

**LOCAL FUND AUDIT, SAMBALPUR, ODISHA**

CATEGORY : University

Audit Report No : 570626/AR/2020-2021-SAMBALPUR

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>SAMBALPUR UNIVERSITY</b>
2	Year of Accounts under Audit :	<b>2019-2020</b>
3	Name of the Local Authority during the year of A/Cs :	1.PROF DEEPAK KUMAR BEHERA, VICE CHANCELLOR FROM 01.04.2019 TO 31.03.2020 2.DR SANJAT KUMAR SAHU, REGISTRAR FROM 01.04.2019 TO 20.03.2020 3.DR SITARAM PATEL, REGISTRAR FROM 21.03.2020 TO 31.03.2020 4. SRI NARENDRA MEHER, COF FROM 01.04.2019 TO 30.06.2019 5. SRI PRATAP CHANDRA TRIPATHY, IC COF 01.07.2019 TO 27.08.2019 6. SRI NARENDRA MEHER, COF 28.08.2019 TO 01.10.2019 7.PRASANT KUMAR NAYAK, COF FROM 02.10.2019 TO 31.03.2020
	Name of the Local Authority at the time of Audit :	1.PROF SANJIB MITTAL, VICE CHANCELLOR FROM 28.01.2021 TO TILL DATE 2.DR SITARAM PATEL, REGISTRAR FROM 21.03.2020 TO TILL DATE 3.PRASANT KUMAR NAYAK, 01.11.2019 TO TILL DATE
4	Duration of Audit :	04-08-2020 To 26-08-2021 (Mandays Consumed :- 377.5)
5	Name of the Auditors :	CHITTA RANJAN MEHER - Lead Auditor(25-04-2021 to 26-08-2021) SURYA NAYAYAN MUNSHI - Auditor(04-08-2020 to 26-08-2021) Udyanath Mohapatra - Auditor(25-04-2021 to 26-08-2021) SANTOSH KUMAR TRIPATHY - Lead Auditor(25-04-2021 to 26-08-2021)
6	Name of the Reviewing Officer :	SABITA PRADHAN(District Audit Officer)
7	Date of submission of report by Reviewing officer :	
8	Entry Conference Date :	06-07-2020
9	Exit Conference Date :	
10	Name of the District Audit Officer :	SABITA PRADHAN
11	Date of approval of report by District Audit Officer :	

Para1.1 :- Demographic information:-

Name Of The Institution	Area In sq Km	No of Ward	Population of the Institution					Female Population	Male Population
			S.C	S.T	Minority	General	Total		
SAMBALPUR UNIVERSITY	0		0	0	0	0	0	0	0

**PARA: 2 PHYSICAL VERIFICATION**

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	SERVICE POSTAGE STAMP OF MAIN OFFICE	04.08.2020	31712.80	31712.80	SRP-157	AGREED WITH THE BOOK BALANCE.
2	Miscellaneous Receipt Books	04.08.2020	70	70	SRP-119	AGREED WITH THE BOOK BALANCE.
3	SALABLE FORMS FOR ISSUE OF ORIGINAL CERTIFICATES	04.08.2020	NIL	NIL	SRP-25	AGREED WITH THE BOOK BALANCE.
4	BUS TICKET RECEIPT BOOK RS.15.00 MAINT. SECT.	04.08.2020			SRP-	AGREED WITH THE BOOK BALANCE.
5	BUS TICKET RECEIPT BOOK RS.15.00 STORE SECT.	04.08.2020	NIL	NIL	SRP-53	AGREED WITH THE BOOK BALANCE.
6	BUS TICKET RECEIPT BOOK RS.10.00 STORE SECT.	04.08.2020	NIL	NIL	SRP-19	AGREED WITH THE BOOK BALANCE.
7	Miscellaneous Receipt Books issue for use in PG Deptt.Hostels etc.	04.08.2020	36	36	SRP-10, VOL-III	AGREED WITH THE BOOK BALANCE.
8	D.Sc,D.Litt.	04.08.2020	36	36	SRP-21	AGREED

	FORMS					WITH THE BOOK BALANCE.
9	SALABLE FORMS FOR ISSUE OF COLLEGE TRANSFER.	04.08.2020	4080	4080	SRP-203	AGREED WITH THE BOOK BALANCE.
10	SALABLE FORMS FOR ISSUE OF DUPLICATE REGD.	04.08.2020	3810	3810	SRP-165	AGREED WITH THE BOOK BALANCE.
11	PHD REGISTRATION FORM	04.08.2020	114	114	SRP-55	AGREED WITH THE BOOK BALANCE.
12	PHD DEGREE CERTIFICATE FORMS	04.08.2020	79	79	SRP-59	AGREED WITH THE BOOK BALANCE.
13	SERVICE POSTAGE STAMP OF CODE SECTION	04.08.2020	21890.00	21890.00	SRP-14	AGREED WITH THE BOOK BALANCE

### Comments

Physical Verification of Cash :-

As required under Rule-16 of the Orissa University Accounting Rules-1987, physical verification of cash balance once in a month was to be conducted by the Finance Officer of the University. The Finance Officer, Sambalpur University has not conducted the same for a single time during the entire financial year though Physical verification of Cash is an important act to check probable misappropriation in handling of Liquid cash . However the Local Authority is suggested to adhere to the above Rules henceforth in order to ensure accuracy and transparency in maintenance of Accounts.

**PARA: 3 LIST OF VERIFIED RECORDS**

<b>A : List Of Verified Records/Register</b>	
<b>SlnO</b>	<b>List Records/Register</b>
1	Foundation Fund Register
2	Allotment Register
3	Stamp Account Register
4	Service Books
5	Log Book of Vehicles
6	Utilisation Certificate files
7	Treasury Book of Drawal
8	Bill Register
9	Demand-Collection-Balance Register of fees recoverable from students/colleges
10	Pay Bill Register
11	Advance Ledger
12	Consumable Stock Register
13	Non-Consumable Stock Register
14	Bank Pass Books
15	GPF Register
16	CPF Register
17	Grand-in-Aid Register
18	Earnest Money Deposit Register
19	Salary and Allowances Payable Register
20	General Ledger
21	TDR Register/Investment Register
22	BD/CHEQUE Receipt Register
23	T.A. Advance Register
24	Bank Loan Register
25	Pay Advance Register
26	Festival Advance Register
27	Advance Register
28	Money Receipt Books
29	Journal/Contra Vouchers
30	Payment vouchers/Receipt Vouchers
31	Register of Cheques Issued
32	Bank Books
33	Cash Books
<b>B : List of Records/Registers not Produced to Audit</b>	
<b>SlnO</b>	<b>List Records/Register</b>
1	Endowment Register
2	Alphabetical Sheet

3	SD/EMD Register
4	Loan Ledger
5	Register of Nomination for GPF/CPF
6	Trial Balance
7	Works Register
8	Materials with Contractors
9	Sundry Debtors
10	Deposits with various Authorities
11	Retention Money Register
12	Security deposit Register
13	Sundry Creditors Register
14	Counterfoils of issued Cheques

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

Sino	List Records/Register
1	Advances from Parties/Contractors/suppliers/employees
2	Salary Control Register
3	T.A. Control Register
4	College dues Register
5	House Building Loan Register
6	Vehicle Advance Register
7	INCOME & EXPENDITURE ACCOUNT for the year end
8	RECEIPT & PAYMENT ACCOUNT for the year end
9	BALANCE SHEET at the end of the year
10	Fixed Assets Register
11	Journal Register

**D : List of Records/Registers not Required**

Sino	List Records/Register
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**Comments**

**Comments -**

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

- 1.Register of utilization of grant.
- 2.Outstanding register of advances(year wise)
- 3.Rent register of Staff Quarters.
- 4.D.C.B.Register of house rent (License fees) & rent of market complex shops.
- 5.Works Register

6.D.C.B. Register of Exam.fees

**Consequence of non-maintenance and non-production of records /registers:-**

The following important account registers were not produced for verification in spite of issue of objection memo. Non production of records signifies to be due to non-maintenance of records. This records being vital in nature signifies both financial and administrative repercussion.

Sl. No.	Name of the Register.	Consequence of Non maintenance
1	SD/EMD Register	There is every possibility of double release of SD and escape of collection due from different firms.
2	Loan Register	This may create confusion in collection of loan amount availed by different employees and finally caused non recovery
3	Work Register	Between leave no scope to watch the expenditure and prefect under taken by different line department. The University money engaged in development works cannot be well monitored.
4	House Building Register	This may create confusion in collection of loan amount availed by different employees and finally caused non recovery.
5	Fixed Assets Register	This will leave no scope to asses and establish the asset of University either Capital or Revenue asset.
6	Quarter Allotment Register	Non maintenance of the register may cause loss of University revenue by way of escapage and undue allotment
7	Service Book	This may cause excess payment in Salary of Staffs, Unutilised Leave, Pensions .
8	Retention Money Register	This may cause temporary misappropriation of Cash.

PARA: 4 **FINANCIAL POSITION**

SAMBALPUR UNIVERSITY - 2019-2020

SIno	Name of the Cash	OB as on Date	Openin g Balan ce(In	Receipt during the	Total(In Rs:)	Expend iture during	Closing Balanc e as	Closing Balanc e(In	Closing Balanc e as	Closing Balanc e(In Rs:	Differen ce(In Rs:)	Remark s
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	Book		Rs:)	Year under Audit(In Rs:)		the Year under Audit(In Rs:)	per Audit (DD MM YYYY)	Rs:)	per (DD MM YYYY) Cash Book	(CASH BOOK)		
1	CONSOLIDATED CASH BOOK	01-04-2019	940142198.76	1134096889.00	2074239087.76	1383117101.50	31-03-2020	691121986.26	31-03-2020	776307472.76	-85185486.50	The details of difference is given below.
	<b>GRAND TOTAL</b>		<b>940142198.76</b>	<b>1134096889.00</b>	<b>2074239087.76</b>	<b>1383117101.50</b>		<b>691121986.26</b>		<b>776307472.76</b>	<b>-85185486.50</b>	

Comments			
<b>FINANCIAL POSITION-</b>			
The computations of the head wise details of above receipts & expenditures for the year 2019-20 are furnished in Annexure I-A, & I-B respectively of this audit report.			
<b>Reconciliation:-</b>			
The contributory factors of the above discrepancy of Rs. 8, 51, 85,486.50 are furnished in table below.			
	Reconciliation Particulars	Amount	Cash Book Date
1	Closing Balance as per Cash Book as on 31.3.2020	77,63,07,472.76	
2	Less- Last year difference as per Audit Report No.- 466115/ AR/2019-2020-Sambalpur for the year 2018-19	-36437177.00	
3	Less- Amount of Rs. 1105078.50 take twice in Closing balance of Cheque A/c and Unifest A/c on 01.04.2019. (Para 4.1)	-1105078.50	01.04.2019
4	Less- Amount of Rs. 4371439.00 take twice in Closing balance of Cheque A/c and OHEPEE A/c on 01.04.2019 . (Para 4.2)	-4371439.00	01.04.2019
5	Add- Advance Paid Rs. 182000.00 but booked Rs. 192000.00 .So bank position reduced by	10000.00	08.11.2019

	10000.00. (Para 4.3)		
6	Less- Paid for Fellowship Project work but not taken in the totaling of expenditure. (Para 4.4)	-480000.00	15.10.2019
7	Less- Expenditure booked less by 800.00. Actual exp. Rs. 140800.00 but booked Rs. 140000.00. (Para 4.5)	-800.00	14.11.2019
8	Less- Totalling mistake in receipt side of the day . Actual total is Rs. 3545034.00 but taken as rs. 7003068.00. (Para 4.6)	-3458034.00	14.11.2019
	<b>Closing Balance as per Audit as on 31.3.2020</b>	<b>69,11,21,986.26</b>	

Cash book-wise closing balances as on 31.03.2020

Cash book-wise closing balances as on 31.03.2020							
SI No	Cash Book	A/C No	Name of Bank	Cash in Hand	Cash at Bank	Cash in Shape of TDR/FDRs	Total
1	2	3	4	5	6	7	8
1	Cash A/C			25,613.50	0.00	0.00	25,613.50
2	Cheque A/C	SB-A/C-338 11750786	SBI,Jyoti Vihar, Burla (Exam Fund)		-3393627.00		-3393627.00
		SB-1851010 11313	Canara Bank, Sambalpur		-62183001.00		-62183001.00
		SB-1085669 1329	SBI,SBPR		-296526.40		-296526.40
		CA-1075493 9094	SBI,Jyoti Vihar, Burla		-393825929.70		-393825929.70
		SB-A/C-105 26092593 & Current-A/C-1052609201 5	SBI,Jyoti Vihar, Burla		26,02, 42,090.97		26,02, 42,090.97
		SB-A/C-071 0010000010 0 & Current-A/C-071002 00000374	UCO Bank,K ataplai		3,92, 01,555.95		3,92, 01,555.95
		Current A/C -338411201	SBI,Jyoti Vihar, Burla		3,86, 77,841.49		3,86, 77,841.49



		79					
		SBI-A/C-348 23942626	RUSA FUND		4,56, 29,861.50		4,56, 29,861.50
		SBI-C/A-338 11697142 Current- A/C- 338412 48985	Dev. Fund		505.50		505.50
		Investment			-	66,74,74 ,743.45	66,74, 74,743.45
		SB-3795371 8854	UNIFEST		11,05,078.5 0		11, 05,078.50
		SB-3783423 3025	OHEPEE		4,37, 14,397.00		4,37, 14,397.00
		SB- 0877	ICSSR Project		5,21,146.00		5,21,146.00
		SB- 3769321 7068	Sadar Project		99,232.00		99,232.00
3	Pension a/c	SB-3049176 1018	SBI,Jyoti Vihar, Burla		11,12, 49,699.00		11,12, 49,699.00
4	Examination A/C	SB-3602734 5268	SBI,Jyoti Vihar, Burla, COE UNIT		8,15,586.50		8,15,586.50
		C/A-360273 61846	SBI,Jyoti Vihar, Burla, COE UNIT		26,936.00		26,936.00
5	OHEPEE/W ORLD BANK PROJECT	A/C No- 378 34233025	SBI,Jyoti Vihar, Burla		2,67, 99,237.00		2,67, 99,237.00
6	UNIFEST A/C	SB- 3795371 8854	SBI,Jyoti Vihar, Burla		4,23,032.50		4,23,032.50
			GRAND TOTAL	25,613.50	10,88, 07,115.81	66,74,74 ,743.45	77,63, 07,472.76

**Para 4.1** -Irregular maintainance of Cheque Cash book by taking the Closing balance twice- (POM -106/05.08.2021 Page No- 320 -321)

On the date 01.04.2019 the Opening balance of UNIFEST A/C is taken in cheque A/C is Rs. 1105078.50, but it is seen that another cash book has been maintained for UNIFEST And the the Opening balance is taken as Rs. 1105078.50. The another cash book is not treated as Subsidiary cash book and the transcatons are recorded in the new cash book.

The closing balance as on 31.03.2019 is repeatedly written in the closing balance of Cheque account on every day till 31.03.2020.

On issue of Objection memo the local authority did not furnish any reply.

The local authority is suggested to remove the balance amount of UNIFEST A/C from the closing balance of Cheque A/C cash book. Till the reconciliation, the amount of Rs.1105078.50 is kept under Audit objection.

**Para 4.2- Irregular maintainance of Cheque Cash book by taking the Closing balance twice- (POM -106/05.08.2021 Page No- 320 -321)**

On the date 01.04.2019 the Opening balance of OHEPEE (World Bank) A/C is taken in cheque A/C is Rs. 43714397.00 but it is seen that another cash book has been maintained for OHEPEE (World Bank) And the Opening balance is taken as Rs. 43714397.00. The other cash book is not treated as Subsidiary cash book and the transactions are recorded in the new cash book.

The closing balance as on 31.03.2019 is repeatedly written in the closing balance of Cheque account on every day till 31.03.2020.

On issue of Objection memo the local authority did not furnish any reply.

The local authority is suggested to remove the balance amount of OHEPEE A/C from the closing balance of Cheque A/C cash book. Till the reconciliation, the amount of Rs.43714397.00 is kept under Audit objection

**Para 4.3- Excess amount of Rs. 10000.00 booked as Advance by reducing the Bank position-(POM -106/05.08.2021 Page No- 320 -321)**

It is seen that Vide Vr. No. 5/08.11.2019 Advance paid Rs. 182000.00 but advance booked in Cehque cash book Rs. 192000.00 .Thus the advance position raised by Rs. 10000.00 and the bank position reduced by Rs. 10000.00. So the closing balance of that day reduced in Bank by Rs. 10000.00 which is to be reconciled.

On issue of Objection memo the local authority did not furnish any reply.

The local authority is suggested to increase the Bank position by Rs. 10000.00 by making necessary reconciliation entry. Till the reconciliation, the amount of Rs.10000.00 is kept under Audit objection

**Para 4.4- Totalling mistake in cash book expenditure side-(POM -106/05.08.2021 Page No- 320 -321)**

Vide vr. No. 24/05.10.2019 and 25/05.10.2019, Rs. 240000.00 each paid for Fellowship Project work. but the amount is not taken in the totalling of that day's expenditure Calculation. Therefore Rs. 480000.00 (240000.00 X 2) is raised in the closing balance of that day which is to be reconciled.

On issue of Objection memo the local authority did not furnish any reply.

The local authority is suggested to reduce the Closing balance by Rs. 480000.00 by making necessary reconciliation entry. Till the reconciliation, the amount of Rs.480000.00 is kept under Audit objection

**Para 4.5- Less expenditure booked in cash book –(POM -106/05.08.2021 Page No- 320 -321)**

Vide vr. No.- 73/14.11.2019, Rs. 140800.00 paid actually for computer material but in cash book Rs. 140000.00 booked as expenditure. Therefore Rs. 800.00 is reduced in expenditure and it raised the closing balance by Rs. 800.00 which is to be reconciled.

On issue of Objection memo the local authority did not furnish any reply.

The local authority is suggested to reduce the closing balance by Rs. 800.00 by making necessary reconciliation entry. Till the reconciliation, the amount of Rs.800.00 is kept under Audit objection

**Para 4.6- Totaling mistake in the Receipt side--** (POM -106/05.08.2021 Page No- 320 -321)

On date 14.11.2019 the totalling of Receipt side is Rs. 35, 45,034.00 but the totalling is taken as Rs. 7003068.00 in the cash book. Therefore Rs. 34, 58,034.00 (70, 03,068.00 – 35, 45,034.00) is raised in receipt which raised the closing balance of that day by Rs. 34, 58,034.00 which is to be reconciled.

The local authority is suggested to reduce the closing balance by Rs. 3458034.00 by making necessary reconciliation entry. Till the reconciliation, the amount of Rs.3458034.00 is kept under Audit objection

**Para-4.7:- Irregular parking / keeping of fund out side Cash book account of University (Memo. No. 71/dt.15.10.2019 & Page No.121 to 124)**

On query it is revealed that 02 no. of bank pass books are being operated by S.O. maintenance section for years together. No cash book is maintained in support of the transactions made in respect of this 2 bank pass books. Besides, this 2 no. of pass books are not found place in the details of closing balance figures of Main account cash books. Details of drawls & deposits in respect of this 2 bank pass books during the year 2019-20 is furnished below: -

i. A/C No. 07100100005090 U.C.O. Bank , Katapali ( Opened in the name of officer in charge of vehicle )

<b>A/C No.- 07100100005090 UCO Bank, Katapali (Opened in the name of in charge of vehicle.)</b>			
<b>Date of Drawal</b>	<b>Amount</b>	<b>Ch No./Date</b>	<b>Drawn By</b>
17.04.2019	2500.00	99815/17.04.2019	Pratyus Ku. Patnaik
25.04.2019	2500.00	99816/25.04.019	Pratyus Ku. Patnaik
23.05.2019	15000.00	99817/23.05.2019	Hemant Ku. Naik
11.06.2019	2500.00	99818/11.06.2019	Makarru Paik
15.02.2020	4000.00	99820/20.02.2020	Pratyus Ku. Patnaik
<b>TOTAL</b>	<b>26500.00</b>		
<b>Date of Deposit</b>	<b>Amount</b>	<b>Mode of Deosit</b>	
02.04.2019	142.00	By Cash	
22.04.2019	317.00	Int. Accrued	
01.05.2019	130.00	By Cash	
01.05.2019	120.00	By Cash	
09.05.2019	6175.00	Transfer COF	
18.05.2019	11834.00	Transfer COF	
27.05.2019	2083.00	By Cash	
18.06.2019	287.00	By Cash	
01.07.2019	12917.00	Transfer COF	
17.07.2019	207.00	Int. Accrued	
24.09.2019	8961.00	SU Current Ac	
09.10.2019	325.00	Int. Accrued	
12.01.2019	394.00	Int. Accrued	
20.02.2020	275.00	By Cash	
<b>TOTAL</b>	<b>44167.00</b>		

Total transaction: Rs.70667.00 ( Deposits Rs.44167.00 + Withdrawals Rs.26500.00)

The closing balance as on 31.03.2020 is Rs.42069.00

ii) A/C No. 07100100003476 U.C.O. Bank , Katapali ( Opened in the name Registrar S.U.)

<b>A/C No.- 07100100003476 UCO Bank, Katapali (Opened in the name of Registrar.)</b>			
<b>Date of Drawal</b>	<b>Amount</b>	<b>Ch No./Date</b>	<b>Drawn By</b>
10.04.2019	2000.00	187084/10.04.2019	Pratyush Kumar Patnaik
23.05.2019	2500.00	187085/23.05.2019	Pratyush Kumar Patnaik
05.07.2019	6159.00	187086/05.07.2019	Sanjib Ku Panda
08.07.2019	2500.00	187087/08.07.2019	Pratyush Kumar Patnaik
23.07.2019	2500.00	187088/23.07.2019	Pratyush Kumar Patnaik
16.09.2019	2500.00	187089/16.09.2019	Pratyush Kumar Patnaik
<b>TOTAL</b>	<b>18159.00</b>		
<b>Date of Deposit</b>	<b>Amount</b>	<b>Mode of Deosit</b>	
04.04.2019	2000.00	Transfer COF	
22.04.2019	137.00	Int Accrued	
09.05.2019	2000.00	Transfer COF	
29.05.2019	65.00	By Cash	
15.07.2019	315.00	By Cash	
17.07.2019	146.00	Int Accrued	
24.07.2019	535.00	By Cash	
12.08.2019	6159.00	Transfer COF	
24.09.2019	6620.00	By SU Current Ac	
09.10.2019	94.00	Int Accrued	
12.01.2020	144.00	Int Accrued	
<b>TOTAL</b>	<b>18215.00</b>		

Total transaction : Rs.36374.00.00 ( Deposits Rs.18215.00 + Withdrawals Rs.18159.00 )

The closing balance as on 31.03.2020 is Rs.16801.00

Grand total transaction in respect of aforesaid 2 pass books is Rs.107041.00 ( Rs.70667.00 + Rs.36374.00) In respect of the afore said transactions of Rs.107041.00 cash book & related rt. Vrs. & paid vouchers were not produced before audit for checking.

Hence Rs.107041.00 is kept in objection till production of the relevant records for necessary checking in audit.

#### **Para- 4.8:- Budget and Accounts.**

The Budget estimate of Sambalpur University for the year 2019-20 was approved by the Syndicate vide

Resolution No.180 dt.11.12.2018 and Revised Budget Estimate was approved by the Syndicate vide Resolution No.231 dt.16.12.2019.

A close study of the budget estimate for the year 2019-20, and subsequent revised budget estimate placed in the Syndicate on 16.12.2019 and the annual account prepared depicting the actual receipt and expenditure after the financial year is over, fails to convince anyone that, it is a realistic budget. The huge gap among the budget figure and actual figure establishes the unrealistic character of the budget. It is worth mentioning that the budget play a pivotal role in the receipt and expenditure of the University and wide gap in budgetary figures creates numerous problems in planning implementation and running the fiscal administration of the problems as they have cascading effect on the financial health of the University.

The consolidated budgetary & annual accounts figures are as follows. The above figures explain the fact that the budget estimate for 2018-19 deviates largely from the actual figures nullifying the whole exercise of preparation of budget and even during preparation of the revised budget estimate the factual position was not taken care of.

Basing on the actual receipt and expenditure for the year 2018-19 & the budget estimate for 2019-20 was forecasted as Rs.894145000.00 & Rs.887674000.00 for both cases of receipt and expenditure whereas in the revised budget estimate the figures were inflated to Rs.1241222000.00 and Rs.1240714000.00 respectively. But in fact as prepared in the annual accounts statement, the actual receipt & expenditure was worked out as Rs.806794282.00 and Rs. 995182689.00 respectively creating a large gap between the budgetary and actual position.

It is to mention here that budget being the important tool for administration and management of funds and when the sources and resources of receipt are limited with greater thrust on expenditure a highly options i.e. budget with high budgetary deficit is not desirable for the steady growth of the University but a performing and realistic budget is need of the hour.

Further the feedback of the section in preparation of realistic budget was not considerably contributing. In the above circumstances, the University is required to maintain proper accounts at each level i.e. at the level of each section officer and the Assistant Registrar to review section-wise at the end of each month, so as to reconcile the discrepancies if any with accounts and budget section. All the section officers should be accountable for such maintenance at their respective section.

The actual figures as compared with the budgetary figures was prepared by the ABC section of the University in its Annual Accounts statement for the year 2019-20 which were only indication in nature without caring for the individual heads and accounts. Adjustment and transfer should be taken care of in preparation of such statement.

The comparative figures of major budgetary head-wise receipt and expenditure of budget estimate, revised budget estimate and annual Accounts are furnished in the enclosed statement below.

**GENERAL ABSTRACT OF RECEIPT -**

<b>GENERAL ABSTRACT OF RECEIPTS</b>						
<b>Sl. No.</b>	<b>Budget Head 2019-20</b>	<b>Description of Unit</b>	<b>Budget Estimate 2019-20</b>	<b>Revised estimate 2019-20</b>	<b>Actual Receipt 2019-20</b>	<b>% of Variation</b>
1	A	Block Grant	744,610,000.00	701,676,000.00	709,226,000.00	-1.08
2	B	General Receipts of the University	10,762,000.00	10,762,000.00	7,238,021.00	32.74
3	C	Sports &				20.09

		Games	4,050,000.00	4,200,000.00	3,356,159.00	
4	D	Examination	87,070,000.00	131,171,000.00	30,076,812.00	77.07
5	E-1	Self-financing	43,040,000.00	43,040,000.00	20,194,744.00	53.08
6	E-2	Recoveries, Refund & Miscellaneous	1,680,000.00	1,680,000.00	1,193,598.00	28.95
7	E-3	Establishment of endowment /fund & receipts from investment/endowment	1,000,000.00	1,630,000.00	-	100.00
8	H	UGC Grant	1,800,000.00	9,981,000.00	337,500.00	96.62
9	I	Grant-CSIR/ICSSR/ICHR/ICMR etc.	-	5,414,000.00	1,231,835.00	77.25
10	J	Grant/Assist. Govt. of Odisha/India/Others	133,000.00	43,398,000.00	28,707,659.00	33.85
11	K	Grant/assists in infrastructure & General development, Books & Journals (GOO)	-	246,128,000.00	786,420.00	99.68
12	L	Grant/assists in infrastructure & General development, Books & Journals (UGC)	-	32,957,000.00	-	100.00
13	M,N	Grant/assists infrastructure & General development, Books & Journals (Others)	-	9,185,000.00	4,445,534.00	51.60
		<b>TOTAL (A TO N)</b>	<b>894,145,000.00</b>	<b>1,241,222,000.00</b>	<b>806,794,282.00</b>	<b>35.00</b>

**GENERAL ABSTRACT OF EXPENDITURE -**

GENERAL ABSTRACT OF EXPENDITURE						
Sl. No.	Budget Head	Description of	Budget	Revised	Actual	% of Variation

	2019-20	Unit	Estimate 2019-20	estimate 2019-20	Expenditure 2019-20	
1	a,b,c,d	Salary Block Grant	497,800,000.00	325,386,000.00	332,090,424.00	-2.06
2	e	Pension and Pensionary Benefit	235,810,000.00	365,338,000.00	308,200,910.00	15.64
3	f	G.I.A. to +2 College	11,000,000.00	13,718,000.00	31,560,805.00	-130.07
4	g	Water/Elect./Tel./Rent/Tax etc.	11,620,000.00	18,620,000.00	8,722,361.00	53.16
5	h	Vehicle	240,000.00	240,000.00	90,967.00	62.10
6	i	T.A.	815,000.00	1,315,000.00	543,803.00	58.65
7	j	Library & University Publication	445,000.00	580,000.00	126,309.00	78.22
8	k	Maintenance	4,000,000.00	6,300,000.00	1,809,730.00	71.27
9	l	Contingency	4,360,000.00	5,560,000.00	2,134,853.00	61.60
10	m	Subscription and Financial Assistance	420,000.00	780,000.00	477,000.00	38.85
11	n	Miscellaneous	590,000.00	1,040,000.00	488,540.00	53.03
12	o	PG Council/PG Deptt. & Others	2,785,000.00	4,880,000.00	2,989,956.00	38.73
13	p	Sports Council	3,832,000.00	4,350,000.00	7,406,995.00	-70.28
14	q	Examination	75,085,000.00	93,365,000.00	93,802,527.00	-0.47
15	r	Self. Fin./Loan/Adv./Refund/Misc/Estt.-Endowment/Expns.-From Int. of Invst.Endowment	36,939,000.00	52,179,000.00	51,494,894.00	1.31
16	s	Resource Development/ Govt. Grant	0.00	0.00	0.00	0.00
17	t	Salary Plan Post/UGC/CSIR/ etc./GOI/GOO	1,933,000.00	32,720,000.00	21,418,864.00	34.54

18	u	Infrastructure Dev. Grantstate & Others	-	280,613,000.00	124,339,410.00	55.69
19	v	Xth & XIth Plan -UGC Grant & Merged SCMNBHM & Others-Books & Journals	-	32,957,000.00	6,719,328.00	79.61
20	w	NBHM & others-books & journals	-	773,000.00	765,013.00	1.03
		<b>TOTAL (A TO N)</b>	<b>887,674,000.00</b>	<b>1,240,714,000.00</b>	<b>995,182,689.00</b>	<b>19.79</b>

Two statements of major budgetary head items deviating largely i.e. big difference between receipt as per revised estimate 2019-20 & actual receipt for the year 2019-20, expenditure as per revised estimate 2019-20 & actual expenditure for the year 2019-20 is furnished separately here with for to be careful in preparation of a realistic budget in meticulously in succeeding years.

#### RECEIPT FOR THE YEAR 2019-20-

RECEIPT FOR THE YEAR 2019-20						
Sl. No.	Budget Head 2019-20	Description of Unit	Budget Estimate 2019-20	Revised estimate 2019-20	Actual Receipt 2019-20	% of Variation
1	B	General Receipts of the University	10,762,000.00	10,762,000.00	7,238,021.00	32.74
2	C	Sports & Games	4,050,000.00	4,200,000.00	3,356,159.00	20.09
3	D	Examination	87,070,000.00	131,171,000.00	30,076,812.00	77.07
4	E-1	Self-financing	43,040,000.00	43,040,000.00	20,194,744.00	53.08
5	E-2	Recoveries, Refund & Miscellaneous	1,680,000.00	1,680,000.00	1,193,598.00	28.95
6	E-3	Establishment of endowment /fund & receipts from investment/endowment	1,000,000.00	1,630,000.00	-	100.00
7	H	UGC Grant	1,800,000.00	9,981,000.00	337,500.00	96.62
8	I	Grant-CSIR/ICSSR/ICHR/ICMR etc.	-	5,414,000.00	1,231,835.00	77.25



9	J	Grant/Assist. Govt. of Odisha/India/Others	133,000.00	43,398,000.00	28,707,659.00	33.85
10	K	Grant/assistsin frastructure & General development, Books & Journals (GOO)	-	246,128,000.00	786,420.00	99.68
11	L	Grant/assistsin frastructure & General development, Books & Journals (UGC)	-	32,957,000.00	-	100.00
12	M,N	Grant/assists infrastructure & General development, Books & Journals (Others)	-	9,185,000.00	4,445,534.00	51.60
		<b>TOTAL (A TO N)</b>	<b>149,535,000.00</b>	<b>539,546,000.00</b>	<b>97,568,282.00</b>	<b>81.92</b>

## EXPENDITURE FOR THE YEAR 2019-20-

EXPENDITURE FOR THE YEAR 2019-20						
Sl. No.	Budget Head 2019-20	Description of Unit	Budget Estimate 2019-20	Revised estimate 2019-20	Actual Expenditure 2019-20	% of Variation
1	f	G.I.A. to +2 College	11,000,000.00	13,718,000.00	31,560,805.00	-130.07
2	g	Water/Elect./Tel./Rent/Tax etc.	11,620,000.00	18,620,000.00	8,722,361.00	53.16
3	h	Vehicle	240,000.00	240,000.00	90,967.00	62.10
4	i	T.A.	815,000.00	1,315,000.00	543,803.00	58.65
5	j	Library & University Publication	445,000.00	580,000.00	126,309.00	78.22
6	k	Maintenance	4,000,000.00	6,300,000.00	1,809,730.00	71.27
7	l	Contingency	4,360,000.00	5,560,000.00	2,134,853.00	61.60
8	m	Subscription and Financial	420,000.00	780,000.00	477,000.00	38.85

		Assistance				
9	n	Miscellaneous	590,000.00	1,040,000.00	488,540.00	53.03
10	o	PG Council/PG Deptt. & Others	2,785,000.00	4,880,000.00	2,989,956.00	38.73
11	p	Sports Council	3,832,000.00	4,350,000.00	7,406,995.00	-70.28
12	t	Salary Plan Post/UGC/CSIR/ etc./GOI/GOO	1,933,000.00	32,720,000.00	21,418,864.00	34.54
13	u	Infrastructure Dev. Grantstate & Others	-	280,613,000.00	124,339,410.00	55.69
14	v	Xth & XIth Plan -UGC Grant & Merged SCMNBM & Others-Books & Journals	-	32,957,000.00	6,719,328.00	79.61
		<b>TOTAL (A TO N)</b>	<b>42,040,000.00</b>	<b>403,673,000.00</b>	<b>208,828,921.00</b>	<b>48.27</b>

## Para- 4.9:- Liquid Assets and Liabilities-

The assets & liabilities position of the University as on 31.03.2020 is furnished below

Liabilities	value	Assets	value
Unspent balance of Grants	8363276.25	Cash in Hand/ Treasury /In bank A.c /Investment	691121986.26
Loans refundable	0.00	Advances Recoverable	92881792.00
Unremitted Govt. grants (VAT, Cess, I.T. etc)	11100230.00	Outstanding Rent recoverable	176955.00
Refundable Deposits (S.D./E.M.D.)	8793480.00	Loans recoverables	0.00
Unpaid Salary, Pension & Wages	31538595.00		
Contribution payable	7505861.00		
<b>TOTAL</b>	<b>67301442.25</b>	<b>TOTAL</b>	<b>784180733.26</b>
Assets over Liabilities	716879291.01	Liabilities over Assets	0.00

Grand Total	784180733.26	Grand Total	784180733.26
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**Para- 4.10:-**

Maintenance of Flexi Account instead of savings bank account for parking of funds of centrally sponsored schemes: - (Ref.: Letter. no.-354251F, dtd.12.10.2012)

As per letter no. 35425/F, dtd.12.10.2012, all Departments were asked to instruct the implementing agencies which are authorized to keep the central share and state share or only central share of the centrally sponsored plan schemes in bank accounts, to keep them in flexi accounts so that higher interest accruals from the scheme funds can be ploughed back to expand the coverage of the scheme without affecting fund flow for the scheme. It is observed from the passbook accounts of the institution that funds are kept in saving accounts instead of flexi accounts. This results less accrual of interest amount in the bank passbooks of the university.

In response to the objection memo issued in this context, the objection memo with reply was not returned. Hence the local authority is advised to take steps early to keep the fund in flexi account as per the afore-said instruction of the Govt. in Finance dept. & compliance reported.

**Comments: -**

Minus balances in respect of bank accounts in the details of closing balance figure of cash books as on 31.03.2020 which has been continuing for years together is due to the result of non-following the proper accounting procedures contained in paragraph 20(i), & 20(ii) of the Orissa University Accounting Procedure – 1987 since long even after repeated objection and suggestions imparted by the last and previous audits. Minus closing balance in respect of bank a/cs is absurd & meaningless. Even the positive balances ( though not correct) shown against other Cash book bank a/cs in the details of closing balance figure may in course of time turn into negative balance if the existing erroneous practice of accounting system continues. Advance & investment closing balances are also not free from error. These are fully absurd figures. No details of such outstanding figures are available with the University. Almost all the figures in the closing balance details of the Cheque a/c cash book as on 31.03.2020 are unrealistic in nature & there is huge difference between the figure shown in cash book & the actual in respect of bank a/cs. The Local authority is in no mood for settlement of such a highly irregular account in spite of objections & suggestions imparted in every year audit reports. A special attempt need to be made by the Local authority to get correct ( genuine) figures in respect of Bank, Advance & Investment closing balances of Cheque a/c cash book.

**Suggestion:-**

it is suggested in audit that to get rid of the clutch of such a highly irregular accounts & to get a clean account it would be better to open & operate separate scheme wise cash book & passbook detailed below with the approval of the competent authority as per O.U.A.M. 1987 by transferring the fund from the main account available against the schemes. Hence the following cash books along with this existing cash books may be opened & operated henceforth along-with opening of separate pass books cash book wise to get rid of such a clumsy account & to have a better account & compliance reported.

- 1.Block Grant Cash Book
- 2.Exam. General Cash Book
- 3.Infrastructure Development Cash Book( G.O.O &G.O.I.)(Cash Book is existing but not in use)
- 4.U.G.C. Grant Cash Book
- 5.RUSA Cash Book.
- 6.UNIFEST Cash Book (Separate Cash book is there but the balance is also taken in cheque A.C)

7.OHEPEE Cash Book (Separate Cash book is there but the balance is also taken in cheque A.C)

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

SAMBALPUR UNIVERSITY - 2019-2020

Sino	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	State Bank of India, Jyoti Vihar, Burla C.A.	36027361846	31-03-2020	26936.00	31-03-2020	26936.00	0.00	COE Account
2	State Bank of India, Jyoti Vihar, Burla C.A.	36027345268	31-03-2020	815586.50	31-03-2020	815586.50	0.00	COE Account
3	State Bank of India, Jyoti Vihar, Burla C.A.	30491761018	31-03-2020	111249699.00	31-03-2020	111249699.00	0.00	Pension Account
4	State Bank of India, Jyoti Vihar, Burla C.A.	37834233025	31-03-2020	29150898.50	31-03-2020	70513634.00	-41362735.50	OHEPEE,
5	State Bank of India, Jyoti Vihar, Burla C.A.	37953718854	31-03-2020	409838.50	31-03-2020	1528111.00	-1118272.50	UNIFEST
6	State Bank of India, Burla	333841120179	31-03-2020	5453765.93	31-03-2020	38677841.49	-33224075.56	COF,SU Exam Fund
7	State Bank of India, Jyoti Vihar, Burla C.A.	34823942626	31-03-2020	27262652.00	31-03-2020	45629861.50	-18367209.50	RUSA Fund
8	State Bank of India, Jyoti Vihar, Burla	33811750786	31-03-2020	85217185.74	31-03-2020	-3393627.00	88610812.74	
9	CANARA BANK, SAMBALPUR	0185101011313	31-03-2020	2602316.00	31-03-2020	-62183001.00	64785317.00	

10	State Bank of India, Sambalpur	10856691329	31-03-2020	619712.41	31-03-2020	-296526.40	916238.81	
11	State Bank of India, Burla	10754939094	31-03-2020	93392.31	31-03-2020	-393825929.70	393919322.01	
12	State Bank of India, Jyoti Vihar, Burla	10526092593	31-03-2020	76912911.77	31-03-2020	260242090.97	-183329179.20	CLOSING BALANCE OF ANOTHER ACCOUNT OF SBI BANK CURRENT ACCOUNT NO.10526092015 HAS BEEN SHOWN T OGETHER IN CASH BOOK ALONG WITH THIS BANK ACCOUNT.
13	State Bank of India, Jyoti Vihar, Burla C.A.	10526092015	31-03-2020	6010969.10	31-03-2020	0.00	6010969.10	CLOSING BALANCE OF ANOTHER ACCOUNT OF SBI BANK ACCOUNT NO.10526092593 HAS BEEN SHOWN T OGETHER IN CASH BOOK ALONG WITH THIS BANK ACCOUNT.
14	UCO Bank, Katapali	07100100000100	31-03-2020	14406433.80	31-03-2020	39201555.95	-24795122.15	CLOSING BALANCE OF ANOTHER ACCOUNT UCO BANK CURRENT ACCOUNT NO.071002

								00 000374 HAS BEEN SHOWN T OGETHER IN CASH BOOK ALONG WITH THIS BANK ACCOUNT
15	UCO Bank, Katapali	071002000 00 374	31-03-2020	138888.35	31-03-2020	0.00	138888.35	CLOSING BALANCE OF ANOTHER ACCOUNT UCO BANK CURRENT ACCOUNT NO.071001 00 000100 HAS BEEN SHOWN T OGETHER IN CASH BOOK ALONG WITH THIS BANK ACCOUNT.
16	State Bank of India, Jyoti Vihar, Burla	338412489 85	31-03-2020	266049.00	31-03-2020	505.50	265543.50	CLOSING BALANCE OF ANOTHER ACCOUNT OF SBI BANK ACCOUNT NO.-33811 697142 HAS BEEN SHOWN T OGETHER IN CASH BOOK ALONG WITH THIS BANK ACCOUNT.
17	State Bank of India, Jyoti Vihar, Burla	338116971 42	31-03-2020	0.00	31-03-2020	0.00	0.00	In Operative. CLOSING BALANCE OF ANOTHER

								ACCOUNT OF SBI NO .-33841248 985 HAS BEEN SHOWN T OGETHER IN CASH BOOK ALONG WITH THIS BANK ACCOUNT.
18	State Bank of India, Jyoti Vihar, Burla	37693217068	31-03-2020	99232.00	31-03-2020	99232.00	0.00	Solar Project
19	State Bank of India, Jyoti Vihar, Burla	38620494786	31-03-2020	521146.00	31-03-2020	521146.00	0.00	ICSSR Project
20	UCO Bank Katapali	07100100005090	31-03-2020	42069.00	31-03-2020	0.00	42069.00	OUT OF DOMAIN OF CASH BOOK.
21	UCO Bank Katapali	07100100003476	31-03-2020	16801.00	31-03-2020	0.00	16801.00	OUT OF DOMAIN OF CASH BOOK.
	<b>GRAND TOTAL</b>			<b>361316482.91</b>		<b>108807115.81</b>	<b>252509367.10</b>	

## Reconciliation

### PARA 5.1. - Non-Reconciliation of Bank Balance of cash book figure & pass books as on 31.03.2020:

Due to non-maintenance of the pass book-wise cheque issue registers, and in absence of record of frequent transactions of transferred amounts from one pass book account to other in the cash book, the contributory reasons behind the discrepancies given below could not be ascertained by the present audit.

In this connection it may be pointed out here that the University is conducting its transactions with various banks, but without following the basic principles of accounting procedure, transactions are found to be made over for which book balances, as shown in cash book, even on existing minus cash balances.

Due to continuance of such irregular transactions minus cash balance has been accumulated in pass book figure of the cash book year after year. But no tangible steps have been taken by the local authority to reconcile the pass book balance of the bank, as shown in cash book, with that of the bank balance as per the provision contained in paragraph 20(i), & 20(ii) of the Orissa University Accounting Procedure – 1987 since long, even after repeated objection, and suggestions imparted by the last, and previous audits.

As per Rule 17 of Orissa Universities Accounts Manual, 1987, at the end of every week, the statement of accounts received from the Bank(s) shall be checked with the Cash Book and the Cheque Issue Register in order to ensure

that the balance as shown in the Cash Book agrees with the Bank balance as stated by the Bank in the statement of account.

As per procedure 20(ii) of Orissa Universities Accounts Manual, 1987 a statement shall be prepared by the Local Authority to explain the difference between the cash balance in the Bank and the cash balance in the University Cash Book.

On checking of the closing balance of Bank position of different pass books with respect to closing balance of bank position shown in respective cash books as on 31.03.2020, a huge difference amounting to Rs. 252509367.10 was noticed in the closing balance of bank accounts between cash book & pass book.

The local authority is advised to take tangible steps to reconcile the difference and compliance may be reported to audit. Till the reconciliation, rs. 252509367.10 is kept under Audit objection.

**PARA- 5.2- Amounts debited from Bank Pass book but not reflected in the Cash Book.- (POM -107/05.08.2021 Page No- 322-350)**

In the course of checking the deposits and withdrawals in bank pass books with respect to concerned cash books, it was found that a sum of **Rs 43,37,98,477.12** as detailed below has been debited from the pass books but the same has not been reflected in cash books as detailed below.

<b>Amount debited from Bank Pass Book but not reflected in Cash Book.</b>			
<b>A/C No.- 33841120179</b>			
<b>Sl.No.</b>	<b>Date</b>	<b>Particulars</b>	<b>Amount</b>
1	29.01.2020	A/C Keeping Charge	630.00
2	17.02.2020	Bank Commission	4.06
3	20.02.2020	Bank Commission	2.36
4	21.02.2020	Bank Commission	21.24
5	24.02.2020	Bank Commission	7.88
6	26.02.2020	Bank Commission	7.26
7	29.02.2020	Bank Commission	2.36
8	02.03.2020	Bank Commission	2.36
9	04.03.2020	Bank Commission	2.36
10	05.03.2020	Bank Commission	2.50
11	09.03.2020	Bank Commission	11.80
12	12.03.2020	Bank Commission	675.80
13	13.03.2020	Bank Commission	16.80
14	18.03.2020	Bank Commission	29.04
	<b>TOTAL</b>		<b>1415.82</b>
<b>A/C No.- 10526092593</b>			
<b>Sl.No.</b>	<b>Date</b>	<b>Particulars</b>	<b>Amount</b>
1	05.04.2019	WDL TRF	2220
2	05.04.2019	WDL TRF `to 38375450010 STDR	7,250,000.00
3	10.04.2019	Bank Commission	619.50
4	11.04.2019	Bank Commission	59.00



5	10.04.2019	Bank Commission	619.50
6	11.04.2019	Bank Commission	59.00
7	01.05.2019	372318/01.05.2019	239,505.00
8	01.05.2019	372317/01.05.2019	14,205,111.00
9	01.05.2019	372319/01.05.2019	13,153,791.00
10	06.05.2019	372320/06.05.2019	318,313.00
11	07.05.2019	372321/07.05.2019	2,332,050.00
12	09.05.2019	372413/09.05.2019	1,088,998.00
13	09.05.2019	372322/09.05.2019	2,461,282.00
14	17.05.2019	372323/17.05.2019	433,285.00
15	18.05.2019	372324/17.05.2019	749,466.00
16	22.05.2019	Bank Commission	59.00
17	22.05.2019	372325/22.05.2019	8,810,577.00
18	23.05.2019	372326/23.05.2019	493,760.00
19	28.05.2019	372327/28.05.2019	5,003,038.00
20	31.05.2019	372328/31.05.2019	26,761,616.00
21	06.06.2019	372329/06.06.2019	8,301,161.00
22	10.06.2019	372417/10.06.2019	2,013,259.00
23	10.06.2019	372414/10.06.2019	1,461,133.00
24	11.06.2019	372330/11.06.2019	3,639,287.00
25	25.06.2019	DEP TFR	361,250.00
26	25.06.2019	DEP TFR	511,289.00
27	28.06.2019	Bank Commission	59.00
28	04.07.2019	OUT CHEQUE RETURN	1,000.00
29	04.07.2019	Bank Commission	177.00
30	16.07.2019	TO TRANSFER	8,000,000.00
31	16.07.2019	TO TRANSFER	8,000,000.00
32	16.07.2019	TO TRANSFER	8,000,000.00
33	25.07.2019	Bank Commission	59.00
34	30.07.2019	Bank Commission	59.00
35	19.08.2019	OUT CHEQUE RETURN	500.00
36	19.08.2019	Bank Commission	177.00
37	22.08.2019	Bank Commission	59.00
38	28.08.2019	Bank Commission	177.00
39	29.08.2019	Bank Commission	59.00
40	30.08.2019	Bank Commission	59.00
41	31.08.2019	Bank Commission	59.00
42	11.09.2019	Bank Commission	59.00
43	13.09.2019	Bank Commission	59.00
44	24.09.2019	Bank Commission	59.00

45	25.09.2019	Bank Commission	59.00
46	16.10.2019	Bank Commission	118.00
47	17.10.2019	Bank Commission	118.00
48	18.10.2019	Bank Commission	59.00
49	21.10.2019	Bank Commission	59.00
50	24.10.2019	Bank Commission	59.00
51	25.10.2019	Bank Commission	59.00
52	02.11.2019	Bank Commission	118.00
53	04.11.2019	Bank Commission	177.00
54	06.11.2019	Bank Commission	118.00
55	07.11.2019	Bank Commission	59.00
56	08.11.2019	Bank Commission	59.00
57	11.11.2019	Bank Commission	118.00
58	14.11.2019	Bank Commission	59.00
59	15.11.2019	Bank Commission	59.00
60	16.11.2019	Bank Commission	59.00
61	18.11.2019	Bank Commission	59.00
62	21.11.2019	Bank Commission	59.00
63	22.11.2019	Bank Commission	59.00
64	25.11.2019	Bank Commission	59.00
65	26.11.2019	Bank Commission	59.00
66	05.12.2019	Bank Commission	59.00
67	06.12.2019	Bank Commission	59.00
68	09.12.2019	Bank Commission	59.00
69	10.12.2019	Bank Commission	59.00
70	11.12.2019	Bank Commission	59.00
71	12.12.2019	Bank Commission	59.00
72	13.12.2019	Bank Commission	59.00
73	16.12.2019	Bank Commission	59.00
74	17.12.2019	Bank Commission	59.00
75	18.12.2019	Bank Commission	59.00
76	20.12.2019	Bank Commission	59.00
77	21.12.2019	Bank Commission	118.00
78	21.12.2019	Bank Commission	708.00
79	30.12.2019	Bank Commission	59.00
80	31.12.2019	Bank Commission	59.00
81	13.01.2020	Bank Commission	236.00
82	14.01.2019	Bank Commission	59.00
83	16.01.2020	Bank Commission	59.00
84	17.01.2020	Bank Commission	59.00

85	18.01.2020	Bank Commission	59.00
86	21.01.2020	Bank Commission	59.00
87	22.01.2020	Bank Commission	59.00
88	24.01.2020	Bank Commission	59.00
89	28.01.2020	Bank Commission	59.00
90	11.02.2020	Bank Commission	118.00
91	12.02.2020	Bank Commission	118.00
92	14.02.2020	Bank Commission	59.00
93	15.02.2020	Bank Commission	118.00
94	17.02.2020	Bank Commission	59.00
95	18.02.2020	Bank Commission	59.00
96	19.02.2020	Bank Commission	59.00
97	20.02.2020	Bank Commission	59.00
98	24.02.2020	Bank Commission	59.00
99	25.02.2020	Bank Commission	77.00
100	27.02.2020	Bank Commission	354.00
101	28.02.2020	Bank Commission	118.00
102	29.02.2020	Bank Commission	118.00
103	06.03.2020	Bank Commission	59.00
104	11.03.2020	TO TRANSFER	9,000.00
105	12.03.2020	Bank Commission	59.00
106	13.03.2020	Bank Commission	59.00
107	16.03.2020	Bank Commission	59.00
108	20.03.2020	STDR	95,000,000.00
TOTAL			218,608,992.00
A/C No.- 7100200000374			
Sl.No.	Date	Particulars	Amount
1	04.04.2019	208101/04.04.2019	5,135.00
2	04.04.2019	208102/04.04.2019	2,356.00
3	04.04.2019	208104/04.04.2019	8,500.00
4	04.04.2019	208103/04.04.2019	2,000.00
5	06.04.2019	208105/06.04.2019	6,077.00
6	10.04.2019	208106/10.04.2019	120,000.00
7	11.04.2019	208107/11.04.2019	836,961.00
8	26.04.2019	208108/26.04.2019	14,866.00
9	04.05.2019	208109/04.05.2019	93,443.00
10	18.05.2019	208110/18.05.2019	11,834.00
11	29.05.2019	208111/29.05.2019	99,820.00
12	20.06.2019	208112/20.06.2019	116,260.00
13	04.02.2020	NA	500.00

	<b>TOTAL</b>		<b>1,317,752.00</b>
<b>A/C No.- 10526092015</b>			
<b>Sl.No.</b>	<b>Date</b>	<b>Particulars</b>	<b>Amount</b>
1	02.07.2019	Bank Commission	236.00
2	10.07.2019	Bank Commission	177.00
3	25.11.2019	To Clearing	118,755.00
4	31.12.2019	To debit	31,354.00
5	06.02.2020	Trf	1,980.00
6	13.02.2020	Trf	131,890.00
7	13.2.2020	Bank Commission	177.00
8	17.02.2020	291171/17.02.2020	2,311,865.00
9	17.02.2020	291199/17.02.2020	8,985.00
10	19.02.2020	To Clearing	9,475.00
11	20.02.2020	Cheque Wdl	3,620.00
12	20.02.2020	Cheque Wdl	1,991.00
13	20.02.2020	Cheque Wdl	21,519.00
14	25.02.2020	Cheque Wdl	8,628.00
15	25.02.2020	Cheque Wdl	1,904.00
16	25.02.2020	Cheque Wdl	7,014.00
17	26.02.2020	Trf	262,228.00
18	26.02.2020	Trf	13,302,221.00
19	28.02.2020	291201/28.02.2020	16,348.00
20	12.03.2020	Trf	2,000.00
21	12.03.2020	Trf	590.00
22	12.03.2020	Trf	306.00
23	12.03.2020	Trf	360.00
24	12.03.2020	Trf	239,620.00
25	21.03.2020	Bank Commission	177.00
	<b>TOTAL</b>		<b>16,483,420.00</b>
<b>A/C No.- 37953718854</b>			
<b>Sl.No.</b>	<b>Date</b>	<b>Particulars</b>	<b>Amount</b>
1	18.05.2019	286180/18.05.2019	36,557.00
2	18.05.2019	286176/18.05.2019	107,757.00
3	18.05.2019	286178/18.05.2019	25,252.00
4	18.05.2019	286179/18.05.2019	39,300.00
5	18.05.2019	286177/1805.2019	98,620.00
6	18.05.2019	286169/21.06.2019	4,885.00
	<b>TOTAL</b>		<b>312,371.00</b>
<b>A/C No.- 7100100000100</b>			
<b>Sl.No.</b>	<b>Date</b>	<b>Particulars</b>	<b>Amount</b>

1	06.08.2019	To FDR AC	8,500,000.00
2	06.08.2019	To FDR AC	8,500,000.00
3	07.08.2019	To FDR AC	17,000,000.00
4	03.02.2020	Bank Commission	250.00
5	02.03.2020	To FDR AC	17,000,000.00
6	03.03.2020	To FDR AC	17,000,000.00
7	04.03.2020	To FDR AC	17,000,000.00
8	05.03.2020	To FDR AC	17,000,000.00
9	20.03.2020	SMS Charges	0.30
10	25.03.2020	Let No 1829/19.03.2019	19,000,000.00
11	26.03.2020	Trf to FD	19,000,000.00
12	27.03.2020	Trf to FD	19,000,000.00
13	30.03.2020	Trf to FD	19,000,000.00
14	31.03.2020	Trf to FD	19,000,000.00
<b>TOTAL</b>			<b>197,000,250.30</b>

**A/C No.- 33841248985**

Sl.No.	Date	Particulars	Amount
1	01.08.2019	TO TRANSFER	3396.00
2	01.08.2019	TO TRANSFER	3396.00
3	01.08.2019	TO TRANSFER	3396.00
4	01.08.2019	TO TRANSFER	390.00
5	27.01.2020	A/C Keeping Charge	618.00
6	29.02.2020	TO TRANSFER	29363.00
7	12.03.2020	A/C Keeping Charge	649.00
8	15.03.2020	TO TRANSFER	3789.00
9	16.03.2020	TO TRANSFER	29279.00
<b>TOTAL</b>			<b>74276.00</b>
<b>GRAND TOTAL</b>			<b>433,798,477.12</b>

**PARA- 5.3- Amount debited from Cash book could not be traced from Pass Book-**

In the course of checking the withdrawals in bank pass books with respect to concerned cash books, it was found that the following amounts of Rs.28750410.00 stated below as per cash book could not be traced from the concerned bank pass book.

<b>Amount debited from Cash book but could not be traced from bank pass book</b>			
Sl.No.	Date	Cheque/Particulars	Amount
1	24.04.2019	EPF/2593	63445.00
2	03.05.2019	Center Expenses	8163.00
3	08.05.2019	Bank Loan Recovery	389153.00
4	30.10.2019	528244/30.10.2019	118755.00
5	14.11.2019	528299/14.11.2019	5000.00
6	18.11.2019	528309/18.11.2019	15080.00

7	22.11.2019	528337/22.11.2019	1980.00
8	27.11.2019	528360/27.11.2019	35501.00
9	30.12.2019	291090/30.12.2019	22603.00
10	06.01.2020	291114/06.01.2020	156000.00
11	06.01.2020	291115/06.01.2020	3620.00
12	18.01.2020	291139/18.01.2020	6344.00
13	18.01.2020	291140/18.01.2020	1890.00
14	18.01.2020	291141/18.01.2020	3013514.00
15	18.01.2020	291142/18.01.2020	15995.00
16	18.01.2020	291143/18.01.2020	168000.00
17	18.01.2020	291144/18.01.2020	168000.00
18	25.01.2020	291171/25.01.2020	2311865.00
19	28.01.2020	291194/28.01.2020	9475.00
20	29.01.2020	291200/29.01.2020	8628.00
21	29.01.2020	291201/29.01.2020	16348.00
22	29.01.2020	291202/29.01.2020	21519.00
23	29.01.2020	291203/29.01.2020	1991.00
24	03.02.2020	291208/03.02.2020	16000.00
25	22.02.2020	528444/22.02.2020	756943.00
26	22.02.2020	528446/22.02.2020	4533.00
27	27.02.2020	528462/27.02.2020	16000.00
28	04.03.2020	528471/01.03.2020	94977.00
29	04.03.2020	528473/04.03.2020	1113725.00
30	04.03.2020	528474/04.03.2020	5639165.00
31	04.03.2020	528475/04.03.2020	4911349.00
32	04.03.2020	528476/04.03.2020	3103408.00
33	04.03.2020	528477/04.03.2020	131350.00
34	06.03.2020	208328/06.03.2020	61400.00
35	06.03.2020	528478/06.03.2020	212876.00
36	06.03.2020	528479/06.03.2020	219824.00
37	06.03.2020	528480/06.03.2020	41778.00
38	12.03.2020	528481/12.03.2020	489526.00
39	12.03.2020	528482/12.03.2020	30.00
40	12.03.2020	528483/12.03.2020	59915.00
41	12.03.2020	528486/12.03.2020	17996.00
42	13.03.2020	528492/13.03.2020	240373.00
43	13.03.2020	528494/13.03.2020	15000.00
44	13.03.2020	528495/13.03.2020	79258.00
45	13.03.2020	528495/13.03.2020	59535.00
46	13.03.2020	528495/13.03.2020	86134.00

47	14.03.2020	528510/14.03.2020	2254.00
48	14.03.2020	528511/14.03.2020	2234.00
49	14.03.2020	528512/14.03.2020	82920.00
50	16.03.2020	528513/16.03.2020	520.00
51	16.03.2020	528525/16.03.2020	108380.00
52	31.03.2020	528528/31.03.2020	15000.00
53	31.03.2020	528531/31.03.2020	335937.00
54	31.03.2020	528532/31.03.2020	48651.00
55	31.03.2020	528535/31.03.2020	2318.00
56	31.03.2020	528536/31.03.2020	4261.00
57	31.03.2020	528537/31.03.2020	15000.00
58	31.03.2020	528538/31.03.2020	2660.00
59	31.03.2020	528539/31.03.2020	2000.00
60	31.03.2020	528541/31.03.2020	194400.00
61	31.03.2020	528543/31.03.2020	153098.00
62	31.03.2020	528544/31.03.2020	139788.00
63	31.03.2020	528545/31.03.2020	21988.00
64	31.03.2020	528546/31.03.2020	22836.00
65	31.03.2020	528547/31.03.2020	18668.00
66	31.03.2020	528548/31.03.2020	10374.00
67	31.03.2020	528549/31.03.2020	21646.00
68	31.03.2020	528550/31.03.2020	14304.00
69	31.03.2020	528551/31.03.2020	101000.00
70	31.03.2020	528552/31.03.2020	1464.00
71	31.03.2020	528553/31.03.2020	11870.00
72	31.03.2020	528554/31.03.2020	390744.00
73	31.03.2020	528555/31.03.2020	126949.00
74	31.03.2020	528556/31.03.2020	513000.00
75	31.03.2020	528557/31.03.2020	1200.00
76	31.03.2020	528558/31.03.2020	200.00
77	31.03.2020	528559/31.03.2020	5453.00
78	31.03.2020	528560/31.03.2020	20000.00
79	31.03.2020	528561/31.03.2020	25000.00
80	31.03.2020	528562/31.03.2020	10245.00
81	31.03.2020	528563/31.03.2020	7305.00
82	31.03.2020	528564/31.03.2020	2234.00
83	31.03.2020	528565/31.03.2020	34043.00
84	31.03.2020	528567/31.03.2020	141079.00
85	31.03.2020	528568/31.03.2020	55000.00
86	31.03.2020	528569/31.03.2020	151436.00

87	31.03.2020	528570/31.03.2020	32450.00
88	31.03.2020	528571/31.03.2020	13773.00
89	31.03.2020	528572/31.03.2020	36440.00
90	31.03.2020	528573/31.03.2020	21998.00
91	31.03.2020	528573/31.03.2020	19616.00
92	31.03.2020	528574/31.03.2020	12000.00
93	31.03.2020	528575/31.03.2020	4244.00
94	31.03.2020	528576/31.03.2020	1500.00
95	31.03.2020	528577/31.03.2020	124716.00
96	31.03.2020	528578/31.03.2020	31669.00
97	31.03.2020	528579/31.03.2020	7000.00
98	31.03.2020	528580/31.03.2020	9555.00
99	31.03.2020	528581/31.03.2020	272474.00
100	31.03.2020	528583/31.03.2020	71586.00
101	31.03.2020	528584/31.03.2020	74909.00
102	31.03.2020	528582/31.03.2020	204624.00
103	31.03.2020	528585/31.03.2020	103192.00
104	31.03.2020	528586/31.03.2020	102394.00
105	31.03.2020	528587/31.03.2020	72906.00
106	31.03.2020	528588/31.03.2020	49027.00
107	31.03.2020	528589/31.03.2020	76815.00
108	31.03.2020	528590/31.03.2020	74700.00
109	31.03.2020	528591/31.03.2020	44100.00
110	31.03.2020	528592/31.03.2020	135879.00
111	31.03.2020	528593/31.03.2020	113620.00
112	31.03.2020	208332/31.03.2020	8000.00
113	31.03.2020	208333/31.03.2020	40000.00
114	31.03.2020	208333/31.03.2020	130061.00
115	31.03.2020	208333/31.03.2020	69739.00
116	31.03.2020	208334/31.03.2020	40000.00
TOTAL			28,750,410.00

**PARA -5.4 – Amount credited to pass book but not taken to Cash book-**

In the course of checking the deposits and withdrawals in bank pass books with respect to concerned cash books, it was found that a sum of **Rs 40,96,00,161.00** as detailed below has been credited to the pass books but the same has not been taken to cash books as detailed below.

Amount Credited to Bank Pass Book but not taken to Cash Book			
A/C No.- 33841120179			
Sl.No.	Date	Details	Amount
1	01.03.2020	Exam Fees	23,760.00



2	02.03.2020	Exam Fees	60,710.00
3	03.03.2020	Exam Fees	165,280.00
4	04.03.2020	Exam Fees	761,820.00
5	05.03.2020	Exam Fees	119,870.00
6	06.03.2020	Exam Fees	583,150.00
7	07.03.2020	Exam Fees	215,280.00
8	09.03.2020	Exam Fees	25,410.00
9	11.03.2020	Exam Fees	108,010.00
10	12.03.2020	Exam Fees	301,080.00
11	13.03.2020	Exam Fees	161,430.00
12	13.03.2020	Exam Fees	124,700.00
13	14.03.2020	Exam Fees	53,900.00
14	16.03.2020	Exam Fees	42,730.00
15	17.03.2020	Exam Fees	601,870.00
16	18.03.2020	Exam Fees	28,740.00
17	19.03.2020	Exam Fees	225,790.00
18	20.03.2020	Exam Fees	61,940.00
19	21.03.2020	Exam Fees	255,890.00
20	23.03.2020	Exam Fees	538,580.00
<b>TOTAL</b>			<b>4,459,940.00</b>
<b>A/C No.- 10526092593</b>			
<b>Sl.No.</b>	<b>Date</b>	<b>Details</b>	<b>Amount</b>
1	11.04.2019	Credit	24,290.00
2	22.04.2019	Credit	16,500.00
3	29.04.2019	Credit	6,501.00
4	29.04.2019	Credit	17,066.00
5	06.05.2019	Credit	9,375.00
6	24.05.2019	Credit	21,344.00
7	14.06.2019	Credit	908.00
8	14.06.2019	Credit	137.00
9	18.06.2019	Credit	9,375.00
10	29.06.2019	Credit	362,000.00
11	01.07.2019	Credit	15,440.00
12	04.07.2019	Credit	39,050.00
13	06.07.2019	Credit	61,874.00
14	08.07.2019	Credit	6,100.00
15	09.07.2019	Credit	10,420.00
16	12.07.2019	Credit	775,500.00
17	18.07.2019	Credit	11,000.00
18	22.07.2019	Credit	553,500.00

19	24.07.2019	Credit	9,100.00
20	09.08.2019	Credit	239,580.00
21	12.08.2019	Credit	9,375.00
22	13.08.2019	Credit	224,890.00
23	14.08.2019	Credit	2,050.00
24	16.08.2019	Credit	908.00
25	19.08.2019	Credit	16,783.00
26	20.08.2019	Credit	10,750.00
27	26.08.2019	Credit	21,000.00
28	27.08.2019	Credit	3,500.00
29	29.08.2019	Credit	137.00
30	30.08.2019	Credit	500.00
31	31.08.2019	Credit	908.00
32	31.08.2019	Credit	137.00
33	06.09.2019	Credit	34,209,837.00
34	07.09.2019	Credit	9,375.00
35	10.09.2019	Credit	1,618,225.00
36	17.09.2019	Credit	650.00
37	18.09.2019	Credit	1,090,619.00
38	19.09.2019	Credit	7,900.00
39	20.09.2019	Credit	18,500.00
40	21.09.2019	Credit	578,200.00
41	23.09.2019	Credit	64,000.00
42	24.09.2019	Credit	200,000.00
43	01.10.2019	Credit	908.00
44	03.10.2019	Credit	137.00
45	04.10.2019	Credit	2,500.00
46	05.10.2019	Credit	9,350.00
47	09.10.2019	Credit	12,375.00
48	22.10.2019	Credit	4,450.00
49	24.10.2019	Credit	225,440.00
50	25.10.2019	Credit	122,575.00
51	28.10.2019	Credit	831,490.00
52	02.11.2019	Credit	3,217,960.00
53	05.11.2019	Credit	168,085.00
54	08.11.019	Credit	680.00
55	11.11.2019	Credit	58,495.00
56	16.11.2019	Credit	137.00
57	20.11.2019	Credit	15,000.00
58	21.11.2019	Credit	410,000.00

59	22.11.2019	Credit	157,639.00
60	05.12.2019	Credit	300,000.00
61	10.12.2019	Credit	1,045.00
62	12.12.2019	Credit	18,750.00
63	13.12.2019	Credit	173,000.00
64	16.12.2019	Credit	52,315.00
65	17.12.2019	Credit	736,597.00
66	18.12.2019	Credit	8,100.00
67	19.12.2019	Credit	163,500.00
68	24.12.2019	Credit	40,000.00
69	04.01.2020	Credit	72,930.00
70	07.01.2020	Credit	1,027,078.00
71	10.01.2019	Credit	84,190.00
72	14.01.2020	Credit	10,000,000.00
73	14.01.2020	Credit	867,970.00
74	15.01.2020	Credit	29,375.00
75	18.01.2019	Credit	1,045.00
76	22.01.2020	Credit	260,880.00
77	24.01.2020	Credit	10,500.00
78	03.02.2020	Credit	254,500.00
79	03.02.2020	Credit	442,742.00
80	04.02.2020	Credit	168,348.00
81	07.02.2020	Credit	306,500.00
82	11.02.2020	Credit	1,045.00
83	19.02.2020	Credit	40,868.00
84	24.02.2020	Credit	18,180.00
85	25.02.2020	Credit	1,237,796.00
86	26.02.2020	Credit	13,302,211.00
87	26.02.2020	Credit	190,330.00
88	27.02.2020	Credit	7,185.00
89	28.02.2020	Credit	1,400.00
90	02.03.2020	Credit	1,056,294.00
91	03.03.2020	Credit	100.00
92	04.03.2020	Credit	55,518.00
93	05.03.2020	Credit	18,750.00
94	09.03.2020	Credit	331,529.00
95	11.03.2020	Credit	100,252.00
96	12.03.2020	Credit	9,500.00
97	13.03.2020	Credit	6,000.00
98	16.03.2020	Credit	2,800.00

99	18.03.2020	Credit	550,000.00
100	19.03.2020	Credit	612,000.00
101	20.03.2020	Credit	19,056,219.00
102	20.03.2020	Credit	19,056,219.00
103	20.03.2020	Credit	19,056,219.00
104	20.03.2020	Credit	19,056,219.00
105	20.03.2020	Credit	19,056,219.00
106	20.03.2020	Credit	19,056,219.00
107	20.03.2020	Credit	19,056,219.00
108	25.03.2020	Credit	652,415.00
109	30.03.2019	Credit	1,045.00
110	30.03.2019	Credit	688,750.00
111	30.03.2019	Credit	2,376,213.00
112	31.03.2020	Credit	147,000.00
113	31.03.2020	A/C Closed	8,249,382.00
114	31.03.2021	A/C Closed	8,249,382.00
115	31.03.2022	A/C Closed	8,249,382.00
116	31.03.2023	A/C Closed	8,249,382.00
117	31.03.2024	A/C Closed	8,249,382.00
118	31.03.2024	CREDIT TRF	31,246.00
	<b>TOTAL</b>		<b>256,612,760.00</b>
<b>A/C No.- 10526092015</b>			
<b>Sl.No.</b>	<b>Date</b>	<b>Details</b>	<b>Amount</b>
1	01.06.2019	Dep Tfr	416,045.00
2	01.06.2019	Dep Tfr	314,000.00
3	01.06.2019	Dep Tfr	389,080.00
4	01.06.2019	Dep Tfr	395,840.00
5	24.06.2019	Dep Tfr	41,968.00
6	24.06.2019	Dep Tfr	187,129.00
7	24.06.2019	Dep Tfr	188,677.00
8	01.07.2019	By Trf	418,304.00
9	01.07.2019	By Trf	408,992.00
10	12.07.2019	By Trf	264,500.00
11	12.07.2019	By Trf	299,500.00
12	25.07.2019	By Trf	1,000,000.00
13	08.08.2019	By Trf	876,500.00
14	14.08.2019	By Trf	1,497,200.00
15	14.08.2019	By Trf	315,200.00
16	14.08.2019	By Trf	157,600.00
17	07.09.2019	By Trf	409,968.00

18	07.09.2019	By Trf	443,360.00
19	20.09.2019	By Trf	791,680.00
20	24.09.2019	By Trf	415,039.00
21	24.09.2019	By Trf	15,851.00
22	25.09.2019	By Trf	203,000.00
23	25.09.2019	By Trf	137,032.00
24	25.09.2019	By Trf	203,000.00
25	30.09.2019	By Trf	373,136.00
26	09.10.2019	By Trf	595,000.00
27	24.10.2019	By Trf	282,424.00
28	11.11.2019	By Trf	259,073.00
29	11.11.2019	By Trf	244,819.00
30	29.11.2019	By Trf	455,388.00
31	29.11.2019	By Trf	292,474.00
32	02.12.2019	By Trf	1,171,728.00
33	12.12.2019	By Trf	916,920.00
34	31.12.2019	By Trf	479,900.00
35	31.12.2019	By Trf	93,874.00
36	14.01.2020	By Trf	203,000.00
37	14.01.2020	By Trf	199,500.00
38	14.01.2020	By Trf	234,500.00
39	14.01.2020	By Trf	100,000.00
40	20.01.2020	By Trf	786,420.00
41	12.02.2020	By Trf	443,453.00
42	13.02.2020	By Trf	104,850.00
43	13.02.2020	By Trf	262,228.00
44	14.02.2020	By Trf	26,835.00
45	25.02.2020	By Trf	104,929.00
46	02.03.2020	By Trf	13,100.00
TOTAL			17,433,016.00
A/C No.- 7100100000100			
Sl.No.	Date	Details	Amount
1	25.06.209	Interest	10,806.00
2	05.03.2020	By PMNT	9,375.00
3	17.03.2020	By PMNT	9,375.00
TOTAL			29,556.00
A/C No.- 33841248985			
Sl.No.	Date	Details	Amount
1	31.07.2019	Cheque Deposit	10,578.00
2	19.02.2020	Cheque Deposit	150,000.00

	<b>TOTAL</b>		<b>160,578.00</b>
<b>A/C No.- 37834233025</b>			
<b>Sl.No.</b>	<b>Date</b>	<b>Details</b>	<b>Amount</b>
1	25.12.2019	Interest	310,736.00
2	25.03.2020	Interest	240,924.00
	<b>TOTAL</b>		<b>551,660.00</b>
<b>A/C No.- 33811750786</b>			
<b>Sl.No.</b>	<b>Date</b>	<b>Details</b>	<b>Amount</b>
1	03.04.2019	Dep Tfr	19,702,700.00
2	09.04.2019	Dep Tfr	3,233,390.00
3	30.04.2019	Dep Tfr	1,767,150.00
4	05.05.2019	Dep Tfr	15,874,450.00
5	15.05.2019	Dep Tfr	1,073,950.00
6	16.05.2019	Dep Tfr	93,100.00
7	13.06.2019	Dep Tfr	21,380.00
8	25.06.209	Interest	421,261.00
9	01.07.2019	Trf	2,557,850.00
10	10.07.2019	Trf	378,009.00
11	25.07.2019	Trf	10,243,740.00
12	30.07.2019	Trf	40,770.00
13	19.08.2019	By Trf	14,154,800.00
14	19.08.2019	By Trf	5,416,990.00
15	28.08.2019	By Trf	4,773,990.00
16	25.09.2019	Interest	315,313.00
17	30.09.2019	By Trf	1,849,659.00
18	06.11.2019	By Trf	2,929,900.00
19	08.11.2019	By Trf	491,540.00
20	08.11.2019	By Trf	9,994,880.00
21	18.11.2019	By Trf	50,820.00
22	25.11.2019	By Trf	217,250.00
23	10.12.2019	By Trf	221,750.00
24	10.12.2019	By Trf	32,470.00
25	19.12.2019	By Trf	137,040.00
26	24.12.2019	By Trf	803,550.00
27	25.12.2019	Interest	329,480.00
28	27.12.2019	By Trf	5,162,050.00
29	30.12.2019	By Trf	1,314,550.00
30	03.01.2020	By Trf	6,511,850.00
31	10.01.2020	By Trf	1,590,000.00
32	20.01.2020	By Trf	335,350.00

33	27.01.2020	By Trf	180,660.00
34	29.01.2020	By Trf	1,117,990.00
35	10.02.2020	By Trf	301,100.00
36	10.02.2020	By Trf	234,720.00
37	24.02.2020	By Trf	31,600.00
38	24.02.2020	By Trf	234,470.00
39	25.02.2020	By Trf	44,400.00
40	18.03.2020	By Trf	2,566,910.00
41	18.03.2020	By Trf	12,983,750.00
42	25.03.2020	Interest	511,372.00
<b>TOTAL</b>			<b>130,247,954.00</b>

**A/C No.- 10856691329**

Sl.No.	Date	Details	Amount
1	25.06.2019	Interest	5,102.00
2	25.09.209	Interest	4,685.00
3	25.12.2019	Interest	4,561.00
4	25.03.2020	Interest	4,759.00
<b>TOTAL</b>			<b>19,107.00</b>

**A/C No.- 185101011313**

Sl.No.	Date	Details	Amount
1	30.04.2019	Interest	19,793.00
2	31.07.2019	Interest	22,377.00
3	31.10.2019	Interest	22,276.00
4	31.01.2020	Interest	21,144.00
<b>TOTAL</b>			<b>85,590.00</b>
<b>GRAND TOTAL</b>			<b>409,600,161.00</b>

**PARA- 5.5- Amount credited in Cash book but could not traced be traced in bank pass book.**

In the course of checking the deposits and withdrawals in bank pass books with respect to concerned cash books, it was found that a sum of **Rs 1, 67, 63,034.00** as detailed below has been credited to the Cash book but the same could not be traced in Pass book as detailed below.

<b>Amount credited in Cash book but could not traced be traced in bank pass book.</b>			
Sl.No.	Date	Details	Amount
1	17.04.2019	A/c no.- 2593	77000.00
2	30.04.2019	A/c no.- 20179	68670.00
3	04.05.2019	A/c no.- 20179	525300.00
4	06.05.2019	A/c no.- 20179	1500.00
5	06.05.2019	A/c no.- 20179	406670.00
6	07.05.2019	A/c no.- 20179	3360.00
7	16.05.2019	A/c no.- 20179	10180.00
8	17.05.2019	A/c no.- 20179	8160.00

9	20.05.2019	A/c no.- 20179	53220.00
10	22.05.2019	A/c no.- 20179	788400.00
11	25.06.2019	Affiliation Fees	755250.00
12	29.06.2019	Fees for Certificate	37690.00
13	05.07.2019	IT & H Rent	61374.00
14	09.07.2019	Affiliation Fees	851500.00
15	15.07.2019	Verification	13300.00
16	01.08.2019	EPF	29288.00
17	06.08.2019	IT & Regd. Fees	61800.00
18	08.08.2019	Regd. Fees	460270.00
19	10.08.2019	IT & Verification	409841.00
20	14.08.2019	Fees for Certificate	21325.00
21	21.08.2019	Verification	29500.00
22	31.08.2019	Regd. Fees	3585545.00
23	14.09.2019	Guest House & Others	796686.00
24	16.09.2019	GPF Refund	270520.00
25	20.09.2019	Affiliation Fees	860500.00
26	23.09.2019	Sports & PHD	113975.00
27	27.09.2019	Photocopy	2500.00
28	01.11.2019	Regd. Fees	2425735.00
29	02.11.2019	Regd. Fees	601745.00
30	02.11.2019	COF/2593	89500.00
31	08.11.2019	Verification	19850.00
32	25.11.2019	COF/2593	13000.00
33	03.12.2019	IT	57000.00
34	21.12.2019	ACR	40000.00
35	06.01.2020	Fees for Certificate	1100.00
36	09.01.2020	Regd. Fees	1028630.00
37	13.01.2020	GPF Refund	20000.00
38	20.01.2020	Verification	8700.00
39	25.01.2020	COF/2593	135000.00
40	25.01.2020	COF/2593	6000.00
41	28.01.2020	Affiliation Fees	254500.00
42	07.02.2020	DCR Page-56	1178010.00
43	18.02.2020	DCR Page-59	233440.00
44	20.02.2020	DCR Page-59	347500.00
<b>TOTAL</b>			<b>16,763,034.00</b>

**PARA- 5.6 - Cheque issued during the year 2019-20 but not encashed till 31.03.2020.**

In the course of checking the deposits and withdrawals in bank pass books with respect to concerned cash books,



it was found that a sum of Rs.2348347.00 as detailed below has been made expenditure in the cash book but it has not been debited in the Pass Books till 31.03.20

Cheques issued during the year 2019-20 but not encashed till 31.03.2020				
Sl. No.	Cheque No.	Date	Amount	Date of Encashment
1	250279 /OHEPEE	31.03.20	706,800.00	21.05.20
2	250280 /OHEPEE	31.03.20	19,999.00	21.05.20
3	250281 /OHEPEE	31.03.20	1,611,048.00	21.05.20
4	250282 /OHEPEE	31.03.20	3,000.00	19.06.20
5	250283 /OHEPEE	31.03.20	3,000.00	17.06.20
6	250284 /OHEPEE	31.03.20	1,500.00	17.06.20
7	250285 /OHEPEE	31.03.20	3,000.00	17.06.20
	<b>Total</b>		<b>2,348,347.00</b>	

Hence Reconciliation of Bank Pass books with Cash Books if done may be shown to Audit for necessary verification. Besides steps may be taken to check the rush of expenditure at the fag end of the year to prevent error in Accounting & excess payment/ misappropriation.

#### PARA 5.7- Irregular transaction of Govt. money due to non-preparation of Bank Reconciliation Statement:

On scrutiny of Main Cash Books with different Pass Books of Sambalpur University it was noticed that the pass books balance of each passbook & a/c no. has not been mentioned daily or if mentioned there are over cutting. Further scrutiny of Cash books on 31.03.2020 shows that various a/cs were closed together and shows the closing balance together in one unit. Like at sl. 5. SBI.JV. Burla savings A/c no 10526092593 & SBI.JV. Burla current A/c no 10526092015, Sl 6. UCO Bank, Burla savings A/c no 07100100000100 & UCO Bank, Burla current A/c no 07100200000374. Diversion from SB A/cs of SBI, JV, Burla & UCO Bank, Burla were made frequently without any sufficient reasons to the respective

CURRENTS A/c. Regarding such withdrawals & receipts no transaction were exhibited in the cash books which is highly irregular.

Due to irregular maintenance of cash book negative cash balance has been shown in almost all pass books whereas bank balance in pass books were actually positive.

As per Rule 17 of Orissa Universities Accounts Manual, 1987 a the end of every week, the statement of accounts received from the Bank(s) shall be checked with the Cash Book and the Cheque Issue Register in order to ensure that the balance as shown in the Cash Book agrees with the Bank balance as stated by the Bank in the statement of account.

As per procedure 20(ii) of Orissa Universities Accounts Manual, 1987 a statement shall be prepared by the Local Authority to explain the difference between the cash balance in the Bank and the cash balance in the University Cash Book.

But the university neither checked the Bank balance with the cash books nor with the check issue register in every week or in the financial year 2019-20 i.e. 01.04.2019 to 31.03.2020. No Bank Reconciliation statement for the year 2019-20 has also been prepared by the local authority. Cheques were issued without calculating the available balance under each head of schemes as all scheme's money was closed in main accounts which show a negative balance.

As such it shows that receipts and expenditure were made in an arbitrary way and there may every possibility of appropriation and misappropriation of Govt. Funds.

As per Rule 16 (i) of Orissa Universities Accounts Manual, 1987 receipts and payments shall pass through the Cash Book. In addition to the Main Cash Book, Subsidiary Cash Books may be opened with the approval of the Vice-Chancellor as and when necessary.

Though persistent Audit Objections were made by L.F.A. the local Authorities failed to open various subsidiary Cash Books like Exam Cash Book, I.D.F. Cash Book, Block Grant Cash Book, UGC Grant Cash Book, RUSA Cash Book (Maintained Haphazardly) with separate Bank Accounts for maintenance of transparency.

Besides maintenance of two accounts as Savings Account & Current Accounts in a single head of account or single type of transaction does not follow the inherent principle of accounting procedure. Also, the University losses a tangible amount throughout the year as interest due to kept of money in Current Accounts. The basis of such transactions may be clarified to Audit.

**PARA: 6 STOCK POSITION**

SAMBALPUR UNIVERSITY - 2019-2020

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	0	0	0	0	0.00	0	THE DETAILS OF STOCK POSITION IS SHOWN BELOW.

**Comments**

**Para: 6 – STOCK POSITION.**

**6.1 :- The details of stock and store position as ascertained by audit is furnished.**

Sl. No	Name of the Stock item	O.B. of Stock as on 0 1.04.20 19 (in no.)	Quantit y of Stock p urchas ed during the year 2019-20	Total	Stock issued to differen t Units other than Main Office	Date of issue	Name of the Unit	Closing balance of Stock as on 3 1.03.20 20	Stock Registe r Page no.	Name of Stock Registe r with Vol. no.	Remark s
1.	Almirah- Steel (Godrej)	60	-----	60	-----	-----	-----	60	P-20	Misc. Articles (Furnitu re) Vol.-VI	
2.	Almirah-	225	24	249	01	10.06.2	PGCO,	239	P-60	-do-	

	Steel (Local)					019	Pl.Offic er				
					01	10.06.2 019	Baitaran i Hostel				
					01	10.06.2 019	S.J. Hostel				
					02	10.06.2 019	G.J. Hostel				
					02	10.06.2 019	Indravat i Hostel				
					02	10.06.2 019	IB Hostel				
					01	23.07.2 019	Physics				
3.	Almirah- wooden (Local)	140	-----	140	-----	-----	-----	140	-----	-----	
4.	Air Cooler -Fibre	82	-----	91	-----	-----	-----	91	P-62	Machin ery Articles, Vol-IV	
5.	Air Cooler- Iron	10		10	-----	----	----	10	-----	-----	
6.	Chair- Wooden	234	-----	234	-----	----	----	234	-----	-----	
7.	Chair- steel	84	-----	84	-----	-----	-----	84	P-16	Misc. Articles (Furnitu re) Vol.-VI	
8.	Chair- fibre	136	180	316	60	19.06.2 019	Indrabat i Ladies Hostel	136	P-12	-do-	
					60	-do	IB Hostel				
					60	-do-	GJ Hostel				
9.	Chair- Iron (folding)	18	-----	18	-----	----	-----	18	-----	-----	
10.	Table -woode n	218	-----	218	-----	----	----	218	-----	-----	
11.	Table- iron/ Steel	35	Nil	35	-----	-----	-----	35	P-09	Misc. Articles (Furnitu re) Vol.-VI	

12.	Dining Table	Nil	-----	Nil	-----	-----	-----	Nil	P-46	Misc. Articles (Furniture) Vol.-VI	
13.	Stool	16	----	16	-----	----	----	16	P-28	-----	
14.	Steel/ wooden Rack	223	-----	223	-----	----	----	223	P-50	Misc. Articles (Furniture) Vol.-VI	
15.	Whatnot	54	-----	54	-----	----	----	54	-----	-----	
16.	Book Shelf	06	----	06	-----	----	----	06	-----	-----	
17.	Xerox machine/ Photocopier	14	03	17	----	----	----	17	P-139 & 199	Machinery Articles, Vol-IV	
18.	Printer	62	----	62	----	----	----	62	P-195 to 196	-do-	
19.	Type Machine	08	----	08	-----	-----	-----	08	P-10 & 12	-do-	
20.	Duplicating Machine/ Cyclostyle Machine(Auto)	07	----	07	----	----	----	07	P-05	Machinery Articles, Vol-IV	
21.	Air Conditioner	31	----	31	----	----	----	31	P-198	Machinery Articles, Vol-IV	
22.	FAX machine	02	----	02	-----	-----	-----	02	P-146	-do-	
23.	Iron Box & iron Chest	48	-----	48	-----	----	-----	48	-----	-----	
24.	Franking Machine (Digital)	01	----	01	-----	----	----	01	P-44	Machinery Articles, Vol-IV	
25.	Sofa set with or without tea poi	01	-----	01	-----	----	----	01	P-34	Misc. Articles (Furniture) Vol.-VI	

26.	Refrigerator	01	-----	01	-----	----	----	01	P-95	Machinery Articles, Vol-IV	
27.	Cash counting machine	01	-----	01	-----	----	----	01	P-175	-do-	
28.	Currency verifier	02	-----	02	-----	----	----	02	P-177	-do-	
29.	Weighing Machine	05	-----	05	-----	----	----	05	P-40 & 41	-do-	
30.	Computer Set	101	----	101	-----	----	----	101	P-130 & 194	-do-	
31.	Computer Table	69	-----	69	-----	----	----	69	-----	-----	
32.	Scanner	11	-----	11	-----	----	----	11	-----	-----	
33.	Bench	Nil	-----	Nil	-----	-----	-----	Nil	P-41	Misc. Articles (Furniture) Vol.-VI	
34.	Desk cum bench	Nil	25	25	25	08.08.2018	Anthropology	Nil	P-26	Misc. Articles (Furniture) Vol.-VI	
35.	White Board	Nil	-----	-----	-----	-----	-----	Nil	P-30	-do-	
36.	Dari	Nil	-----	-----	-----	-----	-----	Nil	P-30	-do-	
37.	Water Cooler cum purifier	Nil	37	37	02	17.08.19	BTBI	Nil	P-28, 29 & 37	Machinery Articles, Vol-IV	
					01	-do-	MBA				
					01	-do-	Chemistry				
					01	-do-	Comp. Sc.				
					01	16.08.19	Earth Sc.				
					01	17.08.19	Economics				
					01	-do-	Education				
					01	-do-	English				

					01	-do-	Hindi				
					01	-do-	History				
					02	-do-	Home Sc.				
					01	-do-	Life Sc.				
					01	-do-	MPA				
					02	-do-	Physics				
					01	-do-	Pol Sc. & PA				
					01	-do-	Sociology				
					01	-do-	Statistics				
					01	-do-	Math				
					01	-do-	Library				
					01	21.08.19	Law				
					01	17.08.2019	Brahmaputra G.H.				
					01	-do-	Mahana di G.H.				
					01	-do-	Bhagirathi G.H.				
					01	17.08.2019	G.J. Gents Hostel				
					02	-do-	IB Hostel				
					01	-do-	Narmada L.H.				
					01	-do-	S.J. Ladies Hostel				
					01	-do-	P.D. Ladies Hostel				
					01	-do-	Baitarani L.H.				
					02	-do-	Indrabati L.H.				
					01	-do-	Gymnasium				
					01	-do-	Env. Sc.				
38.	Water Cooler	06	----	06	----	----	----	06	P-28	Machinery	

										Articles, Vol-IV	
39.	Water Purifier	05	----	05	----	----	----	05	P-189	-do-	
40.	Modular Furniture (Godrej)	Nil	-----	-----	-----	-----	-----	Nil	P-32	-do-	
41.	Single door Unit-SDU 8	Nil	-----	-----	-----	-----	-----	Nil	P-32	-do-	
42.	Single Door Unit-SDU 2	Nil	-----	-----	-----	-----	-----	Nil	P-32	-do-	
43.	Conference table with Wire Manager	Nil	-----	-----	-----	-----	-----	Nil	P-32	-do-	
44.	Main Desk + ERU+ Joining table+ Pedestal + Back unit	Nil	-----	-----	-----	-----	-----	Nil	P-33	-do-	
45.	Steel Cot with ply	Nil	-----	Nil	-----	-----	-----	Nil	P-38	Misc. Articles (Furniture) Vol.-VI	
46.	Bunk Bed	Nil	-----	Nil	-----	-----	-----	Nil	P-56	Misc. Articles (Furniture) Vol.-VI	
47.	Iron Alna	02	-----	02	-----	-----	-----	02	P-04	Misc. Articles (Furniture) Vol.-VI	
48.	Inverter with Battery	03	----	03	----	----	----	03	P-197	Machinery Articles, Vol-IV	
49.	TV (LC	Nil	08	08	01	17.06.2	S.J.	Nil	P-147	Machin	

	D/LED)					019	L.H.				
					01	18.06.2019	IB Hostel		P-13	ery Articles, Vol-IV	
					01	-do-	Bhagirathi Hostel			&	
					01	-do-	Mahana di Hostel			Supply to Guest house, Vol-I	
					01	-do-	Narmada Hostel				
					01	-do-	P.D. L.H.				
					01	-do-	Durgabati Devi L.H.				
					01	-do-	Brahamaputra G.H.				
50.	Projector (LCD)	02	----	02	-----	-----	-----	02	P-90 & 91	Machinery Articles, Vol-IV	
51.	Camera	01	-----	01	-----	-----	-----	01	P-92	-do-	
52.	Vacuum Cleaner	02	-----	02	-----	-----	-----	02	P-165	-do-	
53.	Geyser/ Water Heater	Nil	-----	Nil	-----	-----	-----	Nil	P-169	-do-	
54.	Hot/Cold Water Dispenser	03	-----	03	-----	-----	-----	03	P-171	-do-	
55.	Gas Chulla	12	----	12	02	30.07.2019	IB Gents Hostel	10	P-15	Misc. Article Vol-V	
56.	Mobile Phone	09	01	10	-----	-----	-----	10	P-178	Machinery Articles, Vol-IV	
57.	C.C. T.V. Camera	13	-----	13	-----	-----	-----	13	P-188	-do-	
58.	DVR with Hard Disk	02	-----	02	-----	-----	-----	02	P-188	-do-	
59.	Genset	02	-----	02	-----	-----	-----	02	P-152	Machinery	



										Articles, Vol-IV	
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The stock register issued to various unit and departments are not produced before audit for verification.

As per Rule-106 of OGFR, an inventory of dead stock should be maintained in form OGFR showing the number receipt, the number disposed of ( by transfer ,sale etc.) and the balance in hand for each kind of article . Hence, a detail statement of all dead stock article like computers, air conditioners, air coolers, printer ,scanner ,Xerox machine , vehicle,x-ray machine , steel almirah & others costly machineries/equipment etc.may be prepared in the prepared in the prescribed format by the Local authority.

Para:-6.2 :- Irregularities in maintenance of stock & Stores of the University.

In spite of objection and suggestions imparted in last and previous audit reports no suitable action have been taken by the stock & stores section of the University to maintain the stock registers of every materials properly. It is pertinent to mention here that as per Chepter-VII of the Odisha University Accounting Rules-1987 the details methods of purchase , accounting and verification of stock & stores have been enclucdated . But it is a matter of great concern that progressive stock position of both permanent as well as consumable materials have not been worked out and maintained in the stock register soon after procurement and issue of every material from stores. The dead stock register of unused and damaged plants ,machinery, furniture and fixtures etc. has not been maintained at all. Due to non-working out of the position of balance of each stock in register it is not possible on part of audit ascertain the exact position of each material purchased since inception and the exact balance available in the stores of the University.

As per Rule-57 of O.U.A. Rules-1987 physical verification of stock & store should be conducted by an Officer being authorized by the Vice-Chancellor of the University at least once in a year. It was observed that no physical verification of the stock & stores of the University have been conducted since long. Due to such irregular maintenance of the stock & Store account sufficient scope have been created to misutilised the stores. Hence attentions of University Authorities are invited in this regard and suggested to take the tangible steps as early as possible in order to resist the probable loss of the stock & stores of the University.

#### **Conduct of physical verification of stock & Stores:-**

As per procedure 57(i) of OUAM 1987, physical verification of stock/Store shall be made at least once in every financial year preferable before the closed of the financial year by an officer or committee of officers as may be specially authorized by the Vice-Chancellor. However in case of perishable stores, the verification shall be made twice a year. Hence the date of physical verification and the register page no.at which such physical verification has been recorded need to be furnished by the Local authority for incorporation in audit report.

#### **PARA: 7 INVESTMENT**

##### **SAMBALPUR UNIVERSITY - 2019-2020**

SIno	Opening Balance of Invest ment as on (DD MM	Opening Balance( In Rs:)	Amount Encashe d during the Year under Audit(In	Total(In Rs:)	Amount Invested during the Year under Audit(In	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) I nvestme	Closing Balance Investm ent Ledg er(In Rs:)	Differenc e(In Rs:)	Remarks
------	--	--------------------------------	--	------------------	---	--	--	--	--	------------------------	---------

	YYYY)		Rs:)		Rs:)			nt Ledger			
1	01-04-2019	511116132.00	887561537.00	-376445405.00	1146250000.00	31-03-2020	769804595.00	31-03-2020	667474743.45	102329851.55	
	<b>GRAND TOTAL</b>	<b>511116132.00</b>	<b>887561537.00</b>	<b>-376445405.00</b>	<b>1146250000.00</b>		<b>769804595.00</b>		<b>667474743.45</b>	<b>102329851.55</b>	

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

**PARA NO-7**

**Para 7.1 Details of difference between Cash book and Audit Figure.-**

The details of difference between Cash Book and Audit figure is given below.

Sl.No.	Particulars	Amount
1	Add the C.B of Investment as on 31-03-20 as per Cash Book.	667474743.50
2	Deduct the previous year (2019-20) difference	(- ) 97908611.45
3	Add the totaling mistake of C.B of cash book( Dated on 13-01-2020 the C.B of cash book is wrongly taken as Rs 444274743.45 instead of Rs 454274743.45 )	(+) 10000000.00
4	Add the Investment which is taken in Ledger but not reflected in Cash book (The details are in Para 7.2)	(+) 338000000.00
5	Deduct the amount which is encashed as per Ledger but not shown in Cash book (The details are in Para 7.3)	(-) 147761537.00
6	The C.B . of Investment as on 31-03-20 as per Audit	769804595.00

**Para 7.2 Investment made as per Ledger but not taken to cash Book-**

On scrutiny of Investment Ledger wrt cash book it is seen that the following Investments are made in different banks but the Investment position of the cash book is not increased accordingly. The details are given below.

INVESTMENT DETAILS WHICH IS NOT ENTERED IN CASH BOOK.		
A/C No	Amount	Date of Investment
38777437693	80,00,000.00	18.09.2019
38777438358	80,00,000.00	18.09.2019
38777438880	80,00,000.00	18.09.2019
38777439317	80,00,000.00	18.09.2019
38777439770	80,00,000.00	18.09.2019
38777442398	80,00,000.00	18.09.2019

38777441951	80,00,000.00	18.09.2019
38777441576	80,00,000.00	18.09.2019
38777441098	80,00,000.00	18.09.2019
38777440447	80,00,000.00	18.09.2019
7100310060063	1,70,00,000.00	02.03.2020
7100310060117	1,70,00,000.00	03.03.2020
7100310060155	1,70,00,000.00	04.03.2020
7100310060179	1,70,00,000.00	05.03.2020
39229432897	1,90,00,000.00	20.03.2020
39229434351	1,90,00,000.00	20.03.2020
39229435286	1,90,00,000.00	20.03.2020
39229436449	1,90,00,000.00	20.03.2020
39229482769	1,90,00,000.00	20.03.2020
7100310060469	1,90,00,000.00	19.03.2020
7100310060490	1,90,00,000.00	26.03.2020
7100310060506	1,90,00,000.00	27.03.2020
7100310060544	1,90,00,000.00	30.03.2020
7100310060551	1,90,00,000.00	31.03.2020
<b>TOTAL</b>	<b>33,80,00,000.00</b>	

On issue of POM the local authority did not furnish any reply. The local authority is advised to take the Investment in cash book and reconcile the same. till reconciliation the amount of Rs. 33,80,00,000.00 is kept under Audit objection.

**Para 7.3 Investment matured as per Ledger but not taken to cash Book-**

On scrutiny of Investment Ledger wrt cash book it is seen that the following Investments are matured in different banks but the Investment position of the cash book is not reduced accordingly. The details are given below.

<b>ENCASHED INVESTMENT AS PER LEDGER WHICH IS NOT ENTERED IN CASH BOOK</b>	
<b>A/C No</b>	<b>Amount</b>
38777442398	17,61,537.00
38777441951	80,00,000.00
38777441576	80,00,000.00
38777441098	80,00,000.00
38777440447	80,00,000.00
39164462427	1,90,00,000.00
39164504413	1,90,00,000.00
39164506396	1,90,00,000.00
39164506931	1,90,00,000.00
39164507390	1,90,00,000.00
39164507957	1,90,00,000.00
<b>TOTAL</b>	<b>14,77,61,537.00</b>

On issue of POM the local authority did not furnish any reply. The local authority is advised to take the matured

value in cash book and reconcile the same. till reconciliation the amount of Rs. 14,77,61,537.00 is kept under Audit objection.

#### **Para 7.4 Details of Investment position as on 31.03.2020**

The Investment Register is being maintained by the Audit, Budget and Compliance Section of the University. During verification of existing FDRs & TDRs it is observed that most of interest amounts accrued after the period of investment was over are re-invested in the banks along with the face value of the TDRs, but such interest amounts are not reflected as investment in cash book. This omission in maintenance of the cash book is committed frequently due to lack of co-ordination between ABC and Accounts Sections.

Hence, attention of the C.O.F is invited in this regard to insist the staff of the above sections, for better performance of their duties in this respect with co-operation to each other so that a clear picture of investment would be achieved and reflected in the cash book henceforth.

The closing balance of the financial year-2018-19 has been calculated basing upon the receipts and expenditure of the cash book without taking into position of actual investment. The investment position of the University were calculated basing upon the previous audit reports and records and registers available to audit. The investment ledger has not been maintained properly like separate page for each investment, index of investment, previous year investment not brought forwarded to this year. The reconciliation of investment position is not worked out by the Local Authority. The excess amount were rolling from years together. Time and again it has been advised to the local authority to ascertain the actual position of investment by the University including the heads of accounts for which the investment were made but failed to produced the same. The local authority is requested to look into the matter and take appropriate steps to reconcile the investment position as per cash book with that as per the Investment Ledger

General Investment										
Sl.No.	Name of the Bank	Branch	A/C No. of FD	Amount Invested	Date of Investment	Period	Rate of Interest	Date of Maturity	Maturity Value	Page No. In the Investment Register
1	S.B.I.	JV, Burla	38370950731	8000000	04.04.19	1 YEAR	6.8%	04.04.20	8558030	61-62
2	S.B.I.	JV, Burla	38370950389	8000000	04.04.19	1 YEAR	6.8%	04.04.20	8558030	61-62
3	S.B.I.	JV, Burla	38370949793	8000000	04.04.19	1 YEAR	6.8%	04.04.20	8558030	61-62
4	S.B.I.	JV, Burla	38370947990	8000000	04.04.19	1 YEAR	6.8%	04.04.20	8558030	61-62
5	S.B.I.	JV, Burla	38370846834	8000000	04.04.19	1 YEAR	6.8%	04.04.20	8558030	63-64
6	S.B.I.	JV, Burla	38370846540	8000000	04.04.19	1 YEAR	6.8%	04.04.20	8558030	63-64
7	S.B.I.	JV, Burla	38370846346	8000000	04.04.19	1 YEAR	6.8%	04.04.20	8558030	63-64
8	S.B.I.	JV, Burla	38370846131	8000000	04.04.19	1 YEAR	6.8%	04.04.20	8558030	63-64
9	S.B.I.	JV, Burla	38370845864	8000000	04.04.19	1 YEAR	6.8%	04.04.20	8558030	65-66
10	S.B.I.	JV, Burla	3837084	8000000	04.04.19	1 YEAR	6.8%	04.04.20	8558030	65-66

			5592							
11	S.B.I.	JV, Burla	3837084 5070	8000000	04.04.19	1 YEAR	6.8%	04.04.20	8558030	65-66
12	S.B.I.	JV, Burla	3837084 2262	8000000	04.04.19	1 YEAR	6.8%	04.04.20	8558030	65-66
13	S.B.I.	JV, Burla	3837545 0010	7250000	08.04.19	1 YEAR	6.8%	05.04.20	7755715	77-78
14	S.B.I.	JV, Burla	3860857 9279	8000000	17.07.19	1 YEAR	7%	16.07.20	8574872	77-78
15	S.B.I.	JV, Burla	3860857 8811	8000000	17.07.19	1 YEAR	7%	16.07.20	8574872	77-78
16	S.B.I.	JV, Burla	3860857 6891	8000000	17.07.19	1 YEAR	7%	16.07.20	8574872	77-78
17	UCO	KATAPA LI	0710031 0057490	8500000	06.08.19	1 YEAR	6.60%	06.08.20	9075038	79-80
18	UCO	KATAPA LI	0710031 0057483	8500000	06.08.19	1 YEAR	6.60%	06.08.20	9075038	79-80
19	UCO	KATAPA LI	0710031 0057520	8500000	06.08.19	1 YEAR	6.60%	07.08.20	9075038	79-80
20	UCO	KATAPA LI	0710031 0057513	8500000	07.08.19	1 YEAR	6.60%	07.08.20	9075038	79-80
21	UCO	KATAPA LI	0710031 0058053	7500000	01.10.19	7 Months 28 Days	6.0%	29.05.20	7800356	91-92
22	UCO	KATAPA LI	0710031 0058046	7500000	01.10.19	7 Months 28 Days	6.0%	29.05.20	7800356	91-92
23	UCO	KATAPA LI	0710031 0058060	7500000	03.10.19	7 Months 26 Days	6.0%	29.05.20	7797815	91-92
24	UCO	KATAPA LI	0710031 0058077	7500000	03.10.19	7 Months 26 Days	6.0%	29.05.20	7797815	91-92
25	UCO	KATAPA LI	0710031 0058114	7500000	04.10.19	7 Months 25 Days	6.0%	29.05.20	7796545	91-92
26	S.B.I.	JV, Burla	3916448 4837	1700000 0	26.02.20	122 Days	5.0%	25.06.20	1728566 2	95-96
27	S.B.I.	JV, Burla	3916448 5693	1700000 0	26.02.20	122 Days	5.0%	25.06.20	1728566 2	95-96
28	S.B.I.	JV, Burla	3916448 6958	1700000 0	26.02.20	122 Days	5.0%	25.06.20	1728566 2	95-96
29	S.B.I.	JV, Burla	3916448 8173	1700000 0	26.02.20	152 Days	5.0%	25.06.20	1735649 5	97-98
30	S.B.I.	JV, Burla	3916448 8627	1700000 0	26.02.20	152 Days	5.0%	25.06.20	1735649 5	97-98
31	S.B.I.	JV, Burla	3916448 9212	1700000 0	26.02.20	152 Days	5.0%	25.06.20	1735649 5	97-98
32	S.B.I.	JV, Burla	3916448 9891	1700000 0	26.02.20	183 Days	5.5%	25.06.20	1747334 7	99-100
33	S.B.I.	JV, Burla	3916449	1700000	26.02.20	183	5.5%	25.06.20	1747334	99-100

			0602	0		Days			7	
34	S.B.I.	JV, Burla	3916449 1061	1700000 0	26.02.20	183 Days	5.5%	25.06.20	1747334 7	99-100
35	UCO	KATAPA LI	0710031 0059906	1700000 0	25.02.20	7 Months	5.90%	25.06.20	1758531 2	101-102
36	UCO	KATAPA LI	0710031 0059951	1700000 0	26.02.20 20	212 Days	5.90%	25.06.20	1758256 4	101-102
37	UCO	KATAPA LI	0710031 0060018	1700000 0	27.02.20	6 Months 29 Days	5.90%	25.06.20	1757981 6	101-102
38	UCO	KATAPA LI	0710031 0060032	1700000 0	28.02.20	7 Months 22 Days	5.90%	20.10.20	1764576 7	101-102
39	UCO	KATAPA LI	0710031 0060056	1700000 0	29.02.20	7 Months 21 Days	5.90%	20.10.20	1764301 9	101-102
40	UCO	KATAPA LI	0710031 0060063	1700000 0	02.03.20	7 Months 18 Days	5.90%	20.10.20	1763752 3	101-102
41	UCO	KATAPA LI	0710031 0060117	1700000 0	03.03.20	8 Months 22 Days	5.90%	25.11.20	1773370 1	103-104
42	UCO	KATAPA LI	0710031 0060155	1700000 0	04.03.20	8 Months 21 Days	5.90%	25.11.20	1773095 3	103-104
43	UCO	KATAPA LI	0710031 0060179	1700000 0	05.03.20	8 Months 20 Days	5.90%	25.11.20	1772820 5	103-104
44	S.B.I.	JV, Burla	3922943 2897	1900000 0	20.03.20	365 Days	5.90%	20.03.21	2014604 7	103-104
45	S.B.I.	JV, Burla	3922943 4351	1900000 0	20.03.20	365 Days	5.90%	20.03.21	2014604 7	103-104
46	S.B.I.	JV, Burla	3922943 5286	1900000 0	20.03.20	365 Days	5.90%	20.03.21	2014604 7	105-106
47	S.B.I.	JV, Burla	3922943 6449	1900000 0	20.03.20	365 Days	5.90%	20.03.21	2014604 7	105-106
48	S.B.I.	JV, Burla	3922948 2769	1900000 0	20.03.20	365 Days	5.90%	20.03.21	2014604 7	105-106
49	UCO	KATAPA LI	0710031 0060469	1900000 0	19.03.20	12 Months	6.10%	19.03.21	2018578 3	107-108
50	UCO	KATAPA LI	0710031 0060490	1900000 0	26.03.20	12 Months	6.10%	26.03.21	2018578 3	107-108
51	UCO	KATAPA LI	0710031 0060506	1900000 0	27.03.20	12 Months	6.10%	27.03.21	2018578 3	107-108
52	UCO	KATAPA LI	0710031 0060544	1900000 0	30.03.20	12 Months	6.10%	30.03.21	2018578 3	107-108
53	UCO	KATAPA LI	0710031 0060551	1900000 0	31.03.20	12 Months	6.10%	31.03.21	2018578 3	107-108
54	UCO	KATAPA LI	,710031 0057971	7500000	25.09.19	7 Months 5 Days	6.0%	30.4.20	7772413	89-90
55	UCO	KATAPA LI	,071003 1005798 8	7500000	25.09.19	7 Months 5 Days	6.0%	30.4.20	7772413	89-90

56	UCO	KATAPALI	,7100310058015	7500000	25.09.19	7 Months 3 Days	6.0%	30.4.20	7769872	89-90
57	UCO	KATAPALI	,07100310058022	7500000	25.09.19	7 Months 3 Days	6.0%	30.4.20	7769872	89-90
58	UCO	KATAPALI	,7100310058107	7500000	25.09.19	6 Months 26 Days	6.0%	30.4.20	7759711	89-90
<b>TOTAL</b>				<b>732250000</b>					<b>767186533</b>	

**UNIVERSITY FOUNDATION FUND**

Sl.No	Name of the Doner	Account No	Name of the bank	Principal Amount	Date of Investment	Matured Value	Rate of Interest	Matured Date	Register Page No	Remarks
1	Foundation Fund	37303862435	SBI, JV	3905660	16.11.19	4155595	6.25%	16.11.20	16-17	Starting Date of Issue-16.11.2017 Pri.Amt-34,34,822/-
2	Foundation Fund	07100310001615	UCO , Bank	838998	07.09.18	956357	6.60%	07.09.20		Starting Date of Issue-07.09.2014 Pri.Amt-6,05,220/-
<b>Total</b>				<b>4744658</b>		<b>5111952</b>				

**PASCHIMA ODISHA SAHITYA SAMMAN**

Sl.No	Name of the Doner	Account No	Principal Amount	Date of Investment	Matured Value	Rate of Interest	M.D	Register Page No	Remarks
1	Paschima Odisha Sahitya Samman	31210049298	1277599	15.07.18	1559426	6.70%	15.07.21		Starting Date of Issue-15.07.2015 Pri. Amt-10,00,000/-

**ENDOMENT GOLD MEDALS (J.J. GANDHY)**

Sl.No	Name of the Doner	Account No	Name of the bank	Principal Amount	Date of Investment	Matured Value	Rate of Interest	M.D	Register Page No	Remarks
1	J.J	0710031	UCO ,	620319	17.12.18	709179	6.75%	17.12.20		Starting

	Gandhy Endowment	0031988	Bank							Date of Issue-17.12.2014 Prin.Amt.-4,55,000/-
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ENDOMENT GOLD MEDAL-1										
Sl.No	Name of the Doner	Account No	Name of the bank	Principal Amount	Date of Investment	Matured Value	Rate of Interest	M.D	Register Page No	Remarks
1	Laxmi Narayan SahuGold Medals	37303885226	SBI, JV	3000	16.11.17	3587	6%	16.11.20	52-53 (Vol-II)	
2	Ghanshyam DasGold Medals	37303881549	SBI, JV	3000	16.11.17	3587	6%	16.11.20	62-63 (Vol-II)	
3	G.M.Collage Silver Jubilee Gold Medals	37303878831	SBI, JV	3000	16.11.17	3587	6%	16.11.20	72-73 (Vol-II)	
4	Late Khursid Banoo Gold Medals	37303871063	SBI, JV	3000	16.11.17	3587	6%	16.11.20	126-127 (Vol-II)	
5	N.B.Joshi Gold Medals	37303867591	SBI, JV	3000	16.11.17	3587	6%	16.11.20	182-183 (Vol-II)	
6	Durga Madhab Mishra Gold Medals	37303899534	SBI, JV	25000	16.11.17	29890	6%	16.11.20	420-421 (Vol-II)	
7	Omkar Nanda Panigrahi Gold Medals	37303896894	SBI, JV	25000	16.11.17	29890	6%	16.11.20	428-429 (Vol-II)	
8	Nilamadhab Award	37303851105	SBI, JV	50000	16.11.17	59781	6%	16.11.20	470-471 (Vol-II)	
9	Anantaram Guru	37303889854	SBI, JV	25000	16.11.17	29890	6%	16.11.20	408-409 (Vol-II)	



	Gold Medals									
10	Urmila Fund	3730377 5802	SBI, JV	109425	16.11.17	130831	6%	16.11.20	454-455 (Vol-II)	
11	Sarojini Mishra Gold Medals	3730384 5920	SBI, JV	100000	16.11.17	119562	6%	16.11.20	432-433 (Vol-II)	
12	N.Padm alalita Gold Medals	3730384 2634	SBI, JV	100000	16.11.17	119562	6%	16.11.20	444-445 (Vol-II)	
13	U.S.Kabl i Gold Medals	3730390 7614	SBI, JV	50000	16.11.17	59781	6%	16.11.20	398-399 (Vol-II)	
14	R.N.Sen Gold Medals	3730384 8670	SBI, JV	100000	16.11.17	119562	6%	16.11.20	174-175 (Vol-II)	
15	Prof.P.K. Pati Gold Medals	3627974 8565	SBI, JV	200000	01.12.16	200000	6.50%	01.12.21		
16	Susmita Panda Gold Medals	3035772 8474	SBI, JV	308309	24.05.18	308309	6.75%	24.05.23	34-35	Starting Date of Issue-11.05.2013 Pri.Amt-3,04,559/-
17	Chartered Accountant India Gold Medals.	3299223 7716	SBI, JV	76650	11.05.18	76650	6.75%	11.05.23		Starting Date of Issue-11.05.2013 Pri.Amt-76,650/-
18	Meghna Gupta Gold Medal	0710031 0031681	SBI, JV	274005	09.12.18	313256	6.75%	09.12.20	92-93	Starting Date of Issue-09.12.2014 Pri.Amt-2,00,000/-
19	Ram Swarup Agrawal Gold Medal	0710031 0031698	SBI, JV	274005	09.12.18	313256	6.75%	09.12.20	78-79	Starting Date of Issue-09.12.2014 Pri.Amt-2,00,000/-
20	Dillip Kumar Pati Gold	0710031 0045640	SBI, JV	89730	11.11.19	97525	6.30%	13.03.21	174-175	Starting Date of Issue-07.

