

LOCAL FUND AUDIT, PURI, ODISHA

CATEGORY : University,General

Audit Report No : 57159/AR/2014-2015-PURI

PARA: 1 TITLE SHEET

1	Name of the Institution :	Shree Jagannath Sanskrit Viswabidyalaya
2	Year of Accounts under Audit :	2013-2014
3	Name of the Local Authority during the year of A/Cs :	1.Dr.Nilakantha Pati,V.C.,from dt.1.4.13 to 27.7.13, 2.Dr.Aravinda Kumar Padhy,IAS,I/C,V.C.,from dt.28.7.13 to 11.8.13, 3.Prof.Gangadhar Panda,V.C. from dt.12.8.13 to 31.3.14, 4.Dr.Rama Chandra Dash,OES-I,Registrar,from dt.1.4.13 to 31.3.14, 5.Sri Basudev Jena,OFS-I,C.F.,from dt.1.4.13 to 31.1.14,and then upto 31.3.14 the Registrar was I/C,C.F.
	Name of the Local Authority at the time of Audit :	1.Prof.Gangadhar Panda,V.C., 2.Prof.Pyari Mohan Pattnaik,I/C,Registrar, 3.Sri Alok Ranjan Behera,OFS-I,C.F.
4	Duration of Audit :	08-10-2014 To 02-01-2015 (Mandays Consumed :- 50.5)
5	Name of the Auditors :	SIMANCHAL PANDA - Lead Auditor(08-10-2014 to 02-01-2015) SANJAY KUMAR SWAIN - Auditor(08-10-2014 to 02-01-2015) BIBHU PRASAD MISHRA-B - Auditor(27-11-2014 to 02-01-2015)
6	Name of the Reviewing Officer :	SURENDRA CH. MISHRA(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	27-03-2015
8	Entry Conference Date :	15-10-2014
9	Exit Conference Date :	
10	Name of the District Audit Officer :	Smt Arundhati Jena
11	Date of approval of report by District Audit Officer :	19-06-2015

PARA: 2 PHYSICAL VERIFICATION

S/no	Name	Value	Remarks
1			
2	Liquid Cash		
3	Recorded At		
4	Date of Physical Verification		

Comments

The details of Physical verification of cash and other saleable items of the University was conducted on Dt.08.10.2014, i.e. on the first day of audit before transactions and the following observations were noticed.

Cash Book Wise details of Cash Balance on 08/10/14:-

Name of the Cash Book	Cash Balance
Main Cash Book	37478.00
P.A Cash Book	821.00
Total	38299.00

Physical Verification of liquid cash and other saleable articles was conducted on 08/10/2014 before transaction of the day and found as per the following.

Item	Balance	Page Reference
Liquid Cash	38299.00	103
Postage Stamps	1013.00	45
Admission Forms (Acharya)	374	22
Admission Forms (M.PHIL)	449	30

Physical Verification of Saleable Books/ Forms on 08/10/2014 before transaction of the day-

Item	Balance	Page Reference
Upasastri 2001-02 & 2002-03	382 Nos.	S/R Page-6
Sastri 2001-02 & 2002-03	368 Nos.	S/R Page-17
Upasastri 2003-04 & 2004-05	627 Nos.	S/R Page-38
Sastri 2003-04 & 2005-06	596 Nos.	S/R Page-58
Diploma in Sanskrit	26 Nos.	S/R Page-72
Diploma in English	41 Nos.	S/R Page-91
Visisthachrya (M.Phil.)	11 Nos.	S/R Page-96
Upasastri(2008-09 to 2009-10)	554 Nos.	S/R Page-106
Sastri 2008-09 & 2010-11	306Nos.	S/R Page-163 Of Vol-I.
UpSastri Regulations	251 Nos.	S/R Page-125 Of Vol-I.
Sastri Regulations	272 Nos.	S/R Page-131 Of Vol-I.
Upasastri(2011-12 to 2012-13)	04 Nos.	S/R Page-148
Upasastri(2013-14 to 2014-15)	491 Nos.	S/R Page-5 Of Vol-II.
Syllabus(Sikshya Sastri)	385 Nos.	S/R Page-19 Of Vol-II.

Physical Verification of University Publications on 08/10/2014 before transaction of the day-

Jagannath Jyoti – Vol-1	02 Nos.	Page-45.
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Jagannath Jyoti – Vol-2	Nil.	Page-48.
Jagannath Jyoti – Vol-3	276 Nos.	Page-51.
Jagannath Jyoti – Vol-4	90 Nos.	Page-55.
Jagannath Jyoti – Vol-5	787 Nos.	Page-58.
Jagannath Jyoti – Vol-6	841 Nos.	Page-63.
Jagannath Jyoti – Vol-7	902 Nos.	Page-68.
Jagannath Jyoti – Vol-8	658 Nos.	Page-73.
Jagannath Jyoti – Vol-9	907 Nos.	Page-77.
Jagannath Jyoti – Vol-10	868 Nos.	Page-81.
Jagannath Jyoti – Vol-11	433 Nos.	Page-86.
Jagannath Jyoti – Vol-12	417 Nos.	Page-90.
Jagannath Jyoti – Vol-13	460 Nos.	Page-01.
Jagannath Jyoti – Vol-14	469 Nos.	Page-06.
Jagannath Jyoti – Vol-15	NIL.	Page-54.
Inscription of temples of Puri & Origin of Purusottam Jagannath-Vol-I	1068 Nos.	Page-5.
Inscription of temples of Puri & Origin of Purusottam Jagannath-Vol-II	1749 Nos.	Page-11.
A bibliography on Lord Jagannath	404 Nos.	Page-16.
Mahapursa Vidya	732 Nos.	Page-19.
Kosalananda Mahakabya	836 Nos.	Page-24.
Nehru & Indian Culture	253 Nos.	Page-29.
Baman Champu	410Nos.	Page-33.
Mukti Chintamani	424 Nos.	Page-37.
Aspects of Purusottam Jagannath	430 Nos.	Page-41.
Bharatiya Darsan Koustuva	240	Page-96.
Yoga LAKSHYANA VIMARSHA	320	Page-101.
AKAR BRAHMA SANGITA	396	Page-105.
BUDHHI VIMARSHA	432	Page-109.
ODIA BHSSAVIGYANARA PARITHISTI	406	Page-114.
JAGANNATH STHALABRUTANTA	438	Page-119.
TANTRA KOSA	944	Page-124.
LAGHU SEBANDU SEKHAR	414	Page-129.
SUKALA JADURBEDA KANYO SAMHITA	348	Page-133.
PUNIYAKRUTI BIGHNA ADHIKAR	304	Page-137.
VEDANTA ANUCHINTANA	233	Page-141.
NABAKALEBARA SADASTI	463	Page-145.
NYAYANE SABDA BODHA KARAMA SAMHITA	430	Page-150.
MAHAKABI ANATA RATH	329	Page-155.
NITYAGUPTA CHUDAMANI	405	Page-159.
SHREE JAGANNATH CHETANA ANALOCHITA DIGA	429	Page-164.
SEVA SADANA	210	Page-169.
SHREEKHETRA MATHA ATTITHYA	449	Page-173.
BAKYA PADAYAN	103	Page-178.
GUNDICHA CHAMPU	426	Page-182.
MEGHADUTTA BHABANUBADAM	434	Page-187.
DOCUMENTATION OF PHD THESIS	464	Page-192.
JAGANNATH TEMPLE ODISHA & INDIA	433	Page-12.
JAGANNATH THE LORD OF UNIVERSE	477	Page-17.
SHREE JAGANNATH CHETANARA ANALOCHITA DIGA-VOL-II	483	Page-22.
PROF. SATYABRATA SASTRY AS MIRROR IN INDIA	198	Page-27.
MANASHA HANSHADUTAM	450	Page-32.

Loss of University funds due to non-sale of published books:-

On verification of stock register of publication books accounts of the University during physical verification it is noticed that as many as published books of different years by the CARS section prior to the year 2013-14 are lying unsold /unutilised for years together ,hardly one/two books are being sold/year.Due to long stay of the books in the stores,there is every chance of loss of stock due to deterioration of papers and the books will be torn in long run ,the cost of the books estimated on dt.8.10.14 was Rs.2593874.00 .It might be sustained loss due to huge quantity of books have been published without any requirement.In this context it is to be mentioned that as per OGFR,stock and stores should be procured as per requirement.Hence it is advised to arrange for sale of the books published by CARS section with compliance reported.As the Director,CARS has not furnished any reply ,the cost of Rs.2593874/- is held under objection till the compliance is received.

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

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

B : List of Records/Registers not Produced to Audit

Sino	List Records/Register
1	Demand-Collection-Balance Register of fees recoverable from students/colleges
2	Register of Nomination for GPF/CPF
3	Trial Balance
4	Works Register
5	Materials with Contractors
6	Sundry Debtors
7	Advances from Parties/Contractors/suppliers/employees
8	Salary Control Register
9	Earnest Money Deposit Register
10	Retention Money Register
11	Security deposit Register
12	Sundry Creditors Register
13	General Ledger
14	T.A. Control Register
15	T.A. Advance Register
16	Pay Advance Register
17	House Building Loan Register
18	Journal/Contra Vouchers
19	Fixed Assets Register
20	Journal Register
21	Loan Ledger
22	SD/EMD Register
23	Alphabetical Sheet
24	Endowment Register
25	Foundation Fund Register

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

Comments
The local authority is advised to maintain the prescribed registers those are not being maintained and need be produced to next audit.

PARA: 4 FINANCIAL POSITION

Shree Jagannath Sanskrit Viswabidyalaya - 2013-2014

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	General cash book	01-04-2013	1193285 15.15	13762111 2.00	25694962 7.15	11422636 1.00	31-03-2014	1427232 66.15	31-03-2014	1055167 25.34	37206540. 81	
	GRAND TOTAL		1193285 15.15	13762111 2.00	25694962 7.15	11422636 1.00		1427232 66.15		1055167 25.34	37206540. 81	

Comments

The details of head wise receipts and expenditure for the year under audit are furnished below.

Details of receipts during the year 2013-14		
Sl.No.	Head of account	Amount received
1	Examination Fees	14675769.00
2	Original Certificate	8585.00
3	Affiliation Fees	393600.00
4	Provisional Certificates	16610.00
5	Verification of Certificates	17700.00
6	Registration Fees	952460.00
7	Salary & Pension of Staff	66000000.00
8	G.I.A. & Other expenses	2100000.00
9	G.I.A., Repair & renovation	20000000.00
10	Admission & readmission fees	70250.00
11	Processing fees	321790.00
12	B.Ed. Application fees	2187000.00
13	Innovation programme	3860000.00
14	UGC XIIth Plan G.I.A.	23092000.00
15	Migration	141905.00
16	Non-issue certificate	10765.00
17	Course of studies	7325.00
18	News Paper	350.00
19	Guest house	26300.00
20	R.T.I.	3384.00
21	Income Tax	13360.00
22	Dead wood	59394.00
23	Identity card	70.00
24	Book sale	13406.00

25	Audit recovery	3914.00
26	Hostel fees	132557.00
27	Donation	250000.00
28	Auction of iron	27235.00
29	Cost of application forms	17600.00
30	Seminar	500000.00
31	Interest money	2675743.00
32	EMD	34200.00
33	PG council	7840.00
Total		137621112.00

Details of expenditure during 2013-14		
Sl.No.	Head of Account	Amount spent
1	Examination expenses	12138774.00
2	Salary & Pension	66174908.00
3	GIA & Other expenses	2135055.00
4	GIA & repair and renovation	20000000.00
5	Loans and advances	755000.00
6	PG students	34505.00
7	Guest house	17565.00
8	Scholarship	924100.00
9	B.Ed.	347923.00
10	Seminar	300000.00
11	UGC expenses	5411022.00
12	Others	5987509.00
TOTAL		114226361.00

Reconciliation of difference of closing balance between cash book and audit figure:-

RECONCILIATION:-

Closing Balance as per Cash Books as on 31.3.2014	105516725.34
Add TDR position as per Para No.-7 except the TDR position of GPF & CPF A/C. not included in the cash book	(+)35617333.00
Add the previous discrepancy narrated in para No.-4 of the audit report for 2011-12, but not reconciled till date.	(+)1589207.81
Closing Balance as per Audit as on 31.3.2014	142723266.15

Details of Closing Balance Cash Books & Comments-

Sl.No.	Particulars	Balance as per main cash book	Balance as per UGC cash book	Balance as per P.A.cash book	Total
1.	Cash in hand	47.10	0.00	3436.00	3483.10
2.	SBI,SJSV,Puri,10913111803	1388086.57			1388086.57
3.	-do-,3323900237	462604.00			462604.00
4.	-do-,32797546158	42241302.00			42241302.00
5.	-do-,33299668744	1730545.00			1730545.00
6.	-do-,32920210415	6086690.00			6086690.00
7.	Canara Bank,Puri,1439101009413	91146.00			91146.00
8.	Odisha Gramya Bank,Puri,12301000000119	334584.97			334584.97
9.	Odisha Gramya Bank,Puri,12301000000011	516236.70			516236.70
10.	SBI,SJSV,Puri,32999049849		52662047.00		52662047.00

GRAND TOTAL

52851242.34

52662047.00

3436.00

105516725.34

The local authority is advised to reconcile the difference between the Cash Book figure and Audit figure by updating the cash book accordingly and compliance reported to audit.

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

Shree Jagannath Sanskrit Viswabidyalaya - 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	All Bank Pass Books	As detailed below	31-03-2014	111096143.83	31-03-2014	105513242.24	5582901.59	
	GRAND TOTAL			111096143.83		105513242.24	5582901.59	

Reconciliation

PARA NO.-5.1.1:-The details of Bank Position as on 31.3.2014 is furnished below.

NAME OF BANK & A/C No.	CLOSING BALANCE IN CASH BOOKS	CLOSING BALANCE IN PASS BOOKS	DIFFERENCE
SBI,SJSV,Puri,10913111803	1388086.57	1723785.11	335698.54
-do-,3323900237	462604.00	462604.00	0.00
-do-,32797546158	42241302.00	42554086.00	312784.00
-do-,33299668744	1730545.00	1730545.00	0
-do-,32920210415	6086690.00	6086690.00	0
Canara Bank,Puri,1439101009413	91146.00	118813.00	27667.00
Odisha Gramya Bank,Puri,12301000000119	334584.97	1060592.72	726007.75
Odisha Gramya Bank,Puri,12301000000011	516236.70	694.00	-515542.70
SBI,SJSV,Puri,32999049849	52662047.00	57358334.00	4696287.00
TOTAL	105513242.24	111096143.83	5582901.59

PARA NO.-5.1.2:- Reconciliation of Bank Pass Book Accounts No-32797546158 with reference to Relevant Cash Books:-(O.S.P.-47 & 48)

On checking the deposits and with drawals of Bank Pass Books of SBI, A/C No-32797546158 with reference to the relevant cash books it is noticed that as against the following debits and credits in the Bank Pass Books no such entry was found or traced in the cash books.

The details are furnished below:-

Credit Entries of the Pass Book A/C No. 32797546158 (SBI) not traced from the cash books are furnished below.

Sl. No.	Cheque No.	Date	Amount(Rs.)
1.	538976288	17.05.2013	1,000.00
2.	538976288	21.05.2013	58,125.00
3.	538976288	21.05.2013	1,000.00
4.	538976288	22.05.2013	1,000.00
5.	538976288	24.05.2013	11,305.00
6.	538976288	24.05.2013	14,598.00
		Total=	87028.00

Withdrawal side of the Bank Pass Book A/C No.32797546158 (SBI) not traced in the cash books are furnished below.

Sl. No.	Cheque No.	Date	Amount(Rs.)
1.	398539	06.09.2013	5,200.00

2.	398532	18.09.2013	20,815.00
3.	398542	21.10.2013	13,946.00
4.	819708	31.01.2014	4,227.00
5.	819707	31.01.2014	9,965.00
6.	819706	31.01.2014	14,193.00
7.	819745	06.02.2014	22,800.00
8.	819744	06.02.2014	44,785.00
9.	819710	07.02.2014	627.00
10.	921587	22.06.2013	20,060.00
11.	921585	26.06.2013	1,262.00
12.	921530	05.07.2013	1,000.00
		TOTAL=	158880.00

RECONCILIATION:-

Closing Balance as per Cash Books as on 31.3.2014	42241302.00
Deduct the above cheques issued before 31.3.14 but not reflected in cash book	158880.00
Add the deposits not reflected in the cash book	87028.00
Add the amount yet to be reconciled	384636.00
Closing Balance as per the pass book on 31.3.2014	42554086.00

PARA NO.-5.1.3:-RECONCILIATION OF ACCOUNT NO.-SBI,SJSV,Puri,32999049849:-

Closing Balance as per Cash Books as on 31.3.2014	Rs.52662047.00
Add the cheques 971805 to 809 &812,814,815/31.3.14 encashed after 31.3.14	Rs.4696287.00
Closing Balance as per the pass book on 31.3.2014	Rs.57358334.00

PARA NO.-5.1.4:-RECONCILIATION OF ACCOUNT NO.-Canara Bank,Puri,1439101009413

Closing Balance as per Cash Books as on 31.3.2014	91146.00
Add the interest accrued not taken to cash book	27667.00
Closing Balance as per the pass book on 31.3.2014	118813.00

The local authority could not furnish any reply to the above objection raised,however it is advised to reconcile the balance difference of Rs.886614.59 between the pass books and cash books and compliance furnished to audit till then a total sum of Rs.886614.59is held under objection.

PARA: 6 STOCK POSITION

Shree Jagannath Sanskrit Viswabidyalaya - 2013-2014

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	1	0	0	0	0.00	0	

Comments

PARA NO.-6.1.1:-PROCUREMENT OF SURPLUS/OBSOLITE STOCK AND STORES:- (OSP-23)

On verification of stock and stores account of the stationery articles it is noticed that huge quantity of stationery articles are remaining balance at the financial year end in violation to the rule-57(d) of Odisha University Accounts Manual-1987 where it is clearly mentioned to avoid procurement of surplus/obsolete stock and stores without requirement. Vide Vr.No.-1487/1.3.14 huge quantity of fly leafs,duplicating papers ,file boards have been purchased despite surplus stock balance before the further purchase,the details of such purchases are furnished below.

Particulars	Date of purchase	Opening stock	Quantity purchased	Remarks
Duplicating papers	29.1.14	29 packets	200 packets	As per requisition by the Controller of Examinations but till 20.11.14 164 packets remaining for more than 10 months
Fly leafs	29.1.14 & 20.6.14	910	1800 & 5000	Till 20.11.14 ,6995 nos. remaining for more than 10 months
File boards	29.1.14	875	900	The Controller of Examinations has requisitioned for 500 nos. ,but purchased 900 nos.

The surplus stock has been procured not for actual requirement but to appraise the supplier having some ill intention by the store-in-charge which can not be admitted in audit as there is every chance of deterioration of surplus stock made of papers. In response to issue of objection memo, the local authority replied that the above stock has been procured as per the decision of the purchase committee meeting held on 12.9.13.However the local authority is advised to avoid such type of practice in future and utilize the balance stock as early as possible with compliance submitted to audit.

PARA NO.-6.1.2:-NON CONDUCT OF PHYSICAL VERIFICATION OF STOCK AND STORES (OSP-24):-

Rule-57 of Odisha University Accounts Manual -1987 reveals that physical verification of stock and stores should be conducted by an Officer authorized by the Vice-Chancellor, at least once in a year, but the stock registers are silent about the same, due to which surplus stock remained unutilized for months together .The attention of the higher administrative authority is solicited to avoid any type of loss of stock and stores.

PARA: 7 INVESTMENT

Shree Jagannath Sanskrit Viswabidyalaya - 2013-2014

Sno	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2013	12206197.00	5505616.00	6700581.00	61222979.00	31-03-2014	67923560.00	31-03-2014	67923560.00	0.00	
	GRAND TOTAL	12206197.00	5505616.00	6700581.00	61222979.00		67923560.00		67923560.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

The details of the investment position in terms of fixed deposits in banks as on 31.3.14 are furnished below.

DETAIL POSITION OF TDRs AS ON 31.03.2014

Sl. No.	Name of the Bank	Sl. No.	TDR No.	Date	Invested amount	Date of maturity	Maturity value	Rate of interest	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)
1	Andhra Bank	1	967141	4.9.2012	190340	04.09.2017	297027	9%	Festival advance & conveyance allowance
2	SBI SJSV Branch	1	33756226106	28.03.2014	698614	28.03.2015	763643	9.00%	Other than G.P.F.
3	Canara Bank	1	339629	27.04.2013	3803447	22.01.2016	4886404	9.25%	U.G.C.
		2	339576	06.04.2013	5000000	06.04.2014	5468089	9.50%	Own receipt.
4	Dena Bank	1	422971	27.04.2013	752211	17.05.2015	907747	9.25%	G.P.F. Accounts
		2	422972	27.04.2013	120629	17.05.2015	145572	9.25%	Donation for scholarship
		3	422973	27.04.2013	2411819	17.05.2015	2910516	9.25%	G.P.F. Accounts
		4	422975	27.04.2013	7646093	17.05.2015	9227091	9.25%	
		5	422976	27.04.2013	6000000	17.05.2015	7240632	9.25%	
5	Union Bank of India, Nayak plaza, Puri	1	69436	06.07.2013	3000000	06.07.2014	Quarterly	9%	67500/- quarterly interest for scholarship
6	Vijaya Bank	1	737133	14.08.2013	26577	14.08.2014	29037	9.00%	GPF
		2	719237	19.09.2013	5211033	19.09.2014	5723998	9.50%	Hundi interest
		3	719206	03.09.2013	41862	31.08.2014	45759	9%	GPF
7	Uco Bank	1	774645	04.05.2013	4569238	04.05.2014	4999444	9.10%	G.P.F. Accounts
		2	774646	04.05.2013	9858427	04.05.2014	10786625	9.10%	
		3	774655	14.05.2013	120090	14.05.2014	131397	9.10%	Donation
8	N.G.B., S.J.S.V., Puri	1	35174	08.11.2006	1785	08.11.2014	3430	8.25%	Donation

		2	172308	5.09.2011	6388456	05.06.2014	8270447	9.50%	Own receipt
		3	75242	12.08.2011	100000	12.05.2014	100000	9.50%	Quartly Interest (Donation)
		4	75241	12.08.2011	20000	12.05.2014	20000	9.50%	Quartly Interest (Donation)
9	H.D.F.C. Bank, VIP Road, Puri	1	50300018154861	18.10.2013	10962939	18.10.2014	11983405	9.31%	Donation, Scholarship
10	Bank of Borada, Puri	1	195811	9.01.2014	1000000	09.01.2015	1094153	9.10%	CPF
	TOTAL				67923560				

PARA NO.-7.1.2:-Loss of University funds deposit of TDR at lower rate of Interest:-(OSP-15 & 16):-

A).On verification of the following TDR NO.-215576/dt.4.9.2010 ,it is revealed that as against the prevailing rate of 9% p.a. for the investment has been made @7.75% per quarter

a total sum of Rs.106250/- has been lost to the University for the period from dt.4.9.10 to 6.7.13 (34 months) due to loss of interest @(9-7.75)% per annum =Rs.3000000.00*1.25*34/12(B):-/100=Rs.106250.00.

B).On verification of the TDR No.-172441/Dt.5000000/-,it is noticed that as against the prevailing rate of interest of 9.25% in the other banks the amount has been invested on 31.3.13 @9% in theSBI,SJSV,Puri without going for quotation call for better rate of interest,the University has sustained a loss of Rs.5000000*0.25/100=Rs.12500/-during the year under audit ,which can not be admitted in the audit ,as per Finance Deptt. Orders ,the deposits should be made at higher rates .In response to issue of objection memo,the local authority replied that the Investment have been made as per the decision of the then Vice-Chancellor.Hence the Vice-Chancellor,Dr.Nilakanth Pati, is found to be held responsible who has not followed the instructions of the Finance Deptt.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Dr.Nilakanth Pati	ex-Vice-Chancellor	S.J.S.V.,Puri,now Retd.,Balai Panda,Puri.	118750.00

PARA: 8 ADVANCE

Shree Jagannath Sanskrit Viswabidyalaya - 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	General cash book	31043248.86	2135424.00	33178672.86	1596754.00	31-03-2014	31581918.86	31-03-2014	0.00	31581918.86	
	GRAND TOTAL		31043248.86	2135424.00	33178672.86	1596754.00		31581918.86		0.00	31581918.86	

Comments :

PARA No.-8.1:-YEAR WISE BREAK UP OF ADVANCES OUTSTANDING AS ON 31.3.2014:-

Period	Amount of advances adjusted during 2013-14	Advances outstanding
Upto 2003-04	239850.00	20816296.86
2004-05	98410.00	1053633.00
2005-06	180000.00	200845.00
2006-07	10000.00	4515727.00
2007-08	675.00	226303.00
2008-09	0	116200.00
2009-10	70000.00	1085646.00
2010-11	175000.00	419310.00
2011-12	0	967757.00
2012-13	193000.00	674596.00
2013-14	629819.00	1505605.00
TOTAL	1596754.00	31581918.86

PARA No.-8.2:-DETAILS OF ADVANCES OUTSTANDING FOR THE YEAR 2013-14:-

SI.No.	Name of the staff	Voucher No./Date	Amount Paid	Purpose
1	Principal B.Ed.	20.4.13	1600.00	Centre expenses
2	All centre suptt.	20.4.13	119220.00	Postal expenses for 2013
3	Siba Prasad Narendra,University Engineer	5.6.13	40000.00	Fitting of main gate at ladies hostel.
4	Narayan Sahoo,Driver	20.6.13	3000.00	For fuel,lubricant
5	-do-	2.8.13	10000.00	Filter,coolant change.
6	Md.Abdul Basar	5.9.13	5200.00	Cleaning of bushes in the road side of the buildings
7	Mahavir stores,Nabakalebar road,Puri,through P.K.Mohanty,Electrician	23.10.13	4000.00	Repair of office generator
8	P.K.Mohanty,Electrician	23.10.13	400.00	-do-
9	Nilambar Bagh,Lecturer	5.2.14	5000.00	TA/DA for Kali Das Samman
10	Banerjee Tours & Travels	22.2.14	200000.00	Hiring charges of vehicles
11	Prof.Madhab Chandra Panda	22.2.14	150000.00	For national seminar
12	Prof.Kamalesh Mishra	22.2.14	150000.00	For national seminar
13	Centre Suptt.University exam.-2014	24.2.14	96900.00	-do-
14	Dr.Surendra Ku.Misra	11.3.14	300000.00	Seminar on Indaian culture
15	Banerjee Tours & Travels	19.3.14	175000.00	Hiring of vehicle
16	All Centre Suptt.for exam-2014	19.3.14	45285.00	Postal expenses
17	Prof.Pyari Mohan Patnaik	31.3.14	50000.00	Organisation of cultural activities
18	Prof.Sarbananda Misra	31.3.14	50000.00	-do-
19	Dr.Govind Chandra Kar	31.3.14	50000.00	-do-

20	Prof.Kamalesh Mishra	31.3.14	50000.00	-do-
	TOTAL		1505605.00	

PARA No.-8.3:- Loss of University Funds due for non-adjustment of advance for the year 2011-12 and 2012-13:-

With reference to advance ledger and A.R.NO-2339/12-13 it is noticed that a total sum of Rs.967757.00 and Rs.647137.00 has not been adjusted/recouped for the advances for the year 2011-12 and 2012-13. As per Lr.No-2221/08-03-02/Finance Dept. advances not adjusted for more than one year is treated as bad Debt & loss to the auditee institution and the persons sanctioning such advances are held responsible.

The following cases of advances being adjusted during the year 2014-15 as revealed from the advance register,can not be surcharged,however the vouchers are to be verified in the next audit.

Vr.No./Dt.	Name of the Employee	Date of adjustment	Amount involved	Remarks
276/9.6.11	Narayan Sahu,Driver	8.8.14	3000.00	
393/4.7.11	R.K.Mohapatra,P.A.	31.10.14	3000.00	
405/6.7.11	-do-	-do-	4000.00	
403/6.7.11	Sarat Ku.Behera.Sr.Asst.	-do-	6000.00	
405/6.7.11	-do-	-do-	8000.00	
737/11.8.11	Parasar Mohapatra	18.10.14	2000.00	
1114/31.10.11	Narayan Sahu,Driver	8.8.14	2000.00	
1177/9.11.11	Narayan Sahu,Driver	8.8.14	4000.00	
	TOTAL		32000.00	2011-12
378A/30.6.12	Debi Prasad Mishra,S.O.	15.9.14	6494.00	
378A/30.6.12	Dillip Ku.Tad,S.O.	15.9.14	9300.00	
378A/30.6.12	Sanatan Pati,Sr.Asst.	15.9.14	7800.00	
653/14.8.12	Prasanna Ku.Mohanty,Electrician	20.6.14	3865.00	
	TOTAL		27459.00	2012-13

The details of such outstanding advances are mentioned below.

List of Out Standing Advance Pertaining to the year 2011-12:-

SL.NO	NAME OF THE EMPLOYEE	VOUCHER NO/DATE	AMOUNT IN RS.	PURPOSE
1	Dr. Harihar Hota, Reader	30/13-04-11	66200.00	Research Project.
2	Sri Narayan sahuo, Driver	54/20-04-11	2500.00	Purchase of diesel etc.
3	Sri Prasanna Kumar Mohanty,Electrician	56/21-04-11	6398.00	Purchase of electric goods.
4	Sri Anoksila Mallick, Sr.Asst.	63/26-04-11	3200.00	Pre-Exam Works.
5	CentreSuperintendents,Shastri Exam-2011.	76/28-04-11	158800.00	Postal Expenses.
6	Comptroller Of Examinations	77/28-04-11	3280.00	T.A/D.A for Examination Works.
7	Comptroller Of Examinations	128/06-05-11	11850.00	T.A/D.A for Examination Works.
8	Sri Siba Sundar Mishra, WireMan	392/04-07-11	3000.00	Purchase of banner for 31 st Foundation Day.
9	Sri D.K.Sethy, S.O	398/05-07-11	1500.00	Expenditure on Foundation Day.
10	Dr.P.C. Mishra,Reader	406/06-07-11	15000.00	Expenditure on Foundation Day.
11	Dr.P.C. Mishra,Reader	407/06-07-11	65000.00	Expenditure on Foundation Day.
12	Sri Siba Sundar Mishra, WireMan	422/07-07-11	3000.00	For Convocation.
13	Sri Siba Sundar Mishra, WireMan	435/08-07-11	15000.00	For Cultural Function Of Non Teaching Employ.
14	Sri S.P.Narendra,J.E	569/26-07-11	10000.00	To attend U.G.C Function.
15	Dr.Pramod Chandra Mishra, Co-ordinator Carrear Counseling Cell	907/24-09-11	20000.00	TA/DA to research person.
16	Sri Parasar Mohapatra,P.E.O	953/29-09-11	100000.00	East Zone Kabaddi Tournament.
17	Employee Of University	1095/27-10-11	3900.00	Conducting Zone Election Senate.
18	Sri Prasanna Kumar Mohanty,Electrician	1270/26-06-11	2000.00	Purchase of electric goods.
19	Sri Narayan Sahoo,Driver	1666/10-02-12	3950.00	Repair of Vehicle.

20	Dr.Harihar Hota,Reader	1689/16-02-12	158080.00	Research Project.
21	Center Superintendents	1731/27-02-12	67804.00	Postal Expenses.
22	Employees of University	1732/27-02-12	10795.00	T.A/D.A For Examination.
		TOTAL=	967757.00	

ADVANCES OUTSTANDING FOR THE YEAR 2012-13:-

Sl.No.	Name of the advance holder	Voucher No./Dt.	Amount Paid	Purpose
1	Prasanna Ku.Mohanty,electrician	98/20.4.12	3200.00	Shastri Examination-2012
2	-do-	959/4.10.12	2800.00	Purchase of meters
3	M/S Weekend tours & travels	99/21.4.12	250000.00	Hire charges of vehicle
4	-do-	217/19.5.12	100000.00	-do-
5	University employees	103/21.4.12	11065.00	TA/DA of staff
6	Centre Suptt.	104/24.1.13	119372.00	Postal charges of Exam.-2012
7	-do-	1359/25.2.13	116100.00	Postal charges of Upashastr Exam.-2013
8	Rama Chandra Kandi	182/14.5.12	1600.00	Purchase of electrical goods
9	Debi Prasad Misra	519/23.7.12	7000.00	Refreshment for selection committee
10	Siba Sundar Misra	394/4.7.12	7000.00	For 32 nd foundation day
11	Dr.Pramod Chandra Misra	354/5.7.12	10000.00	-do-
12	Principial,B.Ed.	1108/19.11.12	1000.00	Opening of joint account
13	Narayan Sahoo,driver	708/18.8.12	5000.00	Mobile,filter change
14	-do-	758/24.8.12	3000.00	P.O.L. change
15	-do-	1311/6.2.13	5000.00	Mobile and gear oil change
16	Kulamani Sethy,Library Asst.	1231/5.1.13	5000.00	TA/DA for purchase of books
	TOTAL		647137.00	

No such reply was furnished on issue of objection memo,hence as per the above G.O.No.-2221/8.3.2002 and DLFA Office Order No.-15179/dt.28.9.2013 the following officials are found to be held responsible.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Dr.Harihar Hota	Reader	S.J.S.V.,Puri	112140.00
2	Narayan Sahoo	Driver	S.J.S.V.,Puri	9725.00
3	Dr.Nilakanth Pati	ex-Vice-Chancellor	S.J.S.V.,Puri,now Retd.,Balai Panda,Puri.	174865.00
4	Dr.Debi Prasanna Rath	Controller of Examinations	S.J.S.V.,Puri	685666.00
5	Dr.Rama Chandra Dash	Ex-Registrar	S.J.S.V.,Puri	315299.00
6	Sarat Chandra Mohapatra	Ex-Development Officer	S.J.S.V.,Puri	3400.00
7	Siba Prasad Narendra	University Engineer	S.J.S.V.,Puri	5000.00
8	Dr.Pramod Chandra Mishra	Professor	S.J.S.V.,Puri	55000.00
9	Parasar Mohapatra	PEO	S.J.S.V.,Puri	50000.00
10	M/S.Weekend Tours &Travels	Travel Agency	Puri	175000.00
11	Siba Sundar Mishra	Wireman	S.J.S.V.,Puri	14000.00
12	Prasanna Kumar Mohanty	Electrician	S.J.S.V.,Puri	7199.00
13	Araksita Mallick	Sr.Asst.	S.J.S.V.,Puri	1600.00
14	Debi Prasad Mishra	Section officer	S.J.S.V.,Puri	3500.00
15	Kulamani Sethy	Section officer	S.J.S.V.,Puri	2500.00

PARA: 9 **GRANTS**

Shree Jagannath Sanskrit Viswabidyalaya - 2013-2014

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2013	31723672.00	111192000.00	142915672.00	99132007.00	31-03-2014	43783665.00	
	GRAND TOTAL	31723672.00	111192000.00	142915672.00	99132007.00		43783665.00	

Comments :

The details of Govt.grants received and spent during the year 2013-14 are furnished below.

NAME OF GRANT	GRANTS RECEIVED	GRANTS SPENT	SANCTION ORDER NO./DATE	REMARKS
Slaries & Pension	66000000.00	66174908.00	16385/HE/22.6.13 & 2485/HE/31.1.14	
Development	20000000.00	20000000.00	24786/HE/5.10.13	
Others	2100000.00	2135055.00	16385/HE/22.6.13 & 2485/HE/31.1.14	
U.G.C.	23092000.00	5411022.00	----	
Total	111192000.00	99132007.00		

It would be noticed from the above that as against receipt of Rs.2309200.00 towards U.G.C. grants for the year under audit ,only a sum of Rs.5411022.00 has been spent leaving a balance of Rs.17680978.00,which seems to be very very less as the state/central Govt. funds /grants should be utilised within the stipulated period for the purpose for which it has been sanctioned,but the local authority has failed to utilise the grants in time for which the development works can not be completed within the sanctioned amount due to escalation in prices of materials and manpower.However the present Vice-Chancellor and Registrar are advised to accord fresh approval from the competent authority and utilise the unspent grants for the specified purpose .

PARA: 10 UTILISATION CERTIFICATE

Shree Jagannath Sanskrit Viswabidyalaya - 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	111962680.00	111192000.00	223154680.00	95546000.00	31-03-2014	127608680.00	
	GRAND TOTAL	111962680.00	0.00	223154680.00	95546000.00		127608680.00	

Comments :

It would be seen from the U.C. position that U.C's to the tune of Rs.127608680.00 is pending for submission to different quarters which is mounting year by year and reached to an alarming position .However the local authority is once again advised to take adequate steps for early submission of the same to proper quarters and compliance reported to audit.

THE DETAILS U.C.SUBMITTED DURING 2013-14:-

Letter No./Date	Particulars of grants	Amount	Year of receipt
2857/24.5.13	Salary and Pension	46297000.00	2012-13
-do-	Others	2100000.00	-do-
3850/23.7.13	Development	20000000.00	-do-
3956/27.12.13	Salary	26249000.00	2013-14
-do-	Others	900000.00	-do-
TOTAL		95546000.00	

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - MISAPPROPRIATION OF CASH BY WAY OF WRONG TALLING OF T.A. BILLS :(OSP-3):-
<p>a).On verification of sub-vouchers-122 & 123 of voucher no-109/dt.12.4.13, it is noticed that as against total payment of Rs.206692.00 shown in the cash book, actual payment of Rs.206192/-has been made to the examiner, Smt.Mandakini Rout, Dadhibaman Jew College,Jajpur,who has actually received Rs.1817.00 for remuneration,Rs.1430/- for TA/DA,i.e.total of Rs.3247/-but cash payment shown as Rs.3747/- by the cashier ,Sri Batakrishna Dash which lead to misappropriation of Rs.500/-(=3747-3247).</p> <p>b).Similarly as against actual payment of Rs.1620/- to Smt.Sangeeta Ray,Gayanayak Sanskrit Mahavidyalay, Dumerguda, Kalahandi, expenditure has been booked as Rs.1625/-which lead to misappropriation of Rs.5/-(=1625-1620) by the cashier, Sri Dash.</p> <p>c).Vide sub vr.10/43 of voucher no.-507/26.6.13,as against actual payment of Rs.1164/- to Sri Pratap Kumar Rout, expenditure has been booked as Rs.1194/-which lead to misappropriation of Rs.30/-(=1194-1164) by the cashier, Sri Dash.</p> <p>In response to issue of objection memo, the cashier has deposited Rs.535/- vide challan no.-1328/dt.31.10.14 for Rs.525/- and challan no.-1402/dt.31.10.14 for Rs.10/- which has been verified in audit. However it is advised to avert such type practice in future and it needs cross verification of the bills by the accountant before payment .</p>

PARA: 12 LOSS OF STOCK & STORE

12.1 -

PARA: 13 AUDIT OF RECEIPTS

13.1 -
All the receipts of the University are credited to the University account through bank challans and bank drafts,hence no comments.

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Non-realisation of VAT on the confidential printing materials and procurement without calling open tender:- (OSP-5,6,31 &32)
<p>On verification of the following vouchers related to the examination section ,it is noticed that a total sum of Rs.1961663/- has been received by Dr.D.P.Rath, the then Controller of Examinations during the year under audit towards expenditure on printing and procurement of confidential papers meant for different university examinations, but in the name of confidentiality neither any VAT deducted at source before payment to the printing firms nor any VAT clearance certificate in form no.VAT-612 could not be made available in audit despite issue of objection memos. Simply a file containing the note sheets and bills and the cash book maintained were shown in audit where the details of the bills such as quantity of confidential papers, rate of printing for the above expenditure could not be verified due to the above reason ,nor any</p>

tender with wide publicity in local dailies has been called for incurring such huge expenditure in violation of rule-49(iii) of Odisha University Accounting Procedure rules-1987. Although the Income Tax from the amount paid to the Controller of Examinations has been deducted and deposited by the accounts section, but in the name of which firm it has been deposited as IT could not be known to audit due to the same above reason. If the name of the confidential firms is known to the accounts section, hence there is nothing reason to hide the expenditure to the audit in the name of confidentiality. As there is every chance of improper utilization of funds received by the Controller of Examinations, Dr.Rath and the detailed audit of the above expenditure could not be verified in audit, the entire amount paid to Dr.Rath to the tune of Rs.1961663/- is held under objection and the VAT amount @5% i.e. Rs.93412.52 being not remitted to the Govt. and loss to Govt. exchequer need be recovered from the concerned firms. For such Dr.Rath is solely responsible who has not taken adequate steps for calling of tender and deduction of VAT for the purpose. The details of the payments made to the Controller of Examinations for confidential printing purpose are furnished below.

Sl.No.	Voucher No. & Date	Amount Paid	Purpose	Name of the Firm	VAT due @5%
1	282/20.5.13	580357.00	Pre and Post exam.papers for 2012-13	D	27636.00
2	471/21.6.13	63100.00	2 nd & 4 th semester examination-2012	B	3005.00
3	636/25.7.13	135274.00	Siksha Shastri entrance exam.-2013	X	6441.00
4	1305/6.1.14	514003.00	Annual Exam.-2013 for Shastri,(I,II&III)	D	24476.00
5	1471/21.2.14	668929.00	New & Old Shastri IIIrd year-2013 & Shiksha Shastri-2013	B	31854.00
TOTAL		1961663.00			93412.00

14.2 - INADMISSIBLE AND EXCESS PAYMENT:- (OSP-8)

On verification of the Voucher No.-351/06.6.13 for Rs.5717/-, it is noticed that as against payment of Rs.5717/-, neither any bills nor any acquittance was made available to audit for the contingent expenditure of Rs.4296/- shown spent for 537 nos. of examinees and its utilization etc. by the centre superintendents for the 2nd and 4th semester examination-2013 also not available in audit for verification of its genuineness of payment. On issue of objection memo the local authority replied that the rate per student has been fixed by the syndicate @8/- and the utilization certificate is prepared as per the no. of students present in the examination. The reply of the local authority is not convincing, as without furnishing any vouchers in audit mere utilization certificate does not serve the purpose and there is every chance of misutilisation by the recipient, hence a sum of Rs. 4296/- paid without obtaining the utilization vouchers is not admissible in audit and treated as excess payment which needs recovery from the persons concerned. For such excess and inadmissible payment Dr.Debi Prasanna Rath, Controller of Examinations and Dr.Rama Chandra Dash, Registrar are found to be held responsible. In response to audit objections, no reply nor any evidence has been furnished, hence the objection holds good on its own merit.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs.)
1	Dr.Debi Prasanna Rath	Controller of Examinations	S.J.S.V.,Puri	2148.00
2	Dr.Rama Chandra Dash	Ex-Registrar	S.J.S.V.,Puri	2148.00

14.3 - INADMISSIBLE AND EXCESS PAYMENT:- (OSP-9)

On verification of voucher No.-1018/8.11.13 for Rs.19000/- paid to M/S.Jayashree Offset,Puri, it is noticed that as against actual cost of Rs.15000/- for syllabus books of Upashastri course-2013-14 @15/- each printed on its back side of the sample copy kept in the purchase file for 1000 nos. ,payment has been allowed @19.12 i.e.Rs.19000/- in total, thereby leading to an excess payment of Rs.(19000-15000)=Rs.4000/-. Payment over and above the marked price /M.R.P., is not admissible in audit as sustains loss to the University Fund and needs recovery from the persons responsible those who have decided for allowing such excess payment. The reply furnished by the local authority is not convincing because of the loss sustained in this regard, hence the same need be recovered and compliance reported.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Dr.Rama Chandra Dash	Ex-Registrar	S.J.S.V.,Puri	2000.00
2	Sri Basudev Jena	ex-Comptroller of Finance	S.J.S.V.,Puri	2000.00

14.4 - Loss of funds for delay payment of electricity bills :- (OSP-10)

For delay in payment of the electricity bills for the period from dt.10.3.13 to 10.4.13 to the CESU , the University has sustained a loss of Rs.60/- in the voucher no.-193 and 194/26.4.13 for the forfeiture of the rebate which is not admissible in audit. The details are furnished below, Rs.(2998-2954)+Rs.(1178-1162)=Rs.(44+16)=Rs.60/-.The concerned file has been submitted to by the Development section to the then V.C.,but it was delayed there upto 25.4.13 and the rebate has been forfeited ,for such loss of Rs.60/- Dr.Nilakantha Pati, V.C., is found to be held responsible.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Dr.Nilakanth Pati	ex-Vice-Chancellor	S.J.S.V.,Puri	60.00

14.5 - Loss of University funds due to Procurement of Stock, Stores & stationeries without calling for quotations/tenders:-(OSP-20-22)

On verification of the following vouchers it is noticed that a total sum of Rs.333658.00 have been paid to Orissa Consumers Co-operative Federation Ltd.(Sahayog), Puri towards Purchase of stationery articles as per the list enclosed. In violation of Odisha General Financial Rules and that of Rule-49(iii) of Odisha university accounting procedure rules-1987, no such quotations/tenders were called for justification of rates/quoted rates, procurement of articles from only one supplier, "Sahayog" can not be admitted in audit as per G.O.No.7719/Co-operative Deptt.,Odisha/dt.07.6.2005,it has been clearly mentioned that it is not mandatory to procure from the Co-operative stores if the same items are available at lower cost and for the process of tender /quotation ,they have to take part in the tender process.In case of some of the items of the bills, rates allowed/ paid are on higher side as compared to other suppliers and rates prevailing in the local market. Hence in comparison of the other suppliers' rates, the following inadmissible payments have been ascertained in audit and furnished below. It may be stated why the excess/ in admissible amount would not be treated as loss to University Fund and recoverable from the persons involved in the process of purchase.

Vr. No./Date	Amount Paid in Rs.	Purpose
190/26-04-13	34250.00	5 Nos. of steel Amirah (Local Make) 78"*36"*19".
189/26-04-13	4680.00	6 PCS each of Diary & Dispatch Register.
254/13-05-13	99659.00	Stationery articles for Examination Section.
470/ 21-06-13	18900.00	100 Pcs. Of Xerox paper.
637/ 25-07-13	4940.00	Round Registers.
1148/05-12-13	9612.00	Xerox Papers, locks, staplers Guard files etc.
1156/07-12-13	1860.00	10 PKTS. OF Type Papers.
1487/01-03-14	149933.00	Stationeries for examination section.
1142/05-12-13	4200.00	Cost of 8 pieces of Godrej & lever locks.
1143/05-12-13	2464.00	4 Nos. of Samsung Cartridge tonners.
1144/05-12-13	360.00	1 Pkt. JK-A-3 Paper.
1146/05-12-13	458+235=693.00	1 no. of thermoflask,5 nos. of plates
1147/5.12.13	2107.00	4 nos. of buckets,mugs,trays etc.
Total	333658.00	

On further scrutiny of the voucher no.254/13.5.13 for Rs.99659/- paid to Sahayog,Puri,it is noticed that 1000 nos. of empty gunny bags @15/-per bag,1000 nos. board files@11.50/piece,1000 fly leaves @5/-each,2000 note sheets @0.87 each 73 packets of duplicating papers@160/- have been purchased,which seems to be very high as compared to that of the market prices. On comparison with the voucher no.-901/24.9.13 for Rs.3400/- paid to M/S.Jayashree Offset Printers,Puri it is noticed that draft/note sheets were purchased @0.68 each ,which shows that if note sheets are available at a lower rate in the local market ,there is no justification of procuring the same at higher rate i.e.@27.94% more and in the similar way other articles have been procured from M/S. Sahayog, Puri ,which is claiming at least 27.94% higher price putting the University into loss. Articles such as steel Amirah, locks(Godrej and Mobaj make),plastic mugs,buckets,thermoflask,plates ,trays etc.should not be purchased from the co-operative stores which is neither a manufacturer nor an authorized dealer and with procurement of above articles,Sahayog ,Puri supplies at a higher rates which can not be admitted in audit as the University has sustained loss of Rs.333658*27.94/127.94=Rs.72865.44. On issue of objection memo ,the local authority could not furnish any reply,hence the entire amount of Rs.333658/- is held under objection which includes Rs.72865.00 suggested for recovery which has been sustained as loss to University due to wrong decision made by the local authority in violation to University rules and the Govt. orders.The following persons are found to be held responsible for the above loss.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Dr.Rama Chandra Dash	Ex-Registrar	S.J.S.V.,Puri	29074.00
2	Dr.Keshab Chandra Dash	Chairman,P.G.Council	S.J.S.V.,Puri	24288.00
3	Sarat Chandra Mohapatra	Ex-Development Officer	S.J.S.V.,Puri	9752.00
4	Sri Basudev Jena	ex-Comptroller of Finance	S.J.S.V.,Puri	9751.00

14.6 - FICTITIOUS PAYMENT OF TA/DA AND INADMISSIBLE PAYMENT:- (OSP-25 to 28)

On verification of the CARS Vr.No.-69/Dt.3.7.13 for Rs.118746/- payment made to Dr. Pramod Chandra Mishra, Director, CARS, it is noticed that the amount has been spent towards the national seminar on "world peace in the era of globalization through Jagannath chetana" held on dt.30.4.12 and 01.5.12.Out of the above expenditure , a sum of Rs.17022/- is shown to be paid to Dr. Harekrusna Satapathy, V.C., RSVP, Tirupati towards his TA/DA. On verification of the above TA bill, it is seen that on dt.23.4.12 Dr. Satapathy travelled from Tirupati to Vizak by air @4276/-, from Vizak to Bhubaneswar by train @800/- and attended the seminar meeting ondt.30.4.12 at SJSV, Puri by his own car @448/- and on dt.1.5.12 got his return journey to Tirupati by air with break journey through Hyderabad for which Xerox copies of air tickets have been produced to the accounts section. In this connection it is to be noted that Dr. Satapathy had started his journey on 23.4.12 and reached Bhubaneswar on 24.4.12 but from 24.4.12 to 29.4.12 what kind of duty had been performed by him it is not known. Whether he was on leave for the said period or had any other engagements elsewhere it is not known. Moreover if he was on leave or engaged in any other assignments during the above gap period, he may have claimed TA/DA from there or from his University which can not be free from doubts in audit. His tour particulars for the above period from 23.4.12 to 1.5.12 need be shown to audit to ascertain the actual genuineness of payment. It is further to be noted that as against estimated value of Rs.100000/-, a total sum of Rs.118746/- has been paid without scrutiny of the sub vouchers attached to the voucher. Out of the above expenditure a sum of Rs.30000/- has been shown to be made towards cost of meals charges of 2 meals/day for 100 persons in two days @Rs.75/-per meal of Rice, Roti, Dal, Khata and khir in each meal. From the intimation letters to the guests, faculty, resource persons it is noticed that except 9 outside persons who had deposited the guest house rent of Rs.1800/-,others had not halted in the night as most of them are residing at Puri, the dinner might not have been served .The attendance sheet of 100 persons is not made available to audit. As required under rule-49(iii) of O.U.A.M.-1987, no such quotations have been called for supply of meals as the same type of food items are available in the local market @50/- meal and for purchase of file bags of 100 nos. for which payment made @Rs.150/- per bag to M/S. Ashok Stores, Puri. As attendance/acquittance roll of only 42 persons present in the seminar is made available to audit,the cost of 42 bags and 42*2+(42-9)*2=146 meals is admissible in audit ,for the cost of rest quantity of meals and bags it can not be admitted in audit for the payment of (100-42)*150+(400-146)*75=8700+19050=Rs.27750/- which needs recovery from the payee. As no such compliance has been furnished to audit and replied to submit the same during exit conference, it is clear that the above expenditure of Rs.118746/- is not genuine for the reasons furnished above and entire amount paid is held under objection which includes Rs.27750/- suggested for recovery from the payee , Dr. Pramod Chandra Mishra , Dr.R.C.Dash,registrar and Dr.Nilakanth Pati,Ex-Vice-Chancellor for such excess payment who have allowed the same to happen.The following persons are found to be held responsible.

In response to Audit objection the Ex-registrar has replied that the entire expenditure has been sanctioned by the syndicate as per the budgetary provision.During exit conference the Local authority produced the above connecting records which was verified and found correct,hence the objection para drpped.

14.7 - INADMISSIBLE PAYMENT (OSP-29 to 30):-

On scrutiny of the voucher No.-643/27.7.13 for Rs.80357/-, it is noticed that a sum of Rs.80357/- has been paid to the Registrar, Dr. R.C.Dash

towards conducting the Orientation programme of Principals of recognized colleges out of which a sum of Rs.30450/-has been shown paid to M/S. Angan restaurant ,Bhubaneswar towards the cost of 120*2 tiffins @25/-, 120 nos. of lunch @100/- and 110 nos. of dinner @100/- plus VAT of 5%.No such quotation call notices are found for procurement of meals, tiffin and other articles utilized for the purpose from local market in violation to the rule-49(iii) of O.U.A.M.-1987 where same type of meals are available @50/- per meal. Further no such attendance sheet showing the no. of persons present in the programme has been produced to audit.The purpose of purchase of meals and tiffin from Bhubaneswar is not known to audit and how it is feasible for the supplier it is not known.

Further for procurement of 120 nos. of file bags cost has been paid to the same Ashok Stores, Puri @285/- where the same type of bags has been procured vide voucher no.-69/CARS/27.7.13 without calling for quotations under rule-49(iii) of O.U.A.M.-1987 or doing any negotiations for the rate and paid in excess @Rs.(285-150)*120=Rs.16200/- which can not be admitted in audit and needs recovery from the payee. In response to objection memo, the reply furnished by the local authority does not serve the purpose to settle the objection as the University has sustained loss of Rs. (100-50)*(120+110)=Rs.16500/- and Rs. 16200/- towards meals and bag cost respectively which need be recovered from the payee. As the Registrar has misutilised his power and not followed the proper procedure of procurement, the entire amount spent is held under objection which includes Rs.32700/- is suggested for recovery from him .

In response to Audit objection the Ex-registrar has replied that the entire expenditure has been sanctioned by the syndicate as per the budgetary provision.During exit conference the Local authority produced the above connecting records which was verified and found correct,hence the objection para dropped.

14.8 - INADMISSIBLE PAYMENT OF HIRE CHARGES WITHOUT OBTAINING DETAILS OF MOVEMENT:- (OSP- 41-42)

On verification of the vouchers with No.-935 to 940/8.10.13 for Rs.33375/- paid to M/S. Banerjee Tours and Travels, Puri it is noticed that the Controller of Examinations, Dr. D.P.Rath has used the hired vehicles supplied by the above payee on the different dates 30/3,18/4,22/4,27/4,28/4,29/4,2/5,6/5,9/5,14/5,15/5,23/5,11/6 ,2/7 and 15/7/13 in the name of confidential work for which the details of movement of the vehicles are not available to audit. It is known from the vehicle files that the office vehicle is available which was not requisitioned nor any tour programme has been chacked out by the C.E. nor the same has been approved by the Competent authority.The place of movement from the head quarters is not known for which the detailed calculation of hire charges can not be ascertained in audit.As per negotiation between the C.E. and the Travel agency the payment made ca not be admissible in audit due to lack of the genuineness of payment.In response to audit objection memo the reply furnished by the present C.E. does not serve the purpose to settle the objection raised. Hence till the production of the details of movement with proper evidences such as stock registers of confidential papers that the vehicles have been utilized for the purpose mentioned only, the entire expenditure is held under objection for Rs.33375/-The details of payments are furnished below.

Sl.No.	Vr.No./Dt.	Amount paid	Dates of journey	Distance shown in km.
1	935/8.10.13	3000.00	15/7 & 16/7/13 @1500/-	151,161
2	936/8.10.13	1963.00	2/7/13	231 @8.50
3	937/8.10.13/	1500.00	11.6.13	156
4	938/8.10.13	14997.00	2/5,6/5,9/5,14/5,15/5,23/5/13	245,446,236,432,172,229
5	939/8.10.13	10415.00	18/4,22/4,27/4,28/4,29/4	193,148,196,231,465
6	940/8.10.13	1500.00	30.3.13	minimum
	TOTAL	33375.00		

14.9 -

ACKNOWLEDGEMENT/UTILISATION WANTING (OSP-43):-

On verification of the Vrs.No.-1566 and 1567/dt.20.3.14 it is noticed that a total sum of Rs. 98435/- has been shown payment to the centre superintendents of Shastri Examination-II,2014 towards centre expenses,out of which Rs.45285/- and Rs.10750/-have been spent for postal expenses and distribution of question papers etc.The connected files showing the details of such payment and the acknowledgement/utilization of the funds /vouchers by the payees could not made available to audit to verify its genuineness of payment despite issue of objection memo. The C.E. replied to produce the same during exit conference till then the entire amount of Rs.98435/- is held under objection.During exit conference verified the acknowledgement receipts and found correct,hence the para dropped.

14.10 - DETAILED TOUR PARTICULARS AND THE ACKNOWLEDGEMENT WANTING (OSP-43):-
As per the voucher no.-1394/28.1.14 a sum of Rs.26276/- was shown payment to Dr. Surendra Jha, Principal towards the remuneration,TA/DA for the practical Upashastri Examn.,but the tour particulars, the related file and the acknowledgement of payee are wanting for verification despite issue of objection memo. It is replied by the local authority to submit the same during exit conference till then a sum of Rs.26276/- is held under objection.It needs further clarification whether the externals for the practical examn. can be invited /engaged from the state and central Govt. Sanskrit Institutions to control the huge expenses towards air tickets claimed .

PARA: 15 AUDIT ON WORKS

15.1 - LOSS OF FUNDS FOR ALLOWING AT HIGHER RATES FOR CONSTRUCTION OF INTERNAL ROAD(OSP-49)																				
<p>On verification of the above case record it is noticed that as against the payment of the cost of the different items of work @ the PWD rates/schedule of rates ,the agreement has been signed with the Odisha State Police Housing and Welfare Corporation Limited,Bhubaneswar to execute the said work @ the prevailing market prices of both labour and materials.As per Lr.No.-4117/SJSV/27.7.2011,it has been clearly mentioned in the annexure-I by the Registrar to the Dy.Secretary,UGC,New Delhi that rates will be as per the PWD rates/Scheduled of rates and accordingly cost of the civil works should be Rs.2774622.72 and by adding the 3% contingency and 4% Architect fees ,total project cost comes to Rs.2968846/- and the same has been approved by the UGC in its letter No.-34-4/2010(su-I)/19.12.11.In the above approved estimate PWD schedule of rates have been allowed.The above estimate has been approved by the building committee of University and passed by the Syndicate vide resolution No.-10/16.8.2010 and after obtaining administrative approval from the UGC and the Vice-Chancellor, work order has been issued to the Odisha State Police Housing and Welfare Corporation vide letter no.-960/SJSV/dt.9.2.12 with release of mobilization advance of Rs.890654/-being the 30% of the estimated cost of the project, stating that the work should be completed within three months w.e.from dt.9.2.12 .i.e. the work should be completed by dt.9.5.12,but due to signing of much delayed and an erroneous agreement by the then Registrar, Sri Rama Chandra Dash with the agency on 18.7.12,wherein the agency had demanded the revised estimate at the prevailing market rates by increasing the project cost and the agency did not execute the work within the estimated cost in time even after issue of several reminders from the Development Officer vide letter no.-225/11.1.13 and 2558/10.5.13 .Finally as against execution of 1410 ft. road length only 984.36 ft. has been completed within the estimated cost due to inordinate delay in execution by the agency putting the University into loss of Rs.896212/-(=2968846-2968846*984.36/1410). Necessary compliance need be furnished to audit as to why the loss amount of Rs.896212/-would not be recovered from the agency and the officers concerned in the process of agreement and execution of the said work.In response to issue of objection memo,no reply was furnished to settle the objection,hence the objection stands good on its own merit and Rs.896212/- being the loss to University ,the following officers are found to be held responsible who have allowed such payment.</p> <p>During exit conference the compliance submitted by the University Engineer has been verified and as there is no such bill /M.B. available on the score and the mobilisation advance of Rs.890654/- paid to the executing agency has been outstanding for more than one year without its utilisation and adjustment ,hence as per G.O. No.-2221/F.Dt.8.3.2002 and read with Letter No.15179/dt.28.9.2013 of DLFA,Odisha the above outstanding advance is considered to be a loss to University fund and need be recovered from the sanctioning authority.</p>																				
<p>Responsible Person for this paragraph</p> <table border="1"> <thead> <tr> <th>S/no</th> <th>Name</th> <th>Designation</th> <th>Adress</th> <th>Amount(In Rs:)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Siba Prasad Narendra</td> <td>University Engineer</td> <td>S.J.S.V.,Puri</td> <td>222664.00</td> </tr> <tr> <td>2</td> <td>Dr.Nilakanth Pati</td> <td>ex-Vice-Chancellor</td> <td>S.J.S.V.,Puri,now Retd.,Balua Panda,Puri.</td> <td>222663.00</td> </tr> <tr> <td>3</td> <td>Dr.Rama Chandra Dash</td> <td>Ex-Registrar</td> <td>S.J.S.V.,Puri</td> <td>445327.00</td> </tr> </tbody> </table>	S/no	Name	Designation	Adress	Amount(In Rs:)	1	Siba Prasad Narendra	University Engineer	S.J.S.V.,Puri	222664.00	2	Dr.Nilakanth Pati	ex-Vice-Chancellor	S.J.S.V.,Puri,now Retd.,Balua Panda,Puri.	222663.00	3	Dr.Rama Chandra Dash	Ex-Registrar	S.J.S.V.,Puri	445327.00
S/no	Name	Designation	Adress	Amount(In Rs:)																
1	Siba Prasad Narendra	University Engineer	S.J.S.V.,Puri	222664.00																
2	Dr.Nilakanth Pati	ex-Vice-Chancellor	S.J.S.V.,Puri,now Retd.,Balua Panda,Puri.	222663.00																
3	Dr.Rama Chandra Dash	Ex-Registrar	S.J.S.V.,Puri	445327.00																

15.2 - EXCESS & INADMISSIBLE PAYMENT(O.S.P.-50):-
Approach road to multi-purpose and faculty building, widening of internal road at SJSV, Puri:-

On verification of the above file with reference to the original estimate and the expenditure statement Rs.19813307.00 furnished by the Odisha State Police Housing and Welfare Corporation ,it is noticed that as against the PWD rates provided in the original sanctioned estimate approved by the UGC ,payment has been allowed at the prevailing market rates of labour i.e. @250/-for unskilled and @300/-for semiskilled as against Rs.150/- and Rs.205/ respectively and materials for which the University has sustained a total loss of Rs. 120770/- as per the calculation detailed below.

i).Item-1,for earthwork in stoney earth of 1044.30 cu.m. payment has been allowed @Rs.167.65/cum as against Rs.150*0.3353*2=Rs.100.59/cum thereby leading to excess payment of Rs.(167.65-100.59)*1044.30=Rs.70030.76.

ii).item-2,supplying and spreading of moorum and sand admixture and running PRR for 522.15 cum @Rs.1065.61/cum excess payment made towards unskilled labour=(250-150)*12.8*522.15/100=Rs.6683.52.

iii).item-3,supplying and spreading of metals 118 cum labour payment allowed @250/- as against Rs.150/-=Rs.(250-150)*1.4133*118=Rs.16676.74.

iv).item-5,for laying 20mm premix bituminous carpet of 774.17 sqm by allowing excess labour=((250-150)*427+(300-205)*47)*774.17/5889=Rs.6193.36.

v).item-7,for 3077.31 sqm, excess labour cost allowed for payment=((250-150)*229+(300-205)*9)*3077.31/5889=Rs.16071.00 and towards 10% OHC =13021.79*3077.31/5889=Rs.11449.16 paid excess.

vi).item-6,labour charges for tack coat:labour charges paid as per market rates and excess paid=Rs.((250-150)*100+(300-205)*20)*3077.31/5889=Rs.6218.00 and towards 10% OHC=3100*3077.31/5889=Rs.1619.91

vii).item-8 for supplying and spreading moorum, for 1509.63 sqm excess payment made towards labour cost=Rs.(250-150)*0.5*1509.63=Rs.8116.30,hence total loss of funds for allowing excess cost of labour =Rs.(70030.76+6683.52+16676.74+6193.36+11449.16+1619.91+8116.30)=Rs.120769.75 or say Rs.120770/-.

Also further the necessary M.B. and the bills need be produced to audit for verification of the proper utilization of the funds deposited with the agency as the mere submission of the U.C.in the prescribed form does not serve the verification process of audit.No reply was furnished by the concerned section in response to the objection raised in audit,hence the objection holds good and for non submission of the relevant M.B. to audit ,the entire amount is held under objection which includes Rs.120770.00 suggested for recovery.The following officers are found to be held responsible who have allowed such payments..

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Dr.Rama Chandra Dash	Ex-Registrar	S.J.S.V.,Puri	60385.00
2	Siba Prasad Narendra	University Engineer	S.J.S.V.,Puri	60385.00

15.3 - Loss of University Funds due to inordinate delay in Completion of Development Works:-(OSP-57&58)

On Verification of the expenditure side of the Cash Books (Main & U.G.C) , it is noticed that a total Sum of Rs. 22500000.00 have been paid to the following executing agencies but the files disclosed that not a single project has been executed till date nor any Utilization Certificate has been furnished by the executing agencies nor any running account bill showing the details of items executed till date is made available in the relevant files/case records. The estimates provided in the files do not have any analysis of rates to examine the genuineness of past payments to the executing agencies.

The details of such payments made during the year under audit are furnished below:-

VRNO/DATE	AMOUNT PAID IN RS.	PURPOSE	PAYEE	REMARKS
1033/13-11-13	87440	Fixing of grill gate	OSPHWC,BBSR	Relevant file need be produced.
1304/06-01-14	199932	Renovation of V.C quarters	CPWD,BBSR	Relevant file need be produced.
1556(A)/18-03-14	1000000	Repair & Renovation of Library Building	CPWD,BBSR	Relevant file need be produced.
6/UGC/31-03-14	2700000	Hostel-Cum-Common room of women	OSPHWC,BBSR	Relevant file need be produced.
1616/31-03-14	1500000	Repair & Renovation of Library Building	CPWD,BBSR	Relevant file need be produced.
1617/31-03-14	15000000	Construction of 105 Seated for ladies	CPWD,BBSR	Relevant file need be produced.

1618/31-03-14	2300000	Repairing of old faculty building	CPWD,BBSR	Relevant file need be produced.
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It is noted that from 18-03-14 & onwards total Rs.19800000.00, have been paid to E/E,CPWD,BBSR and Rs.2700000.00 to CMD,OSPHWC but not a single paisa have been spent till date for which the interest lost by the University @ 10% P.A. (as per the claim of UGC) comes to Rs.1485000.00 from CPWD & Rs.202500.00 from OSPHWC till Dec-2014.No reply has been furnished by the concerned section in response to the audit objections raised ,hence the objection holds good and due to delay in execution of work by the executing agencies despite receipt of funds on deposit basis ,the loss to be sustained in this regard can not be admitted in audit and suggested for recovery as per the above calculations furnished.For the loss the Vice-Chancellor and the Registrar and the University Engineer are found to be equally responsible.

15.4 - Loss of University Funds due to inordinate delay in Completion of Development Works:-(OSP-59 -62)

Name of the Work:- Construction of Research Hostel and Common room for Women at SJSV,Puri:-

On verification of 1st original estimate submitted by OSPHWC Ltd, BBSR, technically sanctioned by its Chief Engineer on 13/05/2010, it is clearly mentioned to execute the work as per the PWD rates/Schedule of rates and accordingly the estimate had been approved by UGC for Rs. 7598000.00 for plinth area of 6041 sqft.The above estimate was placed to UGC vide LR.NO-4057/09-09-10. As per requirements of UGC Separate proposals/estimates of Rs.6000000.00 & Rs.1598000.00 were sent to UGC Vide Lr.No-4118/27-07-11. The above Estimates were prepared & technically sanctioned by Chief Engr. OSPHWC as per PWD rates. vide Lr.No-953/SJSV/09-02-12, the then D.O has requested the CMD,OSPHWC to execute the work as per U.G.C norms and approved plan & estimate and complete the work with in 09 (nine) months from 03-02-12. The administrative approval of the project was conveyed by the then V.C .on 04-02-12 , work order was issued on 09-02-12 and the mobilization advance @ 30% i.e. 1800000.00 was paid to OSPHWC Vide Lr.no-49/DEV/30-03-12 towards construction of research hostel for women , (E.C=6000000,Sixty Lakhs)

But after lapse of scheduled time i.e. 9(nine) months, a revised estimate of Rs.11585700 has been submitted by OSPHWC Vide Lr.10327/17-11-12 with current market price of labour & materials as against PWD rates. The original estimates for Rs.7598000 was technically sanctioned by the Chief Engr., OSPHWC but due to delay in the execution even after receipt of mobilization advance of Rs.1800000.00, the project cost had been increased and a new demand of OSPHWC @ market price was placed before the syndicate. The syndicate as per recommendation of its U.Engr curtailed the estimate from 11585700/- for plinth area of 6041 sqft. to 9898000/- of plinth area of 4821 sqft. stating that extra cost of Rs.2300000/- to be met out of the interest money of U.G.C Xth Plan fund resolved vide its resolution no- 2/18-06-13 and accordingly the agreement has been signed on 18.3.14 after meeting held between the V.C. & CMD on 28-12-13.

Here, it is to be noted that for spending interest money of Rs.2300000/- out of U.G.C fund, the necessary permission/approval of U.G.C was not obtained. Further advance of Rs.2700000/- has been sanctioned & paid on Dt.31-03-14 to OSPHWC without obtaining Utilization Certificate/bills for the previous advance of Rs.1800000/- sanctioned on 31-03-12. But due to non-execution of the said work the U.G.C in its Lr.no-347/2010/501/10-09-14 has regretted to withdraw its funds from the project and to refund the same with additional 10% interest from the date of sanction of allotment to SJSV till 31-03-14. Here, it is to be mentioned that due to lack of proper supervision and defective procedure adopted by the officials (both technical & non-technical) without knowing the loss to the University, signed the agreement at much higher rates and delayed inordinately for the start up of the project for which the loss to be sustained=Rs.9898000-7598000*4821 sqft./6041 sq.ft.=Rs.(9898000-6063559)=Rs.3834441/- .If the loss of 10% interest claimed by the UGC for refund of Rs.4500000/-grants which has not been utilized till date,the following persons are found to be held responsible .

No reply has been furnished to the audit objection memo issued on the score,which implies that the objection stands on its own merit and the loss amount need be recovered from the following persons who have not followed for early completion of the project.

During exit conference , University Engineer replied that the said project has not been started till today .However the advances sanctioned to the tune of Rs.4500000/- (=1800000+2700000) to the executing agency has not been adjusted till date due to non-execution of work is outstanding for more than one year till the date of exit conference is treated as loss to the University fund as per G.O. No.2221/F.Dt.8.3.2002 read with Lr.No.15179/DLFA,Odisha/28.9.2013 .For such loss the advance sanctioning authority are found to be held responsible.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Dr.Nilakanth Pati	ex-Vice-Chancellor	S.J.S.V.,Puri,now Retd.,Balia Panda,Puri.	1500000.00
2	Dr.Rama Chandra Dash	Ex-Registrar	S.J.S.V.,Puri	1500000.00
3	Siba Prasad Narendra	University Engineer	S.J.S.V.,Puri	1500000.00

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 - P.G.COUNCIL ACCOUNT:-

PARA -16.1.1:-Financial Position:-The financial position in respect of the P.G.COUNCIL account for the year under audit is furnished below.

Opening Balance as on 01.4.13	846800.14
Receipts during the year	1320141.00
Total	2166941.14
Expenditure during the year	1188639.30
Closing Balance as on 31.3.14 as per audit	978301.84
Closing Balance as on 31.3.14 as per cash book	978301.84

Discrepancy, if any nil

Details of Closing Balance as on 31.3.14 as per cash book:-

In shape of cash	Nil
In S.B. accounts	978301.84
Total	978301.84

PARA -16.1.2:-Bank Position as on 31.3.14:-

Name of the Bank	A/c No.	Balance as per Pass Book	Balance as per Cash book	Difference	Remarks
SBI,SJSV,Puri	10202302497	997204.84	978301.84	18903.00	
TOTAL		997204.84	978301.84	18903.00	

On issue of objection memo for reconciliation of the above difference of Rs.18903/-,the local authority has replied to do the reconciliation and to produce the same during exit conference, however it is advised to reconcile the above difference amount of Rs.18903.00 and compliance reported to audit, till then a sum of Rs.18903.00 is held under objection.

PARA-16.1.3:-PAYMENT OF ADVANCE BOOKED AS DIRECT EXPENDITURE (OSP-45):-

On verification of the following vouchers of P.G.Council cash book,it is noticed that direct expenditure has been booked for the advance payments of Rs.22000/- in support of which the detailed expenditure is wanting.

Sl.No.	Date of payment	Amount paid	Purpose
1	17.9.13	15000.00	Dr.Pramod Chandra Misra,for celebration of Sanskrit day-2013
2	23.9.13	3500.00	Dr.Dibakar Mohapatra for Ganesh Puja
3	01.2.14	3500.00	-Do- for Saraswati Puja
	Total	22000.00	

In response to issue of objection memo it is replied to be shown during the exit conference,till the entire expenditure of Rs.22000/- is held under objection.

16.2 - GPF ACCOUNT

- i)O.B. as on dt.01.4.13=Rs.28670390.65
- ii)Deposits during the year=Rs.5586828.00
- iii)Total=-----=Rs.34257218.65
- iv)Withdrawn during the year=Rs.5910608.00
- v)C.B. as on dt.31.3.2014=Rs.28346610.65(as per audit)
- vi)C.B. as per the cash book=Rs.247851.15

The difference of Rs.28908759.50 is the TDR amount not taken to the cash book which need be taken to the cash book balance and compliance reported.

16.3 - CPF ACCOUNT

- i)O.B. as on dt.01.4.13=Rs.1488693.90
- ii)Deposits during the year=Rs.555901.00
- iii)Total=-----=Rs.2044594.90
- iv)Withdrawn during the year=Rs.1284343.00

v)C.B. as on dt.31.3.2014=Rs.760251.90(as per audit)

vi)C.B. as per the cash book=Rs.71308.90

The difference of Rs.688943.00 is the TDR amount not taken to the cash book which need be taken to the balance of the cash book and compliance reported..

16.4 - PENSION ACCOUNT:-

PARA-16.4.1:- Financial Position:-The financial position in respect of the Pension account for the year under audit is furnished below.

Opening Balance as on 01.4.13	6462235.80
Receipts during the year	15847160.00
Total	22309395.80
Expenditure during the year	8451379.00
Closing Balance as on 31.3.14	13858016.80
Discrepancy, if any	nil

Details of Closing Balance as on 31.3.14:-

In shape of cash	Nil	Remarks
In S.B. accounts	13858016.80	SBI, Station Bazar, A/c.No.-10202296936
Total	13858016.80	

16.5 - B.Ed.(Shiksha Shastri) Account:-

Financial Position:-The financial position in respect of theB.Ed.(Shiksha Shastri) account for the year under audit is furnished below.

Opening Balance as on 01.4.13	145510.00
Receipts during the year	218780.00
Total	364290.00
Expenditure during the year	208124.00
Closing Balance as on 31.3.14 as per audit	156166.00
Closing balance as per cash book	146166.00
Discrepancy, if any	10000.00

Reason:-A sum of Rs.10000/- has been booked as direct expenditure on 28.3.14 as against advance taken by Dr.Nibedita Kar, I/C principal,B.Ed. which need be reconciled in the cash book and compliance reported.

Details of Closing Balance as on 31.3.14:-

In shape of cash	Nil
In S.B. accounts	146166.00
Advance	10000.00
Total	156166.00

16.6 - NSS ACCOUNT:-

PARA No.-16.6.1:-Financial Position:-The financial position in respect of both the Regular and Special camps of NSS account for the year under audit is furnished below.

Particulars	Regular	Special
-------------	---------	---------

Opening Balance as on 01.4.13	458727.56	239196.00
Receipts during the year	352235.00	907034.00
Total	810962.56	1146230.00
Expenditure during the year	344000.00	315000.00
Closing Balance as on 31.3.14 as per audit	466962.56	831230.00
Closing Balance as on 31.3.14 as per cash book	466662.56	831230.00
Discrepancy, if any	300.00	nil

PARA No.-16.6.2:-Details of Closing Balance as on 31.3.14 as per cash books:-

Particulars	Bank Name & A/C No.	Regular	Special
In shape of cash		587.00	0
In S.B. accounts	SBI,SJSV,Puri,10202297055	466075.56	
-do-	SBI,SJSV,Puri,30433390255		831230.00
TOTAL		466662.56	831230.00

PARA NO.-16.6.3:-Bank Position as on 31.3.14:-

Name of the Bank	A/c No.	Balance as per Pass Book	Balance as per Cash book	Difference	Remarks
SBI,SJSV,Puri,	10202297055	451132.37	466075.56	-14943.19	Rolloing over from previous years
SBI,SJSV,Puri,	30433390255	842480.00	831230.00	11250.00	Cheque No.387634/16.12.13 not encashed .

The local authority is advised to reconcile the above amount of Rs.14943.19 and compliance reported failingly the amount will be recovered from the then in charge of NSS account Dr.Pralaya Kumar Nanda,who is found to be held responsible,till then the entire amount of Rs.14943.19 is held under objection.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - CARS ACCOUNT

FINANCIAL POSITION:-

OB as on dt.1.4.13 = 284698.00.

Receipts (+) = 4625.00.

Total =289323.00.

Expenditures = (-) 91346.00.

CB as on 31.3.14 = 197977.00.(As Per Audit)

As Per Cash Book, CB = 193407.00.

Difference = 4570.00.

RECONCILIATION OF DIFFERENCE:-

1)Cause- on 3/2/14 int. not entered in Cash Book (+) = 4625.00.

2) on 4/7/13 Commission not entered in Cash Book= 55.00.

Total difference =4570.00

RECONCILIATION OF CASH BOOK AND PASS BOOK BALANCE :-

Bank C.B. as on 31.3.14 as per cash book = 197977.00.

As per Bank pass book of A/c No.169 of OGB,Puri, CB as on 31/03/14 =223000.00.

Difference = 25023.00.

Cause-1) Interest accrued but not entered in Cash Book for dates mentioned below

04/08/12 = Rs.6849.00.

04/02/13 = Rs.7836.00.

03/04/13 = Rs.563.00.

01/08/13 = Rs.5837.00.

Total interest accrued not credited to cash book = Rs. 21085.00.

2)(+)on 26/11/11, Ch.No. 385593 amounting Rs.3960.00.

issued but not encashed till 31.3.14.

3) (-) on 28/09/12 Bank Commission of Rs.22.00 not

deducted in Cash Book.

Net difference =Rs.25023.00

17.2 - CAREER COUNSELLING:-

PARA-17.2.1:-Financial Position:-The financial position in respect of the**CAREER COUNSELLING** account for the year under audit is furnished below.

Opening Balance as on 01.4.13	4014.00
Receipts during the year	163.00
Total	4177.00
Expenditure during the year	Nil
Closing Balance as on 31.3.14	4177.00
Discrepancy, if any	Nil

Details of Closing Balance as on 31.3.14:-

In shape of cash	Nil
In S.B. accounts	4177.00
Total	4177.00

PARA-17.2.2:-Bank Position as on 31.3.14:-

Name of the Bank	A/c No.	Balance as per Pass Book	Balance as per Cash book	Difference	Remarks
OGB,Puri	2106	4177.00	4177.00	nil	
TOTAL		4177.00	4177.00	nil	

17.3 - NET COACHING:

PARA No-17.3.:-1

Financial Position:-The financial position in respect of the NET coaching account for the year under audit is furnished below.

Opening Balance as on 01.4.13	42665.00
Receipts during the year	419935.00
Total	462600.00
Expenditure during the year	166678.00
Closing Balance as on 31.3.14	295922.00
Discrepancy, if any	nil

Details of Closing Balance as on 31.3.14:-

In shape of cash	Nil
In S.B. accounts	295922.00
Total	295922.00

PARA-17.3.2:-Bank Position as on 31.3.14:-

Name of the Bank	A/c No.	Balance as per Pass Book	Balance as per Cash book	Difference	Remarks
OGB,Puri	12301000002066	42510.00	42510.00	nil	
SBI,SJSV,Puri	33121039583	341612.00	253412.00	88200.00	Cheques with No.554742 to 554768/dt.31.3.14 were not encashed as on 31.3.14
TOTAL		384122.00	295922.00	88200.00	

PARA: 18 MISCELLANEOUS

18.1 - Loss Sustained by the University on account of non-allotment of Residential Quarters to Officers:-(OSP-51-53)

It is learnt from the AG I/R No-55/09-10 that, the University Building Committee in its meeting held on 08-08-2007 took the decision to construct 04 nos of Officers Quarters with an estimated cost of Rs.7991000.00 out of the 12th Finance Commission Grant. It is revealed from the Quarter Allotment File No- Esst(G)-4/2012 that the newly constructed four quarters were inaugurated by the V.C on 30-10-2010. Since the Quarters were inaugurated on 30-10-2010, the allotment of Quarter could have made during the month of November-2010 occupied by the allottee by December-2010. It is seen from the last Audit Report the recovery of House Rent Allowance and License Fee amounting to Rs.220757.00 w.e.f March-2012 to Feb-2013 for 12 months has been shown loss of the University Fund by the last audit. In case the specified Officers refused to take such accommodation House Rent Allowance sanctioned for non providing accommodation should have been disallowed and due to non-occupation, the quarters would be deteriorated and damaged in the long run. During the period from 03/13 to 02/14 the University Paid Rs.184555.00 as detailed below towards H.R.A to the four Officers.

As the Quarters have been earmarked to the four Officers, had these quarters been allotted house license fee @410.00 per Quarter per month for 12 months calculating to Rs.19680.00 i.e. Rs.410*12*4 could have been realized by the University. Thus the total financial loss sustained by the University on account of non allotment of those constructed quarters calculates to Rs.204235.00 i.e. 19680+184555 need be recovered and credit pointed out.

MONTHS	HRA PAID IN RS.
03/13	15439.00
04/13	15439.00
05/13	15439.00
06/13	15439.00
07/13	15439.00
08/13	15439.00
09/13	15439.00
10/13	15439.00
11/13	15537.00
12/13	15537.00
01/14	15709.00
02/14	12557.00
Arrear H.R.A Of D.O from 11/11 to 09/12	1703.00
Total	184555.00

In response to the issue of objection memo, the local authority replied to furnish the compliance during exit conference, which does not serve the purpose and as there is nothing to reply to the objections, it is obviously agreed by the local authority about the loss of University funds as regards to non-allotment of quarters. For such loss of Rs.184555/-, the following persons are found to be held responsible.

Responsible Person for this paragraph				
Slno	Name	Designation	Adress	Amount(In Rs:)
1	Dr.Rama Chandra Dash	Ex-Registrar	S.J.S.V.,Puri	94886.00
2	Sarat Chandra Mohapatra	Ex-Development Officer	S.J.S.V.,Puri	58423.00
3	Damodar Mallick	Development Officer	S.J.S.V.,Puri	31246.00

18.2 - Brahmi Ladies Hostel

PARA-18.2.1:-FINANCIAL POSITION:-

OB as on dt.1.4.13 =Rs.1966938.20

Receipts during the year=Rs.1027795.00

Total =Rs.2994733.20

Expenditure incurred=Rs.656923.00

CB as on 31.3.14 = 2337810.20(As Per Audit)

As Per Cash Book, C.B. = 2346078.20.

Difference = 8268.00.

The difference of Rs.8268/- is due to the less C.B. shown on dt.31.12.13 for Rs.6832/- and excess shown for Rs.15100/- on dt.3.2.14,hence net excess shown=Rs.8268/- which need be reconciled and compliance reported to audit.

18.3 - VISWANATH KABIRAJ GENTS HOSTEL ACCOUNTS

PARTICULARS	AMOUNT
Opening Balance as on 01.4.13	602232.00
Receipts during the year	411825.00
Total	1014057.00
Expenditure during the year	294067.00
Closing Balance as on 31.3.14	719090.00
Discrepancy, if any	nil

Details of Closing Balance as on 31.3.14 :-

Cash In Hand=NIL

IN PASS BOOK=455303.00

IN T.D.R =263787.00

TOTAL =719090.00

TDR AMOUNT:-

N.G.B-PURI TDR-RDP-511100103

Date of Investment-29-03-2011.

SIA NUMBER-075120

Amount Invested-200497.00

Period Of Deposit-36 Months

Maturity Date-29/03/2014

Maturity Amount-263787.00

Payment of Interest-63290.00

Rate of Interest-9.25%

Re Investment Details:-

Date of Renewal-29/03/2014

IRFDate-29/03/2014

Rate Of Interest-9.10%

Ref Number-511400125

Amount-263787.00

Period Of Renewal-12 Months

Date of Maturity-29.03.2015

Maturity Amount-288624.00

18.4 -

JAYA DEV HOSTEL:-

OPENING BALANCE =34415.00

RECEIPT=INTEREST=1516.00

TOTAL=35931.00

EXPENDITURE =35931.00

CLOSING BALANCE = NIL.

On Dated 27/03/2014 Amount 35875.00 Transferred to Gents Hostel.

18.5 - INADMISSIBLE PAYMENT OF GRADE PAY TO CONSOLIDATED EMPLOYEES:-

In violation to the G.O.No.1147/GAD-SC-rules-0061-2013/17.1.14 the following contractual Group-D employees have been allowed to draw Grade Pay w.e.from Dt.1.12.13 which cannot be admitted in audit because the appointment of the employees was not against any regular Govt. sanctioned post that has been explained in the above mentioned G.O. but approved by the Syndicate. Although it has been approved by Syndicate vide resolution no.-22/dt.7.12.13,but there is no such provision in the above G.O. of G.A.Deptt./Finance Deptt. to empower the syndicate to sanction the grade pay for the employees the posts for whom are not regular and sanctioned.Hence a total sum of Rs.131700.00 paid towards inadmissible grade pay to the mentioned staff during the year under audit is treated as loss to the University fund and need be recovered from the persons responsible on the score.Also it is advised to recover the up to date inadmissible payments on this score accordingly.

Sl.No.	Name & Designation of staff	Rate of G.P.allowed	No. of months up to 31.3.14	Amount Excess Paid
1.	Sri SurendraKu.Bisoi,Jr.Asst.	1900/-	3	5700.00
2.	Sri Pratap Kumar Barik,Computer Operator	1900/-	3	5700.00
3.	Smt.PrativaBehera,LibraryTech .Asst.	1900/-	3	5700.00
4.	Sri Prasanna Kumar Mohanty,Electrician	1900/-	3	5700.00
5.	Sri SibaSundarMishra,Wireman	1800/-	3	5400.00
6.	Sri Pramod Kumar Pattanayak,Pasting Clerk	1900/-	3	5700.00
7.	Sri NiranjanaMishra,Driver	1900/-	3	5700.00
8.	Sri Krushna Chandra Jena,Fax Operator	1800/-	3	5400.00
9.	Sri Ajaya Kumar Biswal,Watchman	1500/-	3	4500.00
10.	Smt.LaxmipriyaPrusty,Peon	1500/-	3	4500.00
11.	Sri Prasanta Kumar Puri,Orderly Peon	1500/-	3	4500.00
12.	Smt.LalitadeviGochhayat,Swep er	1500/-	3	4500.00
13.	Sri Pratap Kumar Behera,Watchman	1500/-	3	4500.00
14.	Sri Saroj Kumar Mishra,Watchman	1500/-	3	4500.00
15.	Sri BhajamanBehera,Watchman	1500/-	3	4500.00
16.	Sri SankarsanBehera,Watchman	1500/-	3	4500.00
17.	Sridhar Panda,Peon	1500/-	3	4500.00
18.	Sri Rabindra Kumar Mohapatra,Peon	1500/-	3	4500.00
19.	Jung BahdurThappa ,Watchman	1500/-	3	4500.00
20.	Smt.NilupriyaPanda,Peon	1500/-	3	4500.00
21.	Sri Pabitra Mohan Patra,Peon	1500/-	3	4500.00
22.	Sri LaxmidharMohanty,Peon	1500/-	3	4500.00
23.	Sri Rama Chandra Kandi,Cook-cum-Attendant	1500/-	3	4500.00
24.	Sri DuryodhanNaik,SCW	1500/-	3	4500.00
25.	Sri HariharPradhan,Watchman	1500/-	3	4500.00
26.	Smt.PriyatamaSwain,SCW	1500/-	3	4500.00
27.	PriyadarshiniSahoo,Jr.Asst.B.E d.	1900/-	3	5700.00
TOTAL				131700.00

In response to issue of objection memo ,no such reply has been furnished by the local authority and hence the objection stands good on its own merit and the sanctioning authority Dr. Gangadhar Panda,V.C.,Sri Rama Chandra Dash,Registrar and Sri Basudev Jena,ex-Comptroller of Finance are found to be equally responsible.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Dr.Rama Chandra Dash	Ex-Registrar	S.J.S.V.,Puri	43900.00
2	Sri Basudev Jena	ex-Comptroller of Finance	S.J.S.V.,Puri	43900.00
3	Dr.Gangadhar Panda	Vice-Chancellor	S.J.S.V.,Puri	43900.00

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

19.1 -

No such loan has been received or sanctioned .The deposits position such as TDR's has been dealt in the paragraph-7 and the position of GPF/CPF of the University for the year under audit has been dealt in the paragraph -16 of this report,hence no comments.

PARA: 20 RESULT OF AUDIT

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	2.1	0.00	2593874.00	0.00	0.00	0.00	
2	5.1	0.00	886614.59	0.00	0.00	0.00	
3	7.1	118750.00	118750.00	118750.00	0.00	0.00	
4	8.1	1614894.00	1614894.00	1614894.00	0.00	0.00	
5	11.1	0.00	0.00	0.00	0.00	0.00	
6	14.1	93412.00	1961663.00	0.00	0.00	0.00	
7	14.2	4296.00	4296.00	4296.00	0.00	0.00	
8	14.3	4000.00	4000.00	4000.00	0.00	0.00	
9	14.4	60.00	60.00	60.00	0.00	0.00	
10	14.5	72865.00	333658.00	72865.00	0.00	0.00	
11	14.8	0.00	33375.00	0.00	0.00	0.00	
12	14.10	0.00	26276.00	0.00	0.00	0.00	
13	15.1	890654.00	2968846.00	890654.00	0.00	0.00	
14	15.2	120770.00	1981307.00	120770.00	0.00	0.00	
15	15.3	1687500.00	22500000.00	0.00	0.00	0.00	
16	15.4	4500000.00	4500000.00	4500000.00	0.00	0.00	
17	16.1	0.00	22000.00	0.00	0.00	0.00	
18	16.6	0.00	14943.19	0.00	0.00	0.00	
19	18.1	184555.00	184555.00	184555.00	0.00	0.00	
20	18.5	131700.00	131700.00	131700.00	0.00	0.00	
Total		9423456.00	39880811.78	7642544.00	0.00	0.00	

Audit Certificate

Certified that the accounts of Shree Jagannath Sanskrit Viswabidyalaya for the financial year 2013-2014 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Spot Recovery

Sl No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	11.1	1328 &1402	2014-10-31	535	Batakrishna Dash
				Total	535