               | 01.05.11              | DDA office Balasore & back       | No use of the bike                      | 10                         | 150.00            |
| -do-               | 02.06.11              | Kushdiha & back                  | -do-                                    | Pg.11                      | 150.00            |
| -do-               | 03..6.11              | Jaleswar & back                  | -do-                                    | 11                         | 150.00            |
| -do-               | 04.06.11              | Nuagaon,narsinghpada & back      | -do-                                    | 11                         | 300.00            |
| -do-               | 06.06.11              |                                  |   |                            |                   |
| -do-               | 07.06.11              | Sekhsorai & back                 | Langaleswar & back used by M.moharana   | 11                         | 150.00            |
| -do-               | 09.06.11              | Chalanti & back                  | No plying of the bike                   | 11                         | 150.00            |
| -do-               | 10.06.11              | Badas & back                     | Remuna & back used by Dr.S.N Mishra     | 11                         | 150.00            |
| -do-               | 20.06.11              | Kendudia & back                  | No use of the bike                      | 11                         | 300.00            |
| -do-               | 22.06.11              | Katisahi & back                  |   |                            |                   |
| -do-               | 23.0611               | Badas & back                     | Sekhsorai & back                        | 11                         | 150.00            |
| -do-               | 27.06.11              | Kushadiha & back                 | No use                                  | 11                         | 150.00            |
| 633/31.3.12        | 13.10.11              | Badas & back                     | No plying                               | 14                         | 450.00            |
|                    | 14.10.11              | Katishahi & back                 |   |                            |                   |
|                    | 15.10.11              | Madhupura & Hasimpur             |   |                            |                   |
| -do-               | 28.10.11              | Durgadevi & back                 | -do-                                    | 14                         | 450.00            |
|                    | 29.10.11              | Kalidiha                         |   |                            |                   |

|      |          |                  |  |    |        |
|------|----------|------------------|--|----|--------|
|      | 30.10.11 | Ownda & back     |  |    |        |
| -do- | 02.11.11 | Badas & back     | Kalidiha, Masunkali & back by S.N Mishra | 14 | 150.00 |
| -do- | 03.11.11 | Kendudiha & back | No plying                                | 14 | 150.00 |
| -do- | 21.11.11 | Sekhsarai & back | Sanarai & back<br>M.Moharana             | 15 | 150.00 |

| (1)         | (2)      | (3)                                     | (4)   | (5)           | (6)    |
|-------------|----------|---|---|---------------|--------|
| 633/31.3.12 | 16.11.11 | Kashdiha & back                         | No plying of the bike                                 | 15            | 450.00 |
|             | 18.11.11 | Kalidiha & back                         |   |               |        |
|             | 19.11.11 | Aruadiha & back                         |   |               |        |
| -do-        | 23.11.11 | Chalanti & back                         | Jaleswar, Sekhsorai & back by S.N Mishra & M.Moharana | 16            | 150.00 |
| -do-        | 24.11.11 | Nuagaon & back                          | Routpada, Katipola<br>Kahidiha, used by M.Moharana    | 16            | 150.00 |
| -do-        | 25.11.11 | Sekhsorai, Rupsa & Kalidiha & back      | Sekhsorai, Rupsa & back S.N Mishra                    | 16            | 150.00 |
| 634/31.3.12 | 03.01.12 | Ownda & back                            | Sekhsorai, Kalidiha<br>& back by Dr S.N Mishra        | 17            | 150.00 |
| -do-        | 04.01.12 | Kusadiha & Nchindiha & back             | Sekhsorai, Pashimabad by S.N Mishra                   | 17            | 150.00 |
| -do-        | 09.01.12 | Sekhsorai & back                        | Nachindiha & back by S.N Mishra                       | 17            | 150.00 |
| -do-        | 11.01.12 | Aruadam & back                          | No plying   | 17            | 150.00 |
| -do-        | 13.01.12 | Katisahi & back                         | Baliapal, Musunkali & Kalidiha by R.K Kara            | 17            | 150.00 |
| -do-        | 17.01.12 | Madhupura & Jamkunda & back             | Katisahi & Kalidiha by M.Moharana                     | 18            | 150.00 |
| -do-        | 18.01.12 | Nuagaon & back                          | No plying   | 18            | 150.00 |
| -do-        | 19.01.12 | Paunsukali G.P                          | Gudikhal, Sekhsorai & back by S.N Mishra              | 18            | 150.00 |
| -do-        | 20.01.12 | Bhograi                                 | No plying   | 18            | 150.00 |
| -do-        | 07.02.12 | Baliapal, Paschimbada<br>8 AM to 8.15PM | Katisahi & Kendudiha by S.N Mishra<br>9 AM to 7 PM    | 19            | 150.00 |
|             | 08.02.12 | Aruadam                                 | No plying   | 19            | 150.00 |
|             | 29.02.12 | Khadagapal & back                       | B. sahu-morning<br>S.N Mishra-evening                 | 19            | 150.00 |
|             | 02.03.12 | NABARD, Balasore                        | No plying   | 5 of log book | 300.00 |
|             | 03.03.12 | Sekhsorai & back                        |   |               |        |
|             | 06.3.12  | Chalanti & back                         | No plying   | 5             | 150.00 |
|             | 07.03.12 | Badas & back                            |   |               | 150.00 |
|             | 13.03.12 | Kenduadiha & back                       | Badas S.N Mishra                                      | 5             | 150.00 |

| (1)                | (2)      | (3)              | (4)                                      | (5)         | (6)    |
|--------------------|----------|------------------|--|-------------|--------|
| Vr.No              | 14.3.12  | Badas & back     | Baliapal, Masunkali & Balasore           | 5 of Bolero | 150.00 |
| 634/31.3.12        |          |                  |  |             |        |
| -do-               | 15.3.12  | Kushadiha & back | Balasore, Manitapur Markona, by D.P Dash | 5           | 150.00 |
| Vr No.307/11.01.12 | 05.09.11 | Badas & back     | No plying of office bike                 | 13          | 450.00 |
|                    | 07.09.11 | Katisahi & back  |  |             |        |
|                    | 08.09.11 | Durgadevi & back |  |             |        |
| -do-               | 09.09.11 | Aruadam & back   | Jamsahi, Velora                          | 13          | 150.00 |

|              |          |                  |                                       |    |          |
|--------------|----------|------------------|---------------------------------------|----|----------|
|              |          |                  | Namita Mahapatra                      |    |          |
| -do-         | 12.09.11 | Nikhira & back   | No plying of bike                     | 13 | 150.00   |
| -do-         | 14.09.11 | Sekhsorai        | Jaleswar & back                       | 13 | 150.00   |
|              |          |                  | S.N Mishra                            |    |          |
| -do-         | 17.09.11 | Kushadiha & back | No plying of office bike              | 13 | 450.00   |
|              | 19.9.11  | Ownda & back     |                                       |    |          |
|              | 20.9.11  | Dagara,Chanmukha |                                       |    |          |
| -do-         | 29.9.11  | Nuagaon & back   | Balarampur,Nikhira & back M.Moharana  | 13 | 150.00   |
| 308/11.01.12 | 05.07.11 | Nuagaon & back   | No plying                             | 12 | 150.00   |
| -do-         | 08.07.11 | Kendudiha & back | Jaleswar, Sekhsorai & back S.N Mishra | 12 | 150.00   |
| -do-         | 12.07.11 | Dagara & back    | Kendudiha & badas                     | 12 | 150.00   |
|              |          |                  | By S.N Mishra                         |    |          |
| -do-         | 13.07.11 | Aruadam & back   | No plying of the bike                 | 12 | 300.00   |
|              | 15.07.11 | Sekhsorai & back |                                       |    |          |
| -do-         | 16.07.11 | Aruadam & back   | -do-                                  | 12 | 300.00   |
|              | 19.07.11 | Nikhira & back   |                                       |    |          |
| -do-         | 02.08.11 | Chalanta & back  | -do-                                  | 12 | 300.00   |
|              | 03.08.11 | Kushadiha & back |                                       |    |          |
| -do-         | 08.08.11 | Kalidiha & back  | Do-                                   | 12 | 150.00   |
| -do-         | 09.08.11 | Sekhsorai & back | Nuagan & Remuna by Namita Mahapatra   | 13 | 150.00   |
| -do-         | 11.08.11 | Aruadam & back   | No plying of the bike                 | 13 | 150.00   |
| -do-         | 17.08.11 | Katisahi & back  | Sunarai & back                        | 13 | 1500.00  |
|              |          |                  | S.N Mishra                            |    |          |
| -do-         | 20.08.11 | Kendudiha & back | No plying of the vehicle              | 13 | 300.00   |
|              | 19.08.11 | Dagara & back    |                                       |    |          |
|              |          | Total            |                                       |    | 11100.00 |

1. Similarly ,Vr No.634/31.03.12 showed his journey to BBSR from 24.01.12 to 27.01.12 for which Rs 865/- was paid as TE( bus fare Rs 265+600/- 4 D.As. @Rs 150.00/day) There is no ticket to support the journey. But the log book at page 19 shows that he went to Baliapal & Paschimabad at 7.30 am on field visit & returned at 8 p.m for which he had put his signature on 25.01.2012.This means his claim of Rs.865/-as T.A to BBSR is false .Hence the amount of Rs 865/- is not admissible in audit.

2. A sum of Rs 3000/- has been shown as being paid to hotel LeCOSMOS, NewDelhi (vr.no 309/11.01.12) towards accommodation charges for 9.05.11, 10.05.11 & 11.05.11 @Rs 1000/-per day during the journey to Gwalior for attending xviiiith zonal workshop. But the bill bearing No 2611/Dtd Nil had not been paid by anyone. Further the tickets submitted by Dr Panigrahi shows that he was in Gwalior on 09.05.11 for which Rs 1000 was claimed as accommodation charges in Delhi.As he started his journey from Gwalior on 10.05.11 at 19.05.hrs , he was not in hotel on 10.05.11 It is construed that the bill submitted in support of the accommodation charges is not authentic.

(d) The log book of the office bike of KVK,Balasure at page 16 shows that Dr Panigrahi had made field visit to scksovani & Jaleswar on 30.11.11 covering 100 km but the TA bill shows he was travelling by train to Jabalpur on 30.11.11. All these point s have made the tour of Dr Panigrahi to Jabalpur highly suspicious.

(D) It was seen from Vr.No.633/31.3.12 that out of a total travel expenses of Rs 9234.00, Rs.3,910/- was paid towards DA.& accommodation charges(Rs 2660.00 D.A+Rs 1250.00 accommodation charges in Hotel Shyama) for his tour to Jabalpur in the TA bill containing 2 sheets showed that he went to Jabalpur & returned to BBSR by train but there is not a single ticket to support his journey.

The order of the Dean, Extension Education bearing no.3357/DEE/28.1111 showed that Dr Panigrahi had to move to Jabalpur in vehicle of KVK, kalahandi. which had to start journey from Nuapada. But the TA bill shows that he came to BBSR on 28.11.11 from Balasure & started his journey from Bhubaneswar. His TA bill does not show his journey to Nuapada. Further the log book of the KVK ,kalahandi of bolero OR02AX5926 at page 69 showd that two people Dr Raj (Joint director DEE and Dr S. Patra went to Jabalpur. There is no mention of Dr. Panigrahi This means that Dr Panigrahi did not travel either by train or by the vehicle of KVK, Kalahandi. The hotel accommodation bill was not paid either by Dr Panigrahi or by anybody else.

E) The TA bill of Dr panigrahi (Vr no 633 /31.03.12)shows that the made field visit to Katisahi on 05.11.11 which started at 8 am & ended at 8.30

pm .by office bike but the log book of the office bike at page 14 shows that he had gone to Balasore for servicing of the bike from 2 pm to 6.30 pm which was duly signed by him. The servicing was supported by necessary entries of expenditure at page 55 of the log book. Thus the claim for full D.A of Rs 150/- is wrong .As the journey lasted for less than 6 hrs only 30% of the TA is admissible .Hence Rs 45/-(150.00.30%) is admissible the rest of Rs 105/-stands for recovery.

All the above points –A, B, C, D & E showed that Dr Panigrahi was paid T.E. without actually performing journey. In his compliance Dr Panigrahi has admitted with the comments like 'Slip of pen',duty of ministerial staff etc. which is far from satisfactory. Hence, the amount of Rs 18,980/- (11,100.00+865.00+3000+3910.00+105.00) stands for recovery from Dr **Radhashyam** Panigrahi failing which from the following persons found responsible Dr **Radhashyam** Panigrahi,Ex P.C.,KVK,Balasore 9490.00 Dr Sankarsan Nanda,Director,DEE 4745.00,Sri Subash ch.Sahu,S.A.,DEE 4745.00.

**Responsible Person for this paragraph**

| S/no | Name                     | Designation  | Adress                              | Amount(In Rs:) |
|------|--------------------------|--------------|-------------------------------------|----------------|
| 1    | Dr Radhashyam Panigrahi. | Ex-P.C.      | Ex-P.C,K.V.K.,Balasore              | 9490.00        |
| 2    | Dr Sankarshan Nanda      | Director.DEE | Directorate of Extn. Edn.,OUAT,BBSR | 4745.00        |
| 3    | Sri Subash Ch Sahu       | Sr.Asst.     | Sr.Asst.,DEE.,OUAT                  | 4745.00        |

**16.41 - College of Agriculture, Bhawanipatna:**

**FINANCIAL POSITION:**

Opening Balance as on 01.04.11:- 980717.00  
 Receipt during the year 11-12:- 7973596.00  
 TOTAL:= 8954313.00  
 Expenditure during the year 11-12:- 7701523.00  
 Closing balance as on 31.03.12 : 1252790.00  
 (As per audit)  
 Closing balance as on 31.03.12 : 1252790.00  
 (As per cash book)  
 Difference : Nil

9.Reconciliation of cash book and bank closing balances.

The C.B as per cash book as on 31.03.12 stands at Rs.1252790.00 & that of bank a/c (no.30878798675/SBI) stands at Rs.4750999.00.The difference of Rs.3498209.00may be reconciled & shown to audit.

College of Ag., Bhawanipatna- OSP no.328-333 AOM no.149/26.03.15

16.41.1 Irregular payment of remuneration to govt. employees for different assignments:

Scrutiny of vouchers revealed that remuneration was paid to govt. employees, assigning them different duties-(1) for taking classes as part time lectures,(2)for valuation of answer papers and(3)for imparting course on computer application. It was very surprising to find out that govt employees could do the assignments on several working days throughout the year. The payment of remuneration to govt employees is considered irregular because-

1. It violates Rule 22 of the Orissa service code.
2. Not a single permission from the respective administrative departments was obtained for such engagement.
3. The payment of remuneration has not been supported by concurrence of the Finance Dept.
4. The approval of the Vice-Chancellor for such engagement could not be produced to audit.

5. The engagement letters had been issued by the Associate Dean in most cases. The Controller of Exams. is the competent authority to appoint examiners & the engagement of guest faculty needs approval of the Vice-Chancellor. The engagement of govt employees by the Associate Dean in absence of necessary approval of the competent authority is unauthorised .The approval for such engagement may be produced for verification.

The details of such engagement are as follows:

A. Engagement of govt employees as part-time lecturers:

A sum of Rs 74,400.00 was paid as remuneration to govt employees who were engaged as part-time lecturers. It is important to point out that the govt employees look class almost throughout the year. The faculty members of the OUAT could be engaged for such purpose. The details are follows.(The photocopies are appended with the duplicate memo)

Statement showing details of payment of remuneration to govt employees for taking classes as part-time lecturers/guest faculty.

| Vr No.& Date | Name and Designation of the person                                       | Name of the course                   | Theory class   | Practical class                   | Convey-ance Allowance                        | Total    |
|--------------|--|--------------------------------------|--|-----------------------------------|--|----------|
| (1)          | (2)  | (3)                                  | (4)  | (5)                               | (6)  | (7)      |
| 52/30.11.11  | Dr Bijaya ku patra<br>VAS,Bhawanipatna                                   | Livestock<br>Production & management | 9900.00<br>(33*Rs 300)<br>(From 2.9.10<br>To 14.01.10)       | 6600.00<br>(33*200)               | 3300.00                                      | 19,800   |
| 140/31.3.12  | -do-   | -do-                                 | 11,400.00<br>(38 classes*<br>Rs 300.00)                      | 7200.00                           | 5500.00                                      | 24,100   |
| 152/31.3.12  | Dr Rajiblochan maharana,ASCO,Bolangir                                    | Seed sc & technology                 | (18.8.11 to<br>12.01.12)(19.9.11<br>to 19.1.11)<br>(32 days) | 4800.00<br>(16 classes*<br>300/-) | 6400.00<br>(32 classes<br>*200)CA-320<br>0/- | 14,400/- |
| 159/31.3.12  | Dr Kamalakanta Behera.Reader<br>Dept.of English. Govt autonomous collage | English                              | 28.02.11 to<br>13.07.11<br>5100(17*300)                      | 31*200<br>6200/-                  | 4800/-                                       | 16,100/- |
|              |  | Total                                |  |                                   |  | 74,400   |

B)Engagement of govt. employees as external examiners

A sum of Rs 19,514.00 was paid as remuneration to govt employees like, VAS; Asst. Engineers, seed certification officers, Agricultural officers who were engaged as external examiners. The reasons for treating this payment irregular had already been described. Further the authority of the Associate Dean to appoint external examiners, which is the responsibility of the controller of Exams. could not be shown to audit. The details of such payment are given below-

Details of Remuneration & T.E paid to govt employee engaged as external examiners.

| Vr No & Date          | Name & designation of the person.                                 | Date of journey               | Paper Evalued           | Rem.    | T.E.    | Total   |
|-----------------------|---|-------------------------------|-------------------------|---------|---------|---------|
| (1)                   | (2)   | (3)                           | (4)                     | (5)     | (6)     | (7)     |
| 51(4)/<br>30.11.11    | Sri Tusharkanti<br>samal.JQCI,Bhawanipatna                        | 26.8.11<br>31.8.11<br>4.11.11 | Soil sc Ac 224          | 736.00  | 600.00  | 1336.00 |
| 53(4)/<br>30.11.11    | Dr Rajendra kr. Rout.W.E.O<br>paintala block                      | 29.30.8.11<br>19820.10.11     | Agi<br>Economics        | 736.00  | 2626.00 | 3362.00 |
| 72(b)<br>31.12.11     | Dr. Chattaranjan SatpathyO.O<br>DDA Kalahandi.                    | 04.05.11.11<br>29.08.11       | Seed sc &<br>Technology | 1104.00 | 900.00  | 2004.00 |
| 129 & 128/<br>31.3.12 | Dr S.K Rout ray,Principal<br>scientistDirect of water<br>Mgt.BBSR | 25.3.12 to<br>27.3.12         | Forming system          | 736.00  | 2348.00 | 3084.00 |
| 136/137/              | Er.Basant kr. SwainDept of comp                                   | 29.8.11                       | Introduction to comp.   | 368.00  | 300.00  | 668.00  |

|             |  |             |                        |                |              |                  |
|-------------|--|-------------|------------------------|----------------|--------------|------------------|
| 31.03.12    | sc.GovtEng. Collage Bhawanipatna.  |             | Application            |                |              |                  |
| 138-139/    | Er lalat Mohan jena  | 26.8.11     | Form power & machinery | 368.00         | 300.00       | 668.00           |
| 31.3.12     | Asst.Agl.Eng. kalahandi.   |             |                        |                |              |                  |
| 150-151     | Swayakanta Malick,Jr.Hort Officer. office of the horticulturist, Kalahandi | 16.3.12     | Bio-technology         | 368.00         | 792.00       | 1160.00          |
| 31.3.12     |  | 17.3.12     | ABT-311                |                |              |                  |
| 153-154     | Tusharkanti samal  | 17.3.12     | Envl.Science           | 368.00         | 600.00       | 968.00           |
| 31.3.12     | JQCI,o/o DDA Bhawanipatna.   | 19.3.12     |                        | B.K behera     |              |                  |
| 155-156     | Dr.Kedaranath khamari,VAS Veterinary dispensary Junagharh.                 | 20.3.12     | Livestock Prodn.& Mtg  | 368.00         | 600.00       | 968.00           |
| 31.3.12     |  | 21.3.12     |                        | B.k behara     |              |                  |
| 163/162     | Sri Kailas ch behera   | 04.11.11    | Rural Sociology        | 368.00         | 600.00       | 968.00           |
| 31.3.12     | Dist.Ag.officer Kalahandi.   | 05.11.11    | EE-222                 |                |              |                  |
| 164 & 165   | Dr Chattaranjan satapathy  | 20.3.12 to  | AG-111                 | 736.00         | 1200.00      | 1936.00          |
| 31.3.12     | O/o DDA Kalahandi.   | 23.3.12     | AG-112                 | B.K behera     |              |                  |
| 174-173     | Sri prasanta ku.Nayak  | 01.11.11 to | Cytogenetic            | 360.00         | 1732.00      | 2092.00          |
| 31.3.12     | o/o Director,OSSOPCA   | 03.11.11    | pBG-223                |                |              |                  |
| 175/31.3.12 | -do-   | -           | -do-                   | 300.00         | -            | 300.00           |
|             | <b>Total</b>   |             |                        | <b>6916.00</b> | <b>12598</b> | <b>19,514.00</b> |

Thus, the payment of Rs.93914.00(A 74400+B19514 ) is highly irregular. No compliance was furnished to the objection memo. The amount, thus, needs recovery from the following persons found responsible. Dr Rabi ku Pattnayak, Associate Dean 31305.00 Manoranjan Sahoo,S.A. 31305.00 Kartik ch.Swain 31304.00.

16.41.2 Payment of remuneration to employees of Govt. Autonomous College, Bhawanipatna for computer application course OSP pg.334-335

Vr.No.149/31.3.12 Rs 22,000.00

A sum of Rs 22,000/-was paid to Dr.Loknatha Sahu, Reader in Physics, Govt Autonomous College ,Bhawanipatna for imparting comp. Application course (No As-322)in 2010-11 out of which Rs 2200/-was spent on contingencies & Rs 19,800/- was paid as remunerations as detailed below:

| <u>Name &amp; Designation of the person</u>     | <u>Amount paid</u> |
|---|--------------------|
| Dr.Loknatha Sahu, Reader in physics             | 4000/-             |
| 2. Himansu ch.sadangi, Sr lecturer in sociology | 8000/-             |
| 3. Prachi pattnaik, laboratory assistant        | 2400/-             |
| 4. Supriya Sahu, lab asst                       | 2400/-             |
| 5. Kalpa Gopal, Lab Attendant                   | 1600/-             |
| 6. Khitisa Gouda                                | 1600/-             |
|   | 19,800.00          |

As the payment related to a transaction that took place in 200-11, it is believed that it could be met out of the budget provision in that year itself. In the absent of any scope to check the voucher of 2010-11, it could not be ascertained whether the payment was made in 2010-11 or not.Further, the note sheet appended to the voucher revealed that –proposal was given for engagement of computer experts from RRTTS & KVK for the purpose .But not a single person from RRTTS/KVK were engaged. All the persons were from the Govt collage & payment was made violating Govt stipulations. Moreover, the proposal for such payment was not approved by the Vice-Chancellors as revealed from the note sheet.

Similar expenditure was also made in 2011-12 for Rs 20000/- (Vr No-158/31.3.12).The details are as follows.

1. Sri Himanshu ch.Sadangi,Sr lecturer in Sociology, Guest faculty ,16 theory classes,32 practical classes-Rs 12,000
2. Swarnalata Dora & Supriya Sahu lab. Assts. - 4,800

3. Kalpa Gopal & Khitish Gouda, lab Attendants – 3200.00

Total-20,000.00.

So the irregular payment amounting to Rs. 39800.00 needs recovery from the following persons found responsible. Dr Rabi ku Pattnayak, Associate Dean 13267.00

Manoranjan Sahoo, S.A. 13267.00 Kartik ch. Swain 13266.00

16.41.3 Less expenditure made than the amount withdrawn through self cheque-

Vr No-106(4)/27.3.12 Rs 9957.00

A sum of Rs 9957.00 was withdrawn from bank (cash book pg no.109) through self cheque No.038184/27.3.12 for payment of T.E and remuneration to four external examiners.

Out of this Rs 1920.00 was paid in cash to Sambit Panigrahi (1552 TE+368 remuneration) for the paper PP-122(48 nos) but the voucher is support of payment to three other examiners are not available in the voucher guard file. The main voucher showing details of the expenditure of Rs 9957.00 has been appended after Vr No 108 which have been marked by audit pencil as 'Vr. not available. This means that cash was withdrawn vide self cheque instead of cheques being issued to the examiners directly. payment was shown to have been made that actually payment was not made. Even the appointment letters, as available in other cases, are not found to judge the genuineness of the payment. The details are as follows-

1. Sambit Panigrahi Rs 2436.00(R368+TE2070) (paper-212)
2. Ajaya kumar chand (SST-211)968.00(R368+TE600)
3. Dr.N.Chattopadhyaya (HODT-314)4631.00(R368+TE4263) .

No compliance was submitted to the objection memo. Hence, the amount of Rs 8037.00 retained as cash stands for recovery from Dr Rabi ku Pattnayak, Associate Dean.

16.41.4 Irregular payment of tax for vehicle

Adjustment Vr.no. 96/16.03.12 S.V.No. 3 & 4

A sum of Rs.2880.00 was paid by the driver, Dhaneswar Sunani towards tax and fitness fee of vehicle OR02 BC 8398 (Tax Rs.2340.00+fitness fee 540.00). It was found from the vouchers that the tax was paid for the next year 2012-13 (for the period 01.04.12 to 30.03.13) (Rt.no AAO 9203371) & Fitness fee was paid for a school bus (AA 09203350). The payment was irregular & doubtful because-

1. The payment was made for the coming year. It is not possible for audit to ascertain whether payment was again made in 2012-13 unless the vouchers are verified.
2. There is no seal of RTO office on the receipts.
3. The driver had paid the tax & fee on a single date i.e 22.12.2012. But there is a wide gap between the serial no. of receipts (9203350 & 9203371).

No compliance was submitted to the objection memo. Hence, the amount of Rs 2880.00 stands for recovery from Dr Rabi ku Pattnayak, Associate Dean 576.00. Manoranjan Sahoo, S.A. 576.00 Kartik ch. Swain 576.00, Sandeeptha ku Nayak, OIC, Vehicle 576.00, Dhaneswar Sunani, Driver 576.00

41.5 16 Irregular & Complicated payment of electricity bills. OSP no.338-342

A total sum of Rs. 423008.00 was paid as electricity charges during the year. Scrutiny of the bills kept as vouchers revealed that the whole process of payment was complicated because:-

1. Charges paid did not match the amounts reflected in bills in some cases.
2. Payment was made on the face of printed bills without having seal & name of WESCO which is very different from the bills usually given by the company.
3. No clear bifurcation of charges for college & hostels.
4. As all the bills were paid previously, payment of arrear charges of a huge amount seems unjustified.

The details of such payment & deviations detected are furnished below.

Vr.no 23/23.08.11 Rs.10592.00

A sum of Rs.10592.00 was paid to the P.C., K.V.K, Kalahandi as energy charges for Krushak Niwas which was used as Boys hostel & vacated on 14.07.11 by the college & the photocopy of the bill shows that the energy charge for May 2011 was Rs.20130.41. It was intimated to the college to pay Rs.10592.00. The details of Rs.10592.00 was not furnished anywhere. Hence, the amount of Rs.10592.00 is held under objection till the original bill is produced to the next audy.

Vr.no 25/29.08.11 Rs.6956.00 M.R.No.12517036

An original bill had been kept for May 2011 for Rs. 5311.00. But Rs.6956.00 was paid for June 11 & July 11 on the basis of a typed bill in which there is no seal, name & logo of the company. Even the bill didn't contain the signature of the S.D.O. The amount of electricity written on the MR did not tally with that of the bill. This has led to an excess payment of Rs.1645.00 (6956.00-5311.00).

Vr.no 26/22.8.11 Rs.5821.00 M.R.No.12517073/29.8.11

A sum of Rs 5821.00 was paid on the basis of a typed bill in which there is no seal and logo on the company, no signature of the S.D.O. There is no mention of the period for which charges were paid (only for 1 month has been written). There is one original bill kept with the voucher showed that the bill had been issued in the name of Sri Manoj Kumar Tripathy for two months for Rs 4019.00. It could not be verified as to why the college had borne the electricity charges for Sri Tripathy & why the charges were not paid according to the original bill. As such, the payment of Rs.5821.00 is a direct loss to the college fund and stands for recovery.

Vr . no . 36/24.10.11 Rs 140409.00 M.R.No 12471054

A sum of Rs 140409.00/- was paid as electricity charges for September 2011 for A/C No.BHPT/3-0047. This amount includes Rs 81497.00 arrear. But the period for which this arrear had accrued was not specified. Neither was any details of this arrear written on the bill. As the electricity charges were paid regularly, the question of arrear payment did not arise. So the payment of Rs 81497.00 is inadmissible in audit.

Vr .no .107/29.3.12 Rs 52000/-

A sum of Rs 52000/- was shown as being paid on a provisional bill. The following deviations were found in the bill-

1. The bill was not like all other bills.
2. There was no mention of any period of payment. The charges were made for Sep.to March. But from which month the bill was assessed was not mentioned. All the previous months had already been covered.
3. There was no detail regarding units consumed, electricity charges, electric duty meter rent etc. Only a single amount of Rs.52000.00 was written in hand & payment was made. The load as mentioned in the bill was 70 KVA. But in other bills it was 200 KVA.
4. As the payment process continued till March 2012, payment could be made on the face of original bill. All these points point a finger towards the genuineness of the bill.
5. F. Payment without acknowledgement

A sum of Rs.80782.00 was shown as being paid as electricity dues but there is no acknowledgement of the payee in support of receipt of the payment. Payment without acknowledgement can't be treated as genuine. The details are as follows:

Vr.no 78/2.1.12 Rs.42542.00 (for January 2011) & 73/2.1.12 Rs.38240.00 (for Dec.110

G. Loss due to payment of DPS & failure to avail rebate.

A sum of Rs. 2616.48 or say 2616.00 was paid in excess due to payment of DPS & failure to avail rebate. Had the bills been paid in time & rebate availed, then this excess payment could have been prevented. As a result, the college suffered a loss of Rs.2616.00. The details are as follows:

Vr.no.36/24.10.11 (for Sept.2011) Bill amount Rs.140409.00  
 DPS:897.38 + Rebate:551.42 =1448.80  
 Vr.no.39/02.11.11 DPS :1167.68 Bill amount:43956  
 Total: 2616.48 or say 2616.00

The above cases show that the payment was made in a very complicated and irregular way. The photocopies are kept with the duplicate memos for reference. The college authority did not comply the objections. Thus, a sum of Rs.224381.00 needs recovery from the following persons found responsible - Dr Rabi ku Pattanayak, Associate Dean 74794.00. Manoranjan Sahoo, S.A. 72305.00 Kartik ch. Swain S.O.72305.00, Madhusudan Behera, Accounts Officer 2489.00, Narayan Dash S.O.2488.00

16.41.7 Payment of hire charges without acknowledgement:

Vr.no. 204/31.3.12 Rs. 1965.00  
 Vr.no.211/31.3.12 1400.00  
 3365.00

A sum of Rs.3365.00 was paid to Rajasthan Loader Backhode for transporting furniture & ploughing. But the payment made by Sri Pratap Ch.Behera, VAW on adjustment of advance was not supported by any money receipt of the payee. Due to this the payment lacks genuineness and stands for recovery from Dr R.K. Pattanayak, Associate Dean 842.00 Kartik Ch. Swain, S.O.841.00, Sri Pratap ch. Behera, VAW 841.00 Sri

Manoranjan Sahoo,S.A. 841.00 .

**16.41.8 Irregular & Excess payment towards purchases osp no.206-207 memo no.90/11.02.15**

The college suffered a loss of Rs.56832.00 by making purchases of equipments out of state plan grant by paying higher cost of equipments/gadgets than that fixed by the Central Purchase Committee(CPC) set up by the university with the chairmanship of the Dean, College of Ag.,BBSR. The details are as follows –

| Vr. No./Date | Particular of items   | Ref. to Invoice no. | Rate fixed by the CPC          | Rate paid     | Ref. to letter of CPC recommendation   |
|--------------|-----------------------|---------------------|--------------------------------|---------------|--|
| 172/31.03.12 | Trinocular microscope | 08/31.03.12         | 144145<br>Pg.198/c of the file | 174500        | File no. 4/200911-12<br>1305/CA/20.03.12Purchase of equipments/Implements etc. |
| 188/31.03.12 | LED TV                | 6521/31.03.12       | 29500.00                       | 55947         | do   |
|              | <b>Total</b>          |                     | <b>173645</b>                  | <b>230447</b> | <b>Excess 56802.00</b>   |

The persons found responsible –

Prof Debi Pr. Ray ,Ex Vice-Chancellor,6311.00 Sri Ananta Ku.. Prusty,Comtroller 6311.00 , Dr R.K. Pattanayak,Associate Dean 6312.00 Kartik Ch. SwainS.O.6311.00 Dr Subash Ch. Swain,Asst.Prof., 6312.00Madhusudan Behera,A.O., 6312.00 Bikram Mohanty,A.O. 6311.00Bhimasen Bastia,S.O.6311.00 Ashish KumarDas,D.A.6311.00

**16.41.9 Double payment of security charges osp pg.323-324 o.m.no.148/26.03.15**

Vr. no.04/04.07.11

A sum of Rs.7200.00@2400.00 for three no. security personnel was paid to Viswanandan Security service (P) Ltd. Vide Bill no.324/11/26.04.11 for the month of April,2011. The note-sheet appended showed that the service of the said firm was terminated w.e.f.01.05.2011.But it was found that a sum of Rs.8100.00 was again paid for 3 no. three security personnel for April,2011 to Abhiram Caretaking and Export Services,BBSR vide Vr. No.44(7)/25.11.11(Bill no.231/08.09.2011).The payment of Rs.8100.00 to Abhiram Caretaking and Exort Services,BBSR for April,2011 led to double payment for the same month.

Further, the same vr. showed that Rs. 16200.00 was paid for six persons @ Rs. 2700.00 for Feb. and March,2011(Bill no.9147/21.03.11 and 9177/31.03.11).The security service provided by Viswanadan Security(P) Ltd .was terminated w.e.f.1.05.11 and payment was made up to April,2011.The service of Abhiram Caretaking started from May,2011.So the payment of Rs 16200.00 to the firm for Feb. and March,2011 led to double payment. So there were two double payments to Abhiram Caretaking amounting to Rs.24300.00 which is irregular and inadmissible in audit. No compliance was submitted to the objection raised. This is a loss to the university and stands for recovery from the following persons found responsible –Dr Rabi Ku Pattnayak 8100.00, Sri Narayan Dash,S.O.8100.00,Sri Manoranjan Sahoo,S.A. 8100.00.

**16.41.10 Irregular payment towards engagement of DLRs in hostels**

Scrutiny of vouchers revealed that a total sum of Rs.76150.00 was paid towards engagement of DLRs in hostels. The details are given below -

| <b>Boys' hostel</b><br>Vr. no/date | Payment for the month of | Name of the DLR             | Amount paid                            |
|------------------------------------|--------------------------|-----------------------------|--|
| 248/31.03.12(SV 1 to 4)            | April 11 to July 2011    | Suresh Majhi                | (2340+1180.00+1170+2340.00)<br>7030.00 |
| 251/31.03.12(SV 1 to 2)            | Aug.&Sept. 2011          | Suresh Majhi                | 2340+2340=4680.00                      |
| 252/31.03.12(SV 1 to 2)            | Oct.&Nov. 2011           | Suresh Majhi                | 2340+2340=4680.00                      |
| 254/31.03.12(SV 1 to 2)            | Dec.11&Jan. 2012         | Suresh Majhi                | 2340+2340=4680.00                      |
| 257/31.03.12(SV 1 to 2)            | Feb.& March.2012         | Suresh Majhi                | 2340+2340=4680.00                      |
|                                    | <b>Total</b>             |                             | <b>25750.00</b>                        |
| <b>Girls' hostel</b> 247/31.03.12  | April 11 to June 2011    | Jashoda Poda Kasturi<br>Dip | 4680+4680=9360.00                      |
| 250/31.03.12                       | July toSept.11           | Jashoda Poda Kasturi<br>Dip | 7020+7020=14040                        |
| 253/31.03.12                       | Oct.&Nov.2011            | Jashoda Poda Kasturi<br>Dip | 4140+4140=8280.00                      |
| 255/31.03.12                       | Dec,11-Jan.12            | Jashoda Poda Kasturi<br>Dip | 4680+4680=9360.00                      |
| 256/31.03.12                       | Feb.-Mar,12              | Jashoda Poda Kasturi<br>Dip | 4680+4680=9360.00                      |
|                                    | <b>Total</b>             |                             | <b>50400.00</b>                        |

|      |  |          |
|------|--|----------|
| G.T. |  | 76150.00 |
|      |  |          |

The file bearing no.7/2009-'Engagement of Staff for Hostel' produced to audit revealed that a proposal was given to the D.S.W., who coordinates hostel matters for obtaining approval for engagement of staff for hostels(pg.1/N). But the Associate Dean had not obtained any approval from the Vice-Chancellor through the D.S.W. The same page showed that no business was made in 2010-11 & 2011-12. The file was moved after a gap of three years on 09.05.2012 with a proposal to engage one Ghatakarpar Mangaraj. There was no proposal, and no approval of the competent authority for the engagement of DLRs as shown in the table. Moreover, the following deviations were noticed in the payment –

1. The engagement has violated Govt. order no.1899/F Dtd.15.05.2001.
2. Approval for such engagement was not obtained from the Dept. Of Finance.
3. There was no attendance sheet of the DLRs. Only slips of paper having no. of days the DLRs worked, the amount and acknowledgements were kept as vouchers.
4. Though the presence of the DLRs was shown throughout the year, direct payment was not made to them. Advances were paid to hostel superintendents which were adjusted on 32.03.12.

So it is construed that no engagement was actually made but payment was shown as being made keeping papers. So the payment is highly irregular lacking admissibility and is liable for recovery from the following persons-

R.K. Pattanayak, 19037.00 Associate Dean Dr Subash Ch. Swain, Asst. Prof., Suptd., Girls' hostel 19037.00 Dr Bhabani Sankar Nayak, Asst. Prof., Suptd., Boys' hostel 19037.00 Kartik Ch. Swain S.O. 6346.00 Sri Madhusudan Sehera, A.O. 6346.00 Sri Manoranjan Sahoo 6346.00

**16.41.11 Non-production of records regarding engagement of Abhiram Caretaking and Export Services, BBSR OSP no.324**

A total amount of Rs.2,26,890.00 was paid to Abhiram Caretaking and Export Services, BBSR. The details are furnished below –

| Vr. No./Date     | Period of engagement               | Amount paid |
|------------------|------------------------------------|-------------|
| 44(7)/25.11.11   | Feb.11 to Aug.11                   | 94,500.00   |
| 121-125/31.03.12 | Sept.11 to January 11              | 67500.00    |
| 114-420/31.03.12 | May 11 to Nov, 11 (ladies' hostel) | 64890.00    |
|                  |                                    | 226890.00   |

The objection memo issued for the production of file showing tender, administrative approval and financial concurrence was not replied. The records may be produced to the next audit. Till then the amount of Rs.2,26,890.00 is held under objection.

**16.40 Non-production of vouchers & other related records of expenditure of ATMA:**

During verification of the vouchers w.r.t cash book it was found that a sum of Rs. 287115.00 has been paid as advance and adjustment was also made for the same amount during the year for ATMA trials. The vouchers & connected records which were not produced to audit may be produced for verification despite issue of objection memo. The records may be produced to next audit. Till then the amount of Rs. 287115.00 is held under objection.

**Responsible Person for this paragraph**

| Slno | Name                 | Designation         | Adress  | Amount(In Rs.) |
|------|----------------------|---------------------|---|----------------|
| 1    | Dr Rabi Ku Pattnayak | Associate Dean      | Associate Dean,College of Ag.Bhawanipatna               | 162270.00      |
| 2    | Kartik Ch Swain      | S.O                 | S.O,College of Ag.Bhawanipatna                          | 124638.00      |
| 3    | Manoranjan Sahoo     | Sr.Asst.            | Sr.Asst,College of Ag.,Bhawanipatna                     | 139051.00      |
| 4    | Narayan Dash         | S.O.                | S.O.,Directorate of Exn.Edn.,OUAT                       | 10588.00       |
| 5    | Madhusudan Behera    | Accounts officer    | Asst. Registrar,OUAT                                    | 15147.00       |
| 6    | Bikram Ku Mohanty    | EX-Accounts Officer | EX-Accounts Officer,OUAT                                | 6311.00        |
| 7    | Bhabani Sankar Nayak | Asst.Prof.          | Asst.Prof.,Ex-Hostel Suptd.,College of Ag.,Bhawanipatna | 19037.00       |
| 8    | Dr Subash Ch. Swain  | Asst.Prof.          | Ex Asst. Prof.,College of Ag.,Bhawanipatna              | 25349.00       |
| 9    | Prof.Debi Pr.Ray     | Ex-Vice-Chancellor  | Ex-Vice-Chancellor,OUAT                                 | 6311.00        |
| 10   | Sri Ananta Ku Prusty | Ex-Comptroller      | Ex-Vice-Chancellor,OUAT                                 | 6311.00        |
| 11   | Sri Bhimsen Bastia   | S.O.                | S.O.(Retd.)   | 6311.00        |
| 12   | Ashish Kumar Dash    | Ex-S.A Now.S.O.     | Ex-S.A Now.S.O.,OUAT                                    | 6311.00        |
| 13   | Pratap Ch. Behera,   | VAW                 | Ex-VAW,OUAT   | 841.00         |

**16.42 -**

**No Comments.**

**16.43 -**

**No Comments.**

**16.44 - College of Horticulture, Chipilima**

Irregularities in the account of College of Horticulture, Chipilima. OSP-393-403.Memo no-164/04.04.15

During the course of audit of the account of the College of Horticulture,Chipilima the following irregularities came to notice:

**1. Less-credit of fees than collected from students**

A sum of Rs.10972.00was taken to main cash book as against Rs.11172.00 collected from students on 05.08.11 through receipts(Rs.5064.00+Rs.1688.00+Rs.4420.00)(Pg.66 of main cash book).This has resulted in a less deposit of Rs.200.00. The amount needs recovery.The compliance submitted during exit conference showed that the collection amount stood at Rs.10972.00 but due to calculation mistake a sum of Rs.11172.00 was taken in the cash book.Hence,the sub-paragraph is dropped.

Loss of fuel

A sum of Rs. 3082.00 was paid towards purchase of fuel,but the log books of vehicle do not show the stock entry of fuels which led to loss of stock.The details are as follows:

Vr.no & Date    Cash memo no.    Vehicle no.    Quantity in litres    Amount in Rs.

& date

103/19.11.11    6325/14.10.11    OR02BF7733    30 litre HSD    Rs.1321.50

284/31.03.12    8061/25.01.12    OR02BK1912    40 litre HSD    Rs.1762.00

Limited to

Rs.1760.00

TOTAL Rs.3081..50 or say Rs.3082.00

Out of Rs.3082.00,an amount of Rs.1760.00 was recovered vide M.R. No.68/4876 dtd.23.05.2015.So out of 3082.00,a sum of Rs.1760.00 is held under objection till the cash book and bank scroll are verified and Rs.1321.50 or say 1322.00 is suggested for recovery from-

Dr Pradyumn Ku Tripathy, OIC, Vehicles    661.00

Sri Ranjan Kumar Sahu, Driver    661.00.00

1. Official journey by Associate Dean without submitting any ticket & hire charge payment document

A total sum of Rs.23923.00 was paid to the Associate Dean Dr.D.K Das for his journey to BBSR.The tour bills kept as vouchers did not contain a single ticket or proof of hire charge of taxi to judge whether the journey was actually performed. The journeys, as shown being made by train, must not have been without ticket . But not a single ticket was produced to support the journey Dr. Das is not an Examiner, but is an officer. So the minimum provision of class III ticket is not applicable to him. As the approval file for such journey was not produced to audit,the genuineness of the journey couldn't be verified the same may be produced to the next audit.Till then the amount Rs.23923.00 is held under objection.

The details of payment of TC are as follows-

| Vr No./dtd. | Period of Journey    | Amount       |
|-------------|----------------------|--------------|
| 150/31.3.12 | 06.07.11 to 11.7.11  | Rs. 4792.00  |
|             | 22.07.11 to 25.07.11 |              |
|             | 03.08.11 to 05.08.11 |              |
|             | 23.08.11 to 25.08.11 |              |
| 152/31.3.12 | 16.10.11 to 18.10.11 | Rs. 3844.00  |
|             | 24.11.11 to 28.11.11 |              |
|             | 09.12.11 to 15.12.11 |              |
| 151/31.3.12 | 08.08.11 to 17.08.11 | Rs. 15287.00 |
|             |                      | Rs. 23923.00 |

Necessary compliance may be furnished as to why the journey performed involving considerable time of absence from the head quarters without the support of any ticket would not be treated 'not actual' & the amount would not be recovered.

1. Non maintenance of Advance Register

The scrutiny of Voucher w.r.t cash book showed that all the advance payments involving Rs.777641.00 was made without any voucher.The payments made in cheques were only written in the cash book to which no voucher no. was assigned.Neither was any advance register showing details of advance paid & adjusted was maintained.This has created much confusion regarding payment & adjustment of advance.The following steps are to be adopted with regard to advances:

1. An advance register should be maintained.
2. Every advance payment should be assigned a vr.no after being passed for payment.
3. Ref.of the vr.no of advance payment should made in the adjustment voucher.
4. Advances should not be paid on the last 2/3 days of the year.
5. Payment through cheques should be made directly to the party without giving any advance to an employee.
- 6.
7. Non deposit of money collected in bank within 3 days

8. It was seen that the money collected through cash had not been deposited in bank within 3 days of collection as stipulated u/s 6(1) of the

OTC.Retention of money collected through cash should be avoided

**5. Doubtful payment towards labour charges through muster rolls.**

On scrutiny of the muster rolls showing payment for wages for labourers engaged by the Farm Superintendent Sri Purandar Mandal, it was seen that a sum of Rs.18090.00 has been paid to some Jitendriya Rana during the year. But the signature put by Sri Rana is just in same handwriting showing his name as written in the muster roll by the farm superintendent.

The Associate Dean is requested to refer the muster rolls to the forensic lab for investigation and intimate the report to the next audit till then the amount Rs.18090.00 is held under objection..The details are as follows.

| Sub Vr.no & Date | Period of engagement | Amount paid     |
|------------------|----------------------|-----------------|
| 38/23.8.11       | 1.4.11 to 10.4.11    | 720.00          |
| 39/23.8.11       | 11.4.11 to 20.4.11   | 630.00          |
| 40/23.8.11       | 21.4.11 to 30.4.11   | 630.00          |
| 41/23.8.11       | 01.5.11 to 10.5.11   | 810.00          |
| 42/23.8.11       | 11.5.11 to 20.5.11   | 1620.00         |
| 43/23.8.11       | 21.5.11 to 30.5.11   | 720.00          |
| 44/23.8.11       | 31.5.11 to 09.6.11   | 810.00          |
| 45/23.8.11       | 10.6.11 to 19.06.11  | 1260.00         |
| 46/23.8.11       | 20.6.11 to 29.6.11   | 810.00          |
| 47/23.8.11       | 30.6.11 to 09.7.11   | 720.00          |
| 48/23.8.11       | 10.7.11 to 19.7.11   | 630.00          |
| 49/23.8.11       | 20.7.11 to 29.7.11   | 810.00          |
| 202/31.3.12      | 01.11.11 to 10.11.11 | 720.00          |
| 203/31.3.12      | 11.11.11 to 20.11.11 | 720.00          |
| 204/31.3.12      | 21.11.11 to 30.11.11 | 810.00          |
| 216/31.3.12      | 30.7.11 to 08.08.11  | 630.00          |
| 218/31.3.12      | 19.8.11 to 28.8.11   | 630.00          |
| 217/31.3.12      | 09.8.11 to 18.8.11   | 720.00          |
| 219/31.3.12      | 01.09.11 to 10.09.11 | 630.00          |
| 220/31.3.12      | 11.09.11 to 20.09.11 | 810.00          |
| 222/31.3.12      | 21.09.11 to 30.09.11 | 720.00          |
| 223/31.3.12      | 11.10.11 to 20.10.11 | 810.00          |
| 224/31.3.12      | 21.10.11 to 31.10.11 | 720.00          |
|                  | <b>TOTAL</b>         | <b>18090.00</b> |

**1. Inadmissible excess payment of D.A to examiners:**

A total sum of Rs 5870.00 was paid in excess to the external examiners due to non deduction of 50% of D A from either respective TE as they were provided free accommodation in the college guest house as revealed from appointment letters. This payment of full DA in addition to providing free accommodation violates **Rule 65(c0 of the OTA Rules.** Thus the amount paid in excess needs recovery from

1. Dr Dilip Ku Das, Associate Dean Rs2935.00

2. Sri Sankalp Kumar Sangramsingh J.A Rs.2935.00

The details are furnished below

| S.Vr.no/Date | Name of examinee     | Letter no/Date of engagement | Period of stay in guest house | DA allowed in Rs. | DA Admissible (1/2 of DA) | Excess payment |
|--------------|----------------------|------------------------------|-------------------------------|-------------------|---------------------------|----------------|
| 11/27.7.11   | Dr.Umesh Thappa,BCKV | 1268/UAT/<br>17.6.11         | 22.7.11 to 23.7.11            | 400.00            | 200.00                    | 200.00         |
| 14/27.7.11   | Dr.B.K Bhagat        | 1267/UAT/<br>17.6.11         | 20.7.11-21.7.11               | 400.00            | 200.00                    | 200.00         |
| 20/03.08.11  | Dr.P.K Mishra        | 1562/UAT/<br>25.07.11        | 1.08.11-2.8.11                | 400.00            | 200.00                    | 200.00         |
| 22/4.8.11    | Dr.P.C Kar           | 1561/UAT/                    | 1.8.11-4.8.11                 | 800.00            | 400.00                    | 400.00         |

|              |                      |                       |                     |                |         |         |
|--------------|----------------------|-----------------------|---------------------|----------------|---------|---------|
|              |                      | 25.07.11              |                     |                |         |         |
| 56/27.8.11   | Dr.Bikash Das,Ranchi | 1298/UAT/<br>17.06.11 | 24.8.11-25.8.11     | 760.00         | 380.00  | 380.00  |
| 58/27.8.11   | Dr.M.KNanda,Kalyani  | 1292/UAT/17.6.11      | 26.8.11-27.8.11     | 400.00         | 200.00  | 200.00  |
| 67/26.9.11   | Dr.A.Pariari         | 1282/UAT/17.6.11      | 29.8.11-31.8.11     | 1200.00        | 600.00  | 600.00  |
| 123/21.1.12  | Dr.B.C Sahoo         | 118/UAT/9.1.12        | 20.1.12-21.1.12     | 400.00         | 200.00  | 200.00  |
| 124/21.1.12  | Dr.A.N Dash          | 23/UAT/10.1.12        | 20.1.12-21.1.12     | 400.00         | 200.00  | 200.00  |
| 125/21.1.12  | Dr.P.K Mishra        | 106/UAT/09.1.12       | 20.1.12-21.1.12     | 400.00         | 200.00  | 200.00  |
| 126/23.1.12  | Dr.Rajiv Kumar       | 127/UAT/11.1.12       | 20.1-23.1.12        | 2000.00        | 1000.00 | 1000.00 |
| 128/25.1.12  | Dr.N.C Sahoo         | 191/UAT/17.01.12      | 24.01.12 to 25.1.12 | 400.00         | 200.00  | 200.00  |
| 129/01.02.12 | Dr.N.C Panda         | 41/UAT/5.1.12         | 15.2.12 to 16.2.12  | 800.00         | 400.00  | 400.00  |
| 134/23.2.12  | Dr.Bidyadhar Nayak   | 409/UAT/8.2.12        | 15.2.12 to 16.2.12  | 400.00         | 200.00  | 200.00  |
| 136/23.2.12  | Dr.Anupam Pariari    | 2533/UAT/22.12.11     | 17.2.12 to 18.2.12  | 800.00         | 400.00  | 400.00  |
| 137/23.2.12  | Dr.Hirak Banerjee    | 2592/29.12.11         | 16.2.12 to 17.2.12  | 700.00         | 350.00  | 350.00  |
| 138/14.3.12  | Dr.Kalyan Ghadei     | 606/UAT/3.3.12        | 10.3.12 to 12.3.12  | 1080 @ 360/day | 540.00  | 540.00  |
|              | TOTAL                |                       |                     | 11740.00       | 5870.00 | 5870.00 |

**Consumption of fuel by showing use of vehicle (jeep) not supported by any signature of the user.**

Verification of the log book of the jeep no. OR 02 BF 7733 of the college showed that in many occasions the driver had shown running of the vehicle for which the officer or the person, as mentioned to have used the vehicle had not put his signature in support of the journey. It is construed that the vehicle was not actually plied but the driver had shown false running. This aspect had not been verified by the OIC, Vehicles as required under the provisions of the **OUAT Financial and Accounts Manual (Page 25)**. Had this aspect been looked into by the Officer-in-Charge of the vehicle, the loss would have been prevented. This had resulted in a loss of **Rs. 8310.00** to the university exchequer. The details are furnished below.

| Date     | Ref. to log book page | Distance shown | Fuel consumed (in litres) | Cost of fuel (in Rs.) |
|----------|-----------------------|----------------|---------------------------|-----------------------|
| 29.05.11 | 5                     | 6 km           | 0.5                       | 22.00                 |
| 01.06.11 | 6                     | 30             | 2.5                       | 112.00                |
| 03.06.11 | 6                     | 30             | 2.5                       | 112.00                |
| 09.06.11 | 7                     | 42             | 3.5                       | 154.17                |
| 11.06.11 | 7                     | 72             | 6                         | 264.30                |
| 29.06.11 | 10                    | 30             | 2.5                       | 112.00                |
| 06.07.11 | 12                    | 84             | 7                         | 308.35                |
| 12.07.11 | 12                    | 84             | 7                         | 308.35                |
| 17.07.11 | 13                    | 72             | 6                         | 264.30                |
| 20.07.11 | 13                    | 30             | 2.5                       | 112.00                |
| 28.07.11 | 14                    | 84             | 7                         | 308.35                |
| 10.08.11 | 18                    | 91             | 7.5                       | 330.37                |
| 19.08.11 | 20                    | 6              | .5                        | 22.00                 |
| 22.08.11 | 20                    | 16             | 1.5                       | 66.00                 |
| 27.08.11 | 21                    | 6              | .5                        | 22.00                 |
| 28.08.11 | 21                    | 42             | 3.5                       | 154.00                |
| 16.09.11 | 27                    | 72             | 6                         | 264.30                |
| 24.09.11 | 27                    | 18             | 1.5                       | 66.00                 |
| 24.09.11 | 28                    | 40             | 3.5                       | 154.17                |
| 26.09.11 | 28                    | 12             | 1                         | 44.05                 |
| 29.09.11 | 28                    | 72             | 6                         | 264.30                |
| 14.10.11 | 30                    | 66             | 5.5                       | 242.27                |
| 04.11.11 | 35                    | 6              | .5                        | 22.00                 |
| 06.11.11 | 35                    | 42             | 3.5                       | 154.17                |
| 03.12.11 | 41                    | 30             | 2.5                       | 110.12                |
| 03.12.11 | 41                    | 84             | 7                         | 308.35                |
| 05.12.11 | 41                    | 132            | 11                        | 484.55                |
| 06.12.11 | 41                    | 72             | 6                         | 264.30                |
| 09.12.11 | 41                    | 72             | 6                         | 264.30                |
| 11.12.11 | 41                    | 84             | 7                         | 308.35                |
| 15.12.11 | 42                    | 30             | 2.5                       | 110.12                |
| 19.12.11 | 42                    | 72             | 6                         | 264.30                |
| 22.12.11 | 43                    | 72             | 6                         | 264.30                |

|          |                    |    |     |                       |
|----------|--------------------|----|-----|-----------------------|
| 26.12.11 | 43                 | 72 | 6   | 264.30                |
| 26.12.11 | 43                 | 72 | 6   | 264.30                |
| 28.12.11 | 44                 | 72 | 6   | 264.30                |
| 30.12.11 | 44                 | 72 | 6   | 264.30                |
| 31.12.11 | 44                 | 30 | 2.5 | 110.12                |
| 02.01.12 | New log book pg. 1 | 84 | 7   | 308.35                |
| 02.01.12 | New log book pg. 1 | 42 | 3.5 | 154.17                |
| 07.01.12 | New log book pg. 1 | 84 | 7   | 308.35                |
| 31.01.12 | New log book pg. 7 | 30 | 2.5 | 110.12                |
|          |                    |    |     | <b>8310.45 or say</b> |
|          | <b>Total</b>       |    |     | <b>8310.00</b>        |

No compliance was submitted to the memo pointing out the irregularity. The expenditure on fuel for the use of the vehicle without signature of the user and without mention of the purpose is irregular and inadmissible and thus, stands for recovery from the following persons –

Dr Pradyumn Ku Tripathy, OIC, Vehicles 4155.00

Sri Ranjan Kumar Sahu, Driver 4155.00

**Loss of fuel due to wrong balancing :** The O.B. of fuel on 08.08.11 was 13 l (log book page 18). 20l was purchased on that day. But instead of total quantity of 33 l total was calculated as 31 l which led to a loss of 2 l of fuel costing Rs.84 (2l @44.05 / l). Sri Ranjan Kumar Sahu ,Driver is responsible for this.

Sri Ranjan Kumar Sahu ,Driver Rs.84.00

**i) Irregular and double payment for magazines :**

A sum of Rs.6,800/- (21,750 – 14,950 for advt.) was spent for printing of college magazine vide Vr. No. 8/27.7.2011. The payment was made against Bill No. 029/30.04.2011 of Graphics Art Offset Press, Cuttack for 185 copies.

Again an amount of Rs. 8,900/- was shown as being paid by Dr. Abhiram Dash,Asst.Prof. vide adjustment voucher no.289/31.3.2012 against advance amount of Rs.14,000/- for 100 copies of magazines to Electro Complex, Sambalpur (Cash memo no. 98/16.04.2012.

It is important to point out here that before passing such a payment, the following points were not considered.

- a) There was a double payment for magazines.
- b) The bill presented belonged to 16.04.2012 (Next financial year) but adjustment was made on 31.03.2012 against a bill dated 16.04.2012.

This irregular & double payment is inadmissible in audit & stands for recovery from Dr Dilip Ku Das,Associate dean Rs.2225.00

Dr Abhiram Das, Rs.4450.00 Asst. Prof. Sri Sankalp Kumar Sangramsingh Rs.2225.00

**ii) Irregular payment for purchase of prizes & seals.**

Adjustment Vr. No. 291/31.3.2012 Rs. 4,500/-.

The adjustment voucher shows the purchase of the following items from Pankaj Trading Corporation Bill No.2641/15.4.2012 (Prize sets [14] Rs. 4400/- + Seal 100/- = Rs.4500.00

It was found that the bill was dated 15.04.2012 & payment was made on 15.04.2012 (Next financial year) but the adjustment was made on 31.03.2012. The advance was paid & adjusted during 2011-12 for a purchases shown on 15.04.2012.

This clearly shows that advance was paid and adjustment was made through cash for a fictitious transaction. The amount of Rs. 4,500/- needs recovery from Dr Abhiram Das.

**iii) Irregular purchases of sun-control film for office jeep.**

Adjustment Vr. No. 238/31.3.2012 Rs. 3,064/-.

A sum of Rs. 3,064/- was pain towards purchase of **sun-control film** from Car Shringar – A House of Car Accessories, vide bill No. 170/28.03.2012 for the office jeep OR 02 BF 7733. This is an adjustment of advance paid to Sri R.K. Sahoo, Driver.

a) Sun control films have been prohibited to be used by the Govt. of India.

b) There is no provision & need for such film for office jeeps.

Hence, the expenditure is not only irregular but also illegal & thus. stands for recovery from

Dr Dilip Ku Das, Associate Dean Rs.1022.00

Sri Sankalp Kumar Sangram Singh, Jr. Asst. Rs. 1021.00

Sri R K Sahoo, Driver Rs.1021.00

**iv) Irregular expenditure for purchase of plants.**

Adjustment Vr. No. 209/31.3.2012 Rs. 260/-.

A sum of Rs. 260/- was paid by the farm superintendent, Sri P. Mandal to the District Integrated Nursing, Pipalmunda for purchase of 18 no. plants vide bill no. 43/22.02.2012. The following facts were noticed in the transaction

a) An amount of Rs.2430/- was taken as advance on 24.02.2012 vide cheque no.034897/dt. 24.02.2012.

b) The firm has supplied the plants on 22.02.2012. So there was no need for an advance on 24.02.2012.

c) Sri Mandal had made the payment on 02.02.2012 as seen from the bill. It is not possible that payment is made for the thing which has not been supplied.

Hence, the amount paid is not only irregular but also fictitious and stands for recovery from

Sri Purandar Mandal, Farm Suptd. 260.00

**v) Irregular payments of telephone bill.**

S. Vr. No. 38/06.08.2011 Rs.111/-

A sum of Rs. 111/- was paid to the BSNL towards telephone charges for phone no. 0663 2460822 of the Principal Investigator for the period 01.05.2011 to 30.06.2011. This is not the phone provided to the Associate Dean of the College ( No. 0663 2460525)

a) None other than the AD is eligible for such a phone.

b) The telephone charges of a principal Investigator should not be paid from the college fund.

Hence the payment is inadmissible & thus stands for recovery from

Dr Dilip Ku Das, Associate Dean 56.00

Sri Sankalp Kumar Sangram Singh, Jr. Asst 55.00

**vi) Inadmissible payment for postage stamps :**

S. Vr. No. 237/ 31.03.2012 Rs. 1,000/-

The adjustment voucher shows that a sum of Rs. 1,000/- was shown as being paid to the postmaster, Chiplima for purchase of postage stamps by Sri Kailash Ch. Biswal, Specimen Collector. It was found that denomination was not specified on the requisition letter for stamps. It is not understandable as to how could the postmaster provide stamps of Rs. 1,000/- without a reference to the denominations.

Secondly, there was no need to give a cheque (0310330/28.03.2012) to the specimen collector. Stamps could be purchased by paying the cheque directly to the Postmaster. During the exit conference, a stock register was shown to audit with the entry of stamps each worth Rs. 5/-, stock entry made by the Junior Assistant. But without the mention of any denomination stock entry of stamps each worth Rs. 5/- is an after-thought action which is not admissible for consideration. All these deviations show that a fictitious payment was made leading to a loss of Rs. 1000.00 which stands for recovery from

Dr Dilip Ku Das, Associate Dean Rs. 500.00

Sri Sankalp Kumar Sangram Singh, Jr. Asst Rs. 500.00

**vii) Payment of two road taxes in the same year for the same vehicle (OR 02 BK 1912).**

S. Vr. 63/21.09.2011 Rs. 9,182/-

S. Vr. 246/31.3.2012 Rs. 4,360/-

It was seen from the above voucher that a sum of Rs.9,182/- was paid as road tax for vehicle No. OR 02 BK 1912 from 01.04.2011 to 31.03.2012. Again a sum Rs.4,360/- was paid as road tax for the same vehicle for 01.04.2012 to 31.03.2013 (for the next financial year). The following irregularities come to notice in the payment.

- a) The payment of road tax was paid for the next financial year (2012-13) when the vehicle had not plied.
- b) There is no seal & proper signature of TRO office ,Bhubaneswar on the bills. Rather RTO office had been written in a handwriting which matches that of Sri Sadasiva Mohapatra, Retd. Head Clerk.
- c) The payment was shown being made by the driver Sri R.K. Sahoo. But it was seen from log book of vehicle no. OR 02 BF 7733 (jeep) Sri Sahoo was in Chiplima & there was no proof that he had come to Bhubaneswer to deposit road tax.

All these points prove that so such payment was made actually but payment was shown with the production of false bills. Hence, the payment of Rs 4360.00 is fictitious and thus, is suggested for recovery from

|   |         |
|---|---------|
| Dr Dilip Ku Das,Associate Dean          | 1454.00 |
| Sri Sankalp Kumar Sangramsingh,Jr.Asst. | 1453.00 |
| Sri R K Sahoo,Driver                    | 1453.00 |

**IRREGULARITIES FOUND IN THE EXPENDITURE OF ICAR DEVELOPMENT GRANT :-**

On checking the vouchers of expenditure of the ICAR development grant the following irregularities were noticed.

**i) Payment of telephone charges from the ICAR development fund without bill.**

S. Vr. No. 110/22.02.20111 Rs. 331/-

A sum of Rs. 331/- was paid as telephone bill for the month of Nov 2011. But the vouchers available did not contain any such bill neither the phone no for which the payment was made. Further telephone charges are to be paid from contingent fund. No head of a/c was written on the bill. Only amount was written on a plain paper & payment was made from ICAR development fund.

The Jr. Asst. of the college showed the voucher kept in the contingent voucher guard file. So the objection is dropped.

**ii) Payment of exam expenses (TA& remuneration) out of ICAR Development Fund & without ticket.**

A sum of Rs. 18,696/- (Rs.14,588/- towards TA + 4,108/- towards remuneration) was paid out of ICAR Development Grant towards exam expenses. The ICAR guideline for expenditure of Development Fund showed no such provision towards exam expenses (**the photocopy of the guideline is appended to the objection memo had been submitted to the Audit Office**).

Further, most importantly, not a single payment of T.E. was supported by ticket showing journey & payment of vehicle hiring charges. The amount includes Rs. 6,642/- (Rs. 6,274/- TA +Rs. 368/- remuneration) paid to Dr. Srikanta Lenka, Sr. Scientist, Plant pathology, RRLRRS, Gehua, Assam for his journey from 17.01.2012 to 23.01.2012. A person came from Assam without ticket is not only unbelievable but also is illegal . Payment from ICAR development grant further raises such suspicion because there is no such provision in the sanction order of the ICAR. Further not a single payment was made through cheque to the party. Self cheques were issued & cash payments were made which is very irregular.As such the payment is unauthorised and hence inadmissible in audit and thus needs recovery from the persons who made the payment.

|   |         |
|---|---------|
| Dr Dilip Ku Das,Associate Dean          | 9348.00 |
| Sri Sankalp Kumar Sangramsingh,Jr.Asst. | 9348.00 |

The details of such payment are –

| Sub Vr. No. Date   | Name of the examiner                    | Period of journey    | Remuneration<br>(Rs) | T.A.<br>(Rs)                            | Total<br>(Rs) |
|--------------------|---|----------------------|----------------------|---|---------------|
| 1                  | 2                                       | 3                    | 4                    | 5                                       | 6             |
| 109/<br>22.12.2011 | Dr. Satyanarayan Mishra,<br>Bhubaneswar | He was not paid T.A. | 300/-                | How he could comes<br>is not understand | 300/-         |



**(a) The payment has not been made in cheque though the amount involved is quite big. The payment has been shown as being made in cash.**

**(b) The payment has been made as an adjustment of advance paid through cheque to Dr. S.K.Das, Asst. Prof. on 31.03.12** (Cheque no.0326122/31.03.12). There was no need of an advance to an employee who received cheque and made payment in cash to the supplier on the very day on which both the supply and payment were made.

**(c) The bank account of the college, bearing no.12087000502/Utkal Gramya Bank Ltd., Chiplima, shows that the cheque was encashed on 03.05.12. So it is not true that payment was made in cash vide M.R.No.526/31.03.12.**

**(d) There is a great difference in the address and the telephone no. of the supplier written on the invoice and on the M.R. though both belong to the same date, i.e., 31.03.12**

|   |  |
|---|--|
| <u>Invoice no.790/31.03.12</u>  | <u>M.R.No.526/31.03.12</u>   |
| Address : Pindi no.001/13, Siripur Market.BBSR<br>COMPLEX-UNIT-7,BBSR-3,PH:564267 | SHOP NO.13 & 14,SIRIPUR MARKET<br>MARKET COMPLEX-UNIT-7,BBSR-3,PH:564267 |
| Phone no. (0674)3298505,3201238   | PH:564267  |

**(e) The purchase file –“Approval for Expenditure- ICAR Development Grant 2011-12” shows at pg.10 that the Associate Dean gave a proposal to give advance to Dr.S.K.Das with the note that Rabintra Printers had requested for advance payment .But there is no such communication from the supplier in the file. This shows that it was planned much before that payment would be shown as have been made in cash for which advance was paid to a staff member instead of direct cheque payment.**

**(f) The bill amount included Rs.34,851.00 as VAT. But there is no VAT clearance or IT clearance certificate either in the file or in the voucher. This has violated the Orissa Value Added Tax Act,2004.**

**(g) The bill amount came to Rs.2,99,880.00 after a deduction of Rs.841.00 from the gross amount of Rs.3,00,721.00. But no open tender was invited for this purchase. This has violated O.M.No.28122/F Date 13.07.2006 & Rule 4(b) of the OUAT Financial and Accounts Manual (Pg.17).**

**(h) The printing work of the college situated at Chiplima was done at Siripur market, just 100m away from the OUAT press. The university spends funds for the salary of staff and maintenance of the press. The printing work could be done in the university press by supplying only a few printing materials which could be very economic .By not doing this the college authority have violated Rule 97 of the O.G.F.R. and Rule 3 of the OUAT Financial and Accounts Manual (Pg.15).**

All these findings prove that forged documents were submitted in support of payments to make purchases out of ICAR grants. Hence the expenditure is a clear misutilisation of public money and a loss to the University fund. Hence the amount stands for recovery from the following persons.

|   |              |
|---|--------------|
| 1) Dr. Dillip Kumar Das, A.D                | Rs. 99960.00 |
| 2) Dr. Sunil Kumar Das, Asst. Prof.         | Rs. 99960.00 |
| 3) Sri Sankalp Kumar Sangramsingh, Jr.Asst. | Rs. 99960.00 |

**Case-2 : Vr. No.342-353/31.03.12: Amount- Rs. 50,000.00 (OSP No.155-157)**

A sum of Rs. 50,000.00 was spent on purchase of utensils from one Bharat Steel Centre, Sambalpur. The purchase process revealed the following deviations --

**(a) Twelve(12) no. of bills were produced for the purchase of utensils from a single supplier and the purchase spread over a period of five(5) days – from 22.11.11 to 26.11.11. It seems that the college authority went to Sambalpur from Chiplima everyday and everyday a single utensil was purchased. Even two bills were produced for two utensils purchased on a single date -- (6022 & 6021 on 23.11.11, and 6024 & 6025 on 25.11.11). This means that the purchase order was split up to avoid sanction of the higher authority violating Rule 98 of the O.G.F.R. and Rule 3 (iv) of the OUAT Financial and Accounts Manual (Pg.16).**

**(b) The payment was not made through cheque. An advance was paid to the hostel superintendent who made the payment to the supplier in cash.**

**(c) A sum of Rs.2000 was paid as VAT as was found from the bills. But there is no VAT clearance certificate attached either to the vouchers or in the file. This has violated the Orissa Value Added Tax Act,2004.**

**(d) There is a great deviation in the chronological order of the bills .For example, bill no.6032 belonged to 22.11.11 but bills with 6024 & 6025 nos. belonged to 25.11.11.**

(e) Out of Rs.50000, for Rs.15000.00 was spent for Ghanteswari Girls' Hostel. The stock entry certificate was given at the backside of all the bills that stocks were entered at page 17 of the S.R. But the stock register was not produced. An inventory register (the Ouat Accounts and Financial Manual prescribes for an Inventory Register, not a stock register for hostels) was produced only after audit requested for its production. The inventory register produced to audit did not have stock entry of utensils at page 17. Audit had put their remark on that page in audit pencil. Further, the signature of Sri R.K.Bhol, who had given the Stock entry certificate, was not found anywhere in the S.R. **The photocopy of page 17 and page 52 are kept with the objection memo for reference.**

(e) The Jr. Asst. showed one stock entry at page 52 which had a long list of utensils but there was no mention of bill no., name of the supplier, bill amount and name of utensils. Further, the then Farm Suptd. Purandar Mandal had signed as the Hostel Suptd. But he was not the Hostel Suptd in 2011.12. etc.

(f) The dates of the bills were written by a different person possibly by a the person who had assigned voucher no. to all the bills.

The above findings suffice that public money has been spent by showing purchases with the production of forged documents.

All these prove that the S.R. produced to audit was an after-thought record. Hence, it is construed that actually no goods were purchased but expenditure was shown making fictitious stock- entry. So the expenditure of Rs.15000.00 is inadmissible and stands for recovery from the following persons-

|  |         |
|--|---------|
| Dr Dilip Kumar Das, Assc. Dean         | 5000.00 |
| Dr Sarbani Das, Suptd., Ladies' Hostel | 5000.00 |
| Sri RK Bhol, Store-keeper              | 5000.00 |

**4. Payments towards purchases through presentation of forged documents: S. Vr. No. 158/31.3.2012**

A sum of Rs. 43,600/- was shown being paid to one Nutan Marketing, BBSR vide M.R. No. 153/31.3.2012 (Bill no. 95/31.3.2012) through cheque no. 0326107/31.3.2012. The amount was debited from the college bank a/c on 31.03.2012.

Though sorting of the papers showed the following deviations –

a) The bill close not carry printed TIN & CST nos. TIN and CST nos. have stamped through rubber seals. Usually the TIN/SRIN & CST no. go hand in hand. But here two separate rubber seals carrying nos. have been used.

b) The MR shows CST no. as CST-BHC-II-5263 where as the bill shows the no (rubber stamped) as CST-BHC-II-5263-15103/2003.

c) There is no VAT calculation on unit cost of materials in the bill costs were written and added. The VAT has been calculated on the left side of the bill. This never happens in original bills.

d) Most importantly, a letter had been kept as being received from Nutan Marketing. The letter was sent on 09.05.2014 which was overwritten as 09.05.2012 but it was received by the Associate Dean on 09.05.2014. A letter received on 09.05.2014 was kept for a transaction of 31.03.2012. The letter from permission to draw cash was received on 09.05.2014 for a transaction of 31.03.2012.

Secondly, the seal of the firm is totally different on this letter (a single line rubber stamp seal) whereas it is a round seal on the money receipt.

Thirdly, the letter contained a rubber stamped violate colour TIN no. which was stamped unnecessarily.

e) The VAT clearance certificate kept is itself a take one. The income tax period is from Feb. to March. A comparison is made between the two VAT clearance certificate one placed for Nutan Marketing and another for AUDIOTRONICS issued by the same authority STO, Bhubaneswar, III circle (photo copies are attached herewith) Even the certificates are different in their contents. It is surprising to find that ever a Govt. from differs in contents.

**Above all, the bill has not been passed for payment by the Associate Dean. (The photocopies of the vouchers supplied by the Ouat authority are kept with the objection memos.)**

From the above points, It is evident that fake documents were submitted for showing expenditure on purchase & the money was misutilised. Hence, the expenditure is not only irregular but also is inadmissible.. The payment has been made without the pass order of the A.D. It was made by the S.O. & the farm superintendent Sri Purandar Mandal who had misutilized the fund. Hence the amount needs recovery from

|                     |             |
|---------------------|-------------|
| Sri Purandar Mandal | Rs.43600.00 |
|---------------------|-------------|

**Responsible Person for this paragraph**

| Sln0 | Name            | Designation   | Adress                  | Amount(In Rs:) |
|------|-----------------|---------------|-------------------------|----------------|
| 1    | Dr. Sarbani Das | Hostel Supdt. | College of Horticulture | 5000.00        |

|   |                                |                        |   |           |
|---|--------------------------------|------------------------|---|-----------|
| 2 | DR Dilip ku Das                | Ex. Assc. Dean         | Chipilima<br>Agriculture college<br>chipilima | 124290.00 |
| 3 | Sri Ranjan Kumar Sahu          | Driver                 | College of Horticulture<br>Chipilima          | 7374.00   |
| 4 | Dr Pradyumna Ku Tripathy       | Principal Investigator | Principal<br>Investigator,OUAT                | 4816.00   |
| 5 | Sri Purander mandal            | farm supertinent       | Agriculturecollege<br>chipilima               | 43860.00  |
| 6 | Dr. Abhram Das                 | Sports Officer         | College of Horticulture<br>Chipilima          | 8950.00   |
| 7 | Sri Sankalp Ku.<br>Sangrasingh | Jr. Asst.              | College of Horticulture<br>Chipilima          | 119287.00 |
| 8 | Dr. Sunil Ku. Das,             | Asst. Prof.            | College of Horticulture<br>Chipilima          | 99960.00  |
| 9 | Sri R.K.Bhol                   | Store Keeper           | College of Horticulture<br>Chipilima          | 5000.00   |

**16.45 - OVC, Bhubaneswar.**

Financial Figure

| Name of the cash book | O.B as on 1.4.2011 | Receive during the year 2011-12 | Total       | Expenditure during the year 2011-12 | C.B as on 31.3.2012 as per audit | C.B as on 31.3.2012 as per cash book | Difference |
|-----------------------|--------------------|---------------------------------|-------------|-------------------------------------|----------------------------------|--------------------------------------|------------|
| Main cash book        | 2319759.57         | 29844250.00                     | 32164009.57 | 29686338.00                         | 2477671.57                       | 2395984.57                           | 81687.00   |

Reconciliation between cash book C.B and audit C.B as on 31.3.2012.

Closing balance as per cash book – Rs 2395984.57

Add – Collection on 31.3.2012 not

taken to cash book

(i) Student fee collection Rs 67937.00

ii) Misc. collection Rs 13750.00

**Rs 81687.00**

Closing balance as per audit - Rs 2477671.57

**Para 16.45 (a):-Non-credit of collection amount (TVCC, CVSc&AH, OSP-442-443)**

On checking the user fee collection receipts with reference to Outdoor Register of Teaching Veterinary Clinical Complex under OVC, it is found that a sum of Rs. 231.00, as detailed below, was less credited to the Outdoor Register.

Hence, it may be clarified to audit, why the amount of Rs. 231.00 so less credited to the account will not be suggested for recovery.

**DETAILS:-**

| Receipt No./Date    | Amount collected(Rs.) | Amount taken to account(Rs.) | Amount less credited(Rs.) |
|---------------------|-----------------------|------------------------------|---------------------------|
| 27/2889 dt.16.05.11 | 102.00                | -                            | 102.00                    |
| 10/2889 dt.11.05.11 | 22.00                 | 2.00                         | 20.00                     |
| 05/2903 dt.30.05.11 | 75.00                 | 55.00                        | 20.00                     |
| 54/2903 dt.06.06.11 | 72.00                 | 52.00                        | 20.00                     |
| 65/2916 dt.27.09.11 | 22.00                 | 2.00                         | 20.00                     |
| 91/2916 dt.04.10.11 | 22.00                 | 2.00                         | 20.00                     |

|                     |       |       |               |
|---------------------|-------|-------|---------------|
| 92/2916 dt.04.10.11 | 22.00 | 2.00  | 20.00         |
| 11/2917 dt.10.10.11 | 55.00 | 52.00 | 3.00          |
| 80/2917 dt.19.10.11 | 25.00 | 22.00 | 3.00          |
| 81/2917 dt.19.10.11 | 25.00 | 22.00 | 3.00          |
| <b>TOTAL</b>        |       |       | <b>231.00</b> |

On issue of objection memo the local authority have neither returned the original memo nor effected recovery. However Rs 231.00 was recovered vide MR no-20/8584/dt.1.6.15 from the Director, TVCC. But entry in the cash book could not be verified due to non availability of up-to-date cash book. Hence Rs 231.00 is held under objection.

**Para 16.45 (b):-Loss of Stock and Store(TVCC, CVSc.&AH, OSP-444)**

On scrutiny of the paid vouchers of TVCC under OVC with reference to Main Cash Book and other records/registers, it is noticed that Rs. 1762.00 has been paid to Highway Service centre, BBSR, towards purchase of 40lits. of HSD(fuel) @ Rs.44.05/lit. vide voucher no. 660/31.03.2012 and payee bill no.17416/31.03.2012 for the vehicle bearing no. OR-02F 2326. Stock entry certificate has been given to be stock entered at page no. 03 of the log book of the vehicle. On verification of the log book of the concerned vehicle, it is found that there is no stock entry against the same purchase on the date of purchase i.e. 31.03.2012.

Hence, it may be clarified to audit why the cost of the fuel, not taken to stock, i.e. Rs. 1762.00 will not be suggested for recovery.

On issue of objection memo, the local authority has not returned the original objection memo. How ever, during exit conference, the local authority replied that "40 lit. of HSD(fuel) has been entered in stock book of fuel of TVCC at page-03. But it is wrongly mentioned that it has been entered in the log book of the vehicle. So the stock of fuel of 40 lit. has actually entered in stock book in stead of log book." The stock book of fuel was verified during exit conference as per the reply of the local authority. Hence the para is dropped.

**Para 16.45 (c):-Non-reflection of collected amount in the Cash Book (CVSc&AH,OSP445-446)**

On verification of the receipt side of the Main Cash Book of OVC with reference to concerned records for the year 2011-12, it is found that student collection amounting to Rs. 67937.00 and EMD amount collection for Rs. 13750.00 totaling Rs. 81687.00 has been entered in the Daily Collection Register at page no.—82 during the month of March 2012. The same amount was collected in shape of BDs and was deposited in the Bank A/C on 31.03.12 & was credited to the A/C as follows:-

| Date of credit | Amount(Rs.)     |
|----------------|-----------------|
| 31.03.12       | 17083.00        |
| 03.04.12       | 50854.00        |
| 03.04.12       | 13750.00        |
| <b>Total</b>   | <b>81687.00</b> |

The above said credit is also verified with reference to the respective Bank Scrolls. On further verification, it is found that that the same amount was not taken to the receipt side of the Cash Book on the same date. As such the closing balance was reduced to the same extent i.e. Rs. 81687.00

On issue of objection memo the local authority furnished no reply and the para stands good. Hence Rs 81687.00 is held under objection.

**Para 16.45 (d):-Analysis of closing balance(CVSc.&AH, OSP-447)**

During the course of audit on the A/cs of OVC for the period 2011-12, it is found that there is a sum of Rs. 2395984.87 lying as closing balance in the Main Cash Book as on 31.03.2012. But the details of analysis of the closing balance are not furnished in the Cash Book. As the amount is huge and lack of analysis, it is not possible to ascertain the exact position of the same.

Hence, analysis of the same need be produced to audit in order to track the whereabouts of the amount and verification.

On issue of objection memo the local authority furnished no reply and the para stands good. Hence Rs 2395984.87.00 is held under objection.

**16.46 - Controller of Examination**

|   |         |
|---|---------|
| O.B as on 1.04.2011                             | Nil     |
| Receipt during the year under audit             | 1002220 |
| Total:  | 1002220 |
| Expenditure during the year under audit         | 1002220 |
| Closing balance as on 31.03.12 as per cash book | NIL     |

**16.47 - College of Forestry, Bhubaneswar.**

FINANCIAL POSITION OF COLLEGE OF FORESTRY FOR THE YEAR 2011-12

|                                  |                 |
|----------------------------------|-----------------|
| Opening Balance as per cash book | Rs 72247.00     |
| Receipt                          | Rs 5129187.00   |
| Total                            | Rs 52,00,434.00 |
| Expenditure                      | Rs 51,82,245.00 |
| Closing balance as per cash book | Rs18,189.00     |

**Less credit of deposited amount. (OSP-411)**

On checking the receipt of side of the cash book of college of Forestry for the year 2011-12, it is found that Rs 50,000/- has been received from D.P.P. vide Ch. No. 231101 dt. 30.03.12 for interior decoration of newly construction education Museum and the same cheque was deposited in SBI A.c No. 31445445070 on 30.3.12.

On Cross verification it is noticed that the same cheque has been encashed for Rs 5000/- on 30.3.12 as such Rs 45,000/- (Rupees 50,000-5,000) was less realized resulting a loss to the institutions.

Hence it may be clarified the where about of the balance Rs 45,000/- to audit. In exit conference the local authority produce the bank pass book maintaining deposit of Rs 45000.00 (on 6.10.2012) ,which is verified by the audit party and the para is dropped.

**16.48 - College of Horticulture, Chiplima.**

| Financial figure of College of Horticulture, Chiplima. |         |
|--|---------|
| Opening Balance  | 905809  |
| Receipt  | 6337408 |
| Total  | 7243217 |
| Expenditure  | 6582967 |
| Closing balance as per audit                           | 660250  |
| CB as per cash book                                    | 660050  |
| Difference   | 200     |

Reconciliation:

Closing balance as per cash book : Rs 660050.00

Add- less totaling taken on 5.8.2011 vide Page no-66 of Main cash book Rs 200.00

Closing balance as per audit : Rs 660250.00.

**Adjustment of outstanding advance. (OSP-476)**

On verification of outstanding advance position of College of Horticulture, Chipilima it is found that a sum of Rs 4900/- was lying as outstanding advance as on 31.3.11. it may be clarified audit whether the same amount has been adjusted till date.

In response to audit objection memo, the local authority have not returned the original memo. So the amount of Rs 4900.00 needs recovery from the concerned delinquent for which the following persons are held responsible.

| Name               | Designation    | Amount  |
|--------------------|----------------|---------|
| Sri Dillip ku. Das | Associate Dean | 2450.00 |
| Dr. L.K.Rath       | Asst. Prof.    | 2350.00 |
| Dr. M.A.A.Baig     | Prof.          | 100.00  |

**Responsible Person for this paragraph**

| S/no | Name              | Designation    | Adress                             | Amount(In Rs:) |
|------|-------------------|----------------|------------------------------------|----------------|
| 1    | Sri Dillip ku Das | Associate Dean | College of Horticulture, Chiplima. | 2450.00        |
| 2    | Dr. L.K.Rath      | Asst. Prof.    | College of Horticulture, Chiplima. | 2350.00        |
| 3    | Dr. M A A Baig.   | Prof.          | College of Horticulture, Chiplima. | 100.00         |

**16.49 - KVK, Keonjhar.**

Financial Figure:

|   | Main cash book | Revolving fund |
|---|----------------|----------------|
| O.B as on 1.4.11 as per cash book       | 0.00           | 100000.00      |
| Receipt during the year under audit     | 1825479.00     | 137865.00      |
| Total                                   | 1825479.00     | 237865.00      |
| Expenditure during the year under audit | 1762085.00     | 150073.00      |
| C.B as on 31.3.12 as per cash book      | 63394.00       | 87792.00       |

**Inadmissible payment towards TA. (OSP-242)**

On checking and scrutinizing the paid vouchers w.r.t. cash book and other connected records of KVK, Keonjhar for the year 2011-12, it is found that Rs 13997.00 was paid to Sri Jibanjyoti Sen (I/c P.C..KVK Keonjhar) towards T.A for the month of May- 2011 vide Vr. No. 251/21.2.12 and Chq. No. 046808/21.2.12 . on verification it is notice that Sri Sen has proceeded to Gwalior to attend the journal workshop of KVKs of Zone-VII at RVSKVV, Gwalior to be organized from 6.5.11 to 8.5.11 . After attending the workshop from 6.5.11 against which he had produce the receipt / cash memo of hotel "Le-cosmos" for lodging and boarding charges for the above periods.

Hence, it is not clear to audit why Sri Sen had halted at Delhi even after completion of the said workshop on 8.5.11 and resulting an excess and unnecessary payment of Rs 3000.00 towards lodging and boarding charges, which needs recovery.

In reply to the half margin memo no. 104, it is stated that the zonal workshop was from 06.05.11 to 08.05.11 at DEE, RVSS, Gwalior, for which the journey started from Bhubaneswar on dt. 04.05.2011 by Sampark Kranti express ( Train no 12819) to Kanpur Central which was scheduled to depart from Bhubaneswar at 03.40 PM but actually departed at 10.00 PM and reached at Kanpur at 11.00 PM on 05.05.2011, for which next connecting train BJU GWL Mail ( train no 11123) was missed likely to depart at 01.45PM on dt. 05.05.2011

So distance of 317km between Kanpur and Gwalior was covered by taxi as the time was already 11.00 PM (night) to reach on 06.05.2011 on time to attend the Zonal workshop, in this regard I am say that no amount has been provided between Kanpur and Gwalior in the bill where as an amount of Rs 1585 ( Rs 5/km) should be provided.

Then about return journey with a purpose to visit IARI, New Delhi & better communication, started from Gwalior at 7.30AM to Delhi by taxi and reached at 3.30 PM on dt. 09.05.2011 covering 328Kms, also stated that no amount of money has been provided in the bill where as an amount of Rs 1640.00 (Rs 5/Km) should be provided.

On dt. 10.05.2011 visited IARI, New Delhi to enquiry about subscription of journals and visited soil testing laboratory, division of soil SC and agriculture chemistry to visualizes the standard of soil testing at IARI and upgrade the skill in soil testing and halted at New Delhi, Returned by Rajdhani Express, which departed at 05.20 PM from New Delhi.

In this regard I am to state that confirmed seats were also not available before dt. 11.5.11 from new Delhi to Bhubaneswar by booking date 09.04.2011 , so the Rajdhani train ( train no 12444) was booked even on RAC status basis.

In this situation there as need to stay at Le-Cosmos hotel from 09.05.2011 at 3.30 PM to 11.5.2011 at 7.30 AM at New Delhi, so the expenditure incurred for the purpose of room rent is genuine, so the objection may kindly be dropped.

But it is not admissible to audit as the tour particular attached to the TA bill is silent regarding the official duty assigned to Sri Sen from 9.5.11 to 11.5.11. Hence the lodging and boarding charges for the period from 9.5.11 to 11.5.11 amounting Rs 3000.00 needs recovery for which Sri Jibanjyoti Sen, PC is held responsible.

**Responsible Person for this paragraph**

| S/no | Name               | Designation | Adress        | Amount(In Rs:) |
|------|--------------------|-------------|---------------|----------------|
| 1    | Sri Jibanjyoti Sen | PC          | KVK, Keonjhar | 3000.00        |

**16.50 - KVK, Bhanjanagar, Phase-I.**

Financial Figure:

|   |            |
|---|------------|
| O.B as on 1.4.11 as per cash book       | 483248.00  |
| Receipt during the year under audit     | 3057893.00 |
| Total                                   | 3541141.00 |
| Expenditure during the year under audit | 2883676.00 |
| C.B as on 31.3.12 as per cash book      | 657465.00  |

**Double payment towards TA (OSP-462)**

On checking of the paid vouchers of NICRA K.V.K Bhanjanagar Phase-I for the year 201-12 it is found that a sum of Rs 5102/- paid to Sri Premananda Behera, S.O towards TA vide Vr. No. 12 of 31.3.12 & Vr No. 14/31.3.12. On further scrutiny it is found that an amount of Rs 306/- has been paid for the dt. 16.6.11 twice. Hence it may be clarified to audit why the amount of Rs 306/- will not be suggested for recovery.

In response to audit objection memo, the local authority have not returned the original memo. Hence the para stands on its own merit and Rs 306.00 needs recovery from Sri Premananda Behera, S.O failing which the following persons are held responsible.

Sri Sutan ku Satpathy, P.C                      Rs 153.00

Sri Premananda Behera, S.O                      Rs 153.00

**Inadmissible payment: (OSP-463)**

On scrutiny of the paid Vrs. Of NICRA, Bhanjanagar Phase-I it is found that a sum of Rs 1395/- has been paid to Sri Sutan Kumar Satapathy, P.C towards TA vide Vr. No. 4 of 31.3.12 for the period from dt. 1.11.11 to 30.11.11./ On scrutiny it is revealed that tour for the dates 1.11.11 , 2.11.11, 3.11.11, 18.11.11 , 29.11.11 and 30.11.11 has not been approved by the authority. As such the TA claimed for those dates is not admissible to audit. Hence, it may be clarified to audit why the amount of Rs 840/- show paid will not be suggested for recovery. In response to audit objection memo, the local authority have not returned the original memo. In exit conference the local authority produced the approval order of the tour particulars of the same which is verified by the audit party and the para is dropped.

**Stock entry wanting: (OSP-464)**

On checking of the Vrs of KVK, Bhanjanagar Phase-I it is found that a sum of Rs 5000/- has been paid to M/s SAI OFFSET PRINT, Siripur, Bhubaneswar vide cheque No. 2241596 dt. 30.3.12 as paid Vrs No. 141 dt. 31.3.12 towards preparation of News letters of 300 pieces on scrutiny of the bill it is noticed that there is a stock entry certificate given that stock entry has been made. But the page No. of the stock register has not been mentioned. Hence it may be clarified to audit where about of the materials show purchased.

In exit conference the local authority produced the stock entry of the same which is verified by the audit party and the para is dropped.

**Double payment towards TA: (OSP-465)**

On scrutiny of paid Vrs of NICRA, KVK, Bhanjanagar Phase-I, for the year 2011-12, it is found that Rs 3182/- paid to Sri Premananda Behera, S.O towards TA bill vide Vr. No. 10 dt. 31.3.12.

On further scrutiny it is found that the same amount was claimed and paid to Sri P.Behera amounting Rs 3182/- vide Vr. No. 11 dt. 31.3.12. As such the payment towards a single expenditure was made twice.

Hence, it may be clarified to audit why the amount of Rs 3182/- paid in excess will not be suggested for recovery.

In response to audit objection memo, the local authority have not returned the original memo. Hence the para stands on its own merit and Rs 3182.00 needs recovery from Sri Premananda Behera, S.O failing which the following persons are held responsible.

Sri Sutan ku Satpathy, P.C                      Rs 1591.00

Sri Premananda Behera, S.O      Rs 1591.00

**TA Bill paid in absent of approved tour particular: (OSP-466)**

On scrutiny of the paid Vrs of Green Revolution-II, KVK Bhanjanagar Phase-I it is found that Sri Debendra Kumar Debata SMS plant Prot was paid Rs 909/- vide -26/V No. 62/31.3.12. On scrutiny it is noticed that the concerned TA bill is not attached with the relevant approved tour particulars.

Hence it may be clarified to audit how the payment was made towards TA without approved tour particular.

In exit conference the local authority produced the approval order of the tour particulars of the same which is verified by the audit party and the para is dropped.

**Loss of Stock and Store: (OSP-467)**

On scrutiny of paid Vrs of NICRA, KVK, Bhanjanagar, Phase-I, it is found that a sum of Rs 966.00 has been paid towards purchase of 24Ltrs of HSD @ 40.26/ltr for the vehicle bearing No- OR 02 AX 5924 vide Chq no- 224414/dt. 18.6.11 and Vr. No-38/sv-132/dt.31.3.12. but the fuel so purchased has not been taken to the log books.

In response to audit objection memo, the local authority have not returned the original memo. Hence the para stands on its own merit and Rs 966.00 needs recovery failing which the following persons are held responsible.

Sri Sutan ku Satpathy, P.C                      Rs 483.00

Sri Premananda Behera, S.O      Rs 483.00

**TA Bill paid in absent of approved tour particular: (OSP-468)**

On scrutiny of the paid Vrs of Green Revolution-II, KVK Bhanjanagar Phase-I it is found that Sri Debasis sarangi, SMS (Soil Sc.) was paid Rs 2550/- vide -24/SV No. 6/31.3.12. On scrutiny it is noticed that the concerned TA bill is not attached with the relevant approved tour particulars.

Hence it may be clarified to audit how the payment was made towards TA without approved tour particular.

In exit conference the local authority produced the approval order of the tour particulars of the same which is verified by the audit party and the para is dropped.

**Non production of training register: (OSP-469)**

On scrutiny of paid Vrs of NICRA, KVK, Bhanjanagar, Phase-I, it is found that a sum of Rs 12000.00 has been paid vide Vrs as follows (Vr no- 118&119, Svr no- 385,386,387,389,391,392)/dt. 31.3.12 ( Rs 2000\*6=12000). As against the payment of Rs 12000, the training register in support of attendance and disbursement of materials is not available to audit.

In exit conference the local authority produced the training registers and related vouchers which is verified by the audit party and the para is dropped.

**Responsible Person for this paragraph**

| Slno | Name | Designation | Adress | Amount(In Rs:) |
|------|------|-------------|--------|----------------|
|      |      |             |        |                |

|   |                       |     |                       |         |
|---|-----------------------|-----|-----------------------|---------|
| 1 | Sri Sutan Ku Satpathy | PC  | KVK, Bhanjanagar, P-I | 2227.00 |
| 2 | Sri Premananda Behera | S.O | KVK, Bhanjanagar, P-I | 2227.00 |
|   |                       |     |                       |         |

**16.51 - KVK, Baragarh.**

## Financial Figure

|   | Main cash book | Revolving fund |
|---|----------------|----------------|
| O.B as on 1.4.11 as per cash book       | 19005.00       | 91662.00       |
| Receipt during the year under audit     | 2169515.00     | 852239.00      |
| Total                                   | 2188520.00     | 946901.00      |
| Expenditure during the year under audit | 2137949.00     | 942982.00      |
| C.B as on 31.3.12 as per cash book      | 50571.00       | 3919.00        |

**LOSS of STOCK and STORE: (OSP-473)**

On scrutiny of the paid vouchers of K.V.K. Bargarh for the year 2011-12, it is found that a sum of Rs 6906/- was paid towards purchase of Fertilizer DAP 4 bags Rs 6320/- and Urea 1 bag Rs 586/- stock entry certificate is neither furnished on the bill nor stock register shown to audit. Further utilization of the same is not shown on the vouchers.

Hence it may be clarified to audit why the cost of the materials purchased will not be suggested for recovery.

In response to audit objection memo, the local authority have not returned the original memo. In exit conference the local authority produced the stock register which is verified by the audit party and the para is dropped.

**Loss of stock and store: (OSP-473)**

On scrutiny of the paid vouchers of K.V.K. Baragarh it is found that a sum of Rs 254.32 was paid towards purchase of 4 liters petrol for vehicle No. OR 17G 7625 vide Vr. No. 11 dt. 8.8.11 against which there is no stock entry. Hence it may be clarified to audit why the amount of Rs 254.32 will not be suggested for recovery.

In response to audit objection memo, the local authority have not returned the original memo. In exit conference the local authority produced the stock register which is verified by the audit party and the para is dropped.

**In admissible expenditure: (OSP-474)**

On scrutiny of the paid vouchers of ATMA wrt cash book and other records of K.V.K, Baragarh for the year 2011-12, it is found that Rs 7500/- has been paid to 25 trainees Rs 300/- trainee towards allowance for attending farmers scientist interaction held at DA Baragarh on 6.1.12 & 7.1.12. The allowance was paid for lodging charges of the trainees. On verification it is construed that the KVK has its own guest house for the trainees. Hence it may be clarified to audit why allowances of Rs 7500/- was paid to the trainees instead of making accommodation in the KVK guest house for the trainees.

In response to audit objection memo, the local authority have not returned the original memo. In exit conference the local authority produced the relevant register which is verified by the audit party and the para is dropped.

**16.52 - College of fishery, Rangeilunda.**

## Financial Figure:

|   |            |
|---|------------|
| O.B as on 1.4.11 as per cash book       | 1023819.00 |
| Receipt during the year under audit     | 8277351.00 |
| Total                                   | 9301170.00 |
| Expenditure during the year under audit | 7891683.00 |
| C.B as on 31.3.12 as per cash book      | 1409487.00 |

**16.55 - RRTTS,Keonjhar**

**FINANCIAL POSITION:**

|                                   |           |                   |
|-----------------------------------|-----------|-------------------|
| Opening Balance as on 01.04.11    | :-        | 446772.00         |
| Receipt during the year 11-12     | :-        | 1242399.00        |
| <b>TOTAL</b>                      | <b>:-</b> | <b>1689171.00</b> |
| Expenditure during the year 11-12 | :-        | 1246595.00        |
| Closing Balance as on 31.03.12    | :-        | 442576.00         |

**Loss due to excess use of labour {RRTTS,Keonjhar} OSP No.273-274 MEMO NO.122/07.03.15**

On scrutiny of the muster roll of casual labourers engaged in seed production programme of RRTTS,Keonjhar it is seen that 1176 nos. of casual labourers were engaged for 5.4 hactres of land. But as per the programme on cost of cultivation for production of different crops, the maximum labour requirement per hectre of paddy produce is 200/hectre vide letter no.3096(28)/DR dtd 09.07.2010. This shows the labour to be utilized during the year for 5.4 hectres of land is 1080(200\*5.4), but 1176 nos. of labourers were utilized causing (1176-1080), 96 nos. excess labourers an excess payment of Rs.8640.00(96\*90). So the excess paid amount Rs. 8640.00 why will not be recovered from the concerned authority may please be clarified to audit.

During exit conference the local authority replied that *Out of 96 no of casual labour , 14 nos of casual labour are engaged in that current year 2011-12 to do the processing of paddy of the previous year 2010-11. The rest 82 nos of casual labour were engaged in carrying the bags containing unprocessed paddy seed after threshing for storing from threshing floor to a place ( Research Station quarter) which very far from the processing plant as this research station does not have a storage godown for the cause of processing for paddy seeds the aforesaid nos of labour were also engaged for bringing the unprocessed paddy bags from that place(Research Station quarter) to the processing plant. Besides 126 labours have been engaged for watching the said production field. Since the farm has neither boundary wall nor fencing engaging for watching is unavoidable.*

The compliance submitted by the local authority is not convincing as out of 96 labour 14 nos of labour to do processing the paddy of 2010-11 as cultivation includes process of harvesting i.e. pre and post harvest. So excess labour engagement is not permissible to harvest as per the guideline.

As there is no godown for keeping paddy at research station, how the paddy collected during 2010-11 was kept in the research station is not understood for which extra labour were engaged.

Approval of engagement of extra labour charge for watching of field and harvesting is not produced.

Hence the objection stands on its own merit. and Rs.8640.00 needs recovery from the following persons.

1. Dr P K Roul,ADR Rs.4320.00
2. Sri Umesh Ch Jena,Accountant Rs.4320.00

**Payment to BSNL without any purpose:-**

On scrutiny of paid vouchers w.r.t concerned cash book of RRTTS,Keonjhar it is seen that a sum of Rs.5058.00 as detailed below is paid to BSNL,Keonjhar. But the purpose of such payment is not mentioned either in the voucher or in the cash book. Hence the same may be clarified to audit.

| <u>Vr.no./Date</u> | <u>Paid to</u> | <u>Scheme</u>       | <u>Amount</u>     |
|--------------------|----------------|---------------------|-------------------|
| 11/23.0312         | BSNL,Keonjhar  | AAS                 | 2354.00.          |
| <b>28/23.0312</b>  | BSNL,Keonjhar  | State plan research | <u>2704.00</u>    |
|                    |                | <b>TOTAL</b>        | <b>Rs.5058.00</b> |

On issue of objection memo the local authority during exit conference replied that after closure of one financial year it usually takes time for

the release of contingency for the next year,until then the telephone bill remains unpaid ,which creates possibilities of disconnection as well as overdue charges due to late payment.The compliance is convincing and the objection is dropped.

**Responsible Person for this paragraph**

| Sln0 | Name              | Designation | Adress                    | Amount(In Rs:) |
|------|-------------------|-------------|---------------------------|----------------|
| 1    | Dr P K Roul       | ADR         | ADR,RRTTS,Keonjhar        | 4320.00        |
| 2    | Sri Umesh Ch Jena | Accountant  | Accountant,RRTTS,Keonjhar | 4320.00        |
|      |                   |             |                           |                |

**16.56 - K.V.K,Nayagarh**

**FINANCIAL POSITION:-**

Opening Balance as on 01.04.11 :-Nil  
 Receipt during the year 11-12 :- 955701.00  
 TOTAL :-955701.00  
 Expenditure during the year 11-12 :- 955701.00  
 Closing Balance as on 31.03.12 :- Nil

**REVOLVING FUND:-**

Opening Balance as on 01.04.11 :-50000.00  
 Receipt during the year 11-12 :- 252050.00  
 TOTAL :- 302050.00  
 Expenditure during the year 11-12 :- 221871.00  
 Closing Balance as on 31.03.12 :- 80179.00

**16.57 - Centre for Pulse Researches,Berhampur**

**FINANCIAL POSITION:-**

Opening Balances as on 01.04.11:- 545314.83  
 Receipt during the year 11-12 :- 4541105.00  
 TOTAL :- 5086419.83  
 Expenditure during the year 11-12 :- 4361603.00  
 Closing Balance as on 31.03.12 :- 724816.83

Voucher wanting:-OSP-481

On checking of the vouchers of NFSM scheme w.r.t NFSM cash book it is found that expenditure are booked vide voucher nos. but the vouchers are not available in the guardfile.So why the expenditure will not be recovered may be complied to audit.The details are are given

below.

| <u>Voucher no./Date</u> | <u>Head of expenditure</u> | <u>Amount</u>  |
|-------------------------|----------------------------|----------------|
| 78/31.03.12             | Transportation cost        | 500.00         |
| 79/31.03.12             | -do-                       | 200.00         |
| 80/31.03.12             | Cost of pesticide          | 18.00          |
| 81/31.03.12             | POL                        | <u>4382.00</u> |
|                         |                            | Rs. 5100.00    |

On issue of objection memo the local authority during exit conference produced the vouchers. The vouchers are verified. Hence the para is dropped..

**16.58 - K.V.K,Gajapati**

**FINANCIAL POSITION:-**

| Sl. no. | Name of cash book | O.B as on 01.04.11 | Receipt during the year 11-12 | TOTAL      | Expenditure during the year 11-12 | C.B as on |
|---------|-------------------|--------------------|-------------------------------|------------|-----------------------------------|-----------|
| 1       | Main cash book    | Nil                | 1065774.00                    | 1065774.00 | 956545.00                         | 109229.   |
| 2       | Revolving Fund    | 188925.00          | 292676.00                     | 481601.00  | 307943.00                         | 173658.   |
|         | <b>TOTAL</b>      | 188925.00          | 1358450.00                    | 1547375.00 | 1264488.00                        | 282887.   |

**Excess payment towards T.A:- (K.V.K.Gajapati)OSP-360**

On scrutiny of the T.A bills of Sri Ranjan ku.Pattnaik,Driver cum mechanic with respect to cash book it is found that Rs. 8130.00 has been paid to Sri Ranjan Ku.Pattnaik,Driver cum mechanic vide vr.no.260/31.03.12 and cheque no-265625 towards T.A.But on summation of T.A bills from the from the journey period 01.10.10 to 28.05.11 ,the actual T.A is Rs.6805.00. In different pages the total of the page is passed for payment and also is brought forward to the next page and again it is passed for payment.Due to this mistake a sum of Rs.8130.00 is paid against the actual T.A Rs.6805.00.So why the excess paid amounting to Rs.1325.00 will not be suggested for recovery may intimated to audit.

On issue of objection memo,the local authority have not returned the original memo.Hence the para stands on it's own merit and Rs.1325.00 needs recovery from Sri Ranjan ku Pattnaik,Driver cum mechanic.

**Details of voucher wanting:- (K.V.K.Gajapati)OSP-361**

On checking of the vouchers w.r.t cash book it is found that the details of vouchers i.e cash memos,purchase file wanting.The required documents may produced to audit.The details are given below:-

| Vr.no./Dtd.  | Cheque no. | Paid to                                   | Amount   | Wanting                   |
|--------------|------------|---|----------|---------------------------|
| 225/30.03.12 | 265609     | Maa Bhawani Agency towards Kent Aquaguard | 15000.00 | Cash memo & purchase file |
| 236/31.03.12 | 265611     | Dev.Engineer,MRDC,BBSR                    | 19620.00 | Purchase file             |
| 237/31.03.12 | 265612     | Annapurna Agro Agency,BAM                 | 15750.00 | Purchase file             |
|              |            | <b>TOTAL</b>                              | 50370.00 |                           |

On issue of objection memo the local authority have not returned the original memo.Hence the para stands on its own merit and Rs.50370.00 is held under objection till production of the vouchers to audit.

**Non deposit of collection money towards EMD:-**

On checking of misc receipt book no.4621 with reference to revolving fund cash book of K.V.K,Gajapati it is noticed that a sum of Rs.104000.00 as detailed in the list enclosed was collected towards EMD money for auction sale of mango,litchi,blackpepper of R.F of K.V.K,Gajapati for the year 2011-12,but the same has neither been taken to the receipt side of cash book nor deposited in the bank.So the where about of the money so

collected may be intimated to audit. The details are

| Sl. No. | Name of the Bidder | M.R no/Date | Amount    |
|---------|--------------------|-------------|-----------|
| 1       | Shekhar Bisoi      | 19/03.05.11 | 4000.00   |
| 2       | Simanchal Nayak    | 20/03.05.11 | 4000.00   |
| 3       | Sunil Utthansingh  | 21/03.05.11 | 4000.00   |
| 4       | Thomas Machha      | 22/03.05.11 | 4000.00   |
| 5       | Jagadish Ghadei    | 23/03.05.11 | 4000.00   |
| 6       | Prakash Bisoi      | 24/03.05.11 | 4000.00   |
| 7       | Daitari Pani       | 25/03.05.11 | 4000.00   |
| 8       | Sudhir Pani        | 26/03.05.11 | 4000.00   |
| 9       | Nityananda Singh   | 28/03.05.11 | 4000.00   |
| 10      | Alekha Pradhan     | 29/03.05.11 | 4000.00   |
| 11      | Mrutyunjaya Singh  | 30/03.05.11 | 4000.00   |
| 12      | Prakash Singh      | 31/03.05.11 | 4000.00   |
| 13      | Deepti Pani        | 32/03.05.11 | 4000.00   |
| 14      | Deepak Pani        | 33/03.05.11 | 4000.00   |
| 15      | Nishakar Karada    | 34/03.05.11 | 4000.00   |
| 16      | Uliam Singh        | 35/03.05.11 | 4000.00   |
| 17      | Gidhion Lima       | 36/03.05.11 | 4000.00   |
| 18      | Abhas Machha       | 37/03.05.11 | 4000.00   |
| 19      | Sukhia Singh       | 38/03.05.11 | 4000.00   |
| 20      | Junesh Lima        | 39/03.05.11 | 4000.00   |
| 21      | Prafulla Pani      | 40/03.05.11 | 4000.00   |
| 22      | John Jena          | 41/03.05.11 | 4000.00   |
| 23      | Sushira Singh      | 42/03.05.11 | 4000.00   |
| 24      | Larajan Pani       | 43/03.05.11 | 4000.00   |
| 25      | Sanjita Pani       | 44/03.05.11 | 4000.00   |
| 26      | Pradip Lima        | 45/03.05.11 | 4000.00   |
|         |                    | TOTAL       | 104000.00 |

On issue of objection memo the local authority replied that auction sale of mango, litchi and blackpepper of plants of KVK, Gajapati vide office letter no.324 dtd 29.04.11, a total of 27 nos. of bidders have deposited the EMD amount of Rs.4000.00 each and submitted their bids in sealed cover. Gajapati being a tribal dominated district, bidders were unwilling to receive their deposited EMD amount of Rs.4000.00 on succeeding day i.e on 04.05.11 in case of failure to get the auction. Hence apprehending litigation the Chairman of auction sale committee instructed to refund back deposited EMD amount on the same day. The EMD amount deposited by unsuccessful bidders were refunded back to them and they have signed on the back side of money receipt as a token for receiving of EMD amount.

As the collection was made through money receipts, it should have been reflected in the cash book and the same should have been followed at the time of refunding to the unsuccessful bidders. But the same has not been followed in this case. Hence it is suggested not to follow the same practice henceforth. The compliance of the local authority is convincing. Hence the objection is dropped.

**Responsible Person for this paragraph**

| S/no | Name                    | Designation         | Adress                             | Amount(In Rs:) |
|------|-------------------------|---------------------|------------------------------------|----------------|
| 1    | Sri Ranjan Ku Pattnayak | Driver cum Mechanic | Driver cum Mechanic, KVK, Gajapati | 1325.00        |

**16.59 - JUTE RESEARCH STATION, JAJANG, Kendrapara**

**FINANCIAL POSITION:-**

|                                |                    |
|--------------------------------|--------------------|
| Opening Balance as on 01.04.11 | : 10000.00         |
| Receipt during the year 11-12  | : 769151.00        |
| <b>TOTAL</b>                   | <b>: 779151.00</b> |

Expenditure during the year 11-12 :714049.00

Closing Balance as on 31.03.12 : 65102.00

1. Excess payment

As per the rate chart issued by the Dean of Research vide their letter No-564/1.2.11 the cost

Of FYM for 100 cft (inclusive transport)is Rs 600/-.On scrutiny of the paid vouchers with reference to cash book it is found that a sum of Rs 900/-as detailed below was paid in excess violating the above mentioned letter of Dean of research .Hence it may be clarified to audit why the amount of Rs 900/-paid in excess will be suggested for recovery.

| S.V No | Rail@ Rs 600/100cft | Account due | Amount paid | Excess |
|--------|---------------------|-------------|-------------|--------|
| 103    | 400cft*600          | 2400        | 2600        | 200    |
| 95     | 40cft*600           | 2400        | 2600        | 200    |
| 81     | -do-                | 2400        | 2600        | 200    |
| 80     | 600cft*600          | 3600        | 3900        | 300    |
|        |                     |             |             | Rs 900 |

On issue of objection memo the local authority replied that the extra amount Rs.50.00 was for loading and unloading charges.But in vouchers there is no mention of loading and unloading charges.So the compliance is not convincing and the objection stands on it`s own merit and Rs.900.00 needs recovery.The following persons are responsible for this para.

- 1.Dr Somanath Panda,OIC Rs. 450.00
- 2.Sri G.Nanda,Accountant Rs. 450.00

2. Excess payment:

On scrutiny of paid vouchers w.r.t cash book .it is found that a sum of Rs 165/-was paid in excess towards electric bill as detailed below vide vouchers No 12/28.7.11 as penalty due to delay in payment.Hence it may be clarified to audit why the amount of Rs 165/-paid in excess will not be suggested for recovery.

| S.Vr no    | Period              | Amount due   | Amount paid | Excess paid |
|------------|---------------------|--------------|-------------|-------------|
| 12/28.7.11 | 25.3. 11 to 25.4.11 | 600.00       |             |             |
|            | 25.4.11 to 24.5.11  | 648.70       |             |             |
|            | 24.5.11 to 22.6.11  | 681.77       |             |             |
|            | 22.6.11 to 21.7.11  | 958.72       |             |             |
|            |                     | 2889.12      | 3054.00     | 165.00      |
|            |                     | Is say 2889b |             |             |

On issue of objection memo the local authority replied that the payment of electricity bill was remained pending from April 11 to July 11 due to non release of contingency fund,Here the question arises if other expenditures have been made why not electricity bill paid. .Hence the compliance is not convincing and the objection stands on it`s own merit and Rs.165.00 needs recovery from the following persons.

- 1.Dr Somanath Panda,OIC Rs. 83.00
- 2.Sri G.Nanda,Accountant Rs. 82.00

**Responsible Person for this paragraph**

| Slno | Name              | Designation | Adress                           | Amount(In Rs.) |
|------|-------------------|-------------|----------------------------------|----------------|
| 1    | Dr Somanath Panda | OIC         | OIC,JRS,Jajang,Kendrapara        | 533.00         |
| 2    | Sri G Nanda       | Accountant  | Accountant,JRS,Jajang,Kendrapara | 532.00         |

**16.60 - K.V.K,Sambalpur**

**FINANCIAL POSITION:**

| Sl.no. | Name of cash book | O.B as on 01.04.11 | Receipt during the year 11-12 | TOTAL             | Expenditure during the year 11-12 | C.B as on 31.03.12 |
|--------|-------------------|--------------------|-------------------------------|-------------------|-----------------------------------|--------------------|
| 1      | Main cash book    | 76208.00           | 931451.00                     | 1007659.00        | 986357.00                         | 21302.00           |
| 2      | Revolving Fund    | 23182.00           | 254804.00                     | 277986.00         | 241072.00                         | 36914.00           |
|        | <b>TOTAL</b>      | <b>99390.00</b>    | <b>1186255.00</b>             | <b>1285645.00</b> | <b>1227429.00</b>                 | <b>58216.00</b>    |

**16.61 - K.V.K,Koraput**

**FINANCIAL POSITION:**

| Sl.no. | Name of cash book | O.B as on 01.04.11 | Receipt during the year 11-12 | TOTAL          | Expenditure during the year 11-12 | C.B as on 31.03.12 |
|--------|-------------------|--------------------|-------------------------------|----------------|-----------------------------------|--------------------|
| 1      | Main cash book    | 204948.00          | 1647516.00                    | 1852464.00     | 1009401.00                        | 843063.00          |
| 2      | Revolving Fund    | 92557.00           | 240232.00                     | 332789.00      | 127187.00                         | 205602.00          |
|        | <b>TOTAL</b>      | <b>297505.00</b>   | <b>1887748.00</b>             | <b>2185253</b> | <b>1136588.00</b>                 | <b>1048665.00</b>  |

Reconciliation of Closing balance and Cash Book with Pass book

a). Revolving Cash Book and Bank Balance on 31.03.2012

| C.B. in Cash Book on 31.03.2012 (In Rs) | As per Pass Book/Bank Statement on 31.03.2012 (In Rs) | Difference (In Rs) |
|---|---|--------------------|
| 2,05,602.00                             | 1,98,739.00   | (-) 6,863.00       |

It is seen from the Bank Statement that an amount of Rs63/- has been debited on 14.02.2012 towards cheque by the Bank directly. (Annexure Page No-6). But it has not been mentioned in Cash Book on 14.02.2012. To comply the audit objection, the said amount of Rs63/- has been debited in Revolving Cash Book on dt18.07.2012 at Page No-54 (Xerox copy of Cash Book is enclosed at Annexure Page No-9)

Further, an amount of Rs6,800.00 vide cheque No000877 dt19.03.2012 of Programme Co-ordinator, KVK, Kandhamal towards supply of seeds was credited in Cash Book on 28.03.2012 which is credited in Bank Statement on 03.04.2012. (Copy enclosed at annexure Page No-7)

The details of Account are given below.

| Cash Book (In Rs)             | Bank Statement (In Rs)        |
|-------------------------------|-------------------------------|
| 2,05,602.00-63.00=2,05,539.00 | 1,98,739.00+6,800=2,05,539.00 |

AS actual figure of Cash Book and Bank Statement is tallied, hence the objection in this regard may please be dropped here.

b). KVK Cash Book and Bank Statement on 31.03.2012

|   |  |                    |
|---|--|--------------------|
| Cash Book Balance on 31.03.2012 (In Rs) | Bank Statement on 28.03.2012/31.03.2012(In Rs) | Difference (In Rs) |
| 8,43,063.00                             | 10,44,173.00                                   | 2,01,110.00        |

It is seen from the Bank Statement that an amount of Rs10,44,173.00 is available on 28.03.2012 and no transaction has been done for the period 29.03.2012 to 31.03.2012. Annexure Page No-10)

As verified the Cash Book, an amount of Rs1,20,000.00 vide DD No-412485 dt 31.03.2012 of Comptroller, OUAT, Bhubaneswar was credited on 31.03.2012 in Cash Book which is credited in Bank on 03.04.2012. (Annexure Page No-10)

Further the following cheques have been prepared and written on 31.03.2012 nad encashed the same in various date during the year 2012-13 from 01.04.2012 to 30.06.2012 (Annexure Page No-12)

| Sl No | Cheque No | Amount(In Rs) | Date of Encashment |
|-------|-----------|---------------|--------------------|
| 1     | 078206    | 12,480.00     | 01.05.2012         |
| 2     | 078207    | 6,240.00      | 11.05.2012         |
| 3     | 078208    | 2,120.00      | 09.05.2012         |
| 4     | 078209    | 10,920.00     | 28.04.2012         |
| 5     | 078210    | 14,900.00     | 28.04.2012         |
| 6     | 078211    | 16,826.00     | 01.05.2012         |
| 7     | 078212    | 4,136.00      | 30.06.2012         |
| 8     | 078213    | 15,130.00     | 30.04.2012         |
| 9     | 078214    | 3,990.00      | 25.06.2012         |
| 10    | 078215    | 15,897.00     | 30.04.2012         |
| 11    | 078216    | 5,766.00      | 27.06.2012         |
| 12    | 078217    | 3,500.00      | 27.06.2012         |
| 13    | 078218    | 5,102.00      | 18.05.2012         |
| 14    | 078219    | 1,284.00      | 23.06.2012         |
| 15    | 078220    | 3,458.00      | 09.05.2012         |
| 16    | 078221    | 4,115.00      | 02.05.2012         |
| 17    | 078222    | 2,950.00      | 30.04.2012         |
| 18    | 078223    | 4,984.00      | 28.05.2012         |
| 19    | 078224    | 1,286.00      | 01.05.2012         |
| 20    | 078225    | 20,000.00     | 01.05.2012         |
| 21    | 003476    | 1,00,000.00   | 12.04.2012         |
| 22    | 003477    | 13,000.00     | 20.04.2012         |
| 23    | 003478    | 6,802.00      | 25.06.2012         |
| 24    | 003479    | 37,214.00     | 28.05.2012         |
| 25    | 003480    | 198.00        | 07.05.2012         |
| 26    | 003481    | 4,310.00      | 30.06.2012         |
| 27    | 003482    | 2,240.00      | 30.06.2012         |
| 28    | 003483    | 2,250.00      | 30.06.2012         |
|       | TOTAL     | 3,21,098.00   |                    |

The details of Cash Book and Bank Statement as mentioned are given below

|                                 |  |
|---------------------------------|--|
| Cash Book on 31.03.2012 (In Rs) | Bank Statement on 31.03.2012/28.03.20123 (In Rs) |
| 8,43,063.00                     | 10,44,173+1,20,000-3,21,098=8,43,075.00          |

An amount of Rs12/- is shown an excess amount in Bank which is kept previously. It is now unknown. Hence the objection may please be dropped here.

Non collection of money towards EMD:-OSP-479-480

On checking of the misc.receipt book no.2814 w.r.t revolving fund cash book of K.V.K Koraput it is found that a sum of Rs.39000.00 as detailed in the list enclosed was collected towards EMD money for auction sale of mango for the year 2011-12, but the same has neither been taken to the receipt side of cash book nor deposited in the bank.So the where about of the money so collected may be intimated to audit.

| Sl.no. | Book no. | C.M No. with date | Amount          |
|--------|----------|-------------------|-----------------|
| 1      | 2814     | 30/16.05.11       | 3000.00         |
| 2      | 2814     | 31/16.05.11       | 3000.00         |
| 3      | 2814     | 45/16.05.11       | 3000.00         |
| 4      | 2814     | 33/16.05.11       | 3000.00         |
| 5      | 2814     | 34/16.05.11       | 3000.00         |
| 6      | 2814     | 35/16.05.11       | 3000.00         |
| 7      | 2814     | 36/16.05.11       | 3000.00         |
| 8      | 2814     | 37/16.05.11       | 3000.00         |
| 9      | 2814     | 40/16.05.11       | 3000.00         |
| 10     | 2814     | 41/16.05.11       | 3000.00         |
| 11     | 2814     | 42/16.05.11       | 3000.00         |
| 12     | 2814     | 43/16.05.11       | 3000.00         |
| 13     | 2814     | 44/16.05.11       | 3000.00         |
|        |          | <b>TOTAL</b>      | <b>39000.00</b> |

On issue of objection memo the local authority replied that unsuccessful 13 nos. bidders had requested on that day i.e on 16.05.2011 before the auction sale committee to refund their EMD in presence of committee members,as requested they were allowed to refund their EMDs.Accordingly acquittance roll of unsuccessful bidders was prepared and refunded EMD amount of Rs.3000/-each with amount of 39000/- in presence of committee members.The signature of members of the committee are also taken on that acquittance roll for which the said amount of Rs.39000/-has not been taken into cash book observing previous practice.Presently the suggestion of Local fund audit is being followed since 2012-13.

The compliance of the local authority is convincing,Hence the objection is dropped.

**Loss of stock and stores:-{K.V.K,Koraput}OSP-550**

On checking of the voucher no.504 dtd 31.03.12 with referece to cash book,log book it is found Rs.4218.00 was shown as expenditure towards purchase of POL of TSP,junagarh vide S.Vr.no.8 to 13.But in the sub vouchers the dates of purchase are not mentioned and there are no stock entry certificate.So why the amount of Rs.4298.00 will not be treated as loss of stock and store and will not be recovered from the concerned person may clarified to audit.The details are given below:-

| <u>S.V No./Date</u> | <u>C.M No.</u> | <u>Amount</u>      |
|---------------------|----------------|--------------------|
| 8/31.03.12          | 2276           | 500.00             |
| 9/31.03.12          | 19431          | 1000.00            |
| 10/31.03.12         | 21685          | 500.00             |
| 11/31.03.12         | 21999          | 1000.00            |
| 12/31.03.12         | 23090          | 806.00             |
| 13/31.03.12         | 45793          | <u>492.00</u>      |
|                     | <b>TOTAL</b>   | <b>Rs. 4298.00</b> |

On issue of objection memo the local authority replied that the page nos of the log book is not entered in the backside of the vouchers and they produced the log book where the stock entries are done except one sub voucher no.13/31-03-2012 amounting Rs.492.00 which is refunded vide CM No.75/4660 dtd 11-05-2015.The compliance is convincing and the objection is dropped.The amount of Rs.492.00 is held under objection till the cash book verification.

**16.62 - PG-cum-DRI.(CPGS).**

**Irregular sanction of regular scale of pay to persons engaged as teachers in CPGS on contractual basis (OSP No.374 to392 AOM No. 163/04.04.15 )**

During verification of pay rolls of the university employees w.r.t. personal files , it was found that 15 no. of persons were engaged as

teaching members in different self-financing schemes on contractual basis with a consolidated remuneration of Rs.15000.00 and Rs.8000.00 per month— Associate Prof.-01 (remuneration of Rs.150000, Asst Prof.(13) and Placement Officer (01)Rs.8000.00 ).The personal files of 11(eleven) of them were produced to audit which revealed that they joined in April and may,2007. Prior to their engagement they were working in some projects or schemes on daily wage or remuneration basis.

The university enhanced their remuneration from Rs. 8000 to Rs.10000 (a 25% hike at a single stroke) in 2009 vide O.O. No. E II-I 48/2008 29705/12.06.09.Then all of a sudden, they were granted pre-revised scale of pay 8000- 275-13500 vide O.O .No. EII-II 43/09 63384/UAT Dtd.04.09.2009. There is no reference to any concurrence of the Govt. in the Deppt. of Finance for their engagement on contractual basis or sanction of pre-revised scale of pay. The university authority went a step ahead to grant them revised scale of pay 15600-39100 with GP of Rs.8000 w.e.f.14.11.2011 vide O.O. No. EII-II 43/09 1159/UAT Dtd.12.01.2012.

The personal files showed that one day break was given to them every year and their service was renewed but simultaneously they were allowed regular pay scales and other allowances. The personal files do not show either the approval of Honourable Chancellor or any concurrence of the Govt. in the Deppt. of Finance. The original file no. E II-II 43/09 was not produced by audit despite repeated persuasions.

Sanction of regular scale of pay to persons, engaged on contractual basis which is itself irregular, without the approval of Honourable Chancellor or concurrence of the Govt. in the Deppt. of Finance is not only irregular but may also land the university authority in legal complicity in future in case the self-financing courses are closed for some reason or the other.

**This irregular step has resulted in a huge loss of Rs.6960493.00 to the university exchequer** . The excess payment has been computed from the period of sanction of regular pay scales (2009) up to 31.03.2012 on the basis of consolidated remuneration of Rs.10000.00 which was last drawn. The abstract and the details are furnished below -

**Abstract of excess payment due to irregular sanction of UGC scale of pay and**

**other allowances to persons engaged on contractual basis in CGPS**

| Name of the person and<br>Name of the Deptt.                    | Date of joining       | Excess             | Excess             | Excess             | Total  |
|---|-----------------------|--------------------|--------------------|--------------------|--------|
|   |                       | Payment<br>2009-10 | Payment<br>2010-11 | Payment<br>2011-12 |        |
| 1. Sri Sukanta Kumar Pradhan,<br>Bioinformatics                 | 01.05.2007            | 62505              | 157796             | 208416             | 428717 |
| 2. Debi Prasad samantaray,<br>Microbiology.                     | File not not produced | 62827              | 157138             | 208416             | 428353 |
| 3. Soubhagya M. Samantaray<br>Microbiology.                     | File not not produced | 57953              | 143341             | 218968             | 420262 |
| 4. Ashirbad Satpathy,<br>Placement Officer<br>Comp.Sc. & Appln. | File not not produced | 77883              | 179368             | 294960             | 492211 |
| 5. Sanjibanisudha Pattnaik<br>Comp. Sc. & Appln.                | 26.08.2009            | 70485              | 179338             | 211176             | 460999 |
| 6. Tanuja Panda,<br>Comp. Sc. & Appln                           | 15.07.2006            | 65085              | 158520             | 230266             | 453871 |
| 7. Debaswapna Mishra,<br>Comp. Sc. & Appln.                     | 22.05.2007            | 58227              | 179338             | 211281             | 448846 |
| 8. Sarita Mohanty,<br>Comp. Sc. & Appln.                        | 22.05.2007            | 57056              | 157796             | 208416             | 423268 |
| 9. Subhadra Mishra,<br>Comp. Sc. & Appln.                       | 21.05.2007            | 60247              | 157396             | 208416             | 426059 |
| 10. Jyotiranjana Mohanty<br>Comp. Sc. & Appln.                  | 17.04.2006            | 67883              | 179368             | 233104             | 480355 |
| 11. Rashmi Ranjan Patra,<br>Comp. Sc. & Appln.                  | File not not produced | 93482              | 156933             | 242525             | 492940 |
| 12. Dr Abhimanyu Das,   |                       | 93350              | 234204             | 283270             | 610824 |

|                            |            |       |        |        |                |
|----------------------------|------------|-------|--------|--------|----------------|
| Comp. Sc. & Appln.         | 02.04.2008 |       |        |        |                |
| 13. Suryanarayan Ratha,    | 03.04.2007 | 62827 | 157850 | 209485 | 430162         |
| Comp. Sc. & Appln.         |            |       |        |        |                |
| 14. Susama Rani Martha,    | 18.06.2008 | 68217 | 178489 | 234976 | 481682         |
| Bioinformatics             |            |       |        |        |                |
| 15. Suchitra Balabantaray, | 20.03.2008 | 68227 | 178665 | 235052 | 481944         |
| Bioinformatics             |            |       |        |        |                |
| <b>Total</b>               |            |       |        |        | <b>6960493</b> |

**STATEMENT SHOWING**

**Irregular payment of salary of Mrs Tanuja Panda , Asst. Prof. Computer Science & Application(PGF cum DRI)**

| Month        | 2009-10       |     |        | 2010-11       |               |               | 2011-12       |               |               | Remarks |
|--------------|---------------|-----|--------|---------------|---------------|---------------|---------------|---------------|---------------|---------|
|              | Drawn         | Due | Excess | Drawn         | Due           | Excess        | Drawn         | Due           | Excess        |         |
| April        | 0             |     |        | 21010         | 10000         | 11010         | 24610         | 10000         | 14610         |         |
| May          | 0             |     |        | 21010         | 10000         | 11010         | 26050         | 10000         | 16050         |         |
| June         | 0             |     |        | 22690         | 10000         | 12690         | 26050         | 10000         | 16050         |         |
| July         | 0             |     |        | 22690         | 10000         | 12690         | 26050         | 10000         | 16050         |         |
| August       | 0             |     |        | 22690         | 10000         | 12690         | 26050         | 10000         | 16050         |         |
| September    | 0             |     |        | 22690         | 10000         | 12690         | 26050         | 10000         | 16050         |         |
| October      | 19680         |     |        | 22690         | 10000         | 12690         | 26050         | 10000         | 16050         |         |
| Arear        | 0             |     |        | 0             | 0             | 0             | 21010         | 0             | 21010         |         |
| November     | 19680         |     |        | 24610         | 10000         | 14610         | 26050         | 10000         | 16050         |         |
| December     | 20760         |     |        | 24610         | 10000         | 14610         | 26050         | 10000         | 16050         |         |
| January      | 21010         |     |        | 24610         | 10000         | 14610         | 27490         | 10000         | 17490         |         |
| February     | 21010         |     |        | 24610         | 10000         | 14610         | 34378         | 10000         | 24378         |         |
| Arear        | 1935          |     |        | 0             | 0             | 0             | 0             | 0             | 0             |         |
| March        | 21010         |     |        | 24610         | 10000         | 14610         | 34378         | 10000         | 24378         |         |
| <b>Total</b> | <b>125085</b> |     |        | <b>278520</b> | <b>120000</b> | <b>158520</b> | <b>350266</b> | <b>120000</b> | <b>230266</b> |         |

**STATEMENT SHOWING**

**Irregular payment of salary of Mrs Deba swpana Mishra , Asst. Prof. Computer Science & Application(PGF cum DRI)**

| Month     | 2009-10 |       |        | 2010-11 |       |        | 2011-12 |       |        | Remarks |
|-----------|---------|-------|--------|---------|-------|--------|---------|-------|--------|---------|
|           | Drawn   | Due   | Excess | Drawn   | Due   | Excess | Drawn   | Due   | Excess |         |
| April     | 10000   | 10000 | 0      | 22810   | 10000 | 12810  | 26410   | 10000 | 16410  |         |
| May       | 10000   | 10000 | 0      | 22810   | 10000 | 12810  | 27850   | 10000 | 17850  |         |
| June      | 3871    | 10000 | -6129  | 23708   | 10000 | 13708  | 26952   | 10000 | 16952  |         |
| July      | 10000   | 10000 | 0      | 24490   | 10000 | 14490  | 27850   | 10000 | 17850  |         |
| August    | 5806    | 10000 | -4194  | 24490   | 10000 | 14490  | 27850   | 10000 | 17850  |         |
| September | 10000   | 10000 | 0      | 24490   | 10000 | 14490  | 27850   | 10000 | 17850  |         |
| October   | 19680   | 10000 | 9680   | 24490   | 10000 | 14490  | 27850   | 10000 | 17850  |         |
| November  | 19680   | 10000 | 9680   | 26410   | 10000 | 16410  | 27850   | 10000 | 17850  |         |

|              |               |               |              |               |               |               |               |               |               |  |
|--------------|---------------|---------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|--|
| December     | 20760         | 10000         | 10760        | 26410         | 10000         | 16410         | 27850         | 10000         | 17850         |  |
| January      | 22810         | 10000         | 12810        | 26410         | 10000         | 16410         | 29290         | 10000         | 19290         |  |
| February     | 22810         | 10000         | 12810        | 26410         | 10000         | 16410         | 14981         | 10000         | 4981          |  |
| March        | 22810         | 10000         | 12810        | 26410         | 10000         | 16410         | 38698         | 10000         | 28698         |  |
| <b>Total</b> | <b>178227</b> | <b>120000</b> | <b>58227</b> | <b>299338</b> | <b>120000</b> | <b>179338</b> | <b>331281</b> | <b>120000</b> | <b>211281</b> |  |

**STATEMENT SHOWING**

**Irregular payment of salary of Mrs, Sarita Mohanty, Asst. Prof. Computer Science & Application(PGF cum DRI)**

| Month        | 2009-10       |               |              | 2010-11       |               |               | 2011-12       |               |               | Remarks |
|--------------|---------------|---------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------|
|              | Drawn         | Due           | Excess       | Drawn         | Due           | Excess        | Drawn         | Due           | Excess        |         |
| April        | 10000         | 10000         | 0            | 21010         | 10000         | 11010         | 24610         | 10000         | 14610         |         |
| May          | 10000         | 10000         | 0            | 21010         | 10000         | 11010         | 26050         | 10000         | 16050         |         |
| June         | 9355          | 10000         | -645         | 21966         | 10000         | 11966         | 25210         | 10000         | 15210         |         |
| July         | 10000         | 10000         | 0            | 22690         | 10000         | 12690         | 26050         | 10000         | 16050         |         |
| August       | 6774          | 10000         | -3226        | 22690         | 10000         | 12690         | 26050         | 10000         | 16050         |         |
| September    | 10000         | 10000         | 0            | 22690         | 10000         | 12690         | 26050         | 10000         | 16050         |         |
| October      | 19680         | 10000         | 9680         | 22690         | 10000         | 12690         | 26050         | 10000         | 16050         |         |
| November     | 19680         | 10000         | 9680         | 24610         | 10000         | 14610         | 26050         | 10000         | 16050         |         |
| December     | 20760         | 10000         | 10760        | 24610         | 10000         | 14610         | 26050         | 10000         | 16050         |         |
| January      | 21010         | 10000         | 11010        | 24610         | 10000         | 14610         | 27490         | 10000         | 17490         |         |
| February     | 21010         | 10000         | 11010        | 24610         | 10000         | 14610         | 34378         | 10000         | 24378         |         |
| March        | 18787         | 10000         | 8787         | 24610         | 10000         | 14610         | 34378         | 10000         | 24378         |         |
| <b>Total</b> | <b>177056</b> | <b>120000</b> | <b>57056</b> | <b>277796</b> | <b>120000</b> | <b>157796</b> | <b>328416</b> | <b>120000</b> | <b>208416</b> |         |

**STATEMENT SHOWING**

**Irregular payment of salary of Mrs Subhra Mishra, Asst. Prof. Computer Science & Application(PGF cum DRI)**

| Month     | 2009-10 |       |        | 2010-11 |       |        | 2011-12 |       |        | Remarks |
|-----------|---------|-------|--------|---------|-------|--------|---------|-------|--------|---------|
|           | Drawn   | Due   | Excess | Drawn   | Due   | Excess | Drawn   | Due   | Excess |         |
| April     | 10000   | 10000 | 0      | 21010   | 10000 | 11010  | 24610   | 10000 | 14610  |         |
| May       | 10000   | 10000 | 0      | 21010   | 10000 | 11010  | 26050   | 10000 | 16050  |         |
| June      | 7097    | 10000 | -2903  | 21966   | 10000 | 11966  | 25210   | 10000 | 15210  |         |
| July      | 10000   | 10000 | 0      | 22690   | 10000 | 12690  | 26050   | 10000 | 16050  |         |
| August    | 10000   | 10000 | 0      | 22690   | 10000 | 12690  | 26050   | 10000 | 16050  |         |
| September | 10000   | 10000 | 0      | 22690   | 10000 | 12690  | 26050   | 10000 | 16050  |         |
| October   | 19680   | 10000 | 9680   | 22690   | 10000 | 12690  | 26050   | 10000 | 16050  |         |
| November  | 19680   | 10000 | 9680   | 24610   | 10000 | 14610  | 26050   | 10000 | 16050  |         |
| December  | 20760   | 10000 | 10760  | 24610   | 10000 | 14610  | 26050   | 10000 | 16050  |         |
| January   | 21010   | 10000 | 11010  | 24410   | 10000 | 14410  | 27490   | 10000 | 17490  |         |

|              |               |        |       |               |               |               |               |               |               |  |
|--------------|---------------|--------|-------|---------------|---------------|---------------|---------------|---------------|---------------|--|
| February     | 21010         | 10000  | 11010 | 24410         | 10000         | 14410         | 34378         | 10000         | 24378         |  |
| March        | 21010         | 10000  | 11010 | 24610         | 10000         | 14610         | 34378         | 10000         | 24378         |  |
| <b>Total</b> | <b>180247</b> | 120000 | 60247 | <b>277396</b> | <b>120000</b> | <b>157396</b> | <b>328416</b> | <b>120000</b> | <b>208416</b> |  |

**STATEMENT SHOWING**

**Irregular payment of salary of Mr Jyoti Ranjan Mohanty , Asst. Prof. Computer Science & Application(PGF cum DRI)**

| Month        | 2009-10       |        |        | 2010-11       |               |        | 2011-12 |        |        | Remarks |
|--------------|---------------|--------|--------|---------------|---------------|--------|---------|--------|--------|---------|
|              | Drawn         | Due    | Excess | Drawn         | Due           | Excess | Drawn   | Due    | Excess |         |
| April        | 10000         | 10000  | 0      | 22810         | 10000         | 12810  | 26410   | 10000  | 16410  |         |
| May          | 9333          | 10000  | -667   | 22058         | 10000         | 12058  | 25090   | 10000  | 15090  |         |
| June         | 10000         | 10000  | 0      | 24490         | 10000         | 14490  | 27818   | 10000  | 17818  |         |
| July         | 10000         | 10000  | 0      | 24490         | 10000         | 14490  | 27850   | 10000  | 17850  |         |
| August       | 10000         | 10000  | 0      | 24490         | 10000         | 14490  | 27850   | 10000  | 17850  |         |
| September    | 10000         | 10000  | 0      | 24490         | 10000         | 14490  | 27850   | 10000  | 17850  |         |
| October      | 19680         | 10000  | 9680   | 24490         | 10000         | 14490  | 27850   | 10000  | 17850  |         |
| November     | 19680         | 10000  | 9680   | 26410         | 10000         | 16410  | 27850   | 10000  | 17850  |         |
| December     | 20760         | 10000  | 10760  | 26410         | 10000         | 16410  | 27850   | 10000  | 17850  |         |
| January      | 22810         | 10000  | 12810  | 26410         | 10000         | 16410  | 29290   | 10000  | 19290  |         |
| February     | 22810         | 10000  | 12810  | 26410         | 10000         | 16410  | 38698   | 10000  | 28698  |         |
| March        | 22810         | 10000  | 12810  | 26410         | 10000         | 16410  | 38698   | 10000  | 28698  |         |
| <b>Total</b> | <b>187883</b> | 120000 | 67883  | <b>299368</b> | <b>120000</b> | 179368 | 353104  | 120000 | 233104 |         |

**STATEMENT SHOWING**

**Irregular payment of salary of Mr Rashmi ranjan patra , Asst. Prof. Computer Science & Application(PGF cum DRI)**

| Month     | 2009-10 |       |        | 2010-11 |       |        | 2011-12 |       |        | Remarks |
|-----------|---------|-------|--------|---------|-------|--------|---------|-------|--------|---------|
|           | Drawn   | Due   | Excess | Drawn   | Due   | Excess | Drawn   | Due   | Excess |         |
| April     | 10000   | 10000 | 0      | 21010   | 10000 | 11010  | 24610   | 10000 | 14610  |         |
| May       | 10000   | 10000 | 0      | 21010   | 10000 | 11010  | 26050   | 10000 | 16050  |         |
| June      | 10000   | 10000 | 0      | 22690   | 10000 | 12690  | 26050   | 10000 | 16050  |         |
| Arear     | 10000   | 0     | 10000  | 0       | 0     | 0      | 0       | 0     | 0      |         |
| July      | 10000   | 10000 | 0      | 22690   | 10000 | 12690  | 26050   | 10000 | 16050  |         |
| August    | 10000   | 10000 | 0      | 22690   | 10000 | 12690  | 26050   | 10000 | 16050  |         |
| September | 10000   | 10000 | 0      | 22690   | 10000 | 12690  | 26050   | 10000 | 16050  |         |
| October   | 19680   | 10000 | 9680   | 22690   | 10000 | 12690  | 26050   | 10000 | 16050  |         |
| November  | 19680   | 10000 | 9680   | 24610   | 10000 | 14610  | 26050   | 10000 | 16050  |         |
| December  | 20760   | 10000 | 10760  | 24610   | 10000 | 14610  | 26050   | 10000 | 16050  |         |
| January   | 21010   | 10000 | 11010  | 24610   | 10000 | 14610  | 27490   | 10000 | 17490  |         |
| February  | 21010   | 10000 | 11010  | 23023   | 10000 | 13023  | 34378   | 10000 | 24378  |         |
| Arear     | 0       | 0     | 0      | 0       | 0     | 0      | 33269   | 0     | 33269  |         |

|              |               |               |       |               |        |        |               |        |        |  |
|--------------|---------------|---------------|-------|---------------|--------|--------|---------------|--------|--------|--|
| March        | 21010         | 10000         | 11010 | 24610         | 10000  | 14610  | 34378         | 10000  | 24378  |  |
| Arear        | 20332         | 0             | 20332 | 0             | 0      | 0      | 0             | 0      | 0      |  |
| <b>Total</b> | <b>213482</b> | <b>120000</b> | 93482 | <b>276933</b> | 120000 | 156933 | <b>362525</b> | 120000 | 242525 |  |

**STATEMENT SHOWING**
**Irregular payment of salary of Mrs Soubhagya Manjari samantaraya, Asst Prof . Microbiology (PGF cum DRI)**

| Month        | 2009-10       |               |              | 2010-11       |               |               | 2011-12       |               |               | Remarks |
|--------------|---------------|---------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------|
|              | Drawn         | Due           | Excess       | Drawn         | Due           | Excess        | Drawn         | Due           | Excess        |         |
| April        | 10000         | 10000         | 0            | 21010         | 10000         | 11010         | 24610         | 10000         | 14610         |         |
| May          | 10000         | 10000         | 0            | 21010         | 10000         | 11010         | 24670         | 10000         | 14670         |         |
| Arear        | 0             | 0             | 0            | 0             | 0             | 0             | 14395         | 0             | 14395         |         |
| June         | 10000         | 10000         | 0            | 22690         | 10000         | 12690         | 26050         | 10000         | 16050         |         |
| July         | 10000         | 10000         | 0            | 22690         | 10000         | 12690         | 26050         | 10000         | 16050         |         |
| August       | 10000         | 10000         | 0            | 22690         | 10000         | 12690         | 26050         | 10000         | 16050         |         |
| September    | 10000         | 10000         | 0            | 22690         | 10000         | 12690         | 26050         | 10000         | 16050         |         |
| October      | 19680         | 10000         | 9680         | 22690         | 10000         | 12690         | 26050         | 10000         | 16050         |         |
| November     | 19680         | 10000         | 9680         | 24610         | 10000         | 14610         | 26050         | 10000         | 16050         |         |
| December     | 20760         | 10000         | 10760        | 24610         | 10000         | 14610         | 26050         | 10000         | 16050         |         |
| January      | 21010         | 10000         | 11010        | 24610         | 10000         | 14610         | 27490         | 10000         | 17490         |         |
| February     | 2839          | 10000         | -7161        | 9431          | 10000         | -569          | 14562         | 10000         | 4562          |         |
| Arear        | 12974         | 0             | 12974        | 0             | 0             | 0             | 16513         | 0             | 16513         |         |
| March        | 21010         | 10000         | 11010        | 24610         | 10000         | 14610         | 34378         | 10000         | 24378         |         |
| <b>Total</b> | <b>177953</b> | <b>120000</b> | <b>57953</b> | <b>263341</b> | <b>120000</b> | <b>143341</b> | <b>338968</b> | <b>120000</b> | <b>218968</b> |         |

**STATEMENT SHOWING**
**Irregular payment of salary of Sri Debiprasd Samantray, Asst Prof . Microbiology (PGF cum DRI)**

| Month        | 2009-10       |               |              | 2010-11       |               |               | 2011-12       |               |               | Remarks |
|--------------|---------------|---------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------|
|              | Drawn         | Due           | Excess       | Drawn         | Due           | Excess        | Drawn         | Due           | Excess        |         |
| April        | 10000         | 10000         | 0            | 21010         | 10000         | 11010         | 24610         | 10000         | 14610         |         |
| May          | 9677          | 10000         | -323         | 19628         | 10000         | 9628          | 25182         | 10000         | 15182         |         |
| June         | 10000         | 10000         | 0            | 22690         | 10000         | 12690         | 26050         | 10000         | 16050         |         |
| July         | 10000         | 10000         | 0            | 22690         | 10000         | 12690         | 26050         | 10000         | 16050         |         |
| August       | 10000         | 10000         | 0            | 22690         | 10000         | 12690         | 26050         | 10000         | 16050         |         |
| September    | 10000         | 10000         | 0            | 22690         | 10000         | 12690         | 26050         | 10000         | 16050         |         |
| October      | 19680         | 10000         | 9680         | 22690         | 10000         | 12690         | 26050         | 10000         | 16050         |         |
| November     | 19680         | 10000         | 9680         | 24610         | 10000         | 14610         | 26050         | 10000         | 16050         |         |
| December     | 20760         | 10000         | 10760        | 24610         | 10000         | 14610         | 26050         | 10000         | 16050         |         |
| January      | 21010         | 10000         | 11010        | 24610         | 10000         | 14610         | 27490         | 10000         | 17490         |         |
| February     | 21010         | 10000         | 11010        | 24610         | 10000         | 14610         | 34378         | 10000         | 24378         |         |
| March        | 21010         | 10000         | 11010        | 24610         | 10000         | 14610         | 34378         | 10000         | 24378         |         |
| <b>Total</b> | <b>182827</b> | <b>120000</b> | <b>62827</b> | <b>277138</b> | <b>120000</b> | <b>157138</b> | <b>328388</b> | <b>120000</b> | <b>208388</b> |         |

| <b>STATEMENT SHOWING</b>   |               |               |              |               |               |               |               |               |               |         |
|--|---------------|---------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------|
| <b>Irregular payment of salary of Mr Surya Narayan Ratha, Asst Prof . Bio- Informatics (PGF cum DRI)</b> |               |               |              |               |               |               |               |               |               |         |
| Month  | 2009-10       |               |              | 2010-11       |               |               | 2011-12       |               |               | Remarks |
|  | Drawn         | Due           | Excess       | Drawn         | Due           | Excess        | Drawn         | Due           | Excess        |         |
| April  | 9677          | 10000         | -323         | 20340         | 10000         | 10340         | 23039         | 10000         | 13039         |         |
| May  | 10000         | 10000         | 0            | 21010         | 10000         | 11010         | 26050         | 10000         | 16050         |         |
| June   | 10000         | 10000         | 0            | 22690         | 10000         | 12690         | 26050         | 10000         | 16050         |         |
| July   | 10000         | 10000         | 0            | 22690         | 10000         | 12690         | 26050         | 10000         | 16050         |         |
| August   | 10000         | 10000         | 0            | 22690         | 10000         | 12690         | 26050         | 10000         | 16050         |         |
| September  | 10000         | 10000         | 0            | 22690         | 10000         | 12690         | 26050         | 10000         | 16050         |         |
| October  | 19680         | 10000         | 9680         | 22690         | 10000         | 12690         | 26050         | 10000         | 16050         |         |
| November   | 19680         | 10000         | 9680         | 24610         | 10000         | 14610         | 27850         | 10000         | 17850         |         |
| December   | 20760         | 10000         | 10760        | 24610         | 10000         | 14610         | 26050         | 10000         | 16050         |         |
| January  | 21010         | 10000         | 11010        | 24610         | 10000         | 14610         | 27490         | 10000         | 17490         |         |
| February   | 21010         | 10000         | 11010        | 24610         | 10000         | 14610         | 34378         | 10000         | 24378         |         |
| March  | 21010         | 10000         | 11010        | 24610         | 10000         | 14610         | 34378         | 10000         | 24378         |         |
| <b>Total</b>   | <b>182827</b> | <b>120000</b> | <b>62827</b> | <b>277850</b> | <b>120000</b> | <b>157850</b> | <b>329485</b> | <b>120000</b> | <b>209485</b> |         |

| <b>STATEMENT SHOWING</b>   |               |               |              |               |               |               |               |               |               |         |
|--|---------------|---------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------|
| <b>Irregular payment of salary of Mr Sukanta Kumar Pradhan, Asst Prof . Bio- Informatics (PGF cum DRI)</b> |               |               |              |               |               |               |               |               |               |         |
| Month  | 2009-10       |               |              | 2010-11       |               |               | 2011-12       |               |               | Remarks |
|  | Drawn         | Due           | Excess       | Drawn         | Due           | Excess        | Drawn         | Due           | Excess        |         |
| April  | 10000         | 10000         | 0            | 21010         | 10000         | 11010         | 24610         | 10000         | 14610         |         |
| May  | 10000         | 10000         | 0            | 21010         | 10000         | 11010         | 26050         | 10000         | 16050         |         |
| June   | 323           | 10000         | -9677        | 21966         | 10000         | 11966         | 25210         | 10000         | 15210         |         |
| Arrear   | 9032          | 0             | 9032         | 0             | 0             | 0             | 0             | 0             | 0             |         |
| July   | 10000         | 10000         | 0            | 22690         | 10000         | 12690         | 26050         | 10000         | 16050         |         |
| August   | 10000         | 10000         | 0            | 22690         | 10000         | 12690         | 26050         | 10000         | 16050         |         |
| September  | 10000         | 10000         | 0            | 22690         | 10000         | 12690         | 26050         | 10000         | 16050         |         |
| October  | 19680         | 10000         | 9680         | 22690         | 10000         | 12690         | 26050         | 10000         | 16050         |         |
| November   | 19680         | 10000         | 9680         | 24610         | 10000         | 14610         | 26050         | 10000         | 16050         |         |
| December   | 20760         | 10000         | 10760        | 24610         | 10000         | 14610         | 26050         | 10000         | 16050         |         |
| January  | 21010         | 10000         | 11010        | 24610         | 10000         | 14610         | 27490         | 10000         | 17490         |         |
| February   | 21010         | 10000         | 11010        | 24610         | 10000         | 14610         | 34378         | 10000         | 24378         |         |
| March  | 21010         | 10000         | 11010        | 24610         | 10000         | 14610         | 34378         | 10000         | 24378         |         |
| <b>Total</b>   | <b>182505</b> | <b>120000</b> | <b>62505</b> | <b>277796</b> | <b>120000</b> | <b>157796</b> | <b>328416</b> | <b>120000</b> | <b>208416</b> |         |

| <b>STATEMENT SHOWING</b>  |         |     |        |         |     |        |         |     |        |         |
|---|---------|-----|--------|---------|-----|--------|---------|-----|--------|---------|
| <b>Irregular payment of salary of Miss Susama Maratha, Asst Prof . Bio- Informatics (PGF cum DRI)</b> |         |     |        |         |     |        |         |     |        |         |
| Month   | 2009-10 |     |        | 2010-11 |     |        | 2011-12 |     |        | Remarks |
|   | Drawn   | Due | Excess | Drawn   | Due | Excess | Drawn   | Due | Excess |         |
|   |         |     |        |         |     |        |         |     |        |         |

|              |               |               |              |               |               |               |               |               |               |  |
|--------------|---------------|---------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|--|
| April        | 10000         | 10000         | 0            | 22810         | 10000         | 12810         | 26410         | 10000         | 16410         |  |
| May          | 10000         | 10000         | 0            | 22810         | 10000         | 12810         | 27850         | 10000         | 17850         |  |
| June         | 10000         | 10000         | 0            | 24490         | 10000         | 14490         | 27850         | 10000         | 17850         |  |
| July         | 5667          | 0             | 5667         | 22859         | 10000         | 12859         | 18650         | 10000         | 8650          |  |
| Arear        | 0             | 0             | 0            | 0             | 0             | 0             | 8280          | 0             | 8280          |  |
| August       | 10000         | 10000         | 0            | 24490         | 10000         | 14490         | 27850         | 10000         | 17850         |  |
| September    | 10000         | 10000         | 0            | 24490         | 10000         | 14490         | 27850         | 10000         | 17850         |  |
| Arear        | 4000          | 10000         | -6000        | 0             | 0             | 0             | 0             | 0             | 0             |  |
| October      | 19680         | 10000         | 9680         | 24490         | 10000         | 14490         | 27850         | 10000         | 17850         |  |
| November     | 19680         | 10000         | 9680         | 26410         | 10000         | 16410         | 27850         | 10000         | 17850         |  |
| December     | 20760         | 10000         | 10760        | 26410         | 10000         | 16410         | 27850         | 10000         | 17850         |  |
| January      | 22810         | 10000         | 12810        | 26410         | 10000         | 16410         | 29290         | 10000         | 19290         |  |
| February     | 22810         | 10000         | 12810        | 26410         | 10000         | 16410         | 38698         | 10000         | 28698         |  |
| March        | 22810         | 10000         | 12810        | 26410         | 10000         | 16410         | 38698         | 10000         | 28698         |  |
| <b>Total</b> | <b>188217</b> | <b>120000</b> | <b>68217</b> | <b>298489</b> | <b>120000</b> | <b>178489</b> | <b>354976</b> | <b>120000</b> | <b>234976</b> |  |

**STATEMENT SHOWING**
**Irregular payment of salary of Miss Suchitra Balabantray, Asst Prof . Bio- Informatics (PGF cum DRI)**

| Month        | 2009-10       |               |              | 2010-11       |               |               | 2011-12       |               |               | Remarks |
|--------------|---------------|---------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------|
|              | Drawn         | Due           | Excess       | Drawn         | Due           | Excess        | Drawn         | Due           | Excess        |         |
| April        | 9677          | 10000         | -323         | 21355         | 10000         | 11355         | 25566         | 10000         | 15566         |         |
| May          | 10000         | 10000         | 0            | 22810         | 10000         | 12810         | 27850         | 10000         | 17850         |         |
| June         | 10000         | 10000         | 0            | 24490         | 10000         | 14490         | 27850         | 10000         | 17850         |         |
| July         | 10000         | 10000         | 0            | 24490         | 10000         | 14490         | 27850         | 10000         | 17850         |         |
| August       | 10000         | 10000         | 0            | 24490         | 10000         | 14490         | 27850         | 10000         | 17850         |         |
| September    | 10000         | 10000         | 0            | 24490         | 10000         | 14490         | 27850         | 10000         | 17850         |         |
| October      | 19680         | 10000         | 9680         | 24490         | 10000         | 14490         | 27850         | 10000         | 17850         |         |
| November     | 19680         | 10000         | 9680         | 26410         | 10000         | 16410         | 27850         | 10000         | 17850         |         |
| December     | 20760         | 10000         | 10760        | 26410         | 10000         | 16410         | 27850         | 10000         | 17850         |         |
| January      | 22810         | 10000         | 12810        | 26410         | 10000         | 16410         | 29290         | 10000         | 19290         |         |
| February     | 22810         | 10000         | 12810        | 26410         | 10000         | 16410         | 38698         | 10000         | 28698         |         |
| March        | 22810         | 10000         | 12810        | 26410         | 10000         | 16410         | 38698         | 10000         | 28698         |         |
| <b>Total</b> | <b>188227</b> | <b>120000</b> | <b>68227</b> | <b>298665</b> | <b>120000</b> | <b>178665</b> | <b>355052</b> | <b>120000</b> | <b>235052</b> |         |

**STATEMENT SHOWING**
**Irregular payment of salary of Mr Asribad Satapathy , Placement officer. Computer Science & Application(PGF cum DRI)**

| Month | 2009-10 |       |        | 2010-11 |       |        | 2011-12 |       |        | Remarks |
|-------|---------|-------|--------|---------|-------|--------|---------|-------|--------|---------|
|       | Drawn   | Due   | Excess | Drawn   | Due   | Excess | Drawn   | Due   | Excess |         |
| April | 10000   | 10000 | 0      | 22810   | 10000 | 12810  | 26410   | 10000 | 16410  |         |
| May   | 10000   | 10000 | 0      | 22058   | 10000 | 12058  | 26930   | 10000 | 16930  |         |
| Arear | 9333    | 0     | 9333   | 0       | 0     | 0      | 0       | 0     | 0      |         |
| June  | 10000   | 10000 | 0      | 24490   | 10000 | 14490  | 27834   | 10000 | 17834  |         |

|              |               |               |              |               |               |               |               |               |               |  |
|--------------|---------------|---------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|--|
| July         | 10000         | 10000         | 0            | 24490         | 10000         | 14490         | 27850         | 10000         | 17850         |  |
| August       | 10000         | 10000         | 0            | 24490         | 10000         | 14490         | 27850         | 10000         | 17850         |  |
| September    | 10000         | 10000         | 0            | 24490         | 10000         | 14490         | 27850         | 10000         | 17850         |  |
| October      | 19680         | 10000         | 9680         | 24490         | 10000         | 14490         | 27850         | 10000         | 17850         |  |
| Arear        | 0             | 0             | 0            | 0             | 0             | 0             | 0             | 0             | 0             |  |
| November     | 19680         | 10000         | 9680         | 26410         | 10000         | 16410         | 27850         | 10000         | 17850         |  |
| December     | 20760         | 10000         | 10760        | 26410         | 10000         | 16410         | 27850         | 10000         | 17850         |  |
| January      | 22810         | 10000         | 12810        | 26410         | 10000         | 16410         | 29290         | 10000         | 19290         |  |
| February     | 22810         | 10000         | 12810        | 26410         | 10000         | 16410         | 38698         | 10000         | 28698         |  |
| Arear        | 0             | 0             | 0            | 0             | 0             | 0             | 0             | 0             | 0             |  |
| March        | 22810         | 10000         | 12810        | 26410         | 10000         | 16410         | 38698         | 10000         | 28698         |  |
| <b>Total</b> | <b>197883</b> | <b>120000</b> | <b>77883</b> | <b>299368</b> | <b>120000</b> | <b>179368</b> | <b>354960</b> | <b>120000</b> | <b>234960</b> |  |

**Irregular payment of salary of Mrs Sanjibanisudha Pattanaik , Asst. Prof. Computer Science & Application(PGF cum DRI)**

| Month        | 2009-10       |              |              | 2010-11       |               |               | 2011-12       |               |               | Remarks |
|--------------|---------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------|
|              | Drawn         | Due          | Excess       | Drawn         | Due           | Excess        | Drawn         | Due           | Excess        |         |
| April        | 0             |              |              | 22810         | 10000         | 12810         | 26410         | 10000         | 16410         |         |
| May          | 0             |              |              | 22810         | 10000         | 12810         | 27850         | 10000         | 17850         |         |
| June         | 0             |              |              | 24490         | 10000         | 14490         | 26050         | 10000         | 16050         |         |
| July         | 0             |              |              | 24490         | 10000         | 14490         | 26050         | 10000         | 16050         |         |
| August       | 0             |              |              | 24490         | 10000         | 14490         | 26050         | 10000         | 16050         |         |
| September    | 0             |              |              | 23708         | 10000         | 13708         | 21850         | 10000         | 11850         |         |
| October      | 19680         | 10000        | 9680         | 24490         | 10000         | 14490         | 26050         | 10000         | 16050         |         |
| Arear        | 0             |              | 0            | 0             | 0             | 0             | 2520          | 0             | 2520          |         |
| November     | 19680         | 10000        | 9680         | 26410         | 10000         | 16410         | 26050         | 10000         | 16050         |         |
| December     | 20760         | 10000        | 10760        | 26410         | 10000         | 16410         | 26050         | 10000         | 16050         |         |
| January      | 22810         | 10000        | 12810        | 26410         | 10000         | 16410         | 27490         | 10000         | 17490         |         |
| February     | 22810         | 10000        | 12810        | 26410         | 10000         | 16410         | 34378         | 10000         | 24378         |         |
| Arear        | 1935          | 0            | 1935         | 0             | 0             | 0             | 0             | 0             | 0             |         |
| March        | 22810         | 10000        | 12810        | 26410         | 10000         | 16410         | 34378         | 10000         | 24378         |         |
| <b>Total</b> | <b>130485</b> | <b>60000</b> | <b>70485</b> | <b>299368</b> | <b>120000</b> | <b>179368</b> | <b>331176</b> | <b>120000</b> | <b>211176</b> | 460999  |

Due to such an irregular grant of regular scale of pay to persons engaged on contractual basis, the university sustained a huge loss of Rs.69,60,493.00 as shown above. No compliance was furnished to the objection memo issued on this score. The irregular and inadmissible payment amounting to Rs. 69,60,493.00 needs recovery from the following persons -

**Responsible Person for this paragraph**

| Slno | Name                      | Designation                     | Adress   | Amount(In Rs:) |
|------|---------------------------|---------------------------------|--|----------------|
| 1    | Sanjibanisudha Pattnaik   | Lecturer,Comp. Sc.& application | Lecturer,Comp. Sc.& application,PG-cum- DRI            | 230499.00      |
| 2    | Prof. Debi Pr.Ray         | Ex-Vice-Chancellor              | Ex-Vice-Chancellor,OUAT                                | 1160089.00     |
| 3    | Sri Sangram Ku Ray        | Ex-Registrar                    | Ex-Registrar,OUAT                                      | 1160083.00     |
| 4    | Sri Sukanta Ku Pradhan    | Lecturer,Bioinformatics         | Lecturer,Bioinformatics(co ntractual),PG-cum-DRI,O UAT | 214358.00      |
| 5    | Susama Rani Martha        | Lecturer,Bioinformatics,        | Lecturer,Bioinformatics,P G-cum -DRI.                  | 240841.00      |
| 6    | Sucharita Balabantaray    | Lecturer,Bioinformatics         | Lecturer,Bioinformatics,P G-cum- DRI,OUAT              | 240972.00      |
| 7    | Debi Pr.Samantaray        | Lecturer,Microbiology           | Lecturer,Microbiology,PG-cum-DRI,OUAT                  | 214176.00      |
| 8    | Soubhagya M. Samantray    | Lecturer,Microbiology           | ubhagya M. Samantray,PG-cum DRI,OUAT.                  | 210131.00      |
| 9    | Ashirbad Satpathy         | Placement Officer               | Placement Officer,Computer Sc.& Application,PG-cum-DRI | 246105.00      |
| 10   | Tanuja Panda              | Lecturer,Comp. Sc.& application | Lecturer,Comp. Sc. PG-cum-DRI-                         | 226935.00      |
| 11   | Debaswapna Mishra         | Lecturer,Comp. Sc.& application | Lecturer,Comp. Sc.& application PG-cum-DRI,OUAT        | 224423.00      |
| 12   | Sarita Mohanty            | Lecturer,Comp. Sc.& application | Lecturer,Comp. Sc.& application,PG-CUM-DRI, OUAT       | 211634.00      |
| 13   | Subhadra Mishra           | Lecturer,Comp. Sc.& application | Lecturer,Comp. Sc.& application,PG-cum-DRI,O UAT       | 213029.00      |
| 14   | Jyotiranjana Mohanty      | Lecturer,Comp. Sc.& application | Lecturer,Comp. Sc.& application,PG-cum-DRI,O UAT       | 240177.00      |
| 15   | Rashmi Ranjan Patra       | Lecturer,Comp. Sc.& application | Lecturer,Comp. Sc.& application,PG-cum-DRI,O UAT       | 246470.00      |
| 16   | Dr.Abhimanyu Das          | Lecturer,Comp. Sc.& application | Lecturer,Comp. Sc.& application,PG-cum-DRI,O UAT       | 305412.00      |
| 17   | Surya Narayan Rath        | Lecturer,Comp. Sc.& application | Lecturer,Comp. Sc.& application,PG-cum-DRI,O UAT       | 215081.00      |
| 18   | Sri Dukshishyam Satapathy | Registrar                       | Ex Registrar,OUAT                                      | 1160078.00     |

**16.64 - RRTTS,MOTTO.**

**FINANCIAL POSITION:**

O.B -Rs 82079.00

Receipt -Rs 564806.00

Total- Rs 646885.00

Expenditure- Rs 473481.00

C.B -Rs 173404.00

**Irregularities found in the A/c of RRTTS, Motto (contingent)OSP no. 484-487 AOM no.203/18.04.15**

During verification of vouchers w.r.t. connected records, the following irregularities came to light –

**1) Irregular payment of transportation charges –(OSP 484 to487 memo no.203/18.04.15)**

Sr. No. 4/26.7.11 Rs 800/-

Sr. No 16/5.8.11 Rs 350

Rs 1150/-

A sum of Rs 800/- was paid to Pratap Mallick through hand receipt on 03.06.11 by G.P.Sahoo, VAW towards transportation charges of 3q of Ravi dhan & Swarna purchased vide C.M No. 41 & 42 /28-99/ 16.6.11 from Chandbali in Tempo No. OR IB 1734 . The seeds were stock-entered at Page 6 & 8 on 16.6.11. As the purchase was made on 16.6.11 and no prior purchase was made, payment of transportation charges well before the date of purchase i.e. on 03.06.11 is not admissible.

Similarly, a sum of Rs 350/- was paid Ramesha Jena ( hard receipt) on 04.06.11 towards transportation charges of 5 bags ( 120 Kg) seed from Chandbali. But the voucher or cash book did not show any purchase of seeds on 04.06.11.

Hence, the payment of Rs 350/- is not genuine. The compliance submitted is not convincing. So a total sum of Rs. 1150.00 stands for recovery from the following persons found responsible–

|                            |         |
|----------------------------|---------|
| 1.Dr Tapas Ku Mishra,OIC   | 575.00  |
| 2.Sri Ganesh Pr.Sahoo, VAW | 575.00. |

**(2) Inadmissible payment of hire charges of Pump –**

|        |              |                  |
|--------|--------------|------------------|
| S.V No | 34/ 13.9.11  | Rs 450/-         |
|        | 41/13.9.11   | Rs 1500/-        |
|        | 42/ 13.9.11  | Rs 1500/-        |
|        | 43/13.9.11   | Rs 1500/-        |
|        | <b>Total</b> | <b>Rs 4950/-</b> |

A sum of Rs 4950/- was paid as hire charges of diesel pump on as stated above. But it was found that 20L of HSD was purchased vide Vr. No. 36/13.9.11 and stock entered for use in the K.Pump of the office. So when there is pump in the office and diesel was purchased, there was no need to hire diesel pump. Also, the payment through hand receipts created doubt regarding payment. No reason was also given for such hire. Thus, expenditure towards hire charge of pump despite its availability in office is inadmissible. No compliance was furnished to the objection memo till the close of audit but the compliance submitted at the time of the exit conference is not satisfactory to settle the objection. Hence ,the amount is liable to be recovered from -

|                           |          |
|---------------------------|----------|
| 1.Dr Tapas Ku Mishra, OIC | 2475.00  |
| 2.Sri Ganesh Pr.Sahoo,VAW | 2475.00. |

**(3) Payment of registration fees Vr No. 25 /5.8.11**

A sum of Rs 600/- was paid vide Rt. No. 20/17.5.11 by Sri T.K.Mishra, OIC as registration fees out of ICAR contingent grant. But payment of registration fee is personal. So payment of personal expenditure without the approval of the funding agency is irregular and inadmissible. Thus, the amount stands for recovery from the following persons who were involved in passing the order for collection of Registration Fee -

|  |        |
|--|--------|
| Prof. Debi Pr. Ray, Ex-Vice-Chancellor       | 200.00 |
| Prof. Madan Mohan Panda, Ex-Dean of Research | 200.00 |
| Dr Akhyaya Ku Behura, Stastical              | 200.00 |

(4) **Payment made without money receipt**

A sum of Rs 11890.00 was paid towards purchase of different durable items on retail invoice against which no money receipt was available. The details are furnished below:

| Voucher No & Date          | Name of the firm   | Invoice No & date          | Particulars of items | Amount         |
|----------------------------|--------------------|----------------------------|----------------------|----------------|
| Vr. No. 82/ 31,3,12        | New Utkal Supply   | 535/ 31.3.12               | Lab. Chair 1 no      | 4540/-         |
| Vr No. 102 / dt. 31.3.12   | New Utkal Supply   | 536/31.3.12                | Computer table 1 no  | 1850/-         |
| Vr No. 101/ dt.<br>31.3.12 | Jogendra Furniture | JF/INV 245/ 11-12/ 31.3.12 |                      | 5500/-         |
|                            |                    |                            |                      | <b>11890/-</b> |

Payment without bill and acknowledgement of payee through is irregular. No compliance was submitted in this regard. However the money receipts were produced to audit during the exit conference. So this para is dropped.

(5) **Non-production of VAT clearance certificate :**

A sum of Rs 6913.00 was paid as VAT on purchase of electronic goods . But the file did not show any VAT clearance certificate of the suppliers. Submission of VAT clearance certificate by the supplier must have been ensured while giving supply order.

The details are as follows :

| Vr.No /Date | Name of the supplier         | Bill No. MR. No | Particulars of item               | Cost of the item | VAT claimed    |
|-------------|------------------------------|-----------------|-----------------------------------|------------------|----------------|
| 108/31.3.12 | Raj Electronics              | CR-2883         | LG AC & Stabilizer                | 26408/-          | 3565/-         |
| 107/31.3.12 | SA INFOSYS                   | 2674/29.03.12   | DSC sony                          | 9074/-           | 1225/-         |
| 106/31.3.12 | Nigam Computer               | 1037/29.3.12    | Printer (Samsung)                 | 5000/-           | 200/-          |
| 109/31.3.12 | Axis Technologies & Services | 676/31.3.12     | DELL Desktop Monitor & HP printer | 48076.93         | 1923/-         |
|             |                              |                 | Total                             |                  | <b>6913.00</b> |

The VAT clearance certificates may be produced to audit for verification.

No document was produced. Neither was the amount deducted from the bill which **violated the Odisha VAT Rules,2004**. But the VAT clearance certificate were produced to audit during the exit conference. So this para is dropped.

**Responsible Person for this paragraph**

| Sno | Name                   | Designation              | Adress                        | Amount(In Rs:) |
|-----|------------------------|--------------------------|-------------------------------|----------------|
| 1   | Prof. Debi Pr. Ray     | Ex. Vice Chancellor      | Ex. Vice Chancellor, OUAT     | 200.00         |
| 2   | Akshya Ku. Behura      | Economist cum Statistian | Directorate of Research, OUAT | 200.00         |
| 3   | Dr. Tapas Kumar Mishra | OIC                      | OIC, RRTTS, Motto.            | 3050.00        |

|   |  |                |                                  |         |
|---|--|----------------|----------------------------------|---------|
| 4 | Ganesh Pr.Sahoo                          | VAW            | VAW,RRTTS,Motto                  | 3050.00 |
| 5 | Dr. Madan Mohan Panda,<br>Dean, Research | Dean, Research | Directorate of Research,<br>OUAT | 200.00  |
|   |  |                |                                  |         |

**16.65 - Directorate of Extension**

**Unauthorized expenditure for organization of State Level Extension Council (SLEC) meeting (OSP No 213-217)**

Verification of vouchers revealed that a sum of **Rs.23,475.00** was spent on contingent items purchased during State Level Extension Council (SLEC) meeting organized by the DEE. This amount was diverted from the ICAR grant given to the DEE for the purpose of monitoring. No grant was received from the funding agency for SLEC. Neither was it communicated regarding such an event. The Director DEE has used his discretion and spent ICAR grant. Even there was no budget provision for the organization of State Level Extension Council (SLEC) meeting. Details of expenditure are given below -

| Voucher No. & Date | Voucher submitted by        | Name of the supplier                    | Description of articles        | Cash memo No. & Date | Amount (in Rs.) |
|--------------------|-----------------------------|---|--------------------------------|----------------------|-----------------|
| 1                  | 2                           | 3                                       | 4                              | 5                    | 6               |
| 16/24.05.11        | Dr. R.K.Raj, Joint Director | Maa Banadurga Variety Store             | Ghee, Candle, etc              | 182/24.05.11         | 200.00          |
| -do-               | -do-                        | Mahavir Snacks & varieties              | Kinley water                   | 283/24.05.11         | 240.00          |
| -do-               | -do-                        | Banadurga Catering services             | Tea & snacks                   | 551/25.05.11         | 800.00          |
| -do-               | -do-                        | -do-                                    | -do-                           | 553/26.05.11         | 800.00          |
| -do-               | -do-                        | -do-                                    | -do-                           | 557/27.05.11         | 800.00          |
| -do-               | -do-                        | -do-                                    | -do-                           | 559/28.05.11         | 800.00          |
| -do-               | -do-                        | Basudev Store                           | Executive Folder               | 1774/20.05.11        | 960             |
| -do-               | -do-                        | -do-                                    | Executive & writing pad        | 1775/20.05.11        | 850.00          |
| -do-               | -do-                        | -do-                                    | Folders                        | 1776/21.05.11        | 900.            |
| -do-               | -do-                        | -do-                                    | Writing pad                    | 1777/22.05.11        | 800.00          |
| -do-               | -do-                        | Jay Durga store                         | Writing pen                    | 1939/22.05.11        | 600.00          |
| -do-               | -do-                        | Maa Parbati Variety store               | Executive folders              | 278/23.05.11         | 775.00          |
| 17/24.05.11        | Sri B.C.Senapati, A.b       | Rajalaxmi                               | Flex banner                    | 128/23.05.11         | 900.00          |
| -do-               | -do-                        | Urbasi Tent House                       |                                | 24.05.11             | 1000.00         |
| 17/24.05.11        | Sri B.C.Senapati, A.b       | Rajalaxmi                               | Flex banner                    | 129/24.05.11         | 700.00          |
| 17/24.05.11        | -do-                        | Omm Ananta Gopal Puspa Bhandar          | Flower decoration of the gate  | 163/24.05.11         | 1000.00         |
| -do-               | -do-                        | -do-                                    | Flower bouquet                 | 174/25.05.11         | 600.00          |
| -do-               | -do-                        | -do-                                    | -do-                           | 175/27.05.11         | 350.00          |
| -do-               | -do-                        | -do-                                    | -do-                           | 177/28.05.11         | 400.00          |
| -do-               | -do-                        | Venus                                   | Tiffin                         | 653/24.05.11         | 1000.00         |
| -do-               | -do-                        | Maa Banadurga Sweets & Snacks           | -do-                           | -                    | 1000.00         |
| -do-               | -do-                        | Venus                                   | -do-                           | 654/25.05.11         | 1000.00         |
| -do-               | -do-                        | Mahaveer Snacks & Varieties             | Tiffin                         | 25.05.11             | 1000.00         |
| -do-               | -do-                        | Maa Banadurga Sweets & Snacks           | Mineral Water disposable glass | 1782/28.05.11        | 1000.00         |
| -do-               | -do-                        | The Govt. Employees Cooperative society | Shawls                         | -                    | 5000.00         |
|                    |                             | Total                                   |                                |                      | Rs.23.475.00    |

No compliance was furnished to the objection memo issued on this score. The expenditure is irregular and unauthorized and thus, is inadmissible in audit and stands for recovery from the following persons found responsible – Dr.Sankarsnan Nanda, Director Rs 11738.00 Dr P.K.Banerjee, Dy. Director Rs.11737.00.

| <b>Responsible Person for this paragraph</b>  |                       |                         |                                     |                |
|---|-----------------------|-------------------------|-------------------------------------|----------------|
| Slno  | Name                  | Designation             | Adress                              | Amount(In Rs:) |
| 1   | Dr Sankarshan Nanda   | Director.DEE            | Directorate of Extn. Edn.,OUAT,BBSR | 11738.00       |
| 2   | Dr Pradeep Ku Banergy | Dy Director, DEE        | Directorate of Extn. Edn.,OUAT,BBSR | 11737.00       |
|   |                       |                         |                                     |                |
| <b>16.66 - Coordination Unit of Dean of Research</b>  |                       |                         |                                     |                |
| <b>Irregularities detected (Coordination Unit of Dean of Research)</b>  |                       |                         |                                     |                |
| <p>During the course of audit of expenditure of the Coordination Unit, the following irregularities were detected :</p>   |                       |                         |                                     |                |
| <p><b>1. Unauthorised payment of registration fees for SLRC</b></p>   |                       |                         |                                     |                |
| <p>A sum of Rs.2400/- was paid out of the fund towards registration fees by participants in the SLRC and 41<sup>st</sup> Annual Group Meeting of AICRP on Soybean. The details are as follows :</p>   |                       |                         |                                     |                |
| <p>Vr. No.40/08.08.11 Dr. A.K. Behura Rs.600/-</p>  |                       |                         |                                     |                |
| <p>Vr. No.114/24.09.11 Dr. M.M. Panda Rs.1200/-</p>   |                       |                         |                                     |                |
| <p>Vr. No.38/08.08.11 Dr. A.K. Rout Rs.600/-</p>  |                       |                         |                                     |                |
| <p>The registration fees were paid for personal participation in the SLRC / Group Meeting. The file of the DR or scheme section does not reveal the approval of the ICAR (Funding agency) for such .Neither was there budget provision for such meeting.Hence,the amount so paid is inadmissible and stands for recovery from Prof. Devi Pr.Ray,Ex-V.C.400.00</p> |                       |                         |                                     |                |
| <p>Prof. MM Panda 1600.00,Dr AK Behura 400.00</p>   |                       |                         |                                     |                |
| <p><b><u>Fictitious expenditure on purchase of fuel</u></b></p>   |                       |                         |                                     |                |
| <p>During verification of vouchers it was revealed that huge quantities of fuel was purchased in last two-three days of the year, 30<sup>th</sup> &amp; 31<sup>st</sup> of March for the vehicle bearing No.OR02-BG-6977. The details are as follows :</p>  |                       |                         |                                     |                |
| <b>Vr.No. &amp; Date</b>  | <b>Quantity</b>       | <b>Date of purchase</b> | <b>Amount (in Rs.)</b>              |                |
| 805 / 31.03.12  | 200 L HSD             | 30.03.12                | 8,810/-                             |                |
| 802 / 31.03.12  | 509 L HSD             | 31.03.12                | 22,421/-                            |                |
| (Maa Mangala Filling Station)   |                       |                         |                                     |                |
| <b>Total</b>  | <b>709 L</b>          |                         | <b>31,231/-</b>                     |                |
| <p>The log book of the vehicle showed that the car plied up to 19.03.2012 (the register was used up to Pg.28). the above purchase is not only unnecessary nut is also fictitious because –</p>  |                       |                         |                                     |                |
| <p>1) The car had not plied after 17.03.12, particularly on 30.03.12 &amp; 31.03.12 on which the purchase was shown.</p>  |                       |                         |                                     |                |
| <p>2) Thee was a balance of 25 ltrs of fuel as per the log book. A tank having capacity of 40 ltrs cannot accommodated 709 ltrs in two days.</p>  |                       |                         |                                     |                |
| <p>3) The purchase &amp; stock entry was not acknowledged by the Dean.</p>  |                       |                         |                                     |                |
| <p>4) There was no entry of the oil purchased in the log book.</p>  |                       |                         |                                     |                |
| <p>As such, the payment is considered fictitious. Necessary compliance is invited as to why the amount of Rs.31,231/- would not be recovered from</p>   |                       |                         |                                     |                |
| <p>Dr Sankarshan Nanda,Dean 15616.00,Sri Gautam Ch Khuntia,S.O.15615.00</p>   |                       |                         |                                     |                |
| <p><b>3. Double payment of advance towards telephone charges</b></p>  |                       |                         |                                     |                |

A sum of Rs.14,540/- was paid to Smt. Pravasini Mohanty, PA to DR vide Vr. No.475 / 23.03.12 towards payment of phone bill for the year 2012-13. All the bills for 2011 were paid during 2011-12. But payment was made for the next year out of the current year's provision when the customer had not used the telephone. It is important to point out here that the office works in the main building of the OUAT and the telephone charges are paid for the entire building every month by the Comptroller from the main account. Telephone charges are to be paid as per the bills provided for calls already made. This shows violation of financial norms in making expenditure. Hence, the expenditure is a double payment and so, inadmissible and stands for recovery from the following persons-Smt

Pravasini Mohanty, Ex-PA to Dean, Research 7270.00  
 Dr Sankarsan Nanda, Dean, Research 3635.00  
 Sri Gautam Ch Khuntia, S.O. 3635.00

**4. payment of advance towards purchase of stationeries without acknowledgement**

The Cash Book at page 128 show that a sum of Rs.5225/- was paid as advance to Smt. Pravasini Mohanty, PA to DR vide Ch No.913420 / 05.01.2012 towards purchase of stationery. But there is no such voucher nor any acknowledgement of receipt of Smt. Mohanty. Further (1) Office stationeries were purchased throughout the year by Sri B.K. Mohanty (2) There is balance of stock of articles as revealed from the stock register. So there was no need to pay advance to Smt. Mohanty for such purpose. The required records in support of the receipt was not produced to audit. The same may be produced to the next audit. Till then the amount is held under objection.

**5. Purchase of duster cloth Vr. No.803 / 31.03.2012**

A sum of Rs.3470/- was spent towards purchase of duster cloth from Khadi Niketan vide Bill No.000093 Dtd.23.03.12 & MR No.011 / 23.03.12. As revealed from the note-sheet, the indent was given as :

Class I 01 no. @ 300 300/-  
 Class II 30 nos. @ 200 600/-  
 Class III 14 nos. @ 160 2240/-  
 Class IV 03 nos. @ 110 330/-

Duster cloths were made by all the staff members out of the University fund while they were not involved in teaching work. As per the instruction issued vide **G.O. No.CODES 14/2012 9269/FD/14.03.12** only two duster clothes are permissible with a cost of Rs.600.00. Thus, the payment of Rs.2870.00 (3470.00-600.00) was made in violation of the Govt. instruction and hence, is inadmissible in audit and stands for recovery from the following persons-

Dr Sankarsan Nanda, Dean, Research 1435.00  
 Sri Gautam Ch Khuntia, S.O. 1435.00

**Responsible Person for this paragraph**

| S/no | Name                                     | Designation        | Adress                           | Amount(In Rs:) |
|------|--|--------------------|----------------------------------|----------------|
| 1    | Dr. Madan Mohan Panda,<br>Dean, Research | Dean, Research     | Directorate of Research,<br>OUAT | 1600.00        |
| 2    | Prof. Debi Pr.Ray                        | Ex-Vice-Chancellor | Ex-Vice-Chancellor,OUAT          | 400.00         |

|   |                    |                          |                                     |          |
|---|--------------------|--------------------------|-------------------------------------|----------|
| 3 | Akshya Ku. Behura  | Economist cum Statistian | Directorate of Research, OUAT       | 400.00   |
| 4 | Dr Sankarsan Nanda | Ex Director,DR           | Ex Director,DR                      | 20686.00 |
| 5 | Gautam Ch. Khuntia | S.O                      | Directorate of Research, OUAT, BBSR | 20685.00 |
| 6 | Pravasini Mohanty  | PA, Dean, Research       | Directorate of Research, OUAT, BBSR | 7270.00  |
|   |                    |                          |                                     |          |

**16.70 -**

Irregularities found in the A/C of IFS Chipilima.OSP-431-434.Memo no.13.04.15

Scrutiny of the vouchers w.r.t connected records of CSR.chiplima (working under IFS scheme)revealed the following irregularities.

1. Payment of pending electricity bill more than the amount approved-

A total sum of Rs 11,199.00 was paid by IFS, chipilima towards pending electricity

Charges of RRTTS. Chipilima under which the IFS is working. The details are as follows:

Vr No.32/10.2.12 Rs 4800

Vr No.93/31.3.12 Rs 4020

Vr No.95/31.312 Rs 2379

Rs 11,199.00

The file which was produced to audit showed that by approval for only Rs 3061.00 was accorded towards payment of electricity charges.

The payment of Rs 11,199.00 towards the IFS share of pending electric charges of RRTTS,Chiplima has been found to be very complicated because-

(1) The total electricity charges due could not be produced to audit.

(2) On what basic the share was fixed for IFS, Chiplima could not be clarified.

(3) As the contingent grant of the previous year was totally exhausted, the reason for non-payment of electricity charges during 2010-11 leading to pending of the electricity charge could not be clarified . Hence, the payment of Rs 11,199.00 is suspicious.However as excess amount of Rs.8138.00 without approval is irregular & stands for recovery from the following persons.

1.Dr Jaydev Haldar Sr.Agronomist Rs.4069.00

2.Sri Jayakrushna Behera, Agl.Overseer Rs.4069.00

(2) Non-Production of the log book of vehicle

A sum of Rs 2943.00 was spent on purchase of fuel- Vr No. 98/31.3.12 300 for 8.81 l

Vr No. 104/31.3.12 2643 for 60 l

2943/-

The log book of the vehicle for which 68.8 L of HSD was purchased was not produced to audit for verification of stock entry & use of the vehicle. The log book may be produced to audit for verification to the next audit .Till then the amount Rs.2943 is kept under objection.

2. Payment of registration fee without approval of the funding agency :

A total sum of Rs 1600/- was paid by the Sr Agronomist Dr.Jayadev Halder towards registration fee out of ICAR contingent grant. The IFS scheme file showed that grant was not received for payment of registration fee. Further though ICAR grant was utilized no approval of the

founding agency was abstained for the purpose .Hence the amount of Rs 1600/-paid as details below, is irregular & stands for recovery.

Vr No.23/24.10.11 Rs 600 for SLRC (Rt. No-27/17.5.11)

132/28.02.12 1000 for National symposium on Rice based farming system CA, Chipilima

1600.00

.Hence the amount of Rs 1600/-paid is suggested for recovery from 1.Dr Jaydev Haldar Sr.Agronomist Rs..1000.00

2.Prof.Devi Prasad Ray Ex.V.C Rs. 200.00

3.Dr Madan Mohan Panda Ex Dean of Research Rs.200.00

4.Dr. Akshaya Ku Behura,Statistical Officer Rs.200.00

4. Non-production of records: A sum of Rs 14,325 was paid to RRTTS, Chipilima towards use of power-tiller. But the log book of power tiller was not produced to audit for verification. the details are as follows :

Vr No. 131/313.12 Rs 4350

Vr No. 139/31.3.12 Rs 9975

14,325.00

The log book of the power-tiller couldn't be produced to audit for verification.Hence the amount Rs.14325.00 is kept under objection.

5. Expenditure on travel without approval

A sum of Rs 3384.00 was paid to Maa Chandi travels towards hire charges of vehicle by the Agronomist. But there is no approval of the Chief Agronomist for such travel which is required under the provisions of **Statute II (xii) of the OUAT Statute** .Hence the expenditure of Rs 3384.00 is unauthorized & stands for recovery from the following persons

1.Dr Jaydev Haldar Sr.Agronomist Rs.1692.00

2.Sri Jayakrushna Behera, Agl.Overseer Rs.1692.00

The details are as follows :

Vr No.20/24.10.11 Rs 1776.00

Vr No.103/31.3.12 Rs 1608.00

Rs 3384.00

Audit objection memo on the OUAT for 2011-12.

(To be returned in original along with compliance with thin three days)

Irregularities found in the a/c of OFR, Angul

During verification of a/c of OFR, Angul

(Working under IFS scheme) the following irregularities were deleted.

1.Purchase of large quantity of excess fuel for the office vehicle-

Scrutiny of voucher wit.log book of the office jeep no.ORF 3847 revealed that 1526.67 L of HSD Rs 44.29/L was purchased in the last three days of the financial years on 29.3.12, 30.3.12 & 31.3.12 the details are as follows :

| S vr No & Date | Name of the firm           | C.M No & Date | Quantity | Amount    |
|----------------|----------------------------|---------------|----------|-----------|
| 1.143/29.3.12  | M/S Shakti filling Station | 17617/26.3.12 | 400 L    | 17,716.00 |

|               |      |               |                 |                  |
|---------------|------|---------------|-----------------|------------------|
| 2.145/30.3.12 | -do- | 17689/30.3.12 | 400 L           | 17716.00         |
| 3.155/30.3.12 | -do- | 17729/31.3.12 | 390 L           | 17,273.00        |
| 4.156/31.3.12 | -do- | 17797/31.3.12 | <u>336.67 L</u> | <u>15,000.00</u> |
|               |      |               | 1526.67 L       | 67,705.00        |

The log book of the vehicle at page 17 showed that the balance of fuel as on 29.3.12 was 21 Lts. with a tank capacity of 50 L. the tank could accommodate 29 L more of fuel .But instead of 29 L .1526.67 L of fuel was purchased .the following important points may be mentioned in this case-

1. The expenditure has violated rule 97 of the OGFR and provisions 3 of the OUAT Accounts & financial manual 1986 which stipulate that stores should be produced most economically & should not be processed more than required
- 2.HSD being highly inflammable should not be stored in large quantities.

It is assumed that fuel was purchased in exceptionally higher quantities in order to avoid unspent balance. Fuel could be purchased as a when required like other contingent article were purchased & reimbursed.

Under such conditions such a huge purchase of fuel is not admissible. The cost of 1497.67 L

[1526.67 L-(50-21)L] amounting to Rs 66,331.80 or say Rs 66,332.00 needs recovery.

2.Payment of registration fee without approval of the funding agency-

A total sum of Rs 3100.00 was paid towards registration fee out of ICAR contingent grant by the scientists for attending meetings/seminars. The details are as follows:

| <u>Vr No. &amp; Date</u> | <u>Rt No &amp; Date</u> | <u>Name of the person</u>  | <u>Purpose</u>  | <u>Amount</u>  |
|--------------------------|-------------------------|----------------------------|---|----------------|
| 32/13.10.11              | 126/17.5.11             | Dr.sarbanarayana           | SLRC  | 600.00         |
|                          |                         | Mishra,scientist           |   |                |
| 113/16.3.12              | -                       | -do-                       | 99 <sup>th</sup> Indian sc<br>Congress KIIT                                 | 150.00         |
| 159/31.3.12              | 126/27.2.12             | Dr. Bijay Ku.<br>Mohapatra | national<br>Symposium on<br>Livelihood<br>Security<br>...CA, Chiplims _____ | 1000.00        |
|                          |                         |                            |   | <u>3100.00</u> |

The IFS Sheme file revealed that the grant was provided for contingent expenses.(2)no approval of the funding agency was obtained for such expenditure..As such, the payment is treated as irregular.

(3)Payment without any demand & acknowledgement of the payee :

S. Vr. No. 189 to 197/31.3.12 (9 nos. ) . Rs 1800/-

A sum of Rs 1800/- was shown as being paid towards mobile recharge cost from Jan 2011 to Mar 2012. The payment was made on the basis of applications. It was very surprising to fund that there was no signature of the applicant on the applications & no acknowledgement of the

payee in support of the receipt of the payment made in cash. Under such circumstances ,the expenditure of Rs 1800/- is not inadmissible in audit 2 hence, stands for recovery.

Irregularities found in the A/c of OFR Kendrapara \_\_\_\_\_

Scrutiny of vouchers W.R.T related records of the A/c of OFR, Kendrapara revealed the following irregularities –

(1)Purchase of large quantity of excess fuel for the office vehicle -

Scrutiny of vouchers W.R.T log book of the office jeep shone that large quantities of fuel had been purchased which for exceeded the tank capacity in last four to five days of the financial year, Perhaps to avoid one fund of unspent balance. A total of 687 litres of HSD was purchased in the last six days of the year. The expenditure had violated. Rule 97 of the OGFS of Provision 3(ii) of the OUAT financial & accounts Manual which Stipulate that stores should be processed most economically & should not be processed more than procured more than required.

Further, large quantities of HSD, highly inflammable violates safety prosprcts. Like other expenditure, fuel could have been purchased & the expenditure could be after grants were received.

The log book showed that even if the vehicle had not plied, fuel had been purchased. Page 187 the log book showed that the closing balance of fuel as on 24.3.12 was 32.5L. After that of HSD was purchased. The details are functioned below :

| <u>Vr.mc Date</u> | <u>Name of the supplier</u> | <u>C.M.No &amp;Date</u> | <u>Quantity</u> | <u>amount</u> |
|-------------------|-----------------------------|-------------------------|-----------------|---------------|
| 231/31.12         | COCO, chhatia               | 84251/25.3.12           | 215 L           | 9466.00       |
|                   |                             |                         |                 | 44102/ L      |
| 246/31.3.12       | -de-                        | 85151/27.3.12           | 160 L           | 7045.00       |
| 249/31.3.12       | -de-                        | 85589/29.3.12           | 160 L           | 7045.00       |
| 300/31.3.12       | -de-                        | 85592/31.3.12           | 152 L           | 3 0.257.00    |

It is to mention here that the driver K.C Mallick had not signed the cash memos or acknowledged the receipt .Taking the O.B of 32.5 l into consideration.The excess quantity of fuel is calculated as 669.5 l 96871-{50-32.5}) which cost a sum of Rs.29471.39 or say [Rs.29471.00@44.02/ to the iniversity exchequer.Such](#) huge purchases should be avoided in future.The expenditure violating provisions laid down in G.O is inadmissible & hence a sum of Rs.29471/- stands for recovery.

(2) The mobile recharge for a single month :-

The ICAR has provided for a sum of Rs.200/-per month for recharge of mobile vr.to the Agronomist.But the vouchers showed that for June 2011 two mobile vouchers were purchased in deviation of the ICAR guideline.Hence Rs.200/- paid in excess towards one extra voucher needs recovery.The details are as follows:-

Vr.no.2/29.09.112 World time centre Bill no.179/26.06.11 Rs200/-

Vr.no.5/29.09.11 -do- Bill no.198/21.06.11 Rs.200/-

Mob.no 9853357169

It may be seen that bill no.198 of the supplier belonged to 21.06.11 where as bill no.179 was dated 26.06.11.

**PARA: 17 AUDIT ON SCHEMES / PROGRAMMES**

**17.1 -**

**Excess refund of unspent balance of NAIP grant (OSP no.427-428Memo no. 178/10.04.15)**

During verification of the ICAR 100% Grant Register it was found that the opening balance of NAIP-III component as on 01.04.2011 was Rs.67,08,890.00(pg. 41). Out of this ,a sum of Rs.5647640.00 was released to the Directorate of Research in two phases –

Cheque no.389148/12.10.11 Rs.3095000.00 (NAIP cash book pg.156)

Cheque no.389153/28.03.12 2552640.00 (NAIP cash book pg.159)

But instead of the balance of Rs.1061250.00,a sum of RS.1082076.00 was refunded to the funding agency as unspent balance vide BD no.389154/31.03.12.The amount was debited from NAIP account (no. 30608921940). As a result, an excess refund of Rs.20,826.00 (1082076.00 - 1061050.00) occurred which is a loss to the university exchequer. The objection memo issued on this score remained un-complied till the end of audit.

Compliance to the objection memo furnished during the exit conference was verified w.r.t. records since the year 2008-09 when he grants were first received..It was foundd that the O.B. was wrongly taken in the grants register as Rs.1061250.00 instead of 1077358.00.Against 1077358.00 ,an amount of Rs.1082076.00 was refunded leading to an excess refund of Rs 4718.00.Hence, the amount of Rs4718.00 is suggested for recovery from the following persons –

|  |         |
|--|---------|
| Sri Trilochan Sadangi,S.A.             | 1180.00 |
| Sri Prashant Ku. Sahu,S.O.             | 1180.00 |
| Sri Bikram Ku Mohanty,Accounts Officer | 1179.00 |
| Sri Ananta Ku Prusty, Comptroller      | 1179.00 |

**Responsible Person for this paragraph**

| S/no | Name                  | Designation         | Adress                   | Amount(In Rs:) |
|------|-----------------------|---------------------|--------------------------|----------------|
| 1    | Ananta Ku Prusty      | Ex-Comptrroller     | Ex-Vice-Chancellor,OUAT  | 1179.00        |
| 2    | Bikram Ku Mohanty     | EX-Accounts Officer | EX-Accounts Officer,OUAT | 1179.00        |
| 3    | Sri Prasanta Ku Sahoo | S.O.                | S.O.,OUAT                | 1180.00        |
| 4    | Sri T.Sarangi         | Sr.Asst.            | Sr.Asst.OUAT             | 1180.00        |

**17.2 -**

No Comments.

**17.3 -**
**AINRP on Onion & Garlic**

O.B- Rs 10510.00

Receipt- Rs 1392460.00

Total- Rs 1402970.00

Expenditure- Rs 1376122.00

C.B Rs 26848.00

During the course of verification of records & registers of the AINRP on Onion & Garlic the following irregularities came to notice.

**1. Less - deduction of license fee from the SRFs**

It was seen from the Salary Payment Register w.r.t. vouchers that three SRFs were allotted quarters at Chiplima. The money receipts placed in the register show the deposit of license fee by them. The money receipts revealed that a sum of Rs. 410/- per month was recovered from Mr. Susanta Kumar Das, SRF (Entomology) & Rs. 290/- per month from Mr. Bibhuti Bhusan Sahu, SRF (Horticulture) & Mrs. Anita Priyadarshini, SRF (Plant Pathology).

But the monthly license fee was deducted from the SRFs, who are not the regular employees, at a lower rate in violation of the order of Hon'ble Vice Chancellor communicated vide Order no.300/9.3.11 (Pg. 101/eg the scheme file photocopy attached at pages 281 & 282). Similarly, though Mrs. Anita Priyadarshini was allotted a quarter, license fee at the market rate as decided by the University, was not deducted from here. This has resulted in a loss to the University to the tune of Rs. 93,240.00. The details are as follows:

| Ref. to MR & Book No. | Name of the occupant & Qr. No. | Period of occupation    | Licence fee due to be recovered (Rs.) | Licence fee deducted (Rs.) | Less deduction resulted (Rs.) | Page ref. of the register |
|-----------------------|--------------------------------|-------------------------|---------------------------------------|----------------------------|-------------------------------|---------------------------|
| 83 / 4139             | Susant Kumar Das (D-13)        | January to May, 2011    | 20500                                 | 2050/-                     | 18450                         | 45                        |
| 82 / 4139             | Bibhuti Bhusan Sahu (E-5)      | March to May, 2011      | 8700                                  | 870                        | 7830                          | 45                        |
| 84 / 4139             | Bibhuti Bhusan Sahu (E-5)      | June, 2011              | 2900                                  | 290                        | 2610                          | 47                        |
| 6 / 4814              | Mrs. Anita Priyadarshini (E-5) | Dec. 2010 to July, 2011 | 23200                                 | 2320                       | 20880                         | 49                        |
| 7 / 4814              | Mrs. Anita Priyadarshini (E-5) | Aug & Sept. 2011        | 5800                                  | 580                        | 5220                          | 51                        |
| 85 / 4139             | Bibhuti Bhusan Sahu (E-5)      | July, 2011              | 2900                                  | 290                        | 2610                          | 49                        |
| 86 / 4139             | Susant Kumar Das (D-13)        | June & July, 2011       | 8200                                  | 820                        | 7380                          | 49                        |
| 87 / 4139             | Bibhuti Bhusan Sahu (E-5)      | Aug. 2011               | 2900                                  | 290                        | 2610                          | 51                        |
| 88 / 4139             | Bibhuti Bhusan Sahu (E-5)      | Sept. 2011              | 2900                                  | 290                        | 2610                          | 53                        |
| 91 / 4139             | Susant Kumar Das (D-13)        | Aug. to Sept. 2011      | 8200                                  | 820                        | 7380                          | 53                        |
| 93 / 4139             | Bibhuti Bhusan Sahu (E-5)      | Oct. 2011               | 2900                                  | 290                        | 2610                          | 55                        |
| 94 / 4139             | Bibhuti Bhusan Sahu (E-5)      | Nov. 2011               | 2900                                  | 290                        | 2610                          | 57                        |
| 96 / 4139             | Bibhuti Bhusan Sahu (E-5)      | Dec. 2011               | 2900                                  | 290                        | 2610                          | 59                        |
| 99 / 4139             | Bibhuti Bhusan Sahu (E-5)      | Jan. 2012               | 2900                                  | 290                        | 2610                          | 61                        |
| 100 / 4139            | Bibhuti Bhusan Sahu (E-5)      | Feb. 2012               | 2900                                  | 290                        | 2610                          | 63                        |
| 01 / 4139             | Bibhuti Bhusan Sahu (E-5)      | Mar. 2012               | 2900                                  | 290                        | 2610                          | 65                        |
|                       | <b>Total</b>                   |                         | <b>103600</b>                         | <b>8310</b>                | <b>93240</b>                  |                           |

The abstract of the less deduction of license fee is given below:

| Sl. No. | Name of the occupant                            | Licence fee due for deduction (Rs.) | Licence fee deducted (Rs.) | Amount to be recovered (Rs.) |
|---------|---|-------------------------------------|----------------------------|------------------------------|
| 1       | Susant Kumar Das, SRF (Entomology)              | 36900                               | 3690                       | 33210                        |
| 2       | Bibhuti Bhusan Sahu, SRF (Horticulture)         | 37700                               | 3770                       | 33930                        |
| 3       | Mrs. Anita Priyadarshini, SRF (Plant Pathology) | 29000                               | 2900                       | 26100                        |
|         | <b>Total</b>                                    | <b>103600</b>                       | <b>10360</b>               | <b>93240</b>                 |

The amount of Rs.93,240/- needs recovery from the aforesaid SRFs failing from Dr. Pradyumna Ku Tripathy, Principal Investigator.

**2. Non-deduction of Professional Tax from Mrs. Dipti Patel, SRF**

The salary register of SRFs at page 59 shows that Mrs. Dipti Patel as SRF, Plant Pathology in December, 2011 with allowance of Rs. 16000/- worked for 10 days. But from January, she got full salary. But it was found that professional tax @ Rs. 125/- per month for January 2012 and February 2012 has not been deducted. So, a sum of Rs. 250/- may be recovered from her & deposited in the Govt. Treasury & compliance reported to audit.

**17.3.3 Non-refund of salary refunded by the SRFs to the University fund (OSP No425-426 memo no.177/10.04.15)**

It was revealed from the project cash book that a sum of Rs.36000.00 was received towards deposit of one month's salary from three SRFs who left the project. But this amount was not deposited by the Principal Investigator in the university account. The objection memo was not complied till the end of audit. The amount is suggested for recovery from the Principal Investigator,

**3. Irregular payment of registration fees:**

A sum of Rs. 3625.00 was paid towards registration fees by the PI for participation in meetings. The details scheme file reveals that there is no approval of the granting authority i.e., the ICAR for payment of such registration fees. Registration fee is a fee & not an expense on contingencies

for which ICAR had provided funds. Hence, the payment without any provision in the grant & without approval of the ICAR is irregular. The details are as follows :

S. V. No. 11/30.09.2011 Dt. No. 0005/29.04.2011 Rs.1000/-  
(Group Meeting AINRP on O & G)

S. V. No. 12/30.09.2011 Dt. No. 3/17.05.11 Rs.600/-  
(SLRC, Directorate of Research)

S. V. No. 281/31.03.2012 Dt. No. 8/12.03.2012 Rs.2025/- (Rs.2000/- + DD charges Rs.25/-)  
(Livelihood & environment security through .....  
Easter Region of India)

**Total Rs.3625/-**

No compliance was furnished till the end of audit. The amount stands for recovery from-

Prof. Devi Pr. Ray, Vice-Chancellor 200.00  
Dr AK Behura 200.00  
Dr Pradyumna Ku Tripathy, Principal Investigator. 3025.00  
Dr. Madan Mohan Panda, Ex. Dean Directorate of Research 200.00

**4. Loss of Fuel:**

Payment through vouchers revealed that a sum of Rs. 7448.00 was spent on fuel (HSD). But the log books of the vehicles, the no. of which was mentioned in the fuel bills, did not contain the stock entry of HSD purchased (The vehicles belonged to the College of Horticulture, Chiplima). This has resulted in loss of fuel due . The details are as follows:

| S.V. No. & Date | Bill No. & Date                              | Quantity of fuel        | Ref. to Vehicle No.       | Amount involved (Rs.) |
|-----------------|--|-------------------------|---------------------------|-----------------------|
| 131 / 29.03.12  | 3286 / 28.06.11<br>(Sarat Kisan Seve Kendra) | 9.92 lit. @ Rs.44.05/l) | No number                 | 400                   |
| 124 / 29.03.12  | 6308 / 30.09.11<br>(Kalinga Fuelds)          | 25.0 lit.               | OR-BF-7733 (College Jeep) | 1101                  |
| 158 / 23.03.12  | 6489 / 17.11.11                              | 25.0 lit                | OR-BF-7733 (College Jeep) | 1101                  |
| 267 / 31.03.12  | 8810 / 27.02.12                              | 30.0 lit                | OR-BF-7733 (College Jeep) | 1322                  |
| 283 / 31.03.12  | 0440 / 30.03.12                              | 50.0 lit                | OR-BF-7733 (College Jeep) | 2203                  |
| 223 / 27.12.11  | 7534 / 27.12.11                              | 30.0 lit                | OR-BF-7733 (College Jeep) | 1321                  |
| <b>Total</b>    |  |                         |                           | <b>7448</b>           |

It is important to point out has that Dr. Pradyumna Ku Tripathy was the OIC, vehicles of CH, Chiplima. So he had knowledge about the tank capacity, O.B. of fuel and principles of maintaining log book of vehicles as prescribed in the QUAT Accounts Manual. So the loss of fuel is a loss to the University. No compliance was furnished till the end of audit. Hence the amount stands for recovery from DR. Pradyumna Ku, Tripathy.

**5. Loss due to excess consumption of fuel in use of tractors:**

Verification of vouchers w.r.t. copies of log book of tractors show that fuel (HSD) was supplied to tractors used for cultivation. But as against the prescribed quantity of 4 l/hour, fuel was supplied @ 5 l/hour which led to an excess consumption & thus excess payment of Rs. 1233.00 which is inadmissible in audit.

| S.V. No. & Date | Date & hours of use | Fuel required | Fuel supplied  | Quantity & cost fuel |
|-----------------|---------------------|---------------|--|----------------------|
| 290 / 31.03.12  | 5 hrs / 07.06.11    | 20.0 lit      | 25 lit (CM No.0377 / 07.06.11)<br>(SV No.289 / 31.03.11) | 5.0 lit / 220.25     |
| 295 / 31.03.12  | 7 hrs / 25.06.11    | 28.0 lit      | 35.0 lit (CM No.0412, SV No.291 / 31.03.12)              | 7.0 lit / 308.35     |
| 295 / 31.03.12  | 5 hrs / 28.09.11    | 20.0 lit      | 25.0 lit (CM No.5617, SV No.292 / 31.03.12)              | 5.0 lit / 220.25     |
| 295 / 31.03.12  | 6 hrs / 06.10.11    | 24.0 lit      | 30.0 lit (CM No.5757 SV No.293 / 31.03.12)               | 6.0 lit / 264.30     |
| 295 / 31.03.12  | 5 hrs / 25.11.11    | 20.0 lit      | 25.0 lit (CM No.6640 SV No.291 / 31.03.12)               | 5.0 lit / 220.25     |

No compliance was furnished till the end of audit. Hence the amount stands for recovery from DR. Pradyumna Ku, Tripathy.

**6. Excess payment towards the cost of Tropiculator and its transportation:**

S. Vr. No. 312/31.03.12 Rs. 80,000/-

A sum of Rs.80,000/- was paid to ICRISAT, Patancheru, Andhra Pradesh towards the cost & transportation of tropiculator (Rs.65,000/- + transportation Rs.15,000/-) vide BD No.54943 / 04.01.2012. The payment was acknowledged vide Receipt No.11085 / 23.01.12. The payment was made on the basis of pro-forma invoice No. RDS # 8-12/11 / 08.12.2011.(Photocopy attached)

But it was found from the delivery letter (with Ref. LD-002/2012 dated 19.01.2012 and TCI freight CNS note no.802108392 of TCI freight appended to the voucher that the value of carriage was Rs.60,000/- (written also on the freight bill as 'Declared Value'). That means, the actual value of the container box delivered was Rs.60,000/- & not Rs.65,000/-. This has led to an excess payment of Rs.5,000/-. Similarly, the freight charge including door Delivery charges of Rs.1300/- amounted to Rs.5696/-. Thus the total cost of the material comes to Rs.65,696/- (Rs.60,000/- + Rs.5,696/-) against which Rs.80,000/- was paid. As such, this had resulted in an excess payment of Rs.14,304/- (Rs.80,000/- – Rs.65,696/-) which is inadmissible in audit and stands for recovery from Pradyumna Ku, Tripathy.

**7. Inadmissible expenditure on postage stamps:**

SV No.75 / 30.09.2011 Rs.1000/-

SV No.213 / 29.02.2012 Rs.500/-

**Rs.1500/-**

A sum of Rs.1500/- was shown as being paid for purchase of postage stamps from the head Post Office, Sambalpur. Both the above sub-vouchers showed that 300 no. of Rs.5/- stamps were shown as being supplied. There is no seal or designation of the head post office on the voucher. Simply 'supplied' was written with a short signature on the requisition letter sent by the Principal Investigator, AINRP. Neither any bill, nor money receipt in token of receipt of cash nor any seal & signature of the post office is available. This has made the whole transaction doubtful. No compliance was furnished till the end of audit. Hence the amount stands for recovery from Dr. Pradyumna Ku, Tripathy.

Further, a sum of Rs/1368/- was spent towards speed post charges as found from the vouchers. So if letters were sent by payment of speed post charges, there was no need for the utilization of stamps worth Rs.1500/- and office copies of correspondence made with the use of speed post worth Rs.1368/- may be shown to audit.

**8. Excess payment towards labour engagement :**

A total sum of Rs.3,58,938/- has been paid towards engagement casual labour in the project closing the year But the vouchers show that the first agricultural work was done by the use of tractor on 07.06.2011 & after that all purchases of seeds, pesticides, manure, fertilizer, etc. were made. So it is construed that agricultural activity started after 07.06.2011. Thus, the payment of Rs.61,020/- towards wages up to 15.06.2011 was unnecessary which led to a loss of public money. The details are furnished below-

| Sub. Vr. No. & Date  | Period of engagement | No. of labourers engaged | Wage per labour per day (Rs.) | Amount paid |
|----------------------|----------------------|--------------------------|-------------------------------|-------------|
| 02 to 06 / 330.09.11 | 28.03.11 to 16.05.11 | 463                      | 90.00                         |             |
| 07 to 09 / 30.09.11  | 17.05.11 to 15.06.11 | 215                      | 90.00                         |             |
|                      | <b>Total</b>         |                          |                               |             |

Further, the instruction issued by the labour department for use of muster rolls (validity of one month) has not been followed in the project. It is also seen that payment of wages has been made by Sri Bibhuti Bhusan Sahoo, SRF for those days on which he himself was in tour. No compliance was submitted in the objection memo regarding this payment. Hence the amount paid as labour charge is inadmissible and stands for recovery from Sri Pradyumna Ku, Tripathy.

**Non-production of record regarding allotment of land**

It was found that labour charges cost the project Rs.3,58,843.00 during the year. Information was sought for regarding the area of land allotted to the project by the University with details and how many labourers were required during the year to justify the payment of Rs.3,58,938.00 as wage. No compliance was submitted in this regard. The records may be produced to the next audit. Till then, the amount of Rs.3,58,843.00 is held under objection.

**Details of payment for Casual Labour engaged by AINRP on Onion & Garlic**

| Sl. No. | Sub. Vr. No. & Date   | Period of engagement | No. of labourers engaged | Wage per labour per day (Rs.) | Amount paid (Rs.) |
|---------|-----------------------|----------------------|--------------------------|-------------------------------|-------------------|
| 1       | 02 to 06 / 330.09.11  | 28.03.11 to 16.05.11 | 463                      | 90.00                         | 41670.00          |
| 2       | 07 to 09 / 30.09.11   | 17.05.11 to 15.06.11 | 215                      | 90.00                         | 19350.00          |
| 3       | 54 to 57 / 30.09.11   | 16.06.11 to 25.07.11 | 271                      | 90.00                         | 24390.00          |
| 4       | 112 to 114 / 29.02.12 | 26.07.11 to 24.08.11 | 230                      | 90.00                         | 20700.00          |
| 5       | 121 to 123 / 29.02.12 | 25.08.11 to 23.09.11 | 247                      | 90.00                         | 22230.00          |
| 6       | 147 to 149 / 29.02.12 | 24.09.11 to 23.10.11 | 382                      | 90.00                         | 34380.00          |
| 7       | 185 to 187 / 29.02.12 | 24.10.11 to 22.11.11 | 472                      | 90.00                         | 42480.00          |

|    |                       |                      |     |       |                  |
|----|-----------------------|----------------------|-----|-------|------------------|
| 8  | 224 to 226 / 29.02.12 | 23.11.11 to 22.12.11 | 452 | 92.50 | 41810.00         |
| 9  | 251 to 253 / 29.02.12 | 23.12.11 to 21.01.12 | 407 | 92.50 | 37648.00         |
| 10 | 268 to 270 / 31.03.12 | 22.01.12 to 20.02.12 | 316 | 92.50 | 29230.00         |
| 11 | 301 to 303 / 31.03.12 | 21.02.12 to 21.03.12 | 360 | 92.50 | 33300.00         |
| 12 | 308 / 31.03.12        | 22.03.12 to 31.03.12 | 126 | 92.50 | 11655.00         |
|    |                       | <b>Total</b>         |     |       | <b>358843.00</b> |

**9. Poor result of research :**

The account showed that a total sum of Rs.13,76,122.00 was spent during the year in the project. The project run under the guidance of an experienced scientists, 3 SRFs worked, improved mechanism of ag. Was used, labour was engaged, manure, pesticides, fertilizers were utilized, storage provision was made by DPP & improved seeds brought from national centers were used. Still the output, as shown in the a/c as sale proceeds amounting to only Rs.12,327.00 was very poor . It seems that the research has been a failure in comparison to expenditure made for it.

No compliance was submitted to the objection memos So the total irregular and inadmissible payment and loss amounting to Rs.218370.00 needs recovery from the following persons -

|   |               |
|---|---------------|
| Dr. Pradyumna Ku Tripathy , Principal Investigator            | Rs.217770.00. |
| Prof. Debi Pr. Ray  | Rs. 200.00    |
| Dr.Akhyaya Ku Behura Statistical Officer                      | Rs. 200.00    |
| Prof.Madan Mohan Panda, Dean of Research Held under objection | Rs. 200.00    |

**Responsible Person for this paragraph**

| S/no | Name                                  | Designation                 | Adress                          | Amount(In Rs:) |
|------|---------------------------------------|-----------------------------|---------------------------------|----------------|
| 1    | Dr. Pradyumna Ku. Tripathy            | Principal Investigator,OUAT | AINRP on Onion and Garlic, OUAT | 217770.00      |
| 2    | Prof. Debi Pr.Ray                     | Ex-Vice-Chancellor          | Ex-Vice-Chancellor,OUAT         | 200.00         |
| 3    | Akshya Ku. Behura                     | Economist cum Statistian    | Directorate of Research, OUAT   | 200.00         |
| 4    | Dr. Madan Mohan Panda, Dean, Research | Dean, Research              | Directorate of Research, OUAT   | 200.00         |

**17.4 - Dryland Agriculture Programme (DLAP, Phulbani).**

**FINANCIAL POSITION**

|                                       |                     |
|---------------------------------------|---------------------|
| Opening balance (as on 01.04.11)      | 1003.00             |
| Receipt during the year               | 45,75,136.50        |
| <b>Total</b>                          | <b>45,76,139.50</b> |
| Expenditure during the year           | 45,75,136.50        |
| C.B.as on 31.03.12 (As per cash book) | 1003.00             |
| C.B.as on 31.03.12 (As per audit)     | 1003.00             |
| Difference                            | Nil                 |

**Irregularities found in the A/c of DLAP, Phulbani**

Scrutiny of the vouchers w.r.t. connected records of DLAP, Phulbani revealed some irregularities as discussed below :

**1. Loss of stock:**

Scrutiny of vouchers w.r.t. the stock registers ( Misc. stck register and fertilizer stock register) revealed that stocks had been purchased but those were neither entered in the stock register nor was any utilization shown. This has violated **Rule 100 of the O.G.F.R & provisions of the OUAT Accounts Manual**. As a result, the University sustained a loss of Rs 5332.00.

The details are as follows :

| Vr No & Date | Name of the supplier       | Bill No & date | Particulars            | Amount         | Ref to page of SR |
|--------------|----------------------------|----------------|------------------------|----------------|-------------------|
| 53/31.3.12   | Reliance AGri Distributors | 270/25.8.11    | U.V stabilizer on film | 3500.00        | 4                 |
| 53/31.3.12   | Reliance AGri Distributors | 288/20.9.11    | U.V stabilizer on film | 1050.00        | 4                 |
| 60/31.7.12   | Soil swentist              | 32/12234       | Vermicompost           | 600.00         | Not given         |
|              | Total                      |                |                        | <b>5150.00</b> |                   |

For this loss , Dr Bama Shankar Ratha,Chief Scientist (2575.00) and Sri Bidhan Ch. Palei,,Ag. Overseer (2575.00) are jointly responsible and the amount needs recovery from them.

**2. Procurement of excess of stock than required.**

A sum of Rs 99,000/- was paid to M.S.Infotech, Bhubaneswar towards cost of 400 no. of Booklets as detailed below

| Vr. No & Date | Bill No & Date | M.R. No & Date | Details          | Quantity           | Amount           |
|---------------|----------------|----------------|------------------|--------------------|------------------|
| 160/31.3.12   | 479/31.3.12    | 1036/ 31.3.12  | 60 page booklet  | 200 nos @ Rs 350/- | 70,000.00        |
|               |                |                | 160 page booklet | 200 nos @ Rs 145/- | <b>29,000.00</b> |
|               |                |                |                  |                    | <b>99,000.00</b> |

The booklets were stock- entered at pages 68-69 of the NRC stock register. But it was seen that only 100 nos. of booklets ( 50 nos from each category) were received by Sri B.C.Palani, A.O on 31.3.12 for distribution.No details of distribution was given neither was a single acknowledgement available.. But after that not a single booklet was issued till April, 2015. This means, a large no of excess booklets ( 300 Nos) were procured without actual requirement, perhaps to exhaust the funds provided. This has violated Rule 97 of the OGFR & Provision 3 (ii) of the OUAT A/c & Financial Manual,1986.The procurement much more than requirement was unnecessary and t led to loss of public money amounting to Rs.74,250.00 as detailed below 150 nos x 350/- = 52,500.00

160 pages booklets 150nos x 145/- = 21.750.00

Total 74,250.00

This defeats the economic use of funds. No compliance was furnished to the objection memo. Thus, the loss of Rs 74,250/- stands for recovery from -

Dr Bama Shankar Ratha,Chief Scientist.

**3. Procurement of stock without necessity**

A sum of Rs 800.00 was paid to Car palace vide Vr No. 107/ 31.3.12 for purchase of body cover for office Bolero vide Invoice No. 154 /14.11.11 . The payment made on invoice was not acknowledged by the payee. The stock was entered at page 272 of the Misc. SR but no utilisation of the same was shown, neither was it issued to anybody. So there was no necessity for this purchase. Purchase of goods without requirement is a loss to the exchequer.So this expenditure is inadmissible in audit and stands for recovery from

Dr Bama Shankar Ratha,Chief Scientist. 800.00

**4. Purchase of materials on Invoice without any M.R**

A sum of Rs 15,600/- was spent on purchase of certain materials on the basis of Retail Invoice & all payments were made in cash. But not a single money receipt in support of receipt of cost in cash is available. The details are as follows.

| Vr. No & Date | Name of the supplier    | Retail invoice No /Date | Particulars of materials | Amount           |
|---------------|-------------------------|-------------------------|--------------------------|------------------|
| 119/31.3.12   | Mousumi Stationary Mart | 11737/22.3.12           | Takle top                | 2900.00          |
| 120/31.3.12   | Car Magic               | 5048/22.3.12            | Luggage carrear          | 5300.00          |
| 121/31.3.12   | Car Magic               | 5047/22.3.12            | Front Guard              | 5500.00          |
| 122/31.12.12  | Car Magic               | 5049/22.3.12            | Film Classic             | 1900.00          |
|               |                         |                         |                          | <b>15,600.00</b> |

Payment in cash without money receipt is not admissible to audit. No compliance was submitted regarding this. Hence, the amount stands for recovery from –

Dr Bama Shankar Ratha, Chief Scientist. 7800.00

Sri Nityananda Bisoi, Sr. Asst. 7800.00

**5. Irregular payment of labour charges for day and night watching of office and farm**

It was found from the vouchers that a total sum of Rs 74387.50 or say Rs 74388.00 was paid as labour charges for day & night watching throughout the year through muster rolls besides engagement of casual laborers. Out of this Rs 74388.00, A sum of Rs 41450.00 was spent for day watching. The details are furnished at the end of this paragraph. The following points are worth mentioning for such expenditure –

a) There is no approval of the competent authority i.e. the Vice-Chancellor or Registrar for such engagement. Neither was any the financial concurrence obtained. The Chief Scientist had himself engaged casual labourers for farm security purpose. But the granting agency had not conferred such authority on him.

b) Labourers were engaged for watching office at the day time when the office staff were working. The Agricultural Overseer was present throughout the year without availing any leave because he had certified the working of labourers for 365 days.

c) Day watching was also shown even on those day where a large no of workers were working in the field.

d) The office has a peon who must have been present in the office.

e) The produce of the project brought a meager sale proceeds of Rs.33000.00 whereas the expenditure stood at Rs.21,71,313.00. This shows a very poor agricultural activity which does not justify payment for day watching.

f) There was purchase of medhas (wooden pillars) for fencing.

Under the above circumstances, the payment of labour wage for watching is highly irregular and the payment of labour charge for day watching was not required. No compliance was submitted for the objection. So the expenditure of Rs 41,450.00 made towards day watching is suggested for recovery from

Dr Bama Shankar Ratha, Chief Scientist 20725.00

Sri Bidhan Ch. Palei, Ag. Overseer 20725.00

**Details of payment for farm & office watching in DLAP, Phulbani**

| Vr. No & Date | Page Ref. 01 OD | Period of engagement | Total no of CLs | Total amount paid | No of CL for day watching | Amount paid | Remarks |
|---------------|-----------------|----------------------|-----------------|-------------------|---------------------------|-------------|---------|
| 1             | 2               | 3                    | 4               | 5                 | 6                         | 7           | 8       |
| 1/7.9.11      | 20              | 01.4.11 to 07.04.11  | 14              | 1260.00 @ 90/-    | 7                         | 630.00      |         |

|             |              |                      |              | day             |            |                 |  |
|-------------|--------------|----------------------|--------------|-----------------|------------|-----------------|--|
| 2/ 7.2.11   | 93           | 08.04.11 to 14.4.11  | 14           | 1260.00         | 7          | 630.00          |  |
| 3/7.2.11    | 95           | 15.4.11 to 21.4.11   | 14           | 1260.00         | 7          | 630.00          |  |
| 4/ 7.9.11   | 97           | 22.4.11 to 28.4.11   | 14           | 1260.00         | 7          | 630.00          |  |
| 5/ 7.9.11   | 99           | 29.4.11 to 30.4.11   | 14           | 360.00          | 2          | 180.00          |  |
| 6/7.9.11    | 101          | 01.5.11 to 07.5.11   | 14           | 1260.00         | 7          | 630.00          |  |
| 07/7.9.11   | 103          | 8.5.11 to 14.5.11    | 14           | 1260.00         | 7          | 630.00          |  |
| 08/7.9.11   | 105          | 15.5.11 to 21.05.11  | 14           | 1260.00         | 7          | 630.00          |  |
| 09/7.9.11   | 107          | 22.5.11 to 28.5.11   | 14           | 1260.00         | 7          | 630.00          |  |
| 10/7.9.11   | 111          | 23.5.11 to 31.05.11  | 6            | 540.00          | 3          | 270.00          |  |
| 11/7.9.11   | 113          | 01.06.11 to 07.06.11 | 14           | 1260.00         | 7          | 630.00          |  |
| 12/7.9.11   | 115          | 08.06.11 to 14.6.11  | 14           | 1260.00         | 7          | 630.00          |  |
| 13/7.9.11   | 117          | 15.6.11 to 21.6.11   | 14           | 1260.00         | 7          | 630.00          |  |
| 14/7/9/11   | 121          | 22.6.11 to 28.6.11   | 14           | 1260.00         | 7          | 630.00          |  |
| 15/7.9.11   | 123          | 29.6.11 to 30.6.11   | 14           | 1260.00         | 12         | 1080.00         |  |
| 16/7.9.11   | 127          | 01.07.11 to 07.7.11  | 14           | 1260            | 7          | 630.00          |  |
| 24/1.12.11  | 131          | 08.07.11 to 14.7.11  | 18           | 1620.00         | 11         | 990.00          |  |
| 25/1.12.11  | 135          | 15.07.11 to 21.7.11  | 15           | 1350.00         | 8          | 720.00          |  |
| 26/1/12/11  | 130          | 22.7.11 to 28.7.11   | 17           | 1530.00         | 10         | 900.00          |  |
| 27/1.12.11  | 141          | 29.7.11 to 31.7.11   | 11           | 900.00          | 8          | 720.00          |  |
| 28/1.12.11  | 145          | 01.08.11 to 10.06.11 | 23           | 2070.00         | 13         | 1170.00         |  |
| 29/1.12.11  | 150          | 11.6.11 to 20/8/11   | 25           | 2250.00         | 15         | 1350.00         |  |
| 30/1.12.11  | 160          | 21.06.11 to 31.8.11  | 31           | 2790.00         | 20         | 1800.00         |  |
| 31/1.12.11  | 164          | 01.09.11 to 10.09.11 | 27           | 2430.00         | 17         | 1530.00         |  |
| 32/1.12.11  | 170          | 11.09.11 to 20.09.11 | 24           | 2160.00         | 14         | 1260.00         |  |
| 23/ 1.12.11 | 174          | 21.09.11 to 30.09.11 | 24           | 2160.00         | 14         | 1260.00         |  |
| 24/20.02.12 | 178          | 01.10.11 to 10.10.11 | 25           | 2250.00         | 15         | 1350.00         |  |
| 35/20.2.12  | 183          | 11.10.11 to 20.11.11 | 225          | 2025.00         | 12         | 1080.00         |  |
| 36/20.2.12  | 187          | 21.10.11 to 31.10.11 | 22           | 1980.00         | 12         | 1080.00         |  |
| 37/20.2.12  | 191          | 01.11.11 to 10.11.11 | 24           | 2160.00         | 14         | 1260.00         |  |
| 38/20.2.12  | 195          | 11.11.11 to 20.11.11 | 25           | 2250.00         | 15         | 1350.00         |  |
| 39/20.2.12  | 199          | 21.11.11 to 30.11.11 | 25           | 2250.00         | 15         | 1350.00         |  |
| 40/20.2.12  | 203          | 01.12.11 to 10.12.11 | 28.5         | 2565.00         | 18.5       | 1665.00         |  |
| 41/20.2.12  | 207          | 11.12.11 to 20.12.11 | 25.5         | 2295.00         | 15.5       | 1395.00         |  |
| 42/12.2.12  | 211          | 21.12.11 to 31.12.11 | 22           | 1980.00         | 11         | 990.00          |  |
| 43/31.2.12  | 213          | 01.01.12 to 10.01.12 | 33           | 2035.00         | 12         | 1110.00         |  |
|             |              |                      |              | @ 92.50/- day   |            |                 |  |
| 44/31.3.12  | 215          | 11.01.12 to 20.1.12  | 19           | 1757.50         | 9          | 832.50          |  |
| 45/31.3.12  | 217          | 21.01.12 to 29.2.12  | 22           | 2035.00         | 12         | 1110.00         |  |
| 46/21.3.12  | 219          | 01.02.12 to 10.2.12  | 20           | 1850.00         | 10         | 925.00          |  |
| 47/31.3.12  | 221          | 11.02.12 to 20.2.12  | 20           | 1850.00         | 10         | 925.00          |  |
| 48/31/2/12  | 223          | 21.02.12 to 29.2.12  | 15           | 1387.50         | 6          | 555.00          |  |
| 49/ 31.3.12 | 225          | 01.03.12 to 10.3.12  | 20           | 1850./00        | 10         | 925.00          |  |
| 50/31.3.12  | 227          | 11.03.12 to 20.3.12  | 21           | 1942.50         | 11         | 1017.50         |  |
| 51/31.3.12  | 229          | 21.3.12 to 30.2.12   | 22           | 2035.00         | 12         | 1110.00         |  |
|             | <b>Total</b> |                      | <b>821.5</b> | <b>74387.50</b> | <b>458</b> | <b>41450.00</b> |  |

**Misutilisation of produce :**

The Produce Register showed issue of agricultural products but those were not received by any body as there is no acknowledgement in support of receipt. As such these products were misutilised. The details are as follows

| Ref. to page produce Register | Particulars of Product | Issue shown to | Amount    |
|-------------------------------|------------------------|----------------|-----------|
| 157                           | 25Q of turmeric        | PBG trial      | 137500.00 |

|     |                   |         |                    |
|-----|-------------------|---------|--------------------|
| 149 | 5Kg of black gram | No body | 275.00 @ 55/Kg     |
|     | <b>Total</b>      |         | <b>1,37,775.00</b> |

So the project suffered a loss of Rs1,37,775.00 owing to this misutilisation. The amount needs recovery from –

1. Dr Bama Shankar Ratha, Chief Scientist Rs.68888.00

Sri Bidhan Ch. Palei,,Ag. Overseer Rs.68887..00

**6. Sale of such products which were not accounted for in the Produce Register**

It was found from the cash memo book that 128.5 Kg of Potato was sold vide Memo No. 67/book No. 2700 on 09.12.11 for Rs 771.00. But the produce register does not have any stock of potato So it is apprehended that there must be produces were not accounted for in the stock register. The sale proceeds of many produce might not have been accounted for.

**Irregularities found on the NICRA A/c of DLAP , Phulbani**

During verification of the vouchers of NICRA operated under DLAP, Phulbani, the following irregularities have been detected :

**Loss of stock:**

Verification of vouchers w.r.t. stock register showed that materials were purchased but those were not entered in the stock registers as mentioned on the backside of the bills. It is also important to point out here that over the payees had not signed on the bills. Payments were made over the bills which were submitted without the signature of the supplier. (Photocopies are kept with the duplicate memo) The details are as follows.

| Vr. No & Date | Name of the supplier       | Bill No & Date | Particular of purchase   | Amount        | Page  |
|---------------|----------------------------|----------------|--|---------------|---|
| 69/31.3.12    | M/s Documentation, BBSR    | 471/20.10.11   | -  | 1000/-        | -   |
| 66/31.3.12    | -do-                       | 470/28.10.11   | Invitation cards (150x05)  | 1000/-        |   |
| 82/31.3.12    | -do-                       | 512/18.3.12    | -  | 1000/-        | 25  |
| 77/31.3.12    | Sreeram Enterprisers, BBSR | 950/25.11.11   | Plastic folder,Pad, pens etc   | 980/-         | 96  |
| 89/31.3.12    | Jaleswar Book store        | 636/25.3.12    | 160 palstic folder Rs 2500/- 100 printing pads- Rs 1500/- 100 pens-Rs 1000/- | 5000/-        | 1000 stock entry certificate as page given) |
| 88/31.3.12    | M/s Documentation          | 518/20.3.12    | Invitation cards 150 nos   | 1000/-        | -do-  |
|               |                            |                | <b>Total</b>   | <b>9980/-</b> |   |

For this loss,Dr Bama Shankar Ratha,Chief Scientist .and Sri Nityananda Bisoi,Sr. Asst. are responsible.So the amount involved is suggested for recovery from-

Dr Bama Shankar Ratha,Chief Scientist 4990.00

Sri Nityananda Bisoi,Sr. Asst. 4990.00

**1. Payment on bills without having signature of the supplier.**

A total sum of Rs 8202/- has been paid to different firms over bills. But the bills did not contain the signature of the persons / firms who have provided them in support of the purchases made. (Photocopies are kept with the duplicate memo) In the absence of signatures of the suppliers expenditure can not be admitted in audit. The details are furnished below.

| Vr. No & Date | Name of the supplier        | Bill No & Date       | Amount  |
|---------------|-----------------------------|----------------------|---------|
| 40/31.3.12    | Maa Mangala Tour & Travels  | 151/16.4.11          | 1007.00 |
| 45/31.3.12    | Maa narayani Tour & Travels | 278/28.6.11          | 325.00  |
| 48/31.3.12    | -do-                        | 290/16.7.11          | 468.00  |
| 46/31.3.12    | Rabi Travels                | 5/ 4.7.11            | 338.00  |
| 47/31.3.12    | -do-                        | 77/5.7.11            | 364.00  |
| 74/31.3.12    | M.S Infotech                | No bill no/ 20.11.11 | 1500.00 |

|            |                         |                 |                |
|------------|-------------------------|-----------------|----------------|
| 80/31.3.12 | -do-                    | No Bill No/     | 1200.00        |
| 70/31.3.12 | Silly Travells 02.12.13 | No bill/2.11.11 | 1500.00        |
| 71/31.3.12 | -do-                    | -do-            |                |
|            |                         |                 | <b>8202.00</b> |

It is important to point out here that audit had remarked in audit pencil 'No Signature' over all the bills kept as vouchers.

For this inadmissible expenditure Dr Bama Shankar Ratha, Chief Scientist .and Sri Nityananda Bisoi, Sr. Asst. are responsible. So the amount involved is suggested for recovery from.

Dr Bama Shankar Ratha, Chief Scientist 4101.00

Sri Nityananda Bisoi, Sr. Asst. 4101.00

**Irregular engagement of persons on contractual basis :**

Verification of the vouchers showed that a total sum of Rs 2,15,042.00 was spent on the payment of consolidated wage to persons engaged on contractual basis . The file produced to audit regarding such engagement showed that -

1. the proposal of the chief Scientist for advertisement for such engagement was approved by the Vice-Chancellor. But after that the file remained silent regarding interview, selection and order of engagement.
2. The file did not contain the applications of candidates and the names of candidates.
3. The Chief Scientist bypassed the authority of the Vice-Chancellor, did not obtain administrative approval and financial concurrence for such engagement.
4. No details of the work done and attendance sheet of the candidates were maintained. Payment for each month was shown on a slip of paper obtaining the signature of some people.

Under such circumstances, the payment lacks genuineness. All the above findings suffice the expenditure to be treated inadmissible. No compliance was furnished in this regard Hence, the amount of Rs 2,15,042.00 is suggested for recovery from Dr Bama Shankar Ratha, Chief Scientist who is solely responsible for such irregularity.

Dr Bama Shankar Ratha, Chief Scientist Rs. 2,15,042.00

The details are –

| Vr. No & Date | Payment for the month of | Amount            | Name of the persons                      |
|---------------|--------------------------|-------------------|--|
| 10/31.3.12    | October 2011             | 8285/-            | Ms. Rajeswari Pati, SRF Rs 16800/- pm    |
| 11/31.3.12    | November 2011            | 29580/-           |  |
| 12/31.3.12    | December, 2011           | 26595/-           |  |
| 13/31.3.12    | January, 2012            | 36,300/-          | Satyanarayan Sha, 8000/pm                |
| 14/31.3.12    | February 2012            | 36300/-           | Saroj ku.Panda Jr.Field Asst. 6500/- pm  |
| 15/ 31.3.12   | March 2012               | 36692/-           | Pradeep Ku.jena, Lab.Attendant 5000/- pm |
|               |                          |                   | 173752.00                                |
| 34/ 31.3.12   | October 2011             | 1290/-            | 41,290/- Jeetendra Senapati, Field Asst. |
| 35/31.3.12    | November 2011            | 8000/-            |  |
| 36/31.3.12    | December 2011            | 6000/-            |  |
| 37/31.3.12    | January 2012             | 8000/-            |  |
| 38 /31.3.12   | February 2012            | 8000/-            |  |
| 39/ 31.3.12   | March 2012               | 8000/-            |  |
| <b>Total</b>  |                          | <b>2,15,042/-</b> |  |

**2. Irregular engagement of casual labourer :**

A sum of Rs 2340/- was shown as being paid to one Ranjita Mukhi @ Rs 90/- per day on the basis of daily wage. It was intimated during the course of audit that he was engaged as casual driver. But audit found the following deviations in the payment-

1. The Overseer Diary (OD) did not contain any mention of Sri Mukhi or any work done by him.

2. The log book maintained for the period 28.8.1 to 31.3.12 did not show signature if any person as driver from 1.10.11 to 31.10.11 for the period for which payment was made (photocopy of the log book attached).

3. There is no approval either of the Registrar or Vice-Chancellor for such engagement.

Thus, it is construed that no such labourer was actually engaged but a sum of Rs. 2340/- was shown as expenditure. Hence, the expenditure is inadmissible in audit and stands for recovery from.

Dr Bama Shankar Ratha, Chief Scientist 1170.00

Sri Nityananda Bisoi, Sr. Asst. 1170.00

**5. Fictitious expenditure towards purchase of fuel:**

The log book of the Vehicle OR 02 BQ 7923 showed stock entry of a total quantity of 482.03 liters of HSD was purchased during the period 09.08.11 to 28.02.12. It was seen from the log book that there was not a single signature in the column specified for the driver's signature. The whole information regarding OB of fuel, total fuel consumed and CB of fuel after each journey was not filled up in the log book. The pay roll of the DLAP also showed that there is no driver in DLAP. The records did not show the engagement of any driver for DLAP by the university. So it is quite impossible that the vehicle had plied without a driver. The above points show that the expenditure towards fuel cost was fictitious. Hence, the amount of Rs 21,318/- @Rs.44.22/l is inadmissible in audit liable for recovery from –

Dr Bama Shankar Ratha, Chief Scientist Rs.7106.00

Sri Bidhan Ch. Palei, Ag. Overseer Rs.7106.00

Sri Nityananda Bisoi, Sr. Asst. Rs.7106.00

**6. Purchase of large quantity of fuel without requirement**

A total quantity of 434 L of HSD was shown as being purchased with an expenditure of Rs.19195.00 on the last two days of the financial year i.e. 30.3.12 & 31.3.12. The details are given at the end of this paragraph. The tank capacity of the Bolero is 60L. The log book (pg 11 & 12) showed that 36L of HSD was purchased on 29.3.12 & the vehicle was in Bhubaneswar on 30.3.12 to 2.4.12. The power tiller with a tank capacity of 20L cannot accommodate such a huge amount. So the purchase of 434 L of HSD was not only unnecessary but also looks fictitious. Hence such a huge purchase of combustible material like HSD violates **Rule 97 of the OGFR & Provisions(3 i & 3-ii pg.15) of the OUAT Financial & Accounts Manual, 1986**. The log book also showed regular purchase of fuel in the next month (April, 2012). Hence the expenditure made in violation of rules was unprofitable to the university and thus, is inadmissible in audit and stands for recovery from the following persons making such payment -

Dr Bama Shankar Ratha, Chief Scientist Rs.6399.00 Sri Bidhan Ch. Palei, Ag. Overseer Rs.6398.00, Sri Nityananda Bisoi, Sr. Asst. Rs.6398.00.

The details are furnished below-

| Vr No & Date | Name of supplier              | Bill No & Date | Quantities details of the material | Amount          |
|--------------|-------------------------------|----------------|------------------------------------|-----------------|
| 102/31.3.12  | Narasingh Das Agrawala & Sons | 349/18.3.12    | 230L of HSD                        | 10172/-         |
| 103/31.3.12  | -do-                          | 487/30.3.12    | 204 L of HSD                       | 9022.92         |
|              |                               |                | <b>Total</b>                       | <b>19195.00</b> |

**7. Irregular payment of advertising charges –**

A sum of Rs 6750/- was paid vide Vr No. 7/31/3/12 to the Times of India for advertisement regarding engagement of contractual labourers. The payment was made on the basis of an invoice no. 7439921/001 / 30.8.2011. But neither the file nor the voucher could show the newspaper containing the advertisement. Moreover, there is no money receipt in support of receipt of payment by any representative of the news paper. Thus, the payment without support of the advertisement and acknowledgement of the payee cannot be treated genuine. Neither were those produced to audit. As such, of the payment lacks genuineness and treated inadmissible. The amount stands for recovery from-

Dr Bama Shankar Ratha, Chief Scientist Rs.6750.00

**Unauthorized expenditure on closed scheme through diversion of funds from another scheme -**

A total sum of Rs 33,517.00 was paid as wages to casual labourers and cost of materials engaged cost of materials for the scheme 'Conservation of Tillage'. The details are given at the end of this paragraph.

Conservation of Tillage and NICRA are two different schemes. DLAP had not received grant under Conservation of Tillage .The payment was made for this closed scheme from NICRA grant. The following irregularities were found in this regard-

(1) The muster rolls showed that the description of work done was entered in NICRA OD Register. But verification of NICRA OD Register showed that on those pages description of NICRA labour engagement was given. That means the engagement of casual labourers for NICRA and Tillage was described on the same pages which is not possible.

2) No other transaction for Tillage was reflected in the cash book.

(3) Most importantly, Conservation of Tillage & NICRA are two separate schemes . 4) The grant of NICRA was spent on Conservation of Tillage without the approval of the agency or the university authority.

All these irregularities show that the NICRA grant was spent on Tillage unauthorizedly. Hence ,the expenditure is not admissible under audit and stands for recovery from –

Dr Bama Shankar Ratha,Chief Scientist Rs.16758.00

Sri Bidhan Ch. Palei, Ag. Overseer Rs.16759.00

| Vr. No & Date | Particulars of payment            | Name of the supplier | Bill No & Date | Amount          |
|---------------|-----------------------------------|----------------------|----------------|-----------------|
| 26/31.3.12    | Labour charges 11.7.11 to 20.7.11 |                      |                | 3240.00         |
| 27/31.3.12    | -do- (21.7.11 to 31.7.11)         |                      |                | 3600.00         |
| 28/31.3.12    | -do- (1.8.11 to 10.8.11)          |                      |                | 1260.00         |
| 29/31.3.12    | -do-11.8.11 to 20/8.11            |                      |                | 1530.00         |
| 30/31.3.12    | -do- 21.8.11 to 31.3.11           |                      |                | 6120.00         |
| 31/31.3.12    | -do- 01.9.11 to 10.9.11           |                      |                | 2430.00         |
| 32/31.3.12    | -do- 11.8.11 to 20.9.11           |                      |                | 5220.00         |
| 33/31.3.12    | 21.9.11 to 30.9.11                |                      |                | 3150.00         |
| 97/31.3.12    |                                   | Narayani hardware    | 980/13.9.11    | 2765.00         |
|               |                                   |                      | (wire)         |                 |
| 98/31.3.12    |                                   | -do-                 | 1006/17.9.11   | 2884.00         |
| /31.3.12      |                                   | SS Enterprisers      | 204/6.7.11     | 568.00          |
| /31.3.12      |                                   | Soil chemist         | 12234/41       | 750.00          |
|               |                                   |                      |                | <b>33517.00</b> |

**9. Procurement of paddy without requirement.**

Vr No. 99/31.3.12 Rs 5841.00

A sum of Rs 5841.00 was paid to the Deputy Director Agriculture, Kandhamal towards cost of 3 quintals of paddy for distribution among farmers and the stock was entered in produce stock register at page 14. But the SR does not show any distribution of the stock to famers. It is important to point out here that the DLAP had produced paddy which could be distributed among farmers. This was not done and paddy procured for distribution was not distributed among farmers. This has made the payment unnecessary and hence, unprofitable as described in violates **Rule 97 of the OGFR & Provisions(3 i & 3-ii pg.15) of the OUAT Financial & Accounts Manual,1986**. Hence the amount spent became a loss to the DLAP fund. The amount stands for recovery from -

Dr Bama Shankar Ratha,Chief Scientist Rs.2921.00

Sri Bidhan Ch. Palei, Ag. Overseer Rs.2920.

**10. Payment of VAT without VAT clearance certificate :**

A total sum of Rs 17987.78 or say 17988.00 was paid as VAT to different suppliers on purchase of valuable goods (the details are given at the end of this paragraph). But the VAT clearance certificate had not been produced in a single case. Payment of VAT with VAT clearance certificates violates Orissa VAT Act 004. The authority should have ensured that the supplier had cleared VAT for 2011-12.Neither was the VAT amount deducted from the bills for deposit by the authority. This has resulted in irregular and excess payment leading to loss to the university. Thus, the amount stands for recovery from the following persons –

Dr Bama Shankar Ratha, Chief Scientist Rs8994.00

Sri Nityananda Bisoi, Sr. Asst.. 8994.00

| Vr. No & Date | Name of the supplier    | Bill No & Date  | Particulars of material | Amount of VAT   |
|---------------|-------------------------|-----------------|-------------------------|-----------------|
| 129/31.3.12   | Tanisha's & World       | 7824/31/3/12    | Niscon C Lubricant      | 2271.78         |
| 124/31/3/12   | Stabiliser Home         | P1/Stl/11-12/14 | LT 500 Battery          | 2807.00         |
| 125/31.3.12   | Vigyan                  |                 | Rain gauge              | 6588.00         |
| 128/31.3.12   | -do-                    |                 | Lab chemicals           | 1629.00         |
| 109/31.03.12  | Narayani Hardwire Store | nil             | Barbed wire             | 4692.00         |
|               |                         |                 |                         | <b>17987.78</b> |

**11. Misutilisation of stock of electronic gadgets which were shown as being handed over but not taken over**

The stock register of non - perishable goods showed that electronic gadgets were purchased and entered in the stock register. But those were not handed over to anybody when the head of the project were transferred. It was learnt that three chief scientists had been changed since 2012. But the stocks were not taken over. Audit could find that the Chief Scientist during 2011-12 -Dr B.S.Ratha was transferred to the College of Ag. BBSR and could be able to get N.D.C. and now is drawing his salary and all his claims. Though it was shown that stocks were handed over by Dr Ratha, no one had taken over the charge of the items. The details are given at the end of this paragraph. It was seen that expenditure was made according to the sweet will of the Chief Scientist without giving respect to rules and codes prescribed for making such expenditure. Under such circumstances it is construed that the stocks were misutilised whose cost is liable to be recovered from Dr Bama Shanka Rath, Chief Scientist .

Dr Bama Shanka Rath, Chief Scientist .Rs. 99680.00

| Vr. No & Date | Name of the supplier     | Bill No and date | Particulars of materials | Cost            | Remarks                                     |
|---------------|--------------------------|------------------|--------------------------|-----------------|---|
| 122/31.3.12   | Pitabali Infocare system | 21/28.3.12       | Dangal                   | 2040.00         | Shown issued but not received by any body   |
| 124/31/3/12   | Stabiliser House         | P11/54/11-12/44  | Luminous Battery         | 31700.00        | Not handed over                             |
| 126/31.3.12   | Stalco                   |                  | Laptop                   | 47840.00        | -do-  |
| 129/31.3.12   | Tamsha & World           | 7624/31/3/12     | Cool pix cover           | 18100.00        | Shown issued to D.K.Bastia but not received |
| <b>Total</b>  |                          |                  |                          | <b>99680.00</b> |   |

**12. Irregular purchase of wire**

Vr No. 109/31.3.12 Rs 1,22,000/-

A sum of Rs 1,22,000/- was paid to Narayani Hardwire towards the cost of wire. The following irregularities were noticed in the transaction –

- 1.The bill received from the farm in support of purchase do not bear any number, necessary paid by me certificate has not been furnished on the body of the bill.
- 2.Neither necessary competitive quotations were invited nor comparative statement prepared to ensure lowest rate admissible.
- 3)No administrative approval or financial concurrence was obtained from the competent authorities
- 4.Though a sum of Rs 4692.00 was paid as VAT , no VAT clearance certificate was available.
5. The balance of stock lying unutilized at the end of a financial year is not carried forward to the stock registers of succeeding year to ensure balance of stock available for utilization as new stock registers are maintained for each year.

Under such circumstances, the bill submitted in support of purchase is fictitious though stock entry has been made. Hence the amount Rs.122000.00 is suggested for recovery from the following persons.

1. Dr Bama Shankar Ratha, Chief Scientist Rs.40667.00

2. Sri Bidhan Ch. Palei, Ag. Overseer Rs.40667.00

3. Sri Nityananda Bisoi, Sr.Asst. Rs.40666.00

The objection memo issued for the above irregularities remained uncomplained till the close of audit.

The total amount of recovery in this para stands at Rs.836876.00 as detailed below.

- 1. Dr Bama Shankar Ratha, Chief Scientist Rs.589616.00
- 2. Sri Bidhan Ch. Palei, Ag. Overseer Rs.167207.00
- 3. Sri Nityananda Bisoi, Sr.Asst. Rs.80055.00

**Responsible Person for this paragraph**

| S/no | Name                | Designation     | Adress                        | Amount(In Rs:) |
|------|---------------------|-----------------|-------------------------------|----------------|
| 1    | Nityananda Bisoyi   | Sr.Asst.        | Sr.Asst.DLAP,Phulbani         | 80055.00       |
| 2    | Bidhan Ch Palei     | Agl.Overseer    | Agl.Overseer,DLAP,Phulbani    | 167207.00      |
| 3    | Dr Bamashankar Rath | Chief Scientist | Chief Scientist,DLAP,Phulbani | 589616.00      |

**17.5 - ICAR Seed Project**

Irregularities found in ICAR seed project in agricultural crops

During scrutiny of the voucher w.r.t cash book log book stock register and other related records the following irregularities were noticed

- 1. Loss of stock: The following items were purchased and stock entry certificate was given but the stock register (ICAR stock) does not contain entry of the pages referred to. The details are as follows

| S.Vr no/dt  | Name of the article        | Name of the supplier          | Bill no/dt    | Amount (In Rs) | Page Ref |
|-------------|----------------------------|-------------------------------|---------------|----------------|----------|
| 40/6.11.11  | Ajanta Wall Clock(Digital) | Gouri Watch & Co              | 35636/6.11.11 | 800.00         | 6        |
| 41/6.11.11  | Kangaroo Stapler           | Lingaraj Book Store           | 360/6.11.11   | 160.00         | 4        |
| 45/15.11.11 | Electronic Calling Bell    | Trimurthy Electricals Cuttack | 58/15.11.11   | 700.00         | 15       |
|             |                            |                               | TOTAL         | 1660.00        |          |

The lack of stock entry amounts to loss of fund. Hence the amount of Rs1,660.00 stands for recovery from the following persons-

- 1. Prof. Prafulla Ku Das, Nodal Officer Rs830 .00
- 2. Sri Prasanna Ku Behera Agl.Overseer Rs.830.00

2. Loss of fuel through doubtful expenditure

A sum of Rs2330.00 was paid to M/s Amarjit Automobiles vide cheque no 17504/7.12.11 (Vr 57/21.3.12) towards the cost of

|            |       |                   |
|------------|-------|-------------------|
| Eicher Oil | 10Lit | Rs2100.00         |
| M.Filter   | 1 Nos | <u>Rs. 230.00</u> |
| Total      |       | Rs.2330.00        |

The bill showed that the items were stock entered at page 23 of the log book of vehicle . But actual verification of the log book showed there was no such entry. The stock entry was made in a separate stock register which was shown to audit during the exit conference.

Similarly 193.39 liter of HSD with Rs8519.00 was shown being purchased from Ramamani Motors vide Bill no 10898 (Vr no -110/31.3.12) at the rate of Rs44.05/litre. Moreover ,the capacity of the tank is 50 Litre. The closing balance on 31.03.2012 was 2.5 litre. Hence only 57.5 liter would be accommodated in which can be allowed. This shows an unnecessary expenditure. The cost of 135.89 litre of HSD amounting to Rs5985.95 say

Rs5986.00 at rate Rs44.05 per litre is inadmissible in audit and stands for recovery. So the total amount recoverable stands at Rs5986.00. The compliance furnished is not convincing .

- 1. Prof. Prafulla Ku Das, Nodal Officer      Rs. 1996.00
- 2. Sri Prasanna Ku Behera Agl. Overseer      Rs. 1995.00
- 3. Sri Prafulla Ku Barik, Driver              Rs. 1995.00

**3. Irregular payment of advance for telephone charges**

Vr No-106/31.03.2012 Rs10,000.00

A sum of Rs10,000.00 was paid to BSNL as advance towards telephone charges for telephone no 06742397091 for the period 2012-13. The following points are worth noting for this expenditure.

- (1) Advance was paid when the phone was not used. Even when the monthly charges are not known amount was paid basing on probability.
- (2) Expenditure was incurred from the allotment of 2011-12 for the next year without budget provision and receipt of grants for 2012-13.
- (3) Payment was made by the nodal officer who is the chief of the scheme for a phone used by M/S Associate Director of Research who was not in the picture in the operation of the scheme from the beginning of the year.
- (4) The office of the project functions in the main building of the OUAT for which telephone bills are paid from OUAT(P) account every month.

Under such circumstances the payment is not only unnecessary but also irregular . The compliance furnished is not convincing So the amount so spend is inadmissible in audit and stands for recovery from-

- 1. Prof. Prafulla Ku Das, Nodal Officer      Rs 5000.00
- 2. Sri Prasanna Ku Behera Agl. Overseer      Rs. 5000.00

**4. Payment towards towels by violating government norms:-**

Vr.no.88/21.03.12 Rs.624.00

A sum of Rs.624.00 was paid to Sri Jagannath cloth store, CRP vide bill no.318 /15.03.12 towards cost of 2 towels. This is over and above the prescribed limit of Rs.300.00(150\*2) for officers. Further 4 no. of towels were purchased from the same shop vide bill no 538/31.03.12 with Rs.3000.00 vr.no 107/31.03.12. It was noticed that through both the bills belong to the same supplier with same address and TIN no.. Their size , colour and printing are different. This has made the purchase suspicious.

Moreover 2 towels were already purchased violating Govt. stipulation which provides for Rs.150.00 towards the cost of one towel for a gazetted officer(G.O.No.CODES 14/2012 9269/FD/14.03.12). Hence out of Rs.3624.00 spent on the purchase of towels, only Rs.300 is admissible. So the rest amount of Rs.3324.00 (Rs.3624.00-Rs.300.00) stands for recovery. The compliance furnished is not convincing

Due to above irregularities a total sum of Rs.20970.00 is suggested for recovery from the following persons.

- 1. Prof. Prafulla Ku Das, Nodal Officer      Rs. 9488.00
- 2. Sri Prasanna Ku Behera Agl. Overseer      Rs. 9487.00
- 3. Sri Prafulla Ku Barik, Driver              Rs. 1995.00

**Responsible Person for this paragraph**

| S/no | Name                   | Designation               | Adress                          | Amount(In Rs:) |
|------|------------------------|---------------------------|---------------------------------|----------------|
| 1    | Dr Prafulla Kumar Dash | Ex-ADR, Seeds             | Ex-ADR, Seeds, OUAT             | 9488.00        |
| 2    | Sri Prafulla Ku Barik  | Driver, ICAR seed Project | Driver, ICAR seed Project, OUAT | 1995.00        |

|   |                        |                                     |         |
|---|------------------------|-------------------------------------|---------|
| 3 | Sri Prasanna Ku Behera | Ag.Overseer,ICAR Seed Project(Retd) | 9487.00 |
|   |                        |                                     |         |

**17.6 - AICRP on cashew: -**

No Comments.

**17.7 - IFS Chipilima.**

Irregularities found in the A/C of IFS Chipilima.OSP-431-434.Memo no.13.04.15

Scrutiny of the vouchers w.r.t connected records of CSR.chiplima (working under IFS scheme)revealed the following irregularities.

1. Payment of pending electricity bill more than the amount approved-

A total sum of Rs 11.199.00 was paid by IFS, chipilima towards pending electricity

Charges of RRTTS. Chipilima under which the IFS is working. The details are as follows:

Vr No.32/10.2.12 Rs 4800

Vr No.93/31.3.12 Rs 4020

Vr No.95/31.312 Rs 2379

Rs 11,199.00

The file which was produced to audit showed that by approval for only Rs 3061.00 was accorded towards payment of electricity charges.

The payment of Rs 11.199.00 towards the IFS share of pending electric charges of RRTTS,Chiplima has been found to be very complicated because-

(1) The total electricity charges due could not be produced to audit.

(2) On what basic the share was fixed for IFS, Chiplima could not be clarified.

(3) As the contingent grant of the previous year was totally exhausted, the reason for non-payment of electricity charges during 2010-11 leading to pending of the electricity charge could not be clarified . Hence, the payment of Rs 11.199.00 is suspicious.However as excess amount of Rs.8138.00 without approval is irregular & stands for recovery from the following persons.

1.Dr Jaydev Haldar Sr.Agronomist Rs.4069.00

2.Sri Jayakrushna Behera, Agl.Overseer Rs.4069.00

(2) Non-Production of the log book of vehicle

A sum of Rs 2943.00 was spent on purchase of fuel- Vr No. 98/31.3.12 300 for 8.8 l

Vr No. 104/31.3.12 2643 for 60 l

2943/-

The log book of the vehicle for which 68.8 L of HSD was purchased was not produced to audit for verification of stock entry & use of the vehicle. The log book may be produced to audit for verification to the next audit .Till then the amount Rs.2943 is kept under objection.

2. Payment of registration fee without approval of the funding agency :

A total sum of Rs 1600/- was paid by the Sr Agronomist Dr.Jayadev Halder towards registration fee out of ICAR contingent grant. The IFS

scheme file showed that grant was not received for payment of registration fee. Further though ICAR grant was utilized no approval of the founding agency was abstained for the purpose .Hence the amount of Rs 1600/-paid as details below, is irregular & stands for recovery.

Vr No.23/24.10.11 Rs 600 for SLRC (Rt. No-27/17.5.11)

132/28.02.12 1000 for National symposium on Rice based farming system CA, Chipilima  
1600.00

.Hence the amount of Rs 1600/-paid is suggested for recovery from 1.Dr Jaydev Haldar Sr.Agronomist Rs..1000.00

2.Prof.Devi Prasad Ray Ex.V.C Rs. 200.00

3.Dr Madan Mohan Panda Ex Dean of Research Rs.200.00

4.Dr. Akshaya Ku Behura,Statistical Officer Rs.200.00

4. Non-production of records: A sum of Rs 14,325 was paid to RRTTS, Chipilima towards use of power-tiller. But the log book of power tiller was not produced to audit for verification. the details are as follows :

Vr No. 131/313.12 Rs 4350

Vr No. 139/31.3.12 Rs 9975

14,325.00

The log book of the power-tiller couldn't be produced to audit for verification.Hence the amount Rs.14325.00 is kept under objection.

5. Expenditure on travel without approval

A sum of Rs 3384.00 was paid to Maa Chandi travels towards hire charges of vehicle by the Agronomist. But there is no approval of the Chief Agronomist for such travel which is required under the provisions of **Statute II (xii) of the OUAT Statute** .Hence the expenditure of Rs 3384.00 is unauthorized & stands for recovery from the following persons

1.Dr Jaydev Haldar Sr.Agronomist Rs.1692.00

2.Sri Jayakrushna Behera, Agl.Overseer Rs.1692.00

The details are as follows :

Vr No.20/24.10.11 Rs 1776.00

Vr No.103/31.3.12 Rs 1608.00

Rs 3384.00

**Responsible Person for this paragraph**

| Sln0 | Name                  | Designation              | Adress   | Amount(In Rs:) |
|------|-----------------------|--------------------------|--|----------------|
| 1    | Akshya Ku. Behura     | Economist cum Statistian | Directorate of Research, OUAT                    | 200.00         |
| 2    | Prof.Debi Pr.Ray      | Ex-Vice-Chacellor        | Ex-Vice-Chacellor,OUAT                           | 200.00         |
| 3    | Dr Madan Mohan Panda, | Ex-Director              | Ex-Director, Directorate of Research, OUAT, BBSR | 200.00         |
| 4    | Dr Jaydev Haldar      | Sr Agronomist            | Sr Agronomist,IFS,Chipilima                      | 6761.00        |
| 5    | Jayakrushna Behera    | Agl.Overseer             | Agl.Overseer,IFS,Chipilima                       | 5761.00        |

**17.8 - PFDC**

Fictitious Expenditure

On checking of vouchers with reference to cash book it is seen that a sum of Rs.27200.00 has been paid to Sri Jaya Guru Suppliers towards tractor ploughing charges, FYM charges etc. and the undated cash memos bearing the cash m,emo nos. mentioned in the cash book don't match the cash memos nos. kept in the voucher guard file. As the payment is made in cash the why the amount of Rs.27200.00 will not be recovered from the local authority may be clarified to audit. The details of payment is given below.

| S.V No./Date | Cash memo nos. mentioned in cash book | Cash memo nos. kept in guardfile | Amount paid     | Towards paid      |
|--------------|---------------------------------------|----------------------------------|-----------------|-------------------|
| 180/31.03.12 | 259                                   | 406                              | 3600.00         | FYM               |
| 181/31.03.12 | 265                                   | 408                              | 1200.00         | FYM               |
| 182/31.03.12 | 270                                   | 410                              | 2400.00         | FYM               |
| 213/31.03.12 | 234                                   | 401                              | 3400.00         | Tractor ploughing |
| 214/31.03.12 | 235                                   | 402                              | 3400.00         | Tractor ploughing |
| 215/31.03.12 | 236                                   | 403                              | 3400.00         | Tractor ploughing |
| 216/31.03.12 | 238                                   | 405                              | 3400.00         | Tractor ploughing |
| 217/31.03.12 | 246                                   | 404                              | 1200.00         | FYM               |
| 218/31.03.12 | 248                                   | 407                              | 3400.00         | Tractor ploughing |
| 219/31.03.12 | 248                                   | 408                              | 1800.00         | Tractor ploughing |
|              |                                       | <b>TOTAL</b>                     | <b>27200.00</b> |                   |

On issue of objection memo the local authority have not returned the original memo. Hence the para stands on it's own merit and Rs. 27200.00 is held under objection.

During Exit Conference the local authority replied that "This cash memo number against the sub vouchers number has been wrongly noted. Accordingly we have corrected the new cash memo number which have been objected in the audit memo." The cash memo nos are corrected in the cash book and certified by HOD. Hence the para is dropped.

Personal expenditure booked in cash book

On scrutiny of the paid vouchers w.r.t cashbook it is found that Rs.5000.00 has been paid to The Tresurer, International Society for Noni Science towards life membership of Dr. Dillip Ku. Dora, HOD vide S. Voucher no. 164/31.03.12 and cheque no 236115 dtd 17.12.11. No file order of competent authority regarding the necessity of the such payment was made available to audit. Further the payee International Society for Noni Science (INSNS) is a non government organization and the payment so made is purely personal apart from official purpose. Hence it may be clarified to audit why the amount so paid will not be suggested for recovery.

On issue of objection memo, during Exit conference the local authority replied "International Society for Noni Science (INSNS) is a non government organisation." The reply of the local authority is not convincing.. Hence the stands on it's own merit and Rs.5000.00 needs recovery from Sri Dillip Dora, HOD, PFDC who is solely responsible.

Single expenditure splitted into two vouchers.

On scrutiny of the paid vouchers w.r.t cash book it is observed that Rs.5000.00 has been paid to International Horticulture innovation and training centre, Durgapura, Jaipur towards training on Green house management and plasticulture in horticulture vide Vr.no 136/30.03.12. Again Rs. 5000.00 has been paid to the same payee for the same purpose vide Vr.no 187/31.03.12. The above mentioned 2 payments has been made vide a single DD bearing no 411002/29.02.12. It is not clear to audit why a single payment has been splitted into 2 vouchers it may be clarified to audit.

On issue of objection memo the local authority ,during exit conference replied "As per the audit objection an amount of Rs.5000/- has been paid to International Horticulture innovation and training centre, Durgapura, Jaipur vide Voucher no.136 dt.30.03.12 for Dr.D.K Dora and an amount of Rs.5000/- has been paid to the same organisation vide the voucher no 187 dt.187 dt 31.03.12 in favour of Dr.C.M Panda to undergo such training as approved by the funding agency NCPAH and OUAT. Hence both the payments were remitted in a single B.D as such the organisation is same." The reply of the local authority is convincing .Hence the para is dropped.

Fictitious expenditure booked towards installation of AC:-

On scrutiny of the paid vouchers w.r.t cash book it is found that Rs.2102.00 has been paid in cash to cash to Cold wave, Bhubaneswar towards installation of 2 window AC vide Vr. No. 191/31.03.12 and bill no.180/31.0312.

On further verification it is found that no AC was purchased during the year under audit. Hence the payment made towards installation of 2 window AC seems to be fictitious and it may be clarified to audit why the amount so paid will not be suggested for recovery.

On issue of objection memo the local authority ,during exit conference replied "No AC has been newly purchased 2011-12. Actually due to shifting of office from Cashew building to Tissue Culture Lab. office at near Baramunda Bus stand. The AC fitted at Cashew Building was shifted to new office building for which installation charges Rs.2102.00 has been spent for the purpose. So for which expenditure has been booked may not treated fictitious expenditure." The reply of the local authority is convincing . Hence the para is dropped

Loss of stock:-

On checking of the vouchers w.r.t stock register it is found that goods purchased but there is no stock entry of the goods. Hence it may be clarified to audit why these will not be treated as loss of stock and suggested for recovery. The details are given below.

| Voucher no./Date   | Cash memo no    | Payee                     | Towards     | Amount     |
|--------------------|-----------------|---------------------------|-------------|------------|
| S.V.No138/30.03.12 | 5337/30.03.12   | Subudhi Stationaries      | Table top   | 2947.00    |
| 150/31.03.12       | 002794/07.02.12 | Sushree Plot no.B-39,BBSR | Button file | 650.00     |
|                    |                 |                           |             | Rs.3597.00 |

On issue of objection memo the local authority ,during exit conference replied &quot;Due to overlook by mistake the stock entry was not made in stock book page mentioned. Now necessary stock entry of the items have been made.&quot;The stock entry is verified during exit conference. Hence the para is dropped.

**Responsible Person for this paragraph**

| S/no | Name           | Designation            | Adress                           | Amount(In Rs:) |
|------|----------------|------------------------|----------------------------------|----------------|
| 1    | Dr Dillip Dora | Principal Investigator | Principal Investigator,PFDC,OUAT | 5000.00        |

**17.9 -**

**Irregularities detected in AICRP on cashew (dean Research)-( osp no.137-147 memo no.74/08.01.15)**

During verification of the vouchers of AICRP on cashew with r.e.f. to related records the following irregularities were noticed.

1) Irregular and inadmissible expenditure for previous year-

A sum of Rs. 298800.00 was released to the Horticulturist, AICRP on cashew towards contingent expenses out of Rs. 300000.00 budgetary provision, keeping Rs. 1200.00 towards audit fees paid at the level. This amount of Rs. 298800.00 was paid in shape of two advances one of Rs. 75000.00 on 9.8.11 & Rs. 223800.00 on 27.3.12. The adjustment vouchers show that -

- A sum of Rs. 241262.00 was spent towards expenditure made in 2010-11(The details are furnished at the end of this sub-para). The grants were received from ICAR for 2011-12 & budget provision was made for the same year. The cash book shows that the grant released in 2010-11 was fully exhausted by 31.3.11.The guidelines prescribed by the funding agency i.e. ICAR had not been followed while spending grants provided by it.
- Advance is paid for expenditure in future and not for the expenditure of the past. Taking advance out of current year's grant and showing expenditure of the previous year not only violates financial propriety but also raises question on the genuineness of the expenditure.
- Most of the expenditure showed payment of wages on muster rolls with thumb impression and purchases of contingent items in support of which there were no money receipts though payment was shown as being made in cash. Engaging labourers in 2010-11 & making their payment after August 2011 (about one year after) violates **section 4 of the payment of wages Act, 1938 which stipulated a period of 15 days** (a fortnight) for the maximum delay. Further, it is not likely that labourers engaged in 2010-11 waited for one and half years to get their wages.
- The advance payment of Rs. 75000.00 paid vide ch. No. 913186/9.8.11 was not reflected in the bank account of the scheme. It and expenditure was made was directly taken to cash book and expenditure was made.
- In response to objection memo, the Horticulturist replied that due to negative balance of 2010-11, grant received for 2011-12 was utilised for 2010-11 and no further grant was sanctioned by the ICAR in spite of several communications. The compliance is self – explanatory. Neither was grant received from ICAR nor was any budget provision made for such expenditure.

Under such circumstances, the expenditure of Rs. 241262.00 for 2010-11 out of the grant of 2011-12 is highly irregular & is inadmissible in audit and thus, stands for recovery from the following persons found responsible –

Dr Ajay Kumar Pattnaik,Horticulturist (retd.) 120631.00

Sri A. Mansingh, Agl. Overseer

120631.00

**Details of expenditure as shown being made in 2010-11 out of ICAR grant for 2011-12**

| Sl. No. | Sub. Vr. No. & Date | Particulars of payment                  | Name of the Supplier | Bill No & date | Amount<br>(in Rs.) |
|---------|---------------------|---|----------------------|----------------|--------------------|
| 1       | 18/11.8.11          | Labour payment for 21.5.10 to 31.5.10   | --                   | --             | 5040.00            |
| 2       | 19/11.8.11          | Labour payment for 01.06.10 to 10.06.10 | --                   | --             | 5760.00            |
| 3       | 20/11.8.11          | Labour payment for 11.6.10 to 20.6.10   | --                   | --             | 5040.00            |
| 4       | 21/11.8.11          | Labour payment for 21.6.10 to 30.6.10   | --                   | --             | 5040.00            |
| 5       | 22/11.8.11          | Labour payment for 01.07.10 to 10.7.10  | --                   | --             | 6480.00            |
| 6       | 23/11.8.11          | Labour payment for 11.7.10 to 20.7.10   | --                   | --             | 6480.00            |
| 7       | 24/11.8.11          | Labour payment for 21.7.10 to 31.7.10   | --                   | --             | 5760.00            |
| 8       | 25/11.8.11          | Labour payment for 01.08.10 to 10.08.10 | --                   | --             | 5760.00            |
| 9       | 26/11.8.11          | Labour payment for 11.08.10 to 20.08.10 | --                   | --             | 5760.00            |
| 10      | 27/11.8.11          | Labour payment for 21.8.10 to 31.8.10   | --                   | --             | 6480.00            |
| 11      | 37/30.3.12          | Labour payment for 01.09.10 to 10.09.10 | --                   | --             | 6480.00            |
| 12      | 38/30.3.12          | Labour payment for 11.09.10 to 20.09.10 | --                   | --             | 560.00             |
| 13      | 39/30.3.12          | Labour payment for 21.09.10 to 20.09.10 | --                   | --             | 6480.00            |
| 14      | 40/30.3.12          | Labour payment for 01.10.10 to 10.10.10 | --                   | --             | 3600.00            |
| 15      | 41/30.3.12          | Labour payment for 11.10.10 to 21.10.10 | --                   | --             | 5040.00            |
| 16      | 42/30.3.12          | Labour payment for 21.10.10 to 31.10.10 | --                   | --             | 5040.00            |
| 17      | 43/30.3.12          | Labour payment for 01.11.10 to 10.11.10 | --                   | --             | 5760.00            |
| 18      | 44/30.3.12          | Labour payment for 11.11.10 to 20.11.10 | --                   | --             | 5760.00            |
| 19      | 45/30.3.12          | Labour payment for 21.11.10 to 30.11.10 | --                   | --             | 5040.00            |
| 20      | 46/30.3.12          | Labour payment for 1.12.10 to 10.12.10  | --                   | --             | 5040.00            |
| 21      | 47/30.3.12          | Labour payment for 11.12.10 to 20.12.10 | --                   | --             | 5760.00            |
| 22      | 48/30.3.12          | Labour payment for 21.12.10 to 31.12.10 | --                   | --             | 5760.00            |
| 23      | 49/30.3.12          | Labour payment for 01.01.11 to 10.01.11 | --                   | --             | 5760.00            |
| 24      | 50/30.3.12          | Labour payment for 11.01.11 to 20.1.11  | --                   | --             | 5760.00            |
| 25      | 51/30.3.12          | Labour payment for 21.1.11 to 31.1.11   | --                   | --             | 5760.00            |
| 26      | 52/30.3.12          | Labour payment for 01.02.11 to 10.02.11 | --                   | --             | 5760.00            |
| 27      | 53/30.3.12          | Labour payment for 11.02.11 to 20.02.11 | --                   | --             | 5760.00            |
| 28      | 54/30.3.12          | Labour payment for 21.02.11 to 28.02.11 | --                   | --             | 4320.00            |
| 29      | 55/30.3.12          | Labour payment for 01.03.11 to 10.3.11  | --                   | --             | 5760.00            |
| 30      | 56/30.3.12          | Labour payment for 11.03.11 to 20.03.11 | --                   | --             | 5760.00            |

|              |            |                                       |                              |                     |                  |
|--------------|------------|---------------------------------------|------------------------------|---------------------|------------------|
| 31           | 57/30.3.12 | Labour payment for 21.3.11 to 31.3.11 | --                           | --                  | 5760.00          |
| 32           | 1/24.3.12  | Std. Call rate                        | Maa Sarala Communication     | 2800/<br>22.3.10    | 38.00            |
| 33           | 2/24.3.12  | Copier paper                          | Sudarshan Stationary         | 1272/<br>24.5.10    | 120.00           |
| 34           | 3/24.3.12  | Tel. Bill from Sept' 10               | BSNL                         | --                  | 199.00           |
| 35           | 5/24.3.12  | Sh. White point                       | Singh Hardware               | 2800/22.3.10        | 330.00           |
| 36           | 6/24.3.12  | Maa Kanak Durga Advertiser            | --                           | 2800/22.3.10        | 2290.00          |
| 37           | 7/24.3.12  | BSNL                                  | Phone charge for Nov'11      | CM No. Nil/29.12.10 | 298.00           |
| 38           | 9/24.3.12  | Travel Fare                           | Unique Travels               | A-3503/29.12.10     | 1749.00          |
| 39           | 10/24.3.12 | Registration fees                     | Orissa Horticultural Society | 42/26.2.11          | 1200.00          |
| 40           | 11/24.3.12 | Lambard cy.....                       | Good Earth                   | 895/08.03.11        | 600.00           |
| 41           | 12/24.3.12 | FYM                                   | Barabhanja Suppliers         | Nil/21.3.11         | 5000.00          |
| 42           | 13/24.3.12 | Stationary                            | Sudarshan Behera             | Nil/28.3.11         | 98.00            |
| 43           | 14/24.3.12 | Stationary                            | Sudarshan Behera             | 1515/28.3.11        | 320.00           |
| 44           | 15/24.3.12 | Table Cloth                           | Capital furnishings          | 17545/30.3.11       | 290.00           |
| 45           | 28/30.3.12 | SSP 17 kg                             | Good Earth                   | 239/18.7.10         | 4930.00          |
| 46           | 28/30.3.12 | SSP 17 kg                             | Good Earth                   | 239/18.7.10         | 4930.00          |
| 47           | 28/30.3.12 | SSP 17 kg                             | Good Earth                   | 239/18.7.10         | 4930.00          |
| 48           | 28/30.3.12 | SSP 17 kg                             | Good Earth                   | 239/18.7.10         | 4930.00          |
| 49           | 28/30.3.12 | SSP 17 kg                             | Good Earth                   | 239/18.7.10         | 4930.00          |
| 50           | 28/30.3.12 | SSP 17 kg                             | Good Earth                   | 239/18.7.10         | 4930.00          |
| 51           | 28/30.3.12 | SSP 17 kg                             | Good Earth                   | 239/18.7.10         | 4968.00          |
| 52           | 28/30.3.12 | Urea 18 kg                            | Good Earth                   | 239/18.7.10         | 4968.00          |
| 53           | 28/30.3.12 | Urea 18 kg                            | Good Earth                   | 239/18.7.10         | 4963.00          |
| 54           | 28/30.3.12 | Urea 15 kg                            | Good Earth                   | 239/18.7.10         | 4140.00          |
| 55           | 28/30.3.12 | SSP 17 kg                             | Good Earth                   | 240/19.7.10         | 4930.00          |
| 56           | 28/30.3.12 | Urea 6 kg                             | Good Earth                   | 240/19.7.10         | 1056.00          |
| <b>Total</b> |            |                                       |                              |                     | <b>241262.00</b> |

**Inadmissible payment of Travelling Allowance:**

A sum of Rs. 22857.00 was paid as travelling expenses to Dr. Ajay Kumar Pattanaik,, Horticulturist . AICRP on cashew vide cheques no. 268820/31.3.12 for his tour to Puttur, Karnataka for attending silver Jubilee Celebration of Directorate of Cashew Research & National Group meeting at the Directorate of cashew research , Puttur from 21-27, December-2011.

Scrutiny of the TA bill of Dr. Pattanaik revealed that as per office order no. 6575/DR dtd. 17.12.11 his tour was approved by the Vice-Chancellor to Puttur but he went to Mysore on 27.12.11 after completing his official business for which he was paid from the ICAR grant. The visit Dr. Pattanaik to Mysore & his absence from headquarters was not approved by the Vice -Chancellor. Further his tour to Mysore was not official. The compliance submitted is not satisfactory. Hence a sum of Rs. 2103.00 spent for this as detailed below is inadmissible & stands recovery.

|   |   |                   |
|---|---|-------------------|
| 1.                                      | Train fare from Puattur to Mysore on 27.12.11 (e-Ticket)          | Rs. 163.00        |
| 2.                                      | Accommodation charges   |                   |
| a)                                      | Hotel Bill No. 16795/29.12.11                                     | Rs. 550.00        |
| b)                                      | Vasanth Ray paradise 9215/30.12.11                                | Rs. 350.00        |
| 3.                                      | Inadmissible extra DA for 23.12.11 & 30.12.11 @ Rs. 400/- per day | Rs. 800.00        |
| 4.                                      | Non deduction of 1/10 <sup>th</sup> DA for 22.12.11 to 27.12.11   | Rs. 240.00        |
| (accommodation availed) 6X400/10=240.00 |   | <b>Rs.2103.00</b> |

Persons responsible –

|   |         |
|---|---------|
| Dr Ajay Kumar Pattnaik,Horticulturist (retd.) | 1052.00 |
| Dr Sankarsan Nanda, Ex-Dean of Research       | 1051.00 |

**Irregular payment of TE to Dr. PC Lenka, Prof. & Head fruit science, CA ,BBSR: -**

Scrutiny of vouchers revealed that a sum of Rs. 7346.00 was paid to Dr. Prabhu Charan Lenka, Prof. & Head Deptt. of Fruit Science vide cheque No. 319005/31.03.12 as travel expenses for his tour to Bangalore. The TA bill submitted by Dr. Lenka showed that he went to Puttur (Karnataka) to attend Silver Jubilee celebration of Directorate of Cashew Research from 21.12.11 to 26.12.11.

Dr. Lenka is not a staff or AICRP on cashew. The tour file revealed that three scientists- Dr. AK Pattanaik, Dr. PC Dash and Dr. Kabita Sethi were invited by the Directorate of Cashew Research to attend the function vide letter No. DO No. PCC (NGM) 2011/24.10.11 (page 193/C of the file) & DO NO. PCC NGM/2011/16.11.11 (page 197/C of the file). Dr. Lenk's name had no mention in the list. Accordingly, the Vice-Chancellor had approved the tour programme of three scientists on 16.12.11 (page 87/N of the file).

This shows that neither was Dr. Lenka's tour approved by the Vice-Chancellor visit Puttur was he invited by the DCR. The compliance submitted in this regard intimated that 'Dr Lenka's tour was approved in his file.' But no record was produced to support the compliance. Hence his tour & payment for that is & inadmissible in audit. Hence the amount of Rs. 7346/- needs recovery from involved in the process of payment.

|   |         |
|---|---------|
| Dr. Prabhu Charan Lenka, Prof. & Head Deptt. of Fruit Science | 3673.00 |
| Dr Ajay Kumar Pattnaik, Horticulturist (retd.)                | 1837.00 |
| Dr Sankarsan Nanda, Ex-Dean of Research                       | 1836.00 |

**Inadmissible payment of registration fees: -**

A sum of Rs. 1800/- was paid towards registration fees for the State Level Research Council Meeting held from 17.5.11 to 21.5.11 at OUAT by the Directorate of Research. The grant-in-aid file at AICRP on cashew did not contain & payment of registration fees for that. Neither the registration fees was mentioned in the head of contingent expenses. The approved of the funding agency. i.e. the ICAR was not obtained before such payment. Further, verification of the cash book & pass book of the Directorate of Research did not contain any such receipt collected through secretly-printed receipt books. As such, the payment is irregular & hence, in audit not admissible & stands for recovery from the following persons for taking the decision -

|                                     |        |
|-------------------------------------|--------|
| Prof. Debi Pr Ray., Vice-Chancellor | 600.00 |
| Prof. Madan Mohan Panda ,           | 600.00 |
| Dr A K Behura                       | 600.00 |

**Double payment on the same bill in two financial years-**

S.Vr. No. 4/24.03.12 Rs. 4375.00

Scrutiny of vouchers revealed that a sum of Rs. 4375.00 was paid to the central farm for hire charges of tractor on 18.11.10 vide MR No. 66 of Bank No. 4550. The payment was made through cheque bearing No. 151770 dtd. 04.12.10 received by the central farm on 05.12.10.

But the same receipt was again kept as a voucher for adjustment against advance of Rs. 75000/- paid to the Horticulturist on 09.08.11 & taken to cash book. this led to double payment against a single bill. This expenditure is inadmissible in audit and stands for recovery from

|  |         |
|--|---------|
| Dr Ajay Kumar Pattnaik, Horticulturist (retd.) | 2188.00 |
| Sri A. Mansingh, Agl. Overseer                 | 2187.00 |

However, the amount was recovered from the above persons during the exit conference vide M.R.Nos.24 and 25 Book no.5435 dtd. 18.06.2015. Hence, the amount is held under objection till the cash book and bank statements are verified.

**5. Payment of huge amounts has been shown as being made through cash instead of cheque: -**

Verification of vouchers showed that a total sum of Rs. 55210.00 was paid to good earth towards purchase of particulars. The procurement was made & payment was also made in 2010-11. But the expenditure was made from an advance paid on 09.08.11 out of the grant of 2011-12. The payment was made on the face of two money receipts-MR No. 113/31.03.11 (Rs. 48624.00) and MR No. 114/31.03.11 (Rs. 6586.00). The payment was made on the presentation of 11 no. of bills. The firm bears a TIN No. , as shown in the Bill - No. 21321103828. But this big amount was paid in cash violating financial norms. A firm having a TIN No. must have an account. So cheque should have been issued for such a payment. This irregular procedure must be avoided in future.

**Responsible Person for this paragraph**

| Slno | Name | Designation | Adress | Amount(In Rs:) |
|------|------|-------------|--------|----------------|
|      |      |             |        |                |

|   |                          |                               |                                   |           |
|---|--------------------------|-------------------------------|-----------------------------------|-----------|
| 1 | Sri A. Mansingh          | Agl. Overseer,AICRP on Cashew | verseer,AICRP on Cashew,OUAT      | 120631.00 |
| 2 | Dr Prabhu Ch. Lenka,     | Head,Fruit Sc                 | Head,Fruit Sc ,CA,BBSR            | 3673.00   |
| 3 | Prof.Debi Pr.Ray,Ex-V.C. | ,Ex-V.C.                      | Ex V.C.,OUAT                      | 600.00    |
| 4 | Prof Madan Mohan Panda   | Ex-Dean of Research           | Ex-Dean of Research               | 600.00    |
| 5 | Dr Akhyaya Ku Behura     | Stastistical officer          | Stastistical officer,OUAT         | 600.00    |
| 6 | Dr Sankarsan Nanda       | Ex Director,DR                | Ex Director,DR                    | 2887.00   |
| 7 | Dr Ajay Ku Pattnayak     | Horticulturist                | Ex-Horticulturist,AICRP on Cashew | 123520.00 |

**17.10 - OFR, Angul**

Irregularities found in the a/c of OFR, Angul

During verification of a/c of OFR, Angul

(Working under IFS scheme) the following irregularities were deleted.

1.Purchase of large quantity of excess fuel for the office vehicle-

Scrutiny of voucher wit.log book of the office jeep no.ORF 3847 revealed that 1526.67 L of HSD Rs 44.29/L was purchased in the last three days of the financial years on 29.3.12, 30.3.12 & 31.3.12 the details are as follows :

| S.vr No & Date | Name of the firm           | C.M No & Date | Quantity        | Amount           |
|----------------|----------------------------|---------------|-----------------|------------------|
| 1.143/29.3.12  | M/S Shakti filling Station | 17617/26.3.12 | 400 L           | 17,716.00        |
| 2.145/30.3.12  | -do-                       | 17689/30.3.12 | 400 L           | 17716.00         |
| 3.155/30.3.12  | -do-                       | 17729/31.3.12 | 390 L           | 17,273.00        |
| 4.156/31.3.12  | -do-                       | 17797/31.3.12 | <u>336.67 L</u> | <u>15,000.00</u> |
|                |                            |               | 1526.67 L       | 67,705.00        |

The log book of the vehicle at page 17 showed that the balance of fuel as on 29.3.12 was 21 Lts. with a tank capacity of 50 L. the tank could accommodate 29 L more of fuel .But instead of 29 L .1526.67 L of fuel was purchased .the following important points may be mentioned in this case-

1. The expenditure has violated rule 97 of the OGFR and provisions 3 of the OUAT Accounts & financial manual 1986 which stipulate that stores should be produced most economically & should not be processed more than required
- 2.HSD being highly inflammable should not be stored in large quantities.

It is assumed that fuel was purchased in exceptionally higher quantities in order to avoid unspent balance. Fuel could be purchased as a when required like other contingent article were purchased & reimbursed.

Under such conditions such a huge purchase of fuel is not admissible. The cost of 1497.67 L

[1526.67 L-(50-21)L] amounting to Rs 66,331.80 or say Rs 66,332.00 needs recovery from

- 1.Dr Bijay Ku Mohapatra,Sr Agronomist Rs.22111.00
- 2.Sri Sudarsan Baral,Agl.Overseer Rs.22111.00
- 3.Sri Baidhar Behera,Driver Rs.22110.00

2.Payment of registration fee without approval of the funding agency-

A total sum of Rs 3100.00 was paid towards registration fee out of ICAR contingent grant by the scientists for attending meetings/seminars. The details are as follows:

| Vr No. & Date | Rt No & Date | Name of the person                   | Purpose   | Amount         |
|---------------|--------------|--------------------------------------|---|----------------|
| 32/13.10.11   | 126/17.5.11  | Dr.Sarbanarayana<br>Mishra,Scientist | SLRC  | 600.00         |
| 113/16.3.12   | -            | -do-                                 | 99 <sup>th</sup> Indian sc<br>Congress KIIT                                 | 1500.00        |
| 159/31.3.12   | 126/27.2.12  | Dr. Bijay Ku.<br>Mohapatra           | National<br>Symposium on<br>Livelihood<br>Security<br>...CA, Chiplima _____ | 1000.00        |
|               |              |                                      |   | <u>3100.00</u> |

The IFS Sheme file revealed that the grant was provided for contingent expenses.(2)no approval of the funding agency was obtained for such expenditure..As such, the payment is treated as irregular and inadmissible.Hence it needs recovery from

- 1.Prof.Debi Prasad Ray,Ex.V.C .Rs.700.00
- 2.Dr Sankarsan Nanda,Dean of Research Rs.500.00
- 3.Dr Bijay Ku Mohapatra,Agronomist Rs.750.00
- 4.Dr Sarbanarayan Mishra,Scientist Rs.750.00
- 5.Dr M.M Panda,Dean of Research Rs.200.00
- 6.Dr A K Behura,Statistical Officer Rs.200.00

**(3)Payment without any demand & acknowledgement of the payee :**

S. Vr. No. 189 to 197/31.3.12 (9 nos. ) . Rs 1800/-

A sum of Rs 1800/- was shown as being paid towards mobile recharge cost from Jan 2011 to Mar 2012. The payment was made on the basis of applications. It was very surprising to fund that there was no signature of the applicant on the applications & no acknowledgement of the payee in support of the receipt of the payment made in cash. Under such circumstances ,the expenditure of Rs 1800/- is not inadmissible in audit 2 hence, stands for recovery from

- 1..Dr Bijay Ku Mohapatra,Agronomist Rs.900.00
- 2..Sri Sudarsan Baral,Agl.Overseer Rs.900.00

**Responsible Person for this paragraph**

| Slno | Name               | Designation       | Adress                 | Amount(In Rs:) |
|------|--------------------|-------------------|------------------------|----------------|
| 1    | Sri Baidhar Behera | Driver            | Driver,OFR,Anugul      | 22110.00       |
| 2    | Prof.Debi Pr.Ray   | Ex-Vice-Chacellor | Ex-Vice-Chacellor,OUAT | 700.00         |
| 3    | Dr Sankarsan Nanda | Ex Director,DR    | Ex Director,DR         | 500.00         |

|   |  |                     |                                  |          |
|---|--|---------------------|----------------------------------|----------|
| 4 | Dr Bijay Ku Mohapatra                    | Agronomist          | Agronomist,OUAT                  | 23761.00 |
| 5 | Dr Sarbanarayan Mishra                   | Scientist           | Scientist,OUAT                   | 750.00   |
| 6 | Dr. Madan Mohan Panda,<br>Dean, Research | Dean, Research      | Directorate of Research,<br>OUAT | 200.00   |
| 7 | Dr Akhyaya Ku Behura                     | Statistical officer | Statistical officer,OUAT         | 200.00   |
| 8 | Sri Sudarsan Baral                       | Ag. Overseer        | Ag. Overseer,OUAT                | 23011.00 |

**17.11 - OFR Kendrapara**

Irregularities found in the A/c of OFR Kendrapara

Scrutiny of vouchers W.R.T related records of the A/c of OFR, Kendrapara revealed the following irregularities –

(1)Purchase of large quantity of excess fuel for the office vehicle -

Scrutiny of vouchers W.R.T log book of the office jeep shone that large quantities of fuel had been purchased which for exceeded the tank capacity in last four to five days of the financial year, Perhaps to avoid one fund of unspent balance. A total of 687 litres of HSD was purchased in the last six days of the year. The expenditure had violated. Rule 97 of the OGFS of Provision 3(ii) of the OUAT financial & accounts Manual which Stipulate that stores should be processed most economically & should not be processed more than procured more than required.

Further, large quantities of HSD, highly inflammable violates safety prospects. Like other expenditure, fuel could have been purchased & the expenditure could be made after grants were received.

The log book showed that even if the vehicle had not plied, fuel had been purchased. Page 187 the log book showed that the closing balance of fuel as on 24.3.12 was 32.5L. After that of HSD was purchased. The details are functioned below :

| Vr.mc Date  | Name of the supplier | C.M.No &Date  | Quantity | amount     |
|-------------|----------------------|---------------|----------|------------|
| 231/31.12   | COCO, chhatia        | 84251/25.3.12 | 215 L    | 9466.00    |
|             |                      |               |          | 44102/ L   |
| 246/31.3.12 | -de-                 | 85151/27.3.12 | 160 L    | 7045.00    |
| 249/31.3.12 | -de-                 | 85589/29.3.12 | 160 L    | 7045.00    |
| 300/31.3.12 | -de-                 | 85592/31.3.12 | 152 L    | 3 0.257.00 |

It is to mention here that the driver K.C Mallick had not signed the cash memos or acknowledged the receipt .Taking the O.B of 32.5 l into consideration.The excess quantity of fuel is calculated as 669.5 liter { 687 liter-{50-32.5}) which cost a sum of Rs.29471.39 or say [Rs.29471.00@44.02/l to the iniversity exchequer.Such](#) huge purchases should be avoided in future.The expenditure violating provisions laid down in G.O is inadmissible & hence a sum of Rs.29471/- stands for recovery from

- 1.Dr B S Rath,Agronomist Rs.9824.00
- 2.Sri Susant Ku Swain,Driver Rs.9824.00
- 3.Sri Trilochan Sahoo,Agl.Overseer Rs.9823.00.

(2) The mobile recharge for a single month :-

The ICAR has provided for a sum of Rs.200/-per month for recharge of mobile vr.to the Agronomist.But the vouchers showed that for June 2011 two mobile vouchers were purchased in deviation of the ICAR guideline.The details are as follows:-

- Vr.no.2/29.09.112 World time centre Bill no.179/26.06.11 Rs200/-  
 Vr.no.5/29.09.11 -do- Bill no.198/21.06.11 Rs.200/-

Mob.no 9853357169

It may be seen that bill no.198 of the supplier belonged to 21.06.11 where as bill no.179 was dated 26.06.11.

Hence Rs.200/- paid in excess towards one extra voucher is inadmissible and needs recovery from Dr B S Rath, Agronomist Rs.200.00

**Responsible Person for this paragraph**

| S/no | Name                | Designation   | Adress                       | Amount(In Rs:) |
|------|---------------------|---------------|------------------------------|----------------|
| 1    | Sri Susant Ku Swain | Driver        | Driver,OFR,Kendrapara        | 9824.00        |
| 2    | Dr B S Rath         | Ex.Agronomist | Ex.Agronomist,OFR,Kendrapara | 10024.00       |
| 3    | Sri Trilochan Sahoo | Agl.Overseer  | Agl.Overseer,OFR,Kendrapara  | 9823.00        |

**PARA: 18 MISCELLANEOUS**
**18.1 - Details of loss of fuel (Vehicles).**

Details of loss of fuel due to exhibition of excess distance than actual. **(OSP no.488-523-AOM no.204/17.04.15)**

Verification of compliance to OM No 79/ 28.01.2015 regarding non-deduction of CHC for use of office vehicles w.r.t. log books of ORO2 BF 3912, it was revealed that the use of the vehicles by the Registrar and Comptroller was certified by their personal assistants and the Caretaker of the OUAT Guest House and other users. The Comptroller had signed the log book of the vehicle ORX 3912 on the first page. The following irregularities were detected in the use of the vehicles -

**1. Vehicles were used without the mention of any destination.** The running of the vehicle for official purpose must not have been without a destination. The vehicles ran a distance of 15530 kilometers throughout the year without any destination, in the name of 'LOCAL' or 'Guest duty' or 'External duty' (Photocopies of the log books are kept with the duplicate memos). No written requisition was found for such use which violated **Rules 9 and 14 of the OUAT(Motor Vehicles) Rules (Page 26 and 27 of the OUAT Financial and Accounts Manual,1986)**. This 'not-proper use' of the vehicles cost the university a sum of 68,332.00 due to loss of fuel.

| Vehicle No   | Distance travelled during the year | Quantity of fuel consumed | Cost of fuel(in Rs.) |
|--------------|------------------------------------|---------------------------|----------------------|
| OR02 BF 6359 | 8010 Km                            | 801 Liters                | 35244.00             |
| ORX 3912     | 7520 Km                            | 752 Liters                | 33088.00             |
| <b>Total</b> | <b>15530 km</b>                    | <b>1563 liters</b>        | <b>68332.00</b>      |

The details are given at the end of this paragraph.

**2. Exhibition of excess distance shown being covered than the actual**

It was also found from the log books of these two vehicles that the distance covered has been shown much in excess than the actual distance. For example, Secretariat has been shown 80 Km far from OUAT ( P2 34/12 of 12 ORX 3912) and Governor's House 25 Km. As the use of the vehicles was not properly supervised as required under **Rule 15 of the OUAT(Motor Vehicles) Rules (Page 28 of the OUAT Financial and Accounts Manual,1986)**, higher distances were shown for places of journey than the actual distance. Thus, the vehicles were not used economically as required under **Rule 2 of the OUAT(Motor Vehicles) Rules (Page 24 of the OUAT Financial and Accounts Manual,1986)**. This had resulted in excess consumption of fuel, with a calculated cost of Rs.38,742.00. The abstract of excess distance shown resulting in excess consumption of fuel is furnished below.

| Vehicle No   | Distance travelled | Actual distance | Excess distance | Quantity of excess fuel | Cost(in Rs.)    |
|--------------|--------------------|-----------------|-----------------|-------------------------|-----------------|
| OR02BF 6359  | 7235 Km            | 2871 Km         | 4364 Km         | 439.5L                  | 19338.00        |
| ORX 3912     | 7165 Km            | 2750 Km         | 4415 Km         | 441.5L                  | 19426.00        |
| <b>Total</b> | <b>14400</b>       | <b>5621</b>     | <b>8779</b>     | <b>881 liters</b>       | <b>38764.00</b> |

The details are given at the end of this paragraph.

Thus, there was a total loss of Rs.107096.00 due to excess consumption of fuel the cost of which needs recovery from the following persons -

- |   |              |
|---|--------------|
| 1) P. Rajeswar Patra, Supdt. of Motor Pool ,DPP | Rs. 53548.00 |
| 2) Gokula Ch. Katari, Driver                    | Rs. 27291.00 |
| 3) Sankar Prasad Sahoo, Driver                  | Rs. 19643.00 |
| 4) Birendra Ku. Digal, Driver                   | Rs. 6614.00  |

Details showing consumption of fuel for running of the vehicle OR 02 BF 6359 during 2011-12 without showing particulars of purpose and distance of journey.

| Date of running | Log book page | Destination & Time    |    | Distance | Km reading (start/ close) | Signature in the log book | Quantity of fuel consumed | Cost of fuel |
|-----------------|---------------|-----------------------|----|----------|---------------------------|---------------------------|---------------------------|--------------|
|                 |               | From                  | To |          |                           |                           |                           |              |
| 11.04.11        | 2             | Local                 |    | 30km     | -                         | Registrar                 | 3L                        | 132.00       |
| 12.04.11        | 3             | External              |    | 53 Km    | -                         | Caretaker                 | 5L                        | 220.00       |
| 14.4.11         | 3             | External duty         |    | 31Km     |                           | Caretaker                 | 3.5L                      | 154.00       |
| 15.4.11         | 3             | External duty         |    | 35Km     |                           | Caretaker                 | 3L                        | 132.00       |
| 16.4.11         | 3             | Guest duty            |    | 29km     |                           | Caretaker                 | 3L                        | 132.00       |
| 20.4.11         | 4             | Local                 |    | 41km     |                           | Registrar                 | 4L                        | 176.00       |
| 25.4.11         | 4             | External duty         |    | 35Km     |                           | Caretaker                 | 3.5L                      | 154.00       |
| 26.4.11         | 4             | External duty         |    | 35Km     |                           | Caretaker                 | 3L                        | 132.00       |
| 30.4.11         | 5             | External duty         |    | 30km     |                           | Caretaker                 | 3L                        | 132.00       |
| 28.4.11         | 5             | Guest duty            |    | 35Km     |                           | Caretaker                 | 3.5L                      | 154.00       |
| 02.05.11        | 6             | Guest duty            |    | 18L      |                           | Caretaker                 | 2L                        | 88.00        |
| 3.5.11          | 6             | Expert duty           |    | 45Km     |                           | Caretaker                 | 4.5 L                     | 128.00       |
| 4.5.11          | 6             | Local                 |    | 42km     |                           | Registrar                 | 4L                        | 176.00       |
| 3.5.11          | 6             | Expert duty           |    | 14km     |                           | Registrar                 | 1.5L                      | 61.00        |
| 5.5.11          | 6             | Expert duty           |    | 28Km     |                           | Registrar                 | 3L                        | 132.00       |
| 06.5.11         | 6             | Expert duty           |    | 41km     |                           | Registrar                 | 4L                        | 176.00       |
| 4.5.11          | 6             | Expert duty           |    | 58Km     |                           | Caretaker                 | 6L                        | 264.00       |
| 5.5.11          | 6             | Expert duty           |    | 25Km     |                           | Caretaker                 | 2.5L                      | 110.00       |
| 6.5.11          | 7             | Expert duty           |    | 35Km     |                           | Caretaker                 | 3.5L                      | 154.00       |
| 11.5.11         | 7             | Expert duty           |    | 45km     |                           | Caretaker                 | 4.5L                      | 193.00       |
| 9.5.11          | 7             | Local                 |    | 42km     |                           | Registrar                 | 4L                        | 176.00       |
| .5.11           | 7             | Local                 |    | 41km     |                           | Registrar                 | 4L                        | 176.00       |
| 16.5.11         | 8             | Local                 |    | 25km     |                           | Registrar                 | 2.5L                      | 110.00       |
| 21.5.11         | 9             | Expert & guest duties |    | 45km     |                           | Caretaker                 | 4.5 L                     | 198.00       |
| 24.5.11         | 9             | Expert & guest duties |    | 45 km    |                           | -do-                      | 4.5L                      | 198.00       |
| 25.5.11         | 9             | -do-                  |    | 53Km     |                           | -do-                      | 5L                        | 220.00       |
| 26.5.11         | 9             | -do-                  |    | 45Km     |                           | -do-                      | 4.5L                      | 198.00       |

|          |    |               |       |  |            |       |        |
|----------|----|---------------|-------|--|------------|-------|--------|
| 31.5.11  | 10 | Local         | 45km  |  | Registrar  | 4.5L  | 198.00 |
| 01.6.11  | 10 | -do-          | 26Km  |  | -do-       | 2.5L  | 110.00 |
| 02.6.11  | 11 | -do-          | 25Km  |  | -do-       | 2.5 L | 110.00 |
| 03.6.11  | 11 | -do-          | 25Km  |  | -do-       | 2.5 L | 110.00 |
| 04.06.11 | 11 | -do-          | 25Km  |  | -do-       | 2.5 L | 110.00 |
| 06.06.11 | 11 | -do-          | 35Km  |  | -do-       | 3.5 L | 154.00 |
| 07.06.11 | 11 | -do-          | 45Km  |  | -do-       | 4.5 L | 198.00 |
| 01.6.11  | 11 | Expert duties | 35km  |  | Caretaker  | 3.5 L | 154.00 |
| 02.06.11 | 11 | -do-          | 45Km  |  | Caretaker  | 4.5L  | 198.00 |
| 03.06.11 | 11 | -do-          | 35Km  |  | -do-       | 3.5 L | 154.00 |
| 7.6.11   | 11 | Expert duty   | 35km  |  | Care taker | 3.5L  | 154    |
| 17.6.11  | 12 | -do-          | 65 Km |  | -do-       | 6.5 L | 286    |
| 21.6.11  | 13 | Guest duty    | 25km  |  | Caretaker  | 3.5 L | 154    |
| 25.6.11  | 13 | -do-          | 41Km  |  | Registrar  | 4L    | 176    |
| 26.6.11  | 13 | -do-          | 25 km |  | -do-       | 2.5L  | 110    |
| 27.6.11  | 14 | Expert duty   | 51Km  |  | Caretaker  | 5L    | 220    |
| 28.6.11  | 14 | -do-          | 48Km  |  | -do-       | 5L    | 220    |
| 29.6.11  | 14 | -do-          | 41Km  |  | -do-       | 4L    | 176    |
| 30.6.11  | 14 | -do-          | 25Km  |  | -do-       | 2.5L  | 110    |
| 29.6.11  | 14 | Local         | 25km  |  | Registrar  | 2.5L  | 110    |
| 30.6.11  | 14 | -do-          | 15km  |  | -do-       | 1.5L  | 66     |
| 1.7.11   | 15 | -do-          | 45km  |  | -do-       | 4.5L  | 198    |
| 1.7.11   | 15 | Expert duty   | 85km  |  | Caretaker  | 8.5L  | 374    |
| 6.7.11   | 15 | -do-          | 55km  |  | -do-       | 5.5L  | 242    |
| 7.7.11   | 15 | -do-          | 55km  |  | -do-       | 5.5 L | 242    |
| 8.7.11   | 15 | -do-          | 45Km  |  | -do-       | 4.5 L | 198    |
| 10.7.11  | 16 | -do-          | 20km  |  | -do-       | 2L    | 88     |
| 11.7.11  | 16 | -do-          | 35Km  |  | -do-       | 3.5L  | 154    |
| 12.7.11  | 16 | -do-          | 55km  |  | -do-       | 5.5L  | 242    |
| 13.7.11  | 16 | -do-          | 31km  |  | -do-       | 3L    | 132    |
| 14.7.11  | 16 | -do-          | 45km  |  | -do-       | 4.5L  | 198    |
| 12.7.11  | 16 | Local         | 30km  |  | Registrar  | 3L    | 132    |
| 13.7.11  | 16 | -do-          | 35km  |  | -do-       | 4L    | 176    |
| 14.7.11  | 16 | -do-          | 31km  |  | -do-       | 3L    | 132    |
| 15.7.11  | 17 | Guest duties  | 51km  |  | Caretaker  | 5l    | 220    |
| 26.7.11  | 18 | -do-          | 35km  |  | -do-       | 3.5L  | 154    |
| 30.7.11  | 18 | -do-          | 35km  |  | -do-       | 3.5l  | 154    |
| 28.7.11  | 18 | Local         | 5.3km |  | Registrar  | 5.5L  | 242    |
| 2.8.11   | 20 | -do-          | 45Km  |  | -do-       | 4.5l  | 198    |
| 3.8.11   | 20 |               | 40km  |  | -do-       | 4L    | 176    |
| 4.8.11   | 20 | -do-          | 35km  |  | -do-       | 3.5L  | 154    |
| 6.8.11   | 20 | Guest duties  | 35km  |  | Caretaker  | 3.5L  | 154    |
| 7.8./11  | 20 | -do-          | 51km  |  | -do-       | 5L    | 220    |
| 9.8.11   | 21 | -do-          | 55km  |  | -do-       | 5.5L  | 242    |
| 10.8.11  | 21 | -do-          | 60km  |  | -do-       | 6L    | 265    |
| 15.8.11  | 21 | -do-          | 45km  |  | -do-       | 4.5L  | 198    |
| 24.8.11  | 22 | Local         | 27km  |  | Registrar  | 3L    | 132    |
| 29.8.11  | 23 | -do-          | 48km  |  | -do-       | 5L    | 220    |
| 29.8.11  | 23 | -do-          | 35km  |  | -do-       | 3.5L  | 154    |
| 08.9.11  | 24 | Guest duties  | 55km  |  | Caretaker  | 5.5 L | 242    |
| 15.9.11  | 25 | -do-          | 35km  |  | -do-       | 3.5L  | 154    |
| 16.9.11  | 25 | Local         | 13km  |  | Registrar  | 1.5L  | 66     |
| 20.9.11  | 26 | -do-          | 30km  |  | -do-       | 4L    | 176    |
| 29.9.11  | 27 | Guest duties  | 45km  |  | Caretaker  | 4.5L  | 198    |
| 30.9.11  | 27 | -do-          | 65km  |  | -do-       | 6.5L  | 286    |
| 01.10.11 | 28 | -do-          | 29km  |  | -do-       | 3L    | 132    |
| 10.10.11 | 28 | -do-          | 53Km  |  | -do-       | 5L    | 220    |
| 13.10.11 | 28 | -do-          | 35km  |  | -do-       | 3.5L  | 154    |
| 01.10.11 | 28 | Local         | 34km  |  | Registrar  | 3.5L  | 154    |
| 15.10.11 | 29 | -do-          | 35km  |  | -do-       | 3.5L  | 154    |

|          |    |                       |       |  |                 |       |     |
|----------|----|-----------------------|-------|--|-----------------|-------|-----|
| 17.10.11 | 29 | -do-                  | 41km  |  | -do-            | 4L    | 176 |
| 18.10.11 | 29 | -do-                  | 45km  |  | -do-            | 4.5L  | 198 |
| 19.10.11 | 29 | -do-                  | 27Km  |  | -do-            | 3L    | 132 |
| 20.11.11 | 29 | -do-                  | 30km  |  | -do-            | 3L    | 132 |
| 19.10.11 | 29 | Guest duty            | 35km  |  | Caretaker       | 3L    | 132 |
| 20.11.11 | 29 | -do-                  | 35km  |  | -do-            | 3.5L  | 154 |
| 21.10.11 | 30 | -do-                  | 61Km  |  | -do-            | 6L    | 264 |
| 22.10.11 | 30 | -do-                  | 55km  |  | -do-            | 5.5L  | 242 |
| 21.10.11 | 30 | Local                 | 27km  |  | Registrar       | 2.5l  | 110 |
| 22.10.11 | 30 | Local                 | 28km  |  | -do-            | 3L    | 132 |
| 24.10.11 | 30 | -do-                  | 37Km  |  | -do-            | 3.5L  | 154 |
| 25.10.11 | 30 | -do-                  | 27km  |  | -do-            | 2.5L  | 110 |
| 28.10.11 | 31 | -do-                  | 10km  |  | pA to registrar | 1L    | 44  |
| 29.10.11 | 31 | -do-                  | 13Km  |  | -do-            | 1.5L  | 66  |
| 31.10.11 | 31 | -do-                  | 2.7Km |  | -do-            | 3L    | 132 |
| 28.10.11 | 31 | Expert duties         | 67 Km |  | Caretaker       | 7L    | 308 |
| 9.11.11  |    | -do-                  | 46 Km |  | -do-            | 4.5 L | 198 |
| 6.11.11  | 32 | -do-                  | 85 Km |  | -do-            | 8.5 L | 374 |
| 4.11.11  | 32 | Guest duty            | 32km  |  | -do-            | 3L    | 132 |
| 1.11.11  | 32 | Local                 | 27km  |  | Registrar       | 3l    | 132 |
| 3.11.11  | 32 | -do-                  | 26km  |  | -do-            | 2.5L  | 110 |
| 4.11.11  | 32 | -do-                  | 26km  |  | -do-            | 2.5L  | 110 |
| 19.11.11 | 34 | Local                 | 40km  |  | -do-            | 4L    | 176 |
| 21.11.11 | 34 | -do-                  | 14km  |  | -do-            | 1.5L  | 66  |
| 22.11.11 | 34 | -do-                  | 40Km  |  | -do-            | 4L    | 176 |
| 23.11.11 | 34 | -do-                  | 34km  |  | -do-            | 3.5l  | 154 |
| 24.11.11 | 34 | -do-                  | 46Km  |  | -do-            | 4.5 L | 193 |
| 25.11.11 | 34 | -do-                  | 28km  |  | Registrar       | 3L    | 132 |
| 22.11.11 | 34 | -do-                  | 9km   |  | Caretaker       | 1L    | 44  |
| 26.11.11 | 35 | -do-                  | 28km  |  | Registrar       | 3L    | 132 |
| 29.11.11 | 35 | -do-                  | 28km  |  | -do-            | 3L    | 132 |
| 23.11.11 | 35 | -do-                  | 28km  |  | -do-            | 3L    | 132 |
| 30.11.11 | 35 | -do-                  | 29km  |  | -do-            | 3L    | 132 |
| 30.11.11 | 35 | Guest duties          | 62km  |  | Caretaker       | 6l    | 264 |
| 1.12.11  | 36 | Local                 | 11km  |  | -do-            | 1 L   | 44  |
| 3.12.11  | 36 | -do-                  | 25km  |  | -do-            | 2.5L  | 110 |
| 7.12.11  | 36 | -do-                  | 36Km  |  | -do-            | 3.5 L | 154 |
| 2.12.11  | 36 | -do-                  | 28Km  |  | -do-            | 3L    | 132 |
| 3.12.11  | 36 | -do-                  | 28Km  |  | -do-            | 3L    | 132 |
| 5.12.11  | 36 | -do-                  | 42Km  |  | -do-            | 4L    | 176 |
| 7.12.11  | 36 | -do-                  | 42km  |  | -do-            | 4L    | 176 |
| 8.12.11  | 36 | -do-                  | 42km  |  | -do-            | 4 L   | 176 |
| 12.12.11 | 37 | Guest duty            | 65km  |  | Caretaker       | 6.5 L | 286 |
| 13.12.11 | 37 | Local duty            | 28km  |  | Registrar       | 3L    | 132 |
| 14.12.11 | 37 | -do-                  | 28Km  |  | -do-            | 3L    | 132 |
| 15.12.11 | 37 | -do-                  | 28Km  |  | -do-            | 3L    | 132 |
| 17.12.11 | 37 | -do-                  | 38Km  |  | -do-            | 4L    | 176 |
| 19.12.11 | 37 | -do-                  | 28Km  |  | -do-            | 3L    | 132 |
| 20.12.11 | 38 | -do-                  | 28Km  |  | -do-            | 3L    | 132 |
| 21.12.11 | 38 | -do-                  | 28Km  |  | -do-            | 3 L   | 132 |
| 22.12.11 | 38 | -do-                  | 28km  |  | -do-            | 3L    | 132 |
| 23.12.11 | 38 | -do-                  | 16km  |  | -do-            | 1.5 L | 66  |
| 26.12.11 | 38 | -do-                  | 42 Km |  | -do-            | 4L    | 176 |
| 27.12.11 | 38 | -do-                  | 42Km  |  | -do-            | 4L    | 176 |
| 26.12.11 | 38 | -do-                  | 25km  |  | Caretaker       | 2.5L  | 110 |
| 31.12.11 | 39 | Greetins distribution | 55km  |  | -do-            | 5.5L  | 242 |
| 31.12.11 | 39 | Local                 | 42 km |  | Registrar       | 4L    | 176 |
| 30.12.11 | 39 | -do-                  | 28Km  |  | -do-            | 3L    | 132 |
| 7.1.12   | 40 | -do-                  | 14km  |  | -do-            | 1.5L  | 66  |
| 7.1.12   | 40 | Guest duty            | 25km  |  | Caretaker       | 2.5L  | 110 |
| 10.1.12  | 41 | -do-                  | 30Km  |  | -do-            | 4L    | 176 |
| 11.1.12  | 41 | Local duty            | 42km  |  | -do-            | 4L    | 176 |
| 12.1.12  | 41 | Guest duty            | 41km  |  | -do-            | 4 L   | 176 |
| 16.1.12  | 41 | -do-                  | 41km  |  | -do-            | 4 L   | 176 |
| 12.1.12  | 41 | Local                 | 42km  |  | Registrar       | 4L    | 176 |

|          |    |            |      |  |           |      |     |
|----------|----|------------|------|--|-----------|------|-----|
| 13.1.12  | 41 | -do-       | 28Km |  | -do-      | 3L   | 132 |
| 18.1.12  | 41 | -do-       | 28Km |  | -do-      | 3L   | 132 |
| 20.1.12  | 42 | Guest duty | 91km |  | Caretaker | 9l   | 396 |
| 24.1.12  | 42 | -do-       | 62km |  | -do-      | 6L   | 264 |
| 27.1.12  | 42 | -do-       | 65km |  | -do-      | 6.5l | 286 |
| 21.1.12  | 42 | Local      | 28Km |  | Registrar | 3L   | 132 |
| 25.1.12  | 42 | -do-       | 15Km |  | -do-      | 1.5L | 66  |
| 26.1.12  | 42 | -do-       | 28Km |  | -do-      | 3L   | 132 |
| 31.1.12  | 43 | -do-       | 30Km |  | -do-      | 3L   | 132 |
| 31.1.12  | 43 | Guest duty | 52Km |  | Caretaker | 5L   | 220 |
| 9.2.12   | 44 | Local      | 48Km |  | -do-      | 5L   | 220 |
| 1.2.12   | 44 | -do-       | 28km |  | Registrar | 3L   | 132 |
| 2.2.12   | 44 | -do-       | 28Km |  | -do-      | 3l   | 132 |
| 4.2.12   | 44 | -do-       | 14km |  | -do-      | 1.5L | 66  |
| 6.2.12   | 44 | -do-       | 42km |  | -do-      | 4L   | 176 |
| 09.2.12  | 44 | -do-       | 48km |  | -do-      | 5L   | 220 |
| 10.2.12  | 45 | -do-       | 42km |  | -do-      | 4l   | 176 |
| 14.2.12  | 45 | -do-       | 42km |  | -do-      | 4L   | 176 |
| 15.2.12  | 45 | -do-       | 42km |  | -do-      | 4L   | 176 |
| 16.2.12  | 45 | -do-       | 42km |  | -do-      | 4l   | 176 |
| 21.02.12 | 45 | -do-       | 42km |  | -do-      | 4l   | 176 |
| 18.2.12  | 45 | -do-       | 42km |  | -do-      | 4l   | 176 |
| 13.2.12  | 45 | -do-       | 70Km |  | Caretaker | 7L   | 308 |
| 23.2.12  | 46 | -do-       | 38Km |  | -do-      | 4L   | 176 |
| 29.2.12  | 46 | -do-       | 48Km |  | -do-      | 5L   | 220 |
| 23.2.12  | 46 | -do-       | 34km |  | Registrar | 3.5L | 154 |
| 24.2.12  | 46 | -do-       | 28Km |  | -do-      | 3L   | 132 |
| 27.2.12  | 46 | -do-       | 42km |  | -do-      | 4L   | 176 |
| 28.2.12  | 46 | -do-       | 28Km |  | -do-      | 3L   | 132 |
| 29.2.12  | 46 | -do-       | 28Km |  | -do-      | 3L   | 132 |
| 1.3.12   | 47 | Local      | 42km |  | -do-      | 4L   | 176 |
| 2.3.12   | 47 | -do-       | 35km |  | -do-      | 3.5L | 154 |
| 3.3.12   | 47 | -do-       | 28Km |  | -do-      | 3L   | 132 |
| 6.3.12   | 47 | -do-       | 60km |  | -do-      | 6L   | 264 |
| 7.3.12   | 47 | -do-       | 32km |  | -do-      | 3L   | 132 |
| 2.3.12   | 47 | -do-       | 42km |  | -do-      | 4L   | 176 |
| 6.3.12   | 47 | Guest duty | 60km |  | -do-      | 6L   | 264 |
| 15.3.12  | 48 | -do-       | 45km |  | -do-      | 4.5L | 198 |
| 19.3.12  | 48 | -do-       | 50km |  | -do-      | 5L   | 220 |
| 21.3.12  | 48 | -do-       | 55km |  | -do-      | 5.5L | 242 |
| 14.3.12  | 48 | Local      | 28km |  | Registrar | 3L   | 132 |
| 16.3.12  | 48 | -do-       | 42km |  | -do-      | 4L   | 176 |
| 20.3.12  | 48 |            | 42km |  | -do-      | 4L   | 176 |
| 22.3.12  | 49 | -do-       | 42km |  | -do-      | 4L   | 176 |
| 25.3.12  | 49 |            | 42km |  | Caretaker | 4L   | 176 |
| 28.3.12  | 49 | -do-       | 42km |  | -do-      | 4L   | 176 |
| 30.3.12  | 49 | -do-       | 38km |  | -do-      | 4L   | 176 |
| 23.3.12  | 49 | Guest duty | 65km |  | Caretaker | 6.5l | 286 |
| 24.3.12  | 49 | -do-       | 45Km |  | -do-      | 4.5L | 198 |
| 29.3.12  | 49 | -do-       | 71km |  | -do-      | 7 L  | 308 |
| 27.3.12  | 49 | -do-       | 66Km |  | -do-      | 6.5L | 286 |
| TOTAL    |    |            |      |  |           |      |     |

**Details of loss of fuel due to exhibition of excess distance than actual.**

Statement showing details of excess consumption of fuel by showing excess distance travelled by vehicle no OR02 BF 6359

| Date of running | Log book page | Destination   | Name /Ref of the user | Distance shown (in Km) | Actual distance (in Km) | Fuel consumed | Actual fuel required | Excess consumption of fuel |
|-----------------|---------------|---------------|-----------------------|------------------------|-------------------------|---------------|----------------------|----------------------------|
| 2.4.11          | 2             | Ouat to Sect. | Registrar             | 51Km                   | 10Km                    | 5L            | 1L                   | 4L                         |
| 4.4.11          | 2             | Ouat to       | -do-                  | 53Km                   | 10km                    | 5L            | 1L                   | 4L                         |

| Rajbhawan |    |                             |               |       |      |       |       |       |
|-----------|----|-----------------------------|---------------|-------|------|-------|-------|-------|
| 5.4.11    | 2  | OUAT to sect                | -do-          | 48 Km | 10Km | 5L    | 1L    | 4L    |
| 06.4.11   | 2  | OUAT to Vani Vihar          | -do-          | 52Km  | 32Km | 5L    | 3L    | 2 L   |
| 07.4.11   | 2  | OUAT to Governor's House    | -do-          | 46Km  | 5Km  | 5L    | 0.5L  | 4.5L  |
| 08.4.11   | 2  | OUAT to Vani Vihar          | -do-          | 49Km  | 32km | 5 L   | 3 L   | 2L    |
| 13.04.11  | 3  | OUAT to Vani Vihar, Sect.   | -do-          | 61km  | 35km | 6L    | 3.5L  | 2.5L  |
| 15.04.11  | 3  | OUAT to sect.               | -do-          | 59Km  | 10Km | 6L    | 1L    | 5L    |
| 16.4.11   | 3  | OUAT to Rajiv Bhawan        | -do-          | 55Km  | 10Km | 5.5 L | 1L    | 4.5 L |
| 18.4.11   | 3  | OUAT to Sect                | -do-          | 57km  | 10km | 5.5L  | 1L    | 4.5L  |
| 19.4.11   | 3  | OUAT to KIIT                | -do-          | 61km  | 41Km | 6L    | 4L    | 2L    |
| 21.4.11   | 4  | OUAT to Governor's House    | -do-          | 55Km  | 5Km  | 5.5L  | 0.5 L | 5 L   |
| 23.4.11   | 4  | OUAT to Vani Vihar & Sect.  | -do-          | 60km  | 32km | 6L    | 3L    | 3L    |
| 25.4.11   | 4  | OUAT to CET                 | -do-          | 58Km  | 30Km | 6L    | 3L    | 3L    |
| 26.4.11   | 4  | OUAT to BBSR                | -do-          | 51 Km | 20Km | 5L    | 2L    | 3L    |
| 27.4.11   | 4  | OUAT to sect                | -do-          | 58Km  | 10Km | 6L    | 1L    | 5L    |
| 28.4.11   | 4  | OUAT to Vani vihar          | -do-          | 56km  | 32km | 5.5L  | 3L    | 2.5L  |
| 29.4.11   | 4  | OUAT to Sect                | -do-          | 55Km  | 10Km | 5.5L  | 1L    | 4.5L  |
| 30.4.11   | 5  | OUAT to KIIT                | -do-          | 61Km  | 41km | 6L    | 4L    | 2L    |
| 11.5.11   | 7  | OUAT to Vani Vihar          | For Registrar | 65Km  | 35Km | 6.5L  | 3.5L  | 3L    |
| 12.5.11   | 7  | OUAT to RTO office          | -do-          | 61km  | 31km | 6 L   | 3L    | 3L    |
| 13.5.11   | 8  | OUAT to sect                | -do-          | 54Km  | 10Km | 5.5L  | 1L    | 4.5L  |
| 17.5.11   | 8  | OUAT to IT office           | -do-          | 66Km  | 35Km | 6.5L  | 3.5L  | 3L    |
| 18.5.11   | 8  | OUAT to CET                 | -do-          | 58Km  | 30Km | 6L    | 3L    | 3L    |
| 19.5.11   | 8  | OUAT to DD Kendra           | -do-          | 57km  | 35km | 5.5L  | 3.5L  | 2L    |
| 20.5.11   | 8  | OUAT to Secretariat         | -do-          | 55Km  | 10Km | 5.5L  | 1L    | 4.6L  |
| 21.5.11   | 8  | OUAT to Vani Vihar          | -do-          | 52Km  | 32Km | 5L    | 3L    | 2L    |
| 23.5.11   | 9  | OUAT to CET                 | -do-          | 56Km  | 30Km | 5.5L  | 3L    | 2.5L  |
| 24.5.11   | 9  | OUAT to BBSR Court          | -do-          | 52Km  | 30Km | 5L    | 3L    | 2L    |
| 25.5.11   | 9  | OUAT to Vani Vihar          | -do-          | 51km  | 32Km | 5L    | 3L    | 2L    |
| 26.5.11   | 9  | OUAT to KIIT                | -do-          | 54Km  | 40Km | 5.5L  | 4L    | 1,5L  |
| 28.6.11   | 12 | OUAT to Vani Vihar          | -do-          | 56Km  | 35Km | 5.5L  | 3.5L  | 2L    |
| 29.6.11   | 12 | OUAT to Secretariat         | -do-          | 54Km  | 10Km | 5.5L  | 1L    | 4.5L  |
| 13.6.11   | 12 | OUAT to cET                 | -do-          | 61km  | 30Km | 6L    | 3L    | 3L    |
| 16.6.11   | 12 | OUAT to Sect.               | -do-          | 53Km  | 10Km | 5.5L  | 1L    | 4.5L  |
| 17.6.11   | 12 | OUAT to Vani Vihar          | -do-          | 51Km  | 32Km | 5L    | 3L    | 2L    |
| 21.6.11   | 13 | OUAT to BBSR court          | -do-          | 51Km  | 30Km | 5L    | 3L    | 2L    |
| 22.6.11   | 13 | OUAT to Secretariat         | -do-          | 46Km  | 10Km | 4.5 L | 1L    | 3.5L  |
| 23.6.11   | 13 | OUAT to Vani Vihar          | -do-          | 55Km  | 32Km | 5.5 L | 3L    | 2.5L  |
| 27.6.11   | 13 | OUAT to Governor's House    | -do-          | 45Km  | 5Km  | 4.5L  | 0.5L  | 4 L   |
| 28.6.11   | 13 | OUAT to sEct                | -do-          | 51km  | 10Km | 5L    | 1L    | 4L    |
| 6.7.11    | 15 | OUAT to Mahindra & Mahindra | SMP           | 30Km  | 20Km | 3L    | 2L    | 1L    |
| 8.7.11    | 15 | OUAT to Vani Vihar          | For Registrar | 54Km  | 32Km | 5.5L  | 3L    | 2L    |
| 7.7.11    | 15 | OUAT to Sect.               | -do-          | 51Km  | 10Km | 5L    | 1L    | 4L    |

|          |    |                        |                   |      |      |       |      |      |
|----------|----|------------------------|-------------------|------|------|-------|------|------|
| 11.7.11  | 16 | OUAT to Vani Vihar     | -do-              | 51Km | 32Km | 5L    | 3L   | 2L   |
| 15.7.11  | 17 | OUAT to Vani Vihar     | -do-              | 55Km | 32Km | 5.5L  | 3L   | 2.5L |
| 16.7.11  | 17 | OUAT to Secretariat    | -do-              | 54Km | 10Km | 5.5 L | 1L   | 4.5L |
| 19.7.11  | 17 | OUAT to Secretariat    | -do-              | 55Km | 10Km | 5.5L  | 1L   | 4.5L |
| 20.7.11  | 17 | OUAT to Vani Vihar     | -do-              | 50Km | 32Km | 5L    | 3L   | 2L   |
| 21.7.11  | 17 | OUAT to CET            | -do-              | 61Km | 30Km | 6L    | 3L   | 3L   |
| 22.7.11  | 17 | OUAT to Vani Vihar     | -do-              | 55Km | 32Km | 5.5L  | 3L   | 2.5L |
| 23.7.11  | 17 | OUAT to Secretariat    | -do-              | 51Km | 10Km | 5L    | 1L   | 4L   |
| 25.7.11  | 17 | OUAT to CET & Court    | -do-              | 63Km | 40Km | 6.5L  | 4L   | 2.5L |
| 26.7.11  | 18 | OUAT to BBSR Court     | -do-              | 55Km | 30Km | 5.5 L | 3L   | 2.5L |
| 27.7.11  | 18 | OUAT to Secretariat    | -do-              | 51Km | 10Km | 5L    | 1L   | 4L   |
| 29.7.11  | 18 | OUAT to CET            | -do-              | 51Km | 30Km | 5L    | 3L   | 2L   |
| 30.7.11  | 18 | OUAT to KIIT           | -do-              | 55Km | 40Km | 5.5L  | 4L   | 1.5L |
| 01.8.11  | 20 | OUAT to Secretariat    | -do-              | 55Km | 10Km | 5.5 L | 1L   | 4.5L |
| 5.8.11   | 20 | OUAT to Vani Vihar     | -do-              | 59Km | 30Km | 6L    | 3L   | 3L   |
| 6.8.11   | 20 | OUAT to Ag. Deptt      | -do-              | 5Km  | 10Km | 5.5L  | 1L   | 4.5L |
| 8.8.11   | 20 | OUAT to Secretariat    | -do-              | 51km | 10Km | 5L    | 1L   | 4L   |
| 9.8.11   | 21 | OUAT to vani Vihar     | Registrar         | 55km | 32Km | 5.5L  | 3L   | 2.5L |
| 10.8.11  | 21 | OUAT to CET            | -do-              | 61Km | 30Km | 6L    | 3L   | 3L   |
| 11.8.11  | 21 | OUAT to KIIT           | -do-              | 58Km | 10Km | 6L    | 1L   | 5L   |
| 17.8.11  | 22 | OUAT to CET            | -do-              | 59Km | 30Km | 6L    | 3L   | 3L   |
| 18.8.11  | 22 | OUAT to Vani Vihar     | -do-              | 65Km | 30Km | 6.5L  | 3L   | 3.5L |
| 19.8.11  | 22 | OUAT to KIIT           | -do-              | 66Km | 40Km | 6L    | 4L   | 2L   |
| 25.8.11  | 23 | OUAT to Vani Vihar     | -do-              | 55Km | 42Km | 5.5L  | 4L   | 1.5L |
| 26.3.11  | 23 | OUAT to Secretariat    | -do-              | 51Km | 12Km | 5L    | 1L   | 4L   |
| 27.8.11  | 23 | -do-                   | -do-              | 54Km | 10Km | 5.5L  | 1L   | 4.5L |
| 30.8.11  | 23 | -do-                   | -do-              | 52Km | 10Km | 5L    | 1L   | 4L   |
| 3.9.11   | 24 | OUAT to CET            | -do-              | 58Km | 30Km | 6L    | 3L   | 3 L  |
| 5.9.11   | 24 | OUAT to Vani Vihar     | -do-              | 55Km | 32Km | 5.5L  | 3L   | 2.5L |
| 6.9.11   | 24 | OUAT to Secretariat    | -do-              | 52Km | 10Km | 5L    | 1L   | 4L   |
| 8.9.11   | 24 | OUAT to Vani Vihar     | -do-              | 51km | 32Km | 5L    | 3L   | 2L   |
| 12.9.11  | 24 | OUAT to Vani Vihar     | -do-              | 57Km | 32Km | 5.5L  | 3L   | 2.5L |
| 13.9.11  | 25 | OUAT to secretariat    | -do-              | 55Km | 10Km | 5.5L  | 1L   | 4.5L |
| 14.9.11  | 25 | OUAT to Vani Vihar     | -do-              | 59Km | 32Km | 6L    | 3L   | 3L   |
| 15.09.11 | 25 | OUAT to Sect.          | -do-              | 54Km | 10Km | 5.5L  | 1L   | 4.5L |
| 19.9.11  | 26 | OUAT to Secretariat    | -do-              | 47Km | 10Km | 4.5L  | 1L   | 3.5L |
| 21.9.11  | 26 | -do-                   | -do-              | 47Km | 10Km | 4.5L  | 1L   | 3.5L |
| 22.9.11  | 26 | OUAT to Vani Vihar     | -do-              | 43Km | 32Km | 5L    | 3L   | 2L   |
| 23.9.11  | 26 | OUAT to Tissue culture | For Regi stration | 55Km | 24Km | 5.5 L | 2.5L | 3L   |
| 24.9.11  | 26 | OUAT to Assembly       | -do-              | 45Km | 10Km | 4.5L  | 1L   | 3.5L |

|          |    |                                   |               |       |      |      |       |      |
|----------|----|-----------------------------------|---------------|-------|------|------|-------|------|
| 26.9.11  | 26 | OUAT to Ag. Deptt                 | -do-          | 44Km  | 10Km | 4.5L | 1L    | 3.5L |
| 28.09.11 | 27 | OUAT to Sect. (two trips)         | -do-          | 55Km  | 20Km | 5.5L | 2L    | 3.5L |
| 29.9.11  | 27 | OUAT to Vani Vihar & IT Office    | -do-          | 61km  | 32Km | 6L   | 3L    | 3L   |
| 30.9.11  | 27 | OUAT to Rajiv Bhawan              | -do-          | 45Km  | 10Km | 4.5L | 1L    | 3.5L |
| 7.10.11  | 28 | OUAT to RTI Office                | -do-          | 52Km  | 20Km | 5L   | 2L    | 3L   |
| 10.10.11 | 28 | OUAT to Sect                      | -do-          | 47Km  | 10L  | 5L   | 1L    | 4L   |
| 12.10.11 | 28 | OUAT to Tissue culture            | -do-          | 47Km  | 25Km | 5:   | 1L    | 4L   |
| 13.10.11 | 28 | OUAT to Secretariat               | -do-          | 44Km  | 10Km | 4L   | 1L    | 3L   |
| 14.10.11 | 28 | OUAT to Governor's House          | -do-          | 39Km  | 5Km  | 4L   | 0.5L: | 3.5L |
| 2.11.11  | 32 | OUAT to VAni Vihar                | -do-          | 50Km  | 32Km | 5L   | 3L    | 2L   |
| 14.11.11 | 33 | OUAT to Secretariat               | -do-          | 35Km  | 10Km | 3.5L | 1L    | 3.5L |
| 17.11.11 | 33 | -do-                              | -do-          | 37Km  | 10Km | 4L   | 1L    | 3L   |
| 18.11.11 | 34 | -do-                              | -do-          | 43Km  | 10Km | 4L   | 1L    | 3L   |
| 10.12.11 | 36 | OUAT to KIIT                      | -do-          | 51Km  | 40Km | 5L   | 4L    | 1L   |
| 13.12.11 | 37 | OUAT to Sect, Assembly            | Caretaker     | 35Km  | 15Km | 3.5L | 1.5L  | 2L   |
| 14.12.11 | 37 | OUAT to Sect, Treasury            | -do-          | 45Km  | 15Km | 4.5L | 1.5L  | 3L   |
| 24.12.11 | 38 | OUAT to Secretariat               | Registrar     | 50Km  | 10Km | 5L   | 1L    | 4L   |
| 29.12.11 | 39 | OUAT to Fuel Tank                 | -do-          | 32Km  | 10Km | 3L   | 1L    | 2L   |
| 02.1.12  | 40 | OUAT to Sect, Rajiv Bhawan        | -do-          | 52Km  | 12Km | 5L   | 1L    | 4L   |
| 2.1.12   | 40 | AG, DPI, PMG etc                  | Caretaker     | 25Km  | 10Km | 2.5L | 1L    | 1.5L |
| 4.1.12   |    | OUAT to KIIT Sc. Congress         | -do-          | 98Km  | 40Km | 10L  | 4L    | 6L   |
| 5.1.12   | 40 | -do-                              | -do-          | 148Km | 40Km | 15L  | 4L    | 11L  |
| 6.1.12   | 40 | -do-                              | -do-          | 82Km  | 40Km | 8L   | 4L    | 4L   |
| 9.1.12   | 40 | OUAT to Secretariat               | Registrar     | 36Km  | 10Km | 3.5L | 1L    | 2.5L |
| 10.1.12  | 41 | -do-                              | -do-          | 51Km  | 10Km | 5L   | 1L    | 4L   |
| 16.1.12  | 41 | -do-                              | -do-          | 49Km  | 10Km | 5L   | 1L    | 4L   |
| 17.1.12  | 41 | OUAT to Oil tank                  | -do-          | 39Km  | 10Km | 4L   | 1L    | 3L   |
| 20.1.12  | 42 | OUAT to CYSD Acharya Vihar        | -do-          | 41Km  | 30Km | 4L   | 3L    | 1L   |
| 24.01.12 | 42 | OUAT to Secretariat               | -do-          | 45Km  | 10Km | 4.5L | 1L    | 3.5L |
| 25.01.12 | 42 | OUAT to Rajiv Bhawan & Sect.      | -do-          | 50Km  | 10Km | 5L   | 1L    | 4L   |
| 27.1.12  | 42 | -do-                              | -do-          | 40Km  | 10Km | 5L   | 1L    | 4L   |
| 30.1.12  | 42 | OUAT to Fuel Tank                 | -do-          | 52Km  | 10Km | 5L   | 1L    | 4L   |
| 03.2.12  | 44 | OUAT to Asembly & Sect.           | -do-          | 51Km  | 15Km | 5L   | 1.5L  | 3.5L |
| 4.2.12   | 44 | Sect to A/c Bhawan AG             | Caretaker     | 30Km  | 15Km | 3L   | 1.5L  | 1.5L |
| 7.2.12   | 44 | OUAT to Fuel tank & Sect          | Registrar     | 51Km  | 10Km | 5L   | 1L    | 4L   |
| 10.02.12 | 44 | -do-                              | -do-          | 52km  | 10Km | 5L   | 1L    | 4L   |
| 14.2.12  | 44 | OUAT to Cuttack                   | -do-          | 86Km  | 65Km | .5L  | 6.5L  | 2L   |
| 22.,2.12 | 45 | OUAT to Sect                      | -do-          | 48Km  | 10Km | 5L   | 1L    | 4L   |
| 25.2.12  | 46 | OUAT to Rajiv Bhawan & Sect.      | -do-          | 38Km  | 10Km | 4L   | 1L    | 3L   |
| 04.3.12  | 47 | OUAT to Cuttack                   | -do-          | 70Km  | 65Km | 8L   | 6.5L  | 1.5L |
| 12.3.12  | 47 | OUAT to Secretariat               | For Registrar | 49Km  | 10Km | 5L   | 1L    | 4L   |
| 13.3.12  | 48 | OUAT to Sect. Rajiv Bhawan, OSRTC | -do-          | 41Km  | 10Km | 4L   | 1L    | 3L   |

|          |    |                      |      |      |      |      |    |      |
|----------|----|----------------------|------|------|------|------|----|------|
| 15.3.12  | 48 | -do-                 | -do- | 49Km | 10km | 5L   | 1L | 4L   |
| 17.3.12  | 48 | -do-                 | -do- | 49Km | 10km | 5L   | 1L | 4L   |
| 19.03.12 | 48 | OUAT to Rajiv Bhawan | -do- | 36Km | 10Km | 3.5L | 1L | 2L   |
| 20.3.12  | 48 | -do-                 | -do- | 48Km | 10Km | 5L   | 1L | 4L   |
| 23.3.12  | 49 | -do-                 | -do- | 49Km | 10Km | 5L   | 1L | 4L   |
| 24.3.12  | 49 | -do-                 | -do- | 50Km | 10Km | 5L   | 1L | 4L   |
| 27.3.12  | 49 | -do-                 | -do- | 49Km | 10Km | 5L   | 1L | 4L   |
| 31.3.12  | 50 | -do-                 | -do- | 45L  | 10L  | 4.5L | 1L | 3.5L |
|          |    | TOTAL                |      |      |      |      |    |      |

**DETAILS OF FUEL CONSUMED FOR THE RUNNING OF THE VEHICLE OR-02X3912 DURING 2011-12 ( COMPROLLER)**

| Date of running | Log book page | Destination& time |      | Distance travelled | Km reading (start/ closed) | Log book signed by | Quantity of fuel consumed | Cost of fuel |
|-----------------|---------------|-------------------|------|--------------------|----------------------------|--------------------|---------------------------|--------------|
|                 |               | From              | To   |                    |                            |                    |                           |              |
| 02.4.11         | 1             | Local<br>10 AM    | 6.PM | 4Km                | 117395<br>117355           | S.Swain            | 4 L                       |              |
| 4.4.11          | 1             | Local<br>10 AM    | 6.PM | 4Km                | 117435<br>117395           | S.Swain            | 4 L                       |              |
| 5,4,11          | 1             | Local<br>10 AM    | 6.PM | 41Km               | 117505<br>117465           | S.Swain            | 4 L                       |              |
| 6,4,11          | 1             | Local<br>10 AM    | 6.PM | 40Km               | 117545<br>117505           | S.Swain            | 4 L                       |              |
| 7.4.11          | 1             | Local<br>10 AM    | 6.PM | 40Km               | 117585<br>117545           | S.Swain            | 4 L                       |              |
| 8.4.11          | 1             | Local<br>10 AM    | 6.PM | 40Km               | 117625<br>117585           | S.Swain            | 4 L                       |              |
| 13.4.11         | 2             | Local<br>10 AM    | 6.PM | 45Km               | 117780<br>117735           | p.a                | 4 ½ L                     |              |
| 16.4.11         | 2             | Local<br>10 AM    | 6.PM | 45Km               | 117870<br>117825           |                    | 4 ½ L                     |              |
| 18.4.11         | 3             | Local<br>10 AM    | 6.PM | 45Km               | 117955<br>117910           |                    | 4 ½ L                     |              |
| 19.4.11         | 3             | Local<br>10 AM    | 6.PM | 45Km               | 11800<br>117955            |                    | 4 ½ L                     |              |
| 21.4.11         | 3             | Local<br>10 AM    | 6.PM | 45Km               | 118045<br>118000           |                    | 4 ½ L                     |              |
| 23.4.11         | 4             | Local<br>10 AM    | 6.PM | 45Km               | 118155<br>118110           |                    | 4 ½ L                     |              |
| 23.4.11         | 4             | G.House<br>10 AM  | 6.PM | 20Km               | 118175<br>118155           | Caretaker          | 2 L                       |              |
| 25.4.11         | 4             | Local             |      | 45Km               | 118200                     |                    | 4 ½ L                     |              |

|         |   |                        |        |       |               |                   |        |          |
|---------|---|------------------------|--------|-------|---------------|-------------------|--------|----------|
|         |   | 10 AM                  | 6.PM   |       | 118155        |                   |        |          |
| 25.4.11 | 4 | Local                  |        | 20Km  | 118220        | PA to VC          | 4 L    |          |
|         |   | 10 AM                  | 7.30   |       | 118200        |                   |        |          |
|         |   |                        | .PM    |       |               |                   |        |          |
| 26.4.11 | 4 | Local                  |        | 45Km  | 118265        |                   | 4 ½ L  |          |
|         |   | 10 AM                  | 6.PM   |       | 118220        |                   |        |          |
| 27.4.11 | 4 | Local                  |        | 45Km  | 118310        |                   | 4 ½ L  |          |
|         |   | 10 AM                  | 6.PM   |       | 118265        |                   |        |          |
| 28.4.11 | 5 | Local                  |        | 46Km  | 118385        |                   | 6 Lt   |          |
|         |   | 10 AM                  | 6.PM   |       | 118345        |                   |        |          |
| Total   |   | April, 2011            |        |       |               |                   |        | 70 ½ Ltr |
| May'11  |   |                        |        |       |               |                   |        |          |
| 1.5.11  | 6 | Local                  |        | 40 Km | 118455        |                   | 4 L    |          |
|         |   | 10AM                   | 6 PM   |       | 118415        |                   |        |          |
| 2.5.11  | 6 | Local                  |        | 45Km  | 118500        |                   | 4 ½ L  |          |
|         |   | 10AM                   | 6 PM   |       | 118455        |                   |        |          |
| 3.5.11  | 6 | Local                  |        | 45km  | 118545        |                   | 4 ½ L  |          |
|         |   | 10AM                   | 6 PM   |       | 118500        |                   |        |          |
| 3.5.11  | 6 | Sect & Guest H.<br>6AM |        | 10 Km | 118555        | Care taker        | 1 L    |          |
|         |   |                        | 7.30Pm |       | 118545        |                   |        |          |
| 4.5.11  | 6 | Local                  |        | 45Km  | 118120        |                   | 4 ½ L  |          |
|         |   | 10AM                   | 6 PM   |       | 118575        |                   |        |          |
| 5.5.11  | 6 | Local                  |        | 45Km  | 118720        |                   | 4 ½ L  |          |
|         |   | 10AM                   | 6 PM   |       | 118675        |                   |        |          |
| 6.5.11  | 6 | Local                  |        | 45km  | 118765        |                   | 4 ½ L  |          |
|         |   | 10AM                   | 6 PM   |       | 118720        |                   |        |          |
| 07.5.11 | 7 | Local                  |        | 45Km  | 118810        | S.Barik Driver PA | 4 ½ L  |          |
|         |   | 10AM                   | 6 PM   |       | 48765         |                   |        |          |
| 10.5.11 | 7 | Local                  |        | 45km  | 118560        |                   | 4 ½ L  |          |
|         |   | 10AM                   | 6 PM   |       | 118715        |                   |        |          |
| 09.5.11 | 7 | Local                  |        | 45Km  | 118895        |                   | 4 ½ L  |          |
|         |   | 10AM                   | 6 PM   |       | 1188560       |                   |        |          |
| 11.5.11 | 7 | Local                  |        | 45Km  | 119005        |                   | 4 ½ L  |          |
|         |   | 10AM                   | 6 PM   |       | 118960        |                   |        |          |
| 12.5.11 | 7 | Local                  |        | 45km  | 119050        |                   | 4 1/2L |          |
|         |   | 10AM                   | 6 PM   |       | 119005        |                   |        |          |
| 13.5.11 | 7 | Not mentioned          |        | 45Km  | Not mentioned |                   | 4 1/2L |          |
|         |   |                        |        | 50Km  |               |                   |        |          |

NB: The log book at page7 shows running from 8.30 AM to 5 PM covering 50 Km from OUAT to Bharat Motors. The running for comptroller for 45 Km without time & meter reading.

The log book shows running of the vehicle on 24.5.11 twice, both time starting at 10 AM covering 65 Km with consumption of 6 ½ L of fuel

| Date of running | Log book page | Destination& time                          |       | Distance travelled | Km reading (start/closed) | Log book signed by | Quantity of fuel consumed | Cost of fuel |
|-----------------|---------------|--|-------|--------------------|---------------------------|--------------------|---------------------------|--------------|
|                 |               | From                                       | To    |                    |                           |                    |                           |              |
| 16.5.11         | 8             | Local<br>10AM                              | 8 PM  | 45Km               | 119145<br>119100          |                    | 4 ½ L                     |              |
| 17.5.11         | 8             | Local<br>10AM                              | 8 PM  | 45Km               | 119190<br>119145          |                    | 4 ½ L                     |              |
| 18.5.11         | 8             | Local<br>10AM                              | 8 PM  | 45Km               | 11235<br>119190           |                    | 4 ½ L                     |              |
| 19.5.11         | 8             | Local<br>10AM                              | 8 PM  | 45Km               | 119280<br>119235          |                    | 4 ½ L                     |              |
| 20.5.11         | 8             | Local<br>10AM                              | 7 PM  | 45Km               | 119325<br>119780          |                    | 4 ½ L                     |              |
| 21.5.11         | 8             | Local<br>10AM                              | 7 PM  | 40Km               | 119365<br>119325          |                    | 4 ½ L                     |              |
| 23.5.11         | 8             | Local<br>10AM                              | 7 PM  | 45Km               | 119410<br>119365          |                    | 4 ½ L                     |              |
| 24.5.11         | 8             | Local<br>10AM                              | 8 PM  | 45Km               | 119455<br>119400          |                    | 4 ½ L                     |              |
| 24.5.11         | 8             | Local<br>10AM                              | 8 PM  | 20Km               | 119455<br>119475          |                    | 2L                        |              |
| 25.5.11         | 8             | Local<br>10AM                              | 10 PM | 50Km               | 119525<br>119475          |                    | 5 L                       |              |
| 26.5.11         | 8             | Time local not mentioned                   |       | 45Km               | 119570<br>119525          |                    | 4 ½ L                     |              |
| 27.5.11         | 8             | Time local not mentioned                   |       | 36 Km              | 119606<br>119570          |                    | 3 1.2                     |              |
| 28.5.11         | 8             | Time not mentioned                         |       | 40km               | 119646<br>119606          |                    | 4L                        |              |
| 29.5.11         | 9             | To attend the office for release of grant) | 8 PM  | 30 Km              | 119676<br>119646          |                    | 3 L                       |              |
| Sunday          |               |  |       |                    |                           |                    |                           |              |
| 30.5.11         | 9             | Local<br>10AM                              | 8 PM  | 50Km               | 119726<br>119676          |                    | 5 L                       |              |
| 31,5,11         | 9             | Local<br>10AM                              | 8 PM  | 119771<br>119726   | 119190<br>119145          |                    | 4 ½ L                     |              |
|                 |               |  |       |                    |                           | Total              | 120L                      |              |

| Date of running | Log book page | Destination& time              |        | Distance travelled | Km reading (start/ closed) | Log book signed by | Quantity of fuel consumed | Cost of fuel |
|-----------------|---------------|--------------------------------|--------|--------------------|----------------------------|--------------------|---------------------------|--------------|
|                 |               | From                           | To     |                    |                            |                    |                           |              |
| June'11         | 10            | Local                          |        | 45Km               | 119811                     | PA to comptroller  | 4 ½ L                     |              |
| 01.6.11         |               | 10AM                           | 7 PM   |                    | 119771                     |                    |                           |              |
| 02.6.11         | 10            | Local                          |        | 45Km               | 119861                     | PA to comptroller  | 4 ½ L                     |              |
|                 |               | 10AM                           | 8 PM   |                    | 119816                     |                    |                           |              |
| 03.6.11         | 10            | Local                          |        | 30Km               | 119891                     | PA to comptroller  | 3L                        |              |
|                 |               | 10AM                           | 7 PM   |                    | 119861                     |                    |                           |              |
| 4.6.11          | 10            | Local                          |        | 40Km               | 119931                     | PA to comptroller  | 4L                        |              |
|                 |               | 10AM                           | 8 PM   |                    | 119891                     |                    |                           |              |
| 6.6.11          | 10            | Local                          |        | 50Km               | 119981                     | PA to comptroller  | 5L                        |              |
|                 |               | 10AM                           |        |                    | 119931                     |                    |                           |              |
| 7.6.11          | 10            | Local                          |        | 50Km               | 120031                     | PA to comptroller  | 5 L                       |              |
|                 |               | 10AM                           | 6 PM   |                    | 119981                     |                    |                           |              |
| 8.6.11          | 10            | Local                          |        | 75Km               | 120106                     | PA to comptroller  | 7 ½ L                     |              |
|                 |               | 10AM                           |        |                    | 120031                     |                    |                           |              |
| 9.6.11          | 10            | Local                          |        | 65Km               | 120171                     | PA to comptroller  | 6 ½ L                     |              |
|                 |               | 10AM                           |        |                    | 120106                     |                    |                           |              |
| 10.6.11         | 10            | Local                          |        | 80Km               | 120251                     | PA to comptroller  | 8 L                       |              |
|                 |               | 10AM                           | 8 PM   |                    | 120171                     |                    |                           |              |
| 11.6.11         | 10            | Local                          |        | 40Km               | 120291                     | PA to comptroller  | 4L                        |              |
|                 |               | 10AM                           | 2 PM   |                    | 120251                     |                    |                           |              |
| 13.6.11         | 10            | Local                          |        | 20Km               | 120311                     | PA to comptroller  | 2L                        |              |
|                 |               | 10AM                           | 1 PM   |                    | 120291                     |                    |                           |              |
|                 |               |                                |        |                    |                            | Total              | 54L                       |              |
| July 11         |               |                                |        |                    |                            |                    |                           |              |
| 15.7.11         | 14            | 11AM                           | 6PM    | 30Km               | 122046                     | PA to comptroller  | 3L                        |              |
|                 |               |                                |        |                    | 122016                     |                    |                           |              |
| 16.7.11         | 14            | 10.30AM                        | 6PM    | 30Km               | 122096                     | -do-               | 3L                        |              |
|                 |               |                                |        |                    | 122046                     |                    |                           |              |
| 18.7.11         | 14            | 10.30AM                        | 6.30PM | 30Km               | 122106                     | -do-               | 3L                        |              |
|                 |               |                                |        |                    | 122096                     |                    |                           |              |
| 19.7.11         | 14            | 10.30AM                        | 6.30PM | 40Km               | 122146                     | -do-               | 4L                        |              |
|                 |               |                                |        |                    | 122106                     |                    |                           |              |
| 20.7.11         | 15            | OUAT to Rajbhawan Sech & Local |        | 46Km               | 122201                     | -do-               | 4 ½ L                     |              |
|                 |               |                                |        |                    | 122161                     |                    |                           |              |
| 21.7.11         | 13            | 10.00AM                        | 8PM    | 40Km               | 122241                     | -do-               | 4L                        |              |
|                 |               |                                |        |                    | 122201                     |                    |                           |              |
| 22.7.11         | 15            | 10.00AM                        | 7.30PM | 40Km               | 122281                     | -do-               | 4L                        |              |
|                 |               |                                |        |                    | 122241                     |                    |                           |              |
| 23.7.11         | 15            | 10.00AM                        | 7.30PM | 40Km               | 122331                     | -do-               | 5L                        |              |

|         |    |                             |         |      |        |                   |       |  |
|---------|----|-----------------------------|---------|------|--------|-------------------|-------|--|
|         |    |                             |         |      | 122281 |                   |       |  |
| 25.7.11 | 15 | 10.00AM                     | 8 PM    | 50Km | 122411 | -do-              | 5L    |  |
|         |    |                             |         |      | 122361 |                   |       |  |
| 26.7.11 | 15 | 10.00AM                     | 7.30 PM | 50Km | 122461 | -do-              | 5L    |  |
|         |    |                             |         |      | 122411 |                   |       |  |
| 27.7.11 | 15 | 10.00AM                     | 7.30 PM | 50Km | 122561 | -do-              | 5L    |  |
|         |    |                             |         |      | 122511 |                   |       |  |
| 28.7.11 | 15 | 10.00AM                     | 5.30    | 50Km | 122611 | -do-              | 5L    |  |
|         |    |                             |         |      | 122561 |                   |       |  |
| 29.7.11 | 16 | 10.30AM                     | 5.30PM  | 50Km | 122681 | -do-              | 5L    |  |
|         |    |                             |         |      | 122631 |                   |       |  |
| 30.7.11 | 16 | 10.30AM                     | 6.30PM  | 45Km | 122726 | -do-              | 4 ½ L |  |
|         |    |                             |         |      | 122681 |                   |       |  |
|         |    |                             |         |      |        | Total             | 65 L  |  |
| Aug'11  |    |                             |         |      |        |                   |       |  |
| 1.8.11  | 17 | OUAT to Rajiv Bhwan & local |         | 45Km | 122771 |                   | 4 ½ L |  |
|         |    |                             |         |      | 122726 |                   |       |  |
| 2.8.11  | 17 | 1030AM                      | 6PM     | 40Km | 122811 |                   | 4 L   |  |
|         |    |                             |         |      | 122771 |                   |       |  |
| 3.8.11  | 17 | 10.30AM                     | 7.30PM  | 35Km | 122896 |                   | 3 ½ L |  |
|         |    |                             |         |      | 122861 |                   |       |  |
| 5.8.11  | 17 | Local                       | 7.30PM  | 35Km | 123091 |                   | 3 ½ L |  |
|         |    |                             |         |      | 123036 |                   |       |  |
| 6.8.11  | 18 | 10.30AM                     | 7 PM    | 40Km | 123161 |                   | 4 L   |  |
|         |    |                             |         |      | 123121 |                   |       |  |
| 8.8.11  | 18 | 10AM                        | 7.30PM  | 35Km | 123226 |                   | 3 ½ L |  |
|         |    |                             |         |      | 123191 |                   |       |  |
| 9.8.11  | 18 | 1 PM                        | 8.30PM  | 45Km | 123301 |                   | 4 ½ L |  |
|         |    |                             |         |      | 123226 |                   |       |  |
| 11.8.11 | 19 | 11AM                        | 7 PM    | 35Km | 123461 |                   | 3 ½ L |  |
|         |    |                             |         |      | 123426 |                   |       |  |
| 12.8.11 | 19 | 11AM                        | 7PM     | 25Km | 123531 |                   | 2 ½ L |  |
|         |    |                             |         |      | 123506 |                   |       |  |
|         |    |                             |         |      |        |                   |       |  |
| 16.8.11 | 19 | 2.30 PM                     | 4 P.M   | 40Km | 123596 | PA to Comptroller | 4 L   |  |
|         |    |                             |         |      | 123556 |                   |       |  |
| 19.8.11 | 19 | 11 AM                       | 7 P.M   | 40km | 123766 | -do-              | 4L    |  |
|         |    |                             |         |      | 123726 |                   |       |  |
| 20.8.11 | 19 | 11.30AM                     | 7.30PM  | 40Km | 123806 | -do-              | 4 L   |  |
|         |    |                             |         |      | 123766 |                   |       |  |
| 22.8.11 | 20 | 10.30AM                     | 7.30PM  | 45Km | 123876 | -do-              | 4 ½ L |  |
|         |    |                             |         |      | 123831 |                   |       |  |
| 23.8.11 | 20 | 10.30AM                     | 5 PM    | 50Km | 123986 | -do-              | 5 L   |  |
|         |    |                             |         |      | 123936 |                   |       |  |

|          |    |         |         |      |                  |             |      |  |
|----------|----|---------|---------|------|------------------|-------------|------|--|
| 24.8.11  | 20 | 10.30AM | 3.30 PM | 40Km | 124026<br>123986 | -do-        | 3 L  |  |
| 25.8.11  | 20 | 10.30AM | 3.30 Pm | 40Km | 124046<br>124026 | -do-        | 4 L  |  |
| 26.8.11  | 20 | 11 AM   | 7 PM    | 40Km | 124056<br>124116 | -do-        | 4 L  |  |
| 27.8.11  | 20 | 11 AM   | 7 PM    | 40Km | 124196<br>124156 | -do-        | 4 L  |  |
| 29.8.11  | 20 | 11 AM   | 7 PM    | 40Km | 124256<br>124216 | -do-        | 4 L  |  |
| 30.8.11  | 20 | 11AM    | 7 PM    | 40Km | 124316<br>124276 | -do-        | 4 L  |  |
|          |    |         |         |      |                  | Total       | 77 L |  |
| Sept'11  |    |         |         |      |                  |             |      |  |
| 03.09.11 | 21 | 11AM    | 7.30PM  | 40Km | 124376<br>124336 | -do-        | 4 L  |  |
| 05.09.11 | 21 | 11 AM   | 7 Pm    | 40Km | 124416<br>124376 | -do-        | 4 L  |  |
| 06.09.11 | 21 | 11 AM   | 7 PM    | 40Km | 124456<br>124416 | -do-        | 4 L  |  |
| 07.09.11 | 21 | 11 AM   | 7.30PM  | 40Km | 124516<br>124476 | -do-        | 4 L  |  |
| 08.09.11 | 21 | 11AM    | 7.30 PM | 40Km | 124556<br>124516 | -do-        | 4 L  |  |
| 12.09.11 | 21 | 10 AM   | 7 PM    | 40Km | 124596<br>124556 | -do-        | 4 L  |  |
| 13.9.11  | 21 | 10 AM   | 7 pM    | 40Km | 124636<br>124596 |             | 4 L  |  |
| 14.9.11  | 21 | 11 AM   | 7.30 PM | 30Km | 124191<br>124661 |             | 3 L  |  |
| 15.9.11  | 22 | 11 AM   | 7.30PM  | 40Km | 124731<br>124661 |             | 4L   |  |
| 16.9.11  | 22 | 11 AM   | 11.30PM | 20Km | 124816<br>124796 |             | 2L   |  |
| 17.9.11  | 22 | 10AM    | 2PM     | 30Km | 124886<br>124856 | VC          | 3 L  |  |
| 18.9.11  | 22 | 10AM    | 12 PM   | 40Km | 124926<br>124886 | -do-        | 4 L  |  |
| 19.9.11  | 22 | 1PM     |         | 30Km | 124986<br>124956 | Comptroller | 3L   |  |
| 20.9.11  | 22 | 10AM    | 7 PM    | 40Km | 125026<br>124986 | -do-        | 4 L  |  |
| 21.9.11  | 22 | 10AM    | 7 Pm    | 40Km | 125066<br>125026 | -do-        | 4 L  |  |
| 23.9.11  | 23 | 10AM    | 7 PM    | 40Km | 125206<br>125166 | -do-        | 4 L  |  |

|               |    |       |        |      |                  |             |      |  |
|---------------|----|-------|--------|------|------------------|-------------|------|--|
| 24.9.11       | 23 | 10AM  | 7 PM   | 40Km | 125246<br>125206 | -do-        | 4 L  |  |
| 29.9.11       | 23 | 10AM  | 7 PM   | 40Km | 125366<br>125326 | -do-        | 4 L  |  |
| 30.9.11       | 23 | 10 AM | 7 PM   | 40Km | 125426<br>125386 | -do-        | 4 L  |  |
|               |    |       |        |      |                  | Total       | 71 L |  |
| <b>Oct'11</b> |    |       |        |      |                  |             |      |  |
| 1.10.11       | 24 | 10AM  | 7.30PM | 40Km | 125486<br>125446 | Comptroller | 4L   |  |
| 10.10.11      | 24 | 10AM  | 7 PM   | 40Km | 125601<br>125561 | -do-        | 4 L  |  |
| 12.10.11      | 24 | 10AM  | 7 pm   | 40Km | 125641<br>125601 | -do-        | 4 L  |  |
| 13.10.11      | 24 | 10AM  | 7 Pm   | 40Km | 125681<br>125641 | -do-        | 4 L  |  |
| 14.10.11      | 24 | 10AM  | 7 PM   | 40Km | 125721<br>125681 | -do-        | 4 L  |  |
| 15.10.11      | 24 | 10AM  | 7PM    | 40Km | 125807<br>125761 | -do-        | 4 L  |  |
| 17.10.11      | 24 | 1PM   | 7 PM   | 40Km | 125847<br>125807 | -do-        | 4 L  |  |
| 18.10.11      | 24 | 10AM  | 7PM    | 40Km | 125917<br>125877 | -do-        | 4 L  |  |
| 19.10.11      | 24 | 10AM  | 6PM    | 30Km | 125957<br>125917 | -do-        | 3 L  |  |
| 20.10.11      | 25 | 10AM  | 7Pm    | 30Km | 126017<br>125987 | -do-        | 3 L  |  |
| 24.10.11      | 25 | 10 AM | 7 PM   | 40Km | 126617<br>126579 | -do-        | 4 L  |  |
| 25.10.11      | 25 | 10AM  | 7 PM   | 40Km | 126617<br>126579 | -do-        | 4 L  |  |
| 27.10.11      | 25 | 10AM  | 1pm    | 40Km | 126657<br>126617 | -do-        | 4 L  |  |
| 31.10.11      | 26 | 10AM  | 7PM    | 40Km | 127466<br>127426 | -do-        | 4 L  |  |
|               |    |       |        |      |                  | Total       | 54 L |  |
| <b>Nov'11</b> |    |       |        |      |                  |             |      |  |
| 01.11.11      | 27 | 10AM  | 7PM    | 40Km | 127506<br>127466 | Comptroller | 4L   |  |
| 02.11.11      | 27 | 10AM  | 7PM    | 40km | 127546<br>127506 | -do-        | 4 L  |  |
| 03.11.11      | 27 | 10AM  | 7PM    | 40Km | 127605<br>127506 | -do-        | 4 L  |  |
| 4.11.11       | 27 | 10AM  | 7PM    | 40Km | 127655<br>127615 | -do-        | 4 L  |  |