	Medal									03.2017 Pri.Amt- 75,000/-
	Total			1822124		2025680				
	ENDOMENT GOLD MEDAL-2									
Sl.No	Name of the Doner	Account No	Name of the Branch	Principal Amount	Date of Investment	Matured Value	Rate of Interest	M.D	Register Page No	Remarks
1	Sarat Kumari Tripathy, End.Goldmedals	07100310002407	U.CO Bank Katapali	3827	09.07.18	4657	6.60%	09.07.21	82	Starting Date of Issue-09.07.10 Pri n.Amt.-3,000/-
2	Haricharan Padhee, End.Goldmedals	07100310002322	U.CO Bank Katapali	3827	09.07.18	4657	6.60%	09.07.21	92	Starting Date of Issue-09.07.10 Pri n.Amt.-3,000/-
3	Ramanathan, Memorial Goldmedals	07100310002353	U.CO Bank Katapali	3827	09.07.18	4657	6.60%	09.07.21	102	Starting Date of Issue-09.07.10 Pri n.Amt.-3,000/-
4	Janardan Pujari, Memorial Goldmedals	07100310002360	U.CO Bank Katapali	3827	09.07.18	4657	6.60%	09.07.21	110	Starting Date of Issue-09.07.10 Pri n.Amt.-3,000/-
5	Manbodh Panda, Goldmedals	07100310002377	U.CO Bank Katapali	3827	09.07.18	4657	6.60%	09.07.21	118	Starting Date of Issue-09.07.10 Pri n.Amt.-3,000/-
6	Kavichandra Kalicharan Patnaik, Goldmedals	07100310002391	U.CO Bank Katapali	3827	09.07.18	4657	6.60%	09.07.21	134	Starting Date of Issue-09.07.10 Pri n.Amt.-3,000/-
7	Late Bharat Chandra Naik, Memorial. G	07100310002384	U.CO Bank Katapali	3827	09.07.18	4657	6.60%	09.07.21	142	Starting Date of Issue-09.07.10 Pri n.Amt.-3,

	oldmedals									000/-
8	Bharat Chandra Naik, Memorial Literary Award in Odia	07100310002452	U.CO Bank Katapali	6379	09.07.18	7763	6.60%	09.07.21	150	Starting Date of Issue-09.07.10 Prin.Amt.-5,000/-
9	Bharat Chandra Naik, Memorial Literary Prizes	07100310002445	U.CO Bank Katapali	5741	09.07.18	6987	6.60%	09.07.21	158	Starting Date of Issue-09.07.10 Prin.Amt.-4,500/-
10	Rasbihari Prizes	07100310035887	U.CO Bank Katapali	1276	09.07.18	1553	6.60%	09.07.21	190	Starting Date of Issue-17.07.2015 Prin.Amt.-1,000/-
11	Bharat Chandra Naik, Sakrabati Devi & Sathyagopal Naik,, Memorial Prizes	07100310002483	U.CO Bank Katapali	7016	09.07.18	8538	6.60%	09.07.21	198	Starting Date of Issue-09.07.10 Prin.Amt.-5,500/-
12	Dr.S.C.Naik, Gold medals	07100310002469	U.CO Bank Katapali	6379	09.07.18	7763	6.60%	09.07.21	206	Starting Date of Issue-09.07.10 Prin.Amt.-5,000/-
13	Binayak Sabato, Charitable Trust	07100310002476	U.CO Bank Katapali	7016	09.07.18	8538	6.60%	09.07.21	214	Starting Date of Issue-09.07.10 Prin.Amt.-5,500/-
14	Pandit Nilakantha Prizes	7100310002513	U.CO Bank Katapali	7654	09.07.18	9315	6.60%	09.07.21	222	Starting Date of Issue-09.07.10 Prin.Amt.-6,000/-
15	A.K.Ghosh, Gold medals	07100310002438	U.CO Bank Katapali	5741	09.07.18	6987	6.60%	09.07.21	230	Starting Date of Issue-09.07.10 Pri

										n.Amt.-4,500/-
16	Shib Narayan Mohanty, Goldmedals	0710031002506	U.CO Bank Katapali	7654	09.07.18	9315	6.60%	09.07.21	238	Starting Date of Issue-09.07.10 Prin.Amt.-6,000/-
17	Dr.Subal Chandra Dash, Goldmedals	07100310002582	U.CO Bank Katapali	12757	09.07.18	15525	6.60%	09.07.21	246	Starting Date of Issue-09.07.10 Prin.Amt.-10,000/-
18	Madhusudan Panda, Goldmedals	07100310002490	U.CO Bank Katapali	7654	09.07.18	9315	6.60%	09.07.21	254	Starting Date of Issue-09.07.10 Prin.Amt.-6,000/-
19	Utkal Gourav Madhusudan Das, Goldmedals	07100310002520	U.CO Bank Katapali	8420	09.07.18	10247	6.60%	09.07.21	262	Starting Date of Issue-09.07.10 Prin.Amt.-6,600/-
20	Padmasree Krutartha Acharya Award	07100310002551	U.CO Bank Katapali	12757	09.07.18	15525	6.60%	09.07.21	278	Starting Date of Issue-09.07.10 Prin.Amt.-10,000/-
21	Sisir Kumar Panda, Memorial Goldmedals	07100310002575	U.CO Bank Katapali	12757	09.07.18	15525	6.60%	09.07.21	284	Starting Date of Issue-09.07.10 Prin.Amt.-10,000/-
22	Prof.Parija Scholarship	07100310002599	U.CO Bank Katapali	25514	09.07.18	31050	6.60%	09.07.21	294	Starting Date of Issue-09.07.10 Prin.Amt.-20,000/-
23	Malayanth Panda, Memorial Goldmedals	07100310002568	U.CO Bank Katapali	12757	09.07.18	15525	6.60%	09.07.21	302	Starting Date of Issue-09.07.10 Prin.Amt.-10,000/-
24	Pranakrushna Mo	07100310002544	U.CO Bank	12757	09.07.18	15525	6.60%	09.07.21	310	Starting Date of I

	hapatra, Memorial Goldmedals		Katapali							ssue-09. 07.10 Pri n.Amt.-1 0,000/-
25	Goldmedals, F.D. R.No-1	0710031 0002308	U.CO Bank Katapali	1658	09.07.18	2018	6.60%	09.07.21	320	Starting Date of Issue-09. 07.10 Pri n.Amt.-1, 300/-
26	Goldmedals, F.D. R.No-2	0710031 0002421	U.CO Bank Katapali	5486	09.07.18	6676	6.60%	09.07.21	328	Starting Date of Issue-09. 07.10 Pri n.Amt.-4, 300/-
27	Khitindra nath Sahu Award	0710031 0002537	U.CO Bank Katapali	9951	09.07.18	12110	6.60%	09.07.21	344	Starting Date of Issue-09. 07.10 Pri n.Amt.-7, 800/-
28	Natabar Pujari , Memorial Goldmedals	0710031 0002612	U.CO Bank Katapali	31893	09.07.18	38814	6.60%	09.07.21	364	Starting Date of Issue-09. 07.10 Pri n.Amt.-2 5,000/-
29	Dillip Kumar Pati, Memorial Goldmedals	0710031 0002605	U.CO Bank Katapali	31893	09.07.18	38814	6.60%	09.07.21	374	Starting Date of Issue-09. 07.10 Pri n.Amt.-2 5,000/-
30	OSANY Award	0710031 0002629	U.CO Bank Katapali	49753	09.07.18	60549	6.60%	09.07.21	336	Starting Date of Issue-09. 07.10 Pri n.Amt.-3 9,000/-
31	Purnama si Devi, End.Gol dmedals	0710031 0002414	U.CO Bank Katapali	3627	09.07.18	4657	6.60%	09.07.21	12	Starting Date of Issue-09. 07.10 Pri n.Amt.-3, 000/-
32	Golak Prasad Ray, Memorial Scholars hip	0710031 0002315	U.CO Bank Katapali	2551	09.07.18	3105	6.60%	09.07.21	166	Starting Date of Issue-09. 07.10 Pri n.Amt.-2, 000/-

33	Dibyasinh Nayak , End.Gold medals	07100310002346	U.CO Bank Katapali	3827	09.07.18	4657	6.60%	09.07.21	24	Starting Date of Issue-09.07.10 Prin.Amt.-3,000/-
34	Shyambati Dubey, End.Gold medals	07100310002339	U.CO Bank Katapali	3827	09.07.18	4657	6.60%	09.07.21	34	Starting Date of Issue-09.07.10 Prin.Amt.-3,000/-
35	Nagendranath Mohanty, cash prize for a student of Lib & Inf.Science	07100310002292	U.CO Bank Katapali	1276	09.07.18	1553	6.60%	09.07.21	270	Starting Date of Issue-09.07.10 Prin.Amt.-1,000/-
36	Self Financing Gold Medal	37288085132	SBI,JV	1351791	08.11.2019	1530300	6.25%	08.11.21		Starting Date of Issue-08.11.2017 Prin.Amt.-12,00,000/-
37	Self Financing Gold Medal	37288176358	SBI,JV	225299	08.11.2019	255051	6.25%	08.11.21		Starting Date of Issue-08.11.2017 Prin.Amt.-2,00,000/-
Total				1909850		2190556				

SAPTARSHI										
Sl.No	Name of the Doner	Account No	Name of the bank	Principal Amount	Date of Investment	Matured Value	Interest Amount	Rate of Interest	M.D	Register Page No
1	COF, Sambalpur University	37288545567	SBI, JV	155456	08.11.19	165647		6.40%	08.11.20	198-199
2	COF, Sambalpur University	34466724635	SBI, JV	800000	08.12.18	800000	56224	6.80%	08.12.20	198-200

3	COF, Sambalpur University	37455940590	SBI, JV	278763	04.01.19	298208		6.80%	04.1.20	198-199	
	TOTAL			1234219		1263855					
University Endowment											
Sl.No	Name of the Doner	Account No	Name of the bank	Principal Amount	Date of Investment	Matured Value	Interest Amount	Rate of Interest	M.D	Register Page No	Remarks
1	Dr.Parsuram Mishra Memorial Lecture & Bhim Bhoi Memorial Lecture	37366025754	SBI, JV	750000	16.12.19	750000	47985.12	6.25%	16.12.20	16	Starting Date of Issue-16.12.2017 Prin. Amt.-7,50,000/-
2	Gangadhar National Award in Poetry	30284308245	SBI, JV	300000	29.11.17	318409	18409.06	6%	29.11.2022	66	Starting Date of Issue-29.11.2017 Prin. Amt.-3,00,000/-
3	Gangadhar National Award for Poetry	30284309918	SBI, JV	300000	29.11.17	318410	18409.06	6%	29.11.22	36	Starting Date of Issue-29.11.2017 Prin. Amt.-3,00,000/-
4	Creation of fund for publication & other books	30284309758	SBI, JV	300000	29.11.17	318410	18409.06	6%	29.11.22	50	Starting Date of Issue-29.11.2017 Prin. Amt.-3,00,000/-
5	Gangadhar national award	37455939277	SBI, JV	425592	4.1.19	1 Year	455279	6.80%	4.1.20	71	
6	University news letter	37455924556	SBI, JV	851184	4.1.19	1 Year	910557	6.80%	4.1.20	75	
7	Journal	374558	SBI, JV	851184	4.1.19	1 Year	910557	6.80%	4.1.20	81	

	of Sc & Tech	57544									
8	Journal of Humanities & sc	374559 22694	SBI, JV	851184	4.1.19	1 Year	910557	6.80%	4.1.20	85	
9	University best research award	374559 38092	SBI, JV	851184	4.1.19	1 Year	910557	6.80%	4.1.20	91	
10	University best research award teacher	374559 30966	SBI, JV	170236 8	4.1.19	1 Year	182111 5	6.80%	4.1.20	96-97	
<b>TOTAL</b>				<b>718269 6</b>			<b>602183 4</b>				

DONATED ENDOWMENT										
SI.No.	Name of the Bank	Branch	Name of the Doner	A/C No. of FD	Amount Invested	Date of Investment	Period	Rate of Interest	Date of Maturity	Maturity Value
1	UCO	KATAPALI	Purnamasi Devi, Gold medal	,710031 0002419	3627	9.7.18	3 Years	6.6%	9.7.21	4657
2	UCO	KATAPALI	Purnamasi Devi, Gold medal	,710031 0002346	3827	9.7.18	3 Years	6.6%	9.7.21	4657
3	UCO	KATAPALI	Divyasingh Nayak	,710031 0002339	3827	9.7.18	3 Years	6.6%	9.7.21	4657
4	SBI	JV, Burla	Shyambati Dubey	3730388 5226	3000	16.11.17	3 Years	6.6%	16.11.20	3587
5	SBI	JV, Burla	Laxminarayan Sahu	3730388 1459	3000	16.11.17	3 Years	6.6%	16.11.20	3587
6	SBI	JV, Burla	Ghanashyam Das	3730387 8831	3000	16.11.17	3 Years	6.6%	16.11.20	3587
7	UCO	KATAPALI	G M College, Silver jubilee	,710031 0002407	3827	9.7.18	3 Years	6.6%	9.7.21	4657
8	UCO	KATAPALI	Smt Sarat ku. Tripathy	,710031 0002322	3827	9.7.18	3 Years	6.6%	9.7.21	4657



9	UCO	KATAPALI	Ramnathan Memorial	,07100310002353	3827	9.7.18	3 Years	6.6%	9.7.21	4657
10	UCO	KATAPALI	Janardan Pujari Memorial	,07100310002360	3827	9.7.18	3 Years	6.6%	9.7.21	4657
11	UCO	KATAPALI	Manobodha Panda memorial	,07100310002377	3827	9.7.18	3 Years	6.6%	9.7.21	4657
12	SBI	JV, Burla	Khurshid Bano	,373038710	3000	16.11.17	3 Years	6.0%	16.11.20	3587
13	UCO	KATAPALI	Kali ch Pattanai k	,0710031002391	3827	9.7.18	3 Years	6.6%	9.7.21	4657
14	UCO	KATAPALI	Bharat Naik	,0710031002384	3827	9.7.18	3 Years	6.6%	9.7.21	4657
15	UCO	KATAPALI	Bharat Naik	,0710031002452	6379	9.7.18	3 Years	6.6%	9.7.21	7763
16	UCO	KATAPALI	Bharat Naik	,0710031002455	5741	9.7.18	3 Years	6.6%	9.7.21	6981
17	UCO	KATAPALI	Golak prasad Roy	,0710031002355	2551	9.7.18	3 Years	6.6%	9.7.21	3105
18	SBI	JV, Burla	R N Sen	37303848670	100000	16.11.17	3 Years	6.6%	16.11.20	109335
19	SBI	JV, Burla	N B Joshi	37303867591	3000	16.11.17	3 Years	6.6%	16.11.20	3293
20	UCO	KATAPALI	Rasha Bihari Prize	,07100310035887	1000	17.7.18	3 Years	6.6%	17.7.21	1553
21	UCO	KATAPALI	Bharat Ch Nayak Prize	,07100310002483	5500	9.7.18	3 Years	6.6%	9.7.21	8538
22	UCO	KATAPALI	S C Nayak Prize	,07100310002469	5000	9.7.18	3 Years	6.6%	9.7.21	7763
23	UCO	KATAPALI	Binaya Brata Prize	,07100310002469	5500	9.7.18	3 Years	6.6%	9.7.21	7016
24	UCO	KATAPALI	Nilakant ha smriti Prize	,07100310002513	6000	9.7.18	3 Years	6.6%	9.7.21	7654
25	UCO	KATAPALI	A K Ghosh Prize	,07100310002438	5741	9.7.18	3 Years	6.6%	9.7.21	6981
26	UCO	KATAPALI	Shibanaraya	,0710031000250	7654	9.7.18	3 Years	6.6%	9.7.21	9315

			mohan Prize	6						
27	UCO	KATAPALI	Subal Chandra Prize	,07100310002513	12757	9.7.18	3 Years	6.6%	9.7.21	15525
28	UCO	KATAPALI	M M Pani Prize	,07100310002513	6000	9.7.18	3 Years	6.6%	9.7.21	7654
29	UCO	KATAPALI	Madhusudan Prize	,07100310002490	7654	9.7.18	3 Years	6.6%	9.7.21	9315
30	UCO	KATAPALI	UG Madhusudan Prize	,07100310002513	8420	9.7.18	3 Years	6.6%	9.7.21	10247
31	UCO	KATAPALI	Nagendra Mohanty Prize	,07100310002292	1276	9.7.18	3 Years	6.6%	9.7.21	1546
32	UCO	KATAPALI	Dr Krutartha Acharya	,07100310002551	12757	9.7.18	3 Years	6.6%	9.7.21	15525
33	UCO	KATAPALI	Sisirs Pndamemorial	,07100310002513	12757	9.7.18	3 Years	6.6%	9.7.21	15525
34	UCO	KATAPALI	Parijamemorial	,07100310002599	25514	9.7.18	3 Years	6.6%	9.7.21	31050
35	UCO	KATAPALI	Malayanath Panda	,07100310002568	12757	9.7.18	3 Years	6.6%	9.7.21	15525
36	UCO	KATAPALI	Pranakrushna Mohapatra	,07100310002544	12757	9.7.18	3 Years	6.6%	9.7.21	15525
37	UCO	KATAPALI	OSANTY	,07100310002629	49753	9.7.18	3 Years	6.6%	9.7.21	60549
38	UCO	KATAPALI	Khitindranath Sahoo	,07100310002537	9951	9.7.18	3 Years	6.6%	9.7.21	12110
39	UCO	KATAPALI	Natabar Pujari	,071003100022612	31893	9.7.18	3 Years	6.6%	9.7.21	38814
40	SBI	JV, Burla	N B Joshi	37303889854	25000	16.11.17	3 Years	6.6%	16.11.20	27291
41	SBI	JV, Burla	Durgamadhab Mishra	37303899534	25000	16.11.17	3 Years	6.6%	16.11.20	27291
42	SBI	JV, Burla	Omkar Nanda Panigraha	37303896894	25000	16.11.17	3 Years	6.6%	16.11.20	27291

43	SBI	JV, Burla	i Sarojini Mishra	3730384 5920	100000	16.11.17	3 Years	6.6%	16.11.20	109335
44	SBI	JV, Burla	N Padma memorial	,373038 42634	100000	16.11.17	3 Years	6.6%	16.11.20	109335
45	SBI	JV, Burla	Urmila fund	3730377 5802	109425	16.11.17	3 Years	6.6%	16.11.20	119070
46	SBI	JV, Burla	Institute of chartered account	3299223 7716	76650	11.5.18	5 Years	6.6%	11.5.23	83588
47	SBI	JV, Burla	Nilamad hab award	3730385 1105	50000	16.11.17	3 Years	6.6%	16.11.20	21356
48	SBI	JV, Burla	P K Mohapatra	,071003 1000230 8	1658	9.7.18	3 Years	6.6%	9.7.21	2018
<b>TOTAL</b>					<b>921115</b>					<b>1015700</b>

NEW FOUNDATION FUND										
Sl.No.	Name of the Bank	Branch	A/C No. of FD	Amount Invested	Date of Investment	Period	Rate of Interest	Date of Maturity	Maturity Value	Register page no
1	UCO	Katapali	,710031 0046104	993038	27.4.19	1 Year	6.50%	27.4.20	1061784	26
2	UCO	Katapali	,710031 0046692	1893191	21.6.19	2 Year	6.60%	21.6.20	2022263	27
3	UCO	Katapali	,710031 0047583	3987044	19.8.19	3 Year	6.60%	19.8.20	4258868	27
4	UCO	Katapali	,710031 0048726	1171340	18.10.19	4 Year	6.70%	18.10.20	1335186	27
5	UCO	Katapali	,710031 0049099	3179912	1.12.19	5 Year	6.70%	1.12.20	3624716	27
6	UCO	Katapali	,710031 0049587	1824405	22.12.19	6 Year	6.70%	22.12.20	2079602	28
7	UCO	Katapali	,710031 0050033	1764556	31.1.20	7 Year	6.70%	31.1.21	2009403	29
8	UCO	Katapali	,710031 0050699	1777838	7.3.20	8 Year	6.70%	7.3.21	2024529	29
9	UCO	Katapali	,710031 0051337	1250691	19.3.19	9 Year	6.70%	19.3.20	1333989	30
<b>TOTAL</b>				<b>1784201 5</b>					<b>1975034 0</b>	

ABSTRACT OF INVESTMENT FOR THE YEAR-2019-20		
I	GENERAL INVESTMENT	732250000
II	UNIVERSITY FOUNDATION FUND	4744658
III	PASCHIMA ODISHA SAMMANA	1277599
IV	ENDOWMENT GOLD ( J J GANDHY )	620319
V	ENDOWMENT GOLD MEDAL-1	1822124
VI	ENDOWMENT GOLD MEDAL-2	1909850
VII	SAPTARSHI	1234219
VIII	UNIVERSITY ENDOWMENT	7182696
IX	DONATED ENDOWMENT	921115
X	NEW FOUNDATION FUND	17842015
	<b>GRAND TOTAL</b>	<b>769804595</b>

PARA: 8 **ADVANCE**

SAMBALPUR UNIVERSITY - 2019-2020

Sino	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2019	MAIN CASH BOOK	774690 60.00	248103 49.00	102279 409.00	939761 7.00	31-03-2020	928817 92.00	31-03-2020	921064 89.00	775303 .00	
	<b>GRAND TOTAL</b>		<b>774690 60.00</b>	<b>248103 49.00</b>	<b>102279 409.00</b>	<b>939761 7.00</b>		<b>928817 92.00</b>		<b>921064 89.00</b>	<b>775303 .00</b>	

Comments :

**ADVANCE -**

The actual outstanding advance position for the last 8 years i.e. from 2011-12 to 2019-20 as per the breakup of the

outstanding advance given in the Para no. 8.1 in total is Rs. 10, 28,23,793.00. But the position of outstanding advance figure of the Main office (Administrative Block) as on 31.03.2020 as per audit shown above is Rs. 9,28,81,792.00 which is less than the total outstanding advance of Rs.10,28,23,793.00 of the last 9 years i.e. from 2011-12 to 2019-20. There must be some outstanding advance for the years prior to 2011-12. But no such positive outstanding advance is found in the previous year audit report for the year 2010-11 account. As advances amounting to Rs. 5, 25,878.00 have been adjusted during the year 2019-20 relating to the payment of advances made prior to the year 2011-12. Hence the advance outstanding position as on 31.03.2020 like other last 8 years audit reports of L.F.A. is shown less than the actual because of non-audit of the accounts of the university for the year 2009-10. Hence the clear picture of advance position shall be available after audit of the accounts of the university for the year 2009-10. Hence the position of outstanding advance as on 31.03.2020 shall be divided in two parts as follows:-

**Reconciliation:-** The contributory factors of the above discrepancy of Rs.2654930.00 found less in Cash book's outstanding advance closing balance of the University than the audit figure are furnished in detail in the table below :-

Reconciliation of Advance		
1	Cash Book Advance as on 31.03.2020	92,106,489.00
2	Add- The Difference described in the previous AR No.-466115/2019-2020 SBP	2,654,930.00
3	Ded- Double Advance booked in the following Vouchers	
	Vr. No.-75/18.05.2019 & Vr.No.-71/14.08.2019 R.K.Mishra	-692000.00
	Vr. No.-75/18.05.2019 & Vr.No.-72/14.08.2019 S.K.Meher	-887410.00
4	Ded- Excess Advance booked vide Vr. No-53/08.11.2019 Principal, Khariai College (Actual amount Rs. 182000.00 but booked Rs. 192000.00)	-10000.00
5	Ded- Advance adjusted by Advance refund but not adjusted in the Cash Book	
	Vr. No.-135/29.01.2020 (429460.00 - 313586.00)	-115874.00
	Vr. No.-134/29.01.2020 (30000.00 - 29600.00)	-400.00
	Vr. No.-134/29.02.2020 (10000.00 - 9000.00)	-1000.00
	Vr. No.-136/29.02.2020 (54000.00 - 51000.00)	-3000.00
	Vr. No.-138/29.02.2020 (42500.00 - 42000.00)	-500.00
	Vr. No.-139/29.02.2020 (529100.00 - 466800.00)	-62300.00
	Vr. No.-153/31.03.2020 (1500000.00)	-33540.00

	- 1466460.00)	
	Vr. No.-155/31.03.2020 (410200.00 - 345800.00)	-64400.00
	Vr. No.-156/31.03.2020 (81400.00 - 80800.00)	-600.00
	Vr. No.-157/31.03.2020 (89600.00 - 81000.00)	-8600.00
6	Ded- Total Advance outstanding as on 31.05.2019 is 79765456.00 but due to totaling mistake it is written Rs. 79765459.00 . Hence Rs. 3.00 shown excess Advance	-3.00
	<b>ADVANCE OUTSTANDING AS ON 31.03.2020</b>	<b>92,881,792.00</b>

The Comptroller of Finance and Accounts Officer of the University are advised to take the tangible steps to reconcile all the above discrepancies in order to square up the advance position of the cash book of the University as early as possible. However in response to audit objection memos issued in this context, the following reconciliations are made by the local authority & the same are incorporated in the paragraphs below.

1. Advance outstanding from 2011-12 to 2019-20:- Rs.102823793.00

2. Advance outstanding prior to 2011-12 :- (-) Rs.9942001.00

**TOTAL :- Rs.- 92881792.00**

#### Year-wise Break-up of Outstanding Advances as on dt.31-03-2020

In absence of proper register of misc. advances as prescribed under paragraph- 17(VI) of the Odisha University Accounting Procedure – 1987 and due to non-maintenance of outstanding advance register & the Advance Ledger though maintained (not properly) as required under Rule- 19 of the Odisha University Accounting Manual the year wise break-up of outstanding advances as on dt.31-3-2020 could not be ascertained properly and furnished in the report. However, the same is worked out basing upon the data incorporated in the last audit report, figures maintained by the university in a register called 'Consolidated Advance Ledger' and references from the statements produced by Account Section-II of S.U. before audit and furnished below.

#### Year-wise Break-up of Outstanding Advances as on dt.31-03-2020

SL.NO.	YEAR	AMOUNT
1	2019-20	20,002,269.00
2	2018-19	21,632,487.00
3	2017-18	14,869,161.00
4	2016-17	10,371,683.00
5	2015-16	8,742,911.00
6	2014-15	9,431,173.00
7	2013-14	6,207,564.00
8	2012-13	7,033,764.00

9	2011-12	4,532,781.00
10	<b>TOTAL</b>	<b>102,823,793.00</b>
11	PRIOR TO 2011-12	-99,42,001.00
12	<b>GRAND TOTAL</b>	<b>92,881,792.00</b>

The above break-up of outstanding advance shows that the amount of outstanding advance prior to 2011-12 is -9942001.00 i.e. negative balance which is absurd & meaningless. The actual advance outstanding position for the last 9 years i.e. from 2011-12 to 2019-20 as per the breakup of the outstanding advance is Rs.102823793.00. There must be outstanding advance for the years prior to 2011-12. But no such positive outstanding advance is found in the previous year audit report. As advances are being adjusted during succeeding years relating to the payment of advance made prior to 2011-12, this adjusted amounts have been reducing the actual outstanding advance position worked out in audit of the subsequent years. This might be occurred due to irregular maintenance of accounts since year together & also non-audit of the accounts of the University for the financial year 2009-10.

The reasons for which the total outstanding advance for the year from 2011-12 to 2019-20 is greater than the outstanding advance figure as on 31.03.2020 are as follows:-

Local Fund Audit on the accounts of Sambalpur University for the financial year 2009-10 has not been conducted till-date. When audit of the accounts of the University for the next financial year i.e. 2010-11 was taken up & completed, the outstanding advance as on 1.04.2010 was taken as nil in advance para of the A.R. by the then audit which results omission/deletion of entire outstanding advance in the audit report for the 2010-11 account of the university since inception of university up to 31.03.2010. In audit of subsequent year accounts, such less figure is carried forward in audit outstanding advance opening balance & will continue till rectification of advance position in the A.R. for the year 2010-11 account & conduct of audit for the year 2009-10 account. Due to taking O.B. as nil amount in advance position in the Audit report for the year 2010-11 account, the year wise break up of outstanding advance figure relating to the years prior to 2011-12 turn to negative balance since 2011-12 to onwards. For the same reason as above, the outstanding advance for the year from 2011-12 to 2019-20 is greater than the outstanding advance figure as on 31.03.2020. This type of discrepancy is not only observed in A.R. for the year 2019-20, it is also found in all A.R.s from 2011-12 to 2018-19.

Hence the position of outstanding advance as on 31.03.2020 shall be divided in two parts as follows:

1. Advance outstanding from 2011-12 to 2019-20:- Rs.102823793.00
2. Advance outstanding prior to 2011-12 :- (-) Rs.9942001.00

**TOTAL :- Rs.- 92881792.00**

Hence steps need to be taken by the local authority through Accounts section to prepare a list of outstanding advance position individual wise (advance holder wise) in respect of the outstanding advance of Rs.102823793.00 by consolidating the advance figures from 2011-12 to 2019-20. Then to prepare another list of outstanding advance position individual wise (advance holder) in respect of the advance payments made during the years prior to 2011-12 but not adjusted by 31.03.2020. Then by clubbing both the statements, a consolidated one needs to be prepared. This final statement with seal & signature of the local authority need to be produced before audit for necessary verification & may be incorporated in Audit report & then follow-up actions need to be initiated by the local authority for adjustment of same by vouchers/cash recovery as early as possible.

#### **8.1. Advances outstanding out of the sanction made during the financial year 2019-20. (Memo No-99/18.03.2021 Pages- 280 to 296)**

During the financial year -2019-20 a total sum of Rs.24810349.00 was paid as advanced to staff, colleges, and other agencies/suppliers for different purposes. Out of the amount a sum of Rs.4808080.00 only was adjusted

during the financial year 2019-20 leaving the outstanding balance of advances of Rs.20002269.00 for adjustment. The detail of such outstanding advances which is available with Accounts Section-II & furnished in Annexure-II of this E. Report has been verified in audit. Local authority is suggested to adjust the same in time in order to get rid from the responsibility, as specified in Circular No.2221/FD. Dt.7.3.2002 of Govt. in Finance Department, Odisha. as to due for surcharge able during 2020-21. The details of advance paid, adjusted and outstanding during the year-2019-20 is furnished in Annexure -II and uploaded.

DETAILS OF ADVANCE PAID AND ADJUSTED FOR THE FINANCIAL YEAR 2019-20										
Sl.No	Name	Purpose of Advance	ADVANCE PAID		ADVANCE ADJUSTED				MR No./Date	Balance
			Adv. Paid Vr. No./Date	Adv. Amount	Adjustment Vr.No./date	Amount Adjusted by Producing Vouchers	Amount refunded in Cash	Total Adjustment		
1	Santosh Kumar Mohanty, AE	Hiring Charges of Buses for Election duty 2019.	38/12.04 .2019	60,000.00				0.00		60,000.00
2	Himansu Sekhar Mishra, Pol. Sc.	Valuation of Answer Script of all Arts (Hons PG)	87/29.04 .2019	977,400.00				0.00		977,400.00
3	Dr. Z. Naik, Physics	Valuation of Answer Script of all Arts (Pass PG)	87/29.04 .2019	1,170,100.00				0.00		1,170,100.00
4	Dr. S.N. Pradhan	Valuation of Answer Script of all Sc./Com.	87/29.04 .2019	843,200.00				0.00		843,200.00
5	Sunil Kumar Bhoi	Hiring Charges of Vehicles for distribution of Question Paper for +3 2nd Sem.	90/29.04 .2019	27,000.00	153/27.11.2019	27000.00	0.00	27000.00		0.00



		Exam 2019.								
6	Rajendra Kumar Naik	do	90/29.04 .2019	25,500.0 0	154/27.1 1.2019	25500.0 0	0.00	25500.0 0		0.00
7	Bijay Kumar Biswal	do	90/29.04 .2019	24,000.0 0	155/27.1 1.2019	24000.0 0	0.00	24000.0 0		0.00
8	Jayanara yana Badi	do	90/29.04 .2019	24,000.0 0	156/27.1 1.2019	24000.0 0	0.00	24000.0 0		0.00
9	Gangara m Badgyan	do	90/29.04 .2019	22,500.0 0	157/27.1 1.2019	22500.0 0	0.00	22500.0 0		0.00
10	Harihar Singh	do	90/29.04 .2019	27,000.0 0	158/27.1 1.2019	27000.0 0	0.00	27000.0 0		0.00
11	Principal, BB College Redhakh ol	Valuatio n of Answer Script of +3 3rd Sem Exa m-2018	75/18.05 .2019	25 0,630.00				0.00		250,63 0.00
12	Principal, GI College Sundarg arh	do	75/18.05 .2019	14 3,860.00				0.00		143,86 0.00
13	Principal, Ispat College Rourkela	do	75/18.05 .2019	41 6,340.00				0.00		416,34 0.00
14	Principal, Women's College Bargarh	do	75/18.05 .2019	33 3,320.00				0.00		333,32 0.00
15	Principal, Loisingh a College, Loisingh s	do	75/18.05 .2019	18 8,540.00				0.00		188,54 0.00
16	R.K.Mish ra, Zone Supervis or Bargarh	do	75/18.05 .2019	69 2,000.00				0.00		692,00 0.00
17	Sukama ni Meher	do	75/18.05 .2019	88 7,410.00				0.00		887,41

	(Oriya)									0.00
18	Srinivas Panda, Librarian	Shifting of Text Book from Reading Room to New Library Building.	21/11.06 .2019	10,080.00	160/31.08.2019	10080.00	0.00	10080.00		0.00
19	Bijay Kumar Biswal, Type Supdt.	Purchase of Postage Stamp.	85/29.06 .2019	50,000.00	136/29.01.2020	50000.00	0.00	50000.00		0.00
20	Dr. Rajib Padhi, Physics Dept.	+3 Final University Exam Valuation.	1/05.07. 2019	363,584.00				0.00		363,584.00
21	Srinivas Panda, Librarian	Shifting of Text Book from Reading Room to New Library Building.	52/15.07 .2019	9,000.00	160/31.08.2019	9000.00	0.00	9000.00		0.00
22	Sunil Kumar Bhoi, JA	Purchase of Postage Stamp.	97/23.07 .2019	100,000.00				0.00		100,000.00
23	Prof. Surya Narayan Nayak, COE	Confidential Expenditure	98/23.07 .2019	1,500,000.00	116/30.10.2019	1499625.00	375.00	1500000.00	188597/16.09.2019	0.00
24	Srinivas Panda, Librarian	Observation of Meher Jayanti-2019	59/10.08 .2019	67,000.00	144/30.09.2019	67000.00	0.00	67000.00		0.00
25	Principal, Kuchinda College, Kuchinda		128/27.08.2019	588,600.00				0.00		588,600.00
26	Principal, T.F. College		128/27.08.2019	216,600.00				0.00		216,600.00

	Bamra									
27	Principal, Dalmia College Rajgang pur		128/27.0 8.2019	58 2,800.00				0.00		582,80 0.00
28	Principal, L.N. College, Jharsugu da		128/27.0 8.2019	30 6,000.00				0.00		306,00 0.00
29	Dr. N. Bara, Zone Su pervisor		128/27.0 8.2019	49 1,600.00				0.00		491,60 0.00
30	Dr. J. Khamari, Zone Su pervisor		128/27.0 8.2019	77 7,400.00				0.00		777,40 0.00
31	Principal, Women's College Bargarh	Valuatio n of Answer Sheet for +3 Arts/ Com./Sc. -2019	114/27.0 9.2019	34 4,800.00				0.00		344,80 0.00
32	Principal, S.N. College Rourkela	Valuatio n of Answer Sheet for +3 Arts/ Com./Sc. -2020	114/27.0 9.2019	47 2,200.00				0.00		472,20 0.00
33	S.C. Murmu, Zone Su pervisor	Valuatio n of Answer Sheet for +3 Arts/ Com./Sc. -2021	114/27.0 9.2019	90 5,000.00				0.00		905,00 0.00
34	Iswar Baithor, Zone Su pervisor	Valuatio n of Answer Sheet for +3 Arts/ Com./Sc. -2022	114/27.0 9.2019	1,04 6,000.00				0.00		1 ,046,000 .00
35	Srinivas Panda, Librarian	Shifting of Circul ation Section	47/18.10 .2019	70,000.0 0	2/03.02. 2020	70000.0 0	0.00	70000.0 0		0.00

36	Sudhir Minz, Physics Dept.	Valuation of Answer Sheet +3 1st Sem.	65/22.10 .2019	19 3,860.00				0.00		193,86 0.00
37	Priyabrata Gochhayat	Valuation of Answer Sheet +3 2nd Exam-2019	94/30.10 .2019	20 5,225.00				0.00		205,22 5.00
38	Principal, K. V. Degre College Kantabarnji	Inter College Badminton Selection Cum Coaching & Participation of EZIU Badminton Tournament (M & W) 19-20	49/08.11 .2019	12 0,000.00				0.00		120,00 0.00
39	Principal, L.N. College, Jharsuguda	Conduct of Inter College Annual Athletic (M & W) 19-20	50/08.11 .2019	19 3,000.00				0.00		193,00 0.00
40	Principal, L.N. College, Jharsuguda	Selection & Coaching of Football Women's East Zone 19-20	51/08.11 .2019	99,000.00				0.00		99,00 0.00
41	Principal, Khariar College	Inter College Kabadi Coaching Camp & Participation of EZIU (M & W) 19-20	52/08.11 .2019	12 7,000.00				0.00		127,00 0.00
42	Principal,	Inter	53/08.11	18				0.00		

	Khariar College	College Kabadi (M) Tournament 2018-19	.2019	2,000.00						182,000.00
43	Principal, Khariar College	Inter College Chess Tournament Coaching Camp & Participation 19-20	54/08.11 .2019	64,000.00				0.00		64,000.00
44	Principal, Anchalik Degree Mahavidyalaya, Sindhol	Inter College Volleyball Coaching Camp & Participation in EZIU 19-20	55/08.11 .2019	153,000.00				0.00		153,000.00
45	Principal, Maa Jha Deswari Degree College, Dhama.	Selection & Coaching Camp Swimming (M) 19-20	56/08.11 .2019	50,000.00				0.00		50,000.00
46	Dr. M.R. Mahanta, Secretary, Sports Council	Selection & Coaching Camp & Participation in University Football (M) EZIU 19-20	57/08.11 .2019	270,000.00				0.00		270,000.00
47	Principal, Kuchinda College, Kuchinda	Inter College Football (M) Group-A Tournament 19-20	58/08.11 .2019	125,000.00				0.00		125,000.00
48	Principal, Larambh	Inter College	59/08.11 .2019	121,000.00				0.00		121,000.00

	a College, Larambha	Football (M) Group-A Tournament 19-20							0.00
49	Principal, Govt. College, Sundargarh	Valuation of +3 2nd Sem. 19-20	120/22.1 1.2019	51 5,750.00				0.00	515,75 0.00
50	Dr. Rajib Padhi, Physics Dept. Zone Supervisor	Valuation Cost	120/22.1 1.2019	1,48 9,000.00				0.00	1 ,489,000 .00
51	Dr. Malaya Ranjan Mahana nd, Zone Supervisor	Valuation of +3 Exam	120/22.1 1.2019	1,49 1,440.00				0.00	1 ,491,440 .00
52	Principal, Municipal College Rpurkela	Selection & Coaching Camp of Boxing (M & W) & Participation in all India Inter University Boxing Tournament.	124/22.1 1.2019	99,000.0 0				0.00	99,00 0.00
53	Principal, Municipal College Rpurkela	Selection & Coaching Camp of Boxing (M & W) & Participation in all India Inter University Boxing Tournament.	125/22.1 1.2019	98,000.0 0				0.00	98,00 0.00

		ent.								
54	Ashok Kumar Panda, SO Store Section.	Washing & Pressing of Academic Robes of Store Section.	136/25.1 1.2019	30,000.00	134/29.0 1.2020	29600.00	400.00	30000.00	207194/ 01.01.20 20	0.00
55	Chitta Ranjan Tripathy, Manager, Guest house	Arrangement of Lunch for Convocation held on 29.11.2019	137/25.1 1.2019	10,000.00	166/30.1 2.2019	100000.00	0.00	100000.00		0.00
56	Principal, V.P. College Duduka	Conduct of Coaching camp Archery (M & W) & Participation in All India University Archery Championship. 19-20	138/22.1 1.2019	39,000.00				0.00		39,000.00
57	Sunil Kumar Bhoi, JA		139/25.1 1.2019	39,000.00				0.00		39,000.00
58	Rajendra Kumar Naik		139/25.1 1.2019	33,000.00				0.00		33,000.00
59	Bijay Kumar Biswal.		139/25.1 1.2019	33,000.00				0.00		33,000.00
60	Jayanarayana Bhoi		139/25.1 1.2019	30,000.00				0.00		30,000.00
61	Gangaram Badgyan		139/25.1 1.2019	30,000.00				0.00		30,000.00
62	Harihar Singh		139/25.1 1.2019	36,000.00				0.00		36,000.00
63	Dr.	Expendit	140/26.1					0.00		

	Biswajit Pradhan History dept	ure for 30th Con vocation	1.2019	85,000.0 0						85,00 0.00
64	Surya Narayan Nayak, C OE	Confiden tial Expe nditure	9/03.12. 2019	1,50 0,000.00	153/31.0 3.2020	1466460 .00	33540.0 0	1500000 .00	188954/ 31.12.20 19	0.00
65	Principal, V.P. College Duduka	Conducti ng Coachin g camp in Tug & War (M) & Partici pation of Universit y of War (M)	33/04.12 .2019	44,000.0 0				0.00		44,00 0.00
66	Principal, Municipa l College Rpurkela	Conduct of Coachin g camp to Inter Universit y Hockey (M) Tour nament.	34/04.12 .2019	38 8,000.00				0.00		388,00 0.00
67	Principal, H.K.Ray Mahavid yalaya, Rourkela	Conducti ng Inter College trial camp & Participa tion in East Zone Universit y Khokho (W) Tour nament.	35/04.12 .2019	11 1,000.00				0.00		111,00 0.00
68	Principal, Maa Jha deswari Degree College, Dhama.	Conducti ng Inter College trial camp in Taekwan da (M) & Participa tion in Universit y team in	36/04.12 .2019	24,000.0 0				0.00		24,00 0.00



		all India Inter Universit y Tourna ment 19-20.							
69	Principal, Municipa l College Rpurkela	Conduct of Coachin g camp & Partici pation in East Zone Inter Universit y Hockey (W) tour nament 19-20.	37/04.12 .2019	29 6,000.00				0.00	296,00 0.00
70	Dr. M.R. Mahanta , Secrete ry, Sports Council	Expense s of Parti cipation of Fencing (M & W) tournam ent. 19-20.	38/04.12 .2019	77,000.0 0				0.00	77,00 0.00
71	Dr. M.R. Mahanta , Secrete ry, Sports Council	Conducti ng Inter College Cricket (M) tourn ament 19-20.	39/04.12 .2019	30 9,000.00				0.00	309,00 0.00
72	Principal, Kuchind a College, Kuchind a	Cnductin g Inter College Cricket (M) tourn ament 19-20.	40/04.12 .2019	81,000.0 0				0.00	81,00 0.00
73	Principal, Khariar Auto College, Khariar.	Cnductin g Inter College Cricket (M) tourn ament 18-19.	41/04.12 .2019	81,000.0 0				0.00	81,00 0.00
74	Principal, Neelash aila Mah	Conducti ng Inter College	42/04.12 .2019	81,000.0 0				0.00	81,00 0.00

	avidyala ya, Rourkela .	Cricket (M) tourn ament 19-20.								
75	Bijay Kumar Biswal, Type Supdt.	Purchas e of Postage Stamp.	43/04.12 .2019	10 0,000.00				0.00		100,00 0.00
76	Principal, Dr. PMIASE, Sambalp ur	Conduct of Central Valuatio n of 1st year B.Ed. Exam 2019.	65/09.12 .2019	13 1,890.00				0.00		131,89 0.00
77	Sunil Kumar Bhoi, JA	Remuner ation to the QPS Selter & Moderati on Board for +3 5th, 6th, Sem Exam 2019.	129/19.1 2.2019	52 9,100.00	139/29.0 2.2020	466800. 00	62300.0 0	529100. 00	288615/ 07.02.20 20	0.00
78	Sunil Kumar Bhoi, JA	Remuner ation to the QPS Selter & Moderati on Board for +3 5th, 6th, Sem Exam 2019.	65/20.01 .2020	21 1,700.00	135/29.0 2.2020	54000.0 0	0.00	54000.0 0		0.00
					136/29.0 2.2020	51000.0 0	3000.00	54000.0 0	207955/ 31.01.20 20	
					137/29.0 2.2020	61200.0 0	0.00	61200.0 0		
					138/29.0 2.2020	42000.0 0	500.00	42500.0 0	207976/ 01.02.20 20	
79	Ajay Kumar Sahu, Asst. Librarian .	Installati on of stall on 1 2.02.202 0.	69/12.02 .2020	16,800.0 0				0.00		16,80 0.00
80	Surya Narayan Nayak,C OE	Payment of Remu neration to the Paper Setter & Moderat	103/25.0 2.2020	58 1,200.00	155/31.0 3.2020	345800	64400	410200. 00	209425/ 04.03.20 20	0.00

		or.			156/31.0 3.2020	80800	600	81400.0 0	209437/ 04.03.20 20	
					157/31.0 3.2020	81000	8600	89600.0 0	209436/ 04.02.20 20	
81	Bijay Kumar Biswal, Type Supdt.	Purchas e of Postage Stamp.	132/29.0 2.2020	10 0,000.00				0.00		100,00 0.00
82	Dr. Malaya Ranjan Mahana nd, Asst. Prof. Secy, Sports Council	Organisa tion & Pa rticipatio n of Football (M).	44/14.03 .2020	82,920.0 0				0.00		82,92 0.00
		<b>TOTAL ADVANCE PAID DURING 2019-20</b>		<b>24,81 0,349.00</b>		<b>4, 634,365. 00</b>	<b>17 3,715.00</b>	<b>4,808 ,080.00</b>		<b>20 ,002,269 .00</b>

## 8.2. Pendency of outstanding advances for more than a year (Memo No-100/18.03.2021 Page-297 to 313)-

It is seen from the advance outstanding list produced by the local authority and verified in audit that a total sum of Rs.21632487.00 is still outstanding out of the advances paid during the financial year 2018-19 for adjustment by 31.3.2020.

On query it was revealed that neither any follow-up action nor amicable means has been taken by the sanctioning authorities of such advances for adjustment in time, even after lapsing of more than a year from the date of sanction of these advances. Due to inaction and negligence of the sanctioning authorities the advance amounts have been encroached by the advance holders unduly. As a result of which the very purpose of payment of advances has been defeated. As per the directives construed in circular No.2221/F Dt.7.3.2002 of the Finance Department the pendency of advances for more than a year is considered as loss to the institution.

The advances outstanding for the year 2018-19 have been sanctioned mostly in favour of Principals of different colleges by designation, not by names. Names of the Principals i.e. the advance holders are not available in the sanction orders, Cash books & Advance Ledger of the University. In absence of names of the advance holders (Principals), the advances lying outstanding for more than one year were surcharged against the sanctioning authorities i.e. Prof. Deepak Kumar Behera, Ex-Vice-Chancellor, Dr. Soorya Thankappan, IPS Ex-Registrar, Dr. Sanjat Kumar Sahu, Ex. Registrar and Sri.Narendra Meher, Ex-COF.

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 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.

The details of such un-adjusted advances by 31.03.2020 of Rs.21632487.00 person wise is furnished below as per circular nos.- 15179/DLFA, dt.28.09.2013 & 22211F, dt.08.03.2002 of the Govt. in Finance Department.

<b>PENDENCY OF OUTSTANDING ADVANCE FOR MORE THAN ONE YEAR i.e. FOR THE FINANCIAL YEAR-2018-19</b>											
SI No	Name	Purpos e of Adv ance	ADVANCE PAID DURING 2018-19			ADVANCE ADJUSTED DURING 2019-20				MR No./ Date	Balanc e as on 31.03.2 020
			Adv. Vr. No.	Vr. No/ Date	Adv Amt	Adj. Vr. No./Dat e	Amt. adj. by Vrs.	Amt ref. in cash	Total Adj.		
1	Rajendr a Pr. Seth, A. R.(adm. )	Purchas e of general postage stamp	154	23/05/2 018	50000.0 0				0.00		50000.0 0
2	Dr. S.C. Patel, Dept. of Pol.Sc.	Z/V of +3 2nd Univ. Exam. 2018	52	11/6/20 18	623920. 00				0.00		623920. 00
3	Dr. Priy abrata Gochha yat, Dept. of Math, SU	Z/V of +3 2nd Univ. Exam. 2018	52	11/6/20 18	196853. 00	130/31. 05.2019	195527. 00	1326.00	196853	195936/ 18.05.2 019	0.00
4	Principa l, Munici pal College, RKL	Z/V of +3 3rd s em.Exa m.2017	122	25/07/2 018	477990. 00				0.00		477990. 00
5	Principa l, Dalmia College, Rajgang pur	Z/V of +3 3rd s em.Exa m.2017	123	25/07/2 018	248000. 00				0.00		248000. 00
6	Principa l, Kuchi nda College, Kuchind	Z/V of +3 3rd s em.Exa m.2017	124	25/07/2 018	450110. 00				0.00		450110. 00

	a										
7	Principal, B.B. College, Rairakhol	Z/V of +3 3rd sem.Exam.2017	125	25/07/2018	223540.00				0.00		223540.00
8	Dr. Rohit Ku. Mishra, Dept. of MBA, SU	Z/V of +3 3rd sem.Exam.2017	126	25/07/2018	595700.00				0.00		595700.00
9	Dr. N.K. Behera, School of Chemistry, SU	Z/V of +3 3rd sem.Exam.2017	127	25/07/2018	110310.00				0.00		110310.00
10	Mr. Sudhir Minz, Dept. of Physics, SU	Z/V of +3 1st Univ. (Back) Exam. 2018	96	9/8/2018	310645.00				0.00		310645.00
11	Sunil Kumar Bhoi, JA	Hire Charges of vehicle for distribution of question paper	162	20/08/2018	18000.00				0.00		18000.00
12	Rajendra Kumar Naik	Hire Charges of vehicle for distribution of question paper	162	20/08/2018	17000.00				0.00		17000.00
13	Bijaya Kumar Biswal	Hire Charges of vehicle for distribution of question paper	162	20/08/2018	16000.00	118/30.10.2019	14602.00	1398.00	16000.00	203714/16.10.2019	0.00

14	Jayanarayan Badi	Hire Charge s of vehicle for distri bution of questio n paper	162	20/08/2018	16000.00	119/30.10.2019	14120.00	1880.00	16000.00	203715/16.10.2019	0.00
15	Gangadhar Badgayan, SA	Hire Charge s of vehicle for distri bution of questio n paper	162	20/08/2018	15000.00	120/30.10.2019	13676.00	1324.00	15000.00	203716/16.10.2019	0.00
16	Harihar Singh, Sr. Rec order	Hire Charge s of vehicle for distri bution of questio n paper	162	20/08/2018	18000.00	121/30.10.2019	17080.00	920.00	18000.00	203706/16.10.2019	0.00
17	Srinivas Puala, Asst. Li brarian, SU	Celebra tion of Gangad har Meher Jayanti 2018	166	21/08/2018	67000.00				0.00		67000.00
18	Rajendra Pr. Seth, A. R.(Adm. )	Obtainin g fitness of Univ. Bus	4	1/9/2018	20000.00				0.00		20000.00
19	Principa l, Dr.P. M.I.A.S. E, SBP	Conduct of Central Valuatio n of B.Ed. 2nd Yr Exam.2018	22	1/10/2018	138430.00				0.00		138430.00
20	Principa l, Ispat College, RKL	Z/V of +3 1st Sem. E xam.2017	100	13/10/2018	641140.00				0.00		641140.00

21	Principal, Govt. College, SNG	Z/V of +3 1st Sem. Exam.2017	100	13/10/2018	327580.00				0.00		327580.00
22	Principal, Deogarh College, Deogarh	Z/V of +3 1st Sem. Exam.2017	100	13/10/2018	174890.00				0.00		174890.00
23	Principal, Sonapur College, Sonapur	Z/V of +3 1st Sem. Exam.2017	100	13/10/2018	517670.00				0.00		517670.00
24	Dr. N. Baral, Zone Supervisor, P.G. Dept. of Computer Sc., SU	Z/V of +3 1st Sem. Exam.2017	100	13/10/2018	552930.00				0.00		552930.00
25	Dr. S.N. Pradhan, Zone Supervisor, P.G. Dept. of Life Sc., SU	Z/V of +3 1st Sem. Exam.2017	100	13/10/2018	875460.00				0.00		875460.00
26	Sunil Ku. Bhoi, JA	Purchase of postage stamp	130	30/10/2018	100000.00	143/30.09.2019	100000.00	0.00	100000.00		0.00
27	Principal, Kuchinda College, Kuchinda	To Conduct of coaching camp for All India Aquatics/ Swimming (M&W) Championship	44	8/11/2018	88000.00				0.00		88000.00

28	Principal, Khariar(Auto) College, Khariar	Conduct of AIU Athletics (M&W) Championship 2018-19	45	8/11/2018	188000.00				0.00		188000.00
29	Principal, Municipal College, RKL	Conduct of Selection trial-cum-coaching camp prior to EZIU & IZIU and participation in EZIU & IZIU Hockey(W) tournament 2018	68	12/11/2018	308000.00				0.00		308000.00
30	Principal, H.K. Ray Mahavidyalaya, RKL	Conduct of Inter College Kabadi(M) Tournament Selection-cum-coaching camp for Kabadi(M) & Participation in EZIU Kabadi(M) 2018	69	12/11/2018	175000.00	164/30.12.2019	170987.00	4013.00	175000.00	194413/09.03.2019	0.00
31	Chairman, P.G. Council, S.U.(Ashok Ku. Dash)	Conduct of I/C Badminton (M&W) selection trial-cum-coaching camp & participation of badminton	71	12/11/2018	128000.00				0.00		128000.00



		on (M&W) in EZIU 2018-19								
32	Principa l, Govt.( Auto.) College, RKL	Conduct of I/C K abadi(W ) coachin g camp prior to EZIU K abadi(W ) tourna ment & particip ation in Universi ty coachin g	72	12/11/2 018	121000. 00				0.00	121000. 00
33	Chairm an, P.G. Council, S.U.(As hok Ku. Dash)	Conduct of I/C fo otball(M ) Gr.A & B Select ion trial- cum-co aching camp & particip ation in Universi ty Footb all(M) 2018-19	73	12/11/2 018	559000. 00				0.00	559000. 00
34	Principa l, S.D. Women' s College, Rajgang pur	Conduct of I/C K hokho( W) Sele ction & coachin g camp in Khokho (W) & p articipati on in EZIU Khokho 2018-19	74	12/11/2 018	104000. 00				0.00	104000. 00
35	Principa l, Munici pal	Conduct of I/C H ockey(	149	12/11/2 018	422000. 00				0.00	422000. 00

	College, RKL	M) tournament 2018-19									
36	Principal, V.P. College, Duduka	Conduct of Selection trial -cum-coaching camp Archery (M&W) & participation in All India Archery Championship 2018-19	150	12/11/2018	33000.00				0.00		33000.00
37	Principal, Vedic College of +3 Science & Commerce, Sason	Conduct of I/C Volleyball (M) coaching camp prior to EZIU Volleyball (M) Tournament 2018-19	151	12/11/2018	156000.00				0.00		156000.00
38	Principal, Municipal College, RKL	Conduct of I/C Chess (M&W) tournament coaching camp & for participation in EZIU Chess (M&W) Championship 2018-19	152	12/11/2018	58000.00	165/30.12.2019	44945.00	13055.00	58000.00	194412/09.03.2019	0.00
39	Principal, Municipal College, RKL	Conduct of coaching camp & participation in All India	153	12/11/2018	90000.00				0.00		90000.00

		Judo (M&W) tournament 2018-19									
40	Principal, Dalmia College, Rajgangpur	Conduct of I/C K hokho (M) Tournament Selection-cum-coaching camp for participation in EZ K hokho (M) 2018-19	154	12/11/2018	98000.00				0.00		98000.00
41	Principal, Municipal College, RKL	Selection trial-cum-coaching camp of Boxing (M&W) and participation in All India Boxing (M&W) Tournament 2018-19	155	12/11/2018	90000.00				0.00		90000.00
42	Principal, L.N. College, Jharsuguda	Participation in EZIU Football (W) Tournament 2018-19	170	20/11/2018	95000.00				0.00		95000.00
43	Secretary, Sports Council, (Malaya Mahana nd)	Conduct of EZIU Football (M) Tournament 2018-19	171	20/11/2018	250000.00				0.00		250000.00
44	Sunil Ku. Bhoi, JA	Payment of Rem. to QPS	187	26/11/2018	433000.00	115/30.10.2019	365800.00	67200.00	433000.00	202889/06.09.2019	0.00

45	Chairman, P.G. Council, SU(Ashok Dash)	Conducting the I/C Cricket(M) Tournament 2018-19 Gr-A	42	6/12/2018	352000.00				0.00		352000.00
46	Principal, Neelsaila Mahavidyalaya, RKL	Conduct of I/C Cricket tournament Gr-B 2018-19	43	6/12/2018	81000.00				0.00		81000.00
47	Principal, Kuchinda College, Kuchinda	Conduct of I/C Cricket(M) tournament Gr-C 2018-19	44	7/12/2018	81000.00				0.00		81000.00
48	Principal, Vikash Deg. College, Bargarh	Conduct of I/C Cricket(M) Tournament 2018-19 GR-D	45	7/12/2018	81000.00				0.00		81000.00
49	Ajaya Ku. Sahu, Asst. Librarian, SU	Installation of Stall at 21st Sambalpur Pustak mela	113	22/12/2018	16500.00				0.00		16500.00
50	Sunil Ku. Bhoi, JA	Hire Charges vehicle	114	22/12/2018	27000.00				0.00		27000.00
51	Rajendra Ku. Naik	Hire Charges vehicle	114	22/12/2018	25500.00				0.00		25500.00
52	Bijaya Ku. Biswal	Hire Charges vehicle	114	22/12/2018	24000.00				0.00		24000.00
53	Jayanarayan Badi	Hire Charges vehicle	114	22/12/2018	24000.00				0.00		24000.00

54	Gangadhar Badgayan	Hire Charge s vehicle	114	22/12/2018	22500.00				0.00		22500.00
55	Harihar Singh	Hire Charge s vehicle	114	22/12/2018	27000.00				0.00		27000.00
56	Dr. Bulu Maharana, Cultural Co-ordinator, Youth Festival	Expences of youth festivals	123	22/12/2018	500000.00				0.00		500000.00
57	Principal, Ispat College, RKL	Z/V of +3 2nd Sem. Exam.2018	120	22/12/2018	652900.00				0.00		652900.00
58	Principal, Sonapur College, Sonapur	Z/V of +3 2nd Sem. Exam.2018	120	22/12/2018	523600.00				0.00		523600.00
59	Principal, Panchayat College, Dharamgarh	Z/V of +3 2nd Sem. Exam.2018	120	22/12/2018	234360.00				0.00		234360.00
60	Principal, T.F. College, Bargarh	Z/V of +3 2nd Sem. Exam.2018	120	22/12/2018	272480.00				0.00		272480.00
61	Principal, Govt. College, Sundargarh	Z/V of +3 2nd Sem. Exam.2018	120	22/12/2018	280240.00				0.00		280240.00
62	Dr. D.K. Mahalik, Dept. of MBA, SU	Z/V of +3 2nd Sem. Exam.2018	120	22/12/2018	654800.00				0.00		654800.00
63	Malaya Mahana nd,	Z/V of +3 2nd Sem. E	120	22/12/2018	1174960.00				0.00		1174960.00

	Dept. of Env.Sc., SU	xam.20 18									
64	Principa l, Rourkel a College, RKL	Z/V of +3 4th Sem. E xam.20 18	121	22/12/2 018	459400. 00				0.00		459400. 00
65	Principa l, Wome n's College, Bargarh	Z/V of +3 4th Sem. E xam.20 18	121	22/12/2 018	406300. 00				0.00		406300. 00
66	Principa l, Khariar College, Khariar	Z/V of +3 4th Sem. E xam.20 18	121	22/12/2 018	288060. 00				0.00		288060. 00
67	Principa l, Loisin gha College, Loisingh a	Z/V of +3 4th Sem. E xam.20 18	121	22/12/2 018	339480. 00				0.00		339480. 00
68	Principa l, L.N. College, Jharsug uda	Z/V of +3 4th Sem. E xam.20 18	121	22/12/2 018	319100. 00				0.00		319100. 00
69	Dr. Iswar Baitharu , Env. Sc., SU	Z/V of +3 4th Sem. E xam.20 18	121	22/12/2 018	573000. 00				0.00		573000. 00
70	Dr. Suk amani Meher, Odia Dept, SU	Z/V of +3 4th Sem. E xam.20 18	121	22/12/2 018	119872 0.00				0.00		119872 0.00
71	Secreta ry, Sports Council, SU	Conduct of Partic ipation in AllU Fencing (M&W) Champi onship 2018	94	7/1/201 9	60000.0 0				0.00		60000.0 0
72	Dr. Arun Kumar	Purchas e of	178	29/1/20 19	2000.00				0.00		2000.00

	Tripathy , Reader, Dept. of Math, SU	postage stamp									
73	Principal, Anchalik Deg. Mahavidyalaya, Sindhol	For Taekwondo (M) Championship 2018-19	29	6/2/2019	15000.00				0.00		15000.00
74	Dushmanta Pradhan, SA	Payment of remuneration to QPS for +3 Final Univ. Exam. 2019	69	19/2/2019	108000.00	122/31.05.2019	105200.00	2800.00	108000.00	195399/24.04.2019	0.00
75	Dushmanta Pradhan, SA	Payment of remuneration to QPS for +3 CBCS 2nd/4th & 6th Sem. Exam. 2019	70	19/2/2019	402000.00	124/31.05.2019	324188.00	77812.00	402000.00	195637/07.05.2019	0.00
76	Dushmanta Pradhan, SA	Payment of remuneration to QPS for +3 2nd Univ. Exam. 2019	71	19/2/2019	138000.00	121/31.05.2019	136100.00	1900.00	138000.00	195398/24.04.2019	0.00
77	Dushmanta Pradhan, SA	Payment of remuneration to QPS for +3 1st Univ. Exam. 2019	72	19/2/2019	102000.00	123/31.05.2019	101000.00	1000.00	102000.00	195397/24.04.2019	0.00
78	Dr. S.N.	Z/V of	88	22/2/20	142700.				0.00		142700.

	Pradhan, Z/S, School of Life Sc. SU	+3 1st Sem. Under CBCS Exam.2019		19	00						00
79	Dr. P.K. Behera, Asst. Prof., Dept of History, SU	To Conduct of Archeology Examination MA 4th Sem .2018	24	8/3/2019	1062.00				0.00		1062.00
80	Principal, T.F. College, Bargarh	Z/V of +3 5th Sem. Exam. Under CBCS 2018	119(02)	26/3/2019	315770.00				0.00		315770.00
81	Principal, BPD Women's College, Sonapur	Z/V of +3 5th Sem. Exam. Under CBCS 2018	119(1)	26/3/2019	392600.00				0.00		392600.00
82	Principal, Panchayat College, Dharamgarh	Z/V of +3 5th Sem. Exam. Under CBCS 2018	119(03)	26/3/2019	197330.00				0.00		197330.00
83	Principal, L.N. College, Jharsuguda	Z/V of +3 5th Sem. Exam. Under CBCS 2018	119(04)	26/3/2019	351500.00				0.00		351500.00
84	Principal, Rourkela College, Rourkela	Z/V of +3 5th Sem. Exam. Under CBCS 2018	119(05)	26/3/2019	667500.00				0.00		667500.00
85	Dr. Ratikanta Kumbhar,	Z/V of +3 5th Sem.	119(06)	26/3/2019	429460.00	135/29.01.2020	313586.00	115874.00	429460.00	207094/21.12.2019	0.00



	Dept. of Economics, SU	Exam. Under CBCS 2018									
86	Dr. Malaya Rn. Mahanand, Dept. of Env Sc., SU	Z/V of +3 5th Sem. Exam. Under CBCS 2018	119(07)	26/3/2019	447100.00				0.00		447100.00
87	Dr. S.K. Pattnayak, HOD, Dept. of Env. Sc., SU	To meet Day-to-day postal Exp.	142	29/3/2019	3000.00	142/30.09.2019	3000.00	0.00	3000.00		0.00
88	Principal, L.R. Law College, SBP	To defray exp. towards purchase of books for LLB & BBA (LBCH) programmes separately	284	30/3/2019	100000.00				0.00		100000.00
89	Principal, Dr. P MIASE, SBP	Conduct of central valuation of B.Ed. Exam. 2018	447	30/3/2019	137920.00				0.00		137920.00
		<b>TOTAL</b>			<b>23,842,800.00</b>		<b>1,919,811.00</b>	<b>290,502.00</b>	<b>2,210,313.00</b>		<b>21,632,487.00</b>

In response to the objection memo issued in this context, no reply was furnished by the local authority till the close of audit. As such Rs.21632487.00 is suggested for recovery. Hence the following officials who sanctioned the advances but failed to adjust same in time are considered responsible for the amount, as apportioned among them in the table.

### 8.3 The details of advance adjusted during the year 2019-20 which was paid prior to the year-2018-19.

The details of advance adjusted during the year under audit which was paid during the year prior to year under audit is furnished in the Annexure-IV and uploaded in the ALFA Portal.

THE DETAILS OF ADVANCE ADJUSTED WHICH WERE PAID PRIOR TO 01.04.2018

SI No.	Name	Purpos e	Payment of advance		Adjustment of Advance					Balanc e to be Adjuste d	Year
			Amount. t. Paid	Vr no/Date of Advan ce	Adv. A dj.Vr.N o/Date	Amt.adj . by pro ducing Vrs.	Amt.ref . In cash	MR NO.	Total A djustm ent		
1	Gangad har Bad gyan, SA	Hire Charge s of Veicle	37500.0 0	06.02.2 018	125/31. 05.2019	34630.0 0	2870.00	195888/ 16.05.2 019	37500.0 0	0.00	2017-18
2	Sunil Ku. Bhoi, JA.	Hire Charge s of Veicle	40000.0 0	06.02.2 018	126/310 5.2019	38420.0 0	1580.00	195887/ 16.05.2 019	40000.0 0	0.00	2017-18
3	Rajendr a Ku.Naik , JA	Hire Charge s of Veicle	42500.0 0	06.02.2 018	127/31. 05.2019	37220.0 0	5280.00	195889/ 16.05.2 019	42500.0 0	0.00	2017-18
4	Bijay Ku. Biswal, Sr Gr. Typist	Hire Charge s of Veicle	36546 (Out of 40000)	06.02.2 018	128/31. 05.2019	36546.0 0	0.00	3454 refund vide MR -195884 /16.05.2 018	36546.0 0	0.00	2017-18
5	Harihar Singh	Hire Charge s of Veicle	45000.0 0	06.02.2 018	129/31. 05.2019	44295.0 0	705.00	195890/ 16.05.2 019	45000.0 0	0.00	2017-18
6	Malaya Nag, SA		5000.00	12.04.2 007	101/29. 06.2019	1387.00	0.00		1387.00	3613.00	2007-08
7	Nabin Ku. Pujari, Electric al Helper		235 (Out of 850.00)	24.01.1 995	103/29. 06.2019	235.00	0.00	355 refund vide MR -194920 /29.03.2 019	235.00	0.00	1994-95
8	Umakan ta Sahoo	RCM advanc e	20000.0 0	02.02.2 015	14/09.0 7.2019	17661.0 0	0.00		17661.0 0	2339.00	2014-15
9	Prof. P.P. Mishra, Co-Ordi nator, DRS Prog.		518773 (Out of 735000/ -)	25.03.2 010	159/31. 07.2019 & 160/3 1.07.20 19	510922. 00	7851.00	21246/2 3.03.20 11 (216 227/-) + 197032/ 28.06.2 019 (7851/-)	518773. 00	0.00	2009-10
10	Makara Paik,		4742 (Out of	15.07.2 015	159/31. 08.2019	4742.00	0.00	258 refund	4742.00	0.00	2015-16

	Driver		5000.00 )					vide MR -138819 /21.07.2 015			
11	Dr. Srimati Nayak, Prog. C o-Ordinator		98200.0 0	31.03.2 017	145/30. 09.2019	98200.0 0	0.00		98200.0 0	0.00	2016-17
12	Dr. Rajib Padhee, Zone S upervis or		645760. 00	27.03.2 018	146/30. 09.2019	586071. 00	59689.0 0	202904/ 16.09.2 019	645760. 00	0.00	2017-18
13	Rajendra Ku.Naik , JA		17000.0 0	21.08.2 016	117/30. 10.2019	15908.0 0	1092.00	203713/ 16.10.2 019	17000.0 0	0.00	2016-17
14	Purna Chandr a Hota		3482.50 (Out of 3500.00 )	10.05.1 996	162/27. 11.2019	3483.00	0.00	17 refund vide MR- 11 3833/10 .05.199 6	3483.00	0.00	1996-97
15	Principa l, Municipa l College, Rourkel a		117000. 00	23.11.2 017	162/30. 12.2019	86800.0 0	30200.0 0	178865/ 28.03.2 018	117000. 00	0.00	2017-18
16	Chairm an, PG Council		156304 (Out of 159000. 00)	21.12.2 017	163/30. 12.2019	156304. 00	0.00	2696 refund vide MR -172831 /07.08.2 018	156304. 00	0.00	2017-18
17	Subrat Ku. Pra dhan, Retd SO		10000.0 0	24.08.2 017	134/29. 02.2020	9000.00	1000.00	207885 5/27.01. 2020	10000.0 0	0.00	2017-18
18	Principa l, Deogar h College, Deogar h	Inter College Cricket Tournament 2016-17	80000.0 0	27.11.2 016	87/31.0 3.2020	80000.0 0	0.00		80000.0 0	0.00	2016-17
19	Subrat		2000.00	02.06.2	154/31.	2000.00	0.00		2000.00	0.00	2010-11

	Ku. Pra dhan, Retd SO			010	03.2020						
20	Mahend ra Ku. Mishra		150000. 00	30.06.2 013	158/31. 03.2020	150000. 00	0.00		150000. 00	0.00	2013-14
21	Dr. B. P radhan, Lect., History		10000.0 0	14.03.2 014	160/31. 03.2020	10000.0 0	0.00		10000.0 0	0.00	2013-14
22	Principa l, Khariar College	Inter College Cricket  <b>B</b>	80000.0 0	30.11.2 016	167/31. 03.2020	79800.0 0	0.00		79800.0 0	200.00	2016-17
23	Principa l, Neela saila College, Rourkel a	Inter College Cricket Group- C	75530 (Out of 80000.0 0)	10.11.2 016	168/31. 03.2020	75530.0 0	0.00	4470 refund vide MR- 16 3131/04 .03.201 7	75530.0 0	0.00	2016-17
24	Chairm an, PG Council	Inter College Cricket Coachin g Particip ation in East Zone 2016-17	185433. 00 (Out of 2285 00.00)	10.11.2 016	169/31. 03.2020	179803. 00	0.00	43067 refunde d vide MR No. 163740/ 31.03.2 017	179803. 00	5630.00	2016-17
25	Dr. P.K. Behera, History	Conduct ing Practica l Courses for the year 2013-14	10000.0 0	14.03.2 014	170/31. 03.2020	10000.0 0	0.00		10000.0 0	0.00	2013-14
	<b>TOTAL</b>		<b>1,40 9,960.0 0</b>			<b>2,268 ,957.00</b>	<b>110 ,267.00</b>		<b>2,3 79,224. 00</b>	<b>1 1,782.0 0</b>	

#### 8.4 Maintenance Outstanding Advance Ledger: -

Though the advance ledger is being maintained by the Accounts Section-II, steps may be taken by the Local authority to maintain the Outstanding Advance Ledger in the prescribed form as per O.U.A.M. 1987 so that person wise outstanding advance shall be worked out, which will facilitate adjustment of advances pending for adjustment for years together through issue of notices to the person concerned.

### Suggestion & comments on Advance.

It is revealed from University Audit Reports & Cash book that huge amount of advances amounting to more than 9.28 Crore are outstanding against University Staff & Colleges for years together. The situation has worsened in recent years because advances are paid indiscriminately one after another and it appears that the alacrity shown by University authorities at the time of sanctioning the advance is not there at the time of adjustment of the same. The answer to the above problem lies in expeditious adjustment of advances and to restrict further payment of advances by Local Authority unless it is absolutely necessary. Even in some cases, it is noticed that the staff concerned has submitted the vouchers to Bill Section /Account section but these are pending with Bill Section without being adjusted. This sort of activity ultimately hinders timely adjustment of out-standing advance position. Therefore, the Local Authority is suggested to put much thrust on proper monitoring of outstanding advance position and take effective steps to minimize the huge pendency.

As per procedure 19 of Orissa Universities Accounts Manual, 1987 before recommending an advance the Officer in-charge shall satisfy himself that the previous advances if any, outstanding against the applicant have been fully adjusted and/or vouchers for utilization have been submitted. As per procedure 17(v) read with Rule 13 of Orissa Universities Accounts Manual, 1987 the advances to the Public Works Department (PWD), Public Health Engineering Department(PHED), Orissa State Electricity Board (OSEB) or Corporations and Undertakings under approved estimate shall be shown as final expenditure. The Register of Advance Deposits with PWD/PHED/OSEB etc. shall be maintained by Development Section in Form No-15.

#### Person(s) Responsible for this loss

S/no	Name	Designation	Adress	Amount(In Rs:)
1	DR ROHIT KUMAR MISHRA	ASST. PROF. DEPT OF MBA	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	297850
2	SURESH CHANDRA PATEL	ASST. PROF POL. SC.	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	311960
3	RAJENDRA PRASAD SETH	ASST. REGISTRAR, ADM	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	25000
4	MR SUDHIR MINZ	ASST PROF, DEPT OF PHYSICS	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	155323
5	DR NABA KISHOR BEHERA	ASST PROF, DEPT OF CHEMISTRY	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	551550
6	SUNIL KUMATR BHOI	JUNIOR ASST.	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	9000
7	RAJENDRA KUMAR NAIK	JUNIOR ASST.	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	8500
8	SRINIVAS PUALA	ASST LIBRARIAN, CENTRAL LIBRARY	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	33500
9	RAJENDRA PRASAD SETH	ASST. REGISTRAR, ADM	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	10000
10	SRI NIRANJAN BARAL	LECTURER	SAMBALPUR UNIVERSITY, JYOTI	276465

			VIHAR, BURLA	
11	SURYA NARAYAN PRADHAN	ZONE SUPERVISOR, PG DEPT OF LIFE SC.	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	437730
12	PROF ASHOK KUMAR DASH	PROF. ODIA , CHAIRMAN OF PG COUNCIL	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	64000
13	PROF ASHOK KUMAR DASH	PROF. ODIA , CHAIRMAN OF PG COUNCIL	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	279500
14	PROF ASHOK KUMAR DASH	PROF. ODIA , CHAIRMAN OF PG COUNCIL	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	176000
15	AJAY KUMAR SAHU	ASST LIBRARIAN, CENTRAL LIBRARY	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	8250
16	SUNIL KUMAR BHOI	JUNIOR ASST.	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	13500
17	RAJENDRA KUMAR NAIK	JUNIOR ASST.	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	12750
18	BIJAY KUMAR BISWAL	TYPE SUPDT-2	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	12000
19	JAYANARAYAN BADI	SR. GR. TYPIST	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	12000
20	GANGADHAR BADGAYAN	SECTION OFFICER, DEPT OF DDCE	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	11250
21	HARIHAR SINGH	SR. RECORDER, RECORD ROOM	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	13500
22	DR.BULU MAHARANA	PROF.DEPT OF LIB.AND INFO.	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	250000
23	DR DEBENDRA KUMAR MAHALIK	READER DEPT OF MBA	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	327400
24	MALAYA MAHANAND	READER, DEPT OF ENV. SC.	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	587480
25	DR ISWAR BAITHARU	ASST PROF DEPT OF ENV. SC,	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	286500
26	DR SUKAMANI MEHER	ASST PROF, DEPT OF ODIA	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	599360
27	MALAYA MAHANAND	READER, DEPT OF ENV. SC.	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	30000
28	DR. ARUN KUMAR TRIPATHY	READER, DEPT OF MATHEMATICS	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA.	1000

29	SURYA NARAYAN PRADHAN	ZONE SUPERVISOR, PG DEPT OF LIFE SC.	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	71350
30	DR PRADEEP KUMAR BEHERA	ASSOCIATE PROF, DEPT OF HISTORY	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	531
31	MALAYA MAHANAND	READER, DEPT OF ENV. SC.	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	223550
32	MALAYA MAHANAND	READER, DEPT OF ENV. SC.	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	125000
33	DR SOORYA THANKAPAN	EX REGISTRAR, SAMBALPUR UNIVERSITY	DIG VIGILANCE CUTTACK CUTTACK	1557807
34	SANJAT KUMAR SAHU	EX REGISTRAR, SAMBALPUR UNIVERSITY	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	2544865
35	NARENDRA MEHER	EX COF, SAMBALPUR UNIVERSITY	DISTRICT TREASURY OFFICER NUAPADA	4102672
36	PROF. DEEPAK KUMAR BEHERA	EX VICE CHANCELLOR	VICE CHANCELLOR, KIIT UNIVERSITY, BHUBANESWAR	4102672
37	MR DILLIP KUMAR ROUT	EX S.O. ACCOUNTS SECTION	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	4102672

PARA: 9 **GRANTS**

SAMBALPUR UNIVERSITY - 2019-2020

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2019	66469466.25	744397448.00	810866914.25	802503638.00	31-03-2020	8363276.25	The details is given below.
	<b>GRAND TOTAL</b>	<b>66469466.25</b>	<b>744397448.00</b>	<b>810866914.25</b>	<b>802503638.00</b>		<b>8363276.25</b>	

<b>Comments :</b>
It is found from the above computation that the pace of utilization of grants is satisfactory, in comparison with the volume of grants received during the fiscal 2019-20. A huge amount is still found unspent at the end of the financial year 2019-20 i.e. as on 31.03.2020. The local authority is however advised to take all the tangible steps to utilize the above unspent balance of Govt. grants as early as possible for the purpose for which the same have been sanctioned subject to after obtaining fresh approval from the government, and other sanctioning authorities wherever necessary, and compliance reported to audit.

**Non-maintenance of record on utilization of Grants**

The grant-in-aid register as prescribed vide para-11(i) of O.U.A.Procedure-1987 has been maintained by the University in Form No.1, which depicts the receipts of grants only. But no such a register has been yet opened and operated with up-dated information in order to achieve a clear picture of the utilization of grants and balance thereof. As such in absence of maintenance of supporting register on utilization of grants the position of unspent balance of grants as on 31.3.2020 could not be ascertained properly, however a major attempt has been taken to work out the position basing upon the figures as could be ascertained from references furnished in various records and registers of the University, and data incorporated in last audit report for the year 2018-19 and furnished the same Grant position.

The local authority is however advised to open the register of utilisation of grants forthwith and record therein expenditure of all the individual grants in chronological order of their payments and produce the same before next audit for verification. The head-wise details of the receipts and utilization of grants are furnished in statement A, and Statement 'B' respectively in the table below.

**STATEMENT-A**

**Details of Grant received during the year 2019-20:-**

<b>Details of Grants Received during the Year 2019-2020</b>				
<b>SL NO</b>	<b>Purpose of receipts</b>	<b>Sanctioned Order No./dt.</b>	<b>Budgetary Head of Account</b>	<b>Amount in Rupees</b>
<b>I</b>	<b>NON-PLAN REVENUE</b>			
<b>A</b>	<b>BLOCK GRANT</b>			
1	Demand No-921 1st Instalment of Block Grant 19-20 ,towards Salary.	NO-HE-FEIA-PLAN-0011-2016. No-10596/HE Date.22.05.2019	A-1	175,419,000.00
2	Demand No-918 1st Instalment of Block Grant towards Non-Salary.	NO-HE-FEIA-PLAN-0011-2016. No-10590/HE Date.22.05.2019	A-1	1,887,500.00
3	Demand No-921 Sanction of Block Grant towards Payment of Pensionary benefit to the employees of Sambalpur University.	Sanction No-201914660422 Date-11.11.2019 HE- FEIA- CASE-0001-2016, Issue No-24458/HE Date.14.11.2019	A-1	350,838,000.00
4	Demand No-918 2nd & 3rd Instalment of Block Grant-2019-20 (Salary)	Sanction Order No-201914660604 Date-11.11.2019 F.N O-HE-FEIA-PLAN-00 11-2016-Issue No-24466/HE Date.14.11.2019.	A-1	3,775,000.00
5	Demand No-921 (Non-Salary) 4th Instalment of Block	Sanction Order No-201915794584 Date-26.02.2020 F.N	A-1	175,419,000.00



	Grant- 2019-20.	O-HE-FEIA-PLAN-00 11-2016-Issue No-9460/HE Date.26.02.2020.		
6	Demand No-918 4th Instalment of Block Grant-2019-20 (Salary)	Sanction Order No-201915794765 Date-26.02.2020 F.N o-HE-FEIA- PLAN-0011-2016 Issue No-9472/HE Date-26.02.2020	A-1	1,887,500.00
			<b>TOTAL</b>	<b>709,226,000.00</b>
II	<b>NON-PLAN CAPITAL</b>			
F	State Govt. grant for Resourse Dev. Etc.		F	0.00
			<b>TOTAL</b>	<b>0.00</b>
III	<b>PLAN-REVENUE</b>			
G	Salary of Plan post		G	0.00
			<b>TOTAL</b>	<b>0.00</b>
H	<b>UGC Grants</b>			
1	UGC Faculty Recharge Programme - Dr. H. Chakraborty, Chem.	No-F.4-5 (52-FRP) 2017 Date-25.06.2019	H-2-a	0.00
2	UGC Faculty Recharge Programme - Dr. H. Chakraborty, Chem.	No-F.4-5 (138-FRP) 2014 Date-04.01.2020	H-2-b	0.00
3	UGC Faculty Recharge Programme - Dr. Dibakar Sahoo, Phy.	No-F.4-5 (138-FRP) 2018 Date-27.09.2019	H-3	0.00
			<b>TOTAL</b>	<b>0.00</b>
I	<b>Grants from CSIR/ICSSR/ACHR etc.</b>			
1	ICSSR Major Research Project Grant- 2019-20	F.No.01/IMPRESS/P 490/277/2018-19/ICS SR Date.30.08.2019	I-1	160,000.00
2	ICSSR Major Research Project Grant- 2019-20	F.No.01/IMPRESS/P 1962/539/2018-19/IC SSR Date.19.09.2019	I-1	360,000.00
3	ICMR Research Project Grant- 2019-20	No.5/13/13-2019-NC D- III Dt.-04.09.2019	I-1	429,411.00

4	ICMR Research Project Grant- 2019-20	No.3/2/3/50/2019/NC D-III Dt.-15.10.2019	I-1	282,424.00
			<b>TOTAL</b>	<b>1,231,835.00</b>
<b>J</b>	<b>Grants, &amp; assistance from Govt. of India &amp; Govt. of Odisha/others</b>			
1	Govt. of Odisha (G.D.O.) Research Project	ST-SCST-MISC-0061/2018 No.-2694. Dt.-24.06.2019	J- 1	104434.00
2	Govt. of India- DST/AEC etc.	ST-SCST-MISC-0061/2018 No.-6060. Dt.-18.12.2019	J-3	2216720.00
3	DST-Financial Asst-BOYSCAST / INSPIRE Fellowship	ST-SCST-MISC-0061/2018 No.-2702. Dt.-24.06.2019	J-5	314000.00
4	Solar Project at S.U.	ST-SCST-MISC-0061/2018 No.-6053. Dt.-18.12.2019	J-26	26072505.00
			<b>TOTAL</b>	<b>28,707,659.00</b>
	<b>PLAN CAPITAL</b>			
	State Govt. grant for HRDC. 2019-20	No.-2753/HE.-HE-SC H-MISC-0003-2019 Dt.-18.01.2020	K-I-f	786,420.00
	Fin-Assistance DDCE/PEC/Other Self Finance Scheme for Infrastructula Development		M-1	4445534.00
			<b>TOTAL</b>	<b>5,231,954.00</b>
		<b>GRAND TOTAL</b>		<b>744,397,448.00</b>

**STATEMENT- B**

Statement showing the details of Grants utilized on the accounts of Sambalpur University for the year 2019-20:-

Statement showing the details of Grants Utilised on the accounts of Sambalpur University for the year -2019-2020			
Sl.No.	Purpose of expenditure	Budgetary Head of A/c.	Amount expended in Rs

<b>I</b>	<b>NON-PLAN REVENUE</b>		
	<b>BLOCK GRANT</b>		
<b>A</b>	<b>Pay of staff</b>		
1	Pay of Non-teaching staff	a-1	163528180.00
2	Pay of Teaching staff	a-2	159053805.00
3	Pay of staff of L.R. Law College	b	6181318.00
4	Pay of staff of J.V.High School	c	3309460.00
	<b>Total</b>		<b>332072763.00</b>
1	MA/RCM-University Non-teaching staff	d-1	17661.00
2	MA/RCM-University teaching staff	d-10	0.00
	<b>Total</b>		<b>17661.00</b>
1	Pension, Comm. value of pension & gratuity	e-3	288450333.00
2	Encashment-unutilized earn leave	e-4	18168830.00
3	Leave Salary & Pension Contribution	e-5	1581747.00
4	University Contribution New Pension Fund	e-6	0.00
	<b>Total</b>		<b>308200910.00</b>
1	G.I.A. to College	f	31560805.00
	<b>Total</b>		<b>31560805.00</b>
1	Non-residential building	k-1	660904.00
2	Residential buildings	k-3	418398.00
3	Garden & parks	k-4	384628.00
4	Electrical maintenance	k-6	38436.00
5	Campus Development	k-7	23527.00
	<b>Total</b>		<b>1525893.00</b>
1	Sub`scription to-AIU/CAU/IPM/IUC of W.affairs	m-1	310000.00
2	Special grant of the Vice chancellor	m-2	145000.00
3	Inter College/Inter-varsity debate	m-4	22000.00
	<b>Total</b>		<b>477000.00</b>
1	Legal expenses(non-exam.)	n-1	266431.00
2	Health Centre-Medicine / Chem. /Maint. /Contg.	n-2	222109.00

3	Election to authorities	n-4	0.00
<b>Total</b>			<b>488540.00</b>
5	History	o-6	239800.00
6	Sociology	o-12	40000.00
8	Environmental Science	o-16	3000.00
13	Remuneration -Part Time Teachers/Guest Faculty/P.G. Deptt. & L.r. Law Collge	o-27	707156.00
<b>Total</b>			<b>989956.00</b>
<b>II</b>	<b>NON-PLAN CAPITAL</b>		
<b>III</b>	<b>PLAN REVENUE</b>		
1	UGC Start Up Research Gran to Dr.I.Baithur, Env.Sc.	t-4-k	576660.00
2	DRS-Project SAP History	t-5-a	510922.00
3	Medhabruti	t-7-e	0.00
4	CSIR- Prof P.K.Mahapatra/Sagarika Panihrai	t-11-a	41059.00
5	ICSSR Capasity building (S P Singh)	t-11-m	1315000.00
6	CSIR Emeritus Research Grant- B. Biswal	t-11-v	1764235.00
7	UGC Faculty Recharge Programme-Salary	t-11-y	2008242.00
8	ICSSR Research Project Grant Dr.Roshni Kujur, Pol.Sc. Deptt.	t-11-ze	240000.00
9	ICSSR Doctoral Fellowship grant to Ms.Shruti Sudha Mishra, Deptt. Of MBA	t-11-zh	800000.00
10	ICMR Research Project - Dr. P.K. Naik, B. Tech.	t-11-zj	2173920.00
11	ICSSR Research Project to Dr. Saroj Kumar Sahu, MBA.	t-11-zl	320000.00
12	DST - GOI, Project Dr. Amresh Mishra Chem.	t-12-l	300000.00
13	GOI-Trifed Research Project Prof.Pramila Mishra, Chemistry	t-12-m	595000.00
14	SERB DST-CRG Research Proj, Dr. R.N.Mahaling	t-12-o	876500.00
15	DST-Financial Asst./BOY SC&ST/Inspire Other	t-13	0.00

	Fellowship etc.		
16	SERB Res Proj. Grant to Dr. Birendra Behera , Dept of BT & BI, S.U.	t-17-m	1315000.00
17	G.O.O. Financial Asst. for formulation of Odisha State Policy for Girl Child Women J. Xaxa	t-18-a	98546.00
18	DST-Research Project . Dr. B. Nayak , Life Sc.	t-18-e	238000.00
19	DST-Research Project . Dr. E. Kariali, Life Sc.	t-18-f	238000.00
20	DST-GOO-Biju Pattnaik Res.Fellowship Grant- N Behera, Dept of Physics.	t-18-h	203000.00
21	DST-GOO-Biju Pattnaik Res.Fellowship Grant- Aparupa Naik, Dept of Life Sc.	t-18-i	203000.00
22	G.O.O. Research Project Grant Dr. P.K.Naik, Life Sc. Biotech.	t-18-l	314000.00
23	GOO-Career & Council Cell in University	t-18-m	1315000.00
24	Dist G.O.O. Research Project Grant to Dr. S.N. Sahu, Chem.	t-18-n	244819.00
25	DST-GOO-Research Project Grant to Dr.S.Goswami	t-18-o	259073.00
26	DST-GOO-Sc & Tech Dept . FIST Prog Dept of Math.	t-18-q	3350000.00
27	DST-GOO-Biju Pattnaik Res. Fellowship Grant to Subhashree Pattnaik, Dept of Life Sc..	t-18-r	126968.00
28	DST-GOO-Biju Pattnaik Res. Fellowship Grant to Ms. Ishani Tripathy, Dept of BT & BI.	t-18-s	96000.00
29	DST-GOO-Biju Pattnaik Res. Fellowship Grant to Ms. Sonam Panihrahi, Dept of Life Sc.	t-18-t	144000.00
30	DST-GOO-Financial Support for Travel Grant to Prof. P.K.Ray, Dept of Math.	t-18-u	70000.00
31	DST-GOO-Project Grant to	t-18-v	499000.00

	Dr. H. Chakraborty, Dept of Chem.		
32	DST-GOO-Research Project Grant to Dr. D. Sahoo, Dept of Phy.	t-18-w	264500.00
33	G.O.O. HRDC Grant	t-18-x	916920.00
34	Osany Award	t-19-d	1500.00
	<b>Total</b>		<b>21418864.00</b>
<b>IV</b>	<b>PLAN-CAPITAL</b>		
1	Infrastructure Development	u-1	51837166.00
2	Assistance from DE/PEC & other SF schemes	u-6	3340178.00
3	Provision of WiFi	u-9	244894.00
4	RUSA Grant (Govt. of Odisha) Infra. Deve. Asst.	u-12	24422552.00
5	IDP for OHEPEE (World Bank Grant)	u-14	18422115.00
	<b>Total</b>		<b>98266905.00</b>
<b>V</b>	<b>PLAN CAITAL</b>		
1	XIIth Plan Grant-purchase of Chemicals for Department	v-1-b	0.00
2	Purchase of Hospital Equipments	v-1-e	0.00
3	Const. & Renovation of Building	v-1-g	1946918
4	Campus Development	v-1-h	0.00
5	Development of ICT	v-1-i	531000.00
6	Student Amenities/Hstels	v-1-j	1498777.00
7	Travel Grant	v-1-k	0.00
8	Conference/Seminara/Wor kshop	v-1-l	772633.00
9	Appointment/Honorarium to Partitime Guest teachers	v-1-o	0.00
10	Cultural Activities	v-1-q	0.00
11	HEPSN Courses	v-3	0.00
12	Academic Staff College	v-8	1970000.00
13	Reimbursement from UGC-Members for College Inspection	v-13	0.00
14	NBHM grant -books & Journals	w-1	765013.00
	<b>Total</b>		<b>7484341.00</b>
		<b>GRAND TOTAL</b>	

			802,503,638.00

PARA: 10 UTILISATION CERTIFICATE

SAMBALPUR UNIVERSITY - 2019-2020

Sino	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	31-03-2020	201154800 2.75	802503638. 00	281405164 0.75	531919500. 00	31-03-2020	228213214 0.75	
	<b>GRAND TOTAL</b>	<b>201154800 2.75</b>	<b>802503638. 00</b>	<b>281405164 0.75</b>	<b>531919500. 00</b>		<b>228213214 0.75</b>	

Comments :

**PARA-10:- UTILISATION CERTIFICATE-**

Since there is no prescribed form for maintenance of the register of utilization certificates by the university as per OUAP- 1987, no steps have been taken by the local authority to maintain the same. In absence of maintenance of the register of U.C. the position of outstanding balance of utilization certificates at the beginning as well as end of the year under audit could not be ascertained properly. As such the position of U.C. computed on the above table has been worked out from the figures as could be made available from the records of the university and data incorporated in last audit report for the year 2018-19.

It is a matter of concern that due non-submission of utilization certificates In time ,receipt/flow of funds in respect of different grants has been delayed. It is pertinent to mention here in respect of a particular grant i.e. Rajiv Gandhi National Fellowship (RGNF) S.C. & S.T. students grant that receipt of fund under this grant has been stopped since the financial year 2012-13 due to non-submission of utilization certificate to U.G.C. New Delhi. Payments are made to S.C. & S.T. fellows out of university from own fund /incurring loan from different Units Of the university instead of 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 UGCCSIR 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 awardees.

Due to non-submission of Utilization certificates for years together, U.G.C. New Delhi has stopped remittance of grant to Sambalpur University since 2012-13 as stated by S.O., Special Cell, S. U. Since then payments to RG 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.

If U.C. would have been submitted in due time to U.G.C., Grants would have been received in time. No amount would have been spent from its own fund by en-croaching other funds provisioned under other budget head. Special attention on priority basis need to be given by the local authority on afore-said observations of audit

It would be seen from the above table that the pace of submission of utilization certificates is absolutely slow in comparison to the volume of pendency of utilization certificates. Hence the local authority of the university is advised to take special steps to clear up the above pendency of utilization certificates against such a huge amount of grant indicated in the table above & minimize the pendency as far as practicable and fact reported to audit.

**Para-10.1:- Year wise break-up of UC:-**

Year wise break-up of UC:-	
Year	Amount
2011-12	32,774,492.00
2012-13	50,690,309.00
2013-14	130,715,785.00
2014-15	160,555,511.00
2015-16	266,560,910.75
2016-17	594,127,976.00
2017-18	67,593,651.00
2018-19	708,529,368.00
2019-20	270,584,138.00
<b>TOTAL</b>	<b>2,282,132,140.75</b>

It would be revealed from the above pendency that no sincere steps are being taken by the local authority to submit the utilization certificates in proper quarter. It may be pointed out here that pendency of utilization certificates involves with the risk of losing fresh, and further grants from the sanctioning authorities and other funding agencies. Hence immediate action may be initiated to clear up such pendency as early as possible in order to get rid from the above complication in future, and compliance reported.

**10.2. The details of U.C. sent during the year 2019-20 is furnished below:-**

SI No.	Head of Accounts	Letter No.	Amount	Year of Grant
1	Block Grant	6390(3)ABC/23.09.2019	177306500.00	2019-20



2	Block Grant	1229(3)ABC/22.02.2020	354613000.00	2019-20
		<b>TOTAL</b>	<b>531,919,500.00</b>	

PARA: 11 MISAPPROPRIATION & DEFALCATION

**11.1 - Misappropriation of cash to the tune of Rs.4900.00 due to Less credit of receipt money taken to DCR - POM-84 Page 251-252**

On scrutiny of Money Receipt with respect to DCR it was noticed that the following amount has been received through money receipts but less/non credit was made in the DCR & cash book as detailed below.

As such a sum of Rs.**4900.00** is treated as misappropriation of cash which needs recovery from the following officials who are held responsible.

SI No	MR NO & DATE	AMOUNT COLLECTED	DCR PAGE NO & DATE	AMOUNT SHOWN	LESS CREDIT	OFFICIALS RESPONSIBLE
1	197992/11.07.19	250	32/11.07.19	200	50	Sri Bisweswar Hota, S.A
2	205699/18.11.19	250	82/18.11.19	200	50	Sri Umakanta Sahu, J.A
3	205888/23.11.19	5000	90/23.11.19	500	4500	Sri Umakanta Sahu
4	205917/23.11.19	250	91/23.11.19	200	50	Sri Umakanta Sahu
5	205918/25.11.19	250	92/25.11.19	200	50	Sri Umakanta Sahu
6	206273/03.12.19	300	08/03.12.19	200	100	Sri Umakanta Sahu
7	207026/20.12.19	200	38/20.12.19	100	100	Sri Umakanta Sahu
8	<b>TOTAL</b>	<b>6500.00</b>		<b>1600.00</b>	<b>4900.00</b>	

On issue of POM the local authority recovered the above amount from the erring officials and deposited vide Case Receipt No.- 226382/ 26.08.2021. As the para is settled by affecting recovery the para is dropped. Care may be taken not to recur the same future.

**11.2 - Misappropriation of cash to the tune of Rs.2950.00 due to totaling mistake:- POM 84 Page 251-252**

On scrutiny of money receipts with respect to DCR and Cash Account Cash Books it was noticed that a total sum of Rs.290142.00 has been collected through different money receipts but a sum of Rs.287192.00 has been shown as collection & deposited to Cashier of the University due to totaling mistake in DCR. As such a sum of Rs.**2950.00** is treated as misappropriation of cash which needs recovery from the following officials who are held

responsible.

The details of totaling mistakes are furnished below.

SL NO	DCR PAGE NO & DATE	ACTUAL TOTALLING	TOTALLING SHOWN	LESS	OFFICIALS RESPONSIBLE
1	25/29.04.19	7745	7645	100	Sri Bisweswar Hota,S.A
2	76/28.08.19	71000	70600	400	Sri UmakantaSahu
3	21/14.09.19	19060	17560	1500	Sri UmakantaSahu
4	70/11.11.19	129883	129833	50	Sri UmakantaSahu
5	79/15.11.19	62454	61554	900	Sri UmakantaSahu
	<b>TOTAL</b>	<b>290142.00</b>	<b>287192.00</b>	<b>2950.00</b>	

On issue of POM the local authority recovered the above amount from the erring officials and deposited vide Case Receipt No.- 226382/ 26.08.2021 . As the para is settled by affecting recovery the para is dropped. Care may be taken not to recur the same future.

**11.3 - Misappropriation of cash to the tune of Rs.32650.00 due to Non accounting of Cash in Cash Book:  
(Ref POM No:-88 Dt 28.01.2021,P.no.263 & POM 89/18.02.2021 Page 264**

On scrutiny of money receipts with respect to DCR and Cash Account Cash Books it was noticed that a total sum of Rs.**32650.00** has been collected as detailed below through different money receipts & deposited to Cashier of the University. But though the amounts has been shown as receipts of Cash Book in a later stage, totaling has not been made for arriving the closing balance of the Cash Book.

Hence the Closing Balance of the day reduced by a sum of Rs **32650.00** as short of Cash.No payment has been made for the day also.

As such why a sum of Rs.**32650.00** should not be treated as misappropriation of cash and needs recovery from the following officials who are held responsible may be clarified to audit.

The details are furnished below.

SL NO	DCR PAGE NO & DATE	MR No/Dt	Cash Book Page No	Date	Amount of Receipts	Previous date of entry in the Cash Book	OFFICIALS RESPONSIBLE
1	03/28.11.2019	206107 to 206174/28.11.2019	105	28.11.2019	32050.00	CB P no 104 Dt 20.03.2020	Sri Sahu,SA
2	04/29.11.2019	205175 to 206176/29.11.2019	106	29.11.2019	600.00	CB P no 105 Dt 28.11.2019	Sri U ma kanta

						Sahu,SA
	<b>TOTAL</b>				<b>32650.00</b>	

On issue of POM the local authority recovered the above amount from the erring officials and deposited vide Case Receipt No.- 226127/ 21.08.2021 . As the para is settled by affecting recovery the para is dropped. Care may be taken not to recur the same future.

**11.4 - Missappropriation of Cash to the tune of Rs 4298.00 due to non handing over of Cash:- POM**  
**-95/01.03.2021 Page- 273-274**

On scrutiny of DCB registers with fees collection receipts of Bus in Sambalpur University, it was noticed that a total sum of Rs **4298.00** has not been deposited by Sri Dilip Bag, NMR due to non handing over of Cash to the University during the collection of Bus tickets from passengers as detailed below.

Date of Receipt	Amount of Ticket Receipts Books received	Date of Deposit	Amount Deposited	Balance	DCR P .no.
06.04.19	3000.00	04.04.19 to 26.07.19	13282.00		1 to 5
25.04.19	3000.00				
28.06.19	1500.00				
08.07.19	3000.00				
22.07.19	3000.00				
31.07.19	3000.00	27.07.19 to 16.10.19	27740.00		
08.03.19	3000.00				
17.08.19	1500.00				
24.308.19	3000.00				
27.08.19	3000.00				
31.08.19	3000.00				
12.09.19	3000.00				
18.09.19	3000.00				
23.09.19	3000.00				
15.10.19	3000.00				
21.10.19	3000.00	17.10.19 to 04.12.19	20490.00		
29.10.19	3000.00				
06.11.19	3000.00				
14.11.19	3000.00				
18.11.19	3000.00				
26.11.19	3000.00				
02.12.19	3000.00				
11.12.19	3000.00	07.12.19 to 12.02.2020	17630.00		
14.12.19	3000.00				
11.01.20	3000.00				
22.01.20	3000.00				
28.01.20	3000.00				

01.02.20	3000.00				
10.02.20	1500.00				
15.02.20	5000.00	12.02.20 to 11.03.20	9490.00		
24.02.20	6000.00				
06.03.20	3000.00				
<b>TOTAL</b>	<b>96500.00</b>		<b>88632.00</b>	<b>7868.00</b>	

**Total Ticket out of the above Refunded:-**

Book no 457 43 no x Rs 15.00 = Rs 645.00

Book no 458 91 no x Rs 15.00 = Rs 1365.00

Book no 1 78 no x Rs 20.00 = Rs 1560.00

**Total Amount Refunded as receipts books=Rs 3570.00**

**Balance to be refunded in shape of Cash to University=Rs 4298.00( Rs 7868.00 –Rs 3570.00)**

Hence why a sum of Rs 4298.00 should not be treated as misappropriation of Cash by Sri Dilip Bag,NMR may be clarified to audit.

On issue of POM the local authority did not furnish any reply. So the para stands and the amount is suggested for recovery from Dillip Bag, NMR.

**Responsible Person for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs:)
1	SRI DILLIP BAG, NMR	NMR	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA.	4298

**PARA: 12 LOSS OF STOCK & STORE**
**12.1 - Loss of Stock & Store-**

There is no Loss of Stock & Store during the year 2019-20 .

**PARA: 13 AUDIT OF RECEIPTS**
**13.1 - Non realisation of Outstanding shop Rent amounting to Rs. 176955.00 (POM -97/15.03.2021 Page -276-278)**

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 31.03.20 could not be ascertained in audit. But as per the

Register & the figure supplied by Estate Section the outstanding shop rent as on 31.03.20 comes to **Rs.1769555.00** 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.176955.00** as on 31.03.20 & Compliance reported to audit. In response to the objection memo issued on this context, no reply was furnished by the local authority. Hence **Rs.176955.00** is kept in objection.

Details of outstanding Shop Rent of Sambalpur University as on 31.03.20								
Sl No	Name of Shop Keeper	Rate of shop rent per month(Rs.)	Outstanding shop rent as on 1.4.19 as per S.R.	Demand(2019-20)	Total	Collection(2019-20)	Outstanding shop rent as on 31.3.20	Rent Collection Register (New)Page No.
1	Smt Mallilata Sahu trf to Sujata Rashmi Hansda & then to Binay Hansda w.e.f 2016	65	0	780	780	780	0	3
2	Sri Sanjib kumar Mishra	110	27000	1320	28320	0	28320	7
3	Sri Sushanta Kumar Mahakud	65	0	780	780	0	780	11
4	Sri Manoranjan Dash	65	520	780	1300	0	1300	15
5	Sri Chittaranjan Mishra.	65	1800	780	2580	0	2580	19
6	Mrs Sushama Panda	75	525	900	1425	1425	0	23

7	Sri Prafulla Kumar Panda	75	17975	900	18875	8000	10875	27
8	Sri SriKanta Pandey	50	2020	600	2620	0	2620	31
9	Sri Aliram Prusty	50	0	600	600	600	0	36
10	Sri Ganeswar Karna	75	13985	900	14885	0	14885	39
11	Sri Dasharathi Barik	65	3340	780	4120	0	4120	43
12	Sri Jagannath Naik	65	520	780	1300	0	1300	47
13	Sri Ashok Kumar Prusty	75	300	900	1200	300	900	52
14	Sri R K Panigrahi	75	600	900	1500	0	1500	55
15	Sri Deepak ku Naik	65	7080	780	7860	0	7860	52
16	Smt Jhunu Behera	50	1000	600	1600	0	1600	63
17	Sri Indrajit Kumbhar	50	12150	600	12750	0	12750	67
18	Sri B. Krishna Sethi	65	5205	780	5985	5985	0	71
19	Sri Saroj Pradhan	65	0	780	780	0	780	75
20	Sri Janmejaya Mahakud	65	15935	780	16715	0	16715	79
21	Sri Radha mohan Biswal, Changed to	65	1340	780	2120	0	2120	83

	Mr.Karan Nanda							
22	Sri Narasingha Tarasia	65	6375	780	7155	0	7155	87
23	Sri Baidyanatha Dhar	65	390	780	1170	780	390	91
24	Sri Swadhin Kumar Chhatar	50	12400	600	13000	0	13000	95
25	Sri Dibyanankar Sahu	50	900	900	1800	0	1800	99
26	Sri Purupsottam Mishra	65	0	780	780	0	780	103
27	Sri Buluram Prusty	50	0	600	600	600	0	108
28	Sri DeepakkuSahu	75	15370	900	16270	0	16270	111
29	Mohammed Ali	50	6805	600	7405	0	7405	115
30	Sri Jitendra Kumar Panda	75	450	900	1350	450	900	119
31	Sri Satyabrata Panda	75	0	900	900	900	0	126
32	Sri Dolu Andil	50	9150	600	9750	500	9250	127
33	Sri Ramachandra Behera	150	900	1800	2700	0	2700	131
34	Sri Aswini Kumar Sharma	150	0	1800	1800	0	1800	135
35	Sri Ranjeet Kumar	50	3000	600	3600	600	3000	139

	Samal							
36	Mrs. Sushree	75	600	900	1500	0	1500	143
	Monalisha Pradhan							
	<b>Total</b>		167635	30240	197875	20920	176955	

### 13.2 - Non-maintenance of D.C.B. Register of rent license fee on Staff Quarters.

As per the statement furnished on position of staff quarters by the Estate section of the University, it was noticed that total 250 Nos. of the following types of quarters out of 254 are found existing in habitable condition in the university premises. The statement of the same is furnished in a table below .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 all at the end of each financial year. Besides, the allotment register of quarters is not maintained with 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.

SI No	TYPE OF QTR	TOTA L NO OF QTRS	PLINTH AREA IN Sq Ft	FLAT RATE OF LICENCE FEE	STANDARD LICENCE FEE
1	A	9	2240	820	3280
2	B	14	2000	820	3280
3	STQ	14	1750	820	3280
4	C	30	1543	610	2440
5	JTQ	6	1500	610	2440
6	D	5	840	410	1640
7	TH	54	800	410	1640



8	E	6	700	410	1640
9	F	66	700	410	1640
10	G	46	350	200	800
	TOTAL	250			

Details of Quarter occupants of Sambalpur University		
Sl. No	Name of Staff	Type
1	Dr.Sukamani Meher, P.G.Dept Of Odia	A-1
2	<b>Vacant(Reserved for VC)</b>	<b>A-2</b>
3	<b>Vacant</b>	<b>A-3</b>
4	Dr.P.K.Behera, History Dept.	A-4
5	<b>Vacant</b>	<b>A-5</b>
6	<b>Vacant</b>	<b>A-6</b>
7	<b>Vacant</b>	<b>A-7</b>
8	<b>Vacant</b>	<b>A-8</b>
9	Dr.Sudhansu Sekhar Rath, Dept of Economics	A-9
10	Sri Rajendra Kumar Thaty; Librarian	STQ-1
11	Dr.Sanjay Ku Pattnaik; Env.Sc	STQ-2
12	Dr.Sudhir Ku Sahu; Dept.Of Statistics	STQ-3
13	Dr.Ajay Ku Behera; Dept Of Chemistry	STQ-4
14	Dr.Bulu Maharana; Dept.Of Lib Sc	STQ-5
15	Dr.Malaya R.Mahanada; Dept Of Env.Sc	STQ-6
16	Dr.S.Jena, Dean (Std.Welfare) SUIIT	STQ-7
17	Dr.K.N.Sethy (u/s);Dept Of Histroy	STQ-8
18	Dr.Tushar Ranjan Routray; Dept of Phy	STQ-9
19	Prof.Ram Shankar Nanda,Eng	STQ-10
20	Dr.K.C.Patra,Electronics, SUIIT	STQ-11
21	Dr.satya Prakash Das,Dept.Of Pol Sc	STQ-12
22	Prof.Pradeep Ku Nayak,Life Sc.	STQ-13
23	Sri.Suman Kerketta,Dept of MBA.	STQ-14
24	Sri. Prayas Dansana, Dept. Of Law	JTQ-1
25	Sri.Prabir Ku Sethi,SUIIT	JTQ-2

26	Dr.Ajit Kumar Kullu, English Dept.	JTQ-3
27	Dr.(Mrs) Srimati Nayak,Socio	JTQ-4
28	Dr.Rathikanta Kumbhar,Dept. Of Econ.	JTQ-5
29	Dr.Rasmi Kanta Pati,SUIT	JTQ-6
30	Dr.Priyabrata Gochhayat, Dept.Of Math	B-1
31	Dr.Amaresh Mishra, Dept.of Chem	B-2
32	Dr.Rarnawali,Dept Of Antropology	B-3
33	Dr.Jogeswar Ratha,School Of Life Sc.	B-4
34	Dr.Rajendra Ku Behera,Life Sc.	B-5
35	Prof.A.K.Das Mohapatra,MBA	B-6
36	Prof.Samar Mudali,Dept of Odia	B-7
37	Prof.T.Paltasing,Dept of Socio	B-8
38	Dr.(Mrs) Pramila Ku Mishra Chem	B-9
39	Dr.Jagadish Ku Tripathy,Earth Sc	B-10
40	Dr.Minaketan Sahu,u/s P.G.Law	B-11
41	Dr.Iswar Baitharu,Lect.Evn.Sc.	B-12
42	Ms.Anuradha Samal,Lect,MBA	B-13
43	Dr.Surya Nr Pradhan,Dept.Of Life Sc.	B-14
44	Oic Jyoti Vihar Police Outpost	C-1
45	Dr.Satya Narayan Sahu,Dept.Of Chemistry	C-2
46	Dr.Zashmir Naik Dept.Of Physics	C-3
47	Dr.Ram Naresh Mahaling,Dept Of Chemistry	C-4
48	Dr.Santosh Ku Mohanty,Asst.Er	C-5
49	Dr.Ekamra Kariali,School Of Life	C-6
50	Dr.Surya Nr Nayak,Dept.Of Physics	C-7
51	Dr.Biswajit Pradhan,Dept. Of History	C-8
52	Prof.Sanjat Ku Sahu,Dept. Of Env Sc	C-9
53	Dr.Nihar Ranjan Satpathy,Math	C-10
54	<b>Not Exist</b>	<b>C-11</b>
55	<b>Not Exist</b>	<b>C-12</b>
56	Dr.Sabitri Majhi, Lect.Lib Sc.	C-13
57	Dr.Banarjee Behera,Dept.Of Physics	C-14
58	Dr.Duryodhan Behera,Earth Sc.	C-15
59	Dr.Pradipta Ku Behera,Dept.Of Chemistry	C-16

60	Sri.Shyama Prasad Rout,Dy.Registrar	C-17
61	Dr.Amiya Ku Patel,School Of Life Sc.	C-18
62	Dr.BhabaniPrasad Bag,Life Sc.	C-19
63	Dr.Devendra Ku Mahalik,MBA	C-20
64	Prof.Somnath Bagh,Statistics	C-21
65	Er.Ashoka Kumar Ratha, Admin Officer	C-22
66	Dr.Rajat Kujur,Dept.Of Pol Sc	C-23
67	Dr.Sunanda Sahu,Dept.Of Life.	C-24
68	Dr.(Mrs) Jyotsna Sahu, Lib.Sc.	C-25
69	Smt.Helen Lakra, AR(Exam)	C-26
70	<b>Vacant(Damaged Quarters)</b>	<b>C-27</b>
71	<b>Vacant(Damaged Quarters)</b>	<b>C-28</b>
72	Smt. Brundabati Pandia,Acct. Officer	C-29
73	Sri.R.P.Seth,A.R.Adm	C-30
74	Mrs. Swagatika Samal,Cont Lect.	C-31
75	Dr.Naba Kumar Behera,Dept. Of Chem	C-32
76	Sri. Uma Sahu,Diarist	D-1
77	Sri.Abinash kar	D-2
78	Sri.Srinivas Puala	D-3
79	Sri.Anitabala Biswal, JV Jr.College	D-4
80	<b>Vacant(Damaged Quarters)</b>	<b>D-5</b>
81	C/o The Principal,Xavier High School	TH-1/1
82	C/o The Principal,Xavier High School	TH-1/2
83	Sri.Subimal Mohanty, Sr.Asst	TH-1/3
84	Sri.Jatidev Sahu,Tech.U.H.C.	TH-1/4
85	<b>Vacant</b>	<b>TH-2/1</b>
86	Sri.Pratap Ku Sahoo,Lab Asst.Physics.	TH-2/2
87	Ms.Jayashree Panda,J.A Central Lib	TH-2/3
88	<b>Vacant</b>	<b>TH-2/4</b>
89	Sri.Sanjay Panda,Sr.Asst.	TH-3/1
90	<b>Vacant</b>	<b>TH-3/2</b>
91	Sri.Chintamani Patel,Sr.Asst.	TH-3/3
92	Sri.Sushil Ku Patel, Lect.Jv Jr.College	TH-3/4
93	Sri.Chittaranjan Chhanda,PET	TH-4/1

	H.School	
94	<b>Vacant</b>	<b>TH-4/2</b>
95	Dr.Bijay Laxmi Panigrahy	TH-4/3
96	Sri.Pravat Ku Hota,Sr. Asst.	TH-4/4
97	Sri.Laxmi Narayan Barik,Jv Jr.College	TH-5/1
98	Sri.S.K.Panda,MCA	TH-5/2
99	Sri.Bipin Bihari Sethi,Libray.	TH-5/3
100	Sri.G.S.Dwibedy(Retd), Life Sc	TH-5/4
101	Sri.Debendra Naik, Peon.	TH-6/1
102	Sri.Himansu Sekhar Nayak,Lab Asst.Phy	TH-6/2
103	Sri.Saloman Behera, TA-FSTN	TH-6/3
104	Ms.Tripti Kumari,Lab,Asst. Home Sc	TH-6/4
105	Sri.Dillip Ku Mishra, Jv Jr.College	TH-7/1
106	Sri.Kamal K.Barik, Earth Sc.	TH-7/2
107	<b>Vacant</b>	<b>TH-7/3</b>
108	<b>Vacant</b>	<b>TH-7/4</b>
109	<b>Vacant</b>	<b>TH-7/5</b>
110	Dr.Nandita Mamanta, Earth Sc	TH-7/6
111	Smt.Nirupama Nayak,Sr.Asst.	TH-8/1
112	Dr.Rohita Ku Mishra,Lect.MBA	TH-8/2
113	<b>Vacant</b>	<b>TH-8/3</b>
114	Ms.Anuradha Samal,Lect,MBA	TH-8/4
115	Sri.Abanikanta Bhadra,Evn Sc.	TH-8/5
116	Sri.Narasingha Pradhan, Pvt Cell	TH-8/6
117	Sri.Atul Nag,Asst.Prof.SUIIT	TH-9/1
118	Ms.Rashmi Rekha Patra,A.Prof SUIIT	TH-9/2
119	<b>Vacant</b>	<b>TH-9/3</b>
120	Ms.Kalyan Dash,Asst.Prof.SUIIT	TH-9/4
121	Mr.Alok Ranjan Mishra	TH-9/5
122	Sri.Pradyumna Ku Ratha,A.Prof.SUIIT	TH-9/6
123	Sri.Dillip Ku Ratha,Store Keeper UHC	TH-10/1
124	Sri.Bhabani Prasad Singh,Sr.Asst.	TH-10/2
125	Sri.Aswinib Ku Mishra,Sr.Asst.	TH-10/3
126	Smt.Helen Llakra, ACOE	TH-10/4
127	<b>Vacant</b>	<b>TH-10/5</b>
128	Sri.Premraj Panda,Office Asst.Pvt Cell	TH-10/6

129	Sri.Siddhartha Bhoi,Lab Asst.Physics.	TH-11/1
130	Dr.Birendra Behera,Lect.Life Sc	TH-11/2
131	<b>Vacant</b>	<b>TH-11/3</b>
132	Dr.Nirius Jenan Ekka,Lect.Life.	TH-11/4
133	<b>Vacant</b>	<b>TH-11/5</b>
134	<b>Vacant(Damaged Quarters)</b>	<b>TH-11/6</b>
135	Umakanta Pradhan	E-1
136	Sri.Harihar Singh,Senior,Recoeder.	E-2
137	Sri.S.S.Pradhan, J.A. (T)	E-3
138	Sri. Padmanava Pradhan, J.A.(T)	E-4
139	Dr.Sarat Sarangi,Jv Jr,College	E-5
140	Sri. Aswini Ku Sahu,Auditor	E-6
141	Office For Mandir	F-1
142	Ms.Punam Rana,Lab,Asst	F-2
143	Sri. Rashmikiranjan Kumbhar, Peon	F-3
144	Sri. Ramji Kumar Mishra,T.S.L-II	F-4
145	Smt. Mandakini Seth, J.A (T)	F-5
146	Hemanta Nayak	F-6
147	Ms. Faguni Munda, J.A (T)	F-7
148	Sri.Debashis Mishra,Sr.Asst.	F-8
149	Sri.Chaturbhuja Thanapati,D/W Watch Man	F-9
150	Sri.Sudhakar Barik,O.A.,Pvt,Cell	F-10
151	Sri Biswajit Bagarty,J.G (T)	F-11
152	Ms.Sukanti Sahu, J.A (T)	F-12
153	Sri. Ashok Bag,Tech.Asst.USIC	F-13
154	Sri.B.S.S. Rao,Office.Asst.SUIIT	F-14
155	Sri.Purna Ch Prusty,Health Centre.	F-15
156	Sri.Surendra Hota,P.A.Central Lib.	F-16
157	Sri.Sudhansu Majhi,Office.Asst DDCE	F-17
158	Sri.Rajkumra Lakra,Lab.Asst. Chemistry	F-18
159	Sri.Chittaranjan Tripathy,U.G.H.	F-19
160	Roshan Nayak, Lab Asst.Chem.	F-20
161	Sri.Sanjay Sarathi Pradhan,Sr.Asst.	F-21
162	Ms.Mamata Mohapatra,T.A.MCA	F-22
163	Sri.Ashok Ku Mishra,Sr. Asst.	F-23
164	Sri.Dinabandhu Mishra,T.A. (D/W)	F-24
165	Sri.E.Srihari Reddy,V.C.Jamadar	F-25

166	Sri. Prabhudatta Nayak, D/W Peon.	F-26
167	Ms. Anna Kullu, Matron Ladies, Hostel.	F-27
168	Sri. SUDHIR Ku Panigrahi, Pasting Clerk.	F-28
169	Sri. Nrupamani Jagdala, D/W (U.S)	F-29
170	Sri. Jogeswar Behera, D/W Peon	F-30
171	Ms. Jyotshna Bewa, D/W Peon. JVHS.	F-31
172	Sri. Seshadev Pradhan, Peon.	F-32
173	Sri. Pradip Chhatar, Peon, CSA.	F-33
174	Sri. Shiva Prasad Nayak, D/W Peon.	F-34
175	Sri. K.C. Acharya, Section Officer	F-35
176	Sri. Bijay Ku Biswal, Sr. Grade Typist.	F-36
177	Ms. Tilottama Khandapani, Jr. Asst. (T)	F-37
178	Sri. Rajendra Pd Seth, A.R. Adm.	F-38
179	Sri. Sessa DAS, Driver.	F-39
180	Sri. Dillip Nanda, D/W Watchman.	F-40
181	Sri. Makaru Paik, Driver.	F-41
182	Sri. Saroj Barik, D/W Watchman	F-42
183	Sri. Jyotish Bag, Demonstrator, Phy.	F-43
184	<b>Vacant</b>	<b>F-44</b>
185	Sri. Surendra Nayak, Jr. Grade. Typist.	F-45
186	Ms. Sabita Kumari Panda, D/W Matron	F-46
187	Ms. P. Papama, D/W Peon.	F-47
188	Ms. Jyoti Vihar Jr. Collega.	F-48
189	Sri. Fulgence Dung Dung, Driver	F-49
190	Sri. Nilakantha Hansa, Peon, JVJC	F-50
191	Sri. Malaya kumar singh bariha, Jr. Asst(T)	F-51
192	Sri. Prabodh Ch Mishra, Peon.	F-52
193	Sri. Krushna Mirdha, (D/W) Peon- Estate	F-53
194	Susant sarvangia	F-54
195	Sri. Narottam Sahu, D/W Electrician.	F-55
196	Sri. Pankaj Ku Mohapatra. Jr. Asst	F-56
197	Sri. Rohit Ku Mishra, D/W Peon.	F-57
198	Sri. Gyana Prakash Ekka, JV Grade Typist	F-58
199	<b>Vacant</b>	<b>F-59</b>

200	Ms.Baijayanti Kansa,D/W Sweeper	F-60
201	Sri.Saroj Ku Pradhan, Lib Attendent	F-61
202	Sri.Asutosh Mishra,Sr.Asst.	F-62
203	Sri.Sulut Padhi, D/W Peon.	F-63
204	<b>Vacant</b>	<b>F-64</b>
205	<b>Vacant(Damaged Quarters)</b>	<b>F-65</b>
206	Sri.Pratyush Ku Pattnaik, D/W Driver	F-66
207	Sri.Rajendra Naik, Life Sc.	G-1
208	Sri.Dinabandhu Goth,Duftary.	G-2
209	Ms.Rukuni Nag, SRIC	G-3
210	Sri.Krishna Banchhor,Sweeper	G-4
211	Smt.Sufalabati Naik,Matron.L	G-5
212	Sri.Raghu Kalet, D/W Univ GH	G-6
213	<b>Vacant</b>	<b>G-7</b>
214	<b>Vacant</b>	<b>G-8</b>
215	Sri.Sushil Oram,Peon	G-9
216	Sri.Somanat Naik, Peon.	G-10
217	Ms.Mita Mahananda,Peon	G-11
218	Sri.Kishor Nag(D/W)-Maint.	G-12
219	<b>Vacant</b>	<b>G-13</b>
220	Sri.Hrusikesh Buda, D/W Watchman	G-14
221	Ms.Kalpana Suna, D/W Sweeper	G-15
222	Sri.Santosh Ku Sahu,D/W UGCASC	G-16
223	Sri.Gobinda Panigrahi,Peon.	G-17
224	Ms.Tarulata Bhoi,Metron.Ladis Hostel	G-18
225	Sri.JaipalBhoi,Watchman.	G-19
226	Sri.Arjun Barai,D/W Central.	G-20
227	Sri.Dhaneswar Surujal, D/W Gym	G-21
228	Sri.Soraj Ku Bhoi,Bus Helper.	G-22
229	Sri.Prabhat Panda,Peon.	G-23
230	Sri.Thabira Visar,Attdt.Dept.L	G-24
231	Sri.Kanhu Panigrahi, Jr Recorder	G-25
232	<b>Vacant</b>	<b>G-26</b>
233	Sri.Dibakara Behera,Peon.	G-27
234	Sri.Lalatendu Pradhan, D/W Peon	G-28
235	Sri.Gobinda Dunguri, Line Sweeper D/W Maint.	G-29
236	Sri.Jagdish Hati, D/W Peon	G-30
237	Sri.Babaji Sahu,Peon.	G-31

238	Sri.Sunil Khadia,Watchman.	G-32
239	Sri.Gabrail Tandi,(D/W) Peon-Maint	G-33
240	Durjyadhan behera	G-34
241	Kartika Bag	G-35
242	Sri.Rajesh Suna,Sweeper.CSA	G-36
243	Sri.Sarat Chandra Majhi,Peon UGCASC	G-37
244	<b>Vacant</b>	<b>G-38</b>
245	Sri.Nabin Pujari,Electrician	G-39
246	Sri.Upendra Ku Nayak, D/W D.	G-40
247	Sri.Surendra Oram,Watchman	G-41
248	Sri.Prafulla Dunguri Sweeper.	G-42
249	<b>Vacant(Damaged Quarters)</b>	<b>G-43</b>
250	<b>Vacant(Damaged Quarters)</b>	<b>G-44</b>
251	Gopal Dungri	G-45
252	Sri.Mayadhar Mahananda,Peon	G-46

Quarter Type	No's of Quarter	Available Vacancy
A	9	6
STQ	14	0
JTQ	6	0
B	14	0
C	32 (2 No of buildings don't exist)	2
D	5	1
TH	54	13
E	6	0
F	66	4
G	46	7
Total	252-2=250	33

**13.3 - Non Deductions of TDS amonuts of Rs. 36264.00 from suppliers/Contractors who made the Supply:**



(POM 86/21.02.2021 Page - 260)

As per FD letter no.30797/F dt 25.09.2018 read with section 51 of CGST/OGST Act 2017 the provisions of TDS under GST Acts shall come into force w.e.f 01.10.2018.

Accordingly from 01.10.2018 the purchasing officer should deduct tax at source from the payment to be made to the supplier/contractor/vendor against the supply of taxable goods or services of contract value exceeding Rs 2.50 lakhs @ 2 %(1% CGST & 15 SGST inside the state or 2 % outside the state).

But while purchasing different materials in Sambalpur University for the year 2019-20 It was noticed that a sum of Rs.36263.50 or Say Rs **36264.00** (2 % of Rs.**1813175.00**)has been paid undue favorto the suppliers which is a loss to Govt.Fund.

The details are as below.

Vr no./Dt.	Total Bill	Rebate	Payment Made(Rs.)	To Whom Paid
<b>Cheque Account Book</b>				
18/09.07.19	259490.00	84334.00	175156.00	Dinesh Book Distribut ors,Jharsuguda
19/09.07.19	237595.00	77218.00	160377.00	Dinesh Book Distribut ors,Jharsuguda
20/09.07.19	636268.00	206788.00	429480.00	Dinesh Book Distribut ors,Jharsuguda
147/29.07.19	274822.00	0.00	274822.00	M/s MethodoxSystem ,BBSR
138/09.12.19	405000.00			
<b>TOTAL</b>	<b>1813175.00</b>			

Hence why such loss of Govt. revenue to the tune of Rs -**36264.00** should not be recovered from the erring officials may be clarified to audit.

On issue of POM the local authority did not furnish any reply. Hence the amount of rs. 36264.00 needs recovery from the erring Officials 1- Registrar 2- C.O.F.

#### Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	SANJAT KUMAR SAHU	EX REGISTRAR, SAMBALPUR UNIVERSITY	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	18132
2	NARENDRA MEHER	EX COF, SAMBALPUR UNIVERSITY	DISTRICT TREASURY OFFICER NUAPADA	10032
3	SRI PRASANT KUMAR NAYAK	EX COF, SAMBALPUR UNIVERSITY	COMMISSIONER CT GST SAMBALPUR	8100

#### 13.4 - Non recovery of Charges amounting Rs. 16800.00 for use of staff Cars from residence to office &

back resulting a loss of Rs 16800.00 to the university fund. F.D. no 19541/F/ dt.13.07.2016 POM  
109/17.08.2021 Page- 352

As per Finance deptt. resolution no.19541/dt 13.07.2016 para (i) 3, the rate of recovery of charges for use of staff cars for journey from residence and back by Govt.officials of university officials is Rs 1400.00 per month.

On checking of pay acquaintance rolls with reference to Log book of vehicles, it is noticed that the officers of Sambalpur University like Registrar using office vehicles are not paying any charges towards use of office vehicle for their journey from residence to office. But as per the above Govt.circular the Registrar should either deposit the amounts of Rs 1400.00 in each month or should be debited from their monthly salary .

The detail calculation is given below

Name of the Employees	No. Of Vehicle Used	Charges Due (Rs.1400.00 x12 months)	Charges Recovered	Net charges to be recovered
Prof. Sanjat Kumar Sahu, Registrar	OR 15 M7574	01.04.19 to 20.03.20	Nil	Rs.16800.00
			<b>TOTAL</b>	<b>Rs.16800.00</b>

On issue of POM the local authority did not furnish any reply. Hence the objection stands and the amount of Rs. 16800.00 needs recovery from the Registrar.

#### Responsible Person for this paragraph

SIno	Name	Designation	Adress	Amount(In Rs:)
1	SANJAT KUMAR SAHU	EX REGISTRAR, SAMBALPUR UNIVERSITY	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	16800

#### 13.5 - Non realization of House rent of amount Rs. 27840.00 from ST Xavier Group from 01.04.2019 to 31.3.2020.POM- 110/17.08.2021 Page- 353

In course checking of house rent 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 During the year under audit it is noticed that a total sum of Rs.27840.00 has not been realised towards house rent as follows.

SI No	Period	Qr.No.	Standard Licence Fees per month	Months	Amount
1	01.04.2019 to	TH-1/1	1160.00	12	13920.00

	31.03.2020				
2	01.04.2019 to 31.03.2020	TH-1/2	1160.00	12	13920.00
				<b>TOTAL</b>	<b>27840.00</b>

On issue of POM the local authority replied that " the University has initiated legal action against the school ." Till legal proceeding is finalised the amount is kept under Audit objection.

**13.6 - NON REALISATION OF HOUSERENT OF RS. 149328.00 FROM VICE CHANCELLOR RESIDENCE-POM 111/17.08.2021 Page- 354**

In course of checking of house rent register and concerned file it came to noticed that the University has allotted the Vice Chancellor'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.

Sl.No	Period	Rent fixed per month	No of Months	Total Amount	Remark
1	01.04.2019 to 31.03.2020	12444.00	12	149328.00	
			<b>TOTAL</b>	<b>149328.00</b>	

On issue of POM the local authority replied that " the University has initiated legal action against the school ." Till legal proceeding is finalised the amount is kept under Audit objection.

**13.7 - Loss of money Rs. 308868.00 due to encashment of Investment just two days prior to date of maturity-POM -121/21.08.2021 Page- 375**

On scrutiny of Investment Ledger it is seen that following Investments were en cashed just two days prior to the date of maturity leading to loss of money to the tune of **Rs. 308868.00** to the institution. The detail is given below.

Sl.No	TDR No.	Date of Investment	Amount Invested	Date of maturity	Maturity Value	Date of Encashment	Encashment value	Loss of Interest
1	710031005 6417	03.04.2019	7500000	29.11.2019	7813151	27.11.2019	7761673	51478
2	710031005 6400	03.04.2019	7500000	29.11.2019	7813151	27.11.2019	7761673	51478
3	710031005 6394	03.04.2019	7500000	29.11.2019	7813151	27.11.2019	7761673	51478
4	710031005 6387	03.04.2019	7500000	29.11.2019	7813151	27.11.2019	7761673	51478
5	710031005 6370	03.04.2019	7500000	29.11.2019	7813151	27.11.2019	7761673	51478
6	710031005 6424	03.04.2019	7500000	29.11.2019	7813151	27.11.2019	7761673	51478
		<b>TOTAL</b>	<b>45000000</b>		<b>46878906</b>		<b>46570038</b>	<b>308868</b>

From the above table it can be seen that the above six nos of TDRs are encashed just two days prior to the Date

of maturity. In which circumstances the above encashment has been done without waiting for the matured date.

On issue of POM the local authority did not furnish any reply. So the objection stands and the amount of Rs. 308868.00 is suggested for recovery from the erring officials.

**Responsible Person for this paragraph**

SIno	Name	Designation	Adress	Amount(In Rs:)
1	PROF. DEEPAK KUMAR BEHERA	EX VICE CHANCELLOR	VICE CHANCELLOR, KIIT UNIVERSITY, BHUBANESWAR	77217
2	SRI PRASANT KUMAR NAYAK	EX COF, SAMBALPUR UNIVERSITY	COMMISSIONER CT GST SAMBALPUR	77217
3	SANJAT KUMAR SAHU	EX REGISTRAR, SAMBALPUR UNIVERSITY	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	77217
4	MR DILLIP KUMAR ROUT	EX S.O. ACCOUNTS SECTION	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	77217

**PARA: 14 AUDIT OF EXPENDITURE**

**14.1 - Deduction amount of Rs. 214256.00 not shown in Cheque Account Cash Book :- POM 76/19.01.2021**  
**Page- 241**

On scrutiny of paid vouchers of Cheque Account Cash book of Sambalpur University it was noticed that a Sum of Rs. **41146.00** has been shown deducted vide vr no 46/16.04.19 while transferring the amount of Rs 439364.00 to Pension Fund A/c no 30491761018 towards pay recovery has not been shown as receipts & expenditure in the Cash Book.

Hence a sum of Rs **41146.00** may be reconciled and produced before audit for necessary verification. Besides the reason of such irregular maintenance of Cash Book may be clarified to audit.

**Less Expenditure Booked in Cheque Account Cash Book :-**

On scrutiny of paid vouchers of Cheque Account Cash book of Sambalpur University it was noticed that a Sum of Rs. **389153.00** has been shown as expenditure vide vr no 32/08.05.19 as against the actual expenditure amount of Rs **490013.00** paid to BM, SDCC Bank, Sambalpur towards loan deposit of staffs.

Hence a sum of Rs **100860.00 (Rs 490013.00- Rs 389153.00)** less expenditure may be reconciled and produced before audit for necessary verification. Besides the reason of such irregular maintenance of Cash Book may be clarified to audit.

**Deduction amount not shown in Cheque Account Cash Book :-**

On scrutiny of paid vouchers of Cheque Account Cash book of Sambalpur University it was noticed that a Sum of Rs. **72250.00** has been shown deducted vide vr no 70/18.05.19 while transferring the amount of Rs 2429625.00 to Pension Fund A/c no 30491761018 towards pay recovery has not been shown as receipts & expenditure in the Cash Book.

Hence a sum of Rs **72250.00** may be reconciled and produced before audit for necessary verification. Besides the reason of such irregular maintenance of Cash Book may be clarified to audit.

On issue of POM the local authority replied that it will be reconciled during the year 2020-21 . Till reconciliation Rs. 214256.00 (41146.00+ 100860.00+72250.00) is kept under Audit objection.

**14.2 - Deduction amount Rs. 28189.00 not shown in Cheque Account Cash Book :- POM -77/ 19.01.2021**  
**Page- 242**

On scrutiny of paid vouchers of Cheque Account Cash book of Sambalpur University it was noticed that a Sum of Rs.**8498.00** has been shown deducted vide vr no 79/22.05.19 while payment has been made to Nirakara Security & consultancy Services towards out sourcing services has not been shown as receipts & expenditure in the Cash Book.

Hence a sum of Rs **8498.00** may be reconciled and produced before audit for necessary verification. Besides the reason of such irregular maintenance of Cash Book may be clarified to audit.

**Deduction amount not shown as Expenditure in Cheque Account Cash Book :-**

On scrutiny of paid vouchers of Cheque Account Cash book of Sambalpur University it was noticed that a Sum of Rs.**25491.00** has been shown deducted vide vr no 83/22.05.19 while payment has been made to staffs towards Arrear Pay was not shown as expenditure in the Cash Book.

Hence a sum of Rs **25491.00** may be reconciled and produced before audit for necessary verification. Besides the reason of such irregular maintenance of Cash Book may be clarified to audit.

**Deduction amount not shown in Cheque Account Cash Book :-**

On scrutiny of paid vouchers of Cheque Account Cash book of Sambalpur University it was noticed that a Sum of Rs.**2698.00** has been shown deducted vide vr no 05/06.06.19 while payment has been made to M/s Mishra Badhei & Associates towards Audit Fees has not been shown as receipts & expenditure in the Cash Book.

Hence a sum of Rs **2698.00** may be reconciled and produced before audit for necessary verification. Besides the reason of such irregular maintenance of Cash Book may be clarified to audit.

On issue of POM the local authority replied that it will be reconciled during the year 2020-21 . Till reconciliation Rs. 28189.00 (25491.00+ 2698.00) is kept under Audit objection.

**14.3 - Deduction amount Rs. 85360.00 not shown in Cheque Account Cash Book :- POM- 78/19.01.2021**  
**Page- 243**

On scrutiny of paid vouchers of Cheque Account Cash book of Sambalpur University it was noticed that a Sum of Rs.**53960.00** has been shown deducted vide vr no 78/27.06.19 while payment has been made to Employees towards their wages has not been shown as receipts & expenditure in the Cash Book.

Hence a sum of Rs **53960.00** may be reconciled and produced before audit for necessary verification. Besides the reason of such irregular maintenance of Cash Book may be clarified to audit.

**Less Expenditure Booked in Cheque Account Cash Book :-**

On scrutiny of paid vouchers of Cheque Account Cash book of Sambalpur University it was noticed that a Sum of

Rs. **373266.00** has been shown as expenditure vide vr no 06/06.07.19 as against the actual expenditure amount of Rs **384666.00** paid to BM,SDCC Bank,Sambalpur towards loan deposit of staffs.

Hence a sum of Rs **11400.00 (Rs 384666.00- Rs 373266.00)** less expenditure may be reconciled and produced before audit for necessary verification. Besides the reason of such irregular maintenance of Cash Book may be clarified to audit.

**Advance Adjustment not booked in Cheque Account Cash Book :-**

On scrutiny of paid vouchers of Cheque Account Cash book of Sambalpur University it was noticed that a Sum of Rs. **20000.00** has been adjusted against Sri Umakanta Sahoo vide vr no 14/09.07.19 and payment has been made for Rs 17661.00 for balance amount out of the advance of Rs 37661.00 taken by him on Dt 02.02.2015 towards medicine reimbursement. But the adjustment of Rs 20000.00 taken by him has not been shown in the Cash Book.

Hence a sum of Rs **20000.00** advance adjustment may be reconciled and produced before audit for necessary verification. Besides the reason of such irregular maintenance of Cash Book may be clarified to audit.

On issue of POM the local authority replied that it will be reconciled during the year 2020-21 . Till reconciliation Rs. 85360.00 (53960.00+ 11400.00+20000.00) is kept under Audit objection.

**14.4 - Deduction amount Rs. 1101650.00 not shown in Cheque Account Cash Book :- POM 79/19.01.2021**  
**Page-244**

On scrutiny of paid vouchers of Cheque Account Cash book of Sambalpur University it was noticed that a Sum of Rs. **7402.00** has been shown deducted vide vr no 39/10.07.19 while payment has been made to staffs towards Subsistence Allowance has not been shown as receipts & expenditure in the Cash Book.

Hence a sum of Rs **7402.00** may be reconciled and produced before audit for necessary verification. Besides the reason of such irregular maintenance of Cash Book may be clarified to audit.

**Deduction amount not shown in Cheque Account Cash Book :-**

On scrutiny of paid vouchers of Cheque Account Cash book of Sambalpur University it was noticed that a Sum of Rs. **4494.00** has been shown deducted vide vr no 55/15.07.19 while payment has been made to staffs towards Salary has not been shown as receipts & expenditure in the Cash Book.

Hence a sum of Rs **4494.00** may be reconciled and produced before audit for necessary verification. Besides the reason of such irregular maintenance of Cash Book may be clarified to audit.

**Deduction amount not shown in Cheque Account Cash Book :-**

On scrutiny of paid vouchers of Cheque Account Cash book of Sambalpur University it was noticed that a Sum of Rs. **1089754.00** has been shown deducted vide vr no 58/16.07.19 while payment has been made to Mr Basanta Kumar Panda towards works bill has not been shown as receipts & expenditure in the Cash Book.

Hence a sum of Rs **1089754.00** may be reconciled and produced before audit for necessary verification. Besides the reason of such irregular maintenance of Cash Book may be clarified to audit.

On issue of POM the local authority replied that it will be reconciled during the year 2020-21 . Till reconciliation Rs. 1101650.00 (7402.00+ 4494.00+1089754.00) is kept under Audit objection.

**14.5 - Deduction amount Rs. 57723.00 not shown in Cheque Account Cash Book :-POM -80/19.01.2021**

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On scrutiny of paid vouchers of Cheque Account Cash book of Sambalpur University it was noticed that a Sum of Rs. **180.00** has been shown deducted vide vr no 60/17.07.19 while payment has been made to staffs towards Arrear Bill has not been shown as receipts & expenditure in the Cash Book.

Hence a sum of Rs **180.00** may be reconciled and produced before audit for necessary verification. Besides the reason of such irregular maintainance of Cash Book may be clarified to audit.

**Deduction amount not shown in Cheque Account Cash Book :-**

On scrutiny of paid vouchers of Cheque Account Cash book of Sambalpur University it was noticed that a Sum of Rs. **57542.00** has been shown deducted vide vr no 74/19.07.19 while payment has been made to Dr Krushna Chandra Patra towards Revised Pay has not been shown as receipts & expenditure in the Cash Book.

Hence a sum of Rs **57542.00** may be reconciled and produced before audit for necessary verification. Besides the reason of such irregular maintainance of Cash Book may be clarified to audit.

**Excess Expenditure Booked in Cheque Account Cash Book :-**

On scrutiny of paid vouchers of Cheque Account Cash book of Sambalpur University it was noticed that a Sum of Rs. **9725.00** has been shown as expenditure vide vr no 78/22.07.19 as against the actual expenditure amount of Rs **9724.00** paid to Eastern Media towards

Advertisement Charges.

Hence a sum of Rs **1.00 (Rs 9725.00- Rs 9724.00)** excess expenditure may be reconciled and produced before audit for necessary verification. Besides the reason of such irregular maintainance of Cash Book may be clarified to audit.

On issue of POM the local authority replied that it will be reconciled during the year 2020-21 . Till reconciliation Rs. 57723.00 (180.00+ 57542.00+1.00) is kept under Audit objection.

**14.6 - Deduction amount Rs. 352108.00 not shown as receipts & Expenditure in Cheque Account Cash Book :- POM- 81/19.01.2021 Page- 246**

On scrutiny of paid vouchers of Cheque Account Cash book of Sambalpur University it was noticed that a total Sum of Rs. **352108.00** has been shown deducted as detailed below while payment has been made to different staffs/suppliers towards different purposes but it has not been shown as receipts & expenditure in the Cash Book.

Vr No/Dt	Amount Deducted	To whom Paid	Purposes
85/22.07.19	787.00	Ashok Kumar	Works Bills
86/22.07.19	584.00	Ashok Kumar	Works Bills
87/22.07.19	684.00	Ashok Kumar	Works Bills
88/22.07.19	256.00	Ashok Kumar	Works Bills
89/22.07.19	770.00	Ashok Kumar	Works Bills
94/23.07.19	9378.00	Nirakara Security Services	Outsourcing Charges
103/26.07.19	4876.00	Bibhuti Bhusan Barada	Works Bill
106/26.07.19	204.00	K N Tripathy	Works Bill
145/29.07.19	6732.00	Radiant Enterprises	Purchase of stores



148/29.07.19	7614.00	Vishal Enterprises	Purchase of stores
16/05.08.19	15180.00	Transfer to Pension Fund	Pension
21/06.08.19	251.00	Dr Zasmir Naik	Arr.Pay
27/06.08.19	16501.00	K N Sethi	Subsistence Allowance
10/06.09.19	259894.00	Transfer to Pension Fund	Pension
111/25.09.19	238.00	Dr B K Das	Arr Pay
02/3.12.19	26455.00	Causal Labourers	Salary
25/04.01.20	1704.00(3761.00-2057.00)	Ashok Kumar	Works Bills
<b>TOTAL</b>	<b>352108.00</b>		

Hence a sum of Rs **352108.00** may be reconciled and produced before audit for necessary verification. Besides the reason of such irregular maintenance of Cash Book may be clarified to audit.

On issue of POM the local authority replied that it will be reconciled during the year 2020-21 . Till reconciliation Rs. 352108.00 is kept under Audit objection.

#### 14.7 - Less/Excess Expenditure Rs. 1885370.00 Booked in Cheque Account Cash Book :-POM-82/19.01.2021 Page- 247-249

On scrutiny of paid vouchers of Cheque Account Cash book of Sambalpur University it was noticed that a Sum of Rs. **6900.00** has been shown as expenditure vide vr no 31/08.08.19 as against the actual expenditure amount of Rs **82040.00** paid to BM, SBI, Katapali, Sambalpur towards Income Tax deposit of staffs.

Hence a sum of Rs **75140.00 (Rs 82040.00- Rs 6900.00)** less expenditure may be reconciled and produced before audit for necessary verification. Besides the reason of such irregular maintenance of Cash Book may be clarified to audit.

#### Excess Expenditure Booked in Cheque Account Cash Book :-

On scrutiny of paid vouchers of Cheque Account Cash book of Sambalpur University it was noticed that a Sum of Rs. **2800.00** has been shown as expenditure vide vr no 104/26.07.19 as against the actual expenditure amount of Rs **800.00** paid to Santosh Kumar Mohanty towards reimbursement.

Hence a sum of Rs **2000.00 (Rs 2800.00- Rs 800.00)** excess expenditure may be reconciled and produced before audit for necessary verification. Besides the reason of such irregular maintenance of Cash Book may be clarified to audit.

#### Receipts not Booked against the cancelled cheque in Cheque Account Cash Book :-

On scrutiny of paid vouchers of Cheque Account Cash book of Sambalpur University it was noticed that a total Sum of Rs. **1808230.00** has been shown as expenditure against the cancelled cheque but no receipts has been shown in the cash book. So it results in excess expenditure booked in bank position. The details are as follows:-

Vr No/Dt	Amount Paid	To whom Paid	Cancelled Ch No
71/14.08.109	692000.00	Dr R K Mishra	Not Available
72/14.08.19	887410.00	Dr S Meher	Not Available
51/09.12.19	1555.00	Dr A Panda	691975/03.08.18
27/06.01.20	156000.00	Principal, Vedic Degree College	691826/12.11.18



28/06.01.20	3620.00	Principal,Koira College	690426/19.01.18
82/20.01.20	8270.00	Principal,SambalpurNrusin gh College	443615/29.01.19
93/25.01.20	1904.00	Principal,Vikash School of Business Managment,Bargarh	291303/03.05.19
127/29.01.20	8985.00	Principal,NSCBCollege,Sa mbalpur	290981/30.03.19
128/29.01.20	8628.00	Principal,Anchalik Degree College,Sindhol	290891/30.03.19
129/29.01.20	16348.00	Principal,JasodaBishnuColl ege,Sindhol	290970/30.03.19
130/29.01.20	21519.00	Principal,Deogarh College	691151/13.07.18
131/29.01.20	1991.00	Principal,Deogarh College	690918/31.03.18
<b>TOTAL</b>	<b>1808230.00</b>		

Hence a sum of Rs**1808230.00**excess expenditure booked may be reconciled and produced before audit for necessary verification.Besides the reason of such irregular maintainance of Cash Book may be clarified to audit.

#### **Excess Advance Booked in Cheque Account Cash Book:-**

On scrutiny of paid vouchers of Cheque Account Cash book of Sambalpur University it was noticed that a total Sum of Rs.**1579410.00** has been shown as advance against the advance already shown in the cash book.So it results in excess advance booked in Advance position.

The details are as follows:-

Vr No/Dt	Amount Paid	Advance previously Booked
71/14.08.109	692000.00	75/18.05.19
72/14.08.19	887410.00	75/18.05.19
<b>TOTAL</b>	<b>1579410.00</b>	

Hence a sum of Rs **1579410.00**excess Advance Booked may be reconciled and produced before audit for necessary verification.Besides the reason of such irregular maintainance of Cash Book may be clarified to audit.

On issue of POM the local authority replied that it will be reconciled during the year 2020-21 . Till reconciliation Rs. 1885370.00 (75140.00+ 2000.00+1808230.00) is kept under Audit objection.

#### **14.8 - Less/Excess Expenditure Rs. 128330.10 Booked in Cheque Account Cash Book :- POM-82/19.01.2021 Page -247-249**

On scrutiny of paid vouchers of Cheque Account Cash book of Sambalpur University it was noticed that a total Sum of Rs.**169228331.00** has been shown as expenditure as against the actual expenditure amount of Rs. **169332973.10** as total. The details are as follows:-

Vr No/Dt	Amount Shown as Expenditure	Actual Expenditure	Less/Excess
83/20.08.19	58002.00	58302.00	300.00
89/21.08.19	4620.00	46020.00	41400.00

127/27.08.19	22045.00	22044.00	-1.00
15/06.09.19	33488027.00	33488085.42	58.42
141/30.09.19	45000000.00	45000058.42	58.42
05/01.11.19	40000000.00	40000058.42	58.42
53/08.11.19	192000.00	182000.00	10000.00
73/14.11.19	140000.00	140800.00	800.00
84/18.11.19	46538.00	44967.00	-1571.00
161/27.11.19	40000000.00	40000058.42	58.42
25/04.01.20	36332.00	66424.00	30092.00
42/13.01.20	10000000.00	10000058.42	58.42
46/14.01.20	240767.00	284097.00	43330.00
<b>TOTAL</b>	<b>16,92,28,331.00</b>	<b>16,93,32,973.10</b>	<b>124642.10</b>

Hence a sum of Rs**124642.10**(Rs **169332973.10**- Rs **169228331.00**) less expenditure may be reconciled and produced before audit for necessary verification.Besides the reason of such irregular maintainance of Cash Book may be clarified to audit.

**Deduction amount not shown as Expendituure in Cheque Account Cash Book :-**

On scrutiny of paid vouchers of Cheque Account Cash book of Sambalpur University it was noticed that a Sum of Rs.**3688.00** has been shown deducted vide vr no 56/19.10.19 while payment has been made to Nirakara Security Servbices towards Outsourcing Services was not shown as expenditure in the Cash Book.

Hence a sum of Rs **3688.00** may be reconciled and produced before audit for necessary verification.Besides the reason of such irregular maintainance of Cash Book may be clarified to audit.

On issue of POM the local authority replied that it will be reconciled during the year 2020-21 . Till reconciliation Rs. 128330.10 (124642.10+ 3688.00) is kept under Audit objection.

**14.9 - Irregular & Unauthorized engagement & payment Rs. 38287.00 to Retired University Employees as Reengagement – POM -112/17.08.2021 Page- 355-356**

On scrutiny of paid vouchers of cheque account cash book during the period under audit it was noticed that a sum of Rs.**38287.00** has been paid to remuneration to retired University employees towards re engagement in University vide Vr. No. 06 dt 05.09.19. as detailed below.

Sl.No	Name of the Retd. Employee	Amount Paid	Period of Work	Appointment Order No.	Nature of Work
1	Arun Kumar Tripathy, Ex S.O.	38287.00	March 2019 to June 2019	3912/Esstt-1, Dt.- 29.06.2018	Relating to Pension Work

The above appointment has been made by the syndicate on the request of Registrar on ad-hoc basis for a period not exceeding 90 days as per rule 32 of OURP (Non-Teaching Rules)1991 and his remuneration shall be as per his eligibility w.r.t Finance Deptt.Memorandum No.pen-73/18/7022/F dt 17.03.2018.

As per rule 32 of OURP (Non-Teaching Rules)1991 "The appointing authority shall be competent on ground of urgency and necessity to appoint any eligible and qualified person on adhoc basis against any temporary or permanent vacancy for a period not exceeding 90 days with or without interruption.But the same person under no circumstances,shall be adjusted against any post or allowed to continue beyond 90 days."

Govt. in Finance deptt. memorandum no 10954/F, Bt-1-9/2001 dt 14.03.2001 towards austerity measure instructs all departments for a complete ban on creation of any new posts under any schemes, selective ban on filling of base level vacant posts and for direct recruitment. In case there is absolutely necessity for filling of base level posts in connection with enforcing collection of govt. revenue or enforcing law & order or meeting the basic needs of Govt. or other Govt organisations like security it can be filled up only with the prior concurrence of Finance Deptt.

The above persons were engaged without showing the name of the vacant posts or nature and necessary of duties not explained. Besides the work done by them during this period has been left out by them during their incumbency. No sufficient reasons for their engagement has been explained in appointment order.

No steps has been taken by the local authority to amend the Rule 32 of OURP (Non-Teaching Rules) 1991 but taken Suo moto the rule to favor it. Mean while Govt. in Finance Deptt. vide memorandum no 5554/F, Pen-269/11 Dt 16.02.2012, 8852/F, Pen-269/2011 Dt 12.03.2012, Pen-73/18-7022/F. dt. 17.03.2018 & G.A. Deptt. resolution 23750-GAD-SC-REMP-0002/2014/Gen Dt. 27.08.2014 has categorically issued guidelines relating to re employment of retired Government servant and fixation of consolidated remuneration.

The guidelines towards applicability, Eligibility Conditions, selection Process, Tenure, Terms and Conditions of the retired government servants has been explained in the above circulars. While determining of engagement of retired govt servants of this university.

1) Selection through open advt. and by a selection committee has not been done.

2) Appointment has not been made by the appointing authority with the approval of the administrative Deptt. with prior concurrence of Finance Deptt.

3) Appointment and payment has been made by diluting the Govt. instructions for showing favour to the employees.

Hence the engagement of retired employees is considered to be unauthorized & irregular.

As such why a sum of Rs.38287.00 should not be treated as loss to the institution has been asked through issue of POM. In response to the POM the local authority did not return the memo.

Hence a sum of Rs 38287.00 needs recovery from the following officials who are responsible for such lapses.

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 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. Deputy Registrar:-As the head of Establishment Section & files routed through him.

#### Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	NARENDRA MEHER	EX COF,	DISTRICT	9572

		SAMBALPUR UNIVERSITY	TREASURY OFFICER NUAPADA	
2	SANJAT KUMAR SAHU	EX REGISTRAR, SAMBALPUR UNIVERSITY	SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA	9572
3	PROF. DEEPAK KUMAR BEHERA	EX VICE CHANCELLOR	VICE CHANCELLOR, KIIT UNIVERSITY, BHUBANESWAR	9572
4	SHYAMA PRASAD ROUT	EX DEPUTY REGISTRAR	REGISTRAR, INSTITUTE OF MATHEMATICS BHUBANESWAR	9571

**14.10 - Irregular payment towards Advertisement Cost Rs. 121621.00- POM- 113/17.08.2021 Page-357-358**

As per advertisement policy of Odisha 1998 (Odisha Gazette no.1708 dt.23.12.1998 ) vide item no 7 read with Govt. in I & PR Deptt. letter no I&PR 5670/CS Dt 27.06.2017 it is clearly mentioned that all commercial classified and display advertisements by state govt. Agency, undertakings, Corporations, Boards etc. will be routed through Information and Public Relation Deptt. to illegible news papers/periodicals in the approved list .In no case advertisements shall be made directly by the department/agencies.

The advertisements should be sent as text/materials online through e mail at or.advt@gmail.com with copy to iprenews@gmail.com at least one clear day prior to the date publication of advertisement. The budget position of the undertaking will be communicated to the I&PR Deptt. at the beginning of the year for keeping on effective watch on release of advertisements. Such budget provision must be communicated with the first advertisement of the year if not communicated earlier. I&PR Deptt. Shall communicate approved rate in-respect if each news papers/periodical to all such advertisers in order to enable them to make payment directly to the news papers under intimation to I&PR Deptt.

During the year a sum of Rs.121621.00 as details below was spent towards Advertisement charges without adhering to the above Govt. order.

Sl.No.	Vr. No./date	Amount
1	31/07.11.2019	40740.00
	32/07.11.2019	9895.00
	69/14.11.2019	7350.00
	70/14.11.2019	10500.00
	71/14.11.2019	8400.00
	132/19.12.2019	2234.00
	33/04.02.2020	6592.00
	34/04.02.2020	10300.00
	35/04.02.2020	3131.00
	64/12.02.2020	8059.00
	65/12.02.2020	14420.00
	<b>TOTAL</b>	<b>121621.00</b>

The local authority was asked towards clarification under which circumstances such irregular expenditure has been made.

In response to the audit objection memos no reply was furnished by the local authority till the close of audit. Hence a sum of **Rs.121621.00** spent towards advertisement charges without adhering to the above Govt. order is kept under objection till clarification to audit.

**14.11 - Non-production of records and register towards Payment of Rs. 5841630.00 to outsourcing Agencies- POM- 114/07.08.2021 Page- 359**

On scrutiny of paid vouchers of cheque account cash book it was noticed that a total sum of **Rs.58,41,630.00** has been paid to different outsourcing agencies towards engagement of manpower as detailed below.

Sl.No.	Vr.No./Date	Amount	To Whom Paid	Period
1	84/25.04.20149	23,51,532.00	Om Sarala Securities Services	July 2018 to Dec. 2018
2	79/22.05.2019	5,01,394.00	Nirakara Securities Consultancy	Jan 2019 to Mar 2019
3	94/23.07.2019	5,53,294.00	-Ditto-	Apr 2019 to Jun 2019
4	153/30.08.2019	2,08,511.00	-Ditto-	July 2019
5	76/20.09.2019	3,07,543.00	-Ditto-	July 2019
6	56/19.10.2019	2,17,604.00	-Ditto-	Aug 2019
7	64/22.10.2019	3,05,956.00	-Ditto-	Aug 2019
8	21/04.12.2019	1,97,309.00	-Ditto-	Sept 2019
9	22/04.12.2019	2,97,622.00	-Ditto-	Sept 2019
10	23/04.12.2019	3,05,956.00	-Ditto-	Oct 2019
11	48/07.02.2020	2,92,578.00	-Ditto-	Nov 2019
12	47/07.02.2020	3,02,331.00	-Ditto-	Dec 2019
	<b>TOTAL</b>	<b>58,41,630.00</b>		

To find the genuineness of payment, the tender files along with contract form, attendance of the manpower was asked through audit objection memo to audit for necessary verification. But the local authority did not produced the above records and registers till the close of audit.

In response to the audit objection memo no reply was furnished by the local authority till the close of the audit. Hence Rs.5841630.00 is kept under objection till production of above records to audit.

**14.12 - Payment of Consolidated salary of Rs. 1992512.00 to Executive Assistant- POM-116/17.08.2021 Page- 361-363**

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.1992512.00** as per the details furnished below was spent during the year 2018-19 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-2018-19. 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 six 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.1992512.00.

DETAILS OF PAYMENT OF CONSOLIDATED SALARY TO EXECUTIVE ASSISTANTS DURING THE FINANCIAL YEAR 2019-20 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)	5032	1900	6932
10	MANDAKINI . SETH	JR.ASST.(TEMP)	57703	22800	80503
11	DIBYAKANTI . BILUNG	JR.ASST.(TEMP)	62400	22800	85200
12	FAGUNI . MUNDA	JR.ASST.(TEMP)	62400	22800	85200
13	PANKAJ KUMAR	JR.ASST.(TEMP)	62400	22800	85200



	MAHAPATRA				
14	PRAMOD KUMAR NAIK	JR.ASST.(TEMP)	62400	22800	85200
15	ALAKA MISHRA	JR.ASST.(TEMP)	52000	19000	71000
16	SABITA SAHU	JR.ASST.(TEMP)	62400	22800	85200
17	SUSHANTA KUMAR PRADHAN	JR.ASST.(TEMP)	59213	21635	80848
18	ABINASH MISHRA	JR.ASST.(TEMP)	62400	22800	85200
19	PALLISHREE MAHARANA	JR.ASST.(TEMP)	59800	22800	82600
20	RASMITA HARA	JR.ASST.(TEMP)	62400	22800	85200
21	JUDHISTHIR TANDI	JR.ASST.(TEMP)	59626	22800	82426
22	SMROOTI PRAJNA PATEL	JR.ASST.(TEMP)	60890	22800	83690
23	SUKANTI SAHU	JR.ASST.(TEMP)	41600	15200	56800
24	TILOTAMA KHANDAPANI	JR.ASST.(TEMP)	61897	22616	84513
25	AJAYA KUMAR DORA	JR.ASST.(TEMP)	62400	22800	85200
		<b>TOTAL</b>	<b>1456161</b>	<b>536351</b>	<b>1992512</b>

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.1992512.00 is kept under objection till production of relevant records in support of such payment made

**14.13 - Engagement of person on daily wages basis under Establishment section Rs. 3785639.00**  
**-POM-117/17.08.2021 Page-364-366**

In course of checking of paid vouchers relating to cheque a/c cash book it was observed that 52 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.3785639.00** as per the details furnished below spent during the year 2019-20 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-2018-19. 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.

**PAYMENT OF WAGES TO DLRs ON DAILY WAGE BASIS UNDER ESTABLISHMENT SECTION.**

SL. NO.	NAM E	DESI GN.	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	TOT AL
1	SAR AT C HAN DRA MAH ATA M	ELEC T. HE LPER	6450	6450	6450	6450	6450	6450	5817	6450	6417	6250	6250	6250	76134
2	SAR OJ K UMA R BA RIK	WAT CHM AN	6450	6450	6450	6450	6450	6450	5500	6450	6417	6250	6250	6250	75817
3	SULU T PA DHI	PEO N	6450	6450	6450	6450	6450	6450	5658	6450	6417	6250	6250	6250	75975
4	GAN ESH CHA NDR A MA HAR	PEO N	6450	6450	6450	6450	6450	6450	5817	6450	6417	6250	6250	6250	76134
5	MAN A M AHA NAN DA	WAT CHM AN	6450	6450	6450	6450	6450	6450	6450	6450	6417	6250	6250	6250	76767
6	BISW AMIT RA P RAD HAN	ELEC T. HE LPER	6450	6450	6450	6450	6450	6450	5817	6450	6417	6250	6250	6250	76134
7	JOGI MANI SUN A	HELP ER	6450	6133	6450	6450	6144	5990	5500	5990	6417	5942	6049	5911	73426
8	ABHI MAN YU DIP	PUM P DRI VER	6450	6450	6450	6450	6450	6450	5500	6450	6417	6250	6250	6026	75593
9	MAH ADE V KA LET	SWE EPE R	6450	6450	6450	6450	6450	6450	6450	6450	6417	6250	6250	6250	76767
10	SES HAD EV P RAD HAN	PEO N	6450	6450	6450	6450	6450	6450	5658	6450	6417	6250	6250	6250	75975



11	ARJUN KUMAR BARI	PEON	6450	6450	6450	6450	6450	6450	5658	6450	6417	6250	6250	6250	<b>75975</b>
12	DILIP KUMAR NANDA	WATCHMAN	6450	6450	6450	6450	6450	6450	5658	6450	6417	6250	6250	6250	<b>75975</b>
13	DILIP KUMAR SAHU	PEON	6450	6450	6450	6450	6450	6450	5817	6450	6417	6250	6250	6250	<b>76134</b>
14	MINI ORAM	PEON	6450	6450	6450	6450	6450	6450	5817	6450	6417	6250	6250	6250	<b>76134</b>
15	KALPANASUNA	PEON	6450	6450	6450	4708	4708	4708	6292	4708	6417	6250	6250	6250	<b>69641</b>
16	JAGADISH HATI	LIB ATTENDANT	6450	6450	6450	6450	6450	6450	5500	6450	6417	6250	6250	6250	<b>75817</b>
17	MAGANIA MAHAKUL	PEON	6450	6450	6450	6450	6450	6450	5817	6450	6417	6250	6250	6250	<b>76134</b>
18	KAILASH NAG	GARDENER	6450	6450	6450	6450	6450	6450	5500	6450	6417	6250	6250	6250	<b>75817</b>
19	DILIP BAG	HEPLER	6450	6450	6450	6450	6450	6450	6450	6450	6417	6250	6250	6250	<b>76767</b>
20	SUNANDA BAGH	WATCHMAN	6450	6450	6450	6450	6450	6450	6450	6450	6417	6250	6250	5134	<b>75651</b>
21	JASODA BEHERA	SWEETENER	6450	6450	6450	6450	6450	6450	6133	6450	6417	6250	6250	6250	<b>76450</b>
22	P. PAPA MA	PEON	6450	6450	3692	5817	5817	6450	5975	6450	6417	2419	4718	0	<b>60655</b>
23	SUBASH CHANDR	WATCHMAN	6450	6450	6450	6450	6450	6450	6450	6450	6417	6250	6250	6250	<b>76767</b>

	A PR ADH AN														
24	MAD HAB MEH ER	PEO N	6450	6450	6450	6450	6450	6450	5658	6450	6417	6250	6250	6250	<b>7597 5</b>
25	SABI TRI ROU T	PEO N	6450	6450	6450	6450	6450	6450	5817	6144	6259	6250	6250	6250	<b>7567 0</b>
26	GOK UL B EHE RA	SWE EPE R	5531	5817	5684	5817	5837	5990	5342	5224	3002	6250	2352	1880	<b>5872 6</b>
27	CHA TUR BHUI A TH ANA PATI	WAT CHM AN	6450	6450	6450	6450	6450	6450	6450	6450	6417	6250	6250	6250	<b>7676 7</b>
28	SOU BHA GYA BIBH AR	PEO N	6450	6450	6450	6450	6450	6450	6450	6450	6417	6250	6250	6250	<b>7676 7</b>
29	RAG HU K ALET	SWE EPE R	6450	6450	6450	6450	6450	6450	6292	6450	6417	6250	6250	6250	<b>7660 9</b>
30	NIMA I PA TRA	GAR DEN ER	6450	6450	6450	6450	6450	6450	0	6450	6417	6250	6250	6250	<b>7031 7</b>
31	DHA NES WAR SUR UJAL	ATTD T.	6450	6450	6450	6450	6450	6450	5500	6450	6417	6250	6250	6250	<b>7581 7</b>
32	HARI ANDI L	WAT CHM AN	6450	6450	6450	6450	6450	6450	6450	6450	6417	6250	6250	6250	<b>7676 7</b>
33	GOP AL C HAR AN S ETHY	WAT CHM AN	6450	6450	6450	6450	6450	6450	6450	6450	6417	6250	6250	6250	<b>7676 7</b>
34	DAM ODA R SAH U	WAT CHM AN	6297	6450	6450	6450	6450	6450	6450	6450	6417	6250	6250	6250	<b>7661 4</b>

35	BHA GAB AN K UMB HAR	GAR DEN ER	6450	5817	6450	6450	6450	6450	5975	6450	6259	6250	6250	6250	<b>7550</b> <b>1</b>
36	GOBI NDA DUN GURI	SWE EPE R	6450	6450	6450	6450	6450	6297	5500	5990	6417	6097	6250	6080	<b>7488</b> <b>1</b>
37	GOP AL D UNG URI	SWE EPE R	6297	6450	6450	6450	6450	6450	5500	6450	6417	6097	6250	6026	<b>7528</b> <b>7</b>
38	SUR END RA ORA M	WAT CHM AN	6297	6450	6450	6450	6450	6450	6450	6450	6417	6250	6250	6026	<b>7639</b> <b>0</b>
39	SURJ IT G URU	WAT CHM AN	6450	6450	6450	6450	6450	6450	6450	6450	6417	6250	6250	6026	<b>7654</b> <b>3</b>
40	SUB ASINI BEH ERA	SWE EPE R	6450	6450	6450	6450	6450	6450	6450	6450	6417	6250	6250	6250	<b>7676</b> <b>7</b>
41	PUS PANJ ALI DEBT A	MAT RON	6450	6450	6450	6450	6450	6450	6450	6450	6417	6250	6250	6250	<b>7676</b> <b>7</b>
42	ARU N KU MAR SHA RMA	WOR K SA RKA R	6450	6450	6450	6450	6450	6450	6133	6450	6417	6250	6250	6250	<b>7645</b> <b>0</b>
43	NIRM AL C HAN DRA BEH ERA	SWE EPE R	6450	6450	6450	6450	6450	6450	5658	6450	6417	6250	6250	6250	<b>7597</b> <b>5</b>
44	PRE MAN AND A KA NSA	SWE EPE R	6450	6450	6450	6450	6450	6450	6450	6450	5467	3970	5645	3349	<b>7003</b> <b>1</b>
45	GAB RIEL TAN DI	PEO N	6450	6450	6450	6450	6450	6450	6450	6450	6417	6250	6250	6250	<b>7676</b> <b>7</b>
46	RUKE	PEO	6450	6450	6450	6450	6450	6450	5817	6450	6417	6250	6250	6250	<b>7613</b>

	UNI NAG	N													4
47	RAJE NDR A BHOI	DRIV ER	7100	7100	7100	7100	7100	7100	7100	7100	7100	7100	7100	7100	8520 0
48	SANJ AYA KUM AR M ISHR A	TYPI ST	7100	7100	7100	7100	7100	7100	7100	7100	7100	7100	7100	7100	8520 0
49	PRAT YUS H KU MAR PATT ANAI K	DRIV ER	7100	7100	7100	7100	7100	7100	7100	7100	7100	7100	7100	7100	8520 0
50	JAYA SHR EE P AND A	JR. ASST .	4081	7100	7100	7100	6261	6261	6390	7100	6753	6765	7100	7100	7911 1
	TOT AL		3207 03	3235 17	3215 76	3220 92	3209 67	3214 46	2975 16	3209 06	3185 54	3088 40	3096 64	2998 58	3785 639

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.

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.3785639.00 is kept under objection till furnish of due compliance with production of relevant records in support of such payment made.

#### 14.14 - Engagement of person on daily wages basis under Maintenance section Rs. 2213200.00

-POM-118/17.08.2021 Page-367-370

In course of checking of paid vouchers for the financial year 2019-20 relating to Main a/c cashbooks of the university, it is observed that 32 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.2213200.00 as per the details furnished below is spent during the year 2019-20 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-2018-19. 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.

NAME	DESIGNATION	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Total
Samir Maharana	Watchman	5400	3800	3800	5200	5200	5400	5200	5400	5200	5000	4600	4800	59000
Lalate ndu Pradhan	Watchman	5400	5200	5400	5200	5400	5400	5200	5400	5200	5400	5400	4800	63400
Gokula Nand a Mahatam	Watchman	5200	4800	5400	5200	5400	5400	5200	5400	5200	5400	5400	4800	62800
Jogeswar Paik	Watchman	5400	5000	5400	5200	5400	5400	5200	5400	5200	5400	5000	4800	62800
Sunil Kumar Sahu	Watchman	5400	5000	5400	4600	5400	5400	5200	5400	5200	5000	5000	4800	61800
Hrushikesh Buda	Watchman	5400	5200	5400	5200	5400	5400	5200	5400	5200	5400	5200	4800	63200
Narottam Pradhan	Watchman	4800	5200	5400	5200	5400	5400	5200	5400	5200	5400	5400	4600	62600
Rajen Oram	Watchman	4800	5200	4800	5200	5400	5400	5200	5400	5200	5400	5400	4800	62200
Shibananda Pradhan	Watchman	5400	4200	4800	5200	5400	5400	5200	5400	5200	5400	5400	4000	61000
Ranjana Rao	Watchman	5400	5200	4800	5200	5400	5400	5200	5400	5200	5400	5400	4800	62800
Sairas Tet	Watchman	5400	5200	5400	5200	5200	5400	5200	5400	5200	5400	5000	4800	62800
Santanu Kumar Sahu	Watchman	5400	5200	5400	5200	5400	5400	5200	5400	5200	5400	5400	4800	63400
Duryodhan Behera	Watchman	5400	4800	5400	5200	5400	5400	5200	5400	5200	5400	5000	4800	62600

Kedar Bhoi	Watch man	5400	4800	5400	5200	5400	5400	5200	5400	5200	5400	5400	4800	63000
Chauhan Dev P radha n	Watch man	5400	5200	5400	5200	5400	5400	5200	5400	5200	5200	5400	4800	63200
Kanh u Oram	Watch man	5400	5200	5400	5200	5400	5400	5200	5400	5200	5400	5000	4800	63000
Dinab andhu Behar a	Watch man	5400	5200	5400	5200	5400	5400	5200	5400	5200	5400	5200	4800	63200
Kaiba rta Ja gdalla	Watch man	5400	5200	5400	5200	5400	5400	5200	5400	5200	5400	5400	4800	63400
Bides hi Kalet	Swee per-cu m-Wa tchme n	5400	5200	5400	3600	5200	5400	5200	5200	5200	4800	5200	4800	60600
Tanka dhara Deep	Swee per-cu m-Wa tchme n	4200	4600	5200	3400	2200	4400	5000	4800	5000	5200	5000	4400	53400
Subh ashini Kalet (W)	Line S weep er	5400	5200	4600	5200	5200	5400	5200	5200	5200	5400	5200	4800	62000
Puroh it Kansa	Swee per	5000	5000	5200	5200	5000	5400	5200	5200	5200	5400	5200	4600	61600
Rajes h Suna	Swee per	5400	4600	5000	4800	4600	5000	5200	5200	5200	4000	5200	4800	59000
Sures h Kalet	Swee per	5400	5200	5200	5200	5200	5400	5200	5200	5200	5400	5200	4800	62600
Saroji ni Sar bhang ia(W)	Peon	5400	5200	5200	5200	5200	5400	5200	5200	5200	4000	5200	4800	61200
Manju Naik (W)	Peon	5400	5200	5200	5200	4400	4600	5200	5200	5200	4000	5200	4800	59600
Mama ta Oram	Peon	5400	5200	5200	5200	5200	5400	5200	5200	5200	5400	5200	4800	62600

(W)														
Saroj Kumar Bhoi	Helper-cum-conductor	5400	4800	5200	4600	5200	5400	5200	5200	5200	4600	5200	4800	60800
Sudhanshu Shekhar Naik	Helper-cum-conductor	5400	5200	5200	4600	4600	5400	5200	5200	5200	5400	5200	4400	61000
Tejraj Chandan	Helper to Pump Operator	5400	5200	5200	5200	5200	5400	5200	5200	5200	5400	5200	4800	62600
Arjun Nayak	Line man for Streetlight	5400	5200	5200	5200	5200	5400	5200	5200	5200	5400	5200	4800	62600
Sushanta Kumar Barik	Attendant Cent. Library	5400	5200	5200	3800	5200	5400	5200	5200	5200	5400	4400	4800	60400
Sunil Oram	Gang Mulia	4600	4400	5200	4600	4600	5200	4400	5000	5000	4800	5000	4400	57200
Kishore Nag	Gang Mulia	5200	5200	4400	5200	5200	5400	5200	5200	5200	5400	5200	4600	61400
Dillip Kumbhar	Gang Mulia	5200	5000	5000	5200	5200	5200	4800	5200	5200	5400	5200	4800	61400
Champa Banat (W)	Matron	4750	4750	4750	4750	4750	4750	4750	4750	4750	4750	4750	4750	57000
	<b>TOTAL</b>	<b>233075</b>	<b>223506</b>	<b>228936</b>	<b>222767</b>	<b>227797</b>	<b>234828</b>	<b>229059</b>	<b>233489</b>	<b>230120</b>	<b>230150</b>	<b>229781</b>	<b>214012</b>	<b>2213200</b>

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.

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.2213200.00 is kept under objection till furnish of due compliance with production of relevant records in support of such payment made.

#### 14.15 - Absorption of DLR in Temporary status scheme Rs. 2718870.00 -POM-119/17.08.2021 Page- 371-372

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. 2718870.00 as per the details furnished below was spent during the financial year 2019-20 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							
SI No.	Name	DESIGNATION	Pay	GP	REMN	ADD	TOTAL
1	DEBENDRA NAIK	PEON	57000	18000	10950	0	97950
2	BUDHRAM ORAM	PEON	57000	18000	10950	0	97950
3	HARIBANDHU BEHERA	PEON	57000	18000	10950	0	97950
4	PRABHUDATTA NAYAK	PEON	57000	18000	10950	0	97950
5	BHAGBAN MEHER	PEON	57000	18000	10950	0	97950
6	ALIRAM PRUSTI	PEON	57000	18000	10950	0	97950
7	BAIJAYANTI KANSA	SWEEPER	56847	20400	12000	0	89247
8	SUSHIL ORAM	PEON	57000	18000	10950	0	97950
9	JADU MUNDA	HELPER TO MASON	24945	7877	4259	0	47533
10	DASARATH KUNAR	WATCHMAN	57000	18000	10950	0	97950
11	BISWANATH BEHERA		57000	18000	10950	0	97950
12	NAROTTAM SAHU	ELECT HELPER	57000	18000	10950	0	97950
13	KHIROD PRADHAN	DRIVER	56694	20400	12000	0	89094
14	LALU KISAN	WATCHMAN	57000	18000	10950	0	97950



15	SURENDRA KUMAR BARIK	WATCHMAN	57000	18000	10950	0	97950
16	SAKHI RAM CHANDAN	ELECT HELPER	56367	20400	12000	0	88767
17	BABULU ROUT	WATCHMAN	57000	18000	10950	0	97950
18	BISHNU ORAM	WATCHMAN	57000	18000	10950	0	97950
19	GOUTAM MISHRA	PEON	57000	18000	10950	0	97950
20	SIBA PRASAD NAYAK	PEON	57000	18000	10950	0	97950
21	MANOHAR KUMBHAR	SWEEPER	52250	16500	9950	0	90700
22	NARAYAN MEHER	PEON	57000	18000	10950	0	97950
23	PARDESHI KALET	SWEEPER	48614	20400	12000	0	81014
24	SAROJ KUMAR PANDA	ELECTRICIAN	57000	18000	10950	0	97950
25	SURESH NANDA	PEON	57000	18000	10950	0	97950
26	ROHIT KUMAR MISHRA	PEON	57000	18000	10950	0	97950
27	LAL ANDIL	WATCHMAN	56689	17902	10907	0	97498
28	SAMARU MUNDA	WATCHMAN	46663	20126	11278	0	78067
29	RUKMANI MAHANANDA	SWEEPER	57000	18000	10950	0	97950
		<b>TOTAL</b>	<b>1596069</b>	<b>522005</b>	<b>314344</b>	<b>0</b>	<b>2718870</b>

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.2718870.00 is kept under objection till furnish of due compliance with production of relevant records in support of such payment made.

**14.16 - Excess payment Rs 83822.00 due to wrong fixation of salary under RACP:- POM-123/21.08.2021  
Page-377-387**

On verification of the pay acquittance roll w.r.t. the payment cash book of Sambalpur University, it was noticed that, following employees have been paid an excess amount of **Rs.83822.00** towards their pay raising the grade pay against the provision laid down by the Government.

As per finance department resolution No.3560/dated 06.02.2013, the RACP scheme is applicable for

financial up-gradation at an interval of 10/20/30 years of service career, if promotional benefit is not availed.

Further, as per Finance Deptt. Letter No.26274/dated 08.08.2013, Govt. of Odisha, the enhancement of promotional grade pay of the cadres from Rs.4200 to 4600, from Rs.4600 to Rs.4800 on completion of 10/20 years is applicable where the feeder post grade pay is Rs.4200.

Moreover, subsequently as per Letter No.23975/HE dated 24.08.18 of Department of Higher Education, Odisha, it was clarified that, RACP entitlement of the employees entering into post of Junior Assistant on completion of 10/20/30 years of service in absence of any promotion should be as follows. But, they have been sanctioned the enhanced grade pay under RACP as mentioned in the last column below:

Period completed	Name of the post	PB and GP eligible	PB and GP sanctioned under RACP
Entry stage	Junior Assistant	PB-1, Rs.5200-20200 + GP Rs.1900	
On completion of 10 years	Senior Assistant	PB-2, Rs.9300-34800 + GP Rs.4200	PB-2, Rs.9300-34800 + GP Rs.4200
On completion of 20 years	Section Officer Level-II	PB-2, Rs.9300-34800 + GP Rs.4200	PB-2, Rs.9300-34800 + GP Rs.4600
On completion of 30 years	Section Officer Level-I	PB-2, Rs.9300-34800 + GP Rs.4600	PB-2, Rs.9300-34800 + GPRs.4800.00

Deviating the above circulars, the grade pay of the following employees has been raised and drawn during 2013-14 to 29.02.2020 for which drawl of an excess amount of Rs.83822.00 is considered a loss to the University fund. The detailed list of the pay due and drawn is furnished below :

<b>RACP BILL OF SRI SAROJ KUMAR MISHRA, S.O.</b>								
<b>With Financial Benefit From 08.08.2013 TO 31.12.2015</b>								
<b>VIDE O.M. NO. 171/ESTT I/07.01.2021</b>								
MONTH	DUE							
	Pay	GP	DA	HR_AI	GROSS	PT	DED.	NET
Aug-13	11944	4270	14593	1621	32428	200	200	32228
Sep-13	11940	4200	14526	1614	32280	200	200	32080
Oct-13	11940	4200	14526	1614	32280	200	200	32080
Nov-13	11940	4200	14526	1614	32280	200	200	32080
Dec-13	11940	4200	14526	1614	32280	200	200	32080
Jan-14	11940	4200	16140	1614	33894	200	200	33694
Feb-14	11940	4200	16140	1614	33894	200	200	33694
Mar-14	11940	4200	16140	1614	33894	200	200	33694
Apr-14	11940	4200	16140	1614	33894	200	200	33694
May-14	11940	4200	16140	1614	33894	200	200	33694
Jun-14	11940	4200	16140	1614	33894	200	200	33694
Jul-14	11940	4200	17270	1614	35024	200	200	34824
Aug-14	12430	4200	17794	1663	36087	200	200	35887

Sep-14	12430	4200	17794	1663	36087	200	200	35887
Oct-14	12430	4200	17794	1663	36087	200	200	35887
Nov-14	12430	4200	17794	1663	36087	200	200	35887
Dec-14	12430	4200	17794	1663	36087	200	200	35887
Jan-15	12430	4200	18792	1663	37085	200	200	36885
Feb-15	12430	4200	18792	1663	37085	200	200	36885
Mar-15	12430	4200	18792	1663	37085	200	200	36885
Apr-15	12430	4200	18792	1663	37085	200	200	36885
May-15	12430	4200	18792	1663	37085	200	200	36885
Jun-15	12430	4200	18792	1663	37085	200	200	36885
Jul-15	12430	4200	19790	0	36420	200	200	36220
Aug-15	12930	4200	20385	0	37515	200	200	37315
Sep-15	12930	4200	20385	0	37515	200	200	37315
Oct-15	12930	4200	20385	0	37515	200	200	37315
Nov-15	12930	4200	20385	0	37515	200	200	37315
Dec-15	12930	4200	20385	0	37515	200	200	37315
Total	357094	121870	510244	37668	1026876	5800	5800	1021076
MONTH	DRAWN							
	Pay	GP	DA	HR_AI	GROSS	PT	DED.	NET
Aug-13	11955	4509	14818	1646	32928	200	200	32728
Sep-13	11960	4600	14904	1656	33120	200	200	32920
Oct-13	11960	4600	14904	1656	33120	200	200	32920
Nov-13	11960	4600	14904	1656	33120	200	200	32920
Dec-13	11960	4600	14904	1656	33120	200	200	32920
Jan-14	11960	4600	16560	1656	34776	200	200	34576
Feb-14	11960	4600	16560	1656	34776	200	200	34576
Mar-14	11960	4600	16560	1656	34776	200	200	34576
Apr-14	11960	4600	16560	1656	34776	200	200	34576
May-14	11960	4600	16560	1656	34776	200	200	34576
Jun-14	11960	4600	16560	1656	34776	200	200	34576
Jul-14	11960	4600	17719	1656	35935	200	200	35735
Aug-14	12460	4600	18254	1706	37020	200	200	36820
Sep-14	12460	4600	18254	1706	37020	200	200	36820
Oct-14	12460	4600	18254	1706	37020	200	200	36820
Nov-14	12460	4600	18254	1706	37020	200	200	36820
Dec-14	12460	4600	18254	1706	37020	200	200	36820
Jan-15	12460	4600	19278	1706	38044	200	200	37844
Feb-15	12460	4600	19278	1706	38044	200	200	37844
Mar-15	12460	4600	19278	1706	38044	200	200	37844
Apr-15	12460	4600	19278	1706	38044	200	200	37844

May-15	12460	4600	19278	1706	38044	200	200	37844
Jun-15	12460	4600	19278	1706	38044	200	200	37844
Jul-15	12460	4600	20301	0	37361	200	200	37161
Aug-15	12980	4600	20920	0	38500	200	200	38300
Sep-15	12980	4600	20920	0	38500	200	200	38300
Oct-15	12980	4600	20920	0	38500	200	200	38300
Nov-15	12980	4600	20920	0	38500	200	200	38300
Dec-15	12980	4600	20920	0	38500	200	200	38300
<b>Total</b>	<b>357935</b>	<b>133309</b>	<b>523352</b>	<b>38628</b>	<b>1053224</b>	<b>5800</b>	<b>5800</b>	<b>1047424</b>
<b>DIFF.</b>	<b>BP</b>	<b>GP</b>	<b>DA</b>	<b>H.R.A</b>	<b>GROSS</b>	<b>PT</b>	<b>DED.</b>	<b>PAYABLE</b>
<b>AMOUNT</b>	<b>-841</b>	<b>-11439</b>	<b>-13108</b>	<b>-960</b>	<b>-26348</b>	<b>0</b>	<b>0</b>	<b>-26348</b>
<b>40% DIFF. OF REVISED PAY FIXATION OF SRI SAROJ KUMAR MISHRA, S.O.</b>								
<b>With Financial Benifit From 01.01.2016 TO 31.03.2018</b>								
<b>VIDE O.M. NO. 171/ESTT I/07.01.2021</b>								
<b>MONTH</b>	<b>DUE</b>							
	<b>Pay</b>	<b>GP</b>	<b>DA</b>	<b>HR_AI</b>	<b>GROSS</b>	<b>PT</b>	<b>DED.</b>	<b>NET</b>
Jan-16	44900	0	0	0	44900	200	200	44700
Feb-16	44900	0	0	0	44900	200	200	44700
Mar-16	44900	0	0	0	44900	200	200	44700
Apr-16	44900	0	0	0	44900	200	200	44700
May-16	44900	0	0	0	44900	200	200	44700
Jun-16	44900	0	0	0	44900	200	200	44700
Jul-16	44900	0	898	0	45798	200	200	45598
Aug-16	46200	0	924	0	47124	200	200	46924
Sep-16	46200	0	924	0	47124	200	200	46924
Oct-16	46200	0	924	0	47124	200	200	46924
Nov-16	46200	0	924	0	47124	200	200	46924
Dec-16	46200	0	924	0	47124	200	200	46924
Jan-17	46200	0	1848	0	48048	200	200	47848
Feb-17	46200	0	1848	0	48048	200	200	47848
Mar-17	46200	0	1848	0	48048	200	200	47848
Apr-17	46200	0	1848	0	48048	200	200	47848
May-17	46200	0	1848	0	48048	200	200	47848
Jun-17	46200	0	1848	0	48048	200	200	47848
Jul-17	46200	0	2310	0	48510	200	200	48310
Aug-17	47600	0	2380	0	49980	200	200	49780
Sep-17	47600	0	2380	0	49980	200	200	49780
Oct-17	47600	0	2380	0	49980	200	200	49780

Nov-17	47600	0	2380	0	49980	200	200	49780
Dec-17	47600	0	2380	0	49980	200	200	49780
Jan-18	47600	0	3332	0	50932	200	200	50732
Feb-18	47600	0	3332	0	50932	200	200	50732
Mar-18	47600	0	3332	0	50932	200	200	50732
<b>Total</b>	<b>1249500</b>	<b>0</b>	<b>40812</b>	<b>0</b>	<b>1290312</b>	<b>5400</b>	<b>5400</b>	<b>1284912</b>
<b>MONTH</b>	<b>DRAWN</b>							
	<b>Pay</b>	<b>GP</b>	<b>DA</b>	<b>HR_AI</b>	<b>GROSS</b>	<b>PT</b>	<b>DED.</b>	<b>NET</b>
Jan-16	12980	4600	21975	0	39555	200	200	39355
Feb-16	12980	4600	21975	0	39555	200	200	39355
Mar-16	12980	4600	21975	0	39555	200	200	39355
Apr-16	12980	4600	21975	0	39555	200	200	39355
May-16	12980	4600	21975	0	39555	200	200	39355
Jun-16	12980	4600	21975	0	39555	200	200	39355
Jul-16	12980	4600	23206	0	40786	200	200	40586
Aug-16	13510	4600	23905	0	42015	200	200	41815
Sep-16	13510	4600	23905	0	42015	200	200	41815
Oct-16	13510	4600	23905	0	42015	200	200	41815
Nov-16	13510	4600	23905	0	42015	200	200	41815
Dec-16	13510	4600	23905	0	42015	200	200	41815
Jan-17	13510	4600	24630	0	42740	200	200	42540
Feb-17	13510	4600	24630	0	42740	200	200	42540
Mar-17	13510	4600	24630	0	42740	200	200	42540
Apr-17	13510	4600	24630	0	42740	200	200	42540
May-17	13510	4600	24630	0	42740	200	200	42540
Jun-17	13510	4600	24630	0	42740	200	200	42540
Jul-17	13510	4600	25173	0	43283	200	200	43083
Aug-17	14065	4600	25944	0	44609	200	200	44409
Sep-17	14065	4600	25944	0	44609	200	200	44409
Oct-17	14065	4600	25944	0	44609	200	200	44409
Nov-17	14065	4600	25944	0	44609	200	200	44409
Dec-17	14065	4600	25944	0	44609	200	200	44409
Jan-18	14065	4600	25944	0	44609	200	200	44409
Feb-18	14065	4600	25944	0	44609	200	200	44409
Mar-18	14060	4600	25937	0	44597	200	200	44397
<b>Total</b>	<b>365495</b>	<b>124200</b>	<b>655079</b>	<b>0</b>	<b>1144774</b>	<b>5400</b>	<b>5400</b>	<b>1139374</b>
<b>DIFF.</b>	<b>BP</b>	<b>GP</b>	<b>DA</b>	<b>H.R.A</b>	<b>GROSS</b>	<b>PT</b>	<b>DED.</b>	<b>PAYABLE</b>
<b>AMOUNT</b>	<b>884005</b>	<b>-124200</b>	<b>-614267</b>	<b>0</b>	<b>145538</b>	<b>0</b>	<b>0</b>	<b>145538</b>

50%	442003	-62100	-307133	0	72769	0	0	72769
50% PAID	460553	-62100	-306525	0	91928	0	0	91928
DIFF	-18550	0	-608	0	-19159	0	0	-19159
ARREAR REVISED PAY FIXATION BILL OF SRI SAROJ KUMAR MISHRA, S.O.								
With Financial Benifit From 01.04.2018 TO 31.12.2020								
VIDE O.M. NO. 171/ESTT I/07.01.2021								
MONTH	DUE							
	Pay	GP	DA	HR_AI	GROSS	PT	DED.	NET
Apr-18	47600	0	3332	0	50932	200	200	50732
May-18	47600	0	3332	0	50932	200	200	50732
Jun-18	47600	0	3332	0	50932	200	200	50732
Jul-18	47600	0	4284	0	51884	200	200	51684
Aug-18	49000	0	4410	0	53410	200	200	53210
Sep-18	49000	0	4410	0	53410	200	200	53210
Oct-18	49000	0	4410	0	53410	200	200	53210
Nov-18	49000	0	4410	0	53410	200	200	53210
Dec-18	49000	0	4410	0	53410	200	200	53210
Jan-19	49000	0	5880	0	54880	200	200	54680
Feb-19	49000	0	5880	0	54880	200	200	54680
Mar-19	49000	0	5880	0	54880	200	200	54680
Apr-19	49000	0	5880	0	54880	200	200	54680
May-19	49000	0	5880	0	54880	200	200	54680
Jun-19	49000	0	5880	0	54880	200	200	54680
Jul-19	49000	0	8330	0	57330	200	200	57130
Aug-19	50500	0	8585	0	59085	200	200	58885
Sep-19	50500	0	8585	0	59085	200	200	58885
Oct-19	50500	0	8585	0	59085	200	200	58885
Nov-19	50500	0	8585	0	59085	200	200	58885
Dec-19	50500	0	8585	0	59085	200	200	58885
Jan-20	50500	0	8585	0	59085	200	200	58885
Feb-20	50500	0	8585	0	59085	200	200	58885
Total	1131900	0	140035	0	1271935	4600	4600	1267335
MONTH	DRAWN							
	Pay	GP	DA	HR_AI	GROSS	PT	DED.	NET
Apr-18	49000	0	3430	0	52430	200	200	52230
May-18	49000	0	3430	0	52430	200	200	52230
Jun-18	49000	0	3430	0	52430	200	200	52230

Jul-18	49000	0	4410	0	53410	200	200	53210
Aug-18	50500	0	4545	0	55045	200	200	54845
Sep-18	50500	0	4545	0	55045	200	200	54845
Oct-18	50500	0	4545	0	55045	200	200	54845
Nov-18	50500	0	4545	0	55045	200	200	54845
Dec-18	50500	0	4545	0	55045	200	200	54845
Jan-19	50500	0	6060	0	56560	200	200	56360
Feb-19	50500	0	6060	0	56560	200	200	56360
Mar-19	50500	0	6060	0	56560	200	200	56360
Apr-19	50500	0	6060	0	56560	200	200	56360
May-19	50500	0	6060	0	56560	200	200	56360
Jun-19	50500	0	6060	0	56560	200	200	56360
Jul-19	50500	0	8585	0	59085	200	200	58885
Aug-19	52000	0	8840	0	60840	200	200	60640
Sep-19	52000	0	8840	0	60840	200	200	60640
Oct-19	52000	0	8840	0	60840	200	200	60640
Nov-19	52000	0	8840	0	60840	200	200	60640
Dec-19	52000	0	8840	0	60840	200	200	60640
Jan-20	52000	0	8840	0	60840	200	200	60640
Feb-20	52000	0	8840	0	60840	200	200	60640
Total	1166000	0	144250	0	1310250	4600	4600	1305650
DIFF.	BP	GP	DA	H.R.A	GROSS	PT	DED.	PAYABLE
AMOUNT	-34100	0	-4215	0	-38315	0	0	-38315
RACP								
DIFF.	BP	GP	DA	H.R.A	GROSS	PT	DED.	PAYABLE
AMOUNT	-841	-11439	-13108	-960	-26348	0	0	-26348
40% DIFFERENTIAL ARREARS W.E.F. 01.01.2016 TO 31.03.2018								
DIFF.	BP	GP	DA	H.R.A	GROSS	PT	DED.	PAYABLE
TOTAL	-18550	0	-608	0	-19159	0	0	-19159
ARREAR DIFFRENTIAL AMOUNT W.E.F. 01.04.2018 TO 29.02.2020								
DIFF.	BP	GP	DA	H.R.A	GROSS	PT	DED.	PAYABLE
AMOUNT	-34100	0	-4215	0	-38315	0	0	-38315
TOTAL RECOVER AMOUNT								
DIFF.	BP	GP	DA	H.R.A	GROSS	PT	DED.	PAYABLE
AMOUNT	-53491	-11439	-17931	-960	-83822	0	0	-83822

**CALCULATION SHEET FOR RACP AND REVISED PAY FIXATION BILL OF SRI SAROJ KUMAR MISHRA, S.O.**

**With Financial Benifit From 08.08.2013 TO 29.02.2020**

**RACP**

DIFF.	BP	GP	DA	H.R.A	GROSS	PT	DED.	PAYABLE
AMOUNT	-841	-11439	-13108	-960	-26348	0	0	-26348

**40% DIFFERENTIAL ARREARS W.E.F. 01.01.2016 TO 31.03.2018**

DIFF.	BP	GP	DA	H.R.A	GROSS	PT	DED.	PAYABLE
TOTAL	-18550	0	-608	0	-19159	0	0	-19159

**ARREAR DIFFRENTIAL AMOUNT W.E.F. 01.04.2018 TO 31.12.2020**

DIFF.	BP	GP	DA	H.R.A	GROSS	PT	DED.	PAYABLE
AMOUNT	-34100	0	-4215	0	-38315	0	0	-38315

**TOTAL RECOVER AMOUNT**

60%	BP	GP	DA	H.R.A	GROSS	PT	DED.	PAYABLE
PAYABLE	-53491	-11439	-17931	-960	-83822	0	0	-83822

Hence, it's requested to effect recovery from the above employee in light of letter No.23975/HE dated 24.08.2018.

On issue of POM the local authority replied that "Order has been issued to recover a sum of Rs. 83822.00 vide O.O. no-2478/ Estt. dt- 19.04.2021. the recovery amount has been fixed basing on the report of C.O.F. Any discrepancy in this regard may be cleared from the Bill Section."

Till complete recovery of the amount Rs. 83822.00 is kept under Audit Objection.

**14.17 - Loss of license fee Rs. 179148.00 due to non allotment of quarter to the staffs.**

As per report of the Estate section of the university , out of the total 252 no. of quarters , 250 quarters are in habitable condition. From which 217 no.of quarters have been allotted/occupied by 31.3.2019. The balance quarters of 33 no. in accommodable 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 & 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 33 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 2019-20 is furnished below. Compliance on the above audit observations need to be reported.



Type of Qtrs	Average Plinth area	Equivalent to type of Qtrs	Total no of Qtrs Available	No of Qtrs in Habitable condition	No of qtrs occupied during 19-20.	Qtrs remained vacant	Flat rate of licence fees/month	Total collection (7x8)	Total due in one year
1	2	3	4	5	6	7	8	9	10
A	2240	VI	9	9	3	6	820	4920	59040
B	2000	VI	14	14	14	0	820	0	0
STQ	1750	VI	14	14	14	0	820	0	0
C	1543	VI	30	30	30	2	610	1220	14640
JTQ	1500	VI	6	6	6	0	610	0	0
D	840	IV	5	5	4	1	410	410	4920
TH	800	IV	54	54	41	13	410	5330	63960
E	700	IV	6	6	6	0	410	0	0
F	700	IV	66	66	62	4	410	1640	19680
G	350	II	46	46	39	7	200	1400	16800
<b>TOTAL</b>			<b>250</b>	<b>250</b>	<b>219</b>	<b>33</b>		<b>14929</b>	<b>179148</b>

The local authority is advised to allot the above vacant quarters to the employees to save from recurring Loss to the Institution. Till that Rs. 179148.00 kept under Audit Objection.

**14.18 - Non-Production of certified copy of the bills of examination confidential works Rs. 3000000.00**  
**-DLFA letter No- 5833/DLFA Dt. 24.06.2015 POM-115/17.08.2021 Page-360**

On scrutiny of paid vouchers of cheque account cash book it was noticed that a total sum of Rs **30,00,000.00** has been paid to Prof.Surya Narayan Nayak,COE towards meet the confidential expenditures in examination work as details below.

Sl.No.	Vr.No./Date	Amount
1	116/30.10.2019	15,00,000.00
2	9/03.12.2019	15,00,000.00
	<b>TOTAL</b>	<b>30,00,000.00</b>

To find the genuineness of payment the local authority was asked to produce the certified bills of the firms without disclosing the names and address, approval from competent authority for necessary verification. But the local authority did not produce the above records for verification till the close of audit.

In response to the audit objection memo the local authority replied that the expenditure incurred on secret work is of confidential nature since it deals with printing of question papers and result sheets. It is not possible on the part of this office to disclose all the details of the transaction, as it contravenes the provision laid down in Para 38(ii) of OUAM 1987 which states, The account shall not be auditable by the auditor but may be reviewed and audited by the Vice-Chancellor to whom the cash book of secret expenditure shall be sent once a year or at such interval as may be prescribed for the purpose.

As per Procedure 38 (i) of Orissa Universities Accounts Manual, 1987 it is not necessary to furnish details of payments for printing of question papers and secret works (like remuneration to the paper setters etc.) undertaken for examination purpose. However, the bills of the firms without disclosing their names and addresses may be furnished wherever possible along with a certificate furnished by the Controller of Examinations.

Till its production to next audit a sum of Rs 3000000.00 is held under objection.

**14.19 - Excess payment of Rs. 2589915.00 due to wrong fixation of salary under RACP:- POM-125/21.08.2021 Page- 389- 392**

On verification of the pay acquittance roll w.r.t. the payment cash book of Sambalpur University, it was noticed that, following employees have been paid an excess amount of **Rs.2589915.00** towards their pay raising the grade pay against the provision laid down by the Government.

As per finance department resolution No.3560/dated 06.02.2013, the RACP scheme is applicable for financial up-gradation at an interval of 10/20/30 years of service career, if promotional benefit is not availed.

Further, as per Finance Deptt. Letter No.26274/dated 08.08.2013, Govt. of Odisha, the enhancement of promotional grade pay of the cadres from Rs.4200 to 4600, from Rs.4600 to Rs.4800 on completion of 10/20 years is applicable where the feeder post grade pay is Rs.4200.

Moreover, subsequently as per Letter No.23975/HE dated 24.08.18 of Department of Higher Education, Odisha, it was clarified that, RACP entitlement of the employees entering into post of Junior Assistant on completion of 10/20/30 years of service in absence of any promotion should be as follows.

But, they have been sanctioned the enhanced grade pay under RACP as mentioned in the last column below:

Period completed	Name of the post	PB and GP eligible	PB and GP sanctioned under RACP
Entry stage	Junior Assistant	PB-1, Rs.5200-20200 + GP Rs.1900	
On completion of 10 years	Senior Assistant	PB-2, Rs.9300-34800 + GP Rs.4200	PB-2, Rs.9300-34800 + GP Rs.4200
On completion of 20 years	Section Officer Level-II	PB-2, Rs.9300-34800 + GP Rs.4200	PB-2, Rs.9300-34800 + GP Rs.4600
On completion of 30 years	Section Officer Level-I	PB-2, Rs.9300-34800 + GP Rs.4600	PB-2, Rs.9300-34800 + GPRs.4800.00

Similarly, as per Office memorandum No. 4554/F dated 23.02.016 of finance department and Letter No.26557/HE dated 30.11.15 of Higher Education, Odisha, salaries of employees in isolated/ Ex-cadre posts are to be upgraded to next higher grade pay as per first schedule to ORSP Rules, 2008 with interpolations introduced subsequently while sanctioning RACP to them. So, employees having entry level grade pay of Rs.4600/- are to be sanctioned grade pay of Rs.4800/5400/6600 on completion of 10/20/30 years of service. But, they have been sanctioned grade pay of Rs.5400/6600 on completion of 10/20 years under RACP.

Deviating the above circulars, the grade pay of the following employees has been raised and drawn during 2013-14 to 29.02.2020 for which drawl of an excess amount of **Rs.2589915.00** is considered a loss to the University fund. The detailed list of the pay due and drawn is furnished below :

STATEMENT OF RECOVERY OF EXCESS PAYMENT							
Sl. No.	Name of Employee	Design.	EXCESS PAYMENT ON RACP	EXCESS PAYMENT ON OURSP	EXCESS PAYMENT ON OURSP	TOTAL RECOVERY	

			ARR 08.08.13 TO 31.12.15	RULE 2018 DIFFERENT IAL 40% 01.01.16 TO 31.03.18	RULE 2018 DIFFERENT IAL 01.04.18 TO AS APP LICABLE		
1	DASARATH A PRADHAN	Ex-S.A.	14551	19623	15588	49762	
2	SADASIBA PANIGRAHI	Ex-S.O.	14126	19164	27630	60920	
3	PRADEEP KUMAR MAHAKUD	Ex-S.O.	30537	17382	17550	65469	
4	NIRANJAN MISHRA	Ex-S.A.	14804	19164	23598	57566	
5	PRATAP KESHARI PANDA	Ex-S.O.	14364	20321	18525	53210	
6	GANESH RANJAN NAYAK	Ex-S.O.	30540	20575	41535	92650	
7	ASWINI KUMAR MISHRA	Ex-S.O.	14118	19164	38070	71352	
8	HARE KRUSHNA BEHERA	Ex-S.A.	14804	19164	25614	59582	
9	PRAMOD KUMAR NAYAK	Ex-S.O.	11849	-	-	11849	
10	SUBIMAL PRADHAN	S.O.	14417	-	-	14417	
11	PANCHANA N BAGHAR	S.O.	13948	-	-	13948	
12	BHARAT CHANDRA MISHRA	S.O.	14622	-	-	14622	
13	P.K.S. PANICKER	S.A.	25767	-	-	25767	
14	MALAYA NAG	S.O.	26518	-	-	26518	
15	NARAYAN SANBAD	T.S.L. II	16151	15447	4601	36199	
16	RAMJI KUMAR	T.S.L. II	24698	-	-	24698	

	MISHRA						
17	SITANSHU SEKHAR CHOPDAR	S.A.	13518	19623	7740	40881	
18	GUNANIDHI MEHER	SR. STENO	15096	-	-	15096	
19	GOPARANJAN PATTNAIK	S.A.	15606	-	-	15606	
20	KRUSHNA CHANDRA ACHARYA	S.O.	13753	-	-	13753	
21	SUSHANTA KUMAR CHAINI	S.O.	14417	20321	4066	38804	
22	BHABANI PRASAD SINGH	S.O.	14620	25649	15910	56179	
23	GUNA SAGAR PASAYAT	S.O.	14604	8283	-	22887	
24	SAROJ KUMAR PRADHAN	S.O.	13518	19623	31293	64434	
25	PPREMRAJ BISI	S.O.	14510	19623	-	34133	
26	LATYE DUS HMANTA PRADHAN	S.A.	26270	51659	-	77929	
27	PRAFULLA KUMAR SAHU	S.A.	13178	-	-	13178	
28	PRADIP KUMAR PRADHAN	S.O.	25889	31370	141046	198305	
29	NARAYANA SAHU	S.O.	26633	35531	26168	88332	
30	SUDHIR KUMAR NAG	S.O.	17639		97639	115278	
31	SANTOSH KUMAR NAYAK	S.O.	14633		82033	96666	
32	RATIKANTA MOHANTY	S.O.	26716		12517	39233	
33	MAHENDRA KUMAR MISHRA	S.O.	14743		40176	54919	

34	RABINDRA KUMAR DASH	S.O.	23399	0	0	23399	
35	SUBRATA KUMAR PRADHAN	S.O.	13748	0	41542	55290	
36	RAMPRASAD PANDEY	A.R.	13492	0	0	13492	
37	ASHOK KUMAR BADPANDA	S.O.	14625	0	60941	75566	
38	RAJENDRA KUMAR PADHEE	S.O.	13492	0	39265	52757	
39	SANTOSH KUMAR MISHRA	S.O.	14659	50802	49662	115123	
40	ASHOK KUMAR PANDA	S.O.	14417	0	63702	78119	
41	SURYA KUMAR NAYAK	S.O.	14659	0	49662	64321	
42	BYOMAKESH PADHI	T.S.L. II	0	115534	156646	272180	
43	CHITTA RANJAN NATH	T.S.L. I	5779	22377	60369	88525	
44	BHARAT CHANDRA BAGARTY	SECY. To V.C.	62875	24126	0	87001	
	TOTAL		782302	614525	1193088	2589915	

Such type of any excess payment to any university employee may be calculated and recovery may be effected and compliance reported to audit.

On issue of POM the local authority replied that "Order has been issued to recover a sum of **Rs. 2589915.00** vide O.O. no-2478/ Estt. dt- 19.04.2021. the recovery amount has been fixed basing on the report of C.O.F. Any discrepancy in this regard may be cleared from the Bill Section."

Till complete recovery of the amount **Rs. 2589915.00** is kept under Audit Objection.

## PARA: 15 AUDIT ON WORKS

### 15.1 - Persistent Irregularities in 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 - Production of records relating to Deposit Works – POM-122/21.08.2021 Page-367

On verification of the General cash book for the year.2019-20 it was revealed that, the following amounts of grants that are received under Schemes like I.D.F has been got deposited In lump-sum manner at the discretion of various executing agencies for construction of different types of Building, Electrical & P.H. works for this University in contravention to the Rules, Regulations & Guidelines as prescribed in the CPWD code/CVC guidelines/GFR regarding Execution of works through Deposit mode by other agencies as follows :-

It is worthwhile to be mentioned below the relevant guiding principles for Deposit works & Mode of settlement of accounts by the client i.e. in favour of which the execution has been undertaken by other executing agencies as prescribed in the CPWD code/CVC guidelines/General Financial Rules for reference on the part of the Local authority:

Rule-3.4 Realization/Mode of deposits:-

(1)Whenever a deposit work is to be undertaken, the deposit should be realised before any liability is incurred on the work. 1% of the anticipated project cost should be realised before preparation of preliminary estimates. In addition to the outlay on the work in the preliminary estimate, departmental charges at such percentages as are prescribed by the Government of India from time to time shall also be realized in advance. No interest will be allowed on sums deposited from any source, including private contributions.

(2)In the case of deposit works of autonomous bodies which are financed entirely from Government grants, and from whom receipt of deposits is assured, 33-1/3% of the estimated cost of the work or 10% of the estimated cost of the work at the time of requisition/issue of A/A & E/S and balance amount i.e. 23-1/3% of the estimated cost of the work before award of work may be got deposited in advance.

Thereafter, the expenditure incurred may be got reimbursed through monthly bills simultaneously with rendering of monthly accounts on the progress of work. The deposit of 33-1/3% obtained as mentioned above should be retained for adjustment against the last portion of the estimated expenditure. (Modified vide OMG/MAN/288 dt.06.09.2013)(Important)

(3)Where delays are experienced in obtaining deposits, and where the expenditure has to be incurred out of the 33-1/3% reserve to keep the works going, the matter should be brought to the notice of Superintending Engineer/Chief Engineer promptly for taking up the matter with the client. No expenditure shall be incurred on deposit works out of CPWD grants and vice-versa.

(4)To enable the client to provide additional funds in time whenever the expenditure is anticipated to exceed the preliminary estimate figure, a revised preliminary estimate should be submitted to the client well in time during the execution of work.

(5)Where a client has defaulted in making the required deposit, and where the outstanding amount exceeds Rs.10 lakhs, or where the works outlay is predominantly for purchase of capital equipments and machineries, the entire deposit including departmental charges should be realized in advance.

(6)In no case deposits received from a client department for its work should be diverted to other works.

(7)The client is to be clearly made to understand that the Central PWD does not bind itself to complete the work within the amount of the preliminary estimate, and that they should agree to pay for the excess expenditure that may occur. An acknowledgement of this clear understanding shall be obtained from the client before the deposit work is taken in hand.

(8)The Executive Engineer should ensure that at any time during the progress of the work, the expenditure is not more than the deposits received for the work. Where the Executive Engineer is doubtful about the timely receipt of deposits, he should notify the client that if further deposit is not received, the work would be stopped, and any contractual liability arising out of such stoppage of work will be borne by the client. He should also bring this to the notice of his higher officers for taking up the matter with the client.

(9)While submitting preliminary estimates for deposit works for obtaining administrative approval and expenditure sanction, a copy of the terms and conditions under which the works would be taken up by CPWD, as given in Appendix 3, should also be enclosed.

**Rule-3.6 Execution of deposit works and settlement of accounts:-**

(1)With regard to design, estimate and execution of work, instructions as contained above should be followed. The scope of work should not be altered without written permission of the client.

(2)The Executive Engineers shall send to their Accounts Officers every month the Statement of Expenditure in Form CPWA 65A along with the Schedule of Deposit Works in Form CPWA 65, for transmission to the concerned client after verification. These should indicate against each work, the amount of the estimate, the total deposit received and the expenditure incurred, both during the month and up to date. The Executive Engineers should invariably endorse a copy of this Statement to the concerned client.

(3)The Executive Engineers should regularly send these statements to enable the adjustment of outstanding amounts in the books of the clients, and to avoid difficulties in reconciliation of accounts relating to deposit works after passage of time.

(4)The Executive Engineers should also send a quarterly report to the clients showing the amount deposited and the expenditure incurred against each of the works for settlement of accounts.

(5)It is necessary that the Executive Engineers settle their accounts against the deposit works expeditiously So that the amount in the books of the audit as well as the client does not remain unsettled for long.

Sl.no	Vr No	Amount	Name of the work	Executing agency
1	71/25.06.2019	589200.00	Providing and fixing chain link fencing around play ground Boys Hostel.	Executive Engg. CPWD BBSR-1
2	25/10.092019	114078.00	Installation of 100 KV 11/0.4 KV S/S	Administrator WESCO utility
3	26/10.09.2019	179368.00	-Ditto-	-Ditto-
4	60/18.09.2019	49911603.00	Six nos pf Hostel renovation of Biju patnaik auditorium.	EE . Sambalpur R& B division-2
5	78/15.10.2019	1632117.00	Installation of 100 KV 11/0.4 KV S/S for power supply to 70 KW p1 load fpr Academic Building (Sc) SU.	EE . Sambalpur R& B division-2



6	171/31.03.2020	26072505.00	Solar Project	CEO Oreda
	<b>TOTAL</b>	<b>7,84,98,871.00</b>		

In this connection the Local authority is asked to furnish the certified copy of monthly statement of Expenditure/work bills regarding Completion/Progress of Deposit works on obtaining from the concerned Executing Agencies along with asset register & statement of settlement of accounts against outstanding deposit amount as on 31st March 2020 and till date on the above table.

In response to the POM, the Local Authority replied that, available documents which were received from the executive agencies are appended as specified in the table furnished. For remaining documents, CPWD and R & B has been requested vide letter no 7396/Dev-1 Dt 19.11.2019 and 7394/Dev-1 Dt 19.11.2019 respectively. Copy of which are appended as annexure 5. All informations have been furnished in the table.

The local authority produce the documents haphazardly without showing the work register with instalment of payments to the executing agencies individually project wise.

Hence on account of such lapses by means of non-production of certified copies of work bills of deposited amount to the extent of Rs.78498871.00 to audit by the Local Authority, the correctness of such balance amount of expenditure could not be verified/ ascertained by audit & for which Rs.78498871.00 shown incurred expenditure through "Deposit Mode" is kept under objection till production of certified copies of work bills for necessary verification & compliance reported .

**PARA: 16 AUDIT ON UNITS / DEPARTMENT**

**16.1 - P.G. COUNCIL**

a. Name of the Institution	Post Graduate Office, Sambalpur University
b. Period of Account Audited	01.04.2019 to 31.03.2020
c. No. of working days consumed	15 days in terms of party
d. Duration of audit	11.09.2020 to 20.10.2020
Name of the Local Authority/H.O.D./Professor who is in-charge of the accounts :-	
I. During the period of audit	1. Prof. Ashok Kumar Dash, Deptt. of Odia, From - 01.04.19 to 30.08.2019  2. Prof. Arka Kesari Das Mohapatra, Deptt. of MBA From – 01.09.2019 to 31.03.2020
II. At the time of audit	Prof. Arka Kesari Das Mohapatra, Deptt. of MBA
e. Name of the Auditor	Sri Rusava Majhi, Audit Supdt.

**1.1. INTRODUCTION:-**

The Post Graduate Council Office, Sambalpur University is constituted as per provision of section 251 and 252 of Odisha University First Statutes 1990. The Council has its own office building inside the university campus with separate sets of accounts of its own. In addition to the bonafide duties as outlined in the Statutes the P.G. Council is also framing the modalities of Self-Financing courses in Bio-Technology, Exe-MBA, Insurance and Risk

Management, M.Tech. in Environmental Science & Engg., M.F.C., M.S.W., M.Tech in Food Science + Technology, M.Tech. in Geo-Spatial Tech. and involved as the nodal agencies for researching activities in the university

### 1.1.SCOPE OF AUDIT:-

The Accounts of the P.G. Council Office of Sambalpur University was last audited by the auditors of the Local Fund Audit Organization up to 2018-19 i.e. from 01.04.2018 to 31.03.2019. Hence the present audit is confined to the next continuance period 2019-20 i.e. from 01.04.2019 to 31.03.2020.

Sl. No.	Name of the Post	Sanction Strength	Existing Strength
1.	Administrator	1	0
2.	Section Officer	1	1
3.	Senior Strength	8	4
4.	Junior Asst.	2	1
5.	Stenographer	1	0
6.	Junior/Senior Grade Typist	2	0
7.	Dairist	1	1
8.	Duftuary	1	1
9.	Peon	4	1
10.	Computer Asst.	4	1
11.	Pasting Clerk	1	0
12.	Executive Asst.	2	0
13.	Watchmen	1	0
14.	Sweeper	1	1

### 1. PHYSICAL VERIFICATION OF CASH & ETC.

On the date of commencement of audit P.G. Council, Sambalpur University on 26.08.19 i.e. before transaction the physical of cash balance, postal stamp and unused fees collection receipt books etc. was conducted and result thereof which was found is furnished below in detail

Sl. No.	Particulars	Balance shown as per cash book	Physical balance	Difference	Page No. of Register
1.	Cash in hand of P.G. Council Cash book	NIL	NIL		
2.	Cash in hand of SFC cash book	NIL	NIL		
3.	Postal Stamp in shape of Cash	NIL	NIL		
4.	Fees collection receipt books 100 pages in duplicate each	8 Nos.	8 Nos.	NIL	SRP-25

## 2. LIST OF RECORD AND REGISTER VERIFIED:-

During the course of audit the following record and register were produced before audit and scrutiny. The detail is as follows.

1. Main Cash Book
2. SFC Cash Book
3. Paid Vouchers relating to year 2019-20
4. Used Fees Receipt Book of 2019-20
5. Daily Collection Register
6. Bank Pass Book/Statement
7. Investment Register
8. Cheque Issued Register
9. B.D. Receiving Register
10. Permanent Stock Register
11. Advance Ledger
12. Stamp A/c Register
13. Issued Register

## LIST OF RECORDS NOT PRODUCED/NOT MAINTAINED:-

1. Bank Reconciliation Register
2. Cash Analysis Register Monthly/Half-Yearly/Yearly
3. Daily Collection and Balance Register
4. Students fund Register

### Para 4:

The abstract position in respect of receipts and expenditure of the P.G. Council Office for the financial year 2019-20 is furnished below. The Head wise receipts and expenditure are furnished in details in statement A and B and respectively.

Particulars	OB as on 01.04.19	Receipt during 2019-20	TOTAL	Expenditure during 2019-20	CB as on 31.03.20 as per Audit	CB as on 31.03.20 as per Cash book	Difference
General Cash Book	40086690.5 1	14729574.8	54816265.3 1	4703780	50112485.3 1	55511086.3 1	-5398601
SFC Cash	6092859.74	1984746.5	8077606.24	466601.5	7611004.74	7611002.5	2.24

Book							
<b>TOTAL</b>	<b>46179550.2</b>	<b>16714321.3</b>	<b>62893871.5</b>	<b>5170381.5</b>	<b>57723490.0</b>	<b>63122088.8</b>	<b>-5398598.76</b>
	5		5		5	1	

The details of Closing Balance as per cash book as on 31.03.20 is furnished below :-

SINo	Name of the cash book	Cash in hand	IN bank	Total
1	GENERALCASH BOOK	0	55511086.31	55511086.31
2	Self Finance CASH BOOK	0	7611002.5	7611002.5
	<b>Total</b>	<b>0</b>	<b>63122088.81</b>	<b>63122088.81</b>

The Investment/TDR amount of Rs.48318911.00 has not been shown as closing balance by the local authority. The same may be taken as closing balance of cash book and compliance reported to audit.

#### RECONCILIATION

The difference between the audit figure and cash book figure is reconciled as follows :-

Balance as per General Cash Book as on 31.03.2020	55511086.31
Deduct :- The previous year difference as per Audit Report No-294697/AR/2017-18- SAMBALPUR for the year-2016-17	(-)5398601.00
Balance as per Audit as on 31.03.2020	50112485.31

Balance as per Self Finance I Cash Book as on 31.03.2020	7611002.50
Add :- On Dt.10.9.19 a sum of Rs.1936.00 received vide M.R. No-86689/10.9.19 Ch No-349531/6.9.19 and deposited in bank but Rs.1934.00 has been wrongly shown in receipt side of cash book.  (Rectified at page No-47/21.8.2020 of Cash Book)	(+)2.00
Add :- On Dt.25.3.2020 at page No-26 of Cash Book Rs.0.24 has been shown as excess Expenditure.  (Rectified at page No-47/21.8.2020 of Cash Book)	(+)0.24
Balance as per Audit as on 31.03.2020	7611004.74

**Statement showing the detail of receipt figure of P.G. Council of Sambalpur University for the year 2019-20**

STATEMENT SHOWING THE DETAILS OF HEAD WISE RECEIPT AND EXPENDITURE IN RESPECT OF PG COUNCIL FOR THE YEAR-2019-20		
STATEMENT -A (DETAILS OF HEAD WISE RECEIPT)		STATEMENT -B (DETAILS OF HEAD WISE EXPENDITURE)

HEAD OF ACCOUNT	AMOUNT		HEAD OF ACCOUNT	AMOUNT
<b>General Cash Book</b>				
Library Book & Fines	21280		Refund of Caution Money	812532
Re-admission & Late fine	85645		Deposit of EPF share of Staff	356770
Phd.Renewal fees	153800		Arrangement of Lunch/Tea/Coffee	39441
Phd. Admn. Fees	3000		Inter College Football/Cricket Tournament etc.	209169
M.A. Admission Fees			Postal Expenses	15000
Issue of CLC	6950		Admission Fees Refund	32359
Hostel Water Charges	120		Advertisement Charges	143623
Hostel Elect. Charges	1000		MA/Phd Entrance Test Expenditure	476794
Hostel Seat Rent	760		TA/DA/Remuneration	32734
I.Card	10		Office Cont.	19330
Regd. Fees			Deposit of Student Safety Insurance	34391
PHD Processing Fees	6000		Red Cross	19430
Centre Charges MCL			Regd. Fees	157800
Received from Khata Plus Account No-34240521299	13617133.8		Paid towards Library Fines	13251
Received from COF towards Office Cont.	11374		Social Service	12300
Interest from SB account	573697		NSS	8200
Interest from Fixed Deposit-32701705644	35099		Paid to COF, SU towards	
Outstanding dues from D.D. Chakra, Ex-PEO	80290		Regd. Fees	72000
MCL/A.Kara PEO	133416		Sports Entry Fees	100200
			Tuition Fees	261936
			Admission Fees	21828
			Electricity Charges	1237700
			Medical Fees	10020
			Water Charges	164760

			Hostel seat Rent	179696
			Bus Fare	111600
			Rec./Deposit	160916
<b>TOTAL RECEIPT</b>	<b>14729574.80</b>		<b>TOTAL EXPENDITURE</b>	<b>4703780</b>
<b>Self Finance Cash Book</b>				
Received towards EPF of staff	331742.00		Remuneration to Comp. Asst.	90024
Receipt share from BT & BI against loan Rs.3784000	700000.00		Salary to Part time Peon	64397
Receipt from BT & BI towards University share out of course fees	1760013.00		Remuneration to Contractual teaching Staff	175761
Interest on SB Account	224733.50		Rem. To part time Asst.	51000
			Purchase of AC & Stabilizer	84800
			Bank Comm.	619.5
<b>TOTAL RECEIPT</b>	<b>1984746.50</b>		<b>TOTAL EXPENDITURE</b>	<b>466601.5</b>
<b>TOTAL</b>	<b>16714321.30</b>		<b>TOTAL</b>	<b>5170381.5</b>
<b>Add OB as on 01.04.2019</b>	<b>46179550.25</b>		<b>Add CB as on 31.03.2020</b>	<b>57723490.05</b>
<b>GRAND TOTAL</b>	<b>62893871.55</b>		<b>GRAND TOTAL</b>	<b>62893871.55</b>

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

SI No	Name of the cash book	Name of the Bank	A/C No	Actual pass book figure as on 31.03.2020	Pass book figure shown in cash book as on 31.03.2020	Difference
1	GENERALCASH BOOK	SBI JV BURLA	10526092571	20363625.31	55511086.31	-35147461
2	SFC CASH BOOK	SBI JV BURLA	10526092559	7611004.74	7611002.5	2.24

**Bank reconciliation**

**Non reconciliation of Bank pass book**

As per Rule 17 of Orissa Universities Accounts Manual, 1987 at the end of every week, the statement of accounts received from the Bank(s) shall be checked with the Cash Book and the Cheque Issue Register in order to ensure

that the balance as shown in the Cash Book agrees with the Bank balance as stated by the Bank in the statement of account.

As per procedure 20(ii) of Orissa Universities Accounts Manual, 1987 a statement shall be prepared by the Local Authority to explain the difference between the cash balance in the Bank and the cash balance in the University Cash Book.

During the year under audit it was noticed that there is a huge difference of Rs.31865906.50 between bank pass book & cash book as on 31.03.20 which were not reconciled till yet by the local Authority which may be done & shown to next audit.

However during the year under audit following bank reconciliation has been made as per records and registers produced to audit by local authority. The difference as pointed in last and previous audit may be reconciled and compliance reported to audit.

**Reconciliation of bank balance of cash book figure & pass book figure as on 31.03.2020 :-**

1) SBI, Jyoti Vihar Burla A/C No-10526092571

2) SBI, Jyoti Vihar Burla A/C No-10526092559

<b>Balance as per SFC cash book as on 31.03.2019</b>	7611002.5
Add :- On Dt.10.9.19 a sum of Rs.1936.00 received vide M.R. No-86689/10.9.19 Ch No-349531/6.9.19 and deposited in bank but Rs.1934.00 has been wrongly shown in receipt side of cash book.  (Rectified at page No-47/21.8.2020 of Cash Book)	(+)2.00
Add :- On Dt.25.3.2020 at page No-26 of Cash Book Rs.0.24 has been shown as excess Expenditure.  (Rectified at page No-47/21.8.2020 of Cash Book)	(+)0.24
<b>Balance as per Bank Pass Book as on 31.03.2019</b>	7611004.74

**Irregular Parking/Keeping of Fund outside Cash book account of P.G. Council:-**

The SBI J V Burla Bearing A/C No-34240521299 has been kept out side the cash book in which a total sum of Rs.10000 is lying as balance as on 31.03.2020. Hence the SBI J V Burla A/C No-34240521299 needs be incorporate in cash book. Till then Rs.10000 is held under objection.

**PARA 6 STOCK AND STORES :-**

The details of stock position of P.G. Council for the year-2019-20 has not furnished by the local authority.

**PARA 7 :- INVESTMENT**

SI No	A/C no	Name of the bank	Amount Invested/ Renewed	Date of Investment/ Renewed	Period	Rate of Interest	Date of maturity	Maturity value	Remarks
1	7100310038444	Uco Bank katapali	8974114	23.03.2019	13 m	6.50%	23.04.2020	9624646	
2	7100310038413	Uco Bank katapali	4487057	22.03.2019	13m	6.50%	22.04.2020	4812323	

3	71003100 07860	Uco Bank katapali	9736696	28.06.201 9	12m	6.60%	28.06.202 0	10395399	
4	30615016 895	SBI JV, Burla	11471081	2.12.2019	1000 days	6.25%	28.08.202 2	13594407	
5	30574694 977	SBI JV, Burla	10075293	01.11.201 9	1000 days	6.25%	28.07.202 2	11942269	
6	31188276 270	SBI JV, Burla	1774670	28.05.201 8	8yrs	6.75%	28.05.202 6	3031656	
7	32701705 644	SBI JV, Burla	400000	10.12.201 2	10yrs	8.50%	10.12.202 2	400000	Yearly Intt. Scheme
8	33129267 580	SBI JV, Burla	700000	19.04.201 2	10yrs	9.25%	19.04.202 2	1746811	
9	38105206 989	SBI JV, Burla	700000	03.12.201 8	1233 days	6.80%	19.04.202 2	879137	
		<b>TOTAL</b>	<b>48318911</b>					<b>56426648</b>	

**PARA:8 ADVANCE**

Advance outstanding as on 1.04.2019	4397601.00
Advance paid during the year 2019-20	69170.00
Total	4466771.00
Advance adjusted during the year 2019-20	147170.00
Advance outstanding as on 31.03.2020(as per Audit)	4319601.00
Advance outstanding as on 31.03.2020(as per cash book)	3244851.00
difference	1074750.00

RECONCILIATION:- The difference of Rs.1120750.00 is reconciled below.

Outstanding advance as per cash book as on 31.03.2020	3322851.00
i) Add :- Difference as pointed in last Audit Report No :- 388802/AR/2018-2019-SAMBALPUR for the year-2017-18.	(+) 1120720.00
ii) Add :- Less error closing balance of outstanding advance shown at page-6/01.02.2019 of General cash Book (Vol-III) due to balancing mistake (i.e. actual Rs.3219381.00 – shown Rs.3219351.00 =Rs.30.00)	(+) 30.00
(iii) Deduct advance adjusted against sri. Saroj Kerketta, secy. Atheletic Club-2017-18. Vide Vr. No-138/31.10.2018 but advance position not reduced from cash book advance position at page No-47 (VOL-II)	(-)46000.00
Outstanding advance as per audit as on 31.03.2020	4343601.00

**8.1 Year wise break up of outstanding advance :-**



Prior to 10-11	118181
2011-12	153472
2012-13	160811
2013-14	97257
2014-15	289000
2015-16	600500
2016-17	1766500
2017-18	155380
2018-19	1138500
2019-20	65000
TOTAL	4319601.00

**8.2 The details of outstanding advance paid during the year-2019-20 but not adjusted as on 31.03.2020 is furnished below.**

The details of outstanding advance paid during the year-2019-20					
SI No	Name & Designation of Advancve holders	Vr. No/Date	Purpose of advance	Amount	Name & Designation of the Officer sanctioning the advance
1	Sri Umakanta Sahu, SA	2/15.4.2019	Postal Expenses	10000	Prof.Ashok Kumar Dash, Deptt. Of Odia
2	Sri Ganeswar Thanapati	61/30.8.2019	Postal Expenses	5000	Prof.Ashok Kumar Dash, Deptt. Of Odia
3	Sri Abinash Kar, PEO	76/26.9.2019	Conduct of Intercollege Games, Sports & tournaments	50000	Prof.Arka Keshari Das Mohapatra, Deptt. Of MBA
4			<b>TOTAL</b>	<b>65000</b>	

**8.3 The Details of Advance outstanding for more than one year i.e Surchargeable Advance**

It was seen from the advance outstanding list produced by the local authority & verified in audit that a total sum of Rs.1138500.00 is still outstanding out of the advances paid during the financial year 2018-19 for adjustment but not adjusted till 31.3.2020.

On query it was revealed that neither any follow-up action nor amicable means has been taken by the sanctioning authorities of such advances for adjustment in time , even after elapsing of more than a year from the date of sanction of these advances. Due to inaction and negligence of the sanctioning authorities the advanced amounts have been encroached by the advance holders unduly. As a result of which the very purpose of payment of advances has been defeated. As per the directives constructed in circular No.2221/F Dt.7.3.2002 of the Finance Department read with Lt. No 15179/DLFA/28.09.2013 the pendency of advances for more than a year is considered as loss to the institution.

Hence the officials who sanctioned the advances but failed to adjust same in time are considered responsible for such lapses. As such the amount of Rs.1138500.00 is suggested for recovery through surcharge action from

sanctioning authority and advance holder.

<b>The details of outstanding advance more than one year i.e. paid during the year-2018-19</b>					
<b>SI No</b>	<b>Name &amp; Designation of Advancve holders</b>	<b>Vr. No/Date</b>	<b>Purpose of advance</b>	<b>Amount</b>	<b>Name &amp; Designation of the Officer sanctioning the advance</b>
1	Umakanta Sahu, Diarist	07/12.04.18	Postal Expenses	10000	Prof.Biswajit Sathpathy, Deptt. Of MBA
2	Abinash Kar, PEO	156/20.11.18	Participation of Football in IZIU	687000	Prof.Ashok Kumar Dash, Deptt. Of Odia
3	Abinash Kar, PEO	185/10.01.19	Participation of Football in IZIU	352000	Prof.Ashok Kumar Dash, Deptt. Of Odia
4	Abinash Kar, PEO	237/27.02.19	inter deptt.game& sports competition	25500	Prof.Ashok Kumar Dash, Deptt. Of Odia
5	Dr.Rajendra Kumar Behera,Asso Professor, life. Sc.Deptt.	240/08.03.19	Conduct of S.S.B Exam	64000	Prof.Ashok Kumar Dash, Deptt. Of Odia
			<b>TOTAL</b>	<b>1138500</b>	

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

**8.4 The details of advance adjusted during the year under audit which was paid during the years prior to year under audit is furnished below.**

<b>SI No</b>	<b>Name &amp; Designation of Advance Holders</b>	<b>Vr. No/Date of payment of advance</b>	<b>Amount of advance paid</b>	<b>Vr. No/Date of adjustment of advance</b>	<b>Amount of advance adjusted</b>
1	Sri.Bijay Kumar Biswal, SGT	NIL/14.05.2011	10000	19/18.6.2019	10000
2	Sri. Manish Pradhan, Ateletic Secy.(2016-17)	NIL/21.11.2016	22000	26/25.6.2019	22000
3	Sri. Manish Pradhan, Ateletic Secy.(2016-17)	NIL/17.1.2017	35000	27/25.6.2019	35000
4	Sri. Manish Pradhan, Ateletic Secy.(2016-17)	NIL/2016-17	12000	28/25.6.2019	12000
5	Sri. Sushanta Kumar Patjoshi, SA	244/27.3.2019	14000	58/28.8.2019	14000

6	Sri. Abinash Kar, PEO	NIL/13.11.2017	50000	78/30.9.2019	50000
		<b>TOTAL</b>	<b>143000</b>		<b>143000</b>

**Para 8.5: Irregularity in maintenance of advance account.**

The maintenance of advance ledger of P.G. Central Office is found to be defective. Vital references like voucher number date of sanction, purpose of sanction, voucher no and date of adjustment, page no of cash book etc. are not entered in the advance ledger entries are made alphabetically in a defective way. It must be made alphabetically in the order of name so that outstanding advance of an individual could be ascertained easily. Further page reference of advance ledger must be reflected in cash book. The advance payments were booked as final expenditure in cash book which is a clear violence to Rule 17 (vi) of chapter – 03 of OUAM-1987 according to which “advance should be treated as final expenditure only submission of voucher” due to that there is no scope to know the actual position of advance and it is apprehended that a good amount of advance might be misutilised or remain unadjusted for which the institution sustaining financial loss. So this procedure may be abandoned with immediate effect. Besides, it was found that long and outstanding advance ledger has not been maintained by the local authority for which outstanding ledger with immediate effect or take steps for discontinue of paying advances. In respond to objection issued regarding irregular maintenance of advance account the local authority replied that hence forth the case book would be maintained as suggested. However, it is instructed that in each and every transaction date advance position in closing balance must be reflected in the cash book and instead of booking the advances in the final expenditure it should be reflected either in inner column or in adjustment column in red ink

**PARA 9: GRANTS**

During the year covered under audit no Grant has been received from any source.

**PARA 10: UTILISATION CERTIFICATE**

As the Grant has not been received during 2019-20, so utilization certificate not only for the year 2018-19 but also for the previous year is also notpending for submission.

**PARA 11: MISAPPROPRIATION OF CASH**

During the course of audit no misappropriation has been detected.

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

During the course of audit no loss of stock and store has been detected.

**PARA 13: AUDIT OF RECEIPT**

**PARA-13.1 :-** Receipt amount not taken to Cash Book of P.G. Council which were collected through Misc. M.Rs

During checking of the Miscellaneous Money Receipts with reference to Daily Collection Register for the year-2019-20 of P.G. Council, it was noticed that a sum of Rs.**572006.00** was received towards different Fees, Fines etc.in the DCR by cash and shown to be deposited into the Current account no SBI,JV,Burla A/c no 34240521299(Khata Plus Account). But the received amounts are notentered in the Cash Book on daily basis as collected through M.Rs. & DCRs.

The details are as follows:-

**STATEMENT SHOWING THE DETAILS OF HEAD WISE RECEIPT IN DCR OF PG COUNCIL W.E. F.**

24.07.2019 TO 31.03.2020

SL NO	PAG E NO /DATE OF DCR	Libra ry Book & Fines	Re-a dmis sion Late fine	Phd. Rene wal fees	Phd. Adm n. Fees	M.A. Adm n.Fee s	CLC	WAT ER C HAR GES	Elect . Cha rges	SEA T REN T	I.Car d	Regd . Fees	Proc essin g Fees	Centr e Ch arge s MCL	TOT AL
1	140/24.7.19	144													144
2	140/25.7.19		50	1000											1050
3	141/26.7.19	73			3000	5890									8963
4	141/27.7.19			4000											4000
5	141/29.7.19	339													339
6	142/30.7.19	25		1000		29024	200								30249
7	142/31.7.19	215					50								265
8	142/18.8.19						700	120	1800	120					2740
9	143/28.8.19	5					50								55
10	143/38.8.19	66													66
11	144/58.8.19	52		2000		2000				6000					10052
12	145/78.8.19										5				5
13	145/88.8.19	55													55
14	145/10.8.19			1000								450			1450
15	146/13.8.19		3560	1500			150			1080		675			6965
16	146/14.8.19											450			450

17	146/1 6.8.1 9	78													78
18	147/1 7.8.1 9	42		7600			500								8142
19	147/1 9.8.1 9	141					100								241
20	147/2 0.8.1 9	73		8000											8073
21	148/2 1.8.1 9	66					800								866
22	148/2 2.8.1 9			3000											3000
23	148/2 4.8.1 9			1000		6046	500	240	3600	240			1500		1312 6
24	149/2 6.8.1 9	41		1000											1041
25	149/2 6.8.1 9	5													5
26	149/2 8.8.1 9			6200											6200
27	149/3 0.8.1 9			9000			1000								1000 0
28	150/3 0.8.1 9	56		4600											4656
29	150/3 1.8.1 9					5685									5685
30	150/6 .9.19			4000											4000
31	150/3 0.8.1 9			3000			150								3150
32	151/1 0.9.1 9			4000			200				5				4205
33	151/1 1.9.1			5200			300								5500

	9														
34	151/1 2.9.1 9						200								200
35	151/1 3.9.1 9						350								350
36	151/1 4.9.1 9	27		1000											1027
37	151/1 7.9.1 9			1000											1000
38	152/1 8.9.1 9						500								500
39	152/1 9.9.1 9	39													39
40	152/2 0.9.1 9			1020 0			900								1110 0
41	152/2 1.9.1 9			4600											4600
42	152/2 4.9.1 9			1000											1000
43	152/2 4.9.1 9			4600			100								4700
44	153/2 5.9.1 9						200								200
45	153/2 6.9.1 9			7400			50								7450
46	153/2 7.9.1 9			5800											5800
47	153/3 0.9.1 9	4					100								104
48	153/1 .10.1 9							120	2480	120					2720
49	153/1 5.10. 19						50								50

50	154/1 7.10. 19	41					400							441
51	154/1 8.10. 19			3000										3000
52	154/2 1.10. 19	11		3000										3011
53	154/2 1.10. 19	3						120	1800	920				2843
54	154/2 2.10. 19			4000			150							4150
55	155/2 3.10. 19	6	640									675		1321
56	155/2 4.10. 19		91									225		316
57	155/2 5.10. 19		78				500							578
58	156/2 6.10. 19	63	169				250					1125		1607
59	156/2 9.10. 19		1208	4000								675		5883
60	157/3 0.10. 19		182	5400							5	675		6262
61	157/4 .11.1 9	123												123
62	157/4 .11.1 9		1241									225		1466
63	157/5 .11.1 9							120	1800	400				2320
64	158/7 .11.1 9			2000										2000
65	158/8 .11.1 9		1256								5			1261
66	158/9			9000										9000

	.11.1 9													
67	158/9 .11.1 9					100				5				105
68	158/1 1.11. 19			6100		50								6150
69	159/1 5.11. 19		234	8500							225			8959
70	159/1 6.11. 19					500			120					620
71	159/1 9.11. 19		211											211
72	159/2 2.11. 19			7600		350								7950
73	160/2 3.11. 19		1536 7			300								1566 7
74	160/2 6.11. 19	21		9400										9421
75	160/2 7.11. 19	121		4000						5				4126
76	161/2 8.11. 19			4700										4700
77	161/2 .12.1 9	50				50								100
78	161/3 .12.1 9		450											450
79	161/4 .12.1 9			2000		300								2300
80	161/6 .12.1 9			3000		400								3400
81	161/7 .12.1 9												6000 0	6000 0
82	162/1 0.12.					150					5	1500		1655



	19														
83	162/1 2.12. 19							120	1800	120		450			2490
84	162/1 3.12. 19			5400											5400
85	162/1 6.12. 19											225			225
86	162/1 6.12. 19						650						1500		2150
87	163/1 7.12. 19	1440		3000			100								4540
88	163/1 8.12. 19			9200			500								9700
89	163/1 9.12. 19			1000			200								1200
90	163/2 0.12. 19			1000			50								1050
91	164/2 1.12. 19	21		1000			150	120	1800	800					3891
92	164/3 .1.20			3000											3000
93	164/4 .1.20			5000											5000
94	164/4 .1.20			8000			100								8100
95	165/6 .1.20	322		9700											1002 2
96	165/1 1.1.2 0			3000											3000
97	165/1 3.1.2 0			4000											4000
98	165/1 3.1.2 0	19		4000											4019
99	165/1 4.1.2 0	5		5700			50					675			6430

100	166/1 6.1.2 0	200										675			<b>875</b>
101	166/1 7.1.2 0	9										225	1500		<b>1734</b>
102	166/2 0.1.2 0			5600			50								<b>5650</b>
103	166/2 0.1.2 0	76										225			<b>301</b>
104	167/2 1.1.2 0	55					500								<b>555</b>
105	167/2 2.1.2 0			5700											<b>5700</b>
106	167/2 1.1.2 0	65					500					675			<b>1240</b>
107	167/2 5.1.2 0	120													<b>120</b>
108	168/2 7.1.2 0			9000											<b>9000</b>
109	168/2 8.1.2 0			5600			300								<b>5900</b>
110	168/3 1.1.2 0	144													<b>144</b>
111	168/3 1.1.2 0			2000											<b>2000</b>
112	168/3 .2.20				1000										<b>1000</b>
113	168/4 .2.20				1000										<b>1000</b>
114	169/6 .2.20	128		3000	1000										<b>4128</b>
115	169/7 .2.20			5000											<b>5000</b>
116	169/1 1.2.2 0			1000											<b>1000</b>
117	169/1 1.2.2			2000											<b>2000</b>

	0														
118	169/1 2.2.2 0	63		1520 0											1526 3
119	170/1 3.2.2 0			7800											7800
120	170/1 4.2.2 0			8200											8200
121	170/1 5.2.2 0						50								50
122	170/1 7.2.2 0			1520 0								1500			1670 0
123	170/1 8.2.2 0						150								150
124	171/2 0.2.2 0			3000											3000
125	171/2 4.2.2 0			2000											2000
126	171/2 9.2.2 0						50								50
127	171/2 .3.20			1920 0											1920 0
128	171/3 .3.20			3500	1000		100					10			4610
129	172/1 1.3.2 0			6200			200								6400
130	172/1 2.3.2 0			1000											1000
131	172/1 3.3.2 0			6000											6000
132	172/1 6.3.2 0	27		3000											3027
	<b>TOTAL</b>	<b>4679</b>	<b>2473 7</b>	<b>3706 00</b>	<b>7000</b>	<b>4864 5</b>	<b>1435 0</b>	<b>960</b>	<b>1508 0</b>	<b>9920</b>	<b>40</b>	<b>8555</b>	<b>7500</b>	<b>6000 0</b>	<b>5720 66</b>

In spite of issue of POM, the local authority failed to produce the bank pass book/statement of the above account. Failure to produce the above books of accounts the local authority will be held responsible if any misappropriation will be detected in future.

However the local authority is once again requested to produce the above khata Plus account and take necessary steps for proper maintenance of Cash Books.

#### PARA 14: AUDIT OF EXPENDITURE

PARA-14.1 :- Irregular deduction by by bank from the SBI, Jyoti Vihar Burla A/C No-10526092571 (Excess Cash Deposit Charges)

During checking of the General Cash Book of PG Central Office, Sambalpur University with reference to bank pass books **SBI, Jyoti Vihar Burla A/C No-10526092571** for the year-2019-20, it is noticed that a total sum of **Rs.2301.00** has been deducted from bank pass books towards excess cash deposit charges as follows.

Due to improper maintenance of funds of PG central office by the local authority, the institution sustains a loss of Rs 2301.00.

SI No	Date of Debit	Amount
1	9.4.2019	59
2	11.4.2019	59
3	12.4.2019	59
4	15.4.2019	59
5	16.4.2019	59
6	18.4.2019	59
7	26.4.2019	59
8	30.4.2019	59
9	6.5.2019	59
10	8.5.2019	59
11	8.5.2019	59
12	9.5.2019	59
13	10.5.2019	59
14	14.5.2019	59
15	15.5.2019	59
16	16.5.2019	59
17	17.5.2019	59
18	23.5.2019	59
19	27.5.2019	59
20	28.5.2019	59
21	29.5.2019	59
22	30.5.2019	59
23	14.6.2019	59
24	19.6.2019	59
25	20.6.2019	59
26	21.6.2019	59
27	25.6.2019	59
28	27.6.2019	59

29	28.6.2019	59
30	6.7.2019	59
31	9.7.2019	59
32	10.7.2019	59
33	11.7.2019	59
34	16.7.2019	59
35	17.7.2019	59
36	19.7.2019	59
37	20.7.2019	59
38	22.7.2019	59
39	23.7.2019	59
	<b>TOTAL</b>	<b>2301</b>

PARA-14.2 :- Irregular payment towards Advertisement Cost ( Memo No- )

As per advertisement policy of Odisha 1998 (Odisha Gazette no1708 dt.23.12.1998 ) vide item no 7 read with Govt. in I & PR Deptt. letter no I&PR 5670/CS Dt 27.06.2017 it is clearly mentioned that all commercial classified and display advertisements by state govt. Agency, undertakings, Corporations, Boards etc. will be routed through Information and Public Relation Deptt. to illegible news papers/ periodicals in the approved list .In no case advertisements shall be made directly by the department/agencies.

The advertisements should be sent as text/materials online through e mail at [or.advt@gmail.com](mailto:or.advt@gmail.com) with copy to iprenews@gmail.com at least one clear day prior to the date publication of advertisement.

The budget position of the undertaking will be communicated to the I&PR Deptt. at the beginning of the year for keeping on effective watch on release of advertisements. Such budget provision must be communicated with the first advertisement of the year if not communicated earlier. I&PR Deptt. Shall communicate approved rate in-respect if each news papers/periodical to all such advertisers in order to enable them to make payment directly to the news papers under intimation to I&PR Deptt.

During the year a sum of **Rs.143623.00** is spent towards Advertisement charges without adhering to the above Govt. order. Neither Budget Provisions has been made nor any allotment received for the said purpose.

SL NO	Vr. No/Date	Amount
1	21/22.6.2019	8400
2	22/22.6.2019	6300
3	23/22.6.2019	23100
4	24/22.6.2019	12600
5	39/10.7.2019	5775
6	41/10.7.2019	7409
T67	45/18.7.2019	8400
8	46/18.7.2019	11209
9	48/1.8.2019	6300
10	49/1.8.2019	2234
11	51/7.8.2019	2554

12	52/13.8.2019	1915
13	69/19.9.2019	4788
14	71/19.9.2019	18900
15	75/25.9.2019	8400
16	91/6.11.2019	6939
17	92/6.11.2019	8400
<b>TOTAL</b>		<b>143623</b>

As such a sum of Rs.**143623.00** should not be treated as irregular

#### PARA 15: AUDIT OF WORKS

NO COMMENTS

#### PARA 16: AUDIT OF UNITS / DEPARTMENTS

During the year covered under audit neither the separate unit nor the department has been constituted under P.G. Council.

#### PARA 17: AUDIT OF SCHEMES

No separate scheme has been operated under P.G.Council for the year 2019-20

#### PARA 18: MISCELLANEOUS

PARA-18.1 Irregular and improper maintenance of Cash Books in P.G. Council Office, Sambalpur University :-  
(Memo No-74/03.11.2020 Pages-238 to239)

As per Rule-16 of the Orissa University Accounting Manual Rules-1987 the Cash Book shall be maintained in the following manner:

vii) All receipts and payments shall pass through the Cash Book, in addition to the main Cash Book, subsidiary Cash Books may be opened with the approval of Vice-Chancellor as and when necessary.

viii) The Cash Book shall be closed every day and the Section Officer shall verify the closing balance and give a certificate to the effect every day at the bottom of the page in the Cash Book. The Finance Officer shall verify the totaling of the Cash Book at frequent intervals.

ix) Erasures or overwriting of an entry once made in the Cash Book is forbidden. Mistakes should be corrected by drawing the pen across the incorrect entry and inserting the correct entry in red ink between the lines. The Finance Officer shall initial every such correction and invariably date his initials.

iv) The Cash Book shall be machine numbered and before using the Cash Book a certificate shall be given by the Finance Officer certifying the number of pages it contains.

On checking of the cash books of P.G. Council of Sambalpur University for the year-2019-20, the following irregularities are noticed :-

1.The Cash receipt through money receipt has not been entered in the cash book on daily basis. As per Rule-12(iii) of the Orissa University Accounting Manual Rules-1987, all funds received by way of Cash, Money Order, or Cheque or Bank drafts at the counter are to be recorded in the appropriate registers and deposited in the University account in the Bank in the prescribed manner on the following day of receipt. But Cash has been retained in this office for a prolonged period without any reason. Hence there is every scope of temporary misappropriation. No periodical physical verification of Cash has been made by the competent authority.

2. The analysis of closing balance of each day i.e.in shape of Cash, Bank, Advance, Investment has not been furnished. Details of Closing balance of cash book should be as per the receipts & expenditures shown in the cash book instead of single line.
- 3.Basing upon the closing balance after receipts & expenditures, the bank reconciliation as per actual in CB with that of pass books should be done which has not been done.
4. Contra Entry of withdrawal & receipts should be reflected in both side of Cash Books.
- 5.Cash Books should be mentioned briefly & clearly instead of short one. All receipts should be mentioned as from whom received, purposes, period for which received, head of account, deposited into which account etc. Similarly, Expenditures should be clearly stated to whom payment made, purposes, cheque no, period of claim, head of account.
- 6) Payment were made through cheque instead of RTGS/NEFT as per Govt. instruction.
- 7)Annual receipts & expenditures and Budgets of P.G. Council for the year 2019-20 not maintained.
- 8) Outstanding Advance Ledger has not been maintained.

Due to such improper maintenance of cash book there is every apprehension of misappropriation of cash, diversion of funds from one head to another head of accounts ,misutilisation of funds. Hence the local authority is requested to maintain the records and records as per Rule-16 of the Orissa University Accounting Manual Rules-1987.

#### PARA 19: LOAN

During the year covered under audit no loan has been obtain from any source

#### PARA 20: RESULT OF AUDIT :-

As a result of this audit a sum of Rs.1138500.00 is kept held under objection which includes Rs.1138500.00 suggested for recovery.

## 16.2 - JYOTI VIHAR HIGH SCHOOL

JYOTI VIHAR HIGH SCHOOL,SAMBALPUR UNIVERSITY(UNIT No.2)

### 1.TITLE SHEET :-

a. Name of the Institution.	Jyotivihar High School.
b. Year of establishment	1976
c. Period of accounts audited	2019-2020
d. No. of working days consumed	2.5man days in term of party
e. Duration of audit	03.12.2020 to 11.12.2020
e. Name of the Headmaster who is in-charges of accounts	
I. During the period of audit	Sri Medini Kumar Naik,M.Sc.B.Ed.l/c H.M.
II. At the time of audit	Sri Medini Kumar Naik,M.Sc.B.Ed.l/c H.M.
f. Name of the Auditor	Shri Surya Narayan Munshi

**1.1.INTRODUCTORY:-**The Institution has been established during the year 1976.The position of staff,and students for the financial year 2019-2020 are furnished below.

**(A)Staff Position.**

Category of staff	Sanctioned strength	Existing strength
Teaching	8	3
Non-Teaching	4	2
<b>Total</b>	<b>12</b>	<b>5</b>

**(B) Students Strength.**

class	Boys				Girls				Total			
	SC	ST	Gen	Total	SC	ST	Gen	Total	SC	ST	Gen	Total
IX	4			4	5	2	1	8	9	2	1	12
X	3	3	2	8	7	3		10	10	6	2	18
Total	7	3	2	12	12	5	1	18	19	8	3	30

**2. PHYSICAL VERIFICATION OF CASH.**

The physical verification of cash balance,unused MR Books, postage stamps etc were conducted on the date of commencement of audit i.e. on dt. 03.12.2020 & founds as follwos.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference	Remarks.	



1	Cash	Nil	Nil	Nil	Nil	
2	Misc. receipt books	Nil	Nil	Nil	Nil	
3	Postage stamps	Nil	Nil	Nil	Nil	

### 3.LIST OF VERIFIED RECORDS :-

During the course of audit the following records and registers were produced before audit for verification, and scrutiny.

1. Headmaster' cash book
- 2.Secretary' cash book
- 3.M.R. cash book
- 4.Paid vouchers relating to year 2019-2020
- 5.Bank a/c
- 6.Stock register

### 4.FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of Jyoti Vihar High School for the financial year 2019-2020 is abstracted below. The head-wise details of receipts and expenditure are furnished in statement "A", & "B" respectively in table below.

Sl No	Particulars	Secretary Cash book	Headmaster Cash Book	Total	

A	O.B.as on 01.04.2019	407717.00	17470.00	425187.00	
B	Receipts during the year 2019-2020	37424.00	743.00	38167.00	
C	<b>Total</b>	<b>445141.00</b>	<b>18213.00</b>	<b>463354.00</b>	
D	Expenditure made during 2019-2020	21326.00	0.00	21326.00	
E	C.B.as on 31.03.2019 as per audit)	423815.00	18213.00	442028.00	
F	C.B.as on 31.03.2019(as per cash book)	423815.00	18213.00	442028.00	
	<b>Diff</b>	<b>nil</b>	<b>nil</b>	<b>nil</b>	

**Reconciliation :-Nil**

**4.1Details of cash book-wise closing balance as on 31.03.2020.**

SI No	Name of Cash Book	In shape of Cash	In Bank	TDR	Total
1	Secretary Cash Book	0	36815.00	387000.00	423815.00
2	Headmaster cash book	0	18213.00	0	18213.00
	<b>TOTAL</b>	<b>0</b>	<b>55038.00</b>	<b>387000.00</b>	<b>442038.00</b>

**4.2.The head-wise details of receipts and expenditure are furnished in statement "A", & "B".**

Statemen- A			Statement - B			
SI	Head of Account	Receipts During 18-19 in Rupees	SI	Head of Account	Expenditure During 18-19 in Rupees	
1	Bank Interest	2981.00		Cont.	10663.00	
2	Interest of	24523.00		Hard disk	1290.00	

	FDR						
3	Adv.Recovery	10663.00			Wife receiver	279.00	
					Data card	991.00	
					Ram	956.00	
					UPS	1749.00	
					Laser Ink.	998.00	
					Plastic chair	2400.00	
					Electricity	2000.00	
	<b>Total</b>	<b>38167.00</b>			<b>Total</b>	<b>21326.00</b>	
	<b>Add OB as on 01.04.2019</b>	425187.00			<b>Add C.B as on 31.03.2020</b>	442028.00	
	<b>G.Total</b>	<b>463354.00</b>			<b>G. Total</b>	<b>463354.00</b>	

**5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2020.**

<b>Closing Balance of Pass Book &amp; cash book as on 31.03.2020.</b>						
Sl No	Name of Bank	A/c No	Closing Balance as per Pass book	Closing Balance as per Cash book	Difference	Cash Book
1	U.Co.Bank,Kat	710010006104	57297.00	423815.00	366518.00	Secretary cash

	apali					book.
2	UcoKatapali	071001000662 7	21799.00	18213.00	3586.00	Head Master cash book
	Total.		79096.00	442028.00	370104.00	

**Reconciliation :-**

cc		Addition	Deduction	BALANCE
<b>1</b>	<b>HEAD MASTER CASH BOOK- U.Co.Bank,Kotapali</b>			
a	Balance as per cash book on 31.03.19.			<b>423815.00</b>
b	F.D.R.		(-)387000.00	
e	Total addition/deduction			(-)387000.00
f	Balance arrived in audit			36815.00
g	Pass Book balance as on 31.3.2020			36815.00
h	Unreconciled Difference			<b>0.00</b>
<b>2</b>	<b>HEAD MASTER CASH BOOK-UCO. KOTAPALI-0710010 0000517</b>			
a	Balance as per Cash Book as on 31.3.18			<b>18213.00</b>
b	ADD - difference as per last audit Report	3586.00		
f	<b>Total Addition / Deduction</b>	3586.00		3586.00
g	Balance arrived in audit			<b>21799.00</b>
h	Balance in pass book as on 31.3.18			<b>21799.00</b>
i	Unreconciled difference			<b>0.00</b>

**6.STOCK POSITION :-**Stock registers have been maintained & verified in audit.

**6.1**

Details of dead stock position in respect of Jyoti Vihar High School of Sambalpur University as on 31.03.2020

SI No	Name of the stock item	O.B. as on 01.04. 2019	Quantity of stock purchase d during the year 2019-20	Quantity of stock received from main office of S.U. during the year 2019-20	Date of Receipt	Total as on 31.3.20	Stock Register page No	Name of the stock Register	Remrks
1	2	3	4	5	6	7(3+4+5)	8	9	10
01	Steel Almirah	06	Nil	Nil	N/A	06	8	STOCK REGISTER	
02	Wooden Almirah	01	Nil	Nil	N/A	01	8	STOCK REGISTER	
03	Steel Locker	01	Nil	Nil	N/A	01	8	STOCK REGISTER	
04	HM Table	01	Nil	Nil	N/A	01	8	STOCK REGISTER	
05	Office Asst. table	01	Nil	Nil	N/A	01	8	STOCK REGISTER	
06	Wooden Chair(gutting)	06	Nil	Nil	N/A	06	8	STOCK REGISTER	
07	Wooen Chair(plane)	01	Nil	Nil	N/A	01	8	STOCK REGISTER	
08	Computer Table	02	Nil	Nil	N/A	02	8	STOCK REGISTER	
09	C.P.U.	02	Nil	Nil	N/A	02	8	STOCK REGISTER	
10	Monitor	02	Nil	Nil	N/A	02	8	STOCK REGISTER	
11	U.P.S.	01	01	Nil	19.09.19	02	7	STOCK REGISTER	
12	Laser Jet Printer	01	Nil	Nil	N/A	01	8	STOCK REGISTER	
13	Revolving Chair	01	Nil	Nil	N/A	01	8	STOCK REGISTER	
14	Teacher Table	13	Nil	Nil	N/A	13	8	STOCK REGISTER	
15	Single desk cum bench	30	Nil	Nil	N/A	30	8	STOCK REGISTER	

16	Long desk cum bench	02	Nil	Nil	N/A	02	8	STOCK REGISTER	
17	Long Desk	10	Nil	Nil	N/A	10	8	STOCK REGISTER	
18	Long Bench	10	Nil	Nil	N/A	10	8	STOCK REGISTER	
19	Plastic Chair	03	06	Nil	19.09.19	09	7	STOCK REGISTER	
20	Map Stand	02	Nil	Nil	N/A	02	8	STOCK REGISTER	
21	Notice Board	01	Nil	Nil	N/A	01	8	STOCK REGISTER	
22	Ceiling Fan	19	Nil	Nil	N/A	19	8	STOCK REGISTER	
23	Exhaust Fan	01	Nil	Nil	N/A	01	8	STOCK REGISTER	
24	HP Scanner	01	Nil	Nil	03.11.15	01	2	STOCK REGISTER	

Para 6.2 Comments on Physical verification of stock & store

In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the Department & compliance reported .

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the stock accounts at once as a receipt with the remarks 'excess found on stock verification' .

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R., a physical verification of all stores should be made at least once in every year by the Head of Office concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of

cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

#### 7. INVESTMENT :-

A sum of Rs. 387000 has been invested in U.Co.bank kotapali in shape of F.D.R.

Details of which is furnished below.

Sl.No.	Name of bank.	TDR No.	Amount of investment	Date of investment	Rate of int.	Date of maturity.	Maturity value.
1	UCO Bank katapali	7100310036 563	61516	01.09.19	6.5	01.09.20	65613
2	UCO Bank katapali	7100310036 570	65099	01.09.19	6.5	01.09.20	69435
3	UCO Bank katapali	7100310036 587	65094	01.09.19	6.5	01.09.20	69429
4	UCO Bank katapali	7100310036 594	65098	01.09.19	6.5	01.09.20	69434
5	UCO Bank katapali	7100310036 60	65099	01.09.19	6.5	01.09.20	69435
6	UCO Bank katapali	7100310036 617	65094	01.09.19	6.5	01.09.20	69429
		Total.	387000				412775

A sum of Rs. 24523.00 has been received towarded interest during the year 2019-20 on the above investment.

#### 8. ADVANCES :-

Particulars	Amount
i.) Advance outstanding as on 01.04.2019	Nil
ii.) Advance paid during the year 2019-20	Nil
iii.) Total	Nil
iv) Advance adjusted during the year 2019-20	Nil
v.) Advance outstanding as on 31.03.2020	Nil

**9. GRANTS :-** There was no pending grant as on 1.04.2019. No grants has been received during the year 2019-2020.

**10.UTILISATION CERTIFICATES :-**Need not to be furnished.

**11.MISAPPROPRIATION& DEFALCATION :-**No mis-appropriation is detected during the year under audit.

**12.LOSS OF STOCK & STORE :-**No loss of stock & store is detected during the year under audit.

**13.AUDIT OF RECEIPTS :-**All receipts have been duly taken to cash book & pass book account in time.

**14.AUDIT OF EXPENDITURE :-**Properly made.

**15. AUDIT ON WORKS :-**No work has been executed during the year 2019-2020.

**16.AUDIT ON UNITS/ DEPATRMENTS :-** No comments.

**17.AUDIT ON SCHEMES/ PROGRAMMES :-**Nil.

**18.MISCELANEOUS :-** Nil.

**19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-**No comments.

**20.1.RESULT OF AUDIT :-** Amount recovered on the spot:-Nil , Amount suggested for recovery is:- Nil, Amount held under objection is:- Nil.

**20.2.AUDIT CERTIFICATE :-** Certified that accounts of this Dept. is covered under audit for the year 2019-20 and found to be correct subject to the remarks given in the foregoing paragraphs.

**20.3. GENERAL REMARKS BY THE AUDITOR:-**

Maintenance of accounts, records and registers of this department is far from satisfactory and needs improvement.

### 16.3 - PRIVATE EXAMINATION CELL



a. Name of the Institution	Private Examination Cell
b. Year of establishment	1999
c. Period of accounts audited	2019-2020
d. No. of working days consumed	12 days single handed
e. Duration of audit	27.10.2020 to 26.11.2020
I. During the period of audit	<p>1. Prof. Pratap Chandra Tripathy, Programme Co-ordinator, PEC, Reader in MBA Department) From 01.04.2019 to .18.11.2019</p> <p>2. Prof. Pramila Mishra, Programme Co-ordinator, PEC, From 19.11.2019 to 31.03.2020</p>
II. At the time of audit	Prof. Pramila Mishra, Programme Co-ordinator, PEC from 27.10.2020 to 26.11.2020
f. Name of the Auditor	Sri. Rusava Majhi, Audit Superintendent.

### 1. INTRODUCTORY

The Private Examination Cell has been established during the year 1999. The positions of staff for the financial year 2019-2020 are furnished below:-

#### 1. Staff Position

Category of Staff	Sanction strength	Existing strength
S.O.(Regular Staff)	1	1
Total	1	1

#### Part Time Staff :-

Classes	Sanction Strength	Enrollment Strength
Part time staff for general work of the cell depending upon the work load		
work load.		
Junior assistant (contractual)	5	5
Class IV staff on D/W basis	4	4
One Auditor ( Part time)	1	
One Accountant (Part Time)	1	
Total	11	9

**PARA 2.** The physical verification of cash could not be done as the cash book is not upto date .The Stock register of MR Books and postage stamps are also not made available to audit for physical verification.

**PARA 3.** During the course of audit the following records and registers were produced before audit for verification, and scrutiny.

1-General Cash Book

2-Paid voucher for 2019-2020

3-Bank Account Pass Books

4-Stock Register

5-Used MR Books

6.DCR

7.Salary Acquittance Roll

#### 4. FINANCIAL POSITION

PARTICULARS	GENERAL CASH BOOK
OB AS ON 01.04.2019	20326483
RECEIPT DURING THE YEAR 2019-20	401973
TOTAL	20728456
EXPENDITURE MADE DURING THE YEAR 2019-20	978797
C.B AS ON 31.03.2020 AS PER AUDIT	19749659
C.B AS ON 31.03.2020 AS PER CASHBOOK	19820409
DIFFERENCE	-70750

Reasons of difference :-This is due to excess receipt taken Rs.70750.00 at page 54/30.09.2019 of the General cash book. (As per last Audit Report No-466115/AR/2019-2020-SAMBALPUR)

The details of head wise receipt and expenditure in respect of Private examination Cell, of Sambalpur University is furnished below.

STATEMENT-A (Details of head wise Receipt)		STATEMENT-B (Details of head wise Expenditure)	
Examination Fee	29000	Salary of Staff	455779
Centre Charges	24500	EPF of Staff	183523
Fee for marks	17500	House Rent of University Quarter	10056
Fee for certificate	161700	Centre Expenses	168840
Conduct of Exam	73950	Valuation of Answer `scripts	8508
Regd.Fees	1700	Special Festival Advance	150000
Sale of broucher	19600	TA/DA	1908
Interest	74023	Bank Comm.	183
<b>TOTAL RECEIPT</b>	<b>401973</b>	<b>TOTAL Expenditure</b>	<b>978797</b>
<b>ADD OB AS ON 01.04.19</b>	<b>20326483</b>	<b>ADD CB AS ON 31.03.2020</b>	<b>19749659</b>
<b>GRAND TOTAL</b>	<b>20728456</b>	<b>GRAND TOTAL</b>	<b>20728456</b>

Details of Closing balance as 31.03.2020 shown in cash book

Amount Shown in the Cash Book				
General Cash Book	Cash in hand	Cash at Bank	Investment	TOTAL

	Not shown	Not shown	Not shown	19820409
<b>TOTAL</b>				<b>19820409</b>

**PARA-5**

**Details of closing balance figure of pass book and bank figure shown in cash book as on 31.03.2020**

SI No.	Name of the bank	A/C NO	CB as per bank pass book	CB as per cash book	Difference	Name of the cash book
1	U.Co. Katapali	7100100006556	1039108.58	Not mentioned		General cash book
2	SBI Jyoti vihar	10526092605	720065.50	Not mentioned		General cash book
3	SBI Jyoti vihar	36552114650	55622	Not mentioned		General cash book
4	FDR		20708814			
5	<b>TOTAL</b>		<b>22523610.08</b>	<b>19820409</b>	2703201.08	

**Non reconciliation of Bank pass book**

As per Rule 17 of Orissa Universities Accounts Manual, 1987 at the end of every week, the statement of accounts received from the Bank(s) shall be checked with the Cash Book and the Cheque Issue Register in order to ensure that the balance as shown in the Cash Book agrees with the Bank balance as stated by the Bank in the statement of account.

As per procedure 20(ii) of Orissa Universities Accounts Manual, 1987 a statement shall be prepared by the Local Authority to explain the difference between the cash balance in the Bank and the cash balance in the University Cash Book.

During the year under audit it was noticed that there is a huge difference of Rs.2703201.08 between bank pass book & cash book as on 31.03.2020 which were not reconciled till yet by the local Authority which may be done & shown to next audit.

No steps were taken by the local authority to reconcile the differential amount of Rs.2703201.08. Hence the amount of Rs.2703201.08 is held under objection.

**6. STOCK POSITION:-**Details of dead stock position is not produced by the Local authority.

**6.1:- Non-Production of stock resister:-**Stock resister i.e. Stock resister for permanent articles and .stock resister for consumables with up to date entries were not produced before audit for verification of stocks received during the year 2019-2020.

**6.2 Physical verification of stock & store**

In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the Department & compliance reported .

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of

Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the stock accounts at once as a receipt with the remarks 'excess found on stock verification'

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded.

As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R.. a physical verification of all stores should be made at least once in every year by the Head of Office concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

**7.INVESTMENT** :-Investment position for the year 2019-20 is furnished below:-

SL NO	NAME OF THE BANK	NAME OF THE BRANCH	FDR NO	AMOUNT DEPOSITED/RENEWED	DATE OF DEPOSIT	PERIOD	RATE OF INTEREST	DATE OF MATURITY	MATURITY VALUE	
1	UCO BANK	KATAPALI	7100310009468	5413757	04.02.2020	24 M	6.50%	28.06.2021	6158901	
2	UCO BANK	KATAPALI	7100310009475	6975319	04.02.2020	24 M	6.50%	28.06.2021	7935395	
3	UCO BANK	KATAPALI	7100310009482	2878882	04.02.2020	24 M	6.50%	28.06.2021	3275128	
4	UCO BANK	KATAPALI	7100310009499	1437820	04.02.2020	24 M	6.50%	28.06.2021	1635720	
5	UCO BANK	KATAPALI	7100310009505	4003036	04.02.2020	24 M	6.50%	28.06.2021	4554010	
			<b>TOTAL</b>	<b>20708814</b>					<b>23559154</b>	

**8. ADVANCE :-**

Advance outstanding as on 01.04.2019	2740177.00
Advance paid during the year 2019-20	0.00
Total	2740177
Advance adjusted during the year 2019-20	0.00
Advance outstanding as on 31.03.2020	2740177.00

**8.1 Year wise break up of outstanding Advance as on 31.03.19**

YEAR	AMOUNT
PRIOR TO 2010-11	151737
2011-12	447120
2012-13	0
2013-14	679373
2014-15	56858
2015-16	252436
2016-17	637853
2017-2018	170860
2018-19	343940
2019-20	0
<b>TOTAL</b>	<b>2740177</b>

## 8.2 :- The Details of Advance outstanding for more than one year i.e Surchargeable Advance

It was seen from the advance outstanding list produced by the local authority & verified in audit that a total sum of Rs.343940.00 is still outstanding out of the advances paid during the financial year 2018-19 for adjustment but not adjusted till 31.3.2020.

On query it was revealed that neither any follow-up action nor amicable means has been taken by the sanctioning authorities of such advances for adjustment in time , even after elapsing of more than a year from the date of sanction of these advances. Due to inaction and negligence of the sanctioning authorities the advanced amounts have been encroached by the advance holders unduly. As a result of which the very purpose of payment of advances has been defeated. As per the directives constructed in circular No.2221/F Dt.7.3.2002 of the Finance Department read with Lt. No 15179/DLFA/28.09.2013 the pendency of advances for more than a year is considered as loss to the institution.

Hence the officials who sanctioned the advances but failed to adjust same in time are considered responsible for such lapses. As such the amount of Rs.343940.00 is suggested for recovery through surcharge action from sanctioning authority and advance holder.

SL No	Vr. No/Date	Name	Purpose	Amount	Sanctioning Authority
1	47/28.01.19	Pratap Chandra Tripathy Prog. Coordinator	Valuation Work	73940	Pratap Chandra Tripathy Reader MBA Deptt.
2	54/15.02.19	Pratap Chandra Tripathy Prog. Coordinator	Paper setting work	129000	Pratap Chandra Tripathy Reader MBA Deptt.
3	57/23.02.19	Pratap Chandra Tripathy Prog. Coordinator	Paper setting work	41000	Pratap Chandra Tripathy Reader MBA Deptt.
5	58/23.02.19	Pratap Chandra Tripathy Prog. Coordinator	Postal Advance	100000	Pratap Chandra Tripathy Reader MBA Deptt.
			<b>TOTAL</b>	<b>343940</b>	

## 9.GRANTS :- There was no pending grant as on 1.04.2019

No grants has been received during the year 2019-2020

#### 10.UTILISATION CERTIFICATES :-

As the Grant has not been received during 2019-20, so utilization certificate not only for the year 2018-19 but also for the previous year is also not pending for submission.

#### 11.MISSAPPROPRIATION & DEFALCATION :-

No misappropriation is detected during the year under audit.

#### 12.LOSS OF STOCK & STORE :-

No loss of stock & store is detected during the year under audit.

#### 13.AUDIT OF RECEIPTS :-

All the receipts collected through Misc. Receipts were entered in the daily collection register and cash book for the year-2019-2020.

#### 14.AUDIT OF EXPENDITURE :-

##### Para-14.1 :- Payment to colleges towards centre expenses. (Obj Memo No-236 to 237/29.10.2020)

On scrutiny of paid vouchers of General cash book it was noticed that a Sum of Rs.168840.00 has been paid to different colleges as detailed below towards

Center expenses for conducting different examinations.

Details of Payment to colleges towards centre expenses of Private Examination Examination, Sambalpur University for the year-2019-20			
Sl No	Vr No/Dt	Particulars	Amount
1	21/3.8.2019	Paid to Principal, Jyoti Vihar High School for Centre Advance to conduct of +3 Examination-2017	12860
2	26/16.9.219	Paid to Principal, Jyoti Vihar High School for Centre Advance to conduct of +3 1st Univ. Pass Exam-2017 & 2014	11800
3	27/16.9.2019	Paid to Principal-cum-Secretary VSS High school, Jujumura as advance for conduct of +3 1st Univ. Exam-2017 & 2014	12600
4	36/18.10.2019	Paid to Principal, Kuchinda College, Kuchinda as advance for conduct of M.A. 2nd Exam-2017 & 2014	9540
5	37/18.10.2019	Paid to Principal, Anchal College, Padampur as advance for conduct of	9680

		M.A. Part-II Exam-2017 & 2014	
6	38/18.10.2019	Paid to Principal, Govt. (Auto) College, Rourkela as advance for conduct of M.A. Part-II Exam-2017 & 2014	9620
7	39/18.10.2019	Paid to Principal, JVHS as advance for conduct of M.A. Part-II Exam-2017 & 2014	20220
8	50/5.12.2019	Paid to Principal, JVHS as advance for conduct of +3 2nd Univ. Exam-2017	10400
9	51/5.12.2019	Paid to Principal, Kuchinda College, Kuchinda as advance for conduct of M.A. 2nd Exam-2017 & 2014	11460
10	52/5.12.2019	Paid to Principal, Anchal College, Padampur as advance for conduct of M.A. Part-I Exam-2017 & 2014	11500
11	53/20.12.2019	Paid to Principal, Govt. (Auto) College, Rourkela for Centre Expenses for conduct of M.A. Part-I Exam-2017 & 2014	11540
12	54/20.12.2019	Paid to Principal, JVHS as Centre Expenses for conduct of M.A. Part-I Exam-2017 & 2014	26120
13	55/20.12.2019	Paid to Principal, Sonapur College, Sonapur as Centre Expenses for conduct of M.A. Part-I Exam-2017 & 2014	11500
	<b>TOTAL</b>		<b>168840</b>

The amount so paid to the colleges has been towards theory/practical/postal expenses. The basis of calculation for the amount to be spent was not made available. The details of vouchers and statement of expenditure of the examination in proper form as per OUAM rules 1987 were also not available. Utilization certificate along with TA/DA bills of external/internal along with unspent balance/requirement of funds were not available in support of the payment.

In response to the audit objection memo no reply was furnished by the local authority. Hence the payment towards centre expenses amounting to Rs.168840.00 is held under objection.

**15. AUDIT ON WORKS :-**During the year covered under audit no any development works was executed under Private Examination Cell.

**16.AUDIT ON UNITS/ DEPARTTMENT** :-During the year covered under audit neither the separate unit nor the department has been constituted under Private Examination Cell.

**17. AUDIT ON SCHEMES/ PROGRAMMES** :- No separate scheme has been operated under Private Examination Cell for the year 2019-20

**18.MISCELANEOUS :-**

**18.1 Irregular and improper maintenance of Cash Books in Private Examination Cell of Sambalpur University :-(Memo No-72/29.10.2020 Pages- 234 to 235)**

As per Rule-16 of the Orissa University Accounting Manual Rules-1987 the Cash Book shall be maintained in the following manner:

i) All receipts and payments shall pass through the Cash Book, in addition to the main Cash Book, subsidiary Cash Books may be opened with the approval of Vice-Chancellor as and when necessary.

ii) The Cash Book shall be closed every day and the Section Officer shall verify the closing balance

and give a certificate to the effect every day at the bottom of the page in the Cash Book. The Finance Officer shall verify the totaling of the Cash Book at frequent intervals.

iii) Erasures or overwriting of an entry once made in the Cash Book is forbidden. Mistakes should be corrected by drawing the pen across the incorrect entry and inserting the correct entry in red ink between the lines. The Finance Officer shall initial every such correction and invariably date his initials.

iv) The Cash Book shall be machine numbered and before using the Cash Book a certificate shall be given by the Finance Officer certifying the number of pages it contains.

On checking of the cash books of Private Examination Cell of Sambalpur University for the year-2019-20, the following irregularities are noticed :-

1.The Cash receipt through money receipt has not been entered in the cash book on daily basis. As per Rule-12(iii) of the Orissa University Accounting Manual Rules-1987, all funds received by way of Cash, Money Order, or Cheque or Bank drafts at the counter are to be recorded in the appropriate registers and deposited in the University account in the Bank in the prescribed manner on the following day of receipt. But Cash has been retained in this office for a prolonged period without any reason. Hence there is every scope of temporary misappropriation. No periodical physical verification of Cash has been made by the competent authority.

2. The analysis of closing balance of each day i.e.in shape of Cash, Bank, Advance, Investment has not been furnished. Details of Closing balance of cash book should be as per the receipts & expenditures shown in the cash book instead of single line.

3.Basing upon the closing balance after receipts & expenditures, the bank reconciliation as per actual in CB with that of pass books should be done which has not been done.

4.Section Officer & dealing assistant has not signed the cash books on daily basis.

5.Contra Entry of withdrawal & receipts should be reflected in both side of Cash Books.

6.Cash Books should be mentioned briefly & clearly instead of short one. All receipts should be mentioned as from whom received, purposes, period for which received, head of account, deposited into which account etc. Similarly, Expenditures should be clearly stated to whom payment made, purposes, cheque no, period of claim, head of account.



7) Payment were made through cheque instead of RTGS/NEFT as per Govt. instruction.

8) All expenditures has not been attested by the Director, PEC & COF, Sambalpur University, Burla.

9) Annual receipts & expenditures and Budgets of PEC for the year 2019-20 not maintained.

10) Outstanding Advance Ledger has not been maintained.

Due to such improper maintenance of cash book there is every apprehension of misappropriation of cash, diversion of funds from one head to another head of accounts, misutilisation of funds. Hence the local authority is requested to maintain the records and records as per Rule-16 of the Orissa University Accounting Manual Rules-1987.

**19. AUDIT OF LOANS:-** No loan has been taken from any source.

**20. RESULT OF AUDIT :-** As a result of this audit Rs.3215981.08 is held under objection. Out of which Rs.343940.00 is suggested for recovery as details furnished below.

SI No	Para No	Amount suggested for recovery.(In Rs:)	Amount kept under objection including amount suggested for recovery(In Rs:)	Remarks
1	5.1	0.00	2703201.08	
2	8.2	343940.00	343940.00	
3	14.1	0.00	168840.00	
	<b>TOTAL</b>	<b>343940.00</b>	<b>3215981.08</b>	

**20.2 AUDIT CERTIFICATE :-** Certified that accounts of this Private Examination Cell is covered under audit for the year 2019-2020 and found to be correct subject to the remarks given in the foregoing paragraph.

**Responsible Person for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	PRATAP CHANDRA TRIPATHY	PROGRAMME CO-ORDINATOR, PEC	SAMBALPUR UNIVERSITY	343940

**16.4 - - DIRECTORATE OF DISTANCE & COUNTINUING EDUCATION.( DDCE)**

SI No	Name of the Institution	Directorate of Distance and

		Continuing Education
1	Period of Accounts Audited	2019-20
2	Mandays consumed	5 days in terms of party.
3	Duration of Audit	12.02.2021 to 26.42.2021
4	Name of the Local Authority in charge of account for the period of audit 2018-19	<b>Prof. Rajendra ku Behera, Prof. In Life Science</b>
5	Name of the Local Authority at the time of audit.	<b>Prof. Rajendra ku Behera, Prof. In Life Science</b>
6	Name of the auditor	Udyanath Mohapatra

## INTRODUCTION

In view of resource crunch, Department of Higher Education, Government of Odisha and University Grant Commission (U.G.C.) have offered the Universities to generate resources by offering self-financing courses. Accordingly Sambalpur University had floated the following job-oriented self-financing post Graduate Diploma/Degree courses through Distance Education mode in the following subjects with effect from the academic session 1998-99. The main objectives to run the courses through distance education (with provision for compulsory crunch courses programme) is to provide a flexible, diversified and open system of education to provide wider access to higher education to persons of all ages and sex, particularly to working persons and to socio economically backward persons residing in remote areas and to provide means for upgrading of skill and qualification as a lifelong activity. The students of the self financing course will be treated as same as regular university students in the matter of award of Diploma/Degree.

The details of name of the DDCE Centers, courses running, enrollment during the year under audit, number of students appeared the Final Examination and successfully passed out is given below.

Para 1.2: LIST OF APPROVED STUDY CENTERS FOR 2019-20.

Not produced by the local authority.

Para 1.3: Courses offered during the session 2019-20.

### A . On Campus Courses:-

Sl No	Name of course	Duration	Qualification	Course fees	No. of students Enrolled during the year-2019-20.
1	P.G. Diploma in Env. Edn. And Management	1 Year	Any Sc. Graduate	Rs.10000	
2	P.G. Diploma in	1 Year	Any Sc. Graduate	Rs.10000	

	industrial safety and health management				
3	MBA-3 years	1 Year	Any Sc. Graduate	Rs.10000	
4	P.G. Diploma in remote sensing and GIS	1 Year	Any Sc. Graduate	Rs.10000	
5	P.G. Diploma in mass communication and journalism	1 Year	Any Sc. Graduate	Rs.10000	
6	P.G. Diploma in Lib Automation and networking	1 Year	Any Sc. Graduate	Rs.10000	
7	P.G. Diploma in Travels and tourism Management	1 Year	Any Sc. Graduate	Rs.10000	
8	P.G. Diploma in manu And heritage Management	1 Year	Any Sc. Graduate	Rs.10000	
9	Certificate course in manu and heritage Management	6 Months	Any Sc. Graduate	Rs.10000	
10	P.G. Diploma in Industrial chemestry	1 Year	Any Sc. Graduate	Rs.10000	
11	P.G. Diploma in social work and HRD	1 Year	Any Sc. Graduate	Rs.10000	
12	P.G. Diploma in nutrition and dietics	1 Year	Any Sc. Graduate	Rs.10000	

13	P.G. Diploma in woman studies	1 Year	Any Sc. Graduate	Rs.10000	
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**B :- Off Campus Courses:-**

SI No	Name of course	Duration	Qualification	Course fees	Nos of student Enrolled during the year-2019-20.
1	BCA	3 Years	+2	Rs 45000	
2	PGDCA	1 year	Any Sc. Graduate	Rs12000	
3	MCA-LE	4 semester	Any Sc. Graduate	Rs 9000 per semester Rs 5000 for Admission  Rs 2000 for math Exam	
4	MCA-LE	6 semester	Any Sc. Graduate		
5	MBA -2 Years under semester system	4 semester	Any Sc. Graduate		
6	BA hons	4 semester	+2		
7	BA Pass	4 semester	+2		
8	BCOM hons	4 semester	+2		
9	BCOM hons	4 semester	+2		

**Staff position of DDCE :-**

SI No	Name of the post	Sanctioned strength	Existing strength	No of vacancy
1	Director in charge	01	01	0
2	Section officer	03	01	02
3	Senior Assistant	03	00	03
4	Junior Assistant	04	03( on contractual)	04
5	Office Assistant	04	04( on contractual)	04
6	Peon	03	03( on contractual)	03
7	Sweeper	01	01( on contractual)	01
8	Watch man	02	02( on contractual)	02

On checking the Cash Book with reference to relevant records, the personal files and files relating their appointments of the contractual employees are not produced before audit in spite of issue of objection memo and several verbal request. Hence the entire payment made to the contractual employees is irregular.

**Para 1.4:- SCOPE OF AUDIT:-**

The Accounts of the DDCE of Sambalpur University was last audited by the auditors of the Local Fund Audit Organization up to 2018-19 i.e. from 01.04.2018 to 31.03.2019. Hence the present audit is confined to the next continuance period 2019-20 i.e. from 01.04.2019 to 31.03.2020

**Para 2:- PHYSICAL VERIFICATION OF CASH & ETC :-**

On the date of commencement of audit of DDCE of Sambalpur University on i.e. 12.02.2021 before transaction, the physical of cash balance, postal stamp and unused fees collection receipt books etc. was not conducted due to non maintenance of cash book.

**PARA 3:- LIST OF RECORDS AND REGISTERS VERIFIED :-**

During the course of audit the following record and register were produced before audit which was verified is furnished below in detail.

01. General Cash Book
02. Imprest Money Cash Book
03. Postal Contingency Cash Book
04. Paid Vouchers relating to year 2019-20
05. Fees Receipt Books
06. Daily Collection Register
07. Bank Pass Book/Statement
08. Investment Register
09. Cheque Issued Register
10. Permanent Stock Register
11. Advance Ledger
12. Fixed deposit

**LIST OF RECORDS NOT PRODUCED/NOT MAINTAINED:**

1. Bank Reconciliation Statement/Register
2. Cash Analysis Register Monthly/Half-Yearly/Yearly.
3. Daily Collection and Balance Register

**PARA - 4: FINANCIAL POSITION**

The abstract of financial position in respect of receive expenditure of the DDCE for the year 2019-20 is furnished below. So also the head wise receipt and expenditure has been dealt in statement A and B which has been enclosed in this audit report.

SI No	Name of the Cash Book	OB as on 01.04.19	Receipt During the Year-2019-20	Total	Expenditure incurred during the Year-2019-20	C.B as on 31.03.2020 as per Audit	C.B as on 31.03.2020 as per Cash Book	Difference
1	General Cash Book	203555884.00	1417017.00	204972901.00	6300191.00	198672710.00	198672710.00	0.00
2	Imprest Money Cash Book	5474.50	39751.00	45225.50	43888.85	1336.65	1336.65	0.00
3	Postal Contingency Cash Book	10760.25	33650.00	44410.25	41080.00	3330.25	3330.25	0.00
	<b>TOTAL</b>	<b>203572118.75</b>	<b>1490418.00</b>	<b>205062536.75</b>	<b>84968.85</b>	<b>198677376.90</b>	<b>198677376.90</b>	<b>0.00</b>

The details of closing balance as on 31.03.2020 is furnished below

DETAILS OF CLOSING BALANCE AS PER CASH BOOK AS ON 31.03.2020					
SL NO	NAME OF THE CASH BOOK	CASH IN HAND	AMOUNT IN PASS BOOK	INVESTMENT	TOTAL
1	General Cash Book	0.00	198672710.00	<b>177201915.00</b>	<b>177201915.00</b>
2	Imprest Money Cash Book	0.00	1336.65	0.00	1336.65
3	Postal Contingency Cash Book	0.00	3330.25	0.00	3330.25
	<b>TOTAL</b>	<b>0.00</b>	<b>198677376.90</b>	<b>177201915.00</b>	<b>177206591.90</b>

The details of head wise receipt and expenditure in respect of DDCE, Sambalpur University for the year-2019-20 is furnished below.

DETAILS OF HEAD WISE RECEIPT & EXPENDITURE OF DDCE SAMBALPUR UNIVERSITY FOR THE YEAR-2019-20				
STATEMENT -A (Details of Receipt)			STATEMENT-B (Details of Expenditure)	
Head of Accounts	Amount		Head of Accounts	Amount
Course Fees	931350.00		Staff salary	3245932.00
Examination Fees	238900.00		House rent	8086.00
Development Fees	20400.00		Deposit of EPF	267984.00
Others	1600.00		Misc. Fees	120393.00
Misc. Fees	124067.00		Festival Advance	150000.00
Late Fees	4000.00		Computerization of Certificates	19200.00
Refund Advances	91610.00		Tour Exp.	117649.00
Imprest Money	90000.00		Refund of security	350000.00

			money	
			Refund of excess exam fees	3200.00
			Refund of EMD	60000.00
			Remuneration	77000.00
			Hire of vehicle	213457.00
			Imprest Money	81725.00
			Share of BCA/MCA/PGDCA	2106240.00
			Adjusted advances	364885.00
<b>TOTAL</b>	<b>1501927.00</b>			<b>8629751.00</b>

**Para -5 :- CLOSING BALANCE AS PER BANK PASS BOOK & CASH BOOK AS ON 31.03.20**

<b>CLOSING BALANCE AS PER BANK PASS BOOK &amp; CASH BOOK AS ON 31.03.2020</b>					
NAME OF THE CASH BOOK	NAME OF THE BANK	ACCOUNT NO	AMOUNT IN PASS BOOK	AMOUNT SHOWN IN CASH BOOK	DIFFERENCE
GENERAL CASH BOOK (i)	SBI JV BURLA	10526092854	817249.59	NOT SHOWN IN CASH BOOK	
(ii)	SBI JV BURLA	33132957556	11100951.80	NOT SHOWN IN CASH BOOK	
(iii)	SBI JV BURLA	35604978702	745465.50	NOT SHOWN IN CASH BOOK	
(iv)	UCO, KATAPALI	7100100007111	2488247.00	NOT SHOWN IN CASH BOOK	
IMPREST MONEY CASH BOOK	SBI JV BURLA	30063304730	1336.65	1336.65	0.00
POSTAL CONTINGENCY CASH BOOK	SBI JV BURLA	30213926356	3330.25	3330.25	0.00
		<b>TOTAL</b>	<b>15156580.79</b>		

**Reconciliation**

**Reconciliation of Bank Balance of cash book figure as on 31.03.2020 & pass books :-**

As per Rule 17 of Orissa Universities Accounts Manual, 1987; at the end of every week, the statement of accounts received from the Bank(s) shall be checked with the Cash Book and the Cheque Issue Register in order to ensure that the balance as shown in the Cash Book agrees with the Bank balance as stated by the Bank in the statement of account.

As per procedure 20(ii) of Orissa Universities Accounts Manual, 1987 a statement shall be prepared by the Local Authority to explain the difference between the cash balance in the Bank and the cash balance in the University Cash Book.

The Bank wise closing balance of Bank position of different pass books has not been shown in respective cash books as on 31.03.2020. On issue of objection memo, No Bank Reconciliation statement is produced by the local authority in this regard.

#### **PARA:-6:- STOCK & STORE**

6.1 :- Irregularities in maintenance in stock and store of DDCE during period under audit it was found that the stock register has not been maintained properly. It is worthwhile to mention here that the details of methods of purchase ,accounting and verification of stock store have been described in chapter-VII of the Odisha University Accounting Rule-1987. But the principles as laid down in the above chapter have not been followed by the Department, No separate stock Register for permanent as well as consumable materials have been maintained .So also the physical verification of stock and Store have not been conducted by the Director, DDCE at least once in a year as per the prescribed rule-57 of OUAR-1987. In spite of issue of objection memo the latest stock and store position as on 31.03.20 was not furnished to Audit.

#### **PARA:7 :- INVESTMENT**

The details of Investment position as on 31.3.2020 as per Investment Ledger Maintained by the DDCE of Sambalpur University is furnished below.

SI no	Name of the Bank	A/C No	Amount Invested	Date of Investment	Period	Rate of Investment	Date of Maturity	Matured value
1	UCO Bank, Burla	7100310033210	8736572.00	13-12-2019	1 year	6.60	19-02-2020	9720615.00
2	UCO Bank, Burla	7100310033227	8736572.00	19-02-2019	1year	6.60	19-02-2020	9327615.00
3	UCO Bank, Burla	7100310033234	9408617.00	13-12-2019	1 year	6.60	19-02-2020	10045124.00
4	Utkal Gramya bank	84012324381	11867797.00	11-11-2019	1000 days	6.50	07-08-2022	14162139.00
5	State bank of India	34348981257	9258945.00	31-03-2020	180 days	4.40	20-03-2021	9696280.00
6	UCO Bank,Burla	7100310033227	9327615.00	19-02-2020	1 year	6.60	19-02-2021	9919512.00
7	UCO Bank,Burla	7100310033234	10045124.00	19-02-2020	1 year	6.20	19-02-2021	10682552.00
8	UCO Bank,Burla	7100310013250	20211273.00	23-03-2020	2 year	4.50	23-03-2022	22103546.00



9	UCO Bank,Burla	710030000 0326	1602830.0 0	26-06-2018	1 year	6.6	20-06-2020	1602830.0 0
10	UCO Bank,Burla	710030000 0328	2601756.0 0	27-06-2018	1 year	6.6	20-06-2020	2777769.0 0
11	UCO Bank,Burla	710031002 8292	13262025. 00	31-01-2018	444 days	4.75	20-04-2019	14046218. 00
12	UCO Bank,Burla	710031002 8308	13262025. 00	31-01-2018	444 days	4.75	20-04-2019	14046218. 00
13	UCO Bank,Burla	710031001 3311	16562612. 00	03-04-2018	244 days	4.75	30-04-2020	18203033. 00
14	UGB , Burla	840123243 81	11867797. 00	11-11-2019	1000 days	6.50	07-08-2022	14162139. 00
15	SBI, Burla	304546721 33	3587940.0 0	19-10-2017	1096 days	6.25	19-10-2020	4203499.0 0
16	SBI, Burla	304546721 99	3587940.0 0	19-10-2017	1096 days	6.25	19-10-2020	4203499.0 0
17	SBI, Burla	304547159 07	3692017.0 0	19-10-2017	1096 days	6.25	19-10-2020	32086681. 00
18	SBI, Burla	304546719 90	2978822.0 0	19-10-2017	1096 days	6.25	19-10-2020	4202499.0 0
19	SBI, Burla	348117728 71	16603636. 00	05-03-2021	3 year	6.65	05-03-2021	20236371. 00
	<b>TOTAL</b>		<b>177201915 .00</b>					<b>225428139 .00</b>

**Para- 8.-**

The abstract position of advance of DDCE for the year 2019-20 is furnished below , Except General Cash Book, no advance has been dealt in other cash books.

Advance outstanding as on 01.04.2019	11733683.00
Advance paid during the year-2019-20	Nil
Total	11733683.00
Advance adjusted during the year-2019-20	Nil
Advance outstanding as on 31.03.2020	11733683.00

**Para- 8.1:-** Statement showing the year-wise breaks up of outstanding advances.

THE YEAR WISE BREAK UP OF OUTSTANDING ADVANCE		
YEAR	AMOUNT	REFERENCE TO A.R. NO
FOR THE YEAR-2010-11	2069165	AR NO-540/2012-13
FOR THE YEAR-201-12	1960700	AR NO-10278/2013-14
FOR THE YEAR-2012-13	1034417	AR NO-10278/2013-14

FOR THE YEAR-2013-14	2114351	
FOR THE YEAR-2014-15	795800	
FOR THE YEAR-2015-16	610100	
FOR THE YEAR-2016-17	1082590	
FOR THE YEAR-2017-18	160335	
FOR THE YEAR-2018-19	530500	
FOR THE YEAR-2019-20	Nil	
	<b>10357958</b>	

On query it was revealed that neither any follow-up action nor amicable means has been taken by the sanctioning authorities of such advances for adjustment in time, even after elapsing of more than a year from the date of sanction of these advances. Due to inaction and negligence of the sanctioning authorities the advanced amounts have been encroached by the advance holders unduly. As a result of which the very purpose of payment of advances has been defeated. As per the directives constructed in circular No.2221/F Dt.7.3.2002 of the Finance Department the pendency of advances for more than a year is considered as loss to the institution.

As the above advance of Rs.10357958.00 is outstanding for more than one year. It is surchargeable from the advance holder as well as from the sanctioning authority, as per G.O.No 2221/dt.07.03.2002 and 15179/DLFA, dt.28.09.2013.

#### **Para 8.2: Irregularity in maintenance of advance account.**

The maintenance of advance ledger of DDCE Office is found to be defective. Vital references like voucher number date of sanction, purpose of sanction, voucher no and date of adjustment, page no of cash book etc. are not entered in the advance ledger entries are made alphabetically in a defective way. It must be made alphabetically in the order of name so that outstanding advance of an individual could be ascertained easily.

Further page reference of advance ledger must be reflected in cash book. The advance payments were booked as final expenditure in cash book which is a clear violence to Rule 17 (vi) of chapter – 03 of OUAM-1987 according to which “advance should be treated as final expenditure only submission of voucher” due to that there is no scope to know the actual position of advance and it is apprehended that a good amount of advance might be misutilised or remain unadjusted for which the institution sustaining financial loss. So this procedure may be abandoned with immediate effect. Besides, it was found that long and outstanding advance ledger has not been maintained by the local authority for which outstanding ledger with immediate effect or take steps for discontinuation of paying advances. In response to objection issued regarding irregular maintenance of advance account the local authority replied that hence forth the case book would be maintained as suggested. However, it is instructed that in each and every transaction date advance position in closing balance must be reflected in the cash book and instead of booking the advances in the final expenditure it should be reflected either in inner column or in adjustment column in red ink.

#### **PARA- 9:- GRANTS**

During the year covered under audit no grant has been received from any sources

#### **PARA 10: UTILIZATION CERTIFICATE**

As the Grant has not been received during 2019-20, so utilization certificate not only for the year 2019-20 but also

for the previous year is also not pending for submission.

#### PARA 11: MISAPPROPRIATION OF CASH

No misappropriation of cash is detected during course of audit.

#### PARA 12: LOSS OF STOCK AND STORE

During the year covered under audit loss of stock and store is not detected

#### PARA 13: AUDIT OF RECEIPT

No irregularities found during course of audit.

#### PARA 14: AUDIT OF EXPENDITURE

##### PARA 14.1:- Irregular deduction by Bank from the A/C no-10526092854 , SBI, JV, Burla ( excess cash deposit charges ).

During checking of the General cash book of DDCE, Sambalpur University with reference to bank pass book SBI, JV , Burla, A/C no-10526092854 for the year 2019-20, It is found that a sum of **Rs 4,956.00** has been deducted from the said bank pass book which are as follows. The reasons for such deduction is not clarified to audit

Sl no	Date of Debit	Amount
1	15-04-2019	59.00
2	15-04-2019	59.00
3	15-04-2019	59.00
4	18-04-2019	59.00
5	08-05-2019	59.00
6	09-05-2019	59.00
7	09-05-2019	59.00
8	11-05-2019	59.00
9	11-05-2019	59.00
10	22-05-2019	59.00
11	24-05-2019	59.00
12	24-05-2019	59.00

13	24-05-2019	59.00
14	24-05-2019	59.00
15	24-05-2019	59.00
16	24-05-2019	59.00
17	25-05-2019	59.00
18	25-05-2019	59.00
19	25-05-2019	59.00
20	25-05-2019	59.00
21	29-06-2019	59.00
22	29-06-2019	59.00
23	29-06-2019	59.00
24	29-06-2019	59.00
25	29-06-2019	59.00
26	29-06-2019	59.00
27	29-06-2019	59.00
28	29-06-2019	59.00
29	29-06-2019	59.00
30	29-07-2019	59.00
31	29-07-2019	59.00
32	21-08-2019	59.00
33	21-08-2019	59.00
34	21-08-2019	59.00
35	22-08-2019	59.00
36	22-08-2019	59.00
37	29-08-2019	59.00
38	29-08-2019	59.00
39	29-08-2019	59.00
40	29-08-2019	59.00
41	29-08-2019	59.00
42	29-08-2019	59.00
43	29-08-2019	59.00
44	12-09-2019	59.00
45	12-09-2019	59.00
46	12-09-2019	59.00
47	12-09-2019	59.00
48	16-09-2019	59.00
49	16-09-2019	59.00
50	16-09-2019	59.00
51	17-09-2019	59.00
52	17-09-2019	59.00

53	17-09-2019	59.00
54	18-09-2019	59.00
55	20-09-2019	59.00
56	21-09-2019	59.00
57	23-09-2019	59.00
58	23-09-2019	59.00
59	24-09-2019	59.00
60	25-09-2019	59.00
61	25-09-2019	59.00
62	25-09-2019	59.00
63	16-11-2019	59.00
64	16-11-2019	59.00
65	16-11-2019	59.00
66	16-11-2019	59.00
67	16-11-2019	59.00
68	17-11-2019	59.00
69	21-11-2019	59.00
70	21-11-2019	59.00
71	21-11-2019	59.00
72	21-11-2019	59.00
73	26-11-2019	59.00
74	26-11-2019	59.00
75	26-11-2019	59.00
76	29-11-2019	59.00
77	25-02-2020	59.00
78	25-02-2020	59.00
79	25-02-2020	59.00
80	25-02-2020	59.00
81	25-02-2020	59.00
82	06-03-2020	59.00
83	06-03-2020	59.00
84	16-03-2020	59.00
<b>Total</b>		<b>4,956.00</b>

**PARA- 14.2**

**Irregular deduction by Bank from the A/C no-33132957556 , SBI, JV, Burla ( Power jyoti TXN D ).**

**During checking of the General cash book of DDCE, Sambalpur University with reference to bank pass book SBI, JV , Burla, A/C no-33132957556 for the year 2019-20, It is found that a sum of Rs 15,930.00 has been deducted from the said bank pass book which are as follows. The reasons for such deduction is not clarified to audit**

Sl no	Date of Debit	Amount
1	02-04-2019	70.80
2	02-04-2019	70.80
3	02-04-2019	70.80
4	02-04-2019	70.80
5	02-04-2019	70.80
6	10-04-2019	70.80
7	10-04-2019	70.80
8	16-04-2019	70.80
9	16-04-2019	70.80
10	23-04-2019	70.80
11	23-04-2019	70.80
12	24-04-2019	70.80
13	24-04-2019	70.80
14	03-05-2019	70.80
15	04-05-2019	70.80
16	04-05-2019	70.80
17	06-05-2019	70.80
18	06-05-2019	70.80
19	06-05-2019	70.80
20	08-05-2019	70.80
21	08-05-2019	70.80
22	08-05-2019	70.80
23	08-05-2019	70.80
24	08-05-2019	70.80
25	08-05-2019	70.80
26	08-05-2019	70.80
27	08-05-2019	70.80
28	16-05-2019	70.80
29	16-05-2019	70.80
30	17-05-2019	70.80
31	17-05-2019	70.80
32	22-05-2019	70.80
33	22-05-2019	70.80
34	22-05-2019	70.80
35	22-05-2019	70.80
36	27-05-2019	70.80
37	27-05-2019	70.80

38	10-06-2019	70.80
39	10-06-2019	70.80
40	10-06-2019	70.80
41	10-06-2019	70.80
42	18-05-2019	70.80
43	18-05-2019	70.80
44	18-05-2019	70.80
45	19-05-2019	70.80
46	19-05-2019	70.80
47	19-05-2019	70.80
48	21-05-2019	70.80
49	21-05-2019	70.80
50	21-05-2019	70.80
51	24-05-2019	70.80
52	24-05-2019	70.80
53	24-05-2019	70.80
54	24-05-2019	70.80
55	25-05-2019	70.80
56	25-05-2019	70.80
57	27-05-2019	70.80
58	27-05-2019	70.80
59	27-05-2019	70.80
60	27-05-2019	70.80
61	28-05-2019	70.80
62	28-05-2019	70.80
63	02-07-2019	70.80
64	03-07-2019	70.80
65	09-07-2019	70.80
66	09-07-2019	70.80
67	09-07-2019	70.80
68	09-07-2019	70.80
69	15-07-2019	70.80
70	16-07-2019	70.80
71	17-07-2019	70.80
72	17-07-2019	70.80
73	17-07-2019	70.80
74	17-07-2019	70.80
75	18-07-2019	70.80
76	22-07-2019	70.80
77	22-07-2019	70.80

78	22-07-2019	70.80
79	23-07-2019	70.80
80	23-07-2019	70.80
81	23-07-2019	70.80
82	23-07-2019	70.80
83	23-07-2019	70.80
84	23-07-2019	70.80
85	23-07-2019	70.80
86	23-07-2019	70.80
87	25-07-2019	70.80
88	25-07-2019	70.80
89	25-07-2019	70.80
90	25-07-2019	70.80
91	26-07-2019	70.80
92	26-07-2019	70.80
93	26-07-2019	70.80
94	26-07-2019	70.80
95	26-07-2019	70.80
96	26-07-2019	70.80
97	29-07-2019	70.80
98	29-07-2019	70.80
99	29-07-2019	70.80
100	30-07-2019	70.80
101	30-07-2019	70.80
102	30-07-2019	70.80
103	01-08-2019	70.80
104	01-08-2019	70.80
105	01-08-2019	70.80
106	05-08-2019	70.80
107	05-08-2019	70.80
108	05-08-2019	70.80
109	05-08-2019	70.80
110	06-08-2019	70.80
111	06-08-2019	70.80
112	06-08-2019	70.80
113	06-08-2019	70.80
114	06-08-2019	70.80
115	07-08-2019	70.80
116	07-08-2019	70.80
117	07-08-2019	70.80



118	07-08-2019	70.80
119	08-08-2019	70.80
120	08-08-2019	70.80
121	08-08-2019	70.80
122	08-08-2019	70.80
123	12-08-2019	70.80
124	16-08-2019	70.80
125	16-08-2019	70.80
126	16-08-2019	70.80
127	16-08-2019	70.80
128	17-08-2019	70.80
129	17-08-2019	70.80
130	17-08-2019	70.80
131	17-08-2019	70.80
132	17-08-2019	70.80
133	17-08-2019	70.80
134	17-08-2019	70.80
135	19-08-2019	70.80
136	19-08-2019	70.80
137	19-08-2019	70.80
138	19-08-2019	70.80
139	20-08-2019	70.80
140	20-08-2019	70.80
141	20-08-2019	70.80
142	20-08-2019	70.80
143	20-08-2019	70.80
144	21-08-2019	70.80
145	21-08-2019	70.80
146	21-08-2019	70.80
147	22-08-2019	70.80
148	22-08-2019	70.80
149	22-08-2019	70.80
150	22-08-2019	70.80
151	30-08-2019	70.80
152	04-09-2019	70.80
153	05-09-2019	70.80
154	05-09-2019	70.80
155	05-09-2019	70.80
156	11-09-2019	70.80
157	11-09-2019	70.80

158	11-09-2019	70.80
159	12-09-2019	70.80
160	13-09-2019	70.80
161	13-09-2019	70.80
162	13-09-2019	70.80
163	13-09-2019	70.80
164	13-09-2019	70.80
165	13-09-2019	70.80
166	13-09-2019	70.80
167	13-09-2019	70.80
168	13-09-2019	70.80
169	13-09-2019	70.80
170	16-09-2019	70.80
171	17-09-2019	70.80
172	17-09-2019	70.80
173	17-09-2019	70.80
174	21-09-2019	70.80
175	21-09-2019	70.80
176	21-09-2019	70.80
177	21-09-2019	70.80
178	23-09-2019	70.80
179	23-09-2019	70.80
180	23-09-2019	70.80
181	23-09-2019	70.80
182	23-09-2019	70.80
183	23-09-2019	70.80
184	26-09-2019	70.80
185	27-09-2019	70.80
186	25-10-2019	70.80
187	13-11-2019	70.80
188	13-11-2019	70.80
189	13-11-2019	70.80
190	13-11-2019	70.80
191	13-11-2019	70.80
192	18-11-2019	70.80
193	18-11-2019	70.80
194	18-11-2019	70.80
195	18-11-2019	70.80
196	18-11-2019	70.80
197	18-11-2019	70.80

198	18-11-2019	70.80
199	18-11-2019	70.80
200	18-11-2019	70.80
201	19-11-2019	70.80
202	25-11-2019	70.80
203	25-11-2019	70.80
204	25-11-2019	70.80
205	26-11-2019	70.80
206	26-11-2019	70.80
207	26-11-2019	70.80
208	26-11-2019	70.80
209	27-11-2019	70.80
210	27-11-2019	70.80
211	27-11-2019	70.80
212	27-11-2019	70.80
213	28-11-2019	70.80
214	28-11-2019	70.80
215	28-11-2019	70.80
216	03-12-2019	70.80
217	03-12-2019	70.80
218	20-03-2020	70.80
219	20-03-2020	70.80
220	20-03-2020	70.80
221	20-03-2020	70.80
222	20-03-2020	70.80
223	20-03-2020	70.80
224	20-03-2020	70.80
225	20-03-2020	70.80
Total		15,930.00

#### PARA- 14.3 :- AUDIT OF EXPENDITURE

During the course of audit of the of the records of DDCE, Sambalpur University it is found that the Lecturers /Readers/Professors are drawing UGC/AICTE scale of pay are paid remuneration for examination related duties which is a violation to the Para-3.15 of the Resolution no-44032/EYS.IVEN-15/89 (Pt) Govt. of Odisha , Education & youth service dept. Bhubaneswar Dated the 6<sup>th</sup> October ,1989" Examination ship" They will not be entailed to any extra remuneration for exam work including invigilation work, setting of question papers, etc that may assigned to them by the college/University authorities of the state.

Thus the following mentioned amount of **Rs 28560.00** is held under objection.

**REMUNERATION FOR PAPER SETTER**

SI No	Nature of the Fee Claimed	Name of the Subject	Name of the Claimant	Designation	Address	Claimed Date	Amount
1	Fee for Paper Setter	Business Law	Dr P C Tripathy	Asso. Prof.	Dept. Of Business Admn, SU	18-01-2020	? 1,000.00
2	Fee for Paper Setter	Business Environment	Dr P C Tripathy	Asso. Prof.	Dept. Of Business Admn, SU	18-01-2020	? 1,000.00
3	Fee for Paper Setter	R M Dem-422	Dr D K Mahalik	Reader	Dept. Of Business Admn, SU	18-01-2020	? 1,000.00
4	Fee for Paper Setter	India Ethos & Values	Dr P C Tripathy	Asso. Prof.	Dept. Of Business Admn, SU	18-01-2020	? 1,000.00
5	Fee for Paper Setter	Financial Management	Dr Sambhu Prasad	Prof.	Budharaja, Sambalpur	18-01-2020	? 1,000.00
6	Fee for Paper Setter	POM-DEM	Dr D K Mahalik	Reader	Dept. Of Business Admn, SU	18-01-2020	? 1,000.00
7	Fee for Paper Setter	DEM-418	Dr D K Mahalik	Reader	Dept. Of Business Admn, SU	18-01-2020	? 1,000.00
8	Fee for Paper Setter	BPR-IT	Dr D K Mahalik	Reader	Dept. Of Business Admn, SU	27-07-2019	? 1,000.00
9	Fee for Paper Setter	Goal Prog.	Dr Biswojit Satapathy	Reader	PG Dept of MBA	27-07-2019	? 1,000.00
10	Fee for Paper Setter	HR	Dr P C Tripathy	Asso. Prof.	Dept. Of Business Admn, SU	22-07-2019	? 1,000.00
11	Fee for Paper Setter	Strategic Management	Dr P C Tripathy	Asso. Prof.	Dept. Of Business Admn, SU	22-07-2019	? 1,000.00
12	Fee for Paper Setter	Inter Accounting	Dr S P Mishra	Prof.	Dept. Of Comm	22-07-2019	? 1,000.00
13	Fee for Paper Setter	E-Business	Dr D K Mahalik	Reader	Dept. Of Business Admn, SU	27-07-2019	? 1,000.00
14	Fee for Paper Setter	Supply chain management	Dr P C Tripathy	Asso. Prof.	Dept. Of Business Admn, SU	22-07-2019	? 1,000.00
15	Fee for	LEGHR	Dr P C	Asso. Prof.	Dept. Of	22-07-2019	? 1,000.00

	Paper Setter		Tripathy		Business Admn, SU		
16	Fee for Paper Setter	International marketing.	Dr Satya Prakash Sahu	Asso. Prof.	Dept. CSE, VSSUT, Burla	15-07-2019	? 780.00
17	Fee for Paper Setter	International finance	Dr K K Sahu	Asso. Prof.	Dept of IT, VSSUT, Burla	15-07-2019	? 780.00
18	Fee for Paper Setter	ERP	Dr Satya Prakash Sahu	Asso. Prof.	Dept. CSE, VSSUT, Burla	15-07-2019	? 780.00
19	Fee for Paper Setter	Entrepreneur ship Dev	Dr Satya Prakash Sahu	Asso. Prof.	Dept. CSE, VSSUT, Burla	15-07-2019	? 780.00
20	Fee for Paper Setter	Corprate Gov.	Dr S K Pradhan	Asso. Prof.	Dept. Of Math , VSSUT, Burla	15-07-2019	? 780.00
21	Fee for Paper Setter	MIS	Dr K K Sahu	Asso. Prof.	Dept of IT, VSSUT, Burla	15-07-2019	? 780.00
22	Fee for Paper Setter	CCIV	Dr M R Kabat	Asso. Prof.	VSSUT, Burla	15-07-2019	? 300.00
23	Fee for Paper Setter	WT/JAVA	Dr M R Kabat	Asso. Prof.	VSSUT, Burla	15-07-2019	? 300.00
24	Fee for Paper Setter	RDBMS	Dr M R Kabat	Asso. Prof.	VSSUT, Burla	15-07-2019	? 300.00
25	Fee for Paper Setter	Math	Dr M R Kabat	Asso. Prof.	VSSUT, Burla	15-07-2019	? 300.00
26	Fee for Paper Setter	PBT	Dr M R Kabat	Asso. Prof.	VSSUT, Burla	15-07-2019	? 300.00
27	Fee for Paper Setter	WEB Tech	Dr M R Kabat	Asso. Prof.	VSSUT, Burla	15-07-2019	? 300.00
28	Fee for Paper Setter	RDBMS	Dr M R Kabat	Asso. Prof.	VSSUT, Burla	15-07-2019	? 300.00
<b>Total</b>							<b>? 21,780.00</b>

**REMUNERATION FOR EXAMINER .**

SI No	Nature of the Fee Claimed	Name of the Subject	Name of the Claimant	Designation	Address	Claimed Date	Amount
1	Fee as Examiner	MIS	Dr Satya Prakash	Asst. Prof.	Dept. Of CSE,	15-07-2019	? 780.00

			Sahu		VSSUT, Burla		
2	Fee as Examiner	CCIV	DR K K Sahu	Asst. Prof.	Dept. Of IT, VSSUT, Burla	15-07-2019	? 780.00
3	Fee as Examiner	WT	Dr Satya Prakash Sahu	Asst. Prof.	Dept. Of CSE, VSSUT, Burla	15-07-2019	? 780.00
4	Fee as Examiner	RDBMS	Dr Satya Prakash Sahu	Asst. Prof.	Dept. Of CSE, VSSUT, Burla	15-07-2019	? 780.00
5	Fee as Examiner	Math-II	Dr S K Pradhan	Asst. Prof.	Dept. Of Math, VSSUT, Burla	16-07-2019	? 780.00
6	Fee as Examiner	PBT	DR K K Sahu	Asst. Prof.	Dept. Of IT, VSSUT, Burla	15-07-2019	? 780.00
7	Fee as Examiner	Web Tech	Dr M R Kabat	Asso. Prof.	VSSUT, Burla	15-07-2019	? 300.00
8	Fee as Examiner	RDBMS Oracle	Dr M R Kabat	Asso. Prof.	VSSUT, Burla	15-07-2019	? 300.00
9	Fee as Examiner	VB	Dr M R Kabat	Asso. Prof.	VSSUT, Burla	15-07-2019	? 300.00
10	Fee as Examiner	OOP	Dr M R Kabat	Asso. Prof.	VSSUT, Burla	15-07-2019	? 300.00
11	Fee as Examiner	BDP	Dr M R Kabat	Asso. Prof.	VSSUT, Burla	15-07-2019	? 300.00
12	Fee as Examiner	Office Automation	Dr M R Kabat	Asso. Prof.	VSSUT, Burla	15-07-2019	? 300.00
13	Fee as Examiner	CFOS	Dr M R Kabat	Asso. Prof.	VSSUT, Burla	15-07-2019	? 300.00
Total							? 6,780.00

**PARA- 15 :- AUDIT ON WORKS**

**No any development works were executed during the year-2019-20.**

**PARA - 16: Audit on Units/ Department**

**There is no separate Units/ Department in DDCE**

**PARA 17: AUDIT OF SCHEMES**

No separate scheme has been operated under DDCE for the year 2019-20.

## **PARA 18: MISCELLANEOUS**

### **Para 18:1 - Defects in maintenance of Stock Register**

During the period cover under audit it was found that the Stock Register has not been maintained properly as the guidelines laid down in the chapter – VII of Odisha University Accounting Rule – 1987 and so also as per Odisha Record Manual – 1964 separate Stock Register for dead stock article and consumable articles has not been maintained and physical verification of stock and store has been conducted neither by the Director of DDCE nor any responsible officer as appointed by Director for the purpose even once in a year which violet the Rule – 57 of OUA Rules-1987. In response to above irregularities the local authority replied that stock register for the permanent articles would be maintained as per the guidelines of OUAM 1987..

### **Para 18:2 - Maintenance of Cash Book, DCR , Record Register without following Accounting Procedure.**

**On scrutiny the Cash Book, DCR and Record Register for the year 2019-20 the following irregularities, omissions and commissions and defects are noticed which are furnished below in detail**

1. No Stock Register for money receipt is maintained.
2. More than one staff has been assigned to maintained DCR which causing difficulty to write the Cash Book and in Cash Book no detail DCR figure has been reflected.
3. Cash Book in every transaction date has not been written.
4. No Cash Book is written as per individual Bill/Voucher/MR/BD/Challan/Cheques etc.
5. Every paid voucher has not been written pass for payment in the Red Ink by the DDO and it has not been chronologically numbered in the top right side in red ink.
6. In every transaction date the details of closing balance has not been reflected in the cash book.
7. Page certificate in so many register has been furnished by the head of office.
8. DCR has neither been signed by the dealing assistant nor by the cashier. In response to the above irregularities the local authority replied that the instruction of auditor noted down for future guidance. So also it is suggested that online deposit of fees and fines by the student be stopped after 15th March of the year and the original BD and Challans must be produced by the student within 31st March in the office to avoid the discrepancy of amount in between Cash Book and Bank Passbook.

## **PARA 19: LOAN**

During the year covered under audit no loan has been obtained from any source.

## **PARA 20 :- RESULT OF AUDIT**

During the course of audit a sum of **Rs.49446.00** is held under objection. .

## 16.5 - LAJPAT RAI LAW COLLEGE, SAMBALPUR

### 16.5 - LAJPAT RAI LAW COLLEGE, SAMBALPUR

#### PARA :- 1

a. Name of the Institution	LAJPAT RAI LAW COLLEGE, SAMBALPUR
b. Period of Account Audited	01.04.2019 to 31.03.2020
c. No. of working days consumed	5 days in terms of party
d. Duration of audit	09.09.2020 to 23.09.2020
e. Name of the Local Authority/H.O.D./Professor who is in-charge of the accounts :-	
I. During the period of audit	1.Dr.Bijayanand Behera, 01.04.2019 to 31.03.2020
II. At the time of audit	Dr.Bijayanand Behera
f. Name of the Auditor	Sri Rashmi Ranjan Nayak, Audit Supdt.

#### 1.1.INTRODUCTORY :-

The Lajpat Rai Law College was established and started functioning from the year 1965 and taken over by the university as a constituent unit on 1967 .The positions of staff, and students for the financial year 2019-2020 are furnished below.

<b>A. Staff Position of L.R. Law College, Sambalpur as 31.03.2020</b>			
Sl. No.	Name of the Staff	Sanction Post	Existing Filled up Post
1	Principal	01	01
2	Reader	01	Nil
3	Lecturer	04	02
4	Section Officer	01	01
5	Senior Asst.	02	Nil
6	Junior Asst.	03	Nil
7	Stenographer	01	Nil
8	Asst. Librarian	01	01 (Replaced with Librarian)
9	Tech. Librarian	01	Nil
10	Library Attend.	01	Nil
11	Treasury Sarkar	01	Nil
12	Wireman-cum-Peon	01	Nil



13	Peon	02	Nil
14	Orderly	01	Nil
15	Watchman	02	Nil
16	Sweeper	01	Nil
17	Daily Wages	Nil	03
N.B.: The Daily wages staff are engaged against sanctioned Post			

**(B) Students Strength.**

Classes	Sanctioned strength	Enrollment strength
1st year L.L.B.	80	80
2 <sup>nd</sup> Year L.L.B.	80	75
3 <sup>rd</sup> Year L.L.B.	80	61
<b>Total</b>	<b>240</b>	<b>216</b>

**PARA :- 2 PHYSICAL VERIFICATION**

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. dtd. 09.09.2020, and result thereof was found as per the details furnished in table below.

SI NO	Particulars	Balance shown as Per cash book/ Stock Book	Physical balance found	difference	Remarks
1	Cash	Nil	Nil	NIL	
2	Unused Fees Collection Money Receipt books	15	15	NIL	S/R Page-30
3	Unused Official Money Receipt books	02	02	NIL	S/R Page-37
4	Postage stamps worth	949.00	949.00	NIL	S/R Page-03
5	Admission forms	0	0	NIL	S/R Page-13
6	BBA Unused Fees Collection Money Receipt books	06	06	NIL	S/R Page-23
7	BBA Unused Official Money Receipt books	03	03	NIL	S/R Page-13

**PARA :- 3 LIST OF VERIFIED RECORDS :-**

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

1	General cash book
2	Student Association cash book
3	N.S.S. cash book
4	Student fund Ledgers/ cash books
5	Youth Red Cross Cash Book
6	Centre Superintendent L.L.B. Exam. Cash Book
7	Practical Training cash Book
8	Library cash book
9	Paid vouchers of respective cash books relating to year 2019-2020.
10	Bank account passbooks/Statements
11	Stock Registers of Library Books, Periodicals and journals
12	Stock register of forms and Stationary
13	Investment Register with FDR
14	Money Receipts and DCRs.

**Registers Not Maintained**

1	Register of Outstanding Advance
2	Register of Grants
3	Property Register
4	Bank account Reconciliation Register

**PARA: - 4 FINANCIAL POSITION:-**

The position in respect of receipt and expenditure of the Lajpat Rai Law College for the financial year 2019-2020

is abstracted below. The head-wise details of receipts and expenditure are furnished in statement "A" & "B" respectively in table below.

SL No	PARTICULARS	AMOUNT
1	Opening Balance as on 01.04.2019	3244728.20
2	Received during the year-2019-2020	15,32,514.00
3	TOTAL	47,77,242.20
4	Expenditure during the year-2019-2020	10,54,474.00
5	Closing Balance as on 31.03.2020 (As per audit)	37,22,768.20
6	Closing Balance as on 31.03.2020 (As per Cash Book)	3736132.18
7	Difference	13363.98

#### RECONCILIATION OF DIFFERENCE OF RS.13363.98

SI No	Balance as per Cash Book as on 31.03.2019	<b>37,36,132.18</b>
1	Deduct: - The difference pointed out as per previous Audit Report No: 294697/AR/2017-2018-SAMBALPU R for the year-2016-17.	(-)11976.00
2	Deduct: - The Actual renewal value of FDR No-0243890/28.03.2019 is Rs.52757.00, but in receipt of Cash Book at Page No-107/14.03.2019 it was wrongly taken as Rs.55805.00. So an amount of Rs.3048.00 (Rs.55805.00 – Rs.52757.00) was shown excess in receipt side.	(-)3048.00
3	Add :- The interest amount of Rs.1661.00 accrued against the FDR No-0242118/24.4.2018 but not taken to cash Book as on 31.03.2019	(+)1661.00
4	Deduct: Previous Audit has Less showing an amount of Rs.0.98, As Actual Closing balance 4562.98 but Previous Audit has taken Rs.4562.00(Hence Rs.4562.98-4562.00=0.98).	(-)0.98
	Balance as per Audit as on 31.03.2020	37,22,768.20

SL.NO.	Name of the cash book	O.B. as on 01.04.2019	Receipt during the year 2019-2020	TOTAL	Expenditure during the year 2019-2020	C.B. as on 31.03.2020
1	General	1932442.50	1346969.00	3279411.50	895838.00	2383573.50
2	Student Association	302176.65	36981.00	339157.65	131000.00	208157.65
3	N.S.S.	4562.98	0.00	4562.98	0.00	4562.98
4	Y.R.C.	52622.00	2347.00	54969.00	0.00	54969.00
5	Centre Superintendent	32088.65	1439.00	33527.65	0.00	33527.65
6	Practical Training	291060.00	13625.00	304685.00	5000.00	299685.00
7	Library	643139.40	131153.00	774292.40	22636.00	751656.40
	<b>G.TOTAL</b>	<b>32,58,092.18</b>	<b>15,32,514.00</b>	<b>47,90,606.18</b>	<b>10,54,474.00</b>	<b>37,36,132.18</b>

**STATEMENT- A**

**DETAILS OF HEAD WISE RECEIPT FOR THE YEAR-2019-2020.**

SL NO	HEAD OF ACCOUNTS	AMOUNT
1	Tuition Fees	59629.00
2	Admission Fees	4972.00
3	Transfer Certificate Fees	21.00
4	Sale of Admission Forms	119900.00
5	Development Fees	124500.00
6	LLM Course fees	450000.00
7	Library Fees	99600.00
7	Library Fines	25.00
8	Library Maintenance Fees	12400.00
9	Identity Cards	6640.00
10	Youth Red Cross	2480.00
11	Examination Enrolment	12400.00
12	Abstract of Attendance	2480.00
13	Practical Training/Seminar	49800.00
14	Sports Council	12400.00
15	Bar Council of India	8300.00
16	Legal Aid Clinic	8300.00
17	College Calendar	3320.00
18	Student Council	4150.00
19	Student Aid Fund	4150.00
20	SSF	2480.00
21	PUJA	3320.00
22	Seminar	54780.00

23	Athletic	4150.00
24	Commom Room	1660.00
25	Conduct Fees	140.00
26	University Examination Fees	140400.00
27	Centre Charges	35400.00
28	Supervision Fees	17550.00
29	Fees for Marks	3510.00
30	Fees for Computerization of marks	30800.00
31	Provisional Certificate cum-mark sheet	4300.00
32	Degree Fees	8600.00
33	Cost of Forms	3510.00
34	Subsequent Fees	240.00
35	Late Fees	34350.00
36	Registration Fees	9550.00
37	FDR interest	1772.00
38	Ref Advance	4990.00
39	Student Association cash Book	36981.00
40	NSS Cash Book	0.00
41	YRC Cash Book	2347.00
42	Centre Superintendent Cash Book	1439.00
43	Practical Training Cash Book	13625.00
44	Library Cash Book	131153.00
	<b>TOTAL</b>	<b>15,32,514.00</b>
	<b>Opening Balance as on 01.04.2019</b>	<b>32,44,728.20</b>
	<b>Grand Total</b>	<b>47,77,242.20</b>

**STATEMENT- B**

**DETAILS OF HEAD WISE EXPENDITURE FOR THE YEAR-2019-2020.**

SL NO	HEAD OF ACCOUNTS	AMOUNT
1	University Examination Fees	244522
2	Centre Expenses	18700
3	Electricity Charges	45427
4	Telephone Charges	23677
5	Water Charges of PHD	0
6	Holding Tax	0
7	Postage	1000
8	Advertisement	47250
9	Travelling Allowance	4567
10	Memorial fees	5200

11	Celebration of Independence Day/Republic Day/Law Day	9,000
12	Equipment	0
13	Stationary	3000
14	Identity Cards	10640
15	Student Election	0
16	Course Fees	457600
17	Misc. Contingency	22020
18	Printing Charges	0
19	University Registration Fess	675
20	Repairing of Equipment	0
21	Student Council	0
22	Bank Charges	2560
37	Student Association cash Book	131000.00
38	NSS Cash Book	0.00
39	YRC Cash Book	0.00
40	Centre Superintendent Cash Book	0.00
41	Practical Training Cash Book	5000.00
42	Library Cash Book	22636.00
	<b>TOTAL</b>	<b>1,054,474.00</b>
	<b>Closing Balance as on 31.03.2019</b>	<b>37,22,768.20</b>
	<b>Grand Total</b>	<b>47,77,242.20</b>

**DETAILS OF CASH BOOK WISE CLOSING BALANCE AS ON 31.03.2020**

SL NO	NAME OF CASH BOOK	CASH	BANK	FDR	TOTAL
1	General Cash Book	0.00	1941216.50	442357.00	2383573.50
2	Student Association Cash Book	0.00	208157.65	Nil	208157.65
3	NSS Cash Book	0.00	4562.98	Nil	4562.98
4	YRC Cash Book	0.00	54969.00	Nil	54969.00
5	Centre Superintendent Cash Book	0.00	33527.65	Nil	33527.65
6	Practical Training Cash Book	0.00	299685.00	Nil	299685.00
7	Library Cash Book	0.00	751656.40	Nil	751656.40
	<b>TOTAL</b>	<b>0.00</b>	<b>3293775.18</b>	<b>442357.00</b>	<b>3736132.18</b>

**PARA: - 5 DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOKS & CASH BOOK BANK BALANCE FIGURE AS ON 31.03.2020.**

SL NO	NAME OF THE CASH BOOK	NAME OF THE BANK	A/C NO	BALANCE AS PER PASS BOOK	BALANCE AS PER CASH BOOK	DIFFERENCE	REMARKS
1	General Cash Book	Indian Bank, Sambalpur	516270472	1468027.65	1386724.21	81303.44	
2	General Cash Book	Indian Bank, Sambalpur	6237535558	481376.00	460869.00	20507.00	
3	General Cash Book	SBI, Sambalpur	10856684470	116753.79	93623.29	23130.50	
4	Student Association Cash Book	Indian Bank, Sambalpur	516228318	222864.65	208157.65	14707.00	
5	NSS Cash Book	Indian Bank, Sambalpur	516247535	4562.98	4562.98	0.00	
6	YRC Cash Book	Indian Bank, Sambalpur	516268678	54969.00	54969.00	0.00	
7	Centre Superintendent Cash Book	Indian Bank, Sambalpur	516224131	33797.65	33527.65	270.00	
8	Practical Training Cash Book	Indian Bank, Sambalpur	516255228	316881.00	299685.00	17,196.00	
9	Library Cash Book	Indian Bank, Sambalpur	516229865	751656.40	751563.00	93.40	
		<b>TOTAL</b>		<b>3450889.12</b>	<b>3293681.78</b>	<b>157207.34</b>	

**Reconciliation**

**PARA NO 5.1. Non Reconciliation of Bank Balance of cash book figure & pass books as on 31.03.2020:-**

As per Rule 17 of Orissa Universities Accounts Manual, 1987 at the end of every week, the statement of accounts received from the Bank(s) shall be checked with the Cash Book and the Cheque Issue Register in order to ensure that the balance as shown in the Cash Book agrees with the Bank balance as stated by the Bank in the statement of account.

As per procedure 20(ii) of Orissa Universities Accounts Manual, 1987 a statement shall be prepared by the Local Authority to explain the difference between the cash balance in the Bank and the cash balance in the University Cash Book.

On checking of the closing balance of Bank position of different pass books with respect to closing balance of bank position shown in respective cash books as on 31.03.2020, a huge difference amounting to Rs.157207.34 was noticed in the closing balance of bank accounts between cash book & pass book. Hence the local authority is instructed to work out the bank reconciliation and compliance reports to audit. Till then Rs.157207.34 is kept under objection.

However during the course of audit the following reconciliation has been worked out by audit as per records made

available to audit.

**1. Indian Bank, Sambalpur A/C No-516270472**

Balance as per General Cash Book as on 31.03.2020			1386724.21
1. Add :- Cheque issued as on 31.03.2020 but not encashed .			(+)26040.00
Cheque No/Date	Amount	Date of Encashment	
<b>TOTAL</b>	<b>26040.00</b>		
Add Previous unclassified difference which is not reconciled till date			(+)55263.44
Balance as per Pass Book as on 31.03.2020			1468027.65

**2. Indian Bank, Sambalpur A/C No-6237535558**

Balance as per General Cash Book as on 31.03.2020		460869.00
Add :- Interest accrued in Bank Pass Book on 31.03.2019 but not taken to Cash Book as on 31.03.2019		3977.00
Add :- Interest accrued in Bank Pass Book during 2019-2020 but not taken to Cash Book as on 31.03.2020.		16,530.00
Date of interest	Amount	
30.06.2019	4056.00	
30.09.2019	4137.00	
31.12.2020	4173.00	
31.03.2020	4164.00	
Balance as per Pass Book as on 31.03.2020		481376.00

**3. SBI, Sambalpur A/C No-10856684470**

Balance as per General Cash Book as on 31.03.2020		93623.29
Add Previous unclassified difference which is not reconciled till date		(+) 23130.50
Balance as per Pass Book as on 31.03.2020		116753.79

**4. Indian Bank, Sambalpur A/C No-516228318**



Balance as per Student Association Cash Book as on 31.03.2020	208157.65
Add Previous unclassified difference which is not reconciled till date	(+)14707.00
Balance as per Pass Book as on 31.03.2020	2,22,864.65

**5.Indian Bank, Sambalpur A/C No-516224131**

Balance as per Centre Superintendent Cash Book as on 31.03.2020	33527.65
Add Previous unclassified difference which is not reconciled till date	(+)270.00
Balance as per Pass Book as on 31.03.2020	33,797.65

**6.Indian Bank, Sambalpur A/C No-516255228**

Balance as per Practical Training Cash Book as on 31.03.2020	299685.00
Add Previous unclassified difference which is not reconciled till date	(+)17196.00
Balance as per Pass Book as on 31.03.2020	316881.00

**7.Indian Bank, Sambalpur A/C No-516229865**

Balance as per Library Cash Book as on 31.03.2020	751656.40
Deduct :- Previous unclassified difference which is not reconciled till date	(-)93.40
Balance as per Pass Book as on 31.03.2020	751563.00

**PARA :- 6 STOCK POSITION :-**

The details of stock position in respect of L.R. Law College ,Sambalpur University for the financial year-2019-2020 is furnished below.

Details of Dead stock position in respect of L.R. Law College, Sambapur as on 31.03.2020								
Sl No.	Particular of the item	O.B. as on 01.04.19	Purchase / Received during 2019-2020	Quantity of Stock Received from Sama balpur Univ	Total as on 31.03.2020	Stock Register Pg No.	Date of Receipt	Remarks
1	CPU	08	Nil		08			
2	Lasor Printer	03	Nil		03			
3	Xerox Machine	01	Nil		01			
4	Fax	01	Nil		01			

	Machine							
5	Laptop	02	Nil		02			
6	Projector	02	Nil		02			
7	Scanner	02	Nil		02			
8	Computer Table	07	Nil		07			
9	Computer Chair	07	Nil		07			
10	Chair Godrej CH-17	30	Nil		30			
11	Chair Godrej 9P-12	04	Nil		04			
12	Steel Almirah Godrej KD Plain	06	Nil		06			
13	Digital Camera	01	Nil		01			
14	Table Godrej T-8	05	Nil		05			
15	Invertor & Battery	01	01		02			
16	Projector Screen	02	Nil		02			
17	Computer Monitor	08	Nil		08			
18	UPS	08	Nil		08			
19	Class Audio System/Pordium	01	Nil		01			
20	Generator Set	01	Nil		01			
21	LED TV	01	Nil		01			
22	Air Conditioner 1.5 Ton Split	02	Nil		02			
23	Air Conditioner 2 Ton Split	03	Nil		03			
24	Air Conditioner 1.5 Ton Window	05	Nil		05			

25	2 seater Desk Cum Bench	30	Nil		30			
26	Ceiling Fan	153	Nil		53			
27	Padestal Fan	03	Nil		03			
28	VIP Chair	01	Nil		01			
29	Air Cooler	01	Nil		01			
30	Easy Chair	01	Nil		01			
31	Sofa Set	01	Nil		01			
32	Amplifier	01	Nil		01			
33	Mike Stand	02	Nil		02			
34	Sound Box	02	Nil		02			
35	Mouth Piece	02	Nil		02			
36	Type Machine	02	Nil		02			
37	Steel Almirah	02	Nil		02			
38	Patromax	02	Nil		02			
39	B&W TV	01	Nil		01			
40	Duplicating Machine	02	Nil		02			
41	Iron Folding Chair	27	Nil		27			
42	Aquaguard Water Purifier cum Filter	01	00		01			
43	V Guard Stabilizer	01	00		01			
44	Sweing Wall Fan	02	00		02			
45	Aquaguard Classic Water Cooler cum Purifier	00	Nil	02	02			
46	CC Camera with Accesories & 4 Cameras	00	01		01			
47	HP Lajer Printer (Print,	00	01		01			

	Scan, Copy)						
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As required under rule 119 of OGFR, Vol-I as well as O.A.E.I.A.P. Rules 1985 half yearly physical verification of stock and stores including library books were not conducted by the principal or any authorized person. This may be done henceforth and compliance reported to audit.

## 6.2 Library Books

As required under rule 119 of OGFR, Vol-I as well as O.A.E.I.A.P. Rules 1985 half yearly physical verification of stock and stores including library books were not conducted by the principal or any authorized person. This may be done henceforth and compliance reported to audit.

However the stock position of library books for the year under audit as per Accession Register is given below.

a	Opening balance on 1.4.2019	27213 Nos
b	Purchased during the Year	NIL
c	Total	27213 Nos
d	Books damaged during the Year	NIL
e	Balance of books as on 31.3.2020	27213 Nos

## Para 6.3 Comments on Physical verification of stock & store

In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the Department & compliance reported.

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the stock accounts at once as a receipt with the remarks 'excess found on stock verification'.

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the Inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R. a physical verification of all stores should be made at least once in every year by the Head of Office Concerned or such other

as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

**PARA :- 7 INVESTMENT :-**

The position of investment for the year 2019-2020 is furnished below.

DETAILS OF INVESTMENT POSITION OF L.R. LAW COLLEGE, SAMBALPUR AS ON 31.03.2020									
SL NO	NAME OF THE BANK	TDR NO	DATE OF INVESTMENT	AMOUNT OF INVESTMENT	DATE OF MATURITY	Period	MATURITY VALUE	RATE OF INTEREST	REMARKS
1	Indian Bank, Sambalpur	336723	25.02.2020	18170	24.02.2023	3 years	21885	6.25%	Library Caution Money
2	Indian Bank, Sambalpur	456099	17.11.2017	70953	15.11.2020	2 yr 11 Months	85444	6.50%	Library Caution Money
3	Indian Bank, Sambalpur	357760	16.01.2020	19779	15.01.2021	1 year	21076	6.40%	Endowment Funds
4	Indian Bank, Sambalpur	357761	16.01.2020	272854	15.01.2021	1 year	290740	6.40%	Endowment Funds
5	Indian Bank, Sambalpur	2442118	24.04.19	28377	24.04.2020	1 year	30341	5.90%	Endowment Funds
6	Indian Bank, Sambalpur	243890	13.01.2020	55805	23.11.2020	317 days	58641	5.75%	Endowment Funds
	<b>TOTAL</b>			465938			508127		

Reasons of discrepancy between the actual investment and cash book balance as on 31.03.2020.

SI No	Balance as per General Cash Book as on 31.03.2020	442357.00
1	Add :- The interest amount of Rs.1661.00 accrued against the FDR No-0242118/24.4.2018 but not taken to cash Book as on 31.03.2020	1661.00
2	Add :- The interest amount of Rs.2973.00 accrued against the FDR No-336723/25.02.2020 but not taken to cash Book as on 31.03.2020	2973.00
3	Add :- The interest amount of Rs.1281.00 accrued against the	1281.00

	FDR No-357760/16.01.2020 but not taken to cash Book as on 31.03.2020	
4	Add :- The interest amount of Rs.17666.00 accrued against the FDR No-357761/16.01.2020 but not taken to cash Book as on 31.03.2020	17666.00
	Actual Investment position as per Audit as on 31.03.2020	465938.00

The amount invested was not encashed on maturity date. Steps need to be taken to encash the matured amount on the due date of maturity and maintain the investment register properly. Again the investment amount needs to be incorporated and reflected in the cash book.

#### PARA :- 8 ADVANCES :-

The abstract position of advance paid and adjusted during the year 2019-2020 is furnished below. The detailed opening balance and closing balance could not be furnished as the closing balance as on 31.3.2020 is not furnished in last and previous audit reports nor supplied by the college authority.

SL NO	PARTICULARS	AMOUNT	REMARKS
1	Opening balance of advance on 1.4.2019	130100.00	
2	Advance paid during the year 2019-2020	130200.00	
3	TOTAL	260300.00	
4	Advance adjusted during the year 2019-2020	23000.00	
5	Advance outstanding at the end of the year as on 31.3.2020	2,37,300.00	

8.1:- The details of advance paid and adjusted for the year-2019-2020 is furnished below.

THE DETAILS OF ADVANCE PAID AND ADJUSTED IN RESPECT OF L.R. LAW COLLEGE, SAMBALPUR FOR THE YEAR-2019-2020									
SL NO	PAYMENT OF ADVANCE FOR THE YEAR-2019-2020				ADJUSTMENT OF ADVANCE FOR THE YEAR-2019-2020				
	Vr. No/Date	To whom Paid	Particulars	Amount	Vr. No/Date	Advance holders	Particulars	Amount	
A	GENERAL CASH BOOK								
1	01/08.04.19	M/S. Priyanka Roy, G.S.	Celebration of Annual Day	23000	04/05.10.2019	M/S. Priyanka Roy, G.S.	Celebration of Annual Day	23000	
2	03/29.08.19	Pritesh Kumar Behera,	Ganesh Puja	3400					

		G.S.						
3	05/07.11 .2019	Dr.Laxmi kant Das, PROF.	Special Seminar	100000				
4	06/29.01 .2020	Sachin Kumar Sahoo, G.S	Sarasawati Puja	3800				
			<b>TOTAL</b>	<b>130200</b>				<b>23000</b>
			<b>GRAND TOTAL</b>	<b>130200</b>				<b>23000</b>

8.2 :- Advance adjusted prior to year under audit :-Nil

The detail of advance adjusted during the year under audit which was paid during the years prior to year under audit is furnished below.

THE DETAILS OF ADVANCE ADJUSTED DURING THE YEAR UNDER AUDIT WHICH WAS PAID DURING THE YEARS PRIOR TO YEAR UNDER AUDIT.						
SL NO	Name & Designation of advance holders	Vr. No/Date of payment of advance	Purpose	Amount of advance paid	Vr. No/Date of adjustment	Amount of advance adjusted
	Nil	Nil	Nil	Nil	Nil	Nil

### 8.3 YEAR-WISE BREAK UP O OUTSTANDING ADVANCES :-

The year-wise break up of outstanding advance as on 31.03.2020 is furnished below.

FOR THE YEAR	AMOUNT
Prior to the year- 2013-14	118100.00
For the year-2014-15	12000.00
For the year-2015-16	0.00
For the year-2016-17	0.00
For the year-2017-18	0.00
For the year-2018-19	0.00
For the year 2019-2020	107200.00
<b>TOTAL</b>	<b>237300.00</b>

### PARA :- 9 GRANTS

No Grants were received and utilized during the year under audit.

### 10. UTILISATION CERTIFICATES: - Nil

### 11. MISAPPROPRIATION & DEFALCATION: - During the course of audit no any misappropriation has been

detected for the year-2019-2020.

**12. LOSS OF STOCK & STORE:** - During the course of audit no any loss of store has been detected for the year-2019-2020.

**13. AUDIT OF RECEIPTS:** - All receipts were entered in the cash book properly.

**14. AUDIT OF EXPENDITURE:** - No comments.

**15. AUDIT ON WORKS:** - No any works were executed during the year under audit.

**16. AUDIT ON UNITS/ DEPARTMENTS:** - There is no any separate Units/Department in L.R. Law College, Sambalpur.

**17. AUDIT ON SCHEMES/ PROGRAMMES:-**

**Post Matric Scholarship**

No scholarship was received during the period 2019-2020 as per the records produced to audit.

**18. MISCELANEOUS:** - No Comments

**19. AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-**

The C.P.F. accounts of staff under direct payment have been maintained by Sambalpur University.

**20.1. RESULT OF AUDIT:** - As a result of this audit a sum of Rs. **157207.34** is kept under objection due to non-reconciliation of bank accounts.

**20.2. AUDIT CERTIFICATE:-**

Certified that the accounts of the Lala Iyapat Rai Law College, Sambalpur has been covered under audit for the year 2019-2020 and found correct subject to the remarks given in the foregoing paras.

**20.3. GENERAL REMARKS BY THE AUDITOR:-**

The maintenance of accounts, records and registers was not satisfactory. Special steps need to be taken for maintenance of accounts, reconciliation of bank accounts, maintenance of outstanding advance ledger and recovery of advance.

**16.6 - HEALTH CENTRE, SAMBALPUR UNIVERSITY FOR THE YEAR -2019-20**

HEALTH CENTRE, SAMBALPUR UNIVERSITY FOR THE YEAR -2019-2020.	
a. Name of the P.G. Department	Health centre, Sambalpur University
b. Year of establishment	1972
c. Period of accounts audited	1.4.2019 to 31.3.2020.
d. No. of working days consumed	3 days in terms of party.
e. Duration of audit	29.8.2020 to 08.09.2020.
f. Name of the H.O.D/Professor- in- charge of the accounts.	
l. During the period of audit	Dr. Netrananda Dora, (MD) (01.04.2019 to 01.06.2019)



II. At the time of audit	Dr. Netrananda Dora, (MD)
g. Name of the Auditor	Sri Rashmi Ranjan Nayak, Audit Suptd.

### 1.1. INTRODUCTORY:-

The Health Centre of Sambalpur University has been established during the Year 1972. Dr. Netrananda Dora, (MD) has been posted as Medical Officer w.e.f. 01.04.2012 on contractual basis. The Doctor render the medical service to the Students, Teachers, Staffs and others closed to the University campus. So also, he attends the emergency calls. The Health Centre has facility for treatment of Out Door Patients. During the Year-2019-2020, it was found from the outdoor register that 10079 numbers OPD has undergone treatment by the Health Centre. Besides, the Health Centre has a Pathological Laboratory for testing of Blood, Urine Stool etc. Also, one QBC and one CBC testing Machine have been installed for diagnosis of FBS, Malaria, Filariasis, Urea, Creatinine, CBC, Sodium, Potassium etc. The Health Centre has its own one Ambulance Van which is used by the users on payment of charges fixed by the University.

The health centre opens twice a day for treatment of OPD as per the time given below.

Period	Morning Shift	After Noon Shift
From 1st November to 28th February	8.30 A.M to 12.00 NOON	3.00 P.M to 5.00 P.M
From 1st March to 31st October	7.30 A.M to 11.00 AM	4.00 P.M to 6.00 P.M

### 1.2 STAFF POSITION:

Sl. No.	Name of the Post	Sanction Strength	Existing strength
1	Doctor	1	1(contractual)
2	Pharmacist	01	01
3	Staff Nurse	1	1
4	Laboratory Technician	1	1
5	Store-Keeper	1	1
6	Dresser	1	0
7	Peon	1	1
8	Sweeper	1	1
9	Ambulance Driver	2	0
10	Watchman	1	1
Total		11	10

### 2. Physical verification of Cash

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. on 25.09.2020 and result thereof was found as per the details furnished in table below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference	Remarks.

1	Cash	Nil	Nil	Nil	Dt.29.08.2020
2	Misc. receipt books	00	00	Nil	Dt.29.08.2020

**3. LIST OF VERIFIED RECORDS:-**

During the course of audit the following records and registers were produced before audit for verification, and scrutiny.

1. Impressed Money cash book
2. Dead stock Register
3. Stock Register of Medicine
4. Paid vouchers relating to year 2019-2020.
5. Out Door Patient Registration Register
6. Daily Issue Register of Medicine
7. Issue register of Chemical
8. Log Book of Ambulance
9. Bank Pass Book
10. Stock registers
7. Paid voucher of 2019-2020.

**4. FINANCIAL POSITION:-**

The position in respect of receipts and expenditure of the P.G. Department of Mathematics for the financial year 2019-2020 is abstracted below.

PARTICULARS	Imprest Cash book
O.B. as on 01.04.2019	792.00
Receipts during the year 2019-2020	10112.00
Total	10904.00
Expenditure made during 2019-2020	9304.90
C.B. as on 31.03.2019 as per audit	1599.10
C.B. as on 31.03.2020 as per cash book	1599.10
Diffrence	NIL

**Reconciliation:-**

**Details of cash book-wise closing balance as on 31.03.2020.**

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total

Impressed Money	4	1595.10	0	1599.10
Cash Book				
<b>Total</b>	<b>4</b>	<b>1595.10</b>	<b>0</b>	<b>1599.10</b>

**4.2. Details of Receipt & Expenditure of Health Centre of Sambalpur University for the year 2019-2020**

Statement –A				Statement –B			Remarks
Sl	Head of Account	Receipts During 2019-2020 in Rupees		Sl	Head of Account	Expenditure During 2019-2020 in Rupees	
1	Bank Interest	44.00		1	Medicines/Injections	5969.00	
2	Received from COF	10068.00		2	Contingencies	3335.00	
3				3	Bank Commission	0.90	
	<b>Total</b>	<b>10112.00</b>			<b>Total</b>	<b>9304.90</b>	
	<b>Add OB as on 01.04.2019</b>	<b>792.00</b>			<b>Add C.B as on 31.03.2020</b>	<b>1599.10</b>	
	<b>G.Total</b>	<b>10904.00</b>			<b>G.Total</b>	<b>10904.00</b>	

**5. DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2020.**

Sl.	Name of Bank	A/C No	C.B.as per BANK PASS BOOK	C.B.as per bank A/c IN CASH BOOK	DIFFERENCE	Remarks
1	UCO Bank katapali (Imprest Cash Book)	07100100007880	1595.10	1595.10	0.00	
	<b>TOTAL</b>		<b>1595.10</b>	<b>1595.10</b>	<b>0.00</b>	

**6. STOCK POSITION:-**

The detail of receipt, issue and balance position of Medicines and Dressing materials, Chemicals/Reagents for the year 2019-2020 is furnished in Annexure-I & Annexure-II. The stock position regarding entry of receipt and issue thereof has been checked by the audit.

**ANNEXURE:-I**

**STATEMENT SHOWING THE DETAILS OF RECEIPT AND DISTRIBUTION OF MEDICINES/DRESSING ITEMS DURING THE YEAR 2019-2020.**

DETAILS OF MEDICINE STOCK OF HEALTH CENTER,SU FOR THE YEAR 2019-20

SL. NO	De`script i on of Items	Total Stock Position		Opening Balance	Receipt	Total	Issue	Balance	Page no
		Stock in Stock in Store	Stock in Dispensa ry						
1	Azithromy cin(250 mg)	600	1	601	0	601	601	0	85
2	Albendaz ole(400 mg)	400	36	436	0	436	136	300	87
3	A-M-Hydr oxide	1600	60	1660	0	1660	1160	500	89
4	Acebolic- p	1400	0	1400	0	1400	1400	0	117
5	Bandage3 "(Doz)	19		19	0	19	19	0	103
6	Bandage2 "(Doz)	12		12	0	12	12	0	75
7	Bisacidyl( 5mg)	300	80	380	0	380	162	218	88
8	Cefarid(5 00)	2800		2800	0	2800	2800	0	109
9	Cefarid(2 50)D.T.	1000		1000	0	1000	1000	0	108
10	Cotton (Roll)	4	0	4	3	7	7	0	71
11	Droxyl 500 mg	800	30	830		830	830	0	96
12	Drotavari n(40mg)	3640		3640	0	3640	3640	0	94
13	Diclofena c Gel	60		60	0	60	60	0	81
14	Dispovan Sy,2ml	225		225	0	225	134	91	80
15	Etoricoxib -90	600	95	695	0	695	695	0	82
16	Etophylin +Theophy lin	600	30	630	0	630	630	0	91
17	Eltrcokind Powder	570	10	580	100	680	616	64	70 and 122
18	Flexon MR	100	28	128	0	128	128	0	67

19	Fluconazole	100	26	126	0	126	126	0	95
20	Festiveed E/D	40		40	0	40	30	10	107
21	Glove Pair	26		26	0	26	19	7	76
22	Ibuprofen +Paracetamol	3000		3000		3000	2416	584	83 & 104
23	INJ T Toxide	100	64	164	0	164	164	0	79
24	ING NS bottle	14	5	19	0	19	19	0	73
25	INJ RL Bottle	3	14	17	25	42	17	25	72
26	I V Set sealpvein Set	7	20	27	20	47	34	13	78
27	Lopamide	500	28	528	0	528	528	0	69
28	Locope	600	68	668	0	668	668	0	97
29	Lopran	800		800		800	800	0	106
30	Leukopore one " roll	36		36		36	36	0	102& 114&125
31	Ofloxacin +Onidazole	2100	32	2132		2132	2132	0	86
32	Ondansteron	400	80	480		480	480	0	90
33	Paracetamol 650 mg	1050	20	1070		1070	1070	0	93
34	Paracetamol 500 mg	2200	86	2286		2286	2286	0	83 & 104
35	Proliset 5 mg	3000		3000		3000	2000	1000	112
36	Procet Cold	3000		3000		3000	3000	0	111
37	Procin 500 mg	2500		2500		2500	700	1800	120
38	Procin 650 mg	1200		1200		1200	122	1078	119
39	Providine Iodine Ointment	76		76		76	70	6	101 & 115 &124
40	Riboflavin	1500	300	1800		1800	1370	430	100

	e								
41	Softamycin Applicabs	500		500		500	80	420	118
42	S.Spirit Bottle	6		6	4	10	10	0	98
43	Surgical Blade	15		15		15	5	10	74
44	Topcid-40	3640		3640		3640	3640	0	68
45	Vomiford 4 mg MD	200		200		200	148	52	116
46	Xylometazolin N/D	15	3	18		18	12	6	92
47	Zenfloz	750		750		750	750	0	99
	<b>TOTAL</b>	<b>42108</b>	<b>1116</b>	<b>43224</b>	<b>152</b>	<b>43376</b>	<b>36762</b>	<b>6614</b>	

## ANNEXURE-II

STATEMENT SHOWING THE DETAIL OF ANNUAL CONSUMPTION OF MEDICINES/DRESSING ITEMS ETC. OF HEALTH CENTRE, SAMBALPUR UNIVERSITY FOR THE YEAR - 2019-2020

SL.	Name of Medicines	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Total
NO.	/Dressing Items	2019	2019	2019	2019	2019	2019	2019	2019	2019	2020	2020	2020	
1	Azithromycin(250 mg)	18	3	3	344	233								601
2	Albendazole(400 mg)	10	10	9	10	30	29	38						136
3	A-M-Hydroxide	60	10	30	60	10	90	50	170	80	96	174	330	1160
4	Acebolol-p							176	334	244	230	200	216	1400
5	Bandage3" (Doz)	2	2	2	3	4	3	1	2	0	0	0	0	19
6	Bandage2" (Doz)	2	2		1	1	4	1	1	0	0	0	0	12

7	Bisac idyl(5 mg)	12	30	24	32	12	16	4	0	12	12	4	4	162
8	Cefari d(500 )	0	0	0	0	780	284	652	770	278	36	0	0	2800
9	Cefari d(250 )D.T.	0	0	0	0	226	242	150	106	20	80	172	4	1000
10	Cotto n (Roll)	1	0	1	0	1	1	1	0	0	1	0	1	7
11	Droxy l 500 mg	290	216	200	124									830
12	Drota varin( 40mg )	38	36	28	66	44	44	20	24	0	0	0	0	300
13	Diclof enac Gel	13	1	4	4	5	8	11	14	0	0	0	0	60
14	Dispo van S y,2ml	19	6	0	0	14	10	12	19	10	17	16	11	134
15	Etoric oxib- 90	20	5	5	85	151	238	92	15	15	0	48	21	695
16	Etoph ylin+ Theo phyli n	30	40	20	40	50	50	20	20	40	20	0	0	330
17	Electr okind Powd er	105	80	66	56	55	44	20	24	14	29	87	36	616
18	Flexo n MR	114	14	0	0	0	0	0	0	0	0	0	0	128
19	Fluco nazol e(150 mg)	60	20	20	12	14	0	0	0	0	0	0	0	126
20	Festi veed E/D	0	0	0	0	5	5	8	2	0	4	2	4	30
21	Glove Pair	0	5	0	0	2	0	0	0	2	2	4	4	19
22	Ibopr	470	404	400	286	120	172	58	36	18	14	166	272	2416

	ofen+ Parac etam ol													
23	INJ T Toxid e	17	12	15	13	22	24	10	18	10	13	10	0	164
24	ING NS bottle	1	0	0	0	1	1	0	0	0	1	1	0	5
25	INJ RL Bottle	5	0	1	2	1	0	0	0	0	0	0	0	10
26	I V Set s ealpv ein Set	5	0	0	0	1	3	0	0	0	1	1	1	12
27	Lopa mide	128												128
28	Loco pe	336	178	138	16									668
29	Lopra n	0	0	0	0	46	48	22	20	16	28	50	70	300
30	Leuk opore one " roll	5	2	2	3	6	4	3	4	3	2	2	0	36
31	Oflox acin + Onida zole	176	84	146	248	170	92	76	90	90	128	0	0	1300
32	Onda nster on(4 mg)	78	26	24	22	98	0	0	0	0	0	0	0	248
33	Parac etam ol 650 mg	164	54	68	128	142	228	76	62	42	48	58	0	1070
34	Parac etam ol 500 mg	224	150	130	440	652	536	130	24					2286
35	Prolic et 5 mg	0	0	0	0	246	374	194	264	214	140	284	284	2000
36	Proce t Cold	0	0	0	0	492	404	554	788	256	228	278	0	3000



37	Procin 500 mg	0	0	0	0	0	0	0	92	114	90	158	246	700
38	Procin 650 mg	0	0	0	0	0	0	0	0	0	0	38	84	122
39	Providine Iodine Ointment	11	4	4	6	10	8	6	7	14	0	0	0	70
40	Riboflavin	190	80	110	130	100	160	60	110	140	90	130	70	1370
41	Softamycin in Applicables	0	0	0	0	0	0	14	12	12	16	4	22	80
42	S.Spirit Bottle	1	1	1	1	1	1	1	1	0	1	1	0	10
43	Surgical Blade	0	0	0	0	0	0	0	0	5	0	0	0	5
44	Topcid-40	432	340	346	390	418	454	320	306	258	268	108	0	3640
45	Vomiford 4 mg MD	0	0	0	0	0	0	58	12	12	30	20	16	148
46	Xylometazolin N/D	0	0	1	1	4	2	0	0	0	0	3	1	12
47	Zenflax(200mg)	438	170	142	0	0	0	0	0	0	0	0	0	750

ANNEXURE-III

STATEMENT SHOWING THE DETAILS OF RECEIPT AND UTILISATION OF CHEMICALS/REAGENTS ETC. OF HEALTH CENTRE, SAMBALPUR UNIVERSITY FOR THE YEAR - 2019-2020.

ANNEXURE-III									
STATEMENT SHOWING THE DETAILS OF RECEIPT AND UTILISATION OF CHEMICALS/REAGENTS ETC. OF HEALTH CENTRE, SAMBALPUR UNIVERSITY FOR THE YEAR 2019-2020.									
SL NO	De`scription of item	UNITS		O.B.	Receipt	TOTAL	ISSUE	BALANCE	S.R. PAGE NO.
		Particulars	Quantity						
1	Leishma	Bottle	250ml	07	06	13	02	11	19

	n's Stain								
2	De-Ionised Water	Jar	5 ltr	01	03	04	00	04	33
3	Sulphor Powder	Pkt	50gm	01	01	02	00	02	20
4	F.S. Powder	Pkt	25gm	02	01	03	00	03	27
5	E.D.T.A.	Pkt	25gm	03	01	03	00	03	28
6	Cover slip	Pkt	10gm	07	05	12	03	09	24
7	Slide(Glass)	Pkt	50Nos	07	05	12	02	10	23
8	Sodium Citrate (3.8%)	Bottle	100ml	01	01	02	01	01	21
9	Benedict's Reagent	Bottle	500ml	06	01	07	01	06	31
10	N/10HCL	Bottle	500ml	00	02	02	00	02	37
11	Cell Pack 5 part CBC	PACK	20lit	00	02	02	00	02	50
12	Cell Clean	Bottle	50ml	00	01	01	00	01	47
13	Glucose	Kit	200ml	01	04	05	00	05	29
14	Urea Bun	Kit	50ml	00	02	02	00	02	36
15	Creatinine	Kit	50ml	00	02	02	00	02	37
16	Cholesterol	Kit	40ml	00	01	01	00	01	38
17	Widal Antigen (Slide)	Kit	50ml	00	02	02	00	02	39
18	P.P.D. 5tu	Vial	5ml	01	01	02	00	02	22
19	P.P.D. 5tu	Vial	5ml	00	01	01	00	01	40
20	R.P.R.(V DRL)	Kit	50test	00	01	01	00	01	41
21	Spanclone(ABD)5 ml	Kit	50ml	00	02	02	00	02	48
22	ASO Latex	Kit	20test	00	02	02	00	02	42
23	RA Latex	Kit	20test	00	02	02	00	02	49

24	Capillary Tube	Pkt	20 gm	01	00	01	00	01	25
25	Lugols Iodine	Bottle	125ml	00	01	01	00	01	33
26	Cedar wood oil	Bottle	30ml	01	01	02	00	02	32
27	W.B.C. Diluting Fluid	Bottle	500ml	00	01	01	00	01	34
28	Fouchest's Reagent	Bottle	200ml	00	01	01	00	01	35
29	Barium Chloride	Bottle	500ml	00	01	01	00	01	36
30	Yellow tips(0-200 ul)	Pkt	500 pc	00	01	01	00	01	44
31	Blue tips(200-100ul)	Pkt	500 pc	00	01	01	00	01	45
32	Occult Blood powder	Pkt	05gm	00	01	01	00	01	38
33	Tissue paper	Roll	Roll	01	01	02	00	02	30
34	Glacial Acetic Acid	Bottle	100ml	00	01	01	00	01	40
35	Hedroge n peroxide	Bottle	100ml	02	01	03	00	03	26
36	Capillary Tube	Pkt	20gm	00	01	01	00	01	39
37	Filter paper(11 cms)	Pkt	50pc	00	01	01	00	01	46
38	Stromatolyser 4DS	PACK	1 Pack	00	01	01	00	01	43
39	Stromatolyser 4DL	PACK	1 Pack	00	01	01	00	01	51
40	Sulpolyser	PACK	1 Pack	00	01	01	00	01	52
41	QBC Capillary Tube	PACK	1 Pack	00	01	01	00	01	34
42	QBC Immersion Oil	Bottle	30ml	00	01	01	00	01	35

**ANNEXURE – IV**

**STATEMENT SHOWING THE DETAILS OF STOCK POSITION OF PERMANENT ARTICLES OF HEALTH CENTRE, SAMBALPUR UNIVERSITY.**

Sl. No.	Name of the article	Opening balance as on 01.04.2019	No of article purchased / received from the central store during the year 2019-2020.	Total no. of articles as on 31.03.2020	Page no. of stock register
1	Steel Almirah	6 Nos	NIL	6 Nos	1
2	Wooden Almirah	4 nos	Nil	4 nos	2
3	Iron Table	4 nos	Nil	4 nos	3
4	Asst. Table	3 nos	Nil	3 nos	4
5	Officer's Table	1 nos	Nil	1 nos	5
6	Wooden Table	3 nos	Nil	3 nos	6
7	Wooden Chair(Gutting)	5 nos	Nil	5 nos	7
8	Revolving Stool	4 nos	Nil	4 nos	8
9	Officer's Revolving Chair	1 nos	Nil	1 nos	9
10	Refrigeretor	2 nos	Nil	2 nos	10 & 117
11	Air Cooler	3 nos	Nil	3 nos	107
12	Wooden Benches	2 nos	Nil	2 nos	12
13	Wall Clock	1 nos	Nil	1 nos	13
14	First Aid Box	1 nos	Nil	1 nos	15
15	Iron Bed with Mattress	3 nos	Nil	3 nos	19,121 & 137
16	Steel Almirah with Glass Door Front	1 nos	Nil	1 nos	142
17	Wooden Stool	2 nos	Nil	2 nos	36
18	Steel Cot	1 nos	Nil	1 nos	33
19	Ceiling Fan	5 nos	Nil	5 nos	35
20	Aqua Guard	1 nos	Nil	1 nos	119

**ANNEXURE – V**

**STATEMENT SHOWING THE MONTH WISE DETAIL OF PATIENT EXAMINED IN OUT DOOR OF HEALTH**

**CENTRE, SAMBALPUR UNIVERSITY FOR THE YEAR 2019-2020.**

1st April 2019 to 30th April 2019	904
1st May 2019 to 31st May 2019	695
1st June 2019 to 30th June 2019	789
1st July 2019 to 31st July 2019	956
1st August 2019 to 31st August	1254
1st September 2019 to 30th September 2019	1272
1st October 2019 to 31st October 2019	851
1st November 2019 to 30th November 2019	704
1st December 2019 to 30th December 2019	434
1st January 2020 to 31st January 2020	447
1st February 2020 to 29th February 2020	731
1st March 2020 to 31st March 2020	775
<b>Total number of patient</b>	<b>9812</b>

**7. INVESTMENT:** - No investment has been made during the year under audit.

**8. ADVANCES:** -

During the year cover under audit neither the advance has been paid or adjusted.

**9. GRANTS:-Nil**

**10. UTILISATION CERTIFICATES: Nil**

**11. MISAPPROPRIATION & DEFALCATION:** No Miss-appropriation is detected during the year under audit.

**12. LOSS OF STOCK & STORE:** -No loss of stock & store is detected during the year under audit.

**13. AUDIT OF RECEIPTS:- Nil**

**14. AUDIT OF EXPENDITURE:- Nil**

**15. AUDIT ON WORKS :-** No work has been executed by the Health Centre during 2019-2020.

**16. AUDIT ON UNITS/ DEPARTMENTS:** - No comments.

**17. AUDIT ON SCHEMES/ PROGRAMMES:-Nil.**

**18. MISCELLANEOUS:- NILL**

**19. AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-** No comments

**20.1. Result of Audit:** Amount recovered on the spot is nil. Amount suggested for recovery is nill. Amount held under objection is Nill.

**20.2 AUDIT CERTIFICATE:** Certified that an account of this Dept. is covered under audit for the year 2019-2020 and found to be correct subject to the remarks give in the foregoing Paragraphs

**paragraphs.20.3 GENERAL REMARKS BY THE AUDITOR:**

**Maintenance of accounts, records and registers of this department is far from satisfactory and needs improvement.**

**16.7 - JYOTI VIHAR JUNIOR COLLEGE**
**1.TITLE SHEET: -**

A	Name of the Institution	Jyoti Vihar Junior College.
B	Year of establishment	1989
D	Name of the Principal during the period of the accounts	Sri Satyabrata Samal, I/C Principal , From Dt.01.04.19 to dt.31.03.2020
E	At the time of audit	Sri Satyabrata Samal, I/C Principal
F	Period of accounts audited	2019-20.
G	No. of working days consumed	5 days in terms of party.
H	Duration of audit	Dt.26.11.2020 to dt.14.12.2020
I	Name of the Auditor	Kailash Behera. Audit.Suptd.

**1.1. INTRODUCTORY: -**

The College has been established during the year 1989. The positions of staff and students for the financial year 2019-20 are furnished below.

**(A)Staff Position.**

Category of staff	Sanctioned strength	Existing strength
Teaching	12	10
Non-Teaching	07	07+02(DLR)
<b>Total</b>	<b>19</b>	<b>19</b>

**(B) Students Strength.**

Classes	Sanctioned strength	Enrollment strength
<b>+2 1<sup>st</sup> Year Science</b>	<b>128</b>	<b>102</b>
<b>+2 2nd Year Science</b>	<b>128</b>	<b>93</b>
<b>+2 1<sup>st</sup> Year Arts</b>	<b>64</b>	<b>61</b>
<b>+2 2nd Year Arts</b>	<b>64</b>	<b>63</b>
<b>Total</b>	<b>384</b>	<b>319</b>

**(C). Academic result.**

Classes	No. of students appeared in final examination	No. of students passed	Per-centage Of achievement
Science	88	56	63%
Arts	54	43	79%
Total	142	99	69%

**2. PHYSICAL VERIFICATION OF CASH.**

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. on dt.26.11.2020 , and result thereof was found as per the details furnished in table below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference	Remarks.	
1	Cash	Nil	Nil	Nil	Recorded at General cash book at page no -21	
2	Misc. receipt books	Nil	Nil	Nil	Nil	
3	Postage stamps	Nil	Nil	Nil	Nil	
4	M B	Nil	Nil	Nil	Nil	

**3.LIST OF VERIFIED RECORDS: -**

During the course of audit, the following records, and registers were produced before audit for verification, and scrutiny.

- 1.General cash book
- 2.Principal cash book.
- 3.Paid vouchers relating to year 2019-20
- 4.Bank a/c
- 5.Stock registers
- 6.Admission register
- 7.Misc.Recipt Book.
- 8.DCR
- 9.Salary A/ Roll.

**4.FINANCIAL POSITION: -**

The position in respect of receipts, and expenditure of the MTech. in Jyoti Vihar Junior College of Sambalpur University for the financial year 2019-20 is abstracted below. The head-wise details of receipts and expenditure are furnished in statement "A", & "B" respectively in table below.

Particulars	General Cash Book	Principal Cash Book	Total
O.B. as on 01.04.2019	7618000.34	102216.50	7720216.84
Receipts during the year	41978736.00	298120.00	42276856.00

2019-20			
<b>Total</b>	<b>49596736.34</b>	<b>400336.50</b>	<b>49997072.84</b>
Expenditure made during 2019-20	37175360.65	300462.00	37475822.65
<b>C.B.as on 31.03.2020 (asper audit)</b>	<b>12421375.69</b>	<b>99874.50</b>	<b>12521250.19</b>
<b>C.B.as on 31.03.2020(as per cash book)</b>	<b>12421375.69</b>	<b>99874.50</b>	<b>12521250.19</b>
<b>Diff</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Reconciliation: - discrepancy - Nil.

**4.1 Details of cash book-wise closing balance as on 31.03.2020.**

SI No	Name of Cash Book	In shape of Cash	In Bank	TDR	Total
1	General Cash Book	0.00	9921375.69	2500000.00	12421375.69
2	Principal Cash Book	4430.00	95444.50	0.00	99874.50
	<b>TOTAL</b>	<b>4430.00</b>	<b>10016820.19</b>	<b>2500000.00</b>	<b>12521250.19</b>

**4.2. The head-wise details of receipts and expenditure are furnished in statement "A", & "B".**

Statement- A			Statement - B				
SI	Head of Account	Receipts During 2019-20 (in Rupees)	SI	Head of Account	Expenditure During 2019-20 (in Rupees)		
1	Salary Grant	32397816.00	1	Remuneration to teaching Staff	29069556.00		
2	Bank Interest	308024.00	2	Remuneration to Non-teaching Staff	80860.00		
3	University Share for Exam. (+3 pvt)	81400.00	3	Purchase of computer	497600.00		
4	Examination fee	254590.00	4	Telephone Bills	5430.00		
5	ROM Fees	73840.00	5	Electric Expenses	28045.00		
6	Advance Adjusted	132090.00	6	Advance Paid	215470.00		
7	F.A Recovery	388078.00	7	Payment DLR & Eng	243160.00		



8	Tuition Fees	727300.00
9	I T Fees	156819.00
10	Development Fees	1005000.00
11	Admission Fees	13300.00
12	Game Fees	48500.00
13	Cultural Fees	64550.00
14	Library Fees	48700.00
15	S C Laboratory Fees	142800.00
16	I. Card Fees	9845.00
17	Red Cross fees	3230.00
18	Establishment Fees	112700.00
19	CHSE Share	77930.00
20	Flag day Fund	895.00
21	Magazine Fees	48000.00
22	EPF	837294.00
23	UCO Bank Loan	227290.00
24	SDCC Bank Loan	67250.00
25	LIC	85453.00
26	House Rent	16302.00
27	Transfer Fees	810.00

	agement Sweeper			
8	Maintenance Expenses	50741.00		
9	Arrear DA	42838.00		
10	Newspaper	2663.00		
11	Purchase of Library Book	30774.00		
12	F.A Paid	485000.00		
13	EPF	837294.00		
14	Office contingent	88826.00		
15	Social Service Fees	1700.00		
16	Bank Charges	1460.65		
17	Annual Sports	47500.00		
18	Annual Day	63500.00		
19	Refund Admission Fees	40660.00		
20	I D Card	8618.00		
21	Examination Fees	125685.00		
22	Regd. Fees deposited CHSE (O)	73539.00		
23	UCO Bank Loan	227290.00		
24	SDCC Bank Loan	67250.00		
25	LIC	85453.00		
26	House Rent	16302.00		
27	ROM Fees	73840.00		

28	P. tax	33550.00	28	P.Tax	33550.00		
29	Income Tax	4913500.00	29	Income Tax	4913500.00		
			30	Deposit Fees Pass Certificate	6659.00		
			31	Deposit Fees Migration Certificate	11059.00		
	<b>Total</b>	<b>42276856.00</b>		<b>Total</b>	<b>37475822.65</b>		
	<b>Add OB as on 01.04.2019</b>	<b>7720216.84</b>		<b>Add C.B as on 31.03.2020</b>	<b>12521250.19</b>		
	<b>G. Total</b>	<b>49997072.84</b>		<b>G. Total</b>	<b>49997072.84</b>		

**5.DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOKS & CASH BOOK BANK BALANCE FIGURE AS ON DT.31.03.2020**

Closing Balance of Pass Book & Cash book as on 31.03.2020.						
Sl No	Name of Bank	A/c No	Closing Balance as per Pass book	Closing Balance as per Cash book	Difference	Cash Book
1	UCO Kantapali	07100100005140	9961053.69	9921375.69	39678.00	General Cash Book
2	SBI JV Burla	33918149399	95444.50	95444.50	0.00	Principal Cash Book
	<b>Total</b>		<b>10056498.19</b>	<b>10016820.19</b>	<b>39678.00</b>	

**Reconciliation: -**

		Addition	Deduction	BALANCE
<b>1</b>	<b>GENERAL CASH BOOK-SBI - 32567310476</b>			
a	<b>Balance as per cash book on 31.03.2020</b>			<b>99,21,375.69</b>
b	Add. Previous Diff. shown in last A. R	35,232.00		
c	Add-The following cheques issued but not encashed till 31.3.2020			
	000051/17.01.20	1,482.00		
	104686/17.01.20	1,482.00		
	<b>000066/10.02.20</b>	1,482.00		
d	<b>Total</b>	<b>39,678.00</b>	<b>0.00</b>	

	addition/deduction			
e	Balance arrived in audit			99,61,053.69
f	<b>Pass Book balance as on 31.3.2020</b>			<b>99,61,053.69</b>
g	Unreconciled Difference			<b>0.00</b>

**6.STOCK POSITION:** -Stock registers have been maintained & verified in audit.

Details of dead stock position in respect of Jyoti Vihar Junior College Sambalpur University as on 31.03.2020.

#### 6.1

Details of stock position in respect of Jyoti Vihar Junior College Sambalpur University as on 31.03.2020

SI No.	Name of the stock item	O.B. as on 01.04. 2019	Quantity purchase d during the year, 2019-20	Quantity of stock received from main office of S.U.durin g 2019-20	Date of receipt	Total	Stock Register page no.	Name of the Stock register	Remarks
1	2	3	4	5	6	7(3+4+5)	8	9	10
1	Desk cum Bench	146 pairs				146 pairs	02	Permane nt Stock	
2	Stool	36 nos				36 nos	01	Permane nt Vol-3	
3	Chair	44 nos				44 nos.	01	Permane nt Vol-3	
4	Table	33 nos.				33 nos	01	Permane nt Vol-3	
5	Steel Almirah	32 nos.				32 nos.	16	Permane nt Stock	
6	Black Board	09 nos.				09 nos.	20	Permane nt Vol-2	
7	Ceiling Fan	44 nos.				44 nos.	58	No.1 Consuma ble	
8	Exhaust	05 nos.				05 nos.	58	Permane	

	Fan							nt Vol-3	
9	Computer	06 nos.	08 no			14 nos	05	Permane nt Vol-3	
10	Cooler	03 nos.	01 nos			04 nos.	06	Permane nt Vol-3	
11	Xerox Machine	01 nos.				01 nos.	07	Permane nt Vol-3	
12	Freedge	01 nos.				01 nos.	08	Permane nt Vol-3	
13	Godrej Locker	01 nos.				01 nos.	08	Permane nt Vol-3	
14	Sound System	01 set				01 set	09	Permane nt Vol-3	
15	Inverter	02 nos.	01 nos			03 nos.	16	Consuma ble Vol-1	
16	High Desk	01 nos.				01 nos.	10	Permane nt Vol-3	
17	Water Cooler	03 nos.				03 nos.	20	Permane nt Vol-2	01 damaged
18	Biometric Device	Nil	01 nos			01 nos.	11	Permane nt Vol-3	

Para 6.2 Comments on Physical verification of stock & store

In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The

following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the College & compliance reported.

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the stock accounts at once as a receipt with the remarks 'excess found on stock verification'.

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R. a physical verification of all stores should be made at least once in every year by the Head of Office concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

#### 7. INVESTMENT:

Sl. No.	Bank	A/C No	Date of Investment	Duration	Amount Invested	Rate of Interest	Date of maturity	Remarks
1	UCO Bank Kantapali	989223	25.08.2018	24 Months	2500000.00	6.60%	25.08.2020	Accrued interest Credited to A/C-5140 quarterly.
	<b>TOTAL</b>				<b>2500000.00</b>			

#### 8. ADVANCES: -

The abstract of advance paid & adjusted during the year 2019-20 has been furnished below .The Outstanding advance as per the advance ledger has been furnished.

Particulars	Amount
<b>i.) Advance outstanding as on 01.04.2019</b>	<b>63418.00</b>
ii.) Advance paid during the year 2019-20	215470.00
<b>iii.) Total</b>	<b>278888.00</b>
iv) Advance adjusted during the year 2019-20	132090.00
<b>v.) Advance outstanding as on 31.03.2020</b>	<b>146798.00</b>

#### PARA: 8-1: YEAR WISE BREAK-UP OF OUTSTANDING ADVANCE AS ON 31.03.2020: -

Year wise Break Up

Sl. No.	Year	Outstanding as on 31.03.2020
1	2012-13	1638.00
2	2013-14	0.00
3	2014-15	2500.00
4	2015-16	13000.00
5	2016-17	27190.00
6	2017-18	0.00
7	2018-19	0.00
8	2019-2020	102470.00
	<b>TOTAL</b>	<b>146798.00</b>

PARA: 8-2- DETAILS OF ADVANCE ADJUSTED DURING THE YEAR 2019-2020: -

Sl.No	Name of the Person	Purpose	Advance Paid Vr.No./Dt	Advance Adjustment Vr.No./Dt	Advance Outstanding	Name of the Sanctioning Officer	Remarks
1	Satyabrata Samal, Principal.	Contingency Expences	148/13.11.18	08/15.04.19	2000.00	Satyabrata Samal, Principal.	
2	Satyabrata Samal, Principal.	Conduct of Annual Exam.	15/30.01.19	01/17.04.19	17090.00	Satyabrata Samal, Principal.	
	<b>Total Adv.Adj. (2018-19)</b>				<b>19090.00</b>		
1	Satyabrata Samal, Principal.	Contingency Expences	39/09.07.19	159/19.11.19	2000.00	Satyabrata Samal, Principal.	
2	Niharika Bagarti, Lect. In IT	Conduct of Annual Sports.	163/28.11.19	226/19.03.2020	47500.00	Satyabrata Samal, Principal.	
3	Madhumita Panda, Lect. In English	Conduct of Annual Day of School.	162/28.11.19	227/19.03.2020	63500.00	Satyabrata Samal, Principal.	
	<b>Total Adv Adj. (2019-2020)</b>				<b>113000.00</b>		
	<b>TOTAL ADJUSTMENT</b>				<b>132090.00</b>		

PARA: 8-3 –DETAIL OUTSTANDING ADVANCE PAID BUT NOT ADJUSTED TILL 31.03.2020.

SL NO	NAME & DESIGNATION OF THE ADVANCE HOLDER	REFERENCE TO VR No & DATE OF PAYMENT OF ADVANCE	AMOUNT	PURPOSE OF ADVANCE	NAME & DESIGNATION OF OFFICER RESPONSIBLE FOR PAYMENT OF THE
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					ADVANCE
1	Unclassified	Prior to 2014-15	1638.00		
<b>TOTAL</b>	<b>Adv. Paid (Prior to 2014-15)</b>		<b>1638.00</b>		
1	Pradeep Kumar Panda, Lect. In Chemistry.	218/30.01.2015	2500.00	Gas Cylinder	Satyabrata Samal, Principal & Dr. Banarji Behera, Secretary.
<b>TOTAL</b>	<b>Adv. Paid (2014-15)</b>		<b>2500.00</b>		
1	Laxminarayan Barik, Demonstrator, Chem.	15/02.012016	13000.00	ACP Programme	Satyabrata Samal, Principal
<b>TOTAL</b>	<b>Adv. Paid (2015-16)</b>		<b>13000.00</b>		
1	Satyabrata Samal, Principal	182/29.11.2016	12290.00	Notice Board	Satyabrata Samal, Principal & Dr. Banarji Behera, Secretary.
2	pradeep Kumar Panda, Lect. In Chemistry.	214/06.01.2017	14900.00	Purchase of Chemicals for laboratory	Satyabrata Samal, Principal & Dr. Banarji Behera, Secretary.
<b>TOTAL</b>	<b>Adv. Paid (2016-17)</b>		<b>27190.00</b>		
1	Satyabrata Samal, Principal	178/14.12.19	2000.00	Contingency Expences	Satyabrata Samal, Principal & Pravat kumar Sahu, Reader in Chemistry, Secretary.
2	Satyabrata Samal, Principal	02/17.08.19	12860.00	Conduct of Exam.	Satyabrata Samal, Principal
3	Satyabrata Samal, Principal	03/20.09.19	11800.00	Conduct of Exam.	Satyabrata Samal, Principal
4	Satyabrata Samal, Principal	09/23.10.19	20220.00	Conduct of Exam.	Satyabrata Samal, Principal
5	Satyabrata Samal, Principal	14/06.12.19	10400.00	Conduct of Exam.	Satyabrata Samal, Principal
6	Satyabrata Samal, Principal	15/21.12.19	26120.00	Conduct of Exam.	Satyabrata Samal, Principal
7	Satyabrata Samal, Principal	16/27.01.2020	19070.00	Conduct of Exam.	Satyabrata Samal, Principal
<b>TOTAL</b>	<b>Adv. Paid (2019-2020)</b>		<b>102470.00</b>		

<b>G. TOTAL</b>	<b>Adv. Paid</b>		<b>146798.00</b>		
<b>9.GRANTS: -Nil</b>					
<b>10.UTILISATION CERTIFICATES: -Nil</b>					
<b>11.MISAPPROPRIATION &amp; DEFALCATION:</b> No mis-appropriation is detected during the year under audit.					
<b>12.LOSS OF STOCK &amp; STORE:</b> -No loss of stock & store is detected during the year under audit.					
<b>13.AUDIT OF RECEIPTS: -</b>					
All receipts have been taken to cash Books for account during the year 2019-20.					
<b>14.AUDIT OF EXPENDITURE: -</b>					
Local authority is advised to give priority to incur expenditure as per university guidelines.					
<b>15. AUDIT ON WORKS:</b> -No work has been executed during the year 2019-20.					
<b>16.AUDIT ON UNITS/ DEPATRMENTS:</b> - No comments.					
<b>17. AUDIT ON SCHEMES/ PROGRAMMES: - Nil.</b>					
<b>18.MISCELANEOUS: - Nil.</b>					
<b>19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:</b> - No comments.					
<b>20.1. RESULT OF AUDIT: - Nil.</b>					
<b>20.2. AUDIT CERTIFICATE:</b> - Certified that the accounts of this Deptt. is Cover under audit for the year 2019-20 and found to be correct subject to the remarks given in the foregoing paragraphs.					
<b>20.3. GENERAL REMARKS BY THE AUDITOR: -</b>					
Maintenance of accounts, records and registers of this department needs further improvement.					

## 16.8 - CENTRAL LIBRARY

<b>1.TITLE SHEET :-</b>	
a. Name of the Institution	Professor Bhubaneswar Behera Central Library.
b. Name of the Librarian	Shri Bikramaditya Beura,Associate Professor
c.Period of accounts audited.	2019-2020
d. No of working days consumed	4 days in terms of party
e. Duration of audit	15.12.2020 to 24.12.2020
f. Name of the Auditor	Sri Surya Narayan Munshi
<b>2. PHYSICAL VERIFICATION OF CASH.</b>	



The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. on dt.15.12.2020 and result thereof was found as per the details furnished in table below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference	Remarks.	
1	Cash	Nil	Nil	Nil	Nil	
2	Misc. receipt books	Nil	Nil	Nil	Nil	
3	Postage stamps	Nil	Nil	Nil	Nil	
4	M B	Nil	Nil	Nil	Nil	

### 3.LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

1.Library Accession Register

2.Purchase file.

3.Donation and Gift file.

4. Bank pass books.

5. Stock Register of " SAPTARSHI' Magazine

#### 4.FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of Professor B.B. Central Library for the financial year 2019-2020 is abstracted below. The head-wise details of receipts and expenditure are furnished in statement "A", & "B" respectively in table below.

SI No	Particulars	General Cash book	
A	O.B. as on 01.04.2019	1353614.33	
B	Receipts during the year 2019-2020	247209.00	
C	<b>Total</b>	<b>1600823.33</b>	
D	Expenditure made during 2019-2020	0.00	
E	C.B.as on 31.03.2020 (as per audit)	<b>1600823.33</b>	
F	C.B.as on 31.03.2020 (as per cash book)	<b>1600823.33</b>	
	<b>Diff</b>	<b>Nil</b>	

Reconciliation :-Nil

#### 4.1Details of cash book-wise closing balance as on 31.03.2020.

SI No	Name of Cash Book	In shape of Cash	In Bank	TDR	Total
1	General Cash Book	0	1600828.33	0	1600828.33
	TOTAL	0	1600828.33	0	1600828.33

4.2.The head-wise details of receipts and expenditure are furnished in statement "A", & "B".

Statemen- A				Statement - B			
SI	Head of Account	Receipts During 19-2020 in Rupees		SI	Head of Account	Expenditure During 19-2020 in Rupees	
1	Bank Interest	45118.00		1			
2	SUIT	23950.00		2			
3	PGC	171051.00		3			
4	Institutional members	3000.00		4			
5	Others	4090.00					
	<b>Total</b>	<b>247209.00</b>			<b>Total</b>	<b>0.00</b>	
	<b>Add OB as on 01.04.2019</b>	<b>1353614.33</b>			<b>Add C.B as on 31.03.2020</b>	<b>1600823.33</b>	
	<b>G.Total</b>	<b>1600823.33</b>			<b>G.Total</b>	<b>1600823.33</b>	

5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2020.

SI No	Name of Bank	A/c No	Closing Balance as per Pass book	Closing Balance as per cash book	Difference	Cash Book
1	SBI JV Burla	31374825299	128007.33	128007.33	Nil	General
	SBI JV Burla	30038824466	54807.50	54807.50	Nil	General
	SBI JV Burla	10526094261	1418008.50	1418008.50	Nil	General
	<b>Total</b>		<b>1600823.33</b>	<b>1600823.33</b>		

**Reconciliation :- Nil.**

## 6.STOCK POSITION :-

### 6.1 – Position of Library Stocks.

As per the provision contained in para-44 of Orissa University Accounting Procedure-1987, Accession register of following category of books should be maintained. But on verification it was found that the above Accession register except books and periodicals have not been maintained with up-dated receipts as on 31.03.2020. Besides no physical verification in details has been conducted during the year under audit by the Librarian in association with other officers deployed by the V.C.as per the provision laid down in para-45(iii) of OUAP-1987. Hence attention of the Local Authority is invited in this matter to do the needful in order to ensure safe custody of library books.

### 6.2- The stock position of Central Library books for the year 2019-2020 is furnished below.

Sl.No.	Particulars	Library books.	Saptarshi Magazine
1	Opening blance as on 01.0.2019.	138882	526
2	No of books purchased during the year 2019-2020.	8	00
3	Total.	138890	525
4	Issued during the year 2019-2020	0	0
5	Closing balance as on 31.03.2020.	138890	526

**Para: 6.3 :- Pending list of Library books.**

The details of pending and over due of library books could not be furnished in the audit report due to non-production of issue Register of Library books & Overdue Register of Library books by the local authority in spite of issue of objection memo twice & several verbal approaches.

**Para: 6.4 :- Stock of Permanent Articles.**

The local authority was asked through objection memo to produce the details dead stock position as on 31.03.2020 as per the format supplied by the audit. But neither the stock position nor the dead stock register was produced to audit. In response to the objection memo no reply has been given by the local authority. Hence the local authority is suggested to up date the stock register before closing of the financial year and produced before next audit.

**Para 6.5:- Comments on Physical verification of stock & store**

In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the Department & compliance reported .

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the stock accounts at once as a receipt with the remarks 'excess found on stock verification' .

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification

recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R..a physical verification of all stores should be made at least once in every year by the Head of Office concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

**7.INVESTMENT:-**

No investment has been made during the year 2019-2020.

**8. ADVANCES :-**

No advance has been paid & adjusted during the year 2019-2020.

**9.GRANTS :-**

Since the transaction for central library are made in the Administrative Office(Unit) Grants are dealt in main cash book.

**10.UTILISATION CERTIFICATES :-**

No Comments.

**11.MISAPPROPRIATION& DEFALCATION** :No mis-appropriation is detected during the year under audit.

**12.LOSS OF STOCK & STORE :-**No loss of stock & store is detected during the year under audit.

**13.AUDIT OF RECEIPTS :-**

In support of collection on M.R.books are used in the Central Library.It is highly irregular. It is suggested in audit to ensure introduction of M.R.books & D.C.R.against fee collection by the local authority henceforth without delay & compliance reported.

**14.AUDIT OF EXPENDITURE :-**

On expenditure has been incurred by the Central Library during the period under audit.

**15. AUDIT ON WORKS :**

No developmental work is executed out of the Library Fund during the year 2019-2020.

**16.AUDIT ON UNITS/ DEPATRMENTS :-**

No unit are constituted under Central Library.

**17. AUDIT ON SCHEMES/ PROGRAMMES :-**

No comments.

**18.MISCELANEOUS :- Nil.**

**19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-No comments.**

**20.1.RESULT OF AUDIT :- Nil.**

**20.2.AUDIT CERTIFICATE :-**

Certified that the accounts,records and register of Central Library for the accounting year 2019-2020 are covered under audit and found to be correct subject to the remarks given in foregoing paragraphs.

**20.3. GENERAL REMARKS BY THE AUDITOR:-**

Maintenance of accounts, records and registers of this department is far from satisfactory and needs improvement.

## 16.9 - HRDC ACADEMIC STAFF COLLEGE

### 1.TITLE SHEET: -

a.Name of theP.G.Department	U.G.C. Academic Staff College.
b. Year of establishment	2000
c.Period of accounts audited	1.4.2019 to 31.3.2020.
d. No. of working days consumed	5 days in terms of party.
e. Duration of audit	15.01.2021 to 29.01.2021
e. Name of the H.O.D/Professor- in- charge of the accounts.	
I. During the period of audit	Prof. A K Dash Mahapatra. (01.04.2019 to 31.03.2020)
II.At the time of audit	Prof. A K Dash Mahapatra.
F. Name of the Auditor	Sri Surgeon Gagaria, Audit Suptd.

### 1.1. INTRODUCTORY: -

The institution of Academic Staff College has been established in the University under patronize ship of the U.G.C. during the year 2000. The institution is imparting training programmes to the teaching personnel of different educational institutions by organizing short terms courses, refresher courses and orientation programmes in different subjects. It is one out of the 66 academic staff colleges working in the country. The positions of staffs of Academic Staff College for the financial year 2019-20 is furnished below:

#### (A)Staff Position.

Category of staff	Sanction Strength	Existing Strength	Remarks
Director	0	1	As per guide line issued by the U.G.C not a single post has been created as yet by the university for the ASC purpose. But theworks of ASC have been managed by the staff,bydeploying them from the university
Asst. Director	0	1	
Reader	0	0	
Steno/Computer Operator	0	0	
Section Officer	0	0	
Senior Asst.	0	0	
Computer Assistant	0	1	
Peon	0	1	
Sweeper	0	2	
Hostel Attendant	0	1	
Watch-man	0	3	
<b>TOTAL</b>	<b>0</b>	<b>11</b>	

### 2. PHYSICAL VERIFICATION OF CASH ETC.

The physical verification of cash of balance conducted on the day of commencement of audit of the institution i.e. on before transaction could not be conducted due to non-maintenance of UpToDate cash books. However, the



cash position as on 31.03.2020 has been verified and recorded below.

Sl No.	Particulars	Balance shown as Per cashbook	Physical balance found	Difference	Remarks
1.	Cash	Nil.	Nil.	Nil.	.
2.	Postage stamp	Nil.	Nil.	Nil.	
3.	Misc. Receipt Books	Nil.	Nil.	Nil.	

### 3. LIST OF VERIFIED RECORDS: -

During the course of audit, the following records and registers were produced before audit for verification and scrutiny.

- 1.General cash book (Main cash book)
- 2.Subsidiary cash book (Office)
- 3.Hostel a/c cash book
- 4.UGC grant file
- 5.Purchase file
- 6.Paid vouchers relating to year 2019-20
- 7.Savings Bank a/c s
- 8.Stock registers
- 9.U.C. file

### 4. Financial Position: -

An abstract of the financial position of UGC Academic Staff College Sambalpur University for the year 2019-20 has been furnished below.

Particulars	Main Cash Book	HostelCash Book	Subsidiary cash book	Total
O.B. as on 01.04.2019	12011543.00	1314785.31	419302.95	13745631.26

Receipts during the year 2019-20	6825096.00	3574587.00	2224428.00	12624111.00
<b>Total</b>	<b>18836639.00</b>	<b>4889372.31</b>	<b>2643730.95</b>	<b>26369742.26</b>
Expenditure made during 2019-20	4350603.50	2273978.22	1343094.00	7967675.72
<b>C.B.as on 31.03.2020 (asper audit)</b>	<b>14486035.50</b>	<b>2615394.09</b>	<b>1300636.95</b>	<b>18402066.54</b>
<b>C.B.as on 31.03.2020(as per cash book)</b>	<b>3062200.00</b>	<b>2605357.59</b>	<b>1273277.95</b>	<b>6940835.54</b>
<b>Diff</b>	<b>11423835.50</b>	<b>10036.50</b>	<b>27359.00</b>	<b>11461231.00</b>

#### 4.1 Reconciliation: -

Difference of Closing Balance between Audit Figure & Cash Book Figure: -

1	<b>C.B.as per cash book on ason 31.03.2020</b>	<b>6940835.54</b>
2	Add. Previous Diff. shown in last A. R	32936.00
3	Add. TDR not reflected in Closing Balance as on dt.31.03.2020	11392050.00
4	Add. Less OB taken as on dt.01.04.2018 actual Rs.187175.95 shown Rs.181037.95 in Subsidiary Account Cash book	6138.00
5	Add. The receipt credited in bank but not receipt taken Subsidiary Account Cash Book on dt.18.04.19	21221.00
6	Add. The receipt credited in bank but not receipt taken Hostel Account Cash Book on dt.31.03.2020	9125.00
7	Ded.The following Bank Charges debited from Bank but not Exp. Booked in the Subsidiary Account Cash Book on following dates	
	09.05.19	-88.50
	26.11.19	-708.00
	27.02.2020	-354.00
8	Ded.The following Bank Charges debited from Bank but not Exp. Booked in the Hostel Account Cash Book on following dates	
	06.02.2020	-88.50
9	Add. Excess exp. Shown vide Vr No - Nil/23.03.19 actual shown 1000.00	1000.00

	but shown 2000.00 in the Hostel Account Cash Book	
10	<b>C.B.as on 31.03.2020 as per Audit</b>	18402066.54

4.2 The details of closing balance as per the cash books as on 31.03.2020 has been furnished below:

Sl. No.	Name of Cash Book	Cash in hand	At Bank	TDR	Total
1	Main Cash Book	0.00	3062200.00	0.00	3062200.00
2	Hostel Account Cash Book	0.00	2605357.59	0.00	2605357.59
3	Subsidiary Account cash book	0.00	1273277.95	0.00	1273277.95
4	<b>TOTAL</b>	<b>0.00</b>	<b>6940835.54</b>	<b>0.00</b>	<b>6940835.54</b>

4.3 Details of cash book-wise closing balance as on 31.03.2020.

RECEIPT			EXPENDITURE		
Sl No	Head of Receipt	Amount	Sl.No.	Head of Expenditure	Amount
<b>A) Non-Recurring Grants</b>					
1	UGC GRANTS	5970000.00	1	NILL	0.00
	<b>Total</b>	<b>5970000.00</b>		<b>Total</b>	<b>0.00</b>
<b>B) Recurring Grants</b>					
1	Registration fees collected from participant	30346.00	1	Salary	479965.00
2	Grant Induction training programme phase -I	916920.00	2	Electric Expenses	69508.00
			3	Transport	
			4	OC	203592.72
			6	Telephone	6789.00
			9	Audit fee	51781.00
			14	Bank charge	1239.00
			18	Catering	500952.00
				Newspaper	888.00
				Induction Training	738968.00

				Hiring of Vehicle	156312.00
				Guest House Lodging &Boarding	18442.00
				Outsourcing NirakaraSecurity	104367.00
				Rem. Hostel Asst.	24000.00
				Rem. Resource Person	583420.00
				Honorarium to Director/Asst. Director	120000.00
	<b>Total</b>	<b>947266.00</b>		<b>Total</b>	<b>3060223.72</b>
<b>3) Misc.</b>					
1	Participation fees	200032.00	1	E.P.F	169414.00
2	Bank Interest	942360.00	2	House Rent	13585.00
3	Rent of Kitchen	15000.00		Festival Advance	175000.00
4	Div from Main Cash Book to Subsidiary Cash Book	1777103.00		FDR	0.00
5	Div from Hostel Cash Book to Subsidiary Cash Book	200000.00		Div Hostel Cash Book to Subsidiary Cash Book	200000.00
6	Div from Main Cash Book to Hostel Cash Book	2572350.00		Div from Main Cash Book to Subsidiary Cash Book	1777103.00
7				Div from Main Cash Book to Hostel Cash Book	2572350.00
	<b>Total</b>	<b>5706845.00</b>		<b>Total</b>	<b>4907452.00</b>
	<b>Total Receipt</b>	<b>12624111.00</b>		<b>Total Expenditure</b>	<b>7967675.72</b>
	<b>O.B. as on 01.04.2019</b>	<b>13745631.26</b>		<b>C.B. as on 31.03.2020</b>	<b>18402066.54</b>
	<b>Grand Total</b>	<b>26369742.26</b>		<b>Grand Total</b>	<b>26369742.26</b>

## 5. DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK, AS PER CASH BOOK & BANK AS ON 31.03.2020.

Sl. No.	Name of the Cash Book	Name of the Bank	A/c No.	Closing Balance of Bank as per	Closing Balance of Bank as per	Difference
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				Cash Book	Pass Book	
1	Main Cash Book	UCO Bank Kantapali	710010006666	3062200.00	3062200.00	0.00
2	Hostel A/c Cash Book	SBI JV Burla	10526092887	2713494.09	2605357.59	108136.50
3	Subsidiary Cash Book	SBI JV Burla	10526092876	1351191.45	1273277.95	77913.50
	TOTAL			7126885.54	6940835.54	186050.00

Reconciliation:-

1.Account No-10526092887 SBI JV BURLA (Hostel Cash Book)

DETAILS OF BANK ACCOUNT WISE RECONCILIATION FOR 2019-20				
	Name of the Bank	Addition	Deduction	BALANCE
1	Account No -10526092876 SBI JV BURLA (Subsidiary Cash Book)			
a	Balance as per cash book on 31.03.20			1273277.95
b	Add- Cheque Issued but not debited from bank till 31.03.2020			
	103827/23.10.18	3000.00		
	432219/29.3.19	3000.00		
	845021/01.10.19	1500.00		
	845071/02.03.20	2900.00		
c	Ded- Outdated cheque 708192 debited by bank on dt 14.01.2019 not shown in Cash Book		1000.00	
d	Add- Mis credit amount due to invalid a/c on dt 18.04.2019 shown receipt in bank but not shown in cash book		21221.00	
e	Ded:- Bank commission deducted from bank on following dates			

	not shown exp. in cash book till 31.03.2020			
	09.05.19		88.50	
	26.11.19		708.00	
	27.02.20		354.00	
<b>f</b>	<b>Total addition/deduction</b>	<b>10400.00</b>	<b>23371.50</b>	
<b>g</b>	Balance arrived in audit			1260306.45
<b>h</b>	<b>Pass Book balance as on 31.3.20</b>			<b>1351191.45</b>
<b>i</b>	Unreconciled Difference			90885.00
<b>2</b>	<b>Account No -10526092887 SBI JV BURLA (Hostel Cash Book)</b>			
<b>a</b>	Balance as per cash book on 31.03.20			<b>2605357.59</b>
<b>b</b>	Add- Cheque Issued but not debited from bank till 31.03.2020			
	873232/19.03.19	1730.00		
	966171/23.09.19	3000.00		
<b>c</b>	Add - Excess Exp. shown vide vr no nil/23.09.19 in cheque no 966170/23.09.19 Actual Rs 1000.00 shown Rs 2000.00	1000.00		
<b>d</b>	Add- Deposit on following dates in Bank not shown in Cash Book till 31.03.2020			
	18.02.20	6751.00		
	18.02.20	1500.00		
	11.03.20	874.00		
<b>e</b>	Ded:- Bank commission deducted from bank on following dates not shown expd in cash book till 31.03.2020			
	06.02.20		88.50	

f	Total addition/deduction	14855.00	88.50	
g	Balance arrived in audit			2620124.09
h	Pass Book balance as on 31.3.20			2713494.09
i	Unreconciled Difference			93370.00

#### 6. STOCK POSITION: -

All Purchased articles are entered in to the stock register. Physical verification has not been made up to 2019-20. The local authority should conduct physical verification of the stock & materials twice in a year and recorded it on the stock register.

Stock position of the Academic Staff College (UGC-HRDC) furnished below

Para 6.1 Library Stock Position as on 31.03.2020

#### Para 6.2 Comments on Physical verification of stock & store

In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the Department & compliance reported.

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the stock accounts at once as a receipt with the remarks 'excess found on stock verification'.

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R. a physical verification of all stores should be made at least once in every year by the Head of Office concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of

cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

**7. INVESTMENT: -**

Sl.No	FDR A/C	Date of Investment	Amount Investment	Date of Maturity	Rate	Maturity Value
1	7100310049068	29.11.19/02.01.20	1139205.00	29.11.20	6.30%	1212688.00
2	7100310049051	29.11.19/02.01.20	1139205.00	29.11.20	6.30%	1212688.00
3	7100310049044	29.11.19/02.01.20	1139205.00	29.11.20	6.30%	1212688.00
4	7100310049037	29.11.19/02.01.20	1139205.00	29.11.20	6.30%	1212688.00
5	7100310049020	29.11.19/02.01.20	1139205.00	29.11.20	6.30%	1212688.00
6	7100310049013	29.11.19/02.01.20	1139205.00	29.11.20	6.30%	1212688.00
7	7100310049006	29.11.19/02.01.20	1139205.00	29.11.20	6.30%	1212688.00
8	7100310049075	29.11.19/02.01.20	1139205.00	29.11.20	6.30%	1212688.00
9	7100310048993	29.11.19/02.01.20	1139205.00	29.11.20	6.30%	1212688.00
10	7100310048986	29.11.19/02.01.20	1139205.00	29.11.20	6.30%	1212688.00
		<b>TOTAL</b>	<b>11392050.00</b>			<b>12126880.00</b>

**8. ADVANCES: -**

The Position Of advances for the year 2019-20 is furnished below.

Sl No	Particulars	Amount
1	Outstanding advances as on 1.04.2019	0.00
2	Advance paid during the year 2019-20	0.00
3	<b>Total</b>	<b>0.00</b>
4	Advance adjusted during the year 2019-20	0.00
5	<b>Advance outstanding as on</b>	<b>0.00</b>



31.03.2020

## 9. GRANTS: -

9.1 The Position of Grants for the year 2019-20 is furnished below.

SI No	Particulars	UGC Grant	Induction Training Programme Grant	Total
1	Opening balance as on 01.04.2019	10369920.55	0.00	10369920.55
2	Grants received during 2019-20	5970000.00	916920.00	6886920.00
3	<b>Total</b>	<b>16339920.55</b>	<b>916920.00</b>	<b>17256840.55</b>
4	Grants utilized during 2019-20	2678016.00	738968.00	3416984.00
5	<b>Unspent balance as on 31.03.20</b>	<b>13661904.55</b>	<b>177952.00</b>	<b>13839856.55</b>

OB has been changed from Rs 99,89,553.55 to Rs 1,03,69,920.55 i.e. in excess Rs 3,80,637.00 due to less receipt of grant shown in previous year audit report. Actual UGC Grant received during the year 2018-19 by ASC is Rs 43,80,637.00 but shown in the report as Rs 40,00,000.00

## 10. UTILISATION CERTIFICATES: - The position of U.C for the year 2019-20 is furnished below: -

SI No	Particulars	Amount
1	Amount for which U.C is pending for submission as on 01.04.2019	15810456.45
2	Amount for which U.C due for submission during the year 2019-20	3416984.00
3	<b>Total</b>	<b>19227440.45</b>
4	U.C. submitted during the year 2019-20	0.00
5	<b>Amount for which U.C. is pending for submission as on 31.03.2020</b>	<b>19227440.45</b>

11. MISSAPPROPRIATION & DEFALCATION: - No mis-appropriation is detected during the year under audit.

12. LOSS OF STOCK & STORE: - No loss of stock & store is detected during the year under audit.

13. AUDIT OF RECEIPTS: - NIL

14. AUDIT OF EXPENDITURE: - Local authority is advised to give priority to incur expenditure as per university guidelines.

15. AUDIT ON WORKS: -

16. **AUDIT ON UNITS/DEPARTMENTS:** - Nil.

17. **AUDIT ON SCHEMES/ PROGRAMMES:** -No comments.

18. **MISCELANEOUS:** - NIL

19. **AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:** - NIL

**20.1. RESULT OF AUDIT:** -Nil

**20.2 AUDIT CERTIFICATE:** - Certified that the accounts of the Academic Staff College of Sambalpur University for the year 2019-20 have been covered under audit and found to be correct subject to the remarks offered in the foregoing paragraphs.

**20.3 GENERAL REMARKS BY THE AUDITOR:** - Maintenance of accounts, records and registers of this department needs improvement.

#### 16.10 - Sambalpur University Institution of Information Technology.SUIT

a. Name of the institution	Sambalpur University Institution of Information Technology.
b. Name of the Director	Sri-Nihar Ranjan Satapathy,Reader in Mathematics,Director in- charge
I. During the period under audit	Sri-Nihar Ranjan Satapathy,Reader in Mathematics,Director in- charge
II. At the time of audit	Sri-Nihar Ranjan Satapathy,Reader in Mathematics,Director in- charge
c. Period of accounts audited	01.04.2019 to 31.03.2020
d. Duration of audit	27.11.2020 to 29.01.2021
e.No. of working days consumed	20 days in terms of party
	1. Sri Rusava Majhi, Audit Suptd.

#### 1.1.INTRODUCTORY:-

SUIT has been established in the year 2010 as per the Gov. resolution Dt.25.1.2010 communicated vide Letter No.391/HE Dt.1.2.2010 and vide Syndicate resolution No.23 Dt.20.2.2010 of the Sambalpur University with sublime motivation to provide an esteemed institution actively pursuing advanced research and training in computer science & IT related area, catering to the needs for development of human resources in western region of Odisha. SUIT is a constituent unit of Sambalpur University, which enjoys complete autonomy in regards to administrative, academic and financial aspects with self sustaining mode

The positions of staff, students strength, and academic result achieved during the year under audit i.e. in 2019-2020 are furnished below.

(A).Staff Position.

Faculty Details 2019-20(Full Time):

Sl. No	Name	Designation
1	Mr. Atul Nag	Asst. Prof. in Bioinformatics
2	Mr. Pradyumna Kumar Ratha	Asst. Prof. in CSE
3	Ms. Shibani Kar	Asst. Prof. in ECE
4	Mr. RasmikantaPati	Asst. Prof. in Mathematics
5	Ms. Rashmirekha Patra	Asst. Prof. in Mathematics
6	Ms. SuchismitaPattanaik	Asst. Prof. in ECE
7	Mr. Kalyan Das	Asst. Prof. in CSE
8	Ms. SushreeSubhprada Pradhan	Asst. Prof. in CSE
9	Dr.Vishwajeet Mukherjee	Asst. Prof. in Physics
10	Mr. Premananda Mishra	Asst. Prof. in ECE
11	Ms. Suman De	Asst. Prof. in Management
12	Mr. Debashreet Das	Asst. Prof. in CSE
13	Mr. SibaramPanigrahi	Asst. Prof. in CSE
14	Dr.Ambarish Panda	Asst. Prof. in EEE

Faculty Details 2019-2020 (Contractual)

Sl. No	Name	Designation
1	Ms.Swarnabala Upadhyaya	Asst. Prof. in EEE
2	Mr.PranabaKu.Mishra	Asst. Prof. in ECE
3	Mr.PawanKu.Ojha	Asst. Prof. in CSE
4	Mr.LaxminathTripathy	Asst. Prof. in CSE
5	Mr.Lokkoju Siva Prasad Rao	Asst. Prof. in ECE
6	Mr.Patriot Sher Dash	Asst. Prof. in EEE

Staff Details 2019-2020 (Full Time):

Sl. No	Name	Designation
1	Mr. P. Pitamber Reddy	Office Assistant
2	Mr. B. Shyam Sunder Rao	Office Assistant
3	Mr. Alok Ranjan Mishra	Technical Assistant
4	Ms. Namita Mahalik	Technical Assistant
5	Ms. Mamata Mohapatra	Technical Assistant
6	Mr. Sidhartha Shankar Mishra	Laboratory Assistant
7	Sri Surendra Kalet	Laboratory Attendant
8	Sri Rajindra Deep	Laboratory Attendant
9	Ms. SaraswatiMatari	Matron, Ladies Hostel
10	Mr. Rameswar Nanda	Laboratory Attendant

11	Mr. Ranjit Kumar Bagarti	Laboratory Attendant
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Staff Details 2019-2020(Casual):		
Sl. No	Name	Designation
1	PadmanavaBanduki	Watchman
2	BalaramBhramarajal	Watchman
3	Jagdish Andili	Watchman
5	Chitta Ranjan Mishra	Watchman
7	ParthaSarathi Kumbhakar	Watchman
8	Sudam Sika	Watchman
9	Kartika Suna	Watchman
10	Laxmi Priya Panda	Matron (Ladies Hostel)

Staff Engaged through Service Provider

Sl. No	Name	Nos.
1	Watchman	07
2	Sweeper / Sweepress	03

(B). Students Strength.

STUDENT STRENGTH

Programme	Strength	Students						
B Tech.Computers&engineering	90	54	41	29	8			
B. Tech. Electrical and Electronics engineering	60	11	9	15	0			
B. Tech. Electronics and Communication Engineering	60	6	5	12	0			
B Tech.Co	12	0	0	0	0			

mputersc& engineerin g(Lateral)								
B. Tech. Electrical and electronics engineerin g(Lateral)	12	9	2	0	0			
B. Tech. Electronics and Comm unication Engineerin g (Lateral)	12	0	0	0	0			
MCA (Master in computer application)	32	23	30	13	21			
M. Sc. Computer	32	18	9	18	0			
M. Sc. Electronics	32	15		9		9	0	
M. Sc. Bioi nformatics	32	0		17		7	0	
M. Tech.C omputersc & Engineerin g	32	12		4		10	0	
M.tech co mmunicatio n system & engineerin g	32	6		2		12	0	
M.Phil	8	4		0		0	0	

Computer science design								
M.Phil Electronics	8	4		0		0	0	
	454	162		128		38	29	

(C). Academic result

#### ACADEMIC RESULT

PROGRAMME	BATCH	APPEARED	PASSED
B. Tech.Computer Science and Engineering	2013-17	05	04
B. Tech. Electronics and Communication Engineering	2013-17	06	06
MCA (Master in Computer Application)	2014-17	20	15
M. Sc. Computer Science	2015-17	18	18
M. Sc. Electronics	2015-17	08	08
M. Tech.Computer Science and Engineering	2015-17	10	10
M. Tech.Communication System Engineering	2015-17	10	10
	TOTAL	77	71

(D).Fee Structure

	M.sc Electronics(2 <sup>nd</sup> )	M. Sc computer sc.(2 <sup>nd</sup> )	MCA (3 Yr)	M. Tech (2 Yr)
TutionFee(per semester)	Rs. 15,000.00	Rs. 15,000.00	Rs. 15,000.00	Rs. 25,000.00
Development fee(per annum)	Rs. 8,000.00	Rs. 8000.00	Rs. 8000.00	Rs. 8000.00
Cultural/Sports/Tech-Fest fee(per annum)	Rs. 2,000.00	Rs.2000.00	Rs. 2000.00	Rs. 2000.00

Caution money (refundable) (one time)	Rs. 2000.00	Rs. 2,000.00	Rs. 2,000.00	Rs. 2,000.00
Admission and other institutional fees(one time)	Rs. 10,000.00	Rs. 10,000.00	Rs. 10,000.00	Rs. 10,000.00
	M. Tech (2 Yr)	M. Sc Bioinformatics	M.sc ELECTRONICS (2nd)(2 Yr)	
TutionFee(per semester)	Rs. 25,000.00	Rs. 15,000.00	Rs. 15,000.00	
Development fee(per annum)	Rs. 8,000.00	Rs. 8000.00	Rs. 8000.00	
Cultural/Sports/Tech-Fest fee(per annum)	Rs. 2,000.00	Rs. 2000.00	Rs. 2000.00	
Caution money (refundable) (one time)	Rs. 2,000.00	Rs. 2,000.00	Rs. 2,000.00	
Admission and other institutional fees(one time)	Rs. 10,000.00	Rs. 10,000.00	Rs. 10,000.00	
	B. Tech CSE,ECE&EEE	M.PHIL ELECTRONIC	M phil computer sc	M. Tech CSE(2 Yr)
TutionFee(per semester)	Rs. 40,000.00	Rs. 15,000.00	Rs. 15,000.00	Rs. 25,000.00
Development fee(per annum)	Rs.8000.00	Rs.8000.00	Rs.8000.00	Rs.8000.00
Cultural/Sports/Tech-Fest fee(per annum)	Rs. 2,000.00	Rs. 2,000.00	Rs. 2,000.00	Rs. 2,000.00
Caution money (refundable)	Rs. 10,000.00	Rs. 2,000.00	Rs. 2,000.00	Rs. 2,000.00
Admission and other institutional fees(one time)	Rs. 20,000.00	Rs. 10,000.00	Rs. 10,000.00	Rs. 10,000.00
Total fee for the programme:	Rs. 3,90,000.00	Rs. 52,000.00	Rs. 52,000.00	Rs. 1,32,000.00

## 2.PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. dt.26.11.2020 and result thereof was found as per the details furnished in table below.

Sl No.	Particulars	Balance shown as Per cashbook	Physical balance found	Difference	Remarks

1	Cash	Nil.	Nil.	Nil.	Subsidiary cash book page no.
2	Postage stamp	Nil.	Nil.	Nil.	Not maintained
3	Misc Receipt Books	Nil.	Nil.	Nil.	Not maintained
4	MB	Nil.	Nil.	Nil.	Not maintained

## 3.LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

- 1.General cash book
- 2.Construction cash book
- 3.SERB Cash book.
- 4.ITRA cash book.
- 5.Mess Account.
- 6.MHR Hostel a/c.
- 7.AHR Hostel a/c.
- 8.Admission Register.
- 9.Paid vouchers relating to year 2019-2020
- 10.Bank Pass Book a/c
- 11.Stock registers consumable &Permanent nature articles.
- 12.F.D.Rs..
- 13.DCR of students fees.

Besides the following records & registers have not been maintained by the local authority.

1. D C B Register
2. S D Register
3. E M D Register
4. VAT Register
5. I T Register
6. L.Cess Register
7. Royalty Register
8. P.Tax Register
- 9) CPF/EPF Register

The local authority is suggested to take steps for maintenance of the above records & registers & compliance reported to audit.



**4. FINANCIAL POSITION :-**

The position in respect of receipts, and expenditure of the Sambalpur University Institute of Information (SUIIT) for the financial year 2019-2020 is abstracted below.

O.B as on 1.4.2019	37670943.15
Receipt during-2019-2020	37303280.00
Total	74974223.15
Expenditure during-2019-2020	31400799.58
C.B.as on 31.3.2020 as per Audit	43573423.57
C.B.as on 31.3.2020 as per Cash Book	43397808.07
Difference	175615.50

**RECONCILIATION**

The difference of Rs.175615.50 between the audit figure and cash book figure is reconciled below.

Balance as per Cash Book as on 31.03.2020	43397808.07
Add Previous difference of Rs.175615.00 as pointed in Audit Report No-190764/2016-2017 for the year-2015-16	(+)175615.00
Add Previous difference of Rs.0.50 as pointed in Audit Report No-388802/AR/2018-19 for the year-2017-18	(+) 0.50
Balance as per Audit as on 31.03.2020	43573423.57

Details of cash book-wise closing balance as on 31.03.2020

Name of the Cash Book	Cash in hand	Cash in bank	In shape of TDR/FDR	Total
General Cash BOOK	0	11061508.07	10000000	21061508.07
Construction Cash Book	0	362943	21973357	22336300
<b>Total</b>	<b>0</b>	<b>11424451.07</b>	<b>31973357</b>	<b>43397808.07</b>

The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

**DETAILS OF RECEIPT AND EXPENDITURE FOR THE YEAR 2019-2020**

DETAILS OF HEAD WISE RECEIPT		DETAILS OF HEAD WISE EXPENDITURE	
HEAD OF ACCOUNT	AMOUNT	HEAD OF ACCOUNT	AMOUNT
IT	354037	Pay / DA- SUIIT Teaching Staff	Rs. 94,04,167.00
PT	75813	Pay / DA- SUIIT	Rs. 19,18,714.00

			Non-Teaching Staff		
PF	625711		Pay SUIT Contractual	Rs. 26,65,124.00	
HR	45664		SUIT EPF	Rs. 6,83,015.00	
Festival Adv. Recovery	243270		Institutional Activities	Rs. 1,86,779.00	
NPS	6160		Examination Expenses	Rs. 3,38,232.00	
TDS	158297		Student Activities	Rs. 55,22,465.00	
EPF	74218		Registration & Refund	Rs. 19,73,317.08	
Tuition Fees	27334000		Developmental Activities	Rs. 35,93,343.00	
Development Fees	3878500		Expenses on Electricity, Guest House, Telephone & Internet	Rs. 6,91,483.00	
Caution Money	372000		Vehicle TA/DA	Rs. 68,829.00	
Laboratory Maint. Fees	794000		Maintenance	Rs. 7,22,150.00	
Student Activities Fees	792000		Contingency Expenses	Rs. 20,50,011.50	
Examination Fees	1387100		IT	354037	
Training & Industrial Tour	504000		PT	75813	
Alumini Fees	186000		PF	625711	
Late Fine	400		HR	45664	
Excess Paid	386500		Festival Adv. Recovery	243270	
Others	85610		NPS	6160	
			TDS	158297	
			EPF	74218	
<b>Total Receipt</b>	<b>37303280</b>		<b>Total Expenditure</b>	<b>Rs. 3,14,00,799.58</b>	
<b>Add OB as on 01.04.2019</b>	<b>37670943.15</b>		<b>Add CB as on 31.03.2020</b>	<b>4,35,73,423.57</b>	
<b>Grand Total</b>	<b>74974223.15</b>		<b>Grand Total</b>	<b>74974223.15</b>	

5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK , AS PER CASH BOOK & BANK AS ON DT.31.03.2020

SL No	Name of the Cash Book	Name of the bank	Account No	Balance as per Bank Pass book	Balance as per Cash book	Difference	
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1	General Cash Book	SBI JV Burla	3116073533 9	15604008.4 1	11061508.0 7	4542500.34	
2	Construction Cash Book	SBI JV Burla	7100110002 681	362943.00	362943.00	0.00	
			<b>TOTAL</b>	15966951.4 1	11424451.0 7	4542500.34	

#### Non reconciliation of Bank pass book

As per Rule 17 of Orissa Universities Accounts Manual, 1987 at the end of every week, the statement of accounts received from the Bank(s) shall be checked with the Cash Book and the Cheque Issue Register in order to ensure that the balance as shown in the Cash Book agrees with the Bank balance as stated by the Bank in the statement of account.

As per procedure 20(ii) of Orissa Universities Accounts Manual, 1987 a statement shall be prepared by the Local Authority to explain the difference between the cash balance in the Bank and the cash balance in the University Cash Book.

During the year under audit it was noticed that there is a huge difference of Rs.4542500.34 between bank pass book & cash book as on 31.03.2020 which were not reconciled till yet by the local Authority which may be done & shown to next audit.

However during the year under audit following bank reconciliation has been made as per records and registers produced to audit by local authority. The difference as pointed in last and previous audit may be reconciled and compliance reported to audit.

#### Reconciliation of bank balance of cash book figure & pass book figure as on 31.03.2019 :-

Reconciliation

1. SBI JV Burla A/C No-31160735339

Balance as per General Cash Book as on 31.03.2020			11061508.07
1. Add Cheques issued during the year-2019-20 but not encashed as on 31.03.2020			(+) 4856190.00
Cheque No/Date	Amount	Encashed Date	
499908/28.06.2019	5095.00		
500072/14.9.2019	4000.00		
884422/1.11.2019	2520.00		
884462/11.12.2019	2400.00		
884466/11.12.2019	1600.00		
884477/17.12.2019	190.00		
884501/16.1.2020	288.00		
884503/18.1.2020	1000.00		
437314/14.2.2020	1305.00		
437321/17.2.2020	1900.00	2.5.2020	

437388/19.3.2020	4573971.00	13.5.2020	
437399/31.3.2020	261921.00	3.4.2020	
<b>TOTAL</b>	<b>4856190.00</b>		
2. Deduct unreconciled previous difference			(-) 313689.66
<b>Balance as per Pass Book as on 31.03.2020</b>			<b>15604008.41</b>

PARA 6.STOCK POSITION :

6.1.Irregularities in maintenance of Stock & Stores Accounts of the SUIT.

During the period of audit ,it was found that the stock registers have been not maintained properly. The dead stock register of un-used and damaged machineries, furniture and fixtures etc. has not been also maintained. It is worthwhile to mention here that the detailed methods of purchase, accounting and verification of stock and stores have been described in chapter VII of the Odisha university accounting rules-1987.Besides the physical verification of stock and stores has not been conducted by the director, SUIT at least once in a year as prescribed under Rule-57 of OUA Rule-1987 However the director is advised to ensure proper maintenance of the stock and store account along with physical verification in order to resist the probable loss of the stock & stores of the Department. However the list of permanent article of stocks produced by SUIT through statement is as follows.

STOCK DETAILS OF PERMANENT ARTICLE

Sl. No.	Name of the stock item	O. B. as on 01.04.19 in (number)	Quantity of Stock purchase d during the year 2019-20	Quantity of stock received from main office of S.U. during the year 2019-20	Date of Receipt	Total (as on 31.03. 2020)	Stock register page No.	Name of Register	Remarks
1	Computer (D esk top)	23	Nil	Nil	-	23	2,5,7,14,16	Stock register fo rEquipme nt( 1&2)	
2	Laptop	02	Nil	Nil	-	02	7	Stock register fo rEquipme nt( 1&2)	
3	Air conditi oner	12	Nil	Nil	-	12	2,11,13,2	Stock register fo rEquipme nt( 1&2)	
4	Printer	05	Nil	Nil	-	05	2,7,20	Stock register fo rEquipme nt( 1&2)	
5	Scanner	1	Nil	Nil	-	1	3	Stock register fo rEquipme nt( 1&2)	
6	Vehicle	Nil	Nil	Nil	Nil	Nil	-	Stock register fo	

								rEquipme nt( 1&2)	
7	Steel Almirah	14	Nil	Nil	-	14	31	Stock register fo rEquipme nt( 1&2)	
8	Refrigerat or	04	Nil	Nil	-	04	1,10,11,2	Stock register fo rEquipme nt( 1&2)	
9	Deep freezer(-2 00c)	01	Nil	Nil	-	01	3	Stock register fo rEquipme nt( 1&2)	
10	HP Gas cylinde	04	Nil	Nil	-	04	1	Stock register fo rEquipme nt( 1&2)	
11	Inverter	05	Nil	Nil	-	05	2,3,5	Stock register fo rEquipme nt( 1&2)	
12	UV-Transi lluminato	1	Nil	Nil	-	1	3	Stock register fo rEquipme nt( 1&2)	
13	Weigh Balance	09	Nil	Nil	-	09	3,8,12,16, 17, 19	Stock register fo rEquipme nt( 1&2)	
14	Cyclo Mixer	1	Nil	Nil	-	1	04	Stock register fo rEquipme nt( 1&2)	
15	Vertical g eleephotro phoresiswit hpower pack	07	Nil	Nil	-	07	4,6,7,11,1 5,2 1,23	Stock register fo rEquipme nt( 1&2)	
16	Horizontal gelelectro phoresis	08	Nil	Nil	-	08	4,7,11,15, 21, 26	Stock register fo rEquipme nt( 1&2)	
17	Centrifug e	02	Nil	Nil	-	02	5,21	Stock register fo rEquipme nt( 1&2)	
18	Autoclave	1	Nil	Nil	-	1	06	Stock register fo	

								rEquipme nt( 1&2)	
19	Hot air oven	04	Nil	Nil	-	04	6,6,26	Stock register fo rEquipme nt( 1&2)	
20	Gel rocker	03	Nil	Nil	-	03	6,15	Stock register fo rEquipme nt( 1&2)	
21	Overhead projector	01	Nil	Nil	-	01	6	Stock register fo rEquipme nt( 1&2)	
22	Aquaguard	01	Nil	Nil	-	01	6	Stock register fo rEquipme nt( 1&2)	
23	LCD projector	01	Nil	Nil	-	01	7	Stock register fo rEquipme nt( 1&2)	
24	Digital pH meter	07	Nil	Nil	-	07	3,8,10,9,1 9,2 7	Stock register fo rEquipme nt( 1&2)	
25	Microwave oven	1	Nil	Nil	-	1	7	Stock register fo rEquipme nt( 1&2)	
26	Sonicator	1	Nil	Nil	-	1	8	Stock register fo rEquipme nt( 1&2)	
27	Lypholizer	01	Nil	Nil	-	01	9	Stock register fo rEquipme nt( 1&2)	
28	Fermentor	01	Nil	Nil	-	01	10	Stock register fo rEquipme nt( 1&2)	
29	Visible spectrophotometer	2	Nil	Nil	-	2	21	Stock register fo rEquipme nt( 1&2)	
30	Ceiling fan	04	Nil	Nil	-	04	15	Stock register fo rEquipme nt( 1&2)	

31	Wall mounting fan	02	Nil	Nil	-	02	15	Stock register for Equipment( 1&2)	
32	Exhaust fan	03	Nil	Nil	-	03	15	Stock register for Equipment( 1&2)	
33	Microscope	16	Nil	Nil	-	16	17	Stock register for Equipment( 1&2)	
34	Stereoscopic Microscope	01	Nil	Nil	-	01	09	Stock register for Equipment( 1&2)	
35	Compound Microscope	14	Nil	Nil	-	14	17,26	Stock register for Equipment( 1&2)	
36	Vacuum cleaner	1	Nil	Nil	-	1	18	Stock register for Equipment( 1&2)	
37	Book rack	1	Nil	Nil	-	1	02	Stock register for Equipment( 1&2)	
38	Electro blotter,	1	Nil	Nil	-	1	3	Stock register for Equipment( 1&2)	
39	Gel dryer	1	Nil	Nil	-	1	3	Stock register for Equipment( 1&2)	
40	Vacuum pressure pump	1	Nil	Nil	-	1	04	Stock register for Equipment( 1&2)	
41	Online UPS	02	Nil	Nil	-	02	4,12	Stock register for Equipment( 1&2)	
42	Tissue culture rack	03	Nil	Nil	-	03	6	Stock register for Equipment( 1&2)	

43	Micropipette	20	Nil	Nil	-	20	8,13,20,22	Stock register for Equipment( 1&2)	
44	Hybridization oven	1	Nil	Nil	-	1	9	Stock register for Equipment( 1&2)	
45	UV cross linker	1	Nil	Nil	-	1	11	Stock register for Equipment( 1&2)	
46	Laminar air flow	02	Nil	Nil	-	02	11,22	Stock register for Equipment( 1&2)	
47	Cryocan	1	Nil	Nil	-	1	11	Stock register for Equipment( 1&2)	
48	Bacteriological,incubator	1	Nil	Nil	-	1	12	Stock register for Equipment( 1&2)	
49	Gel sequencing apparatus	1	Nil	Nil	-	1	13	Stock register for Equipment( 1&2)	
50	Homocytometer	1	Nil	Nil	-	1	31	Stock register for Equipment( 1&2)	
51	Homoglobinometer	2	Nil	Nil	-	2	19	Stock register for Equipment( 1&2)	
52	UV-Vis spectrophotometer	01	Nil	Nil	-	01	19	Stock register for Equipment( 1&2)	
53	Thermocycler	1	Nil	Nil	-	1	23	Stock register for Equipment( 1&2)	
54	Gel Doc System	1	Nil	Nil	-	1	23	Stock register for Equipment( 1&2)	
55	ELISA set &	01	Nil	Nil	-	01	23	Stock register for	



	Elisa reader							rEquipme nt( 1&2)	
56	Phase contrast microscope with camera	1	Nil	Nil	-	1	25	Stock register for Equipme nt( 1&2)	
57	Dry bath	1	Nil	Nil	-	1	03	Stock register for Equipme nt( 1&2)	
58	Marine Electrophoresis	02	Nil	Nil	-	02	04	Stock register for Equipme nt( 1&2)	
59	Microcentrifuge	04	Nil	Nil	-	04	5,8,28	Stock register for Equipme nt( 1&2)	
60	Column Chromatography Apparatus	1	Nil	Nil	-	1	5	Stock register for Equipme nt( 1&2)	
61	Homogenizer	1	Nil	Nil	-	1	5	Stock register for Equipme nt( 1&2)	
62	Magnetic Stirrer	1	Nil	Nil	-	1	5	Stock register for Equipme nt( 1&2)	
63	Waterbath Shaker	05	Nil	Nil	-	05	5,8,22,28	Stock register for Equipme nt( 1&2)	
64	Power pack	04	Nil	Nil	--	04	6,8	Stock register for Equipme nt( 1&2)	
65	Bacteriological Filter	01	Nil	Nil	-	01	17	Stock register for Equipme nt( 1&2)	

Para 6.2 Comments on Physical verification of stock & store

In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being

received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the Department & compliance reported.

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the stock accounts at once as a receipt with the remarks 'excess found on stock verification'.

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R.. a physical verification of all stores should be made at least once in every year by the Head of Office concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

## 1. INVESTMENT

Fixed deposit as on 31.3.2020 (Construction Cash Book)							
TDR NO/DATE		AMOUNT	PERIOD	RATE OF INTEREST	DATE OF MATURITY	MATURITY VALUE	
7100310051 309	22.02.2020	5660157	181	6.35	21.08.2020	5825759	
7100310050 293	22.02.2020	5660157	181	6.35	21.08.2020	5825759	
7100310050 286	22.02.2020	5660157	181	6.35	21.08.2020	5825759	
7100310050 316	27.11.2019	4992886	91	6	26.08.2020	5190227	
	<b>TOTAL</b>	<b>21973357</b>				<b>22667504</b>	
Fixed deposit as on 31.3.2020 (General Cash Book)							
TDR NO/DATE		AMOUNT	PERIOD	RATE OF INTEREST	DATE OF MATURITY	MATURITY VALUE	
3822794359 9	16.11.2019	5000000	1 Year	6.25	16.11.2020	5319901	
3892794294 8	16.11.2019	5000000	1 Year	6.25	16.11.2020	5319901	

	<b>TOTAL</b>	<b>10000000</b>			<b>10639802</b>	
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## 8. ADVANCE –

The Position of Advance for the year 2019-20 is furnished below-

The OB as on 01.04.2019 towards outstanding advance has been changed from Rs 434805.00 to Rs 336305.00 due to advance adjusted during the year 2018-19 has not been shown in previous audit report no 466115/AR/2019-20/SAMBALPUR for the year 2018-19 as narrated below.

Opening Balance as on 01.04.2019	336305
Advance paid during the year 2019-2020	51000
<b>TOTAL</b>	<b>387305</b>
Advance adjusted during the year 2019-2020	169040
Advance outstanding as on 31.03.2020	218265

### STATEMENT SHOWING THE ADVANCE ADJUSTED DURING THE YEAR 2018-19 BUT NOT SHOWN IN PREVIOUS AUDIT

SL NO	NAME OF THE EMPLOYEE	REFERENCE VR NO./DT / YEAR OF PAMENT OF ADVANCE	AMOUNT	PURPOSE	CASH BOOK VR NO & DATE OF ADJUSTMENT ADVANCE	AMOUNT
1	Sri. Pitambar Reddy, OA	127/06.07.17	5000	NA	503/31.03.19	5000
		157/20.07.17	2000	NA	503/31.03.19	2000
		120/12.07.18	5000	1st Sport admission	504/31.03.19	23500
		134/23.07.18	6500	2nd Sport admission		
		142/30.07.18	6000	Sport admission		
		164/09.08.18	6000	Sport admission		
2	Sri Asutosh Mishra, JA	267/21.08.17	5000	NA	502/31.03.19	5000
		381/20.10.17	10000	NA	502/31.03.19	10000
		164/21.07.17	5000	NA	501/31.03.19	5000
		28/26.04.18	14000	Repair of Tale chair	500/31.03.19	14000
3	Sri Debashreet Dash	170/11.08.18	2000	Orientation Programme	497/31.03.19	2000
		87/21.06.18	4000	Refreshment	496/31.03.19	4000
4	R K Pati	07/04.04.18	15000	Industrial tour	499/31.03.19	15000
		08/04.04.18	10000	Industrial tour	499/31.03.19	10000
5	B. Shyam Sundar Rao,	364/25.01.19	3000	Refreshment	498/31.03.19	3000

	OA					
		<b>TOTAL</b>	<b>98500</b>			<b>98500</b>

**PARA-8-1: THE DETAILS OF OUTSTANDING ADVANCE PAID DURING THE YEAR UNDER AUDIT BUT NOT ADJUSTED AS ON 31.3.2020 :-**

SL NO	NAME & DESIGNATION OF THE ADVANCE HOLDER	REFERENCE TO VR No & DATE OF PAYMENT OF ADVANCE	AMOUNT OF ADVANCE	PURPOSE OF ADVANCE	NAME & DESIGNATION OF OFFICER RESPONSIBLE FOR PAYMENT OF THE ADVANCE	
1	Madhumita Panda	16/15.4.2019	7000.00	Refreshment cost for Moderation Board	Sri Nihar Ranjan Sathpathy, Director SUIIT	
2	Sri Shyam Sundar Rao, OA	362/24.10.2019	2000.00	Refreshment	Sri Nihar Ranjan Sathpathy, Director SUIIT	
3	Sri Alok Ranjan Mishra,	505/14.2.2020	3500.00	Refreshment during Examination work	Sri Nihar Ranjan Sathpathy, Director SUIIT	
	<b>TOTAL</b>		<b>12500.00</b>			

**PARA-8-2: DETAILS OF ADVANCES ADJUSTED DURING THE YEAR UNDER AUDIT WHICH WAS PAID PRIOR TO THE YEAR UNDER AUDIT :-**

SL NO	NAME OF THE EMPLOYEE	REFERENCE VR NO./DT / YEAR OF PAYMENT OF ADVANCE	AMOUNT	PURPOSE	CASH BOOK VR NO & DATE OF ADJUSTMENT ADVANCE	AMOUNT
1	Sri Lokanath Sabat	291/15.10.2015	7500	FESTIVAL ADVANCE	NIL/4.5.2019	7500
2	Sri Debashreet Dash	612/28.1.17	4000	Saraswati Pooja	100/17.6.19	4000
3	Sri. Pitambar Reddy, OA	338/22.12.18	3000	Pre-Placement Training	287/24.9.19	3000
4	SUIIT Staff	265/13.10.18	30000	FESTIVAL ADVANCE	From Salary	30000
5	SUIIT Casual Labour	266/13.10.18	41040	FESTIVAL ADVANCE	From Salary	41040

6	Asha Nag, Sweeper	267/13.10.18	5000	FESTIVAL ADVANCE	From Salary	5000
7	B.Shyam Sundar Rao, OA	268/13.10.18	20000	FESTIVAL ADVANCE	From Salary	20000
8	P.Pitamber Reddy, OA	269/13.10.18	20000	FESTIVAL ADVANCE	From Salary	20000
		<b>TOTAL</b>	<b>130540</b>			<b>130540</b>

**PARA- 8.3 YEAR WISE BREAKUP OF ADVANCE AS ON 31.03.2020-**

YEAR	AMOUNT OF ADVANCE OUTSTANDING
2011-12	1117
2012-13	0
2013-14	7500
2014-15	78560
2015-16	41000
2016-17	0
2017-18	10838
2018-19	66750
2019-20	12500
<b>TOTAL</b>	<b>218265</b>

**PARA-8-4: - ADVANCE OUTSTANDING MORE THAN ONE YEAR –**

It is seen from the advance outstanding list produced by the local authority and verified in audit that a total sum of Rs.66750.00 is still outstanding out of the advances paid during the financial year 2018-19 for adjustment by 31.3.2020.

The details of outstanding advance more than one year is furnished below.

SL NO	NAME & DESIGNATION OF THE ADVANCE HOLDER	REFERENCE TO VR No & DATE OF PAYMENT OF ADVANCE	AMOUNT OF ADVANCE	PURPOSE OF ADVANCE	NAME & DESIGNATION OF OFFICER RESPONSIBLE FOR PAYMENT OF THE ADVANCE
1	Debashree Das, Asso. Prof	288/05.11.18	3000	Tour to EPF Office , Rkl	Sri Nihar Ranjan Satathy, Director SUIT
2	Sri Asutosh Mishra, Senior Assistant	110/6.7.18	7000	Selection Committee Interview	Sri Nihar Ranjan Satathy, Director SUIT
		137/23.7.18	2650	Refreshment	
3	P. Pitambar	277/31.10.18	600	Refreshment	Sri Nihar Ranjan

	Reddy, Office Asst.	324/11.12.18	5000	Purchase of Gardening Item	Satathy, Director SUIIT
		338/22.12.18	3000	Refreshment	
		339/24.12.18	3000	Tour to EPF Office Rkl	
		361/16.01.19	1500	Refreshment	
4	Sushree S. Pradhan, Asst. Pro.	149/02.01.19	10000	Visit to ISRO	Sri Nihar Ranjan Satathy, Director SUIIT
5	Rashmi Rekha Patra, Asst. Prof.	350/02.01.19	10000	-do-	Sri Nihar Ranjan Satathy, Director SUIIT
6	P.K.Mishra, Asst. Prof.	351/02.01.19	10000	-do-	Sri Nihar Ranjan Satathy, Director SUIIT
7	Dipak Ku. Sahu, Asst. Prof.	352/02.01.19	10000	-do-	Sri Nihar Ranjan Satathy, Director SUIIT
8	B. Shyam Ku. Rao, Office Asst.	456/16.03.19	1000	Tour to EPF Office Rkl	Sri Nihar Ranjan Satathy, Director SUIIT
		<b>TOTAL</b>	<b>66750</b>		

On query it was revealed that neither any follow-up action nor amicable means has been taken by the sanctioning authorities of such advances for adjustment in time, even after elapsing of more than a year from the date of sanction of these advances. Due to inaction and negligence of the sanctioning authorities the advanced amounts have been encroached by the advance holders unduly. As a result of which the very purpose of payment of advances has been defeated. As per the directives constructed in circular No.2221/F Dt.7.3.2002 of the Finance Department the pendency of advances for more than a year is considered as loss to the institution.

As the above advance of Rs.66750.00 is outstanding for more than one year. It is surchargeable from the advance holder as well as from the sanctioning authority, as per G.O.No 2221/dt.07.03.2002 and 15179/DLFA, dt.28.09.2013.

#### Para 8.5: Irregularity in maintenance of advance account.

The maintenance of advance ledger of SUIIT Office is found to be defective. Vital references like voucher number date of sanction, purpose of sanction, voucher no and date of adjustment, page no of cash book etc. are not entered in the advance ledger entries are made alphabetically in a defective way. It must be made alphabetically in the order of name so that outstanding advance of an individual could be ascertained easily.

Further page reference of advance ledger must be reflected in cash book. The advance payments were booked as final expenditure in cash book which is a clear violence to Rule 17 (vi) of chapter – 03 of OUAM-1987 according to which “advance should be treated as final expenditure only submission of voucher” due to that there is no scope to know the actual position of advance and it is apprehended that a good amount of advance might be misutilised or remain unadjusted for which the institution sustaining financial loss. So this procedure may be abandoned with immediate effect. Besides, it was found that long and outstanding advance ledger has not been maintained by the local authority for which outstanding ledger with immediate effect or take steps for discontinuation of paying advances. In response to objection issued regarding irregular maintenance of advance account the local authority replied that hence forth the case book would be maintained as suggested. However, it is instructed that in each and every transaction date advance position in closing balance must be reflected in the cash book and instead of booking the advances in the final expenditure it should be reflected either in inner column or in

adjustment column in red ink.

1. The position of Grant for the year-2019-20 is furnished below.
2. Unutilised balance grants as on 01.04.2019 = Rs.626470.00
3. Grants received during the year-2019-20 = NIL
4. TOTAL = Rs.626470.00
5. Grants utilized during the year-2019-20 = Rs. NIL
6. Unspent balance of Grants as on 31.03.2020 =Rs.626470.00

10. MISSAPPROPRIATION & DEFALCATION :- No mis-appropriation is detected during the year under audit.

11.LOSS OF STOCK &STORE :- No loss of stock & store is detected during the year under audit.

13.AUDIT OF RECEIPTS :- NIL

14 AUDIT OF EXPENDITURE :- Local authority is advised to give priority to incur expenditure as per university guidelines .

15.AUDIT ON WORKS

16.AUDIT ON UNITS/DEPARTMENTS :- Nil.

17.AUDIT ON SCHEMES/ PROGRAMMES :-No comments.

18.Miscellaneous

There are three Nos. of Residential Hostels are functioning under this Unit. The details of financial position, Receipt and Expenditure are furnished below.

#### 18. 1- Aryabhatta Hall of Residence

The position in respect of receipts and expenditure of the Aryabhatta Hall of Residence , Sambalpur University Institute of Information (SUIIT) for the financial year 2019-2020 is abstracted below.

O.B as on 1.4.2019	937053.50
Receipt during the year-2019-2020	1943862.00
Total	2880915.50
Expenditure during the year-2019-2020	1016304.50
C.B.as on 31.3.2020 as per Audit	1864611.00
C.B.as on 31.3.2020 as per Cash Book	1864611.00
Difference	0.00

The details of receipts and expenditure of the Aryabhatta Hall of Residence , Sambalpur University Institute of Information (SUIIT) for the financial year 2019-2020 is furnished below.

DETAILS OF HEAD WISE RECEIPT-"A"			DETAILS OF HEAD WISE EXPENDITURE -"B"	
Hostel Admission Fees	900000.00		Remuneration to Part time Assistant	32000.00
Energy charges	716250.00		Electricity Charges	469370.00
Late fine	8050.00		Water charges	95716.00
Other fee	158342.00		Telephone bill	4500.00

Caution Money	146000.00		Cost of Electricity Materials/Contingency	100537.00
Interest	15220.00		Refund of caution money	175900.00
			Celebration of Independence day	5000.00
			Celebration of Republic day	6000.00
			Repairing and maintenance Charges	126991.00
			Bank Commission	290.50
<b>Total Receipt</b>	<b>1943862.00</b>		<b>Total Expenditure</b>	<b>1016304.50</b>
<b>Add OB as on 01.04.19</b>	<b>937053.50</b>		<b>Add CB as on 31.03.20</b>	<b>1864611.00</b>
<b>Grand Total</b>	<b>2880915.50</b>		<b>Grand Total</b>	<b>2880915.50</b>

Details of closing balance as per Cash Book as on 31.03.2020

Name of the Cash Book	Cash in hand	Cash in bank in cash book SBI JV Burla A/c No-36138402814	Total
General Account Cash Book	12075.00	1852536.00	1864611.00
<b>Total</b>	<b>12075.00</b>	<b>1852536.00</b>	<b>1864611.00</b>

**DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK , AS PER CASH BOOK & BANK AS ON DT.31.03.2020**

SL No	Name of the Cash Book	Name of the bank	Account No	Balance as per Bank Pass book	Balance as per Cash book	Difference	
1	General Cash Book	SBI JV Burla	36138402814	1952379.00	1852536.00	99843.00	
			<b>Total</b>	<b>1952379.00</b>	<b>1852536.00</b>	<b>99843.00</b>	

Reconciliation :-

1.SBI, Jyoti Burla A/C No-36138402814

<b>Balance as per Cash Book as on 31.03.2020</b>	<b>1852536.00</b>
Add :- Cheques issued during the year-2019-20 but not encashed as on 31.03.2020	(+)99843.00
Cheque No/Date	Amount
040604/18.11.2019	1877.00
040633/16.03.2020	95716.00



040635/20.0302020	2250.00	
<b>Total</b>	<b>99843.00</b>	
<b>Balance as per Pass Book as on 31.03.2020</b>		<b>1952379.00</b>

## 18.2 :- Bhaskara Hall of Residence

The position in respect of receipts and expenditure of the Bhaskara Hall of Residence , Sambalpur University Institute of Information (SUIIT) for the financial year 2019-2020 is abstracted below.

O.B as on 1.4.2019	844048.50
Receipt during the year-2019-2020	933706.00
<b>Total</b>	<b>1777754.50</b>
Expenditure during the year-2019-2020	273765.00
C.B.as on 31.3.2020 as per Audit	1503989.50
C.B.as on 31.3.2020 as per Cash Book	1503989.50
<b>Difference</b>	<b>0.00</b>

The details of receipts and expenditure of the Bhaskara Hall of Residence , Sambalpur University Institute of Information (SUIIT) for the financial year 2019-2020 is furnished below.

DETAILS OF HEAD WISE RECEIPT-"A"		DETAILS OF HEAD WISE EXPENDITURE -"B"	
Hostel Admission Fees	390000.00	Remuneration to Part time Assistant	27500.00
Energy charges	312000.00	Refund of Hostel ees	12715.00
Late fine	0.00	Water charges	0.00
Other fee	23000.00	Telephone Allownce to Hostel Suptd.	7283.00
Caution Money	158000.00	Cost of Electricity Ma terials/Contingency	27210.00
Interest	40706.00	Refund of caution money	124000.00
Excess Hostel Fees Paid	10000.00	Cont. & PHD Materials	13861.00
		Celebration of Republic day/Others	8700.00
		Repairing and maintenance Charges	52496.00
<b>Total Receipt</b>	<b>933706.00</b>	<b>Total Expenditure</b>	<b>273765.00</b>
<b>Add OB as on 01.04.19</b>	<b>844048.50</b>	<b>Add CB as on 31.03.20</b>	<b>1503989.50</b>
<b>Grand Total</b>	<b>1777754.50</b>	<b>Grand Total</b>	<b>1777754.50</b>

Details of closing balance as per Cash Book as on 31.03.2020

Name of the Cash Book	Cash in hand	cash in bank in cash bookSBI Jv Burla A/c No-3716092049	Total

General Cash BOOK	0.00	1503989.50	1503989.50
<b>Total</b>	<b>0.00</b>	<b>1503989.50</b>	<b>1503989.50</b>

**DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK , AS PER CASH BOOK & BANK AS ON DT.31.03.2020**

SL No	Name of the Cash Book	Name of the bank	Account No	Balance as per Bank Pass book	Balance as per Cash book	Difference	
1	General Cash Book	SBI JV Burla	3716092049	1508208.50	1503989.50	4219.00	
			<b>Total</b>	<b>1508208.50</b>	<b>1503989.50</b>	<b>4219.00</b>	

Reconciliation :-

1.SBI, Jyoti Burla A/C No-3716092049

<b>Balance as per Cash Book as on 31.03.2020</b>	<b>1503989.50</b>
Add :- Cheques issued during the year-2019-20 but not encashed as on 31.03.2020	(+)4000.00
Cheque No/Date	Amount
835124/25.09.2019	2000.00
835140/25.09.2019	2000.00
<b>Total</b>	<b>4000.00</b>
Deduct :- Bank Commission deducted by bank on dt.14.11.2019 but not taken to cash book as on 31.03.2020	(-)265.50
Add :- Previous unclassified difference	(+)484.50
<b>Balance as per Pass Book as on 31.03.2020</b>	<b>1508208.50</b>

**III-MaitreeHall of Residence**

O.B as on 1.4.2019	2340495.00
Receipt during the year-2019-2020	1729089.00
<b>Total</b>	<b>4069584.00</b>
Expenditure during the year-2019-2020	1008970.00
C.B.as on 31.3.2020 as per Audit	3060614.00
C.B.as on 31.3.2020 as per Cash Book	3060614.00
<b>Difference</b>	<b>0.00</b>

Details of closing balance as per Cash Book as on 31.03.2020

Name of the Cash Book	Cash in hand	cash in bank in cash bookSBI JvBurla A/c No-36128405452	Total
General Cash BOOK	876.00	3059738.00	3060614.00
<b>Total</b>	<b>876.00</b>	<b>3059738.00</b>	<b>3060614.00</b>

**DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK , AS PER CASH BOOK & BANK AS ON DT.31.03.2020**

SL No	Name of the Cash Book	Name of the bank	Account No	Balance as per Bank Pass book	Balance as per Cash book	Difference	
1	General Cash Book	SBI JV Burla	3612840545 2	3076738.00	3059738.00	17000.00	
			<b>Total</b>	<b>3076738.00</b>	<b>3059738.00</b>	<b>17000.00</b>	

Reconciliation :-

1.SBI, Jyoti Burla A/C No-3716092049

<b>Balance as per Cash Book as on 31.03.2020</b>	<b>3059738.00</b>
Add :- Cheques issued during the year-2019-20 but not encashed as on 31.03.2020	(+)13000.00
Cheque No/Date	Amount
528866/6.9.2019	11000.00
528890/27.11.2019	2000.00
<b>Total</b>	<b>13000.00</b>
Add :- Previous unclassified difference	(+)4000.00
<b>Balance as per Pass Book as on 31.03.2020</b>	<b>3076738.00</b>

19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:- NIL

20. As a result of this audit a sum of Rs.66750.00 is kept under objection which includes Rs.66750.00 suggested for recovery.

**16.11 - P.G.DEPARTMENT OF ECONOMICS**

<b>P.G.DEPARTMENT OF ECONOMICS</b>	
a. Name of the P.G. Department	Economics.
b. Year of establishment	1971
c. Period of accounts audited	1.4.2019 to 31.3.2020.
d. No. of working days consumed	No. of working days consumed 10 days in single handed.

e. Duration of audit	19.11.2020 TO 03.12.2020
f. Name of the H.O.D/Professor- in- charge of the accounts.	
I. During the period of audit	Dr.Sudhansu Sekhar Ratha (01.04.2019 to 31.03.2020)
II. At the time of audit	Dr.Sanjukta Das
g. Name of the Auditor	Sri Rashmi Ranjan Nayak, Audit Suptd.

### 1.1. INTRODUCTORY:-

The P.G.Department of Economics has been established during the year 1971.The positions of staff, and students for the financial year 2019-2020 are furnished below.

### Staff Position

#### A) (i) Strength of Teaching Staff :

Designation	Sanctioned strength	Actual strength
Professor	02	01
Reader	03	01
Lecturer	03	03
<b>Total</b>	<b>09</b>	<b>05</b>

#### (ii) Strength of Non-teaching staff:

Designation	Sanctioned strength	Actual strength
Research Asst.	01	Nil
Class III Staff	02	01
Class IV Staff	01	01
<b>Total</b>	<b>04</b>	<b>02</b>

#### (B) Students Strength.

Class	Sanctioned strength	Enrolment Strength	Remarks
M.A. I Sem	40+08	47	
M.A.III Sem	40+08	42	
M.Phil,2019-20	07	07	
Ph.D.	-	06	
<b>G.TOTAL</b>	<b>103</b>	<b>102</b>	

#### (C) Academic Results:

The results of final examination have not been conducted yet due to Covid-19.

#### Results published in 2019

Sl. No.	No. of Students appeared in the Final	No. of Students passed	Percentage of achievement	Remarks(Date of Publication of Results)	Course

	Examinations				
1	55	44	80%	Notification No.162/Eco dated 17.07.2019	<b>M.A.Economics</b>
2	13(Repeat/Improvement)	05	38.46%	Notification No.38/Eco dated 08.02.2020	M.A.Economics
3	07	06	85.71%	Notification No.85/Eco dated 12.04.2019	M.Phil Economics
4	07	07	100%	Notification No.326/Eco dated 04.12.2019	M.Phil Economics
5	17	12	70.59%	Notification No.213/Eco/MBA(FM) dated 11.09.2019	MBA(FM)
6	09(Repeat/Improvement)	07	77.78%	Notification No.240/Eco/MBA(FM)/Exam dated 24.09.2019	MBA(FM)

## 2. Physical verification of Cash

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. on 19.11.2020 and result thereof was found as per the details furnished in table below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference	Remarks.
1	Cash	Nil	Nil	Nil	Dt.19.11.2020
2	Misc. receipt books	01	01	Nil	Dt.19.11.2020 (No Stock Register)
4	Postage stamps	Nil	Nil	Nil	
5	MB	Nil	Nil	Nil	

## 3. LIST OF VERIFIED RECORDS :-

During the course of audit the following records and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. I.D.F cash book

3. Exam. Cash book
4. Seminar Cash Book
5. Paid vouchers relating to year 2019-2020.
6. Bank a/c
7. Stock registers
8. Admission register

**4. FINANCIAL POSITION:-**

The position in respect of receipts and expenditure of the P.G. Department of Economics for the financial year 2019-2020 is abstracted below.

<b>PARTICULARS</b>	<b>General cash book</b>	<b>I.D.F.cash book</b>	<b>Seminar Cash Book</b>	<b>Exam. Cash book</b>	<b>TOTAL</b>
O.B. as on 01.04.2019	409235.95	720523.69	308216.91	1111046.53	2549023.08
Receipts during the year 2019-2020	11692.00	305882.00	86547.00	237441.00	641562.00
Total	420927.95	1026405.69	394763.91	1348487.53	3190585.08
Expenditure made during 2019-2020	6000.00	44780.00	43232.00	1700.00	95712.00
C.B.as on 31.03.2020 as per audit	414927.95	981625.69	351531.91	1346787.53	3094873.08
C.B.as on 31.03.2020 as per cash book	276741.95	981625.69	351531.91	1346787.53	2956687.08
Difference	138186.00	NIL	NIL	NIL	138186.00

**Reasons of Difference:** - Interest accrued for Rs.136347.00 on TDR ( 186347.00 – 50000.00) is not taken into cash book account, Interest accrued on 31.03.2020 Rs.1819.00 but taken into cash book on dated 16.04.2020 cash book page 64 and amount of Rs.20.00 is rolling from 2015-16 not taken into cash book. This needs reconciliation & compliance reported to audit.

**4.1 Details of cash book-wise closing balance as on 31.03.2020.**

<b>Name of cash book</b>	<b>Cash in hand</b>	<b>Cash at bank</b>	<b>In shape of TDR/FDR</b>	<b>Total</b>
General cash book	0	226741.95	50000.00	276741.95
Exam. Cash book	1044.00	1345743.53	0	1346787.53
I.D.F. cash book	0	981625.69	0	981625.69
Seminar Cash book	1916.00	349615.91	0	351531.91
<b>Total</b>	<b>2960.00</b>	<b>2903727.08</b>	<b>50000.00</b>	<b>2956687.08</b>

4.2. The head-wise details of receipts and expenditure are furnished in statement "A", & "B".

Statement –A				Statement –A			Remarks
Sl	Head of Account	Receipts During 2019-2020 in Rupees		Sl	Head of Account	Expenditure During 2019-2020 in Rupees	
1	Bank Interest	123462.00		1	Remuneration	1700.00	
2	Admission fees	60000.00		2	Office Contingencies	51585.00	
3	Examination fee	161020.00		3	Guest house	2000.00	
4	IDF Fees	219000.00		4	M. Phil Viva	5000.00	
5	Seminar	78080.00		5	Tel.Bill	1427.00	
				6	PG/M.Phil/MA Entrance	6000.00	
				7	Ganesh/Saraswati Puja	12000.00	
				8	Seminar	16000.00	
	<b>Total</b>	<b>641562.00</b>			<b>Total</b>	<b>95712.00</b>	
	<b>Add OB as on 01.04.2019</b>	<b>2549023.08</b>			<b>Add C.B as on 31.03.2020</b>	<b>3094873.08</b>	
	<b>G.Total</b>	<b>3190585.08</b>			<b>G.Total</b>	<b>3190585.08</b>	

5. DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2020.

Sl.	Name of Bank	A/C No	C.B.as per BANK PASS BOOK	C.B.as per bank A/c IN CASH BOOK	DIFFERENCE	Remarks
1	UCO Bank katapali (General Cash Book)	7100100000015	228580.95	226741.95	1839.00	
2	SBI JV Burla Examination Cash Book)	10526093290	1360199.53	1345743.53	14456.00	
3	SBI Jyoti Vihar (IDF.Cash Book)	10526093289	1001834.69	981625.69	20209.00	

4	SBI Jyoti Vihar	10526093868	349615.91	349615.91	0.00	
	Seminar Cash Book					
	<b>TOTAL</b>		<b>3485496.57</b>	<b>3485676.57</b>	<b>0.00</b>	

**Reconciliation of Bank Accounts:-**

**I. Examination cash book – SBI, Jyoti Vihar(A/c No. 10526093290): -**

1.	Balance in Bank as mentioned in Cash Book as on 31.03.2020	1345743.53
2.	ADD – Unclassified amount scrolling since long dealt in previous Audit Report.	14456.00
3.	Actual Balance in Pass Book as on 31.03.2020 (1+2)	1360199.53

**II. INFRASTRUCTURE&DEVELOPMENT-SBI, Jyoti Vihar(A/c No. 10526093289): -**

1.	Balance in Bank as mentioned in Cash Book as on 31.03.2020	981625.69
2.	ADD – Following cheques issued but not encashed 31.03.2020	(+) 20209.00
	a. 0665035/31.3.13 dealt in previous Audit Report 17310.00	
	b. 059378/06.05.16 dealt in previous Audit Report 2899.00	
	Total 20209.00	
3.	Actual Balance in Pass Book as on 31.03.2020 (1+2)	1001834.69

**III. GENERAL CASH BOOK-UCO Bank katapali (A/c No. 7100100000015): -**

1.	Balance in Bank as mentioned in Cash Book as on 31.03.2020	226741.95
2.	ADD – Interest Accrued on 31.03.2020 but not credited into cash book	(+) 1819.00
3.	ADD – Unclassified amount scrolling since long dealt in previous Audit Report.	(+) 20.00
4.	Actual Balance in Pass Book as on 31.03.2020 (1+2)	228580.95



**6. STOCK POSITION: - Details of dead stock position in respect of P.G. Department Economics of Sambalpur University as on 31-03-2020:**

**STOCK POSITION OF P.G.DEPARTMENT OF ECONOMICS AS ON 31.3.2020**

SI No.	Name of the Stock Item	O.B. as on Dt.01.04.2019 (In Numbers)	Quantity of Stock Purchased during the year 2019-20	Quantity of Stock received from the Main Office, S.U. during the year 2019-20	Date of receipt (With no. of items in brackets)	Total	Stock Register Page No.	Name of the Stock Register	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
01	Modem	00	01	00	00	01	01		
02	Photo Copier	38	00	00	00	38	01		
03	Laptop	08	00	00	00	08	01		
04	Desktop	24	00	00	00	24	11		
05	Inverter	06	00	00	00	06			05.09.2014
06	Inverter Battery	07	00	00	00	07			05.09.2014
07	External Hard Disk	01	00	00	00	01			28.03.2010
8	Bookshelves	01	00	00	00	01			31.03.2010
9	Overhead projector	01	00	00	00	01			21.10.2014
10	Executive Chair	05	00	00	00	05			14.04.2012
11	LCD Projector	02	00	00	00	02			05.09.2014
12	Laser Printer	06	00	00	00	06			05.10.2012
13	Fax Machine	01	00	00	00	01			29.03.2003
14	Almirah	01	00	00	00	01			28.03.2003
15	Air Conditioner	01	00	00	00	01			25.03.2003

	tioner								3
16	Aquaguard	01	00	00	00	01			31.03.2003
17	Water Cooler (Voltas)	01	00	00	00	01			25.03.2003
18	Generator	01	00	00	00	01			28.03.2003
19	White Board	01	00	00	00	01			31.03.2003
20	Sound System(Ahuja)	01 sets	00	00	00	01			31.03.2003

#### **Para 6.1 Comments on Physical verification of stock & store**

In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the Department & compliance reported.

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the stock accounts at once as a receipt with the remarks 'excess found on stock verification'.

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R. a physical verification of all stores should be made at least once in every year by the Head of Office Concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the

conditions under which government will hold the security and may ultimately refund or appropriate it.

**7. INVESTMENT: - Details of investment made during the year 2019-2020 has been furnished below:-**

A/C No.	Bank	Date of investment/ reinvested	Amount invested	Rate of interest	Maturity value	Period in month	Date of maturity
04-660386/ 07100  300001018	Uco.Kotapali	50000.00	19.11.01	9%	78025.00	5 yrs	19.11.06
Re-invested.	Uco.Kotapali	78342.00	22.12.06	7.5%	97905.00	3 yrs	22.12.09
Re-invested.	Uco.Kotapali	97905.00	23.12.09	Not available	121101.00	3 yrs	27.06.12
Re-invested.	Uco.Kotapali	121101.00	28.06.12	9.10%	146316.00	3 yrs	28.06.15
Re-invested.	Uco. Kotapali	145643.00	28.06.15	8.3%	186347.00	3 yrs	28.06.18
Re-invested.	Uco.Kotapali	186347.00	28.06.18	6.60%	226783.00	3yrs	28.06.2021

**8. ADVANCES:-**

Particulars	Amount	
i.) Advance outstanding as on 01.04.2019	3000.00	
ii.) Advance paid during the year 2019-2020	Nil	
iii.) Total	3000.00	
iv) Advance adjusted during the year 2019-2020	Nil	
v.) Advance outstanding as on 31.03.2020(As per Audit)	3000.00	
vi)Advance Out sting as on 31.03.2020(As per Cash book)	3000.00	

**9. GRANTS:-Nil**

**10. UTILISATION CERTIFICATES: Nil**

**11. MISAPPROPRIATION & DEFALCATION :** No Miss-appropriation is detected during the year under audit.

**12. LOSS OF STOCK & STORE:-**No loss of stock & store is detected during the year under audit.

**13. AUDIT OF RECEIPTS:** - All receipt has been duly taken to cash books & pass book account in time.

**14. AUDIT OF EXPENDITURE:-**

On Checking of the paid vouchers with reference to the cash book it was found that no voucher number has been assigned to the paid vouchers & also in the cash book which is highly irregular .The same may be rectified & compliance reported to audit.

**15. AUDIT ON WORKS:** - During the year 2019-20 no works found. Hence no comments.

**16. AUDIT ON UNITS/ DEPATRMENTS:** - No comments.

**17. AUDIT ON SCHEMES/ PROGRAMMES:-**Nil.

**18. MISCELANEOUS :-** Nil

**19. AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:** - No comments

**20.1. Result of Audit:** Amount recovered on the spot is nil. Amount suggested for recovery is nill. Amount held under objection is Nill.

**20.2 AUDIT CERTIFICATE:** Certified that an account of this Dept. is covered under audit for the year 2019-2020 and found to be correct subject to the remarks given in the foregoing paragraphs.

**Paragraphs.20.3 GENERAL REMARKS BUY THE AUDITOR:** Maintenance of accounts, records and registers of this department is far from satisfactory and needs improvement.

#### 16.12 - P.G.DEPARTMENT OF M.P.A.

a. Name of the P.G. Department	M.P.A.
b. Year of establishment	2010
c. Period of accounts audited	1.4.2019 to 31.3.2020.
d. No. of working days consumed	5 days in terms of party.
e. Duration of audit	16.12.2020 TO 31.12.2020
f. Name of the H.O.D/Professor- in- charge of the accounts.	
I. During the period of audit	A) Prof.Ajaya Kumar Behera, 1.04.2019 to 31.03.2020
II. At the time of audit	Prof.Ajaya Kumar Behera
g. Name of the Auditor	Sri Rashmi Ranjan Nayak, Audit Suptd.
1.1. INTRODUCTORY:-	

The P.G.Department of M.P.A. has been established during the year 2010.The positions of staff, and students for the financial year 2019-2020 are furnished below.

(A)Staff Position.

Category of Staff	Sanctioned strength	Existing Strength	Remarks
Teaching	Nil	03(Contractual)	-
Non-Teaching	Nil	02(01 part time, 01Daily wages)	
Total		05	

(B) Students Strength.

Classes	Sanctioned strength	Enrollment Strength	Remarks
P.G. 1st. year 2019-2020	32	24	
P.G. 2nd. Year 2019-2020	32	24	
M.Phil	NA	NA	
Total	64	47	

(C) Academic Result.

Classes	No. of students appeared in final examination	No. of students passed	Per-centage Of achievement	Remarks
P.G.	23	23	100 %	Date of publication result 10.07.2019
M.Phil	06	06	100 %	Date of publication result 07.01.2020
Total	41	41	100 %	

2. Physical verification of Cash

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. on 16.12.2020 and result thereof was found as per the details furnished in table below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference	Remarks.

1	Cash	764.00	764.00	Nil	Dt.16.12.2020
2	Misc. receipt books	01	01	Nil	Dt.16.12.2020 (No Stock Register)
4	Postage stamps	0.00	0.00	Nil	Dt.16.12.2020

### 3. LIST OF VERIFIED RECORDS:-

During the course of audit the following records and registers were produced before audit for verification, and scrutiny.

1. Seminar cash book
2. I.D.F cash book
3. Paid vouchers relating to year 2019-2020.
4. Bank a/c
5. Stock registers
6. Admission register

### 4. FINANCIAL POSITION:-

The position in respect of receipts and expenditure of the P.G. Department of M.P.A for the financial year 2019-2020 is abstracted below.

PARTICULARS	Seminar Cash Book	I.D.F.cash book	TOTAL
O.B. as on 01.04.2019	100226.00	348170.00	448396.00
Receipts during the year 2019-2020	1721.00	772281.00	774002.00
Total	101947.00	1120451.00	1222398.00
Expenditure made during 2019-2020	0.00	601015.00	601015.00
C.B.as on 31.03.2019 as per audit	101947.00	519436.00	621383.00
C.B.as on 31.03.2020 as per cash book	101947.00	517735.0	619682.00
Difference	NIL	1701.00	1701.00

Reconciliation:-Nil.

Details of cash book-wise closing balance as on 31.03.2020.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
Seminar cash book	0		0	
I.D.F. cash book	764.00	516971.00	0	517735.00

Total	764.00	516971.00	0	517735.00
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4.2. The head-wise details of receipt and expenditure are furnished in statement "A", & "B".

Statement –A				Statement –B			Remarks
Sl	Head of Account	Receipts During 2019-2020 in Rupees		Sl	Head of Account	Expenditure During 2019-2020 in Rupees	
1	Bank Interest	18350.00		1	Remuneration	557756.00	
2	Seminar fee	34000.00		2	Contingencies	8880.00	
3	IDF Fees	58896.00		3	Guest Faculty	21000.00	
4	Reimbursement COF	512756.00		4	Saraswati Puja	2000.00	
5	Course fee	150000.00		5	Wellcome Ceremony	5000.00	
				6	Farewell Ceremony	5000.00	
				7	Bank Commission	59.00	
				8	Exam Fees	1320.00	
	Total	774002.00			Total	601015.00	
	Add OB as on 01.04.2019	448396.00			Add C.B as on 31.03.2020	621383.00	
	G.Total	1222398.00			G.Total	1222398.00	

5. DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2020.

Sl.	Name of Bank	A/C No	C.B.as per BANK PASS BOOK	C.B.as per bank A/c IN CASH BOOK	DIFFERENCE	Remarks
1	UCO Bank katapali (Seminar Cash Book)	0710010003190	50459.00	101947.00	(-)51488.00	
2(A)	SBI Jyoti Vihar (IDF Cash Book)	32613409487	497925.00	516971.00	30837.00	Details of individual-wise Bank position in cash books

(B)	(Uco,Katapali)	07100110003183	49883.00			has not been maintained which should be maintained immediately.
	TOTAL		3485496.57	3485676.57	(-)20651.00	

Reconciliation of Bank Accounts:-

Reconciliation:-Reconciliation between the bank position in cash book & pass book could not be worked due to none mentioning of details of individuals wise bank position in cash books .The same may be done & shown to Audit. Till then a sum of Rs.20651.00 is held under objection.

1. I.D.F. cash book - SBI , JYOTI BIHAR, (A/c No. 32613409487): & UCO BANK(A/C NO..0003183

1.	Balance in Bank as mentioned in Cash Book as on 31.03.2020	516971.00
2.	Add: This amount dealt in previous A.R.=29136	29136.00
3	Add: Interest accrued on Pass Book by following date not taken into cash book till 31.03.2020 But subsequently taken into cash book on date 16.04.2020.  <u>Date of interest</u> <u>Amount</u>  22.04.19 425.00  17.07.19 415.00  09.10.19 432.00  <u>12.01.2020</u>  <u>429.00</u>  G.Total 1701.00	1701.00
3.	Actual Balance in Pass Book as on 31.03.2020 (1+2+3)	547808.00

6. STOCK POSITION:-

Details of dead stock position in respect of P.G. Department Of Sambalpur University as on 31-03-2020:

SI No.	Name of the	O.B.as on Dt.01.	Quantity of Stock Purchased during	Quantity of Stock	Date of receipt	Total	Stock Register	Name of the	Remarks
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	Stock Item	04.2019 (In Numbers)	the year 2019-20	received from the Main Office, S.U. during the year 2019-20	(With no. of items in brackets)		Page No.	Stock Register	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
01	Fiber/Plastic Chair	10	00	00	00	10	04	DEAD STOCK REGISTER	
02	Almirah Steel	38	00	00	00	38	01		
03	Computer Table	04	00	00	00	04	02		
04	Computer (DESKTOP)	06	00	00	00	06	05		
05	Laptop	01	00	00	00	01	14		
06	White Board	01	00	00	00	01	07		
07	Project Screen	01	00	00	00	01	09		
08	AVR System	01	00	00	00	01	11		
09	Sound System	01	00	00	00	01	12		
10	Dhol	02	00	00	00	02	16		
Musical Instruments									
01	Nishan	05	00	00	00	05	52		
02	Harmonium	01	00	00	00	01	53		
03	Pakhwaj	01	00	00	00	01	54		
04	Dugi Tabla Set	01	00	00	00	01	55		
05	Mahuri	01	00	00	00	01	56		
06	Jhanj	01	00	00	00	01	57		
07	Gunguru Set	10	00	00	00	10	58		
08	Sambalpur Saree	05	00	00	00	05	59		
09	Gamucha	01	00	00	00	01	60		

10	Tasha	02	00	00	00	02	61		
11	Sambalpuri Ornament Set	05	00	00	00	05	62		
12	Make Up Kit Set	01	00	00	00	01	63		

**Para 6.1 Comments on Physical verification of stock & store**

In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the Department & compliance reported.

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the

stock accounts at once as a receipt with the remarks 'excess found on stock verification'.

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the

Inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R. a physical verification of all stores should be made at least once in every year by the Head of Office Concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

**6.2 STOCK POSITION:-** No purchase of stock materials has been made during the year under audit. The dead stock position of the Deptt. is furnished below.

**7. INVESTMENT:-** No investment has been made during the year under audit.

8. ADVANCES:-

Particulars	Amount	
i.) Advance outstanding as on 01.04.2019	Nil	
ii.) Advance paid during the year 2019-2020	Nil	
iii.) Total	Nil	
iv) Advance adjusted during the year 2019-2020	Nil	
v.) Advance outstanding as on 31.03.2020(As per Audit)	Nil	
vi)Advance Outstanding as on 31.03.2020(As per Cash book)	Nil	

9. GRANTS:-Nil

10. UTILISATION CERTIFICATES: Nil

11. MISAPPROPRIATION & DEFALCATION: No Mis-appropriation is detected during the year under audit.

12. LOSS OF STOCK & STORE:-No loss of stock & store is detected during the year under audit.

13. AUDIT OF RECEIPTS:-

In support of receipts shown in cash books during the year 2019-2020, use of Misc. Rt. Books is discontinued and Register of drafts/ cheques has not been maintained. As per Rule 11(iii)(a)&(b) of O.U.A.M. 1987, In support of receipts, acknowledgement of receipt i.e. duplicate receipts in M.R. books & Register of cheques/drafts are essential for proof of correctness of amounts so collected by the Dept. However the deposit slips of the banks were verified in audit, but the very purpose of rule-3 of O.G.F.R. 1959 in the context of collections has been failed. Hence maintenance of Misc. Rt. Books & Register of drafts/cheques need be given utmost priority by the local authority without delay and compliance being reported.

14. AUDIT OF EXPENDITURE:-

On Checking of the paid vouchers with reference to the cash book it was found that no voucher number has been assigned to the paid vouchers & also in the cash book which is highly irregular. The same may be rectified & compliance reported to audit.

15. AUDIT ON WORKS: - During the year 2019-20 no works found. Hence no comments.

16. AUDIT ON UNITS/ DEPARTMENTS: - No comments.

17. AUDIT ON SCHEMES/ PROGRAMMES:-Nil.

18. MISCELLANEOUS: - Nil

19. AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION: - No comments

20.1. Result of Audit: Amount recovered on the spot is nil. Amount suggested for recovery is Nil. Amount held under objection is Nil.

20.2 AUDIT CERTIFICATE: Certified that an account of this Dept. is covered under audit for the year 2019-2020 and found to be correct subject to the remarks give in the foregoing

paragraphs.20.3 GENERAL REMARKS BY THE AUDITOR:

Maintenance of accounts, records and registers of this department is far from satisfactory and needs improvement.

### 16.13 - P.G.DEPARTMENT OF STATISTICS-

P.G.DEPARTMENT OF STATISTICS			
a. Name of the P.G. Department	Statistics.		
b. Year of establishment	1976		
c. Period of accounts audited	1.4.2019 to 31.3.2020.		
d. No. of working days consumed	5 days in terms of party.		
e. Duration of audit	16.10.2020 to 22.10.2020		
f. Name of the H.O.D/Professor- in- charge of the accounts.			
I. During the period of audit	Dr.(Mrs) Monalisha Pattnaik. (01.04.2019 to 01.31.03.2020)		
II. At the time of audit	Dr.(Mrs) Monalisha Pattnaik.		
g. Name of the Auditor	Sri Rashmi Ranjan Nayak, Audit Suptd.		
<b>1.1. INTRODUCTORY:-</b>			
<p>The P.G.Department of Statistics has been established during the year 1976.The positions of staff, and students for the financial year 2019-2020 are furnished below.</p>			
<b>(A) Staff Position.</b>			
Category of Staff	Sanctioned strength	Existing Strength	Remarks
Teaching	05	02	-
Non-Teaching	03	01	
<b>Total</b>	<b>08</b>	<b>03</b>	
<b>(B) Students Strength.</b>			
Classes	Sanctioned strength	Enrollment Strength	Remarks
P.G. 1st . year 2019-2020	16	11	
P.G. 2nd. Year 2019-2020	16	14	

M.Phil	05	04	
Ph.D.2019	NA	00	
Total	37	29	

**(C) Academic Result.**

Classes	No. of students appeared in final examination	No. of students passed	Per-centage Of achievement	Remarks
P.G.	15	15	100 %	Date of publication result  01.07.2019
M.Phil	05	04	80 %	Date of publication result  01.07.2019
<b>Total</b>	20	19	95 %	

**2. Physical verification of Cash**

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. on 16.10.2020 and result thereof was found as per the details furnished in table below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference	Remarks.
1	Cash	Nil	Nil	Nil	Dt.16.10.2020
2	Postage stamps	100.00	100.00	Nil	S.R.PAGE-30

**3. LIST OF VERIFIED RECORDS :-**

During the course of audit the following records and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. I.D.F cash book
3. Exam. Cash book
4. Paid vouchers relating to year 2019-2020.
5. Bank a/c
6. Stock registers

7. Admission register

**4. FINANCIAL POSITION:-**

The position in respect of receipts and expenditure of the P.G. Department of Statistic for the financial year 2019-2020 is abstracted below.

PARTICULARS	General cash book	I.D.F.cash book	Exam. Cash book	TOTAL
O.B. as on 01.04.2019	122885.68	318396.01	314774.09	756055.78
Receipts during the year 2019-2020	30597.00	50076.00	44910.00	125583.00
Total	153482.68	368472.01	359684.09	881638.78
Expenditure made during 2019-2020	25145.00	62043.72	9900.00	97088.72
C.B.as on 31.03.2019 as per audit	128337.68	306428.29	349784.09	784550.06
C.B.as on 31.03.2020 as per cash book	128337.68	306428.29	349784.09	784550.06
Difference	NIL	NIL	NIL	NIL

**Reconciliation:-NILL**

**Details of cash book-wise closing balance as on 31.03.2020.**

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
General cash book	0	128337.68	0	128337.68
I.D.F.cash book	0	306428.29	0	306428.29
Exam. Cash book	0	349784.09	0	349784.09
<b>Total</b>	<b>0</b>	<b>784550.06</b>	<b>0</b>	<b>784550.06</b>

**4.2. The head-wise details of receipts and expenditure are furnished in statement "A", & "B".**

Statement –A			Statement –A			Remarks
Sl	Head of Account	Receipts During 2019-2020 in Rupees	Sl	Head of Account	Expenditure During 2019-2020 in Rupees	
1	Bank Interest	25373.00	1	Remuneration	7510.00	
2	Course fees	1980.00	2	Contingencies	21386.00	
3	Examination fee	34585.00	3	Guest house	900.00	
4	IDF Fees	39500.00	4	M.Phil	13845.00	

					Entrance fees		
5	Entrance fees	24145.00		5	Bank Commission	122.72	
				6	Tel.Bill	2325.00	
				7	National Seminar	50000.00	
				8	Saraswati Puja	1000.00	
	<b>Total</b>	<b>125583.00</b>			<b>Total</b>	<b>97088.72</b>	
	<b>Add OB as on 01.04.2019</b>	<b>756055.78</b>			<b>Add C.B as on 31.03.2020</b>	<b>784550.06</b>	
	<b>G.Total</b>	<b>881638.78</b>			<b>G.Total</b>	<b>881638.78</b>	

**5. DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2020.**

Sl.	Name of Bank	A/C No	C.B.as per BANK PASS BOOK	C.B.as per bank A/c IN CASH BOOK	DIFFERENCE	Remarks
1	UCO Bank katapali (General Cash Book)	07100100000880	128337.68	128337.68	0.00	
2	SBI Jyoti Vihar (IDF.Cash Book)	10526093948	306428.29	306428.29	0.00	
3	UCO Bank katapali Exam. Cash Book)	10526093427	349784.09	349784.09	0.00	
	<b>TOTAL</b>		<b>784550.06</b>	<b>784550.06</b>	<b>0.00</b>	

**Reconciliation of Bank Accounts:- NILL**

**6. STOCK POSITION:-**

**Details of dead stock position in respect of P.G. Department Of Sambalpur University as on 31-03-2020:**

**Para 6.1 Comments on Physical verification of stock & store**

In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for

years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the Department & compliance reported.

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the

stock accounts at once as a receipt with the remarks' excess found on stock verification' .

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the

Inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R. a physical verification of all stores should be made at least once in every year by the Head of Office Concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

**7. INVESTMENT:** - No investment has been made during the year under audit.

**8. ADVANCES:-**

Particulars	Amount	REMARKS
i.) Advance outstanding as on 01.04.2019	Nil	
ii.) Advance paid during the year 2019-2020	Nil	
iii.) Total	Nil	
iv) Advance adjusted during the year 2019-2020	Nil	
v.) Advance outstanding as on 31.03.2020(As per Audit)	Nil	
vi)Advance outstanding as on 31.03.2020(As per Cash book)	Nil	

**9.GRANTS:-Nil**



**10. UTILISATION CERTIFICATES: Nil**

**11. MISAPPROPRIATION & DEFALCATION:** No Mis-appropriation is detected during the year under audit.

**12. LOSS OF STOCK & STORE:-**No loss of stock & store is detected during the year under audit.

**13. AUDIT OF RECEIPTS: -** No Comments.

**14. AUDIT OF EXPENDITURE: -**No Comments.

**15. AUDIT ON WORKS: -** During the year 2019-20 no works found. Hence no comments.

**16. AUDIT ON UNITS/ DEPARTMENTS: -** No comments.

**17. AUDIT ON SCHEMES/ PROGRAMMES:-**Nil.

**18. MISCELANEOUS: -** NILL

**19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION: -** No comments

**20.1. Result of Audit:** Amount recovered on the spot is nil. Amount suggested for recovery is nill. Amount held under objection is nill.

**20.2 AUDIT CERTIFICATE:** Certified that an account of this Dept. is covered under audit for the year 2019-2020 and found to be correct subject to the remarks give in the foregoing paragraphs.

**Paragraphs 20.3 GENERAL REMARKS BY THE AUDITOR:**

**16.14 - P.G DEPARTMENT OF ANTHROPOLOGY**

**1.TITLE SHEET :-**

a. Name of the P.G.Department	Anthropology
b. Year of establishment	1991
c. Period of accounts audited	01.04.2019 to 31.03.2020
d. No. of working days consumed	6 days in terms of party.
e. Duration of audit	20.01.2021 to 09.02.2021
e. Name of the H.O.D/Professor, who is in-charge of the accounts.	
I.During the period of audit	Reader, Ratnawali
II. At the time of audit	Reader, Ratnawali
f. Name of the Auditor	Sri Jitendra Sethi

**1.1.INTRODUCTORY :-**

The P.G.Department of Anthropology has been established during the year 1991 . The positions of staff and students for the financial year 2019-20 are furnished below.

**(A)Staff Position.**

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Category of staff	Sanctioned strength	Actual Strength
Teaching	05	04
Non-Teaching	04	03
<b>Total</b>	<b>09</b>	<b>07</b>

**(B) Students Strength.**

Classes	Sanctioned strength	Actual Strength
P.G. 1 <sup>st</sup> . year	19	19
P.G. 2 <sup>nd</sup> . Year	19	17
M.phil	06	06
<b>Total.</b>	<b>44</b>	<b>42</b>

**2. PHYSICAL VERIFICATION OF CASH.**

The physical verification of cash of balance could not be conducted on the day of commencement of audit of the institution i.e. dt. 20.01.2021 Due to non-maintenance of cash book with up-dated entries. The same was also not maintained and produced for the purpose even after close of audit of this department.

**3.LIST OF VERIFIED RECORDS :-**

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

- 1.General cash book.
- 2.Seminar Cash book.
- 3.I.D. cash book
- 4.Field work cash book.
- 4.Paid vouchers relating to year 2019-20
- 5.Bank a/c
- 6.Stock registers
7. Admission register

**4.FINANCIAL POSITION :-**

The position in respect of receipts, and expenditure of the P.G.Department of Anthropology for the financial year 2019-20 is abstracted below. The head-wise details of receipts and expenditure are furnished in statement "A", & "B" respectively in table below.

Sl.No.	Particulars	General cash book	IDF cash book	Seminar cash book	Field work cash book	Total.
A	O.B.as on 01.04.2019	159148.70	434518.22	134797.74	79928.99	808393.65
B	Receipt during 2019-20	35495.00	103930.00	34433.00	40928.00	214786.00
C	Total	194643.70	538448.22	169230.74	120856.99	1023179.65
D	Expenditure made during 2019-20	1680.00	83414.00	38200.00	34088.50	157382.50
E	C.B.as on 31.03.2020(as per audit)	192963.70	455034.22	131030.74	86768.49	865797.15
F	C.B.as on 31.03.2020(as per cash book))	192963.70	455034.22	131030.74	86768.49	865797.15
G	Difference	Nil	Nil	Nil	Nil	Nil

**Reconciliation :-Nil**

**4.1 Details of cash book-wise closing balance as on 31.03.2020.**

Sl. NO.	Name of Cash Book	In Shape of Cash	In Bank	TDR	Total
1	General Cash Book	0	192963.70	0	192963.70
2	Infrastructure Dev Cash Book	0	455034.22	0	455034.22
3	Seminar Cash Book	0	131030.74	0	131030.74
4	Field Work Cash Book	0	86768.49	0	86768.49
	Total	0	865797.15	0	865797.15

**4.2.The head-wise details of receipts and expenditure are furnished in statement "A", & "B"**

Statement-A			Statement-B		
SI NO.	Head of Account	Receipts During 19-20 in Rupees	SI NO.	Head of Account	Expenditure During 19-20 in Rupees
1	Bank Interest	27022.00	1	Office contingency	28590.00
2	Course fees	29764.00	2	Farewell	8000.00

				ceremony	
3	Seminar fees	30000.00	3	Welcome ceremony	9000.00
4	IDF fees	90000.00	4	Bank Charges	88.50
5	Field work	38000.00	5	Ganesh Puja	6000.00
			6	Saraswati puja	5000.00
			7	Picnic	10000.00
			8	Refund of cheque	1680.00
			9	Field work	34000.00
			10	Comp.Repair	5724.00
			11	A.C.Repair	48500.00
			12	Guest House charges	800.00
	<b>Total</b>	<b>214786.00</b>		<b>Total</b>	<b>157382.50</b>
	<b>Add OB as on 01.04.2019</b>	808393.65		<b>Add C.B as on 31.03.2020</b>	865797.15
	<b>G.Total</b>	<b>1023179.65</b>		<b>G.Total</b>	<b>1023179.65</b>

5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2020.

Closing Balance of Pass Book & cash book as on 31.03.2020.						
Sl No	Name of Bank	A/c No	Closing Balance as per Pass book	Closing Balance as per Cash book	Difference	Cash Book
1	Uco Bank Katapali	07100100005149	192963.70	192963.70	0	General
2	SBI JV Burla	10526093846	131030.74	131030.74	0	Seminar cash book
3	SBI JV Burla	10526093813	455034.22	455034.22	0	Infrastructure Dev
4	SBI JV Burla	10526093052	86768.49	86768.49	0	Field work cash book
	<b>Total</b>		865797.15	865797.15		

Reconciliation :- Nil.

**6.STOCK POSITION :-** Details of dead stock position in respect of P.G. Department of Anthropology , Sambalpur university as on 31.03.2020

Para:6.1 :-

Serial no	Name of the stock item	O.B as on 01.04.2019	quantity of stock purchase during the year-2019-2020	quantity of stock received from the main office during the year-2019-2020	Date of receipt	Total as on 31.03.20	Stock register page no	Name of the stock register	Remark
1	2	3	4	5	6	7	8	9	10
2	Tabulator battery	01	0	0	03.11.2014	01	01	Anthropol ogy stock register	
3	stool	10	0	0	10.11.2014	10	01	Anthropol ogy stock register	
4	stool	06	0	0	19.11.2014	06	01	Anthropol ogy stock register	
5	Recharge able LED Lantreen	02	0	0	20.10.2014	02	01	Anthropol ogy stock register	
6	Pedastel fan	01	0	0	25.08.2014	01	01	Anthropol ogy stock register	
7	Office table	06	0	0	01.04.2014	06	03	Anthropol ogy stock register	
8	Table lantreen bench	08	0	0	0104.2014	08	03	Anthropol ogy stock register	
9	Almirah window	06	0	0	01.04.2014	06	03	Anthropol ogy stock register	
10	Almirah iron	01	0	0	15.09.2014	05	03	Anthropol ogy stock register	
11	Student table	21	0	0		21	03	Anthropol ogy stock register	
12	Iron rack	1+1	0	0		03	03	Anthropol ogy stock register	
13	Godrej iron	01	0	0		01	03	Anthropol ogy stock	

	almirah							register	
14	Camp chair	02	0	0	31.03.2015	02	04	Anthropology stock register	
15	Chair with iron leg	09	0	0	31.03.2015	09	04	Anthropology stock register	
16	Window chair	10	0	0	31.03.2015	10	04	Anthropology stock register	
17	Plastic chair	07	0	0	31.03.2015	07	04	Anthropology stock register	
18	Teacher table	02	0	0	31.03.2015	02	04	Anthropology stock register	
19	Computer table	01	0	0	31.03.2015	01	04	Anthropology stock register	
20	Long table	04	0	0	31.03.2015	04		Anthropology stock register	
21	Aqua guard	01	0	0	31.03.2015	01	04	Anthropology stock register	
22	Water freezer	01	0	0	31.03.2015	01	04	Anthropology stock register	
24	Wall clock	02	0	0	31.03.2015	02	04	Anthropology stock register	
25	1. C	01	0	0	29.07.2019	01	11	Anthropology stock register	

Para 6.2:- Comments on Physical verification of stock & store

In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the Department & compliance reported .

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during

stock taking shall, after investigation, be entered in the stock accounts at once as a receipt with the remarks 'excess found on stock verification'.

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R., a physical verification of all stores should be made at least once in every year by the Head of Office concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

**7. INVESTMENT :-** No investment has been made during the year under audit.

#### **8. ADVANCES :-**

Particulars	Amount
i.) Advance outstanding as on 01.04.2019	Nil
ii.) Advance paid during the year 2019-20	Nil
iii.) Total	Nil
iv) Advance adjusted during the year 2019-20	Nil
v.) Advance outstanding as on 31.03.2020	Nil

**9. GRANTS :-** Nil

**10. UTILISATION CERTIFICATES :-** Nil

**11. MISAPPROPRIATION & DEFALCATION :-** No mis-appropriation is detected during the year under audit.

**12. LOSS OF STOCK & STORE :-** No loss of stock & store is detected during the year under audit.

**13. AUDIT OF RECEIPTS :-** No Comments.

**14.AUDIT OF EXPENDITURE :-No Comments.**

**15. AUDIT ON WORKS :-**No work has been executed during the year 2019-20.

**16.AUDIT ON UNITS/ DEPATRMENTS :-** No comments.

**17. AUDIT ON SCHEMES/ PROGRAMMES :-**Nil.

**18.MISCELANEOUS :-** Nil.

**19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-**No comments.

**20.1.RESULT OF AUDIT :-** Amount recovered on the spot is nil. Amount suggested for recovery is nil .Amount held under objection is nil.

Para No	Amount suggested for recovery	Amount held under objection	Total
	Nil.	Nil.	Nil.

**20.2.AUDIT CERTIFICATE :-** Certified that accounts of this Dept. is covered under audit for the year 2019-20 and found to be correct subject to the remarks given in the foregoing paragraphs.

**20.3. GENERAL REMARKS BY THE AUDITOR:-**

Maintenance of accounts, records and registers of this department is far from satisfactory and needs improvement.

**16.15 - P.G.DEPARTMENT OF EARTH SCIENCE:-**

a. Name of the P.G. Department	<b>EARTH SCIENCE</b>
b. Year of establishment	1991
c. Period of accounts audited	1.4.2019 to 31.3.2020.



d. No. of working days consumed	4days single handed.
e. Duration of audit	08.01.2021 to 11.01.2021
f. Name of the H.O.D/Professor- in- charge of the accounts.	
I. During the period of audit	Dr.Jagadish Kumar Tripathy (01.04.2019 to 31.03.2020)
II. At the time of audit	Prof. Shreerup Goswami
g. Name of the Auditor	Sri Rashmi Ranjan Nayak, Audit Suptd.

### 1.1. INTRODUCTORY:-

The P.G.Department of EARTH SCIENCE has been established during the year 1968.The positions of staff, and students for the financial year 2019-2020 are furnished below.

#### (A)Staff Position.

Category of Staff	Sanctioned strength	Existing Strength	Remarks
Teaching	06	03	-
Non-Teaching	06	06	
<b>Total</b>	<b>12</b>	<b>09</b>	

#### (B) Students Strength.

Classes	Sanctioned strength	Enrollment Strength	Remarks
P.G. 1st. year2019-2020	24	18	
P.G. 2nd. Year2019-2020	24	24	
M.Phil	07	07	
Ph.D.2019	00	04	
<b>Total</b>	<b>55</b>	<b>53</b>	

#### (C) Academic Result.

Classes	No. of students appeared in final examination	No. of students passed	Per-centage Of achievement	Remarks
P.G.	24	24	100%	Date of publication result Lt.No.3060 Dtd.02.07.2020
M.Phil	07	07	100%	Date of publication result- Lt. No. 811 Dtd.03.03.2020
<b>Total</b>	<b>31</b>	<b>31</b>	<b>100.00%</b>	

## 2. Physical verification of Cash

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. on 08.01.2021 and result thereof was found as per the details furnished in table below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference	Remarks.
1	Cash	Nil	Nil	Nil	Dt.08.01.2021
2	Misc. receipt books	00	00	Nil	Dt.08.01.2021 (No Stock Register)
4	Postage stamps	Nil	Nil	Nil	
5	MB	Nil	Nil	Nil	

## 3. LIST OF VERIFIED RECORDS:-

During the course of audit the following records and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. I.D.F cash book
3. Field work cash book.
4. P.A. Cash book.
5. Seminar cash book
6. Paid vouchers relating to year 2019-2020.
7. Bank a/c
9. Admission register
10. Stock Register

## 4. FINANCIAL POSITION:-

The position in respect of receipts and expenditure of the P.G. Department of EARTH SCIENCE for the financial year 2019-2020 is abstracted below.

Particulars	General cash book	I.D.F.cash book	Seminar Cash book	Total
-------------	-------------------	-----------------	-------------------	-------

O.B. as on 01.04.2019	118448.77	2264187.04	238518.21	2621154.02
Receipts during the year 2019-2020	4182.00	731413.00	103733.00	839328.00
Total	122630.77	2995600.04	342251.21	3460482.02
Expenditure made during 2019-2020	0.00	246511.50	24917.00	271428.50
<b>C.B.as on 31.03.2019 (as per audit)</b>	<b>122630.77</b>	<b>2749088.54</b>	<b>317334.21</b>	<b>3189053.52</b>
<b>C.B.as on 31.03.2020 (as per cashbook)</b>	<b>122630.77</b>	<b>2749088.54</b>	<b>317334.21</b>	<b>3189053.52</b>
<b>Difference</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>

**Details of cash book-wise closing balance as on 31.03.2020.**

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
General cash book	0	122630.77	0	122630.77
I.D.F. cash book	0	1392339.54	1356749.00	2749088.54
Seminar Cash book	0	317334.21	0	317334.21
<b>Total</b>	<b>0</b>	<b>1832304.52</b>	<b>1356749.00</b>	<b>3189053.52</b>

**4.2. The head-wise details of receipts and expenditure are furnished in statement "A", & "B".**

Statement –A				Statement –A			Remarks
Sl	Head of Account	Receipts During 2019-2020 in Rupees		Sl	Head of Account	Expenditure During 2019-2020 in Rupees	
1	Bank Interest	47544		1	Seminar	19465	
2	Scholarship	180000		2	Contingencies	47298	
3	Seminar Fees	95000		3	Inverter	14400	
4	IDF Fees	479432		4	Scholarship	180000	
5	Phd. Admission fees.	8000		5	Bank Commission	265.50	
6	M. Phil	29352		6	Welcome	5000	

	Admission fees				Ceremony		
		0		7	Farewell Ceremoney	5000	
	<b>Total</b>	<b>839328.00</b>			<b>Total</b>	<b>271428.50</b>	
	<b>Add OB as on 01.04.2019</b>	<b>2621154.02</b>			<b>Add C.B as on 31.03.2020</b>	<b>3189053.52</b>	
	<b>G.Total</b>	<b>3460482.02</b>			<b>G.Total</b>	<b>3460482.02</b>	

**5. DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2020.**

Sl.	Name of Bank	A/C No	C.B.as per BANK PASS BOOK	C.B.as per bank A/c IN CASH BOOK	DIFFERENCE	Cash book
1	UCO Bank katapali	7100100003093	122630.77	122630.77	0.00	General
2	SBI Jyoti Vihar ,Burla	10526093074	1392339.54	1392339.54	0.00	IDF
3	SBI Jyoti Vihar ,Burla	10526093835	317334.21	317334.21	0.00	Seminar
	<b>TOTAL</b>		<b>1832304.52</b>	<b>1832304.52</b>	<b>0.00</b>	

**Reconciliation of Bank Accounts :-NIL**

**6. STOCK POSITION:-** Details of dead stock position in respect of P.G.Deptt. of Earth science and of Sambalpur University as on 31.03.2020 has not been produced to audit.

**Details of dead stock position in respect of P.G. Department of Earth Science Sambalpur University as on 31-03-2020:**

Sl. No.	Name of stock item	O.B. as on 01.04. 2019 (in number)	Quantity of stock purchased during the year 2019-20	Quantity of stock received from main office of S.U. during the year 2019-20	Date of receipt	Total as on 31.03. 2020	Stock Register page No.	Name of Stock Register	Remarks

1	CPU	24	Nil	Nil	---	24	4,5,6,7,8,9,10 & 13	Stock Register (Earth Sciences)	
2	Monitor	26	Nil	Nil	---	26	4,5,6,7,8,10,13 & 17	Stock Register (Earth Sciences)	
3	UPS	28	Nil	Nil	---	28	4,5,6,7,8,9,10,13 & 17	Stock Register (Earth Sciences)	
4	Keyboard	22	Nil	Nil	---	22	4,5,6,7,8,9,10 & 14	Stock Register (Earth Sciences)	
5	Mouse	14	Nil	Nil	---	14	4,5,6,7,8,9,10 & 13	Stock Register (Earth Sciences)	
6	Speaker	3	Nil	Nil	---	3	5,7 & 8	Stock Register (Earth Sciences)	
7	Printer	14	Nil	Nil	---	14	4,5,6,7,10,13 & 17	Stock Register (Earth Sciences)	
8	Scanner	6	Nil	Nil	---	6	6,7,8,10,13 & 17	Stock Register (Earth Sciences)	
9	Online UPS	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
10	Almirah	18	Nil	Nil	---	18	4,5,6,7,8,10,11,12 & 16	Stock Register (Earth Sciences)	
11	Xerox Machine	1	Nil	Nil	---	1	4	Stock Register (Earth Sciences)	
12	Iron Rack	15	Nil	Nil	---	15	4,7,8 & 16	Stock Register (Earth Sciences)	
13	Wooden Rack	1	Nil	Nil	---	1	16	Stock Register	

								(Earth Sciences)	
14	Inverter	4	Nil	Nil	---	4	4,5 & 6	Stock Register (Earth Sciences)	
15	Inverter Battery	4	2	Nil	---	6	4,5 & 6	Stock Register (Earth Sciences)	
16	Ceiling Fan	27	Nil	Nil	---	27	4,7,8,9,10,11 & 16	Stock Register (Earth Sciences)	
17	Office Table	6	Nil	Nil	---	6	4,5,6,7 & 8	Stock Register (Earth Sciences)	
18	Computer Table	12	Nil	Nil	---	12	5,6,7,8 & 10	Stock Register (Earth Sciences)	
19	Microscope Table	4	Nil	Nil	---	4	6	Stock Register (Earth Sciences)	
20	Microscope Stool	10	Nil	Nil	---	10	6	Stock Register (Earth Sciences)	
21	Office Chair	2	Nil	Nil	---	2	11	Stock Register (Earth Sciences)	
22	Fibre Chair	12	Nil	Nil	---	12	7,8,10 & 15	Stock Register (Earth Sciences)	
23	Office Desk/Counter Desk (Long)	1	Nil	Nil	---	1	4	Stock Register (Earth Sciences)	
24	Specimen Showcase	4	Nil	Nil	---	4	4	Stock Register (Earth Sciences)	
25	Water Cooler (Blue Star)	2	Nil	Nil	---	2	4	Stock Register (Earth Sciences)	

26	Water Purifier (Aqafresh)	1	Nil	Nil	---	1	4	Stock Register (Earth Sciences)	
27	Glass Display Box	6	Nil	Nil	---	6	4	Stock Register (Earth Sciences)	
28	Aquaguard (Staff Washroom)	1	Nil	Nil	---	1	4	Stock Register (Earth Sciences)	
29	Air Conditioner (AC)	4	Nil	Nil	---	4	5,6,10 & 12	Stock Register (Earth Sciences)	
30	Book Shelf	6	Nil	Nil	---	6	5,6 & 11	Stock Register (Earth Sciences)	
31	Standing Fan (Usha)	2	Nil	Nil	---	2	5 & 7	Stock Register (Earth Sciences)	
32	Wall Fan (Usha)	4	Nil	Nil	---	4	5,6 & 10	Stock Register (Earth Sciences)	
33	Lenovo Laptop with bag	1	Nil	Nil	---	1	5	Stock Register (Earth Sciences)	
34	Microscope	20	Nil	Nil	---	20	6	Stock Register (Earth Sciences)	
35	Files Shelf	1	Nil	Nil	---	1	6	Stock Register (Earth Sciences)	
36	Projector	3	Nil	Nil	---	3	9 & 14	Stock Register (Earth Sciences)	
37	Projector Screen	2	Nil	Nil	---	2	9	Stock Register (Earth Sciences)	
38	Projector Wall	1	Nil	Nil	---	1	10	Stock Register	

	Mount							(Earth Sciences)	
39	Camera	5	Nil	Nil	---	6	10,14 & 18	Stock Register (Earth Sciences)	
40	Student Desk Bench	15	Nil	Nil	---	15	9	Stock Register (Earth Sciences)	
41	Black Board	2	Nil	Nil	---	2	9	Stock Register (Earth Sciences)	
42	Podium	1	Nil	Nil	---	1	9	Stock Register (Earth Sciences)	
43	Stretching Glass Table	2	Nil	Nil	---	2	10	Stock Register (Earth Sciences)	
44	Stretching wall mount	1	Nil	Nil	---	1	10	Stock Register (Earth Sciences)	
45	Water Analyser Kit-371	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
46	Conductivity Meter-304	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
47	Digital pH Meter, Systronics 335	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
48	Digital Turbidity Meter, Systronics-132	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
49	Spectrophotometer, 200-20	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
50	Hot Air Oven (Pico-ASI)	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	



								Sciences)	
51	Resistivity Meter, Jaíses	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
52	Colorimeter Move 100/Fluoride Meter	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
53	Flame Photometer Systronics-121	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
54	Flame Photometer Systronics-128	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
55	Double Distillation Plant-Borosil	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
56	Owalabor Balance	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
57	Dhona 200D Balance	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
58	Balance within a Glass Frame	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
59	Digital Rain Gauge	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
60	Elico LI 126 ion Analyser	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
61	Swift Counter Model F	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
62	Colorimeter Model CL 157	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
63	Graph D	1	Nil	Nil	---	1	12	Stock	

	pH Meter with the electrode inside, Systronic s							Register (Earth Sciences)	
64	Century Portable Water Analyser Kit	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
65	Freeze	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
66	Chemical Shelf	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
67	Wooden Shelf	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
68	Rock Cutting Machine (Old-1 & New-1)	2	Nil	Nil	---	2	13	Stock Register (Earth Sciences)	
69	Polishing Machine (Old-1 & New-1)	2	Nil	Nil	---	2	13	Stock Register (Earth Sciences)	
70	Electrode s	7	Nil	Nil	---	7	12	Stock Register (Earth Sciences)	
71	Sieve Shaker	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
72	Ball Mill	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
73	Dumpy Level	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
74	Hot Air Furnace	1	Nil	Nil	---	1	13	Stock Register (Earth	

								Sciences)	
75	Fans	7	Nil	Nil	---	7	13	Stock Register (Earth Sciences)	
76	Fan Blade (5*3)	6	Nil	Nil	---	6	13	Stock Register (Earth Sciences)	
77	Grinding Machine (Old)	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
78	Server	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
79	CPU Casing	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
80	Big Voltage Stabilizer	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
81	Constant Voltage Trainer (CVT), Blue Circle	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
82	Over Heads Projector (OHP)	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
83	Recorder (HITACHI)	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
84	Grinding Machine Plates	8	Nil	Nil	---	8	13	Stock Register (Earth Sciences)	
85	Rock Sack	18	Nil	Nil	---	18	13	Stock Register (Earth Sciences)	
86	Plate Cutting Blade	5	Nil	Nil	---	5	13	Stock Register (Earth	

								Sciences)	
87	Brunton Compass	19	Nil	Nil	---	19	13 & 15	Stock Register (Earth Sciences)	
88	Clinomete r	9	Nil	Nil	---	9	13	Stock Register (Earth Sciences)	
89	Hammer (1 big & 1 small)	6	Nil	Nil	---	6	13 & 15	Stock Register (Earth Sciences)	
90	Chisel	8	Nil	Nil	---	8	13	Stock Register (Earth Sciences)	
91	GPS Non- functional GRAMIN	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
92	Color Projector Cartridge	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
93	Solid State Variable T ransforme r	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
94	Polk Audio Speaker	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
95	Table Burner	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
96	Mortar &Pastle	5	Nil	Nil	---	5	13 & 14	Stock Register (Earth Sciences)	
97	Gas Cylinder Regulator (HP)	4	Nil	Nil	---	4	13	Stock Register (Earth Sciences)	
98	Anti-glare Screen Filter	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	

99	EASY_trace Dongle Software & Programming Guide	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
100	Silica Crucible	7	Nil	Nil	---	7	14 & 15	Stock Register (Earth Sciences)	
101	Platinum Crucible	2	Nil	Nil	---	2	15	Stock Register (Earth Sciences)	
102	Geomatics Software with manuals and Software with 2 keys	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
103	Diamond Compound Hyplicator	5	Nil	Nil	---	5	14	Stock Register (Earth Sciences)	
104	Knife 6 inch	12	Nil	Nil	---	12	14	Stock Register (Earth Sciences)	
105	Magnifying Lense	10	Nil	Nil	---	10	14 & 15	Stock Register (Earth Sciences)	
106	Philips Computer Bulb	3	Nil	Nil	---	3	14	Stock Register (Earth Sciences)	
107	Stencil	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
108	Diamond Pencil	10	Nil	Nil	---	10	14 & 15	Stock Register (Earth Sciences)	
109	Weight Box	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	

110	Web Camera	3	Nil	Nil	---	3	14 & 15	Stock Register (Earth Sciences)	
111	Bunsen Burner	16	Nil	Nil	---	16	14	Stock Register (Earth Sciences)	
112	Measuring Tape 15m	2	Nil	Nil	---	2	14	Stock Register (Earth Sciences)	
113	Goniometer	6	Nil	Nil	---	6	14 & 15	Stock Register (Earth Sciences)	
114	E Modem HP	2	Nil	Nil	---	2	14 & 15	Stock Register (Earth Sciences)	
115	Picnometer	2	Nil	Nil	---	2	14	Stock Register (Earth Sciences)	
116	Pocket Lens	5	Nil	Nil	---	5	14	Stock Register (Earth Sciences)	
117	Magnet U-Shaped	3	Nil	Nil	---	3	14	Stock Register (Earth Sciences)	
118	Streak Plate	7	Nil	Nil	---	7	14	Stock Register (Earth Sciences)	
119	Hardness Box	7	Nil	Nil	---	7	14 & 15	Stock Register (Earth Sciences)	
120	Blow Pipe	10	Nil	Nil	---	10	14	Stock Register (Earth Sciences)	
121	Old Hyplicator Small	2	Nil	Nil	---	2	14	Stock Register (Earth Sciences)	
122	Anti-Glair Screen	2	Nil	Nil	---	2	14	Stock Register	

								(Earth Sciences)	
123	Petrologic al Projector	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
124	Measurin g Chain	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
125	Clinomete r Survey Stand	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
126	Distillation Unit (only Furnace)	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
127	Steel Distillation Unit	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
128	Water Bath	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
129	Exhaust Fan	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
130	Arc view Software with manual	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
131	SPSS Software	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
132	Photolab Software	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
133	21 <sup>st</sup> Century GIS Software with Dongle (Arc View)	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	

134	IBM Laptop	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
135	Rock Specimen	103	Nil	Nil	---	103	15	Stock Register (Earth Sciences)	
136	Minerals	330	Nil	Nil	---	330	15	Stock Register (Earth Sciences)	
137	Models	449	Nil	Nil	---	449	15	Stock Register (Earth Sciences)	
138	Fossils	152	Nil	Nil	---	152	15	Stock Register (Earth Sciences)	
139	Medium Wooden Table	1	Nil	Nil	---	1	15	Stock Register (Earth Sciences)	
140	Visitors' Note Book Stand	1	Nil	Nil	---	1	15	Stock Register (Earth Sciences)	
141	Wooden Stool	17	Nil	Nil	---	17	15	Stock Register (Earth Sciences)	
142	Wooden Display Rack	8	Nil	Nil	---	8	15	Stock Register (Earth Sciences)	
143	Peresidium Gemstone Tester	1	Nil	Nil	---	1	15	Stock Register (Earth Sciences)	
144	External Hard Disk	1	Nil	Nil	---	1	15	Stock Register (Earth Sciences)	
145	Kelton Slide Projector	1	Nil	Nil	---	1	15	Stock Register (Earth Sciences)	
146	Iron Chair	30	Nil	Nil	---	30	17	Stock Register	



								(Earth Sciences)	
147	Small Battery	8	Nil	Nil	---	8	17	Stock Register (Earth Sciences)	
148	Big China Clay Basin	2	Nil	Nil	---	2	17	Stock Register (Earth Sciences)	
149	Lithograph Machine	1	Nil	Nil	---	1	17	Stock Register (Earth Sciences)	
150	CV Stabilizer (Small size)	1	Nil	Nil	---	1	17	Stock Register (Earth Sciences)	
151	White Screen with stand	1	Nil	Nil	---	1	17	Stock Register (Earth Sciences)	
152	Gas Cylinder	3	Nil	Nil	---	3	17	Stock Register (Earth Sciences)	
153	Plastic Filter	2	Nil	Nil	---	2	17	Stock Register (Earth Sciences)	
154	Steel Filter	1	Nil	Nil	---	1	17	Stock Register (Earth Sciences)	
155	Genset E BK-2000 (Sri Ram Honda)	1	Nil	Nil	---	1	17	Stock Register (Earth Sciences)	
156	AC Stabilizer	1	Nil	Nil	---	1	17	Stock Register (Earth Sciences)	
157	Old Type Writer	1	Nil	Nil	---	1	17	Stock Register (Earth Sciences)	
158	Section Cutting Base	1	Nil	Nil	---	1	17	Stock Register (Earth Sciences)	

159	Porcelain Basin	2	Nil	Nil	---	2	17	Stock Register (Earth Sciences)	
160	Coloured aerial photographs	4	Nil	Nil	---	4	18	Stock Register (Earth Sciences)	
161	B & W Aerial photographs	77	Nil	Nil	---	77	18	Stock Register (Earth Sciences)	
162	Satellite Imagery	18	Nil	Nil	---	18	18	Stock Register (Earth Sciences)	
163	Gramin e Trex 10 GPS	1	Nil	Nil	---	1	18	Stock Register (Earth Sciences)	
164	Lens Stereoscope	5	Nil	Nil	---	5	18	Stock Register (Earth Sciences)	
165	Mirror Stereoscope	2	Nil	Nil	---	2	18	Stock Register (Earth Sciences)	
166	Digital Data in CD ROM	17	Nil	Nil	---	17	18	Stock Register (Earth Sciences)	
167	Iron Grill	Nil	1	Nil	---	1	238	Main Stock Register-3	

#### **Para 6.1 Comments on Physical verification of stock & store**

In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the Department & compliance reported.

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, incase of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure

57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the

stock accounts at once as a receipt with the remarks 'excess found on stock verification'.

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the

Inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R. a physical verification of all stores should be made at least once in every year by the Head of Office Concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate i

#### **7. INVESTMENT: -Details of investment made during the year 2019-2020.**

A/C/ No.	Bank	Date of investment/ re-invested	Amount invested	Rate of interest	Maturity value	Period in month	Date of maturity.
3715057635 2	SBI,JVR,BU RLA	08.09.18	1389996	6.75%	1466225	1 YEAR	8.9.19
Re-invested	SBI,JVR,BU RLA	08.09.19	1466225	6.85%	1566958	1 YEAR	8.9.2020

#### **8. ADVANCES:-**

Particulars	Amount	
i.) Advance outstanding as on 01.04.2019	0.00	
ii.) Advance paid during the year 2019-2020	0.00	
iii.) Total	0.00	
iv) Advance adjusted during the year 2019-2020	0.00	
v.) Advance outstanding as on 31.03.2020(As per Audit)	0.00	
vi) Advance Outstanding as on	0.00	

31.03.2020(As per Cash book)

**8.1. Year wise break up outstanding Advance:**

**9.GRANTS:-Nil**

**10. UTILISATION CERTIFICATES: Nil**

**11.MISAPROPRIATION&DEFALCATION:**No Miss-appropriation is detected during the year under audit.

**12.LOSS OF STOCK &STORE :-**No loss of stock & store is detected during the year under audit.

**13.AUDIT OF RECEIPTS:-**

In support of receipts shown in cash books during the year 2019-2020, use of Misc. Rt. Books is discontinued and Register of drafts/ cheques has not been maintained. As per Rule 11(iii)(a)&(b) of O.U.A.M. 1987, In support of receipts, acknowledgement of receipt i.e. duplicate receipts in M.R. books & Register of cheques/drafts are essential for proof of correctness of amounts so collected by the Dept. However the deposit slips of the banks were verified in audit, but the very purpose of rule-3 of O.G.F.R. 1959 in the context of collections has been failed. Hence maintenance of Misc. Rt.Books & Register of drafts/cheques need be given utmost priority by the local authority without delay and compliance being reported.

**14.AUDIT OF EXPENDITURE:-**

**On Checking of the paid vouchers with reference to the cash book it was found that no voucher number has been assigned to the paid vouchers & also in the cash book which is highly irregular .The same may be rectified & compliance reported to audit.**

**15. AUDIT ON WORKS: -**During the year 2019-20 no works found Executed. Hence no comments.

**16.AUDIT ON UNITS/ DEPATRMENTS: -** No comments.

**17. AUDIT ON SCHEMES/ PROGRAMMES:-Nil.**

**18. MISCELANEOUS:-Nil**

**19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-**No comments.

**20.1. Result of Audit:** Amount recovered on the spot is nil. Amount suggested for recovery is nill. Amount held under objection is Nill.

**20.2 AUDIT CERTIFICATE:** Certified that an account of this Dept. is covered under audit for the year 2019-2020 and found to be correct subject to the remarks give in the foregoing paragraphs.

**Paragraphs.20.3 GENERAL REMARKS BUY THE AUDITOR:**

Maintenance of accounts, records and registers of this department is far from satisfactory and needs improvement.

**16.16 - P.G.DEPARTMENT OF HOME SCIENCE**

**1.TITLE SHEET :-**

a. Name of the P.G.Department	Home Science
b. Year of establishment	1976
c. Period of accounts audited	01.04.2019 to 31.03.2020
d. No. of working days consumed	7 days in single handed.
e. Duration of audit	23.11.20 to 02.12.20
e. Name of the H.O.D/Professor, who is in-charge of the accounts.	
I.During the period of audit	Smt.Chandrashree Lenka
II. At the time of audit	Smt.Chandrashree Lenka
f. Name of the Auditor	Shri Surya Narayan Munshi

**1.1.INTRODUCTORY :-**

The P.G.Department of Home Science has been established during the year 1976. . The positions of staff and students for the financial year 2019-2020 are furnished below.

**(A)Staff Position.**

Category of staff	Sanctioned strength	Existing strength
Teaching	03	01(contractal)
Non-Teaching	04	04(01 part time,03 contractual.
<b>Total</b>	<b>07</b>	<b>05</b>

**(B) Students Strength.**

Classes	Sanctioned strength	Enrollment strength
P.G. 1st . year	16	16
P.G. 2nd. Year	16	16
<b>Total.</b>	<b>32</b>	<b>32</b>

**(C). Academic result.**

Classes	No. of students appeared in final examination	No. of students passed	Per-centage Of achievement
P.G.	15	15	100%
<b>Total.</b>	<b>15</b>	<b>15</b>	<b>100%</b>

## 2. PHYSICAL VERIFICATION OF CASH.

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

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference	Remarks.	
1	Cash	Nil	Nil	Nil		
2	Misc. receipt books	Nil	Nil	Nil		
3	Postage stamps	Nil	Nil	Nil		
4	M B	Nil	Nil	Nil		

## 3.LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

1.General cash book

2.Seminar cash book

3.I.D.F. cash book

4.Paid vouchers relating to year 2019-2020.

5.Bank a/c

6.Stock registers

7. Admission register

#### 4.FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the P.G.Department of Home Science for the financial year 2019-2020 is abstracted below. The head-wise details of receipts and expenditure are furnished in statement "A", & "B" respectively in table below.

SI No	Particulars	General Cash book	Infrastructure Dev Cash Book	Seminar Cash Book	Total	
A	O.B. as on 01.04.2019	101749.50	504597.19	30435.37	636782.06	
B	Receipts during the year 2019-2020	27944.00	266098.00	44502.00	338544.00	
C	<b>Total</b>	<b>129693.50</b>	<b>770695.19</b>	<b>74937.37</b>	<b>975326.06</b>	
D	Expenditure made during 2019-2020	9888.00	116005.00	20000.00	145893.00	
E	C.B.as on 31.03.2020(as per audit)	119805.50	654690.19	54937.37	829433.06	
ohggytyvtvyuF	C.B.as on 31.03.2020(as per cash book)	119805.50	654690.19	54937.37	829433.06	

	Diff	0.00	0.00	0.00	0.00
--	------	------	------	------	------

**Reconciliation :-Nil**

## 4.1Details of cash book-wise closing balance as on 31.03.2020.

SI No	Name of Cash Book	In shape of Cash	In Bank	TDR	Total
1	General Cash Book	0	119805.50	0	119805.50
2	Infrastructure Dev	0	654690.19	0	654690.19
3	Seminar	0	54937.37	0	54937.37
	TOTAL	0	829433.06	0	829433.06

## 4.2.The head-wise details of receipts and expenditure are furnished in statement "A", & "B".

Statemen- A			Statement - B			
SI	Head of Account	Receipts During 19-2020 in Rupees		SI	Head of Account	Expenditure During 19-2020 in Rupees
1	Bank Interest	24311.00		1	Remuneration	9888.00
2	Course fees	67500.00		2	Examination	8010.00
3	P.G.Council	22829.00		3	Office contingent	2675.00
4	Interview of cont.Lect.	1500.00		4	Gust Faculty	63000.00



5	Scholarship	44000.00		5	Comp.Expen ses.	9100.00	
6	COF,SU	25000.00		6	Internate	5900.00	
7	Admission fees	7264.00		7	Induction prog.of Fresher	3270.00	
8	IDF fees	103140.00		8	Repair of Xerox machine.	2000.00	
9	Seminar fees	43000.00		9	Repair of Inverter	2301.00	
				10	Glass sliding window	11223.00	
				11	Repair of glass window of lab.	5661.00	
				12	A.C.Fitting.	2865.00	
				13	Farewell	6000.00	
				14	Ganesh Puja	2000.00	
				15	Welcome ceremony	8000.00	
				16	Saraswati puja	4000.00	
	<b>Total</b>	<b>338544.00</b>		<b>Total</b>	<b>145893.00</b>		
	<b>Add OB as on 01.04.2019</b>	<b>636782.06</b>		<b>Add C.B as on 31.03.2020</b>	<b>829433.06</b>		
	<b>G.Total</b>	<b>975326.06</b>		<b>G.Total</b>	<b>975326.06</b>		

**5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2019.**

<b>Closing Balance of Pass Book &amp; cash book as on 31.03.2020.</b>						
SI No	Name of Bank	A/c No	Closing Balance as per Pass book	Closing Balance as per Cash book	Difference	Cash Book
2	SBI JV Burla	10526093857	54937.37	54937.37	0	Seminar
3	SBI JV Burla	10526093110	654690.19	654690.19	0	Infrastructure

						Dev
4	Uco Bank Katapali	7100100001	119805.50	119805.50	0	General
	<b>Total</b>		829433.06	829433.06		

**6.STOCK POSITION :-**No purchase of stock material has been made during the year under audit. The dead of dead stock position in respect of P.G. Deptt. of Home Science,Sambalpur University as on 31.03.2020

**Para:6.1 :-**

Details of Dead stock Position in respect of Department of Home Science as on 31.03.2020								
Sl. No.	Name of the Stock item	OB as on 01.04.2019	Quantity of stock purchased during the year 2019-20	Quantity of stock received from main office of SU during the year 2019-20	Date of Receipt	Total as on 31.03.20	Stock Register Page No.	Name of the stock register
1.	Black board	02	Nil	Nil	NA	02		
2.	Desk top	12	Nil	Nil	NA	12		
3.	Laptop	02	Nil	Nil	NA	02		
4.	Printer	05	Nil	Nil	NA	05		
5.	Scanner	03	Nil	Nil	NA	03		
6.	Table (Small+ Big)	30	Nil	Nil	NA	30		
7.	Fiber Chair	10	Nil	04 nos Received from Food Science	NA	14		
8.	Wooden Chair	49	Nil	19 no.Rec eived from Food Science	NA	68		
9.	Steel Almirah	14	Nil	Nil	NA	14		
10.	Xerox Machine	02	Nil	Nil	NA	02		

11.	Wooden Stool	13	Nil	7 nos. Received from Food Science	NA	20		
12.	Ceiling Fan	16	Nil	01 no. Received from Food Science	NA	17		
13.	File Rack	04	Nil	Nil	NA	04		
14.	Refrigerator	03	Nil	Nil	NA	04		
15.	Bench	10	Nil	Nil	NA	10		
16.	Desk	06	Nil	Nil	NA	06		
17.	Wooden Almirah	06	Nil	Nil	NA	06		
18.	Tube Light	28	Nil	05 nos. Received from Food Science	NA	33		
19.	CFL	02	Nil	Nil	NA	02		
20.	Computer Table	05	Nil	Nil	NA	05		
21.	Moveable Chair	04	Nil	13 no. Received from Food Science	NA	17		
22.	Book Rack	05	Nil	12 nos. Received from Food Science	NA	17		
23.	ACs	04	Nil	04 nos. Received from Food Science	NA	08		
24.	Projector	02	Nil	Nil	NA	02		
25.	Video Camera	01	Nil	Nil	NA	01		
26.	White Board	02	Nil	01 no. Received from Food Science	NA	03		
27.	Fax Machine	02	Nil	Nil	NA	02		
28.	Online UPS	01	Nil	Nil	NA	01		
29.	Invertors	02	Nil	01 no. Received from Food	NA	03		

				Science				
30.	Single steel Almira	02	Nil	Nil	NA	02		
31.	Exhaust Fan	02	Nil	Nil	NA	02		
32.	Cycle	01	Nil	Nil	NA	01		

#### Para 6.2 Comments on Physical verification of stock & store

In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the Department & compliance reported .

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the stock accounts at once as a receipt with the remarks 'excess found on stock verification' .

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R..a physical verification of all stores should be made at least once in every year by the Head of Office concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

7.INVESTMENT :- No investment has been made during the year under audit.

#### 8. ADVANCES :-

Particulars	Amount
i.) Advance outstanding as on 01.04.2019	Nil
ii.) Advance paid during the year 2019-2020	Nil
iii.) Total	Nil
iv) Advance adjusted during the year 2019-2020	Nil
v.) Advance outstanding as on 31.03.2020	Nil

**9.GRANTS :-Nil**

**10.UTILISATION CERTIFICATES :-Nil**

**11.MISAPPROPRIATION& DEFALCATION :-**No mis-appropriation is detected during the year under audit.

**12.LOSS OF STOCK & STORE :-**No loss of stock & store is detected during the year under audit.

**13.AUDIT OF RECEIPTS :-**

In support of receipts shown in cash books during the year 2019-2020, use of Misc. Rt. Books is discontinued and Register of drafts/ cheques has not been maintained. As per Rule 11(iii)(a)&(b) of O.U.A.M. 1987, In support of receipts, acknowledgement of receipt i.e. duplicate receipts in M.R. books & Register of cheques/drafts are essential for proof of correctness of amounts so collected by the Dept. However the deposit slips of the banks were verified in audit, but the very purpose of rule-3 of O.G.F.R. 1959 in the context of collections has been failed. Hence maintenance of Misc. Rt. Books & Register of drafts/cheques need be given utmost priority by the local authority without delay and compliance be reported.

**14.AUDIT OF EXPENDITURE :-**

On Checking of the paid vouchers with reference to the cash book it was found that no voucher number has been assigned to the paid vouchers & also in the cash book which is highly irregular .The same may be rectified & compliance reported to audit.

**15. AUDIT ON WORKS :-**No work has been executed during the year 2019-2020.

**16.AUDIT ON UNITS/ DEPATRMENTS :-** No comments.

**17. AUDIT ON SCHEMES/ PROGRAMMES :-**Nil.

**18.MISCELANEOUS :-** Nil.

**19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-**No comments.

**20.1.RESULT OF AUDIT :-** Nil.

**20.2.AUDIT CERTIFICATE :-** Certified that accounts of this Dept. is covered under audit for the year 2019-2020 and found to be correct subject to the remarks given in the foregoing paragraphs.

**20.3. GENERAL REMARKS BY THE AUDITOR:-**

Maintenance of accounts, records and registers of this department is far from satisfactory and needs improvement.

#### 16.17 - P. G. DEPARTMENT OF LAW

##### 1.TITLE SHEET :-

a. Name of the P.G.Department	LAW
b. Year of establishment	1986
c. Period of accounts audited	01.04.2019 to 31.03.2020
d. No. of working days consumed	5.5 days in terms of party .
e. Duration of audit	01.01.21 to 19.01.21
f. Name of the H.O.D/Professor, who is in-charge of the accounts.	
I.During the period of audit	Prof.Sundhansu Ranjan Mohapatra
II. At the time of audit	Prof.Sundhansu Ranjan Mohapatra
g. Name of the Auditor	Sri Jitendra Sethi

##### 1.1.INTRODUCTORY :-

The P.G.Department of Law has been established during the year 1986 . The positions of staff and students for the financial year 2019-20 are furnished below.

##### (A)Staff Position.

Category of staff	Sanctioned strength	Existing strength
Teaching	06	04
Non-Teaching	03	03
<b>Total</b>	<b>09</b>	<b>07</b>

##### (B) Students Strength.

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Classes	Sanctioned strength	Enrollment strength
P.G. 1st . year	30	21
P.G. 2nd. Year	30	21
M.Phil	05	05
Ph.D		10
Total.	<b>65</b>	<b>47</b>

## 2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was not conducted on the day of commencement of audit of the institution due to non maintenance of up to date cash books.

## 3.LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

- 1.General cash book
- 2.Seminar cash book
- 3.I.D. cash book
- 4.Paid vouchers relating to year 2019-20.
- 5.Bank a/c
- 6.Stock registers
7. Admission register

## 4.FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the P.G.Department of Law for the financial year 2019-20 is abstracted below. The head-wise details of receipts and expenditure are furnished in statement "A", & "B" respectively in table below.

SI No	Particulars	General Cash book	Infrastructure Dev Cash Book	Seminar Cash Book	Total
A	O.B. as on 01.04.2019	395603.00	298150.23	129244.06	822997.29
B	Receipts during the year 2018-19	73335.00	72751.00	77609.00	223695.00
C	<b>Total</b>	<b>468938.00</b>	<b>370901.23</b>	<b>206853.06</b>	<b>1046692.29</b>

D	Expenditure made during 2019-20	20220.00	16850.00	18290.00	55360.00
E	C.B.as on 31. 03. 2020 (as per audit)	448718.00	354051.23	188563.06	991332.29
F	C.B.as on 31. 03. 2020 (as per cash book)	448718.00	354051.23	188563.06	991332.29
	<b>Diff</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

The O.B of General Cash Book has been changed from Rs 398500.00 to Rs 395603.00 due to wrong figure taken by last Audit .

#### 4.1 Details of cash book-wise closing balance as on 31.03.2020.

SI No	Name of Cash Book	In shape of Cash	In Bank	TDR	Total
1	General Cash Book	0	448718.00	0	448718.00
2	Infrastructure Development Cash Book	0	354051.23	0	354051.23
3	Seminar Fund Cash Book	0	188563.06	0	188563.06
	<b>TOTAL</b>	<b>0</b>	<b>991332.29</b>	<b>0</b>	<b>991332.29</b>

#### 4.2.The head-wise details of receipts and expenditure are furnished in statement "A", & "B".

Statement-A				Statement-B	
SI. NO	Head of Account	Receipts During 19-20 in Rupees	SI	Head of Account	Expenditure During 19-20 in Rupees
1	Bank Interest	30354.00	1	Ganesh puja	2000.00
2	Exam. fees	2580.00	2	Ent.Test	20220.00
3	Course fees	35660.00	3	Office contingent	16850.00
4	IDF fees	62536.00	4	Saraswati puja	2000.00
5	Seminar fees	72345.00	5	Celebration of Constitution Day	14290.00
6	Entrance test fees	20220.00			
	<b>Total</b>	<b>223695.00</b>		<b>Total</b>	<b>55360.00</b>
	<b>Add OB as on 01.04.2019</b>	<b>822997.29</b>		<b>Add C.B as on 31.03.2020</b>	<b>991332.29</b>
	<b>G.Total</b>	<b>1046692.29</b>		<b>G.Total</b>	<b>1046692.29</b>



**5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2020.**

**Closing Balance of Pass Book & cash book as on 31.03.2020**

Sl No	Name of Bank	A/c No	Closing Balance as per Pass book	Closing Balance as per Cash book	Difference	Cash Book
1	U.Co.Bank,Katapali	07100100003641	450718.00	448718.00	2000.00	General
2	SBI JV Burla	10526093879	188563.06	188563.06	0	Seminar
3	SBI JV Burla	10526093449	354051.23	354051.23	0	Infrastructure Dev
	<b>Total</b>		993332.29	991332.29	2000.00	

**Reconciliation :-**

		Addition	Deduction	BALANCE
1	<b>GENERAL CASH BOOK-UCO-07100100003641</b>			
a	<b>Balance as per cash book on 31.03.20.</b>			448718.00
b	Add- following cheques issued but not encashed till 31.3.20			
c	464390/16.3.17(Amount deducted from cash book but not encashed from pass book)	2000.00		
d	Total addition/deduction	<b>2000.00</b>	<b>0.00</b>	
e	Balance arrived in audit			450718.00
f	<b>Pass Book balance as on 31.3.20.</b>			<b>450718.00</b>
g	Unreconciled Difference			<b>0.00</b>

**6.STOCK POSITION :-**Stock Registers have been maintained .

Details of Stock Position as on 31.03.2020

Sl.No.	Name of the stock	O.B. as on 01.04.	Quantity of Stock	Quantity of Stock	Date of Receipt	Total as on 31.03.	Stock Register	Name of the Stock	Remarks
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	item	2019 (in number)	Purchase d during the year 2019-20	received from main office of S.U. during the year 2019-20		2020	page no.	Register	
1	2	3	4	5	6	7	8	9	10
1.	Almirah	07	Nil	Nil				Main Stock Register	
2.	Executive Chair	04	Nil	Nil	24.03.14		30	• D o -	
3.	Executive Table	02			01.08.16		30	Do	
4.	Student Chair /Desk		Nil	Nil				Do	
5.	Fan (Cealing)	10	Nil	Nil				Do	
6.	Splite AC	05	Nil	Nil	30.08.4		23	Do	
7.	Desktop Computer	15	Nil	Nil	2.11.07,6.12.07, 30.8.14		3-4	Do	
8.	Laptop	02	Nil	Nil				Do	
9.	Sony UPL DX Projector	02	Nil	Nil	19.12.08 & 27.08.14		10-25	Do	
10.	Printer HP	01	Nil	Nil				Do	
11.	Xerox matching with printer	01	Nil	Nil	30.08.14		17	Do	
12.	Plastic Chair	10	Nil	Nil				Do	
13.	Inverter Microtek (1500 VA)	01	Nil	Nil	08.09.14		26	Do	
14.	Water Cooler	02	Nil	Nil			33	Do	
15.	Scanner	01	Nil	Nil	25.03.09		15	Do	
16.	Laminated White Board	05	Nil	Nil	05.11.11		22	Do	
17.	Book Shelves	08	Nil	Nil	31.03.15		31	Do	03 nos. from store
18.	Computer	03	Nil	Nil	5.319		42-70	Do	

	Table								
19.	Key Board	03+3	Nil	Nil	6.3.18			Do	
20	Table	06	Nil	Nil				Do	
21.	Ceiling Mount	01	Nil	Nil	27.08.14		24	Do	
22	White Board Imported make	02	Nil	Nil	27.10.14		27	Do	
23.	Camera (Canon)	01	Nil	Nil	27.10.14		28	Do	
24.	Carry Case (Canon)	01	Nil	Nil	27.10.14		28	Do	
25.	Camera Stand	01	Nil	Nil	27.10.14		28	Do	
26.	DPR (Ahuja make)	01	Nil	Nil	27.10.14		29	Do	
27.	Wooden Board	06	Nil	Nil	4.4.16 & 2.7.16		32	Do	
28.	Mouse	03+4+5	Nil	Nil	6.3.18, 17.2.17, 5.3.19		44-64-70	Do	
29.	Hard Disk	01	Nil	Nil	16.2.17		53	Do	From Budged Head
30.	UPS	05+4	Nil	Nil	18.2.17 & 8.3.18		66-46	Do	From Budged Head
31.	Pen Drive	04	Nil	Nil	5.3.19		70	Do	From Budged Head

7.INVESTMENT :- No investment has been made during the year under audit.

## 8. ADVANCES :-

Para:-8.1

Particulars	Amount
i.) Advance outstanding as on 01.04.2019	150000.00
ii.) Advance paid during the year 2019-20	0.00

iii.) Total	150000.00
iv) Advance adjusted during the year 2019-20	150000.00
v.) Advance outstanding as on 31.03.2020	0.00

Para:-8.2:- Yearwise break-up of outstanding Advance as on 31.03.2020

Year	Amount
2016-17	70000.00
2017-18	80000.00
2018-19	0.00
2019-20	0.00
Total:-	150000.00

Para:-8.3 Details of outstanding Advance and Adjusted as on 31.03.20

Sl. No.	Advance Paid Vr.No./Dt	Purpose	Amount	Name of the Person	Advance Adjustment Vr.No./Dt	Amount Adjusted	Advance Outstanding	Name of the cash book
1	-/22.11.16	Seminar	20000.00	Sri Prayash Dandsena	1A/23.10.19	20000.00	0.00	Seminar Cash book
2	-/31.03.17	Seminar	50000.00	Sri Prayash Dandsena	2(B) & 3(B) /23.10.19	50000.00	0.00	Seminar Cash book
		<b>Total(2016-17)</b>	<b>70000.00</b>			<b>70000.00</b>	<b>0.00</b>	
3	-/15.02.18	National Seminar	80000.00	Sri Prayash Dandsena	05/23.10.19	80000.00	0.00	Seminar Cash book
		<b>Total(2017-18)</b>	<b>80000.00</b>			<b>80000.00</b>	<b>0.00</b>	
		<b>Grand Total</b>	<b>150000.00</b>		<b>Grand Total</b>	<b>150000.00</b>	<b>0.00</b>	

Out of the above advance Rs 80000.00 , the amount of Rs.46655.00 has been adjusted vide vr no/dt as 05 dt. 23.10.19 and the rest amount of Rs 33345.00 has been deposited on bank on the dt. 23.10.19 .

Hence there is no pending of advance .

**9.GRANTS :-Nil**

**10.UTILISATION CERTIFICATES :-Nil**

**11.MISAPPROPRIATION& DEFALCATION** :No mis-appropriation is detected during the year under audit.

**12.LOSS OF STOCK & STORE** :-No loss of stock & store is detected during the year under audit.

**13.AUDIT OF RECEIPTS :-**

In support of receipts shown in cash books during the year 2019-20, use of Misc. Rt. Books is discontinued and Register of drafts/ cheques has not been maintained. As per Rule 11(iii)(a)&(b) of O.U.A.M. 1987, In support of receipts, acknowledgement of receipt i.e. duplicate receipts in M.R. books & Register of cheques/drafts are essential for proof of correctness of amounts so collected by the Dept. However the deposit slips of the banks were verified in audit, but the very purpose of rule-3 of O.G.F.R. 1959 in the context of collections has been failed. Hence maintenance of Misc. Rt. Books & Register of drafts/cheques need be given utmost priority by the local authority without delay and compliance be reported.

**14.AUDIT OF EXPENDITURE :-**

On Checking of the paid vouchers with reference to the cash book it was found that no voucher number has been assigned to the paid vouchers & also in the cash book which is highly irregular .The same may be rectified & compliance reported to audit.

**15. AUDIT ON WORKS** :-No work has been executed during the year 2019-20.

**16.AUDIT ON UNITS/ DEPATRMENTS** :- No comments.

**17. AUDIT ON SCHEMES/ PROGRAMMES** :-Nil.

**18.MISCELANEOUS** :- Nil.

**19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION**:-No comments.

**20.1.RESULT OF AUDIT** :-Amount recovered on the spot is nil . Amount suggested for recovery is nil. Amount held under objection nil.

Para No	Amount suggested for recovery	Amount held under objection	Total
	Nil.	Nil.	Nil.

**20.2.AUDIT CERTIFICATE :-** Certified that accounts of this Dept. is covered under audit for the year 2019-20 and found to be correct subject to the remarks given in the foregoing paragraphs.

**20.3. GENERAL REMARKS BY THE AUDITOR:-**

Maintenance of accounts, records and registers of this department needs improvement.

**16.18 - P.G.DEPARTMENT OF POLITICAL SCIENCE AND PUBLIC ADMINISTRATION**

**P.G.DEPARTMENT OF POLITICAL SCIENCE AND PUBLIC ADMINISTRATION**

**1.TITLE SHEET: -**

a. Name of the P.G. Department	<b>Political Science and Public Administration</b>
b.Year of establishment	1968
c.Period of accounts audited	1.4.2019 to 31.3.2020.
d.No. of working days consumed	6 days single handed.
e. Duration of audit	11.11.2020 to 18.11.2020
f. Name of the H.O.D/Professor- in- charge of the accounts.	
I.During the period of audit	Dr.Satya Prakash Dash (01.04.2019 to 31.03.2020)
II.At the time of audit	Dr.Satya Prakash Dash
g.Name of the Auditor	Sri Rashmi Ranjan Nayak, Audit Suptd.

**1.1. INTRODUCTORY:-**

The P.G.Department of Mathematics has been established during the year 1968.The positions of staff, and students for the financial year 2019-2020 are furnished below.

**(A)Staff Position.**

Category of Staff	Sanctioned strength	Existing Strength	Remarks
Teaching	12	06	-
Non-Teaching	07	03	
<b>Total</b>	<b>19</b>	<b>09</b>	

**(B) Students Strength.**

Classes	Sanctioned	Enrollment	Remarks

	strength	Strength	
P.G. 1st. year 2019-2020	40	25+6	
P.G. 2nd. Year 2019-2020	40	25+6	
M.Phil	08	07+02	
Ph.D.2019	04	04	
Total	92	75	

**(C) Academic Result.**

Classes	No. of students appeared in final examination	No. of students passed	Per-centage Of achievement	Remarks
P.G.	43	43	100%	Date of publication result 01.07.2019
M.Phil	07 07	06(Poltical science) 06 (Public Administration)	86%	Date of publication result-20.12.2019
Phd	02	02	100%	Date of publication result -20.12.2019
<b>Total</b>	59	57	62.5%	

**2. Physical verification of Cash**

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. on 11.11.2020 and result thereof was found as per the details furnished in table below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference	Remarks.
1	Cash	Nil	Nil	Nil	Dt.11.11.2020
2	Misc. receipt books	00	00	Nil	Dt.11.11.2020 (No Stock Register)
4	Postage stamps	Nil	Nil	Nil	
5	MB	Nil	Nil	Nil	

**3. LIST OF VERIFIED RECORDS:-**

During the course of audit the following records and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. I.D.F cash book
3. P.G.Seminar cash book
4. M.Phil seminar cash book
5. Paid vouchers relating to year 2019-2020.
6. Bank a/c
7. Stock registers
8. Admission register

#### 4. FINANCIAL POSITION:-

The position in respect of receipts and expenditure of the P.G. Department of Mathematics for the financial year 2019-2020 is abstracted below.

Particulars	General cash book	I.D.F.cash book	P.G. Seminar Cash book	M. Phil Seminar Cash book	Total
O.B. as on 01.04.2019	198142.00	1076415.25	73371.00	100870.24	1448798.49
Receipts during the year 2019-2020	29726.00	372362.00	31229.00	56512.00	489829.00
Total	227868.00	1448777.25	104600.00	157382.24	1938627.49
Expenditure made during 2019-2020	0.00	167927.00	47300.00	38000.00	253227.00
C.B.as on 31.03.2019 as per audit	<b>227868.00</b>	<b>1280850.25</b>	<b>57300.00</b>	<b>119382.24</b>	<b>1685400.49</b>
C.B.as on 31.03.2020 as per cash book	<b>227868.00</b>	<b>1280850.25</b>	<b>57300.00</b>	<b>119382.24</b>	<b>1685400.49</b>
Difference	NIL	NIL	NIL	NIL	NIL

**Reconciliation:-Nil.**

**Details of cash book-wise closing balance as on 31.03.2020.**

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
General cash book	0	227868.00	0	227868.00
I.D.F. cash book	0	1280850.25	0	1280850.25



P.G. Seminar Cash book	0	57300.00	0	57300.00
M. Phil Seminar Cash book		119382.24	0	119382.24
<b>Total</b>	<b>0</b>	<b>1685400.49</b>	<b>0</b>	<b>1685400.49</b>

4.2. The head-wise details of receipts and expenditure are furnished in statement "A", & "B".

Statement –A				Statement –A			Remarks
SI	Head of Account	Receipts During 2019-2020 in Rupees		SI	Head of Account	Expenditure During 2019-2020 in Rupees	
1	Bank Interest	52324.00		1	Remuneration	16000.00	
2	Seminar fee	82000.00		2	Contingencies	57427.00	
3	PG/M.Phil/Entrance	22001.00		3	Welcome Ceremony	17000.00	
4	IDF Fees	333504.00		4	Farewell Ceremony	11000.00	
5				5	Saraswathi Puja	2300.00	
6				6	Ganesh Puja	1000.00	
7				7	Seminar	123000.00	
8				8	Development Works	3500.00	
9				9	PG/M.Phil Entrance	22000.00	
	<b>Total</b>	<b>489829.00</b>			<b>Total</b>	<b>253227.00</b>	
	<b>Add OB as on 01.04.2019</b>	<b>1448798.49</b>			<b>Add C.B as on 31.03.2020</b>	<b>1685400.49</b>	
	<b>G.Total</b>	<b>19,38,627.49</b>			<b>G.Total</b>	<b>19,38,627.49</b>	

5. DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2020.

SI.	Name of Bank	A/C No	C.B.as per BANK PASS BOOK	C.B.as per bank A/c IN CASH BOOK	DIFFERENCE	Remarks
1	UCO Bank katapali	07100100000409	243356.00	227868.00	15488.00	

	(General Cash Book)					
2	UCO Bank katapali P.G. Seminar Book)	0710010004082	56300.00	57300.00	-1000	
3	SBI Jyoti Vihar M. Phil Seminar Book)	10526092560	119731.24	119382.24	349.00	
4	UCO Bank katapali (I.D.F.Cash Book)	07100100006682	1288027.25	1280850.25	7177.00	
	<b>TOTAL</b>		<b>1707414.49</b>	<b>1685400.49</b>	<b>22,014.00</b>	

**Reconciliation of Bank Accounts :**

**I. P.G. Seminar cash book - UCO Bank, Katapali, (A/c No. 07100100004082):-**

1.	Balance in Bank as mentioned in Cash Book as on 31.03.2020	57300.00
2.	Add: difference amount dealt in previous A.R.	1000.00
3.	Actual Balance in Pass Book as on 31.03.2020 (1+2)	56300.00

**II. General cash book – UCO Bank, Katapali, (A/c No. 07100100000409):-**

1.	Balance in Bank as mentioned in Cash Book as on 31.03.2020	227868.00
2.	ADD – difference amount dealt in previous A.R.	15488.00
3.	Actual Balance in Pass Book as on 31.03.2020 (1+2)	243356.00

**III. INFRASTRUCTURE&DEVELOPMENT-UCO Bank, Katapali, (A/c No. 071001000006682):-**

1.	Balance in Bank as mentioned in Cash Book as on 31.03.2020	1280850.25
2.	ADD – difference amount dealt in previous A.R.	(+) 7177.00
3.	Actual Balance in Pass Book as on 31.03.2020 (1+2)	1288027.25

**IV. M. Phil seminar -SBI Jyoti Vihar M. Phil,(A/c No. 10526092560):-**

1.	Balance in Bank as mentioned in Cash Book as on 31.03.2020	119382.24
2.	ADD – difference amount dealt in previous A.R.	(+) 349.00
3.	Actual Balance in Pass Book as on 31.03.2020 (1+2)	119731.24

**6. STOCK POSITION:-** Details of dead stock position in respect of P.G.Deptt. of Political Science and Public Administration of Sambalpur University as on 31.03.2020 has not been produced to audit.

**Details of dead stock position in respect of P.G. Department of Sambalpur University as on 31-03-2020:**

Sl.No.	Name of item	OB as on 01.04.2019	Quantity Purchase d during 2019-20	Quantity Received from Office during 2019-20	Date of Received	Total as on 31.03. 2020	Stock Register Page	Name of the stock Register	Remark
1	2	3	4	5	6	7	8	9	10
01	Chair –com Desk- Desk- Rotetion chair Table- Plastic Chair- Computer lab Table-	42 02 07 15+9 20 02	Nil	Nil	Nil	42 02 07 15+9 20 02	01	Stock Register , P.G.DDep t. of Pol.Sc & P.A	
02	Laptop	05	Nil	Nil	Nil	05			
03	Ceiling Fan	17	Nil	Nil	Nil	17			
04	Trank (Big)	02	Nil	Nil	Nil	02			
05	Computer	10	Nil	Nil	Nil	10			
06	Steel Almera- Wooden Almera-	14 11	Nil	Nil	Nil	14 11			
07	AC	02	Nil	Nil	Nil	02			
08	Invator with Battrry	01	Nil	Nil	Nil	01			
09	Aquagard	02	Nil	Nil	Nil	02			

	- Waterw freezer								
10	- Xerox Machine	02	Nil	Nil	Nil	02			
11	Projector	01	Nil	Nil	Nil	01			
12	White wall board	02	Nil	Nil	Nil	02	131		
13	Books	756	Nil	Nil	Nil	756		Book Stock Register	

#### **Para 6.1 Comments on Physical verification of stock & store**

In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the Department & compliance reported.

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the

stock accounts at once as a receipt with the remarks' excess found on stock verification' .

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the

Inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R. a physical verification of all stores should be made at least once in every year by the Head of Office Concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

**7. INVESTMENT:** - No investment has been made during the year under audit.

## 8. ADVANCES:-

Particulars	Amount	
i.) Advance outstanding as on 01.04.2019	0.00	
ii.) Advance paid during the year 2019-2020	0.00	
iii.) Total	0.00	
iv) Advance adjusted during the year 2019-2020	0.00	
v.) Advance outstanding as on 31.03.2020(As per Audit)	0.00	
vi)Advance Outstanding as on 31.03.2020(As per Cash book)	0.00	

### 8.1. Year wise break up outstanding Advance:

Sl.No.	Vr.No. Date	Amount(Rs)	To whom Paid	Purpose	Name of the cash book
1	/29.02.2020	96004.72	Prof. Prasanna Kumar Ray	Seminar & conference	I.D.F. Cash book
	<b>Total</b>	96004.72			

## 9.GRANTS:-Nil

## 10. UTILISATION CERTIFICATES: Nil

**11. MISAPPROPRIATION & DEFALCATION:** No Miss-appropriation is detected during the year under audit.

**12. LOSS OF STOCK & STORE:** -No loss of stock & store is detected during the year under audit.

## 13. AUDIT OF RECEIPTS:-

In support of receipts shown in cash books during the year 2019-2020, use of Misc. Rt. Books is discontinued and Register of drafts/ cheques has not been maintained. As per Rule 11(iii)(a) &(b) of O.U.A.M. 1987, In support of receipts, acknowledgement of receipt i.e. duplicate receipts in M.R. books & Register of cheques/drafts are essential for proof of correctness of amounts so collected by the Dept. However the deposit slips of the banks were verified in audit, but the very purpose of rule-3 of O.G.F.R. 1959 in the context of collections has been failed. Hence maintenance of Misc. Rt.Books & Register of drafts/cheques need be given utmost priority by the local authority without delay and compliance being reported.

## 14. AUDIT OF EXPENDITURE:-

**On Checking of the paid vouchers with reference to the cash book it was found that no voucher number has been assigned to the paid vouchers & also in the cash book which is highly irregular .The same may be rectified & compliance reported to audit.**

**15. AUDIT ON WORKS:** - During the year 2019-20 no works found Executed. Hence no comments.

**16. AUDIT ON UNITS/ DEPARTMENTS:** - No comments.

**17. AUDIT ON SCHEMES/ PROGRAMMES:-**Nil.

**18. MISCELANEOUS:-** Nil

**19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-** No comments.

**20.1. Result of Audit:** Amount recovered on the spot is nil. Amount suggested for recovery is nill. Amount held under objection is Nill.

**20.2 AUDIT CERTIFICATE:** Certified that an account of this Dept. is covered under audit for the year 2019-2020 and found to be correct subject to the remarks give in the foregoing paragraphs.

**paragraphs.20.3 GENERAL REMARKS BUY THE AUDITOR:**

Maintenance of accounts, records and registers of this department is far from satisfactory and needs improvement.

#### 16.19 - P.G.DEPARTMENT OF ENGLISH.

##### 1.TITLE SHEET: -

A	Name of the Institution	English
B	Year of establishment	1969
D	Name of the H.O.D/Professor, who is in-charge of the accounts	1.Prof. Sabita Tripathy , From Dt.01.04.19 to dt.31.05.2019 2.Dr.Aloka Patel, From dt.01.06.2019 to dt.31.03.2020.
E	At the time of audit	Dr.Aloka Patel.
F	Period of accounts audited	2019-20.
G	No. of working days consumed	5 days in terms of party.
H	Duration of audit	Dt.15.12.2020 to dt.29.12.2020.
I	Name of the Auditor	Kailash Behera. Audit. Suptd.

##### 1.1. INTRODUCTORY: -

The P.G. Department of English has been established during the year 1969. The positions of staff and students for the financial year 2019-20 are furnished below.

##### (A)Staff Position.

Category of staff	Sanctioned strength	Existing strength
Teaching	04	04
Non-Teaching	03	03
<b>Total</b>	<b>07</b>	<b>07</b>

##### (B) Students Strength.

Classes	Sanctioned strength	Enrollment strength
P.G. 1st . year	29	26

P.G. 2nd. Year	29	25
M. Phil	08	08
Total.	66	59

**2. PHYSICAL VERIFICATION OF CASH.** The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. could not be conducted on the day of commencement of audit of the institution i.e. on dt.15.12.2020 due to non-maintenance of up to date cash book.

**3.LIST OF VERIFIED RECORDS: -**

During the course of audit, the following records, and registers were produced before audit for verification, and scrutiny.

- 1.General cash book
- 2.I.D. cash book
- 3.Paid vouchers relating to year 2019-20.
- 4.Bank a/c
- 5.Stock registers
6. Misc. Receipt book.

**4.FINANCIAL POSITION: -**

The position in respect of receipts, and expenditure of the P.G. Department of English for the financial year 2019-20 is abstracted below. The head-wise details of receipts and expenditure are furnished in statement "A", & "B" respectively in table below.

Particulars	General Cash Book	Infrastructure Dev. Fund Cash Book	Total
O.B. as on 01.04.2019	158667.50	853793.20	1012460.70
Receipts during the year 2019-20	27851.00	521413.00	549264.00
<b>Total</b>	<b>186518.50</b>	<b>1375206.20</b>	<b>1561724.70</b>
Expenditure made during 2019-20	22236.00	119333.50	141569.50
<b>C.B.as on 31.03.2020 (asper audit)</b>	<b>164282.50</b>	<b>1255872.70</b>	<b>1420155.20</b>
<b>C.B.as on 31.03.2020(as per cash book)</b>	<b>164282.50</b>	<b>1255872.70</b>	<b>1420155.20</b>
<b>Diff</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Reconciliation: -Nil.**

**4.1Details of cash book-wise closing balance as on 31.03.2020.**

SI No	Name of Cash Book	In shape of Cash	In Bank	TDR	Total
1	General Cash	0.00	164282.50	0.00	164282.50

	Book				
2	Infrastructure Dev. Fund Cash Book	0.00	1255872.70	0.00	1255872.70
	<b>TOTAL</b>	<b>0.00</b>	<b>1420155.20</b>	<b>0.00</b>	<b>1420155.20</b>

4.2.The head-wise details of receipts and expenditure are furnished in statement "A", & "B".

Statemen- A			Statement - B		
SI No	Head of Account	Receipts During 2019-20 (in Rupees)	SI No	Head of Account	Expenditure During 2019-20 (in Rupees)
1	Bank Interest	39499.00	1	Entrance fee	22236.00
2	Entrance fee	22236.00	2	OC	66862.00
3	IDF Fee	454184.00	3	Telephone	9762.00
4	National Seminar	33345.00	4	Purchase of Book	3739.00
			5	Hon. To UGC Visitor Fellow	26105.00
			6	National Seminar	7800.00
			7	TA/DA	4800.00
			8	Bank charges	265.50
	<b>Total</b>	<b>549264.00</b>		<b>Total</b>	<b>141569.50</b>
	<b>Add OB as on 01.04.2019</b>	<b>1012460.70</b>		<b>Add C.B as on 31.03.2020</b>	<b>1420155.20</b>
	<b>G.Total</b>	<b>1561724.70</b>		<b>G.Total</b>	<b>1561724.70</b>

5.DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOKS & CASH BOOK BANK BALANCE FIGURE AS ON DT.31.03.2020

Closing Balance of Pass Book & cash book as on 31.03.2020.						
SI No	Name of Bank	A/c No	Closing Balance as per Pass book	Closing Balance as per Cash book	Difference	Cash Book
1	U.Co.Bank Kantapali	7100100000165	164344.50	164282.50	62.00	General
3	SBI JV Burla	10526093358	1255872.70	1255872.70	0.00	Infrastructure Dev. Fund
	<b>Total</b>		<b>1420217.20</b>	<b>1420155.20</b>	<b>62.00</b>	

Reconciliation: -

		Addition	Deduction	BALANCE
1	<b>GENERAL CASH BOOK-UCO - 7100100000165</b>			
a	Balance as per cash			<b>1,64,282.50</b>



	<b>book on 31.03.2020</b>			
	Add-Previous diff. as per last audit report as on dt.01.04.19	62.00		
d	Total addition/deduction	<b>62.00</b>	<b>0.00</b>	
e	Balance arrived in audit			1,64,344.50
f	<b>Pass Book balance as on 31.3.2020</b>			<b>1,64,344.50</b>
g	Unreconciled Difference			<b>0.00</b>

**6.STOCK POSITION:** -Stock registers have been maintained & verified in audit.

Para 6.1: - Comments on Physical verification of stock & store:-

Sl no.	Name of the Stock item	O.B as on 01.04.2019 (in Number)	Quantity of Stock purchased during the year 2019-20	Quantity of Stock received from the main office of S.U during the year 2019-20	Date of Receipt	Total As on 31.03.20 (3+4+5)	Stock Register Page No.	Name of the Stock Register	Remarks
1	Printer cartridge Canon-303, samsung 101 & HP 12 A	07	02	01	27.09.2019 & 26.02.2020	10	81-82 & 46 - 95 (indent book)	Dept. stock register	02 nos purchased from IDF & 01 no received from store section, S.U
2	Hard disc (internal)	NIL	01	NIL	18.11.2019	01	123-124	Dept. stock register	
3	LAN card (USB type)	NIL	03	NIL	27.09.2019 & 09.11.2019	03	121-122	Dept. stock register	
4	Door (Aluminium)	NIL	01	NIL	02.04.2019	01	133-134	Dept. stock register	
5	Name	NIL	12	NIL	21.11.2019	12	131-132	Dept.	

	board for the Depar tment				9			stock register	
<b>DEAD STOCK POSITION OF BOOKS (2019-2020)</b>									
Sl no.	Name of the Stock item (Book)	O.B as on 01.04.201 9 (in Number)	Quantity of Stock purchase d during the year 2019-20	Quantity of Stock received from the main office of S.U during the year 2019-20	Date of Receipt	Total  As on 31.03.20  (3+4+5)	Stock Register Page No.	Name of the Stock Register	Remarks
1	Precariou s life : The powers of mourning & Violence	-	01	-	22.08.201 9	01	209	Seminar book stock register	
2	Climate Change- A very short intro duction	-	01	-	22.08.201 9	01	209	Seminar book stock register	
3	Anthropoc ene- A very short introducti on	-	01	-	22.08.201 9	01	209	Seminar book stock register	
4	The Testa ments	-	01	-	26.09.201 9	01	209	Seminar book stock register	
5	Homo deus- A brief history of tomorrow	-	01	-	26.09.201 9	01	209	Seminar book stock register	
6	Sapiens- A brief history of human kind	-	01	-	26.09.201 9	01	209	Seminar book stock register	
7	The intelli gence of Evil	-	01	-	27.09.201 9	01	209	Seminar book stock register	
8	Split-A life	-	01	-	04.01.202 0	01	211	Seminar book	

								stock register	
9	Granta	-	01	-	04.01.2020	01	211	Seminar book stock register	
10	The world according to Goup	-	01	-	04.01.2020	01	211	Seminar book stock register	
11	Aeschylus	-	01	-	04.01.2020	01	211	Seminar book stock register	
12	Border Crossing	-	01	-	04.01.2020	01	211	Seminar book stock register	
13	The Fourth Hand	-	01	-	04.01.2020	01	211	Seminar book stock register	
14	Alternative Realities	-	01	-	04.01.2020	01	211	Seminar book stock register	
15	The Crossing	-	01	-	04.01.2020	01	211	Seminar book stock register	
16	When we were Orphans	-	01	-	04.01.2020	01	211	Seminar book stock register	
17	Out of this World	-	01	-	04.01.2020	01	211	Seminar book stock register	
18	V.S. Naipauls India: Essays	-	01	-	20.01.2020	01	213	Seminar book stock register	
19	To kill a mocking bird	-	01	-	20.01.2020	01	213	Seminar book stock register	
20	Gun Island	-	01	-	20.01.2020	01	213	Seminar book stock register	

21	Girl, Women & other	-	01	-	20.01.202 0	01	213	Seminar book stock register	
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Para 6.2 Comments on Physical verification of stock & store:-

In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the Department & compliance reported.

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the stock accounts at once as a receipt with the remarks 'excess found on stock verification'.

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R. physical verification of all stores should be made at least once in every year by the Head of Office concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

7. INVESTMENT: - No investment has been made during the year under audit.

#### 8. ADVANCES: -

Particulars	Amount
i.) Advance outstanding as on 01.04.2019	Nil
ii.) Advance paid during the year 2019-20	Nil
iii.) Total	Nil
iv) Advance adjusted during the year 2019-20	Nil
v.) Advance outstanding as on 31.03.2020	Nil

9. GRANTS: -Nil

10. UTILISATION CERTIFICATES: -Nil

11. MISAPPROPRIATION & DEFALCATION: No mis-appropriation is detected during the year under audit.

12. LOSS OF STOCK & STORE: -No loss of stock & store is detected during the year under audit.

**13.AUDIT OF RECEIPTS: -**

In support of receipts shown in cash books during the year 2019-20, use of Misc. Rt. Books is discontinued and Register of drafts/ cheques has not been maintained. As per Rule 11(iii)(a) &(b) of O.U.A.M. 1987, In support of receipts, acknowledgement of receipt i.e. duplicate receipts in M.R. books & Register of cheques/drafts are essential for proof of correctness of amounts so collected by the Dept. However, the deposit slips of the banks were verified in audit, but the very purpose of rule-3 of O.G.F.R. 1959 in the context of collections has been failed. Hence maintenance of Misc. Rt. Books & Register of drafts/cheques need be given utmost priority by the local authority without delay and compliance be reported.

**14.AUDIT OF EXPENDITURE: -**

On Checking of the paid vouchers with reference to the cash book it was found that no voucher number has been assigned to the paid vouchers & also in the cash book which is highly irregular. The same may be rectified & compliance reported to audit.

**15. AUDIT ON WORKS:** -No work has been executed during the year 2019-20.

**16.AUDIT ON UNITS/ DEPATRMENTS:** - No comments.

**17. AUDIT ON SCHEMES/ PROGRAMMES:** -Nil.

**18.MISCELANEOUS:** - Nil.

**19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:** -No comments.

**20.1. RESULT OF AUDIT:** - Nil.

**20.2. AUDIT CERTIFICATE:** - Certified that accounts of this Dept. is covered under audit for the year 2019-20 and found to be correct subject to the remarks given in the foregoing paragraphs.

**20.3. GENERAL REMARKS BY THE AUDITOR: -**

Maintenance of accounts, records and registers of this department needs improvement.

**16.20 - P.G. DEPARTMENT OF MBA**

1 TITLE SHEET		
a	Name of the department	<b>BUSINESS ADMINISTRATION</b>
b	Year of establishment	1989
c	Period of account audited	2019-2020
d	No of working days consumed	6 days in single handed
e	Duration of audit	
f	Name of H.O.D /Professor, who is in charge	
i	During the period of audit	Dr. Tusharkanti Das, Associate Prof.

ii	At the time of audit	Dr. Tusharkanti Das, Associate Prof.
g	Name of the Auditor	Sri Surya Narayan Munshi

### 1.1 INTRODUCTORY: -

The P.G. Department of Business Administration has been established during the year 1989. The positions of staff, and students for the financial year 2019-2020 are furnished below.

#### A. STAFF POSITION

CATEGORY OF STAFF	SANCTION STRENGTH	ENROLLMENT STRENGTH
TEACHING	14	10
NON-TEACHING	7	2+2(DLR)
TOTAL	21	14

#### B. STUDENT STRENGTH

CLASSES	SANCTION STRENGTH	ENROLLMENT STRENGTH
P.G 1 <sup>ST</sup> YEAR	90	88
P.G 2 <sup>ND</sup> YEAR	90	87
M.PHIL	18	18
TOTAL	198	193

#### C. ACADEMIC RESULT

CLASSES	NO OF STUDENT APPEAR IN FINAL EXAM	NO. OF STUDENT PASSED	PER-CENTAGE ACHIVEMENT
P. G	55	51	92.70%
M.PHIL	08	08	100%
TOTAL	63	59	93.70%

### 2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash balance could not be conducted on the day of commencement of audit of the institution dt. due to non-maintenance of cash book with up-dated entries. The same was also not maintained and produced for the purpose even after close of audit of this department.

3.LIST OF RECORDS VERIFIED: During the course of audit, the following records and registers were produced before audit for verification, and scrutiny.

1. Course Dev. A/C cash book

2.Seminar cash book

3. P.A./Cont. A/C cash book
4. Vehicle A/C cash book
5. Student Fund A/C cash book
6. Paid vouchers relating to year 2019-2020.
7. Bank a/c
8. Stock registers
9. Admission register.
10. Ph.D. CDF Cash Book
11. Ph.D. Seminar Cash Book
4. FINANCIAL POSITION.

The position in respect of receipts, and expenditure of the P.G. Department of Business Administration for the financial year 2019-2020 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

O.B AS ON 01.04.2019	<b>35128234.35</b>
RECEIPT	5747434.00
TOTAL	40875668.35
EXPENDITURE	1300441.50
CLOSING BALANCE AS ON 31.03.2020	39575226.85
CLOSING BALANCE AS ON 31.03.2020 AS PER CASH BOOK	39575226.85
DIFFERENCE	0

DETAILS OF HEAD WISE RECEIPTS AND EXPENDITURE FOR 2019-2020.

1.CDF CASH BOOK					
STATEMENT A (RECEIPTS IN DETAILS)			STATEMENT B (EXPENDITURE IN DETAILS)		
SL NO	HEAD OF ACCOUNT	AMOUNT	SL NO	HEAD OF ACCOUNT	AMOUNT
1	PASS BOOK INTEREST	93715.00	1	WORKS	51906.00
2	FDR Interest.	2177790.00	2	NEWS PAPER	15317.00
3	Fees	3197317.00	3	Repair of A.C.& Comp.	40740.00
			4	Steel Almirah	46800.00
			5	EPF	31297.00
			6	SALARY	87536.00
			7	Cont.	57277.00
			8	EXAM	26500.00
			9	WESCO	90000.00
			10	Office Stationary & Furniture	51589.00
			11	LCD Projector	149700.00
			12	Photocopier machine xerox	34910.00
			13	Invertor	14700.00
			14	Adjusted taken excess on the receipt.	120029.00
			15	F.A.	20000.00
			16	National Seminar	500000
			17	Purchase of Digital Podium	24490.00
1			18	Outsourcing	238894.00



	TOTAL	5468822.00		TOTAL	1151685.00
<b>2.SEMINAR CASH BOOK</b>					
1	Seminar fees	68300.00	1	Ganesh Pooja	7000.00
2	INTEREST	3496.00	2	Seminar	2500.00
3	Govt.Awareness Prog.	18000.00	3	Cont.	43624.00
4	Seminar Fees		4	Guest House	2324
			5	B.Com.	88.50
			6	Vehicle Ch	14175.00
			7	Welcome/Farewell	20000.00
			8	Advance	14500.00
			9	Saraswati Puja	8000.00
			10	National Seminar	10000.00
	TOTAL	89796.00		TOTAL	122211.50
<b>3.STUDENTS FUND A/C CASH BOOK</b>					
1	INTEREST	2225.00	1	NIL	
	TOTAL	2225.00		NIL	
<b>4.VEHICLE A/C CASH BOOK</b>					
1	INTEREST	1286.00	1	NIL	
	TOTAL	1286.00		NIL	
<b>5.CONTINGENCY CASH BOOK</b>					
1	INTEREST	626.00		NIL	
	TOTAL	626.00		NIL	
<b>6.PH. D SEMINAR CASH BOOK</b>					
1	PH. D COURSE FEE	39520.00		VIVA M. PHIL	15170.00
2	INTEREST	5288.00		Hire vehicle	7075.00
				Seminar Talk	1000.00
				Guest House	3300.00
3	TOTAL	44808.00		TOTAL	26545.00

7.PH. D CDF A/C CASH BOOK									
1	PH.D/M.PHIL COURSE WORK	111848.00					NIL		NIL
2	INTEREST	28023.00							
	<b>TOTAL</b>	<b>139871.00</b>					<b>TOTAL</b>		<b>NIL</b>
	TOTAL RECEIPT	5747434.00					TOTAL EXPEND ITURE		1300441.50
	O.B AS ON 01.04.2019	<b>35128234.35</b>					C.B AS ON 31.0 3.2020		39575226.85
	<b>GRAND TOTAL</b>	<b>40875668.35</b>					<b>GRAND TOTAL</b>		<b>40875668.35</b>

DETAILS OF CASH BOOK WISE CLOSING BALANCE AS ON 31.03.2020					
SL NO	NAME OF THE CASH BOOK	CASH IN HAND	CASH IN BANK	IN SHAPE OF TDR/FDR	TOTAL
1	C.D.F CASH BOOK	0.00	4399953.32	31803333	36203286.32
2	SEMINAR CASH BOOK	0.00	76289.53	0.00	76289.53
3	STUDENT FUND A/C CASH BOOK	0.00	65237.00	0.00	65237.00
4	VEHICLE A/C CASH BOOK	0.00	37717.00	0.00	37717.00
5	CONTIGENCY CASH BOOK	0.00	18362.00	0.00	18362.00
6	PH.D SEMINAR CASH BOOK	0.00	169126.00	0.00	169126.00
7	PH.D C.D.F CASH BOOK	0.00	913353.00	0.00	913353.00
		0.00	<b>5680034.85</b>		<b>37483370.85</b>

5.DETAILS OF CLOSING BALANCE FIGURE OF BANK PASS BOOK AND CASH BOOK AS ON 31.03.2019						
SL NO	NAME OF THE CASH BOOK	NAME OF BANK	A/C NO	CB AS PER BANK PASS BOOK	CB AS PER BANK A/C IN CASH BOOK	DIFFERENCE

1	C.D.F CASH BOOK	UCO KATAPALLI	5182	4399953.32	38295142.32	(-)33895189.00
2	SEMINAR CASH BOOK	SBI JYOTI VIHAR	10526093416	76889.53	76289.53	(+)600.00
3	STUDENT FUND A/C CASH BOOK	UCO KATAPALLI	4642	65237.00	65237.00	0
4	VEHICLE A/C CASH BOOK	UCO KATAPALLI	6482	37717.00	37717.00	0
5	CONTIGENCY CASH BOOK	UCO KATAPALLI	4676	18362.00	18362.00	0
6	PH.D SEMINAR CASH BOOK	UCO KATAPALLI	11812	169126.00	169126.00	0
7	PH.D C.D.F CASH BOOK	UCO KATAPALLI	11805	913353.00	913353.00	0
			<b>TOTAL</b>	<b>5680637.85</b>	<b>39575226.85</b>	<b>33927889.00</b>

RECONCILIATION: -

(1)

C.D.F CASH BOOK, UCO KATAPALLI,07100100005182		
C.B as per cash book as on 31.03.2020		38295142.32
Add the cheque amounts which are issued during the period 2019-2020 but deducted after 31.03.2020.		38993.00
Cheque no/Date	amount	
73/21.03.2020	500.00	
67/19.03.2020	9921.00	
69/20.03.2020	9921.00	
70/20.03.2020	900.00	
68/19.03.2020	9127.00	
<b>Total</b>	<b>38993.00</b>	
Less unclassified prev difference		(-)2115074.00
T.D.R.		(-)31803333.00
unclassified difference		(-)15775.00

C.B as per bank pass book as on 31.03.2020	4399953.32

(2)

SEMINAR CASH BOOK, JYOTIVIHAR(BURLA),10526093416

C.B as per cash book as on 31.03.2020	76289.53
unclassified difference	600.00
C.B as per bank pass book as on 31.03.2020	76889.53

6.STOCK POSITION: - MAINTAINED

SL NO	PARTICULARS	O.B AAS ON 01.04.19	PURCHASE IN FY 2019-2020	QUANTITY RECEIVED FROM MAIN OFFICE,SU	DATE OF RECEIPT	TOTAL AS ON 31.03.2020	NAME OF STOCK REGISTER
1	Window AC-Voltas (with Stabilizer)	2				2	Permanet-I
2	Voltas Split AC (with Stabilizer)	7				7	Permanet-I
3	Voltas Split AC (with	14				14	Permanet-I

	Stabilizer)						
4	Tower AC with Stabilizer	16				16	Permanet-II
5	Carrier Superia AC (2 tons) 5 star	22				22	Permanet-III
6	Aquaguard Storage -cum-Purifier	1				1	Permanet-III
7	Aquaguard AGCCP	1				1	Permanet-III
8	Almirah	15				15	Permanet-I
9	Almirah	16				16	Permanet-I
10	Almirah	17				17	Permanet-I
11	Almirah	21				21	Permanet-II
12	Bicycle	1				1	Permanet-I
13	Coffee Vending Machine	2				2	Permanet-III
14	Ceiling Fan	5				5	Permanet-I
15	Ceiling Fan	32				32	Temporary-III
16	Standing Fan	1				1	Temporary-III
17	Ceiling Mount	5				5	Permanet-III
18	Computer Chair-Revolving	4				4	Permanet-I
19	Computer Chair-Revolving	10				10	Permanet-I
20	Computer Chair-Revolving	13				13	Permanet-I
21	Computer Chair-Revolving	20				20	Permanet-I
22	Computer Chair-Revolving	65				65	Temporary-II
23	Chair-Wooden	4				4	Temporary-III
24	Moulded Chair	170				170	Permanet-I

25	Moulded Chair with writing table	45				45	Permanet-I
26	Chair	6				6	Permanet-I
27	Chair	9				9	Permanet-I
28	Executive Chair for Faculty	4				4	Temporary-III
29	Curtains (New)	166				166	Temporary-III
30	Godrej Chair with writing table	30				30	Permanet-I
31	Godrej Kubix Visitor Chair	12				12	Permanet-III
32	Godrej Kubix High Back Chair	1				1	Permanet-III
33	E-II Visitor Chair	2				2	Permanet-III
34	Desktop Computer	2				2	Permanet-I
35	Desktop Computer	3				3	Permanet-I
36	Desktop Computer	6				6	Permanet-I
37	Desktop Computer	16				16	Permanet-I
38	Desktop Computer	24				24	Permanet-I
39	Desktop Computer	49				49	Permanet-I
40	Desktop Computer	65				65	Permanet-I
41	Desktop Computer	66				66	Permanet-II
42	Desktop Computer	96				96	Permanet-III
43	Computer Serve	1				1	Permanet-I
44	Desk cum Bench with Plywood Top	4				4	Permanet-I
45	Bench with Chair	10				10	Permanet-I
46	External HDD	1				1	Temporary-III

47	Fax Machine	1				1	Permanet-I
48	Fire Extinguisher (2 Kg Capacity)	8				8	Permanet-III
49	Fire Extinguisher (6 Kg Capacity)	12				12	Permanet-III
50	First Aid Box	1				1	Permanet-III
51	1 GB DDR I RAM	9				9	Permanet-III
52	1 GB DDR I RAM	20				20	Permanet-III
53	1 GB DDR II RAM	3				3	Permanet-III
54	2 GB DDR II RAM	2				2	Permanet-III
55	320 GB SATA Hard Disk	1				1	Permanet-III
56	500 GB Hrad Disk	1				1	Permanet-III
57	DVD Writer (LG)	1				1	Permanet-III
58	8USB Mouse Purchased	2				2	Permanet-III
59	Interactive Smart Board	1				1	Permanet-III
60	Induction Cooker (Havells)	1				1	Permanet-III
61	1250 VA Microtech Inverter	1				1	Permanet-III
62	Inva Tubular 150AH Exide Battery	1				1	Permanet-III
63	Battery Stand	1				1	Permanet-III
64	Laptop (HP)	3				3	Permanet-III
65	Printer (HP Laser Jet)	1				1	Permanet-I
66	Printer (HP Laser Jet)	3				3	Permanet-I
67	Printer (Ink	1				1	Permanet-I

	Jet)						
68	Printer (Ink Jet)	2				2	Permanet-I
69	Printer (Ink Jet)	9				9	Permanet-I
70	Printer (Ink Jet)	10				10	Permanet-I
71	Printer (HP Laser Jet P1108)	2				2	Permanet-III
72	Projector (Sony)	2				2	Permanet-III
73	Ahuja Make Sound System (Set)	1				1	Permanet-I
74	Public Address System						
75	Amplifie	2				2	Permanet-III
76	Speaker	4				4	Permanet-III
77	Microphone (Without Clip)	2				2	Permanet-III
78	Microphone (With Clip)	2				2	Permanet-III
79	Main Electric Panel Board	1				1	Permanet-III
80	Mother Board Replaced	1				1	Permanet-III
81	Name Plate (Faculty & Office)	13				13	Permanet-III
82	Projector Screen (Motorised)	3				3	Permanet-III
83	Processor Fan Replaced	2				2	Permanet-III
84	Processor Replaced	1				1	Permanet-III
85	Pen Drive - 32 GB	1				1	Permanet-III
86	Pen Drive - 16 GB	1				1	Permanet-III
87	Scanner (HP)	1				1	Permanet-I



88	Scanner (HP)	4				4	Permanet-II
89	Scanner (HP)	6				6	Permanet-III
90	Stabiliser for AC (V Guard)	6				6	Permanet-III
91	SMPS Replaced	3				3	Permanet-III
92	Starter for AC	6				6	Permanet-III
93	UPS battery replacement	37				37	Permanet-III
94	White Board	5				5	Permanet-III
95	Wall Mounting Fan	12				12	Permanet-I
96	Rack	4				4	Permanet-I
97	Book Shelf	1				1	Permanet-I
98	Book Shelf	5				5	Permanet-I
99	Book Shelf	7				7	Permanet-I
100	Glass Door Rack	8				8	Permanet-I
101	4 DR Filing Cabinet	1				1	Temporary-II
102	Computer Table	3				3	Permanet-I
103	Computer Table	4				4	Permanet-I
104	Computer Table	12				12	Permanet-I
105	Computer Table	17				17	Permanet-I
106	Steel Tabl	8				8	Permanet-I
107	Remington Type Writer	1				1	Permanet-I
108	Table	6				6	Permanet-I
109	Table (Teachers')	7				7	Permanet-I
110	Class Room Table	22				22	Permanet-I
111	Table with Sunmica Top	2				2	Permanet-I
112	Sofa Set (3 one seater, 1	1				1	Permanet-I

	three seater)						
113	Centre Table	1				1	Permanet-I
114	Executive Table for Faculty	4				4	Permanet-III
115	Encarta Conf. Table (Godrej)	12				12	Permanet-III
116	WT 711 Table (Godrej)	1				1	Permanet-III
117	WT 716+ERU Table (Godrej)	1				1	Permanet-III
118	Desk-cum-Bench (Godrej)	44				44	Temporary-II
119	Desk-cum-Bench (Godrej) 2 seater	160				160	Temporary-III
120	Desk-cum-Bench (Wooden)	10				10	Temporary-III
121	Xerox make Photo Copier	1				1	Permanet-I
122	Submersible Pump	1				1	Permanet-II
123	What Nut	1				1	Permanet-I
124	Wooden Board (7'x7')	1				1	Permanet-III
125	Wall Clock	8				8	Permanet-III

**7.INVESTMENT: -**

SL NO	BANK	ACCOUNT NO.	DATE OF INVESTMENT	AMOUNT	DATE OF MATURITY	MATURITY VALUE
1	UCO KATAPALI	86049	13.12.19	1576301	13.12.20	1677979
2		86050	13.12.19	1576301	13.12.20	1677979
3		86051	13.12.19	1576301	13.12.20	1677979
4		86052	13.12.19	1576301	13.12.20	1677979
5		86053	13.12.19	1576301	13.12.20	1677979

6		86054	13.12.19	1576301	13.12.20	1677979
7		86055	13.12.19	1576301	13.12.20	1677979
8		86056	13.12.19	1576301	13.12.20	1677979
9		86057	13.12.19	1576301	13.12.20	1677979
10		86058	13.12.19	1576301	13.12.20	1677979
11		86059	13.12.19	1576301	13.12.20	1677979
12		86060	13.12.19	1576301	13.12.20	1677979
13		86061	13.12.19	1576301	13.12.20	1677979
14		28526	13.12.19	1139880	13.12.20	1213407
15		28527	13.12.19	1139880	13.12.20	1213407
16		28528	13.12.19	1139880	13.12.20	1213407
17		32054	13.12.19	1139880	13.12.20	1213407
18		32055	13.12.19	1139880	13.12.20	1213407
19		32056	13.12.19	1139880	13.12.20	1213407
20		32057	13.12.19	1139880	13.12.20	1213407
21		32058	13.12.19	1139880	13.12.20	1213407
22		988610	18.06.19	1096190	18.06.20	1170349
23		988611	18.06.19	1096190	18.06.20	1170349
			<b>TOTAL</b>	<b>31803333</b>		<b>33861681</b>

**8.ADVANCE:** -No advance granted during the period 2019-2020

**9.GRANTS:** -There was no pending grant as on 01.04. 2019.No grants has been received during the year 2019-2020

10.UTILISATION CERTIFICATES: Need not to be furnished.

11.MISSAPPROPRIATION & DEFALCATION: -No misappropriation has been detected during audit for the year under audit.

12.LOSS OF STOCK & STORE: - No loss of stock & store has been detected by audit.

13.AUDIT OF RECEIPTS: -In support of collection of different nature of fees from the students no M.R. books are used in the Dept. by H.O.D. It is highly irregular. It is suggested in audit to ensure introduction of M.R. books along with Register of fee collection as per the proforma furnished below by the local authority henceforth without delay & compliance reported.

14. AUDIT OF EXPENDITURE:

Para 14.1: - Irregularity in maintaining cash book

Voucher no's starting from 1 to onwards serially (cashbook wise) from the beginning of the financial year need to be reflected in both vouchers & cashbook in red ink henceforth & compliance reported.

15. AUDIT ON WORKS: -No comment.

16. AUDIT ON UNITS/ DEPATRMENTS: -No units are there of this dept.

17. AUDIT ON SCHEMES/ PROGRAMMES: -No scheme/programmers are there of this dept.

18. MISCELANEOUS: -nil.

19. AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:

20.1. AUDITCERTIFICATE: -Certified that accounts of this Dept. is covered under audit for the year 2019-2020 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.2. GENERAL REMARKS BY THE AUDITOR:

Maintenance of accounts, records and registers of this department needs improvement

## 16.21 - P.G.DEPARTMENT OF HINDI

### 1.TITLE SHEET :-

a. Name of the P.G.Department	Hindi
b. Year of establishment	1969
c. Period of accounts audited	01.04.2019 to 31.03.2020
d. No. of working days consumed	4 days in singlehandedly.
e. Duration of audit	01.10.20 to 14.10.20
e. Name of the H.O.D/Professor, who is in-charge of the accounts.	
I.During the period of audit	Prof. M.L.Sharma
II. At the time of audit	Prof. M.L.Sharma
f. Name of the Auditor	Shri Surya Narayan Munshi.

### 1.1.INTRODUCTORY :-

The P.G.Department of Hindi has been established during the year 1969 . The positions of staff and students for the financial year 2019-2020 are furnished below.

#### (A)Staff Position.

Category of staff	Sanctioned strength	Existing strength
Teaching	Not available	02
Non-Teaching	Not available	01
<b>Total</b>		<b>03</b>

#### (B) Students Strength.

Classes	Sanctioned strength	Enrollment strength
P.G. 1st . year	20	17
P.G. 2nd. Year	20	20
<b>Total.</b>	<b>40</b>	<b>37</b>

#### (C). Academic result.

Classes	No. of students appeared in final examination	No. of students passed	Per-centage Of achievement
P.G.	17	17	100%
M.Phil.	20	20	100%
<b>Total.</b>	<b>37</b>	<b>37</b>	<b>100%</b>

## 2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. on dt.01.10.20 due to non- maintenance of cash books.

## 3.LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

- 1.General cash book
- 2.I.D.F. cash book.
- 3.Paid vouchers relating to year 2019-2020
- 4.Bank a/c
- 5.Stock registers
6. Admission register

## 4.FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the P.G.Department of Hindi for the financial year 2019-2020 is abstracted below. The head-wise details of receipts and expenditure are furnished in statement "A", & "B" respectively in table below.

SI No	Particulars	General Cash book	Infrastructure Dev Cash Book	Total	
A	O.B. as on 01.04.2019	1485747.45	113161.50	1598908.95	

B	Receipts during the year 2019-2020	335991.00	21659.00	357650.00	
C	<b>Total</b>	<b>1821738.45</b>	<b>134820.50</b>	<b>1956558.95</b>	
D	Expenditure made during 2019-2020	175617.00	Nil	175617.00	
E	C.B.as on 31.03.2020 (as per audit)	1646121.45	134820.50	1780941.95	
F	C.B.as on 31.03.2020 (as per cash book)	1646121.45	134820.50	1780941.95	
	<b>Diff</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

**Reconciliation :-Nil**

**4.1Details of cash book-wise closing balance as on 31.03.2020.**

SI No	Name of Cash Book	In shape of Cash	In Bank	TDR	Total
1	General Cash Book	0	1646121.45	0	1646121.45
2	Infrastructure Dev	0	134820.50	0	134820.50
	<b>TOTAL</b>	<b>0</b>	<b>1780941.95</b>	<b>0</b>	<b>1780941.95</b>

**4.2.The head-wise details of receipts and expenditure are furnished in statement "A", & "B".**

Statemen- A				Statement - B			
SI	Head of Account	Receipts During 19-2020 in Rupees		SI	Head of Account	Expenditure During 19-2020 in Rupees	

1	Bank Interest	54261.00		1	Remuneration	87190.00	
2	Course fees	285845.00		2	Gust Faculty	8000.00	
3	IDF Fees	17544.00		3	Office contingent	17882.00	
				4	Seminar	58345.00	
				5	Sweeper	4200.00	
	<b>Total</b>	<b>357650.00</b>			<b>Total</b>	<b>175617.00</b>	
	<b>Add OB as on 01.04.2019</b>	1598908.95			<b>Add C.B as on 31.03.2020</b>	1780941.95	
	<b>G.Total</b>	<b>1956558.95</b>			<b>G.Total</b>	<b>1956558.95</b>	

## 5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2019.

Closing Balance of Pass Book & cash book as on 31.03.2020.						
Sl No	Name of Bank	A/c No	Closing Balance as per Pass book	Closing Balance as per Cash book	Difference	Cash Book
1	SBI JV Burla	31881593449	1646121.45	1646121.45	0	General
2	SBI JV Burla	31881613015	134820.50	134820.50	0	Infrastructure Dev.
	<b>Total</b>		1780941.95	1780941.95	0	

**Reconciliation :-Nil.**

**6.STOCK POSITION :-**All purchases relating to stock materials have been taken to stock accounts & verified in audit

Details of dead stock position in respect of P.G. Deptt. of Hindi Sambalpur University as on 31.03.2018.

### 6.1

Sl. No.	Name of the stock item	O. B. as on 01.04.19 in (number)	Quantity of Stock purchased during the year 2019-20	Quantity of stock received from main office of S.U. during the year 2019-20	Date of Receipt	Total (as on 31.03. 2020)	Stock register page No.	Name of Register	Remarks
1	Exe chair	6	Nil	Nil	NA	6	1	DS-Vol-I	
2	Table	4	Nil	Nil	Nil	4	2	DS-Vol-I	
3	Bench & Desk	20	Nil	Nil	Nil	20	3	DS-Vol-I	
4	Plastic chair	4	Nil	Nil	Nil	4	4	DS-Vol-I	
5	Almirah	4	Nil	Nil	Nil	4	5	DS-Vol-I	
6	Computer table	8	Nil	Nil	Nil	8	6	DS-Vol-I	
7	Fan	8	Nil	Nil	Nil	8	7	DS-Vol-I	
8	Aquaguard	1	Nil	Nil	Nil	1	8	DS-Vol-I	
9	W.cooler	1	Nil	Nil	Nil	1	9	DS-Vol-I	
10	Cpmputer PC	3	Nil	Nil	Nil	3	10	DS-Vol-I	
11	scanner	1	Nil	Nil	Nil	1	11	DS-Vol-I	
12	Xerox machine	1	Nil	Nil	Nil	1	12	DS-Vol-I	
13	LCD Projector	1	Nil	Nil	Nil	1	13	DS-Vol-I	
14	Printer	2	Nil	Nil	Nil	2	14	DS-Vol-I	

Para 6.2 Comments on Physical verification of stock & store

In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the Department & compliance reported .

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the stock accounts at once as a receipt with the remarks' excess found on stock verification' .



As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R., a physical verification of all stores should be made at least once in every year by the Head of Office concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it

**7.INVESTMENT:-** No investment has been made during the year under audit.

#### 8. ADVANCES :-

Particulars	Amount
i.) Advance outstanding as on 01.04.2019	34000.00
ii.) Advance paid during the year 2019-2020	Nil
iii.) Total	34000.00
iv) Advance adjusted during the year 2019-2020	Nil
v.) Advance outstanding as on 31.03.2020	34000.00

Para:-8.2 Details of outstanding Advance as on 31.03.18

Sl.No.	Vr.No./Date	Amount	Purpose	Advance Holder
1	-/14.02.2017	34000.00	National Seminer	Dr.M.L.Sharma
	Total:-	34000.00		

**9.GRANTS :-**Nil

**10.UTILISATION CERTIFICATES :-**Nil

**11.MISAPPROPRIATION& DEFALCATION :**No mis-appropriation is detected during the year under audit.

**12.LOSS OF STOCK & STORE :-**No loss of stock & store is detected during the year under audit.

**13.AUDIT OF RECEIPTS :-**

In support of receipts shown in cash books during the year 2019-2020, use of Misc. Rt. Books is discontinued and Register of drafts/ cheques has not been maintained. As per Rule 11(iii)(a)&(b) of O.U.A.M. 1987, In support of receipts, acknowledgement of receipt i.e. duplicate receipts in M.R. books & Register of cheques/drafts are essential for proof of correctness of amounts so collected by the Dept. However the deposit slips of the banks were verified in audit, but the very purpose of rule-3 of O.G.F.R. 1959 in the context of collections has been failed. Hence maintenance of Misc. Rt. Books & Register of drafts/cheques need be given utmost priority by the local authority without delay and compliance be reported.

**14.AUDIT OF EXPENDITURE :-**

On Checking of the paid vouchers with reference to the cash book it was found that no voucher number has been assigned to the paid vouchers & also in the cash book which is highly irregular .The same may be rectified & compliance reported to audit.

**15. AUDIT ON WORKS :-**No work has been executed during the year 2019-2020.

**16.AUDIT ON UNITS/ DEPATRMENTS :-** No comments.

**17. AUDIT ON SCHEMES/ PROGRAMMES :-**Nil.

**18.MISCELANEOUS :-** Nil.

**19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-**No comments.

**20.1.RESULT OF AUDIT :-** :- As a result of audit an amount of Rs.Nil.is held under objection including that suggested for recovery is Nil.

**20.2.AUDIT CERTIFICATE :-** Certified that accounts of this Dept. is covered under audit for the year 2019-2020 and found to be correct subject to the remarks given in the foregoing paragraphs.

**20.3. GENERAL REMARKS BY THE AUDITOR:-**

Maintenance of accounts, records and registers of this department is far from satisfactory and needs improvement.

## 16.22 - P.G.DEPTT.LIFE SCIENCE

### 1 TITLE SHEET

a	Name of the department	<b>SCHOOL OF LIFE SCIENCE</b>
b	Year of establishment	1969
c	Period of account audited	2019-2020
d	No of working days consumed	5 days in terms of party
e	Duration of audit	03.03.2020 to 17.03.2020
f	Name of H.O.D /Professor, who is in charge	
i	During the period of audi	Prof. Rajendra Kumar Behera.
ii	At the time of audit	Prof. Rajendra Kumar Behera.
g	Name of the Auditor	Sri Surya Narayan Munshi

### 1.1. INTRODUCTORY:

The P.G. Department of Schools of life science has been established during the year 1969. The positions of staff, students and academic result for the financial year 2019-2020 are furnished below.

### 1.STAFF POSITION

CATEGORY OF STAFF	SANCTION STRENGTH	ENROLLMENT STRENGTH
TEACHING	18	8
NON-TEACHING	27	6
TOTAL	45	14

### B. STUDENT STRENGTH

CLASSES	SANCTION STRENGTH	ENROLLMENT STRENGTH
P.G 1 <sup>ST</sup> YEAR	32	32
P.G 2 <sup>ND</sup> YEAR	32	30
M.PHIL	18	80
TOTAL	82	

### C. ACADEMIC RESULT

CLASSES	NO OF STUDENT APPEAR IN FINAL EXAM	NO. OF STUDENT PASSED	PER-CENTAGE ACHIVEMENT
P. G	36	35	97.22%
M.PHIL	14	14	100%
TOTAL	50	49	98.11%

## 2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash balance could not be conducted on the day of commencement of audit on Dt 03.03.2020 due to non-maintenance of cash book with up-dated entries. The same was also not maintained and produced for the purpose even after close of audit of this department.

## 3.LIST OF RECORDS VERIFIED:

During the course of audit, the following records and registers were produced before audit for verification, and scrutiny.

- 1). General cash book
- 2.) I.D.F cash book
- 3.) Seminar Cash Book
- 4.) Exam. Cash Book
- 5.) Fist Cash Book
- 6.) Paid vouchers relating to year 2019-2020
- 7.) Bank a/c
- 8.) Stock registers
- 9.) Misc. Receipt book

## 4. FINANCIAL POSITION.

The position in respect of receipts, and expenditure of the P.G. Department of Life Science for the financial year 2019-2020 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

O.B AS ON 01.04.2019	2653225.92
RECEIPT	1271896.00
TOTAL	3925121.92
EXPENDITURE	858934.00
CLOSING BALANCE AS ON 31.03.2020( AS PER AUDIT)	3066187.92
CLOSING BALANCE AS ON 31.03.2019 AS PER CASH BOOK	3066187.92

DIFFERENCE	0
RECONCILIATION	NIL

DETAILS OF HEAD WISE RECEIPTS AND EXPENDITURE FOR 2019-2020

EXAM FUND A/C					
STATEMENT A			STATEMENT B		
SL NO	HEAD OF ACCOUNT	AMOUNT	SL NO	HEAD OF ACCOUNT	AMOUNT
1	FEES	149060.00	1	CONTIGENCY	10000.00
2	INTEREST	20766.00			
	<b>TOTAL</b>	169826.00		<b>TOTAL</b>	10000.00
		<b>GENERAL CASH BOOK A/C</b>			
1	FEES	516380.00	1	RETURN CHEQUES	120000.00
2	INTEREST	29751.00	2	RETURN CHEQUES CHERGES	320.00
3	EXAM PGC	66999.00	3	ENTRANCE TEST	31999.00
4	SCHOLAR SHIP IMA	240000.00	4	SCHOLARSHIP IMA	120000.00
5	NATIONAL CONFERE NCE	100000.00	5	SWAMI DAYANANDA SCHOLARSHIP	9600.00
				CONT.	10000.00
	<b>TOTAL</b>	<b>953130.00</b>		<b>TOTAL</b>	<b>291919.00</b>

**SEMINAR CASH BOOK A/C**

1	SEMINAR	74000.00	1	ORGANISER NCRAB-19	40000.00
2	INTEREST	1467.00	2	CULTURAL EVENT-2019	15000.00
3	Phd.RENU AL FEES	3000.00	3	CONTIGENCY	4300.00
4	Phd.ADMI SSION FEES	1000.00	4	REM	45000.00
5	CHEQUES RETURN	16000.00	5	WELCOME CEREMONY	14400.00
			6	CHEQUES RETURN	116.00
			7	GANESH PUJA	1500.00
			8	SARASWATI PUJA	8000.00
	<b>TOTAL</b>	<b>95467.00</b>		<b>TOTAL</b>	<b>128316.00</b>

**DEVELOPMENT CASH BOOK A/C**

1	COURSE WORK CE RTIFICAT E	500.00	1	CONT.	30201.00
2	INTEREST	33188.00	2	TRANSFER FUND	50000.00
3	CONT.	15000.00	3	PURCHASE OF PLY.	8496.00
			4	PURCHASE OF PIPE	9780.00
			5	REPAIRING OF GRILL GATE	13490.00
			6	REPAIRING OF WATER COOLER	2200.00
			7	DASH HARDER FOR COLERING OF DEPT.	13215.00
			8	SHINE BOARD	14528.00
			9	REPAIRING WATER TANK	3775.00
			10	NEW GATE OF DEPTT.	14750.00
			11	WORKS	233408.00
			12	SCIENTIFIC EQUIPMENT	4484.00
			13	GUEST HOUSE	8750.00
			14	OM COMPUTECH	7813.00
			15	REMUNERATION	13809.00
	<b>TOTAL</b>	<b>48688.00</b>		<b>TOTAL</b>	<b>428699.00</b>

**FIST CASH BOOK A/C**

1	INTEREST	4785.00	1	<b>NIL</b>	Nil
2	<b>TOTAL</b>	<b>4785.00</b>	2	<b>TOTAL</b>	Nil

	Total Receipt	1271896.00		Total Expenditure	858934.00
	O.B AS ON 01.04.2019	2653225.92		C.B AS ON 31.03.2020	3066187.92
	<b>GRAND TOTAL</b>	<b>3925121.92</b>		<b>GRAND TOTAL</b>	<b>3925121.92</b>

**DETAILS OF CASH BOOK WISE CLOSING BALANCE AS ON 31.03.2020**

SL NO	NAME OF THE CASH BOOK	CASH IN HAND	CASH IN BANK	IN SHAPE OF TDR/FDR	TOTAL
1	EXAM FUND CASH BOOK	15958.00	679036.00	0.00	694994.00
2	GENERAL CASH BOOK	3264.00	1347962.10	0.00	1351226.10
3	SEMINAR A/C CASH BOOK	5.00	40103.00	0.00	40108.00
4	DEVELOPEMENT A/C CASH BOOK	21.00	832049.82	0.00	832070.82
5	FIST CASH BOOK	0.00	147789.00	0.00	147789.00
	<b>TOTAL</b>	<b>19248.00</b>	<b>3046939.92</b>	<b>0.0</b>	<b>3066187.92</b>

**5.DETAILS OF CLOSING BALANCE FIGURE OF BANK PASS BOOK AND CASH BOOK AS ON 31.03.2019**

SL NO	NAME OF THE CASH BOOK	NAME OF BANK	A/C NO	CB AS PER BANK PASS BOOK	CB AS PER BANK A/C IN CASH BOOK	DIFFERENCE
1	EXAM FUND CASH BOOK	UCO KATAPALLI	07100100007187	679291.00	679036.00	(+)255
2	GENERAL CASH BOOK	UCO KATAPALLI	07100100002098	1344930.10	1347962.10	(-)3032
3	SEMINAR A/C CASH BOOK	UCO KATAPALLI	07100100004290	40103.00	40103.00	0.00
4	DEVELOPEMENT A/C CASH BOOK	S.B.I. Jyotivihar Burla	10526093085	832049.82	832049.82	0.00
5	FIST CASH	S.B.I.	31892228407	147789.00	147789.00	0.00

	BOOK	Jyotivihar Burla				
	<b>TOTAL</b>					

**RECONCILATION: -**

1.EXAM FUND CASH BOOK,UCO KATAPALLI, 07100100007187.	
a. CB of bank figure as per cash book as on 31.03.2020	Rs 679036.00
b. Add unclassified diff previous year of amount	Rs (+)255.00
CB as per bank pass book as on 31.03.2020 is <b>Rs. 679291.00</b>	<b>total 679291.00</b>
2.GENERAL CASH BOOK, UCO KATAPALLI, 07100100002098.	
a. CB of bank figure as per cash book as on 31.03.2020	Rs 1347962.10
b. Deduct a Less draft deposited on 05.09.18 Which is _____  not credited by bank of amount of <b>Rs 3032.</b>  (17 numbers of draft @3032 but credited 16@3032)	Rs - 3032.00
CB as per bank pass book as on 31.03.2020 is <b>Rs. 1344930.10</b>	<b>total :1344930.10</b>

**6.STOCK POSITION: - MAINTAINED**

**6.2 Physical verification of stock & store**

In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the Department & compliance reported.



As per Procedure 57 (I) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the stock accounts at once as a receipt with the remarks 'excess found on stock verification'

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded.

As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R. a physical verification of all stores should be made at least once in every year by the Head of Office concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

**7.INVESTMENT:** -No investment has been made during the year 2018-19.

**8.ADVANCE:** -

Advance outstanding as on 1.04.2019	133459.00
Advance paid during the year 2019-2020	0.00
Total	133459.00
Advance adjusted during the year 2019-2020	0.00
Advance outstanding as on 31.03.2020	<b>133459.00</b>

Para 8.1 Details of outstanding advance as on 31.03.2020

sl no	vr no	amount	name of cash book	paid to	purpose	sanction authority
1	NIL/15.06.2012	20000	GENERAL	Dr. R.K. Behera, Reader	P.G. Entrance Test-2012	
2	NIL/27.06.2012	1289	GENERAL	Sri B.K. Panda, Museum keeper	Contingency	DR EKAMBER KARIALI, H.O.D.
3	NIL/28.02.2013	2170	GENERAL	Sri B.K. Panda, Museum keeper	Contingency	

4	NIL/15.02.2017	100000	GENERAL	DR EKAMBER KARIALI	NATIONAL CONFERENCE	ADJUSTED VIDE RECEIPT VR NO NIL/11.07.19 AS REPORTED BY LOCAL AUTHORITY
5	NIL/30.07.2018	10000	GENERAL	Dr. R.K. Behera, Reader	ORIENTATION PROGRAMME	
	<b>TOTAL</b>	<b>133459</b>				

YEARWISE BREAK-UP OF OUT-STANDING ADVANCE AS ON 31.03.2020

YEAR	AMOUNT
2012-13	23459.00
2016-17	100000.00
2017-18	0.00
2018-19	10000.00
2019-2020	0.00
<b>TOTAL</b>	<b>133459.00</b>

Para 8.3.The details of advance adjusted during the year 2018-19 which was paid prior to year under audit.

Sl no	Advance payment .Vr no/date	amount	Name of cash book	Name of advance holder	purpose	Advance adjustment Vr no/date	AMOUNT
1	NIL/06.01.2017	20000	SEMINAR	Dr.RAJENDRA KUMAR BEHERA	NATIONAL CONFERENCE	NIL/31.3.19	20000
2	NIL/12.12.2016	10000	DEVELOPMENT	Dr SURYAN ARAYAN PRADHAN	NATIONAL CONFERENCE	NIL/25.12.2018	10000

	NIL/07.07.20 15	20000	GENERAL	DR EKAMBER KARIALI	P.G. Entrance Test-2015	NIL/09.05.20 18	20000
	NIL/16.06.20 16	20000	GENERAL	DR EKAMBER KARIALI	P.G. Entrance Test-2016	NIL/19.06.20 18	20000
	<b>TOTAL</b>	<b>70000</b>				<b>TOTAL</b>	<b>70000</b>

9.GRANTS: -There was no pending grant as on 1.04.2019.

No grants have been received during the year 2019-2020.

10.UTILISATION CERTIFICATES: Need not to be furnished.

11.MISSAPPROPRIATION & DEFALCATION: -No Mis-appropriation is detected during the year under audit.

12.LOSS OF STOCK & STORE: - No loss of stock & store is detected during the year under audit.

13.AUDIT OF RECEIPTS: -In support of collection of different nature of fees from the students no M.R. books are used by the Dept. Even neither the DCR nor DCB register are maintain which is objectionable. It is suggested in audit to ensure introduction of M.R. books along with Register of fee collection by the local authority henceforth without delay.

14.AUDIT OF EXPENDITURE: - Local authority is advised to give priority to incur expenditure as per University guidelines & budgetary provision of the Dept.

15. AUDIT ON WORKS: -No Comment.

16.AUDIT ON UNITS/ DEPATRMENTS: -No units are there of this dept.

page 17. AUDIT ON SCHEMES/ PROGRAMMES: - Nil

18.MISCELANEOUS:

18.1 In course of audit the account of the Dept. So many defects & irregularities are notices in maintenance of cash book and other registers. The detail is as follow.

(i) In every transition date no closing balance is arrived in the cash book.

(ii) In response to individual MR, Cheque, BD etc. neither in the receipt side nor in the expenditure side the has not been reflected I the cash book.

(iii) Bills & vouchers has not been written passed for payment in red ink and not signed by DDO.

(iv) in some cases, it was seen that amount has been paid to the suppliers in purchasing the articles prior to the date of supply.

19.AUDIT OF LOANS:

19.1. No loan has been taken from any source.

20.2. AUDIT CERTIFICATE: - Certified that accounts of this Dept. is covered under audit for the year 2017-18 and found to be correct subject to the remarks given in the foregoing paragraph

20.3. GENERAL REMARKS BY THE AUDITOR: -Maintenance of accounts, records and registers of this department needs improvement.

#### 16.23 - P.G.DEPARTMENT OF COMPUTER SCIENCE & APPLICATION.

##### P.G. DEPARTMENT OF COMPUTER SCIENCE & APPLICATION.

a. Name of the P.G. Department	<b>Computer Science &amp; Application</b>
b. Year of establishment	1988
c. Period of accounts audited	1.4.2019 to 31.3.2020.
d. No. of working days consumed	4.5 days in terms of party.
e. Duration of audit	23.10.2020 to 10.11.2020
f. Name of the H.O.D/Professor- in- charge of the accounts.	
I. During the period of audit	Dr.Chandrasekhar Panda (01.04.2019 to 01.31.03.2020)
II. At the time of audit	Dr.Chandrasekhar Panda
g. Name of the Auditor	Sri Rashmi Ranjan Nayak, Audit Suptd.

#### 1.1. INTRODUCTORY:-

The P.G.Department of Statistics has been established during the year 1988.The positions of staff, and students for the financial year 2019-2020 are furnished below.

##### (A) Staff Position.

Category of Staff	Sanctioned strength	Existing Strength	Remarks
Teaching	04	02	-
Non-Teaching	04	04	
<b>Total</b>	<b>08</b>	<b>06</b>	

##### (B) Students Strength.

Classes	Sanctioned strength	Enrollment Strength	Remarks
P.G. 1st . year 2019-2020	30+6	24	
P.G. 2nd. Year 2019-2020	30+6	23	
M.Phil	08	02	
Ph.D.2019	NA	00	

Total	44	25	
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**(C) Academic Result.**

Classes	No. of students appeared in final examination	No. of students passed	Per-centage Of achievement	Remarks
P.G.	34	30	88 %	Date of publication result 10.07.2019
M.Phil.	08	08	100 %	Date of publication result 6 students (03.03.2020)  01 student (12.03.2020)  01 student (13.03.2020)
<b>Total</b>	42	36	90 %	

**2. Physical verification of Cash**

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. on 23.10.2020 and result thereof was found as per the details furnished in table below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference	Remarks.
1	Cash	Nil	Nil	Nil	Dt.23.10.2020
2	Misc. receipt books	00	00	Nil	Dt.23.10.2020 (No Stock Register)
4	Postage stamps	Nil	Nil	Nil	
5	MB	Nil	Nil	Nil	

**3. LIST OF VERIFIED RECORDS:-**

During the course of audit the following records and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. Paid vouchers relating to year 2019-2020.
3. Bank a/c
4. Stock registers

5. Admission register

#### 4. FINANCIAL POSITION:-

The position in respect of receipts and expenditure of the P.G. Department of Computer Science & Application for the financial year 2019-2020 is abstracted below.

PARTICULARS	General cash book	TOTAL
O.B. as on 01.04.2019	13273890.00	13273890.00
Receipts during the year 2019-2020	1043736.00	1043736.00
Total	14317626.00	14317626.00
Expenditure made during 2019-2020	880860.00	880860.00
C.B.as on 31.03.2019 as per audit	13436766.00	13436766.00
C.B.as on 31.03.2020 as per cash book	13436766.00	13436766.00
Difference	NIL	NIL

#### Reconciliation:-

Details of cash book-wise closing balance as on 31.03.2020.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
General cash book	0	13436766.00	0	13436766.00
<b>Total</b>	<b>0</b>	<b>13436766.00</b>	<b>0</b>	<b>13436766.00</b>

4.2. The head-wise details of receipts and expenditure are furnished in statement "A", & "B".

Statement –A			Statement –A			Remarks
Sl	Head of Account	Receipts During 2019-2020 in Rupees	Sl	Head of Account	Expenditure During 2019-2020 in Rupees	
1	Bank Interest	413860.00	1	Remuneration	57000.00	
2	Admission fees	23032.00	2	Contingencies	7507.00	
3	Examination fees	391544.00	3	Renovation of Computer Lab.	10030.00	
4	I.D.F. fees	145456.00	4	Works.	772797.00	
5	Reimbursement COF	5000.00	5	Entrance fees	15420.00	
6	Entrance fees	15420.00	6	Cess	6264.00	
7	S.D.	31318.00	7	Royalty	4256.00	
8	Cess	6264.00	8	Income Tax	7586.00	

9	Royalty	4256.00					
10	Income Tax	7586.00					
	<b>Total</b>	<b>1043736.00</b>			<b>Total</b>	<b>880860.00</b>	
	<b>Add OB as on 01.04.2019</b>	<b>13273890.00</b>			<b>Add C.B as on 31.03.2020</b>	<b>13436766.00</b>	
	<b>G.Total</b>	<b>14317626.00</b>			<b>G.Total</b>	<b>14317626.00</b>	

**5. DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2020.**

Sl.	Name of Bank	A/C No	C.B.as per BANK PASS BOOK	C.B.as per bank A/c IN CASH BOOK	DIFFERENCE	Remarks
1	SBI Jyoti Vihar Burla (General Cash Book)	32544273267	13436766.00	13436766.00	0.00	
	<b>TOTAL</b>		<b>13436766.00</b>	<b>13436766.00</b>	<b>0.00</b>	

Reconciliation of Bank Accounts: - Nil

**6. STOCK POSITION:-**

Details of dead stock position in respect of P.G. Department of Sambalpur University as on 31-03-2020:

SI No.	Name of the Stock Item	O.B. as on Dt.01.04.2019 (In Numbers)	Quantity of Stock Purchase d during the year2019-20	Quantity of Stock received from the Main Office, S.U. during the year2019-20	Date of receipt (With no. of items in brackets)	Total	Stock Register Page No.	Name of the Stock Register	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
01	Computer (Desktop)	41	0	0	0	31	01		
02	Computer Laptop	01	00	00	0	02	03		
03	UPS	14	00	00	00	16	06		

04	Printer	06	00	00	00	08	08		
05	Scanner	04	00	00	00	06	11		
06	AC	02	00	00	00	04	16		
07	LCD Projector	02	00	00	00	03	20		
08	Inverter UPS	00	01	01	00	01	24		
09	Inverter BATTERY	00	01	01	00	01	25		

#### **Para 6.1 Comments on Physical verification of stock & store**

In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the Department & compliance reported.

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the

stock accounts at once as a receipt with the remarks 'excess found on stock verification'.

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the Inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R. a physical verification of all stores should be made at least once in every year by the Head of Office Concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

**7. INVESTMENT:** - No investment has been made during the year under audit.



**8. ADVANCES: -**

Particulars	Amount	
i.) Advance outstanding as on 01.04.2019	151653.00	
ii.) Advance paid during the year 2019-2020	5000.00	
iii.) Total	156653.00	
iv) Advance adjusted during the year 2019-2020	5000.00	
v.) Advance outstanding as on 31.03.2020(As per Audit)	151653.00	
vi)Advance Outstanding as on 31.03.2020(As per Cash book)	151653.00	

**Para 8.2: - Details of outstanding Advance as on 31.03.2020**

Sl.No.	Vr.No./Date	Amount	Name of the cash book	Name of the Person /Designation	Purpose	Sanctioning Authority
1	-/23.7.14	100000.00	General	Santosh Ku. Mohanty,A.E.	Repairing of CSA building	
2	-/28.7.16	14800.00	General	Ashutosh Mishra, S.A	Purchase of Screen	Dr.Chandrasekhar Panda
3	-/28.7.16	14500.00	General	Ashutosh Mishra,S.A	Purchase of Stationary	Dr.Chandrasekhar Panda
4	/06.09.19	5000.00	General	Pramit Sarangi,Jr. Asst.	Contingency	Dr.Chandrasekhar Panda
	Total	134300.00				

**Para: -8.3: -Details of Advance adjusted during the year 2019-2020.**

Sl.No.	Adj.Vr.No./Date	Amount	Name of the cash book	Name of the Person /Designation	Purpose	Date of payment
1	-/29.06.2019	5000.00	General	Ashutosh Mishra,S.A	Contingency	-/11.7.17
2	19.04.2017	17353.00	General	Santosh Ku.	Repairing of	Actually

				Mohanty,A.E.	CSA building	17353.00 has made payment but wrongly shown advance to <b>Santosh Ku. Mohanty,A.E.</b> which is rectfied.
	GRAND TOTAL	22353.00				

Para: -8.4: - Year wise break-up of outstanding Advance as on 31.3.2020.

Year	Amount
2014-15	100000.00
2016-17	29300.00
2017-18	17353.00
2019-2020	5000.00
Total:--	134300.00

Para: - 8.5: -Advance outstanding for more than one year: -

No advance more than one year.

9.GRANTS:-Nil

10. UTILISATION CERTIFICATES: Nil

11. MISAPROPRIATION & DEFALCATION: No Mis-appropriation is detected during the year under audit.

12. LOSS OF STOCK & STORE:-No loss of stock & store is detected during the year under audit.

13. AUDIT OF RECEIPTS: - No Comments.

14. AUDIT OF EXPENDITURE: -No Comments.

15. AUDIT ON WORKS: -

16. AUDIT ON UNITS/ DEPATRMENTS: - No comments.

17. AUDIT ON SCHEMES/ PROGRAMMES:-Nil.

18. MISCELANEOUS: - NILL

19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION: - No comments

20.1. Result of Audit: Amount recovered on the spot is nil. Amount suggested for recovery is nil. Amount held under objection is nil.

**20.2 AUDIT CERTIFICATE:** Certified that an account of this Dept. is covered under audit for the year 2019-2020 and found to be correct subject to the remarks give in the foregoing paragraphs.

**Paragraphs 20.3 GENERAL REMARKS BY THE AUDITOR:**

Maintenance of accounts, records and registers of this department is far from satisfactory and needs improvement.

**16.24 - P.G. DEPARTMENT OF CHEMISTRY.**

a. Name of the P.G. Department	<b>P.G. DEPARTMENT OF CHEMISTRY.</b>
b. Year of establishment	1969
c. Period of accounts audited	1.4.2019 to 31.3.2020.
d. No. of working days consumed	2 days in terms of party.
e. Duration of audit	28.01.2021 to 29.01.2021
f. Name of the H.O.D/Professor- in- charge of the accounts.	
g. During the period of audit	Prof Dr. Amitabh Mohapatra,(01.04.2019 to 31.03.2020)
l. At the time of audit	Prof. Dr. Amaresh Mishra
j. Name of the Auditor	Sri Rashmi Ranjan Nayak, Audit Suptd.

**1.1. INTRODUCTORY:-**

PGD Chemistry has been introduced in the University Since the year 1969. The positions of staff, Students Strength, and academic result achieved during the year under audit i.e. in 2019-2020 are furnished below.

**(A)Staff Position.**

Category of Staff	Sanctioned strength	Existing Strength	Remarks
Teaching	13	11	-
Non-Teaching	14	05	
<b>Total</b>	<b>27</b>	<b>16</b>	

**(B) Students Strength.**

Classes	Sanctioned strength	Enrollment Strength	Remarks
PG 1 <sup>st</sup> . Year	34(28+6)	32	
PG 2 <sup>nd</sup> Year	34(28+6)	39	

M.Phil	16	16	
PHD	-	02	
<b>Total</b>	<b>84</b>	<b>89</b>	

**(C) Academic Result.**

Classes	No. of students appeared in final examination	No. of students passed	Per-centage Of achievement	Remarks
P.G.	39	33	84%	Date of publication result Lt.No.69/PGCH  Dtd.27.06.2019
M.Phil	16	16	100%	Date of publication result- Lt. No. 207/P GCHDtd.26.09.2019
<b>Total</b>	<b>55</b>	<b>45</b>	<b>81%</b>	

**2. Physical verification of Cash**

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. on dt.28.01.2021 and result thereof was found as per the details furnished in table below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference	Remarks.
1	Cash	Nil	Nil	Nil	Dt.28.01.2021
2	Misc. receipt books	00	00	Nil	Dt.28.01.2021 (No Stock Register)
4	Postage stamps	Nil	Nil	Nil	
5	MB	Nil	Nil	Nil	

**3. LIST OF VERIFIED RECORDS:-**

During the course of audit the following records and registers were produced before audit for verification, and scrutiny.

1. General cash book

2. I.D.F. Cash Book

3. Paid vouchers relating to the year 2019-2020.

4. Bank a/c

5. Stock registers.

6. Admission registers.

#### 4. FINANCIAL POSITION:-

The position in respect of receipts and expenditure of the **PGD CHEMISTRY** for the financial year 2019-2020 is abstracted below.

PARTICULARS	General cash book	IDF Fund cash Book	TOTAL
O.B. as on 01.04.2019	208580.18	1228802.17	1437382.35
Receipts during the year 2019-2020	7364.00	867190.00	874554.00
Total	215944.18	2095992.17	2311936.35
Expenditure made during 2019-2020	0.00	696033.50	696033.50
<b>C.B.as on 31.03.2019 as per audit</b>	<b>215944.18</b>	<b>1399958.67</b>	<b>1615902.85</b>
<b>C.B.as on 31.03.2020 as per cash book</b>	<b>215944.18</b>	<b>1399958.67</b>	<b>1615902.85</b>
Difference	0.00	0.00	0.00

4.2. The head-wise details of receipts and expenditure are furnished in statement "A", & "B".

Statement –A				Statement –A			Remarks
Sl	Head of Account	Receipts During 2019-2020 in Rupees		Sl	Head of Account	Expenditure During 2019-2020 in Rupees	
1	Bank Interest	50820.00		1	Remuneration	111361.00	
2	IDF Fees	618734.00		2	contingency	74213.00	
3	Refund of Loan	125000.00		3	Purchase of Furniture	16461	
4	I.M.A. Scholarship	80000.00		4	I.M.A. Scholarship	80000.00	
				5	Purchase of Refrigerator	14900.00	
				6	Purchase of Water Purifier	16000.00	

				7	Electrical Maintenance	3330.00	
				8	Laboratory Cont.	14983.00	
				9	Green Board /Glowing Board	29719.00	
				10	H.P.Gas	2532.00	
					P.c.Repair	33860.00	
				12	Refund of Admission fees	98114.00	
				13	Renovation of Toilet room & Store Room	200000.00	
				14	Bank Charges	560.50	
	<b>Total</b>	<b>874554.00</b>			<b>Total</b>	<b>696033.50</b>	
	<b>Add OB as on 01.04.2019</b>	<b>1437382.35</b>			<b>Add C.B as on 31.03.2020</b>	<b>1615902.85</b>	
	<b>G.Total</b>	<b>2311936.35</b>			<b>G.Total</b>	<b>2311936.35</b>	

**Details of cash book-wise closing balance as on 31.03.2020.**

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
General Cash Book	0	215944.18	0	<b>215944.18</b>
IDF Cash Book	0	1399958.67	0	<b>1399958.67</b>
<b>Total</b>	<b>0.00</b>	<b>1615902.85</b>	<b>0</b>	<b>1615902.85</b>

**5. DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2020.**

Sl.	Name of Bank	A/C No	C.B.as per BANK PASS BOOK	C.B.as per bank A/c IN CASH BOOK	DIFFERENCE	Cash Book
1	SBI Jyoti Vihar Burla	<b>071001000004 27</b>	215944.18	215944.18	0.00	IDF General Cash Book
2	SBI Jyoti Vihar	<b>10526093234</b>	1408218.67	1399958.67	8260.00	IDF Cash Book

	<b>TOTAL</b>		<b>1624162.85</b>	<b>1615902.85</b>	<b>8260.00</b>	
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**Reconciliation of Bank Accounts: -**

**I. INFRASTRUCTURE&DEVELOPMENT-SBI, Jyoti Vihar(A/c No. 10526093234): -**

<b>1.</b>	<b>Balance in Bank as mentioned in Cash Book as on 31.03.2020</b>	<b>1499958.67</b>
<b>2.</b>	<b>ADD – Following cheques issued but not encashed 31.03.2020</b>	<b>(+) 8260.00</b>
	<b>1. 331266/11.1.19 AMOUNT Rs. 8260.00</b>	
<b>3.</b>	<b>Actual Balance in Pass Book as on 31.03.2020 (1+2)</b>	<b>1408218.67</b>

**6. STOCK POSITION:- Details of Dead Stock Position is not produced.**

**Para 6.1 Comments on Physical verification of stock & store**

In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the Department & compliance reported.

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the

stock accounts at once as a receipt with the remarks ' excess found on stock verification'.

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the Inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R. a physical verification of all stores should be made at least once in every year by the Head of Office Concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the

conditions under which government will hold the security and may ultimately refund or appropriate it.

**7. INVESTMENT:** - No investment has been made during the year under audit.

**8. ADVANCES:** -

Particulars	Amount	
i.) Advance outstanding as on 01.04.2019	Nil	
ii.) Advance paid during the year 2019-2020	Nil	
iii.) Total	Nil	
iv) Advance adjusted during the year 2019-2020	Nil	
v.) Advance outstanding as on 31.03.2020(As per Audit)	Nil	
vi)Advance Outstanding as on 31.03.2020(As per Cash book)	Nil	

**9.GRANTS:-**There was no pending grant as on 31.03.2020. No Grants has been received during the year 2019-2020.

**10. UTILISATION CERTIFICATES:** Need not to be furnished.

**11. MISAPPROPRIATION& DEFALCATION:** No Misappropriation is detected during the year under audit.

**12.LOSS OF STOCK & STORE:-**No loss of stock & store is detected during the year under audit.

**13.AUDIT OF RECEIPTS:** -No Comments.

**14.AUDIT OF EXPENDITURE:** -No Comments.

**15. AUDIT ON WORKS:** -

**16.AUDIT ON UNITS/ DEPATRMENTS:** - No comments.

**17. AUDIT ON SCHEMES/ PROGRAMMES:-**Nil.

**18. MISCELANEOUS:** - NILL



**19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION: - No comments**

**20.1. Result of Audit:** Amount recovered on the spot is nil. Amount suggested for recovery is nil. Amount held under objection is nil.

**20.2 AUDIT CERTIFICATE:** Certified that an account of this Dept. is covered under audit for the year 2019-2020 and found to be correct subject to the remarks give in the foregoing paragraphs.

**Paragraphs 20.3 GENERAL REMARKS BY THE AUDITOR:**

Maintenance of accounts, records and registers of this department is far from satisfactory and needs improvement.

**16.25 - P.G. IN ENVIRONMENTAL SCIENCE-**

PG IN ENVIRONMENTAL SCIENCE			
SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA FOR			
THE YEAR 2019-2020			
a. Name of the P.G. Department	<b>Environmental Science.</b>		
b. Year of establishment	1989.		
c. Period of accounts audited	1.4.2019 to 31.3.2020.		
d. No. of working days consumed	5 days in terms of party.		
e. Duration of audit	12.08.2020 to 25.12.2020		
f. Name of the H.O.D/Professor- in- charge of the accounts.			
I. During the period of audit	Dr. Sanjay kumar Pattanaik.(01.04.2019 to 31.03.2020)		
II. At the time of audit	A)Prof. Sanjat Kumar Sahu		
g. Name of the Auditor	Sri Rashmi Ranjan Nayak, Audit Suptd.		
<b>1.1. INTRODUCTORY:-</b>			
The P.G.Department of Environment Science has been established during the year 1989.The positions of staff, and students for the financial year 2019-2020 are furnished below.			
<b>(A)Staff Position.</b>			
Category of Staff	Sanctioned strength	Existing Strength	Remarks
Teaching	04	04	-
Non-Teaching	07	03	
<b>(B) Students Strength.</b>			
Classes	Sanctioned	Enrollment	Remarks

	strength	Strength	
P.G. 1st . year 2019-2020	12+12(Self Financing)	24	
P.G. 2nd. Year 2019-2020	12+11(Self Financing)	23	
M.Phil 2018-2019	06	06	
M.Phil 2019-2020	07	07	
Ph.D.2019	25	25	
M.TECH 1 st year 2019-2020	24	18	
M.TECH 2 nd year 2019-2020	24	18	
M.TECH SHET 1 st year 2019-2020	24	07	
M.TECH SHET 2 nd year 2019-2020	24	0	All the students have discontinued from the 2 <sup>nd</sup> year.

**(C) Academic Result.**

Classes	No. of students appeared in final examination	No. of students passed	Per-centage Of achievement	Remarks
P.G.	23	23	100 %	Date of publication result 10.07.2019
M.Phil	06	06	100 %	Date of publication result 07.01.2020
M TECH	12	12	100 %	Date of publication result 07.01.2020
<b>Total</b>	<b>41</b>	<b>41</b>	<b>100 %</b>	

**2. Physical verification of Cash**

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. on 12.08.2020 and result thereof was found as per the details furnished in table below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference	Remarks.
1	Cash	Nil	Nil	Nil	Dt.12.08.2020

2	Misc. receipt books	01	01	Nil	Dt.12.08.2020 (No Stock Register)
3	Postage stamps (Exam)	964	964	Nil	S.R.PAGE-02
4	Postage stamps (IDF)	6072.00	6072.00	Nil	S.R.PAGE-15
5	MB	Nil	Nil	Nil	

### 3. LIST OF VERIFIED RECORDS :-

During the course of audit the following records and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. I.D.F cash book
3. Exam. cash book
4. Cont. cash book
5. Paid vouchers relating to year 2019-2020.
6. Bank a/c
7. Stock registers
8. M.R. books
9. Admission register

### 4. FINANCIAL POSITION:-

The position in respect of receipts and expenditure of the P.G. Department of Environmental Science for the financial year 2019-2020 is abstracted below.

PARTICULARS	General cash book	Exam. Cash book	I.D.F.cash book	TOTAL
O.B. as on 01.04.2019	163730.00	356549.50	4378653.04	4898932.54
Receipts during the year 2019-2020	349604.00	11472.00	1170905.00	1217281.00
Total	198634.00	368021.50	1217281.00	6116213.54
Expenditure made during 2019-2020	26820.00	0.00	148960.00	175780.00
C.B.as on 31.03.2019 as per audit	171814.00	368021.50	5400598.04	5940433.54
C.B.as on 31.03.2020 as per cash book	171814.00	368021.50	5400598.04	5940433.54
Difference	NIL	NIL	NIL	NIL

**4.1 Details of cash book-wise closing balance as on 31.03.2020.**

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
General cash book	0	171814.00	0	171814.00
Exam. Cash book	0	368021.50	0	368021.50
I.D.F. cash book	0	4751117.04	649481.00	5400598.04
<b>Total</b>	<b>0</b>	<b>5290952.54</b>	<b>649481.00</b>	<b>5940433.54</b>

**4.2. The head-wise details of receipts and expenditure are furnished in statement "A", & "B".**

Statement –A				Statement –A			Remarks
Sl	Head of Account	Receipts During 2019-2020 in Rupees		Sl	Head of Account	Expenditure During 2019-2020 in Rupees	
1	Bank Interest	191495.00		1	University Share	0	
2	Admission fees	160214.00		2	Contingencies	56953.00	
3	Examination fee	63400.00		3	Electricity Dues	50000.00	
4	Reimbursement COF	26820.00		4	Works	18700.00	
5	Received from MCL	91000.00		5	Bank Commission	118.00	
6	Dev Fees	35000.00		6	IT	10282.00	
7	Payment Fees	623891.00		7	Cess	5141.00	
8	National Seminar	25461.00		8	Royalty	9586.00	
				9	National Seminar	25000.00	
	<b>Total</b>	<b>1217281.00</b>			<b>Total</b>	<b>175780.00</b>	
	<b>Add OB as on 01.04.2019</b>	<b>4898932.54</b>			<b>Add C.B as on 31.03.2020</b>	<b>5940433.54</b>	
	<b>G.Total</b>	<b>6116213.54</b>			<b>G.Total</b>	<b>6116213.54</b>	

**5. DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2020.**

Sl.	Name of Bank	A/C No	C.B.as per BANK PASS BOOK	C.B.as per bank A/c IN CASH BOOK	DIFFERENCE	Remarks
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1	UCO Bank katapali  (General Cash Book)	071001000050 78	171814.00	171814.00	0.00	
2	SBI Jyoti Vihar  Exam. Cash Book)	30099332971	368021.50	368021.50	0.00	
3	SBI Jyoti Vihar  (IDF.Cash Book)	10526093187	4751117.04	4751117.04	0.00	
	<b>TOTAL</b>		<b>5290952.54</b>	<b>5290952.54</b>	<b>0.00</b>	

**6. STOCK POSITION:-**

**Details of dead stock position in respect of P.G. Department Of Sambalpur University as on 31-03-2020:**

SI No	Name of the stock item	O.B.as on 01-04-2019 (in number)	Quantity of Stock Purchase during the year 2019-2020	Quantity of Stock received from main office of S.U. during the year 2019-2020	Date of Receipt	Total As on 31.3.2020	Stock Register Page no	Name of the stock Register	Remarks
1	2	3	4	5	6	7(3+4 +5)	8	9	10
01	AUTOEX HAUST GAS ANA LYSER	01	NIL	NIL		01	13  59-60	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
02	AUTO CLAVE V ERTICAL 1K 103	01	NIL	NIL		01	13	VOL-II STOCK R EGISTER	

03	ALMIRAH (WOODE N)	03	NIL	NIL		03	14	VOL-II STOCK R EGISTER	
							11	INF. STOCK R EGISTER	
04	ALMIRAH STEEL	04	1	0		05	14	VOL-II STOCK R EGISTER	
							11	INF. STOCK R EGISTER	
05	STEEL PLAIN OFF  ALMIRAH	02	NIL	NIL		02	14	VOL-II STOCK R EGISTER	
							11	INF. STOCK R EGISTER	
06	STEEL H/L OFF  ALMIRAH	02	NIL	NIL		02	14	VOL-II STOCK R EGISTER	
							11	INF. STOCK R EGISTER	
07	ALMIRAH STEEL  PROVISI ON OF 08 LOCKER	04	NIL	NIL		04	14	VOL-II STOCK R EGISTER  M.TECH. STOCK R EGISTER	M.TECH.
08	ALMIRAH STEEL	02	NIL	NIL		02	14	VOL-II STOCK R EGISTER  M.TECH. STOCK R EGISTER	M.TECH.
09	AIR CON DITIONE R LG WIN DOWS  2 TONES	02	NIL	NIL		02	15	VOL-II STOCK R EGISTER	
							13	INF. STOCK R EGISTER	
10	SPLIT AC 1.5 WINDOW	01	NIL	NIL		01	15	VOL-II STOCK R EGISTER	M.TECH.
							11-12		

	WITH ST ABLIZER							M.TECH FUND	
11	WINDOW AC  2 STAR 1.5 TORE WITH ST ABLIZER	01	NIL	NIL		01	15	VOL-II STOCK R EGISTER	
12	BOMB C ALORIME TER	01	NIL	NIL		01	16  61-62	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
13	B.O.D.AN ALYSER	01	NIL	NIL		01	16  67-68	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
14	B.O.D. IN CUBATO R  MODEL L-65	01	NIL	NIL		01	16	VOL-II STOCK R EGISTER	OSPCB R ESEARC H PROJEC T GRANT OF PCM
15	B.O.D. IN CUBATO R  MODEL -105	01	NIL	NIL		01	16	VOL-II STOCK R EGISTER	UGC XI PLAN EQ UIPMENT GRAND PHASE-II
16	SHAKER CUM INC UBATOR	01	NIL	NIL		01	17	VOL-II STOCK R EGISTER	
17	BAROME TER	01	NIL	NIL		01	18  81-82	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
18	CHENOM ATRIC	03	NIL	NIL		03	20	VOL-II STOCK R	

	BALANCE						13-14	REGISTER STOCK REGISTER EQUIPMENT	
19	ELECTRONIC TOP 10 DED BALANCE	02	NIL	NIL		02	20	VOL-II STOCK REGISTER	
20	REFRIGERATED HIGH SPEED CENTRIFUGE	01	NIL	NIL		01	20	VOL-II STOCK REGISTER	
21	CENTRIFUGE MACHINE	04	NIL	NIL		04	20 17-18	VOL-II STOCK REGISTER STOCK REGISTER EQUIPMENT	
22	CENTRIFUGE	02	NIL	NIL		02	20	VOL-II STOCK REGISTER	
23	MINI CENTRIFUGE	01	NIL	NIL		01	20	VOL-II STOCK REGISTER	
24	CENTRIFUGE MACHINE	01	NIL	NIL		01	21	VOL-II STOCK REGISTER	
25	CONDUCTIVITY METER	01	NIL	NIL		01	21 21-22	VOL-II STOCK REGISTER STOCK REGISTER EQUIPMENT	
26	CONDUCTIVITY T.D.S. METER	01	NIL	NIL		01	21	VOL-II STOCK REGISTER	



							21-22	STOCK R EGISTER EQUIPM ENT	
27	DIGITAL CONDUCTIVITY METER	02	NIL	NIL		02	21  43-44	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
28	CONDUCTIVITY METER	01	NIL	NIL		01	21	VOL-II STOCK R EGISTER	
29	CALORIMETER	02	NIL	NIL		02	22  49-50	VOL-II STOCK R EGISTER  TOCK RE GISTER EQUIPM ENT	
30	C.O.D. ANALYSER	02	NIL	NIL		02	23  65-66	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
31	C.O.D. DI SESTER	01	NIL	NIL		01	23	VOL-II STOCK R EGISTER	
32	GAS CYLINDER  WITH REGULATOR	06	NIL	NIL		06	24  31-32	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
33	CHLOVA PHYLL  CHLORO PHYLL METER	01	NIL	NIL		01	24	VOL-II STOCK R EGISTER	

34	WIPRO ACER 686 PENTIUM 120 PC	01	NIL	NIL		01	25  41-42	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
35	A-EPS STYLES 200 COLOUR INTECT PRINTER	01	NIL	NIL		01	25  41-42	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
36	C.V.T.O. 5 KV	01	NIL	NIL		01	25  41-42	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
37	MOUSE & MS WINDOW		NIL	NIL			25  41-42	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
38	HCL PENTIUM III COMP UTER	01	NIL	NIL		01	25  41-42	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
39	HP DESKJET  846 PRINTER	01	NIL	NIL		01	25  41-42	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
40	COMPAQ PRESARI O 36001V WITH 0.5 KV		NIL	NIL			25  41-42	VOL-II STOCK R EGISTER  STOCK R	

	UPS FREE							EGISTER EQUIPM ENT	
41	DIGITAL SOUND LEVEL METER	01	NIL	NIL		01	30  45-46	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
42	DRY FUNNEL  EXTRAC TOR	01	NIL	NIL		01	30  49-50	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
43	SINGLE DISTILAT ION UNIT (GLASS)	01	NIL	NIL		01	31	VOL-II STOCK R EGISTER	
44	DOUBLE DISTLE D WATER UNIT	01	NIL	NIL		01	31	VOL-II STOCK R EGISTER	
45	ELECTRI C MONO PON BALANC E	03	NIL	NIL		03	35  25-26	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
46	ELECTRI C BALANC E	01	NIL	NIL		01	35  25-26	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
47	ELECTR ONIC TOP LOADED BALANC E	02	NIL	NIL		02	35  43-44	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM	

								ENT	
48	TOP LOADING ANALYTICAL BALANCE	02	NIL	NIL		02	35	VOL-II STOCK REGISTER	
							43-44	STOCK REGISTER EQUIPMENT	
49	MONOPOLY BALANCE	01	NIL	NIL		01	35	VOL-II STOCK REGISTER	
50	ELECTRONIC  MONOPOLY BALANCE	01	NIL	NIL		01	35	VOL-II STOCK REGISTER	
51	ELISA READER	01	NIL	NIL		01	35	VOL-II STOCK REGISTER	
52	FLAME PHOTO METER	01	NIL	NIL		01	39	VOL-II STOCK REGISTER	
							11-12	STOCK REGISTER EQUIPMENT	
53	MICRO PROCESSOR BASED FLAME PHOTO METER	01	NIL	NIL		01	39	VOL-II STOCK REGISTER	
							43-44	STOCK REGISTER EQUIPMENT	
54	FAX MACHINE	01	NIL	NIL		01	43	VOL-II STOCK REGISTER	
55	DIGITAL PHOTO METER	01	NIL	NIL		01	43	VOL-II STOCK REGISTER	

56	KERO POWER GENERA TOR	01	NIL	NIL		01	46	VOL-II STOCK R EGISTER	
57	GLASS D ISTILATI ON  APPROV ATEES	01	NIL	NIL		01	47	VOL-II STOCK R EGISTER	
58	G.P.S. ETRES	01	NIL	NIL		01	47	VOL-II STOCK R EGISTER	
59	HIGH VOLUME SAMPLE R	01	NIL	NIL		01	48  43-44	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
60	HIGH VOLUME SAMPLE R	01	NIL	NIL		01	48  43-44	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
61	RESPIRA TORY DUST SAMPLE	02	NIL	NIL		02	48	VOL-II STOCK R EGISTER	
62	HAIR HY GROMET ER	02	NIL	NIL		02	50  81-82	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
63	DIGITAL THERMO HYGROM ETER	01	NIL	NIL		01	50	VOL-II STOCK R EGISTER	
64	BOUYCU S HYDRO	01	NIL	NIL		01	50	VOL-II STOCK R	

	METER							EGISTER	
65	INVERTOR 12 VOLT	01	01	NIL		02	52	VOL-II STOCK REGISTER	
							51-52	STOCK REGISTER EQUIPMENT	
							54-55	VOL-I INF .STOCK	
66	LUX METER	02	NIL	NIL		02	63	VOL-II STOCK REGISTER	
							83-84	STOCK REGISTER EQUIPMENT	
67	LEMINAR FLOW	01	NIL	NIL		01	63	VOL-II STOCK REGISTER	
68	MUFFLE FURNANCE SIMCO WITH DIGITAL TEMPERATURE	01	NIL	NIL		01	65	VOL-II STOCK REGISTER	
69	MUFFLE FURNANCE	01	NIL	NIL		01	65	VOL-II STOCK REGISTER	
							63-64	STOCK REGISTER EQUIPMENT	
70	MAGNETIC STERER	01	NIL	NIL		01	65	VOL-II STOCK REGISTER	
71	A .ELECTRONIC	01	NIL	NIL		01	65	VOL-II STOCK REGISTER	

AUTO MATIC KEL									
PLUS MICRO									
PROC ESSOR									
<b>B.</b> ELECTR ONIC KEL									
PLUS AUTO									
ECUM ICROTEC H									
FULLY									
AUTO MATIC									
DISST ILATION									
SYSTE M									
<b>C.</b> SOFTWA RE FOR									
CALCU LATOR &									
DOCU MENTATI ON									
OF RESULT									
<b>D.</b> ELECTR ONIC									
ACID									
NEUT RALIZER									

	SCRUBBOR								
72	MICROSCOPE STEREOSCOPIC  BINOCULAR	01	NIL	NIL		01	67  29-30	VOL-II STOCK REGISTER  STOCK REGISTER EQUIPMENT	
73	B.D.06  MICROSCOPE	02	NIL	NIL		02	67  29-30	VOL-II STOCK REGISTER  STOCK REGISTER EQUIPMENT	
74	B.D.09  MICROSCOPE	02	NIL	NIL		02	67  29-30	VOL-II STOCK REGISTER  STOCK REGISTER EQUIPMENT	
75	BINOCULAR RESEARCH MICROSCOPE	01	NIL	NIL		01	67	VOL-II STOCK REGISTER	
78	MAGNETIC STIRRER	01	NIL	NIL		01	69	VOL-II STOCK REGISTER	
79	NEPHLOMETER	01	NIL	NIL		01	72	VOL-II STOCK REGISTER	
80	TURBIDITY METER	01	NIL	NIL		01	72	VOL-II STOCK REGISTER	
81	PH METER T-335	01	NIL	NIL		01	80  19-20	VOL-II STOCK REGISTER  STOCK REGISTER	



								EQUIPM ENT	
82	PH METER 335	01	NIL	NIL		01	80	VOL-II STOCK R EGISTER	
							19-20	STOCK R EGISTER EQUIPM ENT	
83	PH METER CL-51-B	01	NIL	NIL		01	80	VOL-II STOCK R EGISTER	
							19-20	STOCK R EGISTER EQUIPM ENT	
84	PH METER	01	NIL	NIL		01	80	VOL-II STOCK R EGISTER	
							19-20	STOCK R EGISTER EQUIPM ENT	
85	PH METER 335	03	NIL	NIL		03	80	VOL-II STOCK R EGISTER	
86	AC ADAP TOR 3501  PH METER WITH SAI NLESS STEAL	01	NIL	NIL		01	80	VOL-II STOCK R EGISTER	
87	DIGITAL PH METER	01	NIL	NIL		01	80	VOL-II STOCK R EGISTER	
							43-44	STOCK R EGISTER EQUIPM ENT	
88	REFRIGE RATOR GODREJ COLD	01	NIL	NIL		01	83	VOL-II STOCK R EGISTER	

	GOLD 230L								
89	RAIN GAUZE  AC DISS 225	01	NIL	NIL		01	84  81-82	VOL-II STOCK REGISTER  STOCK REGISTER EQUIPMENT	
90	SPECTOPHOTOMETER  TYPE 106	01	NIL	NIL		01	85  23-24	VOL-II STOCK REGISTER  STOCK REGISTER EQUIPMENT	
91	SPECTOPHOTOMETER  u.v.VISIBLE TYPE 118	01	NIL	NIL		01	85  23-24	VOL-II STOCK REGISTER  STOCK REGISTER EQUIPMENT	
92	DIGITAL SPECTOPHOTOMETER	01	NIL	NIL		01	85  23-24	VOL-II STOCK REGISTER  STOCK REGISTER EQUIPMENT	
93	MODEL 171C  SN 207/0743	01	NIL	NIL		01	85  23-24	VOL-II STOCK REGISTER  STOCK REGISTER EQUIPMENT	
94	SPECTOPHOTOMETER DIGITAL 106	01	NIL	NIL		01	85	VOL-II STOCK REGISTER	NOT WORKING  RESEARCH PROJECT OF OSPCB OF PCM
95	VISIBLE	01	NIL	NIL		01	85	VOL-II	

	SPECTO PHOTOM ETER  (UGC EQUIP GRANT)							STOCK R EGISTER	
96	VISIBLE SPECTO PHOTOM ETER  (UGC EQUIP GRANT)	01	NIL	NIL		01	85	VOL-II STOCK R EGISTER	
97	VISIBLE SPECTO PHOTOM ETER  (UGC EQUIP GRANT)  MODEL SM-1200	02	NIL	NIL		02	85	VOL-II STOCK R EGISTER	
98	SHEIVE SHAKER	01	NIL	NIL		01	88	VOL-II STOCK R EGISTER	
99	SOUND CALIBRA TOR	01	NIL	NIL		01	90	VOL-II STOCK R EGISTER	
100	SMOKE METER	01	NIL	NIL		01	91	VOL-II STOCK R EGISTER	
101	STOP WATCH	01	NIL	NIL		01	92	VOL-II STOCK R EGISTER	
102	SHARP DLP MODEL XR 107 LCD PRO JECTOR	01	NIL	NIL		01	93  79-80	VOL-II STOCK R EGISTER  STOCK R EGISTER	

								EQUIPM ENT	
103	SEN & PANDIT STABLIZ ER	02	NIL	NIL		02	98  39-40	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
104	CONSTA NT VOLTAG E STABLI ZER 5KV	01	NIL	NIL		01	98  110-111	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
105	CONSTA NT VOLTAG E STABLI ZER 1KW	01	NIL	NIL		01	98	VOL-II STOCK R EGISTER	
106	SOIL TESTING KIT	01	NIL	NIL		01	99  91-92	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
107	WIND VAN SMALL	01	NIL	NIL		01	106  83-84	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
108	WET FUNEL E XTRACT OR	01	NIL	NIL		01	106  51-52	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
109	WATER A NALYSIS KIT MODEL 'C'	01	NIL	NIL		01	107  27-28	VOL-II STOCK R EGISTER  STOCK R	

								EGISTER EQUIPM ENT	
110	WATEWR BATH SHAKER T  MODEL BDI-67	01	NIL	NIL		01	107	VOL-II STOCK R EGISTER	
111	SHARP PHOTO COPIER AR 5015  DIGITAL COPIER	01	NIL	NIL		01	108	VOL-II STOCK R EGISTER	
112	XEROX WC 5019 XITH STA BLIZER  SS-1500	01	NIL	NIL		01	108	VOL-II STOCK R EGISTER	
113	CHAIR	39	NIL	NIL		39	05	MATERIA L RECEIV ED FROM CENTRA L STORE	FROM CENTRA L STORE
114	TABLES	14	NIL	NIL		14	09	do	do
115	LOCK WITH KEY	07	NIL	NIL		07	13	do	do
116	TYPE WRITER	01	NIL	NIL		01	17	do	do
117	STEEL RACK WITH THREE A DJUSTAB LE SHELVE S	01	NIL	NIL		01	21	do	Do
118	STEEL RACK WITH AD	06	NIL	NIL		06	25	do	do

	JUSTABLE SHELVES								
119	GLASS BLACK BOARD WITH FITTING	01	NIL	NIL		01	29	do	do
120	STEEL ALMIRAH LARGE SIZE	01	NIL	NIL		01	31	do	do
121	SCANNER	06	NIL	NIL		06	35	do	do
122	COMPUTER	01	NIL	NIL		01	37	do	do
123	LAP TOP	01	NIL	NIL		01	41	do	Do
124	WATER COOLER	01	01	NIL		02	45  144-145	do  INF STOCK REGISTER	Do
125	GLASS BOOKS SHELVE	01	NIL	NIL		01	47	do	Do
126	BATTERY/UPS	06	04	NIL		10	16-17	INF STOCK REGISTER	
127	DISPLAY BOARD	07	NIL	NIL		07	24-25	INF STOCK REGISTER	
128	PROJECTOR AND ACCESSORIES	05	NIL	NIL		05	98-99	INF STOCK REGISTER	
129	PRINTER	01	NIL	NIL		01	100-101	INF STOCK REGISTER	
130	CATRIDGE ( FOR COMPUTER &	07	NIL	NIL		07	120-121	INF STOCK REGISTER	

	XEROX)								
131	COMPUTER TABLE	04	NIL	NIL		04	120-121	INF STOCK REGISTER	
132	WHITE BOARD	00	01	NIL		01	144-145	INF STOCK REGISTER	

Periodical physical verification was not made by competent authority during the period under audit. This may be made to avoid embezzlement of stocks & stores. Besides it was seen that single entry of multiple stocks of consumables articles were recorded in the stock registers may be avoided.

**7. INVESTMENT: - Details of investment made during the year 2019-2020 has been furnished below:-**

A/C No.	Bank	Date of investment/ reinvested	Amount invested	Rate of interest	Maturity value	Period in month	Date of maturity
30541484516	S.B.I.J.V. Burla	25.10.2014	457863.00	8.75%	499260.00	12	25.10.15
Re-invested.	S.B.I.J.V. Burla	25.10.2015	494484.00	7.25%	531321.00	12	25.10.16
Re-invested.	S.B.I.J.V. Burla	25-10-2016	531321.00	7.05%	569781.00	12	25.10.17
Re-invested.	S.B.I.J.V. Burla	25.10.2017	569781.00	6.50%	607729.00	12	25.10.18
Re-invested.	S.B.I.J.V. Burla	25-10-2018	607729.00	6.7%	649481.00	12	25.10.19
Re-invested.	S.B.I.J.V. Burla	25.10.2019	649481.00	6.4%	692056.00	12	25.10.2020

The differential amount of Rs.4776.00 (499260.00-494484.00) between maturity value on 25.10.15 & re-invested amount on the same date is deducted by the bank authority towards T.D.S. & the same amount of Rs.4776.00 is reversed by the bank & credited to the Passbook on 3.11.2015.

**8. ADVANCES :-**

Particulars	Amount
i.) Advance outstanding as on 01.04.2019	25461.00
ii.) Advance paid during the year 2019-2020	25000.00
iii.) Total	50461.00
iv) Advance adjusted during the year 2019-2020	25461.00
v.) Advance outstanding as on 31.03.2019(As per Audit)	25000.00
vi) Advance Outstanding as on 31.03.2020(As per Cash book)	25000.00

The advance of Rs 25461.00 has been adjusted vide vr no 06/13.06.19 against Sri Sanjaya Kumar Pattanaik, Asst.Proff. Hence no amount of advance kept surcharge able in this audit.

Advance position is not shown in the closing balance of IDF Cash Book.

**8.1. Year wise break up outstanding Advance :**

Particulars	Amount(Rs)	To whom Paid	Voucher No. Date	Purpose
2019-2020	25000.00	Dr Sanjaya Kumar Pattanaik, Asst. Prof.	18/24.08.19	National Seminar
<b>Total</b>	<b>25000.00</b>			

**9. GRANTS:- Nil**

**10. UTILISATION CERTIFICATES: Nil**

**11. MISAPPROPRIATION & DEFALCATION : No mis-appropriation is detected during the year under audit.**

**12. LOSS OF STOCK & STORE :-No loss of stock & store is detected during the year under audit.**

**13. AUDIT OF RECEIPTS:-**

In support of receipts shown in cash books during the year 2019-2020, use of Misc. Rt. Books is discontinued and Register of drafts/ cheques has not been maintained. As per Rule 11(iii)(a)&(b) of O.U.A.M. 1987, In support of receipts, acknowledgement of receipt i.e. duplicate receipts in M.R. books & Register of cheques/drafts are essential for proof of correctness of amounts so collected by the Dept. However the deposit slips of the banks were verified in audit, but the very purpose of rule-3 of O.G.F.R. 1959 in the context of collections has been failed. Hence maintenance of Misc. Rt. Books & Register of drafts/cheques need be given utmost priority by the local authority without delay and compliance being reported.

**14. AUDIT OF EXPENDITURE:-Nil**

**15. AUDIT ON WORKS :- A sum of Rs.18000.00 has been made towards works during the year 2019-2020 .No irregularities has been found.**

**16. AUDIT ON UNITS/ DEPARTMENTS :- No comments.**

**17. AUDIT ON SCHEMES/ PROGRAMMES:-Nil.**

**18. MISCELLANEOUS:-**

**Details of SD/EMD**

OB as on 01.04.2019	25706.00
Receipt during the year	0.00
<b>Total</b>	<b>25706.00</b>
Deposit refunded during the year	0
SD/EMD register maintained.	25706

No SD/EMD register maintained.

**19. AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-**

During the year under audit a total sum of Rs.25009.00 has been received towards Royalty, VAT, Cess as detailed below has been deposited into Govt. The amount of Rs.25009.00 has been deposited during the year 2018-19 but previous audit not shown now rectified.



Brief particulars	Royalty	IT	Cess	Total
OB as on 01.04.2019	9586.00	10282.00	5141.00	25009.00
Receipt during the year	0.00	0.00	0.00	0.00
Total	9586.00	10282.00	5141.00	25009.00
Deposit during the year	9586.00	10282.00	5141.00	25009.00
Balance to be deposited till 31.03.2020	0.00	0.00	0.00	0.00

20.1. Result of Audit: Amount recovered on the spot is nil. Amount for recover on the sopt is nil. Amount suggested for recovery is nill. Amount held under objection is Nill.

20.2 AUDIT CERTIFICATE: Certified that an account of this Dept. is covered under audit for the year 2019-2020 and found to be correct subject to the remarks give in the foregoing

paragraphs.20.3 GENERAL REMARKS BUY THE AUDITOR:

Maintenance of accounts, records and registers of this department is far from satisfactory and needs improvement.

#### 16.26 - P.G.DEPARTMENT OF SOCIOLOGY

##### 1.TITLE SHEET :-

a. Name of the P.G.Department	<b>SOCIOLOGY</b>
b. Year of establishment	1991
c. Period of accounts audited	01.04.2019 to 31.03.2020
d. No. of working days consumed	10 days single handed.
e. Duration of audit	25.01.21 to 10.02.21
e. Name of the H.O.D/Professor, who is in-charge of the accounts.	
I.During the period of audit	Prof.Tapttamasi Paltasingh.
II. At the time of audit	Prof.Tapttamasi Paltasingh.
f. Name of the Auditor	Sri Surya Narayan Munshi

##### 1.1.INTRODUCTORY :-

The P.G.Department of Sociology has been established during the year 1991 . The positions of staff and students for the financial year 2019-2020 are furnished below.

##### (A)Staff Position.

Category of staff	Sanctioned strength	Existing strength
Teaching	05	03
Non-Teaching	02	02

Total.	07	05
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**(B) Students Strength.**

Classes	Sanctioned strength	Existing strength
P.G.1st.year	24	24
P.G.2 <sup>nd</sup> year	24	24
M.Phil	06	06+ 1
Total.	54	58

**(C) pass out result of Student:-**

During the year 2019-2020 27 nos. of P.G.student those who appered the examination ,all have passed . And 7 M.Phil student appered the Examination & have all passed.

**2. PHYSICAL VERIFICATION OF CASH.**

The physical verification of cash of balance could not be conducted on the day of commencement of audit of the institution i.e. dt. 25.01.2020 Due to non-maintenance of cash book with up-dated entries.The same was also not maintained and produced for the purpose even after close of audit of this department.

SI	Particulas	Balance shown as Per cash book	Physical balance found	difference
1	Cash	Nil.	Nil.	Nil.
2	Misc. receipt books	Nil.	Nil.	Nil.
3	Postage stamps	Nil.	Nil.	Nil.
		Nil.	Nil.	Nil.

**3.LIST OF VERIFIED RECORDS :-**

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

- 1.General cash book.
- 2.Seminer Cash book.
- 3.I.D. cash book
- 4.Field work cash book.

5.P.A.Cash book.

6.Paid vouchers relating to year 2019-2020

7.Bank a/c

8.Stock registers

9. Admission register

#### 4.FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the P.G.Department of Sociology for the financial year 2019-2020 is abstracted below. The head-wise details of receipts and expenditure are furnished in statement "A", & "B" respectively in table below.

Sl.No.	Particulars	General cash book	IDF cash book	Seminar cash book	Field work cash book	Total.
A	O.B.as on 01.04.2019	124602.00	425809.25	320157.00	149397.00	1019965.25
B	Receipt during 2019-2020	4399.00	142413.00	44264.00	84487.00	275563.00
C	Total	129001.00	568222.25	364421.00	233884.00	1295528.25
D	Expenditure made during 2019-2020	0.00	90588.00	23175.00	61933.00	175696.00
E	C.B.as on 31.03.2020(as per audit)	129001.00	477634.25	341246.00	171951.00	1119832.25
F	C.B.as on 31.03.2020(as per cash book))	129001.00	472914.25	341246.00	171951.00	11151122.25
G	Difference	Nil	4720.00	Nil	Nil	4720.00

#### Reconciliation :-

#### Reconciliation :-

2	I.D.F CASH BOOK-U CO-07100100006540			
a	Balance as per Cash Book as on 31.3.2020			472914.25
b	ADD – Cheq.issued during the year	900.00		

	2018-19			
	But not encashed by 31.03.2020 vide Chq. No.100586/13.08.18.			
c	Add. Cheq.issued during the year 2018-19	2200.00		
	But not encashed by 31.03.2020 vide Chq. No.100600//19.03.19			
e	Rs.4720.00 less taken in cash book( As per para 4.1 of last A.R.)	4720.00		
f	<b>Total Addition / Deduction</b>	<b>7820.00</b>	<b>0.00</b>	7820.00
g	Balance arrived in audit			
h	Balance in pass book as on 31.3.2020			<b>480734.25</b>
i	Unreconciled difference			<b>0.00</b>

**4.1Details of cash book-wise closing balance as on 31.03.2020.**

SI No	Name of Cash Book	In shape of Cash	In Bank	TDR	Total	
1	General Cash Book	0	129001.00	0	129001.00	
2	Infrastructure Dev	0	472914.25	0	472914.25	
3	Seminar cash book	0	341246.00	0	341246.00	
4	Field work cash book	0	171951.00	0	171951.00	
	Total	0	1115112.25	0	1115112.25	

**4.2.The head-wise details of receipts and expenditure are furnished in statement "A", & "B"**

Statemen- A			Statement - B			
SI	Head of Account	Receipts During 18-19	SI	Head of Account	Expenditure During 18-19	

		in Rupees			in Rupees	
1	Bank Interest	37911.00	1	Field work	60808.00	
2	Insttutional MIC	89092	2	Remuneration	12597.00	
3	Seminar fees	32960.00	3	Sanitary point	2475.00	
4	IDF fees	72400.00	4	Seminar	4693.00	
5	Fiedl work	43200.00	5	Mother board repairing	1450.00	
			6	Picnic	4200.00	
			7	Saraswati puja	2205.00	
			8	Office cont.	34099.00	
			9	Orientation prog.	1610.00	
			10	Insttutional MIC	12647.0	
			11	Comp.Repair	1350.00	
			12	Samalaswari Enterprise	25000.00	
			13	Guest House charges	1310.00	
			14	Infotech Pvt.	5900.00	
			15	Electrical good.	1150.00	
			16	Bank com.	822.00	
			17	Repair of Inverter	3380.00	
	<b>Total</b>	<b>275563.00</b>		<b>Total</b>	<b>175696.00</b>	
	<b>Add OB as on 01.04.2019</b>	1019965.25		<b>Add C.B as on 31.03.2020</b>	1119832.25	
	<b>G.Total</b>	<b>1295528.25</b>		<b>G.Total</b>	<b>1295528.25</b>	

5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2019.

**Closing Balance of Pass Book & cash book as on 31.03.2019.**

Sl No	Name of Bank	A/c No	Closing Balance as per Pass book	Closing Balance as per Cash book	Difference	Cash Book
1	Uco Bank Katapali	07100100005150	129001.00	129001.00	0	General
2	Uco Bank Katapali	07100100007153	341246.00	341246.00	0	Seminar cash book
3	Uco Bank Katapali	07100100006540	480734.25	472914.25	<b>7820.00</b>	Infrastructure Dev
4	Uco Bank Katapali	07100100006326	171951.00	171951.00	0	Field work cash book
	<b>Total</b>		1122932.25	1115112.25	7820.00	

**Reconciliation :-**

<b>2</b>	<b>I.D.F CASH BOOK-U CO-07100100006540</b>			
a	Balance as per Cash Book as on 31.3.2020			<b>472914.25</b>
b	ADD – Cheq.issued during the year 2018-19  But not encashed by 31.03.2020 vide Chq. No.100586/13.08.18.	900.00		
c	Add. Cheq.issued during the year 2018-19  But not encashed by 31.03.2020 vide Chq. No.100600//19.03.19	2200.00		
e	Rs.4720.00 less taken in cash book( As per para 4.1 of last A.R.)	4720.00		
f	<b>Total Addition / Deduction</b>	<b>7820.00</b>	<b>0.00</b>	7820.00
g	Balance arrived in audit			
h	Balance in pass book as on 31.3.18			<b>480734.25</b>
i	Unreconciled difference			<b>0.00</b>

## 6. STOCK POSITION .

### Physical verification of stock & store

In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the Department & compliance reported .

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the stock accounts at once as a receipt with the remarks 'excess found on stock verification' .

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R..a physical verification of all stores should be made at least once in every year by the Head of Office concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

7. INVESTMENT :- No investment has been made during the year under audit.

## 8. ADVANCES :-

Particulars	Amount
i.) Advance outstanding as on 01.04.2019	Nil
ii.) Advance paid during the year 2019-2020	Nil
iii.) Total	Nil
iv) Advance adjusted during the year 2019-2020	Nil
v.) Advance outstanding as on 31.03.2020	Nil

**9.GRANTS :-Nil**

**10.UTILISATION CERTIFICATES :-Nil**

**11.MISAPPROPRIATION& DEFALCATION** :No mis-appropriation is detected during the year under audit.

**12.LOSS OF STOCK & STORE** :-No loss of stock & store is detected during the year under audit.

**13.AUDIT OF RECEIPTS :-No Comments.**

**14.AUDIT OF EXPENDITURE :-No Comments.**

**15. AUDIT ON WORKS** :-No work has been executed during the year 2019-2020.

**16.AUDIT ON UNITS/ DEPARTMENTS** :- No comments.

**17. AUDIT ON SCHEMES/ PROGRAMMES** :-Nil.

**18.MISCELLANEOUS** :- Nil.

**19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION**:-No comments.



**20.1.RESULT OF AUDIT :-** Nil.

**20.2.AUDIT CERTIFICATE :-** Certified that accounts of this Dept. is covered under audit for the year 2019-2020 and found to be correct subject to the remarks given in the foregoing paragraphs.

**20.3. GENERAL REMARKS BY THE AUDITOR:-**

Maintenance of accounts, records and registers of this department is far from satisfactory and needs improvement.

#### 16.27 - P.G.DEPARTMENT OF PHYSICS

##### 16.27- P.G.DEPARTMENT OF PHYSICS

a. Name of the P.G. Department	<b>P.G.DEPARTMENT OF PHYSICS</b>
b.Year of establishment	1969
c.Period of accounts audited	1.4.2019 to 31.3.2020.
d.No. of working days consumed	6 days single handed.
e. Duration of audit	20.01.21 TO 22.01.21
f. Name of the H.O.D/Professor- in- charge of the accounts.	
I. During the period of audit	Dr. Banarjee Behera, Reader (01.04.2019 to 31.03.2020)
II. At the time of audit	Dr. Banarjee Behera, Reader
g. Name of the Auditor	Sri Rashmi Ranjan Nayak, Audit Suptd.

##### 1.1. INTRODUCTORY:-

The P.G. Department of PHYSICS has been established during the year 1969.The positions of staff, and students for the financial year 2019-2020 are furnished below.

##### (A)Staff Position.

Category of Staff	Sanctioned strength	Existing Strength	Remarks
Teaching	10	07	-
Non-Teaching	14	04	
<b>Total</b>	<b>24</b>	<b>11</b>	

##### (B) Students Strength.

Classes	Sanctioned	Enrollment	Remarks
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	strength	Strength	
P.G. 1st. year2019-2020	32	39	
P.G. 2nd. Year2019-2020	32	35	
M.Phil	-	13	
<b>Total</b>	<b>64</b>	<b>87</b>	

**(C) Academic Result.**

Classes	No. of students appeared in final examination	No. of students passed	Per-centage Of achievement	Remarks
P.G.	43	43	100%	Date of publication result 26.06.2019
M.Phil	07	06	86%	Date of publication result-26.06.2019
<b>Total</b>	40	28	62.5%	

**2.Physical verification of Cash**

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. 20.01.2121 and result thereof was found as per the details furnished in table below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference	Remarks.
1	Cash	Nil	Nil	Nil	Dt.20.01.2021
2	Misc. receipt books	00	00	Nil	Dt. 20.01.2021 (No Stock Register)
4	Postage stamps	Nil	Nil	Nil	
5	MB	Nil	Nil	Nil	

**3. LIST OF VERIFIED RECORDS:-**

During the course of audit the following records and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. I.D.F cash book

3. Seminar cash book
4. B.S.R. Cash book
4. M.Phil seminar cash book
5. Paid vouchers relating to year 2019-2020.
6. Bank a/c
7. Stock registers
8. Admission register

#### 4. FINANCIAL POSITION:-

The position in respect of receipts and expenditure of the P.G. Department of Mathematics for the financial year 2019-2020 is abstracted below.

Particulars	General cash book	I.D.F.cash book	Seminar Cash book	Examination Cash book	BSR Cash book	Total
O.B. as on 01.04.2019	783987.25	1110103.00	221275.18	666311.00	424706.50	3206382.93
Receipts during the year 2019-2020	193373.00	1529963.00	78844.00	146776.00	13613.00	1962569.00
Total	977360.25	2640066.00	300119.18	813087.00	438319.5	5168951.93
Expenditure made during 2019-2020	924780.00	444142.62	47558.00	193590.25	0.00	1610070.87
C.B.as on 31.03.2020 (as per audit)	<b>52580.25</b>	<b>2195923.38</b>	<b>252561.18</b>	<b>619496.75</b>	<b>438319.50</b>	<b>3558881.06</b>
C.B.as on 31.03.2020 (as per cashbook)	<b>52580.75</b>	<b>2195923.38</b>	<b>252561.18</b>	<b>619496.75</b>	<b>438319.5</b>	<b>3558881.06</b>
Difference	NIL	NIL	NIL	NIL	NIL	NIL

**Reconciliation:-Nil.**

**Details of cash book-wise closing balance as on 31.03.2020.**

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
General cash book	0	52580.25	0	52580.25
I.D.F. cash book	0	2195923.38	0	2195923.38
Seminar Cash book	0	252561.18	0	252561.18
Examination cash book	0	619496.75	0	619496.75
B.S.R. Cash book	0	438319.50	0	438319.5

Total	0	3558881.06	3558881.06
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4.2. The head-wise details of receipts and expenditure are furnished in statement "A" & "B".

Statement –A				Statement –A			Remarks
Sl	Head of Account	Receipts During 2019-2020 in Rupees		Sl	Head of Account	Expenditure During 2019-2020 in Rupees	
1	Bank Interest	115197.00		1	Remuneration	65759.00	
2	Admission fees	268160.00		2	Contingencies	124616.53	
3	Examination fee	124720.00		3	Welcome Ceremony	15000.00	
4	IDF Fees	458364.00		4	Farewell Ceremony	17199.00	
5	Reimbursement COF	4780.00		5	M.Phil Entrance Test	4780.00	
6	I.M.A.Scholarship	160000.00		6	Bank Commission	1041.90	
7	Seminar fee	71348.00		7	I.M.A. Scholarship	140000.00	
8	Transfer from GENERAL to I.D.F. CASH BOOK	760000.00		8	Equipment	14962.00	
				9	Exam expenses	5000.00	
				10	Ganesh Puja	3000.00	
				11	Saraswati Puja	5000.00	
				11	Furniture	29399.36	
				12	Guest House Charges	1500.00	
				13	Stabilizer	4902.36	
				14	Xerox Machine	92952.72	
				15	Transfer from GENERAL to I.D.F. CASH BOOK	760000.00	

				16	Seminar	6710.00	
				17	Electrical Item	82149.00	
				18	sanitation	60540.00	
				19	Repair and Maintenance	175559.00	
	<b>Total</b>	<b>1962569.00</b>			<b>Total</b>	<b>1610070.87</b>	
	<b>Add OB as on 01.04.2019</b>	<b>3206382.93</b>			<b>Add C.B as on 31.03.2020</b>	<b>3558881.06</b>	
	<b>G.Total</b>	<b>5168951.93</b>			<b>G.Total</b>	<b>5168951.93</b>	

**5. DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2020.**

Sl.	Name of Bank	A/C No	C.B.as per BANK PASS BOOK	C.B.as per bank A/c IN CASH BOOK	DIFFERENCE	Cash book
1	UCO Bank katapali	7100100000539	52580.75	52580.75	0.00	General
2	UCO Bank katapali	71000100006660	2212519.38	2195923.38	16596.00	IDF
3	SBI Jyoti Vihar ,Burla	10526093585	252561.18	252561.18	0.00	Seminar
4	SBI Jyoti Vihar ,Burla	31366425825	629783.75	619496.75	10287.00	Exam
5	SBI Jyoti Vihar ,Burla	31085215928	438319.50	438319.50	0.00	BSR
	<b>TOTAL</b>		<b>3585764.56</b>	<b>3558881.56</b>	<b>26883.00</b>	

**Reconciliation of Bank Accounts:-**

**I. P.G. IDFCash book - UCO Bank, Katapali, (A/c No. 71000100006660): -**

1.	Balance in Bank as mentioned in Cash Book as on 31.03.2020	2195923.38
2.	Add: difference amount dealt in previous A.R.	(+) 16596.00
3.	Actual Balance in Pass Book as on 31.03.2020 (1+2)	2212519.38

**II. Examination Cash Book -SBI JyotiVihar (A/c No.31366425825):-**

1.	Balance in Bank as mentioned in Cash Book as on 31.03.2020	619496.75
2.	ADD – difference amount dealt in	(+)10287.00

	previous A.R.	
3.	Actual Balance in Pass Book as on 31.03.2020 (1+2)	619496.45

**6. STOCK POSITION:-** All stock materials purchased during the year 2019-2020 has been taken to stock account & verified in audit.

**Para 6.1 Comments on Physical verification of stock & store**

In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the Department & compliance reported.

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, incase of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM,1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the

stock accounts at once as a receipt with the remarks' excess found on stock verification' .

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the

Inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R. a physical verification of all stores should be made at least once in every year by the Head of Office Concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

**Details of Dead stock position in P. G. PHYSICS. as on 31.03.2020- No stock position produced to audit.**

**7.INVESTMENT:** -No investment has been made during the year 2019-2020.

**8. ADVANCES:-**

Particulars	Amount	
i.) Advance outstanding as on 01.04.2019	0.00	

ii.) Advance paid during the year 2019-2020	5000.00	
iii.) Total	5000.00	
iv) Advance adjusted during the year 2019-2020	0.00	
v.) Advance outstanding as on 31.03.2020(As per Audit)	5000.00	
vi) Advance Outstanding as on 31.03.2020(As per Cash book)	5000.00	

**8.1. Year wise break up outstanding Advance:**

Sl.No.	Vr.No. Date	Amount(Rs)	To whom Paid	Purpose	Name of the cash book
1	_/26.11.2019	5000.00	Sri Pratap Kumar Sahu, Laboratory Assistant	Examination Expenditure	Examination Cash Book
	<b>Total</b>	5000.00			

**9. GRANTS:-Nil**

**10. UTILISATION CERTIFICATES: Nil**

**11. MISAPPROPRIATION&DEFALCATION:** No Miss-appropriation is detected during the year under audit.

**12. LOSS OF STOCK &STORE:-**No loss of stock & store is detected during the year under audit.

**13. AUDIT OF RECEIPTS:-**

In support of receipts shown in cash books during the year 2019-2020, use of Misc. Rt. Books is discontinued and Register of drafts/ cheques has not been maintained. As per Rule 11(iii)(a)&(b) of O.U.A.M. 1987, In support of receipts, acknowledgement of receipt i.e. duplicate receipts in M.R. books & Register of cheques/drafts are essential for proof of correctness of amounts so collected by the Dept. However the deposit slips of the banks were verified in audit, but the very purpose of rule-3 of O.G.F.R. 1959 in the context of collections has been failed. Hence maintenance of Misc. Rt.Books& Register of drafts/cheques need be given utmost priority by the local authority without delay and compliance being reported.

**14. AUDIT OF EXPENDITURE:-**

**On Checking of the paid vouchers with reference to the cash book it was found that no voucher number has been assigned to the paid vouchers& also in the cash book which is highly irregular .The same may be rectified & compliance reported to audit.**

**15. AUDIT ON WORKS:** -During the year 2019-20 no works found Executed. Hence no comments.

**16.AUDIT ON UNITS/ DEPATRMENTS:** - No comments.

**17. AUDIT ON SCHEMES/ PROGRAMMES:-**Nil.

**18. MISCELANEOUS:-**Nil

**19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-**No comments.

**20.1. Result of Audit:** Amount recovered on the spot is nil. Amount suggested for recovery is Nil. Amount held

under objection is Nil.

**20.2 AUDIT CERTIFICATE:** Certified that an account of this Dept. is covered under audit for the year 2019-2020 and found to be correct subject to the remarks give in the foregoing paragraphs.

**paragraphs.20.3 GENERAL REMARKS BUY THE AUDITOR:**

Maintenance of accounts, records and registers of this department is far from satisfactory and needs improvement.

**16.28 - P.G.DEPARTMENT OF HISTORY**

**1.TITLE SHEET :-**

a. Name of the P.G.Department	History
b. Year of establishment	1969
c. Period of accounts audited	01.04.2019-2020
d. No. of working days consumed	10 days in single handed.
e. Duration of audit	11.02.21 to 26.02.21
e. Name of the H.O.D/Professor, who is in-charge of the accounts.	
I.During the period of audit	Dr.BiswajitPradhan.
II. At the time of audit	Dr.BiswajitPradhan
f. Name of the Auditor	Sri Surya Narayan Munshi

**1.1.INTRODUCTORY :-**

The P.G.Department of History has been established during the year 1969 . The positions of staff and students for the financial year 2019-2020 are furnished below.

**(A)Staff Position.**

Category of staff	Sanctioned strength	Existing strength
Teaching	12	03
Non-Teaching	07	03
<b>Total</b>	<b>19</b>	<b>06</b>

**(B) Students Strength.**

Classes	Sanctioned strength	Enrollment strength
P.G. 1st . year	40	40
P.G. 2nd. Year	32	25
M.phil	08	06
<b>Total.</b>	<b>80</b>	<b>71</b>

**(C). Academic result.**

Classes	No. of students appeared in final examination	No. of students passed	Per-centage Of achievement



P.G.	32	25	78.12%
M.Phil.	08	03	37.5%
<b>Total.</b>	<b>40</b>	<b>28</b>	<b>62.5%</b>

## 2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. on 11.02.21, and result thereof was found as per the details furnished in table below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference	Remarks.	
1	Cash	Nil	Nil	Nil	Recorded at General cash book at page no -53	
2	Misc. receipt books	Nil	Nil	Nil	Nil	
3	Postage stamps	Nil	Nil	Nil	Nil	
4	M B	Nil	Nil	Nil	Nil	

## 3.LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

- 1.General cash book
- 2.Seminar cash book
- 3.I.D. cash book
- 4.Semester cash book
- 5.Paid vouchers relating to year 2019-2020
- 6.Bank a/c

7. Stock registers

8. Admission register

#### 4. FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the P.G. Department of History for the financial year 2019-2020 is abstracted below. The head-wise details of receipts and expenditure are furnished in statement "A", & "B" respectively in table below.

SI No	Particulars	General Cash book	Infrastructure Dev Cash Book	Seminar Cash Book	Semestar Cash Book	Total	
A	O.B. as on 01.04.2019	87373.70	290027.43	195282.33	331108.77	903792.23	
B	Receipts during the year 2019-2020	3085.00	442375.00	80144.00	101142.00	626746.00	
C	<b>Total</b>	<b>90458.70</b>	<b>732402.43</b>	<b>275426.33</b>	<b>432250.77</b>	<b>1530538.23</b>	
D	Expenditure made during 2019-2020	0.00	492673.50	38380.00	49639.00	580692.50	
E	C.B.as on 31.03.2020 as per audit)	90458.70	239728.93	237046.33	382611.77	949845.73	
F	C.B.as on 31.03.2019(as per cash book)	81149.20	239728.93	237046.33	382611.77	940536.23	
	<b>Diff</b>	<b>9309.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9309.50</b>	

#### 4.1 Details of cash book-wise closing balance as on 31.03.2020.

SI No	Name of Cash Book	In shape of Cash	In Bank	TDR	Total

1	General Cash Book	0	81149.20	0	81149.20
2	Infrastructure Dev	0	239728.93	0	239728.93
3	Seminar	0	237046.33	0	237046.33
4	Semester	0	382611.77	0	382611.77
	TOTAL	0	940536.23	0	940536.23

**4.2.The head-wise details of receipts and expenditure are furnished in statement “A”, & “B”.**

Statemen- A				Statement - B			
SI	Head of Account	Receipts During 19-2020 in Rupees		SI	Head of Account	Expenditure During 19-2020 in Rupees	
1	Bank Interest	33250.00		1	Guest faculty	93600.00	
2	IDF fees	397000.00		2	Remuneration	146183.00	
3	Seminar fees	73176.00		3	Office contingent	25234.00	
4	National seminar	33345.00		4	8nos.of panel door	25478.00	
5	Semister fees	80425.00		5	Overtank & pipefitting	10172.00	
6	Chairmen PGC	9550.00		6	Practical course of museology	40000.00	
				7	Archaeological Excavation Exploration &Pratical Training	69839.00	
				8	Departmental Archaeological Prog.	130161.00	
				9	Farewall	8000.00	
				10	M.A/M.Phil Entrance test.	6560.00	
				11	Wellcome ceremony	8000.00	

				12	Gonesh Puja	1000.00	
				13	Swarastipuja	1000.00	
				14	Auunal Picnic	10000.00	
				15	Paper shelter	2500.00	
				16	Supply of syllabus	2700.00	
				17	Bank charges	265.50	
	<b>Total</b>	<b>626746.00</b>			<b>Total</b>	<b>580692.50</b>	
	<b>Add OB as on 01.04.2019</b>	903792.23			<b>Add C.B as on 31.03.2020</b>	949845.73	
	<b>G.Total</b>	<b>1530538.23</b>			<b>G.Total</b>	<b>1530538.23</b>	

**5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2020.**

<b>Closing Balance of Pass Book &amp; cash book as on 31.03.2020.</b>						
SI No	Name of Bank	A/c No	Closing Balance as per Pass book	Closing Balance as per Cash book	Difference	Cash Book
1	SBI JV Burla	10526093314	382611.77	382611.77	0	Semester
2	SBI JV Burla	10526093483	237046.33	237046.33	0	Seminar
3	SBI JV Burla	10526093121	239728.93	239728.93	0	Infrastructure Dev
4	Uco Bank Katapali	7100100000517	90458.70	81149.20	9309.50	General
	<b>Total</b>		949845.73	940536.23	9309.50	

**Reconciliation :-**

		<b>Addition</b>	<b>Deduction</b>	<b>BALANCE</b>
<b>1</b>	<b>GENERAL CASH BOOK-UCO-07100100000517</b>			
<b>a</b>	Balance as per Cash Book as on 31.3.2020			81149.20

b	ADD - difference dealt in previous Audit Report	9,309.50		
f	<b>Total Addition / Deduction</b>	<b>9,309.50</b>	<b>0.00</b>	
g	Balance arrived in audit			90458.70
h	Balance in pass book as on 31.3.2020			90458.70
i	Unreconciled difference			<b>0.00</b>

**6.STOCK POSITION** :-Stock registers have been maintained & verified in audit.

Details of dead stock position in respect of P.G. Deptt. of History Sambalpur University as on 31.03.2020.

**6.1- Details of Dead stock position in P.G Dept. of History,S.U as on 31.03.2020**

Sl. No.	Name of the stock item	O. B. as on 01.04.19 in (number)	Quantity of Stock purchased during the year 2019-20	Quantity of stock received from main office of S.U. during the year 2019-20	Date of Receipt	Total (as on 31.03.2020)	Stock register page No.	Name of Register	Remarks
1	Epidiascope	1	Nil	Nil	28.04.1978	1	1	Furniture and Equipment	
2	Overhead Projector	1	Nil	Nil	28.04.1978	1	1	Furniture and Equipment	
3	Balance	1	Nil	Nil	20.04.1977	1	3	Furniture and Equipment	
4	Physical Balance	1	Nil	Nil	21.08.1985	1	3	Furniture and Equipment	
5	Hot and	1	Nil	Nil	21.08.198	1	3	Furniture	

	cold blower				5			and Equipmen t	
6	Casset Recorder Company Phillips	1	Nil	Nil	18.11.1977	1	5	Furniture and Equipmen t	
7	Almira (Show Case)	2	Nil	Nil	01.06.1977	2	10	Furniture and Equipmen t	
8	Almira (Show Case)	2	Nil	Nil	13.02.1978	2	10	Furniture and Equipmen t	
9	Almira wooden with Glass	11	Nil	Nil	24.10.1973	11	11	Furniture and Equipmen t	
10	Still Almira (Small)	1	Nil	Nil	10.02.1971	1	13	Furniture and Equipmen t	
11	Still Almira (Big)	1	Nil	Nil	28.12.1976	1	13	Furniture and Equipmen t	
12	Camera, Yashika	1	Nil	Nil	30.04.1974	1	14	Furniture and Equipmen t	
13	Telephoto Lens	1	Nil	Nil	05.07.1979	1	14	Furniture and Equipmen t	
14	Enlarger, K.B. Model	1	Nil	Nil	05.07.1979	1	14	Furniture and Equipmen t	
15	Show Case with Glass	2	Nil	Nil	31.03.1981	2	15	Furniture and Equipmen t	
16	Almira wooden	2	Nil	Nil	22.11.1977	2	16	Furniture and Equipmen t	
17	Photocopi er, korse Indian Ltd.	1	Nil	Nil	11.03.1985	1	17	Furniture and Equipmen	

								t	
18	Table for Photocopier	1	Nil	Nil	11.03.1985	1	17	Furniture and Equipment	
19	Table Fan	1	Nil	Nil	07.05.1986	1	17	Furniture and Equipment	
20	Dumpy Level	1	Nil	Nil	12.02.1987	1	18	Furniture and Equipment	
21	Bionacular	1	Nil	Nil	12.02.1987	1	18	Furniture and Equipment	
22	Swing door still cabinet	5	Nil	Nil	12.02.1987	5	19	Furniture and Equipment	
23	Swing door still cabinet	4	Nil	Nil	12.02.1987	4	19	Furniture and Equipment	
24	Swing door still cabinet	1	Nil	Nil	30.07.1987	1	19	Furniture and Equipment	
25	Zoom lens	1	Nil	Nil	29.03.1988	1	20	Furniture and Equipment	
26	Generator, Company Honda	1	Nil	Nil	12.02.1990	1	22	Furniture and Equipment	
27	Folding chair	10	Nil	Nil	12.02.1990	10	23	Furniture and Equipment	
28	Folding table	2	Nil	Nil	12.02.1990	2	23	Furniture and Equipment	
29	Tent for Excavation	2	Nil	Nil	12.02.1990	2	23	Furniture and Equipment	
30	Close up	1	Nil	Nil	12.02.199	1	23	Furniture	

	lens				0			and Equipmen t	
31	Slide Projector	1	Nil	Nil	13.03.1990	1	23	Furniture and Equipmen t	
32	Folding Ledder	1	Nil	Nil	13.03.1990	1	23	Furniture and Equipmen t	
33	Wide Angle Lens, Company AshahiPe ntex	1	Nil	Nil	13.03.1990	1	23	Furniture and Equipmen t	
34	Table-cum-Boxes	2	Nil	Nil	27.05.1990	2	14	Furniture and Equipmen t	
35	VCR, Company Natioal	1	Nil	Nil	22.02.1991	1	25	Furniture and Equipmen t	
36	Television , Company Onida	1	Nil	Nil	22.02.1991	1	25	Furniture and Equipmen t	
37	Mini Air Cooler	1	Nil	Nil	22.02.1991	1	25	Furniture and Equipmen t	
38	Duplicatin g Machine, Company Gestner	1	Nil	Nil	22.03.1993	1	26	Furniture and Equipmen t	
39	Electronic Type Writer, Company Godrej	1	Nil	Nil	31.03.1997	1	27	Furniture and Equipmen t	
40	Eurocline moll	1	Nil	Nil	31.03.1997	1	27	Furniture and Equipmen t	
41	Camera FM 2, Company Nikon	1	Nil	Nil	08.02.2001	1	28	Furniture and Equipmen t	



42	Metal Ditector	1	Nil	Nil	08.02.2001	1	28	Furniture and Equipmen t	
43	Laminatio n Machine	1	Nil	Nil	17.10.2001	1	29	Furniture and Equipmen t	
44	Theodolit e	1	Nil	Nil	16.03.2002	1	30	Furniture and Equipmen t	
45	Famigatio nCharmb er	1	Nil	Nil	16.03.2002	1	30	Furniture and Equipmen t	
46	Telescopi c lens, company Nikon	1	Nil	Nil	16.03.2002	1	30	Furniture and Equipmen t	
47	Video Camera, Company Sony	1	Nil	Nil	28.03.2002	1	30	Furniture and Equipmen t	
48	Lesser Printer, Company HP	1	Nil	Nil	25.02.2004	1	30	Furniture and Equipmen t	
49	Scanner, Company HP	1	Nil	Nil	25.02.2004	1	30	Furniture and Equipmen t	
50	Computer , Company HCL	1	Nil	Nil	17.03.2004	1	31	Furniture and Equipmen t	
51	Air Condit ioner, Company LG	2	Nil	Nil	25.02.2004	2	31	Furniture and Equipmen t	
52	Air Cooler, Company Kenstar	4	Nil	Nil	25.02.2004	4	31	Furniture and Equipmen t	
53	Photocopi er, Como pany Cannon	1	Nil	Nil	30.11.2004	1	32	Furniture and Equipmen t	
54	Slide Projector	1	Nil	Nil	30.11.2004	1	32	Furniture and	

								Equipmen t	
55	Computer , Company HCL	2	Nil	Nil	30.11.200 4	2	32	Furniture and Equipmen t	
56	Printer desk Zet, Company HP	1	Nil	Nil	30.11.200 4	1	32	Furniture and Equipmen t	
57	Air Condit ioner, Company Career	1	Nil	Nil	30.11.200 4	1	32	Furniture and Equipmen t	
58	Voltage Stabilizer	1	Nil	Nil	30.11.200 4	1	32	Furniture and Equipmen t	
59	Modem	1	Nil	Nil	30.11.200 4	1	32	Furniture and Equipmen t	
60	Pedestal Fan , Company Usha	1	Nil	Nil	30.11.200 4	1	32	Furniture and Equipmen t	
61	Chargeab le Light	1	Nil	Nil	30.11.200 4	1	32	Furniture and Equipmen t	
62	Aquagurd , Compny Eurca	1	Nil	Nil	30.11.200 4	1	32	Furniture and Equipmen t	
63	CD writer, Copany Samsung	1	Nil	Nil	30.11.200 4	1	32	Furniture and Equipmen t	
64	Computer Chair	2	Nil	Nil	30.11.200 4	1	32	Furniture and Equipmen t	
65	Steel Almira	10	Nil	Nil	30.11.200 4	10	32	Furniture and Equipmen t	
66	FilingCabi net,Comp any Godrej	1	Nil	Nil	30.11.200 4	1	32	Furniture and Equipmen t	

67	Euroclean , Company Eureca	1	Nil	Nil	30.11.200 4	1	35	Furniture and Equipmen t	
68	Steel Almira (Small)	1	Nil	Nil	23.02.200 5	1	35	Furniture and Equipmen t	
69	Digital Camera, Company Sony	1	Nil	Nil	18.03.200 6	1	35	Furniture and Equipmen t	
70	Plan paper Fax Machine, Company Brother	1	Nil	Nil	18.03.200 6	1	35	Furniture and Equipmen t	
71	Colour Ink jet Printer, Company HP	1	Nil	Nil	18.03.200 6	1	35	Furniture and Equipmen t	
72	LCD Projector, Company Panasoni c	1	Nil	Nil	22.03.200 7	1	36	Furniture and Equipmen t	
73	Steel Almira, Company Shiva	2	Nil	Nil	30.07.200 7	2	36	Furniture and Equipmen t	
74	Laptop, Company HP	1	Nil	Nil	24.04.200 7	1	36	Furniture and Equipmen t	
75	Fax Machine, Company Panasoni c	1	Nil	Nil	24.04.200 7	1	36	Furniture and Equipmen t	
76	Computer , Company HP	2	Nil	Nil	12.12.200 7	2	36	Furniture and Equipmen t	
77	DVD Writer, Samsung	1	Nil	Nil	29.02.200 8	1	37	Furniture and Equipmen t	
78	Photocopi er, Compa ny Panasoni	1	Nil	Nil	25.03.200 8	1	37	Furniture and Equipmen t	

	c								
79	Steel Almira	2	Nil	Nil	26.30.2008	2	37	Furniture and Equipmen t	
80	Sieve Shaker	1	Nil	Nil	17.01.2009	1	37	Furniture and Equipmen t	
81	GPS, Company Garmin	1	Nil	Nil	17.01.2009	1	37	Furniture and Equipmen t	
82	Digital Camera, SLR, Company Nikon	1	Nil	Nil	31.03.2009	1	38	Furniture and Equipmen t	
83	Scanner, Company HP	1	Nil	Nil	31.03.2009	1	38	Furniture and Equipmen t	
84	Computer , Company Compac	2	Nil	Nil	31.03.2009	2	38	Furniture and Equipmen t	
85	Lesser jet Printer, Company Hp	1	Nil	Nil	31.03.2009	1	38	Furniture and Equipmen t	
86	Sprit AC, company LG	2	Nil	Nil	31.03.2009	2	38	Furniture and Equipmen t	
87	Computer , company Compac	3	Nil	Nil	31.03.2009	3	38	Furniture and Equipmen t	
88	Photocopi er, Company Canon	1	Nil	Nil	31.03.2009	1	38	Furniture and Equipmen t	
89	Steel Almira	3	Nil	Nil	25.08.2012	3	39	Furniture and Equipmen t	
90	Computer , Company Dell	5	Nil	Nil	11.09.2014	5	39	Furniture and Equipmen t	

91	GPS, Company Garmin	1	Nil	Nil	19.12.2014	1	39	Furniture and Equipment	
92	EXIDE Battery Tubular (I M10,000)	2	Nil	Nil	05.04.2016	2	5-Apr	Infrastructure Development	
93	Presentation Ball	1	Nil	Nil	17.04.2017	1	5-Apr	Infrastructure Development Fund	
94	LCD Projector (EPSON)	1	Nil	Nil	02.05.2017	1	5-Apr	Infrastructure Development Fund	
95	Dr Aquaguard Classic	1	Nil	Nil	04.12.2017	1	5-Apr	Infrastructure Development Fund	
96	HP Laser Jet - 1020+	1	Nil	Nil	09.03.2017	1	42/43	Infrastructure Development Fund	

## Para 6.2 Comments on Physical verification of stock & store

In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the Department & compliance reported .

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during

stock taking shall, after investigation, be entered in the stock accounts at once as a receipt with the remarks 'excess found on stock verification'.

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R., a physical verification of all stores should be made at least once in every year by the Head of Office concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

**7. INVESTMENT :-** No investment has been made during the year under audit.

#### **8. ADVANCES :-**

Particulars	Amount
i.) Advance outstanding as on 01.04.2019	Nil
ii.) Advance paid during the year 2019-2020	Nil
iii.) Total	Nil
iv.) Advance adjusted during the year 2019-2020	Nil
v.) Advance outstanding as on 31.03.2020	Nil

**9. GRANTS :-** Nil

**10. UTILISATION CERTIFICATES :-** Nil

**11. MISAPPROPRIATION & DEFALCATION :-** No mis-appropriation is detected during the year under audit.

**12. LOSS OF STOCK & STORE :-** No loss of stock & store is detected during the year under audit.

#### **13. AUDIT OF RECEIPTS :-**

In support of receipts shown in cash books during the year 2019-2020, use of Misc. Rt. Books is discontinued and Register of drafts/ cheques has not been maintained. As per Rule 11(iii)(a)&(b) of O.U.A.M. 1987, In support of receipts, acknowledgement of receipt i.e. duplicate receipts in M.R. books & Register of cheques/drafts are essential for proof of correctness of amounts so collected by the Dept. However the deposit slips of the banks

were verified in audit, but the very purpose of rule-3 of O.G.F.R. 1959 in the context of collections has been failed. Hence maintenance of Misc. Rt. Books & Register of drafts/cheques need be given utmost priority by the local authority without delay and compliance be reported.

**14.AUDIT OF EXPENDITURE :-**

On Checking of the paid vouchers with reference to the cash book it was found that no voucher number has been assigned to the paid vouchers & also in the cash book which is highly irregular .The same may be rectified & compliance reported to audit.

**15. AUDIT ON WORKS :-**No work has been executed during the year 2019-2020.

**16.AUDIT ON UNITS/ DEPATRMENTS :-** No comments.

**17. AUDIT ON SCHEMES/ PROGRAMMES :-**Nil.

**18.MISCELANEOUS :-** Nil.

**19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-**No comments.

**20.1.RESULT OF AUDIT :-** Nil.

**20.2.AUDIT CERTIFICATE :-** Certified that accounts of this Dept. is covered under audit for the year 2019-2020 and found to be correct subject to the remarks given in the foregoing paragraphs.

**20.3. GENERAL REMARKS BY THE AUDITOR:-**

Maintenance of accounts, records and registers of this department is far from satisfactory and needs improvement.

**16.29 - P.G.DEPARTMENT OF MATHEMATICS-**

**P.G.DEPARTMENT OF MATHEMATICS :-**

a. Name of the P.G. Department	<b>P.G.DEPARTMENT OF MATHEMATICS</b>
b.Year of establishment	1969
c.Period of accounts audited	1.4.2019 to 31.3.2020.
d.No. of working days consumed	5 days in terms of party.
e. Duration of audit	24.12.2020 to 01.01.2021
f. Name of the H.O.D/Professor- in- charge of the accounts.	
I.During the period of audit	A)Dr.Arun Kumar Tripathy (01.04.2019 to30 .05.2019) B) Prof. Prasanta Kumar Ray (01.06.2019 to 31.03.2020)
II.At the time of audit	Prof. Prasanta Kumar Ray
g.Name of the Auditor	Sri Rashmi Ranjan Nayak, Audit Suptd.

### 1.1. INTRODUCTORY:-

The P.G.Department of Mathematics has been established during the year 1969.The positions of staff, and students for the financial year 2019-2020 are furnished below.

#### (A)Staff Position.

Category of Staff	Sanctioned strength	Existing Strength	Remarks
Teaching	10	06	-
Non-Teaching	04	04	-
<b>Total</b>	<b>14</b>	<b>10</b>	-

#### (B) Students Strength.

Classes	Sanctioned strength	Enrollment Strength	Remarks
P.G. 1st. year2019-2020	32+06(Self Financing)	32+06	
P.G. 2nd. Year2019-2020	32+16(Self Financing)	32+16	
M.Phil 2019-2020	11	11	
Ph.D. 2019-2020	03	03	
<b>Total</b>	<b>100</b>	<b>100</b>	

#### (C) Academic Result.

Classes	No. of students appeared in final examination	No. of students passed	Per-centage Of achievement	Remarks
P.G.	46	28	61 %	Date of publication result 26.06.2019



M.Phil	12	08	67%	Date of publication result 26.06.2019
Phd	03	03	100 %	Date of publication result 09.01.2020
<b>Total</b>	41	41	100 %	

## 2. Physical verification of Cash

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. on 24.12.2020 and result thereof was found as per the details furnished in table below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference	Remarks.
1	Cash	Nil	Nil	Nil	Dt.24.12.2020
2	Misc. receipt books	00	00	Nil	Dt.24.12.2020 (No Stock Register)
3	Postage stamps	0.00	0.00	Nil	

## 3. LIST OF VERIFIED RECORDS:-

During the course of audit the following records and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. I.D.F cash book
3. Exam. Cash book
4. Paid vouchers relating to year 2019-2020.
5. Bank a/c
6. Stock registers
7. Admission register

## 4. FINANCIAL POSITION:-

The position in respect of receipts and expenditure of the P.G. Department of Mathematics for the financial year 2019-2020 is abstracted below.

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PARTICULARS	General cash book	I.D.F.cash book	Exam. Cash book	TOTAL
O.B. as on 01.04.2019	264981.82	1580733.28	770104.18	2615819.28
Receipts during the year 2019-2020	351954.00	873409.00	190000.00	1415363.00
Total	616935.82	2454142.28	960104.18	4031182.28
Expenditure made during 2019-2020	336852.56	176012.72	32820.43	545685.71
C.B.as on 31.03.2019 as per audit	280083.26	2278129.56	927283.75	3485496.57
C.B.as on 31.03.2020 as per cashbook	280083.26	2278129.56	927283.75	3485496.57
Difference	NIL	NIL	NIL	NIL

**Reconciliation:- Nil**

**Details of cash book-wise closing balance as on 31.03.2020.**

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
General cash book	0	280083.26	0	280083.26
Exam. Cash book	0	927283.75	0	927283.75
I.D.F. cash book	0	2278129.56	0	2278129.56
<b>Total</b>	<b>0</b>	<b>3485496.57</b>	<b>0</b>	<b>3485496.57</b>

**4.2. The head-wise details of receipts and expenditure are furnished in statement "A", & "B".**

Statement –A				Statement –A			Remarks
Sl	Head of Account	Receipts During 2019-2020 in Rupees		Sl	Head of Account	Expenditure During 2019-2020 in Rupees	
1	Bank Interest	95179.00		1	Remuneration	51568.43	
2	Admission fees	220000.00		2	Contingencies	57256.00	
3	Examination fee	162980.00		3	Guest house	1200	
4	IDF Fees	530364.00		4	P.G. Scholarship	260000.00	
5	Reimbursement COF	14925.00		5	Advance for seminar and conference	96004.72	
6	Course fee	32025.00		6	Bank Commission	791.95	

7	P.G.Scholar ship	260000.00		7	Tel.Bill	2044.00	
8	Seminar	35968.00		8	Seminar	35973.61	
9	PG/M.Phil/I MA Entrance	23922.00		9	PG/M.Phil/I MA Entrance	23922.00	
10	Exam Advance Refund	40000.00		10	Ganesh/Sar aswati Puja	2000.00	
	<b>Total</b>	<b>1415363.00</b>			<b>Total</b>	<b>545685.71</b>	
	<b>Add OB as on 01.04.2019</b>	<b>2615819.28</b>			<b>Add C.B as on 31.03.2020</b>	<b>3485496.57</b>	
	<b>G.Total</b>	<b>4031182.28</b>			<b>G.Total</b>	<b>4031182.28</b>	

**5. DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2020.**

Sl.	Name of Bank	A/C No	C.B.as per BANK PASS BOOK	C.B.as per bank A/c IN CASH BOOK	DIFFERENCE	Remarks
1	UCO Bank katapali (General Cash Book)	7100100000013	280083.26	280083.26	0.00	
2	UCO Bank katapali Exam. Cash Book)	07100100005934	927283.75	927463.75	180.00	
3	SBI Jyoti Vihar (IDF.Cash Book)	10526092616	2278129.56	2278129.56	0.00	
	<b>TOTAL</b>		<b>3485496.57</b>	<b>3485676.57</b>	<b>0.00</b>	

**Reconciliation of Bank Accounts :-**

**1. Examination cash book - UCO Bank, Budharaja, (A/c No. 07100100005934): -**

1.	Balance in Bank as mentioned in Cash Book as on 31.03.2020	<b>927283.75</b>
2.	Add: This amount dealt in previous A.R.=180.00	180.00
3.	Actual Balance in Pass Book as	<b>927463.75</b>

on 31.03.2020 (1+2)

## 6. STOCK POSITION:-

### Para 6.1 Comments on Physical verification of stock & store

In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the Department & compliance reported.

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the stock accounts at once as a receipt with the remarks ' excess found on stock verification' .

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R. a physical verification of all stores should be made at least once in every year by the Head of Office Concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

D

### DETAIL OF DEAD STOCK POSITION IN RESPECT P.G.DEPARTMENT OF MATHEMATICS, SAMBALPUR UNIVERSITY AS ON DT.31.03.2020.

SI No.	Name of the Stock Item	O.B.as on Dt.01.04.2019 (In Numbers)	Quantity of Stock Purchase d during the year2019-20	Quantity of Stock received from the Main Office, S.U. during the year2019-20	Date of receipt (With no. of items in brackets)	Total	Stock Register Page No.	Name of the Stock Register	Remarks

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
01	<b>Air Conditio n</b>	11	00	00	00	11	05	XI	
02	<b>Almirah Steel</b>	38	00	00	00	38	01		
03	<b>Almirah Wooden</b>	07	00	00	00	07	01		
04	<b>Book Shelves</b>	24	00	00	00	24	11		
05	<b>Cane Chair</b>	48	00	00	00	48	14		
06	<b>Classroom Table</b>	69	00	00	00	69	139		
07	<b>Computer</b>	51	00	00	00	51	21		
08	<b>Computer Table</b>	55	00	00	00	55	137		
09	<b>Digital Visualize r</b>	01	00	00	00	01	36		
10	<b>Epidiasc ope</b>	01	00	00	00	01	47		
11	<b>Executiv e Table</b>	04	00	00	00	04	141		
12	<b>Fax Machine</b>	01	00	00	00	01	50		
13	<b>Fiber/Pla stic Chair</b>	13	00	00	00	13	13		

14	Motorize Screen	01	00	00	00	01	140		
15	Online UPS	02	00	00	00	02	96		
16	Pigeon hole Steel Almirah	01	00	00	00	01	101		
17	Printer	11	00	00	00	11	103		
18	Projector	06	00	00	00	06	102		
19	Revolvin g Chair	45	00	00	00	45	15		
20	Scanner	04	00	00	00	04	127		
21	Table  Executiv e	05	00	00	00	05	138		
22	Telescop e	03	00	00	00	03	136		
23	Type Writer	04	00	00	00	04	136		
24	Whatnut	03	00	00	00	03	135		
25	Xerox Machine	02	00	00	00	02	161		

**7. INVESTMENT:** - No investment has been made during the year under audit.

## 8. ADVANCES:-

Particulars	Amount	
i.) Advance outstanding as on 01.04.2019	40000.00	
ii.) Advance paid during the year 2019-2020	96004.72	
iii.) Total	136004.72	
iv) Advance adjusted during the year 2019-2020	40000.00	
v.) Advance outstanding as on 31.03.2020(As per Audit)	96004.72	
vi) Advance Outstanding as on 31.03.2020(As per Cash book)	96004.72	

### 8.1. Year wise break up outstanding Advance:

Sl.No.	Vr.No. Date	Amount(Rs)	To whom Paid	Purpose	Name of the cash book
1	_/29.02.2020	96004.72	Prof. Prasanta Kumar Ray	Seminar & conference	I.D.F. Cash book
	<b>Total</b>	96004.72			

## 9. GRANTS:-Nil

## 10. UTILISATION CERTIFICATES: Nil

**11. MISAPPROPRIATION & DEFALCATION:** No Miss-appropriation is detected during the year under audit.

**12. LOSS OF STOCK & STORE:-**No loss of stock & store is detected during the year under audit.

## 13. AUDIT OF RECEIPTS:-

In support of receipts shown in cash books during the year 2019-2020, use of Misc. Rt. Books is discontinued and Register of drafts/ cheques has not been maintained. As per Rule 11(iii)(a)&(b) of O.U.A.M. 1987, In support of receipts, acknowledgement of receipt i.e. duplicate receipts in M.R.books & Register of cheques/drafts are essential for proof of correctness of amounts so collected by the Dept. However the deposit slips of the banks were verified in audit, but the very purpose of rule-3 of O.G.F.R. 1959 in the context of collections has been failed. Hence maintenance of Misc. Rt. Books & Register of drafts/cheques need be given utmost priority by the local authority without delay and compliance being reported.

## 14. AUDIT OF EXPENDITURE:-

On Checking of the paid vouchers with reference to the cash book it was found that no voucher number has been assigned to the paid vouchers & also in the cash book which is highly irregular .The same may be rectified & compliance reported to audit.

15. AUDIT ON WORKS: - During the year 2019-20 no works found. Hence no comments.

16. AUDIT ON UNITS/ DEPARTMENTS: - No comments.

17. AUDIT ON SCHEMES/ PROGRAMMES:-Nil.

18. MISCELANEOUS: - NILL

19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:- No comments

20.1. Result of Audit: Amount recovered on the spot is nil. Amount suggested for recovery is nill. Amount held under objection is Nil.

20.2 AUDIT CERTIFICATE: Certified that an account of this Dept. is covered under audit for the year 2019-2020 and found to be correct subject to the remarks give in the foregoing

paragraphs. 20.3 GENERAL REMARKS BUY THE AUDITOR:

Maintenance of accounts, records and registers of this department is far from satisfactory and needs improvement.

#### 16.30 - P.G.DEPARTMENT OF LIBRARY AND INFORMATION SCIENCE.

##### P.G.DEPARTMENT OF LIBRARY AND INFORMATION SCIENCE.

##### P.G.DEPARTMENT OF LIBRARY AND INFORMATION SCIENCE.

a. Name of the P.G. Department	P.G.DEPARTMENT OF LIBRARY AND INFORMATION SCIENCE.
b.Year of establishment	1976
c.Period of accounts audited	1.4.2019 to 31.3.2020.
d.No. of working days consumed	4.5 days in terms of party.
e. Duration of audit	19.12.2020 TO 23.12.2020
f. Name of the H.O.D/Professor- in- charge of the accounts.	
I.During the period of audit	Dr.Prof. Bulu Maharana (01.04.2019 to 01.31.03.2020)
II.At the time of audit	Dr.Prof. Bulu Maharana
g.Name of the Auditor	Sri Rashmi Ranjan Nayak, Audit Suptd.

#### 1.1. INTRODUCTORY:-

The P.G.DEPARTMENT OF LIBRARY AND INFORMATION SCIENCE has been established during the year 1976.The positions of staff, and students for the financial year 2019-2020 are furnished below.

#### (A)Staff Position.

Category of Staff	Sanctioned	Existing	Remarks
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	strength	Strength	
Teaching	05	03	-
Non-Teaching	04	03	
<b>Total</b>	<b>09</b>	<b>06</b>	

**(B) Students Strength.**

Classes	Sanctioned strength	Enrollment Strength	Remarks
P.G. 1st . year2019-2020	20	20	
P.G. 2nd. Year2019-2020	20	20	
M.Phil	05	05	
<b>Total</b>	<b>45</b>	<b>45</b>	

**(C) Academic Result.**

Classes	No. of students appeared in finalexamination	No. of students passed	Per-centage Of achievement	Remarks
P.G.	20	19	93.75 %	Date of publication result10.07.2019
M.Phil.	04	04	100 %	Date of publication result6 students (03.03.2020)  01 student (12.03.2020)  01 student (13.03.2020)
<b>Total</b>	<b>24</b>	<b>23</b>	<b>95.83 %</b>	

**2. Physical verification of Cash**

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. on 19.12.2020 and result thereof was found as per the details furnished in table below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference	Remarks.
1	Cash	Nil	Nil	Nil	Dt.19.12.2020
2	Misc. receipt books	00	00	Nil	Dt.19.12.2020 (No Stock

					Register)
4	Postage stamps	Nil	Nil	Nil	
5	MB	Nil	Nil	Nil	

### 3. LIST OF VERIFIED RECORDS:-

During the course of audit the following records and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. I.D.F. Cash book
3. Seminar Cash book (I)
4. Semester Cash Book (II)
5. Paid vouchers relating to year 2019-2020.
6. Bank a/c
7. Stock registers
8. Admission register

### 4. FINANCIAL POSITION:-

The position in respect of receipts and expenditure of the **P.G.DEPARTMENT OF LIBRARY AND INFORMATION SCIENCE**. Application for the financial year 2019-2020 is abstracted below.

PARTICULARS	General cash book	IDF Cash book	Seminar Cash Book (I)	Semester Cash Book (II)	TOTAL
O.B. as on 01.04.2019	159621.20	745369.33	134527.00	150243.21	1189760.74
Receipts during the year 2019-2020	25016.12	292025.00	61837.00	5033.00	383911.12
Total	184637.32	1037394.33	196364.00	155276.21	1573671.86
Expenditure made during 2019-2020	14193.42	106629.00	38525.00	0.00	159347.42
<b>C.B.as on 31.03.2019 as per audit</b>	<b>170443.90</b>	<b>930765.33</b>	<b>157839.00</b>	<b>155276.21</b>	<b>1414324.44</b>
<b>C.B.as on 31.03.2020 as per cashbook</b>	<b>170443.90</b>	<b>930765.33</b>	<b>157839.00</b>	<b>155276.21</b>	<b>1414324.44</b>
Difference	NIL	NIL	NIL	NIL	NIL

### Reconciliation:-

Details of cash book-wise closing balance as on 31.03.2020.

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Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
General Cash Book	0	170443.90	0	170443.90
IDF Cash Book	285.00	930480.33	0	930765.33
Seminar Cash Book (I)	30.00	157809.00	0	157839.00
Semester Cash Book (II)	0.00	155276.21	0	155276.21
<b>Total</b>	<b>315.00</b>	<b>1414009.44</b>	<b>0</b>	<b>1414324.44</b>

4.2. The head-wise details of receipts and expenditure are furnished in statement "A", & "B".

Statement –A			Statement –A			Remarks
Sl	Head of Account	Receipts During 2019-2020 in Rupees	Sl	Head of Account	Expenditure During 2019-2020 in Rupees	
1	Bank Interest	48340.12	1	Remuneration	49000.00	
2	National Seminar	33345.00	2	National Seminar	44754.00	
3	Examination fees	19000.00	3	Guest house charges	900.00	
4	I.D.F. fees	231208.00	4	Contingencies	16924.82	
5	Course Fees	38000.00	5	Sanitation	1000.00	
6	Entrance fees	14018.00	6	Entrance fees	14018.00	
			7	Bank Charges	250.60	
			8	Farewell	7000.00	
			9	Welcome	6500.00	
			10	Annual Function	6000.00	
			11	Ganesh Puja	1000.00	
			12	Saraswati Puja	2000.00	
			13	Annual Picnic	10000.00	
	<b>Total</b>	<b>383911.12</b>		<b>Total</b>	<b>159347.42</b>	
	<b>Add OB as on 01.04.2019</b>	<b>1189760.74</b>		<b>Add C.B as on 31.03.2020</b>	<b>1414324.44</b>	
	<b>G.Total</b>	<b>1573671.86</b>		<b>G.Total</b>	<b>1573671.86</b>	

**5. DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2020.**

Sl.	Name of Bank	A/C No	C.B.as per BANK PASS BOOK	C.B.as per bank A/c IN CASH BOOK	DIFFERENCE	Cash Book
1	Uco Bank Katapali	07100100001147	170443.90	170443.90	0.00	General Cash Book
2	SBI Jyoti Vihar Burla	10526093325	930480.35	930480.35	0.00	I.D.F. Cash Book
3	Uco Bank Katapali	07100100003794	157809.00	157809.00	0.00	Seminar Cash Book (I)
4	SBI Jyoti Vihar Burla	10526093336	155914.21	155276.21	638.00	Semester Cash Book (II)
	<b>TOTAL</b>		<b>13436766.00</b>	<b>13436766.00</b>	<b>0.00</b>	

**Reconciliation of Bank Accounts: - Nil**

**6. STOCK POSITION:-**

**Details of dead stock position in respect of P.G. Department of Library & Information Science, Sambalpur University as on 31-03-2020:**

SI No.	Name of the Stock Item	O.B. as on Dt.01.04.2019 (In Numbers)	Quantity of Stock Purchased during the year2019-20	Quantity of Stock received from the Main Office, S.U. during the year2019-20	Date of receipt (With no. of items in brackets)	Total	Stock Register Page No.	Name of the Stock Register	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
01	Computer (Desktop)	41	0	0	0	31	01		
02	Computer Laptop	01	00	00	0	02	03		
03	UPS	14	00	00	00	16	06		
04	Printer	06	00	00	00	08	08		

05	Scanner	04	00	00	00	06	11		
06	AC	02	00	00	00	04	16		
07	LCD Projector	02	00	00	00	03	20		
08	Inverter UPS	00	01	01	00	01	24		
09	Inverter BATTERY	00	01	01	00	01	25		

**Para 6.1 Comments on Physical verification of stock & store**

In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the Department & compliance reported.

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM,1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the

stock accounts at once as a receipt with the remarks' excess found on stock verification'.

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the Inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R. a physical verification of all stores should be made at least once in every year by the Head of Office Concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

**7.INVESTMENT:** - No investment has been made during the year under audit.

**8. ADVANCES:** -

Particulars	Amount	
-------------	--------	--

i.) Advance outstanding as on 01.04.2019	Nil	
ii.) Advance paid during the year 2019-2020	Nil	
iii.) Total	Nil	
iv) Advance adjusted during the year 2019-2020	Nil	
v.) Advance outstanding as on 31.03.2020(As per Audit)	Nil	
vi)Advance Outstanding as on 31.03.2020(As per Cash book)	Nil	

9.GRANTS:-Nil

10. UTILISATION CERTIFICATES: Nil

11.MISAPPROPRIATION& DEFALCATION: No Mis-appropriation is detected during the year under audit.

12.LOSS OF STOCK & STORE:-No loss of stock & store is detected during the year under audit.

13.AUDIT OF RECEIPTS: -No Comments.

14.AUDIT OF EXPENDITURE: -No Comments.

15. AUDIT ON WORKS: -

16.AUDIT ON UNITS/ DEPARTMENTS: - No comments.

17. AUDIT ON SCHEMES/ PROGRAMMES:-Nil.

18. MISCELLANEOUS: - NIL

19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION: - No comments

20.1. **Result of Audit:** Amount recovered on the spot is nil. Amount suggested for recovery is nil. Amount held under objection is nil.

20.2 **AUDIT CERTIFICATE:** Certified that an account of this Dept. is covered under audit for the year 2019-2020 and found to be correct subject to the remarks give in the foregoing paragraphs.

**Paragraphs 20.3 GENERAL REMARKS BY THE AUDITOR:**

Maintenance of accounts, records and registers of this department is far from satisfactory and needs improvement.

16.31 - P.G.DEPARTMENT OF ODIA

## 1.TITLE SHEET :-

a. Name of the P.G.Department	ODIA
b. Year of establishment	1968
c. Period of accounts audited	01.04.2019-2020
d. No. of working days consumed	6 days in single handed.
e. Duration of audit	21.09.20 to 30.09.20
e. Name of the H.O.D/Professor, who is in-charge of the accounts.	
I.During the period of audit	Prof. Ashok Kumar Dash
II. At the time of audit	Prof. Ashok Kumar Dash
f. Name of the Auditor	Sri Surya Narayan Munshi

### 1.1.INTRODUCTORY :-

The P.G.Department of Odia has been established during the year 1968 . The positions of staff and students for the financial year 2019-2020 are furnished below.

#### (A)Staff Position.

Category of staff	Sanctioned strength	Existing strength
Teaching	07	05
Non-Teaching	01	01
<b>Total</b>	<b>08</b>	<b>06</b>

#### (B) Students Strength.

Classes	Sanctioned strength	Enrollment strength
P.G. 1st . year	48	46
P.G. 2nd. Year	48	46
M.Phil	15+4	19(15+4payment seats)
<b>Total.</b>	<b>115</b>	<b>111</b>

## 2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was not conducted on the day of commencement of audit of the institution due to non-maintenance of up-to-date cash books.

## 3.LIST OF VERIFIED RECORDS :-

During the course of audit the following records and registers were produced before audit for verification, and

scrutiny.

1 .General cash book

2 .I.D. cash book

3 .Paid vouchers relating to year 2019-2020

4 .Bank a/c

5 .Stock registers

6. Admission register

#### 4.FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the P.G.Department of Odia for the financial year 2019-2020 is abstracted below. The head-wise details of receipts and expenditure are furnished in statement "A", & "B" respectively in table below.

SI No	Particulars	General Cash book	Infrastructure Dev Cash Book	Total	
A	O.B. as on 01.04.2019	191779.00	1049726.27	1241505.27	
B	Receipts during the year 2019-2020	71657.00	359890.00	431547.00	
C	<b>Total</b>	<b>263436.00</b>	<b>1409616.27</b>	<b>1673052.27</b>	
D	Expenditure made during 2019-2020	Nil	33716.00	33716.00	
E	C.B.as on 31.03.2020 as per audit)	263436.00	1375900.27	1639336.27	
F	C.B.as on 31.03.202020 (as per cash book)	263436.00	1375900.27	1639336.27	



	Diff	0.00	0.00	0.00	

Reconciliation :-Nil.

**4.1Details of cash book-wise closing balance as on 31.03.2019.**

SI No	Name of Cash Book	In shape of Cash	In Bank	TDR	Total	
1	General Cash Book	0	263436.00	0	263436.00	
2	Infrastructure Dev	0	1375900.27	0	1375900.27	
	TOTAL	0	1639336.27		1639336.27	

**4.2.The head-wise details of receipts and expenditure are furnished in statement "A", & "B".**

Statement- A				Statement - B			
SI	Head of Account	Receipts During 19-2020 in Rupees		SI	Head of Account	Expenditure During 19-2020 in Rupees	
1	Bank Interest	44099.00		1	Office contingent	4875.00	
2	IDF fees	221728.00		2	Repair of Electrical good.	14732.00	
3	Course fees	4000.00		3	Cable fitting and distribution.	11050.00	
4	CRACS	60200.00		4	Remuneration of sweeper	3000.00	
5	Coordinate	101520.00		5	Bank com.	59.00	
	Total	431547.00			Total	33716.00	
	Add OB as on 01.04.2019	1241505.27			Add C.B as on 31.03.2020	1639336.27	
	G. Total	1673052.27			G. Total	1673052.27	

**5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2020.**

Closing Balance of Pass Book & cash book as on 31.03.2020.						
Sl No	Name of Bank	A/c No	Closing Balance as per Pass book	Closing Balance as per Cash book	Difference	Cash Book
1	U.Co.Bank,Katapali	000144	263436.00	263436.00	0.00	General
2	SBI JV Burla	10526093132	1375900.27	1375900.27	0.00	Infrastructure Dev
	<b>Total</b>		1639336.27	1375900.27	0.00	

**Reconciliation :-Nil**

**6.STOCK POSITION :-Maintained.**

Details of Dead stock position in P.G Dept. of Odia,S.U as on 31.03.2020 Page-01 to 02

Sl.No.	Name of item	OB as on 01.04.2019	Quantity Purchased during 2019-20	Quantity Received from Office during 2019-20	Date of Received	Total as on 31.03.2020	Stock Register Page	Name of the stock Register	Remark
1	2	3	4	5	6	7	8	9	10
01	Chair-	42				42	01	Stock Register , P.G.DDept. of Odia	
	Desk-com bench-	56				56			
	Desk-	02				02			
	Chair-Bench-Table-small-	02				02			
	Plastic	23				23			
		10				10			

	Chair- Chair- com Table-  Reck -  Computer lab table-  Coputer Table-	07  02  01  03	Nil	Nil	Nil	07  02  01  03			
02	Book Case	07	Nil	Nil	Nil	07			
03	Ceiling Fan	30	Nil	Nil	Nil	30			
04	Water cooler-	05	Nil	Nil	Nil	05			
05	Computer set	11	Nil	Nil	Nil	11			
06	Steel Almera- Wooden Almera-	14  03	Nil	Nil	Nil	14  03			
07	AC	02	Nil	Nil	Nil	02			
08	Invator with Battrry	01	Nil	Nil	Nil	01			
09	Aquagard - Watewr freezer	01	Nil	Nil	Nil	01			
10	- Xerox Machine	02	Nil	Nil	Nil	02			
11	Type machine	02	Nil	Nil	Nil	02			
12	T.V	01	Nil	Nil	Nil	01			
13	LCD	01	Nil	Nil	Nil	01			

14	scnhner	01	Nil	Nil	Nil	01			
15	Laptop	01	Nil	Nil	Nil	01	380		
16	Books	2570	Nil	Nil	Nil	2570		Book stock register	

Para 6.2 Comments on Physical verification of stock & store


In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the Department & compliance reported .

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the stock accounts at once as a receipt with the remarks 'excess found on stock verification' .

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R., a physical verification of all stores should be made at least once in every year by the Head of Office concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

7. INVESTMENT :- No investment has been made during the year under audit.

#### 8. ADVANCES :-

Particulars	Amount
i.) Advance outstanding as on 01.04.2019	12000.00
ii.) Advance paid during the year 2019-2020	0.00
iii.) Total	12000.00
iv) Advance adjusted during the year 2019-2020	Nil
v.) Advance outstanding as on 31.03.2020	12000.00

Para:-8.2 Details of outstanding Advance as on 31.03.2020.

Sl.No.	Vr.No.date	Amount	Paid to	Purpose	Name of the cash book.
1	06/12.06.2012	6000.00	Sri Dillip Ku. Baghar, S.A.	P.G. Entrance test	IDF cash book.
2	21/21.11.2012	5000.00	Sri Dillip Ku. Baghar, S.A.	M.Phil. Entrance test	IDF cash book.
3	25/07.12.2012	1000.00	Sri Dillip Ku. Baghar, S.A.	M.Phil. Entrance test	IDF cash book

	Total:-	12000.00			

**9.GRANTS :-Nil**

**10.UTILISATION CERTIFICATES :-Nil**

**11.MISAPPROPRIATION& DEFALCATION :-**No mis-appropriation is detected during the year under audit.

**12.LOSS OF STOCK & STORE :-**No loss of stock & store is detected during the year under audit.

**13.AUDIT OF RECEIPTS :-**All receipt have been duly taken to cash books & pass book account in time.

**14.AUDIT OF EXPENDITURE :-**Properly made.

**15. AUDIT ON WORKS :-**No work has been executed during the year 2019-2020.

**16.AUDIT ON UNITS/ DEPATRMENTS :-** No comments.

**17. AUDIT ON SCHEMES/ PROGRAMMES :-**Nil.

**18.MISCELANEOUS :-** Nil.

**19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-**No comments.

**20.1.RESULT OF AUDIT :-** As a result of audit an amount of Rs. Nil is held under objection including that suggested for recovery is Rs .Nil.

**20.2.AUDIT CERTIFICATE :-** Certified that accounts of this Dept. is covered under audit for the year 2019-2020 and found to be correct subject to the remarks given in the foregoing paragraphs.

### 20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department is far from satisfactory and needs improvement.

### 16.32 - SELF-FINANCING COURSE IN MASTER OF SOCIAL WORK

#### 1.TITLE SHEET :-

a.Name of the P.G. Department	MASTER OF SOCIAL WORK.
b.Name of the host deptt.	P G Deptt of Anthrology
c.Period of accounts audited	1.4.2019 to 31.3.2000.
d. No. of working days consumed	10 days in terms of party.
e. Duration of audit	28.04.2021 to 21.06.2021
f. Name of the H.O.D/Professor- in- charge of the accounts.	
I. During the period of audit	
II.At the time of audit	Sri Suresh Chandra Murmu
g.Name of the Coordinator	Sri Suresh Chandra Murmu
f.Name of the Auditor	Sri Surya Narayan Munshi

#### 1.1.INTRODUCTORY :-

From last two decades it has been experiencing rapid changes in the new era of globalization and privatization. Education sector in India is there fore now given emphasis to quality teaching and market ability courses, as require in current globalization and privatization market. Since more & more students are now interest for professional job oriented courses for their early replacement. Hence Sambalpur University has come forward to offer such demand orientedcourses on self financing courses.

Keeping in view to fulfill the demand of students self financing course of master of social work has introduced in the University since 2007. The position of staff, students strength and pass out result of the student for the year 2018-19 furnished below.

#### (A)Staff Position.

Category of staff	Sanctioned strength	Existing Strength	Remarks
Teaching	03	03	-----
Non-Teaching	03	03	-----
<b>Total</b>	<b>06</b>	<b>06</b>	

#### (B) Students Strength.

Classes	Sanctioned		Enrollment			Remarks
	strength		Strength			
	General	In Service	General		In Service	
P.G. 1st . year	32	06	18	01		
P.G. 2 <sup>nd</sup> . Year	32	06	15	02		
Total	64	12	33	03		

### (C) FEE STRUCTURE:

At the time of admission in 1st semester Rs.12,500.00 for admission fees, Rs.2000.00 for development fee, Rs.1000.00 for seminar fee, Rs.3000.00 for field work, Infrastructure development fee 1500.00 and Rs.132.00 towards library fees is being collected from every student.

At the time of admission in 2nd semester Rs.12,500.00 for admission fees, Rs.2000.00 for development fee, Rs.1000.00 for seminar fee and Rs.3000.00 for field work is being collected from every student.

At the time of admission in 3rd semester Rs.12,500.00 for admission fees, Rs.2000.00 for development fee, Rs.1000.00 for seminar fee and Rs.3000.00 for field work is being collected from every student.

At the time of admission in 4th semester Rs.14,500.00 for admission fees and Rs.1000.00 for seminar fees.

### (D) PASS OUT RESULT OF STUDENT:

During the year 2019-20, 15 students appeared the Examination, out of which 15 have been passed.

### 2. Physical verification of Cash

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. on 26.04.21 and result thereof was found as per the details furnished in table below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference	Remarks.	
1	Cash	Nil	Nil	Nil	Nil	



2	Misc. receipt books	Nil	Nil	Nil	Nil	
3	Postage stamps	Nil	Nil	Nil	Nil	
4	M B	Nil	Nil	Nil	Nil	

**3.LIST OF VERIFIED RECORDS :-**

During the course of audit the following records and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. Seminar cash book
3. Exam. cash book
4. Building cash book
5. Paid vouchers relating to year 2019-20.
6. Bank a/cs
7. Stock registers
8. M.R. books
9. Admission register

**4.FINANCIAL POSITION :-**

The position in respect of receipts, and expenditure of the P.G.Department of Master of Social Work of the University for the financial year 2019-2020 is abstracted below.

PARTICULARS	General Cash Book	Exam. Cash Book	Seminar Cash Book	Building Cash Book	TOTAL
O.B. as on 01.04.2019	695983.20	145681.00	620976.04	182226.00	1644866.24
Receipts during the year 2019-20	992834.00	74078.00	191543.00	6436.00	1264891.00
Total	1688817.20	219759.00	812519.04	188662.00	2909757.24
Expenditure made during 2019-20	1334320.11	65712.00	184980.00	104220.00	1689232.11
C.B.as on 31.03.2000 as per audit	354497.09	154047.00	627539.04	84442.00	1220525.13

C.B.as on 31.03.2000 as per cash book	364965.09	152905.00	627539.04	84442.00	1229851.13
Difference, if any	(-)10468.00	1142.00	0.00	0.00	(-)9326.00
Reconciliation	The difference of Rs.9326.00 has been rolling out from previous year which was not discussed in previous A/R.				

**Details of cash book-wise closing balance as on 31.03.2020.**

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
General cash book	0	364965.09	0	364965.09
Exam. Cash book	0	152905.00	0	152905.00
Seminar Cash Book	0	627539.04	0	627539.04
Building Cash Book	0	84442.00	0	84442.00
<b>Total</b>				

**4.2.The head-wise details of receipts and expenditure are furnished in statement “A”, & “B”.**

Statemen- A			Statement - B			
SI	Head of Account	Receipts During 19-2020 in Rupees	SI	Head of Account	Expenditure During 19-2020 in Rupees	
1	<b>General cash book:-</b>					
	Interest	17926.00		Staff Salary	884765.00	
	Fees	969508.00		E.P.F.	217209.00	
	Audit Recovery	5400.00		Cont.	50211.00	
				Evaulation	12000	
				B.Com.	303.11	

					Medical Adv.	16000.00	
					B.S.N.L.	2535.00	
					Adv.Puruset h	25000.00	
					Adv.Uma Pradhan	25000.00	
					A.C.Repairin g	7100.00	
					Works	94197.00	
	<b>Total:-</b>	<b>992834.00</b>			<b>Total:-</b>	<b>1334320.11</b>	
<b>2. Seminar Cash Book :-</b>							
	Interest	27543.00			B.Com.	125.00	
	.Seminar fees	164000.00			Farewell	13000.00	
					Sammer class	12000.00	
					Cont.	17927.00	
					Gust Faculty	23250.00	
					Ganesh Puja	6000.00	
					Wellcom ceremony	14000.00	
					SaraswatiPuj a	5000.00	
					Picnic	14800.00	
					Hirevehicle for observer	31278.00	
					Field work	47600.00	
	<b>Total:-</b>	<b>191543.00</b>			<b>Total:-</b>	<b>184980.00</b>	
<b>3 Examination Cash Book.</b>							
	Interest	5378.00			Remuneratio n	11235.00	
	Exam.fees	68700.00			Guest house	1600.00	
					Center expenses	7600.00	
					Exam.	16817.00	

					Paper setter	7698.00	
					Cont.	3515.00	
					Practical	9645.00	
					SMS charges	125.00	
					External	7477.00	
	Total:-	74078.00			Total:-	65712.00	
<b>4.</b>	<b>Building Cash Book:-</b>						
	Interest	6436.00			Works	86801.00	
					Electrification	17419.00	
	Total:-	6436.00			Total:-	104220.00	
	TOTAL RECEIPT	1264891.00			TOTAL EXPENDITURE	1689232.11	
	ADD O.B AS ON 01.04.19	1644866.24			ADD C.B. AS ON 31.03.2020	1220525.13	
	GRAND TOTAL	2909757.24			GRAND TOTAL	2909757.24	

## 5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2020.

Sl.	Name of Bank	A/C No	C.B.as per BANK PASS BOOK	C.B.as per bank A/c IN CASH BOOK	DIFFERENCE	Remarks
1	UCO Bank katapali (General Cash Book)	071001000 08067	364965.09	364965.09	Nil	
2	UCO KATAPALI (Exam.Cash Book)	071001100 12161	159672.00	152905.00	6767.00	
3	UCO KATAPALI (Seminar Cash Book)	071001000 08138	627539.04	627539.04	Nil	

4	UCO KATAPALI (Building Cash Book)	071001100 06016	192181.00	182226.00	9955.00	
	TOTAL		1344357.13	1327635.1 3	16722.00	

**RECONCILIATION: -**

**1) UCO KATAPALI (Exam.Cash Book) A/c no. 07100110012161**

**C.B.as per bank A/c IN CASH BOOK 152905.00**

Add. Cheque issued but not debited by bank till 31.03.20

Ch no./Dt. Amount(Rs.)

99791 /3.4.18 841.00

100194/18.12.18 841.00

100232/26.3.19 3750.00

100684/27.4.19 406.00

1003691/26.4.19 435.00

1000013/7.12.19 441.00

Total 6714.00

Add unclassified 53.00

**C.B.as per BANK PASS BOOK 159672.00**

**2) UCO KATAPALI (Building Cash Book) A/c no. 07100110006016**

**C.B.as per bank A/c IN CASH BOOK 84442.00**

Add ch no 096373/9.4.18 issued earlier shown double against

cancellation cheque not taken to cash book as receipts 9955.00

C.B.as per BANK PASS BOOK

94397.00

**6. STOCK POSITION:-**

**Details of dead stock position in respect of P.G. Department Of MSW, Sambalpur University as on 31-03-2020.**

SI No	Name of the stock item	O.B.as on 01-04-2019 (in number)	Quantity of Stock Purchase d during the year 2019-2000	Quantity of Stock received from main office of S.U. during the year 2019-2000	Date of Receipt	Total	Stock Register Page no	Name of the stock Register	Remarks
1	2	3	4	5	6	7(3+4+5)	8	9	10
01	AC	06		Not Shown in S/R		06			4 & 62
02	Computer	04		-Do-		04			6
03	Laptop	01		-Do-		01			6
04	Printer	01		-Do-		01			8
05	Telefax Machine	01		-Do-		01			12
06	Water Filter	01		-Do-		01			14
07	UPS Microtek	01		-Do-		01			16
08	High Desk	03		-Do-		03			18
09	Class room Benches with desk	18		-Do-		18			20
10	Display Board	01		-Do-		01			24
11	Notice Board	02		-Do-		02			4
12	Name Plate	15		-Do-		15			24
13	Almirah	05		-Do-		05			28

	steel								
14	Chairs	17		-Do-		17			32
15	Sitting Dual desk	32		-Do-		32			34
16	Book Selves	04		-Do-		04			36
17	Black Board	01		-Do-		01			36
18	Green Board	01		-Do-		01			36
19	Dias front desk	02		-Do-		02			38
20	Incumbency chart	04		-Do-		04			40
21	VIP Chair	18		-Do-		18			42
22	Teacher table	03		-Do-		03			44
23	Xerox machine	01		-Do-		01			46
24	Water cooler	01		-Do-		01			48
25	Projector( benq)	04		-Do-		04			58 & 76
26	Stabilizer( Voltas	04		-Do-		04			62
27	Godrej book case	08		-Do-		08			64
28	Voice Amplifier	02		-Do-		02			66
29	White board	01		-Do-		01			66
30	Kores vacuums Dusters	05		-Do-		05			66
31	External speaker	02		-Do-		02			68
32	Fan Havels	02		-Do-		02			74
33	Panasonic KXMB1900	01		-Do-		01			74
34	Panasonic 77' Panaboard	01		-Do-		01			76

Periodical physical verification was not made by competent authority during the period under audit. This may be made to avoid embezzlement of stocks & stores. Besides it was seen that single entry of multiple stocks of consumables articles were recorded in the stock registers may be avoided.

**7.INVESTMENT** :-No investment has been made during the year 2019-20.

**8. ADVANCES :**

i. Advance outstanding as on 1.04.2019	0.00
ii. Advance paid during the year 2019-20	0.00
iii. Total.	0.00
iv. Advance adjusted during the year 2019-20	0.00
v. Advance outstanding as on 31.03.2020	0.00

**9.GRANTS** :-There was no pending grant as on 1.04.2019.

No grant has been received during the year 2019-20.

**10.UTILISATION CERTIFICATES:-**Need not be furnished.

**11.MISSAPPROPRIATION & DEFALCATION :-**No Mis-appropriation is detected during the year under audit.

**12.LOSS OF STOCK & STORE :-** No loss of stock & store is detected during the year under audit.

**13.AUDIT OF RECEIPTS :-**In support of collection of different nature of fees from the students through M.R. books, neither the DCR nor DCB register are being maintained, which is objectionable. It is suggested in audit to ensure maintenance of the said records.

**14.AUDIT OF EXPENDITURE:-**

On Checking of the paid vouchers with reference to the cash book it was found that no voucher number has been assigned to the paid vouchers & also in the cash book which is highly irregular .The same may be rectified & compliance reported to audit.

**15. AUDIT ON WORKS :-**No works has been executed by the Dept. during the year under audit.

**16.AUDIT ON UNITS/ DEPATRMENTS :-** This Department has no other unit.

**17. AUDIT ON SCHEMES/ PROGRAMMES:**

**17.1:-**There is no other scheme in the department.

**18.MISCELLANEOUS:**



**18.1.** In course of audit of the account of the Deptt. So many defects & irregularities are noticed in maintenance of cash book and other registers. The detail is as follows.

- i) vouchers have not been numbered with respect to serial of Payment in Cash book.
- ii) Payment of advance is reflected as final expenditure in the cash book in lieu of showing advance in inner column in red ink.
- iii) Original Receipt is not given to the students in all cases ,towards receipt of fees and fines etc.
- iv) Page certificate of D.D.O. has not been furnished in registers & cash book.

In response to audit objection regarding above irregularities the local authority replied that the as per the instruction and suggestion of audit the cash book, registers will be maintained henceforth.

#### **19. AUDIT OF LOANS:**

No loan has been taken from any source.

#### **20.1. RESULT OF AUDIT :- :**

Amount recovered on the spot is nil. Amount suggested for recovery is nil .

#### **20.2. GENERAL REMARKS BY THE AUDITOR:-**

Maintenance of accounts, records and registers of this department is far from satisfactory and needs improvement

### **16.33 - M TECH IN ENVIRONMENTAL SCIENCE & ENGINEERING**

#### **SELF-FINANCING COURSE 'M.TECH.IN ENVIRONMENTAL SCIENCE & ENGG.**

**"SAMBALPUR UNIVERSITY,JYOTI VIHAR,BURLA**

#### **1.TITLE SHEET :-**

a. Name of the P.G.Department	M.Tech.in Environmental Science & Engg.
b. Name of the host-Department	P.G.Deptt.of Enviromental Science
c. Duration of course	2 years
d. No. of working days consumed	5 mandays in terms of party.
e. Duration of audit	01.10.20 to 14.10.20
f. Name of the H.O.D/Professor, who is in-charge of the accounts.	
I.During the period of audit	Dr.Sanjaya Kumar Pattanaik.
II. At the time of audit	Dr.Sanjaya Kumar Pattanaik.

g. Name of the Auditor | Sri Jitendra Sethi

### 1.1.INTRODUCTORY :-

From last two-decades it has been experiencing rapid changes in the new era of globalization, and privatization, Education sector in India is therefore now given emphasis to quality teaching and marketability course,as required in current globalization, and privatization markets. Since more and more student are now opting professional,and job-oriented course for their early placement.Sambalpur University has therefore come forward to offer such demand oriented course on self-financing basis.

Keeping in view to fulfill the demand of student self-financing course of M.Tech.in Environmental Science & Engg. has been introduced in the University since the year 2007. The position of staff, students strength and academic result achieved during the year under audit i.e. in 2019-20 are furnished below.

#### (A)Staff Position.

Category of staff	Sanctioned strength	Existing strength
Teaching	2	Guest teachers
Non-Teaching	2	1
<b>Total</b>	<b>4</b>	<b>1</b>

#### (B) Students Strength.

Classes	Sanctioned strength	Enrollment strength
. 1st . year	24	18
2nd. Year	24	18
<b>Total.</b>	<b>48</b>	<b>36</b>

### 2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. on 01.10.20 and result thereof was found as per the details furnished in table below.

Sl No.	Particulars	Balance shown as Per cash book	Physical balance found	difference	Remarks.
1	Cash	Nil	Nil	Nil	Nil
2	Misc. receipt books	Nil	Nil	Nil	Nil
3	Postage stamps	Nil	Nil	Nil	Nil
4	M B	Nil	Nil	Nil	Nil

### 3.LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

- 1.General cash book
- 2.Paid vouchers relating to year 19-20
- 3.Bank a/c
- 4.Stock registers
5. Admission register

#### **4.FINANCIAL POSITION :-**

The position in respect of receipts, and expenditure of the Self-financing course of M.Tech.In Environmental Science & Engg. for the financial year 2019-20 is abstracted below. The head-wise details of receipts and expenditure are furnished in statement "A", & "B" respectively in table below.

Sl.No.	Particular	General Cash book
A	O.B. as on 01.04.2019	4836518.50
B	Receipt during the year 2019-20	1751554.00
C	<b>Total</b>	<b>6588072.50</b>
D	Expenditure made during the year 2019-20	343046.00
E	C.B.as on 31.03.2020 (as per audit)	6245026.50
E	C.B.as on 31.03.2020 (as per Cash book)	6245026.50
G	Diff.	Nil

**Reconciliation :-Nil**

#### **4.1Details of cash book-wise closing balance as on 31.03.2020.**

Sl No	Name of Cash Book	In shape of Cash	In Bank	TDR	Total
1	General Cash Book	0	1916674.50	4328352.00	6245026.50
	Total	0	1916674.50	4328352.00	6245026.50

#### **4.2.The head-wise details of receipts and expenditure are furnished in statement "A", & "B".**

Statement- A				Statement - B		
Sl	Head of Account	Receipts During 19-20 in Rupees		Sl	Head of Account	Expenditure During 19-20 in Rupees
1	Bank Interest	48650.00		1	Remuneration	341046.00

2	Admission fees	1422276.00		2	Travel agency	2000.00
3	Interest from FDR	279928.00				
4	Examination fee	700.00				
	<b>Total</b>	<b>1751554.00</b>			<b>Total</b>	<b>343046.00</b>
	<b>Add OB as on 01.04.2019</b>	<b>4836518.50</b>			<b>Add C.B as on 31.03.2020</b>	<b>6245026.50</b>
	<b>G.Total</b>	<b>6588072.50</b>			<b>G.Total</b>	<b>6588072.50</b>

**5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2020.**

<b>Closing Balance of Pass Book &amp; cash book as on 31.03.2020.</b>						
Sl No	Name of Bank	A/c No	Closing Balance as per Pass book	Closing Balance as per Cash book	Difference	Cash Book
1	SBI JV Burla	30227499474	2001794.50	1916674.50	85120.00	General
	<b>Total</b>		2001794.50	1916674.50	85120.00	

**Reconciliation :-**

	<b>GENERAL CASH BOOK-SBI,JV-302274 99474</b>			
a	Closing Balance as per Cash Book as on 31.3.2020	Addition	Deduction	1916674.50
b	Add- cheques issued but not encashed till 31.3.20 Vide Ch.No.309377 dt.31.03.20 = 77000.00  Add- Cheques issued but not encashed till 31.3.20 vide ch.No.309376 dt. 31.03.20 = <u>8120.00</u>  Total:- =	85120.00		

	85120.00			
c	<b>Total Addition / Deduction</b>	<b>85120.00</b>	<b>0.00</b>	
d	Balance arrived in audit			2001794.50
e	Balance in pass book as on 31.3.20			2001794.50
f	Unreconciled difference			<b>0.00</b>

**6.STOCK POSITION :-** Stock Registers have been maintained

Details of Stock Position as on 31.03.2020

SI No	Name of the stock item	O.B.as on 01-04-2019 (in number)	Quantity of Stock Purchased during the year 2019-20	Quantity of Stock received from main office of S.U. during the year 2019-20	Date of Receipt	Total As on 31.3.20	Stock Register Page no	Name of the stock Register	Remarks
1	2	3	4	5	6	7(3+4+5)	8	9	10
01	AUTOEXHAUST GAS ANALYSER	01	NIL	NIL		01	13  59-60	VOL-II STOCK REGISTER  STOCK REGISTER EQUIPMENT	
02	AUTO CLAVE VERTICAL 1K 103	01	NIL	NIL		01	13	VOL-II STOCK REGISTER	
03	ALMIRAH (WOODEN)	03	NIL	NIL		03	14  11	VOL-II STOCK REGISTER  INF. STOCK REGISTER	
04	ALMIRAH	04	1	0		05	14	VOL-II	

	STEEL						11	STOCK R EGISTER  INF. STOCK R EGISTER	
05	STEEL PLAIN OFF  ALMIRAH	02	NIL	NIL		02	14  11	VOL-II STOCK R EGISTER  INF. STOCK R EGISTER	
06	STEEL H/L OFF  ALMIRAH	02	NIL	NIL		02	14  11	VOL-II STOCK R EGISTER  INF. STOCK R EGISTER	
07	ALMIRAH STEEL  PROVISI ON OF 08 LOCKER	04	NIL	NIL		04	14	VOL-II STOCK R EGISTER  M.TECH. STOCK R EGISTER	M.TECH.
08	ALMIRAH STEEL	02	NIL	NIL		02	14	VOL-II STOCK R EGISTER  M.TECH. STOCK R EGISTER	M.TECH.
09	AIR CON DITIONE R LG WIN DOWS  2 TONES	02	NIL	NIL		02	15  13	VOL-II STOCK R EGISTER  INF. STOCK R EGISTER	
10	SPLIT AC 1.5 WINDOW WITH ST ABLIZER	01	NIL	NIL		01	15  11-12	VOL-II STOCK R EGISTER  M.TECH FUND	M.TECH.
11	WINDOW AC  2 STAR 1.5 TORE	01	NIL	NIL		01	15	VOL-II STOCK R EGISTER	

	WITH ST ABLIZER								
12	BOMB C ALORIME TER	01	NIL	NIL		01	16	VOL-II STOCK R EGISTER	
							61-62	STOCK R EGISTER EQUIPM ENT	
13	B.O.D.AN ALYSER	01	NIL	NIL		01	16	VOL-II STOCK R EGISTER	
							67-68	STOCK R EGISTER EQUIPM ENT	
14	B.O.D. IN CUBATO R  MODEL L-65	01	NIL	NIL		01	16	VOL-II STOCK R EGISTER	OSPCB R ESEARC H PROJEC T GRANT OF PCM
15	B.O.D. IN CUBATO R  MODEL -105	01	NIL	NIL		01	16	VOL-II STOCK R EGISTER	UGC XI PLAN EQ UIPMENT GRAND PHASE-II
16	SHAKER CUM INC UBATOR	01	NIL	NIL		01	17	VOL-II STOCK R EGISTER	
17	BAROME TER	01	NIL	NIL		01	18	VOL-II STOCK R EGISTER	
							81-82	STOCK R EGISTER EQUIPM ENT	
18	CHENOM ATRIC BALANC E	03	NIL	NIL		03	20	VOL-II STOCK R EGISTER	
							13-14	STOCK R EGISTER EQUIPM ENT	
19	ELECTR	02	NIL	NIL		02	20	VOL-II	

	ONIC TOP 10 DED BALANC E							STOCK R EGISTER	
20	REFRIGE RATED HIGH SPEED C ENTRIFU GE	01	NIL	NIL		01	20	VOL-II STOCK R EGISTER	
21	CENTIFU GE MAC HENE	04	NIL	NIL		04	20  17-18	VOL-II STOCK R EGISTER STOCK R EGISTER EQUIPM ENT	
22	CENTRIF UGE	02	NIL	NIL		02	20	VOL-II STOCK R EGISTER	
23	MNI CEN TRIFUGE	01	NIL	NIL		01	20	VOL-II STOCK R EGISTER	
24	CENTRIF UGE MACHINI	01	NIL	NIL		01	21	VOL-II STOCK R EGISTER	
25	CONDC TIVITY METER	01	NIL	NIL		01	21  21-22	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
26	CONDC TIVITY T.D.S. METER	01	NIL	NIL		01	21  21-22	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
27	DIGITAL CONDC TIVITY	02	NIL	NIL		02	21	VOL-II STOCK R EGISTER	



	METER						43-44	STOCK R EGISTER EQUIPM ENT	
28	CONDUCTIVITY METER	01	NIL	NIL		01	21	VOL-II STOCK R EGISTER	
29	CALORIMETER	02	NIL	NIL		02	22	VOL-II STOCK R EGISTER	
							49-50	STOCK R EGISTER EQUIPM ENT	
30	C.O.D. ANALYSER	02	NIL	NIL		02	23	VOL-II STOCK R EGISTER	
							65-66	STOCK R EGISTER EQUIPM ENT	
31	C.O.D. DISSOLVER	01	NIL	NIL		01	23	VOL-II STOCK R EGISTER	
32	GAS CYLINDER  WITH REGULATOR	06	NIL	NIL		06	24	VOL-II STOCK R EGISTER	
							31-32	STOCK R EGISTER EQUIPM ENT	
33	CHLOROPHYLL  CHLOROPHYLL METER	01	NIL	NIL		01	24	VOL-II STOCK R EGISTER	
34	WIPRO ACER 686 PENTIUM 120 PC	01	NIL	NIL		01	25	VOL-II STOCK R EGISTER	
							41-42	STOCK R EGISTER EQUIPM ENT	

35	A-EPS STYLES 200 COLOUR INTECT PRINTER	01	NIL	NIL		01	25	VOL-II STOCK R EGISTER	
							41-42	STOCK R EGISTER EQUIPM ENT	
36	C.V.T.O. 5 KV	01	NIL	NIL		01	25	VOL-II STOCK R EGISTER	
							41-42	STOCK R EGISTER EQUIPM ENT	
37	MOUSE & MS WINDOW		NIL	NIL			25	VOL-II STOCK R EGISTER	
							41-42	STOCK R EGISTER EQUIPM ENT	
38	HCL PENTIUM III COMP UTER	01	NIL	NIL		01	25	VOL-II STOCK R EGISTER	
							41-42	STOCK R EGISTER EQUIPM ENT	
39	HP DESKJET  846 PRINTER	01	NIL	NIL		01	25	VOL-II STOCK R EGISTER	
							41-42	STOCK R EGISTER EQUIPM ENT	
40	COMPAQ PRESARI O 36001V WITH 0.5 KV  UPS FREE		NIL	NIL			25	VOL-II STOCK R EGISTER	
							41-42	STOCK R EGISTER EQUIPM ENT	
41	DIGITAL SOUND LEVEL METER	01	NIL	NIL		01	30	VOL-II STOCK R EGISTER	
							45-46	STOCK R	

								EGISTER EQUIPM ENT	
42	DRY FUNNEL  EXTRAC TOR	01	NIL	NIL		01	30  49-50	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
43	SINGLE DISTILAT ION UNIT (GLASS)	01	NIL	NIL		01	31	VOL-II STOCK R EGISTER	
44	DOUBLE DISTLE D WATER UNIT	01	NIL	NIL		01	31	VOL-II STOCK R EGISTER	
45	ELECTRI C MONO PON BALANC E	03	NIL	NIL		03	35  25-26	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
46	ELECTRI C BALANC E	01	NIL	NIL		01	35  25-26	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
47	ELECTR ONIC TOP LOADED BALANC E	02	NIL	NIL		02	35  43-44	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
48	TOP LAODING ANALYTI CAL BALANC E	02	NIL	NIL		02	35  43-44	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM	

								ENT	
49	MONOPAM BALANCE	01	NIL	NIL		01	35	VOL-II STOCK REGISTER	
50	ELECTRONIC  MONOPAM BALANCE	01	NIL	NIL		01	35	VOL-II STOCK REGISTER	
51	ELISA READER	01	NIL	NIL		01	35	VOL-II STOCK REGISTER	
52	FLAME PHOTO METER	01	NIL	NIL		01	39  11-12	VOL-II STOCK REGISTER  STOCK REGISTER EQUIPMENT	
53	MICRO PROCESSOR BASED FLAME PHOTO METER	01	NIL	NIL		01	39  43-44	VOL-II STOCK REGISTER  STOCK REGISTER EQUIPMENT	
54	FAX MACHINE	01	NIL	NIL		01	43	VOL-II STOCK REGISTER	
55	DIGITAL PHOTO LARMETER	01	NIL	NIL		01	43	VOL-II STOCK REGISTER	
56	KERO POWER GENERATOR	01	NIL	NIL		01	46	VOL-II STOCK REGISTER	
57	GLASS DISTILLATION	01	NIL	NIL		01	47	VOL-II STOCK REGISTER	

	APPROV ATEES								
58	G.P.S. ETRES	01	NIL	NIL		01	47	VOL-II STOCK R EGISTER	
59	HIGH VOLUME SAMPLE R	01	NIL	NIL		01	48  43-44	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
60	HIGH VOLUME SAMPLE R	01	NIL	NIL		01	48  43-44	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
61	RESPIRA TORY DUST SAMPLE	02	NIL	NIL		02	48	VOL-II STOCK R EGISTER	
62	HAIR HY GROMET ER	02	NIL	NIL		02	50  81-82	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
63	DIGITAL THERMO HYGROM ETER	01	NIL	NIL		01	50	VOL-II STOCK R EGISTER	
64	BOUYCU S HYDRO METER	01	NIL	NIL		01	50	VOL-II STOCK R EGISTER	
65	INVERTO R 12 VOLT	01	01	NIL		02	52  51-52	VOL-II STOCK R EGISTER  STOCK R EGISTER	

							54-55	EQUIPM ENT  VOL-I INF .STOCK	
66	LUX METER	02	NIL	NIL		02	63  83-84	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
67	LEMINAR FLOW	01	NIL	NIL		01	63	VOL-II STOCK R EGISTER	
68	MUFFLE FURNAN CE SIMCO WITH DIGITAL TEMPER ATURE	01	NIL	NIL		01	65	VOL-II STOCK R EGISTER	
69	MUFFLE FURNAN CE	01	NIL	NIL		01	65  63-64	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
70	MAGNETI C STERER	01	NIL	NIL		01	65	VOL-II STOCK R EGISTER	
71	A .ELECTR ONIC  AUTO MATIC KEL  PLUS MICRO  PROC ESSOR	01	NIL	NIL		01	65	VOL-II STOCK R EGISTER	

	<b>B.</b> ELECTR ONIC KEL  PLUS AUTO  ECUM ICROTEC H  FULLY  AUTO MATIC  DISST ILATION  SYSTE M  <b>C.</b> SOFTWA RE FOR  CALCU LATOR &  DOCU MENTATI ON  OF RESULT  <b>D.</b> ELECTR ONIC  ACID  NEUT RALIZER  SCRU BBOR								
72	MICROS COPE ST ERIOSC OPIC  BINOCUL AR	01	NIL	NIL		01	67	VOL-II STOCK R EGISTER	
							29-30	STOCK R EGISTER EQUIPM	

								ENT	
73	B.D.06 MICROSCOPE	02	NIL	NIL		02	67	VOL-II STOCK REGISTER	
							29-30	STOCK REGISTER EQUIPMENT	
74	B.D.09 MICROSCOPE	02	NIL	NIL		02	67	VOL-II STOCK REGISTER	
							29-30	STOCK REGISTER EQUIPMENT	
75	BINOCULAR RESEARCH MICROSCOPE	01	NIL	NIL		01	67	VOL-II STOCK REGISTER	
78	MAGNETIC STIRRER	01	NIL	NIL		01	69	VOL-II STOCK REGISTER	
79	NEPHLOMETER	01	NIL	NIL		01	72	VOL-II STOCK REGISTER	
80	TURBIDITY METAL	01	NIL	NIL		01	72	VOL-II STOCK REGISTER	
81	PH METER T-335	01	NIL	NIL		01	80	VOL-II STOCK REGISTER	
							19-20	STOCK REGISTER EQUIPMENT	
82	PH METER 335	01	NIL	NIL		01	80	VOL-II STOCK REGISTER	
							19-20	STOCK REGISTER EQUIPMENT	



								ENT	
83	PH METER CL-51-B	01	NIL	NIL		01	80	VOL-II STOCK R EGISTER	
							19-20	STOCK R EGISTER EQUIPM ENT	
84	PH METER	01	NIL	NIL		01	80	VOL-II STOCK R EGISTER	
							19-20	STOCK R EGISTER EQUIPM ENT	
85	PH METER 335	03	NIL	NIL		03	80	VOL-II STOCK R EGISTER	
86	AC ADAP TOR 3501  PH METER WITH SAI NLESS STEAL	01	NIL	NIL		01	80	VOL-II STOCK R EGISTER	
87	DIGITAL PH METER	01	NIL	NIL		01	80	VOL-II STOCK R EGISTER	
							43-44	STOCK R EGISTER EQUIPM ENT	
88	REFRIGE RATOR GODREJ COLD GOLD 230L	01	NIL	NIL		01	83	VOL-II STOCK R EGISTER	
89	RAIN GAUZE  AC DISS 225	01	NIL	NIL		01	84	VOL-II STOCK R EGISTER	
							81-82	STOCK R EGISTER EQUIPM	

								ENT	
90	SPECTO PHOTOM ETER  TYPE 106	01	NIL	NIL		01	85  23-24	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
91	SPECTO PHOTOM ETER  u.v.VISIB LE TYPE 118	01	NIL	NIL		01	85  23-24	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
92	DIGITAL SPECTO PHOTOM ETER	01	NIL	NIL		01	85  23-24	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
93	MODEL 171C  SN 207/0743	01	NIL	NIL		01	85  23-24	VOL-II STOCK R EGISTER  STOCK R EGISTER EQUIPM ENT	
94	SPECTO PHOTOM ETER DIGITAL 106	01	NIL	NIL		01	85	VOL-II STOCK R EGISTER	NOT WO RKING  RESEAR CH PROJEC T OF OSPCB OF PCM
95	VISIBLE SPECTO PHOTOM ETER  (UGC EQUIP GRANT)	01	NIL	NIL		01	85	VOL-II STOCK R EGISTER	
96	VISIBLE SPECTO	01	NIL	NIL		01	85	VOL-II STOCK R	

	PHOTOMETER (UGC EQUIP GRANT)							EGISTER	
97	VISIBLE SPECTROPHOTOMETER (UGC EQUIP GRANT) MODEL SM-1200	02	NIL	NIL		02	85	VOL-II STOCK REGISTER	
98	SHEIVE SHAKER	01	NIL	NIL		01	88	VOL-II STOCK REGISTER	
99	SOUND CALIBRATOR	01	NIL	NIL		01	90	VOL-II STOCK REGISTER	
100	SMOKE METER	01	NIL	NIL		01	91	VOL-II STOCK REGISTER	
101	STOP WATCH	01	NIL	NIL		01	92	VOL-II STOCK REGISTER	
102	SHARP DLP MODEL XR 107 LCD PROJECTOR	01	NIL	NIL		01	93 79-80	VOL-II STOCK REGISTER STOCK REGISTER EQUIPMENT	
103	SEN & PANDIT STABILIZER	02	NIL	NIL		02	98 39-40	VOL-II STOCK REGISTER STOCK REGISTER EQUIPM	

								ENT	
104	CONSTANT VOLTAGE STABILIZER 5KV	01	NIL	NIL		01	98	VOL-II STOCK REGISTER	
							110-111	STOCK REGISTER EQUIPMENT	
105	CONSTANT VOLTAGE STABILIZER 1KW	01	NIL	NIL		01	98	VOL-II STOCK REGISTER	
106	SOIL TESTING KIT	01	NIL	NIL		01	99	VOL-II STOCK REGISTER	
							91-92	STOCK REGISTER EQUIPMENT	
107	WIND VAN SMALL	01	NIL	NIL		01	106	VOL-II STOCK REGISTER	
							83-84	STOCK REGISTER EQUIPMENT	
108	WET FUNNEL EXTRACTOR	01	NIL	NIL		01	106	VOL-II STOCK REGISTER	
							51-52	STOCK REGISTER EQUIPMENT	
109	WATER ANALYSIS KIT MODEL 'C'	01	NIL	NIL		01	107	VOL-II STOCK REGISTER	
							27-28	STOCK REGISTER EQUIPMENT	
110	WATER BATH SHAKER MODEL	01	NIL	NIL		01	107	VOL-II STOCK REGISTER	

	BDI-67								
111	SHARP PHOTO COPIER AR 5015  DIGITAL COPIER	01	NIL	NIL		01	108	VOL-II STOCK R EGISTER	
112	XEROX WC 5019 XITH STA BLIZER  SS-1500	01	NIL	NIL		01	108	VOL-II STOCK R EGISTER	
113	CHAIR	39	NIL	NIL		39	05	MATERIA L RECEIV ED FROM CENTRA L STORE	FROM CENTRA L STORE
114	TABLES	14	NIL	NIL		14	09	do	do
115	LOCK WITH KEY	07	NIL	NIL		07	13	do	do
116	TYPE WRITER	01	NIL	NIL		01	17	do	do
117	STEEL RACK WITH THREE A DJUSTAB LE SHELVE S	01	NIL	NIL		01	21	do	Do
118	STEEL RACK WITH AD JUSTABL E SHELVE S	06	NIL	NIL		06	25	do	do
119	GLASS BLACK BOARD WITH FITTOIN	01	NIL	NIL		01	29	do	do

	G								
120	STEEL ALMIRAH LARGE SIZE	01	NIL	NIL		01	31	do	do
121	SCANNER	06	NIL	NIL		06	35	do	do
122	COMPUTER	01	NIL	NIL		01	37	do	do
123	LAP TOP	01	NIL	NIL		01	41	do	Do
124	WATER COOLER	01	01	NIL		02	45  144-145	do  INF STOCK R EGISTER	Do
125	GLASS BOOKS SHELVE	01	NIL	NIL		01	47	do	Do
126	BATTERY/UPS	06	04	NIL		10	16-17	INF STOCK R EGISTER	
127	DISPLAY BOARD	07	NIL	NIL		07	24-25	INF STOCK R EGISTER	
128	PROJECTOR AND ACCESSORIES	05	NIL	NIL		05	98-99	INF STOCK R EGISTER	
129	PRINTER	01	NIL	NIL		01	100-101	INF STOCK R EGISTER	
130	CATRIDGE ( FOR COMPUTER & XEROX)	07	NIL	NIL		07	120-121	INF STOCK R EGISTER	
131	COMPUTER TABLE	04	NIL	NIL		04	120-121	INF STOCK R EGISTER	
132	WHITE BOARD	00	01	NIL		01	144-145	INF STOCK R EGISTER	

**7.INVESTMENT:-** Position of Investment.

The position of standing value of the FDR amount Invested during the year 2019-20 is furnished in the table below:-

Sl.No.	Bank	A/C No	Date of Investment	Amount Invested	Rate of Interest	Date of maturity	Maturity value
1	SBI,JV,Burl a	3054146324 4	25.10.19	432978	6.4%	25.10.20	461361.00
2	SBI,JV,Burl a	3085011730 4	08.08.19	2071369	6.8%	08.08.20	2215855.00
3	SBI,JV,Burl a	3224090487 7	16.03.20	1824005	5.9%	16.03.21	1934026.00
			<b>Total:-</b>	<b>4328352</b>			

**8. ADVANCES :-**

Particulars	Amount
i.) Advance outstanding as on 01.04.2019	Nil
ii.) Advance paid during the year 2019-20	Nil
iii.) Total	Nil
iv) Advance adjusted during the year 2019-20	Nil
v.) Advance outstanding as on 31.03.2020	Nil

**9.GRANTS :-Nil**

**10.UTILISATION CERTIFICATES :-Nil**

**11.MISAPPROPRIATION& DEFALCATION** :No mis-appropriation is detected during the year under audit.

**12.LOSS OF STOCK & STORE :-**No loss of stock & store is detected during the year under audit.

**13.AUDIT OF RECEIPTS :-**

In support of receipts shown in cash books during the year 2019-20, use of Misc. Rt. Books is discontinued and Register of drafts/ cheques has not been maintained. As per Rule 11(iii)(a)&(b) of O.U.A.M. 1987, In support of receipts, acknowledgement of receipt i.e. duplicate receipts in M.R. books & Register of cheques/drafts are essential for proof of correctness of amounts so collected by the Dept. However the deposit slips of the banks were verified in audit, but the very purpose of rule-3 of O.G.F.R. 1959 in the context of collections has been failed. Hence maintenance of Misc. Rt. Books & Register of drafts/cheques need be given utmost priority by the local authority without delay and compliance be reported.

**14.AUDIT OF EXPENDITURE :-**

On Checking of the paid vouchers with reference to the cash book it was found that no voucher number has been assigned to the paid vouchers & also in the cash book which is highly irregular .The same may be rectified & compliance reported to audit.

**15. AUDIT ON WORKS :-**No work has been executed during the year 2019-20.

**16.AUDIT ON UNITS/ DEPATRMENTS :-** No comments.

**17. AUDIT ON SCHEMES/ PROGRAMMES :-**Nil.

**18.MISCELANEOUS :-** Nil.

**19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-**No comments.

**20.1.RESULT OF AUDIT :-**Amount recovered on the spot is nil . Amount suggested for recovery is nil. Amount held under objection nil.

Para No	Amount suggested for recovery	Amount held under objection	Total
	Nil.	Nil.	Nil.

**20.2.AUDIT CERTIFICATE :-** Certified that accounts of this Dept. is covered under audit for the year 2019-20 and found to be correct subject to the remarks given in the foregoing paragraphs.

**20.3. GENERAL REMARKS BY THE AUDITOR:-**

Maintenance of accounts, records and registers of this department is far from satisfactory and needs improvement.

#### **16.34 - M.TECH IN GEOSPATIAL TECHNOLOGY**

**1.TITLE SHEET :-**



a. Name of the P.G. Department	M Tech in Geospatial Technology
b. Year of establishment	2012
c. Period of accounts audited	2019-2020
d. Host Department	P.G.Dept.of Earth Science
e. No. of working days consumed	8 days singleded
f. Duration of audit	01.09.20 to 11.09.20
g. Name of the H.O.D/Professor, who is in-charge of the accounts.	
I.During the period of audit	Dr.J.K.Tripathy
II. At the time of audit	Dr.J.K.Tripathy
f. Name of the Auditor	Sri Surya Narayan Munshi

**The M.Tech in Geospatial Technology(self financing courses) has been established during the year 2000. The positions of staff,and students for the financial year 2019-2020 is furnished below.**

**(A)Staff Position.**

Category of staff	Sanctioned strength	Existing strength
Teaching	0	01(course coordinator)
Non-Teaching	0	0
<b>Total</b>	<b>0</b>	<b>1</b>

**(B) Students Strength.**

Classes	Sanctioned strength	Enrollment strength
P.G.Diploma	No secification	13

**2. PHYSICAL VERIFICATION OF CASH.** The physical verification of cash of balance, postage stamps, and fee collection receipt books etc.was conducted on the day of commencement of audit of the institution i.e. on dt.01.09.20 before tranction & result of the same eas furnished below.

**3.LIST OF VERIFIED RECORDS :-**

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

1.General cash book

3.Paid vouchers relating to year 2019-2020.

4.Bank a/c

5.Stock registers

6. Admission register.

## 4.FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the M.Tech.in Geospatial Technology for the financial year 2019-2020 is abstracted below. The head-wise details of receipts and expenditure are furnished in statement "A", & "B" respectively in table below.

SI No	Particulars	General Cash book	
A	O.B. as on 01.04.2019	2037147.50	
B	Receipts during the year 2019-2020	892333.00	
C	<b>Total</b>	<b>2929480.50</b>	
D	Expenditure made during 2019-2020	195746.00	
E	C.B.as on 31.03.2020( as per audit)	2733734.00	
F	C.B.as on 31.03.2020(as per cash book)	2733734.00	
	<b>Diff</b>	<b>Nil</b>	

**Reconciliation :Nil.**

**4.1 Details of cash book-wise closing balance as on 31.03.2019.**

Sl.No.	Name of cash book.	In shape of cash.	In bank.	TDR	Total.
1	Gen.cash book	0.00	2733734.50	0	2733734.50
Total-		0.00	2733734.50	0	2733734.50

**4.2. The head-wise details of receipts and expenditure are furnished in statement "A", & "B".**

Statement- A			Statement - B			
Sl	Head of Account	Receipts During 19-2020 in Rupees	Sl	Head of Account	Expenditure During 19-2020 in Rupees	
1	Bank Interest	75763.00	1	Remuneration	95546.00	
2	Course fees	816570.00	2	Office contingent	14400.00	
			3	University share	85800.00	
	<b>Total</b>	<b>892333.00</b>		<b>Total</b>	<b>195746.00</b>	
	<b>Add OB as on 01.04.2018</b>	2037147.50		<b>Add C.B as on 31.03.2019</b>	2733734.00	
	<b>G. Total</b>	<b>2929480.00</b>		<b>G. Total</b>	<b>2929480.00</b>	

**5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2019.**

**Closing Balance of Pass Book & cash book as on 31.03.2019.**

SI No	Name of Bank	A/c No	Closing Balance as per Pass book	Closing Balance as per Cash book	Difference	Cash Book
3	SBI JV Burla	32410439455	<b>2733734.50</b>	<b>2733734.50</b>	0	General Cash book
	<b>Total</b>		<b>2733734.50</b>	<b>2733734.50</b>	0	

**Reconciliation :- Nil**

**6.STOCK POSITION :-**Stock registers have been maintained & verified in audit.

DETAILS OF DEAD STOCK POSITION IN RESPECT OF P.G. DEPARMENT OF EARTH SCIENCES AS ON 31.03.2020

Sl. No.	Name of stock item	O.B. as on 01.04. 2019 (in number)	Quantity of stock purchased during the year 2019-20	Quantity of stock received from main office of S.U. during the year 2019-20	Date of receipt	Total as on 31.03. 2020	Stock Register page No.	Name of Stock Register	Remarks
1	CPU	24	Nil	Nil	---	24	4,5,6,7,8, 9,10 & 13	Stock Register (Earth Sciences)	
2	Monitor	26	Nil	Nil	---	26	4,5,6,7,8, 10,13 & 17	Stock Register (Earth Sciences)	
3	UPS	28	Nil	Nil	---	28	4,5,6,7,8, 9,10,13 & 17	Stock Register (Earth Sciences)	
4	Keyboard	22	Nil	Nil	---	22	4,5,6,7,8, 9,10 & 14	Stock Register (Earth Sciences)	
5	Mouse	14	Nil	Nil	---	14	4,5,6,7,8,	Stock	

							9,10 & 13	Register (Earth Sciences)	
6	Speaker	3	Nil	Nil	---	3	5,7 & 8	Stock Register (Earth Sciences)	
7	Printer	14	Nil	Nil	---	14	4,5,6,7,10 ,13 & 17	Stock Register (Earth Sciences)	
8	Scanner	6	Nil	Nil	---	6	6,7,8,10,1 3 & 17	Stock Register (Earth Sciences)	
9	Online UPS	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
10	Almirah	18	Nil	Nil	---	18	4,5,6,7,8, 10,11,12 & 16	Stock Register (Earth Sciences)	
11	Xerox Machine	1	Nil	Nil	---	1	4	Stock Register (Earth Sciences)	
12	Iron Rack	15	Nil	Nil	---	15	4,7,8 & 16	Stock Register (Earth Sciences)	
13	Wooden Rack	1	Nil	Nil	---	1	16	Stock Register (Earth Sciences)	
14	Inverter	4	Nil	Nil	---	4	4,5 & 6	Stock Register (Earth Sciences)	
15	Inverter Battery	4	2	Nil	---	6	4,5 & 6	Stock Register (Earth Sciences)	
16	Ceiling Fan	27	Nil	Nil	---	27	4,7,8,9,10 ,11 & 16	Stock Register (Earth Sciences)	
17	Office Table	6	Nil	Nil	---	6	4,5,6,7 & 8	Stock Register (Earth	

								Sciences)	
18	Computer Table	12	Nil	Nil	---	12	5,6,7,8 & 10	Stock Register (Earth Sciences)	
19	Microscope Table	4	Nil	Nil	---	4	6	Stock Register (Earth Sciences)	
20	Microscope Stool	10	Nil	Nil	---	10	6	Stock Register (Earth Sciences)	
21	Office Chair	2	Nil	Nil	---	2	11	Stock Register (Earth Sciences)	
22	Fibre Chair	12	Nil	Nil	---	12	7,8,10 & 15	Stock Register (Earth Sciences)	
23	Office Desk/Counter Desk (Long)	1	Nil	Nil	---	1	4	Stock Register (Earth Sciences)	
24	Specimen Showcase	4	Nil	Nil	---	4	4	Stock Register (Earth Sciences)	
25	Water Cooler (Blue Star)	2	Nil	Nil	---	2	4	Stock Register (Earth Sciences)	
26	Water Purifier (Aqafresh)	1	Nil	Nil	---	1	4	Stock Register (Earth Sciences)	
27	Glass Display Box	6	Nil	Nil	---	6	4	Stock Register (Earth Sciences)	
28	Aquaguard (Staff Washroom)	1	Nil	Nil	---	1	4	Stock Register (Earth Sciences)	
29	Air Conditioner (AC)	4	Nil	Nil	---	4	5,6,10 & 12	Stock Register (Earth Sciences)	
30	Book	6	Nil	Nil	---	6	5,6 & 11	Stock	

	Shelf							Register (Earth Sciences)	
31	Standing Fan (Usha)	2	Nil	Nil	---	2	5 & 7	Stock Register (Earth Sciences)	
32	Wall Fan (Usha)	4	Nil	Nil	---	4	5,6 & 10	Stock Register (Earth Sciences)	
33	Lenovo Laptop with bag	1	Nil	Nil	---	1	5	Stock Register (Earth Sciences)	
34	Microscope	20	Nil	Nil	---	20	6	Stock Register (Earth Sciences)	
35	Files Shelf	1	Nil	Nil	---	1	6	Stock Register (Earth Sciences)	
36	Projector	3	Nil	Nil	---	3	9 & 14	Stock Register (Earth Sciences)	
37	Projector Screen	2	Nil	Nil	---	2	9	Stock Register (Earth Sciences)	
38	Projector Wall Mount	1	Nil	Nil	---	1	10	Stock Register (Earth Sciences)	
39	Camera	5	Nil	Nil	---	6	10,14 & 18	Stock Register (Earth Sciences)	
40	Student Desk Bench	15	Nil	Nil	---	15	9	Stock Register (Earth Sciences)	
41	Black Board	2	Nil	Nil	---	2	9	Stock Register (Earth Sciences)	
42	Podium	1	Nil	Nil	---	1	9	Stock Register (Earth	

								Sciences)	
43	Stretching Glass Table	2	Nil	Nil	---	2	10	Stock Register (Earth Sciences)	
44	Stretching wall mount	1	Nil	Nil	---	1	10	Stock Register (Earth Sciences)	
45	Water Analyser Kit-371	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
46	Conductivity Meter-304	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
47	Digital pH Meter, Systronic s 335	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
48	Digital Turbidity Meter, Systronics-132	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
49	Spectrophotometer, 200-20	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
50	Hot Air Oven (Pico-ASI)	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
51	Resistivity Meter, Jaíses	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
52	Colorimeter Move 100/Fluoride Meter	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
53	Flame Photometer Systronