

LOCAL FUND AUDIT, SAMBALPUR, ODISHA

CATEGORY : University

Audit Report No : 388802/AR/2018-2019-SAMBALPUR

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - Misappropriation
No comments

PARA: 12 LOSS OF STOCK & STORE
12.1 - NON PRODUCTION OF STOCK REGISTER AND PURCHASE FILES O.S.Page.136 Memo no.42/3.12.18

O.S.Page.136 Memo no.42/3.12.18

Non production of stock registers by various PG Deptts,Central library and e governance.the following purchases are made by various deptt ,central library and e Governance but the stocks registers and purchase files are not produced before audit.Till production of same Rs.7824210.00 is kept under objection.

Sl.no	Vr. no	date	particulars of payment	NAME OF DEPTTS	amount
1	106	18.5.17	B.B.Behera Central Library printing of Saptarshi	B.B.Behera Central Library	21822
2	107	18.5.17	B.B.Behera Central Library printing of Saptarshi	B.B.Behera Central Library	22483
3	59	9.6.17	ee Governance		50000
4	76	11.8.17	Franklin machine lic No.P-685724		100000
5	29	9.3.18	Bag with printers		14950
6	43	12.3.18	Convergent wireless Communication		264089
7	80	23.3.18	DST Project Shyam Sunder Santra Deptt of Mathematics		252000
8	126	23.8.17	Sumeet Securiy Service		324736
9	85	14.7.17	DST Inspire fellow ship		112000
10	86	14.7.17	DST Inspire fellow ship		200000
11	83	14.7.17	PGD Earth Sc	PGD Earth Sc	25000
12			PGD Earth Sc	PGD Earth Sc	25000
13	87	14.7.17	DST Inspire Fellow (SRF)		56000
14	103	21.7.17	Di electric application PGD Chemistry	PGD CHEMESTRY	208800
15	8	17.8.17	Inspire &Fist Division		200000
16	9	17.8.17	release of Inspire fellowship pursuing Phd under Inspire Prog		350000
17	40	12.3.18	DST Fellowship Bio technology		280500
18	40	12.3.18	Fellowship bill of Shanti Gauranga Dash		280500
19	108	15.9.17	From Research india press		30000
20	115	15.9.17	Vehicle material		34000
21	131	24.11.17	Vehicle material		2570
22	136	24.11.17	Logic card		5600
23	104	18.12.17	Keypad		4956
24	137	21.12.17	AMC		1121000
25	21	03.01.18	printing of convocation material		25794
26	85	15.1.18	Vehicle artical		35532
27	2	01.02.18	Vehicle articals		37052
28	100	13.02.18	Misc.article		1798
29	162	21.2.18	Misc.article		4933

30	219	26.2.18	E-Governance nodal centre		54913
31	220	26.2.18	E-Governance nodal centre		78125
32	76	20.3.18	Computer material		90742
33	78	23.3.18	Sports council		8329
34	79	23.3.18	DST Inspire fellow ship		403655
35	80	23.3.18	DST Inspire fellow ship		252000
36	81	23.3.18	DST Inspire fellow ship		259468
37	84	24.3.18	DST Inspire fellow ship		20000
38	147	28.3.18	Vehicle articals		2515
39	148	28.3.18	Vehicle articals		2305
40	172	31.3.18	DST Inspire fellow ship		20000
41	256	31.3.18	Computer material	PGD Sociology	12142
42	257	31.3.18	Computer material	PGD Sociology	14036
43	258	31.3.18	Computer material	PGD Sociology	11647
44	261	31.3.18	Scientific material	PGD Life SC	19331
45	262	31.3.18	Scientific material	PGD Life SC	23988
46	263	31.3.18	Laboratory material	PGD Life SC	31018
47	264	31.3.18	Scientific material	PGD Life SC	61898
48	265	31.3.18	Scientific Equipment	PGD Life SC	109004
49	297	31.3.18	Computer material	PGD Economics	12880
50	298	31.3.18	Computer material	PGD Economics	13300
51	302	31.3.18	Contingency		40571
52	317	31.3.18	Computer material	PGD MBA	15000
53	318	31.3.18	Computer material	PGD CSA	12950
54	319	31.3.18	Computer material	PGD CSA	15000
55	320	31.3.18	Computer material	PGD CSA	12800
56	321	31.3.18	Computer material	PGD CHEMISTRY	14761
57	322	31.3.18	Computer material	PGD CHEMISTRY	13685
58	323	31.3.18	Refrigerator	PGD CHEMISTRY	14950
59	342	31.3.18	Certificate format	EG 1V	17000
60	351	31.3.18	Computer material	PGD PHYSICS	4476
61	352	31.3.18	Computer material	PGD PHYSICS	4500
62	357	31.3.18	Water cooler	PGD PHYSICS	829350
63	358	31.3.18	Computer material	PGD PHYSICS	9537
64	359	31.3.18	Computer material	PGD PHYSICS	9750
65	360	31.3.18	Computer material	PGD PHYSICS	11300
66	363	31.3.18	Computer Article	PGD EARTH SC	9750
67	364	31.3.18	Computer Article	PGD EARTH SC	5074
68	365	31.3.18	Computer material	PGD EARTH SC	10175
69	366	31.3.18	Computer material	PGD EARTH SC	4392
70	384	31.3.18	Computer material	PGD ANTHROPOLOGY	4356
71	385	31.3.18	Computer material	PGD ANTHROPOLOGY	8537
72	403	31.3.18	Computer parts	PGD POLSC	10540
73	406	31.3.18	Computer Accessories	PGD MPA	12230
74	409	31.3.18	Computer material	PGD ODA	11350
75	422	31.3.18	Computer Accessories	NANO RESEARCH CENTRE	10000
76	443	31.3.18	Scientific material	PGD Life SC	137549
77	444	31.3.18	Computer material	PGD Life SC	9210
78	446	31.3.18	Computer material	PGD Life SC	9350
79	445	31.3.18	Office material	PGD Life SC	4600
80	447	31.3.18	Machinary Item	PGD Life SC	4700
81	448	31.3.18	Vehicle material		4356
82	85	13.5.17	Comprehensive AMC Phase .1 & phase.11 hardware networking items including servers etc(e Governance)		950000
			GRAND TOTAL		7824210

On checking of RUSA COF a/c cash book w/r to Pass book a/c no. SBI.34823942626 it came to noticed that the following payments were made but vouchers and its related files were not produced before audit. The purchase file and stock registers are not produce before audit .As such Rs. 6298729.00 is held under objection.

vr no.date	budget head	Amount	Particulars of payment
58/22.6.17	u-12	90107	KEDARNATH Tripathy for renovation of canteen bldg near auditorium
59/30.6.17	u-12	90306	Smt S.Mahapatra M/S Maa Sarala Enterprises Golgundafor supply and fixing of earting near E Governance
60/21.7.17	u-12	949620	Payment to Bio technical resources kanchanpara Kolkata toeards purchase of equipments
61/18.9.17	u-12	3833000	payment to Executive Engineer SBP R&B Division II towards construction of 9 nos of Campus road
62/21.10.17	u-12	48747	paid bibhuti bhusan bnade steel railing
63/10.11.17	u-12	38916	PAYMENT TO Sri Praveen kumar Agrawal SBP for work provision of display A Grade
64/15.11.17	u-12	117791	PAYMENT TO Sri Damini Mohanty M/S Bhasi Electricals works SBP For supply and Installation of street light cc poles nears SUIIT Hostel area
65/25.11.17	u-12	488920	payment to Infotech Solution towards supply of materials to SUIIT.
66/25.11.17	u-12	7873	Payment to Aravind Instrument Near Gandhi Hospital BBSR Portable A.C materials to SUIIT
67/25.11.17	u-12	53662	Loknath Industry Hawrah supply of equipment to SUIIT.
68/25.11.17	u-12	69325	M/S Spancotek Patia BBSR supply of equipment to SUIIT
69/25.11.17	u-12	45950	M/S Spancotek Patia BBSR supply of equipment to SUIIT
70/25.11.17	u-12	13053	M/S B.K.Associates Kapileswar Nagar Bargarh supply of equipment to SUIIT
71/25.11.17	u-12	67571	Shree Balaji Electricals BBSR supply of equipment to SUIIT
72/25.11.17	u-12	7416	Shree Balaji Electricals BBSR supply of equipment to SUIIT
73/25.11.17	u-12	19215	Dream Instrument corporation kolkata supply of equipment to SUIIT
74/5.12.17	u-12	40410	wesco utility SBP Supervision charges for powers supplyto 44 k.w. for 100 seated hostel at SUIIT.
75/18.12.17	u-12	154334	Oceanic fitness Pvt Ltd Chandigarh for sports council
76/5.1.18	u-12	17630	Brata quality companysupply of equipment to SUIIT
77/5.1.18	u-12	144883	Sumtech technology pvt ltdsupply of materials to SUIIT
	total	6298729	

PARA: 13 **AUDIT OF RECEIPTS**

13.1 - NON REALISATION OF OUTSTANDING SHOP RENT DUES & NON MAINTAINANCE OF DCB REGISTER OF MARKETSHOP RENT MEMO NO.74/15.04.2019, Page No.257 to 259.

On scrutiny of the Shop rent Collection Register produced by the Estate section, it is found that 36 no. of market shops are available as per the register. Due to non-maintenance of D.C.B. registers of market shop rent, the exact figure of the outstanding shop rent as on 31.03.18 could not be ascertained in audit. But as per the Register & the figure supplied by Estate Section the outstanding shop rent as on 31.03.18 comes to Rs.217446.00 as per attached statement which is to be realized from the occupants of the market shops. The local authority is showing indifference for collection of market complex rent for years together. Further no step has been taken by the local authority for revision of monthly rate of shop rent which has been lastly made before more than a decade as verbally reported by the concerned section. Since it is a recurring source of revenue of the university derived from its own sources & to be utilized for development of the university, such old rate need to be revised & effected immediately & steps may be taken early for collection of the outstanding dues of Rs.217446.00 as on 31.03.2018 & Compliance reported to audit. In response to the objection memo issued on this context, no reply was furnished by the local authority. Hence Rs.217446.00 is kept in objection.

Details of outstanding shop Rent of Sambalpur University as on 31.03.2018								
Sl.No.	Name of shop keeper	Rate of shop rent per month (Rs.)	Outstanding shop rent as on 1.4.17 as per S.R	Demand(2017-18)	Total.	Collection(2017-18)	Outstanding shop rent as on 31.3.18	Rent collection register(New)Page No.
1	2	3	4	5	6	7	8	9
1	Smt.Malliatasahutrf to SujataRashmiHansda&2017	65	390	780	1170	1170	0	3
2	Sri SanjibKu.Mishra	110	24360	1320	25680	0	25680	7
3	Sri Sushanta Ku. Mahakud	65	780	780	1560	1560	0	11
4	Sri Manoranjan Dash	65	12961	780	13741	6130	7611	15
5	Sri Chittaranjan Mishra	65	13520	780	14300	6780	7520	19
6	Mrs.Sushama Panda	75	900	900	1800	1800	0	23
7	Sri PrafullaKu.Panda	75	16175	900	17075	0	17075	27
8	SrikantaPandey	50	9550	600	10150	4600	5550	31
9	Sri AliramPrusty	50	3450	600	4050	3900	150	35
10	Sri Ganeswar Karma	75	15185	900	16085	1000	15085	39
11	Sri DasharathiBarik	65	1780	780	2560	0	2560	43
12	Sri JagannathNaik	65	780	780	1560	0	1560	47
13	Sri Ashok Ku.Prusty	75	75	900	975	975	0	51
14	Sri R.K.Panigrahi	75	450	900	1350	0	1350	55
15	Sri Deepak Ku.Naik	65	11520	780	12300	0	12300	59
16	Smt.JhunuBehera	50	9800	600	10400	0	10400	63
17	Sri IndrajitKumbhar	50	10950	600	11550	0	11550	67
18	Sri B.KrishnaSethi	65	13645	780	14425	0	14425	71
19	Sri SarojPradhan	65	8930	780	9710	0	9710	75
20	Sri JanmejayaMahakud	65	14375	780	15155	0	15155	79
21	Sri	65	780	780	1560	0	1560	83

	RadhamohanBiswal, Change d to Mr.Karan Nanda							
22	Sri NarasinghaTarasia	65	7815	780	8595	0	8595	87
23	Sri BidyanathaDhar	65	780	780	1560	1560	0	91
24	Sri Swadhin Kumar Chhatar	50	11200	600	11800	0	11800	95
25	Sri DibyasankarSahu	75	900	900	1800	1800	0	99
26	Sri Purupsottam Mishra	65	780	780	1560	1560	0	103
27	Sri BuluramPrusty	50	3250	600	3850	3850	0	107
28	Sri Deepak Ku.Sahu	75	13570	900	14470	0	14470	111
29	Mohammed Ali	50	10605	600	11205	0	11205	115
30	Sri JitendraKu.Panda	75	2835	900	3735	2000	1735	119
31	Sri Satyabrata Panda	75	7625	900	8525	1725	6800	123
32	Sri DoluAndil	50	10950	600				127
33	Sri RamachandraBehera	150	1200	1800	3000	3000	0	131
34	Sri AawiniKu.Mishra	150	1800	1800	3600	3000	600	135
35	Sri RanjeetKu.Samal	50	3600	600	4200	1200	3000	139
36	Mrs.SushreeMonalishaPrad han	75	2975	900	3875	3875	0	143
		Total:-	250241	30240	268931	51485	217446	

13.2 - NON MAINTAINANCE OF DCB REGISTER OF RENT LICENSE OF STAFF QUARTERS

As per the statement furnished on position of staff quarters by the Estate section of the University, it was noticed that total 247 Nos. of the following types of quarters out of 252 are found existing in habitable condition in the university premises. The statement of the same is furnished in a table below.

Type of theQuarter	Average plinth area in Sft	Equivalent to Govt type Qtr	Total Nos of Quarter Available	Nos of Quarter in habitable condition
1	2	3	4	5
A	2240VI		9	9
B	2000VI		14	14
C	1543VI		32	30
D	840IV		5	5
E	700IV		6	6
F	700IV		66	66
G	350II		48	46
TH BLOCK	800IV		52	51
STQ	1750VI		14	14
JTQ	1500VI		6	6

Total			252	247
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On verification of records and registers as could be made available from Estate Section it was revealed that no register of house rent is being maintained showing the total nos. of quarters constructed for the purpose of accommodation facility of the university staff. The demand, collection and balance register of license fees has not been maintained at all in order to ascertain the position of actual outstanding amount of license fees against the different allottee at the end of each financial year. Besides, the allotment register of quarters is not maintained with d entries since long. On further query it was revealed that a Residential Allotment committee (RAC) has been constituted by the University for Smooth Management of accommodation facility of the staff. But the function of the committee seems not to have been made pertinently. Due to in-vigilance of the committee, several D.L.Rs, who are working on daily wage basis in different sections of the university have been allotted the staff quarters for their accommodations, although they are not eligible to get this facilities. Still some quarters are lying vacant & steps have not been made to allot the same to the appropriate staff.

Due to non-maintenance of D.C.B register of rent (license fee)of staff quarters, no scope is being created to initiate the follow up actions for recovery of outstanding dues from the defaulters. In absence of proper maintenance of allotment register of quarters, it cannot be said that the allotment of staff quarters has been made to the appropriate staff. The reasons behind non-maintenance of D.C.B. registers of rent on staff quarters was asked for to be pointed out to audit. In response to the objection memo issued on this context, no reply was furnished by the local authority.

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

13.3 - Non realization of House rent from ST Xavier Group from 1.7.2009 to 31.3.2018.Memo No.55/Dt.8.3.2019 pages .166 to 168

In course checking of houserent register and concerned file it came to noticed that 2 nos of quarter allotted ie TH 1/1 and TH 1/2 to ST Xavier Group of Sambalpur University Campus with effect from july 2009 .No MOU has been signed between ST Xavier Group and Sambalpur University.The applicable rent paid to the University was notified vide SU Order No.9618/Dt.24.11.2010.

As per Gazette notification and F.D. Resolution No.51758 Date15.10.2010.SI No.8 and No Estt general-3098-7637/rent Dt.18.9.18 and C.S.NO.IV-28/98-394/F Dated 4.1.99 and OM No.6773/F/Dt.1.11.2018.Employees of board and Corporation/pvt parties and other non entitled person occupying the quarter shall pay the Standard licence fees.It is found that Plinth area of the quarter as is 800 sft type IV and its standard licence fees will be Rs.1160.00 per month and for two nos of quarter it will be 2320.00

SL No	Period	Quarter No	standard licence fees	month	amount
1	1.4.17 to 31.3.2018	TH 1/1	1160	12	13920
2	1.4.17 to 31.3.2018	TH1/2	1160	12	13920
					27840
	Previous years with effects from July 2009 to June 2010				
1	1.7.2009 to 31.3.2010	TH 1/1	1160	9	10440
		TH1/2	1160	9	10440
2	1.4.2010 to 31.3.2011	TH 1/1	1160	12	13920
		TH1/2	1160	12	13920
3	1.4.2011 to 31.3.2012	TH 1/1	1160	12	13920
		TH1/2	1160	12	13920
4	1.4.2012 to 31.3.2013	TH 1/1	1160	12	13920
		TH1/2	1160	12	13920
5	1.4.2013 to 31.3.2014	TH 1/1	1160	12	13920
		TH1/2	1160	12	13920
6	1.4.2014 to 31.3.2015	TH 1/1	1160	12	13920
		TH1/2	1160	12	13920
7	1.4.2015 to 31.3.2016	TH 1/1	1160	12	13920

		TH1/2	1160	12	13920
8	1.4.2016 to 31.3.2017	TH 1/1	1160	12	13920
		TH1/2	1160	12	13920
	Total				215760
	Grand Total				243600
	Realisation made				
	Ch No.914705/Dt.17.2.2016				62220
	CR No.149496				612
	16.1.2018				30904
	Total				93736
	Balance as on 31.3.2018				149864

A total sum of Rs.149864.00 calculates towards less realization of house rent which is treated as loss to the University fund.

In response to audit objection statement the local authority replied that steps are being taken to realise the same.Till realisation of same Rs.149864.00 is kept under objection.

13.4 - NON REALISATION OF HOUSERENT FROM VICE CHANCELLOR RESIDENCE Memo No.55/Dt.8.3.2019 pages .166 to 168

In course checking of houserent register and concerned file it came to noticed that the University has allotted the VC s Residence temporarily to ST Xavier Group to run their school with a monthly rent of Rs.12444.00 which is notified to them vide O.O No.9620/Dt.24.11.2010.It was found from the Office records that the school has not paid Rs.12444.00 only towards the Quarter. The applicable rent paid to the University was notified vide SU Order No.9618/Dt.24.11.2010.

Details calculation of Vice Chancellor Res.					
SL No.	Period	rent fixed	No of month	Total amount I Rs.	Amount paid till 31.3.2018
	12009-2010	12444	12	149328	NIL
	22010-2011	12444	12	149328	NIL
	32011-2012	12444	12	149328	NIL
	42012-2013	12444	12	149328	NIL
	52013-2014	12444	12	149328	NIL
	62014-2015	12444	12	149328	NIL
	72015-2016	12444	12	149328	NIL
	82016-2017	12444	12	149328	NIL
	92017-2018	12444	12	149328	NIL
TOTAL				1343952	

A total sum of Rs. 1343952.00.00 calculates towards less realization of house rent which is treated as loss to the University fund.

In response to audit objection statement the local authority replied that steps are being taken to realise the same.Till realisation of same Rs.1343952.00 is kept under objection.

PARA: 14 AUDIT OF EXPENDITURE

14.1 - EXCESS PAYMENT OF COMMUTED VALUE OF PENSION-MEMO NO.28 Pg.52-56

O.S.P.29/1.10.2018 Pg-52 -56

On checking of the Pension Account Cash Book with reference to Pension acquittance rolls, personal files. it is noticed that a sum of

 Rs. **1554163.1** has been paid in excess to the retired employees of Sambalpur University towards Commutation of Pension during the year-2017-18 due to wrong procedure of calculation. The details list of employees and calculation is furnished below.

Commutation Value of Pension

SL No	Name	SO No/Date	Bill No	TOTAL	Amount of CVP	Amount Calculated@@ 40% of Pension x Commutation Factor x 15	Amount Admissible @ 40% of Pension x Commutation Factor x 12	Excess Paid
1	Sanyasi Behera Sweeper Retd	2515/Estt.IIDt.28.3.2017	220/3.5.17	490598	263765	263764.9	211011.88	52752.98
2	Prasanta Ku.Panigrahi Demonstraor Retd.	2517/estt 28.3.17	220/3.5.17	1151038	634954	634953.1	507962.448	126990.61
3	Gunasagar Pasayat SO Retd	2519/estt 28.3.17	220/3.5.17	1008886	556537	556536.5	445229.184	111307.3
4	Panchanan Baghar SO Retd	1360/Esst II dt.17.2.17	219/3.4.17	662264	580136	580135.2	464221.44	115913.76
5	Subimal Pradhan S.O.Retd	1422/Esst.II Dt.20.2.17	219/3.4.17	1051664	580136	580135.2	464108.16	116027.04
6	Kusha Ran Pattanaik Jr Asst Retd	1769/Esst.III Dt.3.3.17	219/3.4.17	788250	423794	423793.7	339034.944	84758.736
7	P.K.S Paniker Sr Asst Retd	1771/Esst.IIDt.3.3.17	219/3.4.17	893915	493115	493114.9	394491.936	98622.984
8	Sudarshan Suniani Watch man (Retd)	2931/Esst-II Dt.18.4.2017	222/12.5.17	491787	265855	265854.3	212683.464	53170.866
9	Jagannath Das Peon (Retd)	2928/Esst-IIDt.18.4.2017	222/12.5.17	265233	172074	172074	137659.2	34414.8
10	Sunaru Barik Watchman (Retd)	2926/Esst-II Dt.18.4.2017	222/12.5.17	472998	274213	274213	219369.768	54843.232
11	Tekaru Barik Peon(Retd)	3911/Esst.II Dt.29.5.17	225/16.6.17	456821	273475	273475	218779.8	54695.2
12	Sudhansu Ch Naik Specimen	4029/Estt.II Dt.3.6.2017	225/16.6.17	531982	286012	286012	232742.376	53269.624

	Collector (Retd)							
13	Jayaram Pradhan Attd,Animal House and Insects (Retd)	4070/Esst.II Dt.3.6.17	225/16.6.17	527396	290928	290928	232742.376	58185.624
14	Duryodhan Sethi Watchman (Retd)	4636/Esst.II Dt.30.6.17	227/19.7.17	483285	273721	273721	218976.456	54744.544
15	Pramod Kumar Panda S.O.(Retd)	4641/Esst.II Dt.30.6.2017	227/19.7.17	1051664	580136	580136	464108.16	116027.84
16	Arun Ku Tripathy SA (Retd)	5606/Esst.II Dt.27.7.2017	229/17.8.2017	886357	507865	507865	406291.296	101573.7
17	Ples Nanda Lab Attd(Retd)	5604/Esst.II Dt.27.7.2017	229/17.8.2017	497094	274213	274213	219369.768	54843.232
18	Santosini Nayak Peon (Retd)	6630/Esst.II Dt.5.9.17	232/21.9.17	368513	206243	206243	164994.384	41248.596
18	Krishna Ch Acharya S.O.(Retd)	8564/Esst.II Dt.16.11.17	238/1.12.2017	662264	580136	580136	464108.16	116027.84
19	Saturghna Bagarty Lib Attd(Retd)	110/Esst.II Dt.9.1.18	241/1.2.2018	522039	273721	273721	218976.456	54744.544
	TOTAL							1554163.1

Due to such wrong procedure of calculation a sum of Rs. **1554163.10** was unduly paid to the retired employees which was encroached up to the recoupment of last installment. As a result of which the University sustained the loss of interest on this paid amount which can not be admitted in audit and needs recovery from the recipient of commuted value of pension.

(1) As per Govt. of Odisha, Finance Department Resolution No. Pen-181/08-3653/F. Dated 19th January 2009 a Govt. Servant shall be entitled to commute for a lump-sum payment up to 40% of his pension w.e.f. 01.12.2008. The existing table commutation value of pension shall be substituted by a new table as at Annexure-I of this Resolution. The provision of Rule 5 of OCS (Commutation of Pension) Rules, 1992 shall stand modified to this extent. As per Rule 7(1) of OCS (Commutation of Pension) Rules, 1992, the pensioners who have commuted a portion of their pension were entitled to have the commuted portion of pension restored on the expiry of twelve years from the date on which the amount of pension was reduced on account of commutation of a portion thereof. Now, as per the revised provision, the commuted portion of pension shall be restored on the expiry of fifteen years from the date on which the amount of pension was reduced on account of commutation w.e.f. 01.12.2008. The provision of Rule 7 of OCS (Commutation of Pension) Rules, 1992 shall stand modified to this extent.

For the Post pensioners whose retirement date is after 31.12.2008, lumpsum payment of commuted value of pension is calculated with ref. to the commutation table constructed as accrual basis. The monthly pension will stand reduced by the portion commuted and the commuted portion will be restored on the expiry of 15 years from the date of receipt of commuted value of pension. Dearness Relief will be calculated on the basis of the original pension i.e. without reduction of commuted portion.

The formula for arriving for commuted value of pension (CVP) = 40%(X) Commutation Factor (X)12

Due to wrong adopting method by multiplying the figure 12 to 15, the university loss immediately a sum of Rs. **1554163.10** during the year 2017-18 which may be saved and university earned a substantial amount towards interest as investment.

As Such why a sum of Rs **1554163.1** along with interest should not be recovered from the erring officials who made the sanctions and payment may be clarified to audit.

In response to audit objection statement no reply was furnished to audit.

In this score the local Authority is requested to look into the Rule 70-A & Rule 71 of OCS(PENSION & COMMUTATION) RULES and recovered Rs **1554163.10** from the Officials concerned from their Pension in equal installments. & Revised Pensions may be calculated in favour of the Employees. As such the following erring officials who made the calculation and sanctions are solely responsible.

As per Section -09 of OLFA Act-1948 read with Finance Department Letter No-4949-XVI-Aud.-2/74-L.F.A., Dated. 30.09.1974, the officials competent for sanction & approval for facilitating the payment should be held responsible for any deficiency or loss to the institution. As such on

account of discharging the financial responsibilities as furnished below, the following officials are considered held responsible:

1. Registrar- As the Head of the Establishment section as well as the final sanctioning authority & Custodian of all Funds of University.
2. Vice-Chancellor- As the Apex head of the institution as well as the final Approving authority;
3. C.O.F- Act as the financial advisor to the Registrar & VC prior to facilitation of any payment;
4. S.O/Dealing Assts- Preparation & Processing of files as per the Rules & Regulations as prescribed by Govt. as well as the said University

No Section Officer is posted in Pension Section And the dealing Asst Performed prepare and processing the file during 2017-2018.

All the Old Cases if any may be recovered & Revised Pensions may be calculated in favour of the Employees

In response to audit objection statement the local authority replied that In pursuance to syndicate resolution No.64 Dated 28.3.2019 and Office Order No.7670/Estt-II dated 18.2.2018 Sanction is hereby accorded to recover the excess differential commuted pension in 12 EMI in respect of Retired teaching employee and 20 EMI in respect of Non teaching employees commencing from the pension of April,2019 payable in the month of May 2019.Those who have deposited the entire amount the same need not be recovered from them.

Till recovery of the same amount Rs.1554163.00 is stand surchargable from official involve in the process of payment.

Responsible Person for this paragraph

SIno	Name	Designation	Adress	Amount(In Rs.)
1	Sri Kshetrabasi Manseth	COF	Sambalpur University Jyoti Vihar Burla	402227
2	Dr M.Muthukumar IAS	Registrar	Additional Director Horticulture Odisha	103830
3	Prof Chitta Ranjan Tripathy	Vice Chancellor	BPUT Rourkela	345848
4	MEERA HOTA	Senior Assistant	Sambalpur University Jyoti Vihar Burla	388541
5	Dr Sanjat Kumar Sahu	Registrar	Sambalpur University Jyoti Vihar Burla	271024
6	Dr Soorya Thankappan,IPS	Registrar	I.G.Police,Vigillance,Odisha,Cuttack	13686
7	Dr Doda Venkata Swamy,IAS	In Charge Vice Chancellor	Development Commissioner,JS Level,Special Economic Zone,Cochin Kerala	29007

14.2 - NON-PRODUCTION OF ORIGINAL SERVICE BOOKS OF RETIRED EMPLOYEES NON-TEACHING OF SAMBALPUR UNIVERSITY O.S.P.NO-30/1.10.2018 PAGES.57 to 61

The original service books of retired employees (Non-Teaching) of Sambalpur University during the year under audit was not produced to audit for necessary verification in order to the accuracy of sanction of Pension, arrear pension, DCRG & Commuted value of Pension . The details list of retired employees during the year-2017-2018 along with payment of arrear pension, DCRG & Commuted Value of Pension is furnished below. Due to non production , the following payment cannot be admitted in audit.