|                        |          |         |        |                      |                                      |       |            |  |
|------------------------|----------|---------|--------|----------------------|--------------------------------------|-------|------------|--|
| 5.11.11                | 27       | 10.30AM | 5PM    | 30Km                 | 127705<br>127675                     | -do-  | 3 L        |  |
| 8.11.11                | 27       | 9.30AM  | 7PM    | 40Km                 | 127745<br>127705                     | -do-  | 4 L        |  |
| 9.11.11                | 27       | 10AM    | 7PM    | 40Km                 | 127880<br>127840                     | -do-  | 4 L        |  |
| 11.11.11               | 28       | 10AM    | 7.30PM | 40Km                 | 128045<br>128005                     | -do-  | 4 L        |  |
| 14.11.11               | 28       | 10AM    | 6.30PM | 40Km                 | 128815<br>128075                     | -do-  | 4 L        |  |
| 15.11.11               | 28       | 10AM    | 6.30PM | 40Km                 | 128175<br>128135                     | -do-  | 4 L        |  |
| 16.11.11               | 28       | 10AM    | 7.30Pm | 40Km                 | 128285<br>128245                     | -do-  | 4 L        |  |
| 17.11.11               | 28       |         |        | 40Km                 | 128325<br>128285                     | -do-  | 4 L        |  |
| 18.11.11               | 28       | 10AM    | 6.30Pm | 40Km                 | 128365<br>128325                     | -do-  | 4 L        |  |
| 19.11.11               | 29       | 10.30AM | 6.30PM | 40Km                 | 128425<br>128385                     | -do-  | 4 L        |  |
| 20.11.11               | 29       | 10.30AM | 6 Pm   | 20Km                 | 128445<br>128425                     | -do-  | 2 L        |  |
| 22.11.11               | 29       | 10.30AM | 6.30PM | 40Km                 | 128485<br>128445                     | -do-  | 4 L        |  |
| 23.11.11               | 23       | 10.30AM | 6.30PM | 40Km                 | 128525<br>128485                     | -do-  | 4 L        |  |
| 25.11.11               | 29       | 10.30AM | 7PM    | 40Km                 | 128665<br>128625                     | -do-  | 4 L        |  |
| 26.11.11               | 29       | 10AM    | 6.30PM | 40Km                 | 128705<br>128665                     | -do-  | 4 L        |  |
| 28.11.11               | 29       | 10AM    | 6PM    | 40Km                 | 128745<br>128705                     | -do-  | 4 L        |  |
| 29.11.11               | 29       | 10AM    | 6Pm    | 40Km                 | 128785<br>128745                     | -do-  | 4 L        |  |
| 30.11.11               | 29       | 10.30AM | 6 P.M  | 40Km                 | 128850<br>128810                     | -do-  | 4 L        |  |
|                        |          |         |        |                      |                                      | Total | 85L        |  |
| Dec'11                 |          |         |        |                      |                                      |       |            |  |
| 01.12.11 to<br>3.12.11 | 30<br>30 | 10AM    | 6 PM   | 60Km<br>20Km<br>80Km | 128940<br>128900<br>128980<br>138940 | -do-  | 6 L<br>2 L |  |
| 3.12.11                | 30       |         |        |                      | 129020<br>128980                     | -do-  | 8 L        |  |

|           |    |          |        |        |                  |             |        |  |
|-----------|----|----------|--------|--------|------------------|-------------|--------|--|
| 7.12.11   | 30 | 11AM     | 6.30Pm | 40Km   | 129290<br>129850 | -do-        | 4 L    |  |
| 8.12.11   | 30 | 10AM     | 6.30Pm | 40Km   | 129330<br>129290 | -do-        | 4 L    |  |
| 9.12.11   | 30 | 10AM     | 6.30Pm | 40Km   | 129390<br>129350 | -do-        | 4 L    |  |
| 12.12.11  | 30 | 10AM     | 6.30PM | 40Km   | 124980<br>124940 | -do-        | 4 L    |  |
| 13.12.11  | 30 | 10AM     | 6.30PM | 40Km   | 124980<br>124940 | -do-        | 4 L    |  |
| 14.12.11  | 30 | 10.30AM  | 6.30PM | 40Km   | 129560<br>129520 | -do-        | 4 L    |  |
| 15.12.11  | 30 | 10.30AM  | 6.30PM | 40Km   | 129600<br>129560 | -do-        | 4 L    |  |
| 16.12.11  | 31 | 10AM     | 7PM    | 40Km   | 129730<br>129690 | -do-        | 4 L    |  |
| 19.12.11  | 31 | 10.30AM  | 7 PM   | 40Km   | 130030<br>129990 | -do-        | 4 L    |  |
| 20.12.11  | 31 | 10AM     | 7PM    | 40Km   | 130070<br>130030 | -do-        | 4 L    |  |
| 21.12.11  | 31 | 10 AM    | 7 PM   | 40Km   | 130110<br>130070 | -do-        | 4 L    |  |
| 23.12.11  | 31 | 10AM     | 7 PM   | 40Km   | 130205<br>130165 | -do-        | 4 L    |  |
| 24.12.11  | 31 | 10 AM    | 6.30Pm | 40Km   | 130205<br>130165 | -do-        | 4 L    |  |
| 25.12.11  | 31 | 10AM     | 6.30PM | 40Km   | 130285<br>130245 | -do-        | 4 L    |  |
| 27.12.11  | 31 | 10AM     | 7PM    | 40Km   | 130325<br>130285 | -do-        | 4 L    |  |
| 28.12.11  | 31 | 10AM     | 6.30PM | 45km   | 130375<br>130325 | -do-        | 4 ½ L  |  |
| 29.12.11  | 32 | 10AM     | 6.30PM | 40Km   | 130410<br>139370 | -do-        | 4 L    |  |
| 30.12.11  | 32 | 10AM     | 6.30PM | 40Km   | 130470<br>130430 | -do-        | 4 L    |  |
| 31.12.11  | 32 | 10AM     | 6.30pM | 40Km   | 130530<br>130490 | -do-        | 4 L    |  |
|           |    |          | Total  | 925 Km |                  |             | 92 ½ L |  |
| Jan' 2012 |    |          |        |        |                  |             |        |  |
| 02.01.12  | 33 | 10.30AM  | 6.30PM | 40Km   | 130590<br>130550 | Comptroller | 4 L    |  |
| 03.1.12   | 33 | 10.30 AM | 7 PM   | 40Km   | 130630<br>130590 | -do-        | 4 L    |  |
| 10.1.12   | 33 | 10AM     | 7 PM   | 40Km   | 131060<br>131020 | -do-        | 4 L    |  |

|              |    |         |        |       |                  |             |        |  |
|--------------|----|---------|--------|-------|------------------|-------------|--------|--|
| 11.01.12     | 33 | 10AM    | 7PM    | 40Km  | 131100<br>131060 | -do-        | 4 L    |  |
| 12.01.12     | 33 | 10AM    | 7PM    | 40Km  | 131180<br>131140 | -do-        | 4 L    |  |
| 16.01.12     | 33 | 10AM    | 6.30Pm | 45Km  | 131360<br>131315 | -do-        | 4 ½ L  |  |
|              |    |         |        |       |                  | Total       | 24 ½ L |  |
| Feb '12      |    |         |        |       |                  |             |        |  |
| 24.2.12      | 37 | 10.30AM | 7.30PM | 40Km  | 133405<br>133365 | Comptroller | 4L     |  |
| 25.02.12     | 37 | 10.30AM | 6.30PM | 40km  | 133445<br>133405 | -do-        | 4 L    |  |
| 29.02.12     | 37 | 10.30AM | 6.30PM | 30km  | 134085<br>133405 | -do-        | 3 L    |  |
|              |    | Total   |        | 110Km |                  |             | 11L    |  |
| March'12     |    |         |        |       |                  |             |        |  |
| 04.3.12      | 38 | 10AM    | 2 PM   | 40Km  | 134340<br>134300 | Comptroller | 4L     |  |
| 05.3.12      | 38 | 1.30PM  | 3.30PM | 45Km  | 134385<br>134340 | -do-        | 4 ½ L  |  |
| 06.3.12      | 38 | 10AM    | 5.30PM | 45Km  | 134430<br>134585 | -do-        | 4 ½ L  |  |
| 08.3.12      | 38 | 10.30AM | 3PM    | 30Km  | 134585<br>134555 | -do-        | 3L     |  |
| 09.3.12      | 38 | 10.30AM | 1.30Pm | 30Km  | 134615<br>134585 | -do-        | 3 L    |  |
| 18.3.12      | 39 | 11AM    | 1.30PM | 20Km  | 134985<br>134965 | -do-        | 2L     |  |
| 19.3.12      | 39 | 10.30AM | 7.30PM | 45Km  | 135030<br>134985 | -do-        | 4 ½ L  |  |
| 31.03.12     | 40 | 10 AM   | 7.30Pm | 20Km  | 136280<br>136260 | -do-        | 2 L    |  |
| <b>TOTAL</b> |    |         |        | 275Km |                  |             | 27 .5L |  |

**ABSTRACT**

| Month    | Distance(in km.) | Oil consumed(in Litre) | Cost of fuel(in Rs.) |
|----------|------------------|------------------------|----------------------|
| April 11 | 705              | 70.5                   |                      |
| May'11   | 1200             | 120                    |                      |
| June'11  | 540              | 54                     |                      |
| July'11  | 650              | 65                     |                      |
| Aug'11   | 770              | 77                     |                      |
| Sept'11  | 710              | 71                     |                      |
| Oct'11   | 540              | 54                     |                      |

|              |             |                |                 |
|--------------|-------------|----------------|-----------------|
| Nov'11       | 85          | 85             |                 |
| Dec'11       | 925         | 92.5           |                 |
| Jan '12      | 245         | 24.5           |                 |
| Feb '12      | 110         | 11             |                 |
| March '12    | 275         | 27.5           |                 |
| <b>Total</b> | <b>7520</b> | <b>752 Ltr</b> | <b>33088.00</b> |

**Statement showing details of excess consumption of fuel by showing excess distance traveled by Vehicle No. ORX-3912**

| Date of running | Log book pages | Destination                       | Name /Ref to user | Distance (Km shown) | Maximum distance estimated | Fuel consumed | Consumption of fuel estimated | Excess consumption |
|-----------------|----------------|-----------------------------------|-------------------|---------------------|----------------------------|---------------|-------------------------------|--------------------|
| 04.04.11        | 1              | OUAT Guest House, Sect. Local     | Care taker        | 30Km                | 15Km,                      | 3L            | 1.5L                          | 1.5L               |
| 10.11.11        | 1              | No destination external exam duty | -do-              | 45Km                | 20km                       | 4 ½ L         | 2 L                           | 2.5 L              |
| 11.4.11         | 2              | -do-                              | -do-              | 35Km                | 20Km                       | 3 ½ L         | 2 L                           | 1.5L               |
| 12.4.11         | 2              | -do-                              | -do-              | 30Km                | 20Km                       | 3L            | 2L                            | 1 L                |
| 16.4.11         | 2              | Sect. Guest House, Local          | -do-              | 40Km                | 20Km                       | 4L            | 2L                            | 2 L                |
| 30.4.11         | 5              | OUAT to Sect                      | -do-              | 30Km                | 10Km                       | 3L            | 1L                            | 2L                 |
| 13.5.11         | 7              | OUAT to Bharat Motors             | SMP               | 50Km                | 30Km                       | 5L            | 3L                            | 2L                 |
| 13.6.11         | 10             | Rajiv Bhawan & Sect.              | Comptroller       | 20Km                | 10Km                       | 2L            | 1L                            | 1L                 |
| 16.6.11         | 11             | -do-                              | ACC-II            | 40Km                | 10Km                       | 4L            | 2L                            | 3L                 |
| 18.6.11         | 11             | Secretariat                       | Cash              | 20Km                | 10Km                       | 2L            | 1L                            | 1L                 |
| 27.6.11         | 11             | OUAT Guest House , Airport        | Care Taker        | 75Km                | 25Km                       | 7.5L          | 2.5L                          | 5L                 |
| 28.6.11         | 11             | OUAT & Rly Station                | Care taker        | 95Km                | 35Km                       | 9.5L          | 3.5L                          | 6L                 |

|          |    |   |                   |       |       |       |      |      |
|----------|----|---|-------------------|-------|-------|-------|------|------|
| 29.6.11  | 11 | -do-                                      | -do-              | 110Km | 35Km  | 11L   | 3.5L | 7.5L |
| 30.6.11  | 12 | -do-                                      | -do-              | 80Km  | 35Km  | 8L    | 3.5L | 4.5L |
| 01.7.11  | 12 | -do-                                      | -do-              | 70Km  | 25Km  | 7L    | 3.5L | 3.5L |
| 7.7.11   | 13 | -do-                                      | -do-              | 90Km  | 35Km  | 9L    | 3.5L | 5.5L |
| 8.7.11   | 13 | -do-                                      | -do-              | 105Km | 35Km  | 10.5L | 3.5L | 7 L  |
| 9.7.11   | 14 | Ouat to guest house, CRRI & back          | -do-              | 185Km | 100Km | 18.5L | 10L  | 8.5L |
| 11.7.11  | 14 | Ouat to Airport Guest house               | Caretaker         | 92Km  | 30Km  | 9L    | 3L   | 6L   |
| 13.07.11 | 14 | Ouat Guest house Airport & Railway St.    | -do-              | 105Km | 40Km  | 10.5L | 4L   | 6.5L |
| 14.07.11 | 14 | -do-                                      | -do-              | 102Km | 40Km  | 10L   | 4L   | 6L   |
| 20.7.11  | 15 | Ouat to Rajiv Bhawan, Sect.               | -do-              | 46Km  | 10Km  | 4.5L  | 1L   | 3.5L |
| 01.8.11  | 17 | -do-                                      | Comptroller       | 45Km  | 10Km  | 45L   | 1L   | 3.5L |
| 3.8.11   | 17 | Ouat to Rly Stn. Guest House              | Caretaker         | 80Km  | 20Km  | 8L    | 2L   | 6L   |
| 4.8.11   | 17 | Ouat to Airport & Guest house             | -do-              | 65Km  | 30Km  | 6.5L  | 3L   | 3.5L |
| 5.8.11   | 17 | Ouat to Rly Stantion, Guest house         | -do-              | 80Km  | 20Km  | 8L    | 2L   | 6L   |
| 9.8.11   | 18 | -do-                                      | -do-              | 30Km  | 20Km  | 3L    | 2L   | 1L   |
| 10.8.11  | 18 | -do-                                      | -do-              | 30Km  | 20Km  | 3L    | 2L   | 1L   |
| 11.8.11  | 19 | -do-                                      | -do-              | 40Km  | 20Km  | 4L    | 2L   | 2L   |
| 12.8.11  | 19 | Ouat Rly Stn. Airport & Guesthouse        | -do-              | 45Km  | 25Km  | 4.5L  | 2.5L | 2L   |
| 19.8.11  | 19 | Ouat to Bharat Motor                      | Driver for repair | 60Km  | 20Km  | 6L    | 3L   | 3L   |
| 19.8.11  | 19 | Ouat to Sect                              | No mention        | 20Km  |       | 2L    |      | 2L   |
| 22.8.11  | 19 | -do-                                      | Caretaker         | 60Km  | 10Km  | 6L    | 1L   | 5L   |
| 25.8.11  | 20 | -do-                                      | -do-              | 40Km  | 30Km  | 4L    | 3L   | 1L   |
| 26.8.11  | 20 | Ouat to Bharat Motor                      | SMP               | 40Km  | 30Km  | 4L    | 3L   | 1L   |
| 27.8.11  | 20 | Sect. & Local                             | No mention        | 20Km  | -     | 2L    | -    | 2L   |
| 29.1.11  | 20 | Ouat to Sect & Rajiv Bhawan               | Budget            | 20Km  | 10Km  | 2L    | 1L   | 1L   |
| 15.9.11  | 22 | Ouat to Sect                              | Caretaker         | 25Km  | 10km  | 2.5L  | 1L   | 1.5L |
| 28.9.11  | 23 | Ouat to Airport                           | Comptroller       | 40Km  | 20Km  | 4L    | 2L   | 2L   |
| 29.9.11  | 23 | Ouat to Sect                              | Budget            | 20Km  | 10Km  | 2L    | 1L   | 1L   |
| 30.9.11  | 23 | Ouat to Rajiv bhawan                      | -do-              | 20Km  | 10Km  | 2 L   | 1L   | 1L   |
| 1.10.11  | 24 | Ouat to Sect                              | Caretaker         | 30Km  | 10Km  | 3L    | 1L   | 2L   |
| 17.10.11 | 24 | Ouat to Trupti motors                     | SMP               | 40Km  | 20km  | 4.5L  | 2 L  | 2.5L |
| 17.10.11 | 24 | Ouat to Rajiv bhawan & Sect               | Caretaker         | 30Km  | 10Km  | 3L    | 1L   | 2L   |
| 27.10.11 | 25 | Ouat to College of fisheries,, Rngeilunda | Registrar         | 240Km | 170Km | 24L   | 17L  | 7L   |
| 28.10.11 | 26 | College of Fishries to OUAT               | -do-              | 245Km | 170Km | 24.5L | 17L  | 7.5L |
| 29.10.11 | 26 | Expert duties no destination              | Caretaker         | 189Km | -     | 19L   |      | 19L  |
| 2.11.11  | 27 | Airport, OUAT to Sect                     | -do-              | 20Km  | 10Km  | 2L    | 1L   | 1L   |
| 3.11.11  | 27 | Ouat to main branch, SBI                  | -do-              | 40Km  | 15Km  | 4L    | 1.5L | 2.5L |
| 4.11.11  | 27 | Ouat to Rajiv bhawan & Sect.              | Budget            | 20Km  | 10Km  | 2L    | 1L   | 1L   |
| 8.11.11  | 27 | Expert duty no destination                | caretaker         | 80Km  | -     | 8L    | -    | 8L   |
| 8.11.11  | 27 | Ouat to Register's Office                 | PA to Registrar   | 45Km  | 20Km  | 4.5L  | 2L   | 2.5L |
| 9.11.11  | 27 | Expert duties No destination              | Caretaker         | 80Km  | -     | 8L    | -    | 8L   |
| 14.11.11 | 28 | Ouat to Sect                              | Budget            | 20Km  | 10Km  | 2L    | 1L   | 1L   |
| 16.11.11 | 28 | Guest duty no destination                 | Caretaker         | 50Km  | -     | 5L    | -    | 5L   |
| 16.11.11 | 28 | Ouat to Cuttack Road RTO office           | SMP No signature  | 20Km  | -     | 2L    | -    | 2L   |
| 30.11.11 | 23 | Ouat to Sect Rajiv                        | Caretaker         | 50Km  | 10Km  | 5L    | 1L   | 4L   |

|          |    |   |             |       |       |       |       |      |
|----------|----|---|-------------|-------|-------|-------|-------|------|
| 4.1.12   | 33 | bhawan Guest house<br>OUAT to Sect<br>Governors House &<br>Rajiv bhawan | Comptroller | 65Km  | 20Km  | 6.5L  | 2L    | 4.5L |
| 5.1.12   | 33 | Rajiv bhawan & Sect   | -do-        | 60Km  | 10Km  | 6L    | 1L    | 5L   |
| 6.1.12   | 33 | Registrar's residence<br>Rajiv bhawan & Sect                            | -do-        | 115Km | 40Km  | 11.5L | 4L    | 7.5L |
| 7.1.12   | 33 | OUAT to Sect  | Caretaker   | 20Km  | 10Km  | 2L    | 1L    | 1L   |
| 11.1.12  | 33 | OUAT to Sect  | Caretaker   | 40Km  | 10Km  | 4L    | 1L    | 3L   |
| 13.1.12  | 34 | OUAT to Rajiv<br>bhawan & Sect  | Comptroller | 65Km  | 10Km  | 6.5L  | 1L    | 5.5L |
| 17.1.12  | 34 | OUAT to Sect & Rajiv<br>Bhawan, Treasury Office                         | -do-        | 70Km  | 20Km  | 7L    | 2L    | 5L   |
| 18.1.12  | 34 | OUAT to Sect Rajiv<br>bhawan  | -do-        | 75Km  | 10Km  | 6L    | 1L    | 5L   |
| 18.1.12  | 34 | Marketing for extern al<br>examiners                                    | Caretaker   | 25Km  |       | 2.5L  |       | 2.5L |
| 19.01.12 | 34 | OUAT to Sect & Rajiv<br>bhawan  | Comptroller | 80Km  | 10Km  | 8L    | 1L    | 7L   |
| 19.1.12  | 34 | OUAT to Sect. and<br>Accounts bhawan                                    | Budget      | 25Km  | 15Km  | 2.5L  | 1.5L  | 1 L  |
| 20.1.12  | 34 | OUAT to ect &<br>Accounts Bhawan  | Comptroller | 85Km  | 15Km  | 8.5L  | 1.5L  | 7L   |
| 21.1.12  | 34 | OUAT to Treasury  | Comptroller | 80Km  | 15Km  | 8L    | 1.5L  | 6.5L |
| 21.01.12 | 34 | OUAT to Rajiv bhawan<br>& Sect.   | Budget      | 20Km  | 10Km  | 2L    | 1L    | 1L   |
| 22.1.12  | 35 | OUAT to Election<br>Commissioner  | Comptroller | 85Km  | 25Km  | 8.5L  | 2.5L  | 6L   |
| 23.1.12  | 35 | -do-  | -do-        | 45Km  | 25Km  | 4.5L  | 2.5L  | 2L   |
| 23.1.12  | 35 | OUAT to Governor's<br>House   | V.C         | 25Km  | 5Km   | 2.5L  | 0.5L  | 2L   |
| 25.1.12  | 35 | OUAT to Rajiv bhawan<br>& Sect  | Budget      | 35Km  | 10Km  | 3.5L  | 1L    | 2.5L |
| 28.1.12  | 35 | OUAT to Finance Dept  | -do-        | 40Km  | 10Km  | 4L    | 1L    | 3L   |
| 29.1.12  | 35 | BBSR to C Fishries<br>Rangeilunda, & Back                               | DPP         | 400Km | 350Km | 40L   | 35.5L | 4.5L |
| 31.1.12  | 35 | OUAT to HOD &<br>Treasury   | Budget      | 45Km  | 15Km  | 4.5L  | 1.5L  | 3L   |
| 1.2.12   | 36 | OUAT to Rajiv<br>Bhawan, & Back   | Budget      | 30Km  | 10Km  | 3L    | 1L    | 2L   |
| 3.2.12   | 36 | OUAT to Governor's<br>House & back                                      | V.C         | 15Km  | 5Km   | 1.5L  | 0.5L  | 1L   |
| 3.2.12   | 36 | OUAT to Guest Houe &<br>Airport   | Caretaker   | 45Km  | 30Km  | 4.5L  | 3L    | 2.5L |
| 4.2.12   | 36 | OUAT to Registrar's<br>Residence  | Registrar   | 25Km  | 10km  | 2.5L  | 1L    | 1.5L |
| 7.2.12   | 36 | OUAT to Rajiv<br>Bhawan, & Treasury                                     | Budget      | 35Km  | 10Km  | 3.5L  | 1L    | 2.5L |
| 8.2.12   | 36 | OUAT to Rajiv Bhavan<br>& Treasury                                      | Budget      | 25Km  | 5Km   | 2.5L  | 1.5L  | 1L   |
| 9.2.12   | 36 | OUAT to Rajiv bhavan<br>& Treasury                                      | Budet       | 25Km  | 15Km  | 2.5L  | 1.5L  | 1L   |
| 10.12.12 | 36 | OUAT to Sect & local  | VC          | 30Km  | 10Km  | 3L    | 1L    | 2L   |
| 10.2.12  | 36 | OUAT to Rajiv bhawan<br>& Treasury,                                     | SO A/c      | 20Km  | 10Km  | 2L    | 1L    | 1L   |
| 13.3.12  | 36 | OUAT to Sect &<br>Treasury  | Budget      | 40Km  | 15Km  | 4L    | 1.5L  | 2.5L |
| 14.2.12  | 37 | OUAT to Rajiv Bhavan<br>& Sect.   | A/c         | 40Km  | 10Km  | 4L    | 1L    | 3L   |
| 21.2.12  | 37 | OUAT to Election<br>Commission  | Comptroller | 55Km  | 25Km  | 5.5L  | 2.5L  | 3L   |
| 22.2.12  | 37 | OUAT to Rajiv<br>Bhawan, & Sect.  | -do-        | 65Km  | 10Km  | 6.5L  | 1L    | 5.5L |
| 23.2.12  | 37 | OUAT to Finance Deptt   | -do-        | 50Km  | 10Km  | 5L    | 1L    | 4L   |

|          |    |  |             |      |      |      |      |      |
|----------|----|--|-------------|------|------|------|------|------|
| 27.2.12  | 37 | OUAT to Sect                                     | -do-        | 40Km | 10Km | 4L   | 1L   | 3L   |
| 28.2.12  | 37 | OUAT to Rajiv Bhavan, Sect & Treasury            | -do-        | 50Km | 15Km | 5L   | 1.5L | 3.5L |
| 01.3.12  | 38 | OUAT to Sect, Legislative Assembly Treasury      | -do-        | 80Km | 15Km | 8L   | 1.5L | 6.5L |
| 02.3.12  | 38 | OUAT to Heads of Dept& Leg. Assembly             | -do-        | 65Km | 15Km | 6.5L | 1.5L | 5L   |
| 3.3.12   | 38 | OUAT to Rajiv Bhawan, Sect and Governor's House  | -do-        | 70Km | 20Km | 7L   | 2L   | 5L   |
| 7.3.12   | 38 | OUAT to Spl.Treasury                             | -do-        | 65Km | 15km | 6.5L | 1.5L | 5L   |
| 7.3.12   | 36 | OUAT to Guest House                              | Caretaker   | 30Km | 5Km  | 3L   | 0.5L | 2.5L |
| 7.3.12   | 38 | OUAT to Sect                                     | DPP         | 30Km | 10Km | 3L   | 1L   | 2L   |
| 12.3.12  | 38 | OUAT to Rajiv Bhavan, Treasury                   | Comptroller | 50Km | 10Km | 5L   | 1L   | 4L   |
| 13.3.12  | 38 | OUAT to Sect & heads of Dept                     | -do-        | 60Km | 10Km | 6L   | 1L   | 5L   |
| 14.3.121 | 39 | OUAT to Rajiv Bhawan Spl Treasury                | -do-        | 55Km | 15Km | 5.5L | 1.5L | 4L   |
| 15.3.12  | 39 | OUATto Secretariat                               | -do-        | 45Km | 10Km | 4.5L | 1L   | 3.5L |
| 16.3.12  | 39 | OUAT to Rajiv Bhavan & Sect.                     | -do-        | 60Km | 10Km | 6L   | 1L   | 5L   |
| 17.3.12  | 39 | OUAT to Secretariat                              | -do-        | 50Km | 10Km | 5L   | 1L   | 4L   |
| 20.3.12  | 39 | OUATto Spl Treasury & Sect.                      | -do-        | 50Km | 10Km | 5L   | 1L   | 4L   |
| 21.3.12  | 39 | Rajiv Bhawan, Finance Dept. Legislative Assembly | -do-        | 65Km | 15Km | 6.5L | 1.5L | 5L   |
| 21.3.12  | 39 | OUAT to Sect and Guest house                     | Caretaker   | 30Km | 10Km | 3L   | 1L   | 2L   |
| 22.3.12  | 39 | OUAT to A/c hawan                                | Comptroller | 70km | 15Km | 7L   | 1.5L | 5.5L |
| 23.3.12  | 40 | OUAT to Sect. & Rajiv bhawan                     | -do-        | 50Km | 10Km | 5L   | 1L   | 4L   |
| 24.3.12  | 40 | OUAT to Treasury                                 | -do-        | 40Km | 15Km | 4L   | 1.5L | 2.5L |
| 26.3.12  | 40 | -do-   | -do-        | 70Km | 15Km | 7L   | 1.5L | 5.5L |
| 27.3.12  | 40 | OUAT to Rajiv Bhawan                             | -do-        | 65Km | 10Km | 6.5L | 1L   | 5.5L |
| 27.3.12  | 40 | OUAT to Treasury                                 | Budget      | 25Km | 15Km | 2.5L | 1.5L | 1L   |
| 28.3.12  | 40 | OUAT to Sect.                                    | Comptroller | 70Km | 10Km | 7L   | 1L   | 6 L  |
| 29.3.12  | 40 | OUAT to Rajiv Bhawan & Heads of Deptt            | -do-        | 75Km | 10Km | 7.5L | 1L   | 6.5L |

3. **Non-production of written requisition for use of vehicles.**

The written requisitions of the Registrar , Comptroller & Caretaker for use of the vehicles throughout the year as required under provisions of the **OUAT Financial & Accounts manual (Pg-27)** could not be produced to audit for verification.

**Responsible Person for this paragraph**

| S/no | Name              | Designation           | Adress                     | Amount(In Rs:) |
|------|-------------------|-----------------------|----------------------------|----------------|
| 1    | P. Rajeswar Patra | Supdt. of Motor Pools | Ex. Supdt. of Motor Pools, | 53548.00       |

|   |                    |        | DPP, OUAT        |          |
|---|--------------------|--------|------------------|----------|
| 2 | Gokula Ch. Katari  | Driver | Driver, DPP OUAT | 27291.00 |
| 3 | Sankar Prasad sahu | Driver | Driver, DPP OUAT | 19643.00 |
| 4 | Birendra Ku. Digal | Driver | Driver, DPP OUAT | 6614.00  |
|   |                    |        |                  |          |

**18.2 - Audit suggestions on deviations of rules & provisions of maintaining accounts & spending public money**

During the course of audit of accounts of different colleges, Units, schemes, research stations and KVKs many deviations to rules & established provision were noticed. All the DDOs spending money should follow the rules and provision prescribed. The following deviations commonly found should be corrected.

- 1) Payment of advance on the very last day of the years adjustment on the same day. It was seen that huge amounts of money are advanced on the last day of the year & adjusted on the same day. If money could be spent on the someday, there is no need of advance payments should be made on the face of the bills.
- 2) Non-maintenance of advance ledger. Most of the units had not maintained advance ledgers. Even payment of advance was not through voucher, cheques were issued b& in the amounts were directly reflected in the cash book. Almost all advances were adjusted on the last two to three days of the year. As no. vr. No. has been assigned to the advance paid, it became different to track the advance paid.
- 3) Irregular maintenance of stock & stores-
  - (a) Stock registers were maintained for every financial year.  
So it was different to know the stock position of a unit because provisions stock had not been carry forwarded. Repair to agricultural implements or computers/printers etc. made in a financial year without showing their present availability.
  - (b) Further separate, stock registers had been maintained by a single unit for stocks procured out of grants given by different funding agencies. This had made it difficult for consolidation of stock. So stock registers must be continued for a minimum of five years. Non perishable stocks purchased from grants provided by different funding agencies should be one for every unit.
  - (c) Stocks are not handed over when the DDOs are transferred, particularly in schemes. As separate stock registers are maintained for every financial year & stock are not physically verified, these were not handed over by DDOs who got transferred.
  - (d) Except purchases involving huge amounts, payments in cash are made for procuring goods on the basis of invoices/bills without the support of money receipts. Submission of money receipts should be made mandatory for cash payments.
  - (e) Payments over Rs. 2000/- should be made in cheque. Purchase from suppliers having TIN/SRIN nos. in their bills should be made in cheques.
  - (f) Engagement of casual labourers except in agricultural fields must be made after obtaining approval of the vice-chancellor.
  - (g) The instructions provided in the muster rolls should be followed scrupulously.

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

|                         |                 |
|-------------------------|-----------------|
| <b>19.1 -</b>           |                 |
| <b>GPF</b>              |                 |
| O.B.(as per cash book ) | 50,43,24,426.25 |

|                                       |                 |
|---------------------------------------|-----------------|
| Receipts                              | 14,82,08,085.00 |
| Total                                 | 65,25,32,511.25 |
| Expenditure                           | 102191269.00    |
| C.B. (as on 31.03.12 as per audit)    | 550341242.25    |
| C.B.(as on 31.03.12 as per cash book) | 550341512.25    |
| Difference                            | 270 .00         |

**Reconciliation** The difference of Rs.270 between audit C.B. and Cash Book C.B. is due to taking Rs.6331852 as subscription for Sept., 2011 against Rs. 6331582.

**INVESTMENTS OF GPF :**

|                                   |              |
|-----------------------------------|--------------|
| O.B. as on 01.04.2011             | 490115823.00 |
| Investment made during 2011-12    | 198806080.00 |
| Total                             | 688921903.00 |
| Investment matured during 2011-12 | 162518614.00 |
| C.B.as on 31.03.2012              | 526403289.00 |

**CPF :**

|                                       |             |
|---------------------------------------|-------------|
| O.B.( as on 01.04.2011 )              |             |
| as per cash book                      | 42516139.07 |
| Receipts                              | 5211765.00  |
| Total                                 | 47727904.07 |
| Expenditure                           | 2442630.00  |
| C.B. (as on 31.03.12 as per audit)    | 45285274.07 |
| C.B.(as on 31.03.12 as per cash book) | 45315274.07 |
| Difference                            | 30000.00    |

**Reconciliation** The difference of Rs.30000.00 between audit C.B. and Cash Book C.B. is due to totalling mistake in the cash book on 02.05.2011 ( Rs.70009 taken against Rs. 40009).

**INVESTMENTS OF CPF :**

|                                   |             |
|-----------------------------------|-------------|
| O.B. as on 01.04.2011             | 41125863.00 |
| Investment made during 2011-12    | 36565690.00 |
| Total                             | 77691553.00 |
| Investment matured during 2011-12 | 32833513.00 |
| C.B.as on 31.03.2012              | 44858040.00 |

**Reconciliation between bank and cash book C.B.** The local authority was requested to effect reconciliation between the C.Bs. as detailed below : (OSP No. 9-10 )

| <u>Name of the a/c</u> | <u>C.B.as per bank statement</u> | <u>C.B.as per cash book</u> | <u>Difference</u> |
|------------------------|----------------------------------|-----------------------------|-------------------|
| GPF                    | 15,40,643.29                     | 3,97,234.07                 | 11,43,409.22      |
| CPF                    | 1,77,46,455.74                   | 2,39,38,223.25              | 61,91,767.51      |

**Pension fund:**

O.B. as on 01-04-11 as per cash book:- 17,68,52,200.99  
 Receipt during the year under audit:- 35,94,54,523.00  
 Total:- 53,63,06,723.99  
 Expenditure during the year under audit:- 30,90,89,899.00  
 C.B.as on 31-03-12 as per cash book:- 22,72,16,824.99

Details of C.B.:-

1. In shape of TDR 22,60,02,839.89
2. In shape of bank 12,13,985.10

physical verification of TDRS :-

| SERIAL NO | S B I A/C NO | DATE OF INVESTMENT | AMOUNT INVESTED | MATURED VALUE | DATE OF MATURITY |
|-----------|--------------|--------------------|-----------------|---------------|------------------|
| 1         | 31866392162  | 2/8/2011           | 8000769         | 10526308      |                  |
| 2         | 32035359020  | 22-9-11            | 1834259         | 2413265       | 2/8/2014         |
| 3         | 32250733171  | 26-12-11           | 649614          | 854673        | 22/09/14         |
| 4         | 32086733054  | 16-11-11           | 1159083         | 1538118       | 26/12/14         |
| 5         | 32086724629  | 16-11-11           | 9000000         | 11840959      | 16/11/14         |
| 6         | 32086723761  | 16-11-11           | 900000          | 11840959      | 16/11/14         |
| 7         | 32086722815  | 16-11-11           | 9000000         | 11840959      | 16/11/14         |
| 8         | 32086721720  | 16-11-11           | 9000000         | 11840959      | 16/11/14         |
| 9         | 32086720726  | 16-11-11           | 9000000         | 11840959      | 16/11/14         |
| 10        | 32086719744  | 16-11-11           | 9000000         | 11840959      | 16/11/14         |
| 11        | 32086718912  | 16-11-11           | 9000000         | 11840959      | 16/11/14         |
| 12        | 32086718231  | 16-11-11           | 9000000         | 11840959      | 16/11/14         |
| 13        | 32086717168  | 16-11-11           | 9000000         | 11840959      | 16/11/14         |
| 14        | 32086716324  | 16-11-11           | 9000000         | 11840959      | 16/11/14         |
| 15        | 32086715401  | 16-11-11           | 9000000         | 11840959      | 16/11/14         |
| 16        | 32086714269  | 16-11-11           | 9000000         | 11840959      | 16/11/14         |
| 17        | 32086713356  | 16-11-11           | 9000000         | 11840959      | 16/11/14         |
| 18        | 32086712400  | 16-11-11           | 9000000         | 11840959      | 16/11/14         |
| 19        | 32086711701  | 16-11-11           | 9000000         | 11840959      | 16/11/14         |
| 20        | 32086710106  | 16-11-11           | 9000000         | 11840959      | 16/11/14         |
| 21        | 32086709112  | 16-11-11           | 9000000         | 11840959      | 16/11/14         |
| 22        | 32086708186  | 16-11-11           | 9000000         | 11840959      | 16/11/14         |
| 23        | 32086704067  | 16-11-11           | 9000000         | 11840959      | 16/11/14         |
| 24        | 32009718287  | 29-10-11           | 1357200         | 1785617       | 16/11/14         |
| 25        | 32351490316  | 11/4/2012          | 7072963         | 9305629       | 29/10/14         |
| 26        | 32404922135  | 30-06-12           | 8482473         | 10997545      | 11/4/2015        |
| 27        | 33276192374  | 23-02-13           | 4245            | 5463          | 23/02/16         |

|                |             |          |           |         |          |           |
|----------------|-------------|----------|-----------|---------|----------|-----------|
| 28             | 31069515284 | 23/02/13 |           | 661878  | 851849   | 23/02/16  |
| 29             | 32641919880 |          | 6/10/2012 | 74389   | 95740    | 6/10/2015 |
| 30             | 33276405248 | 14/01/13 |           | 68246   | 87834    | 14/01/16  |
| 31             | 32626239292 | 29/10/12 |           | 628183  | 808483   | 29/10/15  |
| 32             | 33228150023 |          | 7/8/2013  | 353590  | 458430   | 7/8/2016  |
| 33             | 33228677004 | 22/08/13 |           | 9006115 | 11676449 | 22/08/16  |
| 34             | 32995828886 |          | 1/5/2013  | 196401  | 254634   | 1/5/2016  |
| 35             | 33751996556 | 20-01-14 |           | 593740  | 70419    | 20-01-16  |
| 36             | 33736817761 | 14-01-14 |           | 5747211 | 6866947  | 14-01-16  |
| 37             | 33736817557 | 14-01-14 |           | 5747210 | 6866945  | 14-01-16  |
| 38             | 33736817104 | 27-02-14 |           | 5458890 | 6522452  | 27-02-16  |
| 39             | 33736817240 | 27-02-14 |           | 5458890 | 6522452  | 27-02-16  |
| 40             | 33734877461 | 19-03-14 |           | 1827540 | 2183602  | 19-03-14  |
| 41             | 33869137353 |          | 2/6/2014  | 5132617 | 6132611  | 2/6/2016  |
| 42             | 33869137013 |          | 2/6/2014  | 5000000 | 5974156  | 2/6/2016  |
| 43             | 33925332840 | 28-06-14 |           | 590720  | 705811   | 28-06-16  |
| ALLAHABAD BANK |             |          |           |         |          |           |
| 1              | 50028650478 | 26-12-13 |           | 1104018 | 1207081  | 27-12-14  |
| 2              | 50027457045 | 27-11-13 |           | 508417  | 555879   | 28-11-14  |
| 3              | 50207132077 | 26-05-14 |           | 9519874 | 10411105 | 26-05-15  |

**Inclusion of TDR:- (OSP-14)**

On scrutiny of the investment register of pension fund wrt cash book, it is revealed that the TDR 5,11,728.00 bearing number 0170538 dated 31-03-09 was matured on date 26-12-11 with the maturity value of Rs 6,44,274.00. but the cash book shows neither nor the interest. It is clarified by the local authority that it was credited to OUAT pension fund A/C no 10173710178 dated 17-07-12. But this has not been accounted for in pension fund cash book because the same is not up to date till the end of audit.

**Less credit in investment:- (OSP-19)**

During physical verification of the investment register it is noticed that the Allahabad bank has wrongly deducted TDS for the investment of pension. Amount Rs 82,560.00 was less credited by the bank as detailed below

| SL NO | TDR NO      | Principal value | Matured value | Amount credited | Amount of less credit |
|-------|-------------|-----------------|---------------|-----------------|-----------------------|
| 1     | 50028650478 | 8,86,652.00     | 10,64,833.00  | 10,27,510.00    | 37,323.00             |
| 2     | 50028650478 | 10,27,510.00    | 11,23,431.00  | 11,04,018.00    | 19,413.00             |
| 3     | 50027457045 | 4,07,546.00     | 4,89,357.00   | 4,72,651.00     | 16,706.00             |
| 4     | 50027457045 | 4,72,651.00     | 5,17,535.00   | 5,08,417.00     | 9,118.00              |
| Total |             |                 |               |                 | 82,560.00             |

It is complied by the local authority that the amount Rs 82,560.00 has been converted into TDR in Allahabad bank . But this has not been accounted for in pension fund cash book because the same is not up to date till the end of audit.

**Discrepancy in investment:- (OSP-19)**

During physical verification of the investment register of the pension fund it was verified from the Allahabad bank account no. 21133844108(old no.215) and 2113384237(old no.785) that a total sum of Rs 3,73,700.00 was refunded by the bank as detailed below.

| TDR NO      | Date of refund | Amount (in Rs) |
|-------------|----------------|----------------|
|             | 20-11-2013     | 1,02,842.00    |
| 50025956953 | 18-04-2011     | 1,19,782.00    |
| 50027457045 | 18-04-2011     | 5,674.00       |
| 50028650478 | 18-04-2011     | 12,279.00      |
| 50035578831 | 18-04-2011     | 61,773.00      |
| 50025956953 | 05-11-2012     | 71,350.00      |
| Total       |                | 3,73,700.00    |

It was ascertained from the cash section that the amount has been converted into TDRs. It is complied by the local authority that the

amount Rs 3,73,700.00 has been converted into TDR in Allahabad bank . But this has not been accounted for in pension fund cash book because the same has not been updated till the end of audit. Hence the local authority is requested to account for the TDRs in the cash book and show it to the next audit.

**19.2 -**

**19.3 - Depodit of I.T, Royalty, VAT and CESS of DPP Section.**

**Details of I.T, Royalty, VAT and CESS of DPP section for the period 2011-12**

| Sl.no | Head | O.B<br>as on 1.4.11 | Receipt | Total    | Deposit | C.B<br>as on<br>31.3.12 | Remarks  |
|-------|------|---------------------|---------|----------|---------|-------------------------|--|
| 1     | I.T  | 3210254             | 1959741 | 5169995  | 4606205 | 563790                  | Deposited Rs 54237<br><br>Vide Chq no-843138/dt 25.4.12<br><br>Deposited Rs 261233 vide chq no- 231813/dt 25.4.12 & Rs 248321 vide Chq no- 231816/dt 30.4.12   |
| 2     | VAT  | 3957694             | 7613507 | 11571201 | 9086626 | 2484575                 | Deposited Rs 216943 vide Chq no- 843148/dt 30.5.12<br><br>Deposited Rs 598416 vide Chq no- 152194/dt 24.3.12 & Rs 1471293 vide Chq no- 231818,231819, 231820/dt 30.4.12 & Rs 795423 vide Chq no- 231888, 231889/dt 21.5.12 |
| 3     | CESS | 1118950             | 1897941 | 3016891  | 2258081 | 758810                  | Deposited Rs 54237 vide Chq no- 843149/dt 30.5.12<br><br>Deposited Rs 702169 vide Chq  |

|   |         |         |         |         |        |         |   |
|---|---------|---------|---------|---------|--------|---------|---|
|   |         |         |         |         |        |         | no- 231890,<br>231891/dt 21.5.12  |
| 4 | Royalty | 2984194 | 1347942 | 4332136 | 736542 | 3595594 | Deposited Rs<br>668195 vide Chq<br>no- 847139/dt<br>9.11.12<br><br>Deposited Rs<br>3480887 vide Chq<br>no- 556574/dt<br>9.11.12 |

**PARA: 20 RESULT OF AUDIT**

|                              |          |   |                  |                     |
|------------------------------|----------|---|------------------|---------------------|
| <b>20.1 - SPOT RECOVERY.</b> |          |   |                  |                     |
| Sl. No.                      | Para No. | MR/Chq.no/Date  | Amount           | Name of the Unit    |
| 1                            | 11.4     | --  | 33525.00         | Krushak Nivas (DEE) |
| 2                            | 11.5     | --  | 5000.00          | CAET                |
| 3                            | 12.2     | MR-9/5360 dt 12.1.15  | 1225.00          | DPP                 |
| 4                            | 12.3     | MR-10/5358 dt 4.12.14<br>MR-34/5359 dt 8.12.14                | 396.00           | DPP                 |
| 5                            | 16.4(b)  | Chq-860435/24.12.14<br>Chq-860437/5.1.15<br>Chq-860438/5.1.15 | 4197.00          | DPP                 |
| 6                            | 16.4(c)  | Chq-635805/29.12.14<br>Chq-860436/29.12.14                    | 318572.00        | DPP                 |
| 7                            | 16.5     | Chq-311827/23.8.13  | 455730.00        | SRF, Gambharipali   |
| 8                            | 16.15    | Chq-271113/30.3.13  | 45999.00         | KVK, Dhenkanal      |
| 9                            | 16.23    | MR-38/5370<br>MR-56/4797<br>MR-22/4797                        | 5300.00          | DEE                 |
| 10                           | 16.10    | MR-95,96/4386 dt.10.3.15                                      | 315.00           | KVK, Boudh          |
| <b>Total:</b>                |          |   | <b>870259.00</b> |                     |

**Result Of Audit**

| Sl 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     | 7.1                   | 0.00                                  | 1482.00                          | 0.00                         | 0.00                        | 0.00                      |         |
| 2     | 8.1                   | 543157.00                             | 543157.00                        | 543157.00                    | 0.00                        | 0.00                      |         |
| 3     | 9.1                   | 0.00                                  | 73239987.00                      | 0.00                         | 0.00                        | 0.00                      |         |

|              |       |                    |                     |                    |               |                  |
|--------------|-------|--------------------|---------------------|--------------------|---------------|------------------|
| 4            | 11.1  | 360442.00          | 360442.00           | 360442.00          | 0.00          | 0.00             |
| 5            | 11.2  | 225600.00          | 225600.00           | 225600.00          | 0.00          | 0.00             |
| 6            | 11.3  | 33600.00           | 33600.00            | 33600.00           | 0.00          | 0.00             |
| 7            | 11.6  | 83000.00           | 83000.00            | 83000.00           | 0.00          | 0.00             |
| 8            | 11.7  | 900000.00          | 900000.00           | 900000.00          | 0.00          | 0.00             |
| 9            | 12.4  | 309957.00          | 309957.00           | 309957.00          | 0.00          | 0.00             |
| 10           | 14.1  | 0.00               | 17198301.00         | 0.00               | 0.00          | 0.00             |
| 11           | 14.3  | 4500000.00         | 4500000.00          | 4500000.00         | 0.00          | 0.00             |
| 12           | 15.1  | 0.00               | 86056790.00         | 0.00               | 0.00          | 0.00             |
| 13           | 15.5  | 0.00               | 3972.00             | 0.00               | 0.00          | 0.00             |
| 14           | 15.6  | 0.00               | 2700.00             | 0.00               | 0.00          | 0.00             |
| 15           | 15.7  | 0.00               | 1541465.00          | 0.00               | 0.00          | 0.00             |
| 16           | 16.1  | 25416.00           | 55276.00            | 25416.00           | 0.00          | 0.00             |
| 17           | 16.3  | 0.00               | 1087074.00          | 0.00               | 0.00          | 0.00             |
| 18           | 16.6  | 0.00               | 309558.00           | 0.00               | 0.00          | 0.00             |
| 19           | 16.7  | 1667.00            | 1667.00             | 1667.00            | 0.00          | 0.00             |
| 20           | 16.8  | 0.00               | 3676.00             | 0.00               | 0.00          | 0.00             |
| 21           | 16.9  | 9600.00            | 693335.00           | 9600.00            | 0.00          | 0.00             |
| 22           | 16.11 | 3000.00            | 23000.00            | 3000.00            | 0.00          | 0.00             |
| 23           | 16.12 | 0.00               | 5000.00             | 0.00               | 0.00          | 0.00             |
| 24           | 16.14 | 0.00               | 85481.00            | 0.00               | 0.00          | 0.00             |
| 25           | 16.18 | 0.00               | 43619.00            | 0.00               | 0.00          | 0.00             |
| 26           | 16.20 | 12395.00           | 1137036.00          | 12395.00           | 0.00          | 0.00             |
| 27           | 16.21 | 444270.00          | 3275426.00          | 444270.00          | 0.00          | 0.00             |
| 28           | 16.22 | 0.00               | 370.00              | 0.00               | 0.00          | 0.00             |
| 29           | 16.23 | 0.00               | 24680.00            | 0.00               | 0.00          | 0.00             |
| 30           | 16.24 | 0.00               | 172.00              | 0.00               | 172.00        | 0.00             |
| 31           | 16.25 | 2340.00            | 2340.00             | 2340.00            | 0.00          | 0.00             |
| 32           | 16.28 | 17321.00           | 17321.00            | 17321.00           | 0.00          | 0.00             |
| 33           | 16.29 | 39252.00           | 39252.00            | 39252.00           | 0.00          | 0.00             |
| 34           | 16.33 | 1500.00            | 1500.00             | 1500.00            | 0.00          | 0.00             |
| 35           | 16.34 | 0.00               | 1659.00             | 0.00               | 0.00          | 0.00             |
| 36           | 16.36 | 2400.00            | 2400.00             | 2400.00            | 0.00          | 0.00             |
| 37           | 16.37 | 925.00             | 17225.00            | 925.00             | 0.00          | 0.00             |
| 38           | 16.40 | 18980.00           | 18980.00            | 18980.00           | 0.00          | 0.00             |
| 39           | 16.41 | 528476.00          | 1042481.00          | 528476.00          | 0.00          | 514005.00        |
| 40           | 16.44 | 418537.00          | 453537.00           | 418537.00          | 0.00          | 0.00             |
| 41           | 16.45 | 0.00               | 2477902.87          | 0.00               | 0.00          | 0.00             |
| 42           | 16.48 | 4900.00            | 4900.00             | 4900.00            | 0.00          | 0.00             |
| 43           | 16.49 | 3000.00            | 3000.00             | 3000.00            | 0.00          | 0.00             |
| 44           | 16.50 | 4454.00            | 4454.00             | 4454.00            | 0.00          | 0.00             |
| 45           | 16.55 | 8640.00            | 8640.00             | 8640.00            | 0.00          | 0.00             |
| 46           | 16.58 | 1325.00            | 51695.00            | 1325.00            | 0.00          | 0.00             |
| 47           | 16.59 | 1065.00            | 1065.00             | 1065.00            | 0.00          | 0.00             |
| 48           | 16.61 | 0.00               | 492.00              | 0.00               | 0.00          | 0.00             |
| 49           | 16.62 | 6960493.00         | 6960493.00          | 6960493.00         | 0.00          | 0.00             |
| 50           | 16.64 | 6700.00            | 6700.00             | 6700.00            | 0.00          | 0.00             |
| 51           | 16.65 | 23475.00           | 23475.00            | 23475.00           | 0.00          | 0.00             |
| 52           | 16.66 | 51041.00           | 56266.00            | 51041.00           | 0.00          | 0.00             |
| 53           | 17.1  | 4718.00            | 4718.00             | 4718.00            | 0.00          | 0.00             |
| 54           | 17.3  | 218370.00          | 358593.00           | 218370.00          | 0.00          | 0.00             |
| 55           | 17.4  | 836878.00          | 836878.00           | 836878.00          | 0.00          | 0.00             |
| 56           | 17.5  | 20970.00           | 20970.00            | 20970.00           | 0.00          | 0.00             |
| 57           | 17.7  | 13122.00           | 30390.00            | 13122.00           | 0.00          | 0.00             |
| 58           | 17.8  | 5000.00            | 5000.00             | 5000.00            | 0.00          | 0.00             |
| 59           | 17.9  | 252511.00          | 256886.00           | 252511.00          | 0.00          | 0.00             |
| 60           | 17.10 | 71232.00           | 71232.00            | 71232.00           | 0.00          | 0.00             |
| 61           | 17.11 | 29671.00           | 29671.00            | 29671.00           | 0.00          | 0.00             |
| 62           | 18.1  | 107096.00          | 107096.00           | 107096.00          | 0.00          | 0.00             |
| <b>Total</b> |       | <b>17106496.00</b> | <b>204663034.87</b> | <b>17106496.00</b> | <b>172.00</b> | <b>514005.00</b> |

**Audit Certificate**

Certified that the accounts of Orissa University of Agriculture Technology for the financial year 2011-2012 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<br>Statement Page No | M.R.No | Date | Amount(In Rs:) | Name of the person |
|-------|--|--------|------|----------------|--------------------|
|       |  |        |      | <b>Total</b>   |                    |