

LOCAL FUND AUDIT, BHUBANESWAR, ODISHA

CATEGORY : University,General

Audit Report No : 190615/AR/2016-2017-BHUBANESWAR

PARA: 1 TITLE SHEET

1	Name of the Institution :	Orissa University of Agriculture Technology
2	Year of Accounts under Audit :	2013-2014
3	Name of the Local Authority during the year of A/Cs :	PROF. MONARANJAN KAR. V.C.27.03.2013 TO 28.03.2016 DR. SANGRAM KESARI RAY.I.A.S REGISTRAR 01.04.2013 TO 01.07.2013 DR.RABINDRA KUMAR DAS.REGISTRAR 01.07.2013 TO 30.11.2013 SRI PRABHAKAR PRADHAN,I.A.S.REGISTRAR,30.11.2013TO31.03.2014 SRI ANANTA KUMAR PRUSTY,O.F.S, COMPTOLLER,01.10.2011TO30.08.2013 DR.RABINDRA KUMAR DAS COMPTROLLER,30.08.2013 TO04.12.2013 SRI PRABHAKAR PRADHAN,I.A.S., COMPTOLLER 04.12.2013 TO 28.03.2014 DR RABINDRA KUMAR DAS, COMPTROLLER 28.03.2014 TO 12.12.2014
	Name of the Local Authority at the time of Audit :	DR. SURENDRA NATH PASUPALAK V.C. WILLAM BILUNG.I.A.S, REGISTRAR SRI SUBHRANSHU MOHAN DAS , O.F.S SG COMPTROLLER .
4	Duration of Audit :	03-05-2016 To 27-03-2017 (Mandays Consumed :- 748.75)
5	Name of the Auditors :	PRADEEP KUMAR SAHOO - Auditor(03-05-2016 to 27-03-2017) AKSHYAYA KUMAR MISHRA - Lead Auditor(03-05-2016 to 27-03-2017) PRAVAKAR SAHU - Auditor(03-05-2016 to 27-03-2017) PRAVAT KUMAR SAHOO - Auditor(03-05-2016 to 27-03-2017) PRAGYAN MOHANTY - Auditor(03-05-2016 to 27-03-2017) RAJALAXMI BEHERA - Auditor(03-05-2016 to 27-03-2017) MONALISHA PRADHAN - Auditor(03-05-2016 to 27-03-2017)
6	Name of the Reviewing Officer :	Smt Arundhati Jena(District Audit Officer)
7	Date of submission of report by Reviewing officer :	17-04-2017
8	Entry Conference Date :	02-05-2016
9	Exit Conference Date :	08-06-2017
10	Name of the District Audit Officer :	Smt Arundhati Jena
11	Date of approval of report by District Audit Officer :	25-06-2017

PARA: 2 PHYSICAL VERIFICATION

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Cash in hand	03.05.2016. Before transaction	Rs 77220.00	Rs.77220.00	Main account cash book at page 9 of OUAT Proper .	
2	Miscellaneous Receipt Books	03.05.2016 Before transaction	38nos	38nos	at page132 of forms stock register .	
3	Measurement Books					
4	ServicePostage Stamps	03.05.2016 Before transaction	Rs83262.00	As per Digital Franking Machine Rs83262.00		
5	Student fee collocation receipt books	03.05.2016 Before transaction	62nos	62 nos	at page 128 of forms stock register .	
6	Cash memo receipt books	03.05.2016 Before transaction	49 nos	49nos	at page 132 of forms stock register .	

Comments

OSP - 1

Physical verification of cash balance and other balance of OUAT Proper was conducted on Dt-03.05.2016 before transaction and result thereof is furnished in above table. No discrepancy was noticed between the book balance and physical balance. The following fee collection receipt books were partly used as per details furnished below:

Receipt Book No.	Receipts Unused (From – To)
3534	79 to 100
3675	77 to 100
3676	52 to 100
3678	49 to 100
3680	66 to 100
3682	30 to 100
3684	34 to 100
3685	38 to 100
3687	30 to 100
3733	37 to 100
3734	03 to 100
3748	13 to 100

From the above table it is observed that 12 nos. of fee collection receipt books were used at a time in cash section which is confusing and irregular. Such practice may be discontinued forth with.

As required in Rule 16(iii) of Orissa Universities Accounts Manual,1987 " the Finance officer shall verify at least once a month, the physical cash balance and give a dated certificate to that effect. During period under audit it was noticed that the physical verification was not conducted by the finance officer. However, the

local authority is suggested to adhere to the above rules in future in order to ensure the transparency and accuracy in maintenance of account .

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	Log Book of Vehicles
7	Utilisation Certificate files
8	Pay Bill Register
9	Advance Ledger
10	Consumable Stock Register
11	Non-Consumable Stock Register
12	Bank Pass Books
13	Register of Nomination for GPF/CPF
14	GPF Register
15	Grand-in-Aid Register
16	Advances from Parties/Contractors/suppliers/employees
17	Earnest Money Deposit Register
18	Salary and Allowances Payable Register
19	Security deposit Register
20	TDR Register/Investment Register
21	BD/CHEQUE Receipt Register
22	House Building Loan Register
23	Vehicle Advance Register
24	Journal/Contra Vouchers
25	Payment vouchers/Receipt Vouchers
26	Register of Cheques Issued
27	Cash Books
28	Journal Register
29	Bank 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	Trial Balance
5	Salary Control Register
6	Sundry Creditors Register
7	T.A. Advance Register
8	Bank Loan Register
9	Festival Advance Register
10	Advance Register
11	RECEIPT & PAYMENT ACCOUNT for the year end
12	BALANCE SHEET at the end of the year

C : List of Records/Registers not Maintained

Sino	List Records/Register
1	Service Books
2	Treasury Book of Drawal
3	Bill Register
4	Materials with Contractors
5	Deposits with various Authorities
6	Retention Money Register
7	General Ledger
8	Counterfoils of issued Cheques
9	T.A. Control Register
10	Pay Advance Register

D : List of Records/Registers not Required

Sino	List Records/Register
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Comments

OSP-3

Comments

Though there are provision for maintenance of following records in financial and accounting procedure of OUAT, the same were not maintained and produced till closure of audit.

1. Register of classified expenditure, annexure-III
2. Register of classified abstract of expenditure, annexure-IV
3. Register of advance (Festival Advance etc.) annexure-V
4. Register of important & outstanding audit objection, annexure-XI
5. Register of grant in aid, Form No.-102
6. Register of Income Tax, Form NO. -104
7. Compilation register of Annual Receipt and Expenditure
8. Assets & Liabilities of OUAT

Non maintenance of above mentioned records & registers leaves room for wrong/mis classification of expenditure, assessment of balance grant available at the end of the year, assessment of position of income tax for timely remittance etc. above all non adherence to guideline and guidance of audit & non submission of compliance report to previous audit reports defeats the very purpose of audit. Immediate steps may be taken for maintenance of aforesaid records which were not maintained and produced to audit for checking & compliance reported. In replay the local authority stated that in Exit Conference to maintain proper Register as above hence forth.

PARA: 4 FINANCIAL POSITION

Orissa University of Agriculture Technology - 2013-2014

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	01-04-2013	1679853 13.97	18976821 21.00	20656674 34.97	18556108 74.00	31-03-2014	2100565 60.97	31-03-2014	2105399 41.97	-483381.00	Discussed the difference as per pervious audit report No12566/AR/2013-14-PURI-2010-11
2	MCA self finance & other A/C	01-04-2013	2096891 5.87	32560761 00	53529676 87	23586070 00	31-03-2014	2994360 6.87	31-03-2014	2994360 6.87	0.00	
3	Guest House	01-04-2013	1947928. 51	1264779.0 0	3212707.5 1	0.00	31-03-2014	3212707. 51	31-03-2014	3212707. 51	0.00	
4	XIASC	01-04-2013	235755.0 0	135156.00	370911.00	351183.00	31-03-2014	19728.00	31-03-2014	19728.00	0.00	
5	DBT	01-04-2013	963447.0 0	2164222.0 0	3127669.0 0	1993219.0 0	31-03-2014	1134450. 00	31-03-2014	1134450. 00	0.00	
6	SAMS	01-04-2013	438745.0 0	17678.00	456423.00	95903.00	31-03-2014	360520.0 0	31-03-2014	360520.0 0	0.00	
7	NAIP	01-04-2013	1142196. 00	12180930. 00	13323126. 00	11681513. 00	31-03-2014	1641613. 00	31-03-2014	1641613. 00	0.00	
8	Infrastructure development account	01-04-2013	59520.90	0.00	59520.90	0.00	31-03-2014	59520.90	31-03-2014	59520.90	0.00	
9	Perquisite	01-04-2013	249312.0 0	20436.00	269748.00	0.00	31-03-2014	269748.0 0	31-03-2014	269748.0 0	0.00	
10	N.S.S.regular	01-04-2013	822728.0 0	300566.00	1123294.0 0	281000.00	31-03-2014	842294.0 0	31-03-2014	842294.0 0	0.00	
11	N.S.S .special	01-04-2013	1464439. 00	436504.00	1900943.0 0	237500.00	31-03-2014	1663443. 00	31-03-2014	1663443. 00	0.00	
12	Global confearence on horticultre	01-04-2013	1210.00	49.00	1259.00	0.00	31-03-2014	1259.00	31-03-2014	1259.00	0.00	
13	K.V.K	01-04-2013	1751723. 10	18464478 1.00	18639650 4.10	18279356 8.00	31-03-2014	3602936. 10	31-03-2014	3602936. 10	0.00	
14	Collection A/c of U.G,P.G,PHD application form	01-04-2013	519080.0 0	20160090. 00	20679170. 00	13425570. 00	31-03-2014	7253600. 00	31-03-2014	7253600. 00	0.00	
15	Infrastructure-2	01-04-2013	-3930800 9.00	5613085.0 0	-33694924 .00	3028380.0 0	31-03-2014	-3672330 4.00	31-03-2014	8181370. 00	-44904674 .00	reconclaton of difference amount is furnished in comment box
16	EMD	01-04-2013	169107.0 0	178676.00	347783.00	142700.00	31-03-2014	205083.0 0	31-03-2014	205083.0 0	0.00	
17	Intrest account cash book	01-04-2013	4720891. 00	378678.00	5099569.0 0	0.00	31-03-2014	5099569. 00	31-03-2014	5099569. 00	0.00	
18	Over head account cash book	01-04-2013	6264224 5.00	74133148. 00	13677539 3.00	12764490 9.00	31-03-2014	9130484. 00	31-03-2014	9130484. 00	0.00	
	GRAND TOTAL		2267745 48.35	22318716 60.00	24586462 08.35	22208723 89.00		2377738 19.35		2831618 74.35	-45388055 .00	

Comments
OSP - 22-23, 90 & 175

1) Actual C.B. of cash book OUAT Proper as on 31.03.2013 during the A/C of Audit 12-13 is 196692925.97.

Analysis of C.B. as per cash book as on 31.03.2013

Cash Rs. 242034.00

Bank Rs.- 196450891.97

Total - Rs. 196692925.97

But shown in approved Audit Report No. 102751/AR 2015-16 for the year of A/Cs under audit 2012-13 (As

Cash book C.B. as on 31.03.2013- Rs. 161205878.97

The closing balance of 30.03.2013 has been taken in above Audit Report wrongly instead of 31.03.2013

Audit C.B. as per Audit Report No. 102751/AR -15-16 - Rs. 160722500.97

Transaction of dt-31.03.2013 has not been taken - Rs. 35487047.00 (Receipt)

Audit C.B. should be as on 31.03.2013 - Rs. 196209547.97

Cash book C.B. as on 31.03.2013 - Rs. 196692925.97

Difference - Rs. 483378.00 (which is discussed in previous audit report no. 12566/AR/2013-14- PURI 2010-11)

Now during the a/cs under audit 2013-14 OUAT Proper Main Cash Book and Bank a/cs divided in 05 nos. of cash book in separate bank a/c which includes in OUAT Proper a/c and cash book

Details of C.B. of new cash book and no. of bank a/c includes with OUAT Proper a/c given below:

Name of Cash Book	C.B. of Cash Book	Bank A/C No.
Infrastructure 2	(-)39308009	21133842837(Allahabad Bank)
E.M.D.	169107	21133844108(Allahabad Bank)
Interest A/C	4720891	30263834057
Overhead A/C	62642245	30268444835
OUAT Proper main a/c	168468691.97	1017311536 (SBI OUAT Campus)
TOTAL	196692925.97	

2)The reconciliation of C.B. of Infrastructure 2 cash book amounting Rs. - 44904674.00 is given below:

Previous receipt not taken in cash book during 2007-08 and 2008-09	98787605(+)
Excess amount credited by bank during 2011-12 and 2012-13	270858(+)
Previous expenditure not taken in cash book during 2006-07 and 2008-09	48156410(-)
Excess amount taken in cash book during 2007-08	5996974(-)
Bank commission debited by bank during 2007-08, 2009-10 & 2011-12	405 (-)
TOTAL	(-) 44904674

1) The details of receipt of OUAT (Proper) relating to the year 2013-14 are furnished below:

Sl No.	Particulars	Amount in (Rs.)
1	Sale Proceeds	10833686
2	Stationery	126980

3	Sale of U.G. Form	13443770
4	Sale of ICAR Form	10980
5	Sale of P.G./P.H.D. Form	511900
6	Interest on IFFCO	19015
7	Old question paper	39120
8	Receipt from DEE	173540
9	Hire charges	3500
10	Receipt from DPP	3828850
11	Tender paper	1400
12	E.M.D.	25000
13	Interest	17723188
14	H.R.	3603639
15	W.T.	795990
16	Hall rent	82632
17	Project work fee	32000
18	Rent from ATIC	208980
19	Rent of playground	4500
20	Community centre	1143500
21	Application for post	563348
22	Rent from SBI	985200
23	Book bank library fine	52202
24	One month salary	83060
25	Rent of tower	73320
26	Miscellaneous	62073
27	Institutional charges	102970
28	Testing fee	360800
29	Audit Recovery	66882
30	Consultancy charges	14000

31	Tulip School (Home Sceince)	32059
32	Health Centre	77800
33	Admission Fees	709500
34	Tuition Fees	13999788

35	Register fees	129700
36	Recognition fees	54600
37	Examination fees	4161900
38	Med. Fees	828500
39	Mark Fees	147060
40	Development	12820900
41	Hostel seat rent	3030000
42	Water	744600
43	Elect.	7516330
44	Fine	541882
45	CERT. Fees	271503
46	Internet Comp. Lab	5644350
47	Identity Card	76180
48	Cost sharing	37532338
49	RAWE	877250
50	Cultural	529600
51	Sports	529600
52	SAF	194390
53	Misc. Fee	59351
54	Placement Cell	18600
55	Lab. Charges	186000
56	Hostel Estt.	194400
57	Hostel Common Room	5300
58	Security Deposit	241775
59	C.M.	1263000
60	Other Fee	72800
61	NSS	13065
62	Excess amount	208616

63	Insurance Fee(JPA)	226824
64	Obsequies Amount	15000
65	Unutilised E.L.	213160

66	Medal Prize	55000
67	Dedn. From MCA	1008227
68	Dedn. From KVK	13607400
69	Excess Accom GPF A/C	265572
70	Excess Accom CPF A/C	23576
71	Elect. Charges vcs qu	29799
72	Unspent amount	15817934
73	Provident fund	3719156
74	Prorata pension Serv. Gratuity	622354
75	CPF Matching share	450000
76	Service gratuity	172125
77	Scholarship	5327996
78	Leave salary pension contribution	587186
79	P.T.	2982089
80	Income Tax	75431347
81	Group insurance OUAT Emp.	278280
82	Recov. from pensioners	302828
83	Tr. of fund from other a/c	5000000
84	M.T.	119390
85	Bank Loan	25994250
86	G.P.F.	81404915
87	C.P.F.	806967
88	L.I.C.	12451162
89	E.H.C.S	1555374
90	Grant	1500825448
91	Drawal of T.A. D.A. of Interview experts	700000
	Total	1897682121

2) The receipt of Guest House accounts to the year 2013-14 are furnished below:

Sl. No.	Particular	Amount
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1	Room Rent of Guest House	504770
2	Bank Interest	760009
	Total	1264779

3) The receipt of XIASC accounts to the year 2013-14 are furnished below:

Sl. No.	Particular	Amount
1	Grant	125000
2	Bank Interest	10156
	Total	135156

4) The receipt of DBT accounts to the year 2013-14 are furnished below:

Sl. No.	Particular	Amount
1	Grant	2110407
2	Bank Interest	53815
	Total	2164222

5) The receipt of SAMS accounts to the year 2013-14 are furnished below:

Sl. No.	Particular	Amount
1	Bank Interest	17678
	Total	17678

6) The receipt of NAIP accounts to the year 2013-14 are furnished below:

Sl. No.	Particular	Amount
1	Grant	12072207
2	Bank Interest	108723
	Total	12180930

7) The receipt of Infrastructure Development accounts to the year 2013-14 is furnished below:

Sl. No.	Particular	Amount
1	nil	0
	Total	0

8) The receipt of Perquisite accounts to the year 2013-14 are furnished below:

Sl. No.	Particular	Amount
1	Bank Interest	20436

	Total	20436
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9) The receipt of NSS Regular accounts to the year 2013-14 are furnished below:

Sl. No.	Particular	Amount
1	Grant	149401
2	Bank Interest	33921
3	Refund of unspent amount	117244
	Total	300566

10) The receipt of NSS Special accounts to the year 2013-14 are furnished below:

Sl. No.	Particular	Amount
1	Grant	272410
2	Bank Interest	59469
3	Refund of unspent amount	102625
	Total	436504

11) The receipt of Global Conference on Horticulture accounts to the year 2013-14 are furnished below:

Sl. No.	Particular	Amount
1	Bank Interest	49
	Total	49

12) The receipt of KVK accounts to the year 2013-14 are furnished below:

Sl. No.	Particular	Amount
1	Grant	180273220
2	Bank Interest	112515
3	Refund of unspent amount	2759046
4	Transfer of fund from MCA account as loan	1500000
	Total	184644781

13) The receipt of Collection accounts on sale of U.G, P.G., Ph.D. application form for the year 2013-14 are furnished below:

Sl. No.	Particular	Amount
1	sale of U.G, P.G., Ph.D. application form	20160090
	Total	20160090

14) The receipt of MCA Self Finance accounts for the year 2013-14 are furnished below:

Sl. No.	Particular	Amount
1	Sale Proceed	16610

2	Sale of CPGS Form	168000
3	CERT Fee	117600
4	Admission Fees	96900
5	Tuition Fees	2094500
6	Registration Fees	26100
7	Recognition fees	13050
8	Exam fees	476570
9	Medical Fees	161300
10	Mark Fees	1500
11	Development Fees	2702600
12	Hostel seat rent	11300
13	Water	2650
14	Fine	5012
15	Internet Comp. Lab	955650
16	Identity Card	13320
17	Course fees	23814500
18	Cultural fees	94000
19	Sports	94000
20	SAF	18900
21	Misc. Fees	9000
22	Transfer Fees	3900
23	Lab. Charges	577800
24	Project Fees	178500
25	C.M.	343900
26	N.S.S.	1625
27	Excess amount	2109
28	Insurance Fee	19602
29	Unspent amount	540263
	Total	32560761

15) The receipt on accounts of Infrastructure 2 cash book for the year 2013-14 are furnished below:

Sl No.	Particular	Amount
1	Bank Interest	240469
2	Transfer of fund from main account	4807800
3	Unspent amount	564816
	TOTAL	5613085

16) The receipt on accounts of EMD cash book for the year 2013-14 are furnished below:

Sl No.	Particular	Amount
1	Bank Interest	178676
	TOTAL	178676

17) The receipt on accounts of Interest cash book for the year 2013-14 are furnished below:

Sl No.	Particulars	Amount
1	Bank Interest	378678
	TOTAL	378678

18) The receipt on accounts of Overhead cash book for the year 2013-14 are furnished below:

Sl No.	Particulars	Amount
1	Bank Interest	3476239
2	Unspent amount	456909
3	Grant	70200000
	TOTAL	74133148

EXPENDITURE

1) The details of expenditure statement of MCA A/C for the year 2013-14 are furnished below:

Sl No.	Particular	Amount
1	Salary	15377509
2	Release	6531939
3	Caution money	128000
4	Transfer of fund	1500000
5	IPA Insurance	18622
6	Festival Advance	30000
	Total	23586070

2) The details of expenditure statement of Guest House A/C for the year 2013-14 are furnished below:

Sl No.	Particular	Amount
1	nil	0

3) The details of expenditure statement of XIASC a/c for the year 2013-14 are furnished below:

Sl No.	Particular	Amount
1	Release of fund to Dean C.A.	125000
2	Release of fund to Secretary NAAS, New Delhi	226183
	Total	351183

4) The details of expenditure statement of DBT a/c for the year 2013-14 are furnished below:

Sl No.	Particular	Amount
1	Release of fund to Dean .	1943219
2	Transfer of fund to main a/c	50000
	Total	1993219

5) The details of expenditure statement of SAMS a/c for the year 2013-14 are furnished below:

SI No.	Particular	Amount
1	Release of fund to Director, CBSH	95903
	Total	95903

6) The details of expenditure statement of NAIPa/c for the year 2013-14 are furnished below:

SI No.	Particular	Amount
1	Release of fund to Dean Research	10776513
2	Release of fund to NAIP (Grant)	905000
	Total	11681513

7) The details of expenditure statement of Infrastructure Dev.a/c for the year 2013-14 are furnished below:

SI No.	Particular	Amount
1	Nil	0

8) The details of expenditure statement of Perquisite a/c for the year 2013-14 are furnished below:

SI No.	Particular	Amount
1	Nil	0

9) The details of expenditure statement of NSS Regular a/c for the year 2013-14 are furnished below:

SI No.	Particular	Amount
1	Release of fund to DSW	281000
	Total	281000

10) The details of expenditure statement of NSS Special a/c for the year 2013-14 are furnished below:

SI No.	Particular	Amount
1	Release of fund to DSW	237500
	Total	237500

11) The details of expenditure statement of Global Conference on Horticulture a/c for the year 2013-14 are furnished below:

SI No.	Particular	Amount
1	Nil	0

12) The details of expenditure statement of KVK a/c for the year 2013-14 are furnished below:

SI No.	Particular	Amount
1	Salary	134797568
2	Release of fund	42867600
3	Contingency	38400
4	Festival Advance	90000

5	Transfer of fund	5000000
	Total	182793568

13) The details of expenditure statement of Collection a/c U.G., P.G. Ph.D. application form for the year 2013-14 are furnished below:

SI No.	Particular	Amount
1	Transfer of fund to OUAT main a/c	13425570
	Total	13425570

14) The details of expenditure statement of Infrastructure a/c of OUAT Proper for the year 2013-14 are furnished below:

SI No.	Particulars	Amount
1	Salary	4000
2	Water Tax OUAT (P) CONT-R	86212
3	Electricity OUAT (P) CONT-R	4982
4	Affiliation Fee OUAT (P) CONT-R	50000
5	Telephone Charges OUAT (P) CONT-R	5681
6	Examination Charges OUAT (P) CONT-R	50000
7	Subsion Fee OUAT (P) CONT-R	49000
8	Release to C.A.B. Patna (Spl. grant) OUAT (P) CONT-R	1371904
9	Release to Horticulture WODL Fund OUAT (P) CONT-R	1406601
	TOTAL	3028380

15) The details of expenditure statement of EMD a/c of OUAT Proper for the year 2013-14 are furnished below:

SI No.	Particulars	Amount
1	EMD	142700
	TOTAL	142700

16) The details of expenditure statement of Interest a/c of OUAT Proper for the year 2013-14 are furnished below:

SI No.	Particulars	Amount
	nil	nil

17) The details of expenditure statement of Overhead a/c of OUAT Proper for the year 2013-14 are furnished below:

SI. No.	Particulars	Amount
1	Unspent amount refund to Director, Image	4569096
2	Release of RKVY Grant to Dean Research	200000
3	Release of RKVY Grant to Dean C.A.	200000
4	Release of RKVY Grant to DPP	70000000
5	Release of RKVY Grant KVKs	56788000
	TOTAL	127644909

18) The details of expenditure of OUAT Proper Account relating to the year 2013-14 is furnished below:-

SL. NO.	PARTICULARS	SALARY	TE / LTC	CONT-R	CONT-NR	OTHERS/RCM	GROSS
1	OUAT (Proper)	48490726	1510532	16955606	111148	345948	67413960
2	Exam Cell (OUAT-proper)	0	0	15000	0	0	15000
3	Director of Physical Plant (DPP)	16443618	47500	17890400	13847100	0	48228618
4	Student's Welfare(DSW)	6310383	9000	9343000	0	0	15662383
5	OUAT Health Centre	1861489	0	667303	50259	0	2579051
6	Central Library	7557678	0	320233	0	0	7877911
7	Dean of Research	3366440	0	30000	0	0	3396440
8	IPR Cell	0	25000	195333	0	0	220333
9	College of Home Science	14570277	0	429000	0	0	14999277
10	Dept of Food Science and Nutrition(College of Home Sc)	826284	0	0	0	0	826284
11	College of Agriculture, BBSR (Dean' office)	7597596	132500	5421321	0	0	13151417
12	Dept of Agronomy	19192786	0	0	0	0	19192786
13	Dept of P.B.G (Plant breeding & genetics)	19360151	0	0	0	0	19360151
14	Dept of Plant physiology	7226805	0	0	0	0	7226805
15	Dept of Agricultural Meteorology	0	0	0	0	0	0
16	Dept of Fruit Science	779606	0	0	0	0	779606
17	Dept of Vegetable Science	5016086	0	0	0	0	5016086
18	Dept of Floriculture and Land Scaping (fls)	7176203	0	0	0	0	7176203
19	Dept of Post Harvest Management(PHM)	613401	0	0	0	0	613401

20	Dept of Fruit Science and Horti. Technology	7401465	0	0	0	0	7401465
21	Dept of Entomology	19416588	0	0	0	0	19416588
22	Dept of plant Pathology	11741318	0	0	0	0	11741318
23	Dept of Nematology	5744264	0	0	0	0	5744264
24	Dept of Agrl. Chemistry and Soil Science	14462867	0	0	0	0	14462867
25	IFFCO CHAIR	1397046	0	70000	0	0	1467046
26	Dept of Agril. Economics	7317881	0	0	0	0	7317881
27	Dept of Agrl. Statistics	3911351	0	0	0	0	3911351
28	Dept of Agrl. Extension	10108350	0	0	0	0	10108350
29	Dept of Seed Science and Technology	3113376	0	0	0	0	3113376
30	Pest Servellance Scheme	274794	0	0	0	0	274794
31	Dept of Bio-Technology	3356797	0	50000	0	0	3406797
32	College of Forestry, BBSR	10676637	40000	1509200	0	0	12225837
33	College of Agril., Chiplima	11238039	47500	1985725	0	0	13271264
34	College of Vet. Science and A.H (OVC)	6534805	25000	9091800	0	0	15651605
35	Dept of Anatomy and Histology	2784446	0	0	0	0	2784446
36	Dept of Veterinary Pathology	3338267	0	0	0	0	3338267
37	Dept of Veterinary microbiology	3943792	0	0	0	0	3943792
38	Dept of Veterinary Parasitology	3254502	0	0	0	0	3254502
39	Dept of veterinary physiology	2571722	0	0	0	0	2571722
40	Dept of Pharmacology and Toxilogy	4047692	0	0	0	0	4047692

41	Dept of Veterinary Bio-Chemistry	3824661	0	0	0	0	3824661
42	Clinical Vety. Medicine	9378890	0	0	0	0	9378890
43	Dept of Ambulatory Clinic (central clinic)	4175233	0	0	0	0	4175233
44	Dept of Vet. Surgery and Radiology	7891650	0	0	0	0	7891650
45	Dept of Animal Reproduction, Gynecology & Obstetrics(ARGO)	5369915	0	0	0	0	5369915
46	Dept of Animal Nutrition	6994790	0	0	0	0	6994790
47	Dept of Livestock Production and Management(LPM)	13002245	0	0	0	0	13002245
48	Dept of Animal Breeding and Genetics(ABG)	7995931	0	0	0	0	7995931
49	Dept of Preventive Medicine	0	0	0	0	0	0
50	Dept of Livestock Production Technology(LPT)	0	0	0	0	0	0
51	Dept of Poultry Science	0	0	0	0	0	0
52	Dept of Veterinary and A.H. Extension	1723423	0	0	0	0	1723423
53	Instructional Livestock Farm(Poultry and Dairy)/ ILF	1107926	0	0	0	0	1107926
54	Coll.of Agrl. Engg. And Technology(CAET)	4524317	100000	2449200	0	0	7073517
55	Dept of Soil and Water Conservation Engg.(SWCE)	9176580	0	12000	0	0	9188580
56	Dept of Farm Machinery	9870553	0	40000	0	0	9910553

	and Power(FMP)						
57	Dept of Mechanical and Electrical Engg.(MEED)	1884400	0	13800	0	0	1898200
58	Dept of Agrl. Processing and Food Engg.(APFE)	3237001	0	5000	0	0	3242001
59	Dept of Agrl. Structure Civil and Environ. Engg.(ASCEE)	2411586	0	10000	0	0	2421586
60	Instrumentation Cell	3375739	0	16000	0	0	3391739
61	D.P.M.E (Planning, Monitering & Evaluation)	9303975	0	71250	0	0	9375225
62	Placement Services and Guidance Cell (psgc)	247382	0	0	0	0	247382
63	P.G. Faculties and D.R.I.(pgf)	2777885	15000	150000	0	0	2942885
64	Co-ordination Unit / Strng. Dean of Research	6193253	32000	282000	0	0	6507253
65	Parasite Breeding Scheme	654759	0	4000	0	0	658759
66	Pepper and Cardamum Scheme	714234	3000	6000	0	0	723234
67	Jute dev.Scheme, kendrapara(JRS)	487590	0	0	0	0	487590
68	RRTTSS, Kalimela	23615	0	0	0	0	23615
69	Farm Service Centre	850176	0	19000	0	0	869176
70	Centre for Tropical mushroom Res.and Training(CTMRT)	2380978	0	76000	0	0	2456978
71	RRTTS, Semiliguda	4678230	20000	158000	0	0	4856230
72	RRTTS, Chiplima	4120182	19000	354000	0	0	4493182

73	RRTTS, Keonjhar	3557451	10000	165000	0	0	3732451
74	RRTTS, Bhubaneswar	9412736	8000	243000	0	0	9663736
75	RRTTS, G. Udayagiri	2771400	16000	161000	0	0	2948400
76	RRTTS, Bhawanipatna	5523113	23600	215000	0	0	5761713
77	RRTT, Sub-Station Umerkote	1230353	500	6000	0	0	1236853
78	RRTTS, Ranital	3511724	25000	217000	0	0	3753724
79	RRTT, Sub-Centre Motto	1704989	6000	40500	0	0	1751489
80	RRTTS, Mahisapat	4543450	6000	81000	0	0	4630450
81	RRTT, Sub-Station, Kirei	383748	0	0	0	0	383748
82	RRTTSS, Jaypore	1384263	6500	28700	0	0	1419463
83	RRTTS, Berhampur	111155	2000	31000	0	0	144155
84	Adaptive Res. Station	206476	0	0	0	0	206476
85	Farm Impliment Design Unit(FIDU)	2294631	0	0	0	0	2310784
86	Sugarcane Res. Station, Nayagarh	861530	2000	95000	0	0	958530
87	Seed Res. Farm, GambhariPalli	2181586	0	0	0	0	2181586
88	Central Farm, bbsr	1586123	0	6000	0	0	1592123
89	Kalimela Farm	597428	0	0	0	0	597428
90	H.A.R.S (High Altitude Research Station), Pottangi	873031	0	20800	0	0	893831
91	DEE/farmer's hostel, educational Museum, OGRC)	5400222	45000	884000	0	0	6329222
92	Information Section	3708620	2000	241000	0	0	3951620
93	University Extension Block Programme(UEBP)	9845708	12000	130000	0	0	9987708
94	Distance Education	2256510	5000	64000	0	0	2325510
95	Video Project	1908667	8750	51250	0	0	1968667

96	College of Fisheries Science, Rangeilunda	15507799	45000	1940500	0	0	17493299
97	P.G. Dept of Acquaculture	4877141	5000	6000	0	0	4888141
98	LUMP (Transfer from Plan to Non-plan)	0	0	0	0	0	0
99	College of Basic Science & Human.(Dir. Office) (CBSH)	4820916	10000	2690000	0	0	7520916
100	Department of Humanities	0	0	0	0	0	0
101	Dept of English	1757173	0	1000	0	0	1758173
102	Dept of Oriya	1453525	0	1000	0	0	1454525
103	Dept of Mathematics	3015097	0	14500	130000	0	3159597
104	Department of Physical Science	65052	0	0	0	0	65052
105	Dept of Physics	9415577	0	15000	125000	0	9555577
106	Dept of Chemistry	8515263	0	63000	100000	0	8678263
107	Dept of Biological Science	0	0	0	0	0	0
108	Dept of Zoology	6926223	0	116875	0	0	7043098
109	Dept of Botany	3010558	0	28000	175000	0	3213558
110	Dept of Microbiology(General)	4769167	0	0	0	0	4769167
111	LUMP (Higher Education)	319500	0	0	0	0	319500
112	25% State Share towards 75:25 ICAR Projects, Expenditure	0	0	0	0	0	0
113	Dean, O.V.C.	0	0	20501902	8498098	0	29000000
114	College of Horticulture, Chiplima	9012782	55000	2344250	0	0	11412032
115	College of Agril. Bhawanipatna	14506691	60000	1679250	85020	0	16330961
116	Agro Polytechnics, Boudh and Deogarh	0	0	1980389	31802000	0	33782389
117	Strengthening of Agricultural Extension	0	0	100000	0	0	100000

118	LUMP (Agriculture and Allied State Plan)	0	0	0	0	0	0
119	AICRP on Farm Implement and Machinery(Pow.Till), BBSR (FIM)	4161166	90000	335000	0	35000	4621166
120	AICRP On Vegetable Improvement, BBSR (VIP)	5477632	100000	751200	0	0	6328832
121	AICRP on Potato Improvement Project, BBSR	3323866	40000	182500	0	7500	3553866
122	AICRP on Cashew Improvement, BBSR	5196660	70000	300000	0	0	5566660
123	AICRP on IFSwith ECF Centres(Onfarm res. centre)/(IFS)/CSR	14120878	133330	1678972	0	16667	15949847
124	AICRP on Agroforestry, BBSR	4134017	30000	181200	0	0	4345217
125	AICRP on Spices Improvement, Pottangi	1016935	66000	133000	0	0	1215935
126	AICRP on Small Millet Improvement, Berhampur (SMIP)	4419698	80000	480000	0	0	4979698
127	AICRP on Forage Crop, Bhubaneswar	5389532	100000	601200	0	0	6090732
128	AICRP on Honey Bee Research, Bhubaneswar	3768828	70000	331200	0	0	4170028
129	AICRP on Tobacco Improvement, Berhampur	2230632	100000	200000	0	0	2530632
130	AICRP on Palm Research	1921727	39000	966200	0	76250	3003177
131	AICRP on Weed Control,	3711305	60000	240000	0	0	4011305

	Bhubaneswar						
132	AICRP on Betelvine Research, BBSR	1026758	67000	225000	0	108000	1426758
133	AICRP on Pulse(Mullarp) Improvement, Berhampur	2501725	100000	398800	0	0	3000525
134	AICRP on Groundnut (Oil seed), BBSR	5592256	45000	358800	0	0	5996056
135	AICRP on Rapeseed and Mustard, BBSR	3148204	20000	160000	0	0	3328204
136	AICRP on Linseed., Jashipur	1682171	40000	160000	0	0	1882171
137	AICRP on Niger, Semiliguda	810134	50000	200000	0	0	1060134
138	AICRP on Oilseed Sesamum, BBSR	2941158	74200	300000	0	0	3315358
139	AICRP on Cotton Improvement, Bhawanipatna	2582410	60000	241200	0	0	2883610
140	AICRP on Utilisation of Animal Energy, BBSR(UAE)	5663781	106000	568700	0	100000	6438481
141	AICRP on Pigeon pea, Berhampur	636038	40000	160000	0	0	836038
142	AICRP on Caster, Bhawanipatna	1086577	40000	200000	0	0	1326577
143	AICRP on Maize Improvement, BBSR	3743954	80000	481200	0	0	4305154
144	AICRP on Soil Test Crops Response, BBSR(STCR)	3064481	40000	280600	0	0	3385081
145	AICRP on Micro and Secondary Nutrient, BBSR	2448667	50000	401200	0	0	2899867
146	AICRP on Nematod Pest Control, BBSR	3463642	100000	300000	0	0	3863642
147	AICRP on Bio-diversity	1385959	60000	400000	0	0	1845959

	Bio-fertilizers,(BBSR,BNF-Biological Nitrogen Fixation)						
148	AICRP on Under Utilised Crops, BBSR	2958368	40000	260000	0	0	3258368
149	AICRP on Agrometeorology, BBSR	1824463	50000	242050	0	0	2116513
150	AICRP on Long Term Fertilizer, BBSR (LTFE)	1849605	30000	510000	0	0	2389605
151	AICRP Breeder Seed Production, NSP (Crops), BBSR	5640696	30000	264800	0	0	5935496
152	AICRP (NSP) Seed Technology Research, BBSR (str)	7830698	66989	460000	0	0	8357687
153	AICRP on Poultry, BBSR	3445010	50000	4034200	0	0	7529210
154	AICRP on Goat Improvement, BBSR	2344221	80000	921200	0	0	3345421
155	AICRP on Sheep Improvement, BBSR	953564	0	1200	0	0	954764
156	AICRP on ESA, BBSR	3310585	135000	930950	406000	0	4782535
157	AICRP on Post Harvest Technology, BBSR (PHT)	8081968	106600	333100	0	66500	8588168
158	AICRP on Rice Improvement, Jaypore	0	40000	300000	0	0	340000
159	AICRP on Rice Improvement, Chiplima	4448803	100000	1007886	0	0	5556689
160	AICRP on Water Management, Chiplima	4513760	53300	333300	0	0	4900360
161	AICRP on Sugarcane, Nayagarh	2567356	100000	300000	0	0	2967356
162	AICRP on Jute and Allied Fibres., Kendrapara	4808461	60000	401200	0	0	5269661

163	AICRP on Dryland Agril. Research Project, Phulbani (DLAP)	4055877	46500	238200	0	0	4340577
164	AICRP on Rural Agril. Work Experience, BBSR (RAWA)	0	0	1200	0	0	1200
165	AICRP Imp. Of Feed resources and nutrient utilisation	0	25000	850000	0	0	875000
166	AICRP on Mushroom	422222	50000	400000	1110000	133000	2115222
167	AICRP on Biological Control of Crop, pests and weeds	119817	25000	139200	0	0	284017
168	AICRP on Tropical Fruits	1695584	100000	400000	0	40000	2235584
169	AICRP on Floriculture	975947	16000	160000	0	0	1151947
170	AICRP on Mullarp, Keonjhar	1082993	45000	182400	0	0	1310393
171	LUMP (75:25)	0	0	0	0	0	0
172	BSP Annual Oil seed Groundnut, BBSR	1700860	0	0	0	0	1700860
173	Dev of Bamboo based agro forestry	0	0	0	0	0	0
174	NICHE management of Acid Soil	0	0	0	0	0	0
175	Scaling of water productivity in Agri. For livelihoods through teaching-cum-demonstration, training of trainers, farmers(SWPA)	0	0	0	0	0	0
176	Seed Production in Agril.	0	60805	639195	0	100000	800000
177	Modeling the performance of major	0	0	0	0	0	0

	cropping(NAIP-4)						
178	Modernization of Agricultural University farms	0	0	0	0	0	0
179	Network project-4: Capacity building of coastal fisher women through Post Harvest Technology in Fishery	0	0	0	0	0	0
180	AINP on Onion and Garlic, Chiplima	0	22300	1126200	0	0	1148500
181	NAIP-1: Enabling small holders to improve from carbon finance	0	0	0	0	0	0
182	NAIP-2: A value change on ginger and ginger products(1.4.09 to 30.6.2012)	0	0	0	0	0	0
183	NAIP-2(b): capitalisation of prominent land races of rice in Odisha through value chain Appro	0	0	0	0	0	0
184	NAIP-3(b): Strategies to enhance adoptive capacity to climate change(Dr. L.M. Garnayak)	0	0	0	0	0	0
185	Technology Mission on Cotton (tmc)	0	100000	100000	0	0	200000
186	E-Granth Library (NAIP)	0	0	0	0	0	0
187	Marketing Intelligency... Dept. of Agril. Economic,CA, Bhubaneswar	0	0	541500	0	0	541500
188	Commercial Horticulture C.O.H, Chiplima	0	0	0	0	0	0

	(Experiential Learning)						
189	FLD on maize(Cont.Rec.)	0	0	499200	0	0	499200
190	FLD on Maize (4 KVK)	0	0	145200	0	0	145200
191	FLD on Pigeonpea (Cont.Rec)	0	0	0	0	0	0
192	FLD on SMIP	0	0	156250	0	0	156250
193	FLD on Linseed	0	0	30000	0	0	30000
194	FLD on Rapeseed and Mustard	0	0	20000	0	0	20000
195	FLD on Castor	0	0	40000	0	0	40000
196	FLD on Sesamum	0	0	45715	0	0	45715
197	FLD on Rice imp. Cont (R)	0	0	36300	0	0	36300
198	Training cum awareness on PPV & FR Act 2001	0	0	0	0	0	0
199	FLD on promotion and Strengthening of Agril. Mechanism through training and demonstration	0	0	0	0	0	0
200	Experimental Learning fish post harvest and Experimental Learning fresh value Aquaculture	0	0	6200000	0	0	6200000
201	FLD on Niger	0	0	48800	0	0	48800
202	FLD on Mullarp	0	0	123800	0	0	123800
203	RESMISA (AICSMIP) CPR, Berhampur	0	0	0	0	0	0
204	FLD on Small Millet	0	0	0	0	0	0
205	Tribal Sub-plan (TSP)	0	50000	10076463	2242822	50000	12419285
206	Others(100% Icar)	0	0	1122200	650000	0	1772200

207	Comprehensive Scheme	10410071	550000	851200	0	0	11811271
208	P.F.D.C (Plastic Culture Dev. Project / precession Farming dev. Centre)	0	144700	2043903	1100000	111048	3399651
209	Agro Advisory Service, Bhawanipatna	594486	30000	58800	0	0	683286
210	Agro Advisory Service, BBSR	1282757	30000	78800	0	0	1391557
211	Agro Advisory Service, Chiplima	0	15000	30000	0	0	45000
212	Agro Advisory Service, Keonjhar	0	22500	45000	0	0	67500
213	Agro Advisory Service, Ranital	874709	40000	98800	0	0	1013509
214	Agro Advisory Service, G. Udayagiri	508310	30000	58800	0	0	597110
215	Agro Advisory Service, Kirei	266207	30000	58800	0	0	355007
216	NSS/ETI (TOC), BBSR	0	0	2136183	0	0	2136183
217	Estt. Of Bio Resources(DBT)	0	0	0	0	0	0
218	M.Sc. (Ag.) in Bio Technology	0	0	0	0	0	0
219	National Oil Seed and Veg. oils. Dev. Board Germ Plasm (NOVOD)	0	0	0	0	0	0
220	Dev. Of Tissue Culture facilities	0	0	0	0	0	0
221	National Hort. Mission(Directorate of Coconut and Arecanut CCS of NHM)	0	0	3300775	0	0	3300775
222	Central Research Inst. Of DLAP NICRA	0	25000	755000	0	0	780000
223	PHT and Management (CSS)	0	0	246000	0	0	246000
224	Setting Bio Diesel Lab,	0	0	0	0	0	0

	CAET						
225	Molecular screening of Heavy Metal tolerance in Rice varieties	0	0	144000	0	0	144000
226	Forecasting Agril. Output Using Space Agro Meteorology and Land based (FASAL)	0	0	0	0	0	0
227	Esst. Of Mother Plant Nursery for high Pedigree	0	0	36200	0	16200	52400
228	Realtime Pest servelance on Groundnut, NICRA, New Delhi	0	0	0	0	0	0
229	AICRP on Soyabean at RRTTS, Bhawanipatna	0	0	48000	0	0	48000
230	NICRA, KVK, Ganjam	0	33341	447000	0	0	480341
231	NICRA, KVK, Jharsuguda	0	0	1200	0	0	1200
232	NICRA, KVK, Kendrapara	0	25821	221679	0	0	247500
233	NICRA, KVK, Sonapur	0	25000	570000	0	0	595000
234	NICRA	0	30000	429798	0	0	459798
235	AAS, Mahisapat	552991	30000	58800	0	0	641791
236	AAS, Semiliguda	510559	0	0	0	0	510559
237	Karanja Biodiesel	0	0	150365	0	0	150365
238	Post harvest losses assessment (CAET)	0	0	533800	0	0	533800
239	Preventing extinction & improving.....Bio-technology of Tools	0	0	0	0	0	0
240	Study on Bio-technological.....Acid Soil of Orissa (UGC sponsored) B.B. Mishra	0	0	0	0	0	0

241	Bio-control potential.....Cv. Pusa Ruby (UGC sponsored)	0	0	0	0	0	0
242	project on hybrid solar dryer in collaboration...FIDU, Dept of FMP, CAET	0	0	0	0	0	0
243	Fly ash in Agriculture & forestry validation...DST-GOI 100%	700000	0	0	0	0	700000
244	Storage losses of food grains (ICAR-FCI) under AICRP PHT	0	0	100000	0	0	100000
245	Facilitaion Center of National Medicinal Plan (FCNMPB)	51213	0	0	0	0	51213
246	Production & Utilization of Bio Diesel	0	0	0	0	0	0
247	Preparation of GPF/GIS based soil facility MAP	0	0	0	0	0	0
248	Skill oriented training for enterprenurship.....State Employment Mission	0	0	0	0	0	0
249	Livelihood Promotion of tribal Community DST Of Orissa	0	0	0	0	0	0
250	Global conference on Hort. For food Nutrition & livelihood option	0	0	0	0	0	0
251	Prevention and control of mineral.....Through rumen microbial Mnipulation	0	0	0	0	0	0

252	National seminar on Utilization of microbes for sustainable development...Dr. B.B, Mishra	0	0	0	0	0	0
253	Screening of anticancer.....Vitro culture (UGC sponsored)	0	0	0	0	0	0
254	Socio economis impact in Livestock.....In Polluted environment (UGC sponsored)	0	0	0	0	0	0
255	Synthesis and characteri sation.....Luffacacy Lindica (UGC Deptt. Of Physics	0	0	58400	0	0	58400
256	Others(GOI)	0	0	731300	0	0	731300
257	Dev. & strengthening of SAUs (ICAR Dev Grant)/Library Strengthening	65205562	0	0	0	0	65205562
258	I.C.F.R.E.	0	0	0	0	0	0
259	R.K.V.Y. (Rastriya Krishi Vikash Yojana)	0	0	0	0	0	0
260	CPF Contribution						12851930
261	GPF Contribution						69359952
262	Pension Fund						5671037
263	TDR						50000
264	DEPOSIT SCHEME		0	0	0	0	21954598
265	Scholaship and loan						4658457
266	Caution money						119200
267	Security Deposit						9000
268	Other Deduction						1007400
269	EMD						20000
270	GIS						15220
271	Income Tax						75371960

272	GPF(Deputanist)						1074937
273	LIC						14573786
274	ECS						305240
275	EHCS						1645003
276	JPA/Student Insurance						222810
277	PT						2976964
278	Maintenance Charges						44000
279	Bank Loan Recovery						29483736
280	Temporary Advance/T.A ADV/GISadv/fes. Adv/HBA						9453652
281	State Sector	0	0	0	0	0	0
282	ICAR Schemes	0	0	0	0	0	0
283	Govt. of India Schemes		0	0	0	0	3000000
284	NFSM Pulses	0	0	0	0	0	0
285	University Schemes		0	0	0	0	46000
286	TRANSFER OF FUND						536980211
287	FASAL Project		0	0	0	0	514971
288	Unspent amount		0	0	0	0	1966679
289	UGC revised pay arrear(6th pay)	1554877	0	0	0	0	1554877
290	N.T.S (National Talent Scholarship)		0	0	0	0	452200
291	Refund of extra amount		0	0	0	0	297680
	TOTAL	833023396	6873768	159932371	60432447	1206113	1855610874

Details of closing balance as on 31.03.2014 are furnished below (as per audit)

Sl. No.	Name of the cash book	In shape of cash	In deposit A/C in Banks	Total
01	OUAT Proper	152405.00	210387536.97	210539941.97
02	MCA(Self financing & other allied accounts)	0.00	29943206.87	29943206.87
03	Guest House	11070.00	3201637.51	3212707.51
04	XIASC	0.00	19728.00	19728.00

05	DBT	0.00	1134450.00	1134450.00
06	SAMS	0.00	360520.00	360520.00
07	NAIP	0.00	1641613.00	1641613.00
08	Infrastructure Development	0.00	59520.90	59520.90
09	Perquisite	0.00	269748.00	269748.00
10	NSS Regular	0.00	842294.00	842294.0000
11	NSS Special	0.00	1663443.00	1663443.00
12	KVK	0.00	3602936.10	3602936.10
13	Global Conference on Horticulture	0.00	1259.00	1259.00
14	Collection account(Sale of Application Form)	0.00	7253600.00	7253600.00
15	Infrastructure 2	0.00	8181370.00	8181370.00
16	EMD	0.00	205083.00	205083.00
17	Interest	0.00	5099569.00	5099569.00
18	Overhead	0.00	9130484.00	9130484.00
	TOTAL		163475.00	282997998.35
				283161473.35

1) Improper maintenance of main cash book.

As per financial and accounts manual of OUAT, cashbook shall be maintained as per OUAT form-1 in the accounts section. All transactions through bank as well as cash section will be incorporated. This will be maintained daily and closing balance struck at the close of each year. Adjustment transaction should be entered in the main cash book through journal entries. Besides, only sum total for cash transactions made in subsidiary cash books for each day should be entered in the main cash book to avoid repetition.

2) Non maintenance of annual statement of accounts

Consolidated accounts of the University contained some broad statement of receipts and expenditure. However due to improper maintenance of main cash book and non finalisation of audited accounts by any internal auditor of University, the annual statement of accounts could not be prepared and produced before audit for verification which should be observed.

3) Non reconciliation of figures with bank balance

As per F.A. manual at the end of each week the bank reconciliation statement should be drawn up and appended to the cash book itself showing the dates of difference if any existing between the bank balance shown in the bank scroll and bank balance shown in cash book. But, it was noticed that, no such reconciliation was made in the cash book maintained by the Comptroller, OUAT and the end of each month or closing of financial year reconciliation was not made with bank statement at the end of each week or each month. Due to non reconciliation with bank balances there were discrepancy to the tune of Rs. 282997998.45 noticed in different bank accounts at the end of March 2014 which dealt in para no. 5.

4) Non attestation of Cheque/B.D. register

As per F.A manual register of cheques/drafts shall be maintained as per OUAT form no. 11. But it was noticed that the register of cheques/B.D. was maintained by accounts section for entry of cheques/Drafts received on behalf of OUAT. But the entries made in the register was not attested by the Accounts Officer/S.O. in token of check and the Register was also not signed by the Comptroller as required for authenticity of the entries made in the register maintained for this purpose.

5) Assets and Liabilities

As per rule 20 of O.U.M., 1987 the University should prepare annual statement of accounts at the end of every financial year. The annual statement of accounts should comprise the receipt and payments accounts, income and expenditure accounts and the statements of assets and liabilities. But it has not been maintained from inception of the OUAT. However Audit has tried to work out the Asset & Liability position of the University from the figure worked out.

Asset		Liability	
Heads of accounts	Amount involved	Heads of accounts	Amount involved
Closing balance of Cash Book	283161874.4	Unspent grant at the year's end	64223712
Investment of the year	31734506	Govt dues to deposit,(IT)	96320
Advance outstanding	22540	(VAT)	196630
Royalty (paid in excess) to be adjusted	76538	(Cess)	581065
Amount suggested for audit recovery	4907869	EMD to refund	205083
Total	319903327.4	Total	65302810
The Asset over liability is 79.58%.			

6) Deficiencies of in internal control mechanism

Internal control provides reasonable assurance to the management about the compliance of applicable rules and regulations. The primary function of internal audit, is to assist in ensuring the accuracy of accounts, to ensure that all revenues collected are brought to account under proper heads, that all expenditures and disbursements are authorised and that the final account represent a complete statement of financial transaction.

It was noticed that, internal control in the University was deficient and not commensurate with the transactions and other activities. The University head not prepared the balance sheet since its inception. In the absence of balance sheet, the actual state affairs of the University could not be ascertained. The bank balances were carried forward without ensuring whether contra-debit and credit entries have been properly afforded by the banks. Mechanism of regular reconciliation of bank balances had not been followed. With the result that many transactions involving Rs. 282997998.45 was lying for reconciliation in Comptroller cash book and unaccounted for.

7) NEDDS RECONCILIATION

In financial position the BANK POSITION as per cash book and audit as on 31.03.2014---- Rs 282997998.35

Bank position as per bank passbook as on 31.03.2014----- Rs 282997899.25

Difference----- Rs 99.10

Requested to local authority the same may please be reconcile and compliance reported to audit . In Exit Conference the local authority stated that reconciliation the above discrepancy and maintained the cash books properly in coming year.

8) Maintenance/ non maintenance of flexi account

Out of 18 nos of account of OUAT proper 8 nos of account are flexi remain 10 nos account are not flexi during the year 2013-14 . on question arises about 10 nos of non flexi account the local authority stated that all accounts are flexi from the year 2015-16 and interest also received flexi interest

Non maintenance of flexi account during the year 2013-14 given below

N.S.S regular

N.S.S special

D.B.T

Global conference in horticulture

XIASC, cashbook

SAMS

NAIP

Infrastructure-1

E.M.D

Collection account

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

Orissa University of Agriculture Technology - 2013-2014

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	StateBank of India,O.U.A.T Campus siripur,Suryanagar Bhubaneswar	10173711536	31-03-2014	235015077.01	31-03-2014	210387536.97	24627540.04	O.U.A.T Proper
2	S.B.I OUAT CampusBhubaneswar	10173713373	31-03-2014	836434.00	31-03-2014	842294.00	-5860.00	N.S.S. Regular
3	S.B.I OUAT CampusBhubaneswar	10173713384.0	31-03-2014	1652068.00	31-03-2014	1663443.00	-11375.00	N.S.S. Special
4	S.B.I OUAT CampusBhubaneswar	32064240420	31-03-2014	2229247.00	31-03-2014	1134450.00	1094797.00	D.B.T
5	S.B.I OUAT CampusBhubaneswar	32343671552	31-03-2014	1259.00	31-03-2014	1259.00	0.00	Global confearence in horticultulture
6	S.B.I OUAT CampusBhubaneswar	32257087856	31-03-2014	19728.00	31-03-2014	19728.00	0.00	XIASC,CASHBOOK
7	S.B.I OUAT CampusBhubaneswar	30772037733	31-03-2014	453157.00	31-03-2014	360520.00	92637.00	SAMS CASH BOOK
8	S.B.I OUAT CampusBhubaneswar	3000734434	31-03-2014	269748.00	31-03-2014	269748.00	0.00	Perquisities
9	S.B.I OUAT CampusBhubaneswar	30608921940	31-03-2014	2022224.00	31-03-2014	1641613.00	380611.00	NAIP
10	S.B.I OUAT CampusBhubaneswar	10173711728	31-03-2014	21333252.00	31-03-2014	3602936.00	17730316.00	KVK
11	S.B.I OUAT CampusBhubaneswar	10173711525	31-03-2014	33484113.87	31-03-2014	29943206.87	3540907.00	MCA
12	S.B.I OUAT CampusBhubaneswar	10173710190	31-03-2014	2534598.51	31-03-2014	3201637.51	-667039.00	Gauest house
13	S.B.I OUAT CampusBhubaneswar	30268444835	31-03-2014	79130484.00	31-03-2014	9130484.00	70000000.00	overheadcharge
14	S.B.I OUAT CampusBhubaneswar	30263834057	31-03-2014	5099569.00	31-03-2014	5099569.00	0.00	intrest account
15	S.B.I OUAT CampusBhubaneswar	32720314591	31-03-2014	7253600.00	31-03-2014	7253600.00	0.00	collecatation account
16	ALB Gopabandhu nagar bhubaneswar	21133842837	31-03-2014	8181370.00	31-03-2014	8181270.00	100.00	Infrastructure-2
17	ALB Gopabandhu nagar bhubaneswar	21133844108	31-03-2014	347174.00	31-03-2014	205083.00	142091.00	EMD
18	S.B.I OUAT CampusBhubaneswar	10173710214	31-03-2014	92773.90	31-03-2014	59520.90	33253.00	Infrastructure-1

	r						
	GRAND TOTAL			399955877.29		282997899.25	116957978.04

Reconciliation

Reconciliation of Cash book and Pass book amounting to Rs.116957978.04

OSP - 134 & 135

1) SBI A/C No. 10173713373 - NSS Regular

As per Pass Book as on 31.03.2014 - 836434.00

As per Cash Book as on 31.03.2014 - 842294.00

Difference (-) 5860.00

The differential amount Rs 5860.00 was deposited in the above N.S.S regular account during 2012-13 on 5.11.12 . But the bank has credited the amount in main account no 10173711536 wrongly instead of N.S.S REGULAR ACCOUNT . The amount of Rs 5860.00 has been credited in N.S.S REGULAR ACCOUNT by the Bank on dt 705.2014

2) SBI A/C No.- 10173713384 - NSS Special

As per pass book as on 31.03.2014 - 1652068.00

As per cash book as on 31.03.2014 - 1663443.00

Difference (-) 11375.00

The differential amount Rs 11375.00 was deposited in the above N.S.S special account during 2012-13 on 5.11.12 . But the bank has credited the amount in main account no 10173711536 wrongly instead of N.S.S SPECIAL ACCOUNT . The amount of Rs 11375.00 has been credited in N.S.S SPECIAL ACCOUNT by the Bank on dt 07.05.2014

3) SBI A/C No. -32064240420 - DBT Cash Book

As per pass book as on 31.03.2014 - 2229247.00

As per cash book as on 31.03.2014 - 1134450.00

Difference 1094797.00

Cheque issued but not encashed till 31.03.2014

Cheque No. 528571/31.03.2014 amounting to Rs. 1082231.00 encashed on 16.04.2014

Cheque No. 528572/31.03.2014 amounting to Rs. 12566.00 encashed on 22.04.2014

4) SBI A/C No. 3077207733 - SAMS

As per pass book as on 31.03.2014 - 453157.00

As per cash book as on 31.03.2014 - 360520.00

Difference 92637.00

Excess amount credited by the bank towards TDS refund related to office accounts w.e.f. 14.03.2012 to 06.07.2013 amounting to Rs. 92637.00

5) SBI A/C No. 30608921940 - NAIP Cash Book

As per pass book as on 31.03.2014 - 2022224.00

As per cash book as on 31.03.2014 - 1641613.00

Difference 380611.00

Excess amount credited by the bank towards TDS refund related to other account w.e.f. 06.06.2013 to 06.02.2014 amounting to Rs. 380611.00

6) SBI A/C No. 10173711728 - KVK Cash Book

As per pass book as on 31.03.2014 - 21333252.90

As per cash book as on 31.03.2014 - 3602936.10

Difference 17730316.80

It is requested to local authority to reconcile it and produce to audit.

7) SBI A/C No. 10173711525 - MCA Cash Book

As per pass book as on 31.03.2014 - 33484113.87

As per cash book as on 31.03.2014 - 29943206.87

Difference 3540907.00

It is requested to local authority to reconcile it and produce to audit.

8) SBI A/C No. 10173710190 – Guest House A/C

As per Pass Book as on 31.03.2014 – 2534598.51

As per Cash Book as on 31.03.2014 – 3201637.51

Difference (-) 667039.00

On question arises by audit in less amount of Rs 667039.00 in pass book the local authority replied that the excess receipt towards interest taken in cash book on 31.03.2014 is Rs 622104.

which has adjusted in 31.03.2016 and same has been produced to audit and audit also verified the same in exit conference. So actual C.B of cash book as on 31.03.2014 should be 2590603.51 (BANK DEPOSITE-2579533.00 + CASH-11070.00) Hence, requested to local authority to rectify the same in cash book and remain Rs 45025.00 may please be reconciled and reported to audit.

9) SBI A/C No. 10173711536 – OUAT Proper

As per Pass Book as on 31.03.2014 – 199342039.01

As per Cash Book as on 31.03.2014 – 210387536.97

Difference (-) 11045497.96

It is requested to local authority to reconcile it and produce the same to audit. In exit conference the local authority, replied that balance of one flexi account (M.O.D) account no 32879167167 was not reflected in the bank statement as on 31.03.2014. On query of audit the fresh bank statement has been produced by the bank and same to be produced to audit the same also verified in exit conference. which shows Rs in bank statement Rs 235015.01 which is linked on 26.12.2016 and balance raised in above account on 26.12.2016 amounting Rs 222344600.84 Hence the actual balance as on 31.03.2014 is Rs 235015077.01 in SBI A/C No. 10173711536 – OUAT Proper so that

As per Pass Book as on 31.03.2014 – 235015077.01

As per Cash Book as on 31.03.2014 – 210387536.97

Difference ---24627540.04

10) SBI A/C No. 30268444835 – Overhead Charge A/C

As per Pass Book as on 31.03.2014 – 79130484.00

As per Cash Book as on 31.03.2014 – 9130484.00

Difference 70000000.00

Cheque issued on 31.03.2014 amounting to Rs. 70000000.00 towards release of funds to DPEP vide cheque no.186263, but not encashed till 31.03.2014.

11) ALB A/C , Gopabandhu Nagar – Infrastructure A/C

As per Pass Book as on 31.03.2014 – 8181370.00

As per Cash Book as on 31.03.2014 – 8181270.00

Difference 100.00

Bank commission towards DDP Cheque charges debited by bank on 21.01.2014

12) SBI A/C No. 81133844108 – EMD A/C cash book

As per Pass Book as on 31.03.2014 – 347174.00

As per Cash Book as on 31.03.2014 – 205083.00

Difference 142091.00

It is requested to local authority to reconcile it and produce the same to audit.

13) SBI A/C No. 10173710214 – Infrastructure 1 A/C cash book

As per Pass Book as on 31.03.2014 – 92773.90

As per Cash Book as on 31.03.2014 – 59520.90

Difference 33253.00

Receipt towards interest amount worth Rs. 33253.00 not taken to cash book.

Hence, requested to local authority to reconcile it and produce the same to audit.

Reconciliation

The break up of C.B. of Rs. 282997998.35 lying in different a/cs are furnished below:

The deposit balance as on 31.03.2014 of OUAT Proper as furnished sl. no.1 of financial position at para 4	Rs. 210387536.97
The deposit balance as on 31.03.2014 OUAT Proper relating to sl. no. 2 to 18 as provided in table para 4	Rs. 72610461.38
TOTAL	Rs. 282997998.35

Immediate steps may be taken to reconciliation of aforesaid difference of Rs 116957978.04. as provided in accounts manual OUAT 1987, Para 20 (i) & 20 (ii) read with F.D. Circular No. 4827/F, 30.06.2009 and fact reported to audit. Since, no reply was furnished by the local authority in response to objection memo issued on this score. However requested to local authority in Exit Conference to Bank Reconciliation to be made regularly by audit. The local authority also agreed reconciliation the same above imediate on special attention, through C.A.and taken to cashbook which has reconciled by lfa audit and same to be produced in next audit . Till produce the same to next audit and reconciled the same which has not been reconciliation of bank the difference of Rs116957978.04 is kept under objection .

PARA: 6 STOCK POSITION

Orissa University of Agriculture Technology - 2013-2014

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Computer	11	9	9	11.00	11	
2	Air Conditioner	7	1	-	8.00	8	
3	Printer	2	10	-	12.00	3	
4	Scanner	1	-	-	1.00	1	
5	Xerox cum Printer	2	1	1	2.00	2	
6	Steel Almirah	10	-	-	10.00	10	

Comments

The above table is again reflected below to avoid any future omission

Sl. No.	Name of the Items	O.B. as on 01.04.2013	Receipt during the year 2013-14	Total	Issued	Balance as on 31.03.2014	Remarks
1.	Computer	11	9	20	9	11	
2.	Air Conditioner	7	1	8	-	8	
3.	Printer	2	10	12	9	3	
4.	Scanner	1	-	1	-	1	
5.	Xerox cum Printer	2	1	3	1	2	
6.	Steel Almirah	10	-	10	-	10	

But no information was supplied till closure of audit towards stocks of vehicles and other valuable equipments. Steps may be taken to work out the actual position and produce the same to next audit for check.

1) Non realisation of security money from persons handling cash, stock and store.

As per rule 269 of OGFR, persons dealing with cash, stock & stores are required to deposit S.D. money which is to be retained in form of indemnity bond and pledged to University authority. The same may be ensured and compliance reported.

2) Non conduct of Physical verification of stock/store and dead stock materials : OSP No. 174

As provided in financial and accounts manual 57(1) of OUA.M, Physical verification of all stock stores should be made at least once in every year by the head of office or such other officers as may be specifically authorised by him in this behalf subject to be conditioned that, the verification is not entrusted to a person who or who is a nominee or is employed under the custodian, the ledger keeper or the accountant. The verification should be entrusted to the responsible officer who is independent in-charge of the store. Arithmetical verification of stores with its results should be recovered in the inventory or the store ledger of the appropriated pages.

It was noticed during audit, the physical verification for the store/stock (stationery stock register and form, permanent stock a/c register, dead stock register) was not conducted during the year 2013-14 by the University authority. On question arises reason for non conduct of physical verification of stock and store/dead stock through objection memo .

In response to audit objection memo the local authority has not submitted satisfactory reply to audit. However requested to local authority conduct physical verification of stock perishable and dead stock as per above rule henceforth . In Exit conference the local authority agreed to verify the stock and store once in every six months.

PARA: 7 INVESTMENT

Orissa University of Agriculture Technology - 2013-2014

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2013	29306333.00	22212082.00	7094251.00	24640255.00	31-03-2014	31734506.00	31-03-2014	31734506.00	0.00	--
	GRAND TOTAL	29306333.00	22212082.00	7094251.00	24640255.00		31734506.00		31734506.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

An abstract position of Investment made during the year 2013-14 is furnished below.

- (a) Opening Balance of Investment as on 1.04.2013 = 29306333.00
 (b) Amount of Encashment made during 2013-14 = (-) 22212082.00
 (c) Total funds available after encashment = 7094251.00
 (d) Amount invested during 2013-14 = (+) 24640255.00
 (e) Closing Balance of Investment as on 31.03.14 = 31734506.00

DETAILS OF INVESTMENT during the year 2013-14

Sl. No	Page Ref.	Fund Particulars	TDR Ac. No	Date of Investment	Amount of Investment	Period of Investment	Rate of Int.(%)	Date of Maturity	Maturity value	Name of Bank
1	2	3	4	5	6	7	8	9	10	11
1	11	G.M	32306863497	25.4.13	50000	4years	8.75	25.4.17	Ann.Int.	SBI
2	13	G.M	32275266460	31.3.14	50000	2years		931.3.16	Ann.Int.	SBI
3	15	G.M	32275257955	31.3.14	50000	2years		931.3.16	Ann.Int.	SBI
4	17	PRIZE	30193670414	22.6.13	23200	3years	8.75	22.6.16	Ann.Int.	SBI
5	27	G.M	32914613060	30.3.14	50000	2years		931.3.16	Ann.Int.	SBI
6	29	G.M	32914615625	30.3.14	50000	2years		931.3.16	Ann.Int.	SBI
7	33	Prize	32279388735	1.4.13	1000	1year	8.75	1.4.14	Ann.Int.	SBI
8	47	Lecture	30199953178	13.5.13	10000	4years	8.75	14.5.17	Ann.Int.	SBI
9	49	G.M	30199953543	16.5.13	3000	4years	8.75	16.5.17	Ann.Int.	SBI
10	70	G.H A/C	33193272627	9.5.13	2823377	3years	8.75	9.5.16	3660515	SBI
11	74	G.M	32312744847	13.4.13	3000	4years	9.25	13.4.17	Ann.Int.	SBI
12	78	G.M	32306980439	27.4.13	30000	4years	8.75	27.4.17	Ann.Int.	SBI
13	78	G.M	32311492298	27.4.13	20000	4years	8.75	27.4.17	Ann.Int.	SBI
14	84	INT.A/C	31492767192	6.11.13	1272955	1year		96.11.14	1391446	SBI
15	84	INT.A/C	31625582228	30.1.14	1549966	1year		930.1.15	1694247	SBI

16	86	G.M	32908270913	26.3.14	50000	1year	8.75	26.3.14	Ann.Int.	SBI	
17	88	G.M	32908272955	26.3.14	50000	2years	9	26.3.16	Ann.Int.	SBI	
18	92	921 A/C	50093267974	2.6.14	2000000	2 m 2 days	7-		Ann.Int.	SBI	
19	120	PRIZE	32267285803	31.3.14	20000	1year		922.8.14	Ann.Int.	SBI	
20	120	PRIZE	32494875926	22.8.13	20000	2years		931.3.16	Ann.Int.	SBI	
21	136	G.H A/C	31514166532	25.11.13	3812044	1year		925.11.14	4166882	SBI	
22	138	INFRA A/C	31514207184	25.11.13	3019103	1year		925.11.14	3300131	SBI	
23	139	INT A/C	31514212059	25.11.13	9632610	1year		925.11.14	10529245	SBI	
24	98	GM	32989436932	10.5.13	50000	4 years	8.75	10.5.17	Ann.int.	SBI	
Total					24640255						

It was seen from the above table that a sum of Rs. 24640255.00 was invested during the year 2013-14 as detailed below.

- i) Reinvestment made during the year 2013-14 Rs. 24590255.00
- ii) New investment made during the year 2013-14 Rs. 50000.00
- iii) **Total Rs.24640255.00**

7.2. Details of new investment: -

Only a Sum of Rs. 50000.00 was made new investment during the year 2013-14 as follows:

Sl. No	Page Ref.	Fund Particulars	TDR Ac. No	Date of Investment	Amount of Investment	Period of Investment	Rate of Int.(%)	Date of Maturity	Maturity value	Re-investment	Interest received	TDR as on 31.03.2014	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	98	G,M	32989436932	10.5.13	50000	4years	8.75	10.5.17	Annual Int.			50000	

PARA: 8 **ADVANCE**

Orissa University of Agriculture Technology - 2013-2014

Sno	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2013	OUAT Proper	12000.00	665540.00	677540.00	655000.00	31-03-2014	22540.00	31-03-2014	22540.00	0.00	--
	GRAND TOTAL		12000.00	665540.00	677540.00	655000.00		22540.00		22540.00	0.00	

Comments :

8.1.Reconciliation of OB of advance as on 01.04.2013: -

AS per last Audit report No. 102751/2015-16 for the year 2012-13 outstanding advance figure was Rs. 9013330.00 as on dtd. 31.03.2013. The details of outstanding advance is furnished below.

Name of the Institution	Amount outstanding as on 31.03.2013
OUAT proper	12000.00
College of Agriculture, BBSR, proper	2502185.00
College of Bhubaneswar revolving fund	1905283.00
College of Agriculture, BBSR, Student union account	354700.00
Directorate of Research main account	48785.00
Directorate of Research revolving fund account	3577540.00
Directorate of extension education	87523.00
College of forestry college account	4243.00
Dean PG DRI	115000.00
JRS, Kendrapada	49660.00
Hostel establishment	14340.00
DSW	5000.00
College of basic science of Humanities	189200.00
Central Farm, FSC, RRTTS, Bhubaneswar	38639.00
College of Fishery, Rangeilunda	40137.00
KVK, Angul	69095.00
Total:	9013330.00

The closing balance of OUAT proper as on 31.03.2013 was taken as opening balance as on 01.04.2013 only. Other advance position has been taken in para 16 i.e Audit on Units/Departments dealt in individual para. Hence the advance outstanding as on 01.04.2013 has taken only Rs. 12000.00 for OUAT proper.

8.2. Details of advance outstanding as on 31.03.2014.

The details of advance outstanding as on 31.03.2014 is furnished below.

Sl. No.	Vr. No./dt.	Name of Staff	Purpose	Sanctioning Authority	Amount	Remarks
1.	197/04.07.13	Dr. Santosh Ku. Panda	Refreshment of staff for processing of form B for academic session 2013-14.	Dr. Manoranjan Kar, V.C	12540.00	Adjusted on 06.11.2015
2.	514/26.12.2013	Sri Sibashish Mishra, Advocate	Legal expenses	Dr. Manoranjan Kar, V.C	10000.00	
Total:					22540.00	

8.3. Year wise break up of outstanding advance :-

The year wise break up of outstanding advance for the year 2013-14 is furnished below.

Sl. No.	Year wise break up	Amount
1	Up to 2012-13	0.00
2	2013-14	22540.00
	Total:	22540.00

8.4.It was seen from the above table that a sum of Rs. 12540.00 paid to Dr. Santosh Ku. Panda, Professor paid towards refreshment of staff for processing of form B for academic session 2013-14 was adjusted on 06.11.2015. But the advance paid to Sri Sibashish Mishra, Advocates for legal expenses has not been adjusted till the close of audit. Hence it is requested to take necessary step to adjust the outstanding advance of Rs. 10000.00 by way of submitting voucher or cash recovery and compliance reported (memo No. 7/29.06.2016). The local authority give consent in Exit Conference to adjust the same above advance amount.

PARA: 9 GRANTS

Orissa University of Agriculture Technology - 2013-2014

Sno	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2013	74703347.00	1540824448.00	1615527795.00	1551304083.00	31-03-2014	64223712.00	
	GRAND TOTAL	74703347.00	1540824448.00	1615527795.00	1551304083.00		64223712.00	

Comments :

OSP - 32, 92-93,

The Position of Grant Received during the year 2013-14 is furnished below.

SI No.	Head of Account	Grants outstanding as on 1.4.2013	Grants received during the year 2013-14	Total	Grant spent during the year 2013-14	Grant unspent as on 31.3.2014
I. Agril & Allied, Non Plan						
1	889- Teaching Salary	0.00	205000000.00	205000000.00	205000000.00	0.00
2	890- Non Teaching Salary	2600000.00	125000000.00	127600000.00	127600000.00	0.00
3	891- Teaching (Trans. To Non Plan)	0.00	70000000.00	70000000.00	68157000.00	1843000.00
4	892- Teaching (Trans. To Non Plan)	2784000.00	42000000.00	44784000.00	44784000.00	0.00
5	893- Teaching Pensionary Benefits	0.00	229346000.00	229346000.00	215892000.00	13454000.00
6	894- Non Teaching Pensionary Benefits	13575000.00	194596000.00	208171000.00	174911000.00	33260000.00
7	910- Leave Salary Pension Contribution	3300000.00	500000.00	3800000.00	1694000.00	2106000.00
8	911-CPF Matching Share	0.00	700000.00	700000.00	339000.00	361000.00
9	516-Reimbursement of Cost of Medicine	334000.00	50000.00	384000.00	31000.00	353000.00
	Total (Agril & Allied, Non Plan)	22593000.00	867192000.00	889785000.00	838408000.00	51377000.00
II. Agril & Allied, State Plan						
1	41109- Salary	0.00	67742000.00	67742000.00	67742000.00	0.00
2	78280-Infrastructure Development of Veterinary Science and Other Colleges	0.00	23000000.00	23000000.00	23000000.00	0.00
3	78279-Infrastructure Development of College of Agriculture, Bhawanipatna	5065000.00	1000.00	5066000.00	1712000.00	3354000.00
	a)Strengthening of Research	0.00	100000.00	100000.00	100000.00	0.00
	b) Strengthening of Extension	0.00	100000.00	100000.00	100000.00	0.00

	c)Construction of 50 seated ladies Hostel	0.00	1000.00	1000.00	1000.00	0.00
	d) Repair and Renovation of Hostels	0.00	5000000.00	5000000.00	5000000.00	0.00
	e) Establishment of 10 New Agro Polytechnics	0.00	32798000.00	32798000.00	32703000.00	0.00
	f) Construction of Gym	0.00	2000000.00	2000000.00	2000000.00	0.00
	Total (Agril & Allied, State Plan)	5065000.00	130742000.00	135807000.00	132358000.00	3449000.00

III. Higher Education

1	888- Grants for Salaries	0.00	30950000.00	30950000.00	30950000.00	0.00
2	41122- Other Charges	0.00	1000000.00	1000000.00	1000000.00	0.00
	Total (Higher Education , Non Plan)	0.00	31950000.00	31950000.00	31950000.00	0.00

IV. 41107-Grants to OUAT		0	0	0	0	0
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V. GOVT. OF INDIA SCHEMES

Sl. No	Purpose of Grant	O.B. as on 01.04.2013	Receipt during the year 2013-14	Total	Amount utilised during the year 2013-14	C.B. as on 31.03.2014
1	Agro advisory Service, Ranital	160696	1287475	1448171	964709	483462
2	Agro advisory Service, Chipilima	201936	0	201936	36578	165358
3	Agro advisory Service, Bhawanipatna	-20012	646340	626328	680359	-54031
4	Agro advisory Service, G.Udayagiri	79878	646794	726672	637218	89454
5	Agro advisory Service, Kirei	-40541	733125	692584	649918	42666
6	Agro advisory Service, Keonjhar	-97517	774173	676656	46880	629776
7	Agro advisory Service, Bhubaneswar	39425	1378997	1418422	1332965	85457
8	Agro advisory Service, Mahisapat	96743	548617	645360	629697	15663
9	Agro advisory Service, Semiliguda	-164700	0	-164700	510559	-675259
10	Comprehensive Scheme	5265083	20000000	25265083	11548976	13716107
12	National Hort. Mission	0	0	0	0	0

13	NHM-Director of Species & Arecanut, GOI Central Sector Scheme	2394539	3770000	6164539	3057257	3107282
14	Tissue culture-cum-Bio-Technology Centre College of Agril	0	0	0	0	0
15	DBT Project (GOI) Creation of Bio-informatics Infrastructure Facility for the promotion of Biology Testing through Bio-informatics	0	0	0	0	0
16	Livelihood promotion of tribal communities in Kandhamal district of Orissa by using Bio-techniques	165372	0	165372	54018	111354
17	Production of Karanja Bio-diesel & its products for Agriculture Application(PI-M.K. Mohanty	145565	0	145565	0	145565
18	Development of Nutrient Management strategy for improving the Health of the Palm to build registance to posts	70000	59800	129800	25800	104000
19	Preparation of GPS/GIS based soil fertility maps for ed district of the country	319523	0	319523	1200	318323
20	Central Sector Scheme-Post Harvest Technology and management	989326	0	989326	492790	496536
21	Establishment of Agropolytechnic at Boudh and Deogarh	0	0	0	0	0
22	Financial Assistance for setting up bio-diesel Laboratory facility	0	0	0	0	0
23	Molecular screening of Heavy metal tolerance in reice variety of Orissa	102983	143000	245983	147544	98439

24	National initiative in climate of Agril. NICRA under DLAP, Phulbani	333929	446071	780000	473272	306728
25	Forecasting Agriculture output using spare Agrometeorology and Land based Observing (FASAL)	37488	507883	545371	503487	41884
26	Establishment of Mother Plant Nurseries for high pedigree planting materials of fruit crops	403067	0	403067	0	403067
27	Real time pest surveillance on Groundnut sponsored by NICRA-New Delhi	0	0	0	0	0
28	AICRP on Soyabean at RRTTS, Bhawanipatna, Arakabahali Farm, Kalahandi	21856	26144	48000	48000	0
29	Bio-diversity conservation of red listed medicinal plants resources in Jajpur district of Orissa (BCNPR)	210104	0	210104	210104	0
32	P.F.D.C., Bhubaneswar	948451	2450000	3398451	2339238	1059213
33	Post Harvest Loss Assessment (ICAR-MO-FPI) Project under AICRP on PHT, CAET	589018	465000	1054018	970867	83151
34	Preventing extinction and improving conservation status of threatened plants through applications of Bio-technological of tools	182421	263422	445843	299749	146094
35	Screening of anti cancer compound from Indian Combratum species and their in vitro culture sponsored by UGC (PI: Dr. A.B. Das, Deptt. Of ABT, CA, Bhubaneswar)	444823	0	444823	323570	121253
40	Project on Hybrid solar Dryer in collaboration with Odisha Renewable Energy Development Agency (PI: M.K. Mohanty, CAET)	0	500000	500000	453442	46558

41	Fly Ash in Agriculture and Forestry validation in Local conditions and to bring out University recommendation sponsored by DST, GOI 100% (Deptt. Of Soil Sc. & Ag. Chem)	0	3113726	3113726	716802	2396924
42	Storage Losses of food Grains (ICAR-FCI) project under AICRP-PHT(Full time)	0	100000	100000	13329	86671
45	Reclamation of Iron Mine spoil through Bioremediation sponsored by UGC (PI-Dr. C.S.K. Mishra, Deptt. Of Zoology, CBS & H)	0	731300	731300	540943	190357
TOTAL		12879456	38591867	51471323	27709271	23762052

VI. 100% ICAR SCHEME

Sl. No.	Name of the scheme	Opening Balance	Grant-in-Aid	Total	Expenditure	Closing balance	Remarks
1	2	3	4	5	6	7	8
1	NAIP-II : Sub Project on Valua chain on Ginger Products	0	1346506	1346506	1346506	0	
2	Seed Production in Agril. Crops	1002555	1400000	2402555	1101746	1300809	
3	NAIP-I : Carbon Finance	0	844584	844584	844584	0	
4	NAIP-IV	0	3420000	3420000	3293941	126059	
5	NAIP-3(b): Strategies to enhance adoptive valuable regimes	0	778915	778915	778915	0	
6	NAIP-3 :Sustainable annual livelihood food security to rainfed farmers of Orissa	57902	4757065	4814967	4814967	0	
7	AINP on Onion and Garlic, Chiplima	155133	1125000	1280133	1056168	223965	
8	Strengthening of Digital	0	929000	929000	929000	0	

	Library and information mgmt under NARS e-Granth						
9	NAE Acid Soils	8315	0	8315	0	8315	Refunded to ICAR
10	TMC MM I -12	1600000	240000	1840000	375893	1464107	
11	Net work project on market intelligence, (Deptt. of Ag. Eco, CA)	0	541500	541500	525778	15722	
12	Experimental Learning Unit Commercial Horticulture, Chiplima/ Semiliguda	0	7500000	7500000	4286696	3213304	Refunded to ICAR
13	Sulphur & Boron management for Groundnut grown in different soils of Orissa (Closed Scheme)	20500	0	20500	0	20500	Refunded to ICAR
14	National Surveillance of Aquatic Animal Diseases in Ganjam funded by NBF, ICAR	0	1613400	1613400	731542	881858	
15	ICAR Development Grant	2145916	55853000	57998916	57134839	864077	
	TOTAL	4990321	80348970	85339291	77220575	8118716	

VII. 100% TSP & OTHERS (AICRP)

1	Agroforestry, Bbsr	463543	300000	763543	463543	300000
2	I.F.S., Bhubaneswar	4625000	0	4625000	0	4625000
3	Forage Crops, Bbsr	345500	320000	665500	100000	565500
4	Honeybee, Bbsr	0	120000	120000	120000	0
5	Palm, Bhubaneswar	0	495000	495000	132000	363000
6	Sesamum, Bbsr	100000	0	100000	29454	70546
7	UAE, CAET, BBSR	0	300000	300000	297552	2448
8	Vegetable Crops, Bbsr	0	350000	350000	165064	184936
9	Weed Management, Bbsr	88000	2310000	2398000	997186	1400814
10	Cotton, Bhawanipatna	14050	0	14050	0	14050
11	Niger, Semiliguda	100000	300000	400000	100000	300000
12	Castor, Bhawanipatna	0	100000	100000	0	100000
13	Linseed, Keonjhar	164049	300000	464049	272367	191682
14	SMIP, Berhampur	2649	1805000	1807649	1750000	57649
15	Fruits, BBSR	0	175000	175000	0	175000
16	AINP on Jute & Allied Fibres, K.Para	0	293545	293545	65760	227785

17	AICRP on Maize, Bhubaneswar	0	212298	212298	212298	0
18	AICRP on Rice, Jeypore	0	700000	700000	0	700000
19	AICRP on Micro Secy. Nutrient	452184	0	452184	174487	277697
20	AICRP on Sugarcane, Nayagarh	0	750000	750000	750000	0
21	AICRP on DLAP, Phulbani	804940	860060	1665000	332997	1332003
22	AICRP on Agrometeorology, BBSR	917	2100000	2100917	2100000	917
23	AICRP on STR (NSP-Crops)	500000	0	500000	0	500000
24	AICRP on Post Harvest Tech.	0	300000	300000	0	300000
25	AICRP on BSP (NSP-Crops)	500000	0	500000	443896	56104
26	AICRP on Water Mgmt, Chiplima	995165	500000	1495165	1493000	2165
27	AINP on Bio-diversity Bio-fertilizer	0	180000	180000	180000	0
28	AICRP on Bio-control Pest & Weed	71546	10000	81546	25000	56546
29	AICRP on STCR, Bbsr	500000	550000	1050000	250000	800000
30	AICRP on Rice, Chiplima	0	7886	7886	0	7886
	TOTAL	9727543	13338789	23066332	10454604	12611728

VIII. 75: 25% ICAR SCHEME

1	Agroforestry, Bbsr	-264410	4010000	3745590	3167273	578317
2	Map & Betelvine, Bbsr	475486	68000	543486	992252	-448766
3	Cashew, Bbsr	53213	3844000	3897213	3309158	588055
4	I.F.S., Bhubaneswar	-4567044	15400000	10832956	11499287	-666331
5	Forage Crops, Bbsr	1252821	4020000	5272821	4444329	828492
6	FIM, CAET, Bbsr	1989410	3645000	5634410	3438481	2195929
7	Honeybee, Bbsr	-111342	3320000	3208658	3126200	82458

8	Palm, Bhubaneswar	-3186363	1500000	-1686363	2243305	-3929668
9	Potato, Bbsr	766959	3000000	3766959	2657951	1109008
10	R&M, Bhubaneswar	713899	1520000	2233899	2579138	-345239
11	Sesamum, Bbsr	-337201	3956000	3618799	2451074	1167725
12	UAE, CAET, Bbsr	612220	4037000	4649220	4823254	-174034
13	Vegetable Crops, Bbsr	-196372	7049000	6852628	4395486	2457142
14	Weed Management, Bbsr	2055363	2710000	4765363	3003902	1761461
15	Groundnut, Bbsr	-2669662	4900000	2230338	4491212	-2260874
16	Cotton, Bhawanipatna	-1117130	4500000	3382870	1940872	1441998
17	Niger, Semiliguda	651891	1114000	1765891	769300	996591
18	Castor, Bhawanipatna	375854	800000	1175854	985133	190721
19	Linseed, Keonjhar	129078	1161000	1290078	1411628	-121550
20	Spices, Pottangi	987146	1828800	2815946	911951	1903995
21	Pigeonpea, Berhampur	979301	300000	1279301	626778	652523
22	MULLaRP, Berhampur	1475842	6475000	7950842	2175520	5775322
23	Tobacco, Berhampur	908611	2200000	3108611	2058964	1049647
24	SMIP, Berhampur	1939935	2195000	4134935	3738638	396297
25	Fruits, Bhubaneswar	1166870	507000	1673870	1662683	11187
26	Floriculture, Bbsr	1009352	266000	1275352	863960	411392
27	MULLaRP (SC), Keonjhar	886072	3686000	4572072	979320	3592752
28	Mushroom, Bbsr	2045048	633000	2678048	531189	2146859

29	NPAERPA, Bbsr	6201	650799	657000	656250	750
30	RAWE	-54827	0	-54827	49985	-104812
33	AINP on Jute & Allied Fibres, K.Para	114990	5100000	5214990	3936958	1278032
34	AICRP on Maize, Bhubaneswar	1610125	4192922	5803047	3196529	2606518
35	AICRP on Rice, Jeypore	165691	998684	1164375	245684	918691
36	AICRP on Micro Secy. Nutrient	1406518	2400000	3806518	2169956	1636562
37	AICRP on Sugarcane, Nayagarh	510970	2963000	3473970	2368733	1105237
38	AICRP on DLAP, Phulbani	640480	2803940	3444420	3251539	192881
39	AICRP on Poultry, Bbsr	-1598058	4216900	2618842	4914431	-2295589
40	AICRP on Potential Crops, Bbsr	638680	3850000	4488680	2435306	2053374
41	AICRP on ESA, Bbsr	312468	3810000	4122468	3482287	640181
42	AICRP on Nematode, Bbsr	-39844	3016000	2976156	2809645	166511
43	AICRP on Agrometereology, Bbsr	696162	875000	1571162	1504907	66255
44	AICRP on STR (NSP-Crops)	530071	6560000	7090071	6280415	809656
45	AICRP on Post Harvest Tech.	889084	7945000	8834084	6821000	2013084
46	AICRP on BSP (NSP-Crops)	-71155	3422000	3350845	3398525	-47680
47	AICRP on Water Mgmt, Chiplima	756841	3500000	4256841	3698048	558793

48	AINP on Bio-diversity Bio-fertilizer	838202	2044000	2882202	1445576	1436626
49	AICRP on Bio-control Pest & Weed	10787	95000	105787	104400	1387
50	AICRP on LTFE, Bbsr	857356	1900000	2757356	1792127	965229
51	AICRP on STCR, Bbsr	672091	2730000	3402091	2168078	1234013
52	AICRP on Rice, Chiplima	-193591	4968750	4775159	3783263	991896
53	AICRP on Sheep	268117	0	268117	580115	-311998
54	AICRP on Goat, Bbsr	1120387	1180000	2300387	2349238	-48851
	TOTAL	18112593	157866795	175979388	138721233	37258155

IX. (FRONT LINE DEMONSTRATION SCHEME)

A.	NICRA KVKs					
(a)	KVK,kendrapara	373096	261904	635000	620596	14404
(b)	KVK,Jharsuguda	599004	-199004	400000	431404	-31404
©	KVK,Ganjam-I	16659	498341	515000	497000	18000
(d)	KVK,Sonepur	592961	2039	595000	595000	0
	Total	1581720	563280	2145000	2144000	1000
B.	Front Line Demonstrations					
1	FLD on Caster, RRTTS,Bhawanipatna	0	40000	40000	40000	0
2	FLD on Maize,OUAT,BBSR	224800	475200	700000	499200	200800
3	FLD on Niger,RRTTS,Semiliguda	1116	48884	50000	41605	8395
4	FLD on SMIP,CRP,Beherhmpur	0	156250	156250	97783	58467
5	FLD on Pigeonpea,CPR,Berhampur	119310	0	119310	0	119310
6	Jute Development,Kendrapara	66973	0	66973	0	66973
7	FLD on Linseed,Keonjhar	0	30000	30000	30000	0

8	FLD on Mullarp,CPR,Berhampur	417217	125000	542217	24820	517397
9	FLD on Repeseed & Mustard,OUAT,BBSR	0	20000	20000	20000	0
10	FLD on Sesame,OUAT,BBSR	46915	0	46915	33849	13066
11	FLD on Weed Science,OUAT,BBSR	0	40000	40000	40000	0
12	Organisation Kisan Mela,DEE	0	59600	59600	27250	32350
13	FLD on Rice,Joypur	0	74000	74000	37500	36500
C.	FLD on Maize,KVKs					
(a)	KVK,Deogarh	88484	80806	169290	144000	25290
(b)	KVK,Koraput					
©	KVK,Sambalpur					
D	PPV & FRAct,2001					
(a)	DEE	0	80000	80000	66200	13800
(b)	KVK,Kalandi	0	80000	80000	80000	0
©	KVK,Kopur	0	80000	80000	80000	0
(d)	HOD,PBG,CA,OUAT,BBSR	0	80000	80000	0	80000
	Total	964815	1469740	2434555	1262207	1172348

X. KVK, SCHEME

KVK	-8926414	108562007	99635593	176073082	-76437489
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Closed Scheme	2302067.00	0.00	2302067.00	0.00	2302067.00
Deposit Scheme	397575.00	0.00	397575.00.00	397575.00	0.00
RKVY	4620000.00	70200000.00	74820000.00	74606536.00	213464.00
ICFRE	395671.00	0.00	395671.00	0.00	395671.00

ABSTRACT

SI No	Purpose of Grant	O.B. as on 01.04.2013	Receipt during the year 2013-14	Total	Amount Spent	C.B. as on 31.03.2014
1	(Agril & Allied, Non Plan)	22593000.00	867192000.00	889785000.00	838408000.00	51377000.00
2	Agri & Allied, State Plan	5065000.00	130742000.00	135807000.00	132358000.00	3449000.00
3	41107- Grants to OUAT	0.00	39999000.00	39999000.00	39999000.00	0.00

4	Higher Education	0.00	31950000.00	31950000.00	31950000.00	0.00
5	Govt. of India Scheme	12879456.00	38591867.00	51471323.00	27709271.00	23762052.00
6	100% ICAR Scheme	4990321.00	80348970.00	85339291.00	77220575.00	8118716.00
7	100% TSP & Others (AICRP)	9727543.00	13338789.00	23066332.00	10454604.00	12611728.00
8	75:25 ICAR Scheme	18112593.00	157866795.00	175979388.00	138721233.00	37258155.00
9(a)	Front Line Demonstration Scheme	1581720.00	563280.00	2145000.00	2144000.00	1000.00
9(b)	Front Line Demonstration Scheme	964815.00	1469740.00	2434555.00	1262207.00	1172348.00
10	KVK Scheme	-8926414.00	108562007.00	99635593.00	176073082.00	-76437489.00
11	Closed Scheme	2302067.00	0.00	2302067.00	0.00	2302067.00
12	Deposit Scheme	397575.00	0.00	397575.00	397575.00	0.00
13	RKVY	4620000.00	70200000.00	74820000.00	74606536.00	213464.00
14	ICFRE	395671.00	0.00	395671.00	0.00	395671.00
	TOTAL	74703347.00	1540824448.00	1615527795.00	1551304083.00	64223712.00

The position of grants received from the department of Agriculture and Higher Education, Govt. of Odisha has been arrived on the basis of compliance submitted by the local authority to objection memo. Despite issued of objection memo the position of the grants received and utilised in respect of deposit schemes ICFRE and closed scheme were not produced to audit. The position of grants has been worked out on the basis of register and files produced to audit. Further quarry about regarding non utilization of huge govt grants the A.I.O. OUAT stated that, some extent the grant received by the university last part of the year for which it is difficult task to utilized the grant .

Irregular continuation of schemes without receipt of matching share from the State Govt.

On scrutiny of the records, as made available to audit, it was noticed that 54 nos. of schemes as detailed below were in operation in the University on the basis of 75:25% (75% if expenditure borne by the ICAR and 25% by the State Govt.). The ICAR released 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. **138721233.00**, ICAR share comes to Rs. **10404924.70** and the State Govt. share comes to Rs. **34680308.30**. But no fund was received by the University from the State Govt. categorically scheme wise though some schemes are running with negative balances which can be ascertained from the grant statement furnished above. Hence, Rs. **34680308.30** was spent diverting funds from other sources/grants which could not be ascertained due to improper maintenance of connected records. Steps may be taken to receive the share of State Govt. to strengthen the financial status of the University and fact reported to audit till then Rs. **34680308.30** is kept under audit objection. In Exit Conference suggested to local authority, utilised the above amount of unspent grants quickly. Till utilised the same amount Rs. 34680308.30 is kept under objection.

SI No.	Name of the Scheme	Expenditure incurred during the year 2013-14	75% of the expenditure	25% of the expenditure
1	Agroforestry, Bbsr	3167273	2375454.75	791818.25
2	Map & Betelvine, Bbsr	992252	744189	248063
3	Cashew, Bbsr	3309158	2481868.5	827289.5

4	I.F.S., Bhubaneswar	11499287	8624465.25	2874821.75
5	Forage Crops, Bbsr	4444329	3333246.75	1111082.25
6	FIM, CAET, Bbsr	3438481	2578860.75	859620.25
7	Honeybee, Bbsr	3126200	2344650	781550
8	Palm, Bhubaneswar	2243305	1682478.75	560826.25
9	Potato, Bbsr	2657951	1993463.25	664487.75
10	R&M, Bhubaneswar	2579138	1934353.5	644784.5
11	Sesamum, Bbsr	2451074	1838305.5	612768.5
12	UAE, CAET, Bbsr	4823254	3617440.5	1205813.5
13	Vegetable Crops, Bbsr	4395486	3296614.5	1098871.5
14	Weed Management, Bbsr	3003902	2252926.5	750975.5
15	Groundnut, Bbsr	4491212	3368409	1122803
16	Cotton, Bhawanipatna	1940872	1455654	485218
17	Niger, Semiliguda	769300	576975	192325
18	Castor, Bhawanipatna	985133	738849.75	246283.25
19	Linseed, Keonjhar	1411628	1058721	352907
20	Spices, Pottangi	911951	683963.25	227987.75
21	Pigeonpea, Berhampur	626778	470083.5	156694.5
22	MULLaRP, Berhampur	2175520	1631640	543880
23	Tobacco, Berhampur	2058964	1544223	514741
24	SMIP, Berhampur	3738638	2803978.5	934659.5
25	Fruits, Bhubaneswar	1662683	1247012.25	415670.75
26	Floriculture, Bbsr	863960	647970	215990
27	MULLaRP (SC), Keonjhar	979320	734490	244830
28	Mushroom, Bbsr	531189	398391.75	132797.25
29	NPAERPA, Bbsr	656250	492187.5	164062.5
30	RAWE	49985	37488.75	12496.25
31	AINP on Jute & Allied Fibres, K.Para	3936958	2952718.5	984239.5
32	AICRP on Maize, Bhubaneswar	3196529	2397396.75	799132.25
33	AICRP on Rice, Jeypore	245684	184263	61421
34	AICRP on Micro Secy. Nutrient	2169956	1627467	542489

35	AICRP on Sugarcane, Nayagarh	2368733	1776549.75	592183.25
36	AICRP on DLAP, Phulbani	3251539	2438654.25	812884.75
37	AICRP on Poultry, Bbsr	4914431	3685823.25	1228607.75
38	AICRP on Potential Crops, Bbsr	2435306	1826479.5	608826.5
39	AICRP on ESA, Bbsr	3482287	2611715.25	870571.75
40	AICRP on Nematode, Bbsr	2809645	2107233.75	702411.25
41	AICRP on Agrometereology, Bbsr	1504907	1128680.25	376226.75
42	AICRP on STR (NSP-Crops)	6280415	4710311.25	1570103.75
43	AICRP on Post Harvest Tech.	6821000	5115750	1705250
44	AICRP on BSP (NSP-Crops)	3398525	2548893.75	849631.25
45	AICRP on Water Mgmt, Chiplima	3698048	2773536	924512
46	AINP on Bio-diversity Bio-fertilizer	1445576	1084182	361394
47	AICRP on Bio-control Pest & Weed	104400	78300	26100
48	AICRP on LTFE, Bbsr	1792127	1344095.25	448031.75
49	AICRP on STCR, Bbsr	2168078	1626058.5	542019.5
50	AICRP on Rice, Chiplima	3783263	2837447.25	945815.75
51	AICRP on Sheep	580115	435086.25	145028.75
52	AICRP on Goat, Bbsr	2349238	1761928.5	587309.5
	TOTAL	138721233.00	104040924.70	34680308.30

PARA: 10 UTILISATION CERTIFICATE

Orissa University of Agriculture Technology - 2013-2014

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2013	1885906558.00	1551304083.00	3437210641.00	1486081758.00	31-03-2014	1951128883.00	
	GRAND TOTAL	1885906558.00	1551304083.00	3437210641.00	1486081758.00		1951128883.00	

Comments :

OSP -32, 34-35 & 96-97

Details of U.C. submitted during the year 2013-14				
Agril. & Allied (Non Plan)				
Letter No and Date of Submission of UC	Amount for Which UC Submitted	Purpose of Grant	To Whom UC Submitted	Remark
1	2	3	4	5
28047/UAT dt. 22.06.2013	61090000	Teaching Salary	FA cum Joint Secretary to Govt. Agriculture Department	For 2012-13
28047/UAT dt. 22.06.2013	28650000	Non Teaching Salary	FA cum Joint Secretary to Govt. Agriculture Department	For 2012-13
28047/UAT dt. 22.06.2013	22004000	Teaching Salary (Transferred from Non Plan)	FA cum Joint Secretary to Govt. Agriculture Department	For 2012-13
28047/UAT dt. 22.06.2013	8466000	Non Teaching Salary (Transferred from Non Plan)	FA cum Joint Secretary to Govt. Agriculture Department	For 2012-13
28047/UAT dt. 22.06.2013	68000000	Teaching pensionary Benefits	FA cum Joint Secretary to Govt. Agriculture Department	For 2012-13
28047/UAT dt. 22.06.2013	48725000	Non Teaching pensionary Benefits	FA cum Joint Secretary to Govt. Agriculture Department	For 2012-13
28047/UAT dt. 22.06.2013	11000	Leave Salary pension Contribution	FA cum Joint Secretary to Govt. Agriculture Department	For 2012-13
28047/UAT dt. 22.06.2013	125000	CPF Matching Share	FA cum Joint Secretary to Govt. Agriculture Department	for 2012-13
28047/UAT dt. 22.06.2013	8000	Reimbursement of Cost of Medicine	FA cum Joint Secretary to Govt. Agriculture Department	For 2012-13

28049/UAT dt. 22.06.2013	51250000	Teaching Salary	FA cum Joint Secretary to Govt. Agriculture Department	For 2013-14
28049/UAT dt. 22.06.2013	2600000	Non Teaching Salary	FA cum Joint Secretary to Govt. Agriculture Department	For 2012-13
28049/UAT dt. 22.06.2013	31250000	Non Teaching Salary	FA cum Joint Secretary to Govt. Agriculture Department	For 2013-14
28049/UAT dt. 22.06.2013	17500000	Teaching Salary (Transferred from Non Plan)	FA cum Joint Secretary to Govt. Agriculture Department	For 2013-14
28049/UAT dt. 22.06.2013	2784000	Non Teaching Salary (Transferred from Non Plan)	FA cum Joint Secretary to Govt. Agriculture Department	For 2012-13
28049/UAT dt. 22.06.2013	6470000	Non Teaching Salary (Transferred from Non Plan)	FA cum Joint Secretary to Govt. Agriculture Department	For 2013-14
28049/UAT dt. 22.06.2013	38750000	Teaching pensionary Benefits	FA cum Joint Secretary to Govt. Agriculture Department	For 2013-14
28049/UAT dt. 22.06.2013	13575000	Non Teaching pensionary Benefits	FA cum Joint Secretary to Govt. Agriculture Department	For 2012-13
28049/UAT dt. 22.06.2013	17137000	Non Teaching pensionary Benefits	FA cum Joint Secretary to Govt. Agriculture Department	For 2013-14
28049/UAT dt. 22.06.2013	125000	CPF Matching Share	FA cum Joint Secretary to Govt. Agriculture Department	For 2013-14
39831/UAT dt. 05.10.2013	51250000	Teaching Salary	FA cum Joint Secretary to Govt. Agriculture Department	for 2013-14
39831/UAT dt. 05.10.2013	31250000	Non Teaching Salary	FA cum Joint Secretary to Govt. Agriculture Department	for 2013-14
39831/UAT dt. 05.10.2013	17500000	Teaching Salary (Transferred from Non Plan)	FA cum Joint Secretary to Govt. Agriculture Department	For 2013-14
39831/UAT dt. 05.10.2013	14530000	Non Teaching Salary (Transferred from Non Plan)	FA cum Joint Secretary to Govt. Agriculture Department	For 2013-14
39831/UAT dt. 05.10.2013	38750000	Teaching pensionary Benefits	FA cum Joint Secretary to Govt. Agriculture Department	For 2013-14
39831/UAT dt. 05.10.2013	50363000	Non Teaching pensionary Benefits	FA cum Joint Secretary to Govt. Agriculture Department	For 2013-14
39831/UAT dt. 05.10.2013	483000	Leave Salary pension Contribution	FA cum Joint Secretary to Govt. Agriculture Department	For 2012-13
39831/UAT dt. 05.10.2013	125000	CPF Matching Share	FA cum Joint Secretary to	For 2013-14

			Govt. Agriculture Department	
39831/UAT dt. 05.10.2013	17000	Reimbursemt Cost of Medicine	FA cum Joint Secretary to Govt. Agriculture Department	For 2012-13
44376/UAT dt. 18.12.2013	51250000	Teaching Salary	FA cum Joint Secretary to Govt. Agriculture Department	For 2013-14
44376/UAT dt. 18.12.2013	31250000	Non Teaching Salary	FA cum Joint Secretary to Govt. Agriculture Department	For 2013-14
44376/UAT dt. 18.12.2013	17500000	Teaching Salary (Transferred from Non Plan)	FA cum Joint Secretary to Govt. Agriculture Department	For 2013-14
44376/UAT dt. 18.12.2013	10500000	Non Teaching Salary (Transferred from Non Plan)	FA cum Joint Secretary to Govt. Agriculture Department	For 2013-14
44376/UAT dt. 18.12.2013	38750000	Teachning Pensionary Benefits	FA cum Joint Secretary to Govt. Agriculture Department	For 2013-14
44376/UAT dt. 18.12.2013	33750000	Non Teachning Pensionary Benefits	FA cum Joint Secretary to Govt. Agriculture Department	For 2013-14
Total	805788000			

Agril. & Allied (State Plan)				
1	2	3	4	5
28393/UAT dt. 26.06.2016	15000000	Salary	FA cum Joint Secretary to Govt. Agriculture Department	For 2012-13
28393/UAT dt. 26.06.2016	20000000	Infrastructure Development of Veterinary Science and Other Colleges	FA cum Joint Secretary to Govt. Agriculture Department	for 2012-13
28393/UAT dt. 26.06.2016	5691000	Infrastructure Development of College of Agriculture, Bhawanipatna	FA cum Joint Secretary to Govt. Agriculture Department	For 2011-12
28393/UAT dt. 26.06.2016	35000000	Infrastructure Development	FA cum Joint Secretary to Govt. Agriculture Department	For 2012-13
28393/UAT dt. 26.06.2016	12174000	Construction of Boundry Wall KVK, Jajpur & Kandhamal	FA cum Joint Secretary to Govt. Agriculture Department	For 2012-13
36408/UAT dt.20.08.2016	15000000	Salary	FA cum Joint Secretary to Govt. Agriculture Department	For 2013-14
36408/UAT dt.20.08.2016	5000000	Infrastructure Development of Veterinary	FA cum Joint Secretary to Govt.	For 2013-14

		Science and Other Colleges	Agriculture Department	
36408/UAT dt.20.08.2016	100000	Strengthening of Research	FA cum Joint Secretary to Govt. Agriculture Department	For 2013-14
36408/UAT dt.20.08.2016	100000	Strengthening of Extension	FA cum Joint Secretary to Govt. Agriculture Department	For 2013-14
36408/UAT dt.20.08.2016	2000000	Repair and Renovation of hostels	FA cum Joint Secretary to Govt. Agriculture Department	For 2013-14
36408/UAT dt.20.08.2016	1000000	Students Amenities (Construction of Gym)	FA cum Joint Secretary to Govt. Agriculture Department	For 2013-14
40876/UAT dt. 24.10.2013	15000000	Salary	FA cum Joint Secretary to Govt. Agriculture Department	For 2013-14
40876/UAT dt. 24.10.2013	5000000	Infrastructure Development of Veterinary Science and Other Colleges	FA cum Joint Secretary to Govt. Agriculture Department	For 2013-14
40876/UAT dt. 24.10.2013	500000	Repair and Renovation of hostels	FA cum Joint Secretary to Govt. Agriculture Department	For 2013-14
44378/UAT dt. 18.12.2013	15000000	Salary	FA cum Joint Secretary to Govt. Agriculture Department	For 2013-14
44378/UAT dt. 18.12.2013	5000000	Infrastructure Development of Veterinary Science and Other Colleges	FA cum Joint Secretary to Govt. Agriculture Department	For 2013-14
36408/UAT dt.20.08.2016	1250000	Repair and Renovation of hostels	FA cum Joint Secretary to Govt. Agriculture Department	For 2013-14
36408/UAT dt.20.08.2016	500000	Students Amenities (Construction of Gym)	FA cum Joint Secretary to Govt. Agriculture Department	For 2013-14
TOTAL	153315000			

Higher Education (Non Plan)				
1	2	3	4	5
15477/UAT dt. 16.05.2013	6250000	Salary	AFA cum Under Secretary to Govt. Higher Education	For 2012-13

15477/UAT dt. 16.05.2013	250000	Other Charges	AFA cum Under Secretary to Govt. Higher Education	For 2012-13
38184/UAT dt. 12.09.2013	7625000	Salary	FA cum Special Secretary to Govt. Higher Education	For 2013-14
38184/UAT dt. 12.09.2013	250000	Other Charges	AFA cum Under Secretary to Govt. Higher Education	For 2013-14
43831/UAT dt. 12.12.2013	7625000	Salary	FA- Cum- Addl.Secretary to Govt. Higher Education	For 2013-14
43831/UAT dt. 12.12.2013	250000	Other Charges	FA- Cum- Addl.Secretary to Govt. Higher Education	For 2013-14
5393/UAT dt. 29.03.2014	15700000	Salary	FA- Cum- Addl.Secretary to Govt. Higher Education	For 2013-14
5393/UAT dt. 29.03.2014	500000	Other Charges	FA- Cum- Addl.Secretary to Govt. Higher Education	For 2013-14
TOTAL	38450000			

KVK & FLD

Letter No & Date of submission of UC	Amount for which UC submitted	Purpose of grant	To whom submitted	Year of grant
No.17561 Dt.18.5.13	158434940	31 nos of KVKs and DEE	Director,Agricultural Technology Application Research Institute, ICAR,Zone-VII,JNKVV,Jabalpur	2012-13
No.39885 Dt.07.10.13	596904	NICRA,KVK,kendrapara	Director,Agricultural Technology Application Research Institute, ICAR,Zone-VII,JNKVV,Jabalpur	2012-13
No.39885 Dt.07.10.13	370996	NICRA,KVK,Jharsuguda	do	2012-13
No.37529 Dt.02.09.13	953341	NICRA,KVK,Ganjam-I	do	2012-13
No.38732 Dt.21.09.13	377039	NICRA,KVK,Sonepur	do	2012-13
No.43330 Dt.4.12.13	8100	FLD on Caster, RRTTS,Bhawanipatna	Fin. & Accounts Officer,Directorate of Oilseeds Research,Jendranagar	2012-13
No.38741 Dt.21,9,13	484400	FLD on Maize,OUAT,BBSR	Fin. & Accounts Officer,Directorate of Maize Research Research,Pusa New Delhi	2012-13
	0	FLD on Niger,RRTTS,Semiliguda	Nil	2012-13
No.43652 Dt.6.12.13	124999	FLD on SMIP,CRP,Beherhmpur	Project Coordainator(Small Millet),ICAR,GKVK,Bangalore,	2012-13

No.18019 Dt.24.7.14	40000	FLD on Pigeonpea,CPR,Berhampur	Fin. & Accounts Officer,IIPR,Kalyanagar,Kanpuri	2012-13
No. 5522 Dt.30.3.15	94295	Jute Development,Kendrapara	Director,Jute Deveopment,GOI,Nizam Palace,Kolkata	2012-13
No. 40256 Dt.10.10.13	30000	FLD on Linseed,Keonjhar	Project Director,,ICAR,CZ,Azad University Agril. & Technology Kanpur	2012-13
	0	FLD on Mullarp,CPR,Berhampur	Nil	2012-13
No.1912 Dt.3.2.14	40000	FLD on Repeseed & Mustard,OUAT,BBSR	Fin. & Accounts Officer,Sewan,Bharatpur (Rajstanr	2012-13
	0	FLD on Sesame,OUAT,BBSR	Nil	2012-13
	0	FLD on Weed Science,OUAT,BBSR	Nil	2012-13
	0	Organisation Kisan Call Centre (KCC),DEE	Director,Inational Institute of Agricultural Extension Maanagement,Rajendrananagar Hyderabad	2012-13
	37500	FLD on Rice,Joypur	Fin. & Accounts Officer,Directorate of Rice Research, ICAR, Rajendranagar,Hydrabada	2012-13
No.36880 Dt.23.8.13	28215	FLD on Maize,KVK,Bargarh	Sr. Scientist, I/C Maize , Zonal Pproject Directorate, ICAR Zone-VII,JNKVV, Jabalpur	2012-13
No.36880 Dt.23.8.13	97515	FLD on Maize,KVK,Deogarh	do	2012-13
No.36880 Dt.23.8.13	97515	FLD on Maize,KVK,Sundargarh	do	2012-13
No.36880 Dt.23.8.13	26851	FLD on Maize,KVK,Jharsuguda	do	
	0	PPV & FRA,DEE,OUAT	Nil	2012-13
	0	PPV & FRA,KVK,Kalahandi	Nil	2012-13
	0	PPV & FRA, KVK,Koraput	Nil	2012-13
	0	PPV & FRA,HOD,PBG,CA,OUAT,BBSR	Nil	2012-13
TOTAL	161842610			

AICRP (75:25)

Sl. No.	Letter No. & Date of submission of U.C. during 2013-14	Amount for which U.C. submitted (Rs.)	Purpose of grant	To whom U.C. Submitted	Remarks (year of grant)
1	34989 /2.8.13	18,29,195	AICRP on Spiece Pottangi	Project C0-ordinator (Spiece) colicuit; Kerala -673012	2012-13

2	35093/ 5.8.13	35,05,218	AICRP on SMIP CPR, Berhampur	ADG (FEC) New Delhi-1	2012-13
3	38730/ 21.9.13	40,22,571	AICRP on Cashew OUAT, BBSR	The Director, NRC for (Cashew) Karnataka - 574202	2012-13
4	39006 / 26.9.13	31,60,701	AICRP on FIM CAET, BBSR	The project Co-ordinator AICRP on FIM, Nabibag Bhopal-462038 (M.P)	2012-13
5	13221/ 3.7.14	40,07,900	AICRP forage Crops, BBSR	The project Co-ordinator Road, Jhansi – 284003 (U.P.)	2012-13
6	13221/ 3.7.14	1,44,500	AICRP forage Crops, BBSR(TSP-80,000, FLD-64,500)	The project Co-ordinator Road, Jhansi – 284003 (U.P.)	2012-13
7	37534/ 2.9.13	9,19,721	ACRP on Caster Bhawanipatna	The Director, Directorate of Oil Seed Research, Hyderabad-500030	2012-13
8	3528/ 7.8.13	40,12,792	AICRP on Weed Management	Project Co-ordinator AICRP on Weed Control Jabalpur, Madhya Pradesh	2012-13
9	3528/ 7.8.13	5,24,000	AICRP on Weed Management (TSP)	Project Co-ordinator AICRP on Weed Control Jabalpur, Madhya Pradesh	2012-13
10	34694/ 30.8.13	20,45,452	AICRP on Palm BBSR	Project Co-ordinator (Palm), Ksargarh, Kerala	2012-13
11	35064/ 5.8.13	25,68,451	AICRP on Cotton, Bhawanipatna	Project Co-ordinator & Head, C.R.I, Cotton Coimbatore, Tamil Nadu	2012-13
12	35064/ 5.8.13	1,28,693	AICRP on Cotton, Bhawanipatna (TSP- 1,00,000 Testing Fee- 28,693)	Project Co-ordinator & Head, C.R.I, Cotton Coimbatore, Tamil Nadu	2012-13
13	36942 / 26.8.13	11,14, 799	AICRP MAP & Betlevine, BBSR	The Director & P.C. Medicinal & Aromatic Plant & Betlevine, Ananda, Gujarat- 387310	2012-13
14	36942 / 26.8.13	15,054	AICRP MAP & Betlevine, BBSR (Vechile Repaire)	The Director & P.C. Medicinal & Aromatic Plant & Betlevine, Ananda, Gujarat- 387310	2012-13
15	35272/ 7.8.13	23,00, 843	AICRP on Potato, Bhubaneswar	Director & Project Co-ordinator central potato research institute Shimla, Hinachal Pradesh	2012-13
16	38900/ 24.9.13	1,27,06,202	AICRP on Integrated farming systems, Bhubaneswar (1,26,31,202 TSP- 75,000)	Project Director Directorate of AICRP on IFS Modipuram, Meerut,- 250110 (U.P)	2012-13
17	41064/24.10.13	18,11,054	AICRP on Rapeseed & Mustard Bhubaneswar	Director National Research Centre on Rapeseed & Mustard, Sewar, Bharatpur, Rajasthan-321303	2012-13
18	35347/ 7.8.13	1,13,400	AICRP on Mushroom Bhubaneswar	Asst. Finance & Accounts Officer Directorate of Mushroom Research ICAR, Chamba Ghat, Solan- 173213 (H.P)	2012-13
19	39549/3.10.2013	6,76,379	AICRP on Floriculture Chipluna, Sambalpur	Director Directorate of Floriculture Research, IARI, Pusa Campus New Delhi-12	2012-13
20	34907/03.10.13	9,33,554	AICRP on Linseed, Keonjhar	Project Co-ordinator Linseed project co-ordinating limit AIRCP on Oilseed, CSA and Agril. University Campus, Kanpur, U.P	2012-13
21	42618/ 20.11.13	463,928	AICRP on Mullarp (sub-centre) RRTTS, Keonjhar	Project Co-ordinator AICRP on Mullarp Inidan institute of Pulse Research Kanpur-208024	2012-13
22	2743 / 18.2.14	2,94,677	AICRP on RAWA BBSR	The Asst. Director (EP & D) ICAR, Krishi Anusandhon Bhawan, PUSA-II New-Delhi	2012-13

23	24916/1.8.13	32,56,681	AICRP on Sesame BBSR	The Project co-ordinator (Sesamun & Nigar) Jabalpur, M.P	2012-13
24	34364	27,62,088	AICRP on Honey bee, BBSR	The Project Co-ordinator (Honey bee) Hissar Haryana	1012-13
25	35959/ 14.8.13	40,48,101	AICRP on UAE CAET, BBSR	Project co-ordinator AICRP on Increase UAE Naibash, Bhopal (M.P)	1012-13
26	44740/ 26.12.13	40,48,903	AICRP on Groundnut, BBSR	Project co-ordinator (Groundnut) Jonagarh Gujarat- 362001	2012-13
27	34980/ 2.8.13	16,94,699	AICRP on Tobacco CPR, BBSR	The Finance & Accounts Officer Central Tobacco Res.Instt. Rejmhundra, A.P.-533105	2012-13
28	37521/ 2.9.13	8,67,927	AICRP on Fruits OUAT, BBSR	The Project Co-ordinator AICRP on Tropical Fruits Hissarghat Lake, Bangalore	2012-13
29	39510 / 1.10.13	538799	AICRP on NPERPA, C.V.Sc & Att.	The Project Co-ordinator, NPERPA, Adugodi Bangalore-360030	2012-13
30	347699/30.7.13	34,93,105	AICRP on Agroforestry, BBSR	The Director, AICRP on Agroforestry Co-ord. Unot, Bear Phaj Dam, Jhansi	2012-13
31	347699/30.7.13	3,06,457	AICRP on Agroforestry, BBSR (TSP- 3,06,457)	The Director, AICRP on Agroforestry Co-ord. Unot, Bear Phaj Dam, Jhansi	2012-13
32	35093/ 5.8.13	35,05,218	AICRP on SMIP CPR, Berhampur	The Asst. Director Officer Indian Institute of Police Research, Kanpur-208024	1012-13
33	35093/ 5.8.13	50,616	AICRP on SMIP CPR, Berhampur (Resmisa- 50,616)	The Asst. Director General (FFC) ICAR, New-Delhi-1	2012-13
34	42623/ 20.11.13	26,56,010	AICRP on Mullarp CPR, Berhampur	The Finance & Accounts Officer Indian Institute of Police Research, Kanpur-208024	2012-13
35	36952/26.8.13	62,74,778	AICRP on STR-NSP Crops	Project Director, NSP, Directorate of Seed Res. U.P	2012-13
36	38745/21.9.13	2209262	AICRP on Sugar Cane Res. Stn. Nayagarh	Project Co-ordinator Indian Institute of Sugarcane, Lucknow, UP	2012-13
37	36947/ 26.8.13	3445247	AINP Jute Allied Fibres, JRS, K.Para	Project Co-ordinator Central Res. Institute Barakpore, West Bangal	2012-13
38	34923/1.8.13	4394520	AICRP on DLAP Phulbani	Project Co-ordinator Dry Land, ICAR, Saidabad Hyderabad.	2012-13
39	34923/1.8.13	305060	AICRP on DLAP Phulbani (TSP)	Project Co-ordinator Dry Land, ICAR, Saidabad Hyderabad.	2012-13
40	35794/13.8.13	3751835	AICRP on Water Management CHIPLIMA	The Admn. Officer, Water Tech. Res. ICAR Chandraswkharpur, BBSR-23	2012-13
41	35794/13.8.13	1504835	AICRP on Water Management CHIPLIMA(TSP)	The Admn. Officer, Water Tech. Res. ICAR Chandraswkharpur, BBSR-23	2012-13
42	352827.813	1615428	AICRP on LTFE	Project Co-ordinator LTFE, Nabibagh Bhopal, MP	2012-13
43	35088/5.8.13	3030722	AICRP on Maize Imp. Project.	Project Director IARI, NewDelhi	2012-13
44	35088/5.8.13	1,50,000	AICRP on Maize Imp. Project.(Need Based Contingency)	Project Director IARI, NewDelhi	2012-13
45	41075/24.10.13	3545522	AICRP on Pulntry Imp. Project	Project Co-ordinator APAU, Rajendranagar Hyderabad, AP	2012-13
46	35277/ 7.8.13	2898678	AICRP on STCR	Project Co-ordinator (STCR) Bhopal, MP	2012-13
47	35277/ 7.8.13	3,50,000	AICRP on STCR (TSP)	Project Co-ordinator (STCR) Bhopal, MP	2012-13
48	35078/5.8.13	1879613	AICRP on Goat Imp. Project	Project Co-ordinator Makhan, Mathura UP	2012-13
49	35969/14.8.13	2892532	AICRP on ESA CAET	Project Co-ordinator, Nabibagh,	2012-13

				MP	
50	35362/ 7.8.13	1380518	AINP Bio-Diversity & Bio fertilizers	Project Co-ordinator Indian Institute of Sri ISC Nabibagh , Bhopal, MP	2012-13
51	34996/ 2.8.13	2336311	AICRP on U.U.Crops, now potential Crops	Project Co-ordinator Pusa Campus, New-Delhi	2012-13
52	35218/ 6.8.13	3803510	AICRP on Nematodes	Project Co-ordinator IARI, New-Delhi	2012-13
53	35069/ 5.8.13	1968023	AICRP on Micro Nutrients	Project Co-ordinator Nabibagh, Bhopal MP	2012-13
54	36652/22.8.13	1321964	AICRP on Agro meteorology	Project Co-ordinator Santosh Nagar, Hyderabad, AP	2012-13
55	36652/22.8.13	9,50,000	AICRP on Agro meteorology (TSP)	Project Co-ordinator Santosh Nagar, Hyderabad, AP	2012-13
56	43193/2.12.13	3565559	AICRP on Sheep Imp. Project	The Director, Central Sheed & Wool Rajsthan	2012-13
57	33976/23.7.13	189338	AICRP on Biological Control	The Asst. Finance & Alcrunts Officer, Bangalore	2012-13
58	33976/23.7.13	1,20,454	AICRP on Biological Control (TSP- 92000, T.A.- 28,454)	The Asst. Finance & Alcrunts Officer, Bangalore	2012-13
59	35799/13.08.13	4134561	Rice improvement project, Chipilima	Project Director, Directorate of Rice Res. Hydrabad, A.P.	2012-13
60	35352/07.08.13	441633	Rice improvement Project,Jeypore	Project Director, Directorate of Rice Res. Hydrabad, A.P.	2012-13
61	38514/01.10.13	3104615	BSP-NSP Crops	Project Director, Directorate of Seed Res., U.P.	2012-13
62	35083/05.08.13	542161	Post Harvest Technology(PHT)	Director & Project Co-coordinator PAU Campus, Ludhiana, Punjab	2012-13
	TOTAL	55329844			

ICAR (100%)

Sl. No.	Letter No. & Date of submission of U.C. during 2013-14	Amount for which U.C. submitted (Rs.)	Purpose of grant	To whom U.C. Submitted	Remarks (year of grant)
1	36957/ 26.8.13	8,94,920	AINRP on Onion & Garlic, Chilime	The Director, Directorate of Onion & Garlic Research, Pune, Maharastra	2012-13
2	37525/2.9.13	6,48,375	ICAR Seed Project (Seed Product in Agril. Crops) OUAT	The Project Director, Directorate of Seed Research ICAR, Utterpradesh-251101	2012-13
3	2738/18.2.13	5,99,675	TSP, Keonjhar	The Asst. Director General (EPD) ICAR, Pusa New-Delhi -12	2012-13
4	30694/05.07.13	12,24,010	NAIP 2	National Director, ICSE NAIP, New Delhi	2012-13
5	30694/05.07.13	9,30,628	NAIP 4	National Director, ICSE NAIP, New Delhi	2012-13
6	30694/05.07.13	27,19,516	NAIP 3	National Director, ICSE NAIP, New Delhi	2012-13
7	30694/05.07.13	12,24,183	NAIP 1	National Director, ICSE NAIP, New Delhi	2012-13
8	30694/05.07.13	40,286	NAIP 2 (b)	National	2012-13

				Director, ICSE NAIP, New Delhi	
9	38965/25.09.16	11,48,200	Agro Meteorology, OUAT	P.C. Agro Meteorology, Hyderabad	2012-13
	TOTAL	94,29,793			

GOI - 100 % for the year 2013-14

Sl No.	Letter & date of submission of U.C. during 2013-14	Amount for which U.C. submitted	Purpose of grant	To whom U.C. submitted
1	2	3	4	5
1.	Lt. No. 33605, Dt-15.07.2013	872269.00	Agro Advisory Service (GKMS)	Head, Agromet Service GOI, Mousam B, Delhi
2.	Lt. No. 34437, Dt-26.07.2013	581850.00	AAS (GKMS) , G.Udayagiri	Director, Budget & Finance, India meteo, New Delhi
3.	Lt. No. 38426, Dt-17.09.2016	95743.00	AAS (GKMS), Chipilima	Director, Budget & Finance, India meteo, New Delhi
4.	Lt. No. 29406, Dt-02.07.2013	590618.00	AAS(GKMS), Bhawanipatna	Director, Budget & Finance, India meteo, New Delhi
5.	Lt. No. 33760, Dt-16.07.2013	2333132.00	AAS (GKMS), Bhubaneswar	Director, Budget & Finance, India meteo, New Delhi
6.	Lt. No. 38519, Dt-18.09.2013	694817.00	AAS(GKMS), Keonjhar	Director, Budget & Finance, India meteo, New Delhi
7.	Lt. No. 29104, Dt-29.06.2013	366500.00	AAS(GKMS), Mahisapat	Director, Budget & Finance, India meteo, New Delhi
8.	Lt. No. 4565, Dt-21.03.2014	214700.00	AAS (GKMS), Semiliguda	Director, Budget & Finance, India meteo, New Delhi
9.	Lt. No. 213, Dt-28.05.2013	11177425.00	Comprehensive Scheme-GOI, Plan	Director, Budget & Finance, India meteo, New Delhi
10.	Lt. No. 34426, Dt-26.07.2013	6277457.00	AAS, GKMS, Kirei	Director, Budget & Finance, India meteo, New Delhi
	TOTAL	23204511		

Sl No.	Letter & date of submission of U.C. during 2013-14	Amount for which U.C. submitted	Purpose of grant	To whom U.C. submitted	Remarks
1	24010/23.07.2013	46812000.00	RKVY	Director Image, BBSR	2013-14
	3015/05.06.2013	74470000.00	RKVY Research and Infrastructure	Joint Secy. to Govr. Agr. Deptt., BBSR	2011-12 & 2012-13
	329/01.03.2013	34740000.00	Infrastructure Development	Joint Secy. to Govr. Agr. Deptt., BBSR	2012-13

	42785/23.11.2013	103600000.00	RKVY DEE	Joint Secy. to Govr. Agr. Deptt., BBSR	2012-13
	TOTAL	259622000			

ABSTRACT OF U.C.

SI No.	Particulars	Amount for which UC submitted
1	Agriculture and Allied(Non Plan)	805788000
2	Agriculture and Allied State Plan	153315000
3	Higher Education Non Plan	38450000
4	KVK & FLD	161842610
5	AICRP(75:25)	55329844
6	ICAR (100%)	9429793
7	Govt. of India (100%)	2304511
8	RKVY	259622000
	TOTAL	1486081758

The year wise break of U.C.s pending for submission are furnished below

YEAR	AMOUNT
Upto 2010-11	1188373784.00
11-12	-
12-13	697532774.00
13-14	65222325.00
Total	1951128883.00

The Audit report no 46898/AR/14-15-Bhubaneswar contains the position of outstanding U.Cs along with year wise break up relating to the year 2010-11 and 11-12 only. As such, it was not possible to furnish the year wise break up of pending U.Cs for the year 2008-09, 2009-10 and prior to 2008-2009, as relevant records and registers were not maintained properly .

The local authority is impressed upon to work out the position of U.Cs pending for submission relating to the year 2008-2009, 2009-10 and prior to 2008-2009 and fact reported through compliance to the concerned quarter and of huge pendency of U.C as on 31.03.2014. Further suggested to local authority in Exit Conference to submit the utilisation of the grant as soon as possible. The Local Authority also agreed for suggestion of audit.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -

College of Agricultural Engineering and Technology

On checking of fee collection receipt book w.r.t. daily collection register it was noticed that a total sum of Rs. 23370.00 was less accounted for in corresponding book of accounts. The amount need be recovered and credit pointed out to audit for check. The details are furnished follow:

Details list of Non / Less deposit of student collection money in cashier cash book and also bank pass book for the year 2013-14. (CAET)

SL NO	BOOK NO	RECEIPT NO /DATE	COLLECTION AMOUNT deposited in DCR and DCR Page No.	AMOUNT DEPOSITED Cashier Cash Book and page no.	AMOUNT DEPOSITED IN BANK PASS BOOK	NON /LESS DEPOSIT	
1.	3263	71/01.06.2013	200.00	Page No. 31	Page No. 117		
2.	3263	72/01.06.2013	200.00				
3.	3263	73/01.06.2013	70.00				
4.	3263	74/01.06.2013	70.00				
5.	3263	75/01.06.2013	70.00				
6.	4920	71/01.06.2013	5000.00				
		Total	5610.00	5200.00	5200.00	410.00	
7.	3263	88/4.06.2013	70.00	Page No. 31	Page No. 118		
8.	3263	89/4.06.2013	900.00				
9.	3263	90/4.06.2013	900.00				
10.	3263	91/4.06.2013	900.00				
11.	4920	72/4.06.2013	10,000.00				
		Total	12,770.00	2870.00	2870.00	9900.00	
12.	3453	04/18.01.14	6310.00	Page No. 79	Page No. 145	6310.00	
		Total	6310.00	0.00	0.00	6310.00	
13.	3331	82/21.06.13	9290.00	Page No. 36 to 37	Page No. 119		
14.	3331	92/21.06.13	9290.00				
15.	3331	96/21.06.13	9290.00				
16.	3331	83/21.06.13	500.00				
17.	3331	84/21.06.13	50.00				
18.	3331	85/21.06.13	50.00				
19.	3331	86/21.06.13	50.00				
20.	3331	87/21.06.13	50.00				
21.	3331	88/21.06.13	50.00				
22.	3331	89/21.06.13	50.00				
23.	3331	90/21.06.13	50.00	Page No. 36 to 37	Page No. 119		
24.	3331	91/21.06.13	100.00				
25.	3331	93/21.06.13	50.00				
26.	3331	94/21.06.13	50.00				
27.	3331	95/21.06.13	50.00				
28.	3331	97/21.06.13	50.00				
29.	3331	98/21.06.13	50.00				
30.	3331	99/21.06.13	50.00				
31.	3331	100/21.06.13	50.00				
32.	3332	01/21.06.13	50.00				
33.	3332	02/21.06.13	50.00				
34.	3332	03/21.06.13	50.00				
35.	3332	04/21.06.13	50.00				

36.	3332	05/21.06.13	50.00			
37.	3332	06/21.06.13	100.00			
38.	3332	07/21.06.13	50.00			
39.	3332	08/21.06.13	50.00			
40.	3332	09/21.06.13	50.00			
41.	3332	10/21.06.13	100.00			
42.	3332	11/21.06.13	50.00			
43.	3332	12/21.06.13	50.00			
44.	3332	13/21.06.13	50.00			
45.	3332	14/21.06.13	100.00			
46.	3332	15/21.06.13	50.00			
47.	3332	16/21.06.13	50.00			
48.	3332	17/21.06.13	50.00			
49.	3332	18/21.06.13	50.00			
50.	3332	19/21.06.13	50.00			
51.	3332	20/21.06.13	50.00			
52.	3332	21/21.06.13	20.00			
53.	3332	22/21.06.13	830.00			
54.	3332	23/21.06.13	830.00			
55.	3332	24/21.06.13	50.00			
56.	3332	25/21.06.13	50.00			
57.	3332	26/21.06.13	50.00			
58.	3332	27/21.06.13	100.00			
59.	3332	28/21.06.13	100.00			
60.	3332	29/21.06.13	50.00			
61.	3332	30/21.06.13	50.00			
62.	3332	31/21.06.13	50.00			
63.	3332	32/21.06.13	50.00	Page No. 36 to 37		
64.	3332	33/21.06.13	50.00			
65.	3332	34/21.06.13	50.00		Page No. 130	
66.	5049	37/21.06.13	20.00			
67.	5049	38/21.06.13	20.00			
68.	5049	39/21.06.13	20.00			
69.	5049	40/21.06.13	20.00			
70.	5049	41/21.06.13	20.00			
71.	5049	42/21.06.13	20.00			
		Total	4950.00	4450.00	4450.00	500.00
		GRAND TOTAL	29640.00	12520.00	12520.00	17120.00
72.	3356	01/05.08.13	6250.00	Page No. 58	0.00	6250.00
		Total	6250.00	0.00	0.00	6250.00
		GRAND TOTAL	35890.00	12520.00	12520.00	23370.00

In response to audit objection memo the local authority has replied that, "the amount of Rs. 17120.00 has been recovered vide M.R. Book No. 5031, Sl No. 52/14.12.2016 and the said amount has been deposited in bank a/c- 35020439193, SBI, OUAT Campus and copy enclosed herewith" and sent to Comptroller and a copy submitted to Local Fund Audit. (A Xerox copy of deposit slip enclosed herewith). Rs. 6250.00 in sl. no.-72, has been deposited vide M.R .Book no 5031 sl no of receipt 55/31.01.2017 which has been deposited in bank account no 35020439193 SBI OUAT campus which is seen by audit and para is dropped in Exit conference.

Persons responsible : Subash Ch. Behera, S.O., CAET

Md. Khalid Khan, Dean, CAET

11.2 -

Central Library

On checking the money receipt books w.r.t. Daily Collection Register of circulation section of Central Library for the year 2013-14, it is noticed that, on dtd 13.09.2013 an amount of Rs. 8160.00 has been received towards rental charges of book bank, vide M.R. No. (57 to 100) & (01 to 03) of M,R, Book Nos. of 2983 and 2984 respectively. But, on the said date an amount of Rs. 8060.00 has been taken to daily collection register instead of the actual collection of Rs. 8160.00. Hence, the amount less taken of Rs. 100.00 i.e. (Rs. 8160.00 - Rs. 8060.00) suggested

for recovery.

In response to audit objection memo the local authority has deposited the amount of Rs. 100.00 in account of Chief Librarian, Central Library (SBI, OUAT Campus, A/C No. 53639367512. Hence, para is dropped in Exit conference.

11.3 -

Less deposit(collection of Guest house)

On checking of receipt book of guest house wrt collocation register of guest house and cash book and deposit register it is noticed that a sum of Rs800/- collected from Mr R.K . Naik, scientist(fmp) CRIJF(ICAR) towards room rent of 113 for two days from 20.08.13 to22.08.13 vide m.r book no5165 serial no76 dated on22.08.13 but the same amount Rs800/- has not been deposited in cash counter for which why the amount Rs 800/- will not be recovered from Ex caretaker sri Bikash samal may please be stated to audit .

In reply the local authority deposited the amount of Rs. 800.00 vyde M.R. book no. 5581/sl. No.26 Dtd. 30.12.2016 and deposited on dt. 31.12.2016 to A/C No. 10173711536 which is seen by audit in Exit Conference and para is dropped (original money receipt deposit amount of Rs. 800.00 has been shown and the Xerox copy of the same has been submitted to audit).

Persons responsible ---- Sri Bikash kumar Samal, Caretaker

Sri P.K. Pradhan, DPP

11.4 -

RRTTS, Mahisapat

On checking of MR Books w.r.t. Daily Collection Register of RRTTS Mahisapat for the year 2013-14, it is noticed that, on dtd-25.03.2014, Rs. 665/- has been received towards sale proceeds of vegetables vide MR No. 33 of Book No. 1924. But, against the total collection amount of Rs. 665/-, an amount of only Rs. 35/- has been credited to DCR on the same date. The remaining amount of Rs. 630/- i.e. (Rs. 665.00 – Rs. 35.00) has neither taken to DCR nor credited/deposited in the concerned bank a/c.

In response to audit objection memo the local authority deposited the amount of Rs. 630.00 vide M.R. Book No. 5578 SI No. 88 on Dtd-30.08.2016.(original money receipt of deposit amount of Rs. 630.00 has been shown and the Xerox copy of the same has been submitted to audit) which is deposited on dt. 31.08.2016 to A/C No. 10173711536 and seen by audit in Exit Conference. Hence para is dropped.

Persons responsible: Sri Rajendra Kumar Pradhan, S.O.

Sri Pravat Kumar Sadangi, ADR

11.5 - College of Basic Science and Humanities OSP- 07 Sub page-07

Cash deposited of Rs. 7000.00 but not credited in bank account:

On scrutiny of the deposits and withdrawals of bank statement a/c no. 10173711648, SBI, OUAT Branch, of College of Basic Sc. and Humanities w.r.t. main cash book, subsidiary cash book, bank deposit counterfoils and sale proceed of P.G. admission form, it was seen that, an amount of Rs. 14000.00 (7000.00 + 7000.00) was shown deposited on 06.06.2013 by college authority as well as bank authority (bank authorized to sale PG admission form on commission basis) respectively. On verifying the bank statement w.r.t. subsidiary cash book it was revealed that, an amount of Rs. 45900.00 (38900.00 + 7000.00) was deposited in bank a/c on 06.06.2013. Against the deposited amount only the acknowledgement of Rs. 38900.00 out of Rs. 45900.00 was produced to audit by the local authority. Again on verifying the P.G. form sale register it was noticed that 14nos. of admission forms were sold @ 500.00 each by SBI, OUAT Branch. The cost of form also comes to Rs.

7000.00. Hence, it was concluded that on that day i.e. 06.06.2013 a sum of Rs. 14000.00 (7000.00 + 7000.00) would have deposited. But, the audit found only Rs. 7000.00 credited in bank a/c resulting less credit of Rs. 7000.00 which needs recovery. On issue of objection memo regarding the deposit of Rs.7000.00 by whom; the local authority failed to comply the objection. Anyway the college sustained a loss of Rs. 7000.00 which may be recovered from the persons concerned.

- 1) Sri Kiran Ku. Sahoo, Ex-Junior Asst. – Rs. 2333.00
- 2) Sri Golak Bihari Sahoo, Ex-S.O. - Rs. 2333.00
- 3) Dr. Simadri Mishra, Director – Rs. 2334.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Kiran Ku. Sahoo	Ex-Jr. Asst.	Sr. Asst. OUAT, BBSR	2333.00
2	Sri Golak Bihari Sahoo	Ex-S.O.	Retired S.O., OUAT BBSR	2333.00
3	Dr. Simadri Mishra	Ex-Director	College of Basic Sc. and Humanities, OUAT, BBSR	2334.00

11.6 - College of Basic Science and Humanities OSP- 07 sub page-2-4
Misappropriation of cash of Rs. 120.00 (50.00 + 4.00 + 3.00 + 63.00)
1) Less deposit of Rs. 50.00 (OSP – 7, sub page-1)

On scrutiny of the student fund collection receipt book no. 3297 of College of Basic Sc. & Humanities, it was seen that, a sum of Rs. 155.00 (105.00 + 50.00) was collected vide receipt no. 40 & 39, dt-25.06.2013 respectively and taken to DCR page no. 98. Instead of taking Rs. 155.00 to subsidiary cash book a sum of Rs. 105.00 was taken resulting misappropriation of cash of Rs. 50.00 (Rs. 155.00 – Rs. 105.00). On issue of objection memo, the local authority recovered Rs. 50.00 from Sri Kiran Ku. Sahoo, Jr. Asst. vide M.R. No. 5/5588, dt-03.04.2017 and taken to cash book on 03.04.2017.

2) Opening Balance less by Rs. 4.00

On checking of main cash book of College of Basic Sc. & Humanities, it was noticed that, the opening balance of cash on 07.08.2013 was less taken by Rs. 4.00(Rs. 14589249.00 – 14589245.00) than the closing balance of cash on 06.08.2013. Due to less taken of O.B. of cash, the cash position was less by Rs. 4.00 which was recovered from Sri Kiran Ku. Sahoo, vide M.R. No. 5/5588, dt-03.04.2017 and taken to cash book on 03.04.2017 on issue of objection memo.

3) Closing Balance less by Rs. 3.00

On checking of main cash book of College of Basic Sc. & Humanities, it was noticed that, the closing balance of cash on 01.03.2014 was less taken by Rs. 3.00(Rs. 6097124.00 – 6097121.00) than the closing balance of cash on 28.02.2014. Due to less taken of C.B. of cash, the cash position was less by Rs. 3.00 which was recovered from Sri Kiran Ku. Sahoo, vide M.R. No. 5/5588, dt-03.04.2017 and taken to cash book on 03.04.2017 on issue of objection memo.

4) Less taken of Rs. 63.00

On totaling the DCR w.r.t. subsidiary cash book and main cash book it was noticed that, a sum of Rs. 632123.00 (250.00 + 621096.00 + 10777.00) was collected from miscellaneous, +2 Sc. and +3 Sc. DCR. Instead of taking Rs. 632123.00 to main cash book on 20.07.2013 a sum of Rs. 632060.00 was taken to receipt resulting a less collection of Rs. 63.00 which needs recovery. On issue of objection memo the above amount of Rs. 63.00 was recovered from Sri Kiran Ku. Sahoo, vide M.R. No. 5/5588, dt-03.04.2017 and taken to cash book on 03.04.2017 on issue of objection memo.

11.7 - Misappropriation of cash OSP-122 - KVK, Sundargarh-I

Scrutiny paid vouchers of revolving fund cash book on 22.07.2013, it was seen that a sum of Rs. 8400.00 was paid to M/s Regional Poultry

farm, Sundargarh towards cost of 306 number one week old-cum-RR chicks @ 28/chicks including 2% extra. The entire quantity of chicks were entered to stock register page 180 of revolving fund stock register and issued to Smt. Bijay Laxmi Rout, scientist (Home Science). Smt. Rout received the stock & entered to her produced register page 61 dtd. 17.08.2013. As per producer register 10 nos. of chicks were dead. Then remained 296 nos. (306-10). Out of 296 nos., 130nos. of RR chicks were sold @ 55/chicks costing to Rs. 7150.00 deposited to revolving fund vide MR No. 14/04.09.13 by Smt. Rout, Scientist. After then balance stock was 166 nos. (296-130). As per produce register a total quantity of 16 nos. & 150 nos. RR chicks were sold to Saran Dihi & TSP programme on dtd. 09.09.2013 & 11.09.2013. But the cost of 166 nos. (16+150) RR chicks @ 55.00 amounting to Rs. 9130.00 was not deposited by Smt. Bijay Laxmi Rout as on 31.03.2014. On issue of objection memo the Local authority could not furnish the compliance. Hence it was concluded that a sum of Rs. 9130.00 being the cost of 166 nos. of chicks was misappropriated by Smt. Bijay Laxmi Rout, Scientist needs recovery.

The following persons are held responsible.

- 1) Sri Mahamaya Prasad Naik, PC Rs. 4565.00
- 2) Smt. Bijay Laxmi Rout, Scientist Rs. 4565.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Dr. Mahamaya Prasad Nayak	Ex. PC	KVK, Sundargarh	4565.00
2	Smt. Bijay Laxmi Rout	Scientist	KVK,Sundargarh-I	4565.00

11.8 -

On checking the misc. receipt books with ref. to cash book (SBI) for the year 2013-14 it was found that a sum of rs. 18900.00 was shown less receipt in cash by way of calculation mistake. The details are given below.

MR No./dt.	Particular	@	Amount as per audit	AMOUNT TAKEN AS RECEIPT	Less shown
25 to 30/5139/07.02.14	Cost of tender paper	840.00	6X840=5040.00	2520.00	2520.00
37 to 42/5139/07.02.14	-do-	420.0	6X420=2520.00	1260.00	1260.00
15 to 26/5142/10.02.14	-do-	1680.00	12X1680=20160.00	5040.00	15120.00
Total					18900.00

Again, on checking the cash position for the month of Feb' 2014 it was noticed that the cash position was arrived as per the cash receipt shown in cash book. The cash position for the month of Feb' 2014 as per cash book is given below.

OB in cash as on 01.02.2014 = 0.00

Cash receipt during 2/14=(+)923030.00

Total =923030.00

Cash paid & deposited during 2/14=(-)748650.00

CB in cash as on 28.02.14 as per cash book=174380.00

CB in cash as on 28.02.14 as per audit = 193280.00

Less shown = 193280.00 – 174380.00 = 18900.00

Due to calculation mistake a sum of Rs. 18900.00 was shown less receipt in cash resulting misappropriation of cash which needs immediate recovery from Sri Subas Chandra Das, Ex- Cashier, I/C of cash.

No reply was furnished by the Local Authority on issue of objection memo. For above misappropriation cash the following staffs are found responsible.

- 1) Sri Subash ch. Das, Ex. Cashier Rs. 9450.00
- 2) Sri P.K.Pradhan, DPP Rs. 9450.00

In Exit conference the local authority stated that the amount has been deposited vide M.R. No. 37/5620 dt. 06.06.2017 by S.C. Das, Ex-Cashier in the Bank A/C No. of OUAT 10173711659 dt. 08.06.2017 and it is been taken in cash book on dt. 08.06.2017 which is seen by audit hence para is dropped.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Subash Ch. Das	Ex. Cashier	Now SO, College of Agrl., OUAT	9450.00
2	Sri Prasant Kumar Pradhan	DPP	DPP section, OUAT, BBSR	9450.00

PARA: 12 LOSS OF STOCK & STORE

12.1 -

Scrutiny paid vouchers of contingency cash book of KVK, Sambalpur for the year 2013-14 it was noticed that a sum of Rs. 557.00 was paid to M/s Sarat Kissan Sevakendra towards purchase of 08 ltr. Petrol for the motor cycle No. OR-17 G-7634 vide bill No. 6287 dtd. 31.07.2013. As per the certificate endorsed on the back side of the bill the quantity of petrol purchased has been taken to log book of motor cycle on 31.03.2013 at page No. 57. The said log book was checked but no petrol was added in the balance stock on 31.07.2013 resulting misutilisation of 8 ltrs. Petrol. On issue of objection memo the Local Authority recovered Rs. 557.00 from Sri Pravanjan Mishra, Ex. SMS (Horticulture & Ex. OIC, vehicle vide receipt book No. 76/4212 dtd. 16.01.2017 & deposited in account & entered in cash book at page No. 50. Which is verified by the audit and para is dropped.

12.2 -

Loss of HSD amounting to Rs. 900.00

Scrutiny adjustment voucher No. 194/ 31.3.14 of Main Cash book it was seen that a sum of Rs. 3698.00 was adjusted against Sri Ganesh Prasad, SMS(Agronomy) by way of submitting 12 nos. of bills. Out of 12 nos.sl.no. 1 to 9 paid towards purchase of petrol was duly entered to the stock shown utilised in log book of motor cycle. But the bill no. 10, 11 & 12 purchased towards HSD were not taken to stock. No certificate regarding stock entry or utilization of fuel were shown to audit. The log books of office Bolero No. OR 02 AX 5926 and Tractor No. OR 02 AE 5808 were verified but not found anywhere. Hence, 19.085 ltr. Of HSD misutilised and suggested for recovery. The details are furnished below.

Sl.no. of bill	Agency	Bill No./ Date	Qty.in ltr.	Rate /ltr.	Amount
10	M/S Panda Fuel	33980/1.2.14	3.37	59.32	200.00
11	-do-	34403/4.2.14	3.375	59.32	200.00
12	-do-	4880/31.3.14	8.34	59.92	500.00
	TOTAL				900.00

On issue of objection memo the local authority could not furnish the reply. Hence, a sum of Rs. 900.00 may be recovered from Sri Ganesh Prasad, SMS(Agronomy) and compliance reported. The following persons are held responsible.

1. Sri Ranjan Ku. Tarai ,Ex- P.C. = Rs. 450.00
2. Sri Ganesh Prasad, SMS(Agronomy) = Rs. 450.00

In Exit Conference the local authority deposited the amount of Rs. 900.00 in support of vide M.R. No. 30 & 31 which is already been deposited in Bank A/C No. 11083460368 of OUAT on dt. 07.06.2017 and it is verified by the audit on dt. 08.06.2017. Hence the para is dropped.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ganesh Prasad	EX-SMS Agronomy	Scientiest,RRTTS, Bhawanipatana	450.00
2	Sri Ranjan Ku. Tarai	EX- PC	College of Horticulture, Chiplima.Sambalpur	450.00

12.3 -

Misutilisation of KVK contingency

Scrutiny paid voucher no. 166/3.2.14 of main cash book it was noticed that a sum of Rs. 4000.00 was paid to Sri Gyana Ranjan Sahoo,SMS (Forestry) for purchase of exhibition materials. Accordingly, Sri Sahoo purchased following items from M/S KARD ,Bhawanipatana vide Bill No. 1210/4.2.14.

- Bamboo pen stand - 02 nos. = Rs.400.00
 - 1.Wood Carving Elephant – 06 nos. = Rs. 1800.00
 - 2.Apple Ganesh – 06 nos . = Rs. 1800.00
- Total Rs. 4000.00

The materials were purchased but not taken to stock. Scrutiny the file it came to know that the DEE, OUAT was given an order to all PCs. Of all KVKs. to pay an amount of Rs. 2023.00 towards stall rent vide Lr. No. 232/DEE Dt. 1.02.14 for participation of OUAT KVKs. in the National Agriculture Fair- cum –Exhibition to be held at ICAR campus, Nagpur. No instruction was given to PC, Kalahandi for purchase of exhibition materials .After display at exhibition, the materials should be returned to KVK office , but the present store in charge denied that no such materials are available in the office or these items were not handed over to him.

For the above facts it could be ascertained that the materials were misutilised and suggested for recovery. On issue of objection memo the local authority could not furnish the reply. Hence. a sum of Rs. 4000.00 may be recovered from Sri Gyana Ranjan Sahoo,SMS (Forestry) and compliance reported. The following persons are held responsible.

- 1.Sri Ranjan Ku. Tarai ,Ex- P.C. = Rs. 2000.00
- 2.Sri Gyana Ranjan Sahoo,SMS (Forestry) = Rs. 2000.00

In Exit Conference the local authority stated that it has been handed over to Dean Extention on dt. 15.03.2014 and concerned file also produced to audit on dt. 08.06.2017 which is verified by the audit and para is dropped.

12.4 - Mis-Utilisation of Door & Window curtain cloths

On checking paid vouchers of SBI cash book of DPP section for the year 2013-14 , it was noticed that a sum of Rs. 149275.00 was paid to M/S Dreem Land towards cost of 426.50 mtrs. Cotton cloths @ 350.00 per meter to be used for door and window screen fitted at Qr. No. -5R(1) i.e. V.C. quarter. The payment was made through Sri Babula Sahoo ,J.E. who was taken the advance for purchase vide vr. No.—794/12.08.13. Stock entry was made at page no. 147 & 148 of stock register. But the cloth was not shown issued in this stock register. But a certificate was endorsed in every bills that the materials were used in V.C. quarter. Then scrutiny the following paid vouchers towards fitting and fixing charges paid to Sri Suresh Chandra Nayak , it was disclosed that door & window screens are fitted with only 348 mtrs. Cloth.

Sl no	Vrs no/date	Amount	Quantity	Rate	Particular
1.	777/06.08.13	49,700.00	142 mtr	@350.00	Paid to Sri Shuresh chandra Naik for Supplying fitting & fixing of Door & Window screen with stiching curtain cloths.
2.	778/06.08.13	49,700.00	142 mtrs	@350.00	Paid to Sri Shuresh chandra Naik for Supplying fitting & fixing of Door & Window screen with stitching curtain cloths.
3.	779/06.08.13	22,400.00	64 mtrs	@350.00	Paid to Sri Shuresh chandra Naik for Supplying fitting & fixing of Door & Window screen with stitching curtain

					cloths.
TOTAL	Rs	1,21,800.00	348mtrs		

The utilization of rest 78.50 mtr. (426.50 – 348.0) cloth was not available to audit. Again, it was seen that the cloths are purchased by Sri Babula Sahoo, J.E. but measurement was taken by Sri Nihar Ranjan Rout JE and check measured by Sri Bijaya Ku.Subudhi, AE. The measurement was recorded at page no. 95,96 and 97 of MB no. 1906. Due to less quantity of cotton cloth handed over (as per measurement) to Sri Suresh Chandra Nayak who prepared the door and window screen , 78.50 mtr. Cloth was misutilised and the cost of cloth amounting to Rs. 27475.00 @ 350/mtr. needs recovery .Audit objection memo was issued regarding the matter of misutilisation of cloths but no reply was returned from the Local authority. Hence the objection stands & the following persons are found held responsible.

- 1) Sri Babula sahuo, JE Rs. 13737.00
- 2) Sri P. K Pradhan, DPP Rs. 13738.00

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Babula sahuo,	JE	DPP section, OUAT, BBSR	13737.00
2	Sri Prasant Kumar Pradhan	DPP	DPP section, OUAT, BBSR	13738.00

12.5 - Loss of Petrol KVK, Bargarh-

Scrutiny paid voucher No. 182(ATMA)/dtd.25.03.14, it was seen that a sum of Rs. 4040.00 was adjusted against advance taken by Sri SN Rout, Driver-cum-Mechanic. The details of vouchers produced by Sri Rout as follows:

- 1) Paid to RTO, Bargarh for road tax = Rs. 1995.00
- 2) Paid to M/S Auto care Center for cost of 20.28 ltr. Petrol=Rs. 1450.00
- 3) Paid towards hiring charges of polythene=Rs. 595.00

Scrutiny the sub voucher No. 2, a total quantity of 20.28 ltr. of petrol @ 71.49 was purchased from M/s Auto care Centre, Godabhaga vide bill No. 81/dtd. 03.04.14, it was noticed that the fuel was purchased on 03.04.14 but payment was shown in cash book on 31.03.14. Again the stock entry certificate stamp was endorsed on the back side of the bill but the log book page number was not filled up. The audit verified the log book of Herohoda Passon-pro vehicle No.OR-17G-7625 for the month of March 2014 & April 2014. The petrol neither taken to log book on 31.03.14 nor 03.04.14. The audit issued objection memo regarding utilization of 20.28 ltr. Petrol. The Local Authority replied that **“after audit the concerned Driver Sri S N Rout total that 20.28 ltr. of petrol is kept in a black colour Jarkin at KVK, Garage then we verified the stock and kept safely for future”**. The reply cannot be accepted. Petrol was purchased on 31.03.2014. Than after vehicle was running and fuel was also purchased to run the vehicle. At that time why the petrol was not used if purchased petrol was kept in the Jarkin. To avoid audit objection memo such type of reply was furnished. After a long gap and completion of audit work it was remember about the petrol. Daily the garage would have opened & closed, the driver entered to the garage but the Jarkin was not appeared to him. This is clear cut loss of stock. Hence Rs. 1450.00 needs immediate recovery from Sri SN Rout, Ex. Driver and credit intimated to audit.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri S.N Rout	Driver	KVK, Malkangiri	1450.00

12.6 - Loss of 5 ltr. Diesel OSP-65 KVK Bargarh -

Scrutiny tractor log book page-73 dtd. 31.12.2013, oit was noticed that 5 ltr. Of diesel was mis-utilised by Sri SN Rout, Driver by way of totaling mistake in log book. The details are given below.

a) OB as on 31.12.13	16.88 ltr.
b) Fuel added on 31.12.13	5.0 ltr.
c) Total	21.88 ltr.
d) Fuel consumed on 31.12.13	2.50 ltr.
e) Balance fuel as on 31.12.13 as per audit	19.38 ltr.
f) Balance shown in log book	14.38 ltr.
g) Loss	5 ltr.

On issue of objection memo the Local Authority agreed to recover the amount from Sri S.N Rout, Ex. Driver. Hence the cost of 05 ltr. Of diesel amounting Rs. 285.00 @ 56.92/ltr. needs recovery from Sri S.N Rout, Driver & compliance reported to audit.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri S.N Rout	Driver	KVK, Malkangiri	285.00

PARA: 13 AUDIT OF RECEIPTS

13.1 - wanting of Receipt Books of OUAT Proper osp - 147

On checking of the cash books with reference to misc. receipt books, it is noticed that, the misc. receipt book no. 5160 has not been produced during course of audit . on issue of audit objection memo in this connection the local authority has not been able to produce the same till close of audit for which the collection amount worth Rs 458496.00 towards miscellaneous amount has not been checked wrt cash book . Hence requested to local authority produce the same miscellaneous receipt book no 5160 in next audit. However the above receipt book has been produced by the local authority .on request of local authority it has been verified on dt-23.05.2017 i.e before exist conference.Hence the para is dropped.

13.2 -

Less realization of House Rent from S.B.I. , O.U.A.T. Campus

Ref File No.-GA Misc.-10/2009/14-15-16, Part file (part – II) GA-II Misc. file no. 14-2002-2003 & file no. GA-II Misc. NO. 23/2001 to 2016 installation of A.T.M. facility in the campus of Agriculture University by State Bank of India, O.U.AT. Campus Branch.

On checking of House Rent collection from SBI, OUAT Campus for the year 2013-14, with reference to connected files, it was observed that OUAT has collected less revenue of Rs. 55301.00 the details of which are given in the memo.

As per lease agreement of OUAT and SBI, OUAT, Campus dated 05.10.2001 for ATM covering area of 200 sq. ft. the date of lease agreement completed from 05.01.2001 for five years. Rent has been fixed at Rs. 1500.00 per month on expiry of agreement i.e. 04.10.2006 the rate of rent will be enhanced @ of 25%.

Secondly, it is noticed that, as per letter no. 49716/12.08.2011 the rent fixed at Rs. 2600/- p.m. for rented A.T.M. counter fixed to Rs. 2600/- w.e.f. 01.04.2011 instead of Rs. 1500.00 but, the same has not been collected from SBI, OUAT Campus for which less collection of Rs. 55301.00 treated as a loss of revenue to OUAT.

Calculation Statement of balance amount on dtd-05.10.2001 rented charges of SBI, India OUAT Campus Branch.

A) Renewal date as per completion of five years i.e. 05.10.2006.

Date	Days/Month	@	Rent amount due	Rent amount paid	Balance amount to be paid
01.11.2006 to 31.10.2007	12 months	1875.00	22500.00	18000.00	4500.00
01.11.2007 to 31.10.2008	12 months	2344.00	28128.00	18000.00	10128.00
01.11.2008 to 31.10.2009	12 months	2930.00	35160.00	18000.00	17160.00
01.11.2009 to 31.10.2010	12 months	3663.00	43956.00	18000.00	25956.00
01.11.2010 to 31.10.2011	12 months	4579.00	54948.00	18000.00	36948.00
01.11.2011 to 31.10.2012	12 months	5724.00	68688.00	18000.00	50688.00
01.11.2012 to 31.10.2013	12 months	7155.00	85860.00	18000.00	67860.00
01.11.2013 to 31.03.2014	05 months	8944.00	44720.00	7500.00	37220.00
	TOTAL		383960.00	133500.00	250460.00

B) Arrear calculation statement as per approval order 4976/12.08.2011 (of Registrar, OUAT, BBSR of fixing of enhance rate) in favour of Chief Manager, SBI, OUAT Campus Branch for SBI, ATM OUAT Campus.

Due – Rs. 2600.00 p.m. from 01.04.2011 already paid Rs. 1500.00 p.m. (Arrear Balance Rs. 13200 p.a.)

On issue of audit objection memo in this score the local authority has not replied for which objection stands on its own merit and amount Rs. 250460.00 less collection of house rent from SBI OUAT Campus is suggested for recovery.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs.)
1	Sri Manoranjan Kar	Ex-Vice Chancellor	Plot No-107, Surya Nagar, Unit-VII, Bhubaneswar	50092.00
2	Sri Ananta Ku. Prusty	Ex-Comptroller	BJB Nagar, Bhubaneswar	50092.00
3	Sri Sangram Keshori Ray	Ex-Registrar	Unit-VII, Bhubaneswar	50092.00
4	Sri Rabindra Ku. Das	Ex-Registrar	Unit-VII, Near DPP Office, OUAT, Bhubaneswar	50092.00
5	Sri Pravakar Pradhan	Ex-Registrar	Unit-VIII, Near Saraswati sisu Vidya Mandir, Bhubaneswar	50092.00

PARA: 14 AUDIT OF EXPENDITURE

14.1 - INFORMATION ON STAFF POSITION FOR THE ACCOUNTING YEAR 2013-14 IN RESPECT OF ESTABLISHMENT-I SECTION OUAT P NON-PLAN OSP - 48

INFORMATION ON STAFF POSITION FOR THE ACCOUNTING YEAR 2013-14 IN RESPECT OF ESTABLISHMENT-I SECTION OUAT (P)

(NON-PLAN)

Sl.No	Name of the College/Deptt./ Scheme etc.	Staff Category/Name of the post	Sanctioned Strength	No of post abolished	Men in position	No. of vacancy	Remarks
1	2	3	4	5	6	7	8
AGRIL. AND ALLIED (Non-Plan)							
01	OUAT (P)	Vice-Chancellor	01		01	0	
		Registrar	01		01	0	
		Comptroller	01		01	01	
		Asst. Registrars	03		01	02	
		Accounts Officers	03		02	01	
		Audit-cum-Inspection Officer	01		01	0	
		Secretary to Vice-Chancellor	01		0	01	
		Section Officers	15		15	0	
		Personal Assistant	04		02	02	
		Audit Supervisor	02		02	0	2 Section Officer, Level-II adjusted
		Asst. Law Officer	02		02	0	
		Senior Assistant	57		31	26	1 Sr.Steno and 6 Typists adjusted
		Auditor	06		06	00	
Junior Assistant	11	03	03	02	03 persons are appointed on Contractual basis in place of abolished posts		
02	Directorate of Physical Plants	Director	01		01	0	
		Section Officer	01		01	0	
		Senior Assistant	03		02	01	
		Junior Assistant	01	01	0	0	01 person is appointed on Contractual basis in place of abolished post.
03	Dean, Students' Welfare	Dean	01		01	0	
		Section Officer	01		01	0	
		Senior Assistant	01		0	01	
		Junior Assistant	02	02	0	0	02 persons is appointed on Contractual basis in place of abolished post.
04	Central Library	Senior Assistant	01		0	01	
05	Dean of Research	Dean	01		01	0	
		Section Officer	01		01	0	
		Personal Assistant	01		01	0	
		Senior Assistant	02		00	02	
06	College of Home Science	Section Officer	01		01	0	
		Senior Assistant	01		0	01	
07	College of Agriculture Bhubaneswar	Dean	01		01	0	
		Section Officer	01		01	0	
		Personal Assistant	01		01	0	
		Senior Assistant	08		05	03	
08	Department of Agronomy	Senior Assistant	03		01	02	
09	Department of Plant Breeding & Genetics	Senior Assistant	04		01	03	
		Junior Assistant	01	01	0	0	01 person is appointed on Contractual basis in place of abolished post.
10	Department of Plant Physiology	Senior Assistant	01		0	01	
11	Department of Fruit Science	Senior Assistant	01		0	01	
12	Department of Post Harvest Technology	Senior Assistant	01		0	01	

13	Department of Floriculture	Senior Assistant	01		0	01	
14	Department of Entomology	Senior Assistant	02		00	02	
15	Department of Plant Pathology	Senior Assistant	02		0	02	
16	Department of Nematology	Senior Assistant	01		0	01	
17	Department of Soil Science	Senior Assistant	02		00	02	
		Junior Assistant	01	01	0	0	01 person is appointed on Contractual basis in place of abolished post.
18	Department of Economics	Junior Assistant	01	01	0	0	01 person is appointed on Contractual basis in place of abolished post
19	Department of Statistics	Junior Assistant	01	01	0	0	-do-
20	Department of Extn. Education	Senior Assistant	01		0	01	01 Jr.Asst. is working against the post of Sr.Asst.
21	College of Agriculture, Chiplima	Section Officer	01		0	01	
		Senior Assistant	02		01	01	One Jr. Asst. adjusted
		Junior Assistant	01	01	0	0	01 person is appointed on Contractual basis in place of abolished post.
22	College of Vet. Sci. & A.H	Dean	01		01	0	
		Section Officer	01		01	0	
		Personal Assistant	01		01	0	
		Senior Assistant	06		02	04	
		Junior Assistant	02	01	0	01	01 person is appointed on Contractual basis in place of abolished post.
23	College of Agril. Engineering & Tech., Bhubaneswar	Dean	01		01	0	
		Section Officer	01		01	0	
		Senior Assistant	03		01	02	
24	Department of Soil, Water, Conservative & Engineering	Junior Assistant	01	01	0	0	01 person is appointed on Contractual basis in place of abolished post.
25	Department of Farm Machinery & Power	Senior Assistant	02		01	01	
		Junior Assistant	01	01	0	0	01 person is appointed on Contractual basis in place of abolished post.
26	Mechanical & Elect. Engg. (MEED), CAET	Senior Assistant	01		0	01	

AGRIL. & ALLIED (Transferred from Plan To Non-Plan)

Sl.No	Name of the College/Deptht./ Scheme etc.	Name of the Post	Sanctioned Strength	No of post abolished	Men in position	No. of vacancy	Remarks
1	2	3	4	5	6	7	8
27	Director, Planning, Monitoring & Evaluation	Director Senior Assistant	01 01		01 0	0 01	
28	Dean, PGF-cum-DRI	Dean Senior Assistant	01 02		01 01	0 01	
29	Co-ordination Unit, Dean of Research	Senior Assistant	02		0	02	One Sr. Steno adjusted against the post of Sr.Asst.
30	RRTTS, Semiliguda	Senior Assistant	02		0	02	
31	RRTTS, Chiplima	Section Officer Senior Assistant	01 02		0 0	01 02	
32	RRTTS, Keonjhar	Senior Assistant	02		0	02	
33	RRTTS, Bhubaneswar	Senior Assistant	02		0	02	
34	RRTTS, G.Udayagiri	Section Officer Senior Assistant	01 02		0 0	01 02	
35	RRTTS, Bhawanipatna	Section Officer Senior Assistant	01 02		0 01	01 01	Adjusted by Jr.Asst.
36	RRTTS, Ranital	Section Officer Senior Assistant Jr.Assistant	01 01 01	01	0 0 0	01 01 0	01 person is appointed on Contractual basis in place of abolished post and he is deployed in RRTTS, Chiplima.
37	RRTTSS, Motto	Junior Assistant	01	01	0	0	01 person is appointed on Contractual basis in place of abolished post
38	RRTTS, Mahisapat	Senior Assistant	02		0	02	
39	RRTTSS, Kirei	Senior Assistant	01		0	01	
40	RRTTSS, Nayagarh	Senior Assistant	01		0	01	
41	Seed Research Farm, Gambharipalli	Senior Assistant	01		01	0	
42	Central Farm, BBSR	Senior Assistant	01		0	01	
43	Directorate of Extension Education	Dean Section Officer Senior Assistant	01 01 01		01 01 01	0 0 0	
44	Information Section, DEE	Senior Assistant	01		0	01	
45	UEBP, DEE	Senior Assistant	02		01	01	
46	Distance Education, DEE	Senior Assistant	01		01	0	
47	College of Fisheries	Section Officer Senior Assistant	01 01		01 01	0 0	
48	PG Deptt. of Aquaculture, CoF	Senior Assistant	01		01	0	Adjusted by Jr.Asst.
49	College of Agriculture, Bhawanipatna	Accounts Officer Section Officer Sr. Asst. Care Taker-cum-Store Keeper Jr.Asst.	01 01 01 01 01		0 01 0 0 01	01 0 01 01 0	
50	College of Forestry, Bhubaneswar	Section Officer Personal Assistant Sr.Asst.	01 01 02		01 01 02	0 0 0	
		Jr.Asst/Asst.Computor	03		01	02	

Operator.

HIGHER EDUCATION (Non-plan)

Sl.No	Name of the College/Deptt./ Scheme etc.	Name of the Post	Sanctioned Strength	No of post abolished	Men in position	No. of vacancy	Remarks
1	2	3	4	5	6	7	8
51	College of Basic Science, BBSR	Section Officer	01		01	0	
		Senior Assistant	04		01	03	
		Junior Assistant	01	01	01	0	01 person is appointed on Contractual basis in place of abolished post
52	Department of Physics, College of Basic Science	Senior Assistant	01		01	0	
53	Department of Chemistry	Junior Assistant	01		01	0	

ALL INDIA COORDINATED RESEARCH PROJECTS (75:25% ICAR)

Sl.No	Name of the College/Deptt./ Scheme etc.	Name of the Post	Sanctioned Strength	No of post abolished	Men in position	No. of vacancy	Remarks
1	2	3	4	5	6	7	8
54	Poultry Imp. Project , OVC	Senior Assistant	01		0	01	
55	Sheep Improvement Project, OVC	Junior Assistant	01		0	01	
56	Post Harvest Technology, CAET	Senior Assistant	01		0	01	
57	Jute & Allied Project, Kendrapara	Senior Assistant	02		00	02	One Jr.Asst. adjusted
58	Dryland Agricultural Project, Phulbani	Senior Assistant	01		0	01	
59	Forage Crops	Senior Assistant	01		01	0	

GOVERNMENT OF INDIA SCHEMES (100%)

Sl.No	Name of the College/Deptt./ Scheme etc.	Name of the Post	Sanctioned Strength	No of post abolished	Men in position	No. of vacancy	Remarks
1	2	3	4	5	6	7	8
60	Comprehensive Scheme	Senior Assistant	01		0	01	
		Junior Assistant	01	01	0	01	01 person is appointed on Contractual basis in place of abolished post and is transferred to the Acd-I Section, OUAT.

STATE PLAN

Sl.No	Name of the College/Deptt./ Scheme etc.	Name of the Post	Sanctioned Strength	No of post abolished	Men in position	No. of vacancy	Remarks
1	2	3	4	5	6	7	8
61	College of Agriculture, Bhawanipatna	Accounts Officer	01		01	00	
		Section Officer	01		01	00	

		Sr. Asst.	01		01	00	
		Care Taker-cum-Store Keeper	01		01	00	
		Jr. Asst.	01		01	00	
62	College of Forestry, Bhubaneswar	Section Officer	01		01	00	
		Personal Assistant	01		01	00	
		Sr.Asst.	01		01	00	
		Jr.Asst/ Asst.Computor Operator.	03		01	02	

Source of Information - OUAT Establishment

From available records and registers on source the of OUAT establishment the above information has been produced. But all of the staff position (sanction strength) and men in position of establishment of OUAT (Name of the post category wise)has not been submitted by OUAT till close of audit for which total strength of the staff and men in position placed below from the records availability with OUAT.

Sanctioned Post				Men in Position		
Staff Position	Agril & Allied, Non Plan	Agril & Allied, State Plan	Higher Education, Non Plan	Agril & Allied, Non Plan	Agril & Allied, State Plan	Higher Education, Non Plan
Group-A	428	185	50	254	139	36
Group-B	90	29	1	29	2	1
Group-C	675	262	39	379	126	8
Group-D	376	48	19	169	12	13
Total	1569	524	109	831	279	58

14.2 - Details wanting OSP No. 132 & 133

Details wanting:

Vr No.281/13.02.2014 of OUAT Main Cash Book

On checking of the vouchers with reference to connected cash book it is noticed that, a sum of Rs. 19523/- paid to Sri S.K. Rout, Director Planning, Monitoring & Environment, OUAT, BBSR towards T.A. & D.A. to attend oversight committee meeting in New Delhi 08th Dec. 2013 to 12th Dec 2013 and claimed of Air fares approved by V.C., has been asked by audit in this connection, to produce the connected files, detailed bills like flight ticket, boarding pass, hotel bills etc.

In response to audit objection memo the local authority has been produced the same on dtd-03.04.2017 of a sum of Rs. 19523.00 paid to Sri S.K. Rout, DPME, OUAT, BBSR towards payment of T.A D.A. to attend oversight meeting at New Delhi, from 08th Dec. 2013 to 12th Dec 2013 and claimed Air fares Rs. 19523.00 is dropped.

14.3 -

Details wanting (Sub Voucher):

Voucher no. 328/13.02.2014

On scrutiny of the voucher OUAT Proper A/C, it is noticed that, a sum of Rs. 18000/- has been expensed towards Mr. Padmanav Panda Memorial Orientation Programme which was held on 12.02.2014 at OUAT, BBSR and Prof. Kajal Sengupta, Prof. of Agronomy, West Bengal and Distinguished Export of Organic Farming in India has delivered the lecture and expenses are made as follows:

T.A. of Prof. Sengupta Train fare & Taxi fare	Rs. 2500.00
D.A.	Rs. 1000.00
Honorarium	Rs. 2000.00
Cost of Food for the Guest	Rs. 1000.00
Memento for Prof. Sengupta	Rs. 2000.00
Flower Bouquet	Rs. 1000.00
Printing cost of lecture booklet	Rs. 2500.00
Flex printing	Rs. 1000.00
Meeting hall arrangement	Rs. 2500.00
Tea, Snack and drinking water	<u>Rs. 2500.00</u>
TOTAL Rs. 18000.00	

But sub vouchers of as above expenses has not been kept in file or voucher guard file. On issue of audit objection memo in this connection, the local authority has not been produced the details of sub vouchers and connected files till end of the audit on accounts of the year 2013-14. Without production of the detailed expenditure, the amount of Rs. 18000.00 can not be admitted by audit. For which Rs. 18000.00 is kept under objection of above occasion. In Exit Conference the local authority is failed to produce all details voucher and comply of audit queries in proper way hence the para is stands on his own merits.

14.4 -

Acknowledgement wanting

Vr No. 835/31.03.2014

On checking of the voucher guard file of OUAT Proper it is noticed that, a sum of Rs. 918195/- has been deposited for the purpose of income tax for the month of February 2014. But in support of any acknowledgment/Receipt No. has not been kept in file. In response audit objection memo issued in this connection, the local authority has not replied. For such the amount of Rs.918195/- is kept under objection till production of the same. In Exit Conference the local authority produced the acknowledgement of Rs. 918195.00 which was verified by the audit and para is dropped.

14.5 - Sanction of Medical Allowance to employees of OUAT osp- 146

Sanction of Medical Allowance to employees of OUAT

On scrutiny of the vouchers it was noticed that, a total sum of Rs. 3609451/- was shown paid to different staff of OUAT towards medical allowance during the period over under audit at a flat rate of Rs. 250/- per month per employee.

The condition of the employees of OUAT, shall not be more favourable than those of Govt. servants of the similar standing and status in respect of (a) salary and allowances (b) leave and leave salary (c) Travelling allowance and superannuation and retirement. The State Govt. employees are not getting medical allowances. Hence, the employees of the OUAT are not eligible to get the medical allowances. But on checking of paid acquittance roll of salary, it reveals that, medical allowance was allowed to employees of the OUAT. On basis of OUAT office order no. 30566, OUAT, 26.10.2006 of Registrar OUAT which violated the financial and accounting procedure of OUAT.

- 1) OUAT Act, 1965, financial and accounting procedure for OUAT, BBSR read with Odisha Service Medical Attendance Rules and order 1947, is silent in the matter.
- 2) There is a provision of reimbursement of medical allowance for which Rs. 50000.00 was received during the year 2013-14.

3) Under financial benefit was extended to the employees in the colour of medical allowance.

4) Necessity provision was made in the budget to meet such huge expenses.

5) The spirit of RCM and Medical Allowance are not same but different. Under such circumstances, the compliance submitted by the local authority is not convincing and as such Rs. 3609451.00 is kept under objection till submission of ex-post facto approval of govt in this context .

14.6 -

Shifted to Para 13.2

14.7 - Irregular appointment of KVK Staff involved in extra inadmissible O.S.P-192-195

Irregular appointment of KVK Staff involved in extra inadmissible payment

On scrutiny of the Establishment file and pay acquittance of KVK employee along with personal files it is noticed that, Finance Deptt., in their endorsement on 20th September 2010 agreed for creation of equal number of posts of Programme Coordinator (27 posts), Subject Matter Specialists (162 posts) and Programme Assistant (81 posts) in existing KVKs of the state with stipulation that, incumbents who are continuing on contractual basis but in irregular scale of pay without any increment and other service benefits shall continue on probation till completion of 6 years on probation in the contractual post, incumbents shall move over to corresponding time scale of pay in the newly created post and will not be counted for purposes of any service benefit including terminal benefits. All the posts and appointments are prospective. This was communicated in October 2010 to Agriculture Department of Odisha which subsequently communicated to OUAT where in the terms and conditions of Finance Department was not in corporate properly and the Govt. communication was totally overlooked by addition and deletion of stipulation of Finance Department. Which defeated the spirit particularly for conversion of contractual post into regular posts in KVKs under OUAT.

It was noticed that, OUAT regularized 128 cases i.e. 84 SMSs (December 2010) and 44 PA (December 2010) from the date of the contractual appointments in KVKs in pay protection and other service benefits. Retrospectively in violation to the stipulation of the Finance Department.

It was noticed that, OUAT regularized 128 cases i.e. 84 SMSs (December 2010) and 44 PA (December 2010) from the date of the contractual appointments in KVKs in pay protection and other service benefits. Retrospectively in violation to the stipulation of the Finance Department. As a result of which the incumbents were allowed regular scale of pay with periodical increments and other admissible allowances since their contractual appointments and continue to draw the regular benefits till date 31.03.2014. Resulted extra inadmissible payment of Rs. 226253.10 of 2013-14 to date of issue of order and completion of contractual period of i.e. 6 years. In this regard Finance Department had issued instruction July 2011 to Department of Agriculture for necessary rectification to be made in the proceedings as well as in their orders for conversion of contractual posts into regular posts in KVKs but the fact remained that neither the Department of Agriculture nor OUAT carried out the necessary rectification and the incumbents were continued in their regular scale of pay ignoring the stipulation of Finance Department

Name of the employee: Arjun Mohan Prusty, SMS, joined on contractual basis on 18.04.2007

Sl. No.	Completion of probation period	Period	Pay fixed on regular appointment	Pay applicable ICAR	Grade Pay	Excess	D.A. %	Total	Period	Excess
1	19.04.13	28.12.10 to 31.12.10	17610.00	15600.00	6000.00	2010.00	45	2914.50	4 days	376.00
2		01.01.11 to 31.03.11	17610.00	15600.00	6000.00	2010.00	51	3035.10	3 months	9105.30

3		01.04.11 to 30.06.11	18320.00	15600.00	6000.00	2720.00	51	4107.20	3 months	12321.60
4		01.07.11 to 31.12.11	18320.00	15600.00	6000.00	2720.00	58	4297.60	6 months	25785.60
5		01.01.12 to 31.03.12	18320.00	15600.00	6000.00	2720.00	65	4488.00	3 months	13464.00
6		01.04.12 to 30.06.12	19050.00	15600.00	6000.00	3450.00	65	5692.50	3 months	17077.50
7		01.07.12 to 31.12.12	19050.00	15600.00	6000.00	3450.00	72	5934.00	6 months	35604.00
8		01.01.13 to 31.03.13	19050.00	15600.00	6000.00	3450.00	80	6210.00	3 months	18630.00
9		01.04.13 to 19.04.13	19810.00	15600.00	6000.00	4210.00	80	7528.00	19 days	4799.40
		TOTAL								137163.40

Name of the employee: Sangeeta Panda, Programme Assistant, joined on contractual basis on 11.06.2007

Sl. No.	Completion of probatin period	Period	Pay fixed on regular appointment	Pay applicable ICAR	Grade Pay	Excess	D.A. %	Total	Period	Excess
1	10.06.13	28.12.10 to 31.12.10	11580.00	10230.00	4200.00	1350.00	45	1958.00	4 days	253.00
2		01.01.11 to 31.05.11	11580.00	10230.00	4200.00	1350.00	51	2039.00	6 months	12231.00
3		01.06.11 to 30.06.11	12060.00	10230.00	4200.00	1830.00	51	2763.30	1 month	2763.30
4		01.07.11 to 31.12.11	12060.00	10230.00	4200.00	1830.00	58	2891.40	6 months	17348.40

5		01.01.12 to 31.05.12	12060.00	10230.00	4200.00	1830.00	65	3020.00	5 month	18117.00
6		01.06.12 to 30.06.12	12550.00	10230.00	4200.00	2320.00	65	3228.00	1 month	3828.00
7		01.07.12 to 31.12.12	12550.00	10230.00	4200.00	2320.00	72	3990.00	6 months	11971.00
8		01.01.13 to 31.05.13	12550.00	10230.00	4200.00	2320.00	80	4176.00	5 month	20880.00
9		01.06.13 to 10.06.13	13060.00	10230.00	4200.00	2830.00	80	5094.00	10 days	1698.00
		TOTAL								89089.70

On issue of Audit objection statement in this context the local authority replied that Sri Arjun Mohan Prusty, SMS (PBG) in KVK, Rayagada on contractual basis in the scale of Rs 8000-275-13,500/- with usual allowance as admissible vide OUAT Order No-25553/14.8.2006 with certain terms and conditions is jointed in the post on 18.04.2007.

2- Mrs. Sangetta Pand, Programme Assistant (Computer) in KVK, Kendrapara on contractual c basis in the scale of pay Rs 5500-175-9000 with usual allowances as admissible vide this OUAT Order No-17631/8.06.2007 with certain terms and conditions .

It is mentioned here that the above incumbents have been appointed on contractual basis with regular scale of pay and allowance and periodical increments as per communication of Finance Deptt.

Govt of Odisha addressed to to Additional Secretary to Government in Agricultural Department with a copy to the Vice-Chancellor, OUAT , vide Memo No.38249/F dtd.01.09.2004.

Where as Special Secretary to Government, Finance Department , enclosing the note sheet dtd. 20.09.2013, intimated to the Vice-Chancellor, OUAT with a request for rectification vide their Memo No.31018 dt .12.07.2011, which was received after regularization of the KVK employees on several correspondence of the Agricultural Department , the Additional Secretary to the Government in Agricultural Department has communicated that " no action is to be taken basing on the letter No.11.10.2010, vide his letter No.24268 dt.7.12..2012. As per the said letter of Government the University has notified vide Notification No-58507/27.12.2012 i.e no action is to be taken , basing on the letter of the Agriculture Department dtd. 11.10.2010.

The reply of the local authority is not convinced as deviation of the endorsement of Finance Deptt.20.09.2010 and instruction of Finance Deptt. July 2011 to Deptt. of Agricultural for which the total amount of Rs 2,26,253.00 is kept under objection till submission of clear clarification of ICAR guidelines and order of the Govt. of Finance Deptt. and Agricultural Deptt. Odisha. In this context

14.8 - Non realization of House Rent and not fixation of penal rent/cancellation or eviction of quarter OSP No. 204

Non realization of House Rent and not fixation of penal rent/cancellation or eviction of quarter

On checking of house rent collection and connected files, paid vouchers for the year 2013-14 it was noticed that, Sri Kartik Charan Swain, Ex-S.O., OUAT Proper has been retired on 30.11.2013 who has applied for the quarter E-75 and allowed to him flat rent license fee i.e. 290/- p.m. for 580 sq. ft. from 01.12.2013 to 31.03.2014 (4 months) as per order no. EGA-1 (1-14-2013, 45369, Dt-30.12.13 as per resolution and office order no. GA-1(q)/2011, 4552 OUAT,Dt-21.02.2011 and GA-1 (9114/2013, 030021/OUAT/04.07.2013) But, Sri K. Swain has not been deposited the license fee and Govt. Dues on 01.12.2013 in advance 4 months. He has deposited the same amount Rs. 1160.00 including Govt. dues vide receipt no. 16 book no. 5220 on 25.03.2014. Further it is noticed that, the penal rent of said quarter has not been imposed from him after 25.03.2014 which is Rs. 5800.00 @ 20 times of flat rate till to date as per above said order. Again requested to local authority vacancy position to OUAT Quarter for assessment of deposit of Govt. dues.

In response to objection memo the local authority has no reply for which Rs. 5800.00 towards @ 20 times at flat rate of quarter rent needs recovery and advised to local authority to furnish the vacancy position for assessment of deposit of Govt. dues in next audit.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Prabhakar pradhan	Ex-Registrar	O.U.A.T	2900.00
2	kartik charan swin	Ex-S.O	O.U.A.T	2900.00

14.9 - Payment of Honorarium OSP-23

On query of payment of honorarium as per rule 34 of OUM 1987 provides that, University employee required to undertake work of assessment and time bound nature over and above the normal work may be paid honorarium at rates approved by the state govt. and Chancellor. On issue of audit objection memo in this context and submission of approved order of the Chancellor to audit.

In reply in this context, the local authority stated that as per the letter no. 7015/SG of Under Secy. to Governor, Odisha addressed to V.C., O.U.A.T., BBSR. (Copy enclosed in the objection memo file). Clarification regarding payment of honorarium to the employees as per the statute 265 of OUAT 1990. Accordingly the payment of honorarium has been made to the person engaged in the budget work. The Govt. in Finance Deptt. OUM No. 43552/F, Dt-12.10.2010. (Copy enclosed in the memo file). It is decided that, the maximum amount of honorarium payable to govt. employee during the year shall be subject to a ceiling of Rs. 20000.00. The honorarium is considered to the extent of salary for 15 days to those employees to those additional work as per standing order of Hon'ble Chancellor and the expenditure Rs. 105068/- had been met out of the provision of salary OUAT plan and non plan in budget estimate 2013-14. Hence, para is dropped.

14.10 - Irregular and inadmissible expenditure OSP-103 & 106

Vr No. 304/13.02.2014 & Vr. No. 567/11.02.2014

On checking of the voucher guard file it is noticed that, the staff of the OUAT is deputed as observers to different examination centres in connection with entrance examination to be held on 26th May 2013 for ion and admission to various U.G. course of this University and expended Rs. 608920.00 and they have availed office vehicle for this purpose as well as D.A. as per govt. rate. Further, they have allowed to hotel bill which is not admissible as per govt. T.A. Rule and question asked to local authority in which circumstances they have allowed hotel bills in different centres as it is deviated the govt. order no. 16638/02.04.2011, F.D.

In reply the local authority stated that, OUAT U.G. Entrance Exam has been conducted in different examination centre within all over Odisha for smooth conduct of entrance examination. This facility has been provided as per the decision of the Borad of Management, OUAT vide resolution no. 3727/12.03.2012.(Copy enclosed in objection memo file) communicated vide O.O. No. 7395/21.03.2012 (Copy enclosed in objection memo file). The office vehicles were provided to and from OUAT H. Q. to different examination centre and also stated that, one vehicle has been provided for two nearest centre for the reason of security and smooth management and other facility has been provided to the observers of above resolution of Board of Management like T.A. and Hotel Bill. On basing of the reply of local authority the para has been dropped.

14.11 - Non conduct of physical verification led to loss of the University osp-257
Non conduct of physical verification led to loss of the University:

As per Rule-6 of the Library Rule under financial and accounts manual of OUAT, the detailed physical verification of the library be conducted each year section –wise preferably during the semester/trimester by the chief Librarian and other officer not concerned with library. Prior to the period of physical verification, all the books issued should be called in order to facilitate to the verification work. But this was not done since inception of the library. Univerisity Central Library came into existence in the year 1968, but no physical verification of stock was ever conducted during the period from inception to 2001-02. In the first time, physical verification of central library was conducted in September 2002. During physical verification missing of large number of books (27520) was noticed. The issue was raised in different forums including press clippings. The office of the Chancellor, OUAT called for a report on the matter (March 2003). In July 2004, the Chief Librarian reported that number of missing book is 16451 instead of 27520.

Again a committee was constituted in August 2012 reported that number of missing books are 19657 and the cost of the missing books in Rs. 797895. Also the above question has been arrived in last audit report of A.G. Hence, it is asked to local authority what type of steps taken against the missing of books and loss of Rs. 797895.00

But, the local authority has no reply in this context. Till receipt of the compliance the amount of Rs. 797895.00 towards cost of missing books is kept under objection.

14.12 - Information related to quarter allotment of OUAT osp 104

Information related to quarter allotment of OUAT

On requisition of audit, records and information related to quarter allotment of OUAT, vide objection memo no 58/28.10.2016 upon various information like numbers of staff quarter, number of allotted quarters, vacancy position of quarters and reason of vacancy and not allotted quarter. But the local authority failed to provide such information. For which the loss of rent and license fees of municipality tax has not been assessed by the audit. Hence, it is requested to local authority to produce the same in next audit.

14.13 - Inadequate budget provision osp 142 & 143

Inadequate budget provision:

The University is financed through grants in aid (plan & non-plan) from the State Govt. and Central Govt. and other Central Govt. organizations like All India Research Projects (ICAR) and RKVY and other Self Finance Deposit Scheme etc. The University also generates its own income by way of fees and fines from the students/sale of publications and study materials, lease rent etc. Receipts and Expenditures incurred during the last five years under state sectors(2009 to 2014) is given below: (Rupees in Crore).

Year	O.B.	Receipts			Total	Expenditure	C.B.		
		Non Plan	Plan	University Income					
2009-10	(-) 2.03	54.87	15.28	8.15	76.17	71.31	4.86		
2010-11	4.86	65.02	13.47	9.90	93.25	96.92	(-) 3.67		
2011-12	(-) 3.67	76.74	10.25	11.21	94.53	101.67	(-) 7.14		
2012-13	(-) 7.14	79.44	13.22	14.06	99.58	105.41	(-) 5.83		
2013-14	(-) 5.83	89.92	15.92	13.87	113.88	127.57	(-) 13.69		
TOTAL		365.89	68.14	57.19	477.41	502.88			

Minus Opening Balance (April 2009) was mainly due to less receipts of grants than the expenditure from the State Govt. during 2002-03 onwards. Govt. provides grants under plan and non-plan for salaries. It was observed that, the Govt. had not been releasing funds for this purpose as per the requirement of the University. The salary expenditure was much higher than the grants released by the Govt. as depicted.

It would be seen from the above chart the grants from the Govt. had increased from Rs. 76.17 crore to 113.88 crore, whereas, the expenditure on salaries had increased from Rs. 71.31 crore to Rs. 127.57 crores during this period. The deficit was met by the University fund other income of the University like collection of fees, fines and forfeitures.

Further, the income from internal receipts rose from Rs. 8.15 crore in 2009-10 to Rs. 15.92 crore in 2013-14. While, expenditure on salaries increased from Rs. 71.31 crore to Rs. 127.57 crore during this period. Hence, question arises why the prepared in-adequate budget provision and increased expenditure in salary time to time without releasing of fund of the Govt.

In response to audit objection memo the local authority has no reply. However, the local authority has suggested to take care in this

connection at the time of preparation of budget of OUAT.

14.14 - Preparation of budget estimate of receipt and expenditure osp 189 & 190

Preparation of budget estimate of receipt and expenditure

On checking of the of the budget estimation file, it was seen that, budget set the Annual Financial Agenda and is the most important tools of the financial discipline. It is therefore, imperative and their preparation is marked by due care with diligence. Monitoring of the progress of the expenditure against well formulated budget target is an important management of oversight function. Poor budgetary control not only results in inefficient use of scarce financial resources achievement of the organization. Details of budget estimate, actual expenditure during the period 2013-14 are given below: (In crores)

RECEIPTS			EXPENDITURES			
Year	Budget estimate	Revised estimate	Actual	Budget estimate	Revised estimate	Actual
2009-10	106.59	116.32	115.79	122.95	148.91	120.71
2010-11	92.23	163.14	174.20	106.02	148.13	187.02
2011-12	111.36	149.88	145.98	136.72	191.65	181.67
2012-13	122.54	140.66	150.98	146.10	162.80	166.02
2013-14	121.42	181.62	160.75	157.61	210.55	175.90

As is evident from the above table, there were variations between the revised estimate and actual receipts. The University had not analysed reason for short fall in realization of receipt and expenditure, although there were substantial short falls in receipts during the year 2009-10 to 2013-14 against the actual expenditure. Therefore, requested to local authority take care while preparation of budget estimate with allocation of fund.

14.15 - Production of Service Book OSP-191 and 254

Production of Register and Service Book of KVK employees

Production of the Service Book and Personal Files of the following employees of KVKs along with the guidelines of ICAR for appointment and payment of salary if any to audit, of the following staffs of KVK and Dean Extension for checking the arrear salary.

- 1) Sri Arjun Mohan Prusty, SMS
- 2) Sangeeta Panda, Programme Assistant
- 3) Dr. Minati Behera, Working under Dean Extension

But the local authority failed to produce the same. Hence, it is requested to local authority to produce the same in next audit.

14.16 -

14.17 -
14.18 -

PARA: 15 AUDIT ON WORKS

15.1 -

15.1

Name of the work: Const. of Compound wall inside OUAT Colony.

A/A : Rs. 2100000/- Head of a/cs:- ICAR DG (Spl)

Doubtful payment about cleaning of debris and engagement of labourers for site clearance.

Scrutiny the paid vouchers w.r.t. work file, agreement register & M.B. it was noticed that the above work was splited to 4 nos. of projects with 40 nos. of agreements. On checking the estimate attached in the files it was noticed that one item of work such as "cleaning of debris and engagement of labourers for site clearance" was added in the estimate . when a new construction work executed, how there will be huge quantity of debris generated? It is doubtful. The audit can not be admitted where undue benefits of item were added and paid to the contractors.

Again, it was seen that a lot of money has been spent out of M/R grants & S/R grants towards cleaning of debris from OUAT campus colony during the year 2013-14.. The details of payment paid to contractors towards cleaning of debris and engagement by labors for site clearance is furnished below.

Vr No & Date	M.B No & Page	Name of the contractor	E.C	Amount Paid	Cost of clearing Debries
272/11.06.2013	1908/26	Sri Surath Ch. Patra	500000/-	49263.00	160.95 Cum@124/- Cum=19958.00
296/11.06.2013	1908/56	Sri Prakash Ch. Panigrahi	500000/-	39057.00	223.57Cum@124/- Cum=27723.00
285/11.06.2013	1909/28	Sri Chaitanay Sutar	500000/-	49634.00	33.50Cum@124/- Cum=4154.00
364/20.06.2013	1907/69	Sri Sradhakar Senapati	500000/-	33761.00	155.79Cum@124/- Cum=19318.00
				Total	71153.00

Again it was seen that a sum of Rs 99783.00 was paid to Sri Bharata Charan Sahoo, Contractor towards 539.37 cum of clearance of debris @ 185.00 per cum vide Vr No-665 & 666/23.07.2013 and entered in M.B No-1917 at page 3 & 4. This estimate was prepared only for clearing of debris out of Administratively Approval for Rs. 21.0 lacs. Hence extra payment towards clearing of 573.81 cum debris amounting Rs 71153.00 seems to be fictitious as the project is a new construction work. By way of keeping in the estimate of above item, the executants were given undue benefits and suggested for recovery.

On issue of objection Memo, the local authority could not furnish any reply. Hence the objection stands and following staff are found held responsible.

- | | | |
|----|----------------------------------|-------------|
| 1- | Sri Nihar Ranjan Rout, JE | Rs 23717.00 |
| 2- | Sri Bijaya Kumar Subudhi, AE | Rs 23718.00 |
| 3- | Sri Prasant Kumar Pradhan, D.P.P | Rs 23718.00 |

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Nihar Ranjan Rout	JE	DPP, OUAT, BBSR	23717.00
2	Sri Bijay Kumar Subudhi	AE	DPP, OUAT, BBSR	23718.00
3	Sri Prasant Kumar Pradhan	DPP	DPP section, OUAT, BBSR	23718.00

15.2 -

Excess payment due to allowing higher rate:

The work file contains the estimate of the project, tender call notice, agreement only. But the analysis of rate was not available in the work file. Hence, the audit faced many problems to ascertain the actual rate of each items. By way of comparing two records of same item approved during same period and executed in same place, the approved rates varied each other. The details are given below:

- 1) Name of work – Earth cutting and debris clearance inside OUAT, main building

Vr No./Date- 665 & 666 , Dt-23.07.2013.

Date of Preparation of estimate: 19.06.2013

Date of technical sanction: 02.07.2013

Rate of item i.e. : Earth cutting and debris clearance @ 185 per cum.

- 2) Name of work: MR to construction of compound wall and debris clearance inside OUAT colony.

Vr. No./Date – 451, 452, 453 Dt-01.07.2013

E.C.: 233700.00

Executant : Sri Surath Ch. Patra

M.B. No.: 1908/P-90,93,94

Quantity of work done: (5.42 + 243.83 + 205.65)cum = 454.90cum

Rate of item i.e. : Earth cutting and debris clearance @ 205 per cum.

Amount paid – 454.90 x 205 = 93255.00

Amount due (as per above work) = @185.00 per cum = 454.90 x 185 = 84157.00

Excess paid = 93255.00 – 84157.00 = 9098.00

The local authority couldn't furnish any compliance on issue of objection memo. The following staff are held responsible:

- 1) Sri Nihar Ranjan Rout, J.E. – Rs. 3032.00

- 2) Sri Bijaya Ku. Subudhi, A.E. – Rs. 3033.00
- 3) Sri Prashant Ku. Pradhan, DPP – Rs. 3033.00

In Exit Conference the local authority produced the file and recovered the amount of Rs. 9098.00 by adjustment from Security Deposit Amount of Contractor and produced the cash book page no-44 which is verified by the audit. Hence para is dropped.

15.3 - Deviation in ICAR Special Grant - DPP Section

Deviation in ICAR Special Grant :- DPP Section

Scrutiny the paid vouchers wrt work file it was noticed that a sum of Rs 80, 42,777.00 was paid to different agencies towards different works executed during the year 2013-14 out of ICAR special grant. On checking the work files it was noticed that works were executed by deviating the ICAR guideline, rule & regulation. As per guideline, ICAR assistance under University Development Scheme to state Agricultural University is given strictly for developing / strengthening educational facilities. Educational grants could be used only for the approval buildings /purpose .New works may be undertaken only as per the approved FFC. Again, ICAR assistance is not admissible for construction of separate common overhead Tank/boundary walls/maintenance of buildings & renovation or modification in the existing buildings. These works will be done by the State Govt. However, in special circumstances, renovation of Laboratory /hostel/classrooms can be considered with details submitted to council with full justification for approval.

However, the following works (list enclosed) were executed by deviating the above rule. The reason of deviation & ex-post-facto approval from the ICAR may be produced to audit for verification. But till exit conference the following records are not produced for which the total amount of **Rs 80,42,777.00** is kept under objection.

Sl no	Name of the work	Name of the Agency to whom paid	DPP Office Cash Book Voucher No	Amount
1.	Conveyance of earth and debris for Development of OUAT Campus, Bhubaneswar	Sri Surath Chandra Patra	511 to 520 / dt-05.07.2013	Rs 5,00,000/-
2.	Conveyance of earth and debris for Development of OUAT Campus, Bhubaneswar	Sri Surath Chandra Patra	647 to 650 / dt-20.07.2013	Rs 1,82,780/-
3.	Conveyance of earth and debris for Development of OUAT Campus, Bhubaneswar	Sri Surath Chandra Patra	735 to 744 / dt-27.07.2013	Rs 5,00,000/-
4.	Conveyance of earth and debris for Development of OUAT Campus, Bhubaneswar	Sri Surath Chandra Patra	1090 to 1099/dt12.09.2013	Rs 5,00,000/-
5.	Earth –work excavation inside OUAT Colony, Bhubaneswar	Sri S.N Dash	1171to 1176 / dt-21.09.2013	Rs 3,00,000/-
6.	Earth cutting and debris clearing inside OUAT colony, Bhubaneswar	Sri Raghunath Behera	830 to 804 / dt-12.08.2013	Rs 1,00,000/-
7.	Earth filling in play ground, OUAT colony, Bhubaneswar	Sri Susanta Sundaray	745 to 748 / dt-27.07.2013	Rs 1,70,000/-
8.	Earth cutting and debris clearance of different hostels of OUAT, Bhubaneswar	M/S Modern Winding & Electricals	675 to 678 /dt-22.07.2013	Rs 1,99,431/-
9.	Earth cutting and debris clearance of OUAT, main building, Bhubaneswar	Sri Bharat Sahoo	665 to 666 / dt-23.07.2013	Rs 1,00,000/-
10.	Earth cutting and debris clearance of Hostel No-5 OUAT, Bhubaneswar	Sri Bharat Sahoo	274 to 275 / dt-11.06.2013	Rs 60,000/-
11.	Earth work and construction of Park inside OUAT colony, Bhubaneswar	Sri Sujit Patra	1528 to 1536 / dt-09.10.2013	Rs4,50,000/-
12.	Foundation stone laying for 90 seated ladies hostel, College of Agriculture ,Chiplima	Sri Pradyumna ku Parida	528 to 531 / dt-08.07.2013	Rs 2,00,000/-
13.	Foundation stone laying for DPP Office, OUAT, Bhubaneswar	Sri Suresh ch Nayak	509 to 510 /dt-05.07.2013	Rs 1,00,000/-
14.	Foundation stone laying for 50 seated ladies	Sri Basanta Ku Tripathy	391 to 397 / dt-21.06.2013	Rs 3,40,000/-

	hostel,College of Fisheries, Bangeilunda			
15.	Foundation stone laying of DPP Office, OUAT,Bhubaneswar	M/S Santoshi Kodak Photo	714 to 716 / dt-25.07.2013	Rs 5,566/-
16.	Repair of windows /doors of different deptt,of OUAT,Bhubaneswar	Smt Nalini Prava Sahoo	539 /dt-08.07.2013	Rs 50,000/-
17.	Barbed wire fencing from Jhadewari to CAET,OUAT, Bhubaneswar	Smt Nalini Prava Sahoo	536/dt-08.07.2013	Rs50,000/-
18.	Dismantling of Bus garage inside DPP office, OUAT,Bhubaneswar	Sri Suresh Chandra Nayak	733 to 734 /dt-27.07.2013	Rs 1,00,000/-
19.	Renovation of DPP Office Garage, OUAT,Bhubaneswar	Sri Suresh Chandra Nayak	667 to 670 / dt-23.07.2013	Rs 2,00,000/-
20.	Renovation of Computer Room, OUAT,Bhubaneswar	Sri Gyana Ranjan Parida	993 to 999 / dt-04.09.2013	Rs 3,00,000/-
21.	Barbed wire fencing inside,OUAT colony, Bhubaneswar	Sri Surath Patra	1549 to 1550 / dt-09.10.2013	Rs 1,00,000/-
22.	Renovation of E.I work of staff Qurters,OUAT,Bhubaneswar	M/s Modern Winding & Electricals	1598 to1607 / dt-09.10.2013	Rs 5,00,000/-
23.	Repair of P.H Work of Stall Quarters IV-25 & 29 inside OUAT Colony, Bhubaneswar	Sri Bimal Swain	1575 to 1576 / dt-09.10.2013	Rs 1,00,000/-
24.	Renewal of BT surface 20 thick,College of Fisheries, Rangeilunda	Sri Chitta Jena	1577 to 1589 / dt-09.10.2013	Rs 6,00,000/-
25.	Renovation of Boys Hostel, Fishery College, Rangeilunda	Sri Pradyumna ku Parida	595 to 604 /dt-20.07.2013	Rs 5,00,000/-
26.	Renovation of Sarada Devi Hostel,OUAT,Bhubaneswar	Sri Suresh Chandra Nayak	1306 to 1309/dt-26.04.2013	Rs 2,00,000/-
27.	P.H works to Hostel No.-1,OUAT,Bhubaneswar	Sri Gyana Ranjan Parida	1333 to 1335/dt-27.07.2013	Rs 1,50,000/-
28.	Renovation of Hostel No-2,OUAT,Bhubaneswar	Sri Atul Jena	1410 to 1411 /dt-03.10.2013	Rs1,00,000/-
29.	Repair of Hostel No-5,OUAT, Bhubaneswar	Sri Pradyumna Parida	1662 to 1669 /dt-16.10.2013	Rs 4,00,000/-
30.	Development of Plant Physiology,College of Agriculture (CA), Bhubaneswar	Sri Gyana Ranjan Parida	1165 to 1166 / dt-20.09.2013	Rs 60,000/-
31.	Renovation of P.G Laboratory, Orissa Veterinary College (OVC),OUAT, Bhubaneswar	Sri Bharat Sahoo	1395 to 1400 / dt-03.10.2013	Rs 2,90,000/-
32.	Renovation to Veterinary Extension,OVC,OUAT, Bhubaneswar	Sri Chitta Jena	1687 to 1692 / dt-23.10.2013	Rs 3,00,000/-
33.	Renovation to Bacteriology Deptt.,OVC,OUAT, Bhubaneswar	Smt Nalini Prava Sahoo	1831 to 1833 / dt-30.11.2013	Rs 1,50,,000/-
34.	Payment of salary of out sourcing Junior Engineers		1810 to 1811 / dt-22.11.2013	Rs 1,30,000/-
35.	T.A. Bill of D.P.P. Sri P.K.Pradhan		1807 dt-22.11.2013	Rs 25,000/-
36.	Payment of Salary of Computer Operator	M/s Design Aids	1747 dt-06.11.2013	Rs 15,000/-
37.	Payment of Salary of Computer Operator	M/s Design Aids	1423 dt-07.10.2013	Rs 15,000/-
			GRAND TOTAL	Rs 80,42,777/-

ABSTRACT

SL NO	DESCRIPTION OF ITEMS	AMOUNT
1.	Earth cutting and debris clearance inside OUAT campus, Bhubaneswar (sl no- 1 to 11)	Rs 30,62,211.00
2.	Foundation stone laying ceremony (sl no-12 to 15)	Rs 6,45,566.00
3.	Renovation of Hostels (Sl no-25 to 28)	Rs 13,50,000.00
4.	Renovation inside Orissa Veterinary College (OVC) (Sl no-31,32,33)	Rs 7,40,000.00
5.	Renovation inside College of Agriculture (CA) (Sl no-30)	Rs 60,000.00
6.	Renovation of staff quarters (Sl no-22 & 23)	Rs 6,00,000.00

7.	Barbed wire fencing inside OUAT Colony (SI no-21)	Rs 1,00,000.00
8.	Renovation of Different Deptts. (SI no-16,17,18,19,20,21,24)	Rs 13,00,000.00
9.	Salary of staff (SI no-34,35,37)	Rs 1,60,000.00
10.	T.A.Bill (SI no-36)	Rs 25,000.00
	GRAND TOTAL	Rs 80,42,777.00

15.4 -

EXCESS PAYMENT

Name of Work:- Supplying of furniture for Hostel No-03 inside OUAT, Bhubaneswar

Name of the Contractor:- Sri Saroj Kumar Das

Estimate cost :- Rs 9,33,996.00 Head of A/c- State Plan

Agreement Amount :- Rs 8,20,048.00

Agreement No- 25-p1 /2013-14

Vr No- 2034/18.01.2014 (Rs 8,17,174.00) (1st & final)

M.B No- 1511, page no-187.

Scrutiny the above file it was noticed that the tender call notice no-T-04/02 (13-14)dt-21.10.2013 was invited from " C " & " D " class contractors for the above work. Out of 6 tenders, Sri Saroj Kumar Das was Selected being the Super Class Contractor to get price preference and allowed to negotiate his tender rate with 12.2% less and issued work order in favor of Sri Saroj Kumar Das. The estimate for Rs 9,50,000.00 was prepared by the DPP and countersigned by the Suptd. Hostel No-3 & DSW,OUAT.Which was administrative approved by the VC,OUAT.The agreement was signed only for 5 items on 13.11.2013.Thus on 20.11.2013, A.E (Civil) has submitted the substitute estimate (two items only)as desired & required at the site which was not countersinged by the Hostel Suptd / DSW /DPP. Again ,the substitute agreement was out also signed by the tenderer.

Scrutiny the original agreement page no-6/49 w.r.t substitute estimate it was seen that Dining Hall Table size (8'0" x 5' 0" x 2'6") made with sal wood was resized to (8'0" x 4'0" x 2'6") with all other matter same and secondly the common room table size (5' x 3' x 2'6") made with sal wood frame leg c.s. - 2.5" x 2.5" side frame 1" x 2.5" CS frame 1" x 2.5" lower foot rest C.S. 2.5" X 2.5" was revised to table size 5' x3'x2.6" with leg C.S. 2.5" X 2.5", side frame 1' x 4", CS frame 1" x 2.5" lower foot rest C.S. 3" X 1.5" with all things remain same. According the rate of above on checking the analysis of rate of w.r.t agreement value it may notice that the cost table (Dining Hall) arrived as Rs. 11178.00 as follows:

As per agreement of Tender paper for (8' x 5') table = 12825.00

Less 12.2% (As per price preference) = 11260.35

Table for 40.0 sqft = 11260.35

Table for 1 sq ft = 11260.35/40 = 281.50

Table for (8'0" x 4'0") = 32 sqft = 281.50 x 32 = 9008.00 --- (a)

Extra work

Sal wood leg = 2'.5" x 1/2" x 2'6" x 2	= 0.21 cft
Sal wood bar = 28' 0" x 1" x 1 1/2"	= 0.21 cft
= 3 1/2" x 1 1/2" x 8'	= <u>0.29 cft</u>
	0.79 cft
@1229.00/ cft	= 970.91
Teak betta with polish (MR) – 24.00 w.r.t @ 25.00/ft	= 600.00 (c)
1 mm sanmaica 8' x 4' = 32 sqft @ 18.75/sqft	= <u>600.00</u>
Total cost (a+b+c+d)	Rs. 11178.91 or say 11178.00

But audit observed that first the rate of table of size (8'0" x 5'0") with all extra wood by signed in agreement as 12825.00 with less 12.2% i.e. Rs. 11260.35 when the table size charged to (8' 0" x 4'0") the extra work will not be added again. As per analysis of rate, table for 8'0" x 4'0" size the cost will be 9008.00. But paid @ 11178.00 for one table. Resulting excess payment of Rs. 2170.00 (11178.00 – 9008.00) per table which may be confirmed to audit. For 16 nos. of tables a sum of Rs. 34720.00 was paid in excess to the contractor needs recovery & compliance reported.

No reply was received from the local authority till exit conference for which the following persons are held responsible.

- 1) Mina Pradhan, J.E. – Rs. 11573.00
- 2) Sri M.F Baig, A.E. – Rs. 11573.00
- 3) Er. Prashant Ku. Pradhan, DPP – Rs. 11574.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Prasant Kumar Pradhan	DPP	DPP section, OUAT, BBSR	11574.00
2	Mina Pradhan	JE	DPP, OUAT, BBSR	11573.00
3	M.F baig	AE	DPP, OUAT, BBSR	11573.00

15.5 -

Penalty not collected due to non –execution of work

The estimate of the above work was prepared & administratively approved by the V.C on 08.01.13. After that the tender was called for execution of work. The 1st lowest tenderer Smt. Jinia Behera (Sc.) was signed the agreement with less 11% of the estimated cost vide agreement no. 27-P1/2012-13 within the stipulated date of completion, the contractor neither started the work nor applied for extension of time. In this regard a notice was issued by DPP offices vide OrNo.792/DPP/08.03.2013. After that the contract was cancelled & the reply of said case received from the contractor was not convincing. As per clause 2b(1) of penalty, a sum of Rs. 34924.00 (20% of Agreement value of Rs. 174619.00) should be deposited. Till the close of audit the local authority has not furnished the reply regarding deposit of penalty cost. From the file it was noticed that no steps has been taken by the local authority to collect the penalty fee. Also the EMD money has not been forfeited. However the penalty money of Rs. 34924.00 may be recovered/collected from the contractor and compliance reported to audit. Till recovered the amount from the contractor of Rs. 34924.00 is kept under objection.

15.6 - Loss of ICAR fund by way of splitting -

A sum of Rs. 97500000.00 was received from ICAR during the year 2013-14 & credited to cash book on 31.03.2013. As per guidelines of ICAR & instructions issued to State Agril. Universities for utilisation of above grants , the irregularities were noticed. Out of 25 nos. of approved projects , 16 nos. of projects were put to tender and avarages saving so f 7.56% of the estimated cost were made i.e. savings of Rs. 5730678.00 due to tenders received through open advertisements. Despite ban on spilling of project works to parts, the rest 9 nos. of projects were distributed among the C & D class contractors. Hence , had the amount of works Rs. 21703404.00 been put to open tender, ICAR/OUAT might have gained Rs. 1640907.00 (average savings @ 7.56% of estimated cost) . The details of projects put to tender & not put to tender is furnished below.

Sl No.	Name of the work	A/A obtained & Fund received	Part work put to tender	Work not put to tender	Tenders received through open advertisement	Savings due to tender	Remarks
1.	Renovation of toilets of different departments of C.A., OUAT, Bhubaneswar	1300000.00	-	1300000.00	--	--	
2.	Construction of quality control lab for deptt. of Fruit Science in Horticulture Technology, C.A., OUAT, Bhubaneswar	1200000.00	801596.00	398404.00	4.90% less	39278.00	Core House-9.00 Furnishing – 12.00 ICAR- 21.00
3.	Renovation of Indoor Animal Shed, Experimental shed, Casualty Lab inside OVC Campus, OUAT, Bhubaneswar	6600000.00	4339000.00	2261000.00	12.50% less	542375.00	
4.	Modernisation & repair of roads and renovation to Industrial livestock farm complex under OVC,OUAT, BBSR	8000000.00	6314000.00	1686000.00	16.20% less 20.00 % less	670680.00 434800.00	
5.	Construction of boundary wall, approach road and drainage in new boys hostel no. 4 & 5 inside OUAT Campus, BBSR	3000000.00	1700000.00	1300000.00	20.00% less	340000.00	
6.	Construction of 50 seated ladies hostel (double storied) for College of fisheries, Rangeilunda, Berhampur, under OUAT	15700000.00	13644000.00	2056000.00	Negotiated tender at the estimated cost	--	Tender receipt date shifted
7.	Renovation to boys' hostel of college of fisheries, Rangeilunda	6700000.00	6611000.00	89000.00	12.01% less 12.90% less 23.00% less	534565.00 175440.00 184000.00	
8.	Finishing of ladies hostel, portico, peripheral boundary wall at college of Agriculture & Horticulture, Chiplima	4000000.00	3140000.00	860000.00	12.80% less	401920.00	
9.	Construction of 90-seated ladies hostel (3 storied) for C.H. at Chiplima	23300000.00	19277000.00	4023000.00	Negotiated tender at the estimated cost	--	Tender receipt date shifted
10.	Construction of boundary wall and approach road and drainage system to new boys hostel for C.A. & C.H., Chiplima	1500000.00	1470000.00	30000.00	10.58% less	155526.00	
11.	Construction of compound wall inside OUAT Colony, BBSR	2100000.00	--	2100000.00	--	--	Work executed in splitted manner by 4 nos of contractors with 40 nos. of F-2 Agreements
12.	Construction of Advanced Research Centre for Natural Resource Management inside OUAT, BBSR	1800000.00	1731000.00	69000.00	13.90% less	240609.00	
13.	Renovation of press building of Dean Extension Education, OUAT, BBSR	3000000.00	3000000.00	--	10.00% less	300000.00	SI No. 13 & 16 tendered as one work

14.	Sustainable aquafarming through integrated approach for College of Fisheries, Rangeilunda	7000000.00	5058000.00	1942000.00	16.50% less 10.01% Less	632370.00 128128.00	
15.	Renovation of Veterinary Medicine inside OVC Campus, BBSR	1000000.00	600000.00	400000.00	25.00% less	150000.00	
16.	Renovation of ATIC Building inside Dean Extension Education, OUAT, BBSR	2000000.00	2000000.00	--	10.00% less	200000.00	SI No. 13 & 16 tendered as one work
17.	Renovation of Field Lab (Hybrid Rice) and construction of Pollination Chamber, Deptt. of Plant Breeding and Genetic, CA, OUAT, BBSR	1700000.00	1113000.00	587000.00	9.90% less	110187.00	
18.	Renovation of MAS Lab. & Wire-net house, Deptt. of Plant Breeding & Genetics, C.A., OUAT, BBSR	250000.00	--	250000.00	--	--	
19.	Renovation of Maize Laboratory, Deptt. of Plant Breeding & Genetic, C.A. OUAT, BBSR	400000.00	--	400000.00	--	--	
20.	Renovation of Groundnut field, instrument room and Store Room under OUAT, BBSR	500000.00	--	500000.00	--	--	
21.	Renovation of Field Laboratory & Face lifting for SRS, Gambharipalli	300000.00	--	300000.00	--	--	
22.	Partitioning and furnishing of Tissue Culture Laboratory for College of Horticulture, Chiplima	300000.00	--	300000.00	--	--	
23.	Construction of implement shed inside CAET, BBSR	5500000.00	4998000.00	502000.00	10.00% less	499800.00	
24.	Civil Works inside Central Farm, OUAT, BBSR	135000.00	--	135000.00	--	--	
25.	Renovation of Department of Floriculture, OUAT, BBSR	215000.00	--	215000.00	--	--	
	TOTAL	97500000.00	75796596.00	21703404.00		5730678.00	i) Avg. savings 7.56% of the estimated cost ii) Col No. 5 includes contingency @ 2% avg.

No reply was furnished by the Local authority on issue of objection memo. Sri Prasant Kumar Pradhan, DPP is solely responsible for the above loss of Rs. 1640907.00 as his the final authority for tender call notice.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Prasant Kumar Pradhan	DPP	DPP section, OUAT, BBSR	1640907.00

15.7 - Excess Payment.

Name of Work : SR to quarter No. 5R-02 at OUAT Colony, Bhubaneswar.

Estimated cost :Rs. 435000.00

Agency : Sri Sanjib Ku. Mohapatra,

Vr. No./dtd. : 1381 to 1389/01.10.2013.

MB No. : 1885/P-61 to 69.

Excess payment: -

i) Scrutiny the above work file with ref. to MB it was noticed that the work was splited to 9 nos. of bills on checking the estimate with ref. to work bill & MB it was seen that vide item No. 10 of estimate, the cost of Aluminum Turbolt of different sizes were allowed as follows and paid the contractor as per the estimate vide P-VI-for fitting & fixing of door/window etc.

Al. torbolt (6")=40 nos. @ 180.00=7200.00 (market rate)

Al. torbolt (8")=30 nos. @ 200.00=6000.00 (market rate)

Al. torbolt (12")=30 nos. @ 220.00=6600.00 (market rate)

But as per Schedule of Rate- 2013 published by Works Department vide OM No. 8304/01.08.13 the rate of above materials found as Rs. 42.00, Rs. 50.00 & Rs. 60.00 respectively. Hence due to allowing higher rate the contractor was made a profit of Rs. 14820.00 which needs recovery as detailed below.

Al. torbolt (6")=40 nos. @ 138.00= 5520.00

Al. torbolt (8")=30 nos. @ 150.00= 4500.00

Al. torbolt (12")=30 nos. @ 160.00= 4800.00

Total: Rs. 14820.00

ii) Again on scrutiny the item No. 5 of the estimate it was noticed that plastic paint two coats with primer over two coats of wall putty after scaffolding charges were paid @ 163.00/sqm. This painting work is very much costlier. Generally construction of new buildings this item may be allowed. Being a repair work without removing cement plaster from wall, two coats of primer over two coats of wall putty is not necessary. Again painting of toilet & ceiling with two coats primer over two coats of wall putty is the wastage of money. As per item No. 16 plastic emulsion paint two coats with one coat primer for step painting was done. Hence for the toilet & ceiling painting would have done by plastic emulsion paint two coats with one coat primer. Due to on due expenditure for ceiling & toilet with two coats of primer & wall putty the OUAT would have saved Rs. 14452.00 as follows.

1) Toilet (MB No. 1885, P-40)= 262.50 sft.

2) Ceiling = 2130.76 sft.

Total paid Rs. 2393.26 sft. = 222.34 sqm. @ 163/sqm.=36241.00

Amount due = @ 98/sqm. (2 coat S/E painting over one coat of primer)=21789.00

Excess=36241.00-21789.00=14452.00

iii) Again vide item No. 11 conveying stacks & debris clearance by mechanical means was approved for 359.97 cum @ 185/cum which cannot be admitted in audit. Scrutiny the whole estimate it was noticed that there is not dismantling/brick machinery work executed. Hence there is no question of formation of debris. In estimate fixation of iron stair, painting, fixing of jally, wood work, cupboard work, fixing of aluminium door/window work were done. Again in another work called MR to quarter No. 5R -2 a sum of Rs. 31467.00 was paid towards clearance of 153.50 sqm debris vide vr. No. 569 to 578 dtd. 15.07.2013 executed during the month of June 2013. Hence after one month (estimate prepared on 05.08.13) how debris were generated could not be understandable. The item clearance of debris of 359.97 sqm. (149.72/P-VI+210.25/P-VII) @ 185/sqm. amounting Rs. 66594.00 cannot be admitted in audit and suggested for recovery. In toto a sum of Rs. 95866.00 (14820.00+14452.00+66594.00) paid in excess to the contractor needs recovery. No reply was furnished by the Local Authority on issue objection memo for which the objection stands its own merit. The following persons are found responsible.

1) Sri Babula sahu, JE Rs. 31955.00

2) Sri Mangula Prasad Mohanty, AE Rs. 31955.00

3) Sri Prasant Ku. Pradhan, DPP Rs. 31966.00

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
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1	Sri Babula sahuo,	JE	DPP section, OUAT, BBSR	31955.00
2	Sri Mangula Prasad Mohanty	AE	DPP, OUAT, BBSR	31955.00
3	Sri Prasant Kumar Pradhan	DPP	DPP section, OUAT, BBSR	31956.00

15.8 - Excess Payment

Name of Work : Constn of record room & renovation work of DPP office, OUAT

Estimated cost :Rs. 368000.00

Agency :Sri Sanjib Ku. Mohapatra,

Vr. No./dtd. : 2445 to 2451/dtd. 22.03.14

MB No. :1801/P-177 to 183.

Excess payment: -

Scrutiny the above work file with ref. to MB it was noticed that the above work was splited to 7 nos. of bills without valid reason. On checking the estimate item No. 8 it was seen that for K.B. Brick machinery work in CM (1:6) with super structure the rate was allowed, approved and paid @ 3962/cum. But ob checking the analysis of rate 2013 the rate of K.B. Brick machinery work in CM (1:6) with super structure was found Rs. 3697/cum . The rate of K.B. B.M in CM (1:4) is 3962/cum. Due to allowing higher rate the executants was paid an excess amount of Rs. 2385/- which needs recovery.

P-II =2.66 cum

P-III =6.34 cum

Total = 9.0 cum.

Rate paid for K.B. B.M in CM (1:4) is 3962/cum

Rate due for K.B. B.M in CM (1:6) is 3697/cum.]

Excess paid =9.0 cum X(3962-3697)=9X265=2385.00

Analysis of rate for K.B. B.M in CM (1:4) is 3962/cum.

Brick	350 nos.	@4950/1000 nos.	1732.50
Sand	0.28 cum	@46/cum	12.88
Cement	0.672 qntl.	@692/qntl.	465.02
Masson 1 st class	0.35 nos.	@205/day	71.75
Masson 2 nd class	1.05 noas	@ 190/day	199.50
Man mulia	1.41 nos.	@150/day	211.50
Woman Mulia	1.41 nos.	@150/day	211.50
Preparing mortar & getting water	1.14 nos.	@150/day	21.00
Add over head charges	@7.5 %		219.42
Add contractos copies	@ 7.5 %		219.42
Total:			3364.50
Royalty & carriage			
Brick	350 nos.	@ 565.50/1000	197.93
Sand	0.28 nos.	@211.44/cum	59.20
Cement	0.672 qntl.	@5.50/qntl.	3.70
Total:			3625.33
Cess	@ 1%		36.25
Total:			3661.58
For s/s add			33.00
Add contractors profit	@ 7.5 %		2.48
Total			3660.80/cum

Add cess	@ 1%		36.61
Total:			3697.41 or say 3697.00

On issue of objection memo the Local authority could not furnish the reply as well as in exit conference the Local Authority is failed to furnish the reply . Hence the objection stands its own merit & the excess amount of Rs. 2385.00 may be recovered from the executants failing which the following persons are held responsible.

- 1) Miss Meena Pradhan, JE Rs. 795.00
- 2) M.F Baig Rs. 795.00
- 3) Sri P.K. pradhan, DPP Rs. 795.00

In Exit Conference the local authority produced the file and recovered the amount of Rs. 2385.00 by adjustment from Security Deposite Amount of Contractor and produced the cash book page No. 44 which is verified by the audit on 12.06.2017. Hence para is dropped.

15.9 - Excess payment due to allowing excess measurement -

Name of Work : Lifting & cleaning of earth with debris from back side of Hostel No. 5
 Estimated cost :Rs. 60000.00
 Agency :Sri Bharat Ch. Sahoo,
 Vr. No./dtd. : 274 & 275/dtd. 11.06.13
 MB No. :1758/P-159 & 160

Scrutiny the above work file with ref. to Mb & estimate it was noticed that the measurement was taken of the staged earth with debris and was transported out of the side by mechanical means, minimum 5 kms lead. So 1/6th voids to be deducted from the measurement.

Total measurement was taken as (MB No. 1758/P-159 & 160)

2X50'X5'X3'=1500 cft

1X103'X6'X2'6"=1545 cft

2X165'X5'3"X3'9"=6496.87 cft

3X132'X3'6"X3'4"=4615.38 cft

2X80'X6'X3'=2880.00 cft

Total =17037.27 bcft. Or 482.15 cum (402.98+79.17)

1/6th voids =80.35 cum

Excess paid @ 124./cum=9963.00

Without deductive voids a sum of Rs. 9963.00 paid in excess to the contractor which is loss to OUAT needs recovery. NO reply was furnished on issue of objection memo. The following persons are held responsible.

- 1) Sri Babula Sahoo, JE Rs. 3321.00
- 2) Sri Bijay Ku. Subudhi, AE Rs. 3321.00
- 3) Sri P.K Pradhan, DPP Rs. 3321.00

In Exit Conference the local authority produced the file and recovered the amount of Rs. 9963.00 by adjustment from Security Deposite Amount

of Contractor and produced the cash book page No. 49 which is verified by the audit on 12.06.2017. Hence para is dropped.

15.10 - Excess payment

Name of Work : MR to Qr. No. 5R-2 inside OUAT Colony

Estimated cost :Rs. 500000.00

Agency :Sri Bijay Ku. Nayak

Vr. No./dtd. : 569 to 578 dt. 15.07.13

MB No. :1892/P-79 to 95.

Excess payment:

The estimate of above work was prepared & technical sanctioned for Rs. 500000.00 it was splited to 10 nos. of bills which were awarded to Sri Bijay Kumar Nayak. Scrutiny the estimate & report of the project it was noticed that the following necessary items have been provided in the said estimate

- 1) Removing old grading plaster
- 2) 40 mm thick grading concrete (1:2:4)
- 3) E/W excavation
- 4) Sand filling
- 5) PCC (1:3:6)
- 6) Braicjk work
- 7) PCC(1:2:4)
- 8) RCC work
- 9) Plastering
- 10) Flooring
- 11) Ceramic tile flooring
- 12) Iron work
- 13) Aluminu8m sliding window
- 14) Wood work
- 15) Wall tile
- 16) Fitting & fixing of GCI sheet.

On checking the items no. 8 it was seen that 50 mm thick A.S. flooring with CC (1:2:4) etc. was allowed @ 321/sqm. But on scrutiny the CSR-12 with ref. to analysis of rate it was noticed that no such item was allowed f0r govt. office work . Only 25 mm thick As flooring in CC (1:2:4) was allowed. Hence the payment of AS flooring in 50 mm thick with CC (1:2:4) which is higher propotion was not admitted in audit.

Rate due for 25 mm thick in CC)(1:2:4) =188/sqm.

Rate allowed=321/sqm.

Excess =133.00/sqm.

Quantity of work done (P-IV)=40.28 sqm.

Excess paid=40.28X133.00=5358.00

In reply to objection memo the Local Authority furnished no reply. Hence the excess amount may be recovered from the contractor failing which the following staffs are responsible.

- 1) Sri Nihar Ranjan Rout, JE Rs. 1786.00
- 2) Sri Bijay Ku. Subudhi, AE Rs. 1786.00
- 3) Sri P.K Pradhan, DPP Rs. 1786.00

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Prasant Kumar Pradhan	DPP	DPP section, OUAT, BBSR	1786.00
2	Sri Bijay Kumar Subudhi	AE	DPP, OUAT, BBSR	1786.00
3	Sri Nihar Ranjan Rout	JE	DPP, OUAT, BBSR	1786.00

15.11 - Less Deduction of Income Tax In Works Case Records DPP Section

Less deduction of Income Tax

As per income tax clause -194 (c), the rate of IT due for deduction from the registered firms is 2% of the gross amount of the bill. But it was noticed that the deduction was made @ 1% in the following cases resulting loss of **Rs 7478.00** while needs recovery form the firms and compliance reported to Audit. Till the recovery of less deduction of income tax of Rs. 7478.00 is kept under objection.

Detail list are given below

SL NO	VR NO/DATE (SBI CASH BOOK)	AMOUNT	NAME OF THE FIRM	Tax due @2%	Tax deducted@ 1%	Less collection
1.	2708/31.03.2014	49,427.00	M/s Chitaranjan Jena	988.54	494.00	494.00
2.	2709/29.03.2014	49,885.00	M/s Chitaranjan Jena	997.70	498.00	499.00
3.	2710 / 29.03 .14	49,807.00	M/s Chitaranjan Jena	997.14	498.00	499.00
4.	2763 /30.03.14	16,307.00	M/s Apparna electrical	326.14	163.00	163.00
5.	2559 / 26.03.14	49,990.00	M/s Modern Winding & Electrical	999.80	500.00	499.80
6.	2560 / 26.03.14	49,990.00	M/s Modern Winding & Electrical	999.80	500.00	499.80
7.	2561 /26.03.14	40,916.00	M/s Modern Winding & Electrical	818.32	409.32	409.00
8.	2562 / 26.03.14	49,813.00	M/s Modern Winding & Electrical	996.26	499.26	499.00
9.	2563 / 26.03.14	23,858.00	M/s Modern Winding & Electrical	477.00	238.00	239.00
10.	2362 /12.03.14	49,908.00	M/s Modern Winding & Electrical	998.00	499.00	499.00
11.	2363 /12.03.14	49,922.00	M/s Modern Winding & Electrical	998.00	499.00	499.00
12.	2243 /25.02.14	49,570.00	M/s Modern Winding & Electrical	991.00	496.00	495.00
13.	2244 /25.02.14	28,356.00	M/s Modern Winding & Electrical	567.00	284.00	283.00
14.	1951 / 27.12.13	49,309.00	M/s electro Craft	986.00	493.00	483.00
15.	1953 / 27.12.13	49,929.00	M/s electro Craft	998.00	499.00	499.00
16.	1954 / 28.12.13	43,100.00	M/s electro Craft	862.00	431.00	431.00
17.	2092 / 29.01.14	48422.00	M/s Joy Ambe Traders	968.00	484.00	484.00
			TOTAL			7478.00

15.12 - Verification of works case records and amount involved
During course of audit, a total number of 1013 nos. of bills has been checked w.r.t. work file, measurement books, stock register etc. The cost of above bills amounts to Rs. 74266426.00. Various schemes like ICAR, RKVY, State Plan etc. has been implemented at OUAT during the period under audit.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -

1. TITLE SHEET

1.	Name of the Institution	COLLEGE OF VETERINARY SCIENCE AND ANIMAL HUSBANDARY, BHUBANESWAR
2.	Year of Accounts under Audit	2013-14
3.	Nama of the Local Authority during the year of A/Cs	1. DR RABINDRA KUMAR DAS .(01.04.13 to 28.06.13) 2. DR PURNA CHANDRA BISOI.(29.6.13 TO 31.03.14)
4.	Name of the Local Authority at the time of Audit	DR RAMESH CHANDRA PATRA ,DEAN (03.05.2016 to 06.06.2016 .& continue
5.	Duration of Audit	25 dats in terms of Party
6.	Name of the Auditors	1.Smt Rajalaxmi Behera ,Ar 2.Sri Pravakar Sahu ,Ar

2. PHYSICAL VERIFICATION

The physical verification of cash of balance ,postage stamps ,and fee collection receipt books etc.was conducted on the day of commencement of audit of the institution i.e dt-03.05.2016 and result thereof was found as per the details furnished in the table below .

SL	PARTICULARS	BALANCE SHOWN AS PER CASH BOOK	PHYSICAL BALANCE FOUND	DIFFERENCE	REMARKS
1.	CASH	Rs1,000.00	Rs1,000.00	NIL	page no-7/c
2.	Misc receipt books	nil	nil	nil	page-63/c
3.	Postage Stamps	Rs 741.00 (page no-25)	Rs 741.00 (page no-25)	NIL	page-25/c

3. LISTS OF VERIFIED RECORDS

1. General cash book .
2. Subsidiary cash book
3. Release register .
4. Daily collection register (Deansoffice)
5. Counterfoils of Misc Receipts .
- 6.Registration Register under TVCC .
- 7.Paid vouchers relating to year 2013-14 .
- 8.Expenditure registers .
- 9.Bank Scroll.
- 10.Stock registers of Dean office and 21 Deptt / Units .
- 11.Postage stamp Account.
- 12.Log book of TVCC vehicle .
- 13.Paitent registration register .
- 14.Purchase files.
- 15.Other records & registers as required.

List of Important Records Not Maintained.

- 1.Advance Ledger / Out standing advance ledger .
- 2.Register of annual Receipts & Expenditure.

4. FINANCIAL POSITION.

The position in respect of receipts, and expenditure of College of Veterinary Science and Animal Husbandry , Bhubaneswar for the financial year 2013-14 is abstracted below.

SL NO	PARTICULAR	AMOUNTS (Rs)
1.	Opening Balance as on 01.04.2013	25,20,146.57
2.	Receipts during the year (2013-14)	4,01,08,037.00
3.	Total	4,26,28,183.57
4.	Expenditure during the year (2013-14)	3,98,61,354.00
5.	Closing Balance as on 31.03.2014 (as per cash book)	27,66,829.57
6.	Closing Balance as on 31.03.2014 (as per audit)	28,71,616.57
	Difference	1,04,787.00

Details of Closing Balance as on 31.03.2014

In shape of cash -nil

In Bank -Rs 27,66,829.57

Reason of Difference

As per AR NO-46898/2014-15 for the year 2011-12

1 .collection amount not accounted for in cash book during 2011-12

students collection Rs 67937.00

misc collection Rs 13750.00

Total Rs 81,687.00 enter into cash book page no-7/26.04.2015

2.On 05.09.12 PMS amount credited in C/A through transfer

from DWO,Khurda not credited in recpt side of the cash book= **Rs 23100.00 enter into cash book page no- 30/28.6.15**

Details of headwise receipt & expenditure statement are given below (for the year 2013-14)

SL NO	Head of A/C	Receipt during the year	Expenditure during the year		Total
			Actual Expenditure	Refunded /Deposited in the University	
1	2	3	4	5	6
1.	Non-plan (BE & RE)	91,74,720.00	83,81,856.00	7,92,864.00	91,74,720.00
2.	ICAR Dev Grant	58,30,000.00	55,46,331.00	2,83,669.00	58,30,000.00
3.	N.S.S	60,075.00	16,475.00	43,600.00	
4.	CWH Project	6,45,845.00	6,45,782.00	----	6,45,782.00
5.	Mineral Project	44,968.00	44,574.00	-	44,574.00
6.	MRP on Flourosis	2,49,739.00	40,947.00	-	40,947.00
7.	D.S.T Inspire Fellowship	11,16,800.00	8,21,200.00	2,95,600.00	11,07,800.00
8.	OUAT Scholarship	6,02,400.00	5,31,400.00	71,000.00	6,02,400.00
9.	Collection from Students	1,98,38,809.00	5,47,817.00	1,92,90,992.00	1,98,38,809.00
10.	VHC (self collected by Dean)	1,68,405.00	1,68,405.00	-	1,68,405.00
11.	Others	23,76,276.00	23,38,842.00	-	23,38,842.00
	G TOTAL	4,01,08,037.00	1,90,83,629.00	2,07,77,725.00	3,98,61,354.00 (1,90,83,629.00)

The details of refund of unspent balance were furnished below.

SL NO	Head of Account	Reference of letter no of refund	Reference of cheque no of refund	Amount
1.	Non –plan & LTC	1776 /27.05.2014	Cheque no-624445 / 31.03.2014	Rs 7,92,864
2.	ICAR Development grant	2299 /27.06.2014	Cheque no-624492 /31.03.2014	Rs 2,83,669.
3.	DSW OUAT	2301 /27.06.2014	Cheque no-624493 /31.03.2014	Rs 43,600.00
4.	OUAT Scholarship	2300 /27.06.2014	Cheque no-624490 /31.03.2014	Rs 71,000.00
			Total	Rs 11,91,133.00

5. DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASS BOOK & CASH BOOK AS ON 31.03.2014

SL NO	NAME OF BANK	A/C NO	C.B as per bank pass book A/C	C.B as per bank A/c in cash
1.	SBI ,OUAT branch	10173711592 ,Current account	1,37,34,690.00	27,66,829.00

Reconciliation.

From the above table it was clear that there was a difference of **Rs 1,09,67,861.00** between the bank balance as per cash book and pass book as on 31.03.2014 .The reconciliation of the same was called for by issuing memo.On issue of PMO in this regards Local Authority did not return the objection memo till the closure of audit.

Hence **Rs1,09,67,861.00** is kept under objection till the production of reconciliation statement.

Maintenance of Flexi Account in Banks

These days banks are offering facilities to incur higher returns on saving account through flexi deposits. It helps in earning high returns of a fixed deposit surplus money in the saving account. G.O NO-35425 (42) Fin-wm-misc-0003-2012 /dt-12.10.2012 provides for maintenance of flexi account in bank for centrally sponsored plan schemes so that higher returns from flexi deposits could be utilized for expansion of the scheme .

On verification ,it was found that such paraphernalia has not been maintained in this college. All funds were kept in a current account .So analysis of closing balance may be worked out and funds related to centrally sponsored planned scheme may be kept in flexi account. The reasons of non adherence to above Govt principle may be stated to audit .

6. STOCK POSITION

All stock and stores purchased during the year under audit were duly entered in the stock register. But Dead stock register (Rule 106 and 107 of OGFR CL.6 of Finance & Acct Manual (1986) of OUAT) was not maintaia by the institution.

6. INVESTMENT

No investment has been made during the year 2013-14 .

7. ADVANCES

Advance paid in this institution was booked as final expenditure .Thus outstanding advance position was not a part of opening balance as not a part of opening balance as on 01.04.2013.

Advance ledger /outstanding advance ledger was not maintained by the institution. However advance paid was recorded in the expenditure register maintained by the college and adjustment there of also reflected there .Further there was no information regarding position of outstanding advance as on 31.03.2014 in the last audit report .Therefore the outstanding advance as on 01.04.2014 was taken as nil as recorded in cash book . The abstract position of the advance was furnished below .

1. Advance outstanding as on 01.04.2013	=	0.00
2. Advance paid during the year 2013-14	=	Rs21,64,602.00
3. Total	=	Rs21,64,602.00
4. Advance adjusted during the year 2013-14	=	Rs21,64,602.00
5. Advance outstanding as on 31.03.2014	=	0.00

16.2 -

16.2KVK, PURI.

1. TITLE SHEET

1.	Name of the institution	KVK,PURI, BHUBANESWAR
2.	Year of Accounts under Audit	2013-14
3.	Name of the Local Authority during the year of A/Cs	1. Sri Anil Kumar Swain (01.04.13 to 31.03.14 & till continue)
4.	Name of the Local Authority at the time of Audit	1.Sri Prasanta Kumar Sahu ,S.O (01.04.13 to 31.03.13 2. Sri Bisnu Charan Mahala,S.O (01.06.13 to 31.03.14)

2.LIST OF VERIFIED RECORDS

- 1.Main cash book
- 2.Revolving fund cash book
- 3.Subsidiary cash book
- 4.BD / Cheque rece gister
- 5.Cheque issue register
- 6.Paid vouchers relating to year 2013-14
- 7.Expenditure registers
- 8.Bank Scroll
- 9.Stock registers
- 10.Training Register
- 11.Log book of vehicle
- 12.Oversary diary
- 13.Other records & registers as required

3.List of important records not maintained

1. Advance Ledger / Outstanding advance ledger
2. Register of annual receipts & Expenditure

4.FINANCIAL POSITION

The Financial position of Main Account (contingency) and Revolving Fund the financial year 2013-14 is abstracted below .

Name of the cash book	O.B as on 01.04.13 (as per cash book	O.B as on 01.04.13 (as per audit)	Receipt during the year 2013-14	Total	Expenditure during the year 2013-14	C.B as on 31.03.14 (as per audit)	C.B as on 31.03.14 (as per cash book)	Difference
Main cash book	5,75,379.00	5,75,379.00	13,41,952.00	19,17,331.00	17,32,935	1,84,396.00	1,84,396.00	0.00
Revolving fund cash book	2,25,847.00	225847.00	1234753.00	1460600.00	1064584.00	396016.00	390016.00	0.00

The details of head wise receipt & expenditure of KVK PURI ,A/C is furnished below .

	Head of Account	Receipt	Expenditure
1.	O.E ,Contingency	1241300.00	1241300.00
2.	TA	100000.00	100000.00
3.	RKVY	--	--
4.	BGREI	---	64155.00
5.	ATMA	---	326238.00
6.	Refund of unspent Amount to CFO	652.00	1242.00
7.	Sale proceed from	--	--
8.	Total	13,41,952.00	17,32,935.00

5. DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASS BOOK & CASH BOOK AS ON 31.03.2014

SL NO	Name of the cash book	Name of bank	A/C NO	C.B as per bank pass book A/C	C.B as per bank A/C in cash book	Difference
1.	Main Cash Book	SBI,Sakhigopala,Branch	11346446097	350417.00	166021.00	184396.00
2.	Revolving Cash Book	SBI,Sakhigopala,Branch	30356069907	396016.00	396016.00	0.00
3.	TOTAL					184396.00

Reconciliation

The reconciliation of the differences between C.B figure reflected in cash book and balance actually lying in bank of aforesaid A/Cs were asked vide POM

6. STOCK POSITION:- Dead stock Register (rule-106 and 107 of OGFR cl.-6 of Finance & Acct Manual (1986) of OUAT) was not maintained by the institution .

7. INVESTMENT:- No investment has been made during the year 2013-14 .

8. ADVANCES :- Advance paid in the this institution was booked as final expenditure .Thus outstanding advance position was not a part of opening balance as on 01.04.2013 . Advance Ledger / outstanding advance Ledger was not maintained by the institution . The abstract position of the advance was furnished below .

Name of the cash book	Advance outstanding as on 01.04.2013	Advance paid during the year 2013-14	TOTAL	Advance adjusted during the year 2013-14	Advance outstanding as on 31.03.2014
Main cash book	Nil	9,95,708.00	9,95,708.00	9,95,708.00	Nil
Revolving fund cash book	Nil	10,64,584.00	10,64,584.00	10,64,584.00	nil

9. GRANTS :-

No comments

16.3 -

COLLEGE OF FISHERIES, RANGAILUNDA

TITLE SHEET	
Name of the institution	COLLEGE OF FISHERIES, RANGAILUNDA
Year of accounts under audit	2013-14
Name of the local authority during the year of A/Cs	Dr. Damodor Satapathy, Ex- Director 01.04.2013 to 31.03.2014
Name of the local authority at the time of audit	Dr. Syama Kumari Misra, Director
Duration of audit	01.07.2016 to 28.07.2016 (10 working days in terms of Party)

Physical verification

The physical verification of cash of balance postage stamps and fee collection receipt books etc was conducted on the day of commencement of audit of the institution i.e. dt: 01.07.16 (Before transition) and result thereof was found as per the details furnished in the table below.

Sl no.	Name	Value	Remarks
1	Liquid cash	Nil	Main cash book page no-135
2	Miscellaneous receipt books	1	Agreed with book balance recorded at page no 53 of stock register. Details of book no-3375
3	Fee collection receipt books	Nil	Agreed with book balance recorded at page no 137 of the stock register.
4	Postage stamp	1460/-	Agreed with book balance recorded at page no-61 of stock register.

List of verified records:

1. General cash book
2. Subsidiary cash book
3. Release register
4. Daily collection register
5. Counterfoils of Misc Receipts
6. Paid vouchers relation to year 2013-14
7. Expenditure register
8. Banks scroll
9. Stock register
10. Postage stamp account
11. Log book of vehicles
12. Purchase file
13. Other records & registers as required

List of important records not maintained

1. Advance redger/outstanding advance ledger
2. Register of annual receipts & Expenditure

Steps may be taken to produce the aforesaid records to next audit for check.

FINANCIAL POSITION:

The position in respect of receipts and expenditure of College of Fisheries, Rangailunda, Berhampur for the financial period 2013-14 is given below.

Opening balance as on 01.04.2013	Rs. 3836676.50
Receipt during the year 2013-14	Rs. 11760895.00
Total	Rs. 15597571.50
Expenditure during the year 2013-14	Rs. 13621468.00
Closing balance as no 31.03.2014 as per audit	Rs. 1976103.50

Closing balance as on 31.03.2014 as per cash book	Rs. 1976103.50
Difference	Rs. 0.00

Details of cash book wise closing balance:

In cash	Rs. 0.00
In bank	Rs. 1976103.50
Total	Rs. 1976103.50

Opening Balance as on 01.04.2013		3836676.50			
Grants particulars		Receipts	Expenditure		
A	State plan		Actual exp.	Deposit to Univ.	Total Expenditure
1	Travel Expenses(UG, PG)	50000.00	50000.00	0.00	50000.00
2	Office Expenses incl Liveries	151000.00	150752.00	248.00	151000.00
3	Electricity	930000.00	829864.00	100136.00	930000.00
4	Telephone	3500.00	2040.00	1460.00	3500.00
5	Postage	2500.00	2500.00	0.00	2500.00
6	Stationary	5000.00	4300.00	700.00	5000.00
7	RMV/POL	55000.00	54520.00	480.00	55000.00
8	Road Revenue Tax	60000.00	56023.00	3977.00	60000.00
9	Internship training	283500.00	141935.00	141565.00	283500.00
10	Part time Remuneration	200000.00	199350.00	650.00	200000.00
11	Computer/ Internet	60000.00	59713.00	287.00	60000.00
12	Scholarship OUAT merit UG/PG	146800.00	142000.00	4800.00	146800.00
13	Hostel contingency	50000.00	49994.00	6.00	50000.00
14	Games and sports	6000.00	5978.00	22.00	6000.00
15	Journal and periodicals	5000.00	4975.00	25.00	5000.00
16	External examination	120000.00	119810.00	190.00	120000.00
17	Repair and maintenance	15000.00	14935.00	65.00	15000.00
18	Gen. contingency of OUAT	100000.00	99530.00	470.00	100000.00
19	Refund of excess fee	16214.00	16214.00	0.00	16214.00
20	PG/PhD entrance exam	3202.00	3002.00	200.00	3202.00
21	NSS	20025.00	20025.00	0.00	20025.00
	Total state plan	2282741.00	2027460.00	255281.00	2282741.00
B	ICAR Grant				
1	Equipments only repair & maintenance of equipment including AMC	350000.00	349686.00	314.00	350000.00
2	Preparation of quality instructional material. Practical manual and e-resources. Contingency grants for practical for UG/PG	400000.00	400000.00	0.00	400000.00
3	Faculty development, facilities... computer lab., repair & maintenance, study tours	200000.00	199906.00	94.00	200000.00
4	Student amenities, counseling & placement health facilities, faculty amenities	300000.00	299747.00	253.00	300000.00
5	Best teachers award, Guest and adjunct faculty	100000.00	0.00	100000.00	100000.00
6	Personality development counseling of students, Tutorials of SC/ST students	50000.00	50000.00	0.00	50000.00

7	Education technology cell /Examination cell	600000.00	599999.00	1.00	600000.00
8	Faculty specific requirement for improving education development & strengthening of facilities.	300000.00	299022.00	978.00	300000.00
9	Junior Resource Fellowship	109680.00	109680.00	0.00	109680.00
10	National Talent Scholarship	19000.00	19000.00	0.00	19000.00
	Total	2428680.00	2327040.00	101640.00	2428680.00
C	Other than grant				
1	DST scheme	132700.00	132700.00	0.00	132700.00
2	Gopalpur Consultancy Project	196961.00	196961.00	0.00	196961.00
3	Other state scholarship	41584.00	41584.00	0.00	41584.00
4	National surveillance aquatic animal dieses	1567000.00	1567000.00	0.00	1567000.00
5	Mega seed project	257925.00	257925.00	0.00	257925.00
	Total	2196170.00	2196170.00	0.00	2196170.00
D	Students funds	4853304.00	2393421.00	4320456.00	6713877.00
	Grand total (A+B+C+D)	11760895.00	8944091.00	4677377.00	13621468.00
	Closing balance as on 31.03.2014	1976103.50			

Details of Cash book balance & Bank pass book balance :

Name of bank	A/C no	Balance in passbook as on 31.03.2014	Bank balance mention in the cash book as on 31.03.2014	Difference

SBI,Bhanja Bihar	10941791383	4463257.70	1976103.50	2487154.20
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The details of reconciliation of difference Cash book position and Bank position of Rs **2487154.20** is given below:-

SL No	Cheque No/Date	Amount
1	654155/7.1.14	500.00
2	654217/11.3.14	14725.00
3	654255/20.3.14	1955.00
4	654226/20.3.14	11440.00
5	654229/21.3.14	3427.00
6	654240/26.3.14	6500.00
7	654242/29.3.14	11900.00
8	654243/29.3.14	4300.00
9	654245/29.3.14	750.00
10	654246/29.3.14	1000.00
11	654247/29.3.14	1000.00
12	654248/29.3.14	19000.00
13	654250/29.3.14	30000.00
14	654251/31.3.14	14900.00
15	654254/31.3.14	2702.00
16	654255/31.3.14	15000.00
17	654256/31.3.14	301686.00
18	654257/31.3.14	1000.00
19	654258/31.3.14	73500.00
20	654259/31.3.14	5358.00
21	654260/31.3.14	976.00
22	654261/31.3.14	676.00
23	654262/31.3.14	936.00
24	654263/31.3.14	1880.00
25	654264/31.3.14	2624.00
26	654265/31.3.14	3584.00
27	654266/31.3.14	1500.00
28	654267/31.3.14	800.00
29	654268/31.3.14	102.00
30	654269/31.3.14	400.00
31	654270/31.3.14	200.00
32	654270/31.3.14	1434.00
33	654272/31.3.14	9988.00
34	654273/31.3.14	280.00
35	654275/31.3.14	398180.00
36	654276/31.3.14	15358.00
37	654277/31.3.14	1468.00
38	654280/31.3.14	1990.00
39	654281/31.3.14	241500.00
40	654282/31.3.14	100000.00
41	654283/31.3.14	5978.00
42	654284/31.3.14	28994.00

43	654285/31.3.14	206000.00
44	654286/31.3.14	22350.00
45	654287/31.3.14	24445.00
46	654288/31.3.14	7310.00
47	654289/31.3.14	7480.00
48	654290/31.3.14	20400.00
49	654291/31.3.14	8649.00
50	654292/31.3.14	1160.00
51	654294/31.3.14	12050.00
52	654295/31.3.14	520.00
53	654296/31.3.14	6500.00
54	654297/31.3.14	1274.00
55	654298/31.3.14	4593.00
56	654299/31.3.14	99937.00
57	654300/31.3.14	2500.00
58	654301/31.3.14	12999.00
59	654302/31.3.14	33000.00
60	654303/31.3.14	35700.00
61	654304/31.3.14	4463.00
62	654305/31.3.14	78463.00
63	654306/31.3.14	14870.00
64	654307/31.3.14	33559.00
65	654308/31.3.14	1000.00
66	654309/31.3.14	5000.00
67	654310/31.3.14	23000.00
68	654311/31.3.14	367.00
69	654312/31.3.14	367.00
70	654313/31.3.14	16165.00
71	654314/31.3.14	4080.00
72	654315/31.3.14	1540.00
73	654318/31.3.14	48.00
74	654319/31.3.14	439724.00
75	654320/31.3.14	1640.00
76	Up to 31.3.2003	5489.50
77	259968/10.10.2006	720.00
78	262933/3.2.2007	3034.00
79	263090/31.3.2007	451.00
80	263106/31.3.2007	214.00
81	263107/31.3.2007	520.00
82	263113/31.3.2007	3150.00
83	263160/1.6.2007	400.00
84	044839/6.2.2008	140.00
85	044840/6.2.2008	500.00
86	433678/15.12.2010	500.00
87	013092/31.3.12	27040.00
	Total	2512802.50

Not en cashed cheques till 31.03.2014 Rs 2512802.50

Bank commission up to 31.3.2006 (-) Rs 24289.30
 Bank commission up to 31.3.2012 (-) Rs 468.00
 Bank commission up to 31.3.2013 (-) Rs 86.00
 Bank commission up to 31.3.2014 (-) Rs 224.00
 Cash in hand with Dealing Assistance (-) Rs 581.00

Difference Rs 2487154.20

STOCK POSITION:- All stock and stores purchased during the year under audit were duly entered in the stock register. But Dead stock register (Rule 106 and 107 of O.G.F.R CL.6 of Finance & Acct. Manual (1980) of O.U.A.T was not maintained by the institution.

INVESTMENT:-No investment has been made during the year 2013-14.

ADVANCE:- The payment of adjustment of advance have not been shown in the cash book properly. Advances paid to different persons were shown as final expenditure in the cash book. Outstanding advances position do not form a part of opening as well as closing balance because at the beginning and end of the year.

An abstract position of the advances paid & adjustment during the year under audit is furnished below.

1	Advance outstanding as on 1.04.2013	Rs 40137.00
2	Advance paid during the year 2013-14	Rs 2698762.00
3	Total Advances	Rs 2738899.00
4	Advance Adjustment during the year 2013-14	610390.00
5	Advance outstanding as on 31.03.2014	2128509.00

Year wise breaking of Advances

SI No	Year	Amount
1	2010-11	Rs 3662.00
2	2011-12	Rs 13541.00
3	2012-13	0.00
4	2013-14	Rs 2111306.00
	Total Advances	Rs 2128509.00

From the above position of outstanding advances it is found that a total sum of **Rs 21,28,509.00** is still outstanding for adjustment of the advances as on 31.03.2014. Steps need be taken for early adjustment for the above advance and compliance reported . Till adjustment of the same the amount of advance during the year 2013-14 i.e **Rs 21,28,509.00** kept under objection.

Details of outstanding advances for the 2013-14

SI No	Vr No /Date	Amount	Name of the Advance holder & Designation	Purpose of advance	Name of the sanctioning authority
1	3/30.4.13	3900.00	Dr Rajendra Kumar Rath, Ex-Director	Literary Society	Dr Damodar Sathpathy, Ex-Director
2	20/23.7.13	150000.00	Dr Soumendra Nanda,Prof	ICAR	Dr Damodar Sathpathy, , Ex Director
3	21/23.7.13	1000.00	Ganeswar Mitra, Driver	POL	Dr Damodar Sathpathy, , Ex Director
4	38/17.8.13	5500.00	Dr Rajendra Kumar Rath, Ex-Director	TA & DA	Dr Damodar Sathpathy, , Ex Director
5	39/17.8.13	5500.00	Dr Santosh Kumar Udgate,Prof	TA & DA	Dr Damodar Sathpathy, , Ex Director
6	45/20.8.13	142543.00	Dr Damodar Sathpathy, , Ex Director	Gopalpur Sea Beach	Dr Damodar Sathpathy, ,

				Project	Ex Director
7	55/2.9.13	2000.00	Smt. Ritarani Mishra,Jr Asst	TA & DA	Dr Damodar Sathpathy, , Ex Director
8	65/30.9.13	2400.00	Ganeswar Mitra, Driver	POL	Dr Damodar Sathpathy, , Ex Director
9	73/8.10.13	5100.00	Sri Kunchi Bhaskar Rao, Pump operator	Purchase of electric materials	Dr Damodar Sathpathy, , Ex Director
10	86/21.11.13	132700.00	Dr Damodar Sathpathy, , Ex Director	PIDST scheme	Dr Damodar Sathpathy, , Ex Director
11	87/29.11.13	30000.00	Dr Soumendra Nanda,Prof	ICAR	Dr Damodar Sathpathy, , Ex Director
12	173/27.1.14	14000.00	Dr Kasturi Samantray, Retd Prof	Study Tour	Dr Damodar Sathpathy, , Ex Director
13	184/30.1.14	5500.00	Dr Basanta Kumar Khuntia, Prof	TA & DA	Dr Damodar Sathpathy, , Ex Director
14	185/30.1.14	5500.00	Dr Jayaprakash Sahoo, Prof	TA & DA	Dr Damodar Sathpathy, , Ex Director
15	251/21.3.14	917000.00	Dr Santosh Kumar Udgata,Prof	NSPAAD	Dr Damodar Sathpathy, , Ex Director
16	252/25.3.14	8763.00	Smt, Dharitri Choudhury, Asst Prof	Transportation	Dr Damodar Sathpathy, , Ex Director
17	270/26.3.14	15000.00	Dr Damodar Sathpathy, , Ex Director	Agro-Polytechnic	Dr Damodar Sathpathy, , Ex Director
18	286/31.3.14	14900.00	Bikash Kumar Pati, Asst Prof	Repairing	Dr Damodar Sathpathy, , Ex Director
19	287/31.3.14	650000.00	Dr Damodar Sathpathy, , Ex Director	NSPAAD Project	Dr Damodar Sathpathy, , Ex Director
	Total	2111306.00			

Details of Adjustment advances for the 2013-14

SI No	Vr No /Date	Amount	Name of the Advance holder & Designation	Purpose of advance	Adjustment Vr No/Date
1	206/30.11.2012	2000.00	Rajendra Kumar Rath, Ex-Director	Literary Society	477/31.03.2014
2	301/26.03.2013	20934.00	Dr Damodar Sathpathy, EX. Director	Gopalpur Sea Beach Project	478/31.03.2014
	Total	22934.00			

16.4 - COLLEGE OF AGRICULTURE

COLLEGE OF AGRICULTURE:

16.4.1 Title sheet :

Name of the Institution : College of Agriculture

Year of A/Cs under audit : 2013-14

Name of the Dean during the period

under audit : (1) Dr.J.M.L.Gulathi (01.04.13 to 28.6.13)

(2) Dr. Bijay Kumar Mishra (29.6.13 to 31.3.14)

Name of the Dean during the period

of audit :Dr. Lalit Mohan Gadnayak

List of records verified:

1. Main cash book
2. Student Daily Collection Register
3. Subsidiary cash book
4. BD /Cheque receipt register
5. Cheque issue register
6. Paid vouchers relating to year 2012-13.
7. Expenditure registers
8. Bank Scroll
9. Stock registers
10. Approval file.
11. O.D
12. Other records & registers as required

List of important records not maintained:

1. Advance Ledger/Out standing advance ledger.
2. Register of annual receipts & Expenditure

16.4.2. Physical Verification:

The physical verification of cash balance, postage stamps, M.R. books was conducted on 03.5.16, 04.05.16 and 08.05.16 and the result thereof was found as per the details furnished below.

Sl. No.	Particulars	Book balance	Physical balance	Difference	Ref. page no. / Dt.
1	cash (subsidiary cash book)	nil	nil	nil	06/ dt. 04.05.16
2	Unused fee collection receipt books	6	6	nil	stock book pg no.7/dt.3.5.16
3	Unused miscellaneous receipt books	5	5	nil	M.R. stock book page no.21/dt.08.05.16
4	Postage stamps	Rs.2712.00	Rs.2712.00	nil	Stamp register page no.50/dt.3.5.16

16.4.3. Financial position:

Name of the cash book	O.B. as on 01.4.13	Receipt during the year 2013-14	Total	Expenditure during the year 2013-14	C.B. as on 31.3.14 (as per audit)	C.B. as on 31.3.14 (as per cash book)	Difference
College of Agriculture cash book	3130790.71	45663531.00	48794321.71	44694726.00	4099595.71	4099595.71	nil
Revolving fund cash book	388916.00	3483569.00	3872485.00	2680000.00	1192485.00	1192485.00	nil
Students union cash book	308153.00	697900.00	1006053.00	743730.00	262323.00	262323.00	nil

16.4.4 Details of closing balance figure of bank account as per bank pass book and cash book as on 31.3.14.

Name of the cash book	Name of the bank and A/C no.	C.B. as per bank pass book	C.B. as per bank a/c in cash book	Difference	Remarks
College of Agriculture cash book	SBI A/C No.10173711570	7782869.26	4099595.71	3683273.55	
Revolving fund cash book	SBI A/C No.10173711569	951716.10	1192485	240768.90 or say 240769.00	Rs. 240769.00 was refunded vide Ch. No.888145/31.3.14 by Director biotechnology cum tissue culture. But credited after 31.3.14 in bank
Students union cash book	SBI A/C No.10173713215	468242.72	262323.00	205919.72	

The local authority was asked to reconcile the differential amount of Rs.3889193.27 (3683273.55 + 205919.72) through audit objection statement page -260 and compliance report to audit . But till the close of the audit nothing has been complied . Hence, Rs.3889193.27 is kept under objection .

The details of head wise receipt and expenditure of C.A. a/c is given below.

Sl.no.	Heads of A/C	Receipts (Rs.)	Expenditure (Rs.)
1	College of Agriculture (proper)	3633858	3633858
2	Deptt. Of Agronomy	563000	563000
3	Deptt of Plant breeding and genetic	365000	365000
4	Deptt. Of Agri meteorology	27000	27000
5	Deptt. Of fruit science and horticulture technology	312000	312000
6	Deptt, of vegetable science	92000	92000
7	Deptt. Of floriculture and land scaping	68000	68000
8	Deptt. Of entomology	35000	35000
9	Deptt. Of plant pathology	8500	8500
10	Deptt. Of nematology	41000	41000
11	Deptt. Of soil science and agricultural chemistry	39000	39000
12	Deptt. Of agricultural economics	101000	101000
13	Deptt of agricultural statistics	218300	218300
14	Deptt. Of extension education	10000	10000
15	Deptt. Of seed science and technology	46000	46000
16	Pest surveillance scheme	3500	3500
17	Parasite breeding scheme	4000	4000
18	Deptt. Of agricultural biotechnology	1239797	1239797
19	CTMRT	76000	76000
20	Deptt. Of physiology	9000	9000
21	ICAR development grant	6050000	6050000
22	Student union	-	500400
23	Deposit of NCC	-	4630
24	Deposit of Redcross	-	50450
25	VC's discretionary fund	7070	7070
26	XIth agricultural science congress	125000	125000
27	IFFCO (soil science)	70000	70000
28	STRASA project	120492	120492
29	SMART project	1593964	1593964
30	Counseling and refreshment	105000	105000
31	P.G./ Ph.D. entrance exam	61714	61714
32	P.G. thesis work(deptt. Of Agricultural biotechnology)	49061	49061
33	NSS program	80100	55500
34	Miscellaneous	23342779	22330851
35	Agronomic evaluation of maize hybrid for odisha, Deptt,of Agronomy	252000	84000
36	Agronomic evaluation newly evolved corn hybrid in odisha, Deptt . of Agronomy	90000	90000
37	Agronomic evaluation rice hybrid in odisha, Deptt . of Agronomy	140000	70000

38	Agronomic trial of three rice hybrid in odisha, Deptt. of agronomy	222000	74000
39	Preparation of digitized map of molybdenum in soil of odisha, Deptt. of Soil science and agricultural chemistry	300000	300000
40	Direct use of low grade rock phosphate as a source in acid soil of odisha, Deptt of Soil science and agricultural chemistry	150000	139613
41	Estimation of production of coconut in the state of odisha, Deptt of agril . economics	164300	164300
42	Studies on long term effect of fly ash on crop yield and soil quality, Deptt. of Soil science and agricultural chemistry	650000	650000
43	DRR voluntary program ,Deptt of PGB	133800	133800
44	Network project on market intelligencia ,deptt of agricultural economics	498409	498409
45	Establishment of mother plant nursery for high pedigree planting materials for fruit crops, Deptt. Of fruit science and horticulture technology	401867	401867
46	Agronomic evaluation of corn and rice hybrid, ,Deptt . of Agronomy	280000	140000
47	Agronomic evaluation newly evolved rice hybrid in odisha, Deptt . of Agronomy	135000	135000
48	Agronomic evaluation rice , maize ,and sunflower hybrid in odisha, Deptt . of Agronomy	-	280000
49	Bio efficacy of Amistarxtra 280 sc against corn disease, Deptt. Of plant pathology	140000	70000
50	Bio efficacy of RAB-55 against insects pests of rice, Deptt. Of entomology	150000	75000
51	Field evaluation of bio efficacy of phytotoxicity of zeneb 68% +Hexoconoz 4% wp(AVTAR) disease maize kharif 2013, Deptt. Of plant pathology	70000	70000
52	Field evaluation of bio efficacy of phytotoxicity of monocozeb 68% and flexacon (ICF-310), ,Deptt. Of plant pathology	70000	70000
53	Evaluation of bio efficacy of befenthrin 8 sc against shoot and fruit borer and red spider mite of okra, , Deptt. Of plant pathology	-	60000
54	Preventing extinction and improving conservation status of threatened plants through application of biotechnology, Deptt. Of agricultural biotechnology	213422	249749
55	Field evaluation of bio power on yield and quality of crops under Deptt. Of soil science and agricultural chemistry	100000	100000
56	Impact study proposal for farmers' training centre ,PNB, Deptt. Of extension education	97020	97020
57	SPRINT project, Deptt. Of plant pathology	70000	70000
58	Health of palm to resistance of CBD, Deptt. Of entomology	59800	59800
59	Molecular screening on heavy metal in rice ,Deptt. Of agricultural biotechnology	144000	144000
60	Practical training, Deptt of agricultural statistics	5500	5500
61	K. Ramiah memorial lecturer	14000	14000
62	Conduct of OPSC exam	41950	41950
63	Padmanav Panda memorial lecturer	18000	18000
64	CSISA research fellowship, Deptt. Of soil science and agricultural chemistry	230647	230647
65	Undergoing projects of outside students , Deptt of Plant breeding and genetic	18000	18000
66	Dr. K. Kanungo memorial lecturer	50000	50000
67	Ouat 52 nd foundation celebration	25000	25000
68	Excess deposit by students	65684	65684
69	Ouat convocation day celebration	65000	65000
70	Placement cell	15000	15000
71	HRD program of DBT project, Deptt. Of agricultural biotechnology	1094797	1094797
72	ICAR fellowship for foreign students	991200	991200
	TOTAL	45663531	44694726

These days banks are offering facilities to incur higher returns on saving account through flexi deposits. It helps in earning high returns of a fixed deposit surplus money in the saving account. G.O NO-35425 (42) Fin-wm-misc-0003-2012 /dt-12.10.2012 provides for maintenance of flexi account in bank for centrally sponsored plan schemes so that higher returns from flexi deposits could be utilised for expansion of the scheme .On verification ,it was found that such paraphernalia has not been maintained in this college.All funds were kept in a current account .So analysis of closing balance may be worked out and funds related to centrally sponsored planned scheme may be kept in flexi account. The reasons of non adherence to above Govt principle may be stated to audit .

Details of Receipts and Expenditure of Revolving Fund A/c

Receipts

Received from COF = Rs.3000000.00

Sale proceed received = Rs.242800.00

TOTAL = Rs3483569.00

Expenditure

Revolving fund = Rs.26,80,000.00
Total = Rs.26,80,000.00

Details of Receipts and Expenditure of Student Union A/Cs :

Receipts:

Student union activities = Rs.6979 00.00
TOTAL =Rs.697900.00

Expenditure :

Student Union activities = Rs.743730.00
TOTAL = Rs.743730.00

ADVANCES :-Advance paid in this institution was booked as final expenditure. Thus outstanding advance position was not a part of opening balance as on 01.04.2013. Advance ledger/outstanding advance ledger was not maintained by the institution. The abstract position of the advance was furnished below:

Name of the cash book	Advance outstanding as on 1.4.13(Rs.)	Advance paid during the year2013-14(Rs.)	Total(Rs.)	Advance adjusted during2013-14(Rs.)	Advance outstanding as on 31.3.14(Rs.)
C.A. cash book	2502185	11034894	13537079	11049817	2487262
Revolving fund cash book	1905283	2680000	4585283	2085283	2500000
Student union A/C	354700	743730	1098430	493700	604730

Year wise break up of out standing advance:

(1) CA(Proper)

Year 2013-14 = Rs. 1006390.00

Year 2012-13 =Rs. 1435823.00

Year 2011-12 =Rs.45049.00

Details of outstanding advance of Rs.1006390.00

Vr. No./dt.	Amt(Rs.)	Paid to	Purpose	Sanctioning authority
26/16.7.13	10000	Dr.BubudhaParasar. Prof, of Extension Education and placement cell officer	Placement cell,Dean CA	Dr. Bijay Kumar Misra,Dean C.A.
254/13.12.13	70000(3) 74000 140000	Dr. BasudevBehera. Prof. &HOD,Agronomy	i)Agronomic evaluation of Rice hybrid ii)Agronomic trial of three rice hybrid iii) Agronomic evaluation of Corn & Rice hybrid	Dr. Bijay Kumar Misra,Dean C.A.
268/21.12.13	21070	Dr.SarojkumarMohanty,Prof.&HOD seed science and	i)Dr. Ramiah lecturer-Rs.14000/-	Dr. Bijay Kumar

		technology	ii)VC's discretionary –Rs. 7070/-	Misra,Dean C.A.
320/25.1.14	5000	Dr. K.K.Rout,Prof.,soil science and agricultural chemistry	Placement cell.Dean CA	Dr. Bijay Kumar Misra,Dean C.A.
408/14.3.14	45500	Dr. ChintamaniPanda,Prof.,vegetable science	NSS program	Dr. Bijay Kumar Misra,Dean C.A.
422/24.3.14	90000 135000	Dr. BasudevBehera. Prof. &HOD,Agronomy	i) Agronomic evaluation of corn hybrid PHI seed ii) Agronomic evaluation of Rice hybrid ,PHI seed	Dr. Bijay Kumar Misra,Dean C.A.
436/27.3.14	55000	Dr.A.K.Pal,Prof.& HOD ,soil science and agricultural chemistry	CSISA projct	Dr. Bijay Kumar Misra,Dean C.A.
441/28.3.14	84000	Dr. BasudevBehera. Prof. &HOD,Agronomy	Evaluation of maize hybrid in odisha	Dr. Bijay Kumar Misra,Dean C.A.
442/28.3.14	164300	Dr. DurgachaPradhan,Prof., HOD,Agricultural economics	Estimation of production of coconut in the state of odisha	Dr. Bijay Kumar Misra,Dean C.A.
443/28.3.14	5500	Dr. AmulyakumarParida, H.O.D.,Prof.Agril.statistics	RPRC training program	Dr. Bijay Kumar Misra,Dean C.A.
469/31.3.14	97020	Dr.BubudhaParasar. Prof. of Extension Education	Impact study proposal of farmers' training centre	Dr. Bijay Kumar Misra,Dean C.A.
30/19.7.13	10000	Dr. Debadatta Dash, Associate Prof. & HOD deptt. of entomology	N/P TA Dean CA(Prop)	Dr. Bijay Kumar Misra,Dean C.A.
Total	1006390			

(2)Revolving fund A/C:

Year 2013-14 = Rs.2500000.00

Year 2012-13 = nil

Year 2012-11 = nil

Detail of outstanding advance of Rs. 2500000.00

Vr. No./dt.	Amt.(Rs.)	Paid to	Purpose	Sanctioning authority
04/11.12.13	1500000	Dr. SashikalaBeura,Director,Bio technology-cum- Tissue culture	Revolving fund of tissue culture	Dr. Bijay Kumar Misra,Dean C.A.
05/11.12.13	1000000	Dr. SashikalaBeura,Director,Bio technology-cum- Tissue culture	Revolving fund of tissue culture	Dr. Bijay Kumar Misra,Dean C.A.

(3)Student union A/C

Year 2013-14 = Rs.602730.00

Year 2012-13 = nil

Year 2011-12 = nil

Year 2010-11 = Rs.2000.00

Details of Advance outstanding Of Rs. 602730.00.

Vr.no./dt.	Amt.(Rs.)	Adv. Paid to whom	Purpose	Sanctioning authority
7/2.7.13	10000	Dr. A.K.Mohapatra ,Prof. Agronomy ,V.P. literary society ,student union	Student activities	Dr. Bijay Kumar Mishra. Dean C.A.
15/20.11.13	20000	Dr. A.K.Mohapatra ,Prof. Agronomy ,V.P. literary society ,student union	Student activities	Dr. Bijay Kumar Mishra. Dean C.A.
17/5.2.14	50000	Dr. A.K.Mohapatra ,Prof. Agronomy ,V.P. literary society ,student union	Student activities	Dr. Bijay Kumar Mishra. Dean C.A.
21/6.3.14	30000	Dr. A.K.Mohapatra ,Prof. Agronomy ,V.P. literary society ,student union	Student activities	Dr. Bijay Kumar Mishra. Dean C.A.
32/14.3.14		Dr. A.K.Mohapatra ,Prof. Agronomy ,V.P. literary society ,student union	Student activities	Dr. Bijay Kumar Mishra. Dean C.A.

2/7.5.13	61500	Dr. Pravat Kumar SadangiAsso. Prof. Entomology, V.P. ,Dramatic society,student union	Student activities	Dr. JagamohanLalGulathi,Dean C.A
4/18.6.13	5000	Dr. Pravat Kumar SadangiAsso. Prof. Entomology, V.P. ,Dramatic society,student union	Student activities	Dr. JagamohanLalGulathi,Dean C.A
3/11.6.13	25000	Dr.BanshidharaPradhan,Prof.,PGB, Advisor,student union	Student activities	Dr. JagamohanLalGulathi,Dean C.A
11/6.9.13	14500	Dr.BanshidharaPradhan,Prof.,PGB, Advisor,student union	Student activities	Dr. Bijay Kumar Mishra. Dean C.A.
16/5.2.14	4500	Dr.BanshidharaPradhan,Prof.,PGB, Advisor,student union	Student activities	Dr. Bijay Kumar Mishra. Dean C.A.
18/13.2.14	40000	Dr.BanshidharaPradhan,Prof.,PGB, Advisor,student union	Student activities	Dr. Bijay Kumar Mishra. Dean C.A.
19/20.2.14	40000	Dr.BanshidharaPradhan,Prof.,PGB, Advisor,student union	Student activities	Dr. Bijay Kumar Mishra. Dean C.A.
20/24.2.14	149730	Dr.BanshidharaPradhan,Prof.,PGB, Advisor,student union	Student activities	Dr. Bijay Kumar Mishra. Dean C.A.
31/10.3.14	20000	Dr.BanshidharaPradhan,Prof.,PGB, Advisor,student union	Student activities	Dr. Bijay Kumar Mishra. Dean C.A.
34/31.3.14	37500	Dr.BanshidharaPradhan,Prof.,PGB, Advisor,student union	Student activities	Dr. Bijay Kumar Mishra. Dean C.A.
12/7.11.13	30000	Dr. R.K. Paikaray, Prof. ,Agronomy , V.P. Athletic society, Student union	Student activities	Dr. Bijay Kumar Mishra. Dean C.A.
14/20.11.13	65000	Dr. R.K. Paikaray, Prof. ,Agronomy , V.P. Athletic society, Student union	Student activities	Dr. Bijay Kumar Mishra. Dean C.A.

Advance outstanding for more than one year

C.A.(Proper)

Vr. No./dt.	Amount(Rs.)	To whom paid	Purpose	Sanctioning authority	Remarks
60/22.8.12	1000	Dr.D.K.Dora,Prof&HODDeptt. of post harvest management	Recurring contingency	Dr. ManoranjanKar,DeanCA	
209(2)/23.11.12	90000	Dr. BasudevBehera. Prof. &HOD,Agronomy	Agronomic evaluation of corn hybrid	Dr. ManoranjanKar,DeanCA	
209(2)/23.11.12	90000	Dr. BasudevBehera. Prof. &HOD,Agronomy	Agronomic evaluation of rice hybrid	Dr. ManoranjanKar,DeanCA	
211/27.11.12	84000	Dr. BasudevBehera. Prof. &HOD,Agronomy	Agronomic evaluation of rice hybrid	Dr. ManoranjanKar,DeanCA	
239/19.12.12	600000	Dr. BishnucharanJena,Prof& HOD Deptt. of Entomology	Agronomic evaluation of rice hybrid	Dr. ManoranjanKar,DeanCA	
284/24.1.13	120729	Dr. GyanaRanjanRout,Prof&HODDeptt of Agri biotech	Screening of anti cancer compound	Dr. ManoranjanKar,DeanCA	Out of total adv. Of Rs.464000/- a sum of Rs.19701 is adjusted in 2012-13 and Rs.323570 is adjusted in 2013-14,leaving a balance of Rs.120729 outstanding.
113/28.9.12	24000	J.G.Karnwea,(Admno-agro/11)	ICAR fellowship	Dr. ManoranjanKar,DeanCA	
468/30.3.13	280000	Dr. BasudevBehera. Prof. &HOD,Agronomy	Agronomic evaluation of rice ,maize and sunflower	Dr.JagmohamlalGulathi,Dean CA	
322/27.2.13	146094	Dr. GyanaRanjanRout,Prof&HODDeptt of Agri biotech	Preventing extinction and improving consumption	Dr. ManoranjanKar,DeanCA	Out of total adv. Of Rs.1230400 /- a sum of Rs.1047979 is

			status of threatened plants		adjusted in 2012-13 and Rs.36327 is adjusted in 2013-14,leaving a balance of Rs.146094 outstanding.
TOTAL	1435823				

AS per Govt. order no.-2221/F,XIV-AUD-II/2009.BBSR.Dtd.08.03.2002.any advance Paid and remain outstanding for more than one year is to be treated as insecure advance and a loss to the auditee institution . Hence such outstanding advance is suggested for recovery from the officers who granted the same and the payees in equal proportions in accordance with Finance Deptt. Order no.-15179/dt.23.09.2013 .

Dr. Manoranjan Kar, Ex-DeanCA	= Rs. 577912 . 00
Dr.Jagmoham lal Gulathi,Dean CA	= Rs. 140000 . 00
Dr. Dillip Kumar Dora ,Prof&HOD Deptt. of post harvest management	= Rs. 500 . 00
Dr. Basudev Behera. Prof. &HOD,Agronomy	= Rs. 272000 . 00
Dr. Bishnu charan Jena,Prof& HOD Deptt. of Entomology	=Rs. 300000 . 00
Dr. GyanaRanjan Rout,Prof&HODDeptt of Agri biotech	= Rs. 133411 . 00
J.G.Karnwea,(Admno-agro/11	= Rs. 12000 . 00

STOCK POSITION

All stock and stores purchased during the year under audit were duly entered in the stock register. But Dead stock register (Rule 106 and 107 of OGFR CL.6 of Finance & Acct Manual (1986) of OUAT) was not maintained by the institution.

INVESTMENT

No investment has been made during the year 2013-14 .

Audit of Expenditure:

Non credit of collected amount (Deptt. of Agronomy):(OSP-83)

On checking of Money receipt books w.r.t. cash book of Department of Agronomy,College of Agriculture for the year 2013-14 it is found that a total amount of Rs. 700.00 collected towards hire charges of electric motor pump which is collected by Sri Trailokya Chandra Das,sr. typist ,but not credited into the cash book of HOD, deptt. of Agronomy and also not into the main cash book of Dean C.A..Details of which is given below.

M.R.No./Dt.	Amount(Rs)collected	Amount (Rs)deposited	Amount(Rs) not deposited	Heads of collection
2950/41/dt.31.3.14	350.00	-	350.00	Hire charges of electric motor pump
2950/42/dt.31.3.14	350.00	-	350.00	Hire charges of electric motor pump
Total	700.00	-	700.0	

In response to the audit objection statement the local authority replied that it was collected on 31.3.14, but the same could not be deposited in account of HOD ,Agronomy,CA,BBSR maintained in campus of OUAT ,SBI branch due to closure of bank at that time . However, Rs. 700.00 has been deposited in the accounts of HOD in the next financial year ,i.e. 2014-15 . Connected records in this regard was produced and verified

by the Addl. Audit Officer during the time of his special report verification and in his report it was dropped . Hence, the objection was dropped .

Inadmissible payment of Electricity duty charges:-

On checking of vrs. w.r.t. cash book for the year 2013-14 it is found that a total amount of Rs. 86198.00 has been paid to CESU towards electricity duty charges (detail given in the statement given below) of Dean college of Agriculture office building during the year 2013-14 . Payment of electricity duty for the Dean college of Agriculture office building contradicted to section 13 of Odisha Electricity Duty Act.1961 (Electricity duty is not leviable or chargeable if it is consumed by Govt. offices).. It is also suggested to take necessary steps to recoup from CESU the electricity duty if paid in the energy charges bill of Dean college of Agriculture office building before 2013-14.

Vr.No./Dt.	Electricity
paid(Rs.)	duty
14/3.7.13	36392
53/2.8.13	8957
100/3.9.13	8826
141/3.10.13	7631
173/5.11.13	5091
234/3.12.13	5223
280/2.1.14	4724
329/5.2.14	4341
373/1.3.14	5013
TOTAL	86198

Till the close of the audit nothing has been complied by the local authority. It was noticed that CESU included the College Building in private category. As OUAT is a Govt. institution Electricity Duty should not be included in the energy charges. However the fact may be intimated to CESU and necessary compliance may be reported to audit. Till then Rs,86198.00 paid towards Electricity Duty paid during the year 2013-14 is kept under objection.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Dr. Manoranjan Kar, Ex-DeanCA	Ex - Dean , college of Agriculture	OUAT	577912.00
2	Dr. Jaga mohan Lal Gulathi	Ex-Dean,CA	OUAT	140000.00
3	Dr. Dillip Kumar Dora	,Prof&HOD Deptt. of post harvest management	OUAT	500.00
4	Dr. Basudev Behera.	Prof. &HOD,Agronomy	OUAT	272000.00
5	Dr. Bishnu charan Jena,	Prof& HOD Deptt. of Entomology	OUAT	300000.00
6	Dr. GyanaRanjan Rout	Prof&HODDeptt of Agri biotech	OUAT	133411.00
7	J.G.Karnwea	Admno-agro/11, Research scholar	college of Agriculture ,OUAT	12000.00

16.5 -

CENTRE FOR PULSES RESEARCH, BERHAMPUR

TITLE SHEET

1	Name of the Institution:	Centre for Pulses Research, RRTSS, Berhampur
2	Year of Accounts under Audit	2013-14
3	Name of the Local authority during the year of A/C	1-Dr. Asoka Kumar Padhi, OIC From 01.04.2013 to 30.06.2013 2-Dr. Ajit Kumar Hota, OIC From 01.06.2013 to 31.03.2014
4	Name of the Local Authority at the time of Audit	Dr.Kedareswar Pradhan, OIC
5	Duration of Audit	From 29.07.2016 to 2.09.2016 (13 days in terms of party)

Physical verification:

Physical verification of liquid cash on the day of commencement of audit i.e. on dt- 29.07.2016 before transaction could not conducted due to non-maintenance of up to date cash book.

List of Verified Records:

1. General Cash Book
2. Subsidiary cash book
3. Money receipt books
4. Paid vouchers relating to year 2013-14
5. Expenditure registers

6. Bank scroll
7. Stock registers of all schemes
8. Postage stamp account
9. Log book of vehicles and Generator
10. Other records and registers as required

List of important records not maintained

1. Advance redger/outstanding advance ledger
2. Register of annual receipts & Expenditure

Steps may be taken to produce the aforesaid records to next audit for check.

Financial position:

The position in respect of receipts and expenditure of Centre for Pulses Research, RRTTSS, Berhampur for the financial year 2013-14 is given below.

Opening Balance as on 01.04.2013	836314.83
Receipt during the year 2013-14	5752643.00
Total	6588957.83
Expenditure during the year 2013-14	4811232.00
Closing balance as on 30.03.2014 (As per Audit)	1777725.83
Closing balance as on 30.03.2014 (As per Cash Book)	1777725.83
Difference	0.00

Details of Closing Balance as per cash Book:

In cash	0.00
In Bank	1777725.83
Total	1777725.83

Details of Head wise Receipt & Expenditure for the year 2013-14

Opening Balance as on 01.04.2013	836314.83				
Grant	Receipt	Expenditure		Total Expenditure	
		Actual Expenditure	Unspent grant of 2012-13 /Sale Proceed (2012-13) Deposit to University	Unspent grant of 2013-14 /Sale Proceed (2013-14) Deposit to University	
RRS Scheme					
Recurring grant	31000.00	31000.00	0.00	0.00	31000.00
Travelling Expenses	2000.00	1910.00	0.00	0.00	1910.00
Total	33000.00	32910.00	0.00	0.00	32910.00
AICRP on Pigeonpea					
Recurring grant	158800.00	158800.00	0.00	0.00	158800.00
TA	40000.00	39666.00	27082.00	0.00	66748.00
Total	198800.00	198466	27082.00	0.00	225548.00
FLD on Pigeonpea Scheme					
Recurring grant	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00
AINRP on Tobacco					
Recurring grant	198800.00	198800.00	0.00	0.00	198800.00

TA	100000.00	30134.00	78795.00	0.00	108929.00
Total	298800.00	228934.00	78795.00	0.00	307729.00
AICRP on MULLaRP					
Recurring grant	398800.00	398800.00	0.00	0.00	398800.00
TA	100000.00	44869.00	50931.00	0.00	95800.00
Total	498800.00	443669.00	50931.00	0.00	494600.00
FLD on MULLaRP Scheme					
Recurring grant	123800.00	23620.00	0.00	0.00	23620.00
Total	123800.00	23620.00	0.00	0.00	23620.00
TSP on MULLaRP scheme					
Recurring grant	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00
AIC on SMIP					
Recurring grant	498639.00	498639.00	0.00	0.00	498639.00
TA	80000.00	65313.00	11611.00	0.00	76924.00
Total	578639.00	563952.00	11611.00	0.00	575563.00
FLD on SMIP scheme					
Recurring grant	155050.00	96583.00	0.00	0.00	96583.00
Total	155050.00	96583.00	0.00	0.00	96583.00
RESMISA on SMIP scheme					
Recurring grant	0.00	0.00	0.00	2649.00	2649.00
Total	0.00	0.00	0.00	2649.00	2649.00
Mega Seed Project					
Recurring grant	132125.00	318408.00	0.00	0.00	318408.00
Total	132125.00	318408.00	0.00	0.00	318408.00
NFSM Scheme					
Recurring grant	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00
FS Paddy Scheme					
Recurring grant	21169.00	11339.00	0.00	0.00	11339.00
Total	21169.00	11339.00	0.00	0.00	11339.00
ATMA					
Recurring grant	40000.00	169150.00	0.00	0.00	169150.00
Total	40000.00	169150.00	0.00	0.00	169150.00
TSP on AICSMIP					
Recurring grant	1805000.00	1750000.00	0.00	0.00	1750000.00
Total	1805000.00	1750000.00	0.00	0.00	1750000.00
NSP (BSP- NSP crops)					
Recurring grant	66000.00	53970.00	0.00	0.00	53970.00
Total	66000.00	53970.00	0.00	0.00	53970.00
BSP (NSP-Crops) Satellite Programme					
Recurring grant	717000.00	139002.00	0.00	0.00	139002.00
Total	717000.00	139002.00	0.00	0.00	139002.00
Bank Commission					
Recurring grant	0.00	102.00	0.00	0.00	102.00
Total	0.00	102.00	0.00	0.00	102.00
Total Grants	4668183.00	4030105.00	168419.00	2649.00	4201173.00
Sale Proceed					
RRS Scheme	29275.00	0.00	31290.00	11240.00	42530.00
AICRP on Pigeonpea	3988.00	0.00	6391.00	2003.00	8394.00
AINRP on Tobacco	2516.00	0.00	5010.00	906.00	5916.00
AICRP on MULLaRP	24256.00	0.00	22076.00	9170.00	31246.00
AIC on SMIP	53690.00	0.00	11139.00	36749.00	47888.00
Mega Seed Project	492480.00	0.00	0.00	0.00	0.00
NFSM Scheme	0.00	0.00	0.00	0.00	0.00

FS Paddy Scheme	478255.00	0.00	0.00	474085.00	474085.00
Total Sale Proceeds	1084460.00	0.00	75906.00	534153.00	610059.00
Grant Total	5752643.00	4030105.00	244325.00	536802.00	4811232.00
(Grants + Sale Proceed)					
Closing Balance as on 31.03.2014	1777725.83				

Details of closing balance as per bank pass books and cash book bank balance figure.

Name of the Bank	Account No.	Closing balance as on 30.03.2014	Closing balance in pass book	Closing balance in bank as mentioned in cash book	Difference
SBI Brundaban Bihar Branch	10704644023	30.03.2014	3855642.83	1777725.83	2077917.00

The reply of the local authority of difference of amount of reconciliation Rs 20,77,917.00 is given below.

Cheques not deducted on or before 31.03.2014 (B)

Sl No	Cheque No & Date	Amount
1	452287/5.4.2014	3700.00
2	452286/5.4.2014	5340.00
3	452280/5.4.2014	2700.00
4	452263/9.4.2014	3200.00
5	452279/9.4.2014	5850.00
6	452285/9.4.2014	10539.00
7	442278/9.4.2014	15000.00
8	452281/9.4.2014	1063420.00
9	452284/9.4.2014	58500.00
10	452282/9.4.2014	51260.00
11	452292/15.4.2014	4000.00
12	452291/15.4.2014	4249.00
13	452290/15.4.2014	8994.00
14	452289/15.4.2014	15318.00
15	452289/15.4.2014	8902.00
16	452242/16.4.2014	4060.00
17	452302/16.4.2014	1082.00
18	452249/16.4.2014	578.00
19	452301/16.4.2014	3328.00
20	452247/16.4.2014	863.00
21	452298/19.4.2014	1226.00
22	452297/25.4.2014	3613.00
23	452293/25.4.2014	39666.00
24	452306/26.4.2014	25158.00
25	452294/26.4.2014	14244.00
26	452288/28.4.2014	2000.00
27	452304/29.4.2014	13860.00
28	452307/30.4.2014	14400.00
29	452296/30.4.2014	16500.00
30	452295/1.5.2014	15178.00
31	452305/1.5.2014	13860.00
32	452508/2.5.2014	2924.00
33	452246/3.5.2014	1700.00
34	452311/3.5.2014	10996.00
35	452309/5.5.2014	288.00
36	452312/5.5.2014	2900.00
37	452264/6.5.2014	11300.00

38	452245/6.5.2014	1700.00
39	452300/6.5.2014	760.00
40	452310/6.5.2014	16238.00
41	452266/6.5.2014	19210.00
42	452277/9.5.2014	18080.00
43	452267/9.5.2014	19210.00
44	452265/9.5.2014	11300.00
45	452215/28.5.2014	30900.00
46	452314/29.5.2014	59373.00
47	452313/6.6.2014	474085.00
48	452283/25.6.2014	44400.00
	Total	2156042.00

Cheques were not deposited in the account on or before 31..03.2014 (C)

Cheque No/Date	Deposited date	Amount
659387/31.3.2014	24.04.2014	78125.00
	Total	78125.00

A- Bank statement as on 31.03.2014 is Rs 3855642.83

B- Cheques issued on or before 31.03.2014 but not deducted Rs 2156042.00

C- Cheque deposited after 31.03.2014 Rs 78125.00

D- Difference amount (B - C) Rs 2077917.00

E- Reconciliation or Main cash book balance (A - D) Rs **1777725.83**

Stock Position:

All stocks stores purchased during the year under audit were duly entered in the stock register. But dead stock register (Rule 106 and 107 of OGFR Cl.6 of Finance &Acct. Manual (1986 of OUAT) was not maintained by the institution.

Investment:

No investment has been made during the year 2013-14.

Advances:

The payment and adjustment of advances have not been shown in the cash book properly. Advances paid to different persons were shown as final expenditure in cash book. Outstanding advance positions do not form a part of opening balance as well as closing balance at the beginning and of the year.

An abstract position of the advances paid and adjusted during the year under audit is furnished below.

Advance outstanding as on 01.04.2013	0.00
Advance paid during the year under audit	1609102.00
Total	1609102.00
Advance adjusted during the year under audit	1609102.00
Advance outstanding as on 31.03.2014 (As per audit)	0.00
Advance outstanding as on 31.03.2014 (As per cash book)	0.00
Difference	0.00

16.6 - KRUSHI VIGYANA KENDRA GANJAM-II OSP-84,85,86

KRUSHI VIGYANA KENDRA GANJAM-II

TITLE SHEET	
Name of the institution	KRUSHI VIGYANA KENDRA GANJAM-II
Year of accounts under audit	2013-14
Name of the local authority during the year of A/Cs	Sri Debasis Sarangi 01.04.2013 to 31.03.2014
Name of the local authority at the time of audit	Sri Sasanka Lenka , PC
Duration of audit	03.09.2016 to 21.09.2016 (5 working days in terms of Party)

Physical verification:

Physical verification of liquid cash on the day of commencement of audit i.e. on dt- 03.09.2016 before transaction could not conducted due to non-maintenance of up to date cash book.

List of Verified Records:

- 1 Main cash book
- 2 Revolving fund cash book.
- 3 Release register
- 4 Produce register
- 5 Paid vouchers relation to year 2013-14
- 6 Banks scroll
- 7 Stock register
- 8 B.D/Cheque register
- 9 Other records & registers as required
- 10 Advance ledger/outstanding advance ledger
- 11 Overseer diary

List of important records not maintained

1. Advance redger/outstanding advance ledger
2. Register of annual receipts & Expenditure

FINACIAL POSITION

NAME OF THE CASH BOOK	OPENING BALANCE ON 1.4.2013	RECEIPT DURING THE YEAR UNDER AUDIT	TOTAL	EXPENDITURE DURING THE YEAR UNDER AUDIT	CLOSING BALANCE AS ON 1.4.2014 AS PER AUDIT	CLOSING BALANCE AS ON 1.4.2014 AS PER CASH BOOK	DIFFERENCE
MAIN CASH BOOK	30243.00	1085300.00	1115543.00	981525.00	134018.00	134018.00	0.00
REVOLVING FUND CASH BOOK	13180.00	365013.00	378193.00	335945.00	42248.00	42248.00	0.00
TOTAL	43423.00	1450313.00	1493736.00	1317470.00	176266.00	176266.00	0.00

Cash book wise closing balance on 31.03.214

Name of the cash book	In cash (Rs)	In bank (Rs)	Total
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Main cash book	0.00	134018.00	134018.00
Revolving fund	0.00	42248.00	42248.00
Total	0.00	176266.00	176266.00

Details of Receipt & Expenditure Figure of Main cash book

Sl no	Head of A/c	Receipt during the year 2013-14	Expenditure during the year 2013-14		
			Actual Expenditure	Refunded/ Deposited to the University	Total
1	Recurring Grant	786300.00	791300.00	0.00	791300.00
	Travelling expenses	75000.00	70000.00	0.00	70000.00
	Total	861300.00	861300.00	0.00	861300.00
2	BGREI Scheme	0.00	0.00	0.00	0.00
	Monitoring and TE	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00
3	ATMA				
	Research purpose for farmers	224000.00	120225.00	0.00	120225.00
	Total	224000.00	120225.00	0.00	120225.00
Grand Total		1085300.00	981525.00	0.00	981525.00

Details of Receipt & Expenditure Figure of Revolving fund cash book

Sl no	Head of A/c	Receipt during the year 2013-14	Expenditure during the year 2013-14		
			Actual Expenditure	Refunded/ Deposited to the University	Total
1	Sale proceeds	365013.00	335945.00	0.00	335945.00
	Total	365013.00	335945.00	0.00	335945.00

Details of closing balance as per bank pass books & cash book figure

Name of the bank	A/C no	Closing balance	Closing balance of bank pass book	Closing balance of Cash book	Difference	Name of the cash book
SBI,	32409141533	31.03.2014	556254.00	134018.00	422236.00	Main cash book
Ankushpur SBI,	32431628846	31.03.2014	42248.000	42248.00	0.00	Revolving fund cash book

Reconciliation of the Main Cash book

The reconciliation of Main Cash Book of Rs. 4,22,236.00 is given below.

Sl.No	Cheque No. & Date	Amount
01	399869/13.02.14	2400.00
02	399870/13.02.14	2000.00
03	399871/15.02.14	14151.00
04	399872/20.02.14	16148.00
05	399873/27.02.14	16344.00
06	399874/03.03.14	3000.00

07	399875/18.03.14	11458.00
08	399878/28.03.14	9850.00
09	399879/28.03.14	17325.00
10	399880/29.03.14	19400.00
11	399881/31.03.14	48102.00
12	399882/31.03.14	32915.00
13	399883/31.03.14	39580.00
14	399884/31.03.14	15040.00
15	399885/31.03.14	7000.00
16	399886/31.03.14	8000.00
17	399887/31.03.14	3700.00
18	399888/31.03.14	11624.00
19	399889/31.03.14	27403.00
20	399890/31.03.14	33075.00
21	399891/31.03.14	21000.00
22	399892/31.03.14	16411.00
23	399893/31.03.14	2000.00
24	399894/31.03.14	1000.00
25	399895/31.03.14	5988.00
26	399896/31.03.14	4680.00
27	399897/31.03.14	4454.00
28	399898/31.03.14	5988.00
29	399899/31.03.14	1646.00
30	399900/31.03.14	713.00
31	399901/31.03.14	796.00
32	399902/31.03.14	2214.00
32	399903/31.03.14	2331.00
33	399904/31.03.14	7211.00
34	399905/31.03.14	7289.00
	Total	422236.00

Stock Position :- All stock stores purchased during the year under audit were duly enter in the stock register . But dead stock register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

Investment :- No investment has been made during the year 2013-14

Advance :- The payment and adjustment of the advance have not been shown in the cash book properly . Advance paid to different persons were shown as final expenditure in the cash book .Outstanding position do not from a part of opening balance as well as closing balance at the beginning and end of the year

An abstract position of advance paid & adjusted during the year under audit is furnished below .

Name of the cash book	Outstanding advance as on 01.04.13	Advance paid during the year under audit	Total advance	Advance adjusted during the year under audit	Advance outstanding as on 31.03.2014 as per audit	Advance outstanding as on 31.03.2014 as per cash book	Difference
Main cash book	0.00	981525.00	981525.00	981525.00	0.00	0.00	0.00
Revolving fund cash book	0.00	335945.00	335945.00	335945.00	0.00	0.00	0.00
Total	0.00	1317470.00	1317470.00	1317470.00	0.00	0.00	0.00

1. Sub: Clarification wanting

On checking of the main cash book of Vr. No. 15 & its sub voucher no.

83, a sum of Rs. 756.00 was paid to labourers through muster rolls

From 11.09.13 to 12.09.13. But such payment of Rs. 756.00 was not shown

in the Over seer Diary.

On issue of audit objection memo in this regard, the local authority has

submitted over seer diary from 11.09.2013 to 12.9.2013 towards payment of Rs 756.00 to labours through muster rolls which is verified by the audit and the payment genuine. Hence the para is dropped.

2-Sub: Clarification wanting

On checking of the main cash book w/r to B. D. Register and Bank scroll a sum of Rs. 75000.00 was receipt as T.A grants from University but on checking of expenditure register a sum of Rs. 70000.00 was spent on T. A bills and the rest of Rs. 5000.00 was spent on contingency.

POM issued in this regard, the reply of the local authority is not satisfactory. Hence the amount of Rs 5000.00 kept under objection.

16.7 -

KRUSHI VIGYANA KENDRA GAJAPATI

TITLE SHEET	
Name of the institution	KRUSHI VIGYANA KENDRA GAJAPATI
Year of accounts under audit	2013-14
Name of the local authority during the year of A/Cs	Dr. SusmitaMohanty, PC 01.04.2013 to 31.03.2014
Name of the local authority at the time of audit	Dr. SusmitaMohanty, PC
Duration of audit	22.09.2016 to 04.10.2016 (5 working days in terms of Party)

Physical verification:

The Physical verification could not be conducted on the day of commencement of audit of the institution i.edt22.09.2016 (before transaction) as record produced at a central place.i.e Berhampur

List of Verified Records:

- 1 Main cash book
- 2 Revolving fund cash book.
- 3 Release register
- 4 Produce register
- 5 Paid vouchers relation to year 2013-14
- 6 Banks scroll

- 7 Stock register
- 8 B.D/Chequeregister
- 9 Other records & registers as required
- 10 Advance ledger/outstanding advance ledger
- 11 Overseer diary
- 12 Log book

List of important records not maintained

- 1. Advance redger/outstanding advance ledger
- 2. Register of annual receipts & Expenditure

FINACIAL POSITION

NAME OF THE CASH BOOK	OPENING BALANCE ON 1.4.2013	RECEIPT DURING THE YEAR UNDER AUDIT	TOTAL	EXPENDITURE DURING THE YEAR UNDER AUDIT	CLOSING BALANCE AS ON 1.4.2014 AS PER AUDIT	CLOSING BALANCE AS ON 1.4.2014 AS PER CASH BOOK	DIFFERENCE
MAIN CASH BOOK	509088.00	1690000.00	2199088.00	1457818.00	741270.00	741270.00	0.00
REVOLVING FUND CASH BOOK	72114.00	117165.00	189279.00	102392.00	86887.00	86887.00	0.00
TOTAL	581202.00	1807165.00	2388367.00	1560210.00	828157.00	828157.00	0.00

Cash book wise closing balance on 31.03.214

Name of the cash book	In cash (Rs)	In bank (Rs)	Total
Main cash book	0.00	741270.00	741270.00
Revolving fund	0.00	86887.00	86887.00
Total	0.00	828157.00	828157.00

Details of Receipt & Expenditure Figure of Main cash book

Sl no	Head of A/c	Receipt during the year 2013-14	Expenditure during the year 2013-14		
			Actual Expenditure	Refunded/ Deposited to the University	Total
1	Recurring Grant	1181000.00	1181000.00	0.00	1181000.00
	Travelling expenses	100000.00	100000.00	0.00	100000.00
	Total	1281000.00	1281000.00	0.00	1281000.00
2	BGREI Scheme	20000.00	31442.00	0.00	31442.00
	Monitoring and TE	0.00	0.00	0.00	0.00
	Total	20000.00	31442.00	0.00	31442.00
3	ATMA				
	Research purpose for farmers	164000.00	103376.00	0.00	103376.00
4	Tribal Sub Plan	0.00	42000.00	0.00	42000.00
5	RKVY	225000.00	0.00	0.00	0.00
Grand Total		1690000.00	1457818.00	0.00	1457818.00

Details of Receipt & Expenditure Figure of Revolving fund cash book

Sl no	Head of A/c	Receipt during the year 2013-14	Expenditure during the year 2013-14		
			Actual Expenditure	Refunded/ Deposited to the University	Total
1	Sale proceeds	117165.00	102392.00	0.00	102392.00
	Total	117165.00	102392.00	0.00	102392.00

Details of closing balance as per bank pass books & cash book figure

Name of the bank	A/C no	Closing balance	Closing balance of bank pass book	Closing balance of Cash book	Difference	Name of the cash book
SBI, R-Udyagiri	11570672119	31.03.2014	937884.00	741270.00	196614.00	Main cash book
SBI, R-Udyagiri	30450420961	31.03.2014	86887.000	86887.00	0.00	Revolving fund cash book

Reconciliation of the Main Cash book

The cheques which were debited from the main cash book but not encashed as on 31.03.2014 of Rs 196614.00 is given below.

Sl.No	Cheque No. & Date	Amount
01	282393/28.02.2014	1200.00
02	282404/21.03.2014	2500.00
03	282423/31.03.2014	92914.00
04	282424/31.03.2014	100000.00
	Total	196614.00

Stock Position :-All stock stores purchased during the year under audit were duly enter in the stock register . But dead stock register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

Investment :- No investment has been made during the year 2013-14

Advance :- The payment and adjustment of the advance have not been shown in the cash book properly . Advance paid to different persons were shown as final expenditure in the cash book .Outstanding position do not from a part of opening balance as well as closing balance at the beginning and end of the year

An abstract position of advance paid & adjusted during the year under audit is furnished below .

Name of the cash book	Outstanding advance as on 01.04.13	Advance paid during the year under audit	Total advance	Advance adjusted during the year under audit	Advance outstanding as on 31.03.2014 as per audit	Advance outstanding as on 31.03.2014 as per cash book	Difference
Main cash book	0.00	1308611.00	1308611.00	1308611.00	0.00	0.00	0.00
Revolving fund cash book	0.00	98428.00	98428.00	98428.00	0.00	0.00	0.00
Total	0.00	1407039.00	1407039.00	1407039.00	0.00	0.00	0.00

1. Sub: Clarification wanting

On checking of the main cash book of Vr. No. 305/31.03.2014, it was seen that a sum of Rs. 4480.00 was spent towards purchase of 62.03 Lts POL from Sukhalata service station vide invoice No.502. But on verification of the stock register of POL it was found that the above stock was not entered in it for which objection memo was issued in this context .

In reply , the local authority entered the stock of POL in the concered stock register at page-111 and produced before audit for verification. The stock was verified on spot. Hence the para is dropped.

2. Sub: Clarification wanting

On checking of the main cash book w.r to paid vouchers it was seen that a sum of

Rs 16929.00 was paid to Sri Monoj Kumar Tripathy, Scientist (Fishery Science) as TA grant. Out of this, a sum Rs 15219.00 was paid as TA for the period 2013-14

and the rest amount of Rs 1710.00 was paid as advance TA for the period 2014-15 for which no approval was obtained from the higher authority. Objection memo was issued in this regard. The reply of the local authority is not convinced. The advance payment towards T.A amount for the year 2014-15 to Sri Monoj Kumar Tripathy, Scientist (Fishery Science) is inadmissible. Till production of the tour particulars and claim of T.A for the year 2014-15 i.e Rs 1710.00 is kept under objection.

16.8 -

COLLEGE OF HOME SCIENCE, BHUBANESWAR

1. TITLE SHEET

1.	Name of the institution	COLLEGE OF HOME SCIENCE, BHUBANESWAR
2.	Year of Accounts under Audit	2013-14
3.	Name of the Local Authority during the year of A/Cs	Dr Pravati Mishra , Director (01.04.2013-31.03.2014) Sachiprava Mohapatro , (S.O)
4.	Name of the Local Authority at the time of Audit	Dr Punnam Agarwal(Director) Lipika Das(S.O)

2. PHYSICAL VERIFICATION

The physical verification of cash of balance ,and fee collection receipt books etc was conducted on the day of commencement of audit of the institution i.e dt.-19.09.2016 and result there of was found as per the details furnished in the below.

SL NO	Particulars	Balance shown as per cash book	Physical balance found	Difference	R
1.	Main Cash book	nil	nil	-----	p
2.	Fee collection receipt books	nil	nil	-----	p
3.	Fee collection stock books	nil	nil	-----	p
4.	Savings cash book,	nil	nil	-----	p

3. LIST OF VERIFIED RECORDS

1. Main cash book
2. student Daily Collection Register
3. Fee Collection Money Receipt books

4. Subsidiary cash book
5. BD / Cheque register
6. Cheque issue register
7. Paid vouchers and other connected records relating to year 2013-14
8. Expenditure registers
9. Bank Scroll
10. Stock registers
13. Other records & registers as required

3. List of important records not maintained

1. Advance Ledger / Outstanding advance ledger
2. Register of annual receipts & Expenditure

4. FINANCIAL POSITION

The Financial position of college of Home Science , Bhubaneswar for the financial year 2013-14 is abstracted below .

Name of the cash book	O.B. as on 01.4.13	Receipt during the year 2013-14	Total	Expenditure during the year 2013-14	C.B. as on 31.3.14 (as per audit)	C.B. as on 31.3.14 (as per cash book)	Difference
Main cash book	1,16,513.00	36,07,022.00	37,23,535.00	35,85,548.00	1,37,987.00	1,37,987.00	nil
NTTP, Cash Book	11,15,987.00	5,29,700.00	16,45,687.00	5,98,334.00	10,47,353.00	3,47,353.00 (In nil bank) 7,00,000.00 (In TDR)	
Saving Cash Book	1,06,096.00	88,108.00	1,94,204.00	1,13,728.00	80,476.00	80,476.00	nil

Tulip School Finance position for the year 2013-14 .

1.	O.B as on 01.04.2013	Rs 8,80,928.00
2.	Receipt during the year 2013-14	Rs 4,85,757.00
3.	Total	Rs 13,66,685.00
4.	Expenditure during the year 2013-14	Rs 3,72,444.00
5.	Total	Rs 9,94,241.00
6.	Difference	Rs 9,77,153.00 (in cash book) Rs 17,088.00 (Intt)

Head wise Receipt & Expenditure for the year 2013-14 .

SI No	Name of the Head	Receipt	Expenditure
1.	Contingency (Recurring)	4,34,100.00	2,66,288.00
2.	Students Collection	12,34,527.00	12,34,527.00
3.	ICAR Grant	14,70,000.00	14,49,712.00
4.	Scholarship	1,20,400.00	1,20,400.00
5.	NSS	20,025.00	12,525.00
6.	Refund of excess money to	18,500.00	18,500.00

	Student		
7.	Unspent amount refund (ICAR)		20,288.00
8.	Unspent amount refund (NSS)		7,500.00
9.	Unspent amount refund (Contingency)		1,64,932.00
10.	Free Studentship UG	9,000.00	9,000.00
11.	STRASA-II Project	3,00,470.00	2,81,876.00
TOTAL		Rs36,07,022.00	Rs35,85,548.00

5. Details of closing balance figure of bank account as per bank pass book and cash book as on 31.3.14.

BANK RECONCILIATION

SL NO	Name of the cash book	Name of Bank	A/C No	C.B as per bank pass book A/C	C.B as per bank A/C in cash book	Difference
1.	Home Science main cash book	SBI Branch	A/C no- 10173711637	19,66,891.50	1,37,987.00	18,28,904.50
2.	NTTP Cash Book	SBI Branch	A/C no- 10173711138	3,57,491.00	3,47,353.00	10,138.00
3.	Tulip School Cash Book	SBI Branch	A/C no- 10173713475	10,19,823.57	9,77,153.00	42,670.57
4.	Saving A/C Cash Book	SBI Branch	A/C no- 1017371328	1,12,119.02	80,476.00	31,643.02
					Total	19,13,356.09

Reconciliation

From the above table it was clear that there was a difference of **Rs 19,13,356.09** between the bank balance as per cash book and pass book as on 31.03.2014 .The reconciliation of the same was called for by issuing memo.On issue of PMO in this regards Local Authority did not return the objection memo till the closure of audit.

Hence **Rs 19,13,356.09** is kept under objection till the production of reconciliation statement.

6. Stock Position :-All stock stores purchased during the year under audit were duly enter in the stock register . But dead stock register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

7. INVESTMENT

Investment position of NTTP (College Of Home Science)

Sl. No	Bank	TDR No.	Date of investment	Amount of Investment	Amount reinvestment	Date of reinvestment	Rate of interest	Date of maturity	Matured
1.	SBI,OUAT	30435306612	21.07.08	3,00,000.00	4,87,771.00	21.05.2014	9%	21.04.2017	6,32,099
2.	SBI,OUAT	31052067000	09.02.2010	2,00,000.00	2,39,671.00	09.02.2013	8.5%	09.02.2016	3,08,461
3.	SBI,OUAT	31459223583	08.10.2010	2,00,000.00	2,45,524.00	08.10.2013	9%	08.10.2016	3,20,667
4.	SBI,OUAT	33365987235	09.10.2013	2,00,000.00			9%	09.10.2015	2,36,312

Investment Position Of Tulip School (College Of Home Science)

Sl. No	Bank	TDR No.	Date of investment	Amount of Investment	Amount reinvestment	Date of reinvestment	Rate of interest	Date of maturity	Matured
1.	SBI,OUAT	30779687572	17.02.2009	1,00,000.00	1,53,669.00	17.02.2012	9.25%	17.02.2015	2,02,176
2.	SBI,OUAT	30779684989	17.02.2009	2,00,000.00	3,26,869.00	17.02.2012	9.25%	17.02.2015	4,30,049
3.	SBI,OUAT	3186294271	01.08.2011	2,00,000.00			9.25%	01.08.2016	3,15,940

8. ADVANCE FOR THE YEAR 2013-14

Advance paid in this institution was booked as final expenditure .Thus outstanding advance position was not a part of opening balance as not a part of opening balance as on 01.04.2013.

Advance ledger /outstanding advance ledger was not maintained by the institution. However advance paid was recorded in the expenditure register maintained by the college and adjustment there of also reflected there .Further there was no information regarding position of outstanding advance as on 31.03.2014 in the last audit report .Therefore the outstanding advance as on 01.04.2014 was taken as nil as recorded in cash book . The abstract position of the advance was furnished below .

1. Advance outstanding as on 01.04.2013	=	0.00
2. Advance paid during the year 2013-14	=	Rs3,28,730.00
3. Total	=	Rs3,28,730..00
4. Advance adjusted during the year 2013-14	=	Rs3,28,730..00
5. Advance outstanding as on 31.03.2014	=	0.00

9. GRANTS FOR THE YEAR 2013-14

Head of Grant	Grant Received	Grant utilised	unspent balance refund	Refunded to COF vide no/date
Recurring Grant	4,34,100.00	2,69,168.00	1,64,932.00	Chq no-670359/31.03.14
ICAR	14,70,000.00	14,49,712.00	20288.00	Chq no-670365/31.03.14
NSS	20,025.00	12,525.00	7,500.00	Chq no-670303/27.03.14

16.9 - KRUSHI VIGYANA KENDRA GANJAM-I Bhanjanagar OSP-107,108

KRUSHI VIGYANA KENDRA GANJAM-I (Bhanjanagar)

TITLE SHEET	
Name of the institution	KRUSHI VIGYANA KENDRA GANJAM-I (Bhanjanagar)
Year of accounts under audit	2013-14
Name of the local authority during the year of A/Cs	Dr. Sutanu Kumar Satapathy, P.C

	01.04.2013 to 31.03.2014
Name of the local authority at the time of audit	Sri Prasant Kumar Panda, P.C
Duration of audit	06.10.2016 to 25.10.2016 (5 working days in terms of Party)

Physical verification:

The Physical verification could not be conducted on the day of commencement of audit of the institution i.edt 06.10.2016 (before transaction) as record produced at a central place i.e Berhampur

List of Verified Records:

- 1 Main cash book
- 2 Revolving fund cash book.
- 3 Release register
- 4 Produce register
- 5 Paid vouchers relation to year 2013-14
- 6 Banks scroll
- 7 Stock register
- 8 B.D/Cheque register
- 9 Other records & registers as required
- 10 Advance ledger/outstanding advance ledger
- 11 Overseer diary

List of important records not maintained

1. Advance redger/outstanding advance ledger
2. Register of annual receipts & Expenditure

FINACIAL POSITION

NAME OF THE CASH BOOK	OPENING BALANCE ON 1.4.2013	RECEIPT DURING THE YEAR UNDER AUDIT	TOTAL	EXPENDITURE DURING THE YEAR UNDER AUDIT	CLOSING BALANCE AS ON 1.4.2014 AS PER AUDIT	CLOSING BALANCE AS ON 1.4.2014 AS PER CASH BOOK	DIFFERENCE
MAIN CASH BOOK	329436.00	2684743.00	3014179.00	2700308.00	313871.00	313871.00	0.00
TOTAL	329436.00	2684743.00	3014179.00	2700308.00	313871.00	313871.00	0.00

Cash book wise closing balance on 31.03.214

Name of the cash book	In cash (Rs)	In bank (Rs)	Total
Main cash book	0.00	313871.00	313871.00
Total	0.00	313871.00	313871.00

Details of Receipt & Expenditure Figure of Main cash book

SI no	Head of A/c	Receipt during the year 2013-14	Expenditure during the year 2013-14

			Actual Expenditure	Refunded/ Deposited to the University	Total
1	Recurring Grant	1141300.00	1141300.00	0.00	1141300.00
	Travelling expenses	110000.00	110000.00	0.00	110000.00
	Total	1251300.00	1251300.00	0.00	1251300.00
2	Revolving Fund	730302.00	723908.00	0.00	723908.00
	Total	730302.00	723908.00	0.00	723908.00
3	Agricultural Technology Management Agency(ATMA)				
	Research purpose for farmers	124000.00	129300.00	0.00	129300.00
	Total	124000.00	129300.00	0.00	129300.00
4	National Innovation Climate Resilient in Agriculture(NICRA)	479141.00	495800.00	0.00	495800.00
	Total	479141.00	495800.00	0.00	495800.00
5	Rashtriya Krishi Vikas Yojana(RKVY)	100000.00	100000.00	0.00	100000.00
	Total	100000.00	100000.00	0.00	100000.00
Grand Total		2684743.00	2700308.00	0.00	2700308.00

Details of closing balance as per bank pass books & cash book figure

Name of the bank	A/C no	Closing balance	Closing balance of bank pass book	Closing balance of Main Cash book	Difference	Name of the pass book
SBI, Bhanjanagar	11349671187	31.03.2014	546791.00	313871.00	258916.00	Main pass book
SBI, Bhanjanagar	30421978750	31.03.2014	25996.00			Revolving fund pass book
Total			572787.00	313871.00	258916.00	

Reconciliation of the Main Cash book

However on issue of POM, the local authority has failed to comply the reconciliation amount of Rs 258916.00 till the close of audit. Hence the amount of Rs 258916.00 is kept under objection.

Stock Position :- All stock stores purchased during the year under audit were duly entered in the stock register. But dead stock register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

Investment :- No investment has been made during the year 2013-14

Advance :- The payment and adjustment of the advance have not been shown in the cash book properly. Advance paid to different persons were shown as final expenditure in the cash book. Outstanding position do not form a part of opening balance as well as closing balance at the beginning and end of the year

An abstract position of advance paid & adjusted during the year under audit is furnished below.

Name of the cash book	Outstanding advance as on 01.04.13	Advance paid during the year under audit	Total advance	Advance adjusted during the year under audit	Advance outstanding as on 31.03.2014 as per audit	Advance outstanding as on 31.03.2014 as per cash book	Difference
Main cash book	0.00	2175161.00	2175161.00	2175161.00	0.00	0.00	0.00
Total	0.00	2175161.00	2175161.00	2175161.00	0.00	0.00	0.00

16.10 - DRY LAND AGRICULTURE PROJECT,PHULBANI OSP-109,110

DRY LAND AGRICULTURE PROJECT,PHULBANI

TITLE SHEET	
Name of the institution	Dry Land Agriculture Project,Phulbani
Year of accounts under audit	2013-14
Name of the local authority during the year of A/Cs	Dr. Sarat Chandra Nayak, CS 01.04.2013 to 31.03.2014
Name of the local authority at the time of audit	Dr Dillip Chandra Bastia, CS
Duration of audit	26.10.2016 to 08.11.2016 (5 working days in terms of Party)

Physical verification:

Physical verification of liquid cash on the day of commencement of audit i.e. on dt- 03.09.2016 before transaction could not conducted due to non-maintenance of up to date cash book.

List of Verified Records:

- 1 Main cash book
- 2 Revolving fund cash book.
- 3 Release register
- 4 Produce register
- 5 Paid vouchers relation to year 2013-14
- 6 Banks scroll
- 7 Stock register
- 8 B.D/Cheque register
- 9 Other records & registers as required
- 10 Advance ledger/outstanding advance ledger
- 11 Overseer diary

List of important records not maintained

1. Advance redger/outstanding advance ledger
2. Register of annual receipts & Expenditure

FINACIAL POSITION

NAME OF THE CASH BOOK	OPENING BALANCE ON 1.4.2013	RECEIPT DURING THE YEAR UNDER AUDIT	TOTAL	EXPENDITURE DURING THE YEAR UNDER AUDIT	CLOSING BALANCE AS ON 1.4.2014 AS PER AUDIT	CLOSING BALANCE AS ON 1.4.2014 AS PER CASH BOOK	DIFFERENCE
MAIN CASH BOOK	1003.00	2067240.00	2068243.00	2067240.00	1003.00	1003.00	0.00

TOTAL	1003.00	2067240.00	2068243.00	2067240.00	1003.00	1003.00	0.00
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Cash book wise closing balance on 31.03.214

Name of the cash book	In cash (Rs)	In bank (Rs)	Total
Main cash book	0.00	1003.00	1003.00
Total	0.00	1003.00	1003.00

Details of Receipt & Expenditure Figure of Main cash book

Sl no	Head of A/c	Receipt during the year 2013-14	Expenditure during the year 2013-14		
			Actual Expenditure	Refunded/ Deposited to the University	Total
1	Recurring Grant	237000.00	237000.00	0.00	237000.00
	Travelling expenses	46500.00	41268.00	5232.00	46500.00
	Total	283500.00	278268.00	5232.00	283500.00
2	National Innovation Climate Resilient in Agriculture(NICRA)	753800.00	447072.00	306728.00	753800.00
	Travelling expense	25000.00	25000.00	0.00	25000.00
	Total	778800.00	472072.00	306728.00	778800.00
3	Tribal Sub Plan(TSP)				
	Recurring Grant	1004940.00	332997.00	671943.00	1004940.00
	Total	1004940.00	332997.00	671943.00	1004940.00
Grand Total		2067240.00	1083337.00	983903.00	2067240.00

The details of refund unspent grant were furnished below

Head of A/C	Reference of No of refund	Reference of Cheque no of refund	Amount	Refund to
Unspent TE grant (DLAP)	117/31.03.2014	174712/31.03.2014	5232.00	Comptroller(OUAT)
Unspent NICRA grant	118/3103.2014	174713/31.03.2014	306728.00	Comptroller(OUAT)
Unspent TSP grant	117/31.03.2014	174712/31.03.2014	671743.00	Comptroller(OUAT)
Total			983903.00	

Sale Proceeds amount deposited to OUAT

- Book No-2700 M.R No. 75 Rs 9683.00
- Book No-2700 M.R No. 76 & 77 Rs 7618.00
- Book No-2700 M.R No. 78 Rs 6000.00

Total Sale Proceeds Rs 23301.00

Details of closing balance as per bank pass books & cash book figure

Name of the bank	A/C no	Closing balance	Closing balance of bank pass book	Closing balance of Cash book	Difference	Name of the cash book
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SBI,Phulbani	10812134030	31.03.2014	1046230.00	1003.00	1045227.00	Main cash book
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Reconciliation of the Main Cash book

However on issue of POM, the reply of local authority is not satisfactory. Hence the Reconciliation amount of Rs 10,45,227.00 is kept under objection.

Stock Position :- All stock stores purchased during the year under audit were duly enter in the stock register . But dead stock register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

Investment :- No investment has been made during the year 2013-14

Advance :- The payment and adjustment of the advance have not been shown in the cash book properly . Advance paid to different persons were shown as final expenditure in the cash book .Outstanding position do not from a part of opening balance as well as closing balance at the beginning and end of the year

An abstract position of advance paid & adjusted during the year under audit is furnished below .

Name of the cash book	Outstanding advance as on 01.04.13	Advance paid during the year under audit	Total advance	Advance adjusted during the year under audit	Advance outstanding as on 31.03.2014 as per audit	Advance outstanding as on 31.03.2014 as per cash book	Difference
Main cash book	0.00	783651.00	783651.00	783651.00	0.00	0.00	0.00
Total	0.00	783651.00	783651.00	783651.00	0.00	0.00	0.00

16.11 - REGIONAL RESEACH AND TECHNOLGY TRANSFOR STATION, G.UDAYAGIRI OSP-138.139

REGIONAL RESEACH AND TECHNOLGY TRANSFOR STATION, G.UDAYAGIRI

TITLE SHEET	
Name of the institution	REGIONAL RESEACH AND TECHNOLGY TRANSFOR STATION, G.UDAYAGIRI
Year of accounts under audit	2013-14
Name of the local authority during the year of A/Cs	Sri Akshaya Kumar Sethi, ADR 01.04.2013 to 31.03.2014
Name of the local authority at the time of audit	Sri Akshaya Kumar Sethi, ADR
Duration of audit	09.11.2016 to 22.11.2016 (5 working days in terms of Party)

Physical verification:

Physical verification of liquid cash on the day of commencement of audit i.e. on dt- 09.11.2016 before transaction could not conducted due to non-maintenance of up to date cash book.

List of Verified Records:

- 1 Main cash book
- 2 Revolving fund cash book.
- 3 Release register
- 4 Produce register
- 5 Paid vouchers relation to year 2013-14

- 6 Banks scroll
- 7 Stock register
- 8 B.D/Cheque register
- 9 Other records & registers as required
- 10 Advance ledger/outstanding advance ledger
- 11 Overseer diary

List of important records not maintained

- 1. Advance ledger/outstanding advance ledger
- 2. Register of annual receipts & Expenditure

FINANCIAL POSITION

NAME OF THE CASH BOOK	OPENING BALANCE ON 1.4.2013	RECEIPT DURING THE YEAR UNDER AUDIT	TOTAL	EXPENDITURE DURING THE YEAR UNDER AUDIT	CLOSING BALANCE AS ON 1.4.2014 AS PER AUDIT	CLOSING BALANCE AS ON 1.4.2014 AS PER CASH BOOK	DIFFERENCE
MAIN CASH BOOK	12074.37	272684.00	284758.37	274649.00	10109.37	10109.37	0.00
REVOLVING FUND CASH BOOK	175693.45	35200.00	210893.45	176793.00	34100.45	34100.45	0.00
TOTAL	187767.82	307884.00	495651.82	451442.00	44209.82	44209.82	0.00

Cash book wise closing balance on 31.03.214

Name of the cash book	In cash (Rs)	In bank (Rs)	Total
Main cash book	0.00	10109.37	10109.37
Revolving fund	0.00	34100.45	34100.45
Total	0.00	44209.82	44209.82

Details of Receipt & Expenditure Figure of Main cash book

Sl no	Head of A/c	Receipt during the year 2013-14	Expenditure during the year 2013-14		
			Actual Expenditure	Refunded/ Deposited to the University	Total
1	Recurring Grant	161000.00	128363.00	31816.00	160179.00
	Travelling expenses	16000.00	6564.00	9436.00	16000.00
	Total	177000.00	134927	41252.00	176179.00
2	Integrated Agro Advisory Service (IAAS)	58800.00	58800.00	0.00	58800.00
	Travelling expense	30000.00	23964.00	6036.00	30000.00
	Travelling expense for 2012-13	0.00	0.00	2786.00	2786.00
	Total	88800.00	82764.00	8822.00	91586.00
3	Sale Proceeds	6884.00	0.00	6884.00	6884.00
Grand Total		272684.00	217691.00	56958.00	274649.00

Details of Receipt & Expenditure Figure of Revolving fund cash book

Sl no	Head of A/c	Receipt during the year 2013-14	Expenditure during the year 2013-14		
			Actual Expenditure	Refunded/ Deposited to the University	Total
1	Sale proceeds	35200.00	2102.00	174691.00	176793.00
	Total	35200.00	2102.00	174691.00	176793.00

Details of closing balance as per bank pass books & cash book figure

Name of the bank	A/C no	Closing balance	Closing balance of bank pass book	Closing balance of Cash book	Difference	Name of the cash book
SBI, G.Udayagiri	11754367028	31.03.2014	196245.37	10109.37	186136.00	Main cash book
SBI,G.Udayagiri	11754367039	31.03.2014	36202.45	34100.45	2102.00	Revolving fund cash book

Reconciliation of the Main Cash book

The reconciliation of Main Cash Book of Rs. 1,86,136.00 is given below.

Sl.No	Cheque No. & Date	Amount
01	58146/24.3.14	(-)10000.00
02	58147/24.3.14	(-)5000.00
03	58153/25.3.14	(-)8563.00
04	58154/26.3.14	(-)1837.00
05	58155/26.3.14	(-)1156.00
06	58156/27.3.14	(-)13356.00
07	58157/28.3.14	(-)5000.00
08	58158/28.3.14	(-)13600.00
09	58159/28.3.14	(-)14000.00
10	58160/28.3.14	(-)5000.00
11	58161/29.3.14	(-)12000.00
12	58162/30.3.14	(-)1000.00
13	58163/30.3.14	(-)1000.00
14	58164/30.3.14	(-)1000.00
15	58165/30.3.14	(-)4000.00
16	58166/31.3.14	(-)4900.00
17	58167/31.3.14	(-)3000.00
18	58167/31.3.14	(-)3094.00
19	58169/31.3.14	(-)2796.00
20	58170/31.3.14	(-)388.00
21	58171/31.3.14	(-)286.00
22	58172/31.3.14	(-)23964.00
23	58173/31.3.14	(-)44772.00
24	58174/31.3.14	(-)6036.00
25	Credited to Bank pass book on 10.04.2013	(+)388.00
	Total	186136.00

Reconciliation of the Revolving Fund Cash book

The reconciliation of Revolving Fund Cash Book of Rs. 2102.00 is given below.

Sl.No	Cheque No. & Date	Amount
01	125077/28.3.14	1137.00
02	125078/28.3.14	965.00
	Total	2102.00

Stock Position :- All stock stores purchased during the year under audit were duly enter in the stock register . But dead stock register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

Investment :- No investment has been made during the year 2013-14

Advance :- The payment and adjustment of the advance have not been shown in the cash book properly . Advance paid to different persons were shown as final expenditure in the cash book .Outstanding position do not from a part of opening balance as well as closing balance at the beginning and end of the year

An abstract position of advance paid & adjusted during the year under audit is furnished below .

Name of the cash book	Outstanding advance as on 01.04.13	Advance paid during the year under audit	Total advance	Advance adjusted during the year under audit	Advance outstanding as on 31.03.2014 as per audit	Advance outstanding as on 31.03.2014 as per cash book	Difference
Main cash book	0.00	214691.00	214691.00	214691.00	0.00	0.00	0.00
Revolving fund cash book	0.00	2102.00	2102.00	2102.00	0.00	0.00	0.00
Total	0.00	216793.00	216793.00	216793.00	0.00	0.00	0.00

16.12 - KRISHI VIGYANA KENDRA KANDHAMAL OSP-140,141

KRISHI VIGYANA KENDRA KANDHAMAL

TITLE SHEET	
Name of the institution	KRISHI VIGYANA KENDRA ,Kandhamal
Year of accounts under audit	2013-14
Name of the local authority during the year of A/Cs	1-Dr. Shradhanjali Mohapatra, P.C (1.04.2013 to 30.11.2013) 2-Dr. Dharam Vir Singh, PC (1.12.2013 to 31.03.2014)
Name of the local authority at the time of audit	Dr. Dharam Vir Singh, PC
Duration of audit	23.11.2016 to 03.12.2016 (5 working days in terms of Party)

Physical verification:

The Physical verification could not be conducted on the day of commencement of audit of the institution i.e dt 23.11.2016 (before transaction) as record produced at a central place i.e Berhampur

List of Verified Records:

- 1 Main cash book
- 2 Revolving fund cash book.
- 3 Release register
- 4 Produce register
- 5 Paid vouchers relation to year 2013-14

- 6 Banks scroll
- 7 Stock register
- 8 B.D/Cheque register
- 9 Other records & registers as required
- 10 Advance ledger/outstanding advance ledger
- 11 Overseer diary

List of important records not maintained

1. Advance redger/outstanding advance ledger
2. Register of annual receipts & Expenditure

FINANCIAL POSITION

NAME OF THE CASH BOOK	OPENING BALANCE ON 1.4.2013	RECEIPT DURING THE YEAR UNDER AUDIT	TOTAL	EXPENDITURE DURING THE YEAR UNDER AUDIT	CLOSING BALANCE AS ON 1.4.2014 AS PER AUDIT	CLOSING BALANCE AS ON 1.4.2014 AS PER CASH BOOK	DIFFERENCE
MAIN CASH BOOK	798741.00	2486300.00	3285041.00	2544041.00	741000.00	741000.00	0.00
Revolving Fund Cash book	132563.00	340975.00	473538.00	276916.00	196622.00	196622.00	0.00
TOTAL	931304.00	2827275.00	3758579.00	2820957.00	937622.00	937622.00	0.00

Cash book wise closing balance on 31.03.214

Name of the cash book	In cash (Rs)	In bank (Rs)	Total
Main cash book	0.00	741000.00	741000.00
Revolving Fund Cash book	0.00	196622.00	196622.00
Total	0.00	937622.00	937622.00

Details of Receipt & Expenditure Figure of Main cash book

Sl no	Head of A/c	Receipt during the year 2013-14	Expenditure during the year 2013-14		
			Actual Expenditure	Refunded/ Deposited to P.D ATMA	Total
1	Recurring Grant	1578800.00	1578800.00	0.00	1578800.00
	Travelling expenses	112500.00	112500.00	0.00	112500.00
	Total	1691300.00	1691300.00	0.00	1691300.00
2	Agricultural Technology Management Agency(ATMA)	40000.00	80000.00	0.00	80000.00
	Total	40000.00	80000.00	0.00	80000.00
3	Bringing Green Revolution in Eastern region of India (BGREI)	50000.00	10856.00	56885.00	67741.00
	Total	50000.00	10856.00	56885.00	67741.00
4	Rashtriya Krishi Vikas Yojana(RKVY)	625000.00	625000.00	0.00	625000.00
5	Loan	80000.00	80000.00	0.00	80000.00

Total	80000.00	80000.00	0.00	80000.00
Grand Total	2486300.00	2487156.00	56885.00	2544041.00

Details of Receipt & Expenditure Figure of Revolving fund cash book

Sl no	Head of A/c	Receipt during the year 2013-14	Expenditure during the year 2013-14		
			Actual Expenditure	Refunded/ Deposited to the University	Total
1	Sale proceeds	260975.00	196916.00	0.00	196916.00
2	Loan	80000.00	80000.00	0.00	80000.00
	Total	340975.00	276916.00	0.00	276916.00

Details of closing balance as per bank pass books & cash book figure

Name of the bank	A/C no	Closing balance	Closing balance of bank pass book	Closing balance of Main Cash book	Difference	Name of the pass book
SBI, G.Udayagiri	117543367211	31.03.2014	1772663.00	741000.00	1031663.00	Main pass book
SBI, G.Udayagiri	11754367222	31.03.2014	175299.00	196622.00	(-)21323.00	Revolving fund pass book
Total			1947962.00	937622.00	1010340.00	

Reconciliation of the Main Cash book

However on issue of POM, the local authority has failed to comply the reconciliation amount of Rs 10,10,340.00 till the close of audit. Hence the amount of Rs 10,10,340.00 is kept under objection.

Stock Position :- All stock stores purchased during the year under audit were duly entered in the stock register. But dead stock register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

Investment :- No investment has been made during the year 2013-14

Advance :- The payment and adjustment of the advance have not been shown in the cash book properly. Advance paid to different persons were shown as final expenditure in the cash book. Outstanding position do not form a part of opening balance as well as closing balance at the beginning and end of the year

An abstract position of advance paid & adjusted during the year under audit is furnished below.