NON-PRODUCTION OF ORIGINAL SERVICE BOOKS OF RETIRED EMPLOYEES NON-TEACHING OF SAMBALPUR UNIVERSITY

SL No	Name	SO No/Date	Arr Pension	DCRG	CVP	TOTAL
1	Sanyasi Behera Sweeper Retd	2515/Estt.IIDt.28.3.2017	49788	177045	263765	490598
2	Prasanta Ku.Panigrahi	2517/estt 28.3.17	89889	426195	634954	1151038

	Demonstraor Retd.					
3	Gunasagar Pasayat SO Retd	2519/estt 28.3.17	78789	373560	556537	1008886
4	Prafulla Kumar Sahu SA Retd	2687/Esst.II Dt.3.4.17	0	351325	0	351325
5	Debi Prasanna Pradhan SO (Retd)	1577/Esst.Dt.25.2.17	77733	0	0	77733
6	Debiprasad Tripathy A.R.(Retd)	1579/Esst.II Dt.25.2.17	8520	0	0	8520
7	Ramesh Chandra Majhi SO Retd	2738/Esst.II Dt.7.4.17	0	7272	0	7272
8	Smt Raimati Bag W/O Late Balamani Bag	2740/Esst.II Dt.7.4.17	24360	0	0	24360
9	Panchanan Baghar SO Retd	1360/Esst II dt.17.2.17	82128	0	580136	662264
10	Subimal Pradhan S.O.Retd	1422/Esst.II Dt.20.2.17	82128	389400	580136	1051664
11	Kusha Ran Pattanaik Jr Asst Retd	1769/Esst.III Dt.3.3.17	79996	284460	423794	788250

12	P.K.S Paniker Sr Asst Retd	1771/Esst.IIDt.3.3.17	69810	330990	493115	893915
13	Ratnakar Bhuyan Peon (Retd)	2122/Esst.II Dt.14.3.17	0	175395	0	175395
14	Sudarshan Suniani Watch man (Retd)	2931/Esst-II Dt.18.4.2017	50188	175744	265855	491787
15	Jagannath Das Peon (Retd)	2928/Esst-IIDt.18.4.2017	16240	76919	172074	265233
16	Sunaru Barik Watchman (Retd)	2926/Esst-II Dt.18.4.2017	25882	172903	274213	472998
17	Jayananda Naik Lab Attd (Retd)	3648/Esst.II Dt.15.5.17	0	167640	0	167640
18	Tekaru Barik Peon(Retd)	3911/Esst.II Dt.29.5.17	38721	144625	273475	456821
19	Beula Naik w/o Late Ramesh Ch.Naik Specimen Collector	3927/Esst.II Dt.30.5.17	151611	356565	0	508176
20	Sudhansu Ch Naik Specimen Collector (Retd)	4029/Esst.II Dt.3.6.2017	53992	191978	286012	531982

21	Jayaram Pradhan Attd,Animal House and Insects (Retd)	4070/Esst.II Dt.3.6.17	41190	195278	290928	527396
22	Dr Sarat Ku Acharya Professor (Retd)	4093/Esst.III	0	750000	0	750000
23	Khired Ch Patjoshi Demonstrator (Retd)	4089/EsstII Dt.7.6.17	0	431640	0	431640
24	Duryodhan Sethi Watchman (Retd)	4636/Esst.II Dt.30.6.17	25836	183728	273721	483285
25	Pramod Kumar Panda S.O.(Retd)	4641/Esst.II Dt.30.6.2017	82128	389400	580136	1051664
26	Arun Ku Tripathy SA (Retd)	5606/Esst.II Dt.27.7.2017	0	745800	507865	886357
27	Puspanjali Sarangi	4549/Esst.II Dt.27.6.17	0	745800	0	745800
28	Subasini Panda Reader(Retd)	4477/Esst.III Dt.23.6.17	6290	0	0	6290

29	Hrudayanath Baghar S.A.(Retd)		0	199342	0	0	199342
30	Bimala Prasad Mohapatra	7691/Esst.III Dt.17.10.17		404353	0	0	404353
31	Ples Nanda Lab Attd(Retd)	5604/Esst.II Dt.27.7.2017		38823	184058	274213	497094
32	Arun Ku Tripathy SA (Retd)	5606/Esst.II Dt.27.7.17		47932	330560	507865	886357
33	Smt Taramani Biswal	5905/Esst-II Dt.8.8.17		412377	0	0	412377
34	Santosini Nayak Peon (Retd)	6630/Esst.II Dt.5.9.17		57412	104858	206243	368513
35	Bimal Pr Mohapatra Professor (Retd)	7691/Esst-II Dt.17.10.17		252080	0	0	252080
36	Bimaleswar Naik sweeper (Retd)	8367/Esst-II Dt.9.11.17		0	178365	0	178365
37							
38	Krishna Ch Acharya S.O.(Retd)	8564/Esst.II Dt.16.11.17		82128	0	580136	662264
39	Saturghna Bagarty Lib Attd(Retd)	110/Esst.II Dt.9.1.18		64590	183728	273721	522039

40	Smt Nalini Guru W/O-late Narayana Guru	7252/Esst-II Dt.22.9.17	53030	0	0	53030
41	Mr Rohit kumar Pradhan	7896/Esst-II Dt.25.10.17	0	336538	0	336538
TOTAL			2747286	8561769	8298894	19240641

In response to audit objection statement the local authority is failed to produce the same .Till production of same to audit Rs.19240641.00 is kept under objection.

14.3 - Non refund of unspent balance of advance even after pass and adjustment of final bill

On checking of paid vouchers in respect of cheque a/c cash book expenditures for the year of 2017-18 , it is seen that **Rs.222412.00** towards unspent balance of advance amount taken previously have not been refunded by the principals of the following colleges even after passed and adjustment of the final bills submitted by them by the university authority.

Hence steps may be taken by the authority of the university to effect immediate recovery from the principals of the colleges to reduce the advance position accumulated year by year & fact reported to audit. The details of the same is furnished in a table below.

The details of advance paid and adjusted in Cash Cash Book for the year-2017-18

Sl.No.	Name of the advance holder	Purpose	Amount of advance	Vr. No/Date	Amount adjusted	Vr.no/dt.	Amount refunded	Vr. No/Date or C.R. No/Date	Balance amount	Year of advance
1	2	3	4	5	6	7	8	9	10	11
APRIL										
1	Principal Govt.women's college,Bhabanipatna.	C.E of +3 Exam-2016	22000	54/10.2.16	18601	73/18.4.17	2167	147431/2.8.16	1232	15-16
2	P.A. Deg. Mahavidyalaya, Kumarbandh	C.E of +3 Exam-2016	22400	54/10.2.16	18188	74/18.4.17	3474	152750/20.7.16	738	15-16
3	B.P Degree college,Boden	C.E of +3 Exam-2016	20200	54/10.2.16	15693	75/18.5.17			4507	15-16

4	women's college,Bargarh.	Z/V of +3 2nd Univ. Exam. 2016	338000	17/3.3.16	320997	92/26.4.17	16324	147247/25.5.16	679	15-16
MAY										
5	K.R Mahavidyalaya,RK L	C.E of +3 Exam-2016	41800	54/10.2.16	33231	23/4.5.17	6996	147611/8.9.16	1573	15-16
6	S.C degree college,Charbhati.	C.E of +3 Exam-2016	22600	54/10.2.16	19917	24/4.5.17			2683	15-16
7	Kesinga Mahavidyalaya.	C.E of +3 Exam-2016	39400	54/10.2.16	31791	25/4.5.17	7569	147425/28.7.16	40	15-16
8	P.S degree Saintala.	C.E of +3 Exam-2016	26300	54/10.2.16	25340	26/4.5.17			960	15-16
9	Katapali college,Katapali.	C.E of +3 Exam-2016	25500	54/10.2.16	24758	27/4.5.17			742	15-16
10	Sonepur College, Sonepur.	Z/V of +3 final Univ. Exam. 2015	290000	142/16.3.15	261070	28/4.5.17	28479		451	
11	Jawaharlal college,Patnagarh.	Z/V of +3 2nd Univ. Exam. 2016	281000	43/22.4.16/97/29.5.16	281000	44/6.5.17				16-17
12	Anchal college,Padampur.	Z/V of +3 1st Univ. Exam. 2016	400000	81/24.5.16	374921	76/12.5.17	25079	147719/4.10.16		16-17
13	Santosh Ku. Kanungo, Tech. Asst.	Celebration of Meher Jayanti	50000	65/8-8-14	49988	103/18-5-17	12	159565/10.12.16		14-15
14	Ashok Ku. Panda, SO	Celebration of Foundation Day	105000	218/31-12-16	67320	116/22-5-17	37680	163602/25.3.17		16-17
15	Ashok Ku. Panda, SO	For printing and others of Convocation Function	100000	46/3-11-16	80759	120/23-5-17	19241	163299/10.3.17		16-17
16	Ashok Ku. Panda, SO	Purchase of misc. items for Guest House during NAAC Team	235720	160/29-7-16	212913	121/23-5-17	22807	159235/30.11.16		16-17

17	Ashok Ku. Panda, SO	Purchase of Angavastra & Preparation of Citation for Gangadhar National Award	8000	12/2-1-17	6780	122/23-5-17	1220	163603/25.3.17	16-17
18	Principal, Govt. Women's College, SBP	Z/V of +3 Final Univ. Exam. 2016	223000	17/3-3-16	211545	123/23-5-17	5956	147784/13.11.16	5499 15-16
19	Pradeep Ku. Mahakud, SO	Telegram	2000	207/10-8-98	413	129(B)/23-5-17	1587	16387/17.1.17	98-99
20	Pradeep Ku. Mahakud, SO		2000	15-03-1996	2000	129(C)/23-5-17	90	164690/15.5.17	95-96
21	Prof.K.C Pradhan,Dept.of Odia,SU.	Hire vehicle to receive Sri L.Jagori for Gangadhar National Award	20000	219, 220/31-12-16	20000	142/29-5-17			16-17
JUNE									
22	Principal, A.K. College, Bheden	C.E. 2015	12100	107/19-2-15	9674	1/ 1-6-17			2426 14-15
23	Principal, A.K. College, Bheden	C.E. 2015	29129	54/10-2-16	21490	2/1-6-17			7639 15-16
24	Principal, Anchal College, Padampur	C.E.2016	103400	54/10-2-16	901323	3/ 1-6-17	11860	147717/4.10.16	1408 15-16

25	Principal, Govt. Women's College, SBP	C.E.2016	50600	54/10-2-16	50600	12/ 1-6-17			15-16	
26	Principal, Barpali College, Barpali	C.E.2016	77000	54/10-2-16	77000	13/1-6-17			15-16	
27	Principal Mandosil College, Mandosil	C.E.2016	20000	54/10-2-16	20000	19/1-6-17			15-16	
28	V.V. College, Paikmal	C.E.2016	15000	54/10-2-16	9000	20/1-6-17		6000	15-16	
29	T.F. College, Bamra	C.E.2016	24400	54/10-2-16	7600	25/1-6-17		16800	15-16	
30	A.E.S. College, Tarbha	C.E.2016	18700	54/10-2-16	18700	26/1-6-17			15-16	
31	Bijepur Deg. College, Bijepur	C.E.2016	24400	54/10-2-16	24400	27/1-6-17			15-16	
32	Principal, Dr. P.M.I.A.S.E, SBP	Central Valuation of B.Ed.2015	110000	148/24-11-15	110000	47/ 7-6-17			16-17	
33	Principal, Sonepur College, Sonepur	Z/V of +3 1st Univ. Exam.2016	352000	81/24-5-16	344013	48/ 7-6-17	2387	147801/11.11.16	5600	15-16
34	Principal, Gandhi Mahavidyalaya, RKL	C.E.2016	75900	54/10-2-16	74103	49/ 7-6-17	1177	147648/20.9.16	620	14-15
35	Principal, JKS College, Parmanpur	C.E.2015	22300	107/19-2-15	20048	50/7-6-17			2252	14-15
36	Subrat Ku. Pradhan, SO	Spot Payment of Rem. To Examiners	4780	124/22-1-16	4780	101/ 22-6-17				15-16
37	Principal, Kuchinda College, Kuchinda	C.E.2016	84700	54/10-2-16	26755	109/ 24-6-17	8316	pg-64/21.7.17	49629	15-16

38	Principal, Hirakud College, HKG	C.E.2016	45100	54/10-2-16	36579	110/ 24-6-17	8117	155837,38,39/24.9.16	404	15-16
JULY										
39	Krushna Ch. Acharya, SO	Rem. To QPS of +3 1st Univ. Exam.2017	130000	78/15-9-16	104626	34/11-7-17	25374	167198/8.7.17		16-17
40	Ajaya Ku. Barik, SA	Rem. To QPS of P.G. Part-I exam.2017	30400	130(B)/ 24-5-17	29846	35/11-7-17	554	166682/1.7.17		17-18
41	Principal, Dalmia College, Rajgangpur	C.E.2016	38500	54/10-2-16	34160	64/13-7-17	3930	147432/2.8.16	410	15-16
42	Principal, KV Deg. College, Kantabanji	Zonal Cricket I/C Tournament 2011-12	26000	49/14-9-11	20052	65/13-7-17	5948	160152/2.2.17		2011-12
43	Principal, Municipal College, RKL	Conduct of Khokho I/C tournament(W) 2016-17	129000	183/20-12-16	97715	66/13-7-17	31085	163617/28.3.17	200	16-17
44	Principal, P.S.Deg. College, Narta	C.E.2016	55000	54/10-2-16	2478	125/ 24-7-17	672	159021/23.1.16	2350	15-16
45	Ajaya Ku. Barik, SA	Rem. To QPS for M.Phil 1st Sem. Exam.2017	35500	52/9-5-17	27586	126/ 24-7-17	7914	167727/14.7.17		17-18
46	Principal, Dalmia College, Rajgangpur	I/C Kabaddi(M) 2013-14	34000	415/30-10-13	15904	127/ 24-7-17	18096	117132/13.1.14		13-14
47	Principal, Dalmia College, Rajgangpur	Participation in IZIU Kabaddi(M) Tournament 2013-14	41000	415/30-10-13	31796	128/24-7-17	9204	117132/13.1.14		13-14

48	Principal, Dalmia College, Rajgangpur	selection Trial cum coaching camp in Kabaddi(M) 2013-14	15000	415/30-10-13	12287	129/24-7-17	2713	117132/13.1.14		13-14
49	Principal, Govt. College, SNG	Z/V of +3 2nd Univ. Exam. 2016	400000	25/18-4-16, 97/29-5-16	355846	135/29-7-17	43194	147781/2.11.16	960	16-17
50	Pradeep Ku. Mahakud, SO	Road Tax	7200	45/12-7-17	7200	136/29-7-17				17-18
AUGUST										
51	Ashok Ku. Panda, SO	Purchase of arrival document kit for VT members of Misc. Exp.	35000	111/19-5-17	34598	22/5-8-17	402	167635/13.7.17		17-18
52	Principal, Govt.(Auto) College, Bhawanipatna	Z/V 2012	144000	27/6-3-12	138462	96/17-8-17	5498	1.00E+05	402	2011-12
53	Ramesh Ch. Nayak, SA	Repairing of Canter Bus	22000	69/13-6-17	22000	120/21-8-17				17-18
SEPT										
54	Principal, Sonapur College, Sonapur	Z/V of +3 Final Exam.2016	296000	17/3-3-16	266090	1/1-9-17	29410	147802/11.11.16	500	15-16
55	Niranjan Mishra, SA	For spot payment of remuneration to examiners and co-ordinators for MBA 2nd and 4th Sem Exam.2017	11000	42/12-7-17	10080	100/14-9-17	920	170645/5.9.17		17-18
56	Principal, L.N. College, JSG	Z/V of +3 Final Exam.2016	275000	17/3-3-16	274415	163/22-9-17	585	147823/18.11.16		15-16

57	Principal, IMPS Deg. College, Kinjirma	C.E.2015	24200	107/19-2-15	20393	220/ 25-9-17			3807	14-15
58	Principal, Dalmia College, Rajgangpur	C.E. of +3 2nd Exam.2014	32000	156/27-3-14	27698	221/25-9- 17	3942	121851/25.2.15	360	13-14
59	Principal, Surajmal College, Rampella	C.E.2016	19500	54/10-2-16	19105	222/25-9- 17	328	155475/19.9.16	67	15-16
OCT										
60	Ratikanta Kumbhar, Asst. Prof.	Z/V of +3 2nd Univ. Exam.2015	534800	78/24-4-15, 85/22-6-15	517991	7/11-10-1 7	16809	149369/29.3.16, 171680/9.10.17		15-16
61	Principal, L.N. College, JSG	Z/V of +3 1st Univ. Exam.2016	350000	81/24-5-16	350000	8/11-10-1 7				16-17
62	Ramesh Ch. Nayak, SA	Fitness of Univ. Canter Bus	3500	131/26-7-17	3500	54/21-10- 17				17-18
63	Ramesh Ch. Nayak, SA		7000	124/22-8-17	7000	54/21-10- 17				17-18
64	Principal, Sawat Deg. Mahavidyalaya, Jarasingha	C.E. 2015	52800	107/19-2-15	33531	77/23-10- 17			19269	14-15
65	Principal, T.F. College, BGH	C.E. 2015	75900	107/19-2-15	71800	78/23-10- 17	1753	149592/6.4.16	2347	14-15
66	Principal, Govt. Women's College, Bhawanipatna	Z/V of +3 Exam	229000	32/10-5-12	176428	130/30-10 -17	45508	103720/12.8.13	7064	13-14
67	COE, SU	Confidential Exp.	1600000	132/26-7-17	1404723	131/ 30-10-17	195278	160841/28.8.17		17-18
NOV										
68	Principal, A.B. Deg. Mahavidyalaya, Sanchergaon	C.E.2016	8600	54/10-2-16	7044	20/6-11-1 7	83	151129/6.6.16	1473	15-16

69	Principal, NSMV, RKL	I/C Kabadi(W) Tournament `selection-cum-coaching for E/Z Tournament 2015-16	15000	86/10-10-15	14695	21/6-11-17	305	148907/10.3.16		15-16
70	Principal, NSMV, RKL	I/C Kabadi(W) Tournament `selection-cum-coaching for E/Z Tournament 2015-16	33500	86/10-10-15	24650	22/6-11-17	8850			15-16
71	Principal, NSMV, RKL	I/C Kabadi(W) Tournament `selection-cum-coaching for E/Z Tournament 2015-16	38000	86/10-10-15	29334	23/6-11-17	8660	148908/10.3.16		15-16
72	Principal, G.P. College, Lachhipur	C.E.2016	20500	54/10-2-16	17781	149/7-11-17	1779	147207/11.5.16	940	15-16
73	Principal, Jagannath College, Risida	C.E.2016	29900	54/10-2-16	17786	150/7-11-17	12114	147172/6.5.16		15-16
74	Principal, Jagannath College, Risida	C.E.2015	30500	107/19-2-15	15766	151/7-11-17	14734	147646,147338/4.7.16		14-15
75	Principal, +3 Deg. College, Karlapada	C.E.2016	23100	54/10-2-16	14121	152/7-11-17	8879	147427/28.7.16	100	15-16

76	Dr. D.K. Mahalik, Reader	TA Advance	100000	99/12-3-15	97255	151/25-11-17	27456	6.11.17		14-15
77	Principal, Remunda Deg. College, Remunda	C.E.2016	27000	54/10-2-16	19785	152/25-11-17	67371	154480/22.8.16	478	15-16
78	Principal, +3 Deg. College, Tora	C.E.2016	25600	54/10-2-16	24364	153/25-11-17			1236	15-16
79	Principal, Amar +3 Mahavidyalaya, Kusurla	C.E.2016	23700	54/10-2-16	12338	154/25-11-17			11362	15-16
80	Principal, A.B. Deg. Mahavidyalaya, Sanchergaon	C.E.2015	3100	107/19-2-15	2066	155/25-11-17			1034	14-15
81	Principal, A.B. Deg. Mahavidyalaya, Sanchergaon	C.E.2016	3100	54/10-2-16	2516	156/25-11-17	64	151128/6.6.16	520	15-16
82	Elabati Singh, SA	BAMS Exam.	74120	18/7-7-17	52400	157/25-11-17	21720	174594/7.11.17		17-18
83	Principal, Municipal College, RKL	Coaching & Participation in EZIU Hockey(W) Tournament 2016-17	131000	173/25-11-16	105811	158/25-11-16	24605	163616/28.3.17	584	16-17
84	Principal, B.B. College, Rairakhol	I/C Athletic meet(M&W) 2016 and participation inAllAthletic meet	96000	146/22-11-16	95650	176/30-11-17	325	160515/9.5.17	25	16-17
85	Principal, B.B. College, Rairakhol	I/C Athletic meet(M&W) 2016 and participation inAllAthletic meet	10000	146/22-11-16	9100	177/30-11-17	900	160515/9.5.17		16-17

86	Principal, B.B. College, Rairakhol	I/C Athletic meet(M&W) 2016 and participation inAllAthletic meet	63000	146/22-11-16	62503	178/30-11-17	497	160515/9.5.17		16-17
87	Principal, B.P. College, Boudh	Z/V of +3 1st Univ. Exam.2016	420000	81/24-5-16	265334	179/30-11-17	150247	147548/29.8.19	4419	16-17
DEC										
88	Principal, Municipal College, RKL	selection-cum-Coaching Camp & Participation for Football(W) 2016-17	147000	117/23-9-16	145668	62/13-12-17	777	163614/28.3.17	555	16-17
89	Rajendra Ku. Thaty, Librarian	Celebration of Meher Jayanti	58000	186/25-8-15	51882	63/13-12-17	6118	131638/2.12.15		15-16
90	Principal, Katapali Deg. College, Katapali	Conduct of I/C Volleyball(M) Tournament 2016-17	51000	145/28-9-16	44840	64/13-12-17	6160	167448/11.7.17		16-17
91	Principal, Katapali Deg. College, Katapali	Conduct of I/C Volleyball(M) Tournament 2016-17	72000	145/28-9-16	65086	65/13-12-17	4600	167448/11.7.17	2314	16-17
92	Principal, Katapali Deg. College, Katapali	Conduct of I/C Volleyball(M) Tournament 2016-17	27000	145/28-9-16	20640	66/13-12-17	4040	167448/11.7.17	2320	16-17
93	Sundarani Seth,	Hire Vehicle	10000	130/26-7-17	10000	67/13-12-				17-18

	SO				17				
94	Sundarani Seth, SO	Hire Vehicle	40000	103/19-1-17	40000	68/13-12-17			16-17
95	Nimai Ch. Behera	Hire Vehicle	36000	103/19-1-17	33712	69/13-12-17	2288	174785/10.11.15	16-17
96	Bijaya Ku. Biswal, SGT	Hire Vehicle	8000	130/26-7-17	7764	70/13-12-17	236	174830/13.11.17	17-18
97	Bijaya Ku. Biswal, SGT	Hire Vehicle	32000	103/19-1-17	30912	71/13-12-17	1088	174831/13.11.17	16-17
98	Pramod Ku. Pattnaik, SA	Hire Vehicle	32000	103/19-1-17	29936	72/13-12-17	2064	174790/10.11.17	16-17
99	Harihar Singh, Sr. Recorder	Hire Vehicle	9500	130/26-7-17	9290	73/13-12-17	210	174763/10.11.17	17-18
100	Rajendra Ku. Naik	Hire Vehicle	9000	130/26-7-17	7612	74/13-12-17	1388	174763/10.11.17	1388 17-18
101	Gangadhar Badgayan, SA	Hire Vehicle	30000	103/19-1-17	30000	78/13-12-17			16-17
102	Gangadhar Badgayan, SA	Hire Vehicle	7500	130/26-7-17	7500	79/13-12-17			17-18
103	Sunil Ku. Bhoi, JA	Hire Vehicle	8000	130/26-7-17	8000	80/13-12-17			17-18
104	Sunil Ku. Bhoi, JA	Hire Vehicle	38000	103/19-1-17	38000	81/13-12-17			16-17
105	Shyama Pr. Rout, D.R., SU	Exp. Towards Air fare & Vehicle Conveyance of 2 nos. of visiting of members of visiting team for Affiliation of 3 years integrated B.Ed, M.Ed. Program in SU	120000	109/19-5-17	120000	103/18-12-17			17-18
JAN									
106	Principal, Dalmia College, Rajgangpur	Conduct of I/C Kabaddi (W) for participation in All	60000	59/5-11-16	60000	89/15-1-18			16-17

		India Kabaddi(W) Tournament 2016-17							
107	Principal, Barpali College, Barpali	Conduct of Inter College Football(M) Tournament 2015-16	72000	135/23-9-15	72000	92/15-1-1 8			16-17
108	Principal, K.V. Deg. College, Kantabanji	To conduct selection-Trial cum-Coaching camp & participation in Badminto(W) Tournament 2016-17	27000	18/3-10-16	19270	97/18-1-1 8	7730	171042/11.9.17	16-17
109	Principal, Dalmia College, Rajgangpur	Conduct of I/C Kabaddi (W) for participation in All India Kabaddi(W) Tournament 2016-17	43000	59/5-11-16	34068	98/18-1-1 8	8932	161949/19.1.17	16-17
110	Principal, Dalmia College, Rajgangpur	Conduct of I/C Kabaddi (W) for participation in All India Kabaddi(W) Tournament 2016-17	29000	59/5-11-16	25778	99/ 18-1-18	3222	161950/19.1.17	16-17

111	Principal, K.V. Deg. College, Kantabanji	I/C Badminton (M&W) ion & participation in EastZone Badminton(M&W) 2016-17	79000	118/23-9-16	69871	100/18-1-18	8329	171042/11.9.17	800	16-17
112	Ashok Ku. Ratha, Adm. Officer, SU	28th Convocation 2018	20000	33/4-1-18	4177	101/18-1-18	15823	176937/10.1.18		17-18
113	Chairman, P.G. Council, SU	I/C Kabadi(M) Tournament, `selection-cum-Coaching camp 2014-15	71000	19/3-11-14	71000	114/27-1-18				14-15
114	Principal, V.P.College, Duduka	C.E.2016	43700	54/10-2-16	43251	119/27-1-18	449	147612/8.9.16		15-16
115	Principal, P.S.Deg.Mahavidyalaya, Deogaon	C.E.2016	21000	54/10-2-16	21000	121/27-1-18				15-16
116	Principal, Dadhibaman College, Bhatli	C.E.2016	9500	54/10-2-16	9500	122/27-1-18			10290	15-16
117	Principal, Katapali College, Katapali, BGH	C.E.2014	10000	67/30-4-14	10000	123/27-1-18				14-15
118	Principal, Katapali College, Katapali, BGH	C.E.2014	6500	156/27-3-14	6500	123/27-1-18				13-14
119	Principal, Katapali College, Katapali, BGH	C.E.2014	6600	136/28-2-14	6600	123/27-1-18				13-14
120	Chairman, P.G. Council, SU	Conduct of I/C (M&W)	43500	119/23-9-16	38419	142/31-1-18	5081	163046/1.3.17		16-17

		Tournament Coaching camp & participation in AIIU 2016-17							
121	Principal, K.M. Deg. College, Nuapada	C.E.2016	18300	54/10-2-16	11803	143/31-1-18	6497	147549/29.8.16	15-16
122	Principal, Saraswat Mahavidyalaya, Godbhaga	C.E.2016	29000	54/10-2-16	22935	144/31-1-18			6065 15-16
123	Principal, Panchayat College, Kalla	C.E.2016	22500	54/10-2-16	16331	145/31-1-18	5181	161578/10.1.17	988 15-16
FEB									
124	Ramesh Ch. Nayak, SA	To obtain fitness of University Bus OD-15E-3788	14000	34/7-11-17	11031	14/2-2-18	2969	176515/20.12.17	17-18
125	Chairman, P.G. Council, SU	Conduct of I/C Kabaddi(M) Tournament	145500	140/27-10-16	144669	21/5-2-18			831 16-17
126	Principal, Sonepur College, Sonepur	Sports purpose	21250	102/18-9-07	20890	32/6-2-18	180	153673/3.8.16	180 2007-008
127	Principal, Attabira College, Attabira	InerUnivesity Swimming 2011-12	28000	19/8-9-11	28000	33/6-2-18	6704	87562/28.3.12	2011-12
128	Principal, Birmaharjpur College, Birmaharajpur	C.E.2016	31200	54/10-2-16	21600	81/9-2-18			9600 15-16
129	Principal, P.S. College, Saintala	C.E.2014	3900	136/28-2-14	3900	82/9-2-18			13-14
130	Principal, H.R.	C.E.2016	13500	54/10-2-16	13500	83/9-2-18			15-16

	Mahavidyalaya, RKL								
131	Ashok Ku. Panda, SO	For purchase of Angabastra, Printing of citation, Annual report, invitation card & others	118000	40/5-1-18	60940	113/13-2- 18	57060	177131/16.1.18	17-18
132	Chitta Rn. Tripathy, Manager, Guest House	Arrangement of Lunch for the Convocation of University	60000	32/4-1-18	60000	115/13-2- 18			17-18
133	Chitta Rn. Tripathy, Manager, Guest House	Purchase of electrical goods for Guest house	14982	142/24-11-17	14982	116/13-2- 18			17-18
134	Dushmanta Pradhan, SA	Payment of remuneration to QPS/Moderators of +3 Final Exam.2018	111000	87/12-8-17	99482	117/13-2- 18	11518	177392/25.1.18	17-18
135	Ashok Ku. Panda, SO	To meet the expenditure of 28th convocation held on 6-1-18	185000	24/4-1-18	122364	114/13-2- 18	62636	17745/29.1.18	17-18
136	Ajaya Ku. Barik, SA	Payment of Rem. To QPS & Moderators of PG 3rd & 1st Sem. Exam. Dec.2017	123100	31/12-10-17	123100	246/28-2- 18			17-18
137	Dushmanta Pradhan, SA	Payment of Rem. to QPS for 1st/3rd	222000	113/21-7-17	192200	245/28-2- 18	29800	177253/18.1.18	17-18

		Sem. BA/Bsc./Bcom. Exam.2017							
138	Ajaya Ku. Sahu, Asst. Librarian, SU	Expenditure of Pustak Mela	10400	82/15-1-18	9490	247/28-2- 18	910	177520/31.1.18	17-18
139	Principal, Dalmia College, Rajgangpur	Z/V of +3 2nd Univ. Exam.2016	216000	25/18-4-16, 97/29-5-16	212844	248/28-2- 18			3156 16-17
140	Sunil Ku. Bhoi, JA	Postal Charge	50000	292/31-3-17	50000	249/28-2- 18			16-17
141	HOD, School of Life Sc., SU		25000	13-01-2015	25000	250/28-2- 18			14-15
MARCH									
142	Principal, P.S. College, Belpara	C.E.2016	28500	54/10-2-16	26960	55/19-3-1 8	1497	160249/16.2.17	43 15-16
143	Principal, Municipal College, RKL	C.E.2016	42900	54/10-2-16	34508	56/19-3-1 8	322	161120/31.12.16	8070 15-16
144	Principal, NSCB College, SBP	C.E.2016	18700	54/10-2-16	8517	57/19-3-1 8	9783	160253/16.2.17	400 15-16
145	Principal, S.G. Women's College, RKL	C.E.2016	143000	54/10-2-16	105367	58/19-3-1 8	36475	160264/28.6.14	1158 15-16
146	Principal, Jamala Deg. College, Jamala	C.E.2016	12000	54/10-2-16	12000	106/27-3- 18			15-16
147	Principal, B.B. College, Rairakhol	C.E.2016	37400	54/10-2-16	37400	107/27-3- 18			15-16
148	Principal, Municipal College, RKL	Coaching & Participation in EZIU Hockey(M) Tournament	202000	174/25-11-16	202000	152/ 28-3-18			16-17

		2016-17							
149	Principal, Municipal College, RKL	Coaching Camp & Participation in AIIZIU Hockey Tournament.2016-17	152000	72/11-3-17	152000	152/28-3-18			16-17
150	Principal, Women's College, BGH	C.E.2016	38500	54/10-2-16	38500	154/28-3-18			15-16
151	Principal, Women's College, BGH	C.E.2015	38500	107/19-2-15	38500	155/28-3-18			14-15
152	Mrs. Elabati Singh, SA	Central Valuation of BHMS Suppl. Exam.2016	10000	21/4-3-17	8600	156/28-3-18	1400	178319/9.3.18	16-17
153	Principal, A.S. Deg. College, Subdega	C.E.2015	10800	107/19-2-15	10592	187/31-3-18	208	148169/16.2.16	14-15
154	Principal, Brajrajnagar College, Brajrajnagar	C.E.2016	55000	54/10-2-16	55000	188/31-3-18			15-16
155	Principal, Deogarh College, Deogarh	C.E.2013	10300	70/13-3-13	10300	189/31-3-18			2012-13
156	Principal, P.S. Deg. College, Bongomunda	C.E.2016	26000	54/10-2-16	26000	190/31-3-18			15-16
157	Principal, Loisingha College, Loisingha	C.E.2016	14800	54/10-2-16	14800	191/31-3-18			15-16
158	Ajaya Ku. Barik, SA	Payment of remuneration to QPS of P.G. 2nd	107000	67/20-3-18	106041	275/31-3-18	959	178922/31.3.18	17-18

		& 3rd sem. Exam.2018							
159	Mrs. Elabati Singh, SA	Spot payment of evaluation of B.Lib. & Information Sc. Exam.2017	25000	109/19-8-17	2000	276/31-3- 18	500	178333/10.3.18	17-18
160	Dushmanta Pradhan, SA	Payment of remuneration to QPS of +3 1st Univ. Exam.2018	108000	2/3-3-18	99647	277/31-3- 18	8353	178926/31.3.18	17-18
161	Surya Nr. Pradhan, Asst. Prof., School of Life Sc, SU	Hiring Charges of VIP(AC) Vehicle for K.Shiva Reddy for Gangadhar National Awardee	20000	30/4-1-18	17087	278/31-3- 18	2913	177198/17.1.18	17-18
162	Pravat Ku. Hota, SA	VC `selection	300000	09/16-12-17	120197	279/31-3- 18	179803	172448/24.3.18	17-18
163	Dushmanta Pradhan, SA	Payment of rem. To QPS of +3 2nd Univ. Exam.2018	144000	09/13-2-18	135000	280/31-3- 18	9000	178090/26.2.18	17-18
164	Ashok Ku. Dash, Draughtsman	Purchase of Postage stamp	100000	282/31-3-15	100000	281/31-3- 18			14-15
165	Surya Ku. Nayak, SO, Central Library	To meet exp. of Gangadhar Meher Jayanti Celebration 2017	60000	26/5-8-17	60000	398/31-3- 18			17-18
166	Dr. B. Pradhan,	Conduct of	35000	15/8-3-18	35000	449/31-3-			17-18

	Reader, Dept. of History, SU	Practical course during 2017-18				18			
167	Dr.P.K. Behera, Associate Prof. , Dept. of History	Conduct of Practical course in Archeology 2017-18	35000	14/8-3-18	33871	450/31-3-18			112917-18
168	Dr.Mrs. N. Thakur, Lect., Dept. of History, SU	Conduct of Archeological explo... and excavation for 2017-18	20000	13/8-3-18	18302	451/31-3-18			169817-18
		TOTAL	1368478		1199523		1436102		222412
			1		4				

In response to objection statement issued on this context, the local authority replied that On verification of records available with Accounts-II Section, it is found that, none of the Colleges has refunded the balance amount against them shown in the Statement attached herewith. Hence necessary steps may be taken to recover balance outstanding advance till then Rs.**Rs.222412.00** is kept under objection.

14.4 - In admissible payment of Houserent Allowance to the staff residing outside the head quarter.O.S.P.48/12.2.19 PAGES.141 TO 157

It is revealed from the house rent sanction order no.6697/Estt.-I, Dated 10.09.2016 for the year 2017-18 that several employees of the University are residing in Sambalpur town which is 20 Km. away from the headquarters of Sambalpur University. For performances of their official duties in the University , 2 no. of buses are plying daily on behalf of the University for their up and down conveyance from Sambalpur town to University and vice versa. In lieu of their conveyance a fixed amount per month towards conveyance charges is being realized regularly from their monthly salary bills.

But as per the Pay acquaintance rolls of the staff & the statement furnished by the bill section for the year 2017-18, it is observed that ,H.R.A. @10% is allowed to the staff residing in Sambalpur i.e. beyond 8 kms of the head quarter of Burla in every month in their salary bill. From the above facts, it is evident that the aforesaid staff were residing outside the head quarter of the University i.e. beyond 8Kms of the Headquarter. As per the instruction contained in Finance Department Office Memorandum No.-55376/F dt.26-12-2008 ,Since they are residing beyond 8Kms of headquarter, they are not eligible to get the facility of house rent allowances at all. But in contravention to above office memorandum of the Finance Department a total sum of Rs. 6986044.00 as per the above statement furnished below has been drawn and disbursed to the staff towards their house rent allowances during the year under audit which is considered highly irregular and treated as loss of the University fund.

SI No	NAME OF THE EMPLOYEES	BUS FARE	HRA PAID
1	Tripti Kumari		0 1648
2	KSHYUDHA SAGAR CHOL		5700 40863
3	RAM CHANDRA BAGH		1900 8512
4	RAHASHA BIHARI BHOI		0 4350
5	MALAYA NAG		0 18430
6	MAHADEV TRIPAHTY		0 28244
7	PRATAP KESHARI PANDA		475 28675
8	SANTOSH KU. MISHRA		0 28675

9	SUSHANTA KU. CHAI	5700	28675
10	SUSHANTA KU. PADI	0	13992
11	SUDHIR KU NAG	5700	27712
12	RAJENDRA KU.PADH	5700	27759
13	DILIP KU BAGHAR	4750	27984
14	PRADIP KU.PRADHAN	5700	27916
15	SADASIBA PANIGRAHI	0	27004
16	MAHENDRA UMAR MISHRA	0	26622
17	ASWINI KU.MISHRA	0	4902
18	RAMESH CH.NAYAK	0	25916
19	PREMRAJ BISI	0	27644
20	JYOTI KUMAR MINZ	0	24826
21	PURNA CH. HOTA	0	15815
22	RABINDRA KU DASH	5700	25102
23	GANGADHAR BADGAYAN		24792
24	HARISANKAR PANDA	5700	23988
25	DILIP KUMAR ROUT	0	26484
26	KRISHNA CH ACHARYA	0	2030
27	SUNIL KU.DASH	5700	7680
28	BABULU BISWAL	5700	23306
29	U.NARAYAN REDDY	0	20556
30	SRIKANTA MAJHI	0	23422
31	GOPARANJAN PATTNAIK	5700	25504
32	PRADEEP KU.MAHARANA	5700	27984
33	HAREKRUSHNA PANDA	0	21744
34	JYOTSHNA RANI BEHERA	0	22766
35	ASHOK KU. PANIGRAHI	5700	20556
36	SUSHANTA KU. PATJO	5100	19687
37	RITA RANI PATI	5700	19651
38	ASHUTOSH MISHRA	0	4902
39	SATYANARAYANA KAR	0	19557
40	MEERA HOTA	5225	17467
41	DEBASHIS MISHRA	0	4902
42	SANJAY SARATHI PRADHAN	0	4902
43	GORACHAND PATI	5700	26977
44	NIMAI	5700	27527
45	PRAMOD	5700	23554
46	CHITTARANJAN NATH	5700	23046
47	BYOMAKESH PADHI	0	21870
48	PRANABANDHU BADHAI	0	19500
49	UMAKANTA SAHOO	0	4902
50	SUNDARMANI SETH	1900	25341
51	JAYANTA KU.NAYAK	0	25244

52	SUBIMAL MOHANTY	0	4902
53	NBIJAY KU. BISWAL	0	4902
54	GANESH RANJAN NAIK	5700	27984
55	ASHOK KU. DASH	0	26508
56	SITANSU SEKHAR SARAN	5700	31389
57	NARENDRA KU.MISHRA	0	31351
58	TAPASWINI MOHANTY	4750	0
59	BHIMA RAO	0	13755
60	JAYADEV PRADHAN	0	13825
61	SUBODH BADHAI	0	10764
62	SUBASH CH.NAIK	0	13726
63	BHASKARA BEHERA	0	13551
64	P.VARALAXMI	0	9408
65	BHAGABATI TRIPATHY	4500	13538
66	SASHI BHUSAN BHOI	0	10384
67	KESHAB BAG	0	13584
68	DHRUBA CHARAN TRIPATHY	0	13490
69	MAYADHAR MAHANAND	0	1551
70	MITA MAHANAND	0	1682
71	KUBER BEHERA	0	11742
72	DHOBA KUANR	0	8592
73	BIKASH KALET	0	7248
74	SACHIDANANDA PANDA	0	13726
75	DIBAKAR BEHERA	0	1551
76	DINABANDHU GOTH	0	1551
77	KRUSHNA BANCHHOR	0	1551
78	DEHURI SANDHA	0	13726
79	BIRA KISHORE MAHANANDA	0	13998
80	PRAFULLA DUNGURI	0	1551
81	KASTURI BEHERA	0	12252
82	PABITRA MAHANANDA	0	13870
83	JAYANTI MAHANANDA	0	12320
84	DURYODHAN SAHU	0	9089
85	BABAJEE CH,SAHOO	0	1551
86	CHITTA RANJAN DAS	0	9408
87	TRINATH DUNGURI	0	9448
88	SUNIL KU. BHOI	0	14010
89	KESHAB CH.NAIK	0	15084
90	SUSHIL KU BARIK	0	13410
91	P.PITAMBER REDDY	0	13817
92	THABIRA VISAR	0	1551
93	JAYA PRAKASH PANDA	0	25462
94	RAJIB LOCHAN DAS	0	17489

95	DR BIJAYANANDA BEHERA	0	48640
96	DR LAXMI KANTA DAS	0	45024
97	BIKRAM KU.DAS	0	33768
98	RAJENDRA PRASAD SETH	0	7270
99	AJAY KU DARA	5700	0
100	KANHU CHARAN PANIGRAHI	0	3102
101	GOPAL KRISHNA DASH	5700	38006
102	JYOTISH BAG	0	4902
103	SANJAY KU.PARICHA	0	29974
104	RAJENDRA KU GART	5700	29472
105	RAJ KU.LAKRA	0	1648
106	MANOJ KU.PANDA	0	40764
107	SHYAMA PRASAD ROUT	0	7041
108	DR.SHISHIR KU SWAIN	0	80940
109	DR.KSHETRABASI MANSI	0	4690
110	CHINMAYA KU.PURC	0	9730
111	ASHOKA KU.RATHA	0	2368
112	HELEN LAKRA	0	4902
113	BRUNDABATI PANDIA	0	7041
114	ASHOK KU BEHERA	0	31689
115	BHARAT CH. BAGA	0	31392
116	SCHOLASTICA BECK	5700	26562
117	RAM PRASAD PANDEY	5225	25652
118	PRAMOD KU PANDA	0	2360
119	SURYA KU.NAYAK	0	27409
120	ASHOK KU PANDA	0	28675
121	SANKARSAN PUROHIT	0	27508
122	BHABANI PRASAD SINGH	0	4902
123	ASHOK KU.BARPANDA	0	27644
124	PURUSOTTAM PRADHAN	5224	27644
125	SUBRAT KU.PRADHAN	0	27599
126	SANTOSH KU. NAYAK	0	27644
127	SAROJ KU.PRADHAN	0	27759
128	NIRANJAN MISHRA	5700	27004
129	MAHENDRA KU.MISHRA	0	26937
130	ANURADHA MIRDHA	5700	24826
131	AJAY KU. BARIK	0	23988
132	RATI KANTA MOHANTY	5700	23240
133	ARUN KU TRIPATHY	0	6198
134	SHANKAR PRASAD NANDA	5225	22049
135	SURENDRA MOHAN PATEL	0	23988
136	SANJAY KU. PANDA	0	4902
137	NARAYAN SAHU	0	22816

138	ASHOK KU. MISHRA	0	4902
139	ARUN KU.PANDA	5700	0
140	PRABHAT KU. PANDA	5700	22117
141	RAJENDRA PRASAD PANI	5700	21744
142	DILLIP KU.BARPANDA	0	21120
143	PRABHAT KU. HOTA	0	4902
144	CHINTAMANI PATEL	0	4902
145	NIRUPAMA NAYAK	0	4902
146	ELABATI SINGH	5700	19009
147	BRAJABIHARI PANDA	5700	20117
148	SWARNA PRAVA PRADHAN	0	16692
149	JAGANATH PANDA	5700	16692
150	SUNITA PADHEE	5700	16692
151	ASHUTOSH BHOI	0	16323
152	PURUSOTTAM ROUT	5700	0
153	UMAKANTA PRADHAN	0	1648
154	HEMANTA KU. NAIK	0	1648
155	SARBAPREEY SARASAMI	0	4902
156	PADMANAVA PRADHAN	0	4902
157	MALAYA KU SINGH	0	4902
158	MANDAKINI SETH	0	4902
159	FAGUNI MUNDA	5700	4902
160	PANKAJ KU MAHAPATRA	0	1648
161	BHAGIRATHI BEHERA	0	9588
162	SABITA SAHU	5700	0
163	ABINASH MISHRA	5700	0
164	PALLISHREE MAHARANA	5700	0
165	RASHMITA HARA	5700	0
166	SMROOTI PRAJNA PATEL	5225	0
167	SUKANTI SAHU	0	4902
168	TILOTOMA KHANDAPANI	0	4902
169	GUNANIDHI MEHER	5700	35655
170	BIDYA CHARAN DUNGUNG	0	8144
171	LAXMI PRIYA PANDIA	0	24798
172	PITAMBER KARALI	5700	27828
173	NARAYAN SANBAD	5700	21936
174	SURENDRA NAIK	0	4902
175	BHUBAN KU.NAIK	5700	19548
176	RADHAKANTA SAHU	0	18566
177	BAIRAGI CHARAN MUNDA	0	19408
178	ARUN KU .MAHAPATRA	5700	15277
179	BIHARI LAL SAHU	0	23592
180	ASWINI KU. SAHU	0	4902

181	HARIHAR SINGH	0	4902
182	SUDHIR KU.PANIGRAHI	0	4902
183	RAJENDRA PRASAD JAM	0	15969
184	JAYA NARAYAN BAD	5700	9564
185	CHITARANJAN TRIPATHY	0	4902
186	SRIKANTA SAHU	0	8828
187	BISWAJIT BAGARTY	0	1648
188	GYAN PRAKASH EKKA	0	1648
189	KISHORI NAIK	0	9852
190	DUSHMANTA PRADHAN	0	19687
191	SAMPURNANANDA SAHU	5700	19896
192	PURUSOTTAM SAHU	0	19651
193	PRASANTA KU.BHOI	0	19651
194	SITANSU SEKHAR CHO	5700	27552
195	DASARATHA PRADHAN	5700	27644
196	DINABANDHU MISHRA	0	4902
197	SANJAY KU.SWAIN	5225	31590
198	ASHOK KU. BAG	0	4902
199	HIMANSHU SEKHAR BAR	0	9111
200	GITA RANI SATHPATHY	5700	28896
201	RABI NARAYAN MISHRA	0	31305
202	PERI RAMAN VENKET	0	29688
203	MUKTESHWAR SARANGI	5700	17245
204	SUDIN KU PUROHIT	0	28752
205	ADWAITA PRADHAN	0	28382
206	SUDHANSU SEKHAR GU	0	40756
207	ACHYUTA KU BARRIK	0	21085
208	UDIT KU PANIGRAHI	0	33151
209	SOMANATH BEHERA	0	17112
210	PUNAM RANA	0	1648
211	PRATAP KU SAHOO	0	1648
212	HIMANSU SEKHAR NAYAK	0	1648
213	SIDHARTHA BHOI	0	1648
214	KSHIRASINDHU BARIK	0	11075
215	RAJENDRA KU THA	0	8133
216	TRINATH HATI	0	4762
217	SRIMANTA MISHRA	5700	19651
218	SUJATA NAYAK	5700	20847
219	SHIBA PRASAD BISI	0	21000
220	BIPIN BIHARI SETHI	0	4902
221	SURENDRA KU HOTA	0	4902
222	RAJKUMARI PANDA	5700	20655
223	SANTOSH KU KANU	0	21660

224	SHIBA SHANKAR PRADHAN	0	21354
225	CRESENCIA TETE	5700	17419
226	SANTOSH KU MOHANTY	0	7041
227	DURESHWAR KHADIA	0	5396
228	HIRARAM MEHER	0	20831
229	SESHA DAS	0	4902
230	FULGENCE DUNGUNG	0	4902
231	SUDAM MISHRA	0	28435
232	MAKARU PAIK	0	4902
233	KALINDI ROUT	0	14472
234	BANABASI BISOI	0	14136
235	ANKIT SOURAV SAHOO	0	26765
236	SANTANU MANJARI DAS	0	43360
237	DILIP KU RATHA	0	1624
238	SARADA PRASAD SURUJ	0	13424
239	GOBINDA PANIGRAHI	0	1551
240	PRABHAT KU PANDA	0	1551
241	SATRUGHAN BAGARTY	0	5730
242	SHANKARA PRADHAN	0	13726
243	GANESHWAR THANAPATI	0	1551
244	PLESS NANDA	0	2232
245	PURNA CH BEHERA	0	13726
246	DASBIR TANDIA	4500	13726
247	RAVI NAIK	0	10543
248	ABHIMANYU SUHULA	4500	13490
249	PRITI PRADHAN	0	13726
250	PRAMOD KU BEHERA	4500	13490
251	SANTOSINI NAIK	750	2066
252	SANJEEB KU PASAY	0	12678
253	SURENDRA PRADHAN	0	12034
254	SANJIB KU PANDA	4500	8882
255	SASHI BHUSAN NAIK	0	8922
256	USHA BAG	0	8882
257	HARIBANDHU KATHAR	0	8592
258	JAYARAM MOHANTTAM	0	8592
259	PRAHALAD RANA	4500	8592
260	PRABODH KU MISHRA	0	2622
261	DEBENDRA NAIK	0	2622
262	BUDHARAM ORAM	4500	
263	HARIBANDHU BEHERA	4500	
264	RABI SAHU	0	9356
265	PARAMA SIKA	3000	8960
266	GOBARDHAN SAHU	0	13490

267	NIRANJAN NAYAK	0	11357
268	BIPIN BIHARI NAIK	0	12194
269	LAXMAN NANDA	0	14210
270	SULOCHONA KALET	0	13915
271	KALYANI SINDIRIA	0	11232
272	RASHMI RANJAN KUMBHAR	0	3952
273	SAHADUL SUNA	0	14460
274	PRADIP KU CHHATAI	0	2622
275	JASKETAN PRADHAN	0	8592
276	DOCTOR SINGH	0	8592
277	PRABHUDATTA NAYAK	0	2178
278	SUNIL KHADIA	0	1551
279	SWADHIN ORAM	0	8882
280	GANGU ORAM	0	2820
281	BAIJANTI KANSA	0	2622
282	SUSHIL ORAM	0	524
283	MANABODH BHOI	0	13344
284	DIGA BEHERA	0	13333
285	DEBAHARI SAHU	0	15084
286	MEGHA NANDA	0	15047
287	DHARMU LAKRA	0	14157
288	SADHU BARRIK	0	13622
289	SUPHALABATI NAIK	0	1551
290	ANNA KULLU	0	2622
291	TARULATA BHOI	0	1551
292	SAROJ KU PRADHAN	0	4902
293	RAJENDRA KU NAIK	0	2206
294	MADAN DIP	0	1551
295	JAYAPAL BHOI	0	1551
296	GOPAKANHAI MAJHI	0	8592
297	NABIN KU PUJARI	0	1551
298	GAGAN SUNA	0	13679
299	GHANASHAYAM MEHER	0	11832
300	MURALIDHAR PADHI	0	8592
301	KRUSHNA CH. MEHER	0	12471
302	MARY D'SOUZA	0	13727
303	ABHIRAM NAIK	0	1412
304	DURYADHAN SETHI	0	2368
305	DANARDHAN DHARAI	0	11454
306	ESRIHARI REDDY	0	1551
307	JAKIRIAS LAKRA	0	20113
308	MAHABIR SINGH	0	13774
309	BIRANCHI KANSA	0	3552

310	SUNDARJYA KALET	0	5071
311	PRABHASINI MUKHI	0	13870
312	UDAL MAGUR	0	8568
313	SIBA PRASAD NAYAK	0	2622
314	ROHIT KU MISHRA	0	2622
315	SAROJ KU BARRIK	0	2622
316	SULUT PADHI	0	2622
317	SESHADEV PRADHAN	0	2622
318	ARJUN KU BARAI	0	1551
319	DILIP KU NANDA	0	2622
320	KALPANA SUNA	0	2622
321	JAGDISH HATI	0	1551
322	P.PAPAMA	0	2622
323	SABITRI ROUT	4500	
324	CHATURBHUJA THANAP	0	2622
325	RAGHU KALET	0	1551
326	DHANESWAR SURUJAL	0	524
327	GOBINDA DUNGURI	0	1551
328	GOPAL DUNGURI	0	1551
329	SURENDRS ORAM	0	524
330	PRATUSH KU PATTI	0	4902
331	JAYASHREE PANDA	0	4902
332	MEDINI KU NAYAK	0	19417
333	PADMINI KUMARI MISHRA	0	30023
334	KAMALA KANTA PANI	0	26256
335	CHITTARANJAN CHHANC	0	4902
336	NARAYAN BARRIK	0	12324
337	SAMARU KALET	0	12324
338	JYOTSHNA BIWA	0	4902
339	RASHMI PRAMANIK	0	30213
340	DR.SHREERUP GOSWAMI	0	66154
341	DR.DIPTI REKHA MAHAPATRA	0	30336
342	DR.SUDHANSHU RANJAN	0	65826
343	PRAMILA KU MISHRA	0	10788
344	AJAY KU BEHERA	0	3652
345	SARADA BABOO	0	77615
346	SUDHANSU SEKHAR RATH	0	4770
347	RAM SANKAR NANDA	0	3662
348	ASHOK KU MOHAPATRA	0	79090
349	SABITA TRIPATHY	0	79018
350	PRADEEP KU. BEHERA	0	3816
351	BISWAJIT PRADHAN	0	7041
352	SIDHARTH KU MOHAPATRA	0	77546

353	BULU MAHARANA	0	3652
354	SATYENDRA PRASAD MISHRA	0	66477
355	NIHAR RANJAN SATHPATHY	0	2368
356	BISWAJIT SATPATHY	0	92400
357	ARKA KUMAR DAS MOHAPATRA	0	10858
358	ASHOK KU DAS	0	87344
359	TUSAR RANJAN ROUTRAY	0	3652
360	DR.RAJAT KU KUJUR	0	2368
361	TATTWAMASI PALTASINGH	0	2739
362	MALAYA RANJAN MAHANANDA	0	3652
363	SUNANDA SAHOO	0	2368
364	SUDHIR KU SAHU	0	3652
365	ALOKA PATEL	0	31772
366	PRAYAS DANSENA	0	2368
367	SURESH CH. PATEL	0	30060
368	SURESH CH. MUR	0	30288
369	DR.RATNAWALI	0	3652
370	PRADIPTA KU. BEHERA	0	2368
371	AMITABH MAHAPATRA	0	107022
372	DR.NABAKRUSHNA BEHERA	0	2368
373	DR.RAMNARESH MAHAL	0	2368
374	AMARESH MISHRA	0	31972
375	LIPIKA MIRDHA	0	29801
376	MRS.MADHUSMITA	0	32724
377	NIRANJAN BARA	0	17280
378	JAGDISH KU TRIPATHY	0	3652
379	SANJUCKTA DAS	0	71304
380	RATHI KANTA KUMBHAR	0	2368
381	AJIT KU KULLU	0	21530
382	SANJAT KU SAHU	0	7041
383	SANJAYA KU PATTANAİK	0	3652
384	DR.ISWAR BAITHARU	0	13356
385	SABITRI MAJHI	0	2368
386	DR.BIKRAM BEURA	0	32658
387	DR.AMIYA KU PATEL	0	2368
388	BINATA NAYAK	0	63014
389	EKAMBER KARİALI	0	2368
390	JAGNYESWAR RATHA	0	10858
391	DR.BHAWANI PRASAD BA	0	7041
392	DR.KRISHNA CH.F	0	10858
393	PRABIRA KU SETHY	0	21895
394	DR.ALİVA PATNAİK	0	31980
395	DR.NIRIUS JENAN EKKA	0	11352

396	DR.BIRENDRA BEHERA		0	11352
397	DR.PRADEEP KU NAIK		0	3652
398	PRIYABRAT GOCHHAYAT		0	10858
399	DR.ARUN KU TRIPATHY		0	34353
400	PRASANTA KU RAY		0	70439
401	PRATAP CH. TRIPATHY		9600	73448
402	PADMABATI GAHAN		0	88333
403	TUSHAR KANTI DAS		0	64584
404	DEBENDRA KU MAHA		0	2368
405	DR.MONALISHA PATTAINK		0	29112
406	DR.SAROJ KU SAHOO		0	29112
407	DR.ROHIT KU MISHRA		0	10208
408	DR.NAKU HANSDAH		0	36000
409	KRUSHNA CH.PRADHAN		9600	80004
410	GOPINATH BAG		0	31980
411	SUKAMUNI MEHER		0	33030
412	SURYA NARAYAN NAYAK		0	2368
413	DR.ZASHMIR NAIK		0	2368
414	DURGA PRASAD OJHA		0	72129
415	SUDHIR MINZ		0	26830
416	DR.NALINI KANTA BARPANDA		0	26341
417	JOHANI XAXA		0	90627
418	DR.ROSHNI KUJUR		0	17280
419	DR.SASWAT CH.		0	29331
420	DR.MUKTI KHETAN		0	16158
421	DR.HIRAK CHAKRABORTY		2400	22032
	TOTAL		423874	6986044

In response to the objection memo issued on this context, the objection memo with reply was not returned by the local authority. Hence the objection stands & Rs.6986044.00 is suggested for recovery from the persons receiving such undue excess amount & causing such loss of university fund. As per Section -09 of OLFA Act-1948 read with Finance Department Letter No-4949-XVI-Aud.-2/74-L.F.A., Dated. 30.09.1974, the officials competent for sanction & approval for facilitating the payment should be held responsible for any deficiency or loss to the institution. As such on account of discharging the financial responsibilities as furnished below, the following officials are considered held responsible:-

1. Registrar- As the Head of the Establishment section as well as the final sanctioning authority & Custodian of all Funds of University.
2. Vice-Chancellor- As the Apex head of the institution as well as the final Approving authority;
3. C.O.F- Act as the financial advisor to the Registrar & VC prior to facilitation of any payment;
4. S.O/Dealing Assts- Preparation & Processing of files as per the Rules & Regulations as prescribed by Govt. as well as the said University.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Prof Chitta Ranjan Tripathy	Vice Chancellor	VC at BPUT Rourkela	931472
2	Prof Deepak kumar Behera	Vice Chancellor	sambalpur University Jyoti Vihar Burla	465736

3	Dr M.Muthukumar IAS	Registrar	Additional Director Horticulture Odisha	116434
4	Dr Sanjat Kumar Sahu	Registrar	Sambalpur University Jyoti Vihar Burla	815038
5	Dr Soorya Thankappan,IPS	Registrar	I.G.Police,Vigilance,Odisha,Cuttack	465736
6	Sri Kshetrabasi Manseth	COF	Sambalpur University Jyoti Vihar Burla	1280774
7	suryanarayan Nayak	Co Ordinator PEC	Sambalpur University Jyoti Vihar	116434
8	Brundabati Pandia	Accounts Officer	Sambalpur University Jyoti Vihar	1397208
9	Dillip Kumar Rout	Section Officer-Level II	Sambalpur University Jyoti Vihar	698604
10	Sri Narayan Sahu	Sr Assistant Accounts- 1	Sambalpur University Jyoti Vihar	698608

14.5 - No Less realisation /deduction of license fees from staff quarter than the rate fixed by the Govt

As per the information furnished by Estate Section of the University , there are 247 nos. of staff quarters available in habitable condition in the university premises. Out of which 215 no. of quarters have been allotted & possessed by the staff during the period under audit. The following types of quarters have been provided to the university staff for their residential accommodation for which license fee should be realised from their monthly salary bills as per the following flat rate fixed by the Govt.of Odisha, Finance Department vide Resolution No-51758/CS-IV-2/2010-F Dated.15.12.2010 published in the Odisha Gazette on 1st January 2011.The Syndicate of Sambalpur University in its Meeting No- 03(Ordinary) held on 28th May 2016 vide Resolution No-59 and 71 has been pleased to approve the revision of Flat Licence Fee (House Rent) and standard water Tariff for residential quarters in Sambalpur university as per the above Resolution of the Govt.this order came to effect vide LT No.4214/estate(LF&WC-1/16)Dated 17.6.16 .

No Less realisation /deduction of license fees from staff quarter than the rate fixed by the Govt has been made during the year under audit.

14.6 - No Less realisation /deduction of water charges from the salary bill than the actual water tariff of Govt

As per the information furnished by Estate Section of the University , there are 247 nos. of staff quarters available in habitable condition in the university premises. Out of which 215 no. of quarters have been allotted & possessed by the staff during the period under audit. The following types of quarters have been provided to the university staff for their residential accommodation for which water charges should be realised from their monthly salary bills as per the following flat rate fixed by the Govt.of Odisha, Finance Department vide Resolution No-51758/CS-IV-2/2010-F Dated.15.12.2010 published in the Odisha Gazette on 1st January 2011.The Syndicate of Sambalpur University in its Meeting No- 03(Ordinary) held on 28th May 2016 vide Resolution No-59 and 71 has been pleased to approve the revision of Flat Licence Fee (House Rent) and standard water Tariff for residential quarters in Sambalpur university as per the above Resolution of the Govt.this order came to effect vide LT No.4214/estate(LF&WC-1/16)Dated 17.6.16 .

No Less realisation /deduction of water charges from the salary bill than the actual water tariff of Govt was made during the year.

14.7 - Loss of licence fee due to Non allotment of quarter to the staff

As per report of the Estate section of the university , out of the total 252 no. of quarters , 247 qrs are in habitable condition. From which 215 no.of quarters have been allotted/occupied by 31.3.2018. The balance quarters of 32 no. in accomodable condition have not been allotted to any of the staff. Due to non-allotment of quarters having in habitable condition, university is loosing its recurring revenue which would have been derived every year & credited into the university account if had been allotted fully to the staff. On the other hand, university fund is being spent for repair & maintenance of quarters every year. So that university is loosing in both the way. Besides, the allotment register of quarters is

not maintained with the entries since long. On further query it was revealed that a Residential Allotment committee (RAC) has been constituted by the University for Smooth Management of accommodation facility of the staff. But the function of the committee seems not to have been made pertinently. Due to in-vigilance of the committee, several D.L.Rs, who are working on daily wage basis in different sections of the university have been allotted the staff quarters for their accommodations, although they are not eligible to get this facilities. Still 32 nos quarters are lying vacant & steps have not been made by the local authority to allot the same to the appropriate staff. Compliance on the above audit observations need to be reported.

List of vacant quarters in habitable condition showing the loss of fund for the year 2017-18 is furnished below

Type of the Quarter	Average plinth area in Sft	Equivalent to Govt type Qtr	Total Nos of Quarter Available	Nos of Quarter in habitable condition	Nos of quarters occupied during 2017-2018	Nos of Quaters remain vacate	Flat rate of HLF Fixed per month during 2017-2018	TOTAL(78)	Total due in one year.
1	2	3	4	5	6	7	8	9	10
A	2240	VI	9	9	2	7	610	4270	51240
B	2000	VI	14	14	13	1	610	610	7320
C	1543	VI	32	30	28	2	410	820	9840
D	840	IV	5	5	4	1	290	290	3480
E	700	IV	6	6	6	0	290	0	0
F	700	IV	66	66	62	4	290	1160	13920
G	350	II	48	46	40	6	140	840	10080
TH BLOCK	800	IV	52	51	41	10	290	2900	34800
STQ	1750	VI	14	14	14	0	610	0	0
JTQ	1500	VI	6	6	5	1	410	410	4920
Total			252	247	215	32		11300	135600

In response to the objection memo issued on this context, the objection memo with reply was not returned by the local authority. Hence the objection stands & Rs.135600.00 is kept in objection till submission of due compliance

14.8 - In admissible payment of salary out of Block Grant to the staff appointed on consolidated salary memo No.47/12.2.14 pgs.139-140

It is pointed out in last audit report that RS.5393989.00 was spent on payment of salary in regular scale of pay @Rs.15600.00 and grade pay Rs.6000.00 along with usual D.A. per month to the following teaching staff during the year 2017-18 although their posts have not yet been regularized by Govt. in Higher education Deptt. Despite this expenditure of their salary has been charged from the salary component of the block grant.

In this context it may be pointed out here that the above teaching staffs have been appointed on proper procedure against the regular post. Since their posts have not been regularized at Govt. level they have been paid a consolidated salary of Rs.10000.00 /-p.m. each. However, it was decided in proceeding No.1.4 of the meeting held on dt.29.10.09 under the chairmanship of the D.C-Cum-Addl. Chief Secretary to Govt. of Odisha that their posts will be regularized w.e.f. dt.01.11.2009 at the Govt. level.

But neither steps have been taken thereafter to get sanctioned these posts from the Deptt. of Higher Education nor the concurrence of the Govt. in Finance Deptt. was obtained on this score. Instead of regularization of the above matter the Syndicate vide its resolution No. 16 dt.22.01.2010 has allowed the teaching staff to draw their salary in regular pay of scale @ Rs. 15600.00, with Grade pay Rs.6000.00 and usual D.A per month w.e.f.01.11.2009.

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

This matter was brought to the notice of the local authority through issue of audit objection, but the objection memo was not returned. But the reply furnished in the Audit report (L.F.A.) on the a/cs of this university for the year 2015-16 is as follows: "The concerned 8 teachers were informed about the objection raised by audit vide this office letter no.282/Estt.-III dt.13.01.2015 with a show cause that why they should be paid the consolidated salary of Rs.10000.00 per month in lieu of full salary. Vide a Misc. Case no.1656 of 2015(arising out of WP© no.14386 of 2007) the Hon'ble High Court stayed the operation of the said office order till the next date with a direction that the petitioner shall draw his

salary as per advertisement. Subsequently, in compliance to the direction of the Hon'ble High Court the said office order was kept in abeyance until further order vide this office order no.1195/Estt. dt.12.02.15." Hence the expended amount of Rs.5393989.00 is therefore held under objection till outcome of the final judgement of the Hon'ble High Court.

During checking of pay acquittance roll of the university staff , it is revealed that a total sum of Rs.5786987.00 was spent on payment of salary in regular scale of pay @Rs.15600.00 and grade pay Rs.6000.00 along with usual D.A. per month to the following teaching staff during the year 2017-18, although their posts have not yet been regularized by Govt. in Higher education Deptt. Despite this expenditure of their salary has been charged from the salary component of the block grant.

In response to audit objection statement the Local authority replied that(1)Sri Biswajit Pradhan(2)Dr Alaka Patel(3)Dr Srimati Nayak (4) Dr Sudhir Ku Sahu have been appointed reader and getting salary in the scale of pay of Rs.15600.00-8000(AGP)they have been appointed reader against vacant post sanctioned post with approval of Govt of Odisha .But no such letters was produced before audit."

Hence the expended amount of Rs.5786987.00 is therefore held under objection till outcome of the final judgement of the Hon'ble High Court.

SALARY PAID TO CONSOLIDATED STAFF ON REGULAR PAY

SL NO	Name of the Staff & Designation	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Total
1	Sri Malaya Ranjan Mahananda, Lect in Env. Sc.	59879	59879	59879	59879	59879	59879	59879	60912	61686	61686	61686	61686	726809
2	Sunanda Sahu, Lect. In Life Science	58116	58116	58116	58116	58116	58116	58116	59118	59870	59870	59870	59870	705410
3	Srimati Nayak, Lect. In Sociology	59879	59879	59879	59879	59879	59879	59879	59879	61686	61686	61686	61686	725776
4	Alok Patel, Lect. In English	62460	62460	62460	62460	62460	59879	59879	60912	69247	69247	69247	69247	769958
5	Prayas Dandasena, Lect. in Law	61689	61689	61689	61689	61689	61689	61689	62752	63550	63550	63550	63550	748775
6	Suresh Ch. Patel, Lect. In Political Science	60621	60621	60621	60621	60621	58116	58116	59118	62375	62375	62375	62375	727955
7	Biswajit Pradhan, Lect. in History	54752	54752	54752	56399	56399	56399	56399	57372	58101	59846	59846	59846	684863
8	Sudhir Kumar Sahu, Lect. in Statistics	58118	58118	58118	58118	58118	58118	58118	59118	51887	59870	59870	59870	697441
	TOTAL	475514	475514	475514	477161	477161	472075	472075	479181	488402	498130	498130	498130	5786987

14.9 - In admissible payment of Special Advance to Staff Memo No.52/28.2.19 Pages.161-162

On scrutiny of the pay acquaintance rolls of the University employees, it was found that a total sum of **Rs.19,80,000.00** as detailed below has been paid to the staff towards Festival Advances @ Rs.15000/- each.

Vr no	Date	FA Paid	
175	22.9.17		1980000.00
	Total		1980000.00
Vr No	Date	Bill No/Date	Special Festival Advance
194	23.9.17	23/22.9.17	100000
202	23.9.17	o.o.No.7239/Estt .1/23.9.17	165000
206	23.9.17	7327/23.9.17	4200000
207	23.9.17		2130000
208	23.9.17		440000
209	23.9.17		675000
211	23.9.17		345000
216(a)	23.9.17		215000
		Total	8270000

On further scrutiny it was disclosed that apart from the above festival advances extra financial benefit as Special Advances @Rs.30000/- to 35000/- each was also extended to the staff for observation of Puja Festival. As such each staff was entertained with both of advances simultaneously on the eve of Puja Festival although there was kept no provision in Annual Budget Estimate-2017-18 for payment of such Special Advances to staff. A total sum of **Rs.82,70,000.00** as detailed below was spent on this score out of the University Fund during the year 2017-2018 which is considered irregular.

Due to such irregular payment of special advances the fund was encroached unduly up to 10 months i.e. till the recoupment of 10th and last installment. As a result of which the University sustained the loss of **Rs.132665.00** towards 3.5% interest on this paid amount, because interest would have accrued if the amount would have been deposited in the saving account instead of being spent. Hence the interest amount which is a loss of university fund as calculated below is suggested for recovery & compliance need to be reported.

Computation of Interest on Advance.

SI No	Amount recouped month wise	Encroachment
1	0	8270000
2	827000	7443000
3	827000	6616000
4	827000	5789000
5	827000	4962000
6	827000	4135000
7	827000	3308000
8	827000	2481000
9	827000	1654000
10	827000	827000
11	827000	0
TOTAL	8270000	45485000

Interest due= $45485000 \times 3.5/121/100=132664.58$

Or say 132665.00

In response to audit objection statement no reply was furnished by the local authority.

In response to the objection memo issued on this context, the objection memo with reply was not returned by the local authority. Hence the objection stands & such loss of Rs.132665.00 is suggested for recovery from the officials for whom such loss of university fund happened & compliance need to be reported. As per Section -09 of OLFA Act-1948 read with Finance Department Letter No-4949-XVI-Aud.-2/74-L.F.A., Dated. 30.09.1974, the officials competent for sanction & approval for facilitating the payment should be held responsible for any deficiency or loss to the institution. As such on account of discharging the financial responsibilities as furnished below, the following officials are considered held responsible:-

(1) Registrar- As the Head of the Establishment section as well as the final sanctioning authority & Custodian of all Funds of University.

(2) Vice-Chancellor- As the Apex head of the institution as well as the final Approving authority.

Responsible Persons for this Paragraph :-

(1) Prof. Chitta Ranjan Tripathy, Ex-Vice Chancellor :-

(2) Sri. Sanjat Kumar Sahu, -Registrar

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs.)
1	Prof Chitta Ranjan Tripathy	Vice Chancellor	VC at BPUT Rourkela	66333
2	Dr Sanjat Kumar Sahu	Registrar	Sambalpur University Jyoti Vihar Burla	66332

14.10 - Payment of Consolidated salary to Executive Assistant, Memo No.38/12.11.18 Pages.120-121

While going through the establishment section, it was revealed that 25 persons were shown to have been recruited in the posts of Executive Assistant on consolidated payment of salary @ Rs.5000/-PM in different sections of the university and out of which only 25 persons are now existing. Instead of regularization of the above matter, the Syndicate vide its resolution No. 18/dtd.13.02.2014 as per O.O. No.2710/Estt.-I, Dated.28.03.2014 has allowed these staff to draw their salary @ Basic pay of Rs.5200.00+Grade pay of Rs. 1900.00 w.e.f. 13.02.2014 at par with the Junior Assistant on consolidated basis in the Govt. establishment per month for which a total sum of **Rs.1982685.00** as per the details furnished below was spent during the year 2017-18 on payment of their salary although such designated posts have not been yet created for the Universities by the Govt. in Higher Education Department, Odisha. In this connection it may be pointed out that as per sub-section (1) of Section-22 of Odisha University Act.1989 all the posts of officers, teachers and subordinate employees shall be created and scale of pay and allowances attached to such posts shall be determined by the chancellor subject to specific provision of allotment of funds for this purpose and approval of the state government. Again as per the provision, elucidated under statute-300 of Odisha Universities First Statutes-1990 the posts of Executive Assistants have not been specified in governance of an university. However under the statute the Syndicate is empowered to create any post as when required for the University subject to prior approval of the state government. But on scrutiny it was disclosed that prior to creation of the posts of Executive Assistants no approval of the Govt. was sought for and no tangible steps have been taken by the University Authorities yet to get approved the said posts by the Govt. even after recruitment which is considered irregular. Besides no specific fund for incurring the expenditure of consolidated salary of the staff has been created and allotted in Annual Budget Estimate-2017-18. It was observed that instead of incurring the expenditure of salary of Executive Assistants out of the own source of income of the University the same was charged in the cash book against the budgetary head of account- q-5-o. which is meant for the purpose of other examination related expenses. It gives clear impression that the examination fund of the students has been utilized unscrupulously by way of encroachment.

This aspect of expenditure has been continuing since the last five years which is absolutely a matter of great concern. Hence, the local authority was asked to point out the circumstances under which the above irregularity in posting and payment of salary to the Executive Assistants were committed. Besides the sanction order of the posts of Executive Assistants obtained from the Govt. in H.E. Department with due concurrence of the Finance Department was sought for against the payment of Rs.1982685.00.

The relevant documents and records may be produce before the audit to get verified the same in support of genuineness of the expenditure.

DETAILS OF PAYMENT OF CONSOLIDATED SALARY TO EXECUTIVE ASSISTANTS DURING THE FINANCIAL YEAR 2017-18 OF SAMBALPUR UNIVERSITY					
SL NO	NAME	DESIGNATION	Pay	GP	Total
1	LABANYENDU SWAIN	JR.ASST.(TEMP)	62400	22800	85200
2	PURUSOTTAM . ROUT	JR.ASST.(TEMP)	62400	22800	85200
3	UMAKANTA . PRADHAN	JR.ASST.(TEMP)	62400	22800	85200
4	SOMANATH . PRADHAN	JR.ASST.(TEMP)	62400	22800	85200
5	HEMANTA KUMAR NAIK	JR.ASST.(TEMP)	62400	22800	85200
6	SARBAPREEY SARASAMAY PRADHAN	JR.ASST.(TEMP)	62400	22800	85200
7	PADMANAVA . PRADHAN	JR.ASST.(TEMP)	62400	22800	85200
8	SUNITA GARTIA	JR.ASST.(TEMP)	62400	22800	85200

9	MALAYA KUMAR SINGH BARIHA	JR.ASST.(TEMP)	62400	22800	85200
10	MANDAKINI . SETH	JR.ASST.(TEMP)	62400	22800	85200
11	FAGUNI . MUNDA	JR.ASST.(TEMP)	62400	22800	85200
12	PANKAJ KUMAR MAHAPATRA	JR.ASST.(TEMP)	62400	22800	85200
13	PRAMOD KUMAR NAIK	JR.ASST.(TEMP)	62400	22800	85200
14	ALAKA MISHRA	JR.ASST.(TEMP)	52000	19000	71000
15	SABITA SAHU	JR.ASST.(TEMP)	62400	22800	85200
16	SUSHANTA KUMAR PRADHAN	JR.ASST.(TEMP)	62400	22800	85200
17	ABINASH MISHRA	JR.ASST.(TEMP)	62400	22800	85200
18	PALLISHREE MAHARANA	JR.ASST.(TEMP)	62400	22800	85200
19	RASMITA HARA	JR.ASST.(TEMP)	62400	22800	85200
20	JUDHISTHIR TANDI	JR.ASST.(TEMP)	62400	22800	85200
21	SMROOTI PRAJNA PATEL	JR.ASST.(TEMP)	48611	17761	66372
22	SUKANTI SAHU	JR.ASST.(TEMP)	41600	15200	56800
23	TILOTAMA KHANDAPANI	JR.ASST.(TEMP)	61897	22616	84513
24	AJAYA KUMAR DORA	JR.ASST.(TEMP)	62400	22800	85200
		TOTAL	1452108	530577	1982685

In response to the objection memo issued on this context, the objection memo with reply was not returned by the local authority. Hence the objection stands & the expended amount of Rs.1982685.00 is kept under objection till production of relevant records in support of such payment made.

14.11 - Engagement of person on daily wages basis under Establishment section, Memo no35/12.11.18 pages.113-115

In course of checking of paid vouchers relating to cheque a/c cash book it was observed that 48 Nos. of D.L.Rs. (as per the information collected from the bill section) were engaged on daily wage basis (under establishment section) in different sections of the University for which a total sum of **Rs.3665322.00** as per the details furnished below spent during the year 2017-18 towards payment of their wages although Govt. in Finance department, Odisha has imposed ban on engagement of DLR/NMRs vide their O.M.No.17825(45)/F Dt.12.4.1993. It is worthwhile to mention here that as per section 22 of Odisha University Act.1989, all the posts of officers, teachers and subordinate employees shall be created and scale of pay and allowances attached to such posts shall be determined by the chancellor subject to specific provision of allotment of funds for this purpose and approval of the state government. On scrutiny, it was disclosed that engagement of DLRs has been extended year after year without supporting ground. No specific fund for incurring the expenditure of wages of the DLRs has been created and allotted in Annual Budget Estimate-2017-18. It was also observed that instead of incurring the expenditure of wages of the DLRs out of the own source of income, the same was met out of the budgetary head of account q-5-o. which is allotted for the purpose of other examination related expenses. It gives clear impression that the examination fund of the students has been utilized unscrupulously by way of encroachment.

Hence, the local authority is asked through issue of this objection memo to produce the approval order of the Government behind engagement of the DLRs, along with the budgetary provision of funds for payment of their wages before the audit for verification.

Contractual Group D staff under budget head Q-5-O						
SI NO	Name of staff	Designation	Pay	GP	Total	Grand Total
1	Sarat Chandra Mahatam	electrical helper	4750	1700	6450	77400
2	Saroj kumar Barik	watchman	4750	1700	6450	76797
3	Sulut Padhi	peon	4750	1700	6450	76797
4	Ganesh chandra Mahar		4750	1700	6450	75991
5	Mana Mahananda	peon	4750	1700	6450	77400
6	Biswamitra Pradhan	electrical helper	4750	1700	6450	77400

7	Jogimani Suna	peon	4580	1639	6450	76396
8	Abhimanyu Dip	peon	4750	1700	6450	76999
9	Mahadev Kalet	sweeper	4750	1700	6450	77400
10	Pramod Kumbhar	watchman	4750	1700	6450	77400
11	Seshadev Pradhan	peon	4750	1700	6450	77400
12	Arun kumar Barai	peon	4750	1700	6450	77400
13	Dillip ku Nanda	watchman	4750	1700	6450	77400
14	Dillip ku Sahu	peon	4750	1700	6450	77400
15	Mini Oram	sweeper	4750	1700	6450	77400
16	Kalpana Suna	sweeper	4750	1700	6450	77400
17	Jagdish Hati	peon	4750	1700	6450	77400
18	Magania Mahakud	peon	4750	1700	6450	77400
19	Kailash Nag	mali	4750	1700	6450	76783
20	Dillip Bag	watchman	4750	1700	6450	77400
21	Sunanda Bagh	watchman	4750	1700	6450	77400
22	Jasoda Behera	sweeper	4750	1700	6450	77400
23	P Papama	peon	4750	1700	6450	73076
24	Subash chandra Pradhan	watchman	4750	1700	6450	76999
25	Madhav Meher	peon	4750	1700	6450	77400
26	Sabitri Rout	peon	4750	1700	6450	77400
27	Gokul Behera	sweeper	4750	1700	6450	46712
28	Chaturbhuj Thanapati	watchman	4750	1700	6450	76797
29	Soubhagya Bibhar	peon	4750	1700	6450	77400
30	Raghu Kalet	sweeper	4750	1700	6450	77400
31	Nimai Patra	mali	4750	1700	6450	71619
32	Dhaneswar Surujal	peon	4750	1700	6450	77400
33	Hari Andil	watchman	4750	1700	6450	77400
34	Gopal ch Sethy	watchman	4750	1700	6450	77400
35	Damodar Sahu	watchman	4750	1700	6450	77400
36	Bhagbana Kumbhar	mali	4750	1700	6450	77400
37	Gobinda Dunguri	sweeper	4750	1700	6450	76575
38	Gopal Dunguri	sweeper	4750	1700	6450	76591
39	Surendra Oram	watchman	4750	1700	6450	77400
40	Surujit Guru	watchman	4750	1700	6450	77400
41	Jayasingh Behera	watchman	4750	1700	6450	76395
42	Subasini Behera	sweeper	4750	1700	6450	77400
43	Puspanjali Debta	metron	4750	1700	6450	77400
44	Arun kumar Sharma	work sarkar	4750	1700	6450	77400
45	Nirmal ch Behera	sweeper	4750	1700	6450	77400
46	Premananda Kansa	sweeper	4750	1700	6450	76595
47	Gabriel Tandi	peon	4750	1700	6450	77400
48	Rukuni Nag	peon	4750	1700	6450	77400
		Total				3665322

In response to the objection memo issued on this context, the objection memo with reply was not returned by the local authority. Hence the objection stands & the expended amount of Rs.3665322.00 is kept under objection till furnish of due compliance with production of relevant records in support of such payment made.

14.12 - Engagement of person on daily wages basis under Maintenance section, Memo no37/12.11.18 pages.117-119

In course of checking of paid vouchers for the financial year 2017-18 relating to Main a/c cashbooks of the university, it is observed that 37 no.of D.L.Rs. as per the information collected from the Maintenance section have been engaged on daily wage basis in different sections of the University for which a total sum of **Rs.2141000.00** as per the details furnished in Annexure - v of E-audit report is spent during the year 2017-18 towards payment of their wages although Govt. in Finance department, Odisha has imposed ban on engagement of DLR/NMRs vide their O.M.No.17825(45)/F Dt.12.4.1993. It is worthwhile to mention here that as per section 22 of Odisha University Act.1989, all the posts of officers, teachers and subordinate employees shall be created and scale of pay and allowances attached to such posts shall be determined by the chancellor subject to specific provision of allotment of funds for this purpose and approval of the state government. On scrutiny, it was disclosed that engagement of DLRs has been extended year after year without supporting ground. No specific fund for incurring the expenditure of wages of the DLRs has been created and allotted in Annual Budget Estimate-2017-18. It was also observed that instead of incurring the expenditure of wages of the DLRs out of the own source of income, the same was met out of the budgetary head of account q-5-o. which is allotted for the purpose of other examination related expenses. It gives clear impression that the examination fund of the students has been utilized unscrupulously by way of encroachment.

Hence, the local authority is asked through issue of this objection memo to produce the approval order of the Government behind engagement of the DLRs, along with the budgetary provision of funds for payment of their wages before the audit for verification .

NAME	DESIGNATION	3/1/2016 vide vr no.47/A/13. 4.17	4/1/2016 vr no.119/23. 5.17	5/1/2016 vr no.87/19. 6.17	6/1/2016 vr.36/12. 7.17	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Total
Samir Maharana	Watchman	3800	3800	5400	5000	5400	5400	4400	5400	5200	5000	4600	4800	58200
Lalatendu Pradhan	Watchman	5400	5200	5400	5200	5200	5400	5200	5400	5200	5400	5400	4800	63200
Gokula Nanda Mahatam	Watchman	5400	4800	5400	4800	5400	5400	5200	5400	5200	5400	5400	4800	62600
Jogeswar Paik	Watchman	5000	5000	5400	5200	5400	5400	5200	5400	5200	5400	5000	4800	62400
Sunil Kumar Sahu	Watchman	4200	5000	5400	5000	4800	5400	5200	5400	5200	5000	5000	4800	60400
Hrushikesh Buda	Watchman	5200	5200	5400	5200	5400	5400	5200	5400	5200	5400	5200	4800	63000
Narottam Pradhan	Watchman	5400	5200	5400	5200	5400	5400	5200	5400	5200	5400	5400	4600	63200
Rajen Oram	Watchman	5400	5200	4800	5200	3600	5400	5200	5400	5200	5400	5400	4800	61000
Shibananda Pradhan	Watchman	5400	4200	4800	5200	5400	5400	5200	5400	5200	5400	5400	4000	61000
Ranjan Rao	Watchman	4800	5200	4800	5200	5400	5400	5200	5400	5200	5400	5400	4800	62200
Sairas Tete	Watchman	5200	5200	5400	4800	5400	5400	5200	5400	5200	5400	5000	4800	62400
Santanu Kumar Sahu	Watchman	5400	5200	5400	5200	5400	5400	5200	5400	5200	5400	5400	4800	63400
Duryodhan Behera	Watchman	4800	4800	5400	5200	5400	5400	5200	5400	5200	5400	5000	4800	62000
Kedar Bhoi	Watchman	5400	4800	5400	5200	5400	5400	5200	5400	5200	5400	5400	4800	63000
Chauhan Dev Pradhan	Watchman	5400	5200	5400	5200	5400	5400	5200	5400	5200	5200	5400	4800	63200
Kanhu Oram	Watchman	4800	5200	2600	0	0	5400	0	5400	5200	5400	5000	4800	43800
Dinabandhu Behara	Watchman	5400	5200	5400	5200	5200	5400	5200	5400	5200	5400	5200	4800	63000
Kaibarta Jagdalla	Watchman	4800	5200	4800	5200	5400	5400	5200	5400	5200	5400	5400	4800	62200
Bideshi Kalet	Sweeper-cum-Wat chmen	5400	5200	5400	5200	5200	5400	4400	5200	5200	4800	5200	4800	61400

Tankadhara Deep	Sweeper-cum-Wat chmen	4000	4600	2600	0	0	4400	0	4800	5000	5200	5000	4400	40000
Subhashini Kalet (W)	Line Sweeper	5400	5200	5400	5200	5200	5400	4400	5200	5200	5400	5200	4800	62000
Purohit Kansa	Sweeper	5400	5000	5400	5200	5000	5400	4400	5200	5200	5400	5200	4600	61400
Rajesh Suna	Sweeper	5400	4600	5000	0	0	5000	0	5200	5200	4000	5200	4800	44400
Suresh Kalet	Sweeper	5400	5200	5200	5200	5200	5400	4400	5200	5200	5400	5200	4800	61800
Sarojini Sarbhanga(W)	Peon	5400	5200	5200	5200	5200	5400	4400	5200	5200	4000	5200	4800	60400
Manju Naik (W)	Peon	5400	5200	5200	5200	5200	4600	4400	5200	5200	4000	5200	4800	59600
Mamata Oram (W)	Peon	5400	5200	5200	5200	5200	5400	4400	5200	5200	5400	5200	4800	61800
Saroj Kumar Bhoi	Helper-cum-condu ctor	5400	4800	4800	5200	5200	5400	4400	5200	5200	4600	5200	4800	60200
Sudhanshu Shekhar Naik	Helper-cum-condu ctor	5400	5200	4800	4800	5200	5400	4400	5200	5200	5400	5200	4400	60600
Tejraj Chandan	Helper to Pump Operator	5400	5200	5400	5200	5200	5400	4400	5200	5200	5400	5200	4800	62000
Arjun Nayak	Line man for Streetlight	5400	5200	5400	5200	5200	5400	4400	5200	5200	5400	5200	4800	62000
Sushanta Kumar Barik	Attendant Cent.Library	5400	5200	2600	0	0	5400	0	5200	5200	5400	4400	4800	43600
Sunil Oram	Gang Mulia	5400	4400	5400	5000	5200	5200	4400	5000	5000	4800	5000	4400	59200
Kishore Nag	Gang Mulia	5400	5200	5400	5200	5200	5400	4400	5200	5200	5400	5200	4600	61800
Dillip Kumbhar	Gang Mulia	5400	5000	5400	5200	5200	5200	4400	5200	5200	5400	5200	4800	61600
Champa Banat (W)	Matron	4750	4750	4750	4750	4750	4750	4750	4750	4750	4750	4750	4750	57000
	TOTAL	186350	179950	180550	164150	166350	233730	153950	232390	229025	229055	228686	212917	214100

But in response to objection statement the local authority did not return the objection memo. In absence of sanction order of the posts and sources of income out of which fund is allotted for the purpose it can't be said that the expenditure of Rs.2141000.00 has been incurred in a prudential manner. However the local authority is suggested to produce the relevant documents and records before the next audit and to get verified the same in support of genuineness of the expenditure, till then the expended amount of Rs.2141000.00 is kept under objection

14.13 - Absobtion of DLR in Temporary status scheme Memo nO.36/12.11.18 pages.116-117

On scrutiny it was found that 30 Nos. of DLRs engaged on daily wage basis were conferred with Temporary Status as per the Resolution No.31715/F Dt.04.09.2012 of the Govt. in Finance Department & out of that only 29 persons were existing during the year under audit. Due to conferment of temporary status to the said DLRs they were paid consolidated remuneration equal to entry point basic pay plus grade pay in Pay Band I.S. i.e. Rs.4750/- plus Rs.1500/- P.M.

As a result of which a total sum of **Rs. 2682739.00** as per the details furnished below was spent during the financial year 2017-18 towards payment of their consolidated remuneration. It was also observed that the expenditure incurred on the score was charged from the budgetary head of account q-5-o, which was meant for the purpose of other examination expenses which gives impression that no specific fund was created for this purpose as per the provision contained U/S-22 of Odisha University Act-1989. In absence of creation of fund out of the own source of income the above expenditure was met out of the examination fund of the students by way of encroachment which is considered irregular. On further scrutiny it was revealed that out of the above mentioned DLRs 09 persons were given the facility of Temporary Status although they were not engaged previously on daily wage basis as per the data furnished in the last audit report. From the above fact it is clear that the ion of DLRs for conferment of temporary status seems not to have made properly.

Hence for verification of eligibility of the DLRs under Temporary Status Scheme the Local authority was asked for to produce the relevant correspondence file appointment letters/orders & joining reports of respective DLR before the audit..

DETAILS OF PAYMENT TO DLRs IN TEMPORARY STATUS

Sl No.	Name	DESIGNATION	Pay	GP	REM N	ARR	TOTAL
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1	DEBENDRA NAIK	PEON	57000	20400	12000	3150	92550
2	BUDHRAM ORAM	PEON	57000	20400	12000	3150	92550
3	HARIBANDHU BEHERA	PEON	57000	20400	12000	3150	92550
4	PRABHUDATTA NAYAK	PEON	57000	20400	12000	3150	92550
5	BHAGBAN MEHER	PEON	57000	20400	12000	3150	92550
6	ALIRAM PRUSTI	PEON	57000	20400	12000	3150	92550
7	BAIJAYANTI KANSA	SWEEPER	57000	20400	12000	3150	92550
8	SUSHIL ORAM	PEON	57000	20400	12000	3150	92550
9	JADU MUNDA	HELPER TO MASON	57000	20400	12000	2918	92318
10	DASARATH KUNAR	WATCHMAN	57000	20400	12000	3150	92550
11	BISWANATH BEHERA		57000	20400	12000	3150	92550
12	NAROTTAM SAHU	ELECT HELPER	57000	20400	12000	3150	92550
13	KHIROD PRADHAN	DRIVER	57000	20400	12000	3150	92550
14	LALU KISAN	WATCHMAN	57000	20400	12000	3150	92550
15	SURENDRA KUMAR BARIK	WATCHMAN	57000	20400	12000	3150	92550
16	SAKHI RAM CHANDAN	ELECT HELPER	57000	20400	12000	3150	92550
17	BABULU ROUT	WATCHMAN	57000	20400	12000	3150	92550
18	BISHNU ORAM	WATCHMAN	57000	20400	12000	3150	92550
19	GOUTAM MISHRA	PEON	57000	20400	12000	3150	92550
20	SIBA PRASAD NAYAK	PEON	57000	20400	12000	3150	92550
21	MANOHAR KUMBHAR	SWEEPER	57000	20400	12000	3150	92550
22	NARAYAN MEHER	PEON	57000	20400	12000	3150	92550
23	PARDESHI KALET	SWEEPER	57000	20400	12000	2646	92046
24	SAROJ KUMAR PANDA	ELECTRICIAN	57000	20400	12000	3150	92550
25	SURESH NANDA	PEON	57000	20400	12000	3150	92550
26	ROHIT KUMAR MISHRA	PEON	57000	20400	12000	3150	92550
27	LAL ANDIL	WATCHMAN	57000	20400	12000	3128	92528
28	SAMARU MUNDA	WATCHMAN	57000	20400	12000	2697	92097
29	RUKMANI MAHANANDA	SWEEPER	57000	20400	12000	3150	92550
		TOTAL	1653000	591600	348000	90139	2682739

But in response to objection statement the local authority did not return the objection memo. In absence of required documents and sources of income out of which the fund is allotted for the purpose it can't be said that the expenditure of Rs.2682739.00 has been incurred in a prudential manner. However the local authority is suggested to produce the relevant documents and records before the next audit and to get verified the same in support of genuineness of the expenditure, till then the expended amount of Rs 2682739.00 is kept under objection.

14.14 - Loss in Plying of University Buses-Rs.18.84 lakhs.during the year 2017-18. Memo No.61/dt.3.4.19,Page No.184

The university owns two buses which are plying daily between Jyoti vihar and Sambalpur and vice versa for carrying office staff and students. 4 Drivers, 2 Conductor-cum -Helpers have been engaged for the daily bus services. Due to this bus services , collection made during the year 2017-18 is Rs.9,14,592.00 & expenditure incurred during the year is Rs.27,99,153.00. Consequent upon which University has sustained a loss of Rs.18,84,592.00 i.e.18.84 lakhs during the year 2017-18 only. Also for this bus services , University has been incurring loss every year with effect from such bus service which gradually weakening the financial position of the University. The rate of bus pass charges per month effective from 01.06.2016 as per office order no.3312/Maint./dtd.04.05.16 is as under:

Class-I/II employees @ 800 P.M

Class-III employees @ 475 P.M

Class-IV employees @ 375 P.M.

P.G Students @ 4200.00 P.A.

Children/ ward of Employee reading in school or colleges at Sambalpur @ Rs. 650.00 for P.M.

One way bus ticket basis for one person

1.Employee of University/ Family Members/Research fellows @Rs.20/-

2.P.G. Students with Identity card / Children/ ward of Employee @ Rs.15/-reading in school or colleges at Sambalpur

3.Others @ Rs.20/-

Apart from the above , if any revision of made subsequently by the University authority in respect of collection of bus fees , the detail list along with office order need to be furnished for verification in audit.

COLLECTION OF BUS FEES OF THE UNIVERSITY BUSES DURING THE YEAR 2017-18 UNDER BH(As per the receipt & expenditure statement

Furnished by ABC Section of S.U. under budget head E-1-a :-

NAME OF THE MONTH	CASH ACCOUNT	CHEQUE ACCOUNT	GRAND TOTAL
Apr-17	13999	75075	89074
May-17	4120	50205	54325
Jun-17	2300	36175	38475
Jul-17	83495	198760	282255
Aug-17	70290	69975	140265
Sep-17	23075	35225	58300
Oct-17	16910	35700	52610
Nov-17	17565	36650	54215
Dec-17	8245	475	8720
Jan-18	7915	66850	74765
Feb-18	12460	31475	43935
Mar-18	11115	6538	17653
TOTAL RECEIPT	271489	643103	914592

EXPENDITURE INCURRED DUE TO PLYING OF UNIVERSITY BUSES DURING THE YEAR 2017-18 UNDER BH r-1-a:-

NAME OF THE MONTH	CASH ACCOUNT	CHEQUE ACCOUNT	Grand Total
April'2017	0.00	0.00	0.00
May'2017	0.00	87061.00	87061.00
June'2017	0.00	242600.00	242600.00
July'2017	0.00	16340.00	16340.00
August'2017	0.00	31390.00	31390.00
Sept'2017	0.00	137077.00	137077.00
October'2017	0.00	12216.00	12216.00
November'2017	0.00	221229.00	221229.00
December'2017	0.00	10807.00	10807.00
January'2018	0.00	95183.00	95183.00
Feb'2018	0.00	0.00	0.00
March'2018	0.00	438866.00	438866.00
Total Expenditure	0.00	1292769.00	1292769.00

Total Expenditure = 12,92,769.00 + 15,06,384.00 = 27,99,153.00

Loss of University fund on plying of University in 2017-18 F.Y. = 27,99,153.00 – 9,14,592.00=18,84,561.00

From the above fact & figure it is presumed that no effective action appeared to have taken either to raise the collection of bus fees or to reduce the huge expenses incurred year by year by encroaching funds provisioned under other budgetary heads by local authority. As there has been heavy loss of university fund in respect of bus services & the matter has also been brought to the notice of the local authority in the previous audit report of L.F.A., no effective steps have been taken by the local authority regarding such huge loss of University fund.

AUDIT REPORT

In response to the objection memo issued on this context, the objection memo with reply was not returned by the local authority. Hence the

02-07-2019

objection stands & such loss of Rs.18,84,561.00 is kept under objection till furnished of due compliance by the local authority apprising effective

steps taken for minimization of such loss hence forth.

14.15 - Inadmissible Payment of Energy Charges of P.G. Hostels

In course of checking of paid vouchers, relating to cheque a/c cash book, it was revealed that during the Financial Year 2017-18 a total sum of Rs.2449853.00 has been spent on payment of electricity bills of the different PG Hostels to WESCO. The hostel wise payments of the bills are furnished below.

Sl No	Name of the Hostel	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Grand Total
1	Boys Hostel No.1(Brahmaputra Hostel)	32025	32054	33568	26923	27229	35064	22744	29767	21797	30591	16384	26297	334443
2	Boys Hostel No.2(Mahanadi Hostel)	29343	41696	24194	30379	24797	0	46007	32502	26005	26406	29106	31600	342035
3	Boys Hostel No.3(Bhagirathi Hostel)	32119	33941	36311	25761	35693	35693	2885	34282	22900	41116	18556	30214	349471
4	Boys Hostel No.4(Satadru Hostel)	15920	16042	18569	14255	16359	24344	20540	28268	18962	26920	19305	19719	239203
5	Ladies Hostel-I	18481	18794	18794	18794	18794	18794	18794	18794	18794	18481	18481	18481	224276
6	Ladies Hostel-II	18049	18816	12504	7273	16153	20349	15330	16856	13340	6933	15023	14196	174822
7	New Ladies Hostel	16513	16757	13568	6565	9887	17513	15290	16113	13676	9474	17554	13216	166126

8	P.D. Ladies Hostel	24373	43960	16952	14364	29033	35556	32592	31433	18684	14504	14680	25520	301651
9	M.Phill Hostel	22248	29843	25655	28827	32811	20396	15667	25971	16965	34023	33630	28460	314496
10	Ladies Hostel in Qr. No-A/7	0	0	0	0	0	0	0	0	0	1812	1518	0	3330
11	200 SEATED Boys Hostel									1733				
	TOTAL	209071	251903	200115	173141	210756	207709	189849	233986	172856	210260	184237	207703	2449853
Received during the year 2017-18 towards electricity from P.G.Hostel														
PG Hostel-electricity charges	B-7	887400												

As per the Receipt statement for the financial year 2017-18 produced by the Local authority prepared by Accounts, Budget & Compliance section, it was noticed that Rs.887400.00(under B.H.-B-7) has been collected towards energy charges of P.G. Hostels during the financial year 2017-18 at the time of admission & re-admission. In comparison of collection & expenditure in respect of energy charges, it is noticed that the collection amount is only 65% of the expenditure amount. As a result the excess expenditure of Rs.1562453.00.00 has been met out by encroaching other University fund, although there was no budgetary provision to incur such expenditure from other university fund, which was considered highly irregular and unauthorized.

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

On query it is learnt from the last and previous audit reports that such aspect of excess payment of electricity bills of the P.G. hostels has been continuing since years together without collecting the same from the inmates of the hostels , which on the other hand have been given ample scope to mis-utilise the energy charges.

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

However it is clear from the above fact that cost of energy charges of the P.G. hostels are met unduly out of the university fund, although there was kept no budgetary provision to incur the expenditure on this score during the year under audit. As this excess amount was spent without budgetary provision and without collection from the boarders , this excess amount of Rs. 1562453.00 can't be considered to be incurred in prudent manner is considered as loss of university fund.

In response to the objection memo issued on this context, the objection memo with reply was not returned by the local authority.

Hence the objection stands & such loss of Rs.9,24,596.00 is suggested for recovery from responsible persons as follows. As per Section -09 of OLFA Act-1948 read with Finance Department Letter No-4949-XVI-Aud.-2/74-L.F.A., Dated. 30.09.1974, the officials competent for sanction & approval for facilitating the payment should be held responsible for any deficiency or loss to the institution. As such on account of discharging the financial responsibilities as furnished below, the following officials are considered held responsible:-

1. Registrar- As the Head of the Establishment section as well as the final sanctioning authority & Custodian of all Funds of University.
2. Vice-Chancellor- As the Apex head of the institution as well as the final Approving authority;
3. C.O.F- Act as the financial advisor to the Registrar & VC prior to facilitation of any payment;
4. S.O/Dealing Assts- Preparation & Processing of files as per the Rules & Regulations as prescribed by Govt. as well as the said University.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Prof Chitta Ranjan Tripathy	Vice Chancellor	BPUT Rourkela	303810
2	Prof Deepak Kumar	Vice Chancellor	Sambalpur University Jyoti	217004

	Behera		Vihar	
3	Dr Sanjat Kumar Sahu	Registrar	Sambalpur University Jyoti Vihar Burla	303810
4	Sri Kshetrabasi Manseth	COF	Sambalpur University Jyoti Vihar Burla	520822
5	Dr Soorya Thankappan,IPS	Registrar	I.G.Police,Vigillance,Odisha,Cuttack	217007

14.16 - Irregular RGNF SC/ST payments unduly made out of own fund by incurring loan due to non submission of UC to UGC for years together.

On verification of payment figures in respect of vouchers of Cheque account cashbook of the University for the financial year 2017-2018, it is worked out in audit that a total sum of Rs.790035.00 is paid during the financial year towards Rajiv Gandhi National Fellowship (RGNF) to the SC & ST students/Fellows out of the University own fund/by incurring loan from its other units without receipt of fund from U.G.C. New Delhi. The Rajiv Gandhi National Fellowship (RGNF) Scheme for Scheduled Caste and Scheduled Tribes is formulated and funded by Ministry of Social Justice & Empowerment and Ministry of Tribal Affairs. The scheme is open to candidates who belong to Scheduled Caste & Scheduled Tribe and wish to pursue higher studies such as regular and full time M.Phil. and Ph. D degrees in Sciences, Humanities, Social Sciences and Engineering & Technology.

The scheme has been initiated keeping in view the social background of the candidates for the deprived section of the society and to provide them opportunity to undertake advanced studies and research. The objective of this award is to provide fellowships in the form of financial assistance to the students belonging to SC/ST to pursue higher studies leading to M.Phil and Ph.D degrees (full-time) in Sciences, Humanities and Social Sciences and Engineering & Technology, in Indian Universities/Institutions/ Colleges approved under Section 2(f) and 12(B) of the UGC Act and in Non-Universities/Institutions. The SC/ST Candidates who have passed the Post Graduate examination in concerned subject and who desire to pursue full-time research without JRF of UGC-NET or UGC-CSIR NET were the target group under this scheme. As per sanction order of University Grant commission (UGC) the UC to the effect that the grant has been utilized for the purpose for which it has been sanctioned shall be furnished to the UGC as early as possible after the close of the current financial year. Further it is also stipulated that the grantee institution shall ensure the utilization of the grant-in-aid for which it is being sanctioned/ paid. In case of non-utilization/ part utilization, the simple interest @ 10% per annum and as amended from time to time on unutilized amount from the date of drawal to the date of refund as per provisions contained in GFR of Govt. of India will be charged. Future grant would be released on receipt of Statement of

Expenditure/UC along with the date of Joining of the awardee(s). Due to non-submission of Utilization certificates for years together, U.G.C. New Delhi have stopped remittance of grant to Sambalpur University since 2012-13 as stated by S.O., Special Cell, S. U. Since then payments to RGN SC. & ST. students are being made in a delay & irregular manner out of its own fund/by incurring loan from other units of the University. As per Audit Report of L.F.A. for the year 2015-16, it is observed that Rs.27,66,780.00 is paid by incurring loan from P.G. Council of University. If U.C. has been submitted in due time to

U.G.C., Grants would have been received in time. No amount has been spent from its own fund. So that at least simple interest @ 4% would have been saved. As the payment of Rs.27,66,780.00 as per Audit Report of L.F.A. for the year 2015-16 has been surpassed meanwhile more than 1 year & the said amount is yet to be received from U.G.C., so that the Interest amount of Rs.1,10,671.00 (@ 4% /annum on Rs.2766780.00) would have been accrued/credited to the University bank account if the amount has been kept in University bank account like other balance fund. Why **Rs.1,10,761.00** will not be treated as loss of the University fund & suggested for recovery from the persons (Name & Designation to be furnished to audit) officially responsible of such loss of University fund due to non-submission of U.C. need to be clarified. Also receipt of fund from U.G.C. against the payments made to the RGN SC. & ST. students during 2015-16 (Rs.27,66,780.00) & 2016-17 (Rs.7,90,035.00) & its credit to the University Account need to be pointed out to audit.

Comments

There was no RGNF Fund received and no payment was made during the year 2017-2018.

No records were produced by the local authority on receipt and payment of RGNF relating to the year 2017-2018.

14.17 - Remuneration to the Assistant Professors/Associate Professors/Professors who drawing UGC/AICTE Scale of Pay for examination related duty during the year.2017-2018 would not be objectionable, in violation of the aforesaid resolution. memo no.31/25.10.18 pg,62 to101

(Ref DLFA Letter No. 8653/ DLFA(Prog)-XIV-Aud-06/2015 Dt.23.07.2016)

As per Paragraph-3.15 of the Resolution No. 44032/EYS. IVE/N- 1S/89(Pt.), Government of Odisha, Education and Youth Services Department, Bhubaneswar, Dated the 6th October, 1989 Examiner-ship, including invigilation will be a part of the academic duty of the College teachers. They will not be entitled to any remuneration for examination work including invigilation work, setting of question papers, correction of answers etc. that may be assigned to them by the college authorities or by the Universities of From the above resolution, it is clear that, while extending U.G.C/AICTE Scale of pay, this was one of the conditions, laid down by Govt. Of Odisha., But in contrary to the aforesaid stipulations, it was disclosed that, during the period covered under this audit i.e. in the Yr.2017-2018 in this University a sum of Rs. 797078/- was paid to the teaching faculties who availed U.G.C/ AICTE Scale of pay towards Examiner-ship including invigilation page work, setting of question papers, correction of answers, etc. as per the list furnished below

The Local Authority is asked to clarify to audit through POM that, the amount of remuneration of Rs. 797078.00 which are paid to the Assistant Professors/Associate Professors/Professors who drawing UGC/AICTE Scale of Pay for examination related duty during the year.2017-2018 is not admissible as detailed below, in violation of the aforesaid resolution.

SL No	vr no	date	Name of teachers	Particulars of payment	Amount
1	28	4.5.17	Anil Kumar Dani Reader in Odia Saiddhartha College Binika	plus 3 final	5460
2	28	4.5.17	Priyabrata Jena Reader in Chemistry Sonepur College		2272
3	28	4.5.17	Sri Dambarudhar Bhoi Reader in Chemistry BP College Boudh		2546
4	28	4.5.17	Dr HR Mishra Reader in Chemistry Sonepur College	15/22.4.17	4218
5	28	4.5.17	Dr S.K.Padhee Reader in History	42/22.4	5324
6	28	4.5.17	Dr Kedarnath Mishra Reader in History, Sonepur Cllege Sonepur	43/22.4	3712
7	28	4.5.17	Bhaskar Prasad Mishra Reader in Sanskrit Sonepur College Sonepur	93/22.4	840
8	28	4.5.17	Basudev Patra Reader in Odia BP College Boudh	107/22.4	4078
9	28	4.5.17	Dr Santosh Kumar Padhy, principal Sonepur College Sonepur	1/25.4	2500
10	28	4.5.17	Bhaskar Prasad Mishra Reader in Sanskrit Sonepur College Sonepur	2/25.4	2000
1	69	10.5.17		Rem to question setter/moderator for LLB 1st,3rd semistar Examination	
2	69	10.5.17	Prof Sudhansu Ranjan Mohapatra	DO	1500
3	69	10.5.17	Prof Prabir Kumar Pattanaik	DO	1000
4	69	10.5.17	Prof S,R.Mohapatra	DO	3000
5	69	10.5.17	Prof P.K.Pattanaik	DO	3000

6	76	12.5.2017	Hemachandra Pradhan, Reader in Education Womens college Padampur.	plus 3 first examination	5732
7	96	17.8.17	Sri Parveen Kumar Mohanty Reader in Economics as Zone Supervisor		2000
8	96	17.8.17	Dr J.N. Pradhan MIL(O)		1580
9	96	17.8.17	Dr Biranchi Narayan Mishra Reader in Botany Govt Autonomous college BhawaniPatna		2472
10	96	17.8.17	Dr Hemanta Kumar Routray Reader in Chemistry		928
11	96	17.8.17	Dr D.S.Panda Reader in Chemistry Govt Autonomous college BhawaniPatna		2728
12	96	17.8.17	Dr Sudarshan Panda Reader in Odia Govt Autonomous college BhawaniPatna		1988
13	96	17.8.17	Dr Smt Minati Mishra Reader in Economics Govt Autonomous college BhawaniPatna		2620
14	96	17.8.17	Dr Pradeep kumar Ratha Reader in History kesinga Mahavidyalaya		2852
15	96	17.8.17	Dr P.K.Dandasena Reader in History Govt Autonomous college BhawaniPatna		1920
16	96	17.8.17	Dr Baba Mishra Reader in History. Govt Autonomous college BhawaniPatna		584
17	96	17.8.17	Dr Laxmidhara Mishra Reader in Pol Sc Govt Autonomous college BhawaniPatna		2576
18	96	17.8.17	Dr Purna Chandra Dalai Reader in Pol Sc. Govt Autonomous college BhawaniPatna		1896
19	58	9.6.17	Smt Haripriya Mohanty Sr Reader in Physics SD Womens College Rourkela	fees as examiner plus 3 1st exam	738
20	58	9.6.17	Dr Smt Sujata Panda Reader Chemectry SD Womens College Rourkela	fees as examiner plus 3 1st exam	450
21	58	9.6.17	Dr Binod Kumar Sahu Sr Reader in Education SD Womens College Rourkela	fees as examiner plus 3 1st exam education pass	174
22	58	9.6.17	Dr Madhusmita Mishra Reader in Psychology SD Womens College Rourkela	fees as examiner plus 3 1st exam Psychology pass	100

23	589.6.17	Nibedita Mishra Reader in Home Science SD Womens College Rourkela	fees as examiner plus 3 1st exam Home Sc pass	100
24	589.6.17	Minati Panda Sr Reader in Home Sc SD Womens College Rourkela	fees as examiner plus 3 1st exam Home Sc practical pass	100
25	589.6.17	Smt Haripriya Mohanty Sr Reader in Physics SD Womens College Rourkela	fees as examiner plus 3 1st exam 26.6.16	180
26	589.6.17	Dr Smt Sujata Panda Reader Chemectry SD Womens College Rourkela	chemistry practical dt,22.6.16	180
27	589.6.17	Smt S.M.Dehury Reader in Zoology Municipal College Rourkela	zoology Hons Practical dt.22.6.16	130
28	589.6.17	Dr Binod Kumar Sahu Sr Reader in Education SD Womens College Rourkela	education Hons Practical Dt.22.6.16 &23.6.16	350
29	589.6.17	Dr Madhusmita Mishra Reader in Psychology SD Womens College Rourkela	Psychology practical Dt.29.6.16 &30.6.16	350
30	589.6.17	Smt Arati Panda Reader in Home Science Govt Womens College Sundergarh	Home Science dt.23.6.16	180
31	589.6.17	Dr Minati Panda Sr Reader in Home Science SD Womens College Rourkela	Home Science dt.23.6.16	180
32	589.6.17	Dr Binod Kumar Sahu Sr Reader in Education SD Womens College Rourkela	education PASS Practical Dt.6.4.16	126
33	589.6.17	Dr Madhusmita Mishra Reader in Psychology SD Womens College Rourkela	Psychology Pass practical Dt.6.4.16	100
34	589.6.17	Nibedita Mishra Reader in Home Science SD Womens College Rourkela	Home Science dt.31.3.16	100

35	589.6.17	Smt Haripriya Mohanty Sr Reader in Physics SD Womens College Rourkela	Physics Hons Practical dt.30.3.16	150
36	589.6.17	Deba Prasad Mahapatra Reader in Chemistry Municipal College Rourkela	chemistry Hons practical dt,30.3.16	180
37	589.6.17	Sangeeta Dani Reader In Chemistry SD Womens College Rourkela	chemistry Hons practical dt,30.3.16	180
38	589.6.17	Dr C.B.Dutta Reader in Botany Dalmia College Rajgangpur	Botany Hons Dt.30.3.16	150
39	589.6.17	Smt S.M.Dehury Reader in Zoology Municipal College Rourkela	Zoology Practical dt.30.3.16	120
40	589.6.17	Dr Binod Kumar Sahu Sr Reader in Education SD Womens College Rourkela	education Hons Practical Dt.4.4.16 to 5.4.16	420
41	589.6.17	Dr Madhusmita Mishra Reader in Psychology SD Womens College Rourkela	Psychology Hons Practical Dt.4.4.16 to 5.4.16	348
42	589.6.17	Nibedita Mishra Reader in Home Science SD Womens College Rourkela	Home Science Pass dt.2.4.16	200
43	589.6.17	Sunita Mishra Reader in Home Science SD Womens College Rourkela	Home Science Pass dt.31.3.16	200
44	589.6.17	Smt Haripriya Mohanty Sr Reader in Physics SD Womens College Rourkela	Physics hons dt.10.2.16	200
45	589.6.17	Mrs Manjula Patra Reader in Physics Govt Auto College Panposh Rourkela	physics Hons 10.2.16	200
46	589.6.17	Sangeeta Dani Reader In Chemistry SD Womens College Rourkela	10.2.16	200
47	589.6.17	Smt S panigrahi Reader IN zoology Neela Saila College Rourkela	zoology Hons Practical dt.10.2.16	200
48	589.6.17	Dr Madhusmita Mishra Reader in Psychology SD Womens College Rourkela	Psychology practical Dt.20.2.16 &11.2.16	280
49	589.6.17	Dr Davinder Kaur Sr Reader in Education SD Womens College	Education Hons Dt.10.2.16 to	300

		Rourkela	11.2.16	
50	589.6.17	Dr Basanti Manjari Roy Sr Reader in Education CTE Rourkela	Education Hons Dt.10.2.16 to 11.2.16	300
51	589.6.17	Arundhati Pati Reader in Home Sc SD Womens College Rourkela	Home Science Practical Dt.15.2.16	150
52	589.6.17	Dr Indira Niali Reader IN Home Sc Govt Womens College Sundergarh.	Home Science Practical Dt.15.2.16	150
total				78792
SL No	date	Name of teachers	Particulars of payment	Amount
1	19531.03.2018	Prof.Prabir kumar Pattanaik,SOA National Institute of law,BBSR	BBALLB(H) 1st,3rd,and 5th Sem.	5000
2	19531.03.2018	Dr.Bikram Kumar Das,L.R.Law college Sambalpur.	BBA.LLB 3rd Sem.	500
3	19531.03.2018	Sri.Trilochan Patnaik(Sr.Lect.)Motijharan ,Sambalpur.	BBA.LLB 5th Sem.	1000
4	19531.03.2018	Prof.Sudhansu Ranjan Mohapatra,P.G Dept.of Law,Sambalpur University.	BBA.LLB 5th Sem.	1500
5	19631.03.2018	Dr.Durga Sankar Sarangi,Reader in Economics,R.D.W.V,BBSR	MA(Economics)Part-ii	1200
6	19631.3.2018	Prof.Bijay Mishra,Asst.Prof.in Maths,GIEM,BBSR.	MA(Maths)Part-ii	2200
7	19631.3.2018	Prof.Sudhir ku.Senapati,Asst.Prof.CIME,BBSR.	MA(Maths)Part-ii	1100
8	19631.3.2018	Prof.P.K Behera.P.G.Dept.of Chemistry,Sambalpur University.	M.sc(Chem.)part-ii	1000
9	19631.3.2018	Dr.R.N Mohanty.P.G.Dept.of Chemistry,Sambalpur University.	M.sc(Chem.)part-ii	1000
10	19631.3.2018	Dr.Nabakrushna Behera,Asst.Prof.(Stage-ii)P.G.Dept.of Chemistry,Sambalpur University.	M.sc(Chem.)part-ii	500
11	19631.3.2018	Dr.Amaresh Mishra,Asst.Prof.P.G.Dept.of Chemistry,Sambalpur University.	M.sc(Chem.)part-ii	500
12	19631.3.2018	Prof.P.K Behera P.G.Dept.of Chemistry,Sambalpur University.	M.sc(Chem.)part-ii	600
13	19631.3.2018	Dr.Sanjay Acharya,Prof.P.G Dept.of History,Utkal University,BBSR.	MA(History)Part-ii	1200
14	19631.3.2018	Dr.S.K Pattanaik.Dept.of Env.sc,Sambalpur University.	M.sc(Botany)Part-ii	1200

15	27531.3.2018	Dr.Durga Sankar Sarangi,Reader in Economics,R.D.W.U,BBSR.	MA(Economics)2nd , 3rd and 4rth Sem.	2700
16	27531.3.2018	Prof.S.S Rath,Professor P.G Dept.of Economics,Sambalpur University	MA(Economics)4rth Sem.	500
17	27531.3.2018	Dr.K.C Das,Associate prof.,P.G Dept.of Lib and inf.sci.Vani vihar	M.Lib and Inf sci-2nd and 4rth sem	2800
18	27531.3.2018	Dr.Puspanjali Jena,Prof. and head,P.G Dept.of Lib and inf.sci.Vani vihar	M.Lib 2nd and 4rth sem	1200
19	27531.3.2018	Prof.Basant ku. Mallick.P.G Dept.of History.Vani vihar	MA(History)part-ii sem	500
20	27531.3.2018	Dr.Sanjay Acharya,Prof.and head,P.G Dept.of AIHCA.Vani vihar	MA(History)part-4rth sem	1500
21	27531.3.2018	Prof.Upali Aparajita,Prof.P.G Dept.of Anthropology).Vani vihar	MA(Anthropology)part-2nd and 4rth sem	1800
22	27531.3.2018	Prof.Prasana ku.Patra,Prof.P.G Dept.of Anthropology).Vani vihar	MA(Anthropology)part-4rth sem	2300
23	27531.3.2018	Dr.Anita Dash,Prof.P.G Dept.of Sociology,Rev.university,Cuttack.	MA(Sociology)part-2nd sem	600
24	27531.3.2018	Navaneeta Rath.Prof.P.G Dept.of Sociology,Vani vihar	MA(Sociology)part-2nd and 4rth sem	1800
25	27531.3.2018	Prof.Ashok ku Panda.Asst.prof.IISIT,Mancheswar ind.estate Bhubaneswar.	M.sc.computer sci.-2nd sem	1200
26	27531.3.2018	Prof.Satya sundara Mohapatra.Asst.prof.IISIT,Mancheswar ind.estate Bhubaneswar.	M.sc.computer sci.-2nd sem	500
27	27531.3.2018	Prof.Pradeep ku. naik,Prof P.G Dept.of Bio-tech.,Sambalpur University.	M.sc(Botany)part-iind and 4th sem	3400
28	27531.3.2018	Dr.Brahmananda SathpathyProf.Dept.of pol.sc,vani vihar.	MA(pol.sci)part-2nd sem	1200
29	27531.3.2018	Dr.Sudhir ku.Senapati ,Asst.Prof.Dept.of pol.sc,CIMS,BBSR.	MA(pol.sci)part-4th sem	1200
30	27531.3.2018	Dr.N.K Behera.Asst.prof Dept.of chemistry,Sambalpur University.	M.sc(Chem.)2nd sem	1500
31	27531.3.2018	Dr.Prabhat ku.Sahu.Asst.prof Dept.of chemistry,Sambalpur University.	M.sc(Chem.)2nd sem and 4th sem	1500
Total				44700
32	27531.3.2018	Dr.Amaresh Mishra.Asst.prof Dept.of chemistry,Sambalpur University.	M.sc(Chem.) 4th sem	500
33	27531.3.2018	Dr.Tapan ku Lenka,Principal,Rajdhani college of Engg and management,BBSR	M.Com.2nd sem	1500
34	27531.3.2018	Dr.Ch.S.K.Nanda.Asst.prof Revenshaw University.	M.Com.2nd sem	500
35	27531.3.2018	Prof.N.C.Kar,prof.Dept.of Bussiness Adm.Sailashree vihar,BBSR	M.Com.2nd sem	500

36	275	31.3.2018	Dr.Amrita Rout,Asst.prof,Rajdhani college of Engg and management,BBSR	M.Com.4thsem	1000
37	275	31.3.2018	Dr.S.R Paikaray,Asst.prof,Rajdhani college of Engg and management,BBSR	M.Com.4thsem	500
38	275	31.3.2018	Dr.Sathya Swarup Debasish,H.O.D.Dept.of Bussiness Adm.Vani vihar,BBSR	M.Com.4thsem	1500
39	275	31.3.2018	Dr.Rabindra nath HotaProf.P.G.Dept.of Geology.Vani vihar,BBSR	Msc.2nd and 4th sem	1800
40	275	31.3.2018	Dr.Shreerup Goswami. Prof.P.G.Dept.of Geology.Jyoti Vihar	Msc.2nd	1000
41	275	31.3.2018	Dr.Satyanarayan Mallick,Reader,M.S Law college,Cuttack	LLM 2nd and 4th sem	2400
42	275	31.3.2018	Dr.S.R.Mohapatra. Prof.P.G.Dept.of law.Jyoti Vihar	LLM 2nd sem	500
43	275	31.3.2018	Dr.Suparna Patel,Asst.prof.R.D.W.U,BBSR	MA(Home sci)2nd and 4th sem	2300
44	275	31.3.2018	Dr.Ajanli Nayak,Asst.prof.R.D.W.U,BBSR	MA(Home sci)2nd sem	1200
45	275	31.3.2018	Dr.Nibedita Mishra,Reader Dept.of home sci.R.D.W.U,BBSR	MA(Home sci)2nd sem	1700
46	275	31.3.2018	Dr.Bijay Mishra,Asst.prof.GIET,BBSR	MA(Maths)2nd sem	2300
47	275	31.3.2018	Dr. Ashok ku panda,Asst.prof.IISIT,Mancheswar ind.Estste,BBSR	MA(Maths)2nd sem	600
48	275	31.3.2018	Dr.Benudhar Das,Reader,K.B.DAVcollege,Nirakarpur	MA(odia)2nd sem	600
49	275	31.3.2018	Dr.Sudhir Senapati,Asst.prof.Csc.CIMS,BBSR	MA(odia)4th sem	600
50	275	31.3.2018	Dr.S.R Mohapatra.prof.P.G.Dept.oflaw,Sambalpur university	LLM-4th sem	600
51	275	31.3.2018	Dr.A.K Patel.Reader.P.G.Dept.of Bio-techno,Sambalpur university	Msc(zoology)2nd and 4th Sem	2000
52	276	31.3.2018	Dr.Bulu Maharana.prof.P.G Dept.of Lib and Info.sci,S.U	B.Lib and info.Annual	800
53	276	31.3.2018	Dr.Bikram Beura,Asst.prof.P.G Dept.of Lib and Info.sci,S.U	B.Lib and info.Annual	600
54	276	31.3.2018	Dr.Sabitri Majhi,Asst.prof.P.G Dept.of Lib and Info.sci,S.U	b.Lib and info.Annual	300
55	276	31.3.2018	Dr.Jyotshna Sahoo,Asst.prof.P.G Dept.of Lib and Info.sci,S.U	B.Lib and info.Annual	300

56	27731.3.2018	Bijay Mishra,Asst.prof ITER,BBSR	Graduation 1st year	2000
57	27731.3.2018	Dr.Banarji Behera,Reader,School of physics.S.U	Graduation 1st year	2000
58	27731.3.2018	Dr.P.K.Behera prof,School of Chemistry.S.U	Graduation 1st year	1800
59	27731.3.2018	Dr.N.K.Behera.Asst. prof,School of Chemistry.S.U	Graduation 1st year	1000
60	27731.3.2018	Dr.Ram Kishor Pradhan,Reader,School of Chemistry.S.U	Graduation 1st year	1000
61	27731.3.2018	Prof.Pradeep ku.Naik.Prof.P.G.Dept.of Bio-tech and Bio -infom sci,S.U	Graduation 1st year	1800
62	27731.3.2018	Dr.Iswar Bhaitharu,Asst.prof.,P.G.Dept.of Env. sci,S.US.U	Graduation 1st year	2000
63	27731.3.2018	Dr.A.K.Patel.Reader.Dept.of Bio-tech,S.U	Graduation 1st year	700
64	27731.3.2018	Dr.Monalisha Pattanaik.Reader.Dept.of Statistics,S.U	Graduation 1st year	2000
65	27731.3.2018	Prof S.Bagh.E.Fellow(UGC),Dept.of Statistics,S.U	Graduation 1st year	2400
66	27731.3.2018	Prof Shreerup Goswami,Prof.Dept.of Earth sci .S.U	Graduation 1st year	2600
67	27731.3.2018	Dr.Satyasundara Mahapatra.Asst. prof(CS),IISIT.BBSR	Graduation 1st year	2000
68	27731.3.2018	Dr.Ashok ku. Panda.Asst. prof(CS),IISIT.BBSR	Graduation 1st year	2500
69	27731.3.2018	Dullara ku. Sa.Asst.prof,G.M University.SBP	Graduation 1st year	1500
70	27731.3.2018	Dr.K.C.Das,Asst.prof,P.G Dept.of Lib and inf.sci vani vihar	Graduation 1st year	1000
71	27731.3.2018	Dr.B.Maharana.prof,P.G Dept.of Lib and inf.sci Jyoti vihar	Graduation 1st year	500
72	27731.3.2018	Dr.S.Nayak.Reader,P.G Dept.of Sociology, Jyoti vihar	Graduation 1st year	1500
73	27731.3.2018	Jayshree Samal.Reader in psychology,RD Women's college,BBSR	Graduation 1st year	2000
74	27731.3.2018	Dr.Chandrashree Lenka.HOD and Reader,P.G Dept.of Home sci, Jyoti vihar	Graduation 1st year	1600
75	27731.3.2018	Dr.Jaydeb Jena, Visiting Prof.P.G Dept.of philosophy,Rev.university,Cuttack.	Graduation 1st year	1000

76	277	31.3.2018	Dr.R.C.Majhi,Prof.P.G Dept.of philosophy,Rev.university,Cuttack.	Graduation 1st year	1600
77	277	31.3.2018	Dr.Himanu sekhar Samal,Asst.Prof.P.G Dept.of philosophy,Rev.university,Cuttack.	Graduation 1st year	1000
78	277	31.3.2018	Dr.Azizur Rahman,Reader and H.O.D,Urdu,BNMA College paliabindha	Graduation 1st year	900
79	277	31.3.2018	Dr.Krishna ch. Rath.Prof.P.G Dept.of Geography,Vani vihar	Graduation 1st year	2100
80	221	25.9.17	Dr.Srikant Mohanty,Reader in physics,Dalmia college,Rajgangpur.	Graduation 2rd year	550
81	221	25.9.17	Dr.Ajay ku. Behera,Reader in zoology.Ispat autonomous college,Rourkela	Graduation 2rd year	168
82	221	25.9.17	Anjana Naik,Reader in zoology,V.P College,Duduka,Hemgir,Sundargarh.	Graduation 2rd year	110
83	221	25.9.17	Sri. A.N Jena,Reader in zoology,Dalmia college,Rajgangpur.	Graduation 2rd year	110
84	221	25.9.17	Sri Ajay ku.Mohanty.Reader in physics,Nilasaila mahavidyalaya,Rourkela	Graduation 2rd year	100
85	221	25.9.17	Sri.Ashok ku.Das,Reader in Botany,Nilasaila mahavidyalaya,Rourkela	Graduation 2rd year	150
86	163	22.9.17	Dr.Sudarshan Panigrahi,Reader in zoology,L.N college,Jharsuguda.	Graduation final year	3516
87	100	14.9.17	Dr.Jaladi Ravi,prof.Dept.of commerce and management studies,Andra university,Visakhapatnam.	MBA 2nd semester	2840
88	100	14.9.17	Dr.K.S Rao,prof.DCMS,Andra university,Visakhapatnam.	MBA 2nd semester	6100
89	100	14.9.17	Dr.K.V Ramana Murthy,Asst.prof.Dept.of commerce and management studies,Andra university,Visakhapatnam.	MBA 2nd semester	1140
90	709	9.9.17	Dr.Nirupama Badpanda,Asst.prof.Dr.P.M.IASE,Sambalpur.	B.Ed	300
91	699	9.9.17	Dr.Satya prakash Sahoo,Asst.prof.Dept.of CSE & IT,VSSUT,Burla.	PGDCA first semester	300
92	699	9.9.17	Dr.Chandra sekhar Rao,Asst.prof.Dept.of CSE & IT,VSSUT,Burla.	PGDCA first semester	300

93	699.9.17	Dr.(Mrs)S Baboo,Reader,Dept.of CSA,Sambalpur university.	PGDCA 2nd semester	300
94	699.9.17	Dr.M.R Kabat,Asst.prof.VSSUT,Burla.	PGDCA 2nd semester	300
95	689.9.17	Dr. Nirupama Badpanda,Asst.prof.Dr.P.M.IASE,Sambalpur.	M.Ed	1560
96	689.9.17	Dr.Iswar patel,Reader in Education,CTE,Rourkela,	M.Ed	200
97	679.9.17	Dr.Chandra sekhar Rao,Asst.prof.Dept.of CSE & IT,VSSUT,Burla.	BCA,1st,2nd and 3rd year semester	18300
98	679.9.17	Dr.Kishore ku. Sahu,Asst.prof.Dept.of CSE & IT,VSSUT,Burla.	BCA,1st,2nd and 3rd year semester	2700
99	679.9.17	Mr.Sanjib ku.Nayak,Asst.prof.Dept.of CA,VSSUT,Burla.	BCA,1st,2nd and 3rd year semester	8460
100	679.9.17	Dr.M.R Kabat,Asst.prof.Dept.of CSEVSSUT,Burla.	BCA 3rd year semester	5720
101	679.9.17	Dr. Satya prakash Sahoo,Asst.prof.Dept.of CSE & IT,VSSUT,Burla.	BCA 3rd year semester	5780
102	679.9.17	Dr.S.K.Pradhan,Asst.prof.Dept.of Mathematics .VSSUT,Burla.	BCA 3rd year semester	5820
103	669.9.17	Mr.Binu Xavier,Asst.prof.DRIEMS School & college of Nursing,Tangi,Cuttack.	B.Sc(N)Second year.	2140
104	669.9.17	Mrs.Deepika Das,Asst.prof.L.J.M College of nursing,plot no-228/237,sector-A,zone-B,Mancheswar.	B.Sc(N)3rd year.	1540
105	669.9.17	Rsshmimala Pradhan,Asst.prof.Sum nursing college,Bhubaneswar,	B.Sc(N)Second year.	4600
106	669.9.17	Dr.Sikandar Kumar,Asst.prof.Dept.of psychiatric Nrg,Mental health institute,SCB Medical college,Cuttack.	B.Sc(N)3rd year.	1540
107	669.9.17	Dr.Pratibha Khosla,Asst.prof.Sum Nurshing College,Bhubaneswar,	B.Sc(N)Second and 4rth year.	3440
108	669.9.17	Chanchala Kar,Asst.prof.Hi-Tech college of nursing,HMCH,PANDRA,Bhubaneswar.	B.Sc(N)1st year.	2600
109	649.9.17	Dr.Gunasagar Das,Prof.of ophthalmo,KIMS,Amalpuram,East Godavari,Andrapradesh.	3rd professional part-I,MBBS Suppl.	500
110	649.9.17	Dr.Jayashree Dora.Prof & HOD Ophthalmology,Dept.of ophtholmology.	3rd professional part-I,MBBS Suppl.	700

111	649.9.17	Dr. Kanhu Charan Tudu,Asst.prof,Dept.of ophthalmology.	3rd professional part-I,MBBS Suppl.	500
112	649.9.17	Dr.Subrat ku.Pradhan.Asst.Prof.Dept.of community Medicine.VIMSAR,Burla.	3rd professional part-I,MBBS Suppl.	900
113	649.9.17	Dr.Tapas Behera,Asst.prof.S.C.B,Medical college Cuttack.	3rd professional part-I,MBBS Suppl.	700
114	649.9.17	Dr.Lomapada Nayak,Asst.prof.M.K.C.G Medical college.Berhampur.	3rd professional part-I,MBBS Suppl.	700
115	649.9.17	Dr.Braja kishore Dash,prof.Dept.of FMT,VIMSAR,Burla.	2nd professional part-I,MBBS Suppl.	200
116	649.9.17	Dr.Sabita Mohapatra,prof & HOD Pharmacology,VSS Medical college,Burla.	2nd professional part-I,MBBS Suppl.	820
117	649.9.17	Dr. Kailash ch. Agrawal,,prof & HOD pathology,VSS Medical college,Burla.	2nd MBBS	800
118	649.9.17	Dr. Salil ku.Nayak,Asst.prof. Dept.of pathology,VSS Medical college,Burla.	2nd MBBS	800
119	649.9.17	Dr.Surya kanta Mishra,Asst.prof. Dept.of pathology,SS Medical college REWA,(MP)	2nd MBBS	800
120	649.9.17	Dr. ABINASH Meshram,Prof. & HOD Pathology,Late BRKM Medical college,Jagdapur	2nd prof.MBBS	800
121	649.9.17	Dr.Sudhir ku.Ghosh,Prof. & HOD,Microbiology,VIMSAR,Burla.	2nd prof.MBBS	900
122	649.9.17	Dr.Sulin ku Behera,Prof. Microbiology,VIMSAR,Burla.	2nd prof.MBBS	900
123	649.9.17	Dr.Dharitri Mohapatra,Asst.Prof. Microbiology,S.C.B Medical college Cuttack.	2nd prof.MBBS	900
124	649.9.17	Dr.Dibya prasana Mohanty,Asst.Prof. Microbiology,S.C.B Medical college Cuttack.	2nd prof.MBBS	900
125	649.9.17	Dr.Manoj ku.Mahapatra,VIMSAR,Burla.	3rd prof.MBBS	200
126	649.9.17	Prof.S.K Murmu.Pediatrics,VIMSAR,Burla.	3rd prof.MBBS	700
127	649.9.17	Dr.Bhagirathi Rath,Asst.prof.pharmacology,VSS Medical college Burla,	2nd PMB	820
128	649.9.17	Dr.Durga Madhab Sathpathy,prof & HOD Community medicine,VSS Medical college,Burla.	3rd prof.MBBS	700

129	649.9.17	Narayan Prasad Modi,Asst.prof pediatrics, S.C.B Medical college Cuttack.	3rd prof.MBBS	500
130	649.9.17	Dr.P.C Panda,Asst.prof pediatrics,VIMSAR,Burla.	3rd prof.MBBS	500
131	649.9.17	Dr.Kanhu ch.Purohit,Asst.prof.physiology,VIMSAR,Burla.	1st prof.MB	700
132	649.9.17	Dr.Nirupama Roy,,Asst.prof Physiolsy S.C.B Medical college Cuttack.	1st prof.MB	700
133	649.9.17	Dr.Snigdha prava Mishra,Asst.prof Physiolsy,MKCG,Medical college,Berhampur.	1st prof.MB	700
134	649.9.17	Dr.Akshaya ku. Mishra,Asst.prof Physiolsy,VIMSAR,Burla.	1st prof.MB	700
135	649.9.17	Dr.Pratima kumari Sahu,Asst.prof.Dept.of Biochemistry,VSS Medical college ,Burla.	1st prof.MB	700
136	649.9.17	Dr.Upendra ku.Das,Asst.prof.Dept.of Biochemistry,SCB Medical college,Cuttack.	1st prof.MB	700
137	649.9.17	Dr.M.K Mandal,prof.& HOD Dept.of Biochemistry,VIMSAR,Burla.	1st prof.MB	700
138	649.9.17	Dr.Roma Rattan,Asst.prof.Dept.of Biochemistry,SCB Medical college,Cuttack.	3rd PMBBS.	700
139	649.9.17	Dr.Bijay ku.Barrik,prof.Medicine,B-2/204,Shreekhetra residency,BBSR.	3rd PMBBS Part-i	200
140	649.9.17	Dr.Sachala Bhoi,Asst.prof Ophthalmology,MKCG,Medical college,Berhampur.	3rd PMBBS Part-i	4372
141	649.9.17	Dr.Soumya Ranjan Nayak,Asst.profDept.FTM,VIMSAR,Burla.	2nd PMBBS.	2156
142	649.9.17	Dr.Amarendra Nayak,prof & HOD Dept.of FMT,VSS Medical college,Burla	2nd PMBBS.	4686
143	649.9.17	Dr.Rathin ku. Duari,Asst.prof.KIMS,BBSR,	2nd PMBBS.	2156
144	639.9.17	Dr.Pravakar Nayak.Reader in Anatomy,U.H Medical college & hospital RKL-10	1st BHMS	1060
145	639.9.17	Dr.Smrutiketan Rout.Reader, Dept.Mat.Medic,U.H Medical college & hospital RKL-10	1st ,2nd and 4rth BHMS	1745

146	639.9.17	Dr.Prafulla ku.Lenka,Reader in organon of medicine,Orissa Medical college of Homoeopathy & research,Sambalpur.	4rth BHMS	400
147	639.9.17	Dr.Gyan Ranjan Mohanty,Reader Bijupattanaik homoeo medical college & hospital,Berhampur.	4rth BHMS	800
148	639.9.17	Dr.Gyan Ranjan Giri,Reader,U.H Medical college & hospital RKL-10	3rd & 4rth BHMS	800
149	639.9.17	Dr.Dibakar Mishra,Asst.prof.Cuttack homoeopatic medical college & hospital,Cuttack.	1st BHMS	2860
150	639.9.17	Dr.Dilip ku Balabantaray,Asst.prof.Cuttack homoeopatic medical college & hospital,Cuttack.	4rth BHMS	1075
151	639.9.17	Dr.Amiya ku. Maity,Reader,M.H.M.C & Hospital,Baripada,Mayurbhanj,Odisha.	3rd BHMS	1075
152	639.9.17	Dr.Swapan ku.Dutta,prof,M.H.M.C & Hospital,Baripada,Mayurbhanj,Odisha.	1st BHMS	1800
153	639.9.17	Dr.Rajani kanta Jena,prof,M.H.M.C & Hospital,Baripada,Mayurbhanj,Odisha.	1st BHMS	900
154	629.9.17	Dr.Kamini Kar,prof.S.S.N.Ayurvedic college & R.I Nrusinghnath.	3rd P.B.A.M.S.	2446
155	629.9.17	Dr.Surendra ku.Biswal,prof.S.S.N.Ayurvedic college & R.I Nrusinghnath.	2nd P.B.A.M.S.	672
156	629.9.17	Dr.Jayanarayan Hota,prof.(Kriya-sareera)K.A.T.S Ayurvedic college & Hospital Ankuspur,(GM)	1st term P.B.A.M.S.	5504
157	629.9.17	Dr.Archana Ghose,Reader,Govt.Ayurvedic college,Bolangir.	1st term 3rd P.B.A.M.S.	832
158	619.9.17	Dr.Himadri Chattopadhyay,Asst.prof.Dept.ofMechanical Engg.Jadavpur university,Kolkotta.	Ph.D Thesis	1000
159	609.9.17	Dr.P.C Tripathy,Reader,Dept.of Business Administration.	MBA 1st & 3rd year	5900
160	609.9.17	Dr.Tushar kanti Das.Reader,Dept.of Business Administration.	MBA 3rd year	2320
161	609.9.17	Dr.D.Mishra,prof,Dept.of production Engg.V.S.S.U.T,Burla,	MBA 1st sem.	1420

162	609.9.17	Dr.D.K Mahalik.Reader,Dept.of Business Administration.	MBA 1st & 3rd sem	2200
163	599.9.17	Dr.Mahindra ku.Meher,Reader,P.G.Dept.of Odia.Utkal university Vani vihar.BBSR	M.phil	380
164	599.9.17	Dr.Prasan ku.Swain,prof.P.G.Dept.of Odia.Berhampur University.	M.phil 1st sem	380
165	599.9.17	Dr.Devi prasanna patnaik.prof.P.G.Dept.of Odia.Berhampur University.	M.phil 1st sem	300
166	599.9.17	Dr.Bisnupriya,Reader,P.G.Dept.of Odia.Utkal university Vani vihar.BBSR	M.phil 1st sem	300
167	599.9.17	Dr.Promod ku.Sharma,prof & Head,S.O.S in Sociology pt.R.S.U,Raipur	M.phil 1st sem	300
168	599.9.17	Dr.Nister Kujur,Asst.prof ,S.O.S in Sociology pt.R.S.U,Raipur	M.phil 1st sem	300
169	599.9.17	Dr.L.S Gajpal,Asst.prof ,S.O.S in Sociology pt.R.S.U,Raipur	M.phil 1st sem	300
170	599.9.17	Dr.Sarojini Barai,Reader in Education,NKC-CTE-Angul.	M.phil 1st sem	300
171	599.9.17	Dr.Nirupama Badpanda,Reader in Education,Dr.P.M.IASE,Sambalpur.	M.phil 1st sem	300
172	599.9.17	Dr.Basantimajori Roy,Reader in Education,C.T.I.,RKL	M.phil 1st sem	300
173	599.9.17	Dr.R.K Mohapatra,Asst.prof.& Head,Dept of Library and information science.Tripura university.	M.phil 1st sem	300
174	599.9.17	Dr.Pankaj ku.Sa,Asst.prof.CSE,NIT,RKL.	M.phil 1st sem	300
175	599.9.17	Dr.Somnath khaoash,Reader,Dept.ofGeology,Ravenshaw university.	M.phil 1st sem	300
176	599.9.17	Dr.S.Rahim Mandal,prof.CITS,Anthropology,North Bengal university,West bengal.	M.phil 1st sem	300
177	599.9.17	Dr.Ratnawali,Reader,Anthropology,jyoti vihar ,Burla.	M.phil 1st sem	300
178	599.9.17	Dr.Biswadeep Mishra,Asst.prof.Dept.of Management Studies,Guru ghasidas central university,Bilaspur.	M.phil 1st sem	580
179	599.9.17	Dr.S.K Sahu,Reader ,P.G Dept. of statistics,Sambalpur university.	M.phil 1st sem	300
180	599.9.17	Dr.B.B Pandey.Asst.prof.Dept.of Management and Studies,Guru	M.phil 1st sem	300

		ghasidas university,Bilaspur.		
181	589.9.17	Dr.Lalit prakash Pateriya,prof.Management and Studies,Guru ghasidas university,Bilaspur.	M.phil 1st sem	900
182	589.9.17	Dr.Ajay ku.Behera,prof.School of life science,jyoti vihar,Burla.	M.sc.	200
183	589.9.17	Dr.S.P Mishra,prof.School of life science,jyoti vihar,Burla.	M.sc.	600
184	589.9.17	Dr.Pramod ku. Sharma.Prof.S.O.S in Sociology.pt.R.S.U.Raipur.	MA-III sem	480
185	589.9.17	Dr.N. kujur. Asst.Prof.S.O.S in Sociology.pt.R.S.U.Raipur.	MA-II sem	520
186	589.9.17	Dr.Tushar kanti Das,Reader,P.G Dept.of Business Administration.Jyoti vihar,Burla.	M.com part-1,2ndand 3rd sem	900
187	589.9.17	Dr.Pabitra ku.Jena,Asst.prof,Dept.of Mathmatics,VSSUT,Burla.	PG Part-II	300
188	589.9.17	Dr.Manindra ku.Meher,Reader,P.G.Dept.of Odia.Utkal university Vani vihar.BBSR	PG Part-II	300
189	589.9.17	Dr.Krishna chandra pradhan.,Reader & head,P.G Dept.of Odia.Jyoti vihar,Burla.	PG Part-II	300
190	589.9.17	Dr.Prasan ku.Swain.prof.P.G Dept.of Odia,Berhampur university.	PG Part-II	880
191	589.9.17	DrBaba Mishra.Asst.prof.P.G Dept.of History,Govt.college(Auto)Bhawanipatna.	PG Part-II	300
192	589.9.17	Dr.Ravi Sankar Panda.Asst.prof.Rajendra college,Bolangir.	PG Part-II	300
193	589.9.17	Dr.A.K.Das Mohapatra,prof.Dept.of Business Administration,Sambalpur university.	PG Part-II	300
194	589.9.17	Dr.Durga pr. Mohapatra.Reader in Commerce.Rajendra college,Bolangir.	PG Part-II	300
195	589.9.17	Dr.Hirak Chakraborty,Asst.prof.School of Chemistry Sambalpur university.	PG Part-I and II	300
196	589.9.17	Dr.P.K Kar.prof.Dept.of Chem.VSSUT,Burla.	PG Part-II	300
197	589.9.17	Dr.Amaresh Mishra,Reader.School of Chemistry Sambalpur university.	PG Part-II	300

198	589.9.17	Dr.Amiya ku.Patel,Reader.School of Chemistry Sambalpur university.	PG Part-I and II	600
199	589.9.17	Dr.A.K Ojha,Asst.prof.P.G Dept.of Zoology.Rajendra college,Bolangir.	PG Part-II	300
200	589.9.17	Dr.Rajendra ku.Behera,Reader.School of life science,Jyoti vihar,Burla.	PG PartI and -II	600
201	589.9.17	Dr.S.K Pradhan,Asst.prof,Dept.of Mathmatics,VSSUT,Burla.	PG Part-I	300
202	589.9.17	Dr.Mahendra ku.Meher,Reader,P.G Dept. of odia,vani vihar.	PG Part-I	880
203	589.9.17	Dr.Jayanti Dora,Reader,P.G.Dept.of History,Vani vihar,BBSR.	PG Part-I	300
204	589.9.17	Dr.Rati kanta Nanda,Prof.in Management KIIT,University.2/18 kanchanjangha VIP enclave Chandrasekhar,BBSR.	PG Part-I	300
205	589.9.17	Dr.P.C Tripathy,Reader,P.G Dept.of Business Administration.Jyoti vihar,Burla.	PG Part-I	300
206	589.9.17	Dr.Ajay ku.Behera,Reader in chemistry,school of life science.S.U,Burla.	Msc-I and 2nd sem	1000
207	589.9.17	Dr.P.K Mishra,prof. in chemistry,school of life science.S.U,Burla.	Msc-I	400
208	589.9.17	Dr.Binati Nayak,Reader. in chemistry,school of life science.S.U,Burla.	P.G Part-1	300
209	589.9.17	Shanti lata Nayak,Reader & HOD,Dept.of History,G.M University.	P.G Part-II	300
210	589.9.17	Dr.Anadi charan Gan.,Reader,P.G.Dept.of Odia,Vani vihar,BBSR.	P.G Part-II	560
211	589.9.17	Dr.S.Das Reader. Dept.of Economics,.S.U,Burla.	P.G Part-II	300
212	589.9.17	Dr.S. P Das h,Reader. Dept.of Pol.Sci and Pub Adm,S.U,Burla.	P.G Part-II	700
213	589.9.17	Dr.Johani Xaxa,prof. Dept.of Pol.Sci and Pub Adm,S.U,Burla.	P.G Part-I	520
214	589.9.17	Dr.S.S Rath, Prof. Dept.of Economics,.S.U,Burla.	P.G Part-II	300
215	589.9.17	Dr.Biswajit Pradhan.Reader, Dept.of History.S.U,Burla.	P.G	600
216	589.9.17	Dr.Nabakishor Mishra,prof.Utkal universityof culture,Sardar patel hall,unit-2,BBSR.	4rth sem	300

217	589.9.17	Dr.R.N Mishra,prof.Dept.of Lib.and Inf.Sci.Mizoram university.Aizwal.	4rth sem	300
218	589.9.17	Dr.K.Somasekhor Rao.prof.DLISC Andra university.Vishakapatnam.	4rth sem	300
219	589.9.17	Dr.Nilakantha Panigrahi,Asst.prof.Dept.of Anthropology and tribal dev,Guru ghasidas university,Bilaspur.	4rth sem	300
220	589.9.17	Dr.Somnath khaoash,Reader,Dept.of Geology,Ravenshaw university.	4rth sem	300
221	589.9.17	Dr.Suryanarayan Pradhan,Asst.prof.School of life science,Jyoti vihar,Burla.	2nd,3rd and4rth sem	1500
222	589.9.17	Dr.Sukamani Meher,Asst.prof. Dept.of Odia.S.U,Burla.	2nd sem	300
223	589.9.17	Dr.Suresh Ch.Murmu,Asst.prof. Dept.of Anthropology.S.U,Burla.	2nd sem	300
224	589.9.17	Dr.N.J Ekka,Asst.prof.School of life science,Jyoti vihar,Burla.	P.G End term.	600
225	589.9.17	Dr.B.K Beura,Asst.prof.Dept.of Lib.and Inf.Sci.Sambalpur university.Burla.	2nd sem	300
226	589.9.17	Dr.Nabakrushna Behera,Asst.prof in chemistry,school of life science.S.U,Burla.	2nd sem	300
227	589.9.17	Dr.Diptirekha Mohapatra,Asst.prof.Dept.of law.S.U,Burla.	2nd sem	600
228	589.9.17	Dr.S.N Pradhan,Asst.prof .school of life science.S.U,Burla.	2nd sem	300
229	589.9.17	Dr.Duryadhan Behera,Asst.prof.Dept.of Earth sci..S.U,Burla.	2nd sem	600
230	589.9.17	Dr.Zashmir Naik,Asst.prof.Dept.of Physics.S.U,Burla.	2nd sem	300
231	13030.10.17	Dr.Purna ch. Dalai,Reader in pol.sci.Govt.women's college,Bhawanipatna,	1st university	888
232	13030.10.17	Dr.Sudarsan Panda,Reader in odia,Panchayat college Dharmagarh.Kalahandi.	1st university	520
233	13030.10.17	Dr.Chakradhar Jagadala,Reader in pol.sci.Govt.(Auto)college,Bhawanipatna,	1st university	1376
234	13030.10.17	Dr.Gora chand Mohapatra,Reader in History.Larambhacollege,Larambha,	1st university	2264

235	130	30.10.17	Dr.Pradeep ku.Rath.,Reader in History.Kesingha mahavidyalaya,Kesingha.	1st university Exam.	364
236	78	23.10.17	Ananda ku.Sahu.Reader in Chemistry,Larambha college,Larambha.	1st university	228
237	78	23.10.17	Dr.Bijay krishna Mishra.Reader in Zoology,Attabira college,Attabira.	2nd university Exam.	270
238	78	23.10.17	Dr.Tarun ku.Mishra,Reader in Physics,Rajendra college(Auto),Bolangir.	Final university Exam.	204
239	81	11.10.17	Dr.Basanti Padhee.Reader in English.D.S college laida,Sambalpur.	1st university	4928
240	71	11.10.17	Dr.Gopal ch.Sathpathy,Reader in Economics.Larambha college,Larambha	2nd university	3075
241	71	11.10.17	Dr.Sachidananda Boxi.,Reader in Economics.B.N college,Brajrajnagar,Jharsuguda.	2nd university	3015
242	71	11.10.17	Dr.Ratna priya Mishra.,Reader in Economics.N.A.C college,Burla.	2nd university	3195
243	71	11.10.17	Dr.Geeta Rani Rout,Reader in Education.N.A.C college,Burla.	2nd university	2520
244	71	11.10.17	Dr.Kiran Mayee Mohapatra,Reader in Education.Women's college,Bargarh.	2nd university	2775
245	71	11.10.17	Dr.Mukteswar Choudhury,Reader in English.municipal college,Rourkela.	2nd university	4215
246	71	11.10.17	Dr.Archana Naik,Reader in Geography.Govt.Women's college,Sambalpur.	2nd university	630
247	71	11.10.17	Dr.Murarilal Sharma,Reader in Hindi,Dept.of Hindi,Sambalpur university.	2nd university	2955
248	71	11.10.17	Dr.Saroj ku. Patel,Reader in Reader in History, Govt.college,Sundargarh.	2nd university	3495
249	71	11.10.17	Dr.Kedamath Mishra, Reader in History,Sonepur.college,Sonpur.	2nd university	2895
250	71	11.10.17	Dr.Pravat ku.Mallick, Reader in History,Ispat (Auto).college,Rourkela.	2nd university	3465
251	71	11.10.17	Dr.Pramila Mishra,Reader in History.municipal college,Rourkela.	2nd university	3165
252	71	11.10.17	Dr.Gorachand Mohapatra,Reader in History.Larambha college,Larambha .	2nd university	3255

253	711.10.17	Dr.S.P Behera,Reader in History.DAV(Auto)college Titilagarh.	2nd university	3420
254	711.10.17	Dr.Sumanta ku.Kar.Reader in History.Gandhi Mahavidyalaya,Rourkela.	2nd university	6540
255	711.10.17	Dr.Santosh ku.Padhy, Reader in History,Sonepur.college,Sonpur.	2nd university	3165
256	711.10.17	Dr.Pravati Guru,Reader in Home science.Govt.Women's college,Sambalpur.	2nd university	1560
257	711.10.17	Dr.Sunanda Naik,Reader in Home science.Govt.Women's college,Sambalpur.	2nd university	1530
258	711.10.17	Dr.Pitambar Mulia.Reader in Odia.Vedvyas Mahavidyalaya,Vedvyas.	2nd university	5235
259	711.10.17	Dr.Rukmini Sahoo,Reader in Odia.municipal college,Rourkela.	2nd university	5475
260	711.10.17	Dr.Rabindra Mahapatra,, Reader in philosophy,Ispat (Auto).college,Rourkela.	2nd university	1470
261	711.10.17	Dr.Sikata panda,Reader in Pol.sci.G.M. college,Sambalpur.	2nd university	3585
262	711.10.17	Dr.Bimal prasad Das.Reader in Pol.sci.Neelashaila Mahavidyalaya,Rourkela.	2nd university	6255
263	711.10.17	Dr.Bhabani S.chandel, Reader in Pol.Sc.,Ispat (Auto).college,Rourkela.	2nd university	6590
264	711.10.17	Dr.Bijay ku.Pradhan,Reader and principal,Surajmal college,Rampella.	2nd university	3435
265	711.10.17	Dr.Ajay ku.Mishra, Reader in Pol.Sc.,Lahunipara college,Lahunipara	6th sem.	6615
266	711.10.17	Dr.Padmaja Nanda, Reader in Psychology.Women's college,Bargarh.	7th sem	1425
267	711.10.17	Prof.Sukdev Naik,prof.Dept.of Sociology,S.U.	3rd,4rth,5th & 6th sem	400
268	711.10.17	Dr.Ajay ku.Mohanty.Reader in Physics,.Neelashaila Mahavidyalaya,Rourkela.	4th sem	2455
269	711.10.17	Dr.Deba prasad Mohapatra,Reader in Chemistry.municipal college,Rourkela.	5th sem	2310
270	711.10.17	Dr.Akshya ku.Mishra,Reader in Zoology,Rajendra college(Auto),Bolangir.	5th sem	2245

271	711.10.17	Dr.Ashok ku.Das.Reader in Botany,.N.S. Mahavidyalaya,Rourkela.	5th sem	2355
272	711.10.17	Dr.Lalit Ranjan Sahu,Reader in Geology,Govt.college,Sundargarh.	4rth and 5th sem	1880
273	711.10.17	Dr.S.K.Panigrahi,Reader in commerce,Municipal college,Rourkela.	5th sem	4125
274	711.10.17	Dr. Bikram keshari Mishra,Reader in commerce,Jarasingha college,Jarasingha.	5th sem	3480
275	15725.11.17	Prof.Sudarsan Behera,Principal & co-ordinator,Gopabandhu Ayurvedic Mahavidyalaya,Puri.	1st,2nd & 3rd sem	3700
276	15725.11.17	Dr.Yudhisthir Maharathi,Reader,Gopabandhu Ayurvedic Mahavidyalaya,Puri.	1st & 3rd BAMS	2620
277	15725.11.17	Dr.Hara priya Das,Reader,Gopabandhu Ayurvedic Mahavidyalaya,Puri.	1st BAMS	1480
278	15725.11.17	Dr.Rama kanta Achharya,Reader,Gopabandhu Ayurvedic Mahavidyalaya,Puri.	1st & 3rd BAMS	4680
279	15725.11.17	Dr.Kabita Rani Rath,Reader,Gopabandhu Ayurvedic Mahavidyalaya,Puri.	2nd BAMS	1500
280	15725.11.17	Dr.Sujit ku.Dalai,Reader,Gopabandhu Ayurvedic Mahavidyalaya,Puri.	2nd BAMS	1500
281	15725.11.17	Dr.Arun ku.Das,prof & HOD ,Gopabandhu Ayurvedic Mahavidyalaya,Puri.	2nd BAMS	1500
282	15725.11.17	Dr.Prakash ch.Padhee,Reader,Gopabandhu Ayurvedic Mahavidyalaya,Puri.	3rd BAMS	1140
283	15725.11.17	Dr.Akshya Paramanik,Reader,Gopabandhu Ayurvedic Mahavidyalaya,Puri.	3rd BAMS	1140
284	15725.11.17	Dr.Aruna Mohanty,prof & HOD ,Gopabandhu Ayurvedic Mahavidyalaya,Puri.	3rd BAMS	1140
285	15725.11.17	Dr.H.R Mohanty,Reader,Gopabandhu Ayurvedic Mahavidyalaya,Puri.	Final BAMS	1700
286	11618.12.17	Dr.Anuradha Samal,Asst.prof,Dept.of Business Adm.S.U	Final Exam	500
287	11618.12.17	Dr.Hirak chakraborty,Asst.prof,Dept.of chemistry.S.U	Final Exam	500

288	116	18.12.17	Dr.Rashmi pramnik,Asst.prof,Dept.of Anthropology.S.U	Second & Final Exam	1000
289	116	18.12.17	Dr.Suresh ch.Murmu,Asst.prof,Dept.of Anthropology.S.U	Final Exam	500
290	116	18.12.17	Dr.Amiya ku.patel,Asst.prof,Dept.of life sc..S.U	2nd & Final Exam	1000
291	116	18.12.17	Dr.Minati Rani Pradhan,Reader in Botany,Attabira college,Attabira,Bargarh.	2nd year	500
292	116	18.12.17	Dr.Nilani kianta Barpanda,Reader in Electronics,SUIIT Sambalpur university.	2nd year	500
293	116	18.12.17	Dr.Saroj ku.Sahu,Asst.prof,Dept.of Business Adm.S.U	2nd year	500
294	116	18.12.17	Dr.J.K Tripathy,Reader in Earth sci. Sambalpur university.	2nd year	500
295	116	18.12.17	Prof.S.R Mohapatra,prof in Law. Sambalpur university.	2nd year	500
296	116	18.12.17	Dr.R.N Mahaling,Asst.prof,Dept.of Chemistry.S.U	2nd year	500
297	116	18.12.17	Dr.S.N Sahu,Asst.prof,Dept.of Chemistry.S.U	2nd year	500
298	116	18.12.17	Dr.Johani xaxa,prof,Dept.of pol.sci. S.U	final year	500
299	113	18.12.17	Dr.Suneet Mathur,Asst.prof,Rourkela institution of management studies,Chehend,RKL.	BBA 3rd	930
300	113	18.12.17	Dr.Sreekumar,prof,Rourkela institution of management studies,Chhend,RKL.	BBA 3rd	1920
301	113	18.12.17	Dr.Abhipsa Panda,Asst.prof,VSBM,Vikash Enclave,Barahguda canal chowk,Bargarh.	BBA 3rd	620
302	113	18.12.17	Dr.Trilochan Jena,Asst.prof,RIMS G.B NAGAR,Chhend,RKL.	BBA 3rd	1730
303	113	18.12.17	Dr.T.K Das,Reader,Dept.of Business Adm.S.U	BBA 3rd	2800
304	113	18.12.17	Dr.D.K Mahalick,Reader,Dept.of Business Adm.S.U	BBA 3rd	1200
305	113	18.12.17	Dr.B.Satpathy,prof,Dept.of Business Adm.S.U	BBA 3rd	1120
306	113	18.12.17	Sumanta Kerketta,Asst.prof,Dept.of Business Adm.S.U	BBA 3rd	2160

307	113	18.12.17	P.C Tripathy,Reader.Dept.of Business Adm.S.U	BBA 3rd	1130
308	113	18.12.17	Dr.Suresh ku. Sarangi,Asst.prof.RIMS,RKL-15	BBA 3rd	650
309	113	18.12.17	Dr.Subrat p. pattanaik .Asst.prof.RIMS,RKL-15	BBA 2nd	1420
310	113	18.12.17	Dr.R.S.V Krishna.Asst.prof,VSBM,Vikash Enclave,Barahguda canal chowk,Bargarh.	BBA 2nd	1330
311	113	18.12.17	Dr.Jhelam Nayak .Asst.prof.RIMS,RKL-15	BBA 2nd	990
312	112	18.12.17	Dr.Rama Raman Mohanty,Prof. & HOD Physiology,M.K.C.G Medical college,Berhampur	M.D Physiology	500
313	112	18.12.17	Dr.Santosh ku.Swain,prof.Dept.of ENT,IMS & SUM Hospital,BBSR.	MS(ENT)	1200
314	112	18.12.17	Dr.Radhakanta Patnaik,Prof. & HOD, Dept.of ENT,VSS Medical college,Burla.	MS(ENT)	600
315	112	18.12.17	Dr.Rajlaxmi Panigrahi,Prof. Dept.of ENT,HI-TECH Medical college,BHUBANESWAR.	MS(ENT)	600
316	112	18.12.17	Dr.Laxmikant Dash,Prof.Dept.of Medicine,VIMSAR,Burla.	MD	500
317	112	18.12.17	Dr.Sulata Mohapatra,Asst.Prof. Dept.of Physiology,VSS Medical college,Burla.	MD	500
318	112	18.12.17	Dr.Nibedita Pani,Prof. & HOD, Dept.of Anaesthesiology,S.C.B Medical college,Cuttack.	MD	1200
319	112	18.12.17	Dr.Daityari Routray,Prof. & HOD, Dept.of Anaesthesiology,MKCG Medical college,berhampur.	MD	1200
320	112	18.12.17	Dr.Ashok ku.Das,Prof. & HOD, Dept.of Biochemistry,Kalinga Institute of Medical Sci.KIIT Campus.	MD	600
321	112	18.12.17	Dr.K.N Padhiary,Prof.Dept.of Medicine,VIMSAR,Burla.	MD	600
322	112	18.12.17	Dr.Prafulla ku.Bariha,Asst.Prof.VIMSAR,Burla.	MD	500
323	112	18.12.17	Dr.P.K Debata.Prof.Dept.of Surgery,S.C.B Medical college,Cuttack.	MD	1500
324	112	18.12.17	Dr.K.L Mohapatra.Prof.Dept.of Surgery,S.C.B Medical college,Cuttack.	MD	1500
325	112	18.12.17	Dr.Pratap ku.Rath.Prof.Dept.of Surgery,S.C.B Medical college,Cuttack.	MD	1500

326	112	18.12.17	Dr.Kumudini Pradhan,Asst.Prof.O & N ,VIMSAR,Burla.	MD	500
327	112	18.12.17	Dr.Ojaswini Patel,Asst.Prof. Dept.of OG,VSS Medical college,Burla.	MD	500
328	112	18.12.17	Dr.Mamta Soren.Asst.Prof.O & G , VIMSAR,Burla.	MD	500
329	112	18.12.17	Dr.Sachitananda Pandey,Asst.Prof.Dept.of Pharmacology,VIMSAR,Burla.	MD	500
330	112	18.12.17	Dr.Prakash ch.Panda,Asst.Prof.Dept.of pediatrics,VIMSAR,Burla.	MD	500
331	112	18.12.17	Dr.Rabindra ku.Dalai,Prof.Medicine,Hi-Tech medical college and Hospital,Pendra Rasulgarh,BBSR.	MD	500
332	112	18.12.17	Dr.Butungeshwar Pradhan.Asst.Prof.Medicine , VIMSAR,Burla.	MD	500
333	112	18.12.17	Dr.Monoj ku.Mohapatra.Asst.Prof. Medicine,VIMSAR,Burla.	MD	500
334	112	18.12.17	Dr.Smita ku.Panda,Asst.Prof. Medicine,VIMSAR,Burla.	MD	500
335	111	18.12.17	Dr.Narayan Sahoo,Prof.Utkal University,Vani vihar.BBSR.	PG 3rd Sem	300
336	111	18.12.17	Dr.Sabitri Majhi,Asst.prof.P.G Dept.of Lib and Info.sci,S.U	PG 3rd Sem	300
337	111	18.12.17	Dr.J.K Tripathy,Reader in Earth sci. Sambalpur university.	PG 3rd Sem	300
338	111	18.12.17	Dr.Ratnawali,Reader,Anthropology,jyoti vihar ,Burla.	PG 3rd Sem	300
339	111	18.12.17	Dr.Suresh ch.Murmu,Asst.prof,Anthropology,jyoti vihar ,Burla.	PG 3rd Sem	300
340	111	18.12.17	Dr.R.Siva Prasad,prof,Anthropology,Hydrabad University.	PG 3rd Sem	300
341	111	18.12.17	Dr.Rashmi pramnik,Asst.prof,Dept.of Anthropology.S.U	PG 3rd Sem	300
342	111	18.12.17	Dr.Subho Roy,prof,Dept.of Anthropology,University of Culcutta.	PG 2nd Sem	300
343	111	18.12.17	Dr.Patitapaban Mishra,Asst.prof-II,Dept.of Geology,Ravenshaw university,Cuttack.	PG 3rd Sem	300
344	111	18.12.17	Dr.Rabindra nath HotaProf.P.G.Dept.of Geology.Vani vihar,BBSR.	PG 3rd Sem	300

345	111	18.12.17	Dr.S.Khaos,Reader,Dept.of Geology,Ravenshaw university,Cuttack.	PG 3rd Sem	300
346	111	18.12.17	Dr.Suneeta Mishra,Reader,S.G Women's college,Rourkela	PG 3rd Sem	300
347	111	18.12.17	Dr.Prabhabati Guru.Reader in Home sci.Govt.women's college,Sambalpur.	PG 3rd Sem	300
348	111	18.12.17	Dr.Sukanta ku.Nanda,prof.and principal,M.S Law college.Cuttack.	PG 3rd Sem	300
349	111	18.12.17	Dr.Sidharth ku.Mohapatra,Reader,P.G Dept.of law,Sambalpur university.	PG 3rd Sem	300
350	111	18.12.17	Prof.Biplap chakrabarty.Prof.Dept.of Lib sci.University of Culcutta.	PG 3rd Sem	300
351	111	18.12.17	Prof.P.Bhaskar Rao.Prof.Dept.of Lib sci.University of Andra.	PG 4th Sem	300
352	111	18.12.17	Prof.R.N Mishra.Prof.Dept.of Lib sci.University of Mizoram.	M.A	300
353	111	18.12.17	Dr.Ashok ku.Dash,prof.Dept.of odia,Sambalpur university.	PG 3rd Sem	900
354	111	18.12.17	Dr.Anadi charan Gan.Reader & HOD,Dept.of odia,Utkal university.	PG 3rd Sem	900
355	111	18.12.17	Dr.Krushna ch.Pradhan,prof.Dept.of odia,Sambalpur university.	PG 3rd Sem	900
356	111	18.12.17	Dr.Bishnupriya Otta.Asst.prof,Dept.of odia,Utkal university.	PG 3rd Sem	300
357	111	18.12.17	Dr.Jnanee Debasish Mishra.Asst.prof,Dept.of odia,Ravenshaw university.	PG 3rd Sem	300
358	111	18.12.17	Dr.Naku Hansdah,Asst.prof.Dept.of odia,Sambalpur university.	PG 3rd Sem	300
359	111	18.12.17	Dr.Devi prasana Patnaik,Asst.prof.Dept.of odia,Berhampur university.	PG 3rd Sem	300
360	111	18.12.17	Dr.Kailash Pattnaik,prof.Dept.of odia,Deer park Santiniketan ,Culcutta university,W.B.	PG 3rd Sem	300
361	111	18.12.17	Dr.Narayan Sahu,prof.Dept.of odia,Sambalpur university.	PG 4th Sem	300
362	111	18.12.17	Dr.Srimati Nayak,Asst.prof.Dept.of Sociology,Sambalpur university.	PG 3rd Sem	440
363	111	18.12.17	Dr.Sanjay ku Singh,Asst.prof.Dept.of Hindi,Rajendra college(Auto),Bolangir.	PG 3rd Sem	300

364	111	18.12.17	Dr.Monoj ku.Saudal,Reader,P.G Dept.of law,Utkal university.	PG 3rd Sem	300
365	111	18.12.17	Dr.Jyotshna Sahoo.Asst.Prof.Dept.of Lib sci.University of Mizoram.	PG 3rd Sem	300
366	111	18.12.17	Dr.Johani Xaxa,prof. Dept.of Pol.Sci and Pub Adm,S.U,Burla.	PG 3rd Sem	700
367	111	18.12.17	Dr.Jyoti Mishra,Reader in Hindi,G.M University,SBP.	PG 3rd Sem	300
368	111	18.12.17	Dr.Tripurari Narayan Pati,Reader in pol.sci.G.M University,SBP.	PG 3rd Sem	700
369	111	18.12.17	Dr.Ranju H.Sahoo,prof.Dept.of Sociology,IGNTU,Amarkantak,MP.	PG 3rd Sem	300
370	111	18.12.17	Dr.Minati panda,Asst.prof.in Home sci,S.G Women's college,Rourkela	PG 3rd Sem	300
371	111	18.12.17	Dr.Kanchan Roy,prof.Dept.of Anthropology,Ranchi university.	PG 3rd Sem	300
372	111	18.12.17	Dr.Soumendra Mohan Patnaik,prof.Dept.of Anthropology,Delhi university.	PG 3rd Sem	300
373	111	18.12.17	Dr.Aditya Keshari Mishra,Asst.prof.Dept.of Sociology,Central university,Koraput.	PG 3rd Sem	300
374	111	18.12.17	Dr.M.G Bage,Reader.Dept.of Sociology,utkal university,BBSR.	PG 3rd Sem	760
375	110	18.12.17	Prof.P. Gahan,prof.Dept.of MBA ,Sambalpur university.	MBA 1st,2nd,3rd & 4rth sem	1600
376	110	18.12.17	Prof.B.Sathpathy,prof.Dept.of MBA ,Sambalpur university.	MBA 1st,2nd,3rd & 4rth sem	600
377	110	18.12.17	Prof.A.k Dasmohapatra,prof.Dept.of MBA ,Sambalpur university.	MBA 3rd & 4rth sem	900
378	110	18.12.17	Prof.Tushar kanti Das.Reader,Dept.of MBA ,Sambalpur university.	MBA 1st,2nd,3rd & 4rth sem	3292
379	110	18.12.17	Prof.D.K Mahallik.Reader,Dept.of MBA ,Sambalpur university.	MBA 4rth sem	1400
380	110	18.12.17	Prof.Sumant Kerketta.Asst.prof,Dept.of MBA ,Sambalpur university.	MBA 3rd sem	1630
381	110	18.12.17	Dr.Sumanta Panda,Asst.prof.Dept.of Medical Engg.VSSUT.Burla.	MBA 2nd sem	1500
382	110	18.12.17	Dr.P.C Tripathy,Reader,Dept.of MBA ,Sambalpur university.	MBA 2nd sem	1580
383	110	18.12.17	Dr.Lalit Prakash Pateriya,prof.Dept.of Management Studies,Guru Ghasidas university,Bilaspur.	MBA 2nd sem	2750

384	110	18.12.17	Prof.Monalisha Pattnaik.Reader,Dept.of Statistic,school of Mathematics,Sambalpur university.	MBA 4rth sem	300
385	110	18.12.17	Prof.Anuradha Samal.Asst.prof,Dept.of MBA ,Sambalpur university.	MBA 4rth sem	300
386	110	18.12.17	Prof.Saroj ku.Sahoo.Asst.prof,Dept.of MBA ,Sambalpur university.	MBA 4rth sem	300
387	110	18.12.17	Prof.Rohit ku.Mishra.Asst.prof,Dept.of MBA ,Sambalpur university.	MBA 4rth sem	300
388	109	18.12.17	Dr.Manas Ranjan Kabat,Asst.prof. VSSUT,Burla.	BCA 1st ,2nd & 3rd year	17520
389	109	18.12.17	Dr.Pradipta Ku.Das,Asst.prof. VSSUT,Burla.	BCA 1st ,2nd & 3rd year	9280
390	109	18.12.17	Dr.Satya prakash Sahoo,Asst.prof. Dept.of CSE & IT, VSSUT,Burla.	BCA 1st ,2nd & 3rd year	10690
391	109	18.12.17	Dr.Kishor ku.Sahu,Asst.prof. Dept.of CSE & IT, VSSUT,Burla.	BCA 1st ,2nd & 3rd year	19420
392	109	18.12.17	Dr.D.Chandrasekhar Rao,Asst.prof. Dept.of CSE & IT, VSSUT,Burla.	BCA 1st ,2nd & 3rd year	12940
393	109	18.12.17	Dr.S.K.Nayak,Asst.prof. Dept.of CSE & IT, VSSUT,Burla.	BCA 2nd year	6940
394	109	18.12.17	Dr.Jayaprakash Paramguru,Reader, Dept.of Humanities,VSSUT,Burla.	BCA 1st year	5500
395	109	18.12.17	Dr.Saroj ku.Pradhan,Asst.prof. Dept.of Mathmatics, VSSUT,Burla.	BCA 1st year	6040
396	301	31.3.18	Dr.Ashok ku panda.Asst.prof.IISIT,Mancheswar ind estate,BBSR-10	BJMC 3rd year.	1000
397	301	31.3.18	Dr.Susanta ku Behera.Asst.prof.CIME,BBSR-10	BJMC 3rd year.	500
398	280	31.3.18	Dr.Pradeep ku.Naik,Prof,Dept.of Bio-tech & Bio-information sci.Sambalpur university,Burla.	2nd year	1800
399	280	31.3.18	Dr.Iswar Baitharu,Asst.prof.Dept.of Env.sci.Sambalpur university,Burla.	2nd year	1000
400	280	31.3.18	Dr.A.K Patel,Reader,Dept.of Bio-tech & Bio-information sci.Sambalpur university,Burla.	2nd year	1800
401	280	31.3.18	Dr.Himanshu sh. Mishra,Asst.prof.Dept.of Pol.sci.Sambalpur university,Burla.	2nd year	1000

402	28031.3.18	Dr.Murarilal Sharma,Reader,Dept.of Hindi .Sambalpur university,Burla.	2nd year	1600
403	28031.3.18	Dr.Satyashree Jagdev,Reader,,Dept.of Home.sci.R.D Women's university,BBSR.	2nd year	1000
404	28031.3.18	Dr.Rita chaudhary,Reader & HOD,Dept.of Home.sci.R.D Women's university,BBSR.	2nd year	1000
405	28031.3.18	Dr.Jayshree Samal,Reader & HOD,Dept.of Psychology.R.D Women's university,BBSR.	2nd year	1000
406	28031.3.18	Dr.Lekha Das,Reader Dept.of Psychology.R.D Women's university,BBSR.	2nd year	1500
407	28031.3.18	Dr.K.C Rath,prof.Dept.of Geography,Utkal university,BBSR.	2nd year	1700
408	28031.3.18	Dr.Banarji Behera,Reader,Dept.of Physics,Sambalpur university,Burla.	2nd year	2800
409	28031.3.18	Dr.S.N Sahu,Asst.prof,School of Chemistry,Sambalpur university,Burla.	2nd year	1000
410	28031.3.18	Dr.N.K Behera,Asst.prof,School of Chemistry,Sambalpur university,Burla.	2nd year	1500
411	28031.3.18	Dr.Amaresh Mishra,Reader,School of Chemistry,Sambalpur university,Burla.	2nd year	500
412	28031.3.18	Dr.P.K Behera,prof,School of Chemistry,Sambalpur university,Burla.	2nd year	1500
413	28031.3.18	Dr.R.N Mahaling,Reader,School of Chemistry,Sambalpur university,Burla.	2nd year	1500
414	28031.3.18	Dr.Ashok ku panda.Asst.prof.IISIT,Mancheswar ind estate,BBSR-10	2nd year	4400
415	28031.3.18	Dr.Pradyot K.Pradhan,prof.Dept.of Commerce,Utkal university,BBSR.	2nd year	1500
416	28031.3.18	Dr.B.Maharana,prof.Dept.of Lib & Inf.sci.Sambalpur university,Burla.	2nd year	1600
417	28031.3.18	Dr.M.G Bage,prof.Dept.of Sociology,Utkal university,BBSR.	2nd year	1000
418	28031.3.18	Dr.Prafulla ch.Sethi, Asst.prof.Dept.of Sanskrit.Govt.women's college,Sambalpur.	2nd year	500

419	28031.3.18	Dr.Prativa Manjari Rath,prof.Dept.of Sanskrit,Utkal university,BBSR.	2nd year	1000
420	28031.3.18	Dr.Subash ch.Dash,prof.Dept.of Sanskrit,Utkal university,BBSR.	2nd year	1000
421	28031.3.18	Dr.Rudranarayan Mohapatra,Asst.prof.Dept.of Odia,Utkal university,BBSR.	2nd year	500
422	28031.3.18	Dr.Dullava ku.Sa,Asst.prof,Dept.of History,G.M. university,Sambalpur.	2nd year	2600
423	28031.3.18	Dr.P.P.Das,Asst.prof,Dept.of Philosophy,Ravenshaw university,Cuttack.	2nd year	500
424	28031.3.18	Dr.Himansu Sekhar Samal,Asst.prof,Dept.of Philosophy,Ravenshaw university,Cuttack.	2nd year	2000
425	28031.3.18	Dr.R.C Majhi.prof,Dept.of Philosophy,Ravenshaw university,Cuttack.	2nd year	2400
426	28031.3.18	Dr.Satyasundara Mohapatra.Asst.prof.IISIT,Mancheswar ind estate,BBSR-10	2nd year	1500
427	28031.3.18	Dr.Trupiti Mahapatra,Reader, Dept.of Maths.R.D Women's university,BBSR.	2nd year	2000
428	28031.3.18	Dr.Bijaya MishraAsst.Prof, Dept.of Maths.ITER,BBSR.	2nd year	2000
429	28031.3.18	Dr.Debananda Beura,Reader.Dept.of Geology,Utkal university,BBSR.	2nd year	2000
430	28031.3.18	Dr.Shreerup Goswami,Prof.Dept. of Earth Sci.Sambalpur university,Burla.	2nd year	1600
431	18131.3.18	Dr.Satyanarayan Mallick,Reader,M.S Law college,Cuttack	LLB 2nd year	2500
432	18131.3.18	Dr.S.R Mohapatra,Prof.Dept. of Law.Sambalpur university,Burla.	LLB	3300
433	17431.3.18	Dr. S.R Paikaray,Asst.prof.RCEM,BBSR.	MBA 2nd year	500
434	17431.3.18	Dr. S.S Debashish,prof.MBA, Utkal university,BBSR.	MBA 2nd year	1000
435	17431.3.18	Dr. Kartik ch.Das,Asst.prof.MBA Utkal university,BBSR.	MBA 4th year	1000
436	16829.3.18	Dr.Suresh ch.Murmu.Asst. Prof.P.G Dept.of Anthropology,Sambalpur university.	Anthropology 1st Sem	600
437	16829.3.18	Dr.Ratnawali.Reader,P.G Dept.of Anthropology,Sambalpur university.	Anthropology 1st Sem	600

438	16829.3.18	Dr.Subho Roy,Prof.P.G Dept.of Anthropology,Culcutta university,35 Ballygerege circular road.	Anthropology 1st Sem	300
439	16829.3.18	Dr.Madhusmita Das,Prof.P.G Dept.of Geology,Utkal university,BBSR.	MSc.1st Sem	320
440	16829.3.18	Dr.Somnath Khaosh,Reader.P.G Dept.of Geology,Ravenshaw university,Cuttack.	MSc.1st & 4rth Sem	920
441	16829.3.18	Dr.J.K Tripathy.Reader.P.G Dept.of Earth Sci,Sambalpur university.	MSc.1st & 4rth Sem	620
442	16829.3.18	Dr.Gayatri Biswal.Reader.P.G Dept.of Home Sci,R.D.W university BBSR.	1st Sem	320
443	16829.3.18	Dr.Sunanda Naik.Reader Home Sci,Govt.Women's college.Sambalpur.	1st Sem	340
444	16829.3.18	Dr.Prabhabati Guru.Reader Home Sci,Govt.Women's college.Sambalpur.	1st & 4rth Sem	920
445	16829.3.18	Dr.Bikram Kishore Beura.Asst.prof.P.G Dept.of Lib & inf.Sci,Sambalpur university,Burla.	1st Sem	300
446	16829.3.18	Dr.Kunwar Singh.Asst.prof.P.G Dept.of Lib & inf.Sci,Banaras Hindu university,Varanasi.	1st Sem	320
447	16829.3.18	Dr.Sukamuni Meher,Asst.prof,P.G Dept.of Odia,Sambalpur university.	1st Sem	1800
448	16829.3.18	Dr.Rudranarayan Mohapatra,Asst.Prof.P.G Dept.of Odia,Utkal university,BBSR.	1st Sem	1800
449	16829.3.18	Dr.Manindra ku.Meher,Reader,P.G Dept.of Odia,Utkal university,BBSR.	1st Sem	1220
450	16829.3.18	Dr.Anadi charan Gan,Reader,P.G Dept.of Odia,Utkal university,BBSR.	1st Sem	880
451	16829.3.18	Dr.Naku Hasdha,Asst.prof,P.G Dept.of Odia,Sambalpur university.	1st & 4rth Sem	1180
452	16829.3.18	Dr.Prasan ku.Swain.prof,P.G Dept.of Odia,Berhampur university.	1st & 4rth Sem	1220
453	16829.3.18	Dr.Satya prakash Dash.Reader,P.G Dept.of Pol sci.&Pub.Adm.Sambalpur university.	1st Sem	2160

454	168	29.3.18	Dr. Nihar Ranjan Mishra, Asst. prof. and Head Dept. of Humanities and Social sci. NIT Rourkela.	1st Sem	580
455	168	29.3.18	Dr. Srimati Nayak, Asst. prof. P.G Dept. of Sociology, Sambalpur university Burla.	1st Sem	1020
456	168	29.3.18	Dr. Murarilal Sharma, Reader, P.G Dept. of Hindi Dhanupali Sambalpur.	1st & 4th Sem	900
457	168	29.3.18	Dr. Sanjay ku. Singh, P.G Dept. of Hindi, Rajendra college, Bolangir.	1st Sem	660
458	168	29.3.18	Dr. H.K Tripathy, Reader, P.G Dept. of Mathematics, Sambalpur university.	1st Sem	300
459	168	29.3.18	Dr. Sabita Sahoo, Reader, P.G Dept. of Mathematics, Sambalpur university.	1st Sem	300
460	168	29.3.18	Dr. N.K Behera, Asst. prof, School of chemistry, Sambalpur university.	1st Sem	300
461	168	29.3.18	Dr. Satya Naayan Sahu, Asst. prof, School of chemistry, Sambalpur university.	1st Sem	300
462	168	29.3.18	Dr. P.K Mishra, prof, School of chemistry, Sambalpur university.	1st Sem	300
463	168	29.3.18	Dr. Ram Naresh Mahaling, Asst. prof, School of chemistry, Sambalpur university.	1st Sem	300
464	168	29.3.18	Dr. P.K Behera, Reader, P.G Dept. of Computer sci. Utkal university, BBSR.	1st Sem	540
465	168	29.3.18	Dr. B.K Ratha, Reader, P.G Dept. of Computer sci. Utkal university, BBSR.	1st Sem	540
466	168	29.3.18	Dr. Sasmita ku. Padhy, Asst. prof. P.G Dept. of Computer sci. VSSUT, Burla.	1st Sem	540
467	168	29.3.18	Dr. Sucheta Panda, Asst. prof. P.G Dept. of Computer sci. VSSUT, Burla.	1st Sem	540
468	168	29.3.18	Dr. Swapan ku. Kolay, Asst. Prof. P.G Dept. of Anthropology, Bastan university, Jagdalpur.	4th sem	300
469	168	29.3.18	Dr. Dashmi pattnaik, Asst. Prof. P.G Dept. of Anthropology, Sambalpur university.	4th sem	300
470	168	29.3.18	Dr. Shreerup Goswami, Prof. Dept. of Earth Sci. Sambalpur university, Burla.	4th sem	640
471	168	29.3.18	Dr. Patitapaban Mishra, Asst. prof. P.G Dept. of Geology, Ravenshaw	4th sem	620

			university,Cuttack.		
472	168	29.3.18	Dr.Duryadhan Behera,Asst.prof.Dept.of Earth sci.S.U,Burla.	4th sem	300
473	168	29.3.18	Dr.Ashok ku.Behera,prof,P.G Dept.of Odia,Sambalpur university.	4th sem	900
474	168	29.3.18	Dr.Krushna ch.Pradhan,prof.Dept.of odia,Sambalpur university.	4th sem	1240
475	168	29.3.18	Dr.Bishnu priya otta,Asst.prof,P.G Dept.of Odia,Utkal university,BBSR.	4th sem	300
476	168	29.3.18	Dr.Sadan ku.paul,Reader,P.G Dept.of Hindi,G.M University,Sambalpur.	1st sem	360
477	168	29.3.18	Dr.Priyabrat Gochayat,Asst.prof,P.G Dept.of Mathematics,Sambalpur university.	1st sem	300
478	168	29.3.18	Dr.B.Nayak,Reader,School of life sci.Sambalpur university.	1st sem	500
479	168	29.3.18	Dr.Ajay ku. Behera,Prof.School of Chemistry,Sambalpur university.	1st sem	300
480	168	29.3.18	Dr.Bulu Maharana,prof.P.G Dept.of Lib & inf.Sci,Sambalpur university,Burla.	1st sem	600
481	168	29.3.18	Dr.Johani Xaxa.Prof,P.G Dept.of Pol sci.&Pub.Adm.Sambalpur university.	1st sem	1860
482	168	29.3.18	Dr.Jyotshna Sahoo,Asst.prof.P.G Dept.of Lib & inf.Sci,Sambalpur university,Burla.	1st sem	300
483	168	29.3.18	Dr.Jyoti Mishra,Asst.prof,P.G Dept.of Hindi,G.M University,Sambalpur.	1st sem	360
484	168	29.3.18	Dr.Rajat ku.Kujur.Asst.prof.P.G Dept.of Pol sci.&Pub.Adm.Sambalpur university.	1st sem	1840
485	168	29.3.18	Dr.Biswajit Pradhan.ReaderP.G Dept.of History,Sambalpur university.	1st sem	500
486	168	29.3.18	Dr.Ganga nath Jha.Asst. Prof.P.G Dept.of Anthropology,Vinoba bhawe university,Hajaribagh,Jharkhand.	1st sem	300
487	168	29.3.18	Dr.Rabinarayan Mishra,prof.P.G Dept.of Lib & inf.Sci,Mizoram university,Aizawl.	1st sem	498
488	168	29.3.18	Dr.Nabin ku. Sahu,Reader.P.G Dept.of Lib & inf.Sci,North orissa university,Baripada,Mayurbhanj.	1st sem	300

489	168	29.3.18	Dr.M.G Bage,Reader.P.G Dept.of Sociology,Utkal university,BBSR.	1st sem	600
490	168	29.3.18	Dr.Bikram kishori Mishra,Reader.P.G Dept.of Sociology,Ravenshaw university,Cuttack.	1st sem	540
491	168	29.3.18	Dr.B.L Panigrahi,Asst.prof,P.G Dept.of Mathematics,Sambalpur university.	1st sem	300
492	168	29.3.18	Dr.Sanjukta Das,Reader,P.G Dept.of Economics,Sambalpur university.	1st sem	500
493	168	29.3.18	Dr.Jayanta ku. Nayak.Asst. Prof.P.G Dept.of Anthropology,Central university,Koraput.	1st sem	300
494	168	29.3.18	Dr.Manoranjan Pradhan,Reader.Dept.of Odisi dance,Utkal university of culture,BBSR.	4rth sem	300
495	168	29.3.18	Dr.A.K Tripathy,Reader,P.G Dept.of Mathematics,Sambalpur university.	5th sem	300
496	168	29.3.18	Dr.Surya Narayan Pradhan,Asst.prof,School of life sci.Sambalpur university.	5th sem	300
497	168	29.3.18	Dr.Aliva Patnaik,Asst.prof,School of life sci.Sambalpur university.	MSc.	300
498	168	29.3.18	Dr.Sudhansu Sekhar Rath,prof.P.G Dept.of Economics,Sambalpur university.	M.A	300
499	168	29.3.18	Dr.R.K kumbhar,Asst.prof.P.G Dept.of Economics,Sambalpur university.	M.A	300
500	168	29.3.18	Dr.Rajendra ku.Behera,Reader,School of life sci.Sambalpur university.	MSc.	300
501	168	29.3.18	Dr.Nirius Jenan Ekka,Asst.prof.School of life sci.Sambalpur university.	MSc.	300
502	168	29.3.18	Prof.A.K Das Mohapatra.Asst.prof,Dept.of MBA ,Sambalpur university.	M.com	600
503	168	29.3.18	Dr.Gopinath Bag,Asst.prof,P.G Dept.of Odia,Sambalpur university.	M.A	1820
504	168	29.3.18	Dr.Prasan ku.Swain,prof,P.G Dept.of Odia,Sambalpur university.	M.A	900
505	168	29.3.18	Dr.Sukumani Meher,Asst.prof,P.G Dept.of Odia,Sambalpur university.	M.A	348

506	168	29.3.18	Dr.A.K Patel,Reader,School of life sci.Sambalpur university.	MSc.	300
507	168	29.3.18	Dr.Pabitra ku.Jena.Asst.prof,P.G Dept.of Mathematics,Sambalpur university.	P.G	300
508	168	29.3.18	Dr.Baba Mishra,Asst.prof.Dept.of History,Govt.(Auto)college,Bhabanipatna.	P.G	300
509	168	29.3.18	Dr.Rashmi Kujur.Asst.Prof,P.G Dept.of Pol sci.&Pub.Adm.Sambalpur university.	MA	520
510	168	29.3.18	Dr.S.P Mishra,Prof.School of life sci.Sambalpur university.	MSc.	300
511	168	29.3.18	Dr.Gouri Shankar Patel.Reader P.G Dept.of History,Govt. Women's college Sundargarh.	MA	300
512	156	28.3.18	Dr.Sayeed Asiquen Nair,Asst.prof.Cuttack Homeopathic Medical college & Hospital,Nayabazar,Cuttack.	1st BHMS	300
513	156	29.3.18	Dr.P.P.K.Udayabhanu,Asst.prof.Cuttack Homeopathic Medical college & Hospital,Nayabazar,Cuttack.	1st BHMS	300
514	156	29.3.18	Dr.Madhusmita Panda,Asst.prof.S.C.B Medical college ,Cuttack.	1st BHMS	300
515	156	29.3.18	Dr.Dibakara Mishra,Asst.prof.Cuttack Homeopathic Medical college ,Cuttack.	1st BHMS	300
516	156	29.3.18	Dr.P.K Samantrai,Asst.prof.Cuttack Homeopathic Medical college & Hospital,Nayabazar,Cuttack.	1st BHMS	300
517	156	29.3.18	Dr.Ranjita Samantaray ,prof.Cuttack Homeopathic Medical college & Hospital,Nayabazar,Cuttack.	1st BHMS	300
518	156	29.3.18	Dr.Ajay ku.Biswal ,Asst.prof.Cuttack Homeopathic Medical college & Hospital,Nayabazar,Cuttack.	1st & 4th BHMS	600
519	156	29.3.18	Dr.Girish ch.Sathpathy,Asst.prof.Cuttack Homeopathic Medical college & Hospital,Nayabazar,Cuttack.	2nd & 4th BHMS	600
520	156	29.3.18	Dr.S.S Rao,Asst.prof.Cuttack Homeopathic Medical college & Hospital,Nayabazar,Cuttack.	2nd BHMS	300
521	156	29.3.18	Dr.Utpal ku.Tripathy,Asst.prof.Cuttack Homeopathic Medical college & Hospital,Nayabazar,Cuttack.	2nd BHMS	300

522	15629.3.18	Dr.Jajnesh Bachaspati Sahu,prof.Cuttack Homeopathic Medical college & Hospital,Nayabazar,Cuttack.	3rd & 4th BHMS	600
523	15629.3.18	Dr.Prafulla ku.Parhi,prof.Cuttack Homeopathic Medical college & Hospital,Nayabazar,Cuttack.	3rd BHMS	300
524	15629.3.18	Dr.Alakananda Swain,prof.Cuttack Homeopathic Medical college & Hospital,Nayabazar,Cuttack.	3rd BHMS	300
525	15629.3.18	Dr.Sibasundar Rao,Asst.prof.Cuttack Homeopathic Medical college & Hospital,Nayabazar,Cuttack.	3rd BHMS	300
526	15629.3.18	Dr.D.N Moharana,prof.S.C.B Medical college ,Cuttack.	4th BHMS	300
527	15629.3.18	Dr.Dillip ku.Balabantaray,Asst.prof.Cuttack Homeopathic Medical college & Hospital,Nayabazar,Cuttack.	4th BHMS	300
528	15629.3.18	Dr.Dillip ku.Dash,Asst.prof.Cuttack Homeopathic Medical college & Hospital,Nayabazar,Cuttack.	4th BHMS	300
529	15328.3.18	Dr.Puspanjali Jena,prof.P.G Dept.of Lib & inf.Sci,Utkal university,BBSR.	P.G	500
530	15328.3.18	Dr.Satyasundar Mohapatra,Asst.prof.IISIT,BBSR.	P.G	500
531	15328.3.18	Dr.K.C DAS,Asst.prof.P.G Dept.of Lib & inf.Sci,Utkal university,BBSR.	P.G	1700
532	14428.3.18	Dr.P.C Tripathy,Asst.prof.P.G Dept. of Business Adm.Sambalpur university.	P.G	360
533	14428.3.18	Dr.Dipti Rekha Mohapatra,Asst.prof.P.G Dept. of law.Sambalpur university.	P.G	400
534	14328.3.18	Dr.Sudhansu Ranjan Mohapatra,Asst.prof.P.G Dept. of law.Sambalpur university.	1st Sem	480
535	14328.3.18	Dr.Bhagirathi Panigrahi,prof.P.G Dept. of law.Berhampur university.	1st Sem	480
536	14328.3.18	Dr.Madhu sudan Dash,prof.P.G Dept. of law.Utkal university.	4th Sem	300
537	14328.3.18	Dr.Sidharth ku. Mohapatra,Reader.P.G Dept. of law.Sambalpur university.	4th Sem	300
538	14328.3.18	Dr.Pranab ku. Rana,Asst.prof.M.S law College,Cuttack.	4th Sem	300

539	142	28.3.18	Dr.Jhelam Nayak,Asst.prof.RIMS,Rourkela.	BBA	960
540	142	28.3.18	Dr.Goutam Tanty,Asst.prof.RIMS,Rourkela.	BBA	1320
541	140	28.3.18	Dr.Sabita Tripathy,prof. P.G Dept.of English,Sambalpur university.	BAMS 2nd terms.	500
542	58	19.3.18	Dr.Hara priya Mohanty,Reader in Physics,S.G Women's college,Rourkela.	1st university Exam.	738
543	58	19.3.18	Dr.Sujata panda,Reader in Chemistry,S.G Women's college,Rourkela.	1st university Exam.	450
TOTAL					718286
Grand total					797078

In response to objection statement no reply was furnished by the Local Authority. As such Rs.797078.00 is kept under objection.

14.18 - .

PARA: 15 AUDIT ON WORKS

15.1 - WORKS

During the scrutiny of works case records of Sambalpur University following Irregularities were noticed. The reason such irregularities may be clarified to audit.

- 1) Work Register has not been maintained since Long.
- 2) Case Record No / Year has not been maintained on some work Case Records.
- 3) Pages of work Case Records has been maintained haphazardly like serial no.
- 4) All the Case Records has not been provided with the Analysis of Rates, Lead Statement, Schedules of Rates.
- 5) All the Case Records has not been provided with Preface history of the Work like previous work done for the Project, Necessity to further Work, Allotment & Budget Provision and Approval of Syndicate.
- 6) Estimates were not provided with Specification of quality of PH & Electrical materials.
- 7) No Voucher no/date has been maintained in the duplicate bill kept in the Case Records.
- 8) Receipt of Tender documents like Tender Paper Cost, EMD, Performance Security, Additional Security etc. deposited at the time of opening of Tender are not recorded with reference to page no, note sheets, Calculation Sheet or Comparative Statement.
- 9) Building Committee, Tender Committee, Syndicate Resolution has not been mentioned in the note Sheet during the Process of Payment.

- 10) Register of EMD, Tender Paper Cost and Security Deposits has not been maintained to watch out the receipt & expenditure on the above heads of Accounts.
- 11) Several Case Records has been opened in the Same Works instead of one to watch out the progressive work done & duplicity of works ex- Beautifications of Main Gate.
- 12) Advertisement in Odiya Daily news paper Has not been made as per OUAM 1987 Procedure 62(1)(ii) in Some Case Records.
- 13) The Success Bidder has not signed any Agreement with the Competent Authority within the Time Frame.
- 14) Tender Documents submitted by the Bidders is not in proper form.
- 15) Tender Documents are silent about the Labour License Certificate.
- 16) All most all the Tender Papers has been received on the Same Date having Serial Received number.
- 17) Estimates were not provided with sketch map/drawings of the project.
- 18) Most of the Project has not been completed as per the Work Order issued but Shown as Completed in the Case Record. No reference to execute the further Work or Liquidated Damages has been mentioned in the Case Record.
- 19) Allotment of Funds as per Para 3.2.1 of OPWD Code has not been mentioned in the Case Record/M.Bs. from which the Project has been executed.
- 20) Assistant Engineer (Civil) is Countersigning both Electrical Estimate & Bills Prepared By Electrical Engineer.
- 21) No Sign Board has been executed in all the Projects to maintain the Transparency.
- 22) No Supervision Report of any Higher Officials /Committee has been obtained to maintain Transparency in the Works.
- 23) E Tender or Tender Received through Regd.Post instead of Hand Received were not evolved to maintain Better Transparency.
- 24) In almost all cases of unsuccessful bidders the signature of the contractor in the bid document does not tally with the contractor license certificate.

15.2 - Non Production of work executed by P.W.D./CPWD and Others

The following case records are not produce before audit .

vr no	date	particulars of payment	Name of Contractor	amount
21	7.17	Paid to EE BBSR Central Div CPWD Kainsir road Karamtuli Ainthapali towards following constructions		
		Administrative Bldg		13400000
		Academic Block Science		13300000
		Academic Block Social Science		13300000
		TOTAL		40000000
36	12.3.18	3rd and Final Instalment of work constn of extension of Lib building	EE BBSR Central Division 1 CPWD	16595000
54	19.3.18	constn of 150 seated ladies hostel WODC	EE SBPUR R&B Division 11	11070043
		TOTAL	AMOUNT	67665043

vr no	Date	particulars of payment made which were executed by the university	Name of the Contractor	Amounts(Rs.)
55	9.6.17	File No.15/16-17 JE Civil	Soumya Ranjan Bohidar	141932
56	9.6.17	File No.3/16-17 JE Civil	Sasmita Nath	149554
57	9.6.17	CR No.48/colouring of floor boundary wall of Narmada L.H.Silver Jubilee	Shri Bibhuti Bhusan Panda Sindur pank	295128
81	17.6.17	CR No.69/Constn of backside of drain&plinth protection of DDCE		234639
166	31.8.17	Up gradation of maingate &dev to approach road to SU	MS Udra Construction Pvt Ltd Contractor Colony Burla	1457433
167	31.8.17	MS Udra Construction Pvt Ltd Contractor Colony Burla	MS Udra Construction Pvt	1449001

			Ltd Contractor Colony Burla	
		TOTAL		3727687

In response to audit objection statement no reply was furnished by the local authority. Till production of same Rs 71392730.00(67665043.00+3727687.00) is kept under objection.

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