Name of the cash book	Outstanding advance as on 01.04.13	Advance paid during the year under audit	Total advance	Advance adjusted during the year under audit	Advance outstanding as on 31.03.2014 as per audit	Advance outstanding as on 31.03.2014 as per cash book	Difference
Main cash book	0.00	949089.00	949089.00	949089.00	0.00	0.00	0.00
Revolving Fund Cash book	0.00	196206.00	196206.00	19206.00			
Total	0.00	1145295.00	1145295.00	1145295.00	0.00	0.00	0.00

16.13 - KRISHI VIGYANA KENDRA BOUDHA OSP-144,145

KRISHI VIGYANA KENDRA BOUDHA

TITLE SHEET	
Name of the institution	KRISHI VIGYANA KENDRA,BOUDH
Year of accounts under audit	2013-14
Name of the local authority during the year of A/Cs	1-Dr. Bhakta Charan Dhir, P.C (1.04.2013 to 26.02.2014) 2-Dr. Niranjana Das, PC (27.02.2014 to 31.03.2014)
Name of the local authority at the time of audit	Dr. Sutanu Kumar Satpathy, PC
Duration of audit	06.12.2016 to 19.12.2016 (5 working days in terms of Party)

Physical verification:

The Physical verification could not be conducted on the day of commencement of audit of the institution i.edt 06.12.2016 (before transaction) as record produced at a central place i.e Berhampur

List of Verified Records:

- 1 Main cash book
- 2 Revolving fund cash book.
- 3 Release register
- 4 Produce register
- 5 Paid vouchers relation to year 2013-14
- 6 Banks scroll
- 7 Stock register
- 8 B.D/Cheque register
- 9 Other records & registers as required
- 10 Advance ledger/outstanding advance ledger
- 11 Overseer diary

List of important records not maintained

1. Advance redger/outstanding advance ledger
2. Register of annual receipts & Expenditure

FINACIAL POSITION

NAME OF THE CASH BOOK	OPENING BALANCE ON 1.4.2013	RECEIPT DURING THE YEAR UNDER AUDIT	TOTAL	EXPENDITURE DURING THE YEAR UNDER AUDIT	CLOSING BALANCE AS ON 1.4.2014 AS PER AUDIT	CLOSING BALANCE AS ON 1.4.2014 AS PER CASH BOOK	DIFFERENCE
MAIN CASH BOOK	26006.00	1545000.00	1571006.00	1554320.00	16686.00	16686.00	0.00
Revolving Fund Cash book	79893.00	156201.00	236094.00	105236.00	130858.00	130858.00	0.00
TOTAL	105899.00	1701201.00	1807100.00	1659556.00	147544.00	147544.00	0.00

Cash book wise closing balance on 31.03.214

Name of the cash book	In cash (Rs)	In bank (Rs)	Total
Main cash book	0.00	16686.00	16686.00
Revolving Fund Cash book	0.00	130858.00	130858.00
Total	0.00	147544.00	147544.00

Details of Receipt & Expenditure Figure of Main cash book

Sl no	Head of A/c	Receipt during the year 2013-14	Expenditure during the year 2013-14		
			Actual Expenditure	Refunded/ Deposited to P.D ATMA	Total
1	Recurring Grant	1005000.00	965300.00	39700.00	1005000.00
	Travelling expenses	112500.00	104691.00	7809.00	112500.00
	Total	1117500.00	1069991.00	47509.00	1117500.00
2	Bringing Green Revolution in Eastern region of India (BGREI)	0.00	9320.00	0.00	9320.00
	Total	0.00	9320.00	0.00	9320.00
3	Rashtriya Krishi Vikas Yojana(RKVY)	425000.00	425000.00	0.00	425000.00
	Total	425000.00	425000.00	0.00	425000.00
4	Sale Proceeds	2500.00	0.00	2500.00	2500.00
	Total	2500.00	0.00	2500.00	2500.00
Grand Total		1545000.00	1504311.00	50009.00	1554320.00

Details of Receipt & Expenditure Figure of Revolving fund cash book

Sl no	Head of A/c	Receipt during the year 2013-14	Expenditure during the year 2013-14		
			Actual Expenditure	Refunded/ Deposited to the University	Total
1	Sale proceeds	149420.00	105236.00	0.00	105236.00
2	Loan Refund	5000.00	0.00	0.00	0.00
3	Interest	1781.00	0.00	0.00	0.00
	Total	156201.00	105236.00	0.00	105236.00

Details of closing balance as per bank pass books & cash book figure

Name of the bank	A/C no	Closing balance	Closing balance of bank pass book	Closing balance of Cash book	Difference	Name of the pass book
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SBI, Baghipada Boudh	11758917116	31.03.2014	562863.00	16686.00	546177.00	Main Cash book
SBI,,Baghipada Boudh	30586643554	31.03.2014	130858.00	130858.00	0.00	Revolving Fund Cash book

Reconciliation of the Main Cash book

The reconciliation amount of Rs 5,46,117.00 of Main cash book is given below.´

Sl No	Cheque No & Date	Amunt
1	161274/31.3.2014	6552.00
2	161268/31.3.2014	2100.00
3	212684/31.3.2014	2696.00
4	212685/31.3.2014	4316.00
5	212687/31.3.2014	3278.00
6	212683//31.3.2014	6844.00
7	212686/31.3.2014	3779.00
8	212688/31.3.2014	2706.00
9	212678/31.3.2014	1396.00
10	212692/31.3.2014	7309.00
11	161271/31.3.2014	40200.00
12	212679/31.3.2014	17676.00
13	212682/31.3.2014	6504.00
14	212680/31.3.2014	8423.00
15	212676/31.3.2014	190604.00
16	212677/31.3.2014	8000.00
17	212681/31.3.2014	6294.00
18	212689/31.3.2014	2500.00
19	212690/31.3.2014	75000.00
20	212691/31.30.2014	150000.00
	Total	546177.00

Stock Position :- All stock stores purchased during the year under audit were duly enter in the stock register . But dead stock register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

Investment :- No investment has been made during the year 2013-14

Advance :- The payment and adjustment of the advance have not been shown in the cash book properly . Advance paid to different persons were shown as final expenditure in the cash book .Outstanding position do not from a part of opening balance as well as closing balance at the beginning and end of the year

An abstract position of advance paid & adjusted during the year under audit is furnished below .

Name of the cash book	Outstanding advance as on 01.04.13	Advance paid during the year under audit	Total advance	Advance adjusted during the year under audit	Advance outstanding as on 31.03.2014 as per audit	Advance outstanding as on 31.03.2014 as per cash book	Difference
Main cash book	0.00	505038.00	505038.00	505038.00	0.00	0.00	0.00
Revolving Fund Cash book	0.00	89236.00	89236.00	89236.00	0.00	0.00	0.00
Total	0.00	594274.00	594274.00	594274.00	0.00	0.00	0.00

16.14 - KRUSHI VIGYANA KENDRA KEONJHAR OSP-176,177,178

KRUSHI VIGYANA KENDRA KEONJHAR

TITLE SHEET	
Name of the institution	KRISHI VIGYANA KENDRA ,Keonjhar
Year of accounts under audit	2013-14
Name of the local authority during the year of A/Cs	1-Dr. Sunil Kumar Mohapatra,P.C (1.04.2013 to 31.03.2014
Name of the local authority at the time of audit	Dr. Sujit Kumar Nath, (S.S &H)
Duration of audit	21.12.2016 to 03.01.2017 (5 working days in terms of Party)

Physical verification:

Physical verification of liquid cash on the day of commencement of audit i.e. on dt- 21.12.2016 before transaction could not conducted due to non-maintenance of up to date cash book.

List of Verified Records:

- 1 Main cash book
- 2 Revolving fund cash book.
- 3 Release register
- 4 Produce register
- 5 Paid vouchers relation to year 2013-14
- 6 Banks scroll
- 7 Stock register
- 8 B.D/Cheque register
- 9 Other records & registers as required
- 10 Advance ledger/outstanding advance ledger
- 11 Overseer diary

List of important records not maintained

1. Advance redger/outstanding advance ledger
2. Register of annual receipts & Expenditure

FINACIAL POSITION

NAME OF THE CASH BOOK	OPENING BALANCE ON 1.4.2013	RECEIPT DURING THE YEAR UNDER AUDIT	TOTAL	EXPENDITURE DURING THE YEAR UNDER AUDIT	CLOSING BALANCE AS ON 1.4.2014 AS PER AUDIT	CLOSING BALANCE AS ON 1.4.2014 AS PER CASH BOOK	DIFFERENCE

MAIN CASH BOOK	540451.00	1687640.00	2228091.00	2228091.00	0.00	0.00	0.00
Revolving Fund Cash book	150000.00	271412.00	421412.00	321412.00	100000.00	100000.00	0.00
Agro-Polytechnic	0.00	110500.00	110500.00	110500.00	0.00	0.00	0.00
TOTAL	690451.00	2069552.00	2760003.00	2660003.00	100000.00	100000.00	0.00

Cash book wise closing balance on 31.03.214

Name of the cash book	In cash (Rs)	In bank (Rs)	Total
Main cash book	0.00	0.00	0.00
Revolving Fund Cash book	0.00	100000.00	100000.00
Agro-Polytechnic	0.00	0.00	0.00
Total	0.00	100000.00	100000.00

Details of Receipt & Expenditure Figure of Main cash book

Sl no	Head of A/c	Receipt during the year 2013-14	Expenditure during the year 2013-14		
			Actual Expenditure	Refunded/ Deposited to P.D ATMA/University	Total
1	Recurring Grant	1287500.00	991300.00	296200.00	1287500.00
	Travelling expenses	112500.00	108700.00	3800.00	112500.00
	Total	1400000.00	1100000.00	300000.00	1400000.00
2	Agricultural Technology Management Agency(ATMA)	0.00	0.00	498451.00	498451.00
	Total	0.00	0.00	498451.00	498451.00
3	Bringing Green Revolution in Eastern region of India (BGREI)	60000.00	60000.00	0.00	60000.00
	Total	60000.00	60000.00	0.00	60000.00
4	Rashtriya Krishi Vikas Yojana(RKVY)	225000.00	225000.00	0.000	225000.00
	Total	225000.00	225000.00	0.00	225000.00
5	Soil Testing	2640.00	0.00	2640.00	2640.00
	Total	2640.00	0.00	2640.00	2640.00
6	Tribal Sub-Plan	0.00	42000.00	0.00	42000.00
	Grand Total	1687640.00	1427000.00	801091.00	2228091.00

Details of Receipt & Expenditure Figure of Revolving fund cash book

Sl no	Head of A/c	Receipt during the year 2013-14	Expenditure during the year 2013-14		
			Actual Expenditure	Refunded/ Deposited to the University	Total
1	Sale proceeds	271412.00	170841.00	150571.00	321412.00
	Total	271412.00	170841.00	150571.00	321412.00

Details of Receipt & Expenditure Figure of Agro-Polytechnic cash book

Sl no	Head of A/c	Receipt during the year 2013-14	Expenditure during the year 2013-14

			Actual Expenditure	Refunded/ Deposited to the University	Total
1	Contingency	110500.00	94820.00	15680.00	110500.00
	Total	110500.00	94820.00	15680.00	110500.00

Details of closing balance as per Bank pass books & Cash book figure

Name of the bank	A/C no	Closing balance	Closing balance of bank pass book	Closing balance of Cash book	Difference	Name of the pass book
SBI, Keonjhar	11382659932	31.03.2014	621188.30	0.00	621188.30	Main Cash book
SBI, Keonjhar	30554081340	31.03.2014	238704.00	100000.00	138704.00	Revolving Fund Cash book
SBI, Keonjhar	33434426725	31.03.2014	92730.00	0.00	92730.00	Agro-Polytechnic

Reconciliation of the Main Cash book

The reconciliation of Rs 621188.30 of Main cash book is given below.

Sl No	Cheque No & Date	Amount
1	51628/29.3.2014	15000.00
2	51627/29.3.2014	27500.00
3	51621/26.3.2014	1475.00
4	51643/31.3.2014	7966.00
5	51594/11.3.2014	1000.00
6	51595/11.3.2014	3000.00
7	51558/3.2.2014	9792.00
8	51625/29.3.2014	10458.00
9	51565/3.2.2014	2875.00
10	51581/26.2.2014	200.00
11	51560/3.2.2014	24793.00
12	51576/24.2.2014	2499.00
13	51607/15.3.2014	1500.00
14	51596/13.3.2014	200.00
15	51626/29.3.2014	1300.00
16	51631/29.3.2014	3275.00
17	51632/29.3.2014	3396.00
18	51608/18.3.2014	3160.00
19	51639/29.3.2014	593.00
20	51586/7.3.2014	1014.00
21	51615/22.3.2014	2132.00
22	51597/12.3.2014	3360.00
23	51623/26.3.2014	1307.00
24	51644/31.3.2014	16359.00
25	51619/22.3.2014	600.00
26	51633/29.3.2014	750.00
27	51585/7.3.2014	945.00

28	51583/1.3.2014	920.00
29	51601/14.3.2014	575.00
30	51575/24.2.2014	2420.00
31	51580/26.2.2014	852.00
32	51645/31.3.2014	2640.00
33	51609/18.3.2014	13850.00
34	51622/26.3.2014	13550.00
35	51642/31.3.2014	47020.00
36	51637/29.3.2014	100.00
37	51638/29.3.2014	7621.00
38	51614/22.3.2014	1406.00
39	51640/31.3.2014	7432.00
40	51613/22.3.2014	4949.00
41	51624/29.3.2014	3296.00
42	51620/26.3.2014	1200.00
43	51618/22.3.2014	6720.00
44	51646/31.3.2014	676.00
45	51639/31.3.2014	1440.00
46	51634/29.3.2014	200.00
47	51635/29.3.2014	375.00
48	51559/3.2.2014	5450.00
49	51647/31.3.2014	36400.00
50	51641/31.3.2014	78451.00
51	51648/31.3.2014	225000.00
	Total	608992.00

Reconciliation

Bank scroll on 31.3.2014	621188.30
Pending cheques to be cleared	608992.00
Bank closing balance (After clearing of pending cheques)	12196.30
Main cash book closing balance	0.00
Excess in Bank Account	12196.30

The Reconciliation of Revolving Fund cash book of Rs **138704.00** is given below.

Sl No	Cheque No & Date	Amount
1	046688/18.3.2014	1240.00
2	046690/29.3.2014	11718.00
3	046689/26.3.2014	1800.00
4	046687/18.3.2014	1425.00
5	046691/31.3.2014	15075.00
	Total	166754.00

Bank scroll on 31.3.2014	238704.00
Pending cheque to be cleared	166754.00
Bank closing balance	71950.00
Return of account keeping charge on dt 04.07.2014 debited on 13.03.2014	550.00
DEPOSIT (Cheque) in cash book on 29.03.2014 and in bank on dt 2.04.2014	27500.00
Final closing balance as on 31.3.2014	100000.00
Excess/Deficit in bank account	100000.00

The Reconciliation of Agro-Polytechnic cash book of Rs **92,720.00** is given below

Sl No	Cheque No & Date	Amount
1	409332/31.3.2014	39990.00
2	409328/18.3.2014	10107.00
3	409334/31.3.2014	15680.00

4	409331/26.3.2014	10000.00
5	409335/31.3.2014	17800.00
6	409333/31.3.2014	14703.00
	Total	108280.00
Bank Scroll on 31.03.2014		92730.00
Return of account keeping charge on 24.4.2014 debited on 13.3.2014		550.00
DEPOSIT (Cheque) in cash book on 29.3.2014 and in bank on dt 2.4.2014		15000.00
Bank balance		108280.00
Pending cheque to be cleared		108280.00
Main cash closing balance on 31.3.2014		0.00

Stock Position :- All stock stores purchased during the year under audit were duly enter in the stock register . But dead stock register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

Investment :- No investment has been made during the year 2013-14

Advance :- The payment and adjustment of the advance have not been shown in the cash book properly . Advance paid to different persons were shown as final expenditure in the cash book .Outstanding position do not from a part of opening balance as well as closing balance at the beginning and end of the year

An abstract position of advance paid & adjusted during the year under audit is furnished below .

Name of the cash book	Outstanding advance as on 01.04.13	Advance paid during the year under audit	Total advance	Advance adjusted during the year under audit	Advance outstanding as on 31.03.2014 as per audit	Advance outstanding as on 31.03.2014 as per cash book	Difference
Main cash book	0.00	353373.00	353373.00	353373.00	0.00	0.00	0.00
Revolving Fund Cash book	0.00	143584.00	143584.00	143584.00	0.00	0.00	0.00
Agro-Polytechnic	0.00	11725.00	11725.00	11725.00	0.00	0.00	0.00
Total	0.00	508682.00	508682.00	508682.00	0.00	0.00	0.00

16.15 - REGIONAL RESEACH AND TECHNOLGY TRANSFOR STATION, KEONJHAR

REGIONAL RESEARCH AND TECHNOLOGY TRANSFER STATION, KEONJHAR

TITLE SHEET	
Name of the institution	REGIONAL RESEARCH AND TECHNOLOGY TRANSFER STATION, KEONJHAR
Year of accounts under audit	2013-14
Name of the local authority during the year of A/Cs	1-Dr. Pravat Kumar Roul, ADR 01.04.2013 to 15.10.2013 2-Dr. Dayanidhi Mishra, ADR 16.10.2013 to 31.03.2014
Name of the local authority at the time of audit	Dr. Hrusikesh Patro, ADR
Duration of audit	11.01.2017 to 24.01.2017 (5 working days in terms of Party)

Physical verification:

Physical verification of liquid cash on the day of commencement of audit i.e. on dt- 10.01.2017 before transaction could not conducted due to non-maintenance of up to date cash book.

List of Verified Records:

- 1 Main cash book
- 2 Revolving fund cash book.
- 3 Release register
- 4 Produce register
- 5 Paid vouchers relation to year 2013-14
- 6 Banks scroll
- 7 Stock register
- 8 B.D/Cheque register
- 9 Other records & registers as required
- 10 Advance ledger/outstanding advance ledger
- 11 Overseer diary
- 12 AICRP on Linseed
- 13 AICRP on MULLaRP

List of important records not maintained

1. Advance ledger/outstanding advance ledger
2. Register of annual receipts & Expenditure

FINACIAL POSITION

NAME OF THE CASH BOOK	OPENING BALANCE AS ON 1.4.2013	RECEIPT DURING THE YEAR UNDER AUDIT	TOTAL	EXPENDITURE DURING THE YEAR UNDER AUDIT	CLOSING BALANCE AS ON 1.4.2014 AS PER AUDIT	CLOSING BALANCE AS ON 1.4.2014 AS PER CASH BOOK	DIFFERENCE
MAIN CASH BOOK	442576.00	1719759.00	2162335.00	1520345.00	641990.00	641990.00	0.00
AICRP on Linseed	10000.00	1014849.00	1024849.00	1014849.00	10000.00	10000.00	0.00
AICRP on MULLaRP	0.00	226660.00	226660.00	226660.00	0.00	0.00	0.00
TOTAL	452576.00	2961268.00	3413844.00	2761854.00	651990.00	651990.00	0.00

Cash book wise closing balance on 31.03.214

Name of the cash book	In cash (Rs)	In bank (Rs)	Total
Main cash book	0.00	641990.00	641990.00
AICRP on Linseed	0.00	10000.00	10000.00
AICRP on MULLaRP	0.00	0.00	0.00
Total	0.00	651990.00	651990.00

Details of Receipt & Expenditure Figure of Main cash book

Sl no	Head of A/c	Receipt during the year 2013-14	Expenditure during the year 2013-14		
			Actual Expenditure	Refunded/ Deposited to the University	Total
1	State Plan	165000.00	157109.00	7891.00	165000.00
	Travelling expenses	10000.00	9294.00	706.00	10000.00
	Sale Proceeds	146700.00	0.00	105147.00	105147.00
	Total	321700.00	166403.00	113744.00	280147.00
2	Seed Production Programme	234000.00	169051.00	0.00	169051.00
	Sale Proceeds	706897.00	0.00	335428.00	335428.00
	Total	940897.00	169051.00	335428.00	504479.00
3	Planting Material Production (PMP)	36850.00	36850.00	0.00	36850.00
	Sale Proceeds	39217.00	0.00	84610.00	84610.00
	Total	76067.00	36850.00	84610.00	121460.00
4	Integrated Agro Advisory Service (IAAS)	45000.00	45000.00	0.00	45000.00
	Travelling expenses	22500.00	680.00	21820.00	22500.00
	Total	67500.00	45680.00	21820.00	67500.00
5	Evaluation of Rice Hybrids (Devgen Seeds)	78000.00	84816.00	0.00	84816.00
6	Kaveri Seeds	54000.00	54000.00	0.00	54000.00
7	Yaagantic Seeds	91100.00	103746.00	0.00	103746.00
8	Pravat Seeds	90495.00	108961.00	0.00	108961.00
9	Rashtriya Krishi Vikas Yojana(RKVY)	0.00	0.00	14790.00	14790.00
10	Excess O.B taken as on 1.04.2013	0.00	180446.00	0.00	180446.00
Grand Total		1719759.00	949953.00	570392.00	1520345.00

Details of Receipt & Expenditure Figure of AICRP on Linseed cash book

Sl no	Head of A/c	Receipt during the year 2013-14	Expenditure during the year 2013-14		
			Actual Expenditure	Refunded/ Deposited to the University	Total
1	Front Line Demonstration-Linseed	28800.00	28800.00	0.00	28800.00
2	Tribal Sub Plan Linseed	314049.00	272367.00	41682.00	314049.00
3	Linseed (ROC)	158800.00	158800.00	0.00	158800.00
4	Linseed TA	40000.00	40000.00	0.00	40000.00
5	Sale Proceeds	4200.00	0.00	4200.00	4200.00
6	Tropical Legumes-II (Chickpea)	469000.00	371427.00	97573.00	469000.00
	Total	1014849.00	871394.00	143455.00	1014849.00

Details of Receipt & Expenditure Figure of AICRP on MULLaRP cash book

Sl no	Head of A/c	Receipt during the year 2013-14	Expenditure during the year 2013-14		
			Actual Expenditure	Refunded/ Deposited to the University	Total
1	Recurring Contingency	180000.00	146808.00	33192.00	180000.00
2	Travelling expenses	45000.00	28858.00	16142.00	45000.00
3	Sale Proceeds	1660.00	0.00	1660.00	1660.00
	Total	226660.00	175666.00	50994.00	226660.00

Details of closing balance as per bank pass books & cash book figure

Name of the bank	A/C no	Closing balance	Closing balance of Bank pass book	Closing balance of Cash book	Difference	Name of the cash book
SBI, Main Branch Keonjhar	11382658258	31.03.2014	921815.02	641990.00	279825.02	Main cash book
SBI, Mining Road, Keonjhar	32120357627	31.03.2014	193989.00	10000.00	183989.00	AICRP on Linseed
SBI, Mining Road, Keonjhar	33207674187	31.03.2014	103097.00	0.00	103097.00	AICRP on MULLaRP

Reconciliation of the AICRP on Linseed book

The reconciliation of AICRP on Linseed Cash Book of Rs. 1,83,989 is given below.

A. Debit details

Sl.No	Cheque No. & Date	Amount
01	382957/02.04.2014	15000
02	382958/03.04.2014	64800
03	382961/09.04.2014	31920
04	382965/11.04.2014	4200
05	382963/15.04.2014	17475
06	382964/15.04.2014	125
07	382966/15.04.2014	28800
08	382960/15.04.2014	36444
09	382962/23.04.2014	17818
10	382970/24.04.2014	4031
11	382968/24.04.2014	17230
12	382972/24.04.2014	1800
13	382969/24.04.2014	6676
14	382971/24.04.2014	5114
15	382967/28.04.2014	3600
16	382959/28.04.2014	3100
17	382974/29.04.2014	97573
18	382973/29.04.2014	41682
	Total	397388

B. Credit details

Sl.No	Cheque No. & Date	Amount
1	119689/11.04.2014 issued by Comptroller, OUAT, Bhubaneswar	212849
2	Processing charges refunded by Bank/23.04.2014	550

Total	213399
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Reconciliation =Rs.397388 – Rs.213399=Rs.183989

Reconciliation of the Main cash book book

However on issue of POM, the local authority has failed the comply the reconciliation amount of Rs 2,79,825.02 till the close of audit. Hence the amount of Rs 2,79,825.02 is kept under objection.

Reconciliation of the AICRP on MULLaRP cash book book

However on issue of POM, the local authority has failed the comply the reconciliation amount of Rs 1,03,097.00 till the close of audit. Hence the amount of Rs 1,03,097.00 is kept under objection.

Stock Position :- All stock stores purchased during the year under audit were duly enter in the stock register . But dead stock register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

Investment :- No investment has been made during the year 2013-14

Advance :- The payment and adjustment of the advance have not been shown in the cash book properly . Advance paid to different persons were shown as final expenditure in the cash book .Outstanding position do not from a part of opening balance as well as closing balance at the beginning and end of the year

An abstract position of advance paid & adjusted during the year under audit is furnished below .

Name of the cash book	Outstanding advance as on 01.04.13	Advance paid during the year under audit	Total advance	Advance adjusted during the year under audit	Advance outstanding as on 31.03.2014 as per audit	Advance outstanding as on 31.03.2014 as per cash book	Difference
Main cash book	0.00	497437.00	497437.00	497437.00	0.00	0.00	0.00
AICRP on Linseed	0.00	376420.00	376420.00	376420.00	0.00	0.00	0.00
AICRP on MULLaRP	0.00	131373.00	131373.00	131373.00	0.00	0.00	0.00
Total	0.00	1005230.00	1005230.00	1005230.00	0.00	0.00	0.00

A-Excess Payment shown in Main cash book

The closing balance of all subsidiary cash books as on 31.03.2014 are given below:

Sl No	Name of the cash book	Closing Balance as on 31.03.2014
1	State Plan	41,553.00
2	Seed Production Programme	4,48,138.00
3	Plant Material Production (PMP)	8,456.00
4	IAAS	0.00
5	Devgeegn Seeds	0.00
6	Yaagentic Seeds	0.00
7	Pravat Seeds	0.00
8	RKVY	0.00
9	Strengthening of Seed Production	12,547.00
10	ATMA	20000.00
	Total	5,30694.00

The closing balance of Main cash book as on 31.03.2014 is Rs 6,41,990.00

The closing balance of all subsidiary cash books as on 31.303.2014 is Rs 5,30,694.00

Difference Rs 1,11,296.00

However on issue of POM, the local authority has failed the comply the reconciliation amount of Rs 1,11,296.00 till the close of audit. Hence

the amount of Rs 1,11,296.00 is kept under objection.

B-Sub-Excess payment on contingency of RRTTS, Keonjhar

On checking of the Main cash book w.r to subsidiary cash book of Yaagantic Seeds Pvt. Ltd for the year 2013-14, it is noticed that a sum of Rs 16420.00 bearing Cheque No-177603/29.03.2014 has been paid to Sri Bana Priya Mallik, SA . instead of Rs 16240.00. But he has submitted the vouchers Rs 16240.00 in the Yaagantic Seeds Pvt .Ltd Subsidiary cash book.

The excess amount of Rs 180.00 (Rs 16420.00 – Rs 16240.00) may be recovered from the person concerned. In exit conference the Local Authority shown to audit the recovered amount of Rs. 180.00 which is deposited on 31.03.2017 in support of MR book No. 4546/receipt No. 36. Hence the objection is dropped.

C-Excess amount shown in the opening balance

On checking of the Main cash book, it is noticed that a sum of Rs 4,42,576.00 is taken as opening balance instead of 2,62,130.00. The details are given below.

The opening balance of the Main cash book as on 1.04.2013 Rs 4,42,576.00

The closing balance of the Main cash book as on 31.03.2013 Rs 2,62,130.00

Difference Rs 1,80,446.00

On issue of audit objection memo in this regard the local authority has no reply and clarify till closer of audit. Till clarification of the same the difference amount of Rs 1,80,446.00 of opening balance of cash book as on 1.04.2013 of cash book is kept under objection.

16.16 - KRUSHI VIGYANA KENDRA MAYURBHANJ-II Jashipur OSP-201,202,203

KRUSHI VIGYANA KENDRA MAYURBHANJ-II (Jashipur)

TITLE SHEET	
Name of the institution	KRUSHI VIGYANA KENDRA MAYRBHANJ-II (Jashipur)
Year of accounts under audit	2013-14
Name of the local authority during the year of A/Cs	1-Dr. Sunil Kumar Mohapatra, PC 01.04.2013 to 3.06.2013 2-Dr. Sujit Kumar Bhuyan,PC 04.06.2013 to 31.03.2014
Name of the local authority at the time of audit	Dr Jagannath Patra , PC
Duration of audit	25.01.2017 to 07.02.2017 (5 working days in terms of Party)

Physical verification:

Physical verification of liquid cash on the day of commencement of audit i.e. on dt- 25.01.2017 before transaction could not conducted due to non-maintenance of up to date cash book.

List of Verified Records:

- 1 Main cash book
- 2 Revolving fund cash book.
- 3 Release register
- 4 Produce register
- 5 Paid vouchers relation to year 2013-14
- 6 Banks scroll
- 7 Stock register
- 8 B.D/Cheque register
- 9 Other records & registers as required
- 10 Advance ledger/outstanding advance ledger
- 11 Overseer diary

List of important records not maintained

1. Advance redger/outstanding advance ledger
2. Register of annual receipts & Expenditure

FINACIAL POSITION

NAME OF THE CASH BOOK	OPENING BALANCE ON 1.4.2013	RECEIPT DURING THE YEAR UNDER AUDIT	TOTAL	EXPENDITURE DURING THE YEAR UNDER AUDIT	CLOSING BALANCE AS ON 1.4.2014 AS PER AUDIT	CLOSING BALANCE AS ON 1.4.2014 AS PER CASH BOOK	DIFFERENCE
MAIN CASH BOOK	0.00	851300.00	851300.00	851300.00	0.00	0.00	0.00
REVOLVING FUND CASH BOOK	27356.00	190968.00	218324.00	142028.00	76296.00	76296.00	0.00
TOTAL	27356.00	1042268.00	1069624.00	993328.00	76296.00	76296.00	0.00

Cash book wise closing balance on 31.03.214

Name of the cash book	In cash (Rs)	In bank (Rs)	Total
Main cash book	0.00	0.00	0.00
Revolving fund	0.00	76296.00	76296.00
Total	0.00	79296.00	76296.00

Details of Receipt & Expenditure Figure of Main cash book

Sl no	Head of A/c	Receipt during the year 2013-14	Expenditure during the year 2013-14		
			Actual Expenditure	Refunded/ Deposited to	Total

				the University	
1	Recurring Grant	776300.00	791300.00	0.00	791300.00
	Travelling expenses	75000.00	60000.00	0.00	60000.00
Grand Total		851300.00	851300.00	0.00	851300.00

Details of Receipt & Expenditure Figure of Revolving fund cash book

Sl no	Head of A/c	Receipt during the year 2013-14	Expenditure during the year 2013-14		
			Actual Expenditure	Refunded/ Deposited to the University	Total
1	Sale proceeds	140968.00	0.00	0.00	0.00
	Contingency	50000.00	142028.00	0.00	142028.00
Grand Total		190968.00	142028.00	0.00	142028.00

Details of closing balance as per bank pass books & cash book figure

Name of the bank	A/C no	Closing balance	Closing balance of bank pass book	Closing balance of Cash book	Difference	Name of the cash book
SBI, Jashipur	32417957765	31.03.2014	235752.00	0.00	235752.00	Main cash book
SBI, Jashipur	32417957890	31.03.2014	78170.00	76296.00	1874.00	Revolving fund cash book

Reconciliation of the Main Cash book

The reconciliation of Main Cash Book of Rs. 2,35,752.00 is given below.

Sl.No	Cheque No. & Date	Amount
01	244858/2.4.14	12070.00
02	244857/2.4.14	14700.00
03	244859/2.4.14	14112.00
04	244854/3.4.14	6370.00
05	244862/4.4.14	18430.00
06	244863/4.4.14	34295.00
07	244855/7.4.14	27500.00
08	244856/7.4.14	33000.00
09	244861/7.4.14	19800.00
10	244860/22.4.14	28500.00
11	244865/23.4.14	9521.00
12	244868/26.4.14	2121.00
13	244864/28.4.14	5782.00
14	244853/30.4.14	6500.00
15	244867/30.4.14	2065.00
16	244866/1.5.14	986.00
Grand Total		235752.00

Reconciliation of the Revolving Fund Cash book

The reconciliation of Main Cash Book of Rs. 1,874.00 is given below.

Sl.No	Cheque No. & Date	Amount
01	096551/1.5.14	1874.00
Grand Total		1874.00

Stock Position :- All stock stores purchased during the year under audit were duly enter in the stock register . But dead stock register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

Investment :- No investment has been made during the year 2013-14

Advance :- The payment and adjustment of the advance have not been shown in the cash book properly . Advance paid to different persons were shown as final expenditure in the cash book .Outstanding position do not from a part of opening balance as well as closing balance at the beginning and end of the year

An abstract position of advance paid & adjusted during the year under audit is furnished below .

Name of the cash book	Outstanding advance as on 01.04.13	Advance paid during the year under audit	Total advance	Advance adjusted during the year under audit	Advance outstanding as on 31.03.2014 as per audit	Advance outstanding as on 31.03.2014 as per cash book	Difference
Main cash book	0.00	490920.00	490920.00	490920.00	0.00	0.00	0.00
Revolving fund cash book	0.00	120294.00	120294.00	120294.00	0.00	0.00	0.00
Total	0.00	611214.00	611214.00	611214.00	0.00	0.00	0.00

1-Sub: Clarification wanting

On checking of the main cash book w/r to B. D. Register and Bank scroll a sum of Rs. 75000.00 was receipt as T.A grants from University but on checking of expenditure register a sum of Rs. 60000.00 was spent on T. A bills and the rest of Rs. 15000.00 was spent on contingency.

In response to POM , the reply of the local authority is not satisfactory. Hence the expenditure of contingency out of T.A grant is inadmissible for which the amount of Rs 15000.00 towards spent on contingency is kept under objection till production of approval of higher authority.

16.17 - COLLEGE OF AGRICULTURAL ENGINEERING AND TECHNOLOGY,BHUBANESWAR CAET

PARA NO--16.17--COLLEGE OF AGRICULTURAL ENGINEERING AND TECHNOLOGY,BHUBANESWAR (CAET)

1.TITLE SHEET

SL NO	Name of the Institution	CAET
2.	Year of the Accounts under Audit	2013-14
3.	Name of the Local Authority during the year of A/C under audit	Dr Mahammad Khallid Khan,Prof.Dean (01.04.2013-to-31.03.2014)
4.	Name of the Local Authority at the time of audit .	Dr Lalit Mohan Gadanayak. (In-charge Dean,from 28.06.2016 to till continued)

2.PHYSICAL VERIFICATION.

The physical verification of cash of balance ,postage stamps ,and fee collection receipt books etc.was conducted on the day of commencement of audit of the institution i.e dt-31.10.2016 and result thereof was found as per the details furnished in the table below .

SL	PARTICULARS	BALANCE	PHYSICAL	DIFFERENCE	REMARKS
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		SHOWN AS PER CASH BOOK	BALANCE FOUND		
1.	Subsidiary cash book	Rs43,693.00	Rs43,693.00	NIL	
2.	Misc receipt books				
3.	Postage Stamps	Rs3,095.00(page no-20/c)	Rs 3,095.00 (page no-20/c)	NIL	

3. LIST OF VERIFIED RECORDS

- 1.General cash book .
2. Subsidiary cash book
3. Release register .
4. Daily collection register (DCR)
5. Misc Receipts Book.
- 6.Cheque issue register
- 7.Paid vouchers relating to year 2013-14 .
- 8.Expenditure registers .
- 9.Bank Scroll.
- 10.Stock registers of Dean office and 21 Deptt / Units .
- 11.Postage stamp Account Register
- 12.Cheque / BD received Register
- 13.Purchase files.
- 14.Other records & registers as required.

List of Important Records Not Maintained.

- 1.Advance Ledger / Out standing advance ledger .
- 2.Register of annual Receipts & Expenditure.

4.FINANCIAL POSITION.

The position in respect of receipts, and expenditure of College of Agricultural Engineering And Technology (CAET), Bhubaneswar for the financial year 2013-14 is abstracted below.

SL NO	PARTICULAR (CAET)	AMOUNTS (Rs)
1.	Opening Balance as on 01.04.2013	Rs7,82,820.00
2.	Receipts during the year (2013-14)	Rs1,71,22,857.00
3.	Total	Rs1,79,05,677.00
4.	Expenditure during the year (2013-14)	Rs1,64,08,695.00

5.	Closing Balance as on 31.03.2014 (as per cash book)	Rs 14,96,982.00
6.	Closing Balance as on 31.03.2014 (as per audit)	Rs 14,96,982.00
	Difference	Nil

Details of closing balance

In shape of cash = Nil

In Bank = Rs 14,96,982.00

5. Headwise Receipt & Expenditure statement of CAET (Main cash book) OUAT,BBSR for 2013-14

SI no	Head of Receipt	Amount	SI no	Head of Expenditure	Amount
1.	Students Collection	75,06,862.00	1.	Students collection deposited to Comptroller	48,18,794.00
2.	ICAR Dev Grant	58,50,000.00	2.	ICAR Dev Grant	58,50,000.00
3.	DST Scheme	Last year recpt	3.	DST Scheme	6,39,383.00
4.	NSS /DSW	40,050.00	4.	NSS	40,050.00
5.	NTS	80,000.00	5.	NTS	72,000.00
6.	Refreshment of Convocation	20,000.00	6.	Refreshment of Convocation	20,000.00
7.	UG /PG Merit Schlorship	1,89,600.00	7.	UG /PG Merit Schlorship	1,77,600.00
8.	Post Matric Scholarship	19,300.00	8.	Post Matric Scholarship	19,300.00
9.	Release of fund(Non-Plan)	25,93,600.00	9.	Release of fund(Non-Plan)	22,60,010.00
10.	Study Loan	3,40,245.00	10.	Study Loan	3,40,245.00
11.	P.G Entrance	7,764.00	11.	P.G Entrance	7,764.00
12.	Refund of excess money to students	5,056.00	12.	Refund of excess money to students	5,056.00
13.	Instrumentation cell	16,000.00	13.	Instrumentation cell	16,000.00
14.	OREDA Project	4,48,800.00	14.	OREDA Project	4,02,242.00
15.	Audit Recovery	5,580.00	15.	Paid to DSW from Student collection & Exp of Student Union	5,96,400.00 2,80,812.00
	TOTAL	1,71,22,857.00	16.	Paid to comptroller	4,83,459.00
			17.	Audit Recovery & other miscellenious expenditure	5,580.00 3,74,000.00

TOTAL Rs1,64,08,695.00

6.DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASS BOOK & CASH BOOK AS ON 31.03.2014

Name of the Bank	A/C No	C.B as per Bank pass book	C.B as per bank A/C shown in cash book	Difference
SBI OUAT Branch	10173711547	67,18,892.25	14,96,982.00	52,21,910.25

Reconciliation

From the above table it was clear that there was a difference of **Rs 52,21,910.25** between the bank balance as per cash book and pass book as on 31.03.2014 .The reconciliation of the same was called for by issuing memo.On issue of PMO in this regards Local Authority did not return the objection memo till the closure of audit.

Hence **Rs52,21,910.25** is kept under objection till the production of reconciliation statement.

Maintenance of Flexi Account in Banks

These days banks are offering facilities to incur higher returns on saving account through flexi deposits. It helps in earning high returns of a fixed deposit surplus money in the saving account. G.O NO-35425 (42) Fin-wm-misc-0003-2012 /dt-12.10.2012 provides for maintenance of flexi account in bank for centrally sponsored plan schemes so that higher returns from flexi deposits could be utilized for expansion of the scheme .

On verification ,it was found that such paraphernalia has not been maintained in this college. All funds were kept in a current account .So analysis of closing balance may be worked out and funds related to centrally sponsored planned scheme may be kept in flexi account. The reasons of non adherence to above Govt principle may be stated to audit .

6. STOCK POSITION

All stock and stores purchased during the year under audit were duly entered in the stock register but result of periodical (Annual / half yearly) physical verification report of stock & store of CAET for the year 2013-14 was not produced to audit for verification till the close of audit. But Dead stock register (Rule 106 and 107 of OGFR CL.6 of Finance & Acct Manual (1986) of OUAT) was not maintain by the institution.

7.-INVESTMENT :-No investment has been made during the year 2013-14

8.-ADVANCES

1. Opening Balance as on 01.04.2013 = 0.00
2. Advance Paid for the year 2013-2014=Rs19,37,891.00
3. TOTAL =Rs19,37,891.00
4. Advance adjusted for the year 13-14 =Rs19,37,891.00
5. Advance outstanding as on 31.03.14= Nil

9. GRANT

Grants received during the year 2013-14

Sl No	Head of Receipt	Amount
1.	Non -Plan	Rs25,93,600.00
2.	ICAR	Rs58,50,000.00
3.	NTS	Rs80,000.00
4.	OREDA	Rs4,48,800.00

10.Amount debited through cheque from bank without booking expenditure in cash book , (CAET)

On checking of the cash book w.r.t SBI bank pass book **A/C No -10173711547** for the year 2013-14 , It was noticed that the **Rs 24000.00** has been debited from bank on 04.09.2013 for the financial year 2013-14 vide cheque no-715237 without booking any expenditure in cash book. On issue of audit objection memo in this context the local authority has no reply. However in exit conference the local authority replied that **M/s**

Switch AVO electro power Ltd. has issued a cheque No. 715224 dtd. 31.03.2013 of Rs. 24000.00, due to overwrite change of date the re-validation cheque, the said cheque can not be encashed by the company. he request for a fresh cheque for which we have issued a fresh chequ No. 715237 of Rs. 24000.00 in liu of cheque No. 715224 the voucher is misplaced for which it could not be show to audit and will be show to next audit. During the period 31.03.2013 to 31.03.2014 it is verified that the cheque No. 715224 has not been encashed. After Considering the above facts the para is dropped on 08.06.2017.

16.18 -

KRUSHI VIGYANA KENDRA MAYURBHANJ-I (Shyamakunta)

TITLE SHEET	
Name of the institution	KRISHI VIGYANA KENDRA ,Mayurbhanj-I (Shyamakunta)
Year of accounts under audit	2013-14
Name of the local authority during the year of A/Cs	1-Dr. Jagannath Patra,P.C (1.04.2013 to 31.03.2014)
Name of the local authority at the time of audit	Dr. Sangmitra Pattnaik, P.C
Duration of audit	09.02.2017 to 23.02.2017 (5 working days in terms of Party)

Physical verification:

Physical verification of liquid cash on the day of commencement of audit i.e. on dt- 09.02.2017 before transaction could not conducted due to non-maintenance of up to date cash book.

List of Verified Records:

- 1 Main cash book
- 2 Revolving fund cash book.
- 3 Release register
- 4 Produce register
- 5 Paid vouchers relation to year 2013-14
- 6 Banks scroll
- 7 Stock register
- 8 B.D/Cheque register
- 9 Other records & registers as required
- 10 Advance ledger/outstanding advance ledger
- 11 Overseer diary

List of important records not maintained

1. Advance redger/outstanding advance ledger
2. Register of annual receipts & Expenditure

FINACIAL POSITION

NAME OF THE CASH BOOK	OPENING BALANCE ON 1.4.2013	RECEIPT DURING THE YEAR UNDER AUDIT	TOTAL	EXPENDITURE DURING THE YEAR UNDER AUDIT	CLOSING BALANCE AS ON 1.4.2014 AS PER AUDIT	CLOSING BALANCE AS ON 1.4.2014 AS PER CASH BOOK	DIFFERENCE
MAIN CASH BOOK	247150.00	2222296.00	2469446.00	2440296.00	29150.00	29150.00	0.00
Revolving Fund Cash book	447558.00	1467810.00	1915368.00	1397912.00	517456.00	517456.00	0.00
TOTAL	694708.00	3690106.00	4384814.00	3838208.00	546606.00	546606.00	0.00

Cash book wise closing balance on 31.03.214

Name of the cash book	In cash (Rs)	In bank (Rs)	Total
Main cash book	0.00	29150.00	29150.00
Revolving Fund Cash book	0.00	517456.00	517456.00
Total	0.00	546606.00	546606.00

Details of Receipt & Expenditure Figure of Main cash book

Sl no	Head of A/c	Receipt during the year 2013-14	Expenditure during the year 2013-14		
			Actual Expenditure	Refunded/ Deposited to P.D ATMA/University	Total
1	Recurring Grant	1575000.00	1570195.00	4805.00	1575000.00
2	Travelling expenses	112500.00	112500.00	0.00	112500.00
	Total	1687500.00	1682695.00	4805.00	1687500.00
3	Agricultural Technology Management Agency(ATMA)	25000.00	25000.00	200000.00	225000.00
	Total	25000.00	25000.00	200000.00	225000.00
4	Bringing Green Revolution in Eastern region of India (BGREI)	24000.00	0.00	0.00	0.00
	Total	24000.00	0.00	0.00	0.00
5	Rashtriya Krishi Vikas Yojana(RKVY)	225000.00	225000.00	0.00	225000.00
	Total	225000.00	225000.00	0.00	225000.00
6	Tribal Sub Plan (TSP)	42000.00	84000.00	0.00	84000.00
	Total	42000.00	84000.00	0.00	84000.00
7	Audit Recovery	5096.00	0.00	5096.00	5096.00
8	Sale Proceeds	213700.00	0.00	213700.00	213700.00
Grand Total		2222296.00	2016695.00	423601.00	2440296.00

Details of Receipt & Expenditure Figure of Revolving fund cash book

Sl no	Head of A/c	Receipt during the year 2013-14	Expenditure during the year 2013-14		
			Actual Expenditure	Refunded/ Deposited to the University	Total
1	Sale proceeds	1393128.00	1397912.00	0.00	1397912.00
2	Wrongly taken as receipt on Main cash book on Page-121	74682.00	0.00	0.00	0.00
Total		1467810.00	1397912.00	0.00	1397912.00

Details of closing balance as per Bank pass books & Cash book figure

Name of the bank	A/C no	Closing balance	Closing balance of bank pass book	Closing balance of Cash book	Difference	Name of the pass book
SBI, Shyamakhunta, Baripada	1160003137	31.03.2014	551402.00	29150.00	522252.00	Main Cash book
SBI, Shyamakhunta, Baripada	30490126394	31.03.2014	468027.00	517456.00	(-) 49429.00	Revolving Fund Cash book

Reconciliation of the Main Cash book

However on issue of POM, the local authority has failed to comply the reconciliation amount of Rs 5,22,252.00 till the close of audit. Hence the amount of Rs 5,22,252.00 is kept under objection.

Reconciliation of the Revolving fund Cash book

However on issue of POM, the local authority has failed to comply the reconciliation amount of Rs (-) 49,429.00 till the close of audit. Hence the amount of Rs (-) 49,429.00 is kept under objection.

Stock Position :- All stock stores purchased during the year under audit were duly entered in the stock register. But dead stock register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

Investment :- No investment has been made during the year 2013-14

Advance :- The payment and adjustment of the advance have not been shown in the cash book properly. Advance paid to different persons were shown as final expenditure in the cash book. Outstanding position does not form a part of opening balance as well as closing balance at the beginning and end of the year

An abstract position of advance paid & adjusted during the year under audit is furnished below.

Name of the cash book	Outstanding advance as on 01.04.13	Advance paid during the year under audit	Total advance	Advance adjusted during the year under audit	Advance outstanding as on 31.03.2014 as per audit	Advance outstanding as on 31.03.2014 as per cash book	Difference
Main cash book	0.00	844775.00	844775.00	844775.00	0.00	0.00	0.00
Revolving Fund Cash book	0.00	961016.00	961016.00	961016.00	0.00	0.00	0.00
Total	0.00	1805791.00	1805791.00	1805791.00	0.00	0.00	0.00

A-Clarification Wanting

On checking of the Main cash book it is noticed that the closing balance of the Main cash book of Page-121 as per audit is Rs 4,39,994.00. But it is wrongly taken as Rs 5,14,994.00 in the said. The details are given below.

The closing balance of the Main cash book as on 3.08.2013 (Page - 121) Rs 5,14,676.00

The closing balance of the Main cash book as on 3.08.2013 (Page - 121) as per audit Rs 4,39,994.00

Difference Rs 74,682.00

On issue of audit objection memo in this context the local authority has not been able to reconcile the difference amount Rs 74,682.00 or not submit any kind of reply in this regard for which the amount of Rs 74,682.00 is kept under objection till reconciliation of same in cash book and compliance reported to audit

16.19 -

KRUSHI VIGYANA KENDRA JAGATSINGPUR

TITLE SHEET	
Name of the institution	KRUSHI VIGYANA KENDRA JAGATSINGPUR
Year of accounts under audit	2013-14
Name of the local authority during the year of A/Cs	Dr. Nityananda Das , Programme Co-ordinator 01.04.2013 to 31.03.2014
Name of the local authority at the time of audit	Dr. Debasis Mishra, I/C Programme Co-ordinator
Duration of audit	25.02.2017 to 06.03.2017 (4 working days in terms of Party)

Physical verification:

The Physical verification could not be conducted on the day of commencement of audit of the institution i.edt 25.02.2017 (before transaction) as record produced at a central place i.e Bhubaneswar

List of Verified Records:

- 1 Main cash book
- 2 Revolving fund cash book.
- 3 Release register
- 4 Produce register
- 5 Paid vouchers relation to year 2013-14
- 6 Banks scroll
- 7 Stock register
- 8 B.D/Cheque register
- 9 Other records & registers as required
- 10 Advance ledger/outstanding advance ledger
- 11 Overseer diary

List of important records not maintained

1. Advance redger/outstanding advance ledger
2. Register of annual receipts & Expenditure

FINACIAL POSITION

NAME OF THE CASH BOOK	OPENING BALANCE ON	RECEIPT DURING	TOTAL	EXPENDITURE	CLOSING BALANCE AS	CLOSING BALANCE AS	DIFFERENCE
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	1.4.2013	THE YEAR UNDER AUDIT		DURING THE YEAR UNDER AUDIT	ON 1.4.2014 AS PER AUDIT	ON 1.4.2014 AS PER CASH BOOK	
MAIN CASH BOOK	212282.00	1891264.00	2103546.00	1820331.00	283215.00	279810.00	3405.00
TOTAL	212282.00	1891264.00	2103546.00	1820331.00	283215.00	279810.00	3405.00

Reconciliation of closing balance figure between Audit and Cash book

The difference shown of Rs 3405.00 is on the Audit Report No: 102751/AR/2015-2016 Bhubaneswar for the year 2012-13 bearing Cheque No. 356920/5.10.2012 of Rs 835.00 and Cheque No.356927/31.01.2013 of Rs 2570.00.

Cash book wise closing balance on 31.03.214

Name of the cash book	In cash (Rs)	In bank (Rs)	Total
Main cash book	0.00	283215.00	283215.00
Total	0.00	283215.00	283215.00

Details of Receipt & Expenditure Figure of Main cash book

Sl no	Head of A/c	Receipt during the year 2013-14	Expenditure during the year 2013-14		
			Actual Expenditure	Refunded/ Deposited to the University	Total
1	Recurring Grant	1141300.00	1141300.00	0.00	1141300.00
	Travelling expenses	110000.00	110000.00	0.00	110000.00
	Total	1251300.00	1251300.00	0.00	1251300.00
2	Revolving Fund	619964.00	449031.00	100000.00	549031.00
	Total	619964.00	449031.00	100000.00	549031.00
3	Agricultural Technology Management Agency(ATMA)	20000.00	20000.00	0.00	20000.00
Grand Total		1891264.00	1720331.00	100000.00	1820331.00

Details of closing balance as per bank pass books & cash book figure

Name of the bank	A/C no	Closing balance	Closing balance of bank pass book	Closing balance of Main Cash book	Difference	Name of the bank pass book
SBI, Jagatsingpur	11297400655	31.03.2014	263011.00	0.00	263011.00	Main bank pass book
SBI, Rahama	30773631818	31.03.2014	175455.00	279810.00	(-) 104355.00	Revolving fund bank pass book

Reconciliation of the Main Cash book

However on issue of POM, the reply supplied by the local authority is not satisfactory. Hence the amount of Rs 2,63,011.00 is kept under objection.

Reconciliation of the Revolving Fund Cash book

However on issue of POM, the reply supplied by the local authority is not satisfactory. Hence the amount of Rs (-) 1,04,355.00 is kept under objection.

Stock Position :- All stock stores purchased during the year under audit were duly enter in the stock register . But dead stock register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

Investment :- No investment has been made during the year 2013-14

Advance :- The payment and adjustment of the advance have not been shown in the cash book properly . Advance paid to different persons were shown as final expenditure in the cash book .Outstanding position do not from a part of opening balance as well as closing balance at the beginning and end of the year

An abstract position of advance paid & adjusted during the year under audit is furnished below .

Name of the cash book	Outstanding advance as on 01.04.13	Advance paid during the year under audit	Total advance	Advance adjusted during the year under audit	Advance outstanding as on 31.03.2014 as per audit	Advance outstanding as on 31.03.2014 as per cash book	Difference
Main cash book	0.00	706424.00	706424.00	706424.00	0.00	0.00	0.00
Revolving fund cash book	0.00	433191.00	433191.00	433191.00	0.00	0.00	0.00
Total	0.00	1139615.00	1139615.00	1139615.00	0.00	0.00	0.00

Sub- Amount not deposited in the Revolving fund cash book

On checking of the Money Receipt book No. 2847 dated 30.03.2013 of SI No-52 w.r to Revolving fund cash book a sum of amount Rs 3010.00 was sold on vermin compost for 601.9 kg @ 5/- . But the above amount is not deposited in the Revolving fund A/C.

On issue of audit objection Memo in this context the local authority is replied the money receipt Book No-2847 dated 30.03.2013 of SI No-52 with respect to Revolving fund cash book amounting to Rs 3010.00 coming under 2012-13. Actually the same amount has been deposited in the Revolving fund A/C as sales proceeds as Vermi compost dated 17..04.2013 vide SI No-49/2847. By mistake the receipt No-52/2847 has been written twice above the said amount. On basis of his statement the sales proceed register has been checked by the audit again and the position of stock is correct but the original money receipt and copy of money receipt has not been cancelled by the competent authority which has been written in receipt twice vide receipt No-52/2847 of said amount Rs 3010.00 which is verified by the audit. Hence the para is dropped.

16.20 - JHUTE RESEARCH STATION, KENDRAPARA OSP-249,250

JHUTE RESEARCH STATION, KENDRAPARA

TITLE SHEET	
Name of the institution	JHUTE RESEARCH STATION, KENDRAPARA
Year of accounts under audit	2013-14
Name of the local authority during the year of A/Cs	Dr . Somnath Panda, Officer In Charge (OIC) 01.04.2013 to 31.03.2014
Name of the local authority at the time of audit	Dr. Sarika Jena , Officer In Charge (OIC)
Duration of audit	09.03.2017 to 22.03.2017 (5 working days in terms of Party)

Physical verification:

Physical verification of liquid cash on the day of commencement of audit i.e. on dt- 03.09.2016 before transaction could not conducted due to non-maintenance of up to date cash book.

List of Verified Records:

- 1 Main cash book
- 2 Revolving fund cash book.
- 3 Release register

- 4 Produce register
- 5 Paid vouchers relation to year 2013-14
- 6 Banks scroll
- 7 Stock register
- 8 B.D/Cheque register
- 9 Other records & registers as required
- 10 Advance ledger/outstanding advance ledger
- 11 Overseer diary

List of important records not maintained

1. Advance redger/outstanding advance ledger
2. Register of annual receipts & Expenditure

FINACIAL POSITION

NAME OF THE CASH BOOK	OPENING BALANCE ON 1.4.2013	RECEIPT DURING THE YEAR UNDER AUDIT	TOTAL	EXPENDITURE DURING THE YEAR UNDER AUDIT	CLOSING BALANCE AS ON 1.4.2014 AS PER AUDIT	CLOSING BALANCE AS ON 1.4.2014 AS PER CASH BOOK	DIFFERENCE
MAIN CASH BOOK	109141.00	831994.00	941135.00	676376.00	264759.00	264759.00	0.00
TOTAL	109141.00	831994.00	941135.00	676376.00	264759.00	264759.00	0.00

Cash book wise closing balance on 31.03.214

Name of the cash book	In cash (Rs)	In bank (Rs)	Total
Main cash book	0.00	264759.00	264759.00
Total	0.00	264759.00	264759.00

Details of Receipt & Expenditure Figure of Main cash book

Sl no	Head of A/c	Receipt during the year 2013-14	Expenditure during the year 2013-14		
			Actual Expenditure	Refunded/ Deposited to the University	Total
1	Recurring Grant	400000.00	388648.00	11352.00	400000.00
2	Travelling expenses	60000.00	50968.00	9032.00	60000.00
	Total	460000.00	439616.00	20384.00	460000.00
3	Sale Proceeds	59440.00	0.00	59440.00	49440.00
4	D.A Arrear	19009.00	16606.00	2403.00	19009.00
5	Front Line Demonstration (FLD)	0.00	72167.00	0.00	72167.00
6	Tribal Sub-Plan (TSP)	293545.00	65760.00	0.00	65760.00
	Grand Total	831994.00	594149.00	82227.00	676376.00

Details of closing balance as per bank pass books & cash book figure

Name of the bank	A/C no	Closing balance	Closing balance of bank pass book	Closing balance of Cash book	Difference	Name of the cash book
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SBI, Kendrapara	11387961064	31.03.2014	179192.60	264759.00	(-) 85566.40	Main cash book
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Reconciliation of the Main Cash book

However on issue of POM, the local authority has failed to comply the reconciliation amount of Rs (-) 85,566.00 till the close of audit. Hence the amount of Rs (-) 85,566.00 is kept under objection.

Stock Position :- All stock stores purchased during the year under audit were duly entered in the stock register. But dead stock register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

Investment :- No investment has been made during the year 2013-14

Advance :- The payment and adjustment of the advance have not been shown in the cash book properly. Advance paid to different persons were shown as final expenditure in the cash book. Outstanding position does not form a part of opening balance as well as closing balance at the beginning and end of the year

An abstract position of advance paid & adjusted during the year under audit is furnished below.

Name of the cash book	Outstanding advance as on 01.04.13	Advance paid during the year under audit	Total advance	Advance adjusted during the year under audit	Advance outstanding as on 31.03.2014 as per audit	Advance outstanding as on 31.03.2014 as per cash book	Difference
Main cash book	49660.00	468768.00	518428.00	518428.00	0.00	0.00	0.00
Total	49660.00	468768.00	518428.00	518428.00	0.00	0.00	0.00

Advance adjusted for the year 2013-14

Sl No	Vr No & Date	Name of the Person	Amount	Adjusted Vr No & Date
1	80/31.03.2013	Dr. Srabani Debnath, Asst Pathologist	7120.00	11/27.07.2013
2	62/30.03.2013	Sri Padma Lochan Barik, AO	42540.00	18/23.08.2013
		Total	49660.00	

16.21 - CENTRAL LIBRARY, OUAT

CENTRAL LIBRARY, OUAT

LIST OF VERIFIED RECORDS:

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

1. Cash Books
2. Paid vouchers relating to year 2013-14.
3. Bank Pass books/Statements
4. Stock registers
5. Sanction Order/Purchase File
7. Accession register of books and journals

FINANCIAL POSITION:

(A) E-Granth (Project) Cash Book

O.B as on 01.04.2013 as per cash book	Nil
Receipt during the year under audit	Rs. 905000.00
Total	Rs. 905000.00
Expenditure during the year under audit	Rs. 880133.00
C.B as on 31.3.2014 as per cash book	Rs. 24867.00
C.B as on 31.3.2014 as per audit	Rs. 24867.00
Difference:	Nil
C.B. as on 31.03.2014 as per Pass Book	Rs. 75183.00
Details of C.B:	
SBI SB (OUAT Campus) A/C No-33206586665	

Difference between cash book & pass book of E-Granth Cash Book = Rs. 50316.00

Details of head wise Receipts and Expenditure of E-Granth Cash Book

Receipt		Expenditure	
Head	Amount (in Rs)	Head	Amount (in Rs)
Received from Comptroller towards release of funds	905000.00	Contingency & Stationery	51690.00
		Advertisement exp	4230.00
		Salary of SRF	226272.00
		Purchase of Computer, UPS etc.	348071.00
		Exp. Towards E-Granth workshop	28000.00
		Paid to Infotech for purchase of H.P. Server	198400.00
		Expenditure towards T.A.	23470.00
TOTAL:	905000.00	TOTAL:	880133.00

(B) Main Cash Book

O.B as on 01.04.2013 as per cash book	Nil
Receipt during the year under audit	101810.00
Total	101810.00
Expenditure during the year under audit	101810.00
C.B as on 31.3.2014 as per cash book	Nil
Difference:	Nil

Details of head wise Receipts and Expenditure of Main Cash Book

Receipt		Expenditure	
Head	Amount (in Rs)	Head	Amount (in Rs)
Membership Charges	26290.00	Deposited to Comptroller, OUAT	54610.00
Cost of Library Card & Library book	28320.00	Contingency Exp.	17200.00
Contingency	17200.00	Postage Stamp	5000.00
Postage Stamp	5000.00	Repair of equipments & Furniture	25000.00
Repair of equipments & furniture	25000.00		
TOTAL:	101810.00	TOTAL:	101810.00

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

Name of the Bank	A/C No.	Closing Balance in Pass Book (In Rs:) (A)	Closing Balance in Bank as mentioned in Cash Book (InRs:) (B)	Difference (In Rs:)(A-B)	Remarks
SBI, OUAT Campus	33206586665	75183.00	24867.00	50316.00	E-Granth Project Cash Book

Bank Reconciliation Statement of E-Granth Project cash book as on dtd.31.03.2014

Particulars	Amount (in Rs)
i) Bank balance as per Cash Book	24867.00
ii) Add: Cheques issued but cleared after 31.03.2014	39999.00
<u>Cheque No/Date</u> <u>Amount (in Rs)</u>	
525472/31.12.2013 30000.00	
525478/15.03.2014 9999.00	
Total 39999.00	
iii) Add: Bank Interest not taken to cash book	10317.00
Bank balance as per pass book as on 31.03.2014	75183.00

Impact of Library strengthening Grant of ICAR for OUAT Library for the year 2013-14

The Central Library of OUAT has been tremendously benefited by the Library Strengthening Grant of ICAR for the year 2013-14. By utilising the fund towards collection development of print resources, the Library could be able to fulfil its needs and improve its services. The collection development of the libraries was significantly improved. As there is no regular budget of those libraries towards purchase of educational resources, it could be possible to procure all those very useful books of different types required by the user groups.

Purchase of Books

Due to paucity of fund there is no adequate for book. Since a special grant was made available, it was decided to purchase text and reference books for the Central Library as well as other outer college libraries of the University. A total cost of Rs. 30.00 lakhs (approx) was spent towards purchase of books from the Library strengthening Grant of ICAR.

Subsion to Foreign Journals

The Central Library has a small annual budget head for subsion to Indian Journals for which it was not possible to subscribe to good number of important foreign journal for the users. Considering the special grant, it was decided to strengthen the foreign journal collection and an amount of Rs. 40.00 lakhs was spent towards subsion to foreign journals for the current year.

Visible Impact

The development of such print collection is essential to improve the usability of the library resources so that, users are satisfied with the facility provided in the library. By utilising the Library Strengthening Grant of ICAR the Central Library could be able to significantly improve the collection of information resources books, text books, reference books, research monograph, encyclopaedias, dictionaries, foreign journals etc.

By such collection development the visit of users to the Central Library has apparently increased. The students groups are utilizing such resources and devoting more time in the Library in using those resources. The researchers and faculty members are greatly benefited by utilizing the print resources such as foreign journal for their research and reference works. By using the library resources the highest numbers of students of OUAT have qualified in JRF for the current year.

By utilising the special library strengthening grant of ICAR, the Central Library could be able to improve it collection, provide better services, meet the information needs of the users and fulfil the objectives of the library for the agricultural stakeholders of this university.

Books purchased under ICAR Grant – 2013-14

Sl No.	Vendors	Invoice No./Date	Amount (in Rs.)
1	Radhika Book Centre,		49318.00
2	Agro Science Book Centre		199574.00
3	Vatsal Enterprises		400000.00
4	Global Periodical supply service		193443.00
5	Atlas Books & Periodicals		349806.00
6	Amit Book Centre		282494.00
7	New India Publishing Agency		400000.00
8	Prashant Book Agency		843305.00
9	Consortium Books		68807.00
		TOTAL	2787247.00
	2014 (Indian Journal Subsion)		220842.00
	2014 (Foreign Journal Subsion)	OPPCI/TLS/OUAT B/2014/001/ 14.03.2014	4000000.00

16.22 - HARS POTTANGI OSP - 221

HARS POTTANGI

TITLE SHEET

Name of the Institution	High Altitude Research Station, Pottangi
Period of accounts audited	2013-14
Name of OIC for the period under audit	Dr. Parsuram Sial
Name of the OIC during the time of audit	Dr. Parsuram Sial

INTRODUCTORY:

The present audit confined to the period 2013-14.

Staff Position:

Jr. Technician Asst.– 01 no.

Senior Scientist – 01 no.

Junior Scientist – 01 no.

Permanent Labour– 02 nos.

Watchman – 01 no.

Driver – 01 no.

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash couldn't be done due to non maintenance of upto date cash book.

3. LIST OF VERIFIED RECORDS:

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

1. Cash Book
2. Paid vouchers relating to year 2013-14.
3. Bank Pass book/Statement
4. Log Book of vehicles
5. Stock register
6. Sanction order/Connected records
7. Overseer Diary register
8. Training register
9. Subsidiary Cash Book

FINANCIAL POSITION:

Main Cash Book

O.B. as on 01.04.2013 as per cash book	Rs. 101787.55
Receipt during the year under audit	Rs. 2673176.00
Total	Rs. 2774963.55
Expenditure during the year under audit	Rs. 2774963.00
C.B as on 31.3.2014 as per cash book	Rs. 0.55
C.B as on 31.3.2014 as per audit	Rs. 0.55
Difference:	Nil
C.B. as on 31.03.2014 as per Pass Book	Rs. 382018.55

Details of C.B:

A/C No-, 11685172037, SBI, Current a/c, Pottangi

Details of head wise Receipts and Expenditure of Main Cash Book

Receipt		Expenditure	
Head	Amount (in Rs)	Head	Amount (in Rs)
BSP/MSP	627800.00	BSP/MSP	627800.00
AICRP	197800.00	AICRP	197800.00
CSS(NHM)	1380775.00	CSS(NHM)	1380775.00
Comp. Hybrid Maize	108000.00	Comp. Hybrid Maize	108000.00
P & C	29800.00	P & C	29800.00
Sale Proceeds	329001.00	Sale Proceeds	329001.00
		Refund of unspent balance	101787.00
TOTAL:	2673176.00	TOTAL:	2774963.00

Advance Position: (Main Cash Book)

Adv. Outstanding as on 1.4.13	= Nil
Adv. Paid during 2013-14	=Rs. 2206375.00
Total	= Rs.2206375.00
Adv. Adjusted during 2013-14	= Rs. 2206375.00
Adv. Outstanding as on 31.3.14	= Nil

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

Name of the Bank	A/C No.	Closing Balance in Pass Book (In Rs:) (A)	Closing Balance in Bank as mentioned in Cash Book (InRs:) (B)	Difference (In Rs:)(A-B)	Remarks
SBI, Pottangi	11685172037	382018.55	0.55	382018.00	Main Cash Book

Bank Reconciliation Statement of Main cash book as on dtd. 31.03.2014

Particulars	Amount (in Rs)
i) Bank balance as per Cash Book	0.55
ii) Add: Cheques issued but cleared after 31.03.2014	382018.00
<u>Cheque No/Date</u> <u>Amount (in Rs)</u>	
319013/31.03.2014 45050.00	
319014/31.03.2014 292250.00	
319015/31.03.2014 44718.00	
Bank balance as per pass book as on 31.03.2014	382018.55

The differential amount of Bank Pass Book and Cash Book as on 31.03.2014 is Rs. 382018.00. On issue of audit objection memo, the local authority has no reply till the close of audit. However, the audit has reconciled the amount worth Rs. 382018.00 which may please be mentioned in the main cash book till then the amount of Rs. 382018.00 is kept under objection.

16.23 - KVK, DHENKANAL OSP - 101 & 102

KVK, DHENKANAL

TITLE SHEET

Name of the Institution	KVK, Dhenkanal
Period of accounts audited	2013-14
Name of P.C. for the period under audit	1) Dr. Radheshyam Panigrahi (01.04.2013 to 29.11.2013) 2) Dr. Manoranjan Mohapatra (30.11.2013 to 31.03.2014)
Name of the OIC during the time of audit	Dr. Sunil Kumar Mohapatra

INTRODUCTORY:

The present audit confined to the period 2013-14.

Staff Position:

Scientist – 06 nos.

Programme Asst.– 02 nos.

Farm Manager– 01 no

Section Officer – 01 no.

Steno – 01 no.

Driver – 02 nos.

Peon – 02 nos.

PHYSICAL VERIFICATION OF CASH.

The physical verification of cash couldn't be done due to non maintenance of upto date cash book.

LIST OF VERIFIED RECORDS:

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

1. Cash Books
2. Paid vouchers relating to year 2013-14.
3. Bank Pass books/Statements
4. Log Book of vehicles
5. Stock register
6. Sanction Order/Connected records
7. Overseer Diary register
8. Training register
9. Subsidiary Cash Books

FINANCIAL POSITION:

Main Cash Book

O.B. as on 01.04.2013 as per cash book	Rs. 33960.00
Receipt during the year under audit	Rs. 2141146.00
Total	Rs. 2175106.00
Expenditure during the year under audit	Rs. 2163106.00

C.B as on 31.3.2014 as per cash book	Rs. 12000.00
C.B as on 31.3.2014 as per audit	Rs. 12000.00
Difference:	Nil
C.B. as on 31.03.2014 as per Pass Book	Rs. 499699.00
Details of C.B:	
A/C No-,10700059409 , SBI, Current a/c, Mahisapat, Dhenkanal	

Details of head wise Receipts and Expenditure of Main Cash Book

Receipt		Expenditure	
Head	Amount (in Rs)	Head	Amount (in Rs)
Release of grant from Comptroller	939846.00	Contingency	1401300.00
RKVY	1181300.00	Arrear of S.C. Satapathy	274846.00
Grant received from PD DRDA for ATMA training	20000.00	RKVY	300000.00
		ATMA	20000.00
		Polytechnic	15000.00
		R.F. Loan	130000.00
		BGERI	21960.00
TOTAL:	2141146.00	TOTAL:	2163106.00

FINANCIAL POSITION:

Revolving Fund Cash Book

O.B. as on 01.04.2013 as per cash book	Rs. 195162.00
Receipt during the year under audit	Rs. 168530.00
Total	Rs. 363692.00
Expenditure during the year under audit	Rs. 261778.00
C.B as on 31.3.2014 as per cash book	Rs. 101914.00
C.B as on 31.3.2014 as per audit	Rs. 101914.00
Difference:	Nil
C.B. as on 31.03.2014 as per Pass Book	121126.00
Details of C.B:	
A/C No-,30306531704 , SBI, Mahisapat, Dhenkanal	

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

Name of the Bank	A/C No.	Closing Balance in Pass Book (In Rs:) (A)	Closing Balance in Bank as mentioned in Cash Book (InRs:) (B)	Difference (In Rs:)(A-B)	Remarks
SBI,Mahisapat, Dhenkanal	10700059409	499699.00	12000.00	487699.00	Main Cash Book
SBI,Mahisapat, Dhenkanal	30306531704	121126.00	101914.00	19212.00	Revolving Fund Cash Book

Bank Reconciliation Statement of Main cash book as on dtd. 31.03.2014

Particulars	Amount (in Rs)
i) Bank balance as per Cash Book	12000.00
ii) Add: Cheques issued but cleared after 31.03.2014	487515.00
<u>Cheque No/Date</u>	<u>Amount (in Rs)</u>
590820/	5481.00
590839	4032.00
590819	4500.00
590840	300000.00
590825	10000.00
590821	5100.00
590827	6624.00
590826	1656.00
590822	3368.00
590812	1500.00
590832	4870.00
590828	9975.00
590809	2000.00
590834	14500.00
590811	1000.00
590810	1000.00
590835	1000.00

590834	7875.00	
590833	13650.00	
590830	8064.00	
590836	1000.00	
590838	1000.00	
590823	4412.00	
590824	8306.00	
590829	8925.00	
590842	3449.00	
590843	7024.00	
590845	2808.00	
590844	5365.00	
590847	1294.00	
590846	1706.00	
590852	5797.00	
590853	7307.00	
590850	9072.00	
590851	6570.00	
590849	2490.00	
590848	4795.00	
Total	487515.00	
Add: Excess amount of Rs.184/- is carried over from previous year		184.00
Bank balance as per pass book as on 31.03.2014		499699.00

Advance Position: (Main Cash Book)

Adv. Outstanding as on 1.4.13	= Nil
Adv. Paid during 2013-14	=Rs. 1778260.00
Total	= Rs.1778260.00
Adv. Adjusted during 2013-14	= Rs. 1778260.00
Adv. Outstanding as on 31.3.14	= Nil

Advance Position: (Revolving Fund Cash Book)

Adv. Outstanding as on 1.4.13	= Nil
Adv. Paid during 2013-14	=Rs. 261778.00
Total	= Rs.261778.00

Adv. Adjusted during 2013-14 = Rs.261778.00

Adv. Outstanding as on 31.3.14 = Nil

The differential amount of closing balances of Bank Pass Book and Revolving Fund Cash Book is Rs.1084.00 and closing balance of bank pass book and main cash book as on 31.03.2014 is Rs. 487699.00 . In response to audit objection memo, the reply of the local authority for R.F. cash book is not satisfactory. However the audit has reconciled the difference amount of main cash book and pass book of Rs. 487699.00. Hence, till reconciliation and reflection in the concerned cash books the amount of Rs. 1084.00 (R.F.) & Rs.487699.00 (Main cash book) is kept under objection.

16.24 - KVK, JAJPUR OSP- 172-173 & 183-186

KVK, JAJPUR

TITLE SHEET

Name of the Institution	KVK, Jajpur
Period of accounts audited	2013-14
Name of P.C. for the period under audit	Mrs. Tilottama Pattnaik
Name of the OIC during the time of audit	Mrs. Tilottama Pattnaik

INTRODUCTORY:

The present audit confined to the period 2013-14.

Staff Position:

SMS – 05 nos.

Peon – 02 nos.

Driver/Mechanic – 02 nos.

Programme Asst. – 02 nos.

Steno – 01 no.

Agronomist – 01 no.

Accountant- 01 no.

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash couldn't be done due to non maintenance of upto date cash book.

3. LIST OF VERIFIED RECORDS:

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

1. Cash Books
2. Paid vouchers relating to year 2013-14.
3. Bank Pass books/Statements
4. Log Book of vehicles
5. Stock register
6. Sanction order/Connected records
7. Overseer Diary register
8. Training register

FINANCIAL POSITION:

A) Main Cash Book

O.B. as on 01.04.2013 as per cash book	Rs. 5000.00
Receipt during the year under audit	Rs. 1130000.00
Total	Rs. 1135000.00
Expenditure during the year under audit	Rs. 1130000.00
C.B. as on 31.03.2014 as per cash book	Rs. 5000.00
C.B. as on 31.03.2014 as per audit	Rs. 5000.00
Difference:	Nil
C.B. as on 31.03.2014 as per Pass Book	Rs. 126993.00

Details of C.B:

A/C No-11016309099, SBI,C.A. Chandikhole

Details of head wise Receipts and Expenditure of Main Cash Book

Receipt		Expenditure	
Head	Amount (in Rs)	Head	Amount (in Rs)
Release of grant from Comptroller OUAT	1130000.00	Contingency	1005000.00
		T.A.	125000.00
TOTAL:	1130000.00	TOTAL:	1130000.00

B) Revolving Fund Cash Book

O.B. as on 01.04.2013 as per cash book	Rs. 64057.00
Receipt during the year under audit	Rs. 759836.00
Total	Rs. 823893.00
Expenditure during the year under audit	Rs. 690268.00
C.B. as on 31.03.2014 as per cash book	Rs. 133625.00
C.B. as on 31.03.2014 as per audit	Rs. 133625.00
Difference:	Nil
C.B. as on 31.03.2014 as per Pass Book	Rs. 147516.00
Details of C.B:	
A/C No-32039806804, SBI, Chandikhole	

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

Name of the Bank	A/C No.	Closing Balance in Pass Book (In Rs:) (A)	Closing Balance in Bank as mentioned in Cash Book (InRs:) (B)	Difference (In Rs:)(A-B)	Remarks
SBI, Chandikhole	11016309099	126993.00	5000.00	121993.00	Main Cash Book
SBI, Chandikhole	32039806804	147516.00	133625.00	13891.00	Revolving Fund Cash Book

Advance Position: (Main Cash Book)

Adv. Outstanding as on 1.4.13	= Nil
Adv. Paid during 2013-14	=Rs. 1005000.00
Total	= Rs. 1005000.00
Adv. Adjusted during 2013-14	= Rs. 1005000.00
Adv. Outstanding as on 31.3.14	= Nil

Advance Position: (Revolving Fund Cash Book)

Adv. Outstanding as on 1.4.13	= Nil
Adv. Paid during 2013-14	=Rs.690268.00
Total	= Rs.690268.00
Adv. Adjusted during 2013-14	= Rs. 690268.00

Adv. Outstanding as on 31.3.14 = Nil

Audit of Expenditure:

1) Availed hotel accommodation at outside state but 10% of D.A. not deducted from T.A. Bill:

On checking of vouchers with reference to cash book and other connected records on the accounts of KVK, Jajpur, OUAT for the year 2013-14, it is found that, a total sum of Rs.608.00 has been paid in excess in T.A. bills due to non deduction of 10% of D.A. in cases of reimbursement of hotel accommodation charges. Details of which are given below:

Name of the person	Vr. No./Date	D.A. allowed	Amount not deducted/Excess paid
Sri B.K. Routray, SMS	233/28.01.201	1400.00	140.00
Smt. B.L. Mahanta, SMS	370/31.03.2014	1440.00	144.00
Smt. B.L. Mahanta, SMS	380/31.03.2014	1800.00	180.00
Sri. B.K. Routray, SMS	233/28.01.204	1440.00	144.00
	TOTAL	6080.00	608.00

On issue of audit objection memo the local authority recovered the amount of Rs. 608.00 from Sri B.K. Routray, SMS & Smt. B.L. Mahanta, SMS vide MR No. 29/08.02.2017 & 30/31.03.2017 7 which is verified the audit and the objection is dropped.

2) Excess payment towards hotel accommodation:

On checking of vouchers with reference to cash book and other connected records on the accounts of KVK, Jajpur, OUAT for the year 2013-14, it is found that, a total sum of Rs. 1115.00 has been paid in excess in T.A. bills towards reimbursement of hotel accommodation charge outside of state, which is not admissible as per OTA Rule 65 (d) (i) (ii) and F.D. O.M. No. 16638/F, Dt. 02.04.2011.

Name of the person	Vr. No./Dt.	Hotel accommodation allowed	Hotel accommodation charges admissible	Excess
Sri B.K. Routray, SMS	233/28.01.14	1865.00	1500.00	365.00
Smt. B.L. Mahanta, SMS	380/31.3.14	8250.00	7500.00	750.00
	TOTAL	10115.00	9000.00	1115.00

On issue of audit objection memo the local authority recovered the amount of Rs. 1115.00 from Sri B.K. Routray, SMS & Smt. B.L. Mahanta, SMS vide MR No. 29/08.02.2017 & 30/31.03.2017 which is verified by audit & the objection is dropped.

3) Quotation/Tender wanting:(Vr. No.-34/09.07.2013)

On checking of paid vouchers w.r.t. cash book and bank pass book and connected records it is found that, vide voucher no. 34/09.07.2013 an amount of Rs. 19866.00 was shown as expenditure towards purchase of 5 KVA Servo Stabilizer from Sakti Electricals, BBSR. But in support of such expenditure purchase file, Quotation called for, comparative statement, money receipt could not be made available to audit for verification till exit conference date i.e. on 08.06.2017 for which amount of Rs. 19866.00 is kept under objection.

4) Irregular payment of T.A.. (Vr. No.-214/13.01.2014)

On checking of paid vouchers w.r.t. cash book, and connected records it is noticed that, vide voucher no. 214/13.01.2014, an amount of Rs. 3500.00 was shown as paid to Sri Jayaraj Padhi, Associate Professor, AICRP on HB & P, OUAT towards travelling allowance to participate in farmers' fair cum farmer Scientist interface held on 17.01.2014 at KVK, Jajpur by Sri Subasish Dash, SMS, Soil sci.. But in support of such expenditure the mode of journey, T.A. Bill/Tour Particular, sanction of authority, also permission of the authority of Sri Jayaraj Padhi to leave his HQrs. and to participate in the farmers' fair has not been furnished by the resource person. Instead Sri Padhi received the amount of Rs. 3500.00 by producing only a hand written receipt from which the authenticity of the expenditure could not be cleared and it signifies that the expenditure is fictitious and will not be admissible in audit as per OTA Rule.

On issue of audit objection memo the local authority has not replied till close of audit. Hence the amount of Rs.3500.00 towards payment of T.A. to Sri Jayaraj Padhi, Associate Prof. is for recovery otherwise the following officials are found responsible.

- 1) Smt. Tiottama Pattnaik,P.C.
- 2) Sri Subasish Dash, SMS

5) Bank Reconciliation Statement

The differential amount of closing balances of Bank Pass Book and Revolving Fund Cash Book is Rs.13891.00 and Bank Pass Book and Main Cash Book is 121993.00. In response to audit objection memo, the local authority has no reply till close of the audit. Hence, the amount of Rs. 135884.00 (13891.00 + 121993.00) is kept under objection.

Responsible Person for this paragraph

Sln0	Name	Designation	Adress	Amount(In Rs:)
1	Sri Subasish Dash	SMS	KVK, Jajpur	1750.00
2	Smt. Tilottama Pattnaik	Programme Coordinator	KVK, Jajpur	1750.00

16.25 - KVK, KENDRAPARA OSP- 136 & 137

KVK, KENDRAPARA

TITLE SHEET

Name of the Institution	KVK, Kendrapara
Period of accounts audited	2013-14
Name of P.C. for the period under audit	Mrs. Anjali Ray
Name of the P. C. at the time of audit	Sri Lalit Mohanty

INTRODUCTORY:

The present audit confined to the period 2013-14.

Staff Position:

- SMS - 06 nos.
- Prog. Asst. - 03 nos.
- S.O. - 02 nos.
- Driver/Mechanic - 02 nos.
- Steno - 01 no.
- Peon - 02 nos.

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash couldn't be done due to non maintenance of upto date cash book.

3. LIST OF VERIFIED RECORDS:

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

1. Cash Books
2. Paid vouchers relating to year 2013-14.
3. Bank Pass books/Statements
4. Log Book of vehicles
5. Stock register
6. Sanction order/Connected records
7. Overseer Diary register
8. Training register

FINANCIAL POSITION:

A) Main Cash Book

O.B. as on 01.04.2013 as per cash book	Rs. 387731.00
Receipt during the year under audit	Rs. 1433600.00
Total	Rs. 1821331.00
Expenditure during the year under audit	Rs. 1801696.00
C.B. as on 31.03.2014 as per cash book	Rs. 19635.00
C.B. as on 31.03.2014 as per audit	Rs. 19635.00
Difference:	Nil

C.B. as on 31.03.2014 as per Pass Book	Rs. 198355.00
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Details of C.B: A/C No-11387961417, SBI, Kendrapara
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Details of head wise Receipts and Expenditure of Main Cash Book

Receipt		Expenditure	
Head	Amount (in Rs)	Head	Amount (in Rs)
Grant received from Dean Extension	1334800.00	T.A.	131000.00
NICRA Grant	98800.00	Contingency	1051300.00
		NICRA	619396.00
TOTAL:	1433600.00	TOTAL:	1801696.00

B) Revolving Fund Cash Book

O.B. as on 01.04.2013 as per cash book	Rs. 304553.00
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Receipt during the year under audit	Rs. 481933.00
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Total	Rs. 786486.00
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Expenditure during the year under audit	Rs. 507332.00
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C.B. as on 31.03.2014 as per cash book	Rs. 279154.00
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C.B. as on 31.03.2014 as per audit	Rs. 279154.00
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Difference:	Nil
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C.B. as on 31.03.2014 as per Pass Book	Rs. 291350.00
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Details of C.B: A/C No-30878179008, SBI, Kendrapara
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DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOKS & CASH BOOK BANK BALANCE FIGURE:

Name of the Bank	A/C No.	Closing Balance in Pass Book (In Rs:) (A)	Closing Balance in Bank as mentioned in Cash Book (InRs:) (B)	Difference (In Rs:)(A-B)	Remarks
SBI,Kendrapara	11387961417	198355.00	19635.00	178720.00	Main Cash Book
SBI, Kendrapara	30878179008	291350.00	279154.00	12196.00	Revolving Fund Cash Book

Advance Position: (Main Cash Book)

Adv. Outstanding as on 1.4.13 = Nil
 Adv. Paid during 2013-14 =Rs. 1051300.00
 Total = Rs. 1051300.00
 Adv. Adjusted during 2013-14 = Rs. 1051300.00
 Adv. Outstanding as on 31.3.14 = Nil

Advance Position: (Revolving Fund Cash Book)

Adv. Outstanding as on 1.4.13 = Nil
 Adv. Paid during 2013-14 = Rs. 507332.00
 Total = Rs. 507332.00
 Adv. Adjusted during 2013-14 = Rs. 507332.00
 Adv. Outstanding as on 31.3.14 = Nil

The differential amount of closing balances of Bank Pass Book and Revolving Fund Cash Book is Rs.12196.00 and Bank Pass Book and Main Cash Book is 178720.00 . In response to audit objection memo, the local authority has no reply till close of the audit. Hence, the amount of Rs. 190916.00 (12196.00 + 178720.00) is kept under objection.

16.26 - KVK, MALKANGIRI OSP-307 & 308

KVK, MALKANGIRI

TITLE SHEET

Name of the Institution	KVK, Malkangiri
Period of accounts audited	2013-14
Name of P.C. for the period under audit	1) Sri Surya Narayan Mishra (01.04.13 to 01.09.13) 2) Sri Debabrata Panigrahi (02.09.13 to 25.02.14) 3) Sri Hemant Ku. Sahoo (26.02. 13 to 31.03.14)
Name of the P.C. at the time of audit	Sri Nigamananda Behera

INTRODUCTORY:

The present audit confined to the period 2013-14.

Staff Position:

Prog. Asst. - 01 no.

Steno - 01 no.

Driver - 02 nos.

Peon - 02 nos.

Farm Manager -01 no.

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash couldn't be done due to non maintenance of upto date cash book.

3. LIST OF VERIFIED RECORDS:

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

1. Cash Books
2. Paid vouchers relating to year 2013-14.
3. Bank Pass books/Statements
4. Log Book of vehicles
5. Stock register
6. Sanction order/Connected records
7. Overseer Diary register
8. Training register

FINANCIAL POSITION:

A) Main Cash Book

O.B. as on 01.04.2013 as per cash book	Rs. 35040.00
Receipt during the year under audit	Rs. 1225000.00
Total	Rs. 1260040.00
Expenditure during the year under audit	Rs. 1260040.00
C.B. as on 31.03.2014 as per cash book	Nil
C.B. as on 31.03.2014 as per audit	Nil
Difference:	Nil
C.B. as on 31.03.2014 as per Pass Book	Rs. 642536.00

Details of C.B:

A/C No-11384457399, SBI, Malkangiri

Details of head wise Receipts and Expenditure of Main Cash Book

Receipt		Expenditure	
Head	Amount (in Rs)	Head	Amount (in Rs)
Grant received from CoF	1000000.00	Contingency	900000.00
RKVY	225000.00	RKVY	225000.00
		T.A.	100000.00
		Farmers' Training	35040.00
TOTAL:	1225000.00	TOTAL:	1260040.00

B) Revolving Fund Cash Book

O.B. as on 01.04.2013 as per cash book	Rs. 87892.00
Receipt during the year under audit	Rs. 78799.00
Total	Rs. 166691.00
Expenditure during the year under audit	Rs. 62517.00
C.B. as on 31.03.2014 as per cash book	Rs. 104174.00
C.B. as on 31.03.2014 as per audit	Rs. 104174.00
Difference:	Nil
C.B. as on 31.03.2014 as per Pass Book	Rs. 105081.00
Details of C.B:	
A/C No-30768858587, SBI, Malakangiri	

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

Name of the Bank	A/C No.	Closing Balance in Pass Book (In Rs:) (A)	Closing Balance in Bank as mentioned in Cash Book (InRs:) (B)	Difference (In Rs:)(A-B)	Remarks
SBI, Malkangiri	11384457399	642536.00	Nil	642536.00	Main Cash Book
SBI, Malkangiri	30768858587	105081.00	104174.00	907.00	Revolving Fund Cash Book

Advance Position: (Main Cash Book)

Adv. Outstanding as on 1.4.13	= Nil
Adv. Paid during 2013-14	=Rs. 900000.00
Total	= Rs. 900000.00
Adv. Adjusted during 2013-14	= Rs. 900000.00
Adv. Outstanding as on 31.3.14	= Nil

Advance Position: (Revolving Fund Cash Book)

Adv. Outstanding as on 1.4.13	= Nil
Adv. Paid during 2013-14	=Rs. 62517.00
Total	= Rs. 62517.00
Adv. Adjusted during 2013-14	= Rs. 62517.00
Adv. Outstanding as on 31.3.14	= Nil

The differential amount of closing balances of Bank Pass Book and Revolving Fund Cash Book is Rs.907.00 and Bank Pass Book and Main Cash Book is 642536.00 . In response to audit objection memo, the local authority has no reply till close of the audit. Hence, the amount of Rs. 643443.00 (907.00 + 642536.00) is kept under objection.

16.27 - KVK, NABARANGPUR OSP - 255-256 & 304-305

KVK, NABARANGPUR

TITLE SHEET

Name of the Institution	KVK, Nabarangpur
Period of accounts audited	2013-14
Name of P.C. for the period under audit	1) Dr. Dharamveer Singh (01.04.2013 to 30.11.2013) 2) Sri Tanmay Lalatendu Mohanty (01.12.2013 to 10.03.2014) 3) Sri Govind Chandra Sahoo (11.03.2014 to 31.03.2014)
Name of the OIC during the time of audit	Sri Govind Chandra Sahoo

INTRODUCTORY:

The present audit confined to the period 2013-14.

Staff Position:

Scientist – 03 nos.

Farm Manager – 01 no.

Driver – 01 no.

Watchman – 02 nos.

Programme Asst. – 01 no.

Steno – 01 no.

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash couldn't be done due to non maintenance of upto date cash book.

3. LIST OF VERIFIED RECORDS:

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

1. Cash Books
2. Paid vouchers relating to year 2013-14.
3. Bank Pass books/Statements
4. Log Book of vehicles
5. Stock register
6. Sanction order/Connected records
7. Overseer Diary register
8. Training register

FINANCIAL POSITION:

A) Main Cash Book

O.B. as on 1.4.2013 as per cash book	Rs. 42000.00
Receipt during the year under audit	Rs. 1957000.00
Total	Rs. 1999000.00
Expenditure during the year under audit	Rs. 1999000.00
C.B. as on 31.3.2014 as per cash book	Nil
C.B. as on 31.3.2014 as per audit	Nil
Difference:	Nil
C.B. as on 31.03.2014 as per Pass Book	501581.00

Details of C.B:

A/C No-11258555094, SBI ,Current a/c, Umarkote

Details of head wise Receipts and Expenditure of Main Cash Book

Receipt		Expenditure	
Head	Amount	Head	Amount

	(in Rs)		(in Rs)
Release from Comptroller OUAT	1650000.00	O.E.	213020.00
ATMA	40000.00	Training	69565.00
Drip & Sprinkler Irrigation	225000.00	O.F.T.	35123.00
T.A.	42000.00	F.L.D.	63984.00
		T.S.P.	457688.00
		Extension activities	93920.00
		T.A.	112000.00
		ATMA	40000.00
		RKVY	225000.00
		Unspent Refunded	688700.00
TOTAL:	1957000.00	TOTAL:	1999000.00

B) Revolving Fund Cash Book

O.B. as on 01.04.2013 as per cash book	Rs. 224378.00
Receipt during the year under audit	Rs. 329609.00
Total	Rs. 553987.00
Expenditure during the year under audit	Rs. 162725.00
C.B as on 31.03.2014 as per cash book	Rs. 391262.00
C.B as on 31.03.2014 as per audit	Rs. 391262.00
Difference:	Nil
C.B. as on 31.03.2014 as per Pass Book	Rs. 312518.00
Details of C.B:	
A/C No-31842335858, SBI ,Umarkote	

Details of head wise Receipts and Expenditure of Revolving Fund Cash Book

Receipt		Expenditure	
Head	Amount	Head	Amount
	(in Rs)		(in Rs)
Sale Proceed	26945.00	Seed Production	144041.00
Release of funds from Dean of Research	213750.00	Quality planting material	3950.00
Received from P.C. KVK	88914.00	Vermi Compost	4014.00
		Drip Sprinkler	10720.00
TOTAL:	329609.00	TOTAL:	162725.00

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

Name of the Bank	A/C No.	Closing Balance in Pass Book (In Rs:) (A)	Closing Balance in Bank as mentioned in Cash Book (InRs:) (B)	Difference (In Rs:)(A-B)	Remarks
SBI, Umakote	11258555265	501581.00	NIL	501581.00	Main Cash Book

Name of the Bank	A/C No.	Closing Balance in Cash Book (In Rs:) (A)	Closing Balance in Bank as mentioned in Pass Book (InRs:) (B)	Difference (In Rs:)(A-B)	Remarks
SBI, Umakote	31842335858	391262.00	312518.00	78744.00	Revolving Fund Cash Book

Bank Reconciliation Statement of Main cash book as on dtd. 31.03.2014

Particulars	Amount (in Rs)
i) Bank balance as per Cash Book	Nil
ii) Add: Cheques issued but cleared after 31.03.2014	501581.00
<u>Cheque No/Date</u> <u>Amount (in Rs)</u>	
534264/18.03.14	144000.00
534271/22.03.14	2000.00
534274/24.03.14	5400.00
534275/25.03.14	5400.00
534276/25.03.14	8500.00
534277/26.03.14	5400.00
534278/27.03.14	5400.00
534279/27.03.14	8500.00
534280/28.03.14	5400.00
534281/28.03.14	900.00
534283/29.03.14	12190.00
534284/29.03.14	4000.00

534285/30.03.14	1764.00		
534286/30.03.14	8500.00		
534287/31.03.14	12223.00		
534288/31.03.14	750.00		
534289/31.03.14	16099.00		
534290/31.03.14	14292.00		
534291/31.03.14	962.00		
534292/31.03.14	4270.00		
534293/31.03.14	7431.00		
534294/31.03.14	2000.00		
534295/31.03.14	1200.00		
534296/31.03.14	50000.00		
534297/31.03.14	86086.00		
534298/31.03.14	88914.00		
Bank balance as per pass book as on 31.03.2014		501581.00	

Bank Reconciliation Statement of Revolving Fund cash book as on dtd. 31.03.2014

Particulars	Amount (in Rs)
i) Bank balance as per Pass Book as on 31.03.2014	312518.00
ii) Less: Cheques issued but debited after 31.03.2014	10720.00
iii) Add: Cheques received but credited after 31.03.2014	88914.00
iv) Add: A/C keeping charges debited by bank but not deducted from cash book	550.00
Bank Balance as per cash book as on 31.03.2014	391262.00

Advance Position: (Main Cash Book)

Adv. Outstanding as on 1.4.13	= nil
Adv. Paid during 2013-14	=Rs. 594630.00
Total	= Rs. 594630.00
Adv. Adjusted during 2013-14	= Rs. 594630.00
Adv. Outstanding as on 31.3.14	= Nil

Advance Position: (Revolving Fund Cash Book)

Adv. Outstanding as on 1.4.13	= nil
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Adv. Paid during 2013-14	=Rs. 151225.00
Total	= Rs. 151225.00
Adv. Adjusted during 2013-14	= Rs. 140505.00
Adv. Outstanding as on 31.3.14	= Rs. 10720.00

Audit of expenditure:

Un adjusted advance:

On checking of the Revolving Fund Cash Book of KVK, Nabarangpur for the year 2013-14 it is noticed that, a sum of Rs. 10720/- has been paid as advance to Sri Rabi Shankar Mishra, Farm Manager on Dt -31.03.2014 vide cheque no. 332628/31.03.2014. But on scrutiny of the paid voucher it is observed that, the expenditure has been occurred in the month of April 2014 which is not pertaining to the concerned audit period i.e. 2013-14.

In response to audit objection memo the local authority has no reply. However the above said un-adjusted amount of Rs. 10720.00 may please be adjusted before next audit.

Voucher wanting:

On checking of the Revolving Fund cash book of KVK, Nabaragnpur for the year 2013-14 it is noticed that, an amount of Rs. 700/- has been expensed towards re-inspection fees of 1.5 ha paddy (var-Sahabhagi) of Kharif 2013-14 by Sri Rabi Shankar Mishra, Farm Manager on Dt. 15.11.2013. But in support of such expenditure the paid voucher could not be produced to audit for verification. On issue of audit objection memo, the local authority has not produced the same voucher till closure of audit. Hence, the amount of Rs. 700.00 expensed towards re-inspection fees of 1.5 ha paddy (var-Sahabhagi) of Kharif 2013-14 is kept under objection.

Bank Reconciliation Statement:

The differential amount of closing balances of Bank Pass Book and Revolving Fund Cash Book is Rs.78744.00 and Bank Pass Book and Main Cash Book is Rs. 501581.00 . In response to audit objection memo, the local authority has no reply till close of the audit. However the audit has reconciled the same as above. Hence, the amount of Rs.580325.00 (78744.00 + 501581.00)is kept under objection.

16.28 - KVK, NAYAGARH OSP-128

KVK, NAYAGARH

TITLE SHEET

Name of the Institution	KVK, Nayagarh
Period of accounts audited	2013-14
Name of P.C. for the period under audit	Dr. Shelly Dash
Name of the P.C. at the time of audit	Dr. Amitabh Panda

INTRODUCTORY:

The present audit confined to the period 2013-14.

Staff Position:

- SMS - 6 nos.
- Prog Asst. - 02 nos.
- S.O.- 01 no.
- Driver/Mechanic - 02 nos.
- Peon/Watchman - 02 nos.

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash couldn't be done due to non maintenance of upto date cash book.

3. LIST OF VERIFIED RECORDS:

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

1. Cash Books
2. Paid vouchers relating to year 2013-14.
3. Bank Pass books/Statements
4. Log Book of vehicles
5. Stock register
6. Sanction order/Connected records
7. Overseer Diary register
8. Training register

FINANCIAL POSITION:

A) Main Cash Book

O.B. as on 01.04.2013 as per cash book	Nil
Receipt during the year under audit	Rs. 1355000.00
Total	Rs. 1355000.00
Expenditure during the year under audit	Rs. 1355000.00
C.B. as on 31.03.2014 as per cash book	Nil
C.B. as on 31.03.2014 as per audit	Nil
Difference:	Nil
C.B. as on 31.03.2014 as per Pass Book	Rs. 421004.00

Details of C.B:

A/C No- 11383056681, SBI, Nayagarh

Details of head wise Receipts and Expenditure of Main Cash Book

Receipt		Expenditure	
Head	Amount (in Rs)	Head	Amount (in Rs)
Grant from CoF	1130000.00	Contingency	1125000.00
RKVY	225000.00	T.A.	125000.00
		Unspent refunded to CoF	105000.00
TOTAL:	1355000.00	TOTAL:	1355000.00

B) Revolving Fund Cash Book

O.B. as on 01.04.2013 as per cash book	Rs. 133904.00
Receipt during the year under audit	Rs. 224121.00
Total	Rs. 358025.00
Expenditure during the year under audit	Rs. 165848.00
C.B. as on 31.03.2014 as per cash book	Rs. 192177.00
C.B. as on 31.03.2014 as per audit	Rs. 192177.00
Difference:	Nil
C.B. as on 31.03.2014 as per Pass Book	Rs. 192177.00
Details of C.B:	
A/C No-33991533548, SBI, Nayagarh	

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

Name of the Bank	A/C No.	Closing Balance in Pass Book (In Rs:) (A)	Closing Balance in Bank as mentioned in Cash Book (InRs:) (B)	Difference (In Rs:)(A-B)	Remarks
SBI, Nayagarh	11383056681	421004.00	Nil	421004.00	Main Cash Book
SBI, Nayagarh	30437808474	192177.00	192177.00	Nil	Revolving Fund Cash Book

Advance Position: (Main Cash Book)

Adv. Outstanding as on 1.4.13	= Nil
Adv. Paid during 2013-14	=Rs. 1125000.00
Total	= Rs.1125000.00
Adv. Adjusted during 2013-14	= Rs. 1125000.00
Adv. Outstanding as on 31.3.14	= Nil

Advance Position: (Revolving Fund Cash Book)

Adv. Outstanding as on 1.4.13	= Nil
Adv. Paid during 2013-14	=Rs.165848.00
Total	= Rs.165848.00
Adv. Adjusted during 2013-14	= Rs. 165848.00
Adv. Outstanding as on 31.3.14	= Nil

Bank Reconciliation Statement:

The differential amount of closing balances of Bank Pass Book and Main Cash Book is Rs.421004.00. In response to audit objection memo, the reply supplied by the local authority is not satisfactory.Hence, the amount of Rs. 421004.00 is kept under objection.

16.29 - KVK, RAYAGADA OSP- 216 & 217

KVK, RAYAGADA

1. TITLE SHEET:

- a. Name of the Institution : **KVK, Rayagada**
- b. Year of establishment : 1969
- c. Period of accounts audited : 2013-14
- d. Name of the P.C. for the period under audit : Dr. Debendra Ku. Debta(01.04.13 to 31.03.14)
- e. Name of the P.C. at the time of audit : Dr. Binod Ku. Jena

INTRODUCTORY:

The present audit confined to the period 2013-14.

Staff Position:

Scientist (SMS)– 03nos.

S.O.– 01no.

Computer Asst. – 01 no.

Driver – 01 no.

PHYSICAL VERIFICATION OF CASH.

The physical verification of cash couldn't be done due to record produced at OUAT.

LIST OF VERIFIED RECORDS:

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

1. 2 nos. of Cash Books
2. Paid vouchers relating to year 2013-14.
3. Bank Pass books/Statements
4. Log Book of vehicles
5. Stock register
6. Sanction order/Connected records
7. Overseer Diary register
8. Training register

FINANCIAL POSITION:

(A) Main A/C Cash Book

O.B as on 1.4.2013 as per cash book	Rs. 10000.00
Receipt during the year under audit	Rs. 1900600.00
Total	Rs. 1910600.00
Expenditure during the year under audit	Rs. 1900000.00
C.B as on 31.3.2014 as per cash book	Rs. 10600.00
C.B as on 31.3.2014 as per audit	Rs. 10600.00
Difference:	Nil
C.B. as on 31.03.2014 as per Pass Book	Rs. 315551.00
Details of C.B:	
A/C No-11116545568, SBI, Gunpur	

Details of head wise Receipts and Expenditure of General Cash Book

Receipt		Expenditure	
Head	Amount	Head	Amount
	(in Rs)		(in Rs)
Contingency	1575000.00	Contingency	1575000.00
T.A.	100000.00	T.A.	100000.00
RKVY	225000.00	RKVY	225000.00
R.F. money deposited	600.00		
Total	1900600.00	Total	1900000.00

(B) Revolving Fund Cash Book

O.B as on 1.4.2013 as per cash book	Rs. 193109.00
Receipt during the year under audit	Rs. 169094.00
Total	Rs. 362203.00
Expenditure during the year under audit	Rs. 166687.00

C.B as on 31.3.2014 as per cash book	Rs. 195516.00
C.B. as on 31.03.2014 as per audit	Rs. 195516.00
Difference:	Nil
C.B. as on 31.03.2014 as per Pass Book	Rs. 193493.00
Details of C.B.	
A/C No. - 30772185783, SBI, Gunpur	

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

Name of the Bank	A/C No.	Closing Balance in Pass Book (In Rs:) (A)	Closing Balance in Bank as mentioned in Cash Book (InRs:) (B)	Difference (In Rs:)(A-B)	Remarks
SBI, Gunpur	11116545568	315551.00	10600.00	304951.00	Main Cash Book

Name of the Bank	A/C No.	Closing Balance in Pass Book (In Rs:) (A)	Closing Balance in Bank as mentioned in Cash Book (InRs:) (B)	Difference (In Rs:)(A-B)	Remarks
SBI, Gunpur	30772185783	195516.00	193493.00	2023.00	Revolving Fund Cash Book

Bank Reconciliation Statement of main cash book as on dtd. 31.3.2014

Particulars	Amount (in Rs)
i) Bank balance as per Cash Book as on 31.03.2014	10600.00
ii) Add: Cheques issued but cleared after 31.03.2014	304951.00
<u>Cheque No/Date</u> <u>Amount (in Rs)</u>	
237454/31.03.14 1491.00	
237455/31.03.14 1028.00	
237452/31.03.14 6000.00	
237451/31.03.14 2023.00	
237453/31.03.14 4908.00	

237456/31.03.14	1750.00	
237457/31.03.14	1743.00	
237459/31.03.14	14344.00	
237458/31.03.14	18761.00	
237463/31.03.14	8346.00	
237462/31.03.14	977.00	
237461/31.03.14	2272.00	
237465/31.03.14	4704.00	
237460/31.03.14	2341.00	
237464/31.03.14	4467.00	
237468/31.03.14	13050.00	
237466/31.03.14	4796.00	
237469/31.03.14	15120.00	
237467/31.03.14	13050.00	
237470/31.03.14	19000.00	
237473/31.03.14	34484.00	
237475/31.03.14	34486.00	
237472/31.03.14	34484.00	
237474/31.03.14	34484.00	
237471/31.03.14	26842.00	
Bank balance as per pass book as on 31.03.2014		315551.00

Bank Reconciliation Statement of Revolving Fund cash book as on dtd. 31.3.2014

Particulars	Amount (in Rs)
Bank balance as per pass book as on 31.03.2014	193493.00
ii) Add : Amount deposited but credited after 31.03.2014	2023.00
<u>Cheque No/Date</u> <u>Amount (in Rs)</u>	
35075/31.03.14 2023.00	
Bank balance as per Cash Book as on 31.03.14	195516.00

Advance Position: (Main Cash Book)

Adv. Outstanding as on 1.4.13	= Nil
Adv. Paid during 2013-14	= Rs. 1575000.00
Total	= Rs. 1575000.00
Adv. Adjusted during 2013-14	= Rs. 1575000.00

Adv. Outstanding as on 31.3.14 = Nil

Advance Position: (Revolving Fund Cash Book)

Adv. Outstanding as on 1.4.13 = Nil

Adv. Paid during 2013-14 = Rs. 166687.00

Total = Rs. 166687.00

Adv. Adjusted during 2013-14 = Rs. 166687.00

Adv. Outstanding as on 31.3.14 = Nil

Bank Reconciliation Statement:

The differential amount of closing balances of Bank Pass Book and Main Cash Book is Rs.304951.00 & Bank Pass Book and R.F. Cash Book is Rs.2023.00 . On issue of audit objection memo reason of non reconcitaion of bank pass book and cash book In response to audit objection memo, the local authority has no reply however the reconciliation has been made by audit. Hence objection is dropped & requested to Local Authority bank reconciliation will be made henceforth regularly.

16.30 - KVK, SEMILIGUDA OSP-180-182

KVK, SEMILIGUDA

TITLE SHEET

Name of the Institution	KVK, Semiliguda
Period of accounts audited	2013-14
Name of P.C. for the period under audit	Dr. Subrat Kumar Behera
Name of the OIC during the time of audit	Smt. Jyotsna Rani Moharana

INTRODUCTORY:

The present audit confined to the period 2013-14.

Staff Position:

Programme Asst. – 01 no.

Farm Manager – 02 nos.

Driver – 02 nos.

Attendant – 02 nos.

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash couldn't be done due to non maintenance of upto date cash book.

3. LIST OF VERIFIED RECORDS:

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

1. Cash Books
2. Paid vouchers relating to year 2013-14.
3. Bank Pass books/Statements
4. Log Book of vehicles
5. Stock register
6. Sanction order/Connected records
7. Overseer Diary register
8. Training register
9. Subsidiary Cash Book

FINANCIAL POSITION:

A) Main Cash Book

O.B. as on 01.04.2013 as per cash book	Rs. 944263.00
Receipt during the year under audit	Rs. 1422600.00
Total	Rs. 2366863.00
Expenditure during the year under audit	Rs. 1493900.00
C.B. as on 31.03.2014 as per cash book	Rs. 872963.00
C.B. as on 31.03.2014 as per audit	Rs. 872963.00
Difference:	Nil
C.B. as on 31.03.2014 as per Pass Book	Rs. 1286132.00

Details of C.B:

A/C No- 10575312331, SBI, Sunabeda

Details of head wise Receipts and Expenditure of Main Cash Book

Receipt		Expenditure	
Head	Amount	Head	Amount
	(in Rs)		(in Rs)
Grant received from Comptroller, OUAT	1061300.00	Contingency	991300.00
RKVY	225000.00	RKVY	225000.00

PPVF	78800.00	PPVF	78800.00
Isopom Maize	46800.00	Isopom Maize	46800.00
Sale Proceed	10700.00	T.A.	70000.00
		TSP	42000.00
		ATMA	40000.00
TOTAL:	1422600.00	TOTAL:	1493900.00

B) Revolving Fund Cash Book

O.B. as on 01.04.2013 as per cash book	Rs. 157043.00
Receipt during the year under audit	Rs. 228355.00
Total	Rs. 385398.00
Expenditure during the year under audit	Rs. 285985.00
C.B. as on 31.03.2014 as per cash book	Rs. 99413.00
C.B. as on 31.03.2014 as per audit	Rs. 99413.00
Difference:	Nil
C.B. as on 31.03.2014 as per Pass Book	Rs. 113835.00
Details of C.B:	
A/C No- 30360950639, SBI, Subabeda	

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

Name of the Bank	A/C No.	Closing Balance in Pass Book (In Rs.) (A)	Closing Balance in Bank as mentioned in Cash Book (InRs:) (B)	Difference (In Rs:)(A-B)	Remarks
SBI, Sunabeda	10575312331	1286132.00	872963.00	413169.00	Main Cash Book
SBI, Sunabeda	30360950639	113835.00	99413.00	14422.00	Revolving Fund Cash Book

Advance Position: (Main Cash Book)

Adv. Outstanding as on 1.4.13 = Nil

Adv. Paid during 2013-14 =Rs.1146442.00

Total = Rs.1146442.00
 Adv. Adjusted during 2013-14 = Rs. 1146442.00
 Adv. Outstanding as on 31.3.14 = Nil

Advance Position: (Revolving Fund Cash Book)

Adv. Outstanding as on 1.4.13 = Nil
 Adv. Paid during 2013-14 =Rs.185885.00
 Total = Rs.185885.00
 Adv. Adjusted during 2013-14 = Rs.185885.00
 Adv. Outstanding as on 31.3.14 = Rs.Nil

Maintenance of Savings account instead of Current account

On checking of the Revolving Fund cash book of KVK, Semiliguda w.r.t. bank A/C Pass book, it was noticed that, the bank a/c bearing no. 30360950639, SBI, Sunabeda is operating through current a/c instead of savings a/c for which the KVK is losing bank interest every year; while other KVKs are maintaining it in savings a/c. Hence, the local authority suggested to maintain the Revolving Fund account in Savings account so that interest accruals can be ploughed back to expand the coverage without affecting fund flow for the KVK. The KVK would have gained Rs. 15416/- (of Rs. 385398 i.e. O.B. Rs. 157043.00 + Receipt Rs. 228355.00) as interest @ 4% P.A. for the year 2013-14 if the account had operated through savings account. The reason of non maintenance of Savings account and sustained loss of bank interest of Rs. 15416/- may be complied to audit.

Bank Reconciliation :

The differential amount of closing balances of Bank Pass Book and Main Cash Book is Rs.413169.00 & Bank Pass Book and R.F. Cash Book is Rs. 14422.00 . In response to audit objection memo, the local authority has no reply till the closure of audit. Hence, the amount of Rs. 427591.00 (413169.00 + 14422.00) is kept under objection till reconciliation and reflection of the same in concerned cash books. However in exit conference the local authority has produced to bank reconciliation statement which is verified by the audit. The details reconciliation are given below & objection is dropped.

Bank Reconciliation of KVK, Similiguda (Rev. Fund)

The following cheques were issued before 31.03.2014 but they were encashed during April 2014 and May 2014 which are given below.

Sl. No.	Cheque No.	Issue date	Amount	Date of encashment	Remarks
1	108151	06.02.14	9020.00	02.04.14	
2	108156	26.03.14	2000.00	07.04.14	
3	108154	24.03.14	2268.00	09.05.14	
4	108155	24.03.14	1134.00	09.05.14	
			14,422.00		

Bank Reconciliation of KVK, Similiguda (KVK Account): -

The following cheques were issued before 13.02.2014 to 31.03.14 but they were encashed during April 2014 to June 2014 which are given below.

Sl. No.	Cheque No.	Issue date	Amount	Date of Encashment	Remarks
1	105336	31.03.14	9028.000	02.04.14	
2	105330	22.03.14	6528.00	12.04.14	
3	105316	13.02.14	20184.00	17.04.14	
4	105325	04.03.14	16550.00	17.04.14	
5	105337	31.03.14	1200.00	22.04.14	
6	105339	31.03.14	6500.00	24.04.14	
7	105338	31.03.14	4350.00	25.04.14	
8	105332	23.03.14	12500.00	29.04.14	
9	105335	26.03.14	27240.00	29.04.14	

10	105333	24.03.14	2600.00	30.04.14	
11	105342	31.03.14	2509.00	30.04.14	
12	105345	31.03.14	5801.00	30.04.14	
13	105340	31.03.14	1000.00	01.05.14	
14	105343	31.03.14	1172.00	01.05.14	
15	105346	31.03.14	5000.00	01.05.14	
16	105341	31.03.14	1000.00	03.05.14	
17	105344	31.03.14	1378.00	03.05.14	
18	105347	31.03.14	26187.00	03.05.14	
19	105348	31.03.14	37430.00	09.05.14	
20	105349	31.03.14	150000.00	26.05.14	
21	105350	31.03.14	75000.00	18.06.14	
			12.00		
		Total:	4,13,169.00		

16.31 - RRTTS, MAHISAPAT OSP- 18

RRTTS, MAHISAPAT

1. TITLE SHEET:

- a. Name of the Institution : **RRTTS, Mahisapat**
- b. Period of accounts audited : 2013-14
- c. Name of the ADR for the period under audit : Dr. Manoranjan Satapathy (01.04.13 to 01.11.13), Dr. Pravat Kumar Sarangi (02.11.13 to 31.03.2014)
- d. Name of the ADR at the time of audit : Dr. Pravat Kumar Sarangi(In Charge)

1. INTRODUCTORY:

The present audit confined to the period 2013-14.

Staff Position:

- Sr. Scientist – 01 no.
- Jr. Scientist- 01 no.
- A.O. – 01 no.
- Grafter – 01 no.
- VAW – 01 no.
- Watchman – 02 nos.
- Lab. Attendant – 01 no.

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash couldn't be done due to non maintenance of upto date cash book.

3. LIST OF VERIFIED RECORDS:

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

1. Cash Book
2. Paid vouchers relating to year 2013-14.
3. Bank Pass book/Statement
4. Stock register
5. Overseer diary
6. Log Book of vehicle
7. Subsidiary Cash book
8. Concerned files, registers,& records

4. FINANCIAL POSITION:

(A) Main Cash Book

O.B as on 01.04.2013 as per cash book	Rs. 1357.61
Receipt during the year under audit	Rs. 255624.00
Total	Rs. 256981.61
Expenditure during the year under audit	Rs. 255624.00
C.B as on 31.3.2014 as per cash book	Rs. 1357.61
C.B as on 31.3.2014 as per audit	Rs. 1357.61
Difference:	NIL
C.B. as on 31.03.2014 as per Pass Book	Rs. 71281.61
Details of C.B:	
A/C No-10700059023, SBI, Current a/c, Mahisapat ADB, Amalapada, Dhenkanal	

Details of head wise Receipts and Expenditure of General Cash Book

Receipt		Expenditure	
Head	Amount	Head	Amount
	(in Rs)		(in Rs)
Release from Comptroller OUAT	175800.00	Expenditure on RRTTS Research	107842.00
Release from Dean Research	51000.00	Expenditure on seed production	58982.00
Sale Proceeds	28824.00	Repairing of Computer	10800.00
		Agro advisory service	20544.00
		Purchase of furniture	27448.00
		Contingency	16714.00

		Unspent refunded to comptroller	13294.00
TOTAL	255624.00	TOTAL	255624.00

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

Name of the Bank	A/C No.	Closing Balance in Pass Book (In Rs:) (A)	Closing Balance in Bank as mentioned in Cash Book (InRs:) (B)	Difference (In Rs:)(A-B)	Remarks
SBI, Mahisapat, Dhenkanal	10700059023	71281.61	1357.61	69924.00	Reconciliation given below

Bank Reconciliation Statement of main cash book as on dtd.31.3.2014

Particulars	Amount (in Rs)
i) Bank balance as per Cash Book	1357.61
ii) Add: Cheques issued but cleared after 31.03.2014	69628.00
<u>Cheque No/Date</u> <u>Amount (in Rs)</u>	
265200/31.03.2014 12638.00	
265201/31.03.2014 26982.00	
265202/31.03.2014 335.00	
265203/31.03.2014 16379.00	
265204/31.03.2014 13294.00	
Total 69628.00	
iii) Add: Balance of previous year	296.00
Bank balance as per pass book as on 31.03.2014	71281.61

Advance Position:

Adv. Outstanding as on 1.4.13	= Nil
Adv. Paid during 2013-14	=Rs. 34556.00
Total	= Rs. 34556.00
Adv. Adjusted during 2013-14	= Rs. 34556.00
Adv. Outstanding as on 31.3.14	= Nil

Audit of Expenditure:

Less credit of Rs. 630.00 in bank A/C:

On checking of M.R. Books w.r.t. Daily Collection Register of RRTTS, Mahisapat for the year 2013-14, it is noticed that, on dtd- 25.03.2014, Rs. 665/- has been received towards sale proceeds of vegetables vide M.R. No. 33 of Book No. 1924. But, against the total collection amount of Rs. 665/-

16.32 - RRTTSS, RANITAL OSP - 219 & 220

RRTTSS, RANITAL

TITLE SHEET

Name of the Institution	RRTTSS, Ranital
Period of accounts audited	2013-14
Name of OIC for the period under audit	1) Dr. Bhagaban Kabat, (01.04.2013 to 10.01.2014) 2) Dr. Amaresh Khuntia, (11.01.2014 to 31.03.2014)
Name of the OIC during the time of audit	Dr. Shyam Sundar Mohapatra

INTRODUCTORY:

The present audit confined to the period 2013-14.

Staff Position:

Scientist– 2 no.

VAW – 01no.

Junior Typist – 01 no.

Steno – 01 no.

Lab Attendant- 02 nos.

Watchman – 01 no.

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash couldn't be done due to non maintenance of upto date cash book.

3. LIST OF VERIFIED RECORDS:

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

1. Cash Book
2. Paid vouchers relating to year 2013-14.

3. Bank Pass book/Statement
4. Log Book of vehicles
5. Stock register
6. Sanction order/Connected records
7. Overseer Diary register
8. Training register
9. Subsidiary Cash Book

FINANCIAL POSITION:

1) Main Cash Book

O.B. as on 1.4.2013 as per cash book	Rs. 56393.00
Receipt during the year under audit	Rs. 1027604.00
Total	Rs. 1083997.00
Expenditure during the year under audit	Rs. 902191.00
C.B as on 31.3.2014 as per cash book	Rs. 181806.00
C.B as on 31.3.2014 as per audit	Rs. 181806.00
Difference:	Nil
C.B. as on 31.03.2014 as per Pass Book	Rs. 227236.00

Details of C.B:

A/C No- 11403397281, SBI,C.A., Bhadrak

Details of head wise Receipts and Expenditure of Main Cash Book

Receipt		Expenditure	
Head	Amount	Head	Amount
	(in Rs)		(in Rs)
Research	242000.00	Research	242000.00
Agro Advisory Service	88800.00	Agro Advisory Service	88800.00
M.S. Devgan Rice	78000.00	M.S. Devgan Rice	78000.00
M.S. Dhanya Seed	19500.00	M.S. Dhanya Seed	19500.00
M.S. Seed work	37500.00	M.S. Seed work	37500.00
Bio Science	19500.00	Bio Science	19500.00
ATMA	200000.00	ATMA	150000.00
Obsequies	5000.00	Obsequies	5000.00
Eva Rasi Hybrid	60000.00	Eva Rasi Hybrid	44476.00
Eva Sun flower	60000.00	Eva Sun flower	47563.00

AAS	50000.00	Unspent refunded to CoF	77961.00
Sale Proceed	167304.00	Sale Proceed deposited	91891.00
Total	1027604.00	Total	902191

Financial Position

2) Revolving Fund Cash Book

O.B. as on 1.4.2013 as per cash book	Rs. 156056.00
Receipt during the year under audit	Rs. 1384603.00
Total	Rs. 1540659.00
Expenditure during the year under audit	Rs. 1352081.00
C.B as on 31.3.2014 as per cash book	Rs. 188578.00
C.B as on 31.3.2014 as per audit	Rs. 188578.00
Difference:	Nil
C.B. as on 31.03.2014 as per Pass Book	Rs. 192362.00

Details of C.B:

A/C No- 11403397327, SBI, Bhadrak

Details of head wise Receipts and Expenditure of Revolving Fund Cash Book

Receipt		Expenditure	
Head	Amount (in Rs)	Head	Amount (in Rs)
Sale Proceed	776103.00	S.P.P.	331586.00
Release from D.R.	608500.00	Fishery	11466.00
		Mustard	26561.00
		B.S.P.	73453.00
		Sesamum	16671.00
		Sale Proceed deposited	776103.00
Total	1384603.00	Total	1352081.00

Advance Position: (Main Cash Book)

Adv. Outstanding as on 1.4.13 = Nil

Adv. Paid during 2013-14 =Rs. 465800.00
 Total = Rs. 465800.00
 Adv. Adjusted during 2013-14 = Rs. 465800.00
 Adv. Outstanding as on 31.3.14 = Nil

Advance Position: (Revolving Fund Cash Book)

Adv. Outstanding as on 1.4.13 = Nil
 Adv. Paid during 2013-14 =Rs.1052081.00
 Total = Rs.1052081.00
 Adv. Adjusted during 2013-14 = Rs. 1052081.00
 Adv. Outstanding as on 31.3.14 = Nil

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

OSP- 219, 220

Name of the Bank	A/C No.	Closing Balance in Pass Book (In Rs:) (A)	Closing Balance in Bank as mentioned in Cash Book (InRs:) (B)	Difference (In Rs:)(A-B)	Remarks
SBI, Bhadrak	11403397281	227236.00	181806.00	45430.00	Main Cash Book
SBI, Ranital, Bhadrak	11403397327	192362.00	188578.00	3784.00	Revolving Fund Cash Book

The differential amount of the closing balances as on 31.03.2014 between bank pass book and main cash book is amounting to Rs. 45430.00 & between the pass book and Revolving Fund Cash Book is 3784.00. On issue of audit objection memo in this context, the local authority has no reply. Hence, till reconciliation and reflection of same in the cash book of such amount of Rs. 49214.00 (45430.00 + 3784.00) has been kept under objection.

16.33 - RRTTS, SEMILIGUDA OSP- 154-156 & 226-230

RRTTS, SEMILIGUDA

TITLE SHEET

Name of the Institution	RRTTS, Semiliguda
Period of accounts audited	2013-14
Name of OIC for the period under audit	Sri Kailash Chandra Mohapatra
Name of the OIC during the time of audit	Sri Niranjana Senapati

Introductory:

The present audit confined to the period 2013-14.

Staff Position:

Steno – 01 no.

Jr. Asst. – 01 no.

Agril Overseer – 01no.

Driver – 02 nos.

Watchman – 02nos.

Attendant – 01no.

Permanent Labour – 05 nos.

Physical verification of cash:

The physical verification of cash couldn't be done due to non maintenance of upto date cash book.

List of verified records:

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

1. Cash Books
2. Paid vouchers relating to year 2013-14.
3. Bank Pass books/Statements
4. Log Book of vehicles
5. Stock register
6. Sanction order/Connected records
7. Overseer Diary register
8. Training register

FINANCIAL POSITION:

Main Cash Book

O.B. as on 01.04.2013 as per cash book	Rs. 150265.00
Receipt during the year under audit	Rs. 1142754.00
Total	Rs. 1293019.00
Expenditure during the year under audit	Rs. 1142754.00
C.B. as on 31.03.2014 as per cash book	Rs. 150265.00
C.B. as on 31.03.2014 as per audit	Rs. 150265.00
Difference:	Nil
C.B. as on 31.03.2014 as per Pass Book	Rs. 167730.00
Details of C.B:	
A/C No-10575312295, SBI, Sunabeda	

Details of head wise Receipts and Expenditure of Main Cash Book

Receipt		Expenditure	
Head	Amount (in Rs)	Head	Amount (in Rs)
State Plan	178000.00	State Plan	153481.00
R.F. Seed production	42000.00	R.F. Seed production	29170.00
V.F. Seed production	13500.00	V.F. Seed production	13500.00
Orchard	46000.00	Orchard	46000.00
AICRP on Niger	248800.00	AICRP on Niger	214399.00
AICRP on TSP	100000.00	AICRP on TSP	100000.00
BSP on Niger	42000.00	BSP on Niger	42000.00
FLD on Niger	48800.00	FLD on Niger	40405.00
Sale Proceed receipts	423654.00	Sale Proceed deposited at CoF	229762.00
		Sale Proceed deposited at Dean Research	193892.00
		Unspent refunded to CoF	80145.00
TOTAL:	1142754.00	TOTAL:	1142754.00

Advance Position:

Advance outstanding as 01.04.13	=	Nil
Advance paid during the year 2013-14	=	Rs. 638955.00
Total	=	Rs. 638955.00
Advance adjusted during the year 2013-14	=	Rs. 638955.00
Advance outstanding as on 31.03.2014	=	Nil

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

OSP - 156

Name of the Bank	A/C No.	Closing Balance in Pass Book (In Rs:) (A)	Closing Balance in Bank as mentioned in Cash Book (InRs:) (B)	Difference (In Rs:)(A-B)	Remarks
SBI, Sunabeda	10575312295	167730.00	150265.00	17465.00	Main Cash Book

The differential amount of the closing balances as on 31.03.2014 between bank pass book and main cash book is amounting to Rs.17465.00. On issue of audit objection memo in this context, the local authority has no reply. Hence, till reconciliation and reflection of same in the cash book of such amount of Rs. 17465.00 is kept under objection.

Production of cash book and vouchers (OSP - 154)

The following vouchers along with connected files/records of main cash book were asked to produce by the local authority.

Vr No.	Amount	Scheme cash book
10	20,000.00	B.S.P. (Niger)
11	28,144.00	AICRP (Niger)
17	20,000.00	AICRP (Niger)
18	49,014.00	AICRP (Niger)
22	20,000.00	AICRP (Niger)
23	25,000.00	T.S.P.
53	20,000.00	A.I.C.R.P.
54	22,000.00	A.I.C.R.P.
70	38,725.00	F.L.D. Niger
80	20,000.00	T.S.P.
81	20,000.00	V.E.S.P.
82	15,000.00	A.I.C.R.P.
83	54,306.00	A.I.C.R.P.
84	10,326.00	A.I.C.R.P.
109	1,924.00	A.I.C.R.P.
110	780.00	T.A.
TOTAL	365,219.00	

On issue of audit objection memo, the local authority has produced the above said vouchers. Hence, the para is dropped.

1) Irregular payment of transportation charges(OSP - 228)

On checking of the subsidiary cash book of TSP, of RRTTS, Semiliguda, it is noticed that, a sum of Rs. 1200/- has been paid to Sahoo seed store, kunduli, Hatpada, Dist-Koraput towards transportation charges by Sri Bibhuti Bhusan Dalai, Junior Agronomist, AICRP, Niger, RRTTS,

Semiliguda in support of seeds purchase voucher no. 15/28.03.2014. But, in support of transportation the distance kilometer, vehicle no. has not been mentioned in such purchase voucher. On issue of audit objection memo, the local authority subsequently produced the same. Hence, the para is dropped.

2) Inadmissible payment of transportation and loading and unloading charges(OSP - 229)

On checking of the subsidiary cash book of TSP, of RRTTS, Semiliguda, it is noticed that, a sum of Rs. 2000/- has been paid to Sahoo seed store, kunduli, Hatpada, Dist-Koraput towards transportation charges and loading and unloading charges by Sri Bibhuti Bhusan Dalai, Junior Agronomist, AICRP, Niger, RRTTS, Semiliguda in support of seeds purchase (NAPASK Sprayer 10nos. of packet) voucher no. 14/27.03.2014. But, in support of transportation the distance kilometer, vehicle no. and acknowledgement of loading and unloading has not been mentioned in such purchase voucher for which the payment of transportation and loading and unloading charges of Rs. 2000/- is not genuine. On issue of audit objection memo, the local authority subsequently produced the same. Hence, the para is dropped.

3) Inadmissible payment of transportation and loading and unloading charges (OSP - 230)

On checking of the subsidiary cash book of TSP, of RRTTS, Semiliguda, it is noticed that, a sum of Rs. 2000/- has been paid to Sahoo seed store, kunduli, Hatpada, Dist-Koraput towards transportation charges and loading and unloading charges by Sri Bibhuti Bhusan Dalai, Junior Agronomist, AICRP, Niger, RRTTS, Semiliguda in support of seeds purchase (MBPLOUGH 20nos. of packet) voucher no. 10/01.03.2014. But, in support of transportation the distance kilometer, vehicle no. and acknowledgement of loading and unloading has not been mentioned in such purchase voucher for which the payment of transportation and loading and unloading charges of Rs. 2000/- is not genuine. On issue of audit objection memo, the local authority subsequently produced the same. Hence, the para is dropped.

4) Production of cash book and vouchers (OSP - 226)

A sum of Rs. 38,725.00 paid to Sri Bibhuti Bhusan Dalai, OIC, AICRP on Niger, Semiliguda as advance. In support of voucher no. 70/12.02.2014 and shown adjusted on 25.03.2014 in main cash book of RRTTS, Semiliguda. But, in support of such expenditure of amount of Rs. 38,725.00 has not been submitted to audit. Similarly, expenditure of Rs. 780.00 towards payment of T.A., vide cheque no. 030877/31.03.2014 to Sri Ruben Lima, Driver, in support of such payment the approved tour diary, T.A. Bill etc. has not been produced to audit till closure of audit. Hence, requested to local authority, it may please be produced to audit immediately.

Vr No.	Amount	Scheme cash book
70/12.02.2014	38,725.00	F.L.D. Niger
110/31.03.2014	780.00	T.A.
TOTAL	39,505.00	

On issue of audit objection memo the local authority has subsequently produced the above said vouchers of Rs. 39505.00. Hence the para is dropped.

5) Production of Receipt Books(OSP- 227)

On checking of the subsidiary cash book of B .S.P and Niger AICRP, it is noticed that the a sum of Rs.37712.00 collected towards sale proceeds in support of misc receipt book no.2861 but such receipt book has not been produced to audit till yet .Hence requested to local authority produce the same to audit immediately. On issue issue of audit objection memo the local authority produced the same and para is dropped.

6) Bank Reconciliation Statement:

The differential amount of the closing balances as on 31.03.2014 between bank pass book and main cash book is amounting to Rs. 17465.00. On issue of audit objection memo in this context, the local authority has no reply till closure of audit. Hence, till reconciliation and reflection of same in the cash book of such amount of Rs. 17465.00 has been kept under objection.

16.34 - RRTSS, JEYPORE OSP - 303

RRTSS, JEYPORE

TITLE SHEET

Name of the Institution	RRTSS, Jeypore
Period of accounts audited	2013-14
Name of OIC for the period under audit	Dr. Parsuram Sial
Name of the OIC during the time of audit	Sri Mihir Ranjan Mohanty

INTRODUCTORY:

The present audit confined to the period 2013-14.

Staff Position:

VAW – 01 no.

Senior Typist – 01 no.

Permanent Labour – 02

Peon – 01 no.

Watchman – 01 no.

Driver – 01 no.

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash couldn't be done due to non maintenance of upto date cash book.

3. LIST OF VERIFIED RECORDS:

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

1. Cash Book
2. Paid vouchers relating to year 2013-14.
3. Bank Pass book/Statement
4. Log Book of vehicles
5. Stock register
6. Sanction order/Connected records
7. Overseer Diary register
8. Training register
9. Subsidiary Cash Book

FINANCIAL POSITION:

Main Cash Book

O.B. as on 1.4.2013 as per cash book	Nil
Receipt during the year under audit	1503789.00
Total	1503789.00
Expenditure during the year under audit	1503789.00
C.B as on 31.3.2014 as per cash book	Nil
C.B as on 31.3.2014 as per audit	Nil
Difference:	Nil
C.B. as on 31.03.2014 as per Pass Book	24121.00
Details of C.B:	
A/C No-11312175591, SBI, Current a/c, Jeypore	

Details of head wise Receipts and Expenditure of Main Cash Book

Receipt		Expenditure	
Head	Amount (in Rs)	Head	Amount (in Rs)
Release from Dean Research	284000.00	Release from Dean Research	284000.00
AICRP	338800.00	AICRP on Rice	326379.00
Company sponsored hybrid rice	202500.00	Company sponsored hybrid	202500.00
Company sponsored hybrid maize	165000.00	Company sponsored maize	165000.00
DSR (IRRI) Trial	90000.00	DSR (IRRI) Trial	90000.00
FLD	36300.00	FLD	36300.00

RRTSS Non Plan	28700.00	RRTSS Non Plan	33643.00
T.A.	6500.00	Unspent Non Plan	13978.00
Sale Proceed	351989.00	Unspent refunded to Comptroller	24398.00
		Unspent refunded to Dean Research	327591.00
TOTAL:	1503789.00	TOTAL:	1503789.00

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

Name of the Bank	A/C No.	Closing Balance in Pass Book (In Rs:) (A)	Closing Balance in Bank as mentioned in Cash Book (InRs:) (B)	Difference (In Rs:)(A-B)	Remarks
SBI, Jeypore	11312175591	24121.00	Nil	24121.00	Main Cash Book

Advance Position:

Advance outstanding as 01.04.13	=	Nil
Advance paid during the year 2013-14	=	Rs. 1497289.00
Total	=	Rs. 1497289.00
Advance adjusted during the year 2013-14	=	Rs. 1497289.00
Advance outstanding as on 31.03.2014	=	Nil

Bank Reconciliation Statement of Main cash book as on dtd. 31.03.2014 (OSP - 303)

Particulars	Amount (in Rs)
i) Bank balance as per Cash Book	Nil
ii) Add: Cheques issued but cleared after 31.03.2014	24121.00
<u>Cheque No/Date</u> <u>Amount (in Rs)</u>	
055305/31.03.2014 11700.00	
055307/31.03.2014 12421.00	
Bank balance as per pass book as on 31.03.2014	24121.00

The differential amount of the closing balances as on 31.03.2014 between bank pass book and main cash book is amounting to Rs.24121.00 . On issue of audit objection memo in this context, the local authority has no reply. However the audit has reconciled the differential amount as above. Hence, till reconciliation and reflection of same in the cash book of such amount of Rs. 24121.00 has been kept under objection.

16.35 - RRTSS, MOTTO OSP - 218

RRTSS, MOTTO

TITLE SHEET

Name of the Institution	RRTSS, Motto
Period of accounts audited	2013-14
Name of OIC for the period under audit	Dr. Bhagaban Kabat
Name of the OIC during the time of audit	Dr. Bhagaban Kabat

INTRODUCTORY:

The present audit confined to the period 2013-14.

Staff Position:

Scientist (SMS)– 2nos.

A.O.- 01 No.

Junior Typist – 01 no.

Computer Asst. – 01 no.

Driver – 01 no.

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash couldn't be done due to non maintenance of upto date cash book.

3. LIST OF VERIFIED RECORDS:

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

1. Cash Book
2. Paid vouchers relating to year 2013-14.
3. Bank Pass book/Statement
4. Log Book of vehicles
5. Stock register
6. Sanction order/Connected records

7. Overseer Diary register
8. Training register
9. Subsidiary Cash Book

FINANCIAL POSITION:

A) Main Cash Book

O.B. as on 1.4.2013 as per cash book	Rs. 7883.00
Receipt during the year under audit	Rs. 517508.00
Total	Rs. 525391.00
Expenditure during the year under audit	Rs. 493238.00
C.B as on 31.3.2014 as per cash book	Rs. 32153.00
C.B as on 31.3.2014 as per audit	Rs. 32153.00
Difference:	Nil
C.B. as on 31.03.2014 as per Pass Book	Rs. 42332.70

Details of C.B:

A/C No-11390996115, SBI ,Chandbali

Details of head wise Receipts and Expenditure of Main Cash Book

Receipt		Expenditure	
Head	Amount (in Rs)	Head	Amount (in Rs)
Sale proceed	246008.00	Sale proceed deposited to Comptroller	6750.00
ROC	46500.00	ROC	46500.00
Seed production programme	225000.00	Seed production programme	208101.00
		Sale proceed deposited to Dean of Research	231887.00
TOTAL:	517508.00	TOTAL:	493238.00

Advance Position:(Main Cash Book)

Advance outstanding as 01.04.13	=	Nil
Advance paid during the year 2013-14	=	Rs.233305.00
Total	=	Rs. 233305.00
Advance adjusted during the year 2013-14	=	Rs. 233305.00
Advance outstanding as on 31.03.2014	=	Nil

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

Name of the Bank	A/C No.	Closing Balance in Pass Book (In Rs.) (A)	Closing Balance in Bank as mentioned in Cash Book (In Rs.) (B)	Difference (In Rs.) (A - B)	Remarks
SBI, Chandbali	11390996115	42332.70	32153.00	10179.70	Main Cash Book

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Bank Reconciliation Statement of main cash book as on dtd.31.3.2014

Particulars	Amount (in Rs)
i) Bank balance as per Cash Book	32153.00
ii) Add: Cheques issued but cleared after 31.03.2014	12113.00
<u>Cheque No/Date</u> <u>Amount (in Rs)</u>	
190296/28.03.2014 2750.00	
190300/31.03.2014 316.00	
190298/31.03.2014 7973.00	
190299/31.03.2014 1074.00	
iii) Less: Cheques received but credited after 31.03.14	1933.30
Bank balance as per pass book as on 31.03.2014	42332.70

The differential amount of the closing balances as on 31.03.2014 between bank pass book and main cash book is amounting to Rs.10179.70 . On issue of audit objection memo in this context, the local authority has no reply. However the audit has reconciled the differential amount as above. Hence, till reconciliation and reflection of same in the cash book of such amount of Rs. 10179.70.has been kept under objection.

16.36 - RRTSS, UMARKOTE, OSP-306

RRTSS, UMARKOTE

TITLE SHEET

Name of the Institution	RRTSS, Umarkote
Period of accounts audited	2013-14

Name of OIC for the period under audit	1) Dr. Dharam Vir Singh (01.04.2013 to 18.01.2014) 2) Dr. Bikram Keshari Pani (18.01.2014 to 31.03.2014)
Name of the OIC during the time of audit	Dr. Bibhuti Bhusan Dalei

INTRODUCTORY:

The present audit confined to the period 2013-14.

Staff Position:

Junior Assistant – 01 no.

VAW – 02nos.

Driver – 01 no.

Lab Attendant – 01 no.

Peon – 01 no.

Watchman – 02 nos.

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash couldn't be done due to non maintenance of upto date cash book.

3. LIST OF VERIFIED RECORDS:

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

1. Cash Book
2. Paid vouchers relating to year 2013-14.
3. Bank Pass book/Statement
4. Log Book of vehicles
5. Stock register
6. Sanction order/Connected records
7. Overseer Diary register
8. Training register
9. Subsidiary Cash Book

FINANCIAL POSITION:

A) Main Cash Book

O.B. as on 1.4.2013 as per cash book	Rs. 25505.00
Receipt during the year under audit	Rs. 6500.00
Total	Rs. 32005.00

Expenditure during the year under audit	Rs. 5792.00
C.B as on 31.3.2014 as per cash book	Rs. 26213.00
C.B as on 31.3.2014 as per audit	Rs. 26213.00
Difference:	Nil
C.B. as on 31.03.2014 as per Pass Book	Rs. 26213.00
Details of C.B:	
A/C No-11258555094, SBI ,Current a/c, Umarkote	

Details of head wise Receipts and Expenditure of Main Cash Book

Receipt		Expenditure	
Head	Amount (in Rs)	Head	Amount (in Rs)
Release from Comptroller OUAT	6500.00	Labour Payment	1764.00
		T.A.	500.00
		Contingency	3528.00
TOTAL:	6500.00	TOTAL:	5792.00

B) Revolving Fund Cash Book

O.B. as on 1.4.2013 as per cash book	Rs. 254798.00
Receipt during the year under audit	Rs. 45000.00
Total	Rs. 299798.00
Expenditure during the year under audit	Rs. 123173.00
C.B as on 31.3.2014 as per cash book	Rs. 176625.00
C.B as on 31.3.2014 as per audit	Rs. 176625.00
Difference:	Nil
C.B. as on 31.03.2014 as per Pass Book	Rs. 181905.06
Details of C.B:	
A/C No-11258555107, SBI ,Current a/c, Umarkote	

Details of head wise Receipts and Expenditure of Revolving Fund Cash Book

Receipt		Expenditure	
Head	Amount (in Rs)	Head	Amount (in Rs)
Release from Dean Research	45000.00	Payment to Casual Labours	84088.00
		Purchase of fertilizer	9630.00
		HSD	6385.00
		Pesticides	15970.00

		Cost of seeds	7100.00
TOTAL:	45000.00	TOTAL:	123173.00

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

Name of the Bank	A/C No.	Closing Balance in Pass Book (In Rs:) (A)	Closing Balance in Bank as mentioned in Cash Book (InRs:) (B)	Difference (In Rs:)(A-B)	Remarks
SBI, Umarkote	11258555107	181905.06	176625.00	5280.06	Revolving Fund Cash Book
SBI, Umarkote	11258555094	26213.00	26213.00	Nil	Main Cash Book

Advance Position:(Main Cash Book)

Advance outstanding as 01.04.13	=	Nil
Advance paid during the year 2013-14	=	Rs. 5292.00
Total	=	Rs. 5292.00
Advance adjusted during the year 2013-14	=	Rs. 5292.00
Advance outstanding as on 31.03.2014	=	Nil

Advance Position:(R.F. Cash Book)

Advance outstanding as 01.04.13	=	Nil
Advance paid during the year 2013-14	=	Rs.123173.00
Total	=	Rs.123173.00
Advance adjusted during the year 2013-14	=	Rs. 123173.00
Advance outstanding as on 31.03.2014	=	Nil

Bank Reconciliation Statement of Revolving Fund cash book as on dtd. 31.03.2014

Particulars	Amount (in Rs)
i) Bank balance as per Cash Book	176625.00
ii) Add: Cheques issued but cleared after 31.03.2014	5280.00

<u>Cheque No/Date</u>	<u>Amount (in Rs)</u>	
173082/07.03.14	5280.00	
iii) Add: Previous balance carried over		0.06
Bank balance as per pass book as on 31.03.2014		181905.06

The differential amount of the closing balances as on 31.03.2014 between bank pass book and Revolving Fund cash book is amounting to Rs.5280.00 . On issue of audit objection memo in this context, the local authority has no reply. However the audit has reconciled the differential amount as above. Hence, till reconciliation and reflection of same in the cash book of such amount of Rs. 5280.00 has been kept under objection.

16.37 - Sugar Cane Research Station, Nayagarh, OSP-127

SRS, NAYAGARH

TITLE SHEET

Name of the Institution	Sugarcane Research Station, Nayagarh
Period of accounts audited	2013-14
Name of OIC for the period under audit	Dr. Pramod Kumar Nayak
Name of the OIC during the time of audit	Dr. Pramod Kumar Nayak

INTRODUCTORY:

The present audit confined to the period 2013-14.

Staff Position:

- Junior Scientist – 01 no.
- Technical Asst. – 01 no.
- Overseer – 02 nos.
- Field Asst.- 02 nos.
- Driver – 01no.
- Jr. Technical Asst. – 01 no.

2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash couldn't be done due to non maintenance of upto date cash book.

3. LIST OF VERIFIED RECORDS:

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

1. Cash Books
2. Paid vouchers relating to year 2013-14.
3. Bank Pass books/Statements
4. Log Book of vehicles
5. Stock register
6. Sanction order/Connected records
7. Overseer Diary register
8. Training register

FINANCIAL POSITION:

Main Cash Book

O.B. as on 01.04.2013 as per cash book	Rs. 6362.27
Receipt during the year under audit	Rs. 1259120.00
Total	Rs. 1265482.00
Expenditure during the year under audit	Rs. 1259120.00
C.B. as on 31.03.2014 as per cash book	Rs. 6362.27
C.B. as on 31.03.2014 as per audit	Rs. 6362.27
Difference:	Nil
C.B. as on 31.03.2014 as per Pass Book	Rs. 113085.27
Details of C.B:	
A/C No-11383056308, SBI, Nayagarh	

Details of head wise Receipts and Expenditure of Main Cash Book

Receipt		Expenditure	
Head	Amount (in Rs)	Head	Amount (in Rs)
Contingency	393800.00	Contingency	393800.00
T.A.	102000.00	T.A.	102000.00
T.S.P.	750000.00	T.S.P.	750000.00
Sale Proceeds	13320.00	Sale Proceed deposited to CoF	13320.00
TOTAL:	1259120.00	TOTAL:	1259120.00

Advance Position:

Adv. Outstanding as on 1.4.13 = Nil

Adv. Paid during 2013-14 =Rs. 47927.00
 Total = Rs. 47927.00
 Adv. Adjusted during 2013-14 = Rs. 47927.00
 Adv. Outstanding as on 31.3.14 = Nil

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

Name of the Bank	A/C No.	Closing Balance in Pass Book (In Rs:) (A)	Closing Balance in Bank as mentioned in Cash Book (InRs:) (B)	Difference (In Rs:)(A-B)	Remarks
SBI, Nayagarh	11383056308	113085.27	6362.27	106723.00	Main Cash Book

Bank Reconciliation Statement of main cash book as on dtd.31.3.2014 (OSP-127)

Particulars	Amount (in Rs)
i) Bank balance as per Cash Book	6362.27
ii) Add: Cheques issued but cleared after 31.03.2014	106923.00
<u>Cheque No/Date</u> <u>Amount (in Rs)</u>	
602781/25.03.14 58500.00	
602784/29.03.14 13320.00	
602785/29.03.14 4750.00	
602786/29.03.14 1280.00	
602787/29.03.14 910.00	
602788/29.03.14 7044.00	
602789/29.03.14 7618.00	
602790/29.03.14 6194.00	
602791/31.03.14 3770.00	
602792/31.03.14 1690.00	
602793/31.03.14 1680.00	
602794/31.03.14 167.00	
iii) Less: Bank charges debited from pass book but not deducted in cash book	200.00
Bank balance as per pass book as on 31.03.2014	113085.27

The reconciliation of differential amount of the closing balances as on 31.03.2014 between bank pass book and cash book is amount of Rs. 106723.00. On issue of audit objection memo in this context, the local authority has reconciled and complied which is mentioned above. Hence the para is dropped.

16.38 - College of Basic Science and Humanities OSP-

College of Basic Science & Humanities, OUAT, BBSR

1.	Name of the Institution	College of Basic Science & Humanities, OUAT, BBSR
2.	Year of Accounts under Audit :	2013-14
3.	Name of the Local Authority during the year of A/Cs	1)Dr. Simandri Mishra, Director(01.04.13 to 30.09.13) 2) Dr. Bikash Panda, Director(01.10.13 to 31.03.14)
4.	Name of the Local Authority at the time of Audit :	Dr. Bikash Panda, Director
5.	Duration of Audit :	10 days in terms of Party. (03.05.16 to 28.05.16)
6.	Name of the Auditors :	Sri Pradip Kumar Sahoo Smt. Monalisha Pradhan

PHYSICAL VERIFICATION : -

Physical verification of liquid cash on the day commencement of audit i.e on dtd. 03.5.2016 before transaction could not be conducted due to non-maintenance of up to date cash book.

Sl. No.	Name	Value	Remarks
1.	Liquid cash	Not verified	Physical verification of cash could not be conducted due to non maintenance of up to date cash book.
2.	Fee receipt book	5	Page No. 39
3.	Misc. receipt books	05	Page No. 29
4	Postage stamp	871.00	Page No. 12

LIST OF VERIFIED RECORDS:

1. Main cash book
2. Daily Collection Registers.
3. Release register
4. Counterfoils of Misc Receipts (Fee receipt & Misc. receipt)
5. Paid vouchers relating to year 2013-14.
6. Expenditure registers
7. Bank Scroll
8. Stock registers
9. Log Book of vehicles
10. Purchase files
11. Other records & registers as required

LIST OF IMPORTANT RECORDS NOT PRODUCED:

1. Advance Ledger/Outstanding advance ledger
2. Register of annual receipts & Expenditure

3. Bank Statement on dtd. 31.03.14

The local authority is advised to produce the above records and bank statement before next audit and compliance reported.

FINANCIAL POSITION :-

NAME OF THE CASH BOOK	OPENING BALANCE AS ON 01.04.2013	RECEIPT DURING THE YEAR UNDER AUDIT	TOTAL	EXPENDITURE DURING THE YEAR UNDER AUDIT	CLOSING BALANCE AS ON 31.03.2014 AS PER AUDIT	CLOSING BALANCE AS ON 31.03.2014 AS PER CASH BOOK	DIFFERENCE
MAIN CASH BOOK	2401828.00	29077422.00	31479250.00	29571650.00	1907600.00	1907600.00	0.00
Total:	2401828.00	29077422.00	31479250.00	29571650.00	1907600.00	1907600.00	0.00

Cash book wise closing balance as on 31.03.2014 :-

Name of the cash book	In Cash(Rs)	In Bank(Rs)	Total(Rs)
Main Cash Book	21560.00	1886040.00	1907600.00
Total	21560.00	1886040.00	1907600.00

Details of Receipt of College of Basic Science & Humanities for the year 2013-14 :-

Sl. No.	Head of Account	Receipt during the year 2013-14	Remarks
A.	Recurring Grant		
1	TE	10000.00	
2	OE including leverage	29500.00	
3	Electricity	350000.00	
4	Telephone	8000.000	
5	College Exam (External)	353750.00	
6	Contractual engagement	450000.00	
7	Remuneration to PTT	1200000.00	
8	Postage	10000.00	
9	Remuneration to contractual teacher	400000.00	
10	Maintenance of garden	7000.00	
11	Study tour	20000.00	
12	Project programme	20000.00	
13	PG/PHD entrance exam	48793.00	
14	Purchase of Books	30000.00	

Total: (A)		2937043.00
B.	Grant: -	
1	ICAR grant	2544380.00
2	UGC	651500.00
Total: (B)		3195880.00
C.	Other than Grants	
1	UG merit scholarship	120000.00
2	NSS	100125.00
3	CHSE Exam	42400.00
Total:		262525.00
D.	Students fund	
1	Admission fee	176700.00
2	Athletic club	92550.00
3	Audit recovery	255.00
4	Breakage fee	35940.00
5	Back paper fees	400.00
6	Commemoration	123490.00
7	College exam fee	416000.00
8	College dev. Fee	5662500.00
9	College dev fund	48500.00
10	Course fee	6920200.00
11	College calendar	38300.00
12	Cultural fee	309200.00
13	CHSE fee	105465.00
14	CHSE certificate	14920.00
15	CHSE form fill up	3560.00
16	CHSE exam fee	1620.00
17	Dramatic Club	108020.00
18.	Duplicate CLC	100.00
19	CLC/CC	300.00
20	Degree Certificate	28150.00
21	Electricity	129166.00
22	Excess amount	1005.00
23	Form fill up	304060.00
24	Hostel common room	11950.00
25	Hostel seat rent	80200.00

26	Hostel caution money	5650.00
27	Hostel establishment	210600.00
28	Hostel dev. Fee	26000.00
29	Hostel Dev. Fund	11600.00
30	Identity card	39220.00
31	Internet fee	1437400.00
32	JPAIS	100764.00
33	Late fine	8528.00
34	Laboratory deposit	724800.00
35	Laboratory caution money	238200.00
36	Library caution money	76600.00
37	Literacy Branch	107920.00
38	Medical fee	198700.00
39	Mal Practice Exam fee	400.00
40	Makeup exam fee	500.00
41	Mark sheet	23400.00
42	Migration certificate(CHSE)(37300.00
43	Migration certificate	9700.00
44	NCC	8495.00
45	Processing fee	14300.00
46	Project fee	179500.00
47	Postage charge	150.00
48	Preservation charges	100.00
49	Provisional certificate	9750.00
50	Radiation fee	1500.00
51	Recognition fee	14000.00
52	Registration fee	17152.00
53	Special exam (PG)	9000.00
54	Sports/Yoga	309400.00
55	Social service guide	7765.00
56	Student add fund	80950.00
57	Student union	92550.00
58	Scholastic probation fess	8000.00
59	SAMs collection	85100.00
	(+2 Science)	
60	SAMs collection	101500.00
	(+3 Science)	

61	Transfer fee	31750.00	
62	Tuition fee	1346700.00	
63	Tran	500.00	
64	University registration fee	13200.00	
65	University exam fee	770485.00	
66	Unspent balance	2176.00	
67	Verification of educational qualification	100.00	
68	Water charges	17350.00	
69	YRC	82780.00	
70	Condonation fee	3500.00	
	Total	21077586.00	
E.	Miscellaneous		
1.	Arrear salary of Smt. P Tripathy, Ex. Asst. prof.(Baotany)	102906.00	
2	OCS Exam	41950.00	
3	+2 Science SAAM	7700.00	
4	Broad Band rent	88203.00	
5	Refund of Admission & registration fee	37977.00	
6	Miscellaneous	3000.00	
	Total	281736.00	
F.	Release of fund to Deptt.		
1.	Physics	140000.00	
2	Chemistry	163000.00	
3	Botany	203000.00	
4	Zoology	127500.00	
5	Mathematics	144500.00	
6	Oriya	1000.00	
7	English	1000.00	
8	Biotechnology	157838.00	
9	Computer science	224843.00	
10	Micro Biology	159971.00	
	Total	1322652.00	
	Grand Total (A+B+C+D+E+F)=	29077422.00	
	Add OB	2401828.00	
	GRAND TOTAL	31479250.00	

Details of Expenditure of College of Basic Science & Humanities for the year 2013-14 :-

Sl. No.	Head of Account	Expenditure during the year 2013-14	Remarks
A.	Recurring Grant		
1	TE	4802.00	
2	OE including leverage	35260.00	
3	Electricity	322354.00	
4	Telephone	5406.00	
5	Contractual engagement	437460.00	
6	Remuneration to PTT	1004953.00	
7	Postage	10000.00	
8	Remuneration to contractual teacher	315983.00	
9	Maintenance of garden	7000.00	
10	Study tour	12500.00	
11	Project programme	7505.00	
12	PG/PHD entrance exam	31700.00	
13	PG Exam	11728.00	
14	Practical Exam	55000.00	
15	Broad Band charge	76684.00	
Total: (A)		2338335.00	
B.	Grant: -		
1	ICAR grant	851130.00	
2	UGC	1244627.00	
Total: (B)		2095757.00	
C.	Other than Grants		
1	PG merit scholarship	160000.00	
2	NSS	20850.00	
3	CHSE Exam	22400.00	
4	Refund of PG scholarship	20000.00	
Total: ©		223250.00	
D.	Students fund		
1	Athletic club	79950.00	
2	College exam fee	183275.00	
3	College calendar	10064.00	
4	Dramatic Club	99260.00	
5	Literacy Branch	93860.00	

6	PG admission	17093.00	
7	Ganesh Puja	3000.00	
8	Refund of Registration fee	5495.00	
9	Refund Of +2 Science 1 st Year Admission Fee	725434.00	
10	Refund Of +3 Science (Gen.) 1 st Year Admission Fee	319096.00	
11	Refund Of +3 Science (SF.) 1 st Year Admission Fee	438655.00	
12	Student election	8000.00	
13	Student union	176920.00	
14	Scholastic probation fess		
15	SAMs	20950.00	
16	YRC	21338.00	
	Total	2202390.00	
E.	Miscellaneous		
1.	OCS Exam	41950.00	
2	Caution money refuned	74800.00	
3	Refund of caution money for project work	2000.00	
4	Valuation	7200.00	
	Total	125950.00	
F.	Release of fund to Deptt.		
1.	Physics	196555.00	
2	Chemistry	461909.00	
3	Botany	598518.00	
4	Zoology	513500.00	
5	Mathematics	450500.00	
6	Oriya	1000.00	
7	English	401000.00	
8	Micro Biology	380000.00	
	Total	3002982.00	
G.	CHSE Deposit		
1	Instant exam fee	1620.00	
2.	SAMs central fund	43800.00	
3.	CHSE certificate & Migration	52220.00	
4	Unspent balance on valuation	54224.00	
5	Syllabus	7460.00	
6	Certificate charges	77305.00	
7	Unspent balance of SHSE Exam	23016.00	

8	Form Fill up fees	229050.00
	Total	488695.00
H.	IUAT Deposit	
1	PT/MT/HRA	6249.00
2	JTAIS	78810.00
3	Internal receipt	17987233.00
4	Unspent ICAR grant	33050.00
5	Unspent self finance course	144040.00
6	Unspent general higher education	419164.00
7	Hostel	26800.00
8	SAMs Lab collection	142800.00
9	Question centre	49500.00
10	Wrong Transaction (206285.00 + 360.00)	206645.00
	Total	19094291.00
	Grand Total (A+B+C+D+E+F+G+H)=	29571650.00
	Add CB	1907600.00
	GRAND TOTAL	31479250.00

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

Name of the bank	A/C No.	Closing balance in pass book as on 31.03.2014	Closing balance in bank as mentioned in cash book	Difference
SBI, OUAT Branch	10173711648	6354081.00	1886040.00	4468061.00
Total:		6354081.00	1886040.00	4468061.00

RECONCILIATION: -

1) Account No. 10173711648 , SBI, OUAT Branch: -

- a) Amount as per cash book as on 31.03.2014 Rs. 1886040.00
- b) Add amount shown payment during the year
- 2013-14 encashed after 31.03.2014 (+) Rs. 5758150.00

Details: -

Ch. No./dt.	Amount	Date of encashment
334088/31.03.14	285409.00	02.04.14
334064/29.03.14	4000.00	02.04.14
334096/31.03.14	40000.00	02.04.14
334094/31.03.14	1000.00	02.04.14

334098/31.03.14	2500.00	03.04.14
334100/31.03.14	18050.00	03.04.14
334095/31.03.14	1800.00	03.04.14
334074/27.03.14	15545.00	04.04.14
334061/21.03.14	500.00	05.04.14
334099/31.03.14	1750.00	09.04.14
334097/31.03.14	8920.00	09.04.14
697002/31.03.14	24947.00	10.04.14
697001/31.03.14	8612.00	10.04.14
334078/29.03.14	1039.00	15.04.14
697007/31.03.14	9000.00	15.04.14
697010/31.03.14	651500.00	15.04.14
334085/29.03.14	1000.00	16.04.14
334084/29.03.14	1000.00	16.04.14
697011/31.03.14	4100.00	16.04.14
697004/31.03.14	3500.00	16.04.14
334083/29.03.14	1000.00	18.04.14
334056/21.03.14	1000.00	19.04.14
334066/25.03.14	500.00	21.04.14
334068/25.03.14	500.00	21.04.14
334070/25.03.14	1000.00	21.04.14
697008/31.03.14	999.00	22.04.14
334059/21.03.14	500.00	22.04.14
697005/31.03.14	23270.00	22.04.14
334069/25.03.14	500.00	22.04.14
697003/31.03.14	4005.00	22.04.14
334081/29.03.14	1000.00	23.04.14
334057/21.03.14	1000.00	24.04.14
334062/21.03.14	1000.00	24.04.14
697006/31.03.14	10064.00	25.04.14
334067/25.03.14	1000.00	25.04.14
334058/25.03.14	1000.00	25.04.14
334079/29.03.14	1039.00	28.04.14
334072/25.03.14	1000.00	28.04.14
697014/31.03.14	72900.00	29.04.14
334082/29.03.14	1000.00	30.04.14
697016/31.03.14	2244757.00	01.05.14
697012/31.03.14	11000.00	03.05.14
697013/31.03.14	6800.00	02.05.14
697017/31.03.14	33050.00	02.05.14
697018/31.03.14	144040.00	02.05.14
697015/31.03.14	866690.00	02.05.14
697019/31.03.14	419164.00	06.05.14
697020/31.03.14	19064.00	06.05.14
697021/31.03.14	29648.00	09.05.14
697022/31.03.14	26800.00	14.05.14
697023/31.03.14	142800.00	17.05.14
334080/29.03.14	1000.00	19.05.14
697024/31.03.14	499500.00	24.05.14
697032/31.03.14	81039.00	06.06.14
397037/31.03.14	813.00	13.06.14
397034/31.03.14	2536.00	19.06.14
334071/25.03.14	1000.00	24.06.14
697036/31.03.14	20000.00	08.07.14
Total:	5758150.00	

c) Deduct MCC charge/account keeping charge etc. debited from pass book not shown in cash book up to 2013-14	(-)	Rs. 907.00
d) Add excess payment shown than the actual expenditure vide vr. NO. 170/31.03.14 (Rs. 334090.00-127805.00)	(+)	Rs. 206285.00
e) Add: amount deposited by bank towards sale of P.G. admission form during 2013-14 not taken to cash book	(+)	Rs. 196500.00
f) Deduct amount not reconciled	(-)	Rs. 1691987.00
g) Amount as per pass book as on 31.03.14		Rs. 6354081.00

As seen from the above table the difference amount of Rs. 1691987.00 has not been reconciled till the close of the audit. Steps need be taken to reconcile the same and shown to next audit. Till then Rs. 1691987.00 is kept under objection.

STOCK POSITION :-

All stock and stores purchased during the year under audit were duly entered in the stock register. But Dead Stock Register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

INVESTMENT :-

No investment has been made during the year 2013-14.

ADVANCES :-

The payment & adjustment of the advances have not been shown in the cash book properly. Advances paid to different persons were shown as final expenditure in the cash book. Outstanding position do not form a part of opening balance as well as closing balance at the beginning and end of the year.

An abstract position of the advances paid & adjusted during the year under audit is furnished below-

NAME OF THE CASH BOOK	OUTSTANDING ADVANCE AS ON 01.04.2013	ADVANCE PAID DURING THE YEAR UNDER AUDIT	TOTAL ADVANCE	ADVANCE ADJUSTED DURING THE YEAR UNDER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER CASH BOOK	DIFFERENCE
Main cash book	189200.00	684593.00	873793.00	629593.00	244200.00	244200.00	0.00
TOTAL	189200.00	684593.00	873793.00	629593.00	244200.00	244200.00	0.00

Year wise break up of outstanding advance .

As per last audit report for the year 2012-13, the year wise break up of outstanding advance as on 31.03.2014 is furnished below.

Year	Outstanding advance
2011-12	42000.00
2012-13	147200.00
2013-14	55000.00
Total	244200.00

Details of outstanding advance as on 31.03.2014.

Sl. No.	Vr. No./dt.	Advance amount	Name of Staff	Purpose	Name of sanctioning authority	Rmks.
1	27/08.04.11	42000.00	Mina ketan Mohanty, HOD math.	For conduct of JE Exam. 2011	Dr. Simadri Mishra, Director.	
2	30/17.07.12	6750.00	Dr. Netaji Upadhaya, Chairman, PG Admission Committee.	Towards postal expenses for sending of admit card for PG admission	-do-	
3	41/04.08.12	5000.00	-do-	-do-	-do-	
4	158/13.12.12	75000.00	Dr. Bibhuti Bhusan Mishra, SEcy. National Seminar	Towards organization of national seminar	-do-	
5	231/20.03.13	33650.00	Chhatrapati Parida, Asst. prof. Physics	Towards conduct of CHSE Annual Theory Exam.	-do-	
6	240/30.03.13	26800.00	-do-	Towards conduct of CHSE practical exam	-do-	
7	2/09.04.2013	20000.00	-do-	Conduct of +3 sc. 3 rd year & 2 nd yr. Practical exam' 2013	-do-	Adjusted on 13.08.2014. i.e. During the year

8	3/15.04.13	20000.00	-do-	Conduct of +3 sc. 2 nd year Annual Practical exam' 2013	-do-	2014-15.
9	6/29.04.13	15000.00	-do-	Conduct of +3 sc. 1 st year Annual Practical exam' 2013	-do-	
Total		244200.00				

Details of surchargeable advance: -

Sl. No.	Vr. No./dt.	Advance amount	Name of Staff	Purpose	Name of sanctioning authority	Rmks.
1	30/17.07.12	6750.00	Dr. Netaji Upadhaya, Chairman, PG Admission Committee.	Towards postal expenses for sending of admit card for PG admission	Dr. Simadri Mishra, Director.	
2	41/04.08.12	5000.00	-do-	-do-	-do-	
3	158/13.12.12	75000.00	Dr. Bibhuti Bhusan Mishra, SEcy. National Seminar	Towards organization of national seminar	-do-	
4	231/20.03.13	33650.00	Chhatrapati Parida, Asst. Prof. Physics	Towards conduct of CHSE Annual Theory Exam.	-do-	
5	240/30.03.13	26800.00	-do-	Towards conduct of CHSE practical exam	-do-	
Total:		147200.00				

As per Govt. order No. 2221/F dtd. 08.03.2002, annual advance paid and remained outstanding for more than one year is to be treated as insecure advance and a loss to the auditee institution. Hence such outstanding advance is suggested for recovery from the officers who granted the same and the payee in equal proportion in accordance with DLFA order No. 15179/DLFA dtd. 23.09.2013. Hence for above outstanding advance of Rs. 147200.00 is insecured and suggested for recovery from the following persons responsible for it.

1. Dr. Simadri Mishara, Ex. Director. Rs. 73600.00
2. Dr. Netaji Upadhaya, Asst. Prof Rs. 5875.00
3. Dr. Bibhuti Bhusan Mishra, Asst. Prof. Rs. 34500.00
4. Sri chhatrapati Parida, Lect. Rs. 30225.00

IRREGULARITIES NOTICED DURING AUDIT:

1) Excess payment shown wrongly

On scrutiny paid voucher no. 170/31.03.2014 it was noticed that, a sum of Rs. 334090.00 was released to HOD Physics vide cheque no. 334090, dt-31.03.2014 but on verifying the cheque issue register w.r.t. bank statement it was seen that a sum of Rs. 127805.00 actually released to HOD Physics. Wrongly the cheque no. was shown as expenditure amount resulting decreasing in closing balance by Rs. 206285.00 (334090.00 - 127805.00) which need reconciliation and produced to next audit.

2) Excess payment shown wrongly

On scrutiny paid voucher no. 119/06.01.2014 it was seen that a sum of Rs. 17958.00 was shown paid in cash book towards remuneration of 3 nos. of contractual staff for the month of December 2013 as follows:

- 1) Sri H. Panda - Rs. 6548.00
 - 2) Sri S. Hota - Rs. 4050.00
 - 3) Sri D. Sahoo - Rs. 7000.00
- TOTAL - Rs. 17598.00

The actual expenditure comes to Rs. 17598.00. Instead of writing Rs. 17958.00, the cash book was shown Rs. 17958.00 resulting closing balance reduced by Rs. 360.00 (17958.00 - 17598.00) which needs reconciliation and produced to next audit.

3) Cost of sale of P.G. admission form deposited by SBI, OUAT Branch not taken to cash book by 31.03.2014

On scrutiny the bank statement of a/c no. 10173711648 of SBI OUAT Branch w.r.t. cash book and sale proceed of P.G. admission form it was seen that, a sum of Rs. 196500.00 was shown deposited in cash by SBI, OUAT campus branch towards cost of 393 nos. of P.G. admission forms @ Rs. 500.00 each. But, the same amount was not taken to cash book during the year 2013-14. It was asked through objection memo that, whether the amount were taken after 31.03.2014 or not and the amount whether sent to CoF, OUAT, the local authority couldn't comply the objection. Hence, the local authority is requested to verify the actual position and compliance reported. The details of deposit made by SBI, OUAT branch towards sale of P.G. admission form is furnished below:

Date	Amount
25.05.13	6500.00
27.05.13	9000.00
28.05.13	1100.00
29.05.12	6500.00
30.05.13	3500.00
31.05.13	10000.00
01.06.13	5000.00
03.06.13	9000.00
04.06.13	13500.00
05.06.13	9000.00
06.06.13	7000.00
07.06.13	10500.00
08.06.13	2500.00
10.06.13	17000.00
11.06.13	17500.00
12.06.13	6500.00
13.06.13	10500.00
14.06.13	1000.00
15.06.13	3500.00
17.06.13	13500.00
18.06.13	13500.00
19.06.13	6000.00
20.06.13	4500.00
TOTAL	196500.00

4) Payment of energy charges included Electricity Duty Charge @ 4%

On scrutiny the paid vouchers of College of Basic Science & Humanities for the year 2013-14, it was seen that a sum of Rs. 3,22,354.00 was paid to M/S CESU towards energy charges for the period from March, 2013 to March 2014. Scrutiny the above bills it was noticed that E.D. charge @ 4% was included in the energy charges which contradicted to the section 13 of Odisha Electricity Duty Act. 1961 i.e. Electricity duty is not leviable or chargeable if it is consumed by Govt. offices. It was noticed that CESU included the College Building in private category. Though OUAT is a Govt. institution Electricity Duty should not be included in the energy charges. However the fact may be intimated to CESU and necessary compliance may be reported to audit. Till then Rs. 11360.00 paid towards Electricity Duty paid during the year 2013-14 is kept under objection.

Vr. No./Date	Period	Amount(in Rs.)	E.D. Charge(in Rs.)
1/08.04.13	01.03.13 to 31.03.13	22195.00	767.00
7/06.05.13	01.04.13 to 30.04.13	28808.00	1030.00
17/05.06.13	01.05.13 to 31.05.13	29192.00	1045.00
28/05.07.13	01.06.13 to 30.06.13	24608.00	867.00
35/06.08.13	01.07.13 to 31.07.13	33902.00	1228.00
46/05.09.13	01.08.13 to 31.08.13	33536.00	1214.00
64/05.10.13	01.09.13 to 30.09.13	26844.00	954.00
86/06.11.13	01.10.13 to 31.10.13	18200.00	618.00
107/05.12.13	01.11.13 to 30.11.13	25471.00	901.00

118/31.01.14	01.12.13 to 31.12.13	18045.00	612.00
125/03.02.14	01.01.14 to 31.01.14	17271.00	582.00
144/04.03.14	01.02.14 to 28.02.14	19335.00	662.00
182/31.03.14	01.03.14 to 31.03.14	24947.00	880.00
TOTAL		322354.00	11360.00

1) DEPTTT. OF BOTANY & MICRO BIOLOGY (U.G.)

TITLE SHEET

Name of the Institution	Deptt. of Botany & Micro Biology
Period of accounts audited	2013-14
Name of HOD for the period under audit	Dr. Bibhuti Bhusan Mishra
Name of the HOD at the time of audit	Dr. Bibhuti Bhusan Mishra

INTRODUCTORY:

The present audit confined to the period 2013-14

PHYSICAL VERIFICATION OF CASH.

The physical verification of cash couldn't be done due to non maintenance of upto date cash book.

LIST OF VERIFIED RECORDS:

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

1. Cash Book
2. Paid vouchers relating to year 2013-14.
3. Bank Pass book/Statement
4. Stock register
5. Sanction order/Connected records

FINANCIAL POSITION:

Main Cash Book

O.B. as on 01.04.2013 as per cash book	Nil
Receipt during the year under audit	Rs. 640410.00
Total	Rs. 640410.00
Expenditure during the year under audit	Rs. 638508.00
C.B as on 31.3.2014 as per cash book	Rs. 1902.00
C.B as on 31.3.2014 as per audit	Rs. 1902.00

Difference:	Nil
C.B. as on 31.03.2014 as per Pass Book	Rs. 560430.00

Details of C.B:
A/C No-32364689805, SBI, OUAT Campus

Details of head wise Receipts and Expenditure of Main Cash Book

Receipt		Expenditure	
Head	Amount (in Rs)	Head	Amount (in Rs)
Receipt from Director CBSH	598518.00	Purchase of A.C., Projector, Laptop & accessories	119980.00
Receipt from HOD Microbiology	39990.00	Purchase of books	14000.00
Interest	1902.00	Purchase of contingency	5023.00
		Exp. towards purchase of chemicals, instruments and apparatus	499505.00
TOTAL:	640410.00	TOTAL:	638508.00

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

Name of the Bank	A/C No.	Closing Balance in Pass Book (In Rs:) (A)	Closing Balance in Bank as mentioned in Cash Book (InRs:) (B)	Difference (In Rs:)(A-B)	Remarks
SBI, OUAT Campus	32364689805	560430.00	1902.00	558528.00	Main Cash Book

Bank Reconciliation Statement of Main cash book as on dtd. 31.03.2014

Particulars	Amount (in Rs)
i) Bank balance as per Cash Book	1902.00
ii) Add: Cheques issued but cleared after 31.03.2014	558528.00
Cheque No/Date	Amount (in Rs)
431027/31.03.14	4000.00
431028/31.03.14	1000.00
431029/31.03.14	40000.00
431030/31.03.14	9848.00
431032/31.03.14	191350.00
431033/31.03.14	23.00

431031/31.03.14	10000.00	
431037/31.03.14	157502.00	
431034/31.03.14	4000.00	
431035/31.03.14	83168.00	
431036/31.03.14	57637.00	
Total	558528.00	
Bank balance as per pass book as on 31.03.2014		560430.00

2) DEPARTMENT OF CHEMISTRY

TITLE SHEET

Name of the Institution	Deptt. of Chemistry
Period of accounts audited	2013-14
Name of HOD for the period under audit	Sri Baman Acharya
Name of the HOD at the time of audit	Sri Baman Acharya

INTRODUCTORY:

The present audit confined to the period 2013-14

PHYSICAL VERIFICATION OF CASH.

The physical verification of cash couldn't be done due to non maintenance of upto date cash book.

LIST OF VERIFIED RECORDS:

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

1. Cash Book
2. Paid vouchers relating to year 2013-14.
3. Bank Pass book/Statement
4. Stock register
5. Sanction order/Connected records

FINANCIAL POSITION:

Main Cash Book

O.B. as on 01.04.2013 as per cash book	Rs. 141.00
Receipt during the year under audit	Rs. 464007.00
Total	Rs. 464148.00
Expenditure during the year under audit	Rs. 461909.00

C.B. as on 31.3.2014 as per cash book	Rs. 2239.00
C.B. as on 31.3.2014 as per audit	Rs. 2239.00
Difference:	Nil
C.B. as on 31.03.2014 as per Pass Book	Rs. 154239.00
Details of C.B:	
A/C No- 32448885918, SBI, OUAT Campus	

Details of head wise Receipts and Expenditure of Main Cash Book

Receipt		Expenditure	
Head	Amount (in Rs)	Head	Amount (in Rs)
Received from Director CBSH	461909.00	Repairing of instruments	11503.00
Interest	2098.00	Purchase of stationery and contingency	14997.00
		Purchase of chemicals	210349.00
		Purchase of stabilizer, Printer, instruments	100060.00
		Payment towards purchase of granite	125000.00
TOTAL:	464007.00	TOTAL:	461909.00

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

Name of the Bank	A/C No.	Closing Balance in Pass Book (In Rs:) (A)	Closing Balance in Bank as mentioned in Cash Book (InRs:) (B)	Difference (In Rs:)(A-B)	Remarks
SBI, OUAT Campus	32448885918	154239.00	2239.00	152000.00	Main Cash Book

Bank Reconciliation Statement of Main cash book as on dtd.31.03.2014

Particulars	Amount (in Rs)
i) Bank balance as per Cash Book	2239.00
ii) Add: Cheques issued but cleared after 31.03.2014	437409.00
<u>Cheque No/Date</u>	<u>Amount (in Rs)</u>
468664/31.03.14	110000.00
468665/31.03.14	13300.00

594101/31.03.14	10500.00	
594103/31.03.14	45977.00	
594102/31.03.14	80109.00	
594104/31.03.14	15568.00	
594105/31.03.14	146804.00	
594107/31.03.14	15000.00	
594108/31.03.14	151.00	
Total	437409.00	
iii) Less: Amount shown deposit but credited after 31.03.14		285409.00
Bank balance as per pass book as on 31.03.2014		154239.00

Audit of Expenditure:

Memo No. 05, OSP sub page no-05

Excess payment due to calculation mistake

On checking of paid vouchers of Deptt. of Chemistry of Basic Science College of the year 2013-14, it is noticed that, Rs. 5969.00 & Rs. 10122.00 has been paid to Noble Enterprisers for purchase of a numbers of chemicals vide voucher no. 06/31.03.2014 & 07/31.03.2014 respectively. But, on scrutinizing the vouchers as well as summing up of the prices of the chemicals in the bills it is revealed taht, Rs. 5969.00 instead of Rs. 5821.00 (Vr. No. 06) and Rs. 10122.00 instead of Rs. 9330.00 (Vr. No. 07) has been paid to the Supplier. As a result, of which a total sum of R. 940.00 (148.00 + 792.00) has been paid excess in total.

On issue of objection memo the local authority recovered the excess amount of Rs. 940.00 from the M/S Noble Enterprisers vide M.R. No. 5337/63, Dt-13.05.2016 and taken to cash book on 13.05.2016.

3) DEPARTMENT OF ENGLISH

TITLE SHEET

Name of the Institution	Deptt. of English
Period of accounts audited	2013-14
Name of HOD for the period under audit	Dr. Madhulika Panda
Name of the HOD at the time of audit	Dr. Madhulika Panda

INTRODUCTORY:

The present audit confined to the period 2013-14.

PHYSICAL VERIFICATION OF CASH.

The physical verification of cash couldn't be done due to non maintenance of upto date cash book.

LIST OF VERIFIED RECORDS:

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

1. Cash Book

2. Paid vouchers relating to year 2013-14.
3. Bank Pass book/Statement
4. Stock register
5. Sanction order/Connected records

FINANCIAL POSITION:

Main Cash Book

O.B. as on 01.04.2013 as per cash book	Nil
Receipt during the year under audit	Rs. 401000.00
Total	Rs. 401000.00
Expenditure during the year under audit	Rs. 401000.00
C.B as on 31.3.2014 as per cash book	Nil
C.B as on 31.3.2014 as per audit	Nil
Difference:	Nil
C.B. as on 31.03.2014 as per Pass Book	Rs. 400000.00

Details of C.B:

A/C No-33711562094, SBI, OUAT Campus

Details of head wise Receipts and Expenditure of Main Cash Book

Receipt		Expenditure	
Head	Amount (in Rs)	Head	Amount (in Rs)
ICAR Grant	400000.00	ICAR Grant	400000.00
O.E.	1000.00	O.E.	1000.00
TOTAL:	401000.00	TOTAL:	401000.00

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

Name of the Bank	A/C No.	Closing Balance in Pass Book (In Rs:) (A)	Closing Balance in Bank as mentioned in Cash Book (InRs:) (B)	Difference (In Rs:)(A-B)	Remarks
SBI, OUAT Campus	33711562094	400000.00	Nil	400000.00	Main Cash Book

Bank Reconciliation Statement of Main cash book as on dtd. 31.03.2014

Particulars	Amount (in Rs)
i) Bank balance as per Cash Book	Nil
ii) Add: Cheques issued but cleared after 31.03.2014	400000.00
<u>Cheque No/Date</u> <u>Amount (in Rs)</u>	
29492/31.03.14 43490.00	
29493/31.03.14 156000.00	
29494/31.03.14 7589.00	
29495/31.03.14 38690.00	
29496/31.03.14 32500.00	
29497/31.03.14 119243.00	
29498/31.03.14 2488.00	
Total 400000.00	
Bank balance as per pass book as on 31.03.2014	400000.00

4) DEPARTMENT OF MATHEMATICS & COMPUTER SCIENCE

TITLE SHEET

Name of the Institution	Deptt. of Mathematics & Comp. Sc.
Period of accounts audited	2013-14
Name of HOD for the period under audit	Sri Minaketan Mohanti
Name of the HOD at the time of audit	Sri Minaketan Mohanti

INTRODUCTORY:

The present audit confined to the period 2013-14.

PHYSICAL VERIFICATION OF CASH.

The physical verification of cash couldn't be done due to non maintenance of upto date cash book.

LIST OF VERIFIED RECORDS:

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

1. Cash Book
2. Paid vouchers relating to year 2013-14.
3. Bank Pass book/Statement
4. Stock register
5. Sanction order/Connected records

FINANCIAL POSITION:

Main Cash Book

O.B. as on 01.04.2013 as per cash book	Nil
Receipt during the year under audit	Rs. 453409.00
Total	Rs. 453409.00
Expenditure during the year under audit	Rs. 450500.00
C.B as on 31.3.2014 as per cash book	Rs. 2909.00
C.B as on 31.3.2014 as per audit	Rs. 2909.00
Difference:	Nil
C.B. as on 31.03.2014 as per Pass Book	Rs. 437809.00

Details of C.B:

A/C No-32728656401, SBI, OUAT Campus

Details of head wise Receipts and Expenditure of Main Cash Book

Receipt		Expenditure	
Head	Amount (in Rs)	Head	Amount (in Rs)
G.I.A.	Rs. 450500.00	G.I.A.	Rs. 450500.00
Interest	Rs. 2909.00		
TOTAL:	Rs. 450500.00	TOTAL:	Rs. 450500.00

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

Name of the Bank	A/C No.	Closing Balance in Pass Book (In Rs:) (A)	Closing Balance in Bank as mentioned in Cash Book (InRs:) (B)	Difference (In Rs:)(A-B)	Remarks
SBI, OUAT Campus	32728658401	437809.00	2909.00	434900.00	Main Cash Book

Bank Reconciliation Statement of Main cash book as on dtd.31.03.2014

Particulars	Amount (in Rs)
i) Bank balance as per Cash Book	2909.00
ii) Add: Cheques issued but cleared after 31.03.2014	434900.00

<u>Cheque No/Date</u>	<u>Amount (in Rs)</u>	
228276/31.03.14	1000.00	
228275/31.03.14	1550.00	
228809/31.03.14	2000.00	
228273/31.03.14	1000.00	
228279/31.03.14	10000.00	
228282/31.03.14	2270.00	
228283/31.03.14	4100.00	
228280/31.03.14	18650.00	
228281/31.03.14	31280.00	
228285/31.03.14	2990.00	
228284/31.03.14	40100.00	
228287/31.03.14	24515.00	
228288/31.03.14	10385.00	
228286/31.03.14	26773.00	
228290/31.03.14	1310.00	
228293/31.03.14	4000.00	
228292/31.03.14	9900.00	
228291/31.03.14	615.00	
228294/31.03.14	8405.00	
228289/31.03.14	1500.00	
228289/31.03.14	116070.00	
228296/31.03.14	38690.00	
228297/31.03.14	77380.00	
228298/31.03.14	350.00	
228299/31.03.14	67.00	
Bank balance as per pass book as on 31.03.2014		437809.00

5) DEPARTMENT OF MICRO BIOLOGY (P.G.) U.G.C. SPONSORED

TITLE SHEET

Name of the Institution	Deptt. of Micro Biology (P.G.) UGC Sponsored
Period of accounts audited	2013-14
Name of the P.I. for the period under audit	Dr. Pratima Ray

Name of the HOD at the time of audit	Dr. Pratima Ray
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INTRODUCTORY:

The present audit confined to the period 2013-14.

PHYSICAL VERIFICATION OF CASH.

The physical verification of cash couldn't be done due to non maintenance of upto date cash book.

LIST OF VERIFIED RECORDS:

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

1. Cash Book
2. Paid vouchers relating to year 2013-14.
3. Bank Pass book/Statement
4. Stock register
5. Sanction order/Connected record

FINANCIAL POSITION:

Main Cash Book

O.B. as on 01.04.2013 as per cash book	Rs. 104296.00
Receipt during the year under audit	Rs. 306564.00
Total	Rs. 410860.00
Expenditure during the year under audit	Rs. 359373.00
C.B as on 31.3.2014 as per cash book	Rs. 51487.00
C.B as on 31.3.2014 as per audit	Rs. 51487.00
Difference:	Nil
C.B. as on 31.03.2014 as per Pass Book	Rs. 51487.00

Details of C.B:

A/C No-32915581943, SBI, OUAT Campus

Details of head wise Receipts and Expenditure of Main Cash Book

Receipt		Expenditure	
Head	Amount (in Rs)	Head	Amount (in Rs)
Receipt from Director CBSH	301264.00	Salary to project fellow	168000.00
Interest	5300.00	Purchase of refrigerator	15039.00

		Purchase of chemicals and glasswares & Misc.	101373.00
		Purchase of Incubator & Luminar Airflow	74961.00
TOTAL:	306564.00	TOTAL:	359373.00

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

Name of the Bank	A/C No.	Closing Balance in Pass Book (In Rs:) (A)	Closing Balance in Bank as mentioned in Cash Book (InRs:) (B)	Difference (In Rs:)(A-B)	Remarks
SBI, OUAT Campus	32915581943	51487.00	51487.00	Nil	Reconciled

Micro Biology (P.G.)(ICAR)

O.B. as on 01.04.2013 as per cash book	Nil
Receipt during the year under audit	Rs. 380000.00
Total	Rs. 380000.00
Expenditure during the year under audit	Rs. 380000.00
C.B as on 31.3.2014 as per cash book	Nil
C.B as on 31.3.2014 as per audit	Nil
Difference:	Nil
C.B. as on 31.03.2014 as per Pass Book	Rs. 340010.00

Details of C.B:

A/C No-10173710292, SBI, OUAT Campus

Details of head wise Receipts and Expenditure of Micro Biology P.G. (ICAR) Cash Book

Receipt		Expenditure	
Head	Amount (in Rs)	Head	Amount (in Rs)
Receipt from Director CBSH	380000.00	Purchase of Chemicals	115167.00
		Purchase of Scientific instruments	264660.00
		Purchase of stationery	173.00
TOTAL	380000.00	TOTAL	380000.00

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

Name of the Bank	A/C No.	Closing Balance in Pass Book (In Rs:) (A)	Closing Balance in Bank as mentioned in Cash Book (InRs:) (B)	Difference (In Rs:)(A-B)	Remarks
SBI, OUAT Campus	10173710292	340010.00	Nil	340010.00	Due to non production of uptodate bank statement the audit couldn't reconciled the difference amount.

The difference of Rs. 340010.00 between the bank pass book and cash book as on dt-31.03.2014 may be reconciled by local authority. Till then Rs. 340010.00 is kept under objection.

6) DEPARTMENT OF PHYSICS

TITLE SHEET

Name of the Institution	Deptt. of Physics
Period of accounts audited	2013-14
Name of HOD for the period under audit	Dr. Geetanjali Parida
Name of the HOD at the time of audit	Dr. Manas Ranjan Acharya

INTRODUCTORY:

The present audit confined to the period 2013-14.

PHYSICAL VERIFICATION OF CASH.

The physical verification of cash couldn't be done due to non maintenance of upto date cash book.

LIST OF VERIFIED RECORDS:

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

1. Cash Book
2. Paid vouchers relating to year 2013-14.
3. Bank Pass book/Statement
4. Stock register
5. Sanction order/Connected records

FINANCIAL POSITION:

Main Cash Book

O.B. as on 01.04.2013 as per cash book	Nil
Receipt during the year under audit	Rs. 196555.00
Total	Rs. 196555.00
Expenditure during the year under audit	Rs. 196555.00
C.B as on 31.3.2014 as per cash book	Nil
C.B as on 31.3.2014 as per audit	Nil
Difference:	Nil
C.B. as on 31.03.2014 as per Pass Book	Rs. 139219.00
Details of C.B:	
A/C No-32536976984, SBI, OUAT Campus	

Details of head wise Receipts and Expenditure of Main Cash Book

Receipt		Expenditure	
Head	Amount (in Rs)	Head	Amount (in Rs)
Received from Director CBSH	196555.00	Contingency	8348.00
		Purchase projector	40000.00
		Purchase of apparatus	148207.00
TOTAL:	196555.00	TOTAL:	196555.00

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

Name of the Bank	A/C No.	Closing Balance in Pass Book (In Rs:) (A)	Closing Balance in Bank as mentioned in Cash Book (InRs:) (B)	Difference (In Rs:)(A-B)	Remarks
SBI,		139219.00	Nil	139219.00	Main Cash Book

Bank Reconciliation Statement of Main cash book as on dtd.31.03.2014

Particulars	Amount (in Rs)
i) Bank balance as per Cash Book	Nil
ii) Add: Cheques issued but cleared after 31.03.2014	138555.00

<u>Cheque No/Date</u>	<u>Amount (in Rs)</u>	
506556/31.03.14	9965.00	
506562/31.03.14	44572.00	
506561/31.03.14	4000.00	
506559/31.03.14	80018.00	
Total	138555.00	
iii) Add: Interest credited but not taken to cash book		664.00
Bank balance as per pass book as on 31.03.2014		139219.00

7) DEPARTMENT OF ZOOLOGY & BIO TECHNOLOGY

TITLE SHEET

Name of the Institution	Deptt. of Zoology & Bio Technology
Period of accounts audited	2013-14
Name of HOD for the period under audit	Dr. Choudhury Suryakanta Mishra
Name of the HOD at the time of audit	Dr. Choudhury Suryakanta Mishra

INTRODUCTORY:

The present audit confined to the period 2013-14.

PHYSICAL VERIFICATION OF CASH.

The physical verification of cash couldn't be done due to non maintenance of upto date cash book.

LIST OF VERIFIED RECORDS:

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

1. Cash Book
2. Paid vouchers relating to year 2013-14.
3. Bank Pass book/Statement
4. Stock register
5. Sanction order/Connected records

FINANCIAL POSITION:

Main Cash Book

O.B. as on 01.04.2013 as per cash book	Nil
Receipt during the year under audit	Rs. 516176.00

Total	Rs. 516176.00
Expenditure during the year under audit	Rs. 513494.00
C.B as on 31.3.2014 as per cash book	Rs. 2682.00
C.B as on 31.3.2014 as per audit	Rs. 2682.00
Difference:	Nil
C.B. as on 31.03.2014 as per Pass Book	Rs. 313671.00
Details of C.B:	
A/C No-32492236391, SBI, OUAT Campus	

Details of head wise Receipts and Expenditure of Main Cash Book

Receipt		Expenditure	
Head	Amount (in Rs)	Head	Amount (in Rs)
Receipt from Director CBSH	513500.00	Contingency	12204.00
Interest	2676.00	Purchase of scientific apparatus	278525.00
		Purchase of chemicals	212765.00
		Purchase of books	10000.00
TOTAL:	516176.00	TOTAL:	513494.00

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

Name of the Bank	A/C No.	Closing Balance in Pass Book (In Rs:) (A)	Closing Balance in Bank as mentioned in Cash Book (InRs:) (B)	Difference (In Rs:)(A-B)	Remarks
SBI, OUAT Campus	32492236391	313671.00	2682.00	310989.00	Main Cash Book

Bank Reconciliation Statement of Main cash book as on dtd. 31.03.2014

Particulars	Amount (in Rs)
i) Bank balance as per Cash Book	2682.00
ii) Add: Cheques issued but cleared after 31.03.2014	314989.00
Cheque No/Date Amount (in Rs)	
535040/31.03.14 2250.00	

535042/31.03.14	10000.00	
535043/31.03.14	3553.00	
535044/31.03.14	5406.00	
535041/31.03.14	2100.00	
535045/31.03.14	24995.00	
535046/31.03.14	54994.00	
535047/31.03.14	198.00	
535048/31.03.14	82991.00	
535049/31.03.14	109320.00	
535050/31.03.14	11464.00	
602831/31.03.14	7718.00	
iii) Less: Amount shown deposited in pass book but credited after 31.03.2014		4000.00
Bank balance as per pass book as on 31.03.2014		313671.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs.)
1	Dr. Simadri Mishra	Ex. Director	College of Basic Science and Humanities, OUAT, Bhubaneswaer.	73600.00
2	Dr. Netaji Upadhaya	Asst. Prof.	College of Basic Science and Humanities, OUAT, Bhubaneswaer.	5875.00
3	Dr. Bibhuti Bhusan Mishra	Asst. Prof.	College of Basic Science and Humanities, OUAT, Bhubaneswaer.	37500.00
4	Sri Chhatrapati Parida	Lect.	College of Basic Science and Humanities, OUAT, Bhubaneswaer.	30225.00

16.39 - DEAN EXTENSION AND EDUCATION

DEAN EXTENSION AND EDUCATION

1. TITLE SHEET

1.	Name of the Institution	Dean extension and education ,Bhubaneswar
2.	Year of Accounts under Audit	2013-14
3.	Nama of the Local Authority during the year of A/Cs	Dr Sankarsan Nanda (01.04.13 to 31.03.14
4.	Name of the Local Authority at the time of Audit	Dr Prem Narayan Jagdev .Dean ,29.06.2006 to continue till close of audit .

2. PHYSICAL VERIFICATION

The physical verification of cash of balance ,postage stamps ,and fee collection receipt books etc.was conducted on the day of commencement of audit of the institution i.e dt-28.12.2016 and result thereof was found as per the details furnished in the table below .

Particular	Balance shown as per cash book	Physical balance found	Difference	Reference page / date
Main cash book	nil	nil	nil	P-52/c , & dt-28 .12.2016
Stamp register (Distance Education)	Rs 8468.00	Rs 8468.00	nil	P-23/c & dt-./28.12.2016
Stamp Register (K.V.K ,Monitoring	Rs 2530.00	Rs 2530.00	nil	p-59/c ,& dt-28.12.2016
Misc Money Receipt Book	2Nos	2Nos	nil	p-51/c
Subsidiary cash book	30.00	30.00	nil	P-51/c

3.LIST OF VERIFIED RECORDS:

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

- 1.Main Cash Book
2. Paid vouchers relating to year 2013-14.
3. Bank Pass book/Statement
4. Stock register
5. Revolving fund cash book
- 6.BD/ Cheque receipt register
- 7.Cheque issue register
- 8.Paid vouchers relating to year 2012-13
- 9.Expenditure registers
- 10.Bank Scroll
- 11.Stock registers.
- 12.Postage Stamp Account
- 13.Log Book of Vehicle
- 14.Other records & registers as required

List of important records not maintained

1. Advance Ledger / Out standing advance ledger
- 2.Register of annual receipts & Expenditure

4. FINANCIAL POSITION

Name of the cash book	O.B as on 01.04.2013	Receipt during the year 2013-14	Total	Expenditure during the year 2013-14	C.B as on 31.03.2014 (as per Audit)	C.B as on 31.03.2014(as per Cash book)	Difference
Main Cash Book	38,73,699.40	83,91,651.00	1,22,65,350.40	70,72,112.00	51,93,238.00	51,93,238.00	nil

SI No	Head of A/C	Amount (Receipt)	Amount (Expenditure)
1.	Grant Recurring	14,43,000.00	12,03,998.00
2.	Grant of ATIC	4,88,000.00	3,46,340.00
3.	ICAR Grant for KVK Monitoring	2,32,500.00	1,99,780.00
4.	ICAR Grant for Strengthen of DEE	5,73,800.00	4,93,931.00
5.	Hostel Accommodation charges	10,16,035.00	
6.	Hire charge of conference hall & Hire charge of vehicle	6,100.00	
7.	Sale Proceeds from KVK Revolving Fund	31,70,663.00	20,00,000.00
8.	Enrollment Fee	84,130.00	

9.	Arrear due of Sri U.K.Kar,ex-Ag-overseer	2,82,080.00	2,82,080.00	
10.	Convocation	70,000.00	64,300.00	
11.	Foundation Day	1,63,500.00	1,63,500.00	
12.	Refund of Advance	33,346.00		
13.	Printing charge of different Deptt	2,90,719.00	1,61,840.00	
14.	Deposit to Comptroller towards sale proceeds		33,80,805.00	
15.	Audit Recovery	3,300.00	3,300.00	
16.	Oriented training Program	2,67,239.00		
17.	Misc	2,05,239.00		
18.	R.E Loan pc ,KVK,	-	4,20,000.00	
19.	Other misc expenditure & Printing items ,Printing charge		3,12,293.00	
	TOTAL	83,91,651.00	70,72,112.00	

5. DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASS BOOK & CASH BOOK AS ON 31.03.2014

Name of the cash book	Name of Bank	A/C NO	C.B as per bank Pass Book	C.B as Per bank book	A/c in Cash	Diff
Main Cash Book	SBI,OUAT,	10173711581	65,51,416.81	51,93,238.40		13,58,178.41

Reconciliation

From the above table it was clear that there was a difference of **Rs 13,58,178.41** between the bank balance as per cash book and pass book as on 31.03.2014 .The reconciliation of the same was called for by issuing memo.On issue of PMO in this regards Local Authority did not return the objection memo till the closure of audit.Hence **Rs13,58,178.42** is kept under objection till the production of reconciliation statement.

6. Stock Position :-All stock stores purchased during the year under audit were duly enter in the stock register . But dead stock register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

8.ADVANCE FOR THE YEAR 2013-14

Advance paid in this institution was booked as final expenditure .Thus outstanding advance position was not a part of opening balance as not a part of opening balance as on 01.04.2013.

Advance ledger /outstanding advance ledger was not maintained by the institution. However advance paid was recorded in the expenditure register maintained by the college and adjustment there of also reflected there .Further there was no information regarding position of outstanding advance as on 31.03.2014 in the last audit report .Therefore the outstanding advance as on 01.04.2014 was taken as nil as recorded in cash book . The abstract position of the advance was furnished below .

1. Advance outstanding as on 01.04.2013	=	87,523.00
2. Advance paid during the year 2013-14	=	Rs15,57,095.00
3. Total	=	Rs16,44,618.00
4. Advance adjusted during the year 2013-14	=	Rs15,57,095.00
5. Advance outstanding as on 31.03.2014	=	87,523.00

9.GRANTS FOR THE YEAR 2013-14

NO COMMENT

10. Discrepancy found between cash book amount & pass book amount

On checking of paid vouchers of cash book wrt bank scroll (**SBI A/C NO - 10173711581**) it was noticed that total sum of Rs 728.00 has been paid towards T.A Video Project to Sri K.C Baral, Driver vide **vrs no-373 /31.03.2014 & cheque no -581187 / dt-31.03.2014** on cash book **page no -193 /c** and the same amount has been written in the cheque issue register pages no-17/c, voucher guard file and also bank cash book page no-83 /c against the same vrs & same cheque no .But in (SBI) bank scroll Rs 58,728.00 has been debited in this cheque no - 581187 / dt-15.04.2014 . Rs 58,000.00 (58728.00-728.00) has been excess debited from bank A/C .

On issue of audit objection in this context the local authority has no reply. Hence the excess debited amount Rs 58,000.00 is not clarified till closer of audit for which the amount of debited of bank Rs 58,000.00 is kept under objection. In exit conference it has been dropped due to production of records and verified by the audit. This amount of Rs. 58000.00 is credited to the account No. 10173711581 (Dean Extn. & Edn. OUAT)on dtd. 31.05.2017.

16.40 - Pension and gratuity

Pension and gratuity

16.40.1 Financial position:

An abstract of receipt and expenditure of the pension and gratuity fund for the year 2013-14 is given below .

O.B. as on 01.4.13(as per last A.R.)	241288845.99
Receipt during the year 2013-14	368952601.00
TOTAL	610241446.00
Expenditure during the year 2013-14	353123346.00
C.B. as on 31.3.14 (as per audit)	257118100.99
C.B. as on 31.3.14 (as per cash book)	257118100.99
Difference	nil

Details of closing balance as on 31.3.2014:

STDR in SBI = Rs.235418126.89
 STDR in Allahabad bank = Rs.21264314.00
 Cash in SBI = Rs. 435660.10

 Total = Rs. 257118100.99

16.40.2 Bank reconciliation (OS P-36) :

On checking of the cash book and bank scroll of pension and gratuity a/cs it is found that

C.B. as per cash book bank balance

As on 31.3.14 = Rs.25,71,18,100.99

C.B. as per bank scroll as on 31.3.14

SBI A/c no. 10173710178 = Rs. 87,91,803.10

Difference = Rs. 24,83,26,297.89

Thus , there is a difference of Rs. 24,83,26,297.89 between the closing balance of cash book bank balance and C.B. of bank scroll of the SBI ,A/c no. 10173710178 as on Dt. 31.3.14 The local authority was sought for to reconcile this difference in C.B. of Rs. 24,83,26,297.89 through audit objection statement . In response to the audit obj. statement the local authority replied that " bank balance does not tally with the closing balance of the bank cash book of pension section, OUAT. t due to inclusion of STDR of SBI ,Allahabad bank and payment of arrear bills to the pensioners .Reconciliation work is under process and it will be produced after completion of the above work ."

Hence, the aforesaid differential amount of Rs. . 24,83,26,297.89 is kept under objection till the production of the reconciliation statement.

16.40.3 Production of detailed position of STDR laying in SBI ,OUAT branch relating to pension fund as on 31.3.14 (OSP -37).

On checking of the cash book w.r.t. investment register of the pension and gratuity a/s for the year 2013-14 it is found that a total amount of Rs. 23,54,18,126.89 is shown as STDR in SBI , OUAT branch . A detailed position indicating STDR no. ,date , new investment and reinvestment relating to amount of Rs. 23,54,18,126.89 was sought to produce before audit through audit obj. statement. In response to the audit obj. statement the local authority provided information about a total amount of Rs.23,53,92,889.00 (41 nos. of STDR of SBI,OUAT branch), details of which is given below. Hence , rest of STDR amounting of Rs.25,237.89 is kept under objection till the production of the same to the next audit .

Details of STDR position in State Bank of India ,OUAT Campus Branch of Pension Section as on 31.3.14

Sl. No.	STDR NO. and Date	Investment value(Rs.)	Date of deposit	Date of maturity	Maturity value
1	0309528/3.6.11	8501270	3.6.11	27.2.14	10917780
2	31733097340/26.4.11	462323	26.4.11	20.1.14	593740
3	31866392162/8.8.11	8000769	2.8.11	2.8.14	10526308
4	32035359020/22.9.11	1834259	22.9.11	22.9.14	2413265
5	32009718287/29.10.11	1357200	29.10.11	29.10.14	1785617
6	32086708186/16.11.11	9000000	16.11.11	16.11.14	11840959
7	32086708186/16.11.11	9000000	16.11.11	16.11.14	11840959
8	32086709112/16.11.11	9000000	16.11.11	16.11.14	11840959
9	32086710106/16.11.11	9000000	16.11.11	16.11.14	11840959
10	32086711701/16.11.11	9000000	16.11.11	16.11.14	11840959
11	32086712400/16.11.11	9000000	16.11.11	16.11.14	11840959
12	32086713356/16.11.11	9000000	16.11.11	16.11.14	11840959
13	32086714269/16.11.11	9000000	16.11.11	16.11.14	11840959
14	32086715401/16.11.11	9000000	16.11.11	16.11.14	11840959
15	32086716324/16.11.11	9000000	16.11.11	16.11.14	11840959
16	32086717168/16.11.11	9000000	16.11.11	16.11.14	11840959
17	32086718231/16.11.11	9000000	16.11.11	16.11.14	11840959
18	32086718912/16.11.11	9000000	16.11.11	16.11.14	11840959
19	32086719744/16.11.11	9000000	16.11.11	16.11.14	11840959
20	32086720726/16.11.11	9000000	16.11.11	16.11.14	11840959
21	32086721720/16.11.11	9000000	16.11.11	16.11.14	11840959
22	32086722815/16.11.11	9000000	16.11.11	16.11.14	11840959
23	32086723761/16.11.11	9000000	16.11.11	16.11.14	11840959
24	32086724629/16.11.11	9000000	16.11.11	16.11.14	11840959
25	32086733054/16.11.11	1169083	16.11.11	16.11.14	1538118
26	32250733171/26.12.11	649614	26.12.11	26.12.14	854673
27	32351490316/11.4.12	7072963	11.4.12	11.4.15	9305629
28	32404922135/1.9.12	8482473	30.6.12	30.6.15	10997546
29	32626239292/29.10.12	628183	29.10.12	29.10.15	808483
30	32641919880/6.11.12	74389	6.10.12	6.10.15	95740
31	333197180913/8.8.13	10567173	14.01.13	14.1.14	11494421
32	33276405248/7.9.13	68246	14.01.13	14.1.14	87834
33	31069515284/8.8.13	661878	23.02.13	23.2.16	851849
34	33276192374/7.9.13	4245	23.02.13	23.2.16	5463
35	32995828886/16.5.13	196401	1.5.13	1.5.16	254634
36	33228150023/22.8.13	353590	7.8.13	7.8.16	458430
37	33228677004/22.8.13	9006115	22.8.13	22.8.16	11676449
38	14.01.2014	927248		Interest	
39	20.01.2014	131417		Interest	
40	27.02.2014	2416510		Interest	
41	33734877461/19.3.14	1827540	19.3.14	19.3.14	2183602
TOTAL		235392889			

16.4.4 Production of records regarding payment of terminal benefits (OSP - 38).

On checking of the cash book of pension and gratuity a/cs w.r.t. OUAT main cash book it was noticed that a total sum of Rs.7926878.00 was shown as receipt (on transfer from main account) towards terminal benefits payable to the retired employees of OUAT, as per the details given below.

Dt. Of receipt	Ch.no./dt.	Amt. receipt	Purpose
22.5.13	752311/30.3.13	13,39,616.00	For payment to the employees working under different KVK units for the year 2012-13.

22.5.13	691377/30.3.13	65,87,262.00	For payment to the employees working under different ICAR scheme for the year 2012-13.
Total		79,26,878.00	

Similarly the following amounts have been shown as expenditure in OUAT main cash book during the year 2013-14. Details is given below.

Ch. No./ dt.	Amount transferd to Pension And gratuity a/c	Purpose
659408/31.3.14	79,79,266.00	For payment to the employees working under different ICAR scheme for the year 2013-14.
7524474/31.3.14	13,29,469.00	For payment to the employees working under different KVK units for the year 2013-14.
Total	93,08,735.00	

In support of such receipt and expenditure the following documents sought to produced before audit for verification through audit obj statement .

- (i) Budgetary provision in support of terminal benefits to pensioners.
- (ii) The concerned files and sanction orders towards payment of terminal benefits to the employees engaged in schemes.
- (iii) Necessary guidelines and approval of funding agency.
- (iv) Documents regarding consultation of local authority with the DTI & Dept. of finance ,Govt. of Odisha towards payment of pensionary benefits to the persons engaged in schemes & KVKs.

In response to the audit objection statement the local authority replied that " 10% of the terminal benefits which was sanctioned in favour of the KVK employees/ ICAR schemes employees working under OUAT has been received from cash section and deposited in pension fund account for which that amount has been shown as receipt in pension cash book during the year 2013-14. As ascertained from scheme section of OUAT ,deduction of Terminal benefits from the employees working in KVKs /ICAR schemes has already been stopped from 2014-15. The matter relates to scheme section of Accounts wing , who may supply the required documents to the LFA audit for verification regarding point (i) to (iv) of the audit objection statement . This reply if the local authority is not convincing and does not clarify the points of audit objection . Hence , till the production of the required records the above amount of Rs.17235613.00 (79,26,878.00 + 93,08,735.00) is kept under objection .

16.41 - KVK BHADRAK FOR THE YEAR 2013-14

KVK BHADRAK FOR THE YEAR 2013-14

Title sheet

Name of the institution : KVK Bhadrak
 Year of a/cs under audit : 2013-14
 Name of the Local authority
 during the period of audit : Sri Aurobindo Das, Programme coordinator
 Name of the Local authority
 during the period under audit : Sri Aurobindo Das, Programme coordinator

LISTS OF VERIFIED RECORDS

- 1.General cash book .
- 2.Expenditure Register
- 3.B/D cheque receipt register
- 4.Stock registers
- 5.Voucher Guard File
- 6.Bank Scroll
- 7.Approval files & other connected records & registers

List of Important Records Not Maintained.

- 1.Advance Ledger / Out standing advance ledger .
- 2.Register of annual Receipts & Expenditure.

Financial Position

The abstract financial position of KVK Bhadrak (Research) is given below.

O. B. as on 1.4.13 (as per last A.R.)	: Rs. 221618.00
Receipts during the year 2013-14	: Rs. 1841811.00
Total	: Rs. 2063429.00
Expenditure during the year 2013-14	: Rs. 1690226.00
C.B. as on 31.3.14 (as per audit)	: Rs. 373203.00
C.B. as per cash book as on 31.3.14	: Rs. 373203.00
Difference	: Nil

Details of closing balance:

In shape of cash : Nil

In Bank = Rs. 373203.00

Details of C.B. as per bank pass book and cash book as on 31.3.14 of KVK cash book.

Sl.no.	Name of the Bank	A/C No.	C.B. as per bank pass book	C.B. as per bank a/c in cash book	Difference
1	SBI ,Ranital	11403397791	914690.00	373203.00	541487.00

Bank reconciliation:

Bank reconciliation (OSP- 251):

C.B.as per bank pass book(SBI A/C no .11403397791) as on 31.3.14 = Rs. 914690.00

C.B.as per cash book bank balance as on 31.3.14 = Rs. 373203.00

Difference = Rs. 541487.00

C.B.as per cash book bank balance as on 31.3.14 = Rs. 373203.00

(+) Add cheques issued before 31.3.14 but debited after 31.3.14 = Rs. 556797.00

Total = Rs.930000.00

(-)Deduct (ch no. 659329/dt.31.3.14)Cheques received by 31.3.14.

But credited after 31.3,14 =Rs. 15000.00

(-) Deduct bank charges ,which re not deducted in cash book = Rs. 310.00 (28.5.13 =100/- ,29.8.13 = 10/- , 9.10.13 = 200/- As per the compliance of the local authority these are shown in the ash book on 10.04.14

and verified by audit.)

Rs. 914690

Details of Cheques issued before 31.3.14 but encashed after 31.3.14.

Ch.No.	Date	Amount(Rs.)
667701	31.3.14	4672
667702	31.3.14	1164
667703	31.3.14	14024
667704	31.3.14	4980
667705	31.3.14	750
667706	31.3.14	750
667707	31.3.14	1000
667708	31.3.14	1000
667709	31.3.14	8662
667710	31.3.14	500
667711	31.3.14	932
667712	31.3.14	2300
667713	31.3.14	10500
667714	31.3.14	5500
667715	31.3.14	3500
667716	31.3.14	14750
667717	31.3.14	18000
667718	31.3.14	9670
667719	31.3.14	710
667720	31.3.14	12280
667721	31.3.14	5003
667722	31.3.14	9900
667723	31.3.14	300000
667724	31.3.14	20000
667725	31.3.14	10000
667726	31.3.14	10100
667727	31.3.14	17452
667728	31.3.14	1586
667729	31.3.14	2763
667730	31.3.14	2867

667731	31.3.14	3628
667732	31.3.14	4700
667733	31.3.14	5521
667734	31.3.14	6010
667735	31.3.14	4308
667736	31.3.14	2205
667737	31.3.14	5384
667738	31.3.14	4122
667739	31.3.14	1950
667740	31.3.14	2504
667741	31.3.14	6000
667742	31.3.14	2909
667743	31.3.14	2370
667744	31.3.14	1960
667745	31.3.14	1059
667746	31.3.14	6492
667696	26.3.14	360
Total		556797.00

Head wise Receipt and Expenditure:

Heads of a/cs	Receipts(Rs.)	Expenditure(Rs.)
Contingencies	1141300	1141300
TA	65000	65000
Agropolytechnic	50000	50000
BGREI	24511	22699
ATMA	30000	105227
RKVEY	525000	300000
RBI fund	6000	6000
Total	1841811	1690226

Financial position (Revolving fund):

An abstract of financial position of KVK Bhadrak (Revolving fund) is given below.

O.B. as on 1.4.13	= Rs. 295991.00
Receipt during the year 2013-14	= Rs. 631898.00
Total	= Rs.927889.00
Expenditure during the year 2013-14	= Rs. 640774.00
C.B. as on 31.3.14(as per audit)	= Rs. 287115.00
C.B . as on 31.3.14(per cash book)	= Rs.287115.00
Difference	= nil

Bank reconciliation:

C.B as on 31.3.14 as per bank pass book	
(SBI A/c no . 30530545584)	= Rs. 288539.00
C.B. as on 31.3.14 as per cash book	= Rs.287115.00
Difference	= Rs.1424.00

Details of cheques issued before 31.3.14 but debited after 31.3.14 is given below:

Ch. No./dt.	Amount(Rs.)
497685/31.3.14	1039.00

497686/31.3.14 385.00

Total Rs.1424.00

Advance Position:

Advance paid in this institution was booked as final expenditure. Thus outstanding advance position was not a part of opening balance as on 01.04.2013. Advance ledger/outstanding advance ledger was not maintained by the institution. The abstract position of the advance was furnished below:

Advance position of KVK Bhadrak(Research)

Adv. Outstanding as on 1.4.13 = nil
 Adv. Paid during 2013-14 =Rs. 1690226.00
 Total = Rs. 1690226.00
 Adv. Adjusted during 2013-14 = Rs. 1690226.00
 Adv. Outstanding as on 31.3.14 = nil

Advance position of KVK Bhadrak(Revolving fund)

Adv. Outstanding as on 1.4.13 = nil
 Adv. Paid during 2013-14 =Rs. . 640774.00
 Total = Rs. . 640774.00
 Adv. Adjusted during 2013-14 = Rs. . 640774.00
 Adv. Outstanding as on 31.3.14 = nil

STOCK POSITION

All stock and stores purchased during the year under audit were duly entered in the stock register. But Dead stock register (Rule 106 and 107 of OGFR CL.6 of Finance & Acct Manual (1986) of OUAT) was not maintain by the institution.

INVESTMENT

No investment has been made during the year 2013-14 .

Inadmissible payment of Electricity duty charges (QSP 157):-

On checking of vrs. w.r.t. cash book for the year 2013-14 it is found that a total amount of Rs. 47227.00 has been paid to CESU towards energy charges of KVK Bhadrak office building during the year 2013-14 ,which include excess payment of Rs. 4003.93 towards electricity duty charges (detail given in the statement given below) . Payment of electricity duty for the KVK Bhadrak office building contradicted to sec. 13 of Odisha Electricity Duty Act.1961 (Electricity duty is not leviable or chargeable if it is

consumed by Govt. offices).

Sl. No.	Month/yr.	Sub.vr. no./dt.	Electricity duty charge	Gross bill amount
1	2	3	4	5
1	04/13	02/24.5.13	413.00	6308.00
2	06/13	30/22.7.13	856.00	6676.00
3	07/13	85/22.8.13	1094.00	9210.00
4	09/13	193/19.10.13	864.88	8447.00
5	10/13	244/18.11.13	775.55	16586.00
TOTAL			4003.93 or say 4004	47227.00

In response to the audit objection the local authority replied that they have communicated to the Executive Engineer, BNED, Bhadrak vide their office letter no. 59/ dt.16.01.2017 to refund the amount paid towards electricity duty charges or to adjust it in subsequent electricity bill of January or February, 2017 and also requested not to charge the duty hence forth. Hence, till the recoupment or adjustment of the above amount of Rs.4003.93 or say 4004.00 is kept under objection.

16.42 - Directorate of Research

Directorate of Research

Title sheet

Name of the Institution : **Directorate of Research**

Year of A/C under audit : 2013-14

Name of the local authority during the period under audit : Dr. Prafulla kumar Das

Name of the local authority during the period of audit : Dr. Prem Narayan Jagadev

LISTS OF VERIFIED RECORDS

1. General cash book .
2. Expenditure Register
3. B/D cheque receipt register
4. Stock registers
5. Voucher Guard File
6. Bank Scroll
7. Approval files & other connected records & registers

List of Important Records Not Maintained.

1. Advance Ledger / Out standing advance ledger .
2. Register of annual Receipts & Expenditure.

Physical verification

The physical verification of cash balance, postage stamps was conducted on 24.1.202017 and the result thereof found is furnished below .

Name of the cash book	Balance shown in the cash book	Physical balance found	Difference	Ref. Page no./Dt.
Main cash book	nil	nil	nil	107/24.1.17
Subsidiary cash bok	nil	nil	nil	4/24.1.17
Postage stamps	Rs.1513.00	Rs.1513.00	nil	9/24.1.17

Financial position:

An abstract of financial position showing receipt and expenditure on the a/cs of Directorate of Research for the year 2013-14 is given below.

Name of the cash book	O.B. as on 01.04.13 (as per last A.R.)	Receipt during the yr. 2013-14	Total	Expenditure during the yr.2013-14	C.B. as on 31.3.14(as per audit)	C.B. as on 31.3.14(as per cash book)	Difference
Main cash book	5448933.12	61085672.00	66534605.12	60813458.00	5721147.12	6149432.12	428285.00
Revolving fund cash book	4859461.76	25797424.00	30656885.76	18399472	12257413.76	12257413.76	-
Farm security energy management cash book	900000.00	-	900000	-	900000	900000	-

Reconciliation of difference in closing balance of Main cash book as on 31.3.14:

C. B. as per cash book	= 6149432.12
Deduct total expenditure shown less	
due to totalling mistake as on 31.8.12	= (-) 600.00
Deduct total expenditure shown less	
Due to totalling mistake as on 12.9.12	= (-) 45000.00
Deduct total expenditure shown less	
Vide Ch. NO.319170/15.9.12	= (-) 500.00
Deduct expenditure shown less	
Vide Ch.no.461487/18.9.12	= (-) 100000.00
Deduct total expenditure shown less	
due to totalling mistake as on 25.3.13	= (-) 282225.00
Add expenditure shown excess vide	
Vr. No. 1105/30.3.13	= (+) 40.00

C.B. as per audit as on 31.3.14 = 5721147.12

Detail of this difference is give in the last A.R. for the year 2012-13.

Detail of head wise **receipts and expenditure of the Main A/c** is given below:

Heads of A/Cs	Receipts	Expenditure
AICRP on Agroforestry	742343	742343
AICRP on Agrometeorology	2298800	2280879
NICRA Agrometeorology	1103800	1102889
AINP on Biodiversity & Biofertilizer	638800	600458
AICRP on Biological control	163000	163000
BSP (NSP Crops)	844904	765960
Cashew	368800	324397
Coordination Unit	321505	341577
Insurance of Car Coordination Unit	8400	0
Arrear of UK Kar	968039	968039
GIS of Sambhu Pradhan	5000	5000
Comprehensive Scheme	1400000	1232535
ESA	1470750	1331264
FIM	458800	422275
Forage Crops	700000	635040
Fruits	538800	520926
Goat	1035920	822818
Groundnut	493800	396027
Honey bees	400000	398238
National Bee Board	120000	120000
IAAS	108800	78800
FASAL	468800	470122
ICAR Seed Project	1678830	1380576
IFRNURAP	873800	873800
IFS HQ	632769	632769
IFS MC	366667	366667
IPR Cell	220333	103117
License fee IPR Cell	330000	0
LTC LTFE	2040	2040
LTFE	538800	538697
Maize	1645702	1414885
MAP & Betelvine	398800	371459
Faciliation centre NMPB	51213	51213
CSS NHM	2500775	2300775
Micronutrient	625000	617895
Mushroom	1691800	284830
Nematodes	468800	351351
Palms	1212250	1200146
PFDC	3497294	2436881
PHT	505000	410097
CSS PHT	246000	114790
Potato	228800	218869
Poultry	3183000	3156364
Rapeseed mustard	197600	177600
Sesame	602327	471455
STCR	567000	554070
STR NSP Crops	526989	541989
UAE	1073382	1063636
UU Crops	298800	287507
Vegetable Crops	1084936	1043003
Weed Control	1334786	1361708
RKVY	214790	656909
NAIP	10776513	10776513
Excess shown amount	40	0
Deposit Scheme	8851775	8086336
Refunded to Comptroller		5242924

Grand Total	61085672	60813458
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Detail of head wise receipts and expenditure of the **Revolving Fund A/c** of Directorate of Research is given below :

Head wise Receipts

Heads of a/c	Sal proceed received	Unspent balance	Total
ICAR Mega Seed	16876255.00	1682011.00	18558266.00
ICAR BSP (NSP-Crops)	6716615.00	522543.00	7239158.00
G.TOTAL	23592870.00	2204554.00	25797424

Head wise Expenditure

Heads of a/c	Amount(Rs.)
ICAR Mega Seed	8515847.00
ICAR BSP (NSP-Crops)	5883625.00
Refund to Comptroller	1500000.00
Refund to ICAR	2500000.00
Total Expenditure	18399472.00

Detail of closing balance figure of Bank account as per Bank scroll and Cash book as on 31.3.14.

Name of the cash book	Name of the Bank	A/C no.	C.B.as per bank pass book	C.B. ass per bank a/c in cash book (as per audit)	Difference
Main cash book	SBI,OUAT branch	10173711626	14053830.18	5721147.12	8332683.06
Revolving fund cash book	SBI,OUAT branch	10173711604	13458052.26	12257413.76	1200638.50
Farm security & energy management bank cash book	SBI,OUAT branch	31924957969	985850.00	900000.00	85850.00

Reconciliation of Farm security & energy management A/C:

The reconciliation of difference between Bank cash book C.B. and C.B. in bank as per Farm security & energy management bank cash book is furnished below .

C.B. in Bank as per bank scroll = 985850.00

Deduct Interest accrued on the following dates :

31.12.11 = (-) 10675.00
 30.6.12 = (-) 18164.00
 31.12.12 = (-) 18729.00
 30.6.13 = (-) 18796.00
 31.12.13 = (-) 19486.00

C.B. in bank as per bank cash book as on 31.3.14 = 900000.00

Bank reconciliation wanting Directorate of Research Main cash book a/cs (OSP _252):

On checking of the cash book and bank scroll of **Directorate of Research Main cash book a/cs** it is found that there is a difference of Rs. 8332683 .06 between the closing balance of cash book bank balance and C.B. of bank scroll of the

SBI , A/c no. 10173711626 as on Dt. 31.3.14 .Details of which is given below.

C.B. as per bank scroll as on 31.3.14

SBI A/c no. 10173711626 = Rs. 14053830.18

C.B. as per cash book bank balance

As on 31.3.14 = Rs. 5721147.12

Difference = Rs. 8332683.06

Thus , this difference in C.B. of cash book and bank scroll as on 31.3.14 of Rs. 8332683.06 was asked through audit objection statement to the local authority to reconcile . But tillthe close of the audit nothing has been complied by the local authority . Hence , till the production of reconciliation statement of aforesaid a/c a total sum of Rs. 8332683.06 is kept under objection .

Bank reconciliation wanting (Revolving fund a/c (OSP 253):

On checking of the cash book and bank scroll of Directorate of Research(Revolving fund) a/cs it is found that there is a difference of Rs. 1200638.50 between the closing balance of cash book bank balance and C.B. of bank scroll of the SBI , A/c no. 10173711604 as on Dt. 31.3.14 .Details of which is given below.

C.B. as per bank scroll as on 31.3.14

SBI A/c no. 10173711604 = Rs. 13458052.26

C.B. as per cash book bank balance

As on 31.3.14 = Rs. 12257413.76

Difference = Rs. . 1200638.50

Thus , this difference in C.B. of cash book and bank scroll as on 31.3.14 of Rs. 1200638.50 was asked through audit objection statement to the local authority to reconcile . But tillthe close of the audit nothing has been complied by the local authority . Hence , till the production of reconciliation statement of aforesaid a/c a total sum of Rs.1200638.50 is kept under objection .

Advance Position:

Advance paid in this institution was booked as final expenditure. Thus outstanding advance position was not a part of opening balance as on 01.04.2013.Advance ledger/outstanding advance ledger was not maintained by the institution. The abstract position of the advance was furnished below:

The details of Advance position is furnished below :

Name of the cash book	Advance outstanding as on 1.4.13	Advance paid during the year 2013-14	Total	Advance adjusted during the year 2013-14	Advance outstanding as on 31.3.14
Main cash book	48785.00	35398380.00	35447165.00	34296714.00	1101666.00
Revolving fund cash book	3572740.00	4901693.00	8474433.00	4562858.00	3911575.00

Reconciliation of Advance outstanding as on 1.4.13 of Revolving fund A/C:

Amount laying as outstanding advance as on 31.3.13
as per last Audit Report for the year 2012-13 = 3577540.00
Deduct amount of Rs .4800.00 shown as = (-) 4800.00
outstanding advance as on 31.3.13 ,paid to
Dr.Bijay kumar Sahoo.OIC AICRP on Forage crop.
But was refunded vide ch.no.675463/30.3.13
(entered at pg. no. 186/dt.30.3.13 of the cash book)

Advance outstanding as on 31.3.13 and taken as O.B. as on 1.4.13 = 3572740.00

YEAR WISE BREAK UP OF OUTSTANDING ADVANCE AND ITS DETAIL

Year wise break up of outstanding advance of Main A/c of Directorate of Research:

Year 2012-13 = nil
Year 2013-14 = 1101666.00

Details of outstanding Advance (Main cash book) for the year 2013-14 is given below:

Vr. no./dt.	Amount of advance	To whom paid	Purpose	Sanctioning authority
115 / 06.08.2013	65,000	Dr. Damodar Parida, Breeder, AICRP on Groundnut	Operation cost	Dr. Prafulla Kumar Das, Dean of Research
185 / 22.08.2013	2,32,982	Dr. Damodar Parida, Breeder, AICRP on Groundnut	- do -	- do -
211 / 04.09.2013	65,000	Dr. Basudev Behera, Prof. & Head, Dept. of Agronomy, CA, BBSR	- do -	- do -
212 / 04.09.2013	60,000	Dr. Basudev Behera, Prof. & Head, Dept. of Agronomy, CA, BBSR	- do -	- do -
370 / 09.09.2013	58,500	Dr. Basudev Behera, Prof. & Head, Dept. of Agronomy, CA, BBSR	- do -	- do -
371 / 09.09.2013	58,500	Dr. Basudev Behera, Prof. & Head, Dept. of Agronomy, CA, BBSR	- do -	- do -
372 / 09.09.2013	58,500	Dr. Basudev Behera, Prof. & Head, Dept. of Agronomy, CA,	- do -	- do -

		BBSR		
454 / 18.11.2013	3,08,184	Dr. Damodar Parida, Breeder, AICRP on Groundnut	- do -	- do -
859 / 25.03.2014	90,000	Dr. Basudev Behera, Prof. & Head, Dept. of Agronomy, CA, BBSR	- do -	- do -
970 / 31.03.2014	1,05,000	Dr. Basudev Behera, Prof. & Head, Dept. of Agronomy, CA, BBSR	- do -	- do -
TOTAL	11,01,666			

Year wise break up of outstanding advance of Revolving fund A/c of Directorate of Research

Year 2013-14 = 3331575.00

Year 2012-13 = nil

Year 2011-12 = 180000.00 (surcharged)

Year 2010-11 = 400000.00 (surcharged)

Total = 3911575.00

Details of outstanding Advance (Revolving Fund cash book) for the year 2013-14 is given below:

Vr. no./dt.	Amount of advance	To whom paid	Purpose	Sanctioning authority
81/28.10.13	282500.00	Dr.FakirMohaDas,SPO,BSP(NSP-Crops)	ICAR Mega seed project	Dr. Prafulla Kumar Das, Dean of Research
94/06.12.13	29725.00	Dr.AlokNandi,VegBreeder&OIC,AICRP on vegetable crops	ICAR Mega seed project	Dr. Prafulla Kumar Das, Dean of Research
104/18.2.14	400000.00	Dr.FakirMohaDas,seed production officer,SPO,BSP(NSP-crops)	ICAR,BSP(NSP-crops) project	Dr. Prafulla Kumar Das, Dean of Research
108/14.3.14	80000.00	Dr. Sandeep kumar Muherjee,Prof. &OIC,AICRP Cashew	ICAR Mega seed project	Dr. Prafulla Kumar Das, Dean of Research
109/24.3.14	29725.00	Dr.AlokNandi,VegBreeder&OIC,AICRP on vegetable crops	ICAR Mega seed project	Dr. Prafulla Kumar Das, Dean of Research
110/24.3.14	9625.00	Dr. Dillip kumar Dash,OIC,AICRP on Rapeseed mustard	ICAR,BSP(NSP-crops) project	Dr. Prafulla Kumar Das, Dean of Research
111/29.3.14	106000.00	Dr.DamodarParida, Deptt. Of PBG,Dean CA.Breeder, AICRP on groundnut.	ICAR,BSP(NSP-crops) project	Dr. Prafulla Kumar Das, Dean of Research
115/31.3.14	2394000.00	Dr.DamodarParida, Deptt. Of PBG,Dean CA.Breeder, AICRP on groundnut	ICAR,BSP(NSP-crops) project	Dr. Prafulla Kumar Das, Dean of Research
Total	3331575.00			

STOCK POSITION

All stock and stores purchased during the year under audit were duly entered in the stock register. But Dead stock register (Rule 106 and 107 of OGFR CL.6 of Finance & Acct Manual (1986) of OUAT) was not maintain by the institution.

INVESTMENT

No investment has been made during the year 2013-14 .

16.43 - Directorate Of Planning Monitoring & Evaluation

Directorate Of Planning , Monitoring & Evaluation

1. TITLE SHEET

1.	Name of the Institution	Directorate Of Planning ,Monitoring & Evaluation ,BHUBANESWAR
2.	Year of Accounts under Audit	2013-14
3.	Nama of the Local Authority during the year of A/Cs	1. Prof Pravu Charan Lenka .(01.04.13 to 30.04.13) 2. Prof Santosh Kumar Rout.(01.05.13 TO 25.08.15)
4.	Name of the Local Authority at the time of Audit	Prof Pravat Kumar Roul (26.08.15 to continue)
5.	Duration of Audit	25 dats in terms of Party
6.	Name of the Auditors	1.Smt Rajalaxmi Behera ,Ar

2. PHYSICAL VERIFICATION

The physical verification of cash of balance was conducted on the day of commencement of audit of the institution i.e **dt-08.08.2016** and result there of was found as per the details furnished in the below.

Particular	Balance shown as per cash book	Physical Balance	Difference	Reference cash book page
Main Cash Book	1,81,153.00	1,81,153.00	nil	page no-16/c

Cash in hand -Nil

In Bank =Rs1,81,153.00

3.LISTS OF VERIFIED RECORDS

- 1.General cash book .
- 2.Expenditure Register
- 3.B/D cheque receipt register
- 4.Stock registers
- 5.Voucher Guard File
- 6.Bank Scroll
- 7.Approval files & other connected records & registers

List of Important Records Not Maintained.

- 1.Advance Ledger / Out standing advance ledger .
- 2.Register of annual Receipts & Expenditure.

4. FINANCIAL POSITION .

The position in respect of receipts, and expenditure of **Directorate Of Planning ,Monitoring & Evaluation**, Bhubaneswar for the financial year 2013-14 is abstracted below.

SL NO	PARTICULAR	AMOUNTS (Rs)
1.	Opening Balance as on 01.04.2013	2,03,276.00
2.	Receipts during the year (2013-14)	35,34,045.00
3.	Total	37,37,321.00
4.	Expenditure during the year (2013-14)	36,77,577.00

5.	Closing Balance as on 31.03.2014 (as per cash book)	59,744.00
6.	Closing Balance as on 31.03.2014 (as per audit)	59,744.00
	Difference	0.00

Head wise Receipt & Expenditure Statement of Director of Planning ,Monitoring & Evaluation ,OUAT

Head of Account (For the year 2013-14)	Receipt	Expenditure
1.ICAR Dev Grant	31,05,620.00	31,05,620.00
2.Rec contingency DPME	1,04,834.00	1,04,834.00
3.Rec Contig, Internet cell	10,000.00	10,000.00
4.OUAT (P) TE BP -13-14	11,568.00	11,568.00
5.Project Monitoring Charge	2,64,500.00	2,04,757.00
6.Spl Grant Institutional Charge	19,523.00	19,523.00
7.ICAR NISAGENT Work Shop	18,000.00	18,000.00
8. Balance from ICAR Dev Grant 11-12	---	---
TOTAL	35,34,045.00	34,74,302.00

5. DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASS BOOK & CASH BOOK AS ON 31.03.2014

SL NO	NAME OF BANK	A/C NO	C.B as per bank pass book A/C	C.B as per bank A/c in cash
1.	SBI ,OUAT branch	10173710123 ,Current account	23,74,940.00	59,744.00

From the above table it was clear that there was a difference of **Rs23,15,196.00** between the bank balance as per cash book and pass book as on 31.03.2014 .The reconciliation of the same was called for by issuing memo.On issue of PMO in this regards Local Authority did not return the objection memo till the closure of audit.

Hence **Rs23,15,196.00** is kept under objection till the production of reconciliation statement. In exit conference the local authority is produced the Bank pass book and bank reconciliation statement. Hence the objection is dropped.

Reconciliation statement is given below.

CB as per pass book as on 31.03.2014	Rs. 2374940.00
CB as per cash book as on 31.03.14	Rs. 59744.00
Difference=	Rs. 2315196.00

Cheque issued in cash book ,on 31.03.14 but encashed after 31.03.14 in pass book as follows: -

Sl. No.	Chq. No./dtd.	Amount	Date of encashed
1	615180/31.03.14	5750.00	03.04.14
2	615181/31.03.14	7000.00	03.04.14
3	615182/31.03.14	24000.00	03.04.14
4	615183/31.03.14	14000.00	04.04.14
5	886962/31.03.14	77214.00	24.05.14
6	886963//31.03.14	8800.00	02.06.14
7	886964//31.03.14	13200.00	02.06.14
8	886965//31.03.14	10500.00	02.06.14
9	886966//31.03.14	73500.00	02.06.14
10	886967/31.03.14	339200.00	02.06.14
11	886968/31.03.14	46450.00	02.06.14
12	886969/31.03.14	18500.00	29.04.14
13	886970/31.03.14	30500.00	12.05.14
14	886971/31.03.14	40000.00	05.07.14
15	615184/31.03.14	14893.00	14.05.14
16	886972/31.03.14	35500.00	28.05.14
17	886973/31.03.14	340325.00	27.05.14
18	886974/31.03.14	20787.00	27.05.14
19	886975/31.03.14	5900.00	10.06.14

20	886976/31.03.14	72516.00	10.06.14
21	886977/31.03.14	219699.00	27.06.14
22	886978/31.03.14	495212.00	10.06.14
23	886979/31.03.14	52910.00	11.06.14
24	886980/31.03.14	10000.00	11.06.14
25	886981/31.03.14	12888.00	11.06.14
26	886982/31.03.14	86880.00	19.06.14
27	615185/31.03.14	3316.00	13.06.14
28	886983/31.03.14	235956.00	21.06.14
	Total:	2315396.00	
	Rs. 200.00 debited from bank /pass book on 13.03.14 for MCC issue but not deducted from cash book on 31.03.2014	(-) 200.00	
	G.Total:	2315196.00	

6. STOCK POSITION

All stock and stores purchased during the year under audit were duly entered in the stock register. But Dead stock register (Rule 106 and 107 of OGFR CL.6 of Finance & Acct Manual (1986) of OUAT) was not maintain by the institution.

6. INVESTMENT

No investment has been made during the year 2013-14 .

7. ADVANCES

Advance paid in this institution was booked as final expenditure .Thus outstanding advance position was not a part of opening balance as not a part of opening balance as on 01.04.2013.

Advance ledger /outstanding advance ledger was not maintained by the institution. However advance paid was recorded in the expenditure register maintained by the college and adjustment there of also reflected there .Further there was no information regarding position of outstanding advance as on 31.03.2014 in the last audit report .Therefore the outstanding advance as on 01.04.2014 was taken as nil as recorded in cash book . The abstract position of the advance was furnished below .

1. Advance outstanding as on 01.04.2013	=	0.00
2. Advance paid during the year 2013-14	=	Rs50,223.00
3. Total	=	Rs50,223.00
4. Advance adjusted during the year 2013-14	=	Rs50,223.00
5. Advance outstanding as on 31.03.2014	=	0.00

16.44 - NSS REGULAR AND SPECIAL

NSS (REGULAR)-2013-14:

Name of the A/C : NSS (Regular,Special & Empanelled Training institute)
 Period of A/cs under audit : 2013-14
 Name of the Officer I/C during the period under audit : Dr.Rabindra kumar Das
 Name of the Officer I/c during the period of audit : Dr.Laxman kumar Babu

Financial Position:

O.B. as on 1.4.13 : Nill
 Receipt during the year 2013-14 : Rs.385865.00
 TOTAL : Rs. 385865.00
 Expenditure during the year2013-14 : Rs.385865.00
 C.B. as on 31.3.14 : Nill

Head wise Receipt:

Sl.no.	Heads of A/Cs	Amount(Rs.)
A	Release from Comptroller of OUAT	
1	NSS regular programme execution	173000.00
2	Pocket allowance to the POs	48000.00
3	TA DA to the programme coordinators	15000.00
4	University level administrative expenditure	25000.00
	Total	261000.00
B	NSS regular Blood donation camp	20000.00
C	Unspent refunded to DSW from the colleges	100290.00
D	Receipt from central blood bank officer,cuttack	4575.00
	G.Total	385865.00

Head wise Expenditure:

Sl. No.	Heads of a/cs	Amount(Rs.)
1	Released to colleges	173000.00
2	Unspent balance of colleges deposited at COF,OUAT	100290.00
3	Remunerations to Programme coordinator	25000.00
4	Pocket allowances to Programme officers	7200.00
5	Blood donation camp	20000.00
6	Deposit of central blood bank money	4575.00
7	Unspent balance of NSS regular refunded to COF by DSW	55800.00
	Total	385865.00

Advance Position:

Advance paid in this institution was booked as final expenditure. Thus outstanding advance position was not a part of opening balance as on 01.04.2013.Advance ledger/outstanding advance ledger was not maintained by the institution. The abstract position of the advance was furnished below:

Advance outstanding as on 1.4.13 : Nill
 Advance paid during 2013-14 : Rs. 24000.00
 Total : Rs.24000.00
 Advance adjusted during 2013-14 : Rs. 24000.00

Advance outstanding as on 31.3.14 : Nil

NSS (SPECIAL) 2013-14:

FINANCIAL POSITION:

O.B. as on 1.4.13 : Nil
 Receipts during the year 2013-14 : Rs. 362875.00
 Total : Rs. 362875.00
 Expenditure during the year 2013-14 : Rs.340125.00
 C.B.as on 31.3.14 : Rs. 22750.00

Head wise Receipts:

Sl. No.	Heads of A/Cs	Amount(Rs.)
1	Release from COF towards advisory committee meeting	10000.00
2	Release from COF towards NSS special camp	227500.00
3	Unspent balance refunded by colleges	125375.00
	TOTAL	362875.00

Head wise Expenditure:

Sl. No.	Heads of A/Cs	Amount(Rs.)
1	Advisory committee meeting	10000.00
2	Release to colleges for Expenditure towards NSS special camp	227500.00
3	Unspent balance refunded by colleges deposited at COF	102625.00
	TOTAL	340125.00

Advance Position:

Advance paid in this institution was booked as final expenditure. Thus outstanding advance position was not a part of opening balance as on 01.04.2013. Advance ledger/outstanding advance ledger was not maintained by the institution. The abstract position of the advance was furnished below:

Advance outstanding as on 1.4.13 : Nil
 Advance paid during the year 2013-14 : Rs. 1000.00
 Total : Rs. 1000.00
 Advance adjusted during the year 2013-14 : Rs. 10000.00
 Advance outstanding as on 31.3.14 : Nil

NSS EMPANELLED TRAINING INSTITUTE

FOR THE YEAR 2013-14.

FINANCIAL POSITION :

O.B. as on 1.4.13(as per cash book)	: Rs. 192567.00
Receipts during the year 2013-14	: Rs. 2241576.00
TOTAL	: Rs. 2434143.00
Expenditure during the year 2013-14	: Rs. 2352573.00
C.B. as on 31.3.14	: Rs. 81570.00

Bank Reconciliation:

C.B. as on 31.3.14 as per Bank Pass book	
(SBI a/c no. 31817524121)	: Rs. 85770.00
Cash book C.B. as on 31.3.14	: Rs. 81570.00
Difference	: Rs. 4200.00

Details of cheques issued before 31.3.14 but encashed after 31.3.14.

Ch. No. /dt.	Amount(Rs.)
635733/31.3.14	3000.00
635736/31.3.14	1200.00

Total	4200.00

Head wise Receipts

1) Grants from Ministry of Youth affairs and sports	: Rs. 2136183.00
2) Received from Co-ordinator ,utkal university	
To conduct meeting	: Rs. 72500.00
3) Bank interest accrueded	: Rs. 32893.00

Total	: Rs. 2241576.00

Head wise Expenditure

Sl. No.	Heads of a/cs	Amount (Rs.)
A	GOI grants	
1	Establishment	745387.00
2	Resource persons	230600.00
3	Guest lecturers	82000.00
4	Training hall charges	135000.00
5	Field visits	75000.00

6	Contingencies	105000.00
7	Training materials	177000.00
8	Boarding	557550.00
9	Lodging	166425.00
10	Audit fees to CA	1200.00
11	TA	4911.00
	TOTAL	2280073.00
B	Meeting expenses of utkal university money	72500.00
	G.TOTAL	2352573.00

Advance Position 2013-14:

Advance paid in this institution was booked as final expenditure. Thus outstanding advance position was not a part of opening balance as on 01.04.2013. Advance ledger/outstanding advance ledger was not maintained by the institution. The abstract position of the advance was furnished below:

Advance outstanding as on 1.4.13 : Nil

Advance paid during 2013-14 : Rs. 2217761.00

Total : Rs. 2217761.00

Advance adjusted during 2013-14 : Rs. 2217761.00

Advance outstanding as on 31.3.14 : Nil

6. STOCK POSITION

All stock and stores purchased during the year under audit were duly entered in the stock register. But Dead stock register (Rule 106 and 107 of OGFR CL.6 of Finance & Acct Manual (1986) of OUAT) was not maintain by the institution.

8. INVESTMENT

No investment has been made during the year 2013-14 .

16.45 - CONTROLLER OF EXAMINATION A /CS FOR THE YEAR 2013-13

CONTROLLER OF EXAMINATION A /CS FOR THE YEAR 2013-13

Title sheet

Name of the institution : Controller of examination

Year of a/cs under audit : 2013-14

Name of the Local authority

during the period of audit : Dr. Bijay Kumar Behera

Name of the Local authority : Dr.Ladu kishor Rath

during the period under audit

LISTS OF VERIFIED RECORDS

- 1.General cash book .
- 2.Expenditure Register
- 3.B/D cheque receipt register
- 4.Stock registers
- 5.Voucher Guard File
- 6.Bank Scroll
- 7.Approval files & other connected records & registers

List of Important Records Not Maintained.

- 1.Advance Ledger / Out standing advance ledger .
- 2.Register of annual Receipts & Expenditure.

Physical verification :

Physical verification of cash , postage stamp could not be conducted due to non maintenance of up-to- date c.ash book and registers .

FINANCIAL POSITION:

An abstract of financial position on the a/cs of controller of examination for the year 2013-14 is given below.

O.B. as on 01.04.2013	= Nil
Receipts during the year 2013-14	= Rs.1388933.00
Total	= Rs.1388933.00
Expenditure during the year 2013-14	= Rs.1388933.00
C.B.as on 31.3.2014	= Nil
(as per cash book)	
C. B. as on 31.3.14 as per audit	= Nil
Difference	= Nil

Bank Reconciliation: (OSP-310)

C.B. as per bank statement as on 31.3.14	= Rs.275363.00
(SBI A/C no. 31127067520)	
C.B. as per cash book as on 31.3.14	= Nil
Difference	= Rs. 275363.00

Details of cheques issued before 31.3.14 but debited after 31.3.14 given below :

Ch. No. / dt.	Amount(Rs.)
134311/21.3.14	11600
134312/21.3.14	10400
134317/28.3.14	12800
134318/28.3.14	11600
134319/28.3.14	11600
134320/28.3.14	12800
134321/29.3.14	14000
134322/29.3.14	13600
134323/29.3.14	9800
134324/29.3.14	166552
134325/29.3.14	100
134326/29.3.14	54
Total	274906

The local authority was sought after to reconcile the rest unreconciled amount of Rs. 457/- (Rs. 275363.00 - Rs. 274906.00) through audit obj. statement (osp-310). But till the close of the audit nothing has been complied. Hence, an amount of Rs. 457.00 is held under objection.

Head wise Receipts:

Heads of a/cs	Amount(Rs.)
A) Received from comptroller of finance	
Examination charges	120000
OE	30000
Entrance examination	405800
Paper setting	500000
Entrance arrangements	9340
B) ICAR development grant	316552
C) Received from Director, college of Basic science and humanities	7200
D) IT	41
TOTAL	1388933

Head wise Expenditure:

Heads of a/cs	Amount(Rs.)
Examination charges	119828
OE	30000
Entrance examination	405746
Paper setting	500000
Entrance arrangements	9340
ICAR development grant	316552
Contingencies charges for external examiners of college of Basic science and humanities	7200
IT deposit	41
Refunded to COF	326
TOTAL	1388933

Advance Position

Advance paid in this institution was booked as final expenditure. Thus outstanding advance position was not a part of opening balance as on 01.04.2013. Advance ledger/outstanding advance ledger was not maintained by the institution. The abstract position of the advance was furnished below:

Advance outstanding as on 1.4.13	= nil
Advance paid during 2013-14	= 39340.00
Total	= 39340.00
Advance adjusted during 2013-14	= 39340.00

Advance outstanding as on 31.3.14 = nil

STOCK POSITION

All stock and stores purchased during the year under audit were duly entered in the stock register. But Dead stock register (Rule 106 and 107 of OGFR CL.6 of Finance & Acct Manual (1986) of OUAT) was not maintain by the institution.

INVESTMENT

No investment has been made during the year 2013-14 .

Irregular payment of remuneration to ugc scale holders for examining theory answers and other examination related works:-

It is proper to mention here that, the guidelines of the UGC published in the Orissa Gazette No.1546 dt.3.11.89 approved through Resolution No.44032/ VE/N/ 115/89 (pt.) /EYS dated 6.10.89 by the Government in the erstwhile EYS Department with concurrence of the Finance

Department vide U.O.R.No.620/PCC dated 6.10.89 has expressly prohibited payment of remuneration towards examination duties such as invigilation, setting of question paper valuation of Answer Scripts and other examination purposes to the employees covered under UGC Scale. Teachers shall discharge their duties relating to examination including valuation and tabulation, question setting and moderating as part of their academic function. Commissioner-Cum-Secretary, Higher Education, Govt. of Odisha, vide his letter No. .XVIII.HE(A) 42/10 30050(19)/HE dated 16/10/2010 prohibited Payment of remuneration for examination related work to examiners getting UGC scale of pay. The same was also clarified by the Higher education department Lr. No.532 (27)/HE. Dt.6.1.2011 and also as per Supplementary Guidelines for conduct of Audit on University Accounts issued by DLFANo .8653/DLFA, DLFA(Prog)-XIV-Aud-06/2015 Date 23.07.2016.

However, it was observed that a sum of Rs.6140.00 (BEFORE 1.8.2013) was paid to the teachers of the University and University Colleges covered under UGC Scales as remuneration for examining theory answers, question setting and other exam related works. The details are furnished below:-

Vr. No./Dt	Amount	Head	Name
11/26.04.2013	300	Examining Theory Ans	Dr. Pramila Dhal, Reader in Maths, B.J.B. College, BBSR
31/30.04.2013	300	Examining Theory Ans	Dr. K.B, Satapathy, P.G. Deptt. of Botany, Utkal University, Vanivihar
53/3.5.2013	600	Examining Theory Ans	Dr. Puspanjali Parida, Lecturer, P.G. Deptt. of North Odisha University, Baripada
55/8.5.2013	300	Examining Theory Ans	Dr. Mihir Kumar Das, Reader in Botany, G.M. College, Sambalpur
93/13.5.13	900	Examining Theory Ans	Dr. Sushil Kumar Rout, Reader, Botany, B.J.B. College, BBSR
98/13.5.13	600	Examining Theory Ans	Dr. Chinmay Pradhan, Sr. Lecturer, P.G. Deptt. of Botany, Utkal University, Vanivihar
102/17.5.13	600	Examining Theory Ans	Dr. Sushil Kumar Rout, Reader, Botany, B.J.B. College, BBSR
224/4.6.13	300	Examining Theory Ans	Dr. Chinmay Pradhan, Sr. Lecturer, P.G. Deptt. of Botany, Utkal University, Vanivihar
273/9.7.2013	300	Examining Theory Ans	Dr. Chinmay Pradhan, Sr. Lecturer, P.G. Deptt. of Botany, Utkal University, Vanivihar
283/9.7.2013	300	Examining Theory Ans	Dr. Mihir Kumar Das, Reader in Botany, G.M. College, Sambalpur, on deputation to DHE, Odisha
336/15.7.2013	300	Examining Theory Ans	Dr. Mihir Kumar Das, Reader in Botany, G.M. College, Sambalpur,

345/20.7.13	1040	Examining Theory Ans	on deputation to DHE, Odisha Dr. Santosh Kumar Tripathy, Reader in Odia, Utkal University, Vanivihar
347/20.7.13	300	Examining Theory Ans	Dr. Sushil Kumar Rout, Reader, Botany, B.J.B. College, BBSR
TOTAL	6140		

In response to the audit objection statement the local authority replied that "that as per O.O. no. 13136/dt.26.4.08 of the Registrar,OUAT after being approved by Board of Management vide Resolution no.3443/dt.4.4.08 , the external examiners for evaluating the +3 science examination papers were paid the remuneration @ Rs.8/- per answer sheet subject to a minimum of Rs. 300.00. Hence , 13 nos. of external examiners of various +3 science colleges of the state other than OUAT were paid from 26.4.13 to 20.7.13 (a sum of Rs.6140.00 was disbursed to them as per OUAT rules) . Hence , the Controller of Examination did not commit any mistake in making payment to the external examiners , and that the evaluation is done for the sake of the students . " However , the compliance of the local authority is not convincing , as the remunerations are paid to the lecturers covered under UGC scale of pay and as per UGC guidelines all the examination related works are part of their academic functions and also this payment contradicts the guidelines of UGC , Deptt. of Higher Education as well as Supplementary Guidelines for conduct of Audit on University Accounts issued by DLFA - No .8653/DLFA, DLFA(Prog)-XIV-Aud-06/2015 Date 23.07.2016 . Hence , a sum of Rs. 6140.00 is suggested from recovery from the official responsible .

Dr.Ladu kishor Rath , Ex- controller of examination = Rs. 6140.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs.)
1	Dr. Ladu kishor Rath,	Ex- Controller of Examination	OUAT	6140.00

16.46 - DEAN PGF- CUM – DRI FOR THE YEAR 2013-14

DEAN PGF- CUM – DRI FOR THE YEAR 2013-14

Title sheet:

Name of the institution : Dean PGF – Cum - DRI
 Year of a/cs under audit : 2013-14
 Name of the Local authority during the period of audit : Prof. Dr. Dillip Kumar Dora
 Name of the Local authority during the period under audit : Dr. Jagamohan Lal Gulti

LIST OF VERIFIED RECORDS :

- 1.General cash book .
- 2.Expenditure Register
- 3.B/D cheque receipt register
- 4.Stock registers
- 5.Voucher Guard File

6.Bank Scroll
7.Approval files & other connected records & registers

List of Important Records Not Maintained.

1.Advance Ledger / Out standing advance ledger .
2.Register of annual Receipts & Expenditure.

Physical verification :

Particulars	BooFee k balance	Physical balance	Difference	Ref. p
Cash book	nil	nil	nil	page
Unused M.R.books	nil	nil	nil	page
Fee collection M.R.books	nil	nil	nil	page
Postage stamps	Rs.247.00	Rs.247.00	nil	Posta dt.7.1

Financial position:

O.B. as on 01.04.2013	Rs.772182.00
(as per last A.R.)	
Receipts during the year 2013-14	Rs.7379378.00
TOTAL	Rs. 8151560.00
Expenditure during the year 2013-14	Rs. 6452807.00
C.B. as on 31.3.14	Rs.1698753.00
(as per audit)	
C.B. as on 31.3.14	Rs.1694433.00
(as per cash book)	
Difference	Rs.4320.00

Reconciliation of difference between cash book C.B. and C.B. derived by audit as on 31.03.14 (OSP -158):

On checking of cash book on the a/cs of DeanPGF-cum-DRI for the year 2013-14 it was found there was a difference of Rs.4320.00 between the cash book closing balance and closing balance derived by audit (details given below).

C.B. as per cash book as on 31.03.14	== Rs.16,94,433.00
(+)Expenditure double posted in cash book	==(+) Rs. 4,500.00
(Ch.no. 900665/dt.30.3.13)	
(-)Expenditure less shown	==(-)Rs. 180.00
(Ch. No.900667/dt.30.03.13)	
C.B.as per Audit as on 31.03.14	== Rs. 16,98,753.00

This difference of Rs.4320.00 was asked through audit objection statement to reconcile . But till the close of the audit nothing has been complied

by the local authority Hence , the aforesaid amount of Rs. 4320.00 is kept under objection till its reconciliation in the cash book.

Bank Reconciliation: (OSP-159):

On checking of cash book w.r.t. bank scroll bearing a/c no.10173711615 of SBI, OUAT campus branch for the year 2013-14 on the a/cs of Dean PGF-cum-DRI it was found that there was a difference of Rs.26,66,252.25 between the bank scroll C.B. and cash book bank C.B. as on 31.03.2014(details given below).

Bank scroll C.B. as on 31.03.14 =Rs.43,60,685.25

(SBI a/c no.10173711615)

Cash book bank C.B. =Rs.16,94,433.00

As on 31.03.14

Difference =Rs.26,66,252.25

This difference of Rs.26,66,252.25 was asked to reconciled through audit objection statement. But till the close of the audit nothing has been complied by the local authority. Hence .the amount of Rs.26,66,252.25 is kept under objection till production of the reconciliation statement and its entry in the cash book .

Head wise Receipts

Heads of A/Cs	Amount(Rs.)
Dept. of MCA	2506659
Dept. of Microbiology	879964
Dept. of Bio informatics	1108827
Dept. of Agri Business Management	686500
Dean PGF-cum- DRI(proper)	115000
ICAR DevelopmentGrant	650000
STRASA	117000
Education council meeting	50000
UG/PG admission	39085
Hostel and registration	1082664
Project in Bio informatics	48000
Basic science college question setters	23000
Basic science college student collection	26500
Unspent	12719
Registration of J.Sahu	34000
TOTAL	7379378

Head wise Expenditure

Heads of A/Cs	Amount(Rs.)
Dept. of MCA	2031156
Dept. of Microbiology	869962
Dept. of Bio informatics	937350
Dept. of Agri Business Management	617963
Dean PGF-cum- DRI(proper)	123717
ICAR DevelopmentGrant	636478
STRASA	116782
DBT	3197
Unspent deposited at comptroller of finance	780542
UG/PG admission	39085

Education sponsorship	2000
Outside studentvproject fee(Bio informatics)	3825
Basic science college exam expenses	23000
Student union	233750
Registration of J. Sahu	34000
TOTAL	6452807

Advance Position:

Advance paid in this institution was booked as final expenditure. Thus outstanding advance position was not a part of opening balance as on 01.04.2013. Advance ledger/outstanding advance ledger was not maintained by the institution. The abstract position of the advance was furnished below:

Advance outstanding as on 01.04.13	=	RS. 115000.00
Advance paid during the year 2013-14	=	Rs.855924.00
Total	=	Rs. 970924.00
Advance adjusted during the year 2013-14	=	Rs. 819924.00
Advance outstanding as on 31.3.14	=	Rs. 151000.00

Year wise break up of outstanding advance of Rs.151000 as on 21.3.14.

2013-14	= Rs. 36000.00
2012-13	= Rs. 10000.00
2011-12	= Rs. 105000.00

Details of Outstanding advance of the year 2013-13 is given below .

Ch . no./ dt.	Amount of Advance paid	To whom paid	Purpose	Sanctioning Authority
761263/10.6.13	26000.00	Mrs. Debaswapna Mishra, Asst. Prof.	Literary events of Student union	Dr. Jagamohan Lal
761283/27.7.13	10000.00	Mrs. Debaswapna Mishra, Asst. Prof.	Literary events of Student union	Dr. Jagamohan Lal
TOTAL	36000.00			

Details of Advance outstanding for more than one year

Date of payment	Amount of Advance paid	To whom paid	Purpose	Sanctioning Authority
03.12.12	10000.00	Mrs. Debaswapna Mishra, Asst. Prof.	Literary events of Student union	Dr. Jagamohan Lal
Total	10000.00			

AS per Govt. order no.-2221/F,XIV-AUD-II/2009.BBSR.Dtd.08.03.2002.any advance Paid and remain outstanding for more than one year is to be treated as insecure advance

and a loss to the auditee institution . Hence such outstanding advance is suggested for recovery from the officers who granted the same and the payees in equal proportions

in accordance with Finance Deptt. Order no.-15179/dt.23.09.2013 . In exit conference the local authority stated that the amount of Rs. 10,000.00 has already been adjusted in support of voucher No. 97(a) & (b) /10.12.15 and which is verified by the audit. Hence the objection is dropped.

Mrs .Debaswapna Mishra,

Asst. Prof. Deptt. of .Dean PGF-cum DRI = Rs.5000.00

Dr. Jagamohan Lal Gulathi, Dean PGF-cum-DR = Rs. 5000.00

Inadmissible payment of Electricity duty charges (OSP -210-211):-

On checking of vrs. w.r.t. cash book for the year 2013-14 it is found that a total amount of Rs.7,61,600.00 has been paid to CESU towards energy charges of Bioinformatics deptt and CSA deptt office building during the year 2013-14 ,which include excess payment of Rs.23,936.84 or say Rs. 23,937.00 towards electricity duty charges (detail given in the statement given below) . Payment of electricity duty for the Bioinformatics deptt and CSA deptt office building contradicted to section 13 of Odisha Electricity Duty Act.1961 (Electricity duty is not leviable or chargeable if it is consumed by Govt. offices) . It is also suggested to take necessary steps to recoup from CESU the electricity duty if paid in the energy charges bill of Bioinformatics deptt and CSA deptt office building before 2013-14.

Sl. No.	Month/yr.	Sub.vr. no./dt.	Electricity duty charge	Gross bill amount	Name of the Department	Remarks
1	2	3	4	5	6	
1	5/13	05/06.06.13	4331.00	91708.00	Bioinformatics	
2	7/13	32/06.08.13	3191.00	95142.00	Bioinformatics	
3	9/13	66/07.10.13	3068.00	91433.00	Bioinformatics	
4	11/13	97/12.12.13	2194.00	85646.00	Bioinformatics	
5	01/14	127/05.02.14	1477.00	74777.00	Bioinformatics	
6	03/14	257/31.3.14	3093.00	100000.00	Bioinformatics	
		Total	17,354.00	5,38,706.00		
7	4/23	2/8.5.13	213.00	9236.00	Deptt.of CSA	
8	5/13	3/14.5.13	358.00	9766.00	Deptt.of CSA	
9	5/13	7/6.6.13	173.00	6896.00	Deptt.of CSA	
10	6/13	14/18.6.13	358.56	9773.00	Deptt.of CSA	
11	6/13	23/5.7.13	320.00	9430.00	Deptt.of CSA	
12	7/13	24/16.7.13	358.00	9772.00	Deptt.of CSA	
13	7/13	31/6.8.13	252.00	10258.00	Deptt.of CSA	
14	8/13	34/14.8.13	358.56	9767.00	Deptt.of CSA	
15	3/13	50/29.8.13	203.00	8991.00	Deptt.of CSA	
16	3/13	50/29.8.13	351.92	9594.00	Deptt.of CSA	
17	8/13	53/6.9.13	115.00	6726.00	Deptt.of CSA	
18	9/13	54/13.9.13	358.00	9766.00	Deptt.of CSA	
19	9/13	65/5.10.13	116.00	6754.00	Deptt.of CSA	
20	10/13	68/19.10.13	358.56	9767.00	Deptt.of CSA	
21	10/13	83/7.11.13	129.00	7077.00	Deptt.of CSA	
22	11/13	86/16.11.13	358.56	9767.00	Deptt.of CSA	
23	11/13	96/12.12.13	157.00	7894.00	Deptt.of CSA	
24	12/13	98/17.12.13	358.56	9766.00	Deptt.of CSA	
25	12/13	111/3.1.14	151.00	7639.00	Deptt.of CSA	
26	01/14	113/16.1/14	358.56	9767.00	Deptt.of CSA	
27	01/14	128/5.2.14	154.00	7717.00	Deptt.of CSA	
28	02/14	130/15.2.14	358.56	9766.00	Deptt.of CSA	
29	02/14	141/4.3.14	135.00	7238.00	Deptt.of CSA	
30	03/14	154/14.3.14	358.00	9767.00	Deptt.of CSA	

31	03/14	258/31.3.14	171.00	10000.00	Deptt.of CSA	
32		Total	6,582.84	2,22,894.00	Deptt.of CSA	
33		G.TOTAL	23,936.84	7,61,600.00		

Till the close of the audit nothing has been complied by the local authority . It was noticed that CESU included the College Building in private category. As OUAT is a Govt. institution Electricity Duty should not be included in the energy charges. However the fact may be intimated to CESU and necessary compliance may be reported to audit. Till then Rs.23,937.00 paid towards Electricity Duty paid during the year 2013-14 is kept under objection.

STOCK POSITION

All stock and stores purchased during the year under audit were duly entered in the stock register. But Dead stock register (Rule 106 and 107 of OGFR CL.6 of Finance & Acct Manual (1986) of OUAT) was not maintain by the institution.

INVESTMENT

No investment has been made during the year 2013-14 .

16.47 - CENTRAL FARM ,FARM SERVICE CENTRE ,RRTTS BHUBANESWAR

CENTRAL FARM ,FARM SERVICE CENTRE ,RRTTS BHUBANESWAR

Title Sheet:

Name of the institution : Central farm, farm service centre , RRTTS Bhubaneswar

Year of accounts under audit : 2013-14

Name of the Local authority during : Dr. Bama Sankar Rath (01.9.12 -30.6.13)

the period under audit :Dr.Mano Ranjan Mishra (30.6.13- 28.2.14)

Dr. Bibhuti bhushan Dash(28.2.14 -31.8.6)

Name of the Local authority during

the period of audit : Dr. Pravat kumar Sadangi

LISTS OF VERIFIED RECORDS

- 1.General cash book .
- 2.Expenditure Register
- 3.B/D cheque receipt register
- 4.Stock registers
- 5.Voucher Guard File
- 6.Bank Scroll
- 7.Approval files & other connected records & registers

List of Important Records Not Maintained.

- 1.Advance Ledger / Out standing advance ledger .

2.Register of annual Receipts & Expenditure.

FINANCIAL POSITION.

An abstract of financial position showing receipt and expenditure on the accounts of RRTTS Bhubaneswar , Central Farm and Farm Service Centre is given below .

Opening Balance as on 01.04.2013 (as per last A.R.) = Rs. 181678.00	
Receipt during the year 2013-14	= Rs. 4764906.00
Total	= Rs.4946584,00
Expenditure during the year 2013-14	= Rs.4506679.00
Closing Balance sa on 31.3.14	= Rs.439905.00

Detail of closing balance as per cash book as on 31.3.14 is given below :

In cash (Rs)	= 00.00
In bank(Rs)	= 439905.00
TOTAL	=439905.00

Detail of Head wise Receipt and Expenditure is given below :

Heads of a/c	Receipt	Expenditure		
		Actual Exp.	Deposit to university	Total Exp
RRTTS Bhubaneswar				
OE and liveries	10000	10000	-	10000
Electricity	50000	25259	24741	50000
ROC/FE	100000	100000	-	100000
RMV/POL	15000	15000	-	15000
TA	8000	7803	197	8000
TOTAL	183000	158062	24938	183000
Sale proceed of RRTTSS	13690	-	13690	13690
Central Farm				
OE/liveries	6000	6000	-	6000
Total	6000	6000	-	6000
Farm Service Centre				
OE/ liveries	4000	4000	-	4000
Electricity	15000	10270	4730	15000
Hire charges	146383	-	149493	149493
Total	165383	14270	154223	168493
Remuneration to re-engaged retired employees	68000	67803	197	68000
Unutilised leave salary	6503	6503	-	6503
Sale proceed of central farm revolving fund	2878830	-	2719759	2719759
Release from Directorate of Research towards different schemes	1443500	1341234	-	1341234
G.TOTAL	4764906	1593872	2912807	4506679

Reconciliation of closing balance of bank pass book and cash book bank balance figure as on 31.3.14 (OSP -)

Name of the Bank	A/C no.	C.B. in bank pass book as on 31.3.14	C.B. in bank as per cash book as on 31.3.14	Difference
SBI, OUAT Branch	10173711660	547333.13	439905.13	107428.00

The local authority was asked through audit objection statement to reconcile the differential amount of Rs. 107428.00 .But till the close of the audit nothing has been complied by the local authority .Hence, this amount of Rs. 107428.00 is kept under objection .

In exit conference the local authority produce the bank pass book and reconciliation statement which is verified by the audit. Hence the para is dropped. The details of bank reconciliation are given below.

S. No.	Cheque No.	Date	Amount	Cheque debited after
1	426919	31.03.14	1200.00	31.03.14
2	426920	31.03.14	1200.00	
3	462921	31.03.14	30486.00	
4	462922	31.03.14	49392.00	
5	462923	31.03.14	1200.00	
6	462924	31.03.14	5053.00	
7	462925	31.03.14	1470.00	
8	432926	31.03.14	960.00	
9	462927	31.03.14	320.00	
10	462928	31.03.14	25135.00	
11	432929	31.03.14	4730.00	
Total:			121146.00	

Cheque credited after 31.03.14= Rs. 13498.00,

Bank commission charges= Rs. 220.00

Total: Rs.107428.00

ADVANCES :-Advance paid in this institution was booked as final expenditure. Thus outstanding advance position was not a part of opening balance as on 01.04.2013. Advance ledger/outstanding advance ledger was not maintained by the institution. The abstract position of the advance was furnished below:

Advance outstanding as on 1.4.13 = Rs. 38639.00
 Advance given during the year 2013-14 = Rs. 1256304.00
 Total = Rs. 1294943.00
 Advance adjusted during the year 2013-14 = Rs.1286192.00
 Advance outstanding as on 31.3.14 = Rs. 8751.00

Details of Advance outstanding as on 31.3.14 is given below .

Vr. no./Dt.	Amount (Rs.)	To whom paid	Purpose	Sanctioning Authority
195/28.2.14	3000.00	Sri Madhusudan Nayak, Agricultural Overseer	Research	Dr. Bibhuti bhushan Dash
225/26.3.14	5751.00	Chitta Ranjan Das, VAW	wages	Dr. Bibhuti bhushan Dash
Total	8751.00			

In exit conference the local authority stated that the amount has been adjusted in support of voucher No. 259/31.03.2014 and vr. No. 19/04.06.14.

STOCK POSITION

All stock and stores purchased during the year under audit were duly entered in the stock register. But Dead stock register (Rule 106 and 107 of OGFR CL.6 of Finance & Acct Manual (1986) of OUAT) was not maintained by the institution.

INVESTMENT

No investment has been made during the year 2013-14 .

16.48 - KVK, Jharsuguda OSP-125 & 126 -

KVK, Jharsuguda

1	Name of the Institution :	KVK, Jharsuguda
2	Year of Accounts under Audit :	2013-14
3	Name of the Local Authority during the year of A/Cs	Sri Biswa Ranjan Pattanaik, I/c Programme Co-Ordinator.
4	Name of the Local Authority at the time of Audit :	Sri Biswa Ranjan Pattanaik, I/c Programme Co-Ordinator.
5	Duration of Audit :	5 days in terms of Party. 27.09.16 to 02.10.16
6	Name of the Auditors :	Sri Pravakara Sahu, Sri Pradip Kumar Sahoo

PHYSICAL VERIFICATION :-

Physical verification of liquid cash on the day commencement of audit i.e on dtd. 27.09.16 before transaction could not be conducted due to non-maintenance of up to date cash book.

LIST OF VERIFIED RECORDS :-

1. Main cash book
2. Revolving fund cash book
3. Release register
4. Counterfoils of Misc Receipts
5. Paid vouchers relating to year 2013-14.
6. Expenditure registers
7. Bank Scroll
8. Stock registers
9. Postage stamp account
10. Log Book of vehicles
11. Purchase files

12. Other records & registers as required

FINANCIAL POSITION :-

NAME OF THE CASH BOOK	OPENING BALANCE AS ON 01.04.2013	RECEIPT DURING THE YEAR UNDER AUDIT	TOTAL	EXPENDITURE DURING THE YEAR UNDER AUDIT	CLOSING BALANCE AS ON 31.03.2014 AS PER AUDIT	CLOSING BALANCE AS ON 31.03.2014 AS PER CASH BOOK	DIFFERENCE
MAIN CASH BOOK	584652.00	1547550.00	2132202.00	2122704.00	9498.00	9498.00	0.00
REVOLVING FUND	108699.00	130033.00	238732.00	124205.00	114527.00	114527.00	0.00
Total:	693351.00	1677583.00	2370934.00	2246909.00	124025.00	124025.00	0.00

Cash book wise closing balance as on 31.03.2014 :-

Name of the cash book	In Cash(Rs)	In Bank(Rs)	Total(Rs)
Main Cash Book	0.00	9498.00	9498.00
Revolving Fund	0.00	114527.00	114527.00
Total	0.00	124025.00	124025.00

Details of Receipt & Expenditure Figure of Main cash book :-

Sl. No.	Head of Account	Receipt during the year 2013-14	Expenditure during the year 2013-14	Remarks
1.	Farmers Hostel	5050.00	0.00	--
2.	RKVY	425000.00	425000.00	--
3.	TA	112500.00	112500.00	--
4.	Contingency	1005000.00	951300.00	--
5.	NICRA	0.00	430204.00	--
6.	Refund to COF , OUAT	0.00	203700.00	--
Total:		1547550.00	2122704.00	--

Details of Receipt & Expenditure figure of Revolving Fund cash book :-

Sl. No.	Head of Account	Receipt during the year 2013-14	Expenditure during the year 2013-14	Remarks
1.	Sale proceed	126709.00	124205.00	--
2.	Bank Interest	3324.00		--
Total:		130033.00	124205.00	--

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

Name of the bank	A/C No	Closing balance in pass book as on 31.03.2014	Closing balance in bank as mentioned in cash book	Difference	Name of the cash book
SBI, Jharsuguda Branch	11346748214	1000060.00	9498.00	990562.00	Main cash book
-do-	30938306848	122707.00	114527.00	8180.00	Revolving Fund
Total:		1122767.00	124025.00	998742.00	

RECONCILIATION :-

1) Account No. 11346748214, SBI, Jharsuguda of main cash book :-

- a) Amount as per cash book as on 31.03.2014 Rs. 9498.00
- b) Add amount shown payment during the year
- 2013-14 encashed after 31.03.2014 (+) Rs. 960404.00

Details :-

Ch. No./dt.	Amount	Date of encashment
039291/22.03.14	1000.00	02.04.14
039292/22.03.14	1000.00	02.04.14
039299/31.03.14	150000.00	02.04.14
039287/22.03.14	17620.00	05.04.14
039263/26.02.14	3630.00	05.04.14
152802/31.03.14	8855.00	05.04.14
039274/28.02.14	16000.00	05.04.14
039264/26.02.14	3000.00	07.04.14

039294/22.03.14	19500.00	07.04.14
039296/31.03.14	24077.00	09.04.14
039286/22.03.14	13500.00	10.04.14
152803/31.03.14	18727.00	12.04.14
039275/28.02.14	16000.00	15.04.14
039298/31.03.14	53700.00	18.04.14
152806/31.03.14	500.00	22.04.14
039266/26.02.14	4860.00	22.04.14
039269/28.02.14	28194.00	24.04.14
152809/31.03.14	750.00	24.04.14
152811/31.03.14	4729.00	24.04.14
152810/31.03.14	24099.00	26.04.14
039257/22.02.14	2000.00	06.05.14
039284/22.03.14	3600.00	06.05.14
039256/22.02.14	4158.00	08.05.14
039273/28.02.14	504.00	08.05.14
152814/31.03.14	25000.00	09.05.14
152812/31.03.14	850.00	10.05.14
152804/31.03.14	2321.00	10.05.14
152815/31.03.14	11000.00	13.05.14
152808/31.03.14	6200.00	22.05.14
152801/31.03.14	1556.00	23.05.14
152807/31.03.14	5750.00	26.05.14
039268/28.02.14	1453.00	27.05.14
152805/31.03.14	992.00	28.05.14
039295/31.03.14	2325.00	30.05.14
152816/31.03.14	3364.00	24.06.14
152818/31.03.14	200000.00	25.07.14
152817/31.03.14	54230.00	25.07.14
152819/31.03.14	225000.00	30.03.15
954318/04.12.13	360.00	27.09.14
Total:	960404.00	

- c) Add Amount not reconciled Rs. 30158.00
d) Amount as per pass book as on 31.03.14 Rs. 1000060.00

2) Account No. 30938306848, SBI, Jharsuguda of Revolving Fund cash book :-

- a) Amount as per cash book as on 31.03.2014 Rs. 114527.00
b) Add amount shown payment during the year
2013-14 encashed after 31.03.2014 (+) Rs. 7048.00

Details: -

Ch. No./dt.	Amount	Date of encashment
57611/22.03.14	7048.00	08.05.14

- c) Add Amount not reconciled Rs. 1132.00
d) Amount as per pass book as on 31.03.14 Rs. 122707.00

As seen from the above table the difference amount of Rs. 31290.00 (30158.00+1132.00) has not been reconciled till the close of the audit . Steps need be taken to reconcile the same and shown to next audit. Till then **Rs.31290.00** is kept under objection.

STOCK POSITION: -

All stock and stores purchased during the year under audit were duly entered in the stock register. But Dead Stock Register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

INVESTMENT :-

No investment has been made during the year 2013-14.

ADVANCES :-

The payment & adjustment of the advances have not been shown in the cash book properly. Advances paid to different persons were shown as final expenditure in the cash book. Outstanding position do not form a part of opening balance as well as closing balance at the beginning and end of the year .

An abstract position of the advances paid & adjusted during the year under audit is furnished below-

NAME OF THE CASH BOOK	OUTSTANDING ADVANCE AS ON 01.04.2013	ADVANCE PAID DURING THE YEAR UNDER AUDIT	TOTAL ADVANCE	ADVANCE ADJUSTED DURING THE YEAR UNDER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER CASH BOOK	DIFFERENCE
Main cash book	0.00	1869661.00	1869661.00	1869661.00	0.00	0.00	0.00
Revolving fund	0.00	48785.00	48785.00	48785.00	0.00	0.00	0.00
TOTAL	0.00	1918446.00	1918446.00	1918446.00	0.00	0.00	0.00

Scrutiny the following paid voucher Numbers it was shown that amounts were paid to the agencies through cheques but the acknowledgement

from the paying agencies were not obtained by the Local Authority. Hence the acknowledgement may be produced to next audit to verify the genuineness of the payment. Till then Rs. 486449.00 is kept under objection. The details are given below. In exit conference the local authority produced the acknowledgement of Rs. 486449.00 which is recorded on dt. 24.12.2016 till now the cheque has not been cleared. After verification of its by audit para is dropped.

Vr. No./dt.	Cheque No./dt.	To whom paid	Particular	Amount
65/08.10.13	954262/08.10.13	PD, ATMA, Jharsuguda	Unspent balance of ATMA.	465491.00
64/05.10.13	954260/05.10.13	M/S OSSC Ltd., Bhubaneswar.	Cost of seed	20958.00
Total:				486449.00

16.49 - RTTSS, Kirei

RTTSS, Kirei

1	Name of the Institution:	RRTTSS, Kirei
2	Year of Accounts under Audit:	2013-14
3	Name of the Local Authority during the year of A/Cs.	Sri Sajeeb Kumar Biswasi, Technical Officer
4	Name of the Local Authority at the time of Audit:	Sri Sajeeb Kumar Biswasi, Technical Officer
5	Duration of Audit:	1 day in terms of Party. 22.10.16
6	Name of the Auditors:	Sri Pravakara Sahu, Sri Pradip Kumar Sahoo

PHYSICAL VERIFICATION :-

Physical verification of liquid cash on the day commencement of audit i.e on dtd. 22.10.16 before transaction could not be conducted due to non-maintenance of up to date cash book.

LIST OF VERIFIED RECORDS :-

- 1) Main cash book
- 2) Counterfoils of Misc Receipts
- 3) Paid vouchers relating to year 2013-14.
- 4) Expenditure registers

- 5) Bank Scroll
6) Stock registers
7) Other records & registers as required

FINANCIAL POSITION : -

NAME OF THE CASH BOOK	OPENING BALANCE AS ON 01.04.2013	RECEIPT DURING THE YEAR UNDER AUDIT	TOTAL	EXPENDITURE DURING THE YEAR UNDER AUDIT	CLOSING BALANCE AS ON 31.03.2014 AS PER AUDIT	CLOSING BALANCE AS ON 31.03.2014 AS PER CASH BOOK	DIFFERENCE
MAIN CASH BOOK	50400.00	90241.00	140641.00	140641.00	0.00	0.00	0.00
Total:	50400.00	90241.00	140641.00	140641.00	0.00	0.00	0.00

Cash book wise closing balance as on 31.03.2014:-

Name of the cash book	In Cash (Rs)	In Bank (Rs)	Total (Rs)
Main Cash Book	0.00	0.00	0.00
Total	0.00	0.00	0.00

Details of Receipt & Expenditure Figure of Main cash book : -

Sl. No.	Head of Account	Receipt during the year 2013-14	Expenditure during the year 2013-14	Remarks
1.	Contingency	60000.00	59450.00	--
2.	TA	28800.00	30000.00	--
3.	Sale proceed	1441.00	--	--
4.	Deposited COF, OUAT	0.00	51191.00	--
Total:		90241.00	140641.00	--

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

Name of the bank	A/C No	Closing balance in pass	Closing balance in	Difference	Name of the cash
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		book as on 31.03.2014	bank as mentioned in cash book		book
SBI,Sundar Garh Branch	10969166926	58078.00	0.00	58078.00	Main cash book
Total:		58078.00	0.00	58078.00	

RECONCILIATION :-

1) Account No. 10969166926, SBI,Sundar Garh Branch of main cash book.

- a) Amount as per cash book as on 31.03.2014 Rs. 0.00
- b) Add amount shown payment during the year
- 2013-14 encashed after 31.03.2014 (+) Rs. 58078.00

Details :-

Ch. No./dt.	Amount	Date of encashment
281463/30.03.14	1441.00	29.04.14
281464/30.03.14	49750.00	29.04.14
281458/27.03.14	6887.00	03.04.14
Total:	58078.00	

- c) Amount as per pass book as on 31.03.14 Rs. 58078.00

STOCK POSITION:-

All stock and stores purchased during the year under audit were duly entered in the stock register. But Dead Stock Register (Rule 106 and 107 of OGR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

INVESTMENT :-

No investment has been made during the year 2013-14.

ADVANCES :-

Nil .

16.50 - KVK, Sundargarh-II

KVK, Sundargarh-II

1	Name of the Institution :	KVK, Sundargarh-II
2	Year of Accounts under Audit :	2013-14
3	Name of the Local Authority during the year of A/Cs	Sri Jayanta Kumar Pati, I/C Programme Co-Ordinator.
4	Name of the Local Authority at the time of Audit :	Sri Jayanta Kumar Pati, I/C Programme Co-Ordinator.
5	Duration of Audit :	5 days in terms of Party. 17.10.16 to 21.10.16
6	Name of the Auditors :	Sri Pravakara Sahu, Sri Pradip Kumar Sahoo

PHYSICAL VERIFICATION :-

Physical verification of liquid cash on the day commencement of audit i.e on dtd. 17.10.16 before transaction could not be conducted due to non-maintenance of up to date cash book.

LIST OF VERIFIED RECORDS :-

- 1) Main cash book
- 2) Revolving fund cash book
- 3) Release register
- 4) Counterfoils of Misc Receipts
- 5) Paid vouchers relating to year 2013-14.
- 6) Expenditure registers
- 7) Bank Scroll
- 8) Stock registers
- 9) Postage stamp account
- 10) Log Book of vehicles
- 11) Purchase files
- 12) Other records & registers as required

FINANCIAL POSITION :-

NAME OF THE	OPENING	RECEIPT	TOTAL	EXPENDITURE	CLOSING	CLOSING	DIFFERENCE
CASH BOOK	BALANCE AS ON 01.04.2013	DURING THE YEAR UNDER AUDIT		DURING THE YEAR UNDER AUDIT	BALANCE AS ON 31.03.2014 AS PER AUDIT	BALANCE AS ON 31.03.2014 AS PER CASH BOOK	
MAIN CASH BOOK	0.00	1179000.00	1179000.00	1179000.00	0.00	0.00	0.00
Total:	0.00	1179000.00	1179000.00	1179000.00	0.00	0.00	0.00

Cash book wise closing balance as on 31.03.2014 :-

Name of the cash book	In Cash(Rs)	In Bank(Rs)	Total(Rs)
Main Cash Book	0.00	0.00	0.00
Total	0.00	0.00	0.00

Details of Receipt & Expenditure Figure of Main cash book :-

Sl. No.	Head of Account	Receipt during the year 2013-14	Expenditure during the year 2013-14	Remarks
1.	Contingency	1069000.00	1043300.00	--
2.	TA	75000.00	60000.00	--
3.	ATMA	20000.00	20000.00	--
4.	Refund by M/s. Samsung	15000.00	0.00	--
5.	Purchase of Fridge	0.00	15000.00	--
6.	Refund to COF OUAT	0.00	40700.00	--
Total:		1179000.00	1179000.00	--

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

Name of the bank	A/C No	Closing balance in pass book as on 31.03.2014	Closing balance in bank as mentioned in cash book	Difference	Name of the cash book
SBI, Panposh Branch	32531697769	53914.00	0.00	53914.00	Main cash book
Total:		53914.00	0.00	53914.00	

RECONCILIATION : -

1) Account No. 32531697769, SBI, Panposh of main cash book :-

- a) Amount as per cash book as on 31.03.2014 Rs. 0.00
- b) Add amount shown payment during the year
- 2013-14 encashed after 31.03.2014 (+) Rs. 53914.00

Details: -

Ch. No./dt.	Amount	Date of encashment
533701/31.03.14	3752.00	22.04.14
533698/31.03.14	19490.00	22.04.14
533702/31.03.14	10041.00	22.04.14
533700/31.03.14	5101.00	23.04.14
533699/31.03.14	4830.00	23.04.14
533697/31.03.14	3200.00	01.05.14
533684/24.02.14	7500.00	19.05.14
Total:	53914.00	

- c) Amount as per pass book as on 31.03.14 Rs. 53914.00

STOCK POSITION : -

All stock and stores purchased during the year under audit were duly entered in the stock register. But Dead Stock Register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

INVESTMENT : -

No investment has been made during the year 2013-14.

ADVANCES : -

The payment & adjustment of the advances have not been shown in the cash book properly. Advances paid to different persons were shown as final expenditure in the cash book. Outstanding position do not form a part of opening balance as well as closing balance at the beginning and end of the year .

An abstract position of the advances paid & adjusted during the year under audit is furnished below-

NAME OF THE CASH BOOK	OUTSTANDING ADVANCE AS ON 01.04.2013	ADVANCE PAID DURING THE YEAR UNDER AUDIT	TOTAL ADVANCE	ADVANCE ADJUSTED DURING THE YEAR UNDER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER CASH BOOK	DIFFERENCE
Main cash book	0.00	539963.00	539963.00	539963.00	0.00	0.00	0.00
TOTAL		539963.00	539963.00	539963.00	0.00	0.00	0.00

16.51 - AICRP Cotton, Bhawanipatna

AICRP Cotton, Bhawanipatna

1	Name of the Institution :	AICRP on COTTON, BHAWANIPATNA
2	Year of Accounts under Audit :	2013-14
3	Name of the Local Authority during the year of A/Cs	Dr. RAVI KUMAR PATTNAIK, OIC 24.07.2015 to TILL DATE

4	Name of the Local Authority at the time of Audit :	Dr. RAVI KUMAR PATTNAIK, OIC 24.07.2015 to TILL DATE
5	Duration of Audit :	3 days in terms of Party. 09.12.16 to 14.12.16
6	Name of the Auditors :	Sri Pravakara Sahu, Sri Pradip Kumar Sahoo

PHYSICAL VERIFICATION :-

Physical verification of liquid cash on the day commencement of audit i.e on dtd. 9.12.16 before transaction could not be conducted due to non-maintenance of up to date cash book.

LIST OF VERIFIED RECORDS :-

- 1) Main cash book
- 2) Revolving fund cash book
- 3) Release register
- 4) Counterfoils of Misc Receipts
- 5) Paid vouchers relating to year 2013-14.
- 6) Expenditure registers
- 7) Bank Scroll
- 8) Stock registers
- 9) Postage stamp account
- 10) Log Book of vehicles
- 11) Purchase files
- 12) Other records & registers as required

FINANCIAL POSITION :-

NAME OF THE	OPENING	RECEIPT	TOTAL	EXPENDITURE	CLOSING	CLOSING	DIFFERENCE
CASH BOOK	BALANCE AS	DURING		DURING THE	BALANCE AS	BALANCE AS	

	ON 01.04.2013	THE YEAR UNDER AUDIT		YEAR UNDER AUDIT	ON 31.03.2014 AS PER AUDIT	ON 31.03.2014 AS PER CASH BOOK	
MAIN CASH BOOK	7225.00	457820.00	465045.00	457820.00	7225.00	7225.00	0.00
Total:	7225.00	457820.00	465045.00	457820.00	7225.00	7225.00	0.00

Cash book wise closing balance as on 31.03.2014 :-

Name of the cash book	In Cash(Rs)	In Bank(Rs)	Total(Rs)
Main Cash Book	0.00	7225.00	7225.00
Total	0.00	7225.00	7225.00

Details of Receipt & Expenditure Figure of Main cash book :-

Sl. No.	Head of Account	Receipt during the year 2013-14	Expenditure during the year 2013-14	Remarks
1.	Sale Proceed	92820.00	92820.00	--
2.	ROC of company trial	65000.00	65000.00	--
3.	AICCP	300000.00	300000.00	--
Total:		457820.00	457820.00	--

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

Name of the bank	A/C No	Closing balance in pass book as on 31.03.2014	Closing balance in bank as mentioned in cash book	Difference	Name of the cash book
SBI Bhawanipatna Branch	11083459954	11443.00	7225.00	42218.00	Main cash book

Total:	11443.00	7225.00	42218.00
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RECONCILIATION : -

1) Account No. 11083459954, SBI, Bhawanipatna of main cash book : -

a) Amount as per cash book as on 31.03.2014 Rs. 7225.00

b) Add amount shown payment during the year

2013-14 encashed after 31.03.2014 (+) Rs. 204318.00

Details: -

Ch. No./dt.	Amount	Date of encashment
437765/31.03.14	13387.00	23.04.14
437467/31.03.14	83382.00	23.04.14
437466/31.03.14	6339.00	29.04.14
437470/31.03.14	39510.00	01.05.14
437475/31.03.14	3058.00	14.06.14
437473/31.03.14	4026.00	14.06.14
437472/31.03.14	14240.00	14.06.14
437471/31.03.14	22017.00	14.06.14
437469/31.03.14	500.00	14.06.14
437474/31.3.14	10746.00	26.06.14
437476/31.03.14	1852.00	26.06.14
437477/31.03.14	5261.00	12.08.14
Total:	204318.00	

c) Deduct amount shown deposit in cash book

on 31.03.14 credited to pass book on 17.04.14 (-) Rs. 200000.00

d) Deduct MCC charge debited in pass book

not shown in cash book (-) Rs. 100.00

e) Amount as per pass book as on 31.03.14 Rs. 11443.00

STOCK POSITION : -

All stock and stores purchased during the year under audit were duly entered in the stock register. But Dead Stock Register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

INVESTMENT : -

No investment has been made during the year 2013-14.

ADVANCES : -

The payment & adjustment of the advances have not been shown in the cash book properly. Advances paid to different persons were shown as final expenditure in the cash book. Outstanding position do not form a part of opening balance as well as closing balance at the beginning and end of the year .

An abstract position of the advances paid & adjusted during the year under audit is furnished below-

NAME OF THE CASH BOOK	OUTSTANDING ADVANCE AS ON 01.04.2013	ADVANCE PAID DURING THE YEAR UNDER AUDIT	TOTAL ADVANCE	ADVANCE ADJUSTED DURING THE YEAR UNDER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER CASH BOOK	DIFFERENCE
Main cash book	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00

16.52 - KVK, Sambalpur

1	Name of the Institution :	KVK, Sambalpur
2	Year of Accounts under Audit :	2013-14
3	Name of the Local Authority during the year of A/Cs	1) Dr. S.K. Bhuyan (01.04.13 to 31.05.13). 2) Sri Pramod Kumar Prusty (01.06.13 to till date)
4	Name of the Local Authority at the time of Audit :	Sri Pramod Kumar Prusty
5	Duration of Audit :	5 days in terms of Party.

		(15.09.16 to 26.09.16)
6	Name of the Auditors :	Sri Pradip Kumar Sahoo

PHYSICAL VERIFICATION :-

Physical verification of liquid cash on the day commencement of audit i.e on dtd. 15.09.16 before transaction could not be conducted due to non-maintenance of up to date cash book.

LIST OF VERIFIED RECORDS :-

- 1) Main cash book
- 2) Revolving fund cash book
- 3) Release register
- 4) Counterfoils of Misc Receipts
- 5) Paid vouchers relating to year 2013-14.
- 6) Expenditure registers
- 7) Bank Scroll
- 8) Stock registers
- 9) Postage stamp account
- 10) Log Book of vehicles
- 11) Purchase files
- 12) Other records & registers as required

FINANCIAL POSITION :-

NAME OF THE	OPENING	RECEIPT	TOTAL	EXPENDITURE	CLOSING	CLOSING	DIFFERENCE
CASH BOOK	BALANCE AS	DURING THE		DURING THE	BALANCE AS	BALANCE AS	
	ON 01.04.2013	YEAR UNDER		YEAR UNDER	ON 31.03.2014	ON 31.03.2014	
		AUDIT		AUDIT	AS PER AUDIT	AS PER CASH	
		AUDIT			BOOK	BOOK	
MAIN CASH BOOK	10000.00	1441775.00	1451775.00	1441775.00	10000.00	10000.00	0.00

REVOLVING FUND	60423.00	310617.00	371040.00	335673.00	35367.00	35367.00	0.00
Total:	70423.00	1752392.00	1822815.00	1777448.00	45367.00	45367.00	0.00

Cash book wise closing balance as on 31.03.2014 :-

Name of the cash book	In Cash(Rs)	In Bank(Rs)	Total(Rs)
Main Cash Book	0.00	10000.00	10000.00
Revolving Fund	0.00	35367.00	35367.00
Total	0.00	45367.00	45367.00

Details of Receipt & Expenditure Figure of Main cash book :-

Sl. No.	Head of Account	Receipt during the year 2013-14	Expenditure during the year 2013-14	Remarks
1.	TA	100000.00	100000.00	--
2.	Contingency	891300.00	891300.00	--
3.	FRA	78800.00	78800.00	--
4.	Drip irrigation	225000.00	225000.00	--
5.	ATMA	40000.00	40000.00	--
6.	Sale Proceed	36675.00	0.00	--
7.	Diversion from revolving fund cash book	60000.00	60000.00	--
8.	Refund of loan from principal Agropolytechnic	10000.00	10000.00	--
9.	Sale proceed deposited to COF OUAT	0.00	36675.00	--
Total:		1441775.00	1441775.00	--

Details of Receipt & Expenditure figure of Revolving Fund cash book :-

Sl. No.	Head of Account	Receipt during the year 2013-14	Expenditure during the year 2013-14	Remarks
1.	Sale proceed	197747.00	0.00	
2.	Cost of tender paper	120.00	0.00	
3.	Security depository	1000.00	0.00	

4.	Auction money	51750.00	0.00
5.	Diversion from main cash book	60000.00	60000.00
6.	Certificate dues	0.00	1862.00
7.	Deposited to DEE, OUAT	0.00	20000.00
8.	Revolving fund	0.00	253811.00
Total:		310617.00	335673.00

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

Name of the bank	A/C No	Closing balance in pass book as on 31.03.2014	Closing balance in bank as mentioned in cash book	Difference	Name of the cash book
SBI,MCL, Burla	31197769424	356417.00	10000.00	346417.00	Main cash book
	31197772404	42509.00	35367.00	7142.00	Revolving Fund cash book
Total:		398926.00	45367.00	353559.00	

RECONCILIATION :-

1) Account No. 31197769424, SBI.MCL, Burla of main cash book :-

- a) Amount as per cash book as on 31.03.2014 Rs.10000.00
- b) Add amount shown payment during the year
- 2013-14 encashed after 31.03.2014 (+) Rs. 346417.00

Details:-

Ch. No./dt.	Amount	Date of encashment
139922/31.03.14	21426.00	02.04.14
139921/31.03.14	12500.00	03.14.14
139911/31.03.14	14112.00	05.04.14
139910/31.03.14	5000.00	09.04.14
139927/31.03.14	2730.00	17.04.14
139924/31.03.14	1628.00	17.04.14
139931/31.03.14	2266.00	17.04.14

139928/31.03.14	3260.00	17.04.14
139930/31.03.14	2205.00	17.04.14
139923/31.03.14	8725.00	17.04.14
139926/31.03.14	3226.00	17.04.14
139925/31.03.14	2789.00	21.04.17
139929/31.03.14	4875.00	21.04.14
139933/31.03.14	36675.00	26.04.14
139932/31.03.14	225000.00	03.06.14
Total:	346417.00	

c) Amount as per pass book as on 31.03.14 Rs. 356417.00

2) Account No. 3119772404, SBI,MCL, Burlaof Revolving Fund cash book :

a) Amount as per cash book as on 31.03.2014 Rs. 35367.00

b) Add amount shown payment during the year

2013-14 encashed after 31.03.2014 (+) Rs. 7142.00

Details: -

Ch. No./dt.	Amount	Date of encashment
173389/29.03.14	1862.00	29.04.14
173387/14.03.14	5280.00	05.04.14
Total:	7142.00	

c) Amount as per pass book as on 31.03.14 Rs. 42509.00

STOCK POSITION :-

All stock and stores purchased during the year under audit were duly entered in the stock register. But Dead Stock Register (Rule 106 and 107 of OGR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

INVESTMENT :-

No investment has been made during the year 2013-14.

ADVANCES :-

The payment & adjustment of the advances have not been shown in the cash book properly. Advances paid to different persons were shown as final expenditure in the cash book. Outstanding position do not form a part of opening balance as well as closing balance at the beginning and end of the year .

An abstract position of the advances paid & adjusted during the year under audit is furnished below-

NAME OF THE CASH BOOK	OUTSTANDING ADVANCE AS ON 01.04.2013	ADVANCE PAID DURING THE YEAR UNDER AUDIT	TOTAL ADVANCE	ADVANCE ADJUSTED DURING THE YEAR UNDER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER CASH BOOK	DIFFERENCE
Main cash book	0.00	661036.00	661036.00	661036.00	0.00	0.00	0.00
Revolving fund	0.00	173406.00	173406.00	173406.00	0.00	0.00	0.00
TOTAL	0.00	834442.00	834442.00	834442.00	0.00	0.00	0.00

16.53 - KVK, Sonapur

1	Name of the Institution :	KVK, Sonapur
2	Year of Accounts under Audit :	2013-14
3	Name of the Local Authority during the year of A/Cs	1) Sri Debabrata Panigrahi (01.04.13 to 22.08.13) 2) Sri Suryanarayan Mishra (23.08.13 to till date)
4	Name of the Local Authority at the time of Audit :	Sri Suryanarayan Mishra
5	Duration of Audit :	4 days in terms of Party.

(31.10.16 to 03.11.16)

6	Name of the Auditors :	Sri Pravakara Sahu, Sri Pradip Kumar Sahoo
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PHYSICAL VERIFICATION :-

Physical verification of liquid cash on the day commencement of audit i.e on dtd. 31.10.16 before transaction could not be conducted due to non-maintenance of up to date cash book.

LIST OF VERIFIED RECORDS :-

- 1) Main cash book
- 2) Revolving fund cash book
- 3) Release register
- 4) Counterfoils of Misc Receipts
- 5) Paid vouchers relating to year 2013-14.
- 6) Expenditure registers
- 7) Bank Scroll
- 8) Stock registers
- 9) Postage stamp account
- 10) Log Book of vehicles
- 11) Purchase files
- 12) Other records & registers as required

FINANCIAL POSITION :-

NAME OF THE	OPENING	RECEIPT	TOTAL	EXPENDITURE	CLOSING	CLOSING	DIFFERENCE
CASH BOOK	BALANCE AS	DURING THE		DURING THE	BALANCE AS	BALANCE AS	
	ON 01.04.2013	YEAR UNDER		YEAR UNDER	ON 31.03.2014	ON 31.03.2014	
		AUDIT		AUDIT	AS PER AUDIT	AS PER CASH	
						BOOK	
MAIN CASH BOOK	0.00	1780100.00	1780100.00	1780100.00	0.00	0.00	0.00

REVOLVING FUND	86094.00	564480.00	650574.00	325724.00	324850.00	324850.00	0.00
Total:	86094.00	2344580.00	2430674.00	2105824.00	324850.00	324850.00	0.00

Cash book wise closing balance as on 31.03.2014 :-

Name of the cash book	In Cash(Rs)	In Bank(Rs)	Total(Rs)
Main Cash Book	0.00	0.00	0.00
Revolving Fund	0.00	324850.00	324850.00
Total	0.00	324850.00	324850.00

Details of Receipt & Expenditure Figure of Main cash book :-

Sl. No.	Head of Account	Receipt during the year 2013-14	Expenditure during the year 2013-14	Remarks
1.	RKVY	225000.00	225000.00	
2.	TA	70000.00	70000.00	
3.	Contingency	891300.00	891300.00	
4.	NICRA	593800.00	593800.00	
Total:		1780100.00	1780100.00	

Details of Receipt & Expenditure figure of Revolving Fund cash book :-

Sl. No.	Head of Account	Receipt during the year 2013-14	Expenditure during the year 2013-14	Remarks
1.	Sale proceed	466733.00	0.00	
2.	Bank Interest	17661.00	0.00	
3.	Farmers hostel	20050.00	0.00	
4.	Refund of unspent amount	36.00	0.00	
5.	Diversion from main cash book	60000.00	60000.00	
6.	Revolving fund	0.00	265724.00	
Total:		564480.00	325724.00	

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

Name of the bank	A/C No	Closing balance in pass book as on 31.03.2014	Closing balance in bank as mentioned in cash book	Difference	Name of the cash book
SBI,Sonepur Branch	11404540083	620737.00	0.00	620737.00	Main cash book
-do-	30797403918	340351.00	324850.00	15501.00	Revolving Fund
Total:		961088.00	324850.00	636238.00	

RECONCILIATION :-

Account No. 11404540083, SBI,Sonepur Branch of main cash book :-

- a) Amount as per cash book as on 31.03.2014 Rs. 0.00
- b) Add amount shown payment during the year
- 2013-14 encashed after 31.03.2014 (+) Rs. 613522.00

Details :-

Ch. No./dt.	Amount	Date of encashment
432646/28.03.14	3056.00	02.04.14
432644/28.03.14	5020.00	07.04.14
526353/31.03.14	21636.00	07.04.14
526352/31.03.14	6015.00	07.04.14
526351/31.03.14	31750.00	07.04.14
526357/31.03.14	2856.00	12.04.14
526355/31.03.14	2100.00	12.04.14
526362/31.03.14	30961.00	12.04.14
526365/31.03.14	20751.00	12.04.14
526366/31.03.14	10628.00	12.04.14
432647/28.03.14	16357.00	12.04.14
526363/31.03.14	30961.00	12.04.14
526364/31.03.14	25647.00	12.04.14
526361/31.03.14	2000.00	15.04.14

526354/31.03.14	6314.00	15.04.14
526367/31.03.14	8600.00	21.04.14
526369/31.03.14	7500.00	21.04.14
432552/01.10.13	1821.00	23.04.14
526356/31.03.14	3679.00	24.04.14
526360/31.03.14	1330.00	24.04.14
526370/31.03.14	11217.00	24.04.14
526359/31.03.14	3906.00	25.04.14
526368/31.03.14	12000.00	29.04.14
526372/31.03.14	1190.00	03.05.14
526377/31.03.14	7579.00	05.05.14
297248/01.10.13	1000.00	06.05.14
526376/31.03.14	1664.00	07.05.14
526380/31.03.14	1000.00	08.05.14
526371/31.03.14	2100.00	08.05.14
526382/31.03.14	750.00	08.05.14
526679/31.03.14	1000.00	08.05.14
526358/31.03.14	2100.00	08.05.14
526375/31.03.14	1700.00	08.05.14
432638/28.02.14	8000.00	08.05.14
432639/01.03.14	2000.00	08.05.14
432637/28.02.14	4000.00	08.05.14
432641/01.03.14	5000.00	08.05.14
432643/03.03.14	14000.00	08.05.14
526383/31.03.14	10000.00	08.05.14
432636/28.02.14	7000.00	10.05.14
526373/30.3.14	1176.00	13.05.14
526387/31.03.14	10000.00	15.05.14
526378/31.03.14	1000.00	19.05.14
297247/01.10.13	830.00	19.05.14
526374/31.03.14	3880.00	21.05.14
432569/25.11.13	1000.00	27.05.14
432559/15.10.13	1000.00	27.05.14
526381/31.03.14	3000.00	27.05.14
526384/31.03.14	12000.00	02.06.14
297246/10.10.13	1150.00	02.06.14
432642/03.03.14	2000.00	02.06.14
297249/10.10.13	1500.00	02.06.14
432570/25.11.13	500.00	02.06.14
432640/01.03.14	5000.00	03.06.14
526385/31.03.14	150000.00	--
526386/31.03.14	6435.00	--
526388/31.03.14	61543.00	--
526389/31.03.14	13457.00	--
526390/31.03.14	1863.00	--
Total:	613522.00	

c) Add Amount not reconciled Rs. 7215.00

d) Amount as per pass book as on 31.03.14 Rs. 620737.00

Account No. 30797403918SBI,Sonepur Branch of Revolving Fund cash book :-

a) Amount as per cash book as on 31.03.2014 Rs. 324850.00

b) Add amount shown payment during the year

2013-14 encashed after 31.03.2014 (+) Rs. 12800.00

Details:-

Ch. No./dt.	Amount	Date of encashment
687270/28.03.14	8000.00	02.04.14
687269/28.03.14	4800.00	05.04.14
Total:	12800.00	

c) Add interest credited to passbook on

31.12.13 not taken to cash book as on 31.03.14 Rs. 2701.00

d) Amount as per pass book as on 31.03.14 Rs. 340351.00

As seen from the above table the difference amount of Rs. 7215.00 of main cash book has not been reconciled till the close of the audit . Steps need be taken to reconcile the same and shown to next audit. Till then **Rs. 7215.00** is kept under objection.

STOCK POSITION :-

All stock and stores purchased during the year under audit were duly entered in the stock register. But Dead Stock Register (Rule 106 and 107 of OGR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

INVESTMENT :-

No investment has been made during the year 2013-14.

ADVANCES :-

The payment & adjustment of the advances have not been shown in the cash book properly. Advances paid to different persons were shown as final expenditure in the cash book. Outstanding position do not form a part of opening balance as well as closing balance at the beginning and end of the year .

An abstract position of the advances paid & adjusted during the year under audit is furnished below-

NAME OF THE CASH BOOK	OUTSTANDING ADVANCE AS ON 01.04.2013	ADVANCE PAID DURING THE YEAR UNDER AUDIT	TOTAL ADVANCE	ADVANCE ADJUSTED DURING THE YEAR UNDER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER CASH BOOK	DIFFERENCE

Main cash book	0.00	623321.00	623321.00	623321.00	0.00	0.00	0.00
Revolving fund	0.00	167992.00	167992.00	167992.00	0.00	0.00	0.00
TOTAL	0.00	791313.00	791313.00	791313.00	0.00	0.00	0.00

16.54 - KVK, Bolangir

1	Name of the Institution :	KVK, Bolangir
2	Year of Accounts under Audit :	2013-14
3	Name of the Local Authority during the year of A/Cs	Sri Susanta Kumar Patra, (01.04.13 to 31.03.14)
4	Name of the Local Authority at the time of Audit :	Sri Asish Kumar Das,
5	Duration of Audit :	5 days in terms of Party. (24.10.16 to 28.10.16)
6	Name of the Auditors :	Sri Pravakara Sahu, Sri Pradip Kumar Sahoo

PHYSICAL VERIFICATION :-

Physical verification of liquid cash on the day commencement of audit i.e on dtd. 24.10.16 before transaction could not be conducted due to non-maintenance of up to date cash book.

LIST OF VERIFIED RECORDS :-

1. Main cash book
2. Revolving fund cash book
3. Release register
4. Counterfoils of Misc Receipts
5. Paid vouchers relating to year 2013-14.
6. Expenditure registers
7. Bank Scroll
8. Stock registers
9. Postage stamp account
10. Log Book of vehicles
11. Purchase files
12. Other records & registers as required

FINANCIAL POSITION :-

NAME OF THE CASH BOOK	OPENING BALANCE AS ON 01.04.2013	RECEIPT DURING THE YEAR UNDER AUDIT	TOTAL	EXPENDITURE DURING THE YEAR UNDER AUDIT	CLOSING BALANCE AS ON 31.03.2014 AS PER AUDIT	CLOSING BALANCE AS ON 31.03.2014 AS PER CASH BOOK	DIFFERENCE
MAIN CASH BOOK	22.00	1346358.00	1346380.00	1346358.00	22.00	22.00	0.00
REVOLVING FUND	99278.00	777906.00	877184.00	414708.00	462476.00	462476.00	0.00
ATMA	780916.00	55329.00	836245.00	324062.00	512183.00	512183.00	0.00
Total:	880216.00	2179593.00	3059809.00	2085128.00	974681.00	974681.00	0.00

Cash book wise closing balance as on 31.03.2014 :-

Name of the cash book	In Cash(Rs)	In Bank(Rs)	Total(Rs)
Main Cash Book	.00	22.00	22.00
Revolving Fund	0.0	462476.00	462476.00
ATMA	0.00	512183.00	512183.00
Total	0.00	974681.00	974681.00

Details of Receipt & Expenditure Figure of Main cash book :-

Sl. No.	Head of Account	Receipt during the year 2013-14	Expenditure during the year 2013-14	Remarks
1.	TA	112500.00	112500.00	--
2.	Contingency	1230000.00	1230000.00	--
3.	Arrear salary of Late Bholanath Mishra, Ex. SO	3858.00	3858.00	--
Total:		1346358.00	1346358.00	--

Details of Receipt & Expenditure figure of Revolving Fund cash book :-

Sl. No.	Head of Account	Receipt during the year 2013-14	Expenditure during the year 2013-14	Remarks
1.	Sale proceed	769177.00	0.00	
2.	Bank Interest	8729.00	0.00	
3.	Revolving fund	0.00	414708.00	
Total:		777906.00	414708.00	

Details of Receipt & Expenditure figure of ATMA cash book :-

Sl. No.	Head of Account	Receipt during the year 2013-14	Expenditure during the year 2013-14	Remarks
1.	ATMA	25000.00	324062.00	
2.	Bank Interest	30329.00	0.00	
Total:		55329.00	324062.00	

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

Name of the bank	A/C No	Closing balance in pass book as on 31.03.2014	Closing balance in bank as mentioned in cash book	Difference	Name of the cash book
SBI, Bolangir Branch	30966088644	305595.00	22.00	305573.00	Main cash book
-do-	31149194881	470416.00	462476.00	7940.00	Revolving fund cash book
-do-	31191167969	521483.00	512183.00	9300.00	ATMA
Total:		1297494.00	974681.00	322813.00	

RECONCILIATION :-

1) Account No. 11346748214, SBI, Jharsuguda of main cash book :-

- a) Amount as per cash book as on 31.03.2014 Rs. 22.00
- b) Add amount shown payment during the year
- 2013-14 encashed after 31.03.2014 (+) Rs. 305573.00

Details:-

Ch. No./dt.	Amount	Date of encashment
478182/26.03.14	999.00	07.04.14
478180/26.03.14	1000.00	07.04.14
478181/26.03.14	16402.00	07.04.14
478183/31.03.14	4200.00	11.04.14
478184/31.03.14	5100.00	12.04.14
478179/26.03.14	500.00	16.04.14
478178/26.03.14	1000.00	16.04.14
478195/31.03.14	8833.00	07.05.14
478196/31.03.14	8917.00	07.05.14
478198/31.03.14	8346.00	09.05.14
478191/31.03.14	731.00	12.05.14
478200/31.03.14	559.00	12.05.14
478194/31.03.14	4210.00	12.05.14
478193/31.03.14	8635.00	13.05.14
478190/31.03.14	1140.00	13.05.14
478192/31.03.14	1800.00	14.05.14
478197/31.03.14	7383.00	14.05.14
478199/31.03.14	818.00	16.05.14
478189/31.03.14	150000.00	20.05.14
478185/31.03.14	41300.00	20.05.14
47186/31.03.14	10600.00	20.05.14
478187/31.03.14	4406.00	20.05.14
478188/31.03.14	18694.00	20.05.14
Total:	305573.00	

c) Amount as per pass book as on 31.03.14 Rs. 305595.00

Account No. 31149194881 SBI, Bolangir Branch of Revolving Fund cash book :-

a) Amount as per cash book as on 31.03.2014 Rs. 462476.00

b) Add amount shown payment during the year

2013-14 encashed after 31.03.2014 (+) Rs. 7940.00

Details: -

Ch. No./dt.	Amount	Date of encashment
458404/20.03.14	1890.00	16.04.14
458403/15.03.14	500.00	23.04.14
458405/31.03.14	3150.00	23.04.14
458406/31.03.14	2400.00	24.04.14
Total	7940.00	

c) Amount as per pass book as on 31.03.14 Rs. 470416.00

Account No. 31191167969, SBI, Municipal Area Branch, Bolangir of ATMA cash book :-

a) Amount as per cash book as on 31.03.2014 Rs. 512183.00

b) Add amount shown payment during the year

2013-14 encashed after 31.03.2014 (+) Rs. 9300.00

Details: -

Ch. No./dt.	Amount	Date of encashment
135764/15.03.14	4800.00	23.04.14
135765/18.03.14	4500.00	23.04.14
Total	9300.00	

c) Amount as per pass book as on 31.03.14 Rs.521483.00

STOCK POSITION :-

All stock and stores purchased during the year under audit were duly entered in the stock register. But Dead Stock Register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

INVESTMENT :-

No investment has been made during the year 2013-14.

ADVANCES :-

The payment & adjustment of the advances have not been shown in the cash book properly. Advances paid to different persons were shown as final expenditure in the cash book. Outstanding position do not form a part of opening balance as well as closing balance at the beginning and end of the year .

An abstract position of the advances paid & adjusted during the year under audit is furnished below-

NAME OF THE CASH BOOK	OUTSTANDING ADVANCE AS ON 01.04.2013	ADVANCE PAID DURING THE YEAR UNDER AUDIT	TOTAL ADVANCE	ADVANCE ADJUSTED DURING THE YEAR UNDER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER CASH BOOK	DIFFERENCE
Main cash book	0.00	629987.00	629987.00	629987.00	0.00	0.00	0.00
Revolving Fund	0.00	397180.00	397180.00	397180.00	0.00	0.00	0.00
ATMA	0.00	288565.00	288565.00	288565.00	0.00	0.00	0.00
TOTAL	0.00	1315732.00	1315732.00	1315732.00	0.00	0.00	0.00

16.54.1: Fictitious payment (OSP-112): -

Scrutiny paid voucher NO.32/23.08.13 of sub vouchers No. 145 & 146 of main cash book it was noticed that a sum of Rs. 1650.00 was shown paid towards expenditure of 03 nos. Of farmers attended 52nd OUAT foundation day at Bhubaneswar as follows.

- Meal charges to 3 nos. of farmers from 23.08.13 to 25.08.13 @ 250/each =Rs. 750.00
- Returned ticket of 03 nos. of farmers from Bhubaneswar to Bolangir by Gungun Bus @ 300.00/each =Rs. 900.00

But on checking the log book of office Bolero page 33 it was noticed that the office vehicle travelled to Bhubaneswar from KVK, Bolangir on 23.08.13 with 03 nos. of farmers. The vehicle halted at Bhubaneswar from 24.08.13 to 25.08.13 & back to Bolangir on 26.08.13. The farmers were preceded to Bolangir with office vehicle but returned by bus. The reason of returned journey of farmers by bus could not be explained by the Local authority to audit. Hence a sum of Rs. 900.00 shown paid towards bus fare cannot be admitted in audit & treated as fictitious payment needs recovery.

Again scrutiny vr. No. 197/31.03.14 of sub voucher No. 588 of main cash book it was seen that a sum of Rs. 4210.00 was paid to MRs. Sasmita Purohit, scientist towards her TA for the month of August 2013 to October 2013. On checking the TA bill of August 2013 it was noticed that Smt. Purohit travelled to Bhubaneswar on 23.08.2013 to attend the foundation day of OUAT by AC deluxe bus and returned Bhubaneswar on 25.08.2013 by AC deluxe bus also & claimed Rs. 760.00 towards bus fare. Though office bolero proceeded to OUAT on 23.08.2013 with 03 nos. of farmers, Smt. Purohit did not travel with office vehicle. She could have travelled with the farmers & would have saved Rs. 760.00 of Govt. money.

Similarly Sri Susanta Kumara Patra, PC also paid a sum of Rs. 600.00 towards bus fare vide vr. No. 184/dtd. 26.03.2014 of sub voucher No. 561 separately which can not be admitted in audit. Both are Smt. Purohit & Sri Patra would have travelled through office vehicle and could saved Rs. 1360.00 paid towards bus fare. In toto a sum of Rs. 2260.00 (900.00+760.00+600.00) paid towards bus fare was treated as fictitious & suggested for recovery.

The following persons are found responsible.

- 1) Sri Susanta Kumara Patra, PC Rs. 1130.00
- 2) Smt. Sasmita Purohit, Scientist Rs. 1130.00

On issue of audit objection memo in this context the local authority replied that "on dtd. 23.08.13 5 bags i.e. 50 kg of clinzex DS @ Rs. 5462/kg had been purchasded (Annexure 1 may be seen). Simul tanniously on 24.08.13, 210 kg of floating fish feed @ Rs. 24.50 had been purchased towards conducting FLD/OFT of fishery SC discipline. 3 progressive farmers had participated in OUATfoundation day but they returned on 25.08.13 rather than 26.08.13 by office Bolero vehicle, because 210 kg of floating fish feed and 50 kg of clized DS (medicime) came in office Bolero vehicle, which can not support such amount of materials (260 kg) and 3 nos. of farmers from BBSR to Bolangir farmers also refused to returned by Bolero on 26.08.13 in day time along with fish feed and medicine. After reached at KVK, Bolangir, immadiately it proceeded to village Rakshivdar to distribute fish feed and medicine to the benefishiaris (elected previously). So Bolero vehicle had run 433 km on 26.08.13. Distance between BBSR to Bolangir via Nayagarh is 345 km and the distance between Bolangir to vill. Rakshivdar to and fro is 88 km.

The concerned scientist (Home Science) has written explanation at page P-112 regarding the query, which has been produced on such before the authority.

On dtd. 23.08.2013 office Bolero vehicle left KVK, bonagir 6 am along with 6 nos. of progressive farmers to attend the OUAT foundation day on 24.08.2013. But i went to BBSR at night on 23.08.2013 by express Delux Bus, because I had some official work at KVK. Simultaneously i returned to Head Quarter, KVK, Bolangir on 24.08.2013 rather than 26.08.2013 by office Bolero vehicle, beacause I had to conducted FIFW training at village UPARJHAR on dtd. 26.08.2013 on minimisation of nutrent loss in processing which had been fixed before one week. Due to on availability of office Mahindra Bolero vehicle I had gone to village UPARJHAR by office motor cycle along with driver". Which is verified by A.O and all of the connected documents has been produced in exit conference is verify by the audit and considering the above facts para is dropped.

16.54.2: Clarification wanting (OSP-116): -

Scrutiny the sponsored account ATMA, it was noticed that farmers training programme were conducted in different place under KVK, Bolangir are during the year 2013-14. On checking vr. of ATMA it was noticed a sum of Rs. 100.00 was paid to each farmer for attending the training programmes. But as per the ICAR guideline & approval of OUAT each farmers are eligible to get Rs. 40.00 to attend one training programme. The Local Authority could not explain the reason of different remuneration for different schemes & failed to produce the govt. guideline. The details of payment towards training programme under ATMA scheme is furnished below.

Vr. No./dt.	Date of Training	No. of farmers participated	Amount paid @ Rs. 100/-
12/30.10.13	08.11.13	40 nos.	4000.00
17/12.11.13	20.11.13	40 nos.	4000.00
18/13.11.13	29.11.13	40 nos.	4000.00
38/12.02.14	17.02.14	40 nos.	4000.00
39/13.02.14	18.02.14	40 nos.	4000.00
40/17.02.14	19.02.14	40 nos.	4000.00
45/13.03.14	14.02.14	40 nos.	4000.00
42/11.03.14	14.03.14	40 nos.	4000.00
43/11.03.14	12.03.14	40 nos.	4000.00
44/12.03.14	13.03.14	40 nos.	4000.00
46/15.03.14	25.03.14	40 nos.	4000.00
47/15.03.14	21.03.14	40 nos.	4000.00
48/18.03.14	22.03.14	40 nos.	4000.00
Total			52000.00

Till production of govt. guideline towards remuneration to each farmer under ATMA the above amount of Rs. 52000.00 is kept under objection.

16.55 - KVK, Angul

1.	Name of the Institution	KVK, Angul
2.	Year of Accounts under Audit :	2013-14
3.	Name of the Local Authority during the year of A/Cs	1) Sri Niranjan Das (01.04.13 to 18.02.2014) 2) Sri Debabrata Panigrahi, (19.02.14 to 31.03.14)
4.	Name of the Local Authority at the time of Audit :	Dr. Binita Satapathy.
5.	Duration of Audit :	5 days in terms of Party. 09.11.2016 to 15.11.2016
6.	Name of the Auditors :	1) Sri Pravakar Sahu 2) Sri Pradip Kumar Sahoo

PHYSICAL VERIFICATION :-

Physical verification of liquid cash on the day commencement of audit i.e on dtd. 09.11.2016 before transaction could not be conducted due to non-maintenance of up to date cash book.

LIST OF VERIFIED RECORDS :-

- 1) Main cash book
- 2) Revolving fund cash book
- 3) Release register
- 4) Counterfoils of Misc Receipts
- 5) Paid vouchers relating to year 2013-14.
- 6) Expenditure registers
- 7) Bank Scroll
- 8) Stock registers
- 9) Postage stamp account
- 10) Log Book of vehicles
- 11) Purchase files
- 12) Other records & registers as required

FINANCIAL POSITION :-

NAME OF THE	OPENING	RECEIPT	TOTAL	EXPENDITURE	CLOSING	CLOSING	DIFFERENCE
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CASH BOOK	BALANCE AS ON 01.04.2013	DURING THE YEAR UNDER AUDIT		DURING THE YEAR UNDER AUDIT	BALANCE AS ON 31.03.2014 AS PER AUDIT	BALANCE AS ON 31.03.2014 AS PER CASH BOOK	
MAIN CASH BOOK	205109.00	1373820.00	1578929.00	1491100.00	87829.00	88154.00	(-) 325.00
REVOLVING FUND	155661.00	207640.00	363301.00	119018.00	244283.00	244833.00	(-) 550.00
ATMA	280187.00	29000.00	309187.00	59056.00	250131.00	212755.00	37376.00
Total:	640957.00	1610460.00	2251417.00	1669174.00	582243.00	545742.00	36501.00

Reconciliation: -

The difference between the closing balance arrived in audit & closing balance in cash book as on 31.03.2014 comes to Rs. 36501.00 which is rolling since previous year as discussed in previous audit report No - Audit Report No : 46898/AR/ 2014-2015 - BHUBANESWAR

Cash book wise closing balance as on 31.03.2014 : -

Name of the cash book	In Cash(Rs)	In Bank(Rs)	Total(Rs)
Main Cash Book	0.00	88154.00	88154.00
Revolving Fund	0.00	244833.00	244833.00
ATMA	0.00	212755.00	2012755.00
Total	0.00	545742.00	545742.00

Details of Receipt & Expenditure Figure of Main cash book : -

Sl. No.	Head of Account	Receipt during the year 2013-14	Expenditure during the year 2013-14	Remarks
1.	TA	70000.00	70000.00	--
2.	Contingency	1191300.00	1191300.00	--
3.	RKVY	100000.00	100000.00	--
4.	Sale Proceed & training Hall	12520.00	0.00	
5.	TSP	0.00	42000.00	

6.	Refund to COF, OUAT	0.00	87800.00	
Total:		1373820.00	1491100.00	--

Details of Receipt & Expenditure figure of Revolving Fund cash book :-

Sl. No.	Head of Account	Receipt during the year 2013-14	Expenditure during the year 2013-14	Remarks
1.	Sale proceed	207640.00	0.00	
2.	Refund to DEE, OUAT	0.00	40000.00	
3.	Revolving fund	0.00	79018.00	
Total:		207640.00	119018.00	

Details of Receipt & Expenditure figure of ATMA cash book :-

Sl. No.	Head of Account	Receipt during the year 2013-14	Expenditure during the year 2013-14	Remarks
1.	ATMA	29000.00	59056.00	
Total:		29000.00	59056.00	

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

Name of the bank	A/C No.	Closing balance in pass book as on 31.03.2014	Closing balance in bank as mentioned in cash book	Difference	Name of the cash book
SBI, ADB, Angul	10220951144	629443.00	88154.00	541289.00	Main cash book
-do-	30160005025	117220.00	244833.00	-127613.00	Revolving fund cash book

-do-	31028373302	40455.00	212755.00	-172300.00	ATMA
Total:		787118.00	545742.00	241376.00	

RECONCILIATION : -

1) Account No. 10220951144, SBI, ADB, Angul of main cash book : -

- a) Amount as per cash book as on 31.03.2014 Rs. 88154.00
- b) Add amount shown payment during the year
- 2013-14 encashed after 31.03.2014 (+) Rs. 539969.00

Details: -

Ch. No./dt.	Amount	Date of encashment
635674/31.03.14	170000.00	02.04.14
635673/31.03.14	125000.00	02.04.14
635672/31.03.14	9097.00	03.04.14
711282/31.03.14	8750.00	04.04.14
711281/31.03.14	2565.00	04.04.14
711280/31.03.14	11834.00	04.04.14
635675/31.03.14	6600.00	07.04.14
711276/31.03.14	8397.00	07.04.14
711278/31.03.14	12000.00	09.04.14
711284/31.03.14	1172.00	10.04.14
711287/31.03.14	1378.00	10.04.14
711288/31.03.14	11500.00	10.04.14
711293/31.03.14	2353.00	11.04.14
711281/31.03.14	700.00	11.04.14
711283/31.03.14	7500.00	12.04.14
711292/31.03.14	5018.00	16.04.14
711294/31.03.14	634.00	16.04.14
711285/31.03.14	1559.00	21.04.14
711277/31.03.14	31125.00	21.04.14
711285/31.03.14	880.00	21.04.14
635648/31.03.14	1600.00	22.04.14
711289/31.03.14	6560.00	23.04.14
711278/31.03.14	9000.00	26.04.14
711286/31.03.14	2790.00	29.04.14
711296/31.03.14	707.00	07.05.14

711280/31.03.14	1250.00	08.05.14
711298/31.03.14	21.00	10.06.14
711297/31.03.14	99979.00	01.09.14
Total:	539969.00	

c) Deduct MCC charge debited from pass book

not shown in cash book (-) Rs. 400.00

26.10.2013= 200.00

07.02.2014=200.00

d) Add Amount not reconciled Rs. 1720.00

a) Amount as per pass book as on 31.03.14 Rs. 629443.00

2) Account No. 30160005025, SBI, ADB, Angulof Revolving Fund cash book :-

a) Amount as per cash book as on 31.03.2014 Rs. 244833.00

b) Deduct amount shown deposit in cash book

on 31.03.14 credited to pass book on 02.04.14 (-) Rs. 125000.00

c) Deduct AC keeping charges debited in pass

book on 12.03.14 not shown in cash book as

on 31.03.14 (-) Rs. 550.00

d) Add amount not reconciled (+) Rs. 2063.00

e) Amount as per pass book as on 31.03.14 Rs. 117220.00

3) Account No. 31028373302, SBI, ADB, Angulof ATMA cash book :-

a) Amount as per cash book as on 31.03.2014 Rs. 212755.00

b) Deduct amount shown deposit in cash book

on 31.03.14 credited to pass book on 02.04.14 (-) Rs. 170000.00

c) Deduct AC keeping charges debited in pass

book on 12.03.14 not shown in cash book as

on 31.03.14 (-) Rs. 550.00

d) Deduct amount not reconciled (-) Rs. 1750.00

e) Amount as per pass book as on 31.03.14 Rs. 40455.00

As seen from the above table the difference amount of Rs. 5533.00 (1720.00+2063.00+1750.00) has not been reconciled till the close of the audit . Steps need be taken to reconcile the same and shown to next audit. Till then **Rs.5533.00** is kept under objection.

STOCK POSITION :-

All stock and stores purchased during the year under audit were duly entered in the stock register. But Dead Stock Register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

INVESTMENT :-

No investment has been made during the year 2013-14.

ADVANCES :-

The payment & adjustment of the advances have not been shown in the cash book properly. Advances paid to different persons were shown as final expenditure in the cash book. Outstanding position do not form a part of opening balance as well as closing balance at the beginning and end of the year .

An abstract position of the advances paid & adjusted during the year under audit is furnished below-

NAME OF THE CASH BOOK	OUTSTANDING ADVANCE AS ON 01.04.2013	ADVANCE PAID DURING THE YEAR UNDER AUDIT	TOTAL ADVANCE	ADVANCE ADJUSTED DURING THE YEAR UNDER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER CASH BOOK	DIFFERENCE
Main cash book	0.00	791604.00	791604.00	791604.00	0.00	0.00	0.00
Revolving Fund	0.00	72561.00	72561.00	72561.00	0.00	0.00	0.00
ATMA	69095.00	22000.00	91095.00	91095.00	0.00	0.00	0.00

TOTAL	69095.00	886165.00	955260.00	955260.00	0.00	0.00	0.00

16.56 - RRTTS, Bhawanipatana

1.	Name of the Institution	RRTTS, Bhawanipatna
2.	Year of Accounts under Audit :	2013-14
3.	Name of the Local Authority during the year of A/Cs	Dr. Laxmi Narayan Mohapatra.
4.	Name of the Local Authority at the time of Audit :	Dr. Chandramani Khanda
5.	Duration of Audit :	5 days in terms of Party. 02.12.2016 to 08.12.2016
6.	Name of the Auditors :	1)Sri Pravakar Sahu 2)Sri Pradip Kumar Sahoo

PHYSICAL VERIFICATION :-

Physical verification of liquid cash on the day commencement of audit i.e on dtd. 02.12.2016 before transaction could not be conducted due to non-maintenance of up to date cash book.

LIST OF VERIFIED RECORDS :-

- 1) Main cash book
- 2) Revolving fund cash book
- 3) Release register
- 4) Counterfoils of Misc Receipts
- 5) Paid vouchers relating to year 2013-14.
- 6) Expenditure registers
- 7) Bank Scroll
- 8) Stock registers
- 9) Postage stamp account
- 10) Log Book of vehicles
- 11) Purchase files

12) Other records & registers as required

FINANCIAL POSITION :-

NAME OF THE CASH BOOK	OPENING BALANCE AS ON 01.04.2013	RECEIPT DURING THE YEAR UNDER AUDIT	TOTAL	EXPENDITURE DURING THE YEAR UNDER AUDIT	CLOSING BALANCE AS ON 31.03.2014 AS PER AUDIT	CLOSING BALANCE AS ON 31.03.2014 AS PER CASH BOOK	DIFFERENCE
MAIN CASH BOOK	77376.00	1345836.00	1423212.00	1345836.00	77376.00	77376.00	0.00
REVOLVING FUND	12991.00	1319153.00	1332144.00	1319093.00	13051.00	13051.00	0.00
Total:	90367.00	2664989.00	2755356.00	2664929.00	90427.00	90427.00	0.00

Cash book wise closing balance as on 31.03.2014 :-

Name of the cash book	In Cash(Rs)	In Bank(Rs)	Total(Rs)
Main Cash Book	0.00	77376.00	77376.00
Revolving Fund	0.00	13051.00	13051.00
Total	0.00	90427.00	90427.00

Details of Receipt & Expenditure Figure of Main cash book :-

Sl. No.	Head of Account	Receipt during the year 2013-14	Expenditure during the year 2013-14	Remarks
1.	TA	23600.00	23293.00	--
2.	Contingency	215000.00	203322.00	--
3.	Sale Proceed	62036.00	0.00	--
4.	Agromet	88800.00	78991.00	--

5.	Castor	277600.00	264534.00	--
6.	Company sponsored projects on maize	540000.00	540000.00	--
7.	Company sponsored projects on rice	27000.00	27000.00	--
8.	AICRP on soyabin	46800.00	46800.00	--
9.	AICRP on cotton	65000.00	65000.00	--
10.	Deposited to COF, OUAT	0.0	96896.00	--
Total:		1345836.00	1345836.00	

Details of Receipt & Expenditure figure of Revolving Fund cash book :-

Sl. No.	Head of Account	Receipt during the year 2013-14	Expenditure during the year 2013-14	Remarks
1.	Sale proceed	795298.00	0.00	
2.	Purchase of cultivator	26000.00	26000.00	
3.	Release of fund for production of seed during kharif 2012	47855.00	0.00	
4.	Release of fund for production of seed during kharif 2013	450000.00	0.00	
5.	Refund of EMD	0.00	10000.00	
6.	Revolving fund	0.00	487795.00	
7.	Sale proceed deposited to COF	0.00	795298.00	
Total:		1319153.00	1319093.00	

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

Name of the bank	A/C No.	Closing balance in pass book as on 31.03.2014	Closing balance in bank as mentioned in cash book	Difference	Name of the cash book
SBI, Bhawanipatana	11083459035	429690.35	77376.00	352314.35	Main cash book
	11083459115	32389.45	13051.00	19338.45	Revolving fund cash book

Total:		462079.80	90427.00	371652.80	
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RECONCILIATION : -

1) Account No. 11083459035. SBI, Bhawanipatanaof main cash book : -

a) Amount as per cash book as on 31.03.2014 Rs. 77376.00

b) Add amount shown payment during the year

2013-14 encashed after 31.03.2014 (+) Rs. 353164.00

Details: -

Ch. No./dt.	Amount	Date of encashment
516659/26.03.14	25000.00	02.04.14
516661/26.03.14	600.00	02.04.14
516667/28.03.14	3520.00	02.04.14
516671/28.03.14	13736.00	28.04.14
516673/28.03.14	14062.00	28.04.14
516669/28.03.14	24570.00	29.04.14
516660/26.03.14	10841.00	29.04.14
516670/28.03.14	5990.00	29.04.14
516674/28.03.14	7925.00	29.04.14
516672/28.03.14	18447.00	29.04.14
516684/28.03.14	750.00	12.05.14
516687/28.03.14	1000.00	12.05.14
516685/28.03.14	750.00	12.05.14
516697/31.03.14	6341.00	12.05.14
516664/27.03.14	4800.00	12.05.14
516683/28.03.14	6103.00	12.05.14
516692/28.03.14	908.00	12.05.14
516694/31.03.14	3000.00	12.05.14
516708/31.03.14	10406.00	12.05.14
51668/1/28.03.14	2078.00	12.05.14
516699/31.03.14	3200.00	12.05.14
516700/31.03.14	11340.00	12.05.14
516706/31.03.14	19153.00	12.05.14
516702/31.03.14	4212.00	12.05.14
516676/28.03.14	2782.00	08.05.14
516689/28.03.14	8000.00	13.05.14
516710/31.03.14	13066.00	14.05.14
516711/31.03.14	9809.00	14.05.14
516709/31.03.14	11985.00	14.05.14
516693/28.03.14	1100.00	15.05.14
516695/31.03.14	23184.00	15.05.14
516698/31.03.14	22628.00	15.05.14
516679/28.03.14	8773.00	16.05.14
516680/28.03.14	4170.00	16.05.14
516682/28.03.14	3030.00	16.05.14
516705/31.03.14	1038.00	16.05.14
516701/31.03.14	9500.00	17.05.14
516703/31.03.14	9500.00	17.05.14
516678/28.03.14	3000.00	17.05.14
516707/31.03.14	2200.00	17.05.14

516690/28.03.14	7177.00	17.05.14
516688/28.03.14	1500.00	17.05.14
516691/28.03.14	7208.00	21.05.14
516677/28.03.14	4782.00	27.05.14
Total:	353164.00	

c) Deduct amount shown deposit in cash book

on 31.03.14 credited to pass book on 08.05.14 (-) Rs. 2000.00

a) Deduct MCC charge debited from pass book

On 19.09.13 . (-) Rs. 100.00

d) Add Amount not reconciled Rs. 1250.35

a) Amount as per pass book as on 31.03.14 Rs. 429690.35

d) Account No. 11083459115, SBI, Bhawanipatnaof Revolving Fund cash book :-

a) Amount as per cash book as on 31.03.2014 Rs. 13051.00

b) Add amount shown payment during the year

2013-14 encashed after 31.03.2014 (+) Rs. 20402.00

Details: -

Ch. No./dt.	Amount	Date of encashment
234575/31.03.14	2100.00	15.05.14
234576/31.03.14	11792.00	15.05.14
234574/31.03.14	6510.00	15.05.14
Total:	20402.00	

c) Deduct amount not reconciled	(-) Rs. 1063.55
d) Amount as per pass book as on 31.03.14	Rs. 32389.45

As seen from the above table the difference amount of Rs. 2313.90 (1250.35+1063.55) has not been reconciled till the close of the audit. Steps need be taken to reconcile the same and shown to next audit. Till then **Rs.2313.90** is kept under objection.

STOCK POSITION :-

All stock and stores purchased during the year under audit were duly entered in the stock register. But Dead Stock Register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

INVESTMENT :-

No investment has been made during the year 2013-14.

ADVANCES :-

The payment & adjustment of the advances have not been shown in the cash book properly. Advances paid to different persons were shown as final expenditure in the cash book. Outstanding position do not form a part of opening balance as well as closing balance at the beginning and end of the year.

An abstract position of the advances paid & adjusted during the year under audit is furnished below:-

NAME OF THE CASH BOOK	OUTSTANDING ADVANCE AS ON 01.04.2013	ADVANCE PAID DURING THE YEAR UNDER AUDIT	TOTAL ADVANCE	ADVANCE ADJUSTED DURING THE YEAR UNDER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER CASH BOOK	DIFFERENCE
Main cash	0.00	810818.00	810818.00	810818.00	0.00	0.00	0.00

book							
Revolving Fund	0.00	328733.00	328733.00	328733.00	0.00	0.00	0.00
TOTAL	0.00	1139551.00	1139551.00	1139551.00	0.00	0.00	0.00

16.57 - KVK, Sundargarh-I

1.	Name of the Institution	KVk, Sundargarh-I
2.	Year of Accounts under Audit :	2013-14
3.	Name of the Local Authority during the year of A/Cs	Sri Mahamaya Prasad Nayak
4.	Name of the Local Authority at the time of Audit :	Sri David James Bage.
5.	Duration of Audit :	5 days in terms of Party. 05.10.2016 to 4.102016
6.	Name of the Auditors :	1)Sri Pravakar Sahu 2)Sri Pradip Kumar Sahoo

PHYSICAL VERIFICATION :-

Physical verification of liquid cash on the day commencement of audit i.e on dtd. 05.10.2016 before transaction could not be conducted due to non-maintenance of up to date cash book.

LIST OF VERIFIED RECORDS :-

- 1) Main cash book
- 2) Revolving fund cash book
- 3) Release register
- 4) Counterfoils of Misc Receipts
- 5) Paid vouchers relating to year 2013-14.
- 6) Expenditure registers

- 7) Bank Scroll
- 8) Stock registers
- 9) Postage stamp account
- 10) Log Book of vehicles
- 11) Purchase files
- 12) Other records & registers as required

FINANCIAL POSITION :-

NAME OF THE CASH BOOK	OPENING BALANCE AS ON 01.04.2013	RECEIPT DURING THE YEAR UNDER AUDIT	TOTAL	EXPENDITURE DURING THE YEAR UNDER AUDIT	CLOSING BALANCE AS ON 31.03.2014 AS PER AUDIT	CLOSING BALANCE AS ON 31.03.2014 AS PER CASH BOOK	DIFFERENCE
MAIN CASH BOOK	780751.00	2079100.00	2859851.00	2115100.00	744751.00	744751.00	0.00
REVOLVING FUND	63942.00	397876.00	461818.00	253045.00	208773.00	208773.00	0.00
Total:	844693.00	2476976.00	3321669.00	2368145.00	953524.00	953524.00	0.00

Cash book wise closing balance as on 31.03.2014 :-

Name of the cash book	In Cash(Rs)	In Bank(Rs)	Total(Rs)
Main Cash Book	0.00	744751.00	744751.00
Revolving Fund	0.00	208773.00	208773.00
Total	0.00	953524.00	953524.00

Details of Receipt & Expenditure Figure of Main cash book :-

Sl. No.	Head of Account	Receipt during the year 2013-14	Expenditure during the year 2013-14	Remarks
1.	TA	112000.00	106834.00	
2.	Contingency	1641300.00	1641300.00	
3.	ATMA	20000.00	20000.00	
4.	BGREI	34000.00	34000.00	
5.	ISOPOM(Maize)	46800.00	46800.00	
6.	RKVY	225000.00	225000.00	
7.	TSP(Ground nut)	0.00	36000.00	
8.	Refund to COF, OUAT	0.00	5166.00	
Total:		2079100.00	2115100.00	

Details of Receipt & Expenditure figure of Revolving Fund cash book :-

Sl. No.	Head of Account	Receipt during the year 2013-14	Expenditure during the year 2013-14	Remarks
1.	Sale Proceed	375934.00	0.00	
2.	Refund of advance	3726.00	0.00	
3.	Bank interest	2802.00	0.00	
4.	Farners Hostel	15414.00	0.00	
5.	Revolving fund	0.00	253045.00	
Total:		397876.00	253045.00	

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

Name of the bank	A/C No.	Closing balance in pass book as on 31.03.2014	Closing balance in bank as mentioned in cash book	Difference	Name of the cash book
SBI, Sundargarh	10969167181	779734.00	744751.00	34983.00	Main cash book

	30773698636	168620.00	208773.00	-40153.00	Revolving fund cash book
Total:		948354.00	953524.00	-5170.00	

RECONCILIATION : -

1) Account No. 10969167181, SBI, Sundargarhof main cash book : -

- a) Amount as per cash book as on 31.03.2014 Rs. 744751.00
- b) Add amount shown payment during the year
- 2013-14 encashed after 31.03.2014 (+) Rs. 320483.00

Details: -

Ch. No./dt.	Amount	Date of encashment
328550/25.03.14	1964.00	02.04.14
328558/27.03.14	1669.00	02.04.14
328566/31.03.14	10601.00	05.04.14
286215/22.01.14	2135.00	07.04.14
328567/31.03.14	8946.00	07.04.14
328511/24.02.14	15550.00	07.04.14
328510/20.02.14	9450.00	07.04.14
286240/07.02.14	3004.00	07.04.14
328556/27.03.14	54000.00	07.04.14
328568/31.03.14	42932.00	07.04.14
328562/31.03.14	11400.00	07.04.14
328545/25.03.14	10326.00	07.04.14
286244/13.02.14	14440.00	09.04.14
328570/31.03.14	5200.00	09.04.14
328563/31.03.14	16164.00	12.04.14
328572/31.03.14	18000.00	17.04.14
328575/31.03.14	5166.00	22.04.14
328561/30.03.14	1000.00	24.04.14
328531/28.02.14	2275.00	24.04.14
328529/28.02.14	1710.00	24.04.14
328534/01.03.14	3085.00	24.04.14
328535/01.03.14	6404.00	24.04.14
328546/25.03.14	1575.00	24.04.14
328532/28.02.14	2090.00	24.04.14
328533/01.03.14	9090.00	24.04.14
328548/25.03.14	1820.00	24.04.14
328569/31.03.14	2106.00	24.04.14
328560/30.03.14	1000.00	24.04.14
328528/28.02.14	1500.00	24.04.14
328551/25.03.14	1548.00	24.04.14
328537/10.03.14	5829.00	24.04.14
328555/27.03.14	3620.00	24.04.14
328530/28.02.14	2360.00	24.04.14
328557/31.03.14	1765.00	24.04.14
328547/25.03.14	3360.00	24.04.14

328527/28.02.14	955.00	24.04.14
328541/18.03.14	1980.00	24.04.14
328536/01.03.14	2470.00	24.04.14
328543/18.03.14	2340.00	24.04.14
328540/10.03.14	2314.00	24.04.14
328571/31.03.14	6825.00	24.04.14
328538/10.03.14	2810.00	02.05.14
328542/18.03.14	945.00	02.05.14
328544/25.03.14	2676.00	05.05.14
328539/10.03.14	1134.00	05.05.14
328573/31.03.14	7435.00	05.05.14
328574/31.03.14	2035.00	13.05.14
286212/17.01.14	3480.00	23.05.14
Total:	320483.00	

c) Deduct amount shown deposit in cash book

during 2013-14 credited to pass book

after 31.03.14 (-) Rs. 285500.00

Date of deposit in cash book	Amount	Credited to pass book
08.08.13	280000.00	11.04.14
28.03.14	5500.00	07.04.14
Total	285500.00	

d) Amount as per pass book as on 31.03.14 Rs. 779734.00

e) **Account No. 30773698636, SBI, Sundargarhof Revolving Fund cash book :-**

a) Amount as per cash book as on 31.03.2014 Rs. 208773.00

b) Add amount shown payment during the year

2013-14 encashed after 31.03.2014 (+) Rs. 48814.00

Details:-

Ch. No./dt.	Amount	Date of encashment
066623/24.02.14	7256.00	04.04.14
066622/07.02.14	4433.00	05.04.14
066624/24.02.14	7810.00	05.04.14
066620/29.01.14	4110.00	05.04.14
066621/31.01.14	13820.00	05.04.14
066625/24.02.14	2335.00	07.04.14
650029/28.03.14	3550.00	07.04.14
650030/28.03.14	5500.00	07.04.14
Total:	48814.00	

c) Deduct amount shown deposit in cash book

during 2013-14 credited to pass book after 31.03.14
Rs. 90414.00

(-)

Date of deposit in cash book	Amount	Credited to pass book
29.03.14	11000.00	04.04.14
29.03.14	54000.00	07.04.14
29.03.14	16000.00	12.04.14
31.03.14	9414.00	16.04.14
Total	90414.00	

a) Add amount not reconciled (+) Rs. 1447.00

b) Amount as per pass book as on 31.03.14 Rs. 168620.00

As seen from the above table the difference amount of Rs. 1447.00 has not been reconciled till the close of the audit. Steps need be taken to reconcile the same and shown to next audit. Till then **Rs. 1447.00** is kept under objection.

STOCK POSITION :-

All stock and stores purchased during the year under audit were duly entered in the stock register. But Dead Stock Register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

INVESTMENT :-

No investment has been made during the year 2013-14.

ADVANCES :-

The payment & adjustment of the advances have not been shown in the cash book properly. Advances paid to different persons were shown as final expenditure in the cash book. Outstanding position do not form a part of opening balance as well as closing balance at the beginning and end of the year.

An abstract position of the advances paid & adjusted during the year under audit is furnished below-

NAME OF THE CASH BOOK	OUTSTANDING ADVANCE AS ON 01.04.2013	ADVANCE PAID DURING THE YEAR UNDER AUDIT	TOTAL ADVANCE	ADVANCE ADJUSTED DURING THE YEAR UNDER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER CASH BOOK	DIFFERENCE
Main cash book	0.00	747855.00	747855.00	747855.00	0.00	0.00	0.00
Revolving Fund	0.00	245711.00	245711.00	245711.00	0.00	0.00	0.00
TOTAL	0.00	993566.00	993566.00	993566.00	0.00	0.00	0.00

Para No. 16.57.1: Details not produced:

The following amounts were paid to Sri David James Bage, SMS during the year 2013-14 towards revolving fund. During course of

audit Sri Bage failed to produce details of utilization of amount he spent. In spite of several verbal approaches & issue of objection memo he could not produce before audit. As per clause 13(1) of University manual 1987, documents against payment if not produced will be suggested for recovery. The details are furnished below.

Cheque No./dt	Purpose	Name of receiving Officer	Amount
066610/30.10.13	Poultry	Sri David James Bage	8595.00
066611/31.10.13	Do	Sri David James Bage	10700.00
066613/19.12.13	Do	Sri David James Bage	9550.00
066614/20.12.13	Feed & medicine	Sri David James Bage	12529.00
066618/28.01.14	Poultry	Sri David James Bage	9550.00
066619/29.01.14	Feed & medicine	Sri David James Bage	12095.00
066620/29.01.14	Mushroom	Sri David James Bage	4110.00
066621/31.01.14	Poultry	Sri David James Bage	13820.00
066622/07.02.14	Mushroom	Sri David James Bage	4433.00
066623/24.02.14	Feed & medicine	Sri David James Bage	7256.00
066624/24.02.14	poultry	Sri David James Bage	7810.00
Total			100448.00

The following persons are held responsible.

- 1) Sri Mahamaya Prasad Naik, PC Rs. 50224.00
- 2) Sri David James Bage, SMS Rs. 50224.00

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Dr. Mahamaya Prasad Nayak	Ex. PC	KVK, Sundargarh	50224.00
2	Sri David James Bage	Scientist	KVK, Sundargarh-I	50224.00

16.58 - KVK, Deogarh

1.	Name of the Institution	KVK, Deogarh
2.	Year of Accounts under Audit :	2013-14
3.	Name of the Local Authority during the year of A/Cs	Dr. Kanduri charan Karik
4.	Name of the Local Authority at the time of Audit :	Dr. Sikanta Ku. Sahoo
5.	Duration of Audit :	5 days in terms of Party. 26.12.16 to 04.01.17
6.	Name of the Auditors :	1) Sri Pravakar Sahu 2) Sri Pradip Kumar Sahoo

PHYSICAL VERIFICATION : -

Physical verification of liquid cash on the day commencement of audit i.e on dtd. 26.12.2016 before transaction could not be conducted due to non-maintenance of up to date cash book.

LIST OF VERIFIED RECORDS:

- 1) Main cash book
- 2) Revolving fund cash book
- 3) Release register

- 4) Counterfoils of Misc Receipts
- 5) Paid vouchers relating to year 2013-14.
- 6) Expenditure registers
- 7) Bank Scroll
- 8) Stock registers
- 9) Postage stamp account
- 10) Log Book of vehicles
- 11) Purchase files
- 12) Other records & registers as required

FINANCIAL POSITION:

NAME OF THE CASH BOOK	OPENING BALANCE AS ON 01.04.2013	RECEIPT DURING THE YEAR UNDER AUDIT	TOTAL	EXPENDITURE DURING THE YEAR UNDER AUDIT	CLOSING BALANCE AS ON 31.03.2014 AS PER AUDIT	CLOSING BALANCE AS ON 31.03.2014 AS PER CASH BOOK	DIFFERENCE
MAIN CASH BOOK	496728.00	1925100.00	2421828.00	2409828.00	12000.00	12000.00	0.00
REVOLVING FUND	78987.00	76854.00	155841.00	59410.00	96431.00	96431.00	0.00
Total:	575715.00	2001954.00	2577669.00	2469238.00	108431.00	108431.00	0.00

Cash book wise closing balance as on 31.03.2014 :-

Name of the cash book	In Cash(Rs)	In Bank(Rs)	Total(Rs)
Main Cash Book	0.00	12000.00	12000.00
Revolving Fund	0.00	96431.00	96431.00
Total	0.00	108431.00	108431.00

Details of Receipt & Expenditure Figure of Main cash book :-

Sl. No.	Head of Account	Receipt during the year 2013-14	Expenditure during the year	Remarks
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		2013-14	
1.	TA	147000.00	147000.00
2.	Contingency	1191300.00	1191300.00
3.	ATMA	15000.00	397728.00
4.	ISOPOM(Maize)	46800.00	46800.00
5.	RKVY	525000.00	585000.00
6.	TSP	0.00	42000.00
Total:		1925100.00	2409828.00

Details of Receipt & Expenditure figure of Revolving Fund cash book :-

Sl. No.	Head of Account	Receipt during the year 2013-14	Expenditure during the year 2013-14	Remarks
1.	Sale Proceed	74570.00	0.00	
2.	Deposited to DEE, OUAT	0.00	50000.00	
3.	Bank interest	2284.00	0.00	
4.	Revolving fund	0.00	9410.00	
Total:		76854.00	59410.00	

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

Name of the bank	A/C No.	Closing balance in pass book as on 31.03.2014	Closing balance in bank as mentioned in cash book	Difference	Name of the cash book
SBI, Deogarh	30062165311	905041.00	12000.00	893041.00	Main cash book
	30442362646	96431.00	96431.00	0.00	Revolving fund cash book
Total:		1001472.00	108431.00	893041.00	

RECONCILIATION : -

1) Account No. 30062165311, SBI, Deogarh main cash book :-

a) Amount as per cash book as on 31.03.2014	Rs. 12000.00
b) Add amount shown payment during the year	
2013-14 encashed after 31.03.2014 (+)	Rs. 903363.00

Details:-

Ch. No./dt.	Amount	Date of encashment
654294/18.3.14	1900.00	02.04.14
654298/24.03.14	22500.00	02.04.14
654287/03.03.14	2025.00	02.04.14
654293/18.03.14	1398.00	02.04.14
654304/29.03.14	5918.00	02.04.14
654310/31.03.14	16500.00	02.04.14
654309/31.03.14	7308.00	02.04.14
654289/10.03.14	4340.00	02.04.14
564285/03.03.14	3200.00	02.04.14
654283/26.02.14	16002.00	02.04.14
354295/22.03.14	4500.00	02.04.14
654296/22.03.14	10672.00	02.04.14
654292/14.03.14	12621.00	02.04.14
654314/31.03.14	9974.00	03.04.14
654312/31.03.14	3200.00	03.04.14
654303/28.03.14	2485.00	03.04.14
354286/03.03.14	2035.00	03.04.14
354301/27.03.14	3000.00	03.04.14
354299/26.03.14	3440.00	04.04.14
354317/31.03.14	19900.00	05.04.14
354313/31.03.14	8150.00	05.04.14
354316/31.03.14	34800.00	05.04.14
354315/31.03.14	5700.00	07.04.14
354311/31.03.14	24300.00	07.04.14
354308/31.03.14	1900.00	07.04.14
354307/31.03.14	13974.00	11.04.14
354305/31.03.14	24000.00	14.04.14
354306/31.03.14	14912.00	12.04.14
354318/31.03.14	7600.00	22.04.14
354325/31.03.14	2583.00	03.05.14
925427/31.03.14	9644.00	03.05.14
654324/31.03.14	6600.00	03.05.14
925426/31.03.14	9565.00	03.05.14
654323/31.03.14	29946.00	03.05.14
654321/31.03.14	150000.00	05.05.14
654319/31.03.14	300000.00	13.05.14
654320/31.03.14	75000.00	28.05.14
654322/31.03.14	30000.00	28.05.14
654290/10.03.14	1771.00	28.05.14
Total:	903363.00	

c) Deduct amount shown deposit in cash book		
On 31.03.14 credited to pass book		
On 03.05.14	(-)	Rs. 20000.00
d) Deduct MCC charge debited during 2013-14		
not shown in cash book as on 31.03.2014	(-)	Rs. 400.00
e) Add amount not reconciled	(+)	Rs. 10078.00
f) Amount as per pass book as on 31.03.14		Rs. 905041.00

As seen from the above table the difference amount of Rs. 10078.00 has not been reconciled till the close of the audit. Steps need be taken to

reconcile the same and shown to next audit. Till then **Rs. 10078.00** is kept under objection.

STOCK POSITION :-

All stock and stores purchased during the year under audit were duly entered in the stock register. But Dead Stock Register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

INVESTMENT :-

No investment has been made during the year 2013-14.

ADVANCES :-

The payment & adjustment of the advances have not been shown in the cash book properly. Advances paid to different persons were shown as final expenditure in the cash book. Outstanding position do not form a part of opening balance as well as closing balance at the beginning and end of the year.

An abstract position of the advances paid & adjusted during the year under audit is furnished below-

NAME OF THE CASH BOOK	OUTSTANDING ADVANCE AS ON 01.04.2013	ADVANCE PAID DURING THE YEAR UNDER AUDIT	TOTAL ADVANCE	ADVANCE ADJUSTED DURING THE YEAR UNDER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER CASH BOOK	DIFFERENCE
Main cash book	0.00	928160.00	928160.00	928160.00	0.00	0.00	0.00
Revolving Fund	0.00	8710.00	8710.00	8710.00	0.00	0.00	0.00
TOTAL	0.00	936870.00	936870.00	936870.00	0.00	0.00	0.00

Para No. 16.58.1: -Inadmissible Payment

Scrutiny adjustment vr.no-128/31.03.2014 of main cash book it was seen that a sum of Rs 12750.00 was paid by Sri Laba Soren ,sms (plant Protection) to different agencies on the occasion of Krushak Mela held on dt-28.01.2014 as detailed below.

(i) Paid to Aditya Travels towards hire charges of Vehicle	= Rs 2000/
(ii) Paid to Kalinga Travels,BBSR towards hire charges of Vehicle	= Rs 7000/-
(iii)Paid to Mamata Palace ,Deogarh towards room rent	= Rs 1250/-
(iv)Paid to Mamata Palace Deogarh towards room rent	=Rs 2500/-
TOTAL	=Rs12750.00

(i)On checking sub-vr(1) it was noticed that a sum of Rs 2,000.00 was paid to Aditya Travels ,Deogarh for hire charge no-OD-02-D-0847 from Deogard to Angul .The Vehicle Proceeded to KVK, Angul to drop Sri R.K.Raj,Joint Director,DEE,OUAT,BBSR on 28.01.2014.But on checking the Log book of TATA SUMO I,e the office vehicle page no-25 dt-28.01.2014,it was noticed that the vehicle was proceeded to Angul at 6.30 pm & returned to Deogard at 1.a.m to drop Dr R.K.Raj,J.D, DEE.Thus it may be clarified to audit how 2 vehicles were proceeded to Angul taking one man from Deogard.

(ii) Again ,On checking sub vrs.no-(II) it was appeared that a sum of Rs7,000.00 was paid to Kalinga Travels,BBSR vide bill no-345/29.01.2014 towards hire charge of Indigo (A/c) no-OD-02-E-9444 from BBSR to Deogarh & back. The vehicle was hired for Dr R.K.Raj covering a distance of 753 km.As per bill the payment by made as follows.

753 km @ 8.50 per km	=6400.00
Night halt	= 600.00

Total	=7000.00

The distance from BBSR to Deogarh is 280 kms.So the vehicle covered 560 kms to & fro.Again,Dr Raj attended Deogarh KVK & then travelled on that day to KVK ,Angul by office vehicle .Hence,the hire vehicle was not halted at Deogarh .But claimed halting charge.

Kalinga Travel does not come under the list of empanelled travel Agencies as listed by OUAT. But it may be clarified why Kalinga Travel Agency was ed out of empanelled Travel Agencies.

Again,the rate approved for Indigo is7.25 per km as per office order no-613/DR /dt-07.02.2014.Hence,there is an excess payment of Rs 2940.00 as detailed below.

Due	Paid
-----	-----
560 km @7.25 per km=4060.00	753 km @ 8.50 =6400.00
	Night halt = 600.00

	Total =Rs 7,000.00

Total excess paid = Rs. 2000.00 + Rs. 2940.00 = Rs. 4940.00

On issue of objection memo, the local authority failed to comply. Hence, the following persons are held responsible for such excess payment.

- 1) Sri Laba Soren, Scientist = Rs. 2470.00
- 2) Dr. Kanduri Charan Barik, P.C.=Rs. 2470.00

16.58.2:: KVK, Deogarh:

Details of estimate, measurement & analysis of rate wanting(OSP-163)-

On checking the paid vouchers of main cash book of the year 2013-14, it was appeared that a sum of Rs. 55941.00 was paid to Sri Anil Kumar Mital, Building material supplier towards some civil works executed inside KVK office. The payments were made in a plain white paper. As per the bill submitted by Sri Mital the total quantity of work done & the rate were mentioned in the bill only. No details measurement, estimate or analysis of rate were not available to audit. There is no technical persons posted at KVK. The local authority has not taken the help of technical persons of Director of Physical Plant (DPP) section. The measurement taken by the contractor was not check measured by any technical person. On issue of objection memo to produce the measurement book, estimate etc. the Local Authority did not produce before audit. No reply also furnished. Due to non available of above records the audit could not check the bills & the entire amount of Rs. 55941.00 is kept under objection. The Local Authority is requested to prepare the bill as per the work bill form & check measured by an any technical person & compliance reported. The details of payment are given below.

Vr.No./dt.	Details of work	Quantity	@	Amount
108/25.02.14	Labour charges for painting of wall putty, primer & plastic paint	1715 sft.	3.50	6000.00
157/27.03.14	Labour charges for colour painting of outer wall with weather coat of office building	54.34 sft.	1.50	8151.00
157/27.03.14	Labour charges for colour painting of outer wall with weather coat wall putty	3386 sft.	350	11844.00
178/31.03.14	Constn. Of Horticulture demo unit			
	Earth work in excavation of all kind of soil	7 cum	95/cum	665.00
	Brick masonry work	4.5 cum	3180.12/cum	14311.00
	Brick masonry work	3.5 cum	3180.12/cum	11130.00
	12 mm thick cement plastering	40 sqm.	96/sqm.	3840.00
Total				55941.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs.)
1	Sri Laba Soren	Scientist	KVK,Deogarh	2470.00
2	Dr. Kanduri Charan Barik	EX- PC	Now ADR Seeds, OUAT	2470.00

16.59 - KVK, Baragarh

1.	Name of the Institution	KVK, Baragarh
2.	Year of Accounts under Audit :	2013-14
3.	Name of the Local Authority during the year of A/Cs	Dr. Manoj Ku. Tripathy
4.	Name of the Local Authority at the time of Audit :	Smt. Susmita Sahoo
5.	Duration of Audit :	5 days in terms of Party. 27.08.16 to 14.09.16
6.	Name of the Auditors :	Sri Pradip Kumar Sahoo

PHYSICAL VERIFICATION :-

Physical verification of liquid cash on the day commencement of audit i.e on dtd. 27.08.16 before transaction could not be conducted due to non-maintenance of up to date cash book.

LIST OF VERIFIED RECORDS :-

- 1) Main cash book
- 2) Revolving fund cash book
- 3) Release register
- 4) Counterfoils of Misc Receipts
- 5) Paid vouchers relating to year 2013-14.
- 6) Expenditure registers
- 7) Bank Scroll
- 8) Stock registers
- 9) Postage stamp account
- 10) Log Book of vehicles
- 11) Purchase files
- 12) Other records & registers as required

FINANCIAL POSITION :-

NAME OF THE CASH BOOK	OPENING BALANCE AS ON 01.04.2013	RECEIPT DURING THE YEAR UNDER AUDIT	TOTAL	EXPENDITURE DURING THE YEAR UNDER AUDIT	CLOSING BALANCE AS ON 31.03.2014 AS PER AUDIT	CLOSING BALANCE AS ON 31.03.2014 AS PER CASH BOOK	DIFFERENCE
MAIN CASH BOOK	720784.00	1625000.00	2345784.00	1677799.00	667985.00	66985.00	0.00
REVOLVING FUND	38856.00	2209016.00	2247872.00	1736152.00	511720.00	511720.00	0.00
Total:	759640.00	3834016.00	4593656.00	3413951.00	1179705.00	1179705.00	0.00

Cash book wise closing balance as on 31.03.2014 :-

Name of the cash book	In Cash(Rs)	In Bank(Rs)	Total(Rs)
Main Cash Book	0.00	667985.00	667985.00
Revolving Fund	0.00	511720.00	511720.00
Total	0.00	1179705.00	1179705.00

Details of Receipt & Expenditure Figure of Main cash book :-

Sl. No.	Head of Account	Receipt during the year 2013-14	Expenditure during the year 2013-14	Remarks
1.	TA	112500.00	111983.00	
2.	Contingency	1012500.00	1000000.00	
3.	ATMA	5000.00	48704.00	
4.	BGREI	50000.00	59095.00	
5.	RKVY	225000.00	225000.00	
6.	Farmers Hostel	200000.00	200000.00	
7.	Diversion from revolving fund cash book	20000.00	20000.00	
8.	Refund to COF, OUAT	0.00	13017.00	
Total:		1625000.00	1677799.00	

Details of Receipt & Expenditure figure of Revolving Fund cash book :-

Sl. No.	Head of Account	Receipt during the year 2013-14	Expenditure during the year 2013-14	Remarks
1.	Sale Proceed	2012566.00	0.00	
2.	Diversion to main cash book	20000.00	20000.00	
3.	Bank interest	6450.00	0.00	
4.	Funds from DEE for purchase of power Tiller	170000.00	0.00	
5.	Revolving Fund	0.00	1136052.00	
6.	Deposited to DEE, OUAT	0.00	580000.00	
7.	Bank Commission	0.00	100.00	
Total:		2209016.00	1736152.00	

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

Name of the bank	A/C No.	Closing balance in pass book as on 31.03.2014	Closing balance in bank as mentioned in cash book	Difference	Name of the cash book

SBI, Godabhaga	10777584215	1246995.00	667985.00	579010.00	Main cash book
	30163765041	341714.00	511720.00	-170006.00	Revolving fund cash book
Total:		1588709.00	1179705.000	409004.00	

RECONCILIATION : -

1) Account No. 10777584215, SBI, Baragarhof main cash book : -

- a) Amount as per cash book as on 31.03.2014 Rs. 667985.00
- b) Add amount shown payment during the year
- 2013-14 encashed after 31.03.2014 (+) Rs. 581818.00

Details: -

Ch. No./dt.	Amount	Date of encashment
045378/25.03.14	4000.00	03.04.14
045379/26.0314	4500.00	05.04.14
045380/31.03.14	107123.00	07.04.14
045381/31.03.14	3104.00	09.04.14
045382/31.03.14	4693.00	09.04.14
045386/31.03.14	13017.00	29.04.14
045383/31.03.14	104265.00	03.05.14
045/384/31.03.14	116116.00	14.06.14
045385/31.03.14	225000.00	30.06.14
Totak:	581818.00	

c) Deduct amount not reconciled	(-)	Rs. 2808.00
d) Amount as per pass book as on 31.03.14		Rs. 1246995.00

2) Account No. 30163765041, SBI, Baragarhof main cash book :-

a) Amount as per cash book as on 31.03.2014		Rs. 511720.00
b) Deduct amount shown deposit in cash book On 31.03.14 credited to pass book		
On 03.04.14	(-)	Rs. 170000.00
c) Deduct amount not reconciled	(-)	Rs. 6.00
d) Amount as per pass book as on 31.03.14		Rs. 341714.00

As seen from the above table the difference amount of Rs. 2814.00 (1808.00+6.00) has not been reconciled till the close of the audit. Steps need be taken to reconcile the same and shown to next audit. Till then **Rs. 2814.00** is kept under objection.

STOCK POSITION :-

All stock and stores purchased during the year under audit were duly entered in the stock register. But Dead Stock Register (Rule 106 and 107 of OGR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

INVESTMENT :-

No investment has been made during the year 2013-14.

ADVANCES :-

The payment & adjustment of the advances have not been shown in the cash book properly. Advances paid to different persons were shown as final expenditure in the cash book. Outstanding position do not form a part of opening balance as well as closing balance at the beginning and end of the year.

An abstract position of the advances paid & adjusted during the year under audit is furnished below-

NAME OF THE CASH BOOK	OUTSTANDING ADVANCE AS ON 01.04.2013	ADVANCE PAID DURING THE YEAR UNDER AUDIT	TOTAL ADVANCE	ADVANCE ADJUSTED DURING THE YEAR UNDER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER CASH BOOK	DIFFERENCE
Main cash book	0.00	577314.00	577314.00	577314.00	0.00	0.00	0.00
Revolving Fund	0.00	56963.00	56963.00	46963.00	10000.00	10000.00	0.00
TOTAL	0.00	634277.00	634277.00	624277.00	10000.00	10000.00	0.00

Details of Advance outstanding as on 31.03.2014

Sl.No,	Date of Payment	Name of Staff	Purpose	Amount	Name of Sanctioning Authority	Remarks
1	31.3.2014	Sri S.N. Rout, Driver	Labour payment	10000.00	Sri Manoj Ku. Tripathy,P.C.	Adjusted on 11.4.14

Some Irregularities noticed during course of audit.

Para No.16.59.1:

Excess Payment: -

A sum of Rs. 225000.00 was received from the Comptroller of Finance, OUAT, Bhubaneswar on 23.11.2013 under RKVY for drip irrigation. The fund was released after the estimate was submitted by the PC, KVK, Bargarh vide memo No. 218/19.11.2013. As per the estimate payment will be made to Executive Agency for survey, supply, install etc. for drip irrigation including cost of material, labour charge, VAT, transportation charges & fittings of accessories. Accordingly a sum of Rs. 225000.0 was paid to M/s Shyam Agrotech, Jajpur Road (authorize dealer of M/s Jain Irrigation System, Bhubaneswar). Again a sum of Rs. 7104.00 (4000.00+3104.00) was paid to M/s Jain Irrigation System vide vr. No. 182(2)/25.03.14 & 185/31.03.14 towards site cleaning, land preparation & leveling plot for install of drip irrigation system in side KVK premises respectively. Though this University sanctioned Rs. 225000.00 for drip irrigation which includes all installation and other expenditure. But the PC, KVK shown extra payment of Rs. 7104.00 towards site cleaning & leveling of plot which cannot be admitted in audit. Casual laboures are engaged on daily wage basis could done the cleaning & leveling of plots.

On issue of objection memo the Local Authority stated that “**during excavation of soil for drip and sprinkler irrigation the soil lair was found rocky with a number of interlocked tree roots. So the local labour demanded more wages for digging. Hence the extra wages raised from the original bill was paid from the contingency head for the installation of drip & sprinkler system in KVK farm**”. The reply of Local authority cannot be accepted as no approval from the higher authority was not obtained regarding extra engagement of labourer for digging. Before installation estimate was prepared & there was no provision for extra labourer towards cleaning and digging. Hence the objection holds

good. The extra payment is a loss to KVK contingency fund & needs recovery from the following persons who solely responsible for it. In exit conference the Local Authority discussed about this objection and excess payment but the statement of local authority is not convincing as the total amount passed for payment was 2.25 lakh and this expenditure is beyond that amount. Hence the para is stands.

- 1) Sri Nrusingh ch. Barik, SMS Rs. 3552.00
- 2) Sri Manoj Ku. Tripathy, Ex. P.C Rs. 3552.00

16.59.2: Wasteful expenditure: -

Scrutiny paid vr. No. 88/07.11.13 & 90/15.11.13, it was seen that Rs. 27000.00 (13500.00+13500.00) was paid in shape of advance to Sri A. Chanda, Driver towards repair of approach road inside KVK. On checking the vouchers submitted by Sri A. Chanda, Driver, it was noticed that only materials were purchased from M/S Aurobindo Tripathy, Goshala chhaka. Though the materials were purchased, its utilization in the work was not found anywhere during the year 2013-14. It is also not understood why the advance was paid to the driver instead of others staff i.e. SMS, VAW etc. Hence it is only wastage of money and loss to Govt. fund. The details of materials purchased is given below.

Bill No./dt.	Particular	Quantity	Amount	Advance Voucher No./dt.
103/07.11.13	Crosser stone metal	200 cft.	5000.00	88/07.11.13
104/08.11.13	Crosser stone metal	2 trips	5000.00	
107/09.11.13	Crosser stone metal	1 trip	2500.00	
--	Stone chips	1 trip	1000.00	90/15.11.13
118/17.11.13	Crosser stone metal	2 trips	5000.00	
119/18.11.13	Crosser stone metal	2 trips	5000.00	
121/19.11.13	Crosser stone metal	1 trip	2500.00	
--	Stone chips	1 trip	1000.00	
Total:			27000.00	

In reply to objection memo, the Local Authority stated that “ **concrete approaching road was highly essential during at that time as the main administrative building is located 1.2 kms. Away from the main entrance gate. The earlier road was completely katcha road with a number of holes. It created a lot of problems for farmers coming to KVK for technical guidance. So for the interest of easy access of farmers to KVK the road was constructed**”. The reply of the Local Authority cannot be accepted as no payments were paid to the labourers for engagement in construction of road during the whole year. How construction of road will be executed without engaging skilled/unskilled labourers . From the bills it was noticed that only the materials were stacked. Stacking of material without conveying on the road surface is useless & suggested for recovery.

- 1) Sri Manoj Ku. Tripathy, Ex. PC Rs. 13500.00
- 2) Sri A. Chanda, Driver Rs. 13500.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs.)
1	Sri Nrusingh Ch. Barik	Scientist	KVK, Bargarh	3552.00
2	Sri A Chanda	Driver	KVK, Bargarh	13500.00
3	Sri Manoj Kumar Tripathy	Ex. PC	Asst. prof., College of Forestry, OUAT, BBSR.	17052.00

16.60 - KVK, Kalahandi

1.	Name of the Institution	KVK, Kalahandi
2.	Year of Accounts under Audit :	2013-14
3.	Name of the Local Authority during the year of A/Cs	Sri Ranjan Kumar Tarei,
4.	Name of the Local Authority at the time of Audit :	Sri tapan Ku. Das,

5.	Duration of Audit :	5 days in terms of Party. (15.12.16 to 20.12.16)
6.	Name of the Auditors :	1) Sri Pravakar Sahu 2) Sri Pradip Kumar Sahoo

PHYSICAL VERIFICATION :-

Physical verification of liquid cash on the day commencement of audit i.e on dtd. 15.12.16 before transaction could not be conducted due to non-maintenance of up to date cash book.

LIST OF VERIFIED RECORDS:

- 1) Main cash book
- 2) Revolving fund cash book
- 3) Release register
- 4) Counterfoils of Misc Receipts
- 5) Paid vouchers relating to year 2013-14.
- 6) Expenditure registers
- 7) Bank Scroll
- 8) Stock registers
- 9) Postage stamp account
- 10) Log Book of vehicles
- 11) Purchase files
- 12) Other records & registers as required

FINANCIAL POSITION:

NAME OF THE CASH BOOK	OPENING BALANCE AS ON 01.04.2013	RECEIPT DURING THE YEAR UNDER AUDIT	TOTAL	EXPENDITURE DURING THE YEAR UNDER AUDIT	CLOSING BALANCE AS ON 31.03.2014 AS PER AUDIT	CLOSING BALANCE AS ON 31.03.2014 AS PER CASH BOOK	DIFFERENCE
MAIN CASH BOOK	95825.00	1791085.00	1886910.00	1830460.00	56450.00	56450.00	0.00
REVOLVING FUND	82563.00	671201.00	753764.00	608285.00	145479.00	145479.00	0.00
Total:	178388.00	2462286.00	2640674.00	2438745.00	201929.00	201929.00	0.00

Cash book wise closing balance as on 31.03.2014 :-

Name of the cash book	In Cash(Rs)	In Bank(Rs)	Total(Rs)
Main Cash Book	0.00	56450.00	56450.00
Revolving Fund	0.00	145479.00	145479.00
Total	0.00	201929.00	201929.00

Details of Receipt & Expenditure Figure of Main cash book :-

Sl. No.	Head of Account	Receipt during the year 2013-14	Expenditure during the year 2013-14	Remarks
1.	TA	100000.00	97937.00	
2.	Contingency	1060300.00	1062363.00	
3.	ATMA	100000.00	0.00	
4.	PPVFRA	78800.00	78800.00	
5.	RKVY	225000.00	225000.00	
6.	Sale proceed	46975.00	0.00	
7.	Diversion from revolving fund cash book	120000.00	120000.00	
8	Kisan Mela	60010.00	60010.00	
9.	Deposited to COF, OUAT	0.00	46975.00	
10	BGREI	0.00	90575.00	
11	Masroom	0.00	48800.00	
Total:		1791085.00	1830460.00	

Details of Receipt & Expenditure figure of Revolving Fund cash book :-

Sl. No.	Head of Account	Receipt during the year 2013-14	Expenditure during the year 2013-14	Remarks
1.	Sale Proceed	551201.00	0.00	
2.	Diversion to main cash book	120000.00	120000.00	
3.	Revolving Fund	0.00	338285.00	
4.	Deposited to DEE, OUAT		150000.00	
Total:		671201.00	608285.00	

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

Name of the bank	A/C No.	Closing balance in pass book as on 31.03.2014	Closing balance in bank as mentioned in cash book	Difference	Name of the cash book
SBI, Bhawanipatna	11083460368	440305.10	56450.00	383855.10	Main cash book
	31944687691	153054.00	145479.00	7575.00	Revolving fund cash book
Total:		593359.10	201929.00	391430.10	

RECONCILIATION : -

1) Account No. 1108346036 , SBI, Bhawanipatna of main cash book :-

a) Amount as per cash book as on 31.03.2014	Rs. 56450.00
b) Add amount shown payment during the year	
2013-14 encashed after 31.03.2014 (+)	Rs. 376216.00

Details: -

Ch. No./dt.	Amount	Date of encashment
577217/31.03.14	8097.00	03.04.14
577218/31.03.14	3698.00	02.04.14
577219/31.03.14	17000.00	04.04.14
577220/31.03.14	1100.00	02.04.14
577221/30.03.14	150000.00	02.04.14
577222/31.03.14	75000.00	23.04.14
577223/31.03.14	71985.00	02.04.14
577226/31.03.14	800.00	04.04.14
577227/31.03.14	3630.00	10.04.14
577228/31.03.14	950.00	04.04.14
577229/31.03.14	2448.00	24.04.14
577230/31.03.14	8350.00	06.05.14
577231/31.03.14	13426.00	06.05.14
577232/31.03.14	7063.00	06.05.14
577233/31.03.14	12669.00	06.05.14
Total	376216.00	

c) Deduct MCC charge debited from
pass book not shown in cash book during
the year 213-14 (-) Rs. 600.00

a) Add amount not reconciled (+) Rs. 8239.10

b) Amount as per pass book as on 31.03.14 Rs. 440305.10

2) Account No. 31944687691, SBI, Bhawanipatnaof main cash book :-

a) Amount as per cash book as on 31.03.2014 Rs. 145479.00

b) Add amount shown payment during the year
2013-14 encashed after 31.03.2014 (+) Rs. 10452.00

Ch. No./dt.	Amount	Date of encashment
263083/31.03.14	3144.00	02.04.14
263084/31.03.14	7308.00	03.04.14
Total:	10452.00	

a) Deduct MCC charge debited from
pass book not shown in cash book during
the year 213-14 (-) Rs. 550.00

a) Deduct amount not reconciled	(-) Rs. 2327.00
b) Amount as per pass book as on 31.03.14	Rs. 153054.00

As seen from the above table the difference amount of Rs. 10566.10 (8239.10+2327.00) has not been reconciled till the close of the audit. Steps need be taken to reconcile the same and shown to next audit. Till then **Rs. 10566.10** is kept under objection.

STOCK POSITION :-

All stock and stores purchased during the year under audit were duly entered in the stock register. But Dead Stock Register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

INVESTMENT :-

No investment has been made during the year 2013-14.

ADVANCES :-

The payment & adjustment of the advances have not been shown in the cash book properly. Advances paid to different persons were shown as final expenditure in the cash book. Outstanding position do not form a part of opening balance as well as closing balance at the beginning and end of the year.

An abstract position of the advances paid & adjusted during the year under audit is furnished below-

NAME OF THE CASH BOOK	OUTSTANDING ADVANCE AS ON 01.04.2013	ADVANCE PAID DURING THE YEAR UNDER AUDIT	TOTAL ADVANCE	ADVANCE ADJUSTED DURING THE YEAR UNDER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER CASH BOOK	DIFFERENCE
Main cash book	0.00	778304.00	778304.00	778304.00	0.00	0.00	0.00
Revolving Fund	0.00	278425.00	278425.00	278425.00	0.00	0.00	0.00

TOTAL	0.00	1056729.00	1056729.00	1056729.00	0.00	0.00	0.00

Excess payment towards Hire charges of Vehicle

On scrutiny the paid voucher No. 1/ 3.6.13 of main cash book, it was seen that, a sum of Rs. 5846.00 (2760.00 + 3086.00) was paid to 02 nos. of travel agencies viz. Nilamadhab Agency & Prince Tours & Travels out of BGREI fund through Sri Gyana Ranjan Sahoo, SMS (Forestry) respectively. Scrutiny the bills submitted by the travel agencies it came to know that payment were made to the travel agencies as the cost of daily basis @Rs.2000/- with cost of fuel. The fuel bills were not attached with the payment voucher. Again on checking the bills of the travel agency it was noticed by the audit the travel agencies may claim the hire charge in two ways. First per kilometer @ Rs. 8.00 + detention charge and secondly on daily basis. So, there was an excess payment of Rs. 3670.00 (1880.00 + 1790.00) as calculated below: (Ref: Dean of Research O/O No.613/07.02.2014 the approved rate of hire charges of A.C. Bolero is Rs. 8.00 per K.M.).

1) For Nilamadhab Agency

Total distance covered from Bhawanipatna to Junagarh and back = 110 k.m
 Type of vehicle = A.C. Bolero
 Amount paid towards hire charges = 2000.00 + 14 ltr. Fuel @ 54.30 = 2000.00 + 760.00 = 2760.00
 Amount due for 110 k.m @ Rs. 8.00 = Rs. 880.00
 Excess paid = Rs. 2760.00 – Rs. 880.00 = Rs. 1880.00

2) Prince Tours & Travels

Total distance covered from Bhawanipatna to Koksara and back = 162 k.m
 Type of vehicle = A.C. Bolero
 Amount paid towards hire charges = 2000.00 + 20 ltr. Fuel @ 54.30 = 2000.00 + 1086.00 = 3086.00
 Amount due for 162 k.m @ Rs. 8.00 = Rs. 1296.00
 Excess paid = Rs. 3086.00 – Rs. 1296.00 = Rs. 1790.00

Grand total (1+2) = Rs. 1880.00 + Rs.1790.00 = Rs. 3670.00

On issue of objection memo, the local authority failed to comply. Hence the objection stands on its own merit and suggested for recovery from the following persons held responsible:

- 1) Sri Ranjan Tarai, P.C.- Rs. 1835.00

2) Sri Gyana Ranjan Sahoo, SMS - Rs. 1835.00

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ranjan Ku. Tarai	EX- PC	College of Horticulture, Chiplima.Sambalpur	1835.00
2	Sri Gyana Ranjan Sahoo	SMS Forestry	Scientist, KVK ,Angul	1835.00

16.61 - College of Agriculture, Bhawanipatna

1.	Name of the Institution	College of Agriculture Bhawanipatna
2.	Year of Accounts under Audit :	2013-14
3.	Name of the Local Authority during the year of A/Cs	Dr. Rabi Kumar Pattanaik,
4.	Name of the Local Authority at the time of Audit :	Dr. Santanu Mohanty,
5.	Duration of Audit :	12 days in terms of Party. (18.11.16 to 01.12.16)
6.	Name of the Auditors :	1) Sri Pravakar Sahu 2) Sri Pradip Kumar Sahoo

PHYSICAL VERIFICATION :-

Physical verification of liquid cash on the day commencement of audit i.e on dtd. 18.11.16 before transaction could not be conducted due to non-maintenance of up to date cash book.

Sl. No.	Name	Value	Remarks
1.	Liquid cash	Not verified	Physical verification of cash could not be conducted due to non maintenance of up to date cash book.
2.	Fee receipt book	Nil.	Page No. 32
3.	Misc. receipt books	01	Page No. 62
4.	Postage stamp	883.00	Page No. 11

LIST OF VERIFIED RECORDS :-

1. Main cash book
2. Daily Collection Registers.
3. Release register
4. Counterfoils of Misc Receipts (Fee receipt & Misc. receipt)
5. Paid vouchers relating to year 2013-14.
6. Expenditure registers
7. Bank Scroll
8. Stock registers

9. Log Book of vehicles
10. Purchase files
11. Other records & registers as required

List of important records not maintained

1. Advance Ledger/Outstanding advance ledger
2. Register of annual receipts & Expenditure

FINANCIAL POSITION :-

NAME OF THE CASH BOOK	OPENING BALANCE AS ON 01.04.2013	RECEIPT DURING THE YEAR UNDER AUDIT	TOTAL	EXPENDITURE DURING THE YEAR UNDER AUDIT	CLOSING BALANCE AS ON 31.03.2014 AS PER AUDIT	CLOSING BALANCE AS ON 31.03.2014 AS PER CASH BOOK	DIFFERENCE
MAIN CASH BOOK	530662.00	7248440.00	7779102.00	7020062.00	759040.00	759040.00	0.00
Total:	530662.00	7248440.00	7779102.00	7020062.00	759040.00	759040.00	0.00

Cash book wise closing balance as on 31.03.2014 :-

Name of the cash book	In Cash(Rs)	In Bank(Rs)	Total(Rs)
Main Cash Book	130.00	758910.00	759040.00
Total	130.00	758910.00	759040.00

Details of Receipt of College of Agriculture, Bhawanipatna for the year 2013-14 :-

Sl. No.	Head of Account	Receipt during the year 2013-14	Remarks
A.	Recurring Grant		

1	TE	60000.00	
2	OE including leverage	12000.00	
3	Electricity	650000.00	
4	Telephone	13000.00	
5	RRT	60000.00	
6	Filed expenses	40000.00	
7	Exam (External)	300000.00	
8	Exam expenses	10000.00	
9	Laboratory Expenses	10000.00	
10	RMV/POL	108000.00	
11	Contractual egagement	270000.00	
12	Remuneration to PTT	60000.00	
13	Game/sports/cultural	25000.00	
14	Stationary & printing	15000.00	
15	Postage	1000.00	
16	Hostel contingency	12000.00	
17	Periodical Journals	3000.00	
18	Repair of equipement & furniture	5000.00	
19.	Purchase of equipement	85020.00	
Total: (A)		1739020.00	
B.	ICAR Grant: -		
1	ICAR grant	750000.00	
Total: (B)		750000.00	
C.	Other than Grants		
1	UG merit scholarship	146800.00	
2	NSS	20025.00	
3	RAWE	85250.00	
4	NTS	40000.00	
5.	State Govt. Grant	1371904.00	
6	Excess fund receipt	61264.00	
7	Furnishing of Girls hostel	227205.00	
Total: (C)		1952448.00	
D.	Students fund		
1	Tuition fee	640000.00	
2	Hostel seat rent	231100.00	
3	Admission fee	32000.00	

4	Examination fee	210000.00	
5	Hostel development fee	142000.00	
6	Mark sheet	4410.00	
7	Fine	9540.00	
8	Medical	32000.00	
9	Hostel water charges	53250.00	
10	RAWE	80000.00	
11	Hostel electricity	408800.00	
12	Migration certificate	2400.00	
13	Tran	2350.00	
14	GIS	9996.00	
15	SAF	9300.00	
16	Recovery of Library	1649.00	
17	NSS	700.00	
18.	Certificate fee	2350.00	
19	Rank card	220.00	
20	CLC	2250.00	
21	Sale proceed	460.00	
22	Hostel caution money	4700.00	
23	Establishment chares	463600.00	
24	Athletic	18600.00	
25	Literacy club	21050.00	
26	Dramatic club	18600.00	
27	College commoneration	14490.00	
28	Hostel common room	26800.00	
29	Placement cell	18600.00	
30	Student union fee	18600.00	
31	NCC	930.00	
32	Red cross	5660.00	
33	Practical manual	7050.00	
34	Study loan	194277.00	
35	Excess collection	118727.00	
36	Advance cash refund	513.00	
Total: (D)		2806972.00	
Grand Total (A+B+C+D)		7248440.00	
Add OB		530662.00	

GRAND TOTAL	7779102.00
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Details of Expenditure of College of Agriculture, Bhawanipatna for the year 2013-14 :-

SI. No.	Head of Account	Expenditure during the year 2013-14	Remarks
A.	Recurring Grant		
1	TE	59183.00	
2	OE including lverage	11885.00	
3	Electricity	644415.00	
4	Telephone	6471.00	
5	RRT	56810.00	
6	Filed expenses	39902.00	
7	Exam (External)	227088.00	
8	Exam expenses	9780.00	
9	Laboratory Expenses	6206.00	
10	RMV/POL	101875.00	
11	Contractual engagement	256300.00	
12	Remuneration to PTT	47495.00	
13	Game/sports/cultural	13520.00	
14	Stationary & printing	14980.00	
15	Postage		
16	Hostel contingency	12000.00	
17	Periodical Journals		
18	Repair of equipment & furniture	4506.00	
19.	Purchase of equipment	85020.00	
Total: (A)		1597436.00	
B.	ICAR Grant: -		
1	ICAR grant	750000.00	
Total: (B)		750000.00	
C.	Other than Grants		
1	UG merit scholarship	146800.00	
2	NSS	6487.00	
3	RAWE	65447.00	
4	NTS	40000.00	
5.	State Govt. Grant	1371904.00	
6	Excess fund receipt	61264.00	

7	Furnishing of Girls hostel	227205.00	
Total: (C)		1919107.00	
D.	Students fund		
1	Establishment charges	371685.00	
2	Athletic	16000.00	
3	Hostel common room	1950.00	
4	Student union fee	4000.00	
5	Study loan	194277.00	
6	Excess collection	118687.00	
Total: (D)		706599.00	
E.	Miscellaneous		
1	Deposited to COF, OUAT (student fund)	1881475.00	
2.	Deposited to DHE(NCC)	930.00	
3.	Deposited to red cross	5660.00	
4.	Deposited to COF(unspent balance)	141584.00	
5.	Deposited to DSW, OUAT(NSS)	13538.00	
6.	Misc.	3733.00	
Total: (E)		2046920.00	
Grand Total(A+B+C+D+E)		7020062.00	
Add CB		759040.00	
GRAND TOTAL		2779102.00	

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

Name of the bank	A/C No.	Closing balance in pass book as on 31.03.2014	Closing balance in bank as mentioned in cash book	Difference
SBI, Bhawanipatna, Bazar Branch	30878798675	4781987.00	758910.00	4023077.00
Total:		4781987.00	758910.00	4023077.00

RECONCILIATION: -

1) Account No.30878798675 . SBI, Bhawanipatna, Bazar Branch: -

a) Amount as per cash book as on 31.03.2014 Rs. 758910.00
 b) Add amount shown payment during the year
 2013-14 encashed after 31.03.2014 (+) Rs. 4026955.00

Details: -

Ch. No./dt.	Amount	Date of encashment
295308/22.01.14	4800.00	04.07.14
295309/22.01.14	4800.00	04.07.14
295310/22.01.14	1000.00	04.07.14
295350/18.03.14	11400.00	03.04.14
295355/27.03.14	160000.00	02.04.14
295356/27.03.14	4106.00	04.04.14
295257/27.03.14	2170.00	10.04.14
295358/27.03.14	909961.00	02.04.14
295359/27.03.14	11400.00	03.04.14
295360/27.03.14	6300.00	04.04.14
295361/28.03.14	3295.00	04.04.14
295362/29.03.14	12000.00	28.04.14
295363/29.03.14	12000.00	28.04.14
295364/29.03.14	8000.00	05.05.14
295365/29.03.14	8000.00	27.06.14
295366/29.03.14	180900.00	12.04.14
295367/29.03.14	350.00	07.04.14
295368/29.03.14	18900.00	09.04.14
295369/31.03.14	600.00	04.04.14
295370/31.03.14	3400.00	05.04.14
295371/31.03.14	4000.00	04.04.14
295372/31.03.14	12600.00	09.04.14
295373/31.03.14	2100.00	05.04.14
295374/31.03.14	10850.00	11.04.14
295375/31.03.14	109800.00	17.04.14
295376/31.03.14	20000.00	07.04.14
295377/31.03.14	7730.00	23.04.14
295378/31.03.14	85020.00	07.04.14
295379/31.03.14	313563.00	29.04.14
295380/31.03.14	5495.00	07.04.14
295381/31.03.14	10458.00	23.04.14
295382/31.03.14	1336.00	29.04.14
295383/31.03.14	5748.00	02.05.14
295384/31.03.14	6450.00	25.04.14
295385/31.03.14	7800.00	02.05.14
295386/31.03.14	1950.00	28.04.14
295387/31.03.14	518.00	12.05.14
295388/31.03.14	30688.00	05.05.14
295390/31.03.14	7829.00	17.05.14
295391/31.03.14	70000.00	07.05.14
295392/31.03.14	13500.00	26.05.14
295393/31.03.14	92442.00	02.05.14
295395/31.03.14	220.00	28.04.14
295396/31.03.14	930.00	12.06.14
295397/31.03.14	5660.00	19.05.14
295398/31.03.14	204.00	06.05.14
295399/31.03.14	1004497.00	08.05.14
295400/31.03.14	1500.00	02.05.14
295401/31.03.14	1000.00	02.05.14
295402/31.03.14	800.00	05.05.14
295403/31.03.14	1460.00	08.05.14

295404/31.03.14	800.00	05.05.14
295405/31.03.14	660.00	07.06.14
295406/31.03.14	2000.00	02.05.14
295407/31.03.14	9835.00	26.05.14
295408/31.03.14	6650.00	03.05.14
295409/31.03.14	20000.00	06.05.14
295411/31.03.14	2600.00	12.05.14
295412/31.03.14	1835.00	23.06.14
295413/31.03.14	7830.00	07.05.14
295418/31.03.14	12130.00	26.05.14
295419/31.03.14	17480.00	06.05.14
295420/31.03.14	2619.00	06.05.14
295421/31.03.14	2345.00	08.05.14
295422/31.03.14	35470.00	15.05.14
295423/31.03.14	19000.00	13.05.14
295424/31.03.14	10000.00	07.07.14
295425/31.03.14	154225.00	02.06.14
295426/31.03.14	198000.00	13.06.14
295427/31.03.14	27000.00	26.05.14
295428/31.03.14	77450.00	20.05.14
295429/31.03.14	141584.00	17.05.14
295430/31.03.14	13538.00	16.05.14
295432/31.03.14	1196.00	26.05.14
295433/31.03.14	27241.00	13.05.14
295434/31.03.14	1790.00	15.05.14
295435/31.03.14	702.00	14.05.14
295436/31.03.14	11400.00	31.05.14
295437/31.03.14	9609.00	11.07.14
295438/31.03.14	12436.00	28.06.14
Total:	4026955.00	

c) Deduct MCC charge/account keeping charge etc.

debited from pass book not shown in cash book

up to 213-14 (-) Rs. 3622.00

d) Amount as per pass book as on 31.03.14 Rs. 758910.00

STOCK POSITION :-

All stock and stores purchased during the year under audit were duly entered in the stock register. But Dead Stock Register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

INVESTMENT :-

No investment has been made during the year 2013-14.

ADVANCES :-

The payment & adjustment of the advances have not been shown in the cash book properly. Advances paid to different persons were shown as final expenditure in the cash book. Outstanding position do not form a part of opening balance as well as closing balance at the beginning and end of the year.

An abstract position of the advances paid & adjusted during the year under audit is furnished below-

NAME OF THE CASH BOOK	OUTSTANDING ADVANCE AS ON 01.04.2013	ADVANCE PAID DURING THE YEAR UNDER AUDIT	TOTAL ADVANCE	ADVANCE ADJUSTED DURING THE YEAR UNDER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER CASH BOOK	DIFFERENCE
Main cash book	0.00	399338.00	399338.00	399338.00	0.00	0.00	0.00
TOTAL	0.00	399338.00	399338.00	399338.00	0.00	0.00	0.00

16.62 - KVK, Nuapada

1	Name of the Institution :	KVK, Nuapada
2	Year of Accounts under Audit :	2013-14
3	Name of the Local Authority during the year of A/Cs	1) Sri manoranjan Mohapatra, (01.04.13 to 3.11.13) 2) Sri Khirod Kumar Biswal, (01.12.13 to 31.03.14)

4	Name of the Local Authority at the time of Audit :	Sri Khirod Kumar Biswal,
5	Duration of Audit :	5 days in terms of Party.
6	Name of the Auditors :	Sri Pravakara Sahu,

PHYSICAL VERIFICATION :-

Physical verification of liquid cash on the day commencement of audit i.e on dtd. 05.01.17 before transaction could not be conducted due to non-maintenance of up to date cash book.

LIST OF VERIFIED RECORDS :-

1. Main cash book
2. Revolving fund cash book
3. Release register
4. Counterfoils of Misc Receipts
5. Paid vouchers relating to year 2013-14.
6. Expenditure registers
7. Bank Scroll
8. Stock registers
9. Postage stamp account
10. Log Book of vehicles
11. Purchase files
12. Other records & registers as required

FINANCIAL POSITION :-

NAME OF THE CASH BOOK	OPENING BALANCE AS ON 01.04.2013	RECEIPT DURING THE YEAR UNDER AUDIT	TOTAL	EXPENDITURE DURING THE YEAR UNDER AUDIT	CLOSING BALANCE AS ON 31.03.2014 AS PER AUDIT	CLOSING BALANCE AS ON 31.03.2014 AS PER CASH BOOK	DIFFERENCE
MAIN CASH BOOK	428821.00	1686580.00	2115401.00	1912691.00	202710.00	202710.00	0.00

REVOLVING FUND	85403.00	584233.00	669636.00	653084.00	16552.00	16552.00	0.00
Total:	514224.00	2270813.00	2785037.00	2565775.00	219262.00	219262.00	0.00

Cash book wise closing balance as on 31.03.2014 : -

Name of the cash book	In Cash(Rs)	In Bank(Rs)	Total(Rs)
Main Cash Book	0.00	202710.00	202710.00
Revolving Fund	0.00	16552.00	16552.00
Total	0.00	219262.00	219262.00

Details of Receipt & Expenditure Figure of Main cash book : -

Sl. No.	Head of Account	Receipt during the year 2013-14	Expenditure during the year 2013-14	Remarks
1.	Farmers Hostel	10280.00	0.00	--
2.	RKVY	225000.00	225000.00	--
3.	TA	120000.00	120000.00	--
4.	ATMA	40000.00	276391.00	
4.	Contingency	1191300.00	1191300.00	--
5.	BGREI	30000.00	30000.00	--
6.	Diversion to revolving fund cash book	70000.00	70000.00	
Total:		1686580.00	1912691.00	--

Details of Receipt & Expenditure figure of Revolving Fund cash book : -

Sl. No.	Head of Account	Receipt during the year 2013-14	Expenditure during the year 2013-14	Remarks
1.	Sale proceed	411706.00	0.00	--
2.	Bank interest	2527.00	0.00	
3.	Diversion from main cash book	70000.00	70000.00	
4.	Revolving fund	100000.00	583084.00	
Total:		584233.00	653084.00	--

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

Name of the bank	A/C No	Closing balance in pass book as on 31.03.2014	Closing balance in bank as mentioned in cash book	Difference	Name of the cash book
SBI,Nuapada Branch	11200070514	576225.00	202710.00	373515.00	Main cash book
-do-	30361150779	37388.00	16552.00	20836.00	Revolving Fund
Total:		613613.00	219262.00	394351.00	

RECONCILIATION :-

1) Account No. 11200070514, SBI, Nuapadaof main cash book :-

- a) Amount as per cash book as on 31.03.2014 Rs. 202710.00
- b) Add amount shown payment during the year
- 2013-14 encashed after 31.03.2014 (+) Rs. 362209.00

Details:-

Ch. No./dt.	Amount	Date of encashment
558408/29.03.14	10000.00	12.04.14
558409/31.03.14	750.00	03.05.14
558412/31.03.14	1000.00	03.05.14
558410/31.03.14	750.00	03.05.14
558411/31.03.14	1000.00	03.05.14
558415/31.03.14	15000.00	03.05.14
558414/31.03.14	2766.00	03.05.14
558416/31.03.14	505.00	05.05.14
558417/31.03.14	5070.00	09.05.14
558413/31.03.14	8000.00	12.05.14
558418/31.03.14	31044.00	17.05.14
558419/31.03.14	20900.00	17.05.14
558422/31.03.14	40424.00	24.06.14
558420/31.03.14	150000.00	11.07.14
558421/31.03.14	75000.00	26.07.14
Total	362209.00	

- c) Add Amount not reconciled (+) Rs. 11306.00

d) Amount as per pass book as on 31.03.14 Rs. 576225.00

e) Account No. 30361150779, SBI, JNuapadaof Revolving Fund cash book :-

a) Amount as per cash book as on 31.03.2014 Rs. 16552.00

b) Add amount shown payment during the year

2013-14 encashed after 31.03.2014 (+) Rs. 21424.00

Details:-

Ch. No./dt.	Amount	Date of encashment
418170/24.03.14	14055.00	02.04.14
418171/25.03.14	2329.00	07.04.14
418172/31.03.14	5040.00	25.04.14
Total	21424.00	

c) Deduct Amount not reconciled Rs. 88.00

d) Amount as per pass book as on 31.03.14 Rs. 37888.00

As seen from the above table the difference amount of Rs. 11394.00 (11306.00+88.00) has not been reconciled till the close of the audit . Steps need be taken to reconcile the same and shown to next audit. Till then **Rs.11394.00** is kept under objection.

STOCK POSITION :-

All stock and stores purchased during the year under audit were duly entered in the stock register. But Dead Stock Register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

INVESTMENT :-

No investment has been made during the year 2013-14.

ADVANCES :-

The payment & adjustment of the advances have not been shown in the cash book properly. Advances paid to different persons were shown as final expenditure in the cash book. Outstanding position do not form a part of opening balance as well as closing balance at the beginning and end of the year .

An abstract position of the advances paid & adjusted during the year under audit is furnished below-

NAME OF THE CASH BOOK	OUTSTANDING ADVANCE AS ON 01.04.2013	ADVANCE PAID DURING THE YEAR UNDER AUDIT	TOTAL ADVANCE	ADVANCE ADJUSTED DURING THE YEAR UNDER	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER CASH BOOK	DIFFERENCE
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				AUDIT			
Main cash book	0.00	894506.00	894506.00	894506.00	0.00	0.00	0.00
Revolving fund	0.00	413023.00	413023.00	413023.00	0.00	0.00	0.00
TOTAL	0.00	1307529.00	1307529.00	1307529.00	0.00	0.00	0.00

16.63 - Seed Farm, Gambharipalli

1	Name of the Institution :	Seed Farm, Gambharipalli
2	Year of Accounts under Audit :	2013-14
3	Name of the Local Authority during the year of A/Cs	Dr. Santanu Ku. Tripathy
4	Name of the Local Authority at the time of Audit :	Mr. Aswini Ch. Das
5	Duration of Audit :	5 days in terms of Party.
6	Name of the Auditors :	Sri Pravakara Sahu,

PHYSICAL VERIFICATION :-

Physical verification of liquid cash on the day of commencement of audit could not be conducted due to non-maintenance of up to date cash book.

LIST OF VERIFIED RECORDS :-

1. Main cash book
2. Release register
3. Counterfoils of Misc Receipts
4. Paid vouchers relating to year 2013-14.
5. Expenditure registers
6. Bank Scroll
7. Stock registers
8. Postage stamp account
9. Log Book of vehicles
10. Purchase files
11. Other records & registers as required

FINANCIAL POSITION :-

NAME OF THE CASH BOOK	OPENING BALANCE AS ON 01.04.2013	RECEIPT DURING THE YEAR UNDER AUDIT	TOTAL	EXPENDITURE DURING THE YEAR UNDER AUDIT	CLOSING BALANCE AS ON 31.03.2014 AS PER AUDIT	CLOSING BALANCE AS ON 31.03.2014 AS PER CASH BOOK	DIFFERENCE
MAIN CASH BOOK	5030456.00	10903309.00	15933765.00	13474259.00	2459506.00	2459506.00	0.00
Total:	5030456.00	10903309.00	15933765.00	13474259.00	2459506.00	2459506.00	0.00

Cash book wise closing balance as on 31.03.2014 : -

Name of the cash book	In Cash(Rs)	In Bank(Rs)	Total(Rs)
Main Cash Book	0.00	2459506.00	2459506.00
Total	0.00	2459506.00	2459506.00

Details of Receipt & Expenditure Figure of Main cash book : -

Sl. No.	Head of Account	Receipt during the year 2013-14	Expenditure during the year 2013-14	Remarks
1.	Contingency	5240000.00	3195542.00	--
2.	Sale proceed	5659628.00	0.00	--
3.	Unspent balance refunded	3681.00	0.00	--
4.	Deposited to Dean Research, OUAT	0.00	10278717.00	
Total:		10903309.00	13474259.00	--

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

Name of the bank	A/C No	Closing balance in pass book as on 31.03.2014	Closing balance in bank as mentioned in cash book	Difference	Name of the cash book
SBI,Godabhaga	30780553167	2501560.00	2459506.00	42054.00	Main cash book
Total:		2501560.00	2459506.00	42054.00	

RECONCILIATION : -

1) Account No. 130780553167, SBI, Godabhaga of main cash book : -

a) Amount as per cash book as on 31.03.2014 Rs. 2459506.00

b) Add amount shown payment

on dtd. 31.03.14 in shape of cheque to

OSSOPA encashed after 31.03.2014 (+) Rs. 42254.00

c) Deduct Ac keeping charge debited

in pass book not shown in cash book (-) Rs. 200.00

d) Amount as per pass book as on 31.03.14 Rs. 2501560.00

STOCK POSITION :-

All stock and stores purchased during the year under audit were duly entered in the stock register. But Dead Stock Register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

INVESTMENT :-

No investment has been made during the year 2013-14.

ADVANCES :-

The payment & adjustment of the advances have not been shown in the cash book properly. Advances paid to different persons were shown as final expenditure in the cash book. Outstanding position do not form a part of opening balance as well as closing balance at the beginning and end of the year .

An abstract position of the advances paid & adjusted during the year under audit is furnished below-

NAME OF THE CASH BOOK	OUTSTANDING ADVANCE AS ON 01.04.2013	ADVANCE PAID DURING THE YEAR UNDER AUDIT	TOTAL ADVANCE	ADVANCE ADJUSTED DURING THE YEAR UNDER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER CASH BOOK	DIFFERENCE
Main cash book	0.00	3191901.00	3191901.00	3191901.00	0.00	0.00	0.00
TOTAL	0.00	3191901.00	3191901.00	3191901.00	0.00	0.00	0.00

16.64 - RRTTS Chipilima

1	Name of the Institution :	RRTTS, Chipilima
2	Year of Accounts under Audit :	2013-14
3	Name of the Local Authority during the year of A/Cs	Dr. Bhimsen Naik (01.04.13 to 03.01.14) Dr. Asish Ku. Das (04.01.14 to 04.03.14) Dr. Niranjana Panigrahi, (05.03.14 to 31.03.14)
4	Name of the Local Authority at the time of Audit :	Dr. Ashok Ku. Mohanty.
5	Duration of Audit :	5 days in terms of Party.
6	Name of the Auditors :	Sri Pravakara Sahu,

PHYSICAL VERIFICATION :-

Physical verification of liquid cash on the day of commencement of audit could not be conducted due to non-maintenance of up to date cash book.

LIST OF VERIFIED RECORDS :-

1. Main cash book
2. Revolving fund
3. Release register
4. Counterfoils of Misc Receipts
5. Paid vouchers relating to year 2013-14.
6. Expenditure registers
7. Bank Scroll
8. Stock registers
9. Postage stamp account

10. Log Book of vehicles
11. Purchase files
12. Other records & registers as required

FINANCIAL POSITION :-

NAME OF THE CASH BOOK	OPENING BALANCE AS ON 01.04.2013	RECEIPT DURING THE YEAR UNDER AUDIT	TOTAL	EXPENDITURE DURING THE YEAR UNDER AUDIT	CLOSING BALANCE AS ON 31.03.2014 AS PER AUDIT	CLOSING BALANCE AS ON 31.03.2014 AS PER CASH BOOK	DIFFERENCE
MAIN CASH BOOK	100553.00	4978367.00	5078920.00	4746799.00	332121.00	332121.00	0.00
Revolving Fund cash book	278986.00	883009.00	1161995.00	469444.00	692551.00	692551.00	0.00
Total:	379539.00	5861376.00	6240915.00	5216243.00	1024672.00	1024672.00	0.00

Cash book wise closing balance as on 31.03.2014 :-

Name of the cash book	In Cash(Rs)	In Bank(Rs)	Total(Rs)
Main Cash Book	0.00	332121.00	332121.00
Revolving fund cash book	0.00	692551.00	692551.00
Total	0.00	1024672.00	1024672.00

Details of Receipt & Expenditure Figure of Main cash book :-

Sl. No.	Head of Account	Receipt during the year 2013-14	Expenditure during the year 2013-14	Remarks
1.	Contingency	354000.00	339767.00	--

2.	TA	19000.00	195608.00	--
3.	Sale Proceed	211615.00	0.00	--
4.	Receipt from CA, Chipilima	296092.00	296092.00	
5.	House rent	3480.00	0.00	
6.	Refund of balance fund	6969.00	0.00	
7.	Labour payment	296092.00	296092.00	
8.	AICRIP	1098800.00	1008409.00	
9..	WMP	385400.00	301619.00	
10.	TSP	1493000.00	1493000.0	
11.	IFS	260000.00	260000.00	
12.	IAAS	45000.00	20000.00	
13.	AICRIP on rice	180000.00	180000.00	
14.	Weed management	7886.00	0.00	
15.	IRRI	267033.00	13608.00	
16.	US-382	18000.00	18000.00	
17.	BS-6444	36000.00	36000.00	
18.	Deposited to COF	0.00	288604.00	
Total:		4978367.00	4746799.00	--

Details of Receipt & Expenditure Figure of Revolving Fund cash book :-

Sl. No.	Head of Account	Receipt during the year 2013-14	Expenditure during the year 2013-14	Remarks
1.	Sale proceed	419009.00	0.00	--
2.	Revolving Fund grant	464000.00	469444.00	--
Total:		883009.00	469444.00	

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

Name of the bank	A/C No	Closing balance in pass book as on 31.03.2014	Closing balance in bank as mentioned in cash book	Difference	Name of the cash book
Utkal Gramina Bank, Chipilima	12087000386	281434.45	332121.00	-50686.55	Main cash book
	12087000375	724366.95	692551.00	31815.95	Revolving Fund

					cash book
Total:		1005801.40	1024672.00	-18870.60	

RECONCILIATION : -

1) Account No. 12087000386 Utkal Gramina Bank, Chipilimaof main cash book :-

- a) Amount as per cash book as on 31.03.2014 Rs. 332121.00
- b) Add amount shown payment during 2013-14
encashed after 31.03.14 (+) Rs. 720389.00

Details: -

Ch. No./dt.	Amount	Date of encashment
063124/31.03.14	39718.00	04.04.14
063127/31.03.14	12000.00	07.04.14
--/31.03.14	50000.00	07.04.14
063128/31.03.14	20000.00	11.04.14
063129/31.03.14	12474.00	21.04.14
063132/31.03.14	69483.00	25.04.14
063131/31.03.14	71065.00	25.04.14
063130/31.03.14	136252.00	28.04.14
--/31.03.14	120148.00	03.05.14
063135/31.03.14	80282.00	28.05.14
063134/31.03.14	108835.00	28.05.14
063136/31.03.14	132.00	06.06.14
Total:	720389.00	

- c) Deduct amount shown deposit in cash
book on 31.03.2014 credited to pass
book after 31.03.14 (-) Rs. 766014.00

Details: -

Date	Amount
05.04.14	398800.00
05.04.14	15800.00
05.04.14	96650.00
19.04.14	187500.00
03.05.14	6276.00
28.05.14	60988.00
Total:	766014.00

- d) Deduct amount not reconciled (-) Rs. 5061.55
- e) Amount as per pass book as on 31.03.14 Rs. 281434.45

2) Account No. 12087000375 Utkal Gramina Bank, Chipilimaof main cash book :-

- a) Amount as per cash book as on 31.03.2014 Rs. 692551.00
- b) Add amount not reconciled (+) Rs. 31815.95
- c) Add Amount as per pass book as on 31.03.14 (+) Rs. 724366.95

As seen from the above table the difference amount of Rs. 36877.50 (5061.55+31815.95) has not been reconciled till the close of the audit . Steps need be taken to reconcile the same and shown to next audit. Till then **Rs.36877.50** is kept under objection.

STOCK POSITION :-

All stock and stores purchased during the year under audit were duly entered in the stock register. But Dead Stock Register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

INVESTMENT :-

No investment has been made during the year 2013-14.

ADVANCES :-

The payment & adjustment of the advances have not been shown in the cash book properly. Advances paid to different persons were shown as final expenditure in the cash book. Outstanding position do not form a part of opening balance as well as closing balance at the beginning and end of the year .

An abstract position of the advances paid & adjusted during the year under audit is furnished below-

NAME OF THE CASH BOOK	OUTSTANDING ADVANCE AS ON 01.04.2013	ADVANCE PAID DURING THE YEAR UNDER AUDIT	TOTAL ADVANCE	ADVANCE ADJUSTED DURING THE YEAR UNDER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER CASH BOOK	DIFFERENCE
Main cash book	0.00	3481681.00	3481681.00	3481681.00	0.00	0.00	0.00
Revolving Fund cash book	0.00	463890.00	463890.00	463890.00	0.00	0.00	0.00

TOTAL	0.00	3945571.00	3945571.00	3945571.00	0.00	0.00	0.00

16.65 - College of Agriculture, Chipilima

1.	Name of the Institution	College of Agriculture Chipilima
2.	Year of Accounts under Audit :	2013-14
3.	Name of the Local Authority during the year of A/Cs	Dr. Dilip Ku. Das, Associate Dean
4.	Name of the Local Authority at the time of Audit :	Dr. Ashok Ku. Mohanty, Associate Dean (19.07.2016 to 25.08.2016)
5.	Duration of Audit :	14 days in terms of Party.
6.	Name of the Auditors :	Sri Pradip Kumar Sahoo

PHYSICAL VERIFICATION :-

Physical verification of following items were conducted on the commencement of audit i.e on dtd. 19.07.16 before transaction and found as follows: -

Sl. No.	Name	Value	Remarks
1.	Liquid cash	Not verified	Physical verification of cash could not be conducted due to non maintenance of up to date cash book.
2.	Fee receipt book	Nil.	Tallied with the book balance
3.	Misc. receipt books	Nil	Tallied with the book balance
4.	Postage stamp	11.00	Tallied with the book balance

LIST OF VERIFIED RECORDS :-

1. Main cash book
2. Daily Collection Registers.
3. Release register
4. Counterfoils of Misc Receipts (Fee receipt & Misc. receipt)
5. Paid vouchers relating to year 2013-14.
6. Expenditure registers
7. Bank Scroll
8. Stock registers
9. Log Book of vehicles
10. Purchase files

11. Other records & registers as required

List of important records not maintained

1. Advance Ledger/Outstanding advance ledger
2. Register of annual receipts & Expenditure

FINANCIAL POSITION :-

The audit on the accounts of College of Agriculture, Chipilima for the year 2012-13 was not conducted by the Local Fund Audit. Hence the opening balance was taken as per the cash book.

NAME OF THE CASH BOOK	OPENING BALANCE AS ON 01.04.2013	RECEIPT DURING THE YEAR UNDER AUDIT	TOTAL	EXPENDITURE DURING THE YEAR UNDER AUDIT	CLOSING BALANCE AS ON 31.03.2014 AS PER AUDIT	CLOSING BALANCE AS ON 31.03.2014 AS PER CASH BOOK	DIFFERENCE
MAIN CASH BOOK	1621862.00	7310647.00	8932509.00	7157450.00	1775059.00	1775059.00	0.00
Total:	1621862.00	7310647.00	8932509.00	7157450.00	1775059.00	1775059.00	0.00

Cash book wise closing balance as on 31.03.2014 :-

Name of the cash book	In Cash(Rs)	In Bank(Rs)	Total(Rs)
Main Cash Book	0.00	1775059.00	1775059.00
Total	0.00	1775059.00	1775059.00

Details of Receipt of College of Agriculture, Bhawanipatna for the year 2013-14 :-

Sl. No.	Head of Account	Receipt during the year 2013-14	Remarks
A.	Recurring Grant		
1	TE	55000.00	
2	OE including leverage	15000.00	
3	Electricity	1300000.00	
4	Telephone	6000.00	
5	RRT	125000.00	
6	Filed expenses	30000.00	

7	Exam expenses	170000.00	
8	Laboratory Expenses	20000.00	
9	RMV/POL	70000.00	
10	Contractual engagement	672300.00	
11	Remuneration to PTT	30000.00	
12	Game/sports/cultural	12000.00	
13	Stationary & printing	20000.00	
14	Postage	2000.00	
15	Hostel contingency	16000.00	
16	Periodical Journals	8000.00	
17	Repair of equipment & furniture	20000.00	
18	Development of Guest House	10000.00	
Total: (A)		2581300.00	
B.	ICAR Grant: -		
1	ICAR grant	1510000.00	
Total: (B)		1510000.00	
C.	Other than Grants		
1	UG merit scholarship	84000.00	
2	NSS	20025.00	
3	NTS	44000.00	
4	Purchase of chairs (DSW)	80200.00	
5	Purchase of Xerox machine (DPME)	50369.00	
Total: ©		278594.00	
D.	Students fund		
1	Tuition fee	604000.00	
2	Hostel seat rent	230400.00	
3	Admission fee	30200.00	
4	Examination fee	190200.00	
5	Hostel development fee	138000.00	
6	Mark sheet	3980.00	
7	Fine	101660.00	
8	Medical	30200.00	
9	Hostel water charges	51750.00	
10	RAWE	75500.00	
11	Hostel electricity	414070.00	
12	Migration certificate	2500.00	

13	Tran	2000.00	
14	Degree Certificate	6900.00	
15	SAF	8950.00	
16	GIS	9588.00	
17	NSS	680.00	
18.	Certificate fee	2000.00	
19	Rank card	120.00	
20	CLC	2700.00	
21	Hostel caution money	4300.00	
22	Establishment chares	454400.00	
23	Athletic	17900.00	
24	Literacy club	20250.00	
25	Dramatic club	17900.00	
26	College commemoration	13940.00	
27	Hostel common room	21400.00	
28	Placement cell	17900.00	
29	Student union fee	17900.00	
30	NCC	895.00	
31	Red cross	5430.00	
	Total: (D)	2497613.00	
E.	Miscellaneous:		
1.	Loss of Library Books	4185.00	
2.	House rent collection	2600.00	
3.	Study Loan	31000.00	
4.	Sale proceed	106213.00	
5.	Refund of Loan from RRTTS, Chipilima	296092.00	
6.	Excess student fund collection	3050.00	
	Total: (E)	443140.00	
	Grand Total (A+B+C+D+E)	7310647.00	
	Add OB	1621862.00	
	GRAND TOTAL	8932509.00	

Details of Expenditure of College of Agriculture, Bhawanipatna for the year 2013-14 :-

Sl. No.	Head of Account	Expenditure during the year 2013-14	Remarks

A.	Recurring Grant		
1	TE	45615.00	
2	OE including leverage	15000.00	
3	Electricity	1093203.00	
4	Telephone	1679.00	
5	RRT	88098.00	
6	Filed expenses	16544.00	
7	Instructional Farm	54420.00	
8	Exam expenses	125104.00	
9	Laboratory Expenses	20000.00	
10	RMV/POL	70000.00	
11	Contractual engagement	628198.00	
12	Game/sports/cultural	12000.00	
13	Stationary & printing	20000.00	
14	Postage	2000.00	
15	Hostel contingency	16000.00	
16	Periodical Journals	8000.00	
17	Repair of equipment & furniture	15700.00	
18	Semester money refunded	8500.00	
19.	Development of Guest House	10000.00	
Total: (A)		2250061.00	
B.	ICAR Grant: -		
1	ICAR grant	1497174.00	
Total: (B)		1497174.00	
C.	Other than Grants		
1	UG merit scholarship	84000.00	
2	NSS	19807.00	
3	Purchase of Chair (DSW)	80199.00	
4	NTS	44000.00	
5.	Purchase of Xerox machine (DPME)	50369.00	
Total: ©		278375.00	
D.	Students fund		
1	Athletic	17700.00	
2	Hostel common room	15790.00	
3	Student union fee	16100.00	

4	Study loan	31000.00	
5	Commemoration	12670.00	
6	Dramatic	18100.00	
7	Literacy	18100.00	
8	Hostel Contingency	389069.00	
Total: (D)		518529.00	
E.	Miscellaneous		
1	Deposited to COF, OUAT (student fund)	2285875.00	
2.	Refund of excess money	31344.00	
3.	Loan to RRTTS Chipilima	296092.00	
Total: (E)		2613311.00	
Grand Total(A+B+C+D+E)		7157450.00	
Add CB		1775059.00	
GRAND TOTAL		8932509.00	

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

Name of the bank	A/C No.	Closing balance in pass book as on 31.03.2014	Closing balance in bank as mentioned in cash book	Difference
Utkal Gramina Bank, Chipilima	12087000364	4259904.10	1775059.00	2484845.10
Total:		4259904.10	1775059.00	2484845.10

RECONCILIATION: -

1) Account No. 12087000364, Utkal Gramina Bank, Chipilima.

- a) Amount as per cash book as on 31.03.2014 Rs. 1775059.00
- b) Add amount shown payment during the year
- 2013-14 encashed after 31.03.2014 (+) Rs. 2569257.00

Details: -

Ch. No./dt.	Amount	Date of encashment
063012/06.02.14	4800.00	21.04.14
063017/07.02.14	4500.00	11.04.14
063043/22.03.14	706.00	27.05.14
063251/22.03.14	4495.00	04.04.14
063254/22.03.14	22000.00	03.04.14
063255/22.03.14	24610.00	07.05.14
063256/24.03.14	43350.00	21.05.14
063263/24.03.14	400.00	02.04.14
063265/24.03.14	3304.00	23.04.14
063266/24.03.14	450.00	25.06.14
063267/25.03.14	4966.00	17.04.14
063268/25.03.14	22614.00	04.04.14
063269/29.03.14	3750.00	06.06.14
063270/29.03.14	189465.00	02.04.14
063271/29.03.14	2900.00	11.04.14
063272/29.03.14	5000.00	22.05.14
263273/29.03.14	15000.00	29.04.14
063274/29.03.14	22892.00	30.05.14
063275/31.03.14	3750.00	20.06.14
063276/31.03.14	37080.00	01.05.14
063277/31.03.14	30000.00	24.04.14
063278/31.03.14	48750.00	04.04.14
063279/31.03.14	8160.00	04.04.14
063280/31.03.14	8160.00	04.04.14
063281/31.03.14	8160.00	04.04.14
063282/31.03.14	6900.00	05.04.14
063283/31.03.14	12419.00	04.04.14
063284/31.03.14	12300.00	04.04.14
063285/31.03.14	6339.00	04.04.14
063286/31.03.14	1000.00	25.04.14
063287/31.03.14	1000.00	25.04.14
063288/31.03.14	1000.00	25.04.14
063289/31.03.14	1000.00	25.04.14
063290/31.03.14	1000.00	25.04.14
063291/31.03.14	1000.00	26.04.14
063292/31.03.14	1000.00	25.04.14
063293/31.03.14	750.00	09.04.14
063294/31.03.14	14900.00	23.04.14
063295/31.03.14	50800.00	25.04.14
063296/31.03.14	18000.00	10.05.14
063297/31.03.14	8700.00	30.04.14
063298/31.03.14	5289.00	23.04.14
063299/31.03.14	8000.00	07.05.14
063300/31.03.14	12000.00	07.05.14
063301/31.03.14	12000.00	20.06.14
063302/31.03.14	12000.00	20.06.14
063303/31.03.14	36150.00	07.05.14
063304/31.03.14	16400.00	07.05.14
063305/31.03.14	3000.00	24.06.14
063306/31.03.14	3030.00	16.05.14
063307/31.03.14	4800.00	16.05.14
063308/31.03.14	4000.00	17.05.14
063309/31.03.14	6000.00	21.05.14
063310/31.03.14	4800.00	23.05.14
063311/31.03.14	2400.00	02.06.14
063312/31.03.14	27195.00	26.06.14
063313/31.03.14	17000.00	06.06.14
063314/31.03.14	11000.00	06.04.14
063315/31.03.14	7255.00	06.06.14
063316/31.03.14	5867.00	26.06.14
063317/31.03.14	1406.00	06.06.14
063318/31.03.14	545.00	10.06.14
063319/31.03.14	560.00	21.07.14
063320/31.03.14	896.00	12.06.14

063321/31.03.14	1086.00	24.06.14
063322/31.03.14	3000.00	26.05.14
063323/31.03.14	2802.00	06.06.14
063324/31.03.14	5200.00	13.06.14
063325/31.03.14	900.00	26.05.14
063326/31.03.14	861.00	23.06.14
063327/31.03.14	14400.00	10.06.14
063328/31.03.14	12650.00	21.06.14
063329/31.03.14	926.00	24.06.14
063330/31.03.14	2954.00	24.06.14
063331/31.03.14	48562.00	28.06.14
063332/31.03.14	80199.00	13.06.14
063333/31.03.14	1000.00	28.06.14
063334/31.03.14	48200.00	01.07.14
063335/31.03.14	1965.00	27.06.14
063336/31.03.14	73207.00	13.06.14
063341/31.03.14	365083.00	26.05.14
063342/31.03.14	1004205.00	26.05.14
063343/31.03.14	12826.00	23.06.14
063344/31.03.14	218.00	30.06.14
063345/31.03.14	30050.00	30.06.14
Total:	2569257.00	

c) Add amount shown credited to pass book

On 04.09.13 not taken to cash book as on 31.03.14 (+) Rs. 11710.0

d) Deduct MCC charge/account keeping charge etc.

debited from pass book not shown in cash book

up to 2013-14 (-) Rs. 756.00

e) Deduct amount not reconciled (-) Rs. 95365.90

f) Amount as per pass book as on 31.03.14 Rs. 4259904.10

As seen from the above table the difference amount of Rs. 95365.90 has not been reconciled till the close of the audit . Steps need be taken to reconcile the same and shown to next audit. Till then **Rs. 95365.90** is kept under objection.

STOCK POSITION :-

All stock and stores purchased during the year under audit were duly entered in the stock register. But Dead Stock Register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

INVESTMENT :-

No investment has been made during the year 2013-14.

ADVANCES :-

The payment & adjustment of the advances have not been shown in the cash book properly. Advances paid to different persons were shown as final expenditure in the cash book. Outstanding position do not form a part of opening balance as well as closing balance at the beginning and end of the year.

The audit on the accounts of College of Agriculture, Chipilima for the year 2012-13 was not conducted by the Local Fund Audit. Hence the opening balance was taken as per the cash book.

An abstract position of the advances paid & adjusted during the year under audit is furnished below:-

NAME OF THE CASH BOOK	OUTSTANDING ADVANCE AS ON 01.04.2013	ADVANCE PAID DURING THE YEAR UNDER AUDIT	TOTAL ADVANCE	ADVANCE ADJUSTED DURING THE YEAR UNDER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER CASH BOOK	DIFFERENCE
Main cash book	0.00	630538.00	630538.00	630538.00	0.00	0.00	0.00

TOTAL	0.00	630538.00	630538.00	630538.00	0.00	0.00	0.00

Details wanting (OSP-57): -

Scrutiny paid voucher No. 380/dtd. 24.03.2014 of main cash book it was seen that a sum of Rs. 459567.00 was paid to M/s ERNET India, New Delhi towards Annual subion charge of internet connection for internet cell out of ICAR grant 2.1. Objection memo was issued for production of the concerned file to verify the approval order; procedure of ion of farm etc. but the same was not produced till the close of audit. Hence the payment was not verified & advised to produce the concerned file to next audit. Till then Rs.459567.00 is kept under objection.

16.66 - College of Horticulture, Chipilima

1.	Name of the Institution	College of Horticulture Chipilima
2.	Year of Accounts under Audit :	2013-14
3.	Name of the Local Authority during the year of A/Cs	Dr.Dilip Kumar Das
4.	Name of the Local Authority at the time of Audit :	Dr.Dilip Kumar Das
5.	Duration of Audit :	14 days in terms of Party.
6.	Name of the Auditors :	Sri Pravakar Sahu

PHYSICAL VERIFICATION : -

Physical verification of following items were conducted on the commencement of audit i.e on dtd. 19.07.16 before transaction and found as follows: -

Sl. No.	Name	Value	Remarks
1.	Liquid cash	Not verified	Physical verification of cash could not be conducted due to non maintenance of up to date cash book.
2.	Fee receipt book	Nil.	Tallied with the book balance
3.	Misc. receipt books	Nil	Tallied with the book balance
4.	Postage stamp	Nil	Tallied with the book balance

LIST OF RECORDS VERIFIED:

1. Main cash book
2. Daily Collection Registers.
3. Release register
4. Counterfoils of Misc Receipts (Fee receipt & Misc. receipt)
5. Paid vouchers relating to year 2013-14.
6. Expenditure registers
7. Bank Scroll
8. Stock registers
9. Log Book of vehicles
10. Purchase files

11. Other records & registers as required

LIST OF IMPORTANT RECORDS NOT MAINTAINED:

1. Advance Ledger/Outstanding advance ledger
2. Register of annual receipts & Expenditure

FINANCIAL POSITION:

The audit on the accounts of College of Horticulture, Chipilima for the year 2012-13 was not conducted by the Local Fund Audit. Hence the opening balance was taken as per the cash book.

NAME OF THE CASH BOOK	OPENING BALANCE AS ON 01.04.2013	RECEIPT DURING THE YEAR UNDER AUDIT	TOTAL	EXPENDITURE DURING THE YEAR UNDER AUDIT	CLOSING BALANCE AS ON 31.03.2014 AS PER AUDIT	CLOSING BALANCE AS ON 31.03.2014 AS PER CASH BOOK	DIFFERENCE
MAIN CASH BOOK	677747.00	16168485.00	16846232.00	12699341.00	4146891.00	4146891.00	0.00
Total:	677747.00	16168485.00	16846232.00	12699341.00	4146891.00	4146891.00	0.00

Cash book wise closing balance as on 31.03.2014 :-

Name of the cash book	In Cash(Rs)	In Bank(Rs)	Total(Rs)
Main Cash Book	0.00	4146891.00	4146891.00
Total	0.00	4146891.00	4146891.00

Details of Receipt of College of Horticulture, Bhawanipatna for the year 2013-14 :-

Sl. No.	Head of Account	Receipt during the year 2013-14	Remarks
A.	Recurring Grant		
1	Contingency	1099250.00	
Total: (A)		1099250.00	
B.	ICAR Grant: -		
1	ICAR grant	1250000.00	
Total: (B)		1250000.00	

C.	Other than Grants		
1	UG merit scholarship	128800.00	
2	NSS	20025.00	
3	NTS	56000.00	
4	WODC	1406601.00	
5	ELU	6200000.00	
6	AINRPOH	1147300.00	
7	AICRP	174800.00	
Total: @		9133526.00	
D.	Students fund		
1	Tuition fee	676000.00	
2	Hostel seat rent	252150.00	
3	Admission fee	33800.00	
4	Identity Card	20.00	
5	Examination fee	211800.00	
6	Hostel development fee	152400.00	
7	Mark sheet	3940.00	
8	Fine	122520.00	
9	Medical	33800.00	
10	Hostel water charges	57150.00	
11	RAWE	84500.00	
12	Hostel electricity	447470.00	
13	Migration certificate	600.00	
14	Tran	1100.00	
15	Degree Certificate	1100.00	
16	SAF	9700.00	
17	GIS	9996.00	
18.	NSS	740.00	
19	Rank card	330.00	
20	CLC	1250.00	
21	Hostel caution money	4800.00	
22	Establishment chares	497600.00	
23	Athletic	19400.00	
24	Literacy club	21850.00	
25	Dramatic club	19400.00	
26	College commemoration	15050.00	

27	Hostel common room	23800.00	
28	Placement cell	19400.00	
29	Student union fee	19400.00	
30	NCC	970.00	
31	Red cross	5980.00	
32	Cost sharing course fee	1860000.00	
	Total: (D)	4608016.00	
E.	Miscellaneous:		
1.	Study Loan	62665.00	
2.	Fine	50.00	
3.	Excess money Collection	14978.00	
	Total: (E)	77693.00	
	Grand Total (A+B+C+D+E)	16168485.00	
	Add OB	677747.00	
	GRAND TOTAL	16846232.00	

Details of Expenditure of College of Horticulture, Bhawanipatna for the year 2013-14 :-

Sl. No.	Head of Account	Expenditure during the year 2013-14	Remarks
A.	Recurring Grant		
1	TE	53356.00	
2	OE including leverage	20000.00	
3	Telephone	4165.00	
4	RRT	59439.00	
5	Filed expenses	50000.00	
6	Exam expenses	152807.00	
7	RMV/POL	55412.00	
8	Contractual engagement	246224.00	
9	Game/sports/cultural	12000.00	
10	Stationary & printing	15000.00	
11	Postage	2000.00	
12	Hostel establishment	350850.00	
13	PTT	56941.00	
	Total: (A)	1078194.00	
B.	ICAR Grant: -		

1	ICAR grant	1239147.00	
Total: (B)		1239147.00	
C.	Other than Grants		
1	NSS	8095.00	
2	NTS	56000.00	
3	AICRP (Floriculture)	174800.00	
4	ELU	2986696.00	
5.	WODC	1361594.00	
6	AINRPOG	1032979.00	
7	UG merit scholarship	124400.00	
Total: (C)		5744564.00	
D.	Students fund		
1	Athletic	19200.00	
2	Study loan	62665.00	
3	Commemoration	11760.00	
4	Dramatic	16800.00	
5	Literacy	16800.00	
6	Hostel Contingency	15000.00	
7	RAWE	18678.00	
8	Laboratory Expenses	9986.00	
9	Annual Function	15700.00	
Total: (D)		186589.00	
E.	Miscellaneous		
1	Deposited to COF, OUAT (student fund)	4344443.00	
2.	Refund of excess money	76404.00	
3.	Germ plasma Bank	30000.00	
Total: (E)		4450847.00	
Grand Total(A+B+C+D+E)		12699341.00	
	Add CB	4146891.00	
GRAND TOTAL		16846232.00	

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

Name of the bank	A/C No.	Closing balance in pass book as on 31.03.2014	Closing balance in bank as mentioned in cash book	Difference
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Utkal Gramina Bank, Chipilima	12087000502	9660000.65	4146891.00	5513109.65
Total:		9660000.65	4146891.00	5513109.65

RECONCILIATION: -

1) Account No. 12087000502, Utkal Gramina Bank, Chipilima.

a) Amount as per cash book as on 31.03.2014	Rs. 4146891.00
b) Add amount shown payment during the year	
2013-14 encashed after 31.03.2014 (+)	Rs. 5887676.00

Details: -

Cheque No./Date	Amount	Date of encashment
62968/07.02.14	7000	11.04.14
62997/22.03.14	32800	11.04.14
63158/22.03.14	3000	03.04.14
63159/22.03.14	3000	03.04.14
63164/22.03.14	6339	05.04.14
63165/24.03.14	27195	20.05.14
63173/24.03.14	1600	02.04.14
63175/25.03.14	23390	09.04.14
63176/25.03.14	4500	23.04.14
63178/29.03.14	2000	05.05.14
63180/29.03.14	375502	02.04.14
63181/29.03.14	2599473	02.04.14
63182/29.03.14	47100	05.04.14
63183/29.303.14	15000	05.04.14

63184/29.03.14	23219	29.04.14
		.04.04.14
63185/31.03.14	14000	04.04.14
63186/31.03.14	57600	04.04.14
63187/31.03.14	12500	05.04.14
63188/31.03.14	61900	05.04.14
63189/31.03.14	130679	05.04.14
63190/31.03.14	47275	04.04.14
63191/31.03.14	22501	15.04.14
63192/31.03.14	8820	15.04.14
63193/31.03.14	39798	24.04.14
63194/31.03.14	38179	15.05.14
63195/31.03.14	12000	07.05.14
63196/31.03.14	12000	07.05.14
63197/31.03.14	12000	07.05.14
63198/31.03.14	12000	13.05.14
63199/31.03.14	8000	07.05.14
63200/31.03.14	4800	13.05.14
63201/31.03.14	4800	16.05.14
63202/31.03.14	4110	17.05.14
63203/31.03.14	4000	26.05.14
63204/31.03.14	4000	12.06.14
63205/31.03.14	19614	03.06.14
63206/31.03.14	12240	26.05.14
63207/31.03.14	17220	07.06.14
63208/31.03.14	11000	28.06.14
63209/31.03.14	17000	17.06.14
63210/31.03.14	8136	12.06.14
63211/31.03.14	398	26.05.14
63212/31.03.14	19575	07.08.14
63213/31.03.14	1500	23.06.14
63214/31.03.14	3780	06.06.14
63215/31.03.14	4822	24.06.14
63216/31.03.14	6200	21.07.14

63217/31.03.14	29100	10.06.14
63218/31.03.14	2419	12.06.14
63219/31.03.14	13200	13.06.14.
63220/31.03.14	111700	13.06.14
63222/31.03.14	30400	13.06.14
63223/31.03.14	155023	14.06.14
63224/31.03.14	72848	25.06.14
63225/31.03.14	82855	07.08.14
63226/31.03.14	69459	25.06.14
63227/31.03.14	2000	28.06.14
63228/31.03.14	318049	26.05.14
63229/31.03.14	1125374	26.05.14
63230/31.03.14	5911	23.06.14
63231/31.03.14	1568	23.06.14
63232/31.03.14	11936	30.06.14
63233/31.03.14	850	30.06.14
63234/31.03.14	4406	30.06.14
63235/31.03.14	47013	30.06.14
TOTAL	5887676	

c) Deduct amount shown receipt in cash book during

2013-14 credited to pass book after 31.03.14 (-) Rs. 523479.00

Cash book date.	Amount	Credited to pass book
28.03.14	42800.00	05.04.14
28.03.14	130679.00	19.04.14
31.03.14	200000.00	29.04.14
29.03.14	150000.00	19.04.14
Total	523479.00	

d) Add amount not reconciled	(+)	Rs. 148912.65
e) Amount as per pass book as on 31.03.14		Rs. 9660000.65

As seen from the above table the difference amount of Rs. 5491662.65 has not been reconciled till the close of the audit. Steps need be taken to reconcile the same and shown to next audit. Till then **Rs. 5491662.65** is kept under objection.

STOCK POSITION :-

All stock and stores purchased during the year under audit were duly entered in the stock register. But Dead Stock Register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

INVESTMENT :-

No investment has been made during the year 2013-14.

ADVANCES :-

The payment & adjustment of the advances have not been shown in the cash book properly. Advances paid to different persons were shown as final expenditure in the cash book. Outstanding position do not form a part of opening balance as well as closing balance at the beginning and end of the year.

The audit on the accounts of College of Agriculture, Chipilima for the year 2012-13 was not conducted by the Local Fund Audit. Hence the opening balance was taken as per the cash book.

An abstract position of the advances paid & adjusted during the year under audit is furnished below-

NAME OF THE CASH BOOK	OUTSTANDING ADVANCE AS ON 01.04.2013	ADVANCE PAID DURING THE YEAR UNDER AUDIT	TOTAL ADVANCE	ADVANCE ADJUSTED DURING THE YEAR UNDER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER CASH BOOK	DIFFERENCE
Main cash	0.00	783531.00	783531.00	767902.00	15629.00	15629.00	0.00

book							
TOTAL	0.00	783531.00	783531.00	767902.00	15629.00	15629.00	0.00

Details of advance outstanding as on 31.03.2014: -

Sl. No.	Name of staffs	Date of payment	Purpose	Amount	Remarks
1	Sri S Pradhan, VAW	30.08.13	Labour payment	4949.00	Adjusted during 2014-15
2	Sri JR Senapati, VAW	10.01.14	Labour payment	800.00	
3	Sri S Pradhan, VAW	14.02.14	Labour payment	4940.00	
4	Sri S Pradhan, VAW	18.02.14	Labour payment	4940.00	
Total:				15629.00	

(A)AINRPOG Scheme

FINANCIAL POSITION :-

THE CASH BOOK	NAME OF	OPENING BALANCE AS ON 01.04.2013	RECEIPT DURING THE YEAR UNDER AUDIT	TOTAL	EXPENDITURE DURING THE YEAR UNDER AUDIT	CLOSING BALANCE AS ON 31.03.2014 AS PER AUDIT	CLOSING BALANCE AS ON 31.03.2014 AS PER CASH BOOK	DIFFERENCE
AINRPOG Scheme CASH BOOK		48925.00	1042089.00	1091014.00	1064078.00	26936.00	26936.00	0.00
Total:		48925.00	1042089.00	1091014.00	1064078.00	26936.00	26936.00	0.00

Cash book wise closing balance as on 31.03.2014 : -

Name of the cash book	In Cash(Rs)	In Bank(Rs)	Total(Rs)

AINRPOG Scheme	0.00	26936.00	26936.00
CASH BOOK			
Total	0.00	26936.00	26936.00

Details of Receipt of AINRPOG Scheme for the year 2013-14 :-

Sl. No.	Head of Account	Receipt during the year 2013-14	Remarks
1	Sale proceed	9110.00	
2	Funds released by associate dean, CH, chipilima	1032979.00	
	Total	1042089.00	

Details of Expenditure of AINRPOG Scheme for the year 2013-14 :-

Sl. No.	Head of Account	Expenditure during the year 2013-14	Remarks
1	Sale proceed deposited to COF, OUAT	9110.00	
2	Remuneration to staffs	307871.00	
3	POL	8651.00	
4	Field expenses	672420.00	
5	Office expenses	26053.00	
6	TA	39973.00	
	Total	1064078.00	

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

Name of the bank	A/C No.	Closing balance in pass book as on 31.03.2014	Closing balance in bank as mentioned in cash book	Difference
Utkal Gramina Bank, Chipilima	12087000499	107786.00	26936.00	80850.00
Total:		107786.00	26936.00	80850.00

RECONCILIATION: -

2) Account No. 12087000499, Utkal Gramina Bank, Chipilima.

a) Amount as per cash book as on 31.03.2014 Rs. 26936.00
 b) Add amount shown payment during the year
 2013-14 encashed after 31.03.2014 (+) Rs. 103351.00

Details:-

Ch. No./dt.	Amount	Date of encashment
0063061/31.03.14	48898.00	02.04.14
0063062/31.03.14	29016.00	03.04.14
0063063/31.03.14	2936.00	05.04.14
0063064/31.03.14	9677.00	15.04.14
0063065/31.03.14	10284.00	15.04.14
0063066/31.03.14	2540.00	23.04.14
Total	103351.00	

c) Deduct amount shown receipt in cashbook
 on 31.03.14 credited to pass book on 15.04.14(-) Rs. 22501.00
 d) Amount as per pass book as on 31.03.14 Rs. 107786.00

(B)Floriculture Scheme

FINANCIAL POSITION:

NAME OF THE	OPENING	RECEIPT	TOTAL	EXPENDITURE	CLOSING	CLOSING	DIFFERENCE
CASH BOOK	BALANCE AS	DURING THE		DURING THE	BALANCE AS	BALANCE AS	

	ON 01.04.2013	YEAR UNDER AUDIT		YEAR UNDER AUDIT	ON 31.03.2014 AS PER AUDIT	ON 31.03.2014 AS PER CASH BOOK	
Floriculture Scheme CASH BOOK	532.00	175114.00	175646.00	173880.00	1766.00	1766.00	0.00
Total:	532.00	175114.00	175646.00	173880.00	1766.00	1766.00	0.00

Cash book wise closing balance as on 31.03.2014 :-

Name of the cash book	In Cash(Rs)	In Bank(Rs)	Total(Rs)
Floriculture Scheme CASH BOOK	0.00	1766.00	1766.00
Total	0.00	1766.00	1766.00

Details of Receipt of Floriculture Scheme for the year 2013-14 :-

Sl. No.	Head of Account	Receipt during the year 2013-14	Remarks
1	Bank interest	314.00	
2	Funds released by associate dean, CH, chipilima	174800.00	
	Total	175114.00	

Details of Expenditure of Floriculture Scheme for the year 2013-14 :-

Sl. No.	Head of Account	Expenditure during the year 2013-14	Remarks
1	Bank charge	80.00	
2	Remuneration to staffs	4500.00	
3	Project work	3500.00	
4	Field expenses	146538.00	

5	Office expenses	1228.00
6	TA	18034.00
	Total	173880.00

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

Name of the bank	A/C No.	Closing balance in pass book as on 31.03.2014	Closing balance in bank as mentioned in cash book	Difference
Utkal Gramina Bank, Chipilima	8400300373	1766.00	1766.00	0.00
Total:		1766.00	1766.00	0.00

16.67 - College of Forestry, Bhubaneswar

1.	Name of the Institution	College of Forestry
2.	Year of Accounts under Audit :	2013-14
3.	Name of the Local Authority during the year of A/Cs	1)Dr. C.R Mohanty, 04.04.13 to 16.06.13. 2)Dr. P.K. Swain, 17.06.13 to 11.07.13 3)Dr. M.M Hussain, 12.07.13 to 31.03.14
4.	Name of the Local Authority at the time of Audit :	Dr. M.M Hussain
5.	Duration of Audit :	9 days in terms of Party. 03.05.16 to 25.06.16
6.	Name of the Auditors :	Sri Pradip Kumar Sahoo, Smt. Monalisha Pradhan

PHYSICAL VERIFICATION : -

The physical verification of cash balance, postage stamps, and fee collection receipt books etc. could not be conducted due to non maintenance of up to date cash book

LIST OF VERIFIED RECORDS:

1. Main cash book
2. Daily Collection Registers.
3. Release register
4. Counterfoils of Misc Receipts (Fee receipt & Misc. receipt)

5. Paid vouchers relating to year 2013-14.
6. Expenditure registers
7. Bank Scroll
8. Stock registers
9. Log Book of vehicles
10. Purchase files
11. Other records & registers as required
12. Students Union cash book

LIST OF IMPORTANT RECORDS NOT MAINTAINED:

1. Advance Ledger/Outstanding advance ledger
2. Register of annual receipts & Expenditure

FINANCIAL POSITION:

The audit on the accounts of College of Agriculture, Chipilima for the year 2012-13 was not conducted by the Local Fund Audit. Hence the opening balance was taken as per the cash book.

NAME OF THE CASH BOOK	OPENING BALANCE AS ON 01.04.2013	RECEIPT DURING THE YEAR UNDER AUDIT	TOTAL	EXPENDITURE DURING THE YEAR UNDER AUDIT	CLOSING BALANCE AS ON 31.03.2014 AS PER AUDIT	CLOSING BALANCE AS ON 31.03.2014 AS PER CASH BOOK	DIFFERENCE
Main Cash Book	35289.00	7836782.00	7872071.00	7819914.00	52157.00	52157.00	0.00
Students union cash book	90645.00	117787.00	28432.00	65920.00	142512.00	142512.00	0.00
Total:	125934.00	7954569.00	8080503.00	7885834.00	194669.00	194669.00	0.00

In last and previous Audit report for the year 2012-13 the closing balance of revolving fund cash book was Rs. 1188.00 but it was seen that there is no separate revolving fund cash book in Forestry College. All transactions of revolving fund has been reflected in main cash book. Hence the opening balance for revolving fund cash book was not taken into account.

Cash book wise closing balance as on 31.03.2014 : -

Name of the cash book	In Cash(Rs)	In Bank(Rs)	Total(Rs)

Main Cash Book	0.00	52157.00	52157.00
Students union cash book	0.00	142512.00	142512.00
Total	0.00	194669.00	194669.00

Details of Receipt of main cash book of College of Forestry for the year 2013-14 :-

Sl. No.	Head of Account	Receipt during the year 2013-14	Remarks
A.	Recurring Grant		
1	TE	40000.00	
2	OE including leverage	20000.00	
3	Electricity	170000.00	
4	Telephone	5000.00	
5	Sweeper(outsourcing)	60000.00	
6	Exam expenses	346000.00	
7	Laboratory Expenses	30000.00	
8	RMV/POL	40000.00	
9	Contractual engagement	35000.00	
10	Remuneration to PTT	300000.00	
11	Security Guard	181200.00	
12	Forest experimental learning	150000.00	
13	Postage	5000.00	
14	Study Tour	60000.00	
15	Nursery Management	42000.00	
16	Repair of equipment & furniture	15000.00	
17	Plantation	50000.00	
Total: (A)		1549200.00	
B.	ICAR Grant: -		
1	ICAR grant	280000.00	
2	ICAR mega seed project	12000.00	
Total: (B)		292000.00	
C.	Other than Grants		
1	UG merit scholarship	119400.00	
2	NSS	20025.00	

3	NTS	56000.00
4	PG merit scholarship	132000.00
Total: ©		327425.00
D.	Students fund	
1	Tuition fee	847000.00
2	Hostel seat rent	222900.00
3	Admission fee	39300.00
4	Identity card	200.00
5	Examination fee	229500.00
6	Registration fee	100.00
7	TC	100.00
8	Hostel development fee	128800.00
9	Mark sheet	18570.00
10	Fine	4760.00
11	Medical	45400.00
12	Hostel water charges	52200.00
13	SSG	135.00
14	RAWE	83000.00
15	Hostel electricity	651045.00
16	Cost sharing course fee	1680000.00
17	Breakage charge	46440.00
18.	PG thesis exam/.	31500.00
19	SAF	10350.00
20	GIS	11298.00
21	NSS	1200.00
22	College development	12200.00
23	Hostel caution money	4000.00
24	Establishment chares	424800.00
25	Athletic	20700.00
26	Literacy club	23050.00
27	Dramatic club	20700.00
28	College commemoration	20110.00
29	Hostel common room	18400.00
30	Placement cell	18000.00
31	Student union fee	20700.00
32	NCC	1035.00

33	Red cross	9600.00	
34	College sale proceed	34425.00	
	Total: (D)	4731518.00	
E.	Miscellaneous:		
1.	RTI	16.00	
2.	Study stipend	66800.00	
3.	Study Loan	236470.00	
4.	PG entrance exam.	11550.00	
5.	Offered funds	74000.00	
6.	Equipment	498098.00	
7.	Sale proceed of revolving fund	49705.00	
	Total: (E)	936639.00	
	Grand Total (A+B+C+D+E)		
	Add OB	35289.00	
	GRAND TOTAL	7872071.00	

Details of Expenditure of main cash book of College of Forestry for the year 2013-14 :-

Sl. No.	Head of Account	Expenditure during the year 2013-14	Remarks
A.	Recurring Grant		
1	TE	31967.00	
2	OE including leverage	23835.00	
3	Electricity	118945.00	
4	Telephone	2352.00	
5	Sweeper(outsourcing)	56800.00	
6	Exam expenses	185582.00	
7	RMV/POL	39933.00	
8	Contractual engagement	35000.00	
9	Remuneration to PTT	298550.00	
10	Security Guard	166185.00	
11	Forest experimental learning	84161.00	
12	Postage	2000.00	
13	Study Tour	59700.00	
14	Nursery Management	42000.00	
15	Plantation	50000.00	
	Total: (A)	1197010.00	

B.	ICAR Grant: -		
1	ICAR grant		279866.00
Total: (B)			279866.00
C.	Other than Grants		
1	UG merit scholarship		107600.00
2	NTS		56000.00
3	PG merit scholarship		120000.00
4	Free studentship		7000.00
Total: ©			290600.00
D.	Students fund		
1	NSS		16218.00
2	Student union fee		26000.00
3	Laboratory expenses		29991.00
4	NCC		1035.00
5	Red cross		9600.00
Total: (D)			82844.00
E.	Miscellaneous		
1	Repair		12350.00
2	Study stipend		66800.00
3	Study Loan		236470.00
	Annual Function		13000.00
4	PG entrance exam.		8950.00
5	PG counseling		2600.00
6	Offered funds		35000.00
7	Equipment		498088.00
8	Sale proceed of revolving fund		23000.00
9	Refund of excess amount(student fund)		26722.00
10	Diversion to students fund cash book		115610.00
11	Deposited to Dean Research		38393.00
12	Deposited DSW		554887.00
13.	Deposited to COF		4337724.00
Total: (E)			5969594.00
Grand Total(A+B+C+D+E)			7819914.00
	Add CB		52157.00
GRAND TOTAL			7872071.00

Details of Receipt of student union cash book of College of Forestry for the year 2013-14 :-

SI. No.	Head of Account	Receipt during the year 2013-14	Remarks
1	Bank interest	2177.00	
2	Receipt from Dean, College of Forestry	115610.00	
	Total:	117787.00	
	Add OB	90645.00	
	Grand Total	208432.00	

Details of Expenditure of student union cash book of College of Forestry for the year 2013-14 :-

SI. No.	Head of Account	Receipt during the year 2013-14	Remarks
1	Printing	21280.00	
2	Orchestra	21670.00	
3	Refreshment	4500.00	
4	Stationery	1170.00	
5	Sports	17300.00	
	Total	65920.00	
	Add CB	142512.00	
	Grand Total	208432.00	

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

Name of the bank	A/C No.	Closing balance in pass book as on 31.03.2014	Closing balance in bank as mentioned in cash book	Difference	Name of the cash book
SBI,OUAT Branch.	31445445070	1701816	52157.00	1649659.00	Main cash book
	31321537813	142512.00	142512.00	0.00	Student fund cash book
Total:		1844328.00	194669.00	1649659.00	

RECONCILIATION: -

1) Account No. 31445445070, SBI,QUAT Branch

a) Amount as per cash book as on 31.03.2014 Rs. 52157.00

b) Add amount shown payment during the year

2013-14 encashed after 31.03.2014 (+) Rs. 1645547.00

Details: -

Ch. No./dt.	Amount	Date of encashment
649702/29.03.14	267.00	02.04.14
649703/31.03.14	8340.00	03.04.14
361299/29.03.14	1388.00	03.04.14
649710/31.03.14	7500.00	03.04.14
649712/31.03.14	5000.00	03.04.14
649711/31.03.14	4862.00	03.04.14
649709/31.03.14	2400.00	03.04.14
361264/25.03.14	12000.00	04.04.14
361227/30.01.14	2700.00	05.04.14
649706/31.03.14	600.00	05.04.14
649713/31.03.14	2188.00	05.04.14
649705/31.03.14	6493.00	05.04.14
649704/31.03.14	150494.00	05.04.14
649714/31.03.14	1000.00	05.04.14
361279/29.03.14	4500.00	07.04.14
361277/29.03.14	12000.00	07.04.14
361291/29.03.14	960.00	07.04.14
649707/31.03.14	91600.00	07.04.14
649708/31.03.14	30000.00	07.04.14
361290/29.03.14	944.00	09.04.14
649715/31.03.14	9650.00	12.04.14
649723/31.03.14	4300.00	12.04.14
649718/31.03.14	34700.00	22.04.14
649725/31.03.14	14500.00	23.04.14
649719/31.03.14	21200.00	23.04.14
649717/31.03.14	29299.00	23.04.14
649724/31.03.14	43300.00	23.04.14
649722/31.03.14	44500.00	23.04.14
361300/29.03.14	8362.00	24.04.14
649727/31.03.14	500.00	28.04.14
649728/31.03.14	5770.00	28.04.14
361293/29.03.14	968.00	29.04.14
649729/31.03.14	1100.00	01.05.14
649732/31.03.14	12655.00	06.05.14
649726/31.03.14	393591.00	07.05.14
649733/31.03.14	4743.00	07.05.14
649734/31.03.14	11900.00	07.05.14
649736/31.03.14	8871.00	08.05.14
649720/31.03.14	70439.00	09.05.14
649744/31.03.14	8000.00	09.05.14
649747/31.03.14	307687.00	13.05.14
649738/31.03.14	134.00	13.05.14
361273/28.03.14	960.00	14.05.14
649739/31.03.14	16800.00	14.05.14
649737/31.03.14	10.00	14.05.14
649743/31.03.14	26700.00	15.05.14
649735/31.03.14	63900.00	15.05.14
649743/31.03.14	3807.00	16.05.14
361286/29.03.14	1000.00	20.05.14

649745/31.03.14	1000.00	21.05.14
649741/31.03.14	2213.00	21.05.14
361287/29.03.14	1000.00	21.05.14
649716/31.03.14	4300.00	22.05.14
361296/29.03.14	960.00	24.05.14
361289/29.03.14	944.00	24.05.14
361285/29.03.14	952.00	28.05.14
361297/29.03.14	6706.00	28.05.14
649746/31.03.14	1000.00	02.06.14
361292/29.03.14	944.00	05.06.14
649731/31.03.14	39997.00	06.06.14
649701/29.03.14	952.00	09.06.14
649721/31.03.14	62366.00	10.06.14
361294/29.03.14	968.00	12.06.14
361283/29.03.14	968.00	13.06.14
361281/29.03.14	944.00	20.06.14
361284/29.03.14	1260.00	23.06.14
649746/31.03.14	1000.00	02.06.14
649730/31.03.14	22491.00	27.06.14
Total:	1645547.00	

c) Deduct MCC charge/account keeping charge etc.

debited from pass book not shown in cash book

up to 2013-14 (-) Rs. 950.00

d) Add amount not reconciled (+) Rs. 5062.00

e) Amount as per pass book as on 31.03.14 Rs. 1701816.00

As seen from the above table the difference amount of Rs. 5062.00 has not been reconciled till the close of the audit. Steps need be taken to reconcile the same and shown to next audit. Till then **Rs. 5062.00** is kept under objection.

STOCK POSITION :-

All stock and stores purchased during the year under audit were duly entered in the stock register. But Dead Stock Register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

INVESTMENT :-

No investment has been made during the year 2013-14.

ADVANCES :-

The payment & adjustment of the advances have not been shown in the cash book properly. Advances paid to different persons were shown as final expenditure in the cash book. Outstanding position do not form a part of opening balance as well as closing balance at the beginning and end of the year.

The audit on the accounts of College of Agriculture, Chipilima for the year 2012-13 was not conducted by the Local Fund Audit. Hence the opening balance was taken as per the cash book.

An abstract position of the advances paid & adjusted during the year under audit is furnished below-

NAME OF THE CASH BOOK	OUTSTANDING ADVANCE AS ON 01.04.2013	ADVANCE PAID DURING THE YEAR UNDER AUDIT	TOTAL ADVANCE	ADVANCE ADJUSTED DURING THE YEAR UNDER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER CASH BOOK	DIFFERENCE
Main cash book	4243.00	460186.00	464429.00	460186.00	4243.00	4243.00	0.00

Students fund cash book	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	4243.00	460186.00	464429.00	460186.00	4243.00	4243.00	0.00

Details of outstanding advance as on 31.03.2014:

The details of outstanding advance of college of forestry , OUAT, Bhubaneswar as on 31.03.2014 is furnished below.

Sl. No.	Vr. No/date	Amount	Name of staffs	Purpose	Sanctioning Authority	Remarks
1.	04/24.07.12	4243.00	Sri Manoj Ku. Tripathy, Sr. Typist	Purchase of postage stamp	Dr. M.M Hussain	--
Total:		4243.00				

As per Govt. order No. 2221/F dtd. 08.03.2002, annual advance paid and remained outstanding for more than one year is to be treated as insecure advance and a loss to the auditee institution. Hence such outstanding advance is suggested for recovery from the officers who granted the same and the payee in equal proportion in accordance with DLFA order No. 15179/DLFA dtd. 23.09.2013. Hence for above outstanding advance of Rs. 4243.00 is insecured and suggested for recovery from the following persons responsible for it.

- 1) Sri Manoj Kumar Tripathy, Sr. Typist Rs. 2121.00
- 2) Dr. M.M Hussain, Dean Rs. 2122.00

IRREGULARITIES:

16.67.1 - Less payment shown than the actual amount in cash book

On scrutiny paid voucher no. 251/29.03.2014 it was noticed that, a sum of Rs. 674.00 was paid to Sri Manoranjan Mohanty, SMS KVK, Dhenkanal towards cost of evaluation of examination paper and travelling allowance. On checking the said bill of Sri Mohanty the actual amount of the bill was found Rs. 764.00 instead of writing Rs. 764/- a sum of Rs. 674.00 was shown payment resulting closing balance reduced by Rs. 90.00 (764.00 - 674.00) which needs reconciliation by way of increasing the closing balance and compliance reported to next audit.

16.67.2 - Excess payment of T.A.

On scrutiny paid voucher no. 13/12.08.13 w.r.t. cash book it was seen that, a sum of Rs. 10513.00 (344.00 + 10169.00) was paid to Dr. S. Umesh Kanna, Asst. Prof. towards evaluation of answer papers and T.A. for the period from 03.07.13 to 09.07.13. Scrutiny sub vouchers submitted by Dr. Kanna, it was noticed that, he has claimed T.A. from Mellegapalayam to BBSR and BBSR to Mellegapalayam via Coimbatore and Chennai Central. He has performed his journey by train from Coimbatore to Chennai Central in first class A.C. and paid Rs. 1557.00 on 03.07.2013. Then from Chennai to BBSR in Second class A.C. On return journey he travelled from BBSR to Chennai in second class A.C. and then Chennai to Koimbatore in second class A.C. and paid Rs. 1007.00. During the journey period the basic pay of Dr. Kanna was Rs. 25680.00 and G.P. Rs. 7000.00. As per Finance Deptt. Letter No. 16638/ 02.04.2011 he is eligible to journey by train in A.C. two tire class. But Dr. Kanna claimed and paid T.A. from Coimbatore to Chennai Central for A.C. first class of Rs. 1557.00 which can't be accepted. He entitled for A.C. two tire. As a result a sum of Rs. 550.00 (Rs. 1557.00 - Rs. 1007.00) was paid in excess to Dr. Kanna which needs recovery. On issue of objection memo the local authority failed to comply. Hence the excess amount may be recovered from Dr. Kanna, Asst. Prof., TNAU, Mellegapalayam failing which the following persons are held responsible.

- 1) Sri Kunja Bihari Swain, S.O. - Rs. 275.00

2) Dr. M.M. Hussain, Dean - Rs. 275.00

16.67.3 - Excess payment on purchase of chemicals

On scrutiny the following paid vouchers it was seen that, chemicals were purchased from M/S. Discovery, BBSR. As per the general guidelines issued by the University, on purchase of chemicals 5% discount will be allowed by the farms on basic price of the chemicals. But in this cases the farm was not allowed discount resulting excess payment of Rs. 1497.00 which needs recovery from the farm M/S. Discovery, BBSR. The details of purchase of chemical is furnished below:

Vr. No./Date	Amount Paid			Amount Due					Excess
	Cost of Chemicals	VAT @ 13.5 %	Amt. paid	Cost of Chemicals	Discount @ 5%	Net amount	VAT @ 13.5%	Amount	
1	2	3	4 (2 + 3)	5	6	7 (5 – 6)	8	9 (7 + 8)	10 (4 – 9)
308/31.03.14	19816.00	2675.00	22491.00	19816.00	991.00	18825.00	2541.00	21366.00	1125.00
355/31.03.14	6610.00	890.00	7500.00	6610.00	330.00	6280.00	848.00	7128.00	372.00
TOTAL									1497.00

On issue of objection memo the local authority failed to comply. Hence the excess amount may be recovered from farm M/S. Discovery, BBSR failing which the following persons are held responsible. In exit conference the Local Authority deposited the amount Rs. 1497.00 vide MR No. 44/dtd. 07.06.2017 which is verified by the audit as well as bank pass book of OUAT. Hence the objection is dropped.

1) Sri Kunja Bihari Swain, S.O. - Rs. 748.00

2) Dr. M.M. Hussain, Dean - Rs. 749.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Dr. M.M Hussain	Dean	College of Forestry	1597.00
2	Sri Manoj Ku. Tripathy	Jr. Typist	College of Forestry, OUAT, BBSR	1598.00
3	Sri Kunja Bihari Swain	Retired S.O	College of Forestry, OUAT, BBSR	1598.00

16.68 - Dean Students Welfare

1	Name of the Institution :	Dean Students welfare
2	Year of Accounts under Audit :	2013-14
3	Name of the Local Authority during the year of A/Cs	Dr. Rabindra ku. Das, Dean
4	Name of the Local Authority at the time of Audit :	Dr. Laxman Ku. Babu, Dean

5	Duration of Audit :	10 days in terms of Party.
6	Name of the Auditors :	Sri Pravakara Sahu, Sri Pradip Kumar Sahoo

PHYSICAL VERIFICATION :-

Physical verification of liquid cash & postage stamp was conducted on the day of commencement of audit i.e on dtd. 14.07.16 before transaction & found as follows.

Sl. No.	Particular	Physical Value	Actual Value	Difference	Remarks
1	Liquid Cash	0	0	0	--
2	Stamp account	552.00	552.00	0.00	--

LIST OF VERIFIED RECORDS:

1. Main cash book
2. Revolving fund cash book
3. Release register
4. Counterfoils of Misc Receipts
5. Paid vouchers relating to year 2013-14.
6. Expenditure registers
7. Bank Scroll
8. Stock registers
9. Postage stamp account
10. Log Book of vehicles
11. Purchase files
12. Other records & registers as required

FINANCIAL POSITION:

NAME OF THE CASH BOOK	OPENING BALANCE AS ON 01.04.2013	RECEIPT DURING THE YEAR UNDER AUDIT	TOTAL	EXPENDITURE DURING THE YEAR UNDER AUDIT	CLOSING BALANCE AS ON 31.03.2014 AS PER AUDIT	CLOSING BALANCE AS ON 31.03.2014 AS PER CASH BOOK	DIFFERENCE
MAIN CASH BOOK	237413.00	12127875.00	12365288.00	12305125.00	60163.00	60163.00	0.00

Cash book wise closing balance as on 31.03.2014 : -

Name of the cash book	In Cash(Rs)	In Bank(Rs)	Total(Rs)
Main Cash Book	0.00	60163.00	60163.00

Head wise receipt & expenditure statement of DSW (Main cash book) for 2013-14: -

Receipt			Expenditure		
Sl. No.	Receipt	Amount	Sl. No.	Expenditure	Amount
1.	Electricity	8000000.00	1.	Electricity	7999610.00
2.	OE	25000.00	2.	OE	25000.00
3.	Telephone	10000.00	3.	Telephone	5476.00
4.	Games/Sport/Culture	600000.00	4.	Games/Sport/Culture	599910.00
5.	POL	25000.00	5.	POL	25000.00
6.	Conveyance allowance	125000.00	6.	Conveyance allowance	281159.00
7.	TE	12000.00	7.	TE	5825.00
8.	Cultural	305000.00	8.	Cultural	79560.00
9.	NSS	518500.00	9.	NSS	462700.00
10.	ICAR	1700000.00	10.	ICAR	1698607.00
11.	Physical endurance test	47740.00	11.	Physical endurance test	87740.00
12.	Refund of unspent expenditure	225665.00	12.	TJ park scholarship	121945.00
13.	Remuneration to contractual staff	15000.00	13.	Remuneration to contractual staff	52291.00
14.	Entrance test	40000.00	14.	TATA Bench Fees	23250.00
15.	Foundation day	3000.00	15.	Telephone rental	99914.00
16.	Award of prize	7000.00	16.	Foundation day	3000.00
17.	Hostel caution money	4200.00	17.	Hostel caution money	4200.00
18.	Blood donation camp	4575.00	18.	Award of prize	7000.00
19.	TJ park scholarship	121945.00	19.	Hostel contingency	170000.00
20.	TATA Bench Fees	23250.00	20.	Compensation of Raging	200000.00
21.	Telephone rental	100000.00	21.	Deposited to COF, OUAT	352938.00
22.	Honorarium	45000.00			
23.	Hostel contingency	170000.00			
	Total	12127875.00		Total	12305125.00

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

Name of the bank	A/C No	Closing balance in pass book as on 31.03.2014	Closing balance in bank as mentioned in cash book	Difference	Name of the cash book
SBI, OUAT Branch.	10173711706	4383159.50	60163.00	4322996.50	Main cash book

RECONCILIATION : -

1.Account No. 10173711706 , SBI, OUAT Branch of main cash book : -

- a) Amount as per cash book as on 31.03.2014 Rs. 60163.00
- b) Add amount shown payment during the year
- 2013-14 encashed after 31.03.2014 (+) Rs. 4339926.00.00

Details: -

Ch. No./dt.	Amount	Date of encashment
143525/10.10.13	300.00	16.05.14
143592/29.01.14	2700.00	22.04.14
143514/29.01.14	5850.00	22.04.14
361339/25.03.14	1650.00	04.04.14
361349/25.03.14	2200.00	04.04.14
361351/27.03.14	2053000.00	02.04.14
361352/27.03.14	45452.00	02.04.14
361355/28.03.14	345838.00	04.04.14
361358/29.03.14	22068.00	02.04.14
361367/29.03.14	4750.00	02.04.14
361373/31.03.14	1800.00	05.04.14
361379/31.03.14	2400.00	23.04.14
361380/31.03.14	3900.00	07.04.14
361381/31.03.14	3900.00	03.04.14
361382/31.03.14	2250.00	09.04.14
361383/31.03.14	3250.00	05.04.14
361384/31.03.14	3600.00	19.05.14
361385/31.03.14	3250.00	07.05.14

361386/31.03.14	3250.00	10.04.14
361387/31.03.14	2700.00	10.04.14
361388/31.03.14	1950.00	11.04.14
361389/31.03.14	9750.00	19.04.14
361390/31.03.14	7800.00	01.05.14
361391/31.03.14	2250.00	07.05.14
361392/31.03.14	2700.00	04.04.14
361393/31.03.14	2700.00	04.04.14
361394/31.03.14	7150.00	09.05.14
361395/31.03.14	6678.00	07.04.14
361396/31.03.14	7800.00	23.04.14
361397/31.03.14	5400.00	23.04.14
361398/31.03.14	10350.00	02.05.14
361399/31.03.14	1800.00	02.04.14
361400/31.03.14	900.00	05.04.14
640501/31.03.14	1500.00	14.05.14
640502/31.03.14	1950.00	07.04.14
640503/31.03.14	4235.00	11.04.14
640504/31.03.14	2715.00	11.04.14
640505/31.03.14	4675.00	12.04.14
640506/31.03.14	3237.00	12.04.14
640507/31.03.14	3237.00	16.04.14
640508/31.03.14	1728.00	11.06.14
640509/31.03.14	1728.00	23.04.14
640510/31.03.14	769.00	22.04.14
640511/31.03.14	3250.00	25.04.14
640512/31.03.14	1800.00	11.06.14
640513/31.03.14	7800.00	17.06.14
640514/31.03.14	4950.00	19.06.14
640515/31.03.14	3554.00	15.04.14
640516/31.03.14	1800.00	19.05.14
640517/31.03.14	3125.00	09.04.14
640518/31.03.14	900.00	09.04.14
640519/31.03.14	1500.00	05.04.14

640520/31.03.14	1500.00	07.05.14
640521/31.03.14	900.00	07.05.14
640522/31.03.14	900.00	04.04.14
640523/31.03.14	900.00	04.04.14
640524/31.03.14	3600.00	11.04.14
640525/31.03.14	4800.00	09.05.14
640526/31.03.14	1200.00	19.04.14
640527/31.03.14	4200.00	25.04.14
640528/31.03.14	2400.00	30.04.14
640529/31.03.14	900.00	03.04.14
640530/31.03.14	3300.00	10.04.14
640531/31.03.14	2700.00	11.04.14
640532/31.03.14	4500.00	19.04.14
640533/31.03.14	3600.00	01.05.14
640534/31.03.14	1800.00	07.04.14
640535/31.03.14	3600.00	12.04.14
640536/31.03.14	3600.00	23.04.14
640537/31.03.14	900.00	23.04.14
640538/31.03.14	900.00	07.04.14
640539/31.03.14	1955.00	11.04.14
640540/31.03.14	900.00	007.04.14
640541/31.03.14	1640.00	15.04.14
640542/31.03.14	600.00	21.04.14
640543/31.03.14	600.00	11.06.14
640544/31.03.14	1442.00	19.05.14
640545/31.03.14	6600.00	29.05.14
640546/31.03.14	900.00	19.05.14
640547/31.03.14	4162.00	04.04.14
640548/31.03.14	3750.00	05.04.14
640549/31.03.14	5634.00	15.04.14
640550/31.03.14	1050.00	05.04.14
640551/31.03.14	4420.00	05.04.14
640552/31.03.14	3900.00	05.04.14
640553/31.03.14	730.00	05.04.14
640554/31.03.14	1850.00	05.04.14

640555/31.03.14	1000.00	10.04.14
640556/31.03.14	472500.00	30.06.14
640557/31.03.14	26985.00	30.04.14
640558/31.03.14	399122.00	02.05.14
640559/31.03.14	400000.00	29.05.14
640560/31.03.14	146454.00	31.05.14
640561/31.03.14	3045.00	24.04.14
640562/31.03.14	23250.00	24.04.14
640563/31.03.14	88255.00	01.05.14
640564/31.03.14	55800.00	01.05.14
640565/31.03.14	1393.00	01.05.14
Total	4339926.00	

c) Deduct amount shown receipt on

31.03.2014 credited o pass book

after 31.03.14 (-) Rs. 45321.00

Date of receipt	Amount	Credit to pass book
31.03.14	6807.00	04.04.14
31.03.14	15264.00	04.04.14
31.03.14	23250.00	24.04.14
Total	45321.00	

d) Deduct Amount not reconciled Rs. 62250.50

e) Amount as per pass book as on 31.03.14 Rs. 4383159.50

As seen from the above table the difference amount of Rs. 62250.50 has not been reconciled till the close of the audit. Steps need be taken to reconcile the same and shown to next audit. Till then **Rs.62250.50** is kept under objection.

STOCK POSITION :-

All stock and stores purchased during the year under audit were duly entered in the stock register. But Dead Stock Register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

INVESTMENT :-

No investment has been made during the year 2013-14.

ADVANCES :-

The payment & adjustment of the advances have not been shown in the cash book properly. Advances paid to different persons were shown as final expenditure in the cash book. Outstanding position do not form a part of opening balance as well as closing balance at the beginning and end of the year .

An abstract position of the advances paid & adjusted during the year under audit is furnished below-

NAME OF THE CASH BOOK	OUTSTANDING ADVANCE AS ON 01.04.2013	ADVANCE PAID DURING THE YEAR UNDER AUDIT	TOTAL ADVANCE	ADVANCE ADJUSTED DURING THE YEAR UNDER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER CASH BOOK	DIFFERENCE
Main cash book	5000.00	727625.00	732625.00	727625.00	5000.00	0.00	0.00
TOTAL	5000.00	727625.00	732625.00	727625.00	5000.00	0.00	0.00

As per last Audit Report No. 102751/2015-16 for the year 2012-13, and advance of Rs. 5000.00 has been remaining outstanding before the year 2011-12. But the details of advance outstanding was not available in that Audit report. Hence present audit could not able to furnished the details of outstanding list of DSW as on 31.03.2014.

2. Hostel Establishment Fees Account cash book.

Sl. No.	Particular	Amount
1	OB as on 01.04.13	2337716.39
2	Receipt during 213-14	5031182.00
3	Total	7368898.39
4	Expenditure during the year 2013-14	4887926.00
5	Closing Balance as on 31.03.2014 as per audit	2480972.39

6	Closing Balance as on 31.03.2014 as per cash book	2480945.39
7	Difference	27.00 (as per last audit report)

Details of closing balance as per cash book as on 31.03.2014

Cash = Rs. 0.00

Bank= Rs. 2480945.39

Total= Rs. 2480945.39

Amount as per pass book account No. 10173713588, SBI, OUAT Branch as on 31.03.2014= Rs. 2690354.39

Difference=209409.00

Reconciliation: -

1.Amount as per cash book=	Rs. 2480945.39
2.Add interest not taken to cash book	(+) Rs.81623.00
30.06.13	Rs. 47476.00
31.12.13	Rs. 34147.00
Total:	Rs. 81623.00
3.Add amount paid during 2013-14	
encashed after 31.03.2014=	(+) Rs. 36800.00

<u>Ch. No./dt.</u>	<u>Amount</u>	<u>date of encashment</u>
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895620/31.03.14	21500.00	03.04.14
895614/07.03.14	15300.00	07.04.14

4.Deduct MCC charge debited by bank

Not shown in cash book during the year 213-14 (-) Rs. 990.00

5.Deduct amount less shown in cash book (-) Rs. 35100.00

than the actual payment vide vr. No. 163/06.03.14

(39000.00-3900.00)

6.Deduct amount shown deposit in cash book

on 31.03.14 credited to pass book on 05.04.14 (-) Rs. 600.00

6. Add Amount not reconciled (+) Rs. 127676.00

7. Amount as per pass book as on 31.03.2014 Rs. 2690354.39

As seen from the above table the difference amount of Rs. 127676.00 has not been reconciled till the close of the audit. Steps need be taken to reconcile the same and shown to next audit. Till then **Rs. 127676.00** is kept under objection.

ADVANCES :-

The payment & adjustment of the advances have not been shown in the cash book properly. Advances paid to different persons were shown as final expenditure in the cash book. Outstanding position do not form a part of opening balance as well as closing balance at the

beginning and end of the year.

An abstract position of the advances paid & adjusted during the year under audit is furnished below-

NAME OF THE CASH BOOK	OUTSTANDING ADVANCE AS ON 01.04.2013	ADVANCE PAID DURING THE YEAR UNDER AUDIT	TOTAL ADVANCE	ADVANCE ADJUSTED DURING THE YEAR UNDER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER CASH BOOK	DIFFERENCE
Main cash book	14340.00	0.00	14340.00	0.00	14340.00	14340.00	0.00
TOTAL	14340.00	0.00	14340.00	0.00	14340.00	14340.00	0.00

The details of outstanding advance for Rs. 14340.00 as per last AR No.102751/2015-16 for the year 2012-13 is given below.

Sl. No.	Vr.No./dt.	Amount	Name of staff	Name sanctioning authority
1	165/24.03.12	8000.00	Sabyasachi Biswal, Superintendent, golden Jubilee Hostel	Dr. Rabindra Ku. Das, DSW
2	35/26.03.12	2340.00	-do-	Dr. Rabindra Ku. Das, DSW
3	166/24.03.12	4000.00	Sabyasachi Biswal, Superintendent, New PG Hostel	Dr. Rabindra Ku. Das, DSW
Total		14340.00		

3. Hostel caution money Account cash book.

Sl. No.	Particular	Amount
1	OB as on 01.04.13	198271.69
2	Receipt during 213-14	182300.00
3	Total	380571.69
4	Expenditure during the year 2013-14	7000.00
5	Closing Balance as on 31.03.2014 as per audit	373571.69

6	Closing Balance as on 31.03.2014 as per cash book	373571.69
7	Difference	0.00

Details of closing balance as per cash book as on 31.03.2014

Cash = Rs. 0.00

Bank= Rs. 373571.69

Total= Rs. 373571.69

Amount as per pass book account No. 10173722956, SBI, OUAT Branch as on 31.03.2014= Rs. 442620.91

Difference=Rs. 69049.22

Reconciliation: -

1.Amount as per cash book= Rs. 373571.69

2.Add interest not taken to cash book (+) Rs.11647.00

30.06.13 Rs. 4760.00

31.12.13 Rs. 6887.00

Total: Rs. 11647.00

3.Add amount shown deposited in pass book

by DSW not taken to cash book during 2013-14

taken to cash book on 01.07.216

(102000.00+2200.00) (+) Rs. 12400.00

6. Add Amount not reconciled (+) Rs. 45002.22

7. Amount as per pass book as on 31.03.2014 Rs. 442620.91

As seen from the above table the difference amount of Rs. 45002.22 has not been reconciled till the close of the audit. Steps need be taken to reconcile the same and shown to next audit. Till then **Rs. 45002.22** is kept under objection.

Investment: -

It was seen from the last audit report for the year 2012-13 that an amount of Rs. 1178247.00 was kept in shape of TDR at SBI, OUAT Branch vide account No. 30839848400 @ 9.25% interest & the date maturities 18.01.2015. But the TDR amount was not shown in Hostel caution money account cash book. The TDR was physically verified by the present audit and it was noticed that an amount of Rs. 1000000.00 was made TDR on 28.07.2009 and shown as expenditure in cash book which is irregular. Again after maturity on 28.04.2012 the maturity amount was reinvested and the maturity date was 18.01.2015. After the maturity on 18.01.2015 the amount will be Rs. 1846452.00 on 01.10.2017 . Due to showing expenditure on 28.07.2009 the cash book is silent about TDR. No one can get a chance to know about the investment. Hence the present audit advised to take the invested amount to receipt side and shown in closing balance in shape of TDR & compliance reported to audit.

Hostel Account

1.Toshali Hostel

Details of Receipt and Expenditure

1	Opening Balance as 1.04.2013	2863.00
2	Receipt during the year	268785.00
3	Total	271648.00
4	Expenditure during the year	266400.00
5	Closing Balance as on 31.03.2014	5248.00

Details of Receipts & Expenditure

SI No	Funds	Receipt	Expenditure
1	Received from D.S.W.O as salary	257400.00	257400.00
2	Received from D.S.W.O as cost of News paper	5000.00	5000.00
3	Received from D.S.W.O as cost of contingency	4000.00	4000.00
4	Caution Money	2200.00	0.00
5	Interest	185.00	0.00
	Total	268785.00	266400.00

Reconciliation of Bank pass book and Cash book

Closing balance as on 31.303.2014 of the bank pass book	Rs 5248.00
Closing balance as on 31.03.2014 of the Main cash book	Rs 5248.00
Difference	Rs 0.00

2.Gopabandhu Hostel

Details of Receipt and Expenditure

1	Opening Balance as 1.04.2013	2413.89
2	Receipt during the year	436380.00
3	Total	438793.89
4	Expenditure during the year	437069.00
5	Closing Balance as on 31.03.2014	1724.89

Details of Receipts & Expenditure

SI No	Funds	Receipt	Expenditure
1	Received from D.S.W.O as salary	415650.00	415650.00
2	Received from common room charges	4269.00	4269.00
3	Received from D.S.W.O as cost of contingency	10000.00	10000.00
4	Caution Money	6200.00	7150.00
5	Interest	261.00	0.00
	Total	436380.00	437069.00

Reconciliation of Bank pass book and Cash book

Closing balance as on 31.303.2014 of the bank pass book	Rs 2124.89
Closing balance as on 31.03.2014 of the Main cash book	Rs 1724.89
Difference	Rs 400.89

Reconciliation

O.B as on 32.10.2013	Rs 2480.89
Receipt 23.10.2013	Rs 0.00
Total	Rs 2489.89
Expenditure 23.10.2013	Rs 400.00
C.B as on 23.10.2013 as per audit RS	2080.89
C.B as on 23.10.2013 as per cash book	Rs 2480.89
Difference	Rs 400.00

3.Kharvela Hostel

Details of Receipt and Expenditure

1	Opening Balance as 1.04.2013	135257.98
2	Receipt during the year	408569.00
3	Total	543826.98
4	Expenditure during the year	390415.00
5	Closing Balance as on 31.03.2014	153411.98

Details of Receipts & Expenditure

Sl No	Funds	Receipt	Expenditure
1	Received from D.S.W.O as salary	279600.00	279600.00
2	Hostel common room	5500.00	5500.00
3	Received from D.S.W.O as cost of contingency	6000.00	6000.00
4	Caution Money	68500.00	11000.00
5	Development fee	42000.00	0.00
6	Un spent amount	631.00	0.00
7	Interest	6338.00	0.00
8	Other expenses	0.00	88315.00
	Total	408569.00	390415.00

Reconciliation of Bank pass book and Cash book

Closing balance as on 31.303.2014 of the bank pass book	Rs 0.00
Closing balance as on 31.03.2014 of the Main cash book	Rs0.00
Difference	Rs 0.00

4.Jhadeswari Women's Hostel

Details of Receipt and Expenditure

1	Opening Balance as 1.04.2013	1393.78
2	Receipt during the year	349400.00
3	Total	350793.78
4	Expenditure during the year	349400.00
5	Closing Balance as on 31.03.2014	1393.78

Details of Receipts & Expenditure

Sl No	Funds	Receipt	Expenditure
1	Received from D.S.W.O as salary	329400.00	329400.00
2	Received from D.S.W.O as cost of News paper	0.00	0.00
3	Received from D.S.W.O as cost of contingency	10000.00	10000.00
4	Other expenses	10000.00	10000.00
5	Interest	0.00	0.00
	Total	349400.00	349400.00

Reconciliation of Bank pass book and Cash book

Closing balance as on 31.303.2014 of the bank pass book	Rs 1459.78
Closing balance as on 31.03.2014 of the Main cash book	Rs 1393.78

Difference Rs 66.00

(Not taken into the cash book)

Bank A/C No-10173713248

5.Pathani Samant Hostel

Details of Receipt and Expenditure

1	Opening Balance as 1.04.2013	5061.59
2	Receipt during the year	254450.00
3	Total	259511.59
4	Expenditure during the year	254450.00
5	Closing Balance as on 31.03.2014	5061.59

Details of Receipts & Expenditure

SI No	Funds	Receipt	Expenditure
1	Received from D.S.W.O as salary	249450.00	249450.00
2	Received from D.S.W.O as cost of News paper	0.00	0.00
3	Received from D.S.W.O as cost of contingency	0.00	0.00
4	Caution Money	5000.00	5000.00
5	Interest	0.00	0.00
	Total	254450.00	254450.00

Reconciliation of Bank pass book and Cash book

Closing balance as on 31.303.2014 of the bank pass book Rs 5061.59

Closing balance as on 31.03.2014 of the Main cash book Rs 5265.59

Difference Rs 204.00

Interest not taken into the cash book

1- 30.06.2013 Rs 100.00

2- 31.12.2013 Rs 104.00

Total Rs 204.00 (The amount of Rs 204.00 has been taken on 15.09.2014)

6.Surjanika Girls' Hostel

Details of Receipt and Expenditure

1	Opening Balance as 1.04.2013	165148.01
2	Receipt during the year	490722.00
3	Total	655870.00
4	Expenditure during the year	476000.00
5	Closing Balance as on 31.03.2014	179870.00

Details of Receipts & Expenditure

SI No	Funds	Receipt	Expenditure
1	Received from D.S.W.O as salary	468000.00	468000.00
2	Received from D.S.W.O as cost of News paper	0.00	0.00
3	Received from D.S.W.O as cost of contingency	8000.00	0.00
4	Caution Money	8000.00	8000.00

5	Interest	6722.00	0.00
	Total	490722.00	476000.00

Reconciliation of Bank pass book No-10173740828 and Cash book

Closing balance as on 31.03.2014 of the bank pass book Rs 179870.00

Closing balance as on 31.03.2014 of the Main cash book Rs 179870.00

Difference Rs 0.00

7.Krupasindhu Hostel

Details of Receipt and Expenditure

1	Opening Balance as 1.04.2013	14595.71
2	Receipt during the year	347381.00
3	Total	361976.71
4	Expenditure during the year	339652.00
5	Closing Balance as on 31.03.2014	22324.00

Details of Receipts & Expenditure

SI No	Funds	Receipt	Expenditure
1	Received from D.S.W.O as salary	324150.00	324150.00
2	Received from C.A.E.T	10000.00	0.00
3	Received from D.S.W.O as cost of contingency	6000.00	6000.00
4	Caution Money	6600.00	6600.00
5	Interest	631.00	
6	Development charges	0.00	2800.00
7	Bank charges	0.00	102.00
	Total	347381.00	339652.00

Reconciliation of Bank pass book A/C No-10173713044 and Cash book

Closing balance as on 31.03.2014 of the bank pass book Rs 22324.71

Closing balance as on 31.03.2014 of the Main cash book Rs 22324.71

Difference Rs 0.00

8.Golden Jubilee Hostel

Details of Receipt and Expenditure

1	Opening Balance as 1.04.2013	747042.94
2	Receipt during the year	1253777.00
3	Total	2000819.94
4	Expenditure during the year	1477384.00
5	Closing Balance as on 31.03.2014	523435.94

Details of Receipts & Expenditure

SI No	Funds	Receipt	Expenditure
1	Received from D.S.W.O as salary	1158700.00	1158700.00
2	Received from D.S.W.O as cost of News paper	21500.00	21500.00
3	Sanitation charges	22068.00	22068.00
4	Caution Money	23400.00	197600.00
5	Interest	28109.00	0.00

6	Contingency	0.00	77516.00
	Total	1253777.00	1477384.00

Reconciliation of Bank pass book A/C No-10173751375 and Cash book

Closing balance as on 31.303.2014 of the bank pass book Rs 523435.00

Closing balance as on 31.03.2014 of the Main cash book Rs 523435.00

Difference Rs 0.00

9.Godabarish Hostel

Details of Receipt and Expenditure

1	Opening Balance as 1.04.2013	3560.00
2	Receipt during the year	510522.00
3	Total	514082.00
4	Expenditure during the year	510185.00
5	Closing Balance as on 31.03.2014	3897.40

Details of Receipts & Expenditure

Sl No	Funds	Receipt	Expenditure
1	Received from D.S.W.O as salary	468000.00	468000.00
2	Received from D.S.W.O as cost of News paper	15885.00	15885.00
3	Received from D.S.W.O as cost of contingency	20800.00	20800.00
4	Caution Money	5600.00	5500.00
5	Interest	237.00	0.00
	Total	510522.00	510185.00

Reconciliation of Bank pass book A/C No-10173740851 and Cash book

Closing balance as on 31.303.2014 of the Main cash book Rs 3897.40

Closing balance as on 31.03.2014 of the bank pass book Rs 19782.00

Difference Rs 15885.40

Cheque No-487837 for Magazine Rs 15885.40

Difference Rs 0.00

10.Sarada Devi Hostel

Details of Receipt and Expenditure

1	Opening Balance as 1.04.2013	16.00
2	Receipt during the year	243090.00
3	Total	243106.00
4	Expenditure during the year	242200.00
5	Closing Balance as on 31.03.2014	906.00

Details of Receipts & Expenditure

Sl No	Funds	Receipt	Expenditure
1	Received from D.S.W.O as salary	234000.00	234000.00
2	Received from D.S.W.O as cost of News paper	0.00	0.00
3	Received from D.S.W.O as cost of contingency	4000.00	4000.00
4	Caution Money	5000.00	4200.00

5	Interest	90.00	0.00
	Total	243090.00	242200.00

Reconciliation of Bank pass book and Cash book

Closing balance as on 31.03.2014 of the bank pass book Rs 906.00

Closing balance as on 31.03.2014 of the Main cash book Rs 906.00

Difference Rs 0.00

11.Nilakantha Hostel

Details of Receipt and Expenditure

1	Opening Balance as 1.04.2013	1646.45
2	Receipt during the year	211140.00
3	Total	212786.45
4	Expenditure during the year	211050.00
5	Closing Balance as on 31.03.2014	1736.45

Details of Receipts & Expenditure

Sl No	Funds	Receipt	Expenditure
1	Received from D.S.W.O as salary	202350.00	202350.00
2	Received from D.S.W.O as cost of News paper	0.00	0.00
3	Received from D.S.W.O as cost of contingency	4000.00	4000.00
4	Caution Money	4600.00	4600.00
5	Interest	190.00	0.00
6	Bank chagres	0.00	100
	Total	211140.00	211050.00

Reconciliation of Bank pass book A/C No- 10173713157 and Cash book

Closing balance as on 31.03.2014 of the bank pass book Rs 1736.45

Closing balance as on 31.03.2014 of the Main cash book Rs 1736.45

Difference NIL

Compensation amount given to ragging victim not recovered: (OSP-205)

On verification of vouchers w.r.t. main cash book of DSW section and ragging file no. 21/2006 for the year 2013-14, it was noticed that, vide voucher no. 04/09.05.2013, a sum of Rs. 200000.00 was paid to Sri Shiba Sankar Ash towards compensation to the victim of ragging case as per the direction of Odisha Human Rights Commission (OHRC). The commission has instructed the Vice Chancellor, OUAT, to fix up the responsibility for negligence of the University Staff and Authority to take any preventive action which culminated for which Sri Ash sustained multiple fracture and spinal injury. In view of the facts stated above, the audit asked the local authority to place the action taken report in the wake of orders of OHRC. But the local authority failed to reply the objection.

Hence, a sum of Rs. 200000.00 paid to Sri Ash is a loss to OUAT. Ragging is strictly banned by the Hon'ble Supreme Court and in such case it could have been avoided with the directions of the authority. In this case the commission has felt and also stated vide order no. 2596/OHRC, dtd-16.02.2013 that it happened due to the negligence of public authorities. On issue of objection memo the local authority failed to comply. However, for loss of Rs. 200000.00 the local authority failed to recover the amount from the person responsible for it. The following authorities who have not taken any step to recover the amount found responsible.

- 1) Dr. Manoranjan Kar, Ex- V.C. – Rs. 100000.00
- 2) Dr. Sangram Keshari Ray, Ex-Registrar - Rs. 100000.00

In exit conference the compliance of local authority is accepted after discussion. Rs. 200000.00 compensation to student accepted to audit and objection is dropped.

16.69 - Directorate of Physical Plant, OUAT, Bhubaneswar

1	Name of the Institution :	Directorate of Physical Plant, Bhubaneswar
2	Year of Accounts under Audit :	2013-14
3	Name of the Local Authority during the year of A/Cs	Er. Prasant Kumar Rout, Director
4	Name of the Local Authority at the time of Audit :	Dr. Rashmi Ranjan Pattanaik, I/C, Director
5	Duration of Audit :	45 days in terms of Party.
6	Name of the Auditors :	Sri Pravakara Sahu, Sri Pradip Kumar Sahoo

PHYSICAL VERIFICATION :-

Physical verification of liquid cash & postage stamp was conducted on the day of commencement of audit i.e on dtd. 20.01.2017 before transaction & found as follows.

Sl. No.	Particular	Physical Value	Actual Value	Difference	Remarks
1	Liquid Cash				--
2	Stamp account	1238.00	1238.00	0.00	Page-53
3	Un used measurement book	Nil	Nil	Nil	Page-15
4	Un used misc. receipt book	Nil	Nil	Nil	Page-32

List of Verified Records:

1. SBI cash book
2. Allahabad Bank cash book
3. Release register
4. Counterfoils of Misc Receipts
5. Paid vouchers relating to year 2013-14.
6. Expenditure registers
7. Bank Scroll
8. Stock registers
9. Postage stamp account

10. Log Book of vehicles
11. Purchase files
12. Work case records
13. Measurement book
14. Other records & registers as required

List of important records not maintained

1. Register of Receipts and Expenditure
2. Estimate Sanction Register
3. Dead stock Register

The local authority is requested to maintain the above important records and registers and produced to next audit.

FINANCIAL POSITION:

Particular	SBI cash book	Allahbad Bank cash book	Total
Opening balance as on 01.04.2013	215426542.62	21948828.00	237375370.62
Receipt during the period under audit	277797568.00	2247562.00	280045130.00
Total	493224110.62	24196390.00	517420500.62
Expenditure during the period of audit	236909148.00	11239689.00	248148837.00
Closing Balance as on 31.03.14.(as per audit)	256314962.62	12956701.00	269271663.62
Closing Balance as on 31.03.14.(as per cash book)	256314962.62	12956701.00	269271663.62
Difference	0.00	0.00	0.00

Cash book wise closing balance as on 31.03.2014 : -

Name of the cash book	In Cash(Rs)	In Bank(Rs)	Total(Rs)
SBI Cash Book	0.00	256314962.62	256314962.62
Allahbad Bank cash book	0.00	12956701.00	12956701.00
Total	0.00	269271663.62	269271663.62

Head wise receipt statement of SBI cash book for 2013-14: -

Sl. No.	Receipt	Amount
Grant		
1.	ICAR	26695930.00
2.	CPGS	578000.00

3.	State Plan	9251902.00
4.	Construction of class room of KVKS	30952000.00
5.	Renovation of Laboratory	140000.00
6.	Azola Tank , Chipilima	36150.00
7.	Renovation of Museum	100000.00
8.	University Foundation day	6000.00
9.	UG entrance exam	140000.00
10.	Associate Dean CA	1558.00
11.	Infrastructure dev. (SP)	15000000.00
12.	Renovation of Hostel(SP)	3750000.00
13.	Students Amenities	1500000.00
14.	DPP contingency	13942400.00
15.	RKVY	122277000.00
16.	SR works	4500000.00
17.	NHM	1000000.00
18.	AICRP on poultry	1250000.00
19.	OUAT convocation	30000.00
20.	Experimental laboratory	1300000.00
21.	DPP NP	13342600.00
22.	Agrl. Extension	100000.00
23.	AICRP on Nematology	28500.00
	Total	245922040.00
Miscellaneous		
1	Security Deposit	7039889.00
2.	Withheld	7203982.00
3.	Income tax	1852766.00
4.	VAT	6798276.00
5.	Labour Cess	1900035.00
6.	Royalty	1039800.00
7.	EGB	197394.00
8.	EOT penalty	27000.00
9.	Testing fee	9572.00
10.	Receipt from contractual JE	10512.00
11	Hall rent	139000.00
12	Kiosk rent	10200.00
13.	FD interest	1752682.00

14.	Canteen rent	6000.00
15.	HCV	5250.00
16.	Auction price	267437.00
17.	Cost of tender paper	3615733.00
	Total:	31875528.00
	Grand Total	277797568.00

Head wise expenditure statement of SBI cash book for 2013-14: -

SI. No.	Expenditure	Amount
Grant		
	DPP contingency	
1	TE	50000.00
2	OE including liveries	50000.00
3.	Electricity	257200.00
4	Telephone	22576.00
5	MR vehicle	1500407.00
6	MR Electricity	1800000.00
7	Maintenance of Guest House	650000.00
8	PBX charges	190135.00
9	MR Civil	7000037.00
10	MR PH	1799999.00
11	Advertisement charges	349445.00
12	EC to Guest House	603900.00
13	EC to Pump House	352125.00
14	Dev. Community Centre	199105.00
15	Maintenance of Conference hall	204080.00
16	Casual engagement of JE	334800.00
17	MR to outline stations	1898673.00
18	Engagement of retired Asst.	35333.00
19	SR (Civil)	6996545.00
20	SR (PH)	2500369.00
21	SR (Electrical)	1999999.00

22	SG (guest House)	299312.00
23	SR to Hostel	489947.00
24	Purchase of vehicle on replacement	844023.00
25	Renv. Of OUAT admn. Building	838029.00
26	Renv. Of PH work of admn. Building	153928.00
27	Renv. Of parking place	199918.00
	Total	31619885.00
1	ICAR (Special)	58760016.00
2.	ICAR (DG)	39365530.00
3.	Scheme	8019518.00
4.	State Plan	42069911.00
5.	RKVY	29572578.00
	Total	209407438.00
Miscellaneous		
1	Security Deposit	3709166.00
2.	Withheld	5683610.00
3.	Income tax	1939849.00
4.	VAT	7301560.00
5.	Labour Cess	1586308.00
6.	Royalty	1045660.00
7.	Deposited to COF, OAUT	5583057.00
8.	Hall rent refund	10000.00
9.	APS refund	642500.00
	Total	27501710.00
	Grand total	236909148.00

Head wise receipt statement of Allahbad Bank cash book for 2013-14: -

SI. No.	Receipt	Amount
1	Security Deposit	240159.00
2.	Withheld	346964.00
3.	Income tax	74533.00
4.	VAT	298122.00
5.	Labour Cess	74533.00
6.	Royalty	41097.00

7.	EGB	9997.00
8.	Interest	1162157.00
	Total:	2247562.00

Head wise Expenditure statement of Allahbad Bank cash book for 2013-14: -

Sl. No.	Expenditure	Amount
1	Security Deposit	1197382.00
2.	Withheld	718070.00
3.	Income tax	109114.00
4.	VAT	403633.00
5.	Labour Cess	100911.00
6.	Royltiy	104167.00
7.	WODC	1539445.00
8	State plan (2013-14)	975654.00
9	State plan (2012-13)	4929156.00
10	Interest	1162157.00
	Total:	11239689.00

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

Name of the bank	A/C No	Closing balance in pass book as on 31.03.2014	Closing balance in bank as mentioned in cash book	Difference	Name of the cash book
SBI, OUAT Branch	10173711659	172881828.62	256314962.62	83433134.00	SBI, OUAT Branch cash book
Allahbad Bank, Siripur	21133857707	14150551.00	12956701.00	1193850.00	Allahbad bank cash book

RECONCILIATION :-

1.Account No. 10173711659 , SBI, OUAT Branch cash book :-

a) Amount as per cash book as on 31.03.2014 Rs. 256314962.62
 b) Add amount shown payment during the year
 2013-14 encashed after 31.03.2014 (+) Rs. 19717532.00

Details: -

Ch. No./dt.	Amount	Date of encashment
403890/26.3.14	856448.00	02.04.14
403887/26.3.14	12586.00	02.04.14
403894/27.3.14	226181.00	02.04.14
403895/27.3.14	387811.00	02.04.14
403897/27.3.14	128011.00	02.04.14
403893/27.3.14	45149.00	03.04.14
403898/27.3.14	22724.00	03.04.14
403901/27.3.14	232378.00	03.04.14
403903/27.3.14	236901.00	03.04.14
403904/27.3.14	118739.00	03.04.14
403896/27.3.14	39342.00	04.04.14
403910/28.3.14	539262.00	04.04.14
403906/28.3.14	441856.00	04.04.14
403912/28.3.14	45247.00	04.04.14
403900/27.3.14	8862.00	04.04.14
403907/28.3.14	306654.00	05.04.14
403914/28.3.14	148150.00	05.04.14
403892/27.3.14	45487.00	05.04.14
403871/24.3.14	23700.00	05.04.14
403917/28.3.14	1405.00	05.04.14
403902/27.3.14	513648.00	05.04.14
403919/28.3.14	2080.00	05.04.14
403905/28.3.14	158263.00	05.04.14
403918/28.3.14	4769.00	05.04.14
403924/29.3.14	25356.00	05.04.14
403920/28.3.14	262853.00	07.04.14
403913/28.3.14	179531.00	07.04.14

403911/28.3.14	149967.00	07.04.14
403928/29.3.14	169661.00	07.04.14
403925/29.3.14	276748.00	07.04.14
403922/29.3.14	209100.00	07.04.14
403927/29.3.14	73500.00	07.04.14
403926/29.3.14	90877.00	07.04.14
403929/29.3.14	94212.00	07.04.14
403930/29.3.14	158288.00	09.04.14
403923/29.3.14	60931.00	09.04.14
403880/26.3.14	4851.00	09.04.14
403861/21.3.14	1419.00	09.04.14
403850/19.3.14	8624.00	09.04.14
403909/28.3.14	1419.00	09.04.14
403931/29.3.14	122182.00	09.04.14
403915/28.3.14	276758.00	09.04.14
403879/26.3.14	4990.00	10.04.14
403809/4.03.14	35333.00	10.04.14
403932/29.3.14	614761.00	12.04.14
403928/29.3.14	50000.00	12.04.14
403935/29.3.14	114732.00	12.04.14
403936/29.3.14	64964.00	15.04.14
403916/28.3.14	10000.00	15.04.14
403933/29.3.14	347471.00	15.04.14
403944/29.3.14	179393.00	16.04.14
403899/27.3.14	8862.00	16.04.14
403947/29.3.14	443175.00	16.04.14
403948/29.3.14	250714.00	16.04.14
403950/29.3.14	289325.00	16.04.14
403941/24.3.14	380178.00	19.04.14
403956/30.3.14	209228.00	19.04.14
403951/29.3.14	134994.00	19.04.14
403940/29.3.14	919941.00	21.04.14
403960/30.3.14	335655.00	21.04.14
403957/30.3.14	174138.00	22.04.14
403968/31.03.14	45443.00	22.04.14

403965/31.03.14	405746.00	22.04.14
403942/24.03.14	255337.00	22.04.14
403973/31.03.14	346349.00	22.04.14
403964/31.03.14	8525.00	23.04.14
403959/30.03.14	205628.00	23.04.14
403971/31.03.14	206606.00	23.04.14
403949/29.03.14	26014.00	23.04.14
403962/31.03.14	6796.00	23.04.14
403983/31.03.14	87384.00	24.04.14
403946/29.03.14	11600.00	24.04.14
403949/24.03.14	153332.00	24.04.14
403972/31.03.14	731448.00	24.04.14
403970/31.03.14	359551.00	24.04.14
403979/31.03.14	253403.00	24.04.14
403953/30.03.14	40943.00	24.04.14
403978/31.03.14	87680.00	24.04.14
403954/30.03.14	166024.00	24.04.14
403975/31.03.14	111059.00	24.04.14
403980/31.03.14	18197.00	25.04.14
403986/31.03.14	70656.00	25.04.14
403969/31.03.14	343559.00	25.04.14
403985/31.03.14	291362.00	25.04.14
403966/31.03.14	464546.00	25.04.14
903945/29.03.14	37399.00	26.04.14
403976/31.03.14	93560.00	26.04.14
403952/30.03.14	89278.00	26.04.14
403934/29.03.14	598696.00	26.04.14
403835/13.03.14	23500.00	26.04.14
403984/31.03.14	42729.00	26.04.14
403990/31.03.14	45210.00	26.04.14
403981/31.03.14	21506.00	26.04.14
403994/31.03.14	803461.00	26.04.14
403992/31.03.14	174387.00	26.04.14
403838/14.03.14	2500.00	28.04.14

403958/30.03.14	84696.00	28.04.14
403988/31.03.14	131463.00	28.04.14
403963/31.03.14	5348.00	28.04.14
403961/31.03.14	12376.00	28.04.14
403995/31.03.14	174926.00	29.04.14
403987/31.03.14	28831.00	29.04.14
403969/31.03.14	31320.00	29.04.14
403955/30.03.14	321543.00	30.04.14
403977/31.03.14	467785.00	01.05.14
403991/31.03.14	25200.00	02.05.14
403908/28.03.14	1680.00	03.05.14
403943/29.03.14	10219.00	05.05.14
403982/31.03.14	192841.00	07.05.14
403993/31.03.14	191000.00	07.05.14
403967/31.03.14	86381.00	07.05.14
403974/31.03.14	32725.00	26.05.14
403840/14.03.14	10000.00	31.05.14
Total	19717532.00	

c) Deduct amount shown receipt on

31.03.2014 credited o pass book

after 31.03.14 (-) Rs. 83327080.00

Date of receipt	Amount	Credit to pass book
31.03.14	77945000.00	02.04.14
31.03.14	2889930.00	03.04.14
31.03.14	200000.00	10.04.14
31.03.14	100000.00	16.04.14
31.03.14	898000.00	21.04.14
31.03.14	200000.00	24.04.14
31.03.14	350000.00	01.05.14
31.03.14	36150.00	07.05.14
31.03.14	30000.00	09.05.14
31.03.14	578000.00	09.05.14
31.03.14	100000.00	24.05.14

Total	83327080.00
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- d) Deduct Amount not reconciled Rs. 19823586.00
- e) Amount as per pass book as on 31.03.14 Rs. 172881828.62

2. Account No. 21133857707 , Allahbad Bank, Siripur Branch cash book :-

- a) Amount as per cash book as on 31.03.2014 Rs. 12956701.00
- b) Add amount shown payment during the year
- 2013-14 encashed after 31.03.2014 (+) Rs. 884930.00

Details:-

Ch. No./dt.	Amount	Date of encashment
-------------	--------	--------------------

852671/27.03.14	185660.00	04.04.14
852670/27.03.14	59331.00	04.04.14
852672/29.03.14	632236.00	22.04.14
852673/31.03.14	7703.00	25.04.14
Total	884930.00	

c) Deduct MIC charge debited in pass book

on dtd. 26.03.14 not shown in cash

book as on 31.03.14. (-) Rs. 210.00

d) Add interest credited in bank pass book

on dtd. 28.02.14 not taken to cash book

As on 31.03.2014. (+) Rs. 309130.00

e) Amount as per pass book as on 31.03.2014 Rs. 14150551.00

As seen from the above table the difference amount of Rs. 19823586.00 has not been reconciled till the close of the audit. Steps need be taken to reconcile the same and shown to next audit. Till then **Rs. 19823586.00** is kept under objection.

Maintenance of Flexi Account instead of Savings Bank Account or Current Account for parking of funds of Centrally sponsored schemes

As per letter No. 35425/F dtd.12.10.12 ,all departments were asked to instruct the implementing agencies which are authorized to keep the central share and state share or only central share of centrally sponsored plan schemes in bank accounts , to keep them in flexi accounts so that higher interest accruals from the scheme funds can be ploughed back to expand the coverage of the scheme without affecting fund flow for the scheme. Audit noticed that centrally sponsored scheme like ICAR have not been kept in bank in flexi accounts. The Local Authority is advised to keep such funds in flexi accounts and compliance reported.

STOCK POSITION :-

All stock and stores purchased during the year under audit were duly entered in the stock register. But Dead Stock Register (Rule 106 and 107 of OGFR Cl.6 of Finance & Acct. Manual (1986) of OUAT) was not maintained by the institution.

ADVANCES :-

An abstract position of the advances paid & adjusted during the year under audit is furnished below-

NAME OF THE CASH BOOK	OUTSTANDING ADVANCE AS ON 01.04.2013	ADVANCE PAID DURING THE YEAR UNDER AUDIT	TOTAL ADVANCE	ADVANCE ADJUSTED DURING THE YEAR UNDER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER AUDIT	ADVANCE OUTSTANDING AS ON 31.03.14 AS PER CASH BOOK	DIFFERENCE

SBI cash book	0.00	3003274.00	3003274.00	3002774.00	500.00	500.00	0.00
TOTAL	0.00	3003274.00	3003274.00	3002774.00	500.00	500.00	0.00

Details of Advance outstanding as on 31.03.2014

Sl.No,	Date of Payment	Name of Staff	Purpose	Amount	Name of Sanctioning Authority	Remarks
1	31.3.2014	Sri Harish Ch. Nayak ,S.O.	Purchase of contingency	500.00	Sri Prasanta Ku. Pradhan,DPP	Rs. 9500.00 adjusted out of Rs. 10000.00

The local authority is requested to recoup the outstanding advance amount by way of cash recovery .

Investment: -

TDR No.	Name of Bank	Date of Investment	Amount	Period	Rate of interest	Date of maturity	Maturity value
33550053835	SBI, OUAT Branch	31.12.11	20000000.00	1 year	6.75%	31.12.16	24879341.00

16.69.1 : Wasteful expenditure:

On scrutiny paid vouchers w.r.t. SBI, Cash book for the year 2013-14, it was noticed that, a sum of Rs. 41391.00 was paid to different newspaper agencies towards advertisement of corrigendum of tender call notice and cancellation of tender call notice. Amounts were spent for advertisement for e-tendering process for transparency and to encourage large participation of contractors. But it was noticed that, without any valid reason corrigendum notices were issued through news papers for shifting of dates only, but all other conditions were remained same. It was noticed that the date of receipt of tender documents was shifted four times through corrigendum notices at the last moment. The audit felt that with some ill intention either the dates were shifted or cancelled the tender process. Hence, by way of repeated advertisement published in daily odia or English news papers the institution sustained a loss of Rs.41391.00. The works are:

- 1) Construction of 90 seated ladies hostel (3 storied) for college of Horticulture, Chipilima – 192.77 lacs.
- 2) Construction of 50 seated ladies hostel (2 storied) for college of Fisheries, Rangeilunda – 136.44 lacs.

The details of advertisement published for cancellation or corrigendum is furnished below:

Vr. No./Date	Agency	Particular	Amount
1279/26.09.13	The Eastern Media Ltd.	2nd corrigendum to identification no. 01/13-14	2269.00

1280/26.09.13	The Eastern Media Ltd.	3rd corrigendum to identification no. 01/13-14	1701.00
1282/26.09.13	The Samaja	3rd corrigendum to identification no. 01/13-14	1552.00
1283/26.09.13	The Samaja	2nd corrigendum to identification no. 01/13-14	1940.00
1284/26.09.13	The Samaja	1st corrigendum to identification no. 01/13-14	1552.00
1286/26.09.13	The Indian Express	1st corrigendum to identification no. 01/13-14	1176.00
1287/26.09.13	The Indian Express	2nd corrigendum to identification no. 01/13-14	1176.00
1288/26.09.13	The Indian Express	3rd corrigendum to identification no. 01/13-14	1176.0
1289/26.09.13	The Indian Express	4th corrigendum to identification no. 01/13-14	1176.00
1293/26.09.13	The Times of India	1st corrigendum to identification no. 01/13-14	1176.00
1295/26.09.13	The Nyayabati	1st corrigendum to identification no. 01/13-14	1018.00
1297/26.09.13	The Dharitri	1st corrigendum to identification no. 02/13-14	2208.00
1298/26.09.13	The Dharitri	2nd corrigendum to identification no. 02/13-14	1734.00
2146/11.02.14	The Times of India	2nd corrigendum to identification no. 02/13-14	1176.00
2149/11.02.14	M/S The Samaja	1st corrigendum to identification no. 01/13-14	2717.00
2150/11.02.14	M/S The Samaja	4th corrigendum to identification no. 01/13-14	1552.00
2151/11.02.14	M/S The Eastern Media Ltd.	4th corrigendum to identification no. 01/13-14	22269.00
2153/11.02.14	The Nyayabati	2nd corrigendum to identification no. 02/13-14	1330.00
2155/11.02.14	The Dharitri	1st corrigendum to identification no. 03/13-14	1731.00
2156/11.02.14	The Dharitri	Cancellation of identification no. 03/13-14	1298.00

2158/11.02.14	The Dharitri	1st corrigendum e-procurement notice no.01/13-14	3462.00
2162/11.02.14	The Pragativadi	Cancellation of identification no. 03/13-14	1361.00
2163/11.02.14	The Pragativadi	1st corrigendum to identification no. 03/13-14	1701.00
2165/11.02.14	The ABP Pvt. Ltd.	Cancellation of identification no. 03/13-14	1176.00
2166/11.02.14	The ABP Pvt. Ltd.	1st corrigendum to identification no. 03/13-14	1764.00
TOTAL			41391.00

The local authority failed to comply the objection. However, without any valid reason the tender process was diverted by way of shifting dates and loss a sum of Rs. 41391.00 which needs recovery. The following persons are found responsible:

- 1) Sri Babula Sahoo, J.E. – Rs.13797.00
- 2) Sri Bijay Kumar Subudhi, A.E. – Rs. 13797.00
- 3) Sri Prashant Ku. Pradhan, DPP – Rs. 13797.00

PARA -16.69.2:

Excess payment (ICAR DG) (OSP-...)

Scrutiny paid voucher No. 1982/dtd. 04.01.2014 it was noticed that a sum of Rs. 605220.00 was paid to M/s Rama Chandrapur Saw Mill come oil expeller co-operative society Ltd., Jatni towards cost of 232.33 cft. Sal wood chou katha of approved size 5" X2 ½ "for ladies hostel OUAT, Chipilima, Sambalpur. On checking the bill it was noticed that the cost of was including cost of material, VAT & transportation cost from Jatni to Chipilima @ 26.05/cft. But the details of cost of material, amount of VAT & cost of TC was not mentioned in the bill. The choukath of size 5" X2 ½ " Sal wood of following items were supplied by the firm.

- 1) W=5'0"X4'6"=60 nos.
- 2) W=3'0"X4'6"=9 nos.
- 3) D=3'0"X7'0"=1 no.
- 4) D=3'6"X7'0"=39 nos.
- 5) D=4'0"X7'0"=9 nos.

Total quantity=232.33 cft,

As per D.I cuttack order No. 6476/IND dtd. 19.06.2012 CE building No. 28455/19.07.12 the cost of Sal wood choukath (5" X2 ½ ") has been calculated as follows.

Cost of material=1931.00

VAT @ 13.5%= 260.69

Total=2191.69/cft.

As per schedule of rate 2013, the conveyance of materials including loading & unloading is calculated as follows (For wood per 1.25 cum)

Up to 5 km=147.00

Every extra km beyond 5 km & up to 50 km=7.50

Every extra km beyond 50 km=6.40

The distance from Jatni to chipilima =Rs. 400 km. Hence the transportation cost of 1.25 cum wood for Jatni to Chipilima=2425.00 or say =Rs. 77.00/cft.

For 232.33 cft., the T.C. cost=17890.00

Cost of material @ 219169/cft.=509195.00

Total cost=509195.00+17890.00=527085.0

Amount paid=593116.00 (605220-IT.12104)

Excess paid=66031.00.

The audit did not get the satisfactory answer regarding purchase of wooden material from Jatni. Though a Forest Corporation office under govt. of odisha is located at Sambalpur which is only 15 kms. away from chipilima.

On issue of objection memo the Local Authority could not furnish the compliance. The following persons are held responsible.

- | | |
|-----------------------------------|--------------|
| 1) Sri Susanta Kumara Chhatra, JE | Rs. 22010.00 |
| 2) Sri M.F Baig, AE | Rs. 22010.00 |
| 3) Sri Prasant Kumar Pradhan, DPP | Rs. 22011.00 |

16.69.3. Excess payment (ICAR DG) (OSP-...)

Scrutiny paid voucher No. 2098/dtd. 29.01.2014 it was noticed that a sum of Rs. 985367.00 was paid to M/s Rama Chandrapur Saw Mill come oil expeller co-operative society Ltd., Jatni towards cost of 2307.65 sft. Piasal wood ply panel shutter @ 427/sft. Including VAT , TC from Jatni to CHipilima. But the details of cost of material, amount of VAT & cost of TC was not mentioned in the bill. The shutter of Piasal wood of following items were supplied by the firm.

- 1) 1'6"X4'2"=180 nos.=1123.20 sft.
- 2) 1'8"X4'2"=9 nos.=99.59 sft.
- 3) 3'2"X6'10"=39 nos.=841.72 sft.
- 4) 3'8"X6'+10"=9 nos.=224.98 sft.
- 5) 2'8"X6'10"=1 no.=18.16 sft

Total quantity=2307.65 sft.

As per D.I cuttack order No. 6476/IND dtd. 19.06.2012 CE building No. 28455/19.07.12 the cost of Piasal wood panel shutter with 30 mm stile & 12 mm BWP ply/free laminated particle board (as per bill) as follows.

Labourer for fixing=Rs. 8.99

Cost of material=Rs. 314.00

VAT @ 13.5%= Rs. 42.39

Total=365.38 sft.

Hence the cost of material for 2307.65 sft =Rs. 843169.00.

Calculation of TC= The distance from Jatni to chipilima =Rs. 400 km.

Quantity=2307.65 sft. =214.39 smt.X32 mm thickness=6.86 cum or say 7 cum.

TC including loading & unloading for 7 cum @ 2725.00/cum=19075.00

Total cost due for payment=843169.00+19075.00=862244.00

Amount paid=985367.00

Excess paid=123123.00

The audit did not get the satisfactory answer regarding purchase of wooden material from Jatni. Though a Forest Corporation office under govt. of odisha is located at Sambalpur which is only 15 kms. away from chipilima.

On issue of objection memo the Local Authority could not furnish the compliance. The following persons are held responsible.

- 1) Sri Susanta Kumara Chhatra, JE Rs. 41041.00
- 2) Sri M.F Baig, AE Rs. 41041.00
- 3) Sri Prasant Kumar Pradhan, DPP Rs. 41041.00

Para No. 16.69.4:

Measurement books not purchased by DPP section)-

Scrutiny the paid vouchers for the year under audit i.e 2013-14 it was seen that measurement books were not purchased from the office contingency. but from stock register of MB it was seen that MBs were issued to JEs officially. MBs were received from the concerned JE & issued to then on that same day. Being MB is an important record for works where the measurements were recorded for payment. These were not neither received from the central stock of OUAT nor purchased from the office contingency. At a time more than one MBs were received from the JEs and issued them all. The reason of not purchasing MBs not officially was not explain to audit. Simply they said it has been continuing for years together. Again it was seen that outsourcing Jr. Engineers engaged on daily basis were issued MBs which contravenes the order of VC on dtd. 20.03.2007 . It was not explained to audit why MBs were received/issued to hired JEs as they were not responsible and accountable as per their terms and conditions of engagement.

Para No. 16.69.5:

Fictitious payment:

Scrutiny the paid vouchers of SBI cash book for the year 2013-14, it was noticed that a sum of Rs. 353960.00 was paid to the labour contractor towards supply of labouers engaged in the civil work of DPP office/main office/colony. The advance in shape of cash was received by the JE/AE & paid to the labour contactors but not to be labours directly. Only a voucher regarding no. of labours engaged by labour contractors was available to audit which were kept in guard file. No muster roll, name of labours, type of work etc. was available in the bill. A lot of money around Rs. 1 Crore has been spent towards minor repair and special Repair at colony, hostels, office building etc. Again staffs are posted in DPP section for wood work/PH work/Electrical work. So if needed the repair work at OUAT colony would have been done by the staff posted in DPP section. No requisition slip from the occupant of the quarter was available to audit for verification. Hence the extra labour payment shown in cash to the labour contractors seems to be fictitious and suggested for recovery. The details of payment are given below.

Sl. No.	Vr. No./dt.	Name of Labour Contractor	Name of advance holder	Amount
1	240/07.06.13	Sri Prakash Panigrahi & Surath Patra	Sri B Sahoo, JE (Civil)	32010.00
2	241/07.06.13	Bharat Ku. Sahoo & Bijay Ku. Pradhan	-do-	5610000
3	752/27.07.13	Surath Patra	-do-	28130.00
4	753/27.07.13	Sri Prakash Panigrahi & Bharat saho	-do-	37490.00
5	764/03.08.13	Bharat saho	-do-	18960.00
6	1275/25.09.13	-do-	-do-	9300.00
7	1276/25.09.13	Bijay Ku. Naik	-do-	20540.00
8	1701/28.10.13	-do-	-do-	30740.00
9	1961/31.12.13	-do-	-do-	35050.00
10	1963/02.1.14	Bharat saho & Surath Patra	-do-	32640.00
11	2208/13.02.14	Bharat saho	Sr R.N Tripathy, AE (Civil)	1800.00
12	2209/13.02.14	Surath Patra	-do-	18200.00
13	2410/20.03.14	Bijay Naik	-do-	16800.00
Total:				353960.00

No reply was received from the Local Authority. The following staffs are found responsible for fictitious payment.

- 1) Sri Babula saho, JE Rs. 150480.00

- | | |
|-------------------------|---------------|
| 2) Sri RN Tripathy, AE | Rs. 26500.00 |
| 3) Sri P.K. pradhan DPP | Rs. 176980.00 |

Para No. 16.69.6:

Excess payment towards advertisement:-

Scrutiny the paid vr. No. 2152/11.02.14, 2159/11.02.14 & 2161/11.02.14 of SBI cash book it was seen that a sum of Rs. 20420.00, rs. 8820.00 & rs. 16333.00 was paid to daily newspapers the sambad, The Indian Express & The Pragatibadi towards cost of advertisement of auction notice No. 01/2013-14 respectively. On checking the above three bills it was seen that the same matter were advertised in three daily newspapers in three sizes as follows: -

The Sambad=16X18=288 sq.cm.

The Indian Express=12X20=240 sqm

The Pragatibadi=24X16=384 sq.cm

Accordingly the payments were made to the agencies as per the approved rate. On verifying the above three sizes the Indian express published the auction noticed the minimum size than the other two. If other two oriya papers would published the matter in that size i.e. 12X20 the OUAT could save rd. 9723.00 which is a loss. This is due to not requesting the News paper agencies to publish the matter in a particulars size. The agencies were published as per their own decision. The excess payment of Rs. 9723.00 is calculated below.

Due size with ref. to The Indian Express-12X20=240 sq.ccm.

Excess size by the Sambad=288-240=48 sq.cm. @ 72.35=3473.00

Excess size by the Pragartibadi=384-240=144 sqcm. @ 43.40=6250.00

Total Excess payment=3473+6250=9723.00.

Similarly, scrutiny the paid vr. NO. 2154, 2160 b& 2167/dtd. 11.02.2014 it was nopticed that a suk of rs. 21638.00, Rs. 19054.00 & rs. 16464.00 were paid to three daily News Papers the Dharitree, The Pragatibadi & The Telegraph towards cost of advertisement of identification No. 03/2013-14 respectively. On checking the above three bills it was seen that the same matter were advertised in three daily newspapers in three sizes as follows: -

The Dharitree=16X25=400 sq.cm.

The Pragatibadi =28X16=448 sqm

The telegraph=28X16=448 sq.cm

Accordingly the payments were made to the agencies as per the approved rate. On verifying the above three sizes the Dharitree published the auction notice the minimum size than the other two. If other two oriya papers would published the matter in that size i.e. 16X25 the OUAT could save Rs. 3883.00 which is a loss. This is due to not requesting the News paper agencies to publish the matter in a particulars size. The agencies were published as per their own decision. The excess payment of Rs. 3883.00 is calculated below.

Due size with ref. to The Dharitree-16X25=400 sq.cm.

Excess size by the Pragatibadi=448 sq.cm-400 sq.cm=48 sq.cm @ 43.40=2083.00

Excess size by the Telegraph=448 sq. cm. -400 sq.com=48 sq.com. @ 37.50=1800.00

Total Excess payment=2083.00+1800.00=3883.00

In toto a sum of Rs. 13606.00 (9723.00+3883.00) was paid in excess to the advertise agencies needs recovery.

On reply to objection memo the Local Authority could not furnish the compliance to audit. The following staffs are found responsible.

- | | |
|---------------------------|-------------|
| 1) M Jamuna, JE | Rs. 3401.00 |
| 2) MF Baig, AE | Rs. 3402.00 |
| 3) Sri S.C Das, Jr. Asst. | Rs. 3401.00 |
| 4) Sri PK Pradhan, DPP | Rs. 3402.00 |

Para No. 16.69.7:

Release of advertisements to less circulated Newspapers:-

Rule -6 of Advertisement Policy-98 envisages that all commercial, classified & display advertisements by state govt. Agencies, Undertakings, Corporations, Boards etc. will be routed through the I & PR Department to eligible Newspapers in the approved list for publication. During the year under audit it was noticed that not a single advertisement was forwarded to I & PR Department for publication. Again it was emphasized not to release the advertisements to less circulated Newspapers as public interest & it may not reach to the people living in remote areas. The I & PR Department in letter No. 10720/IPR dtd. 08.09.2011 published a list of Newspapers for release of advertisements. During course of audit it was seen that advertisements were published in several times in a odia daily Newspaper "The Nyabati" which is not un the list of I & PR big/medium dailies. Due to less circulation the vary purpose of release of advertisements is not successful. The reason of release of advertisement to daily Newspaper 'The Nyabati' has not clarified by the Local authority. A sum of Rs. 27508.00 was paid to the Nyabati for five times during the year 2013-14.

However, steps may be taken to publish the advertisements through I & PR Department in well circulated News papers and compliance reported.

Para No. 16.69.8:

Excess payment towards cost of advertisement: -

Scrutiny paid vr. No. 1294/26.09.2013, it was noticed that a sum of Rs. 7479.00 was paid to M/S Nyabati a daily odia News paper towards cost of advertisements of tender call notice. The advertisement was published of size 30X12=360 sq.cm. The office of DPP was communicated to the advertisement agency vide letter No. 1852/dtd. 04.05.13. In same letter the matter was informed to the Registrar/Comptroller/Deans of Colleges /Notice Board /All AEs /EE R & B /Govt. in different memo numbers for wide circulation. The News paper advertised the original matter of tender call notice including all memos which is not necessary & claimed for that space consumed of size 30X12=360 sq.cm. which cannot be admitted in audit. By way of measurement of the advertisement available in the guard file. The actual size of tender call notice published in the Newspaper comes to 21X12=252 sq.cm. Hence there is an excess payment of Rs. 2290.00 which needs immediate recovery & compliance reported.

Space consumed for memos =9X12=108 sq. cm. @ 21.20 =2290.00

No reply was received from the Local Authority. The following staffs are found responsible for fictitious payment.

- | | |
|--------------------------|------------|
| 1) Sri Babula sahuo, JE | Rs. 572.00 |
| 2) Sri BK Subudhi, AE | Rs. 573.00 |
| 3) Sri P.K. Pradhan DPP | Rs. 573.00 |
| 4) Sri SC Das, Jr. Asst. | Rs. 572.00 |

Para No. 16.69.9:

Excess payment towards hire charges of vehicle:

Scrutiny paid voucher No. 2852 dtd. 31.03.14 it was noticed that a sum of Rs. 27400.00 was adjusted against the advance taken by MF Baig, AE(Civil) by way of submission of 11 nos. of vouchers. Out of those, a sum of Rs. 9814.00 (Vr. No. 1) was adjusted and shown paid to M/S Maruti Tours & Travels towards hire charges of vehicle No. OR-02 BP-6875 vide bill No. 997/dtd. Nil. Scrutiny the bill with ref. to tour programme of Sri Baig it was noticed that Sri baig requested the DPP to provide a taxi for perform his journey to Bhawanipatna via, Boudh, Sonepur & Bolangir. Accordingly he performed the journey by the above vehicle i.e. a Bolero carrying a distance of 1169 kms. @ 7.50 per km and also claimed @13.00 per hour as detention charges.

In tour programme of Sri baig, only the initial of DPP was recorded. No order was given to use which type of vehicle. Again, on scrutiny the vr. No. 2856/31.03.14, hire vehicle(Indica) was used @ 6.50 per km with detetion charges @ 7.00 per hr. by Sri K.C Nayak, AE (E) to Bhanjanagar. Instead of using Indica ,i.e. minimum rate as per OTA Rule. Sri Baig used a Bolero whose higher charges is more than an Indica resulting excess payment of Rs. 1922.00 (9814-7892). If an Indica would have used, a sum of Rs. 7892.00 would have paid for journey to Bhawanipatna & back.

1169 km @ 6.50=7599.00

Detention charge 45 hr. @ 6.50=293.00

Total=7892.00

Amount paid = 9814.00

Excess paid = 9814 – 7892.00 = 1922.00

On issue of objection memo the Local Authority did not furnish the reply.

Hence the audit felt that there was an excess payment OF Rs. 1922.00 by using Bolero instead of Indica . The following staff are found responsible for the excess payment.

(1)Er. M.F. Baig ,A.E.= Rs. 961.00

(2) Er. P.K. Pradhan, DPP = Rs.961.00

Para No. 16.69: 10: In admissible payment of Supervision Charges

On checking of the paid vrs. w.r.t SBI cash book Of DPP for the year 2013-14, it was noticed that sum of **Rs 3,51,300.00** was paid to Sri Sradhakar Senapati,contractor towards Supervision charges of persons engaged at worksite of headquarter & outside (RKVY Contingency).

Though the J.Es & A.Es are posted to Supervise the works executed by the contractor inside the OUAT campus & outside the OUAT campus, the audit wants to know the reason of engagement of skilled / unskilled labour to supervise the works. All works are executed through Tender Call Notice . Contractors are signed in agreement form. If works are found unsatisfactory ,then agreement can be cancelled . Contractors profit @7.5% and Overhead Charges @7.5% has been added in each item. Hence it is only the wastage of Govt. money which needs recovery. Again the names of persons engaged & amount received by them are not available to audit.

Details of list are given below.

Sl No	Vrs no & Date	Amount	Deion of Payment
1.	76 / 07.05.2013	27,500.00	Supervision charge of person engaged working at Headquarter & outside Section for period of 03/13.
2.	242/07.06.13	27,500.00	Supervision charge of person engaged working at Headquarter & outside Section for period of 04/13 .
3.	243/07.06.13	28,600.00	Supervision charge of person engaged working at Headquarter & outside Section for period of 05/13 .
4.	532/08.07.13	35,520.00	Supervision charge of person engaged working at Headquarter & outside Section for period of 06/13 .
5.	786/06.08.13	43,420.00	Supervision charge of person engaged working at Headquarter & outside Section for period of 07/13.
6.	1039/06.09.13	37,100.00	Supervision charge of person engaged working at Headquarter & outside Section for period of 08/13 .
7.	1498/08.10.13	26,400.00	Supervision charge of person engaged working at Headquarter & outside Section for period of 09/13 .
8.	1728/04.11.13	28,600.00	Supervision charge of person engaged working at Headquarter & outside Section for period of 10/13 .
9.	1872/12.12.13	27,500.00	Supervision charge of person engaged working at Headquarter & outside Section for period of 11/13 .
10.	1998/07.01.14	23,660.00	Supervision charge of person engaged working at Headquarter & outside Section for period of 12/13 .
11.	2117/06.02.14	23,660.00	Supervision charge of person engaged working at Headquarter & outside Section for period of 01/14 .
12.	2313/10.03.14	21,840.00	Supervision charge of person engaged working at Headquarter & outside Section for period of 02/14 .
	TOTAL	Rs3,51,300.00	

On issue of objection memo, the Local Authority was silent to reply. Sri Prasanta Kumar Pradhan,DPP is solely responsible for this wastage of money.

Para NO. 16.69.11: Irregular payment of NMR/DLR wages:

On checking the paid vrs. Of SBI cash book of DPP for the year 2013-14,It was noticed that a total amount of **Rs 970134.00** was paid to NMR /DLR of QUAT , DPP Section (Civil/PH/Electr.) for the period from 03/13 to 02/14.

On reference of OM No- 17815 (45)F/dt-12.04.1993 with Letter no-19941/ w dt-14.09.1981 works Deptt engagement of NMR / DLRs (Engagement of persons on daily wages for office and field works) **without special written sanction of the Finance Deptt**,is also hereby banned. Violation of these instruction will result in fixation of personal responsibility on the officer engaging such persons and also on person disbursing the wages to the concerned person.

Details of payment are given below

SL NO	Vrs no/date	Amount	Deion of payment
1.	81/10.05.13	20,410.00	Paid to NMR staff of civil section for 03/2013
2.	82/10.05.13	20,410.00	Paid to NMR staff of civil section for 04/2013
3.	83/10.05.13	21,320.00	Paid to NMR staff of electrical section for 03/2013
4.	84/10.05.13	21,320.00	Paid to NMR staff of electrical section for 04/2013
5.	85/10.5.13	8,840.00	Paid to NMR staff of Guest House for 03/2013
6.	86/10.05.13	8,840.00	Paid to NMR staff of Guest House for 04/2013
7.	87/10.05.13	8,840.00	Paid to NMR staff of Guest House for 03/2013
8.	88/10.05.13	8,840.00	Paid to NMR staff of Guest House for 04/2013
9.	89/10.05.13	20,500.00	Paid to NMR staff of P.H Section for 03/2013
10.	90/10.05.13	19,885.00	Paid to NMR staff of P.H Section for 04/2013
11.	91/10.05.13	4,420.00	Paid to NMR staff of Vehicle Section for 03/2013
12.	92/10.05.13	4,420.00	Paid to NMR staff of Vehicle Section for 04/2013
13.	185/05.06.13	22,140.00	Paid to NMR staff of electrical section for 05/2013
14.	186/05.06.13	21,320.00	Paid to NMR staff of P.H section for 05/2013
15.	187/05.06.13	21,195.00	Paid to NMR staff of civil section for 05/2013
16.	188/05.06.13	9,180.00	Paid to NMR staff of Guest House for 05/2013
17.	189/05.06.13	8,840.00	Paid to NMR staff of Guest House for 05/2013
18.	190/05.06.13	8,174.00	Paid to NMR staff of Vehicle Section for 05/2013
19.	191/05.06.13	4,420.00	Paid to NMR staff of vehicle section for 05/2013
20.	239/07.06.13	19,500.00	Paid to NMR staff of vehicle section for 03 & 04/2013
21.	482/03.07.13	19,625.00	Paid to NMR staff of civil section for 06/2013
22.	483/03.07.13	19680.00	Paid to NMR staff of P.H section for 06/2013
23.	484/03.07.13	20,500.00	Paid to NMR staff of electric section for 06/2013
24.	485/03.07.13	8,500.00	Paid to NMR staff of Guest House for 06/2013
25.	486/03.07.13	8,840.00	Paid to NMR staff of Guest House for 05/2013
26.	487/03.07.13	4,420.00	Paid to NMR staff of Vehicle Section for 06/2013
27.	769/06.08.13	22,140.00	Paid to NMR staff of Electrical for 07/2013
28.	770/06.08.13	21,195.00	Paid to NMR staff of Civil Section for 07/2013
29.	771/06.08.13	19,885.00	Paid to NMR staff of P.H Section for 07/2013
30.	772/06.08.13	9,180.00	Paid to NMR staff of Guest House for 07/2013
31.	773/06.08.13	8840.00	Paid to NMR staff of Guest House for 05/2013
32.	774/06.08.13	4420.00	Paid to NMR staff of Vehicle section for 07/2013
33.	962/04.09.13	4420.00	Paid to NMR staff of Vehicle section for 08/2013
34.	963/04.09.13	22140.00	Paid to NMR staff of Electrical section for 08/2013
35.	964/04.09.13	21195.00	Paid to NMR staff of Civil Section for 08/2013
36.	965/04.09.13	9180.00	Paid to NMR staff of Guest House for 08/2013
37.	966/04.09.13	8840.00	Paid to NMR staff of Guest House for 08/2013
38.	967/04.09.13	20500.00	Paid to NMR staff PH Section for 08/2013
39.	1459/07.10.13	8500.00	Paid to NMR staff of Guest House for 09/2013
40.	1460/07.10.13	20500.00	Paid to NMR staff of Civil Section for 09/2013
41.	1461/07.10.13	20500.00	Paid to NMR staff of Electrical Section for 09/2013
42.	1462/07.10.13	19270.00	Paid to NMR staff of PH Section for 11/2013
43.	1738/05.11.13	22140.00	Paid to NMR staff of Electrical Section for 09/2013
44.	1739/05.11.13	22140.00	Paid to NMR staff Civil Section for 10/2013
45.	1740/05.11.13	9180.00	Paid to NMR staff of Guest House for 10/2013
46.	1742/06.11.13	20295.00	Paid to NMR staff of PH Section for 10/2013
47.	1846/05.12.13	21320.00	Paid to NMR staff of Civil Section for 11/2013
48.	1847/05.12.13	8840.00	Paid to NMR staff of Guest House for 11/2013
49.	1850/05.12.13	21320.00	Paid to NMR staff of Electrical Section for 11/2013
50.	1851/05.12.13	19680.00	Paid to NMR staff of PH Section for 11/2013
51.	1984/04.01.14	21320.00	Paid to NMR staff of Civil Section for 12/2013
52.	1985/04.01.14	20090.00	Paid to NMR staff of PH Section for 12/2013
53.	1986/04.01.14	21320.00	Paid to NMR staff of Electrical Section for 12/2013

54	1988/04.01.14	8840.00	Paid to NMR staff of Guest House for 12/2013
55	2122/06.02.14	22140.00	Paid to NMR staff of Civil Section for 01/2014
56	2124/06.02.14	9180.00	Paid to NMR staff of Guest House for 01/2014
57	2125/06.02.14	22140.00	Paid to NMR staff of PH Section for 01/2014
58	2126/06.02.14	22140.00	Paid to NMR staff of Electrical Section for 01/2014
59	2127/06.02.14	4420.00	Paid to NMR staff of Vehicle Section for 01/2014
60	2300/06.02.14	16605.00	Paid to NMR staff of PH section for 02/2014
61	2301/06.03.14	19680.00	Paid to NMR staff of Electrical Section for 02/2014
62	2302/06.03.14	19680.00	Paid to NMR staff of Civil section 02/2014
63	2303/06.03.14	8160.00	Paid to NMR staff of Guest House for 02/2014
64	2305/06.03.14	4420.00	Paid to NMR staff of Vehicle section for 02/2014
Total:		970134.00	

Ex post facto approval from the competent authority may be obtained and compliance reported to audit. Till then the entire amount of Rs. 970134.00 is kept under objection.

Para No. 16.69.12: Irregular payment of Remuneration for engagement of J.E:

On checking of the main cash book wrt paid vrs ,It was noticed that , total **Rs 10,84,400.00** was paid to M/S CADD Consulting Engr. LTD towards remuneration of J.E for the period from 03/13 to 02/14.

On reference of OM No- 17815 (45)F/dt-12.04.1993 with Letter no-19941/ w dt-14.09.1981 works Deptt engagement of person (Engagement of persons on daily wages for office and field works) **without special written sanction of the Finance Deptt.** is also hereby banned violation of these instruction will result in fixation of personal responsibility on the officer engaging such persons and also on person disbursing the wages to the concerned person . Regular JEs and contractual JEs are posted for supervising the works executed by the contractors ed through Tender Call Notice. The works supervised by the JEs posted through CADD agency needs further technical investigation. Ex post facto approval from the competent authority may be obtained and compliance reported to audit. Till then the entire amount of Rs. 1084400.00 is kept under objection.

Detail lists of are given below

SL NO	VRS NO/DATE	AMOUNT	PARTICULAR
1.	521/05.07.2013	93,000.00	Paid to CADD consulting Engr Ltd for wages of J.E for period of 03/2013
2.	845/17.08.2013	2,79,000.00	--do--for period of 04/13, 05/13 & ,06/13
3.	1215/23.09.2013	2,29,400.00	---do--- for period of 07/13 & 08/13
4.	1810/22.11.2013	65,100.00	---do--- for period of 09/13
5.	1811/22.11.2013	65,100.00	---do--- for period of 10/13
6.	1950/27.12.2013	18,600.00	Paid to remuneration of Sri Srinibash Lenka ,J.E for month of 09/13 & 10/13
7.	2106/06.02.2014	1,48,200.00	---do--- for period 11/13 & 12/13
8.	2442/21.03.2014	1,86,000.00	---do--- for period 01/14 & 02/14
TOTAL AMOUNT		10,84,400.00	

Responsible Person for this paragraph

Sln0	Name	Designation	Adress	Amount(In Rs:)
1	Sri Babula saho0,	JE	DPP section, OUAT, BBSR	164849.00
2	Sri Bijay Kumar Subudhi	AE	DPP, OUAT, BBSR	14370.00
3	Sri Prasant Kumar Pradhan	DPP	DPP section, OUAT, BBSR	610065.00
4	Sri S.K Chhatria	JE	DPP, OUAT, BBSR	63051.00
5	M.F baig	AE	DPP, OUAT, BBSR	67414.00
6	Sri R.N Tripathy	AE	DPP, OUAT, BBSR	26500.00
7	M Jamuna	JE	DPP, OUAT, BBSR	3401.00
8	Sri S.C Das	Jr. Asst.	DPP, OUAT, BBSR	3973.00

PARA: 17 **AUDIT ON SCHEMES / PROGRAMMES**

17.1 - Creation and functioning of 10 Agro Polytechnics centers

Creation and functioning of 10 Agro Polytechnics centres

10 Agro Polytechnics colleges were created (May 2012) with concurrence of Finance Department covering eight Agro climatic zones of the State under the administrative control of the University to impart two years Diploma course in Agriculture & allied sciences and certificate courses in modular form of six months/ one year duration as per the market demand and need of the locality. The objective of the programme is to provided vocational education (Diploma course) to the aspirant rural youth who desires to take agriculture as profession in agriculture and allied activities. These ten new Agro Polytechnics were started functioning with effect from 1st September 2012 without any Budge provision. 200 students (20 each centre) were admitted in different centres of Polytechnics for the academic year 2012-13 and there was no admission for the academic year 2013-14 onwards.

It was noticed that polytechnics centres were functioning without teaching and non-teaching staff, library, office building, class rooms, equipment, laboratory, hostel and other minimum basic needs for the students. KVKs establishment/ resources were being utilized for functioning of the centres which violates the ICAR guidelines. Rs. 32800000 was provided during 2013-14 for infrastructure , equipment and establishment expenses for this purpose. Besides the above, without any financial authorization admission to the academic session of 2012-13 and subsequently no admission 32013-14 is questionable.

Thus functioning if Agro Polytechnics centres without budget provision and basic requirements, admission into 1st year semester courses in 2012-13 was unjustified and objective of the programme was un achieved. Further providing of Rs. 32800000 during 2013-14 for infrastructure is not genuine. Hence the amount Rs. 32800000 providing of infrastructure of Agro Polytechnics centres is kept under objection.

PARA: 18 MISCELLANEOUS

18.1 - Non submission of compliance report relating to important outstanding audit objections raised during previous audit OSP - 27-31

As provided in G.O. no.-38/F, Dt-06.01.1992 read with letter no.-5215/DLFA Dt-05.06.2015 and letter no. 1532/Dt. 04.02.2016 the following records and registers which were produced during last audit along with compliance relating to importance outstanding audit objections were sought for through POM for scrutiny in present audit as per the details furnished below:-

OSI No.	PARA NO.	Amount in (Rs.)	Deion in brief
1	13.1	4668507	Refund of interest specific grants
2	14.1	120939044	Acknowledgement in support of remittance
3	14.3	7948	Payment of arrear, house rent allowance to staff
4	14.4	360945	Payment of Medical allowance to staff
5	14.5	311690	Irriregular and inadmissible payment of Electricity duty
6	14.7	14820	Payment of obsequies to legal heirs of deceased employee acknowledgement
7	14.6	14820	Payment of hirer charges of taxi, non production of details
8	14.8	7000	Payment of remuneration of deputy centre superintendent , acknowledgement wanting
9	14.9	4000	Payment of remuneration staff engaged
10	14.12	95000	Production of details and global conference
11	14.13	140000	Engagement of Sarat Chandra Mishra
12	14.16	22000	Refund of EMB
13	14.17	16587532	Reconciliation of difference between closing balance bank book and cash book MCA
14	14.19	2000	Refund of security money to pass out student
15	14.20	107512	Non production of sub vouchers in support of payments
16	14.23	2540613	Acknowledgement wanting
17	14.25	2328385	Refund of unspent balance
18	14.27	8221967	Payment of salary to staff of MCA self finance

19	15.9	2320	In admissible payment made towards excess of L stone
20	15.10	23500	In admissible payment made towards excess of L stone
21	15.11	12461	Excess payment due to allowing excess rate
22	15.12	8842	Excess payment due to allowing excess rate
23	15.14	2044	Excess payment due to allowing excess rate
24	15.17	13615	Excess payment due to allowing excess rate
25	15.18	20794	Excess payment due to allowing excess rate
26	15.19	9755	Excess payment due to allowing excess rate
27	15.20	2802	Excess payment due to allowing excess rate
28	15.21	4840	Excess payment due to allowing excess rate
29	15.22	5499	Excess payment due to allowing excess rate
30	15.23	29498	Excess payment due to allowing excess rate
31	15.24	3014	Excess payment due to allowing excess rate
32	15.25	25290	Excess payment due to allowing excess rate
33	15.26	85505584	Loss of fund due to splitting of estimate
34	16.3	1364737.30	Bank reconciliation wanting
35	16.4	2017323.43	Bank reconciliation wanting, College of Basic Science
36	16.5	1210552.70	Bank reconciliation wanting, College of Basic Science
37	16.6	1402089.25	Bank reconciliation wanting, Dean PGF-cum-DRI
38	16.8	23425019.56	Bank reconciliation wanting, Dean of Research
39	16.9	226730	Bank reconciliation wanting, College of Agriculture, Bhawnipatna
40	16.10	433722	Bank reconciliation wanting, KVK, Anugul
41	16.11	36030, 6430	Production of records, Dean Students welfare
42	16.12	51992	Excess payment made for spare parts of computer, DPME
43	16.14	111724	Bank reconciliation wanting, RRTTS, Ranital
44	16.14	8943	Production of spare part register
45	16.14	5334	Production of VAT clearance certificate
46	16.14	92198	Less refund of sale proceeds
47	16.16	200	Excess payment towards registration fee, Sugarcane, Nayagarh
48	16.16	185	Excess payment of hire charges
49	16.16	28250	Excess payment beyond budgetary provision
50	16.16	25000	Production of details regarding payment made to different tent house
51	16.16	170964	Irregularity notice in tribal farmers welfare programme
52	16.17	144269	Bank Reconciliation Jute Research Station, Kendrapara
53	16.18	225000	Bank Reconciliation, KVK, Bhardrak
54	16.18	24002	Clarification wanting , KVK, Bhardrak
55	16.18	10955	Clarification wanting, KVK, Bhardrak
56	16.19	76324	Bank reconciliation wanting, RRTTS, Mahispat
57	16.20	112233	Bank reconciliation wanting, KVK, Dhenkanal
58	16.21	17335	Central Library, OUAT amount has been spent towards payment of wages out of the funds placed for OE/Library
59	16.23	8764	KVK, Jagatsinghpur, Reconciliation wanting
60	16.23	24034	KVK, Jagatsinghpur Inadmissible with drawl from Bank Accounts
61	16.24	1104726	Dry Land Agriculture Project, Phulbani, Reconciliation wanting
62	16.25	166105	Reconciliation wanting, KVK, Gajapati
63	16.25	3200	Loss of Diesel stock in KVK, Gajapati
64	16.26	649299	Central farm, Farm Service Centre & RRTTS, Bhubaneswar Reconciliation wanting
65	16.26	38639	Central farm, Farm Service Centre & RRTTS, Bhubaneswar, Unadjustment advance
66	16.26	249	Central farm, Farm Service Centre & RRTTS, Bhubaneswar, Non production of stock register

67	16.27	1529	Centre for Pulse Research, RRTTS, Berhampur, Purchase of seeds wanting distribution register
68	16.28	27750	KVK, Kandhamal, Inadmissible payment towards engagement of labour
69	16.28	340499	KVK, Kandhamal, Inadmissible payment of DA
70	16.29	1200	KVK, Bolangir, Inadmissible of payment of DA
71	16.31	270902	KVK, Bolangir, Bank reconciliation
72	16.31	720	KVK, Bolangir, Wanting relevant files in support of performance of tour
73	16.32	173064,15110	KVK, Nuapara, Bank Reconciliation
74	16.32	239382	KVK, Nuapara, Production of challan/documents in support of supply of paddy
75	16.32	37617	KVK, Nuapara, Production of money receipts in support of selling paddy, mushroom spwan
76	16.32	106689	KVK, Nuapara Less receipt shown due to selling of paddy seed at lower rate
77	16.32	59833	KVK, Nuapara, Number of utilization of materials shown issued to staff and non production of stock entry
78	16.32	15000	KVK, Nuapara, purchase of new battery, non-disposal of old existing battery
79	16.32	2788	KVK, Nuapara, Excess payment towards T.A.bill
80	16.32	9895	KVK, Nuapara, Non remittance of sale proceed to comptroller, OUAT
81	16.33	158604	KVK, Ganjam-II, Reconciliation wanting
82	16.33	9009	KVK, Ganjam-II, Reconciliation wanting
83	16.33	513	KVK, Ganjam-II, clarification wanting
84	16.33	17945	KVK, Ganjam-II, Non production of damage report
85	16.33	26060	KVK, Ganjam-II, Clarification wanting
86	16.33	15503	KVK, Ganjam-II, Manner of utilization of materials shown issued to staff
87	16.33	11953	Engagement of driver, mechanic file wanting
88	16.34	169413	KVK, Boudh, Bank Reconciliation wanting
89	16.35	626357	KVK, Bhanjanagar, Bank Reconciliation wanting
90	16.35	55546	KVK, Bhanjanagar, Non production of registers
91	16.36	430899	KVK, Nayagarh, Bank Reconciliation wanting
92	16.37	575379	KVK, Puri, Bank Reconciliation wanting
93	16.38	304553	KVK, Kendrapara, Bank Reconciliation wanting
94	16.38	893079	KVK, Kendrapara, Bank Reconciliation wanting
95	16.38	289337	KVK, Kendrapara, Bank Reconciliation wanting
96	16.39	3500	KVK, Kendrapara, Production of vouchers against payment made for Hot weather liveries
97	16.41	440534	KVK, Jajpur, Bank Reconciliation wanting
98	16.41	5000	KVK, Jajpur, Production of miscellaneous receipt in support of collection of hostel charge
99	16.41	2495	KVK, Jajpur Office vehicle plied for skill oriented training programme file wanting
100	16.41	7350	KVK, Jajpur, amount paid towards hirer charges of vehicle
101	16.42	1800	KVK, Jajpur, Non execution of hispeed power tiller
102	16.42	1236	Production of vouchers
103	16.42	34430	College of Forestry, Bank Reconciliation wanting
104	16.42	8315	College of Forestry, Non production of receipt book
105	16.42	84425	College of Forestry, Non- production of service book
106	16.42	132654	College of Forestry, Non production of records
107	16.43	229701	Directorate of Extension Education, Reconciliation wanting
108	16.43	27280	Directorate of Extension Education, irregularity noticed in Cash Book O.B.
109	16.43	407375	Directorate of Extension Education, Non production of records
110	16.43	8000	Directorate of Extension Education, Non production of records
111	16.43	1407	Directorate of Extension Education, Non production of log book
112	16.44	24244	KVK, Sonpur, Bank Reconciliation wanting
113	16.45	1050472	KVK, Jharsuguda, Bank Reconciliation wanting

114	16.45	4023	KVK, Jharsuguda, Loss of diesel stock
115	16.46	458194	RRTTS, Bhawnipatna, Bank Reconciliation wanting
116	16.47	651483	KVK, Bhawnipatna, Bank Reconciliation wanting
117	16.47	663593	KVK, Bhawnipatna, Utilization of purchase material wanting
118	16.49	8400	Wanting of clarification regarding on classifying receipts
119	16.50	141815909	DPP, KVK, Bhawnipatna
120	19.1	1213772.32	Bank Reconciliation wanting
121	19.1	2973196.49	Bank Reconciliation wanting
122	19.2	1320386	Non production of records Government dues

In response to audit objection memo, the local authority has produced records of Revolving fund state plan out of non production records of last AR OSP 172 Para No-16.8 which is submitted in present audit and its audited during the period of audit 2013-14. Out of Rs 23425019.56 the amount of Rs 50000.00 should be reduced from held under objection Para No.16.8. As a result the total held under objection last AR No-102751/AR/2015-16 will be Rs 700,953,371.18

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

19.1 - GPF,CPF

GPF .CPF
FINANCIAL POSITION

The position in respect of receipts and expenditure of GPF (main cash book) for the financial year 2013-14 is abstracted below .

SL NO	DESCRIPTION (GPF)	AMOUNT
1.	Opening balance as on 01.04.2013	57,36,62,725.25
2.	Receipt during the year 2013-14	50,43,14,014.00
3.	Total	1,07,79,76,739.25
4.	Expenditure during the year 2013-14	46,58,20,643.00
5.	Closing balance as on 31.03.2014	61,21,56,096.25

FINANCIAL POSITION

The position in respect of receipts and expenditure of CPF (main cash book) for the financial year 2013-14 is abstracted below .

SL NO	DESCRIPTION (CPF)	AMOUNT
1.	Opening balance as on 01.04.2013	4,43,47,206.07
2.	Receipt during the year 2013-14	2,98,38,762.00
3.	Total	7,41,85,968.07
4.	Expenditure during the year 2013-14	3,07,25,543.00
5.	Closing balance as on 31.03.2014	4,34,60,425.07

Irregularities noticed in Main cash book of G.P.F & C.P.F (GPF & CPF Section)

In scrutiny of the transaction relating of main cash book of G.P.F & C.P.F with reference to payment of final / part final withdrawal of G.P.F / C.P.F of QUAT staff . The following discrepancies were noticed on dates noted below.On issue of PMO in this regards Local Authority did not return the objection memo till the closure of audit.

Hence Rs50,039.00 is kept under objection till the production of reconciliation statement. however, in exit conference the local authority submitted the reconciliation statement which is verified the audit. hence the objection is dropped on 08.06.2017.

Sl no	Ref to page of main cash book	Date	Amount shown as per cash book	Actual amount paid as per payment register	Payment register page no	Less amount shown	Ref to vr no /date	Remarks	
1.	2.	3.	4.	5.	6.	7.	8.	9.	
1.	p-112	21.01.2014	18172.00	68172.00	p-33	50,000.00	176/21.01.2014	C.P.F-Less amount of Rs. 50000.00 shown in CPF main cash book page-21 dtd. 01.03.17 of vol. III as expenditure.	
2.	p-168	09.04.2013	40917.00	40956.00	p-155	39.00	03/09.04.2013	G.P.F-Less amount of Rs. 39.00 shown in GPF main cash book page-126 dtd. 31.03.17 of vol. III as expenditure.	
Total						= Rs50,039.00			

19.2 - Non deposit of collected Govt. dues osp 231

1) Non deposit of collected Govt. dues

On checking of the realization and remittance position of Govt. dues of DPP(VAT, Royalty, Labour Cess, Income Tax), it was noticed that, all amount realised was not deposited at proper quarter. The position of the same was furnished below:

Particulars	VAT	IT	Labour Cess	Royalty
Outstanding balance for deposit as on 01.04.13 as per last A.R.	805425.00	217984.00	293716.00	3261.00
Amount realised during 2013-14	7096398.00	1927299.00	1974568.00	1070028.00
TOTAL	7901823.00	2145283.00	2268284.00	1073289.00
Amount deposited during 2013-14	7705193.00	2048963.00	1687219.00	1149827.00
Balance outstanding for deposit as on 31.03.2014	196630.00	96320.00	581065.00	(-) 76538.00

So reason for non deposit of Govt. dues IT, VAT ,Cess and excess deposit of Royalty were asked to clarify to audit. In response to the audit objection memo, the local authority has no reply till close of the audit for which the amount of Rs. 950553.00 is kept under objection till verification of the same.

19.3 - Acknowledgement wanting deposit of IT osp 222
<p>The amount of Rs. 75388672.00 has been shown deposited I.T. which is deducted from salary bill of the staff of OUAT during the year 2013-14. But the acknowledgement of deposited I.T. amount of worth Rs. 75388672.00 has not been produced to audit. On issue of audit objection memo in this context, the local authority replied that, the copy is enclosed in memo. But, it has not been attached in the memo copy .The bank slip of account transfer to I.T department attached here with which is verified by aud . For which, the amount of worth Rs. 75388672.00 is kept under objection til received acknowledgement and production of the same to audit . In exit conference the local authority produced the acknowledgement of Rs. 75388672.00 of IT deposit which is verified by the audit.Hence the para is dropped.</p>

PARA: 20 RESULT OF AUDIT

20.1 -
<p>It is a peculiarity with this university that the transaction are being recorded in manual cashbooks by various persons in various ways . No systematic accounting procedure has been adopted for maintenance of the cashbooks .it is high time that an accounting software as adopted in PR Department/ H& UD Department soas to make it flawless & more acceptable .</p> <p>important records and registers which were not maintained, as discussed in for going paragraphs may be maintained so as to make the accounting system more effective and transparent .</p> <p>Compliance reports to important and outstanding audit objections may be furnished to the concerned quarter forthwith for settlement of important and outstanding audit objections. The service of the internal auditors, Audit supervisor and Audit cum inspection officer may be utilized properly to make the internal audit system an effective one .</p>

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	5.1	0.00	116957978.04	0.00	0.00	0.00	
2	9.1	0.00	34680308.30	0.00	0.00	0.00	
3	11.5	7000.00	7000.00	7000.00	7000.00	0.00	
4	11.7	9130.00	9130.00	9130.00	9130.00	0.00	
5	11.8	18900.00	18900.00	18900.00	18900.00	0.00	
6	12.2	900.00	900.00	900.00	900.00	0.00	
7	12.4	27475.00	27475.00	27475.00	27475.00	0.00	
8	12.5	1450.00	1450.00	1450.00	1450.00	0.00	
9	12.6	285.00	285.00	285.00	285.00	0.00	
10	13.2	250460.00	250460.00	250460.00	0.00	0.00	
11	14.3	0.00	18000.00	0.00	0.00	0.00	
12	14.5	0.00	3609451.00	0.00	0.00	0.00	
13	14.7	0.00	226253.00	0.00	0.00	0.00	
14	14.8	5800.00	5800.00	5800.00	0.00	0.00	
15	14.11	0.00	797895.00	0.00	0.00	0.00	
16	15.1	71153.00	71153.00	71153.00	0.00	0.00	
17	15.3	0.00	8042777.00	0.00	0.00	0.00	
18	15.4	34720.00	34720.00	34720.00	0.00	0.00	
19	15.5	0.00	34924.00	0.00	0.00	0.00	
20	15.6	1640907.00	1640907.00	1640907.00	0.00	0.00	
21	15.7	95866.00	95866.00	95866.00	0.00	0.00	
22	15.8	0.00	0.00	0.00	0.00	0.00	
23	15.10	5358.00	5358.00	5358.00	0.00	0.00	
24	15.11	0.00	7478.00	0.00	0.00	0.00	

25	16.1	0.00	10967861.00	0.00	0.00	0.00
26	16.3	0.00	2128509.00	0.00	0.00	0.00
27	16.4	1435823.00	5411214.27	1435823.00	0.00	0.00
28	16.6	0.00	5000.00	0.00	0.00	0.00
29	16.7	0.00	1710.00	0.00	0.00	0.00
30	16.8	0.00	1913356.00	0.00	0.00	0.00
31	16.9	0.00	258916.00	0.00	0.00	0.00
32	16.10	0.00	1045227.00	0.00	0.00	0.00
33	16.12	0.00	1010340.00	0.00	0.00	0.00
34	16.15	0.00	674664.00	0.00	0.00	0.00
35	16.16	0.00	15000.00	0.00	0.00	0.00
36	16.17	0.00	5221910.25	0.00	0.00	0.00
37	16.18	0.00	571681.00	0.00	0.00	0.00
38	16.19	0.00	367366.00	0.00	0.00	0.00
39	16.20	0.00	85566.00	0.00	0.00	0.00
40	16.22	0.00	382018.00	0.00	0.00	0.00
41	16.23	0.00	488783.00	0.00	0.00	0.00
42	16.24	3500.00	159250.00	3500.00	0.00	0.00
43	16.25	0.00	190916.00	0.00	0.00	0.00
44	16.26	0.00	643443.00	0.00	0.00	0.00
45	16.27	0.00	591045.00	0.00	0.00	0.00
46	16.28	0.00	421004.00	0.00	0.00	0.00
47	16.32	0.00	49214.00	0.00	0.00	0.00
48	16.33	0.00	17465.00	0.00	0.00	0.00
49	16.34	0.00	24121.00	0.00	0.00	0.00
50	16.35	0.00	10179.70	0.00	0.00	0.00
51	16.36	0.00	5280.00	0.00	0.00	0.00
52	16.38	147200.00	2190557.00	147200.00	0.00	0.00
53	16.39	0.00	1358178.41	0.00	0.00	0.00
54	16.40	0.00	265587148.78	0.00	0.00	0.00
55	16.41	0.00	4004.00	0.00	0.00	0.00
56	16.42	0.00	9533321.56	0.00	0.00	0.00
57	16.45	6140.00	6597.00	6140.00	0.00	0.00
58	16.46	0.00	2694509.25	0.00	0.00	0.00
59	16.48	0.00	31290.00	0.00	0.00	0.00
60	16.53	0.00	7215.00	0.00	0.00	0.00
61	16.54	0.00	52000.00	0.00	0.00	0.00
62	16.55	0.00	5533.00	0.00	0.00	0.00
63	16.56	0.00	2313.90	0.00	0.00	0.00
64	16.57	100448.00	101895.00	100448.00	0.00	0.00
65	16.58	4940.00	70959.00	4940.00	0.00	0.00
66	16.59	34104.00	36918.00	34104.00	0.00	0.00
67	16.60	3670.00	14236.10	3670.00	0.00	0.00
68	16.62	0.00	11394.00	0.00	0.00	0.00
69	16.64	0.00	36877.50	0.00	0.00	0.00
70	16.65	0.00	554932.90	0.00	0.00	0.00
71	16.66	0.00	148912.65	0.00	0.00	0.00
72	16.67	4793.00	9855.00	4793.00	0.00	0.00
73	16.68	0.00	434928.72	0.00	0.00	0.00
74	16.69	953623.00	22831743.00	953623.00	0.00	0.00
75	17.1	0.00	32800000.00	0.00	0.00	0.00
76	19.2	0.00	950553.00	0.00	0.00	0.00
Total		4863645.00	538681380.33	4863645.00	65140.00	0.00

Audit Certificate

Certified that the accounts of Orissa University of Agriculture Technology for the financial year 2013-2014 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Spot Recovery

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs.)	Name of the person
1	-	-	0000-00-00	0	-
2	Para No. 16.24/OSP-173	29	2017-02-08	1723	Smt. B.L. Mahanta

3	11.5/12	A/C No-55639367512 SBI OUAT	2016-08-08	100	Sri S. Braham
4	Para No. 12.1/OSP-119	76/4212	2017-01-16	557	Sri Pravanjan Mishra
5	Para No. 11.6	5/5588	2017-04-03	120	Sri Kiran Ku. Sahoo
6	Memo No. 06/22.06.16 (OSP- 3)	5612/3	2016-07-04	360	Dr. Nirakar Bhol, Asst. Prof.
7	Para No. 16.38	63/5337	2016-05-13	940	M/S Noble Enterprisers
8	11.4/17	88/5538	2016-08-30	630	Sri Rajendra Pradhan
9	11.1/144	52/5031	2016-12-14	17120	Sri Subash Chandra Behera
10	11.3/160	26/5581	2016-12-30	800	Sri Bikash Samal
11	11.1/179	55/5031	2017-01-31	6250	Sri Subash Chandra Behera
Total				28600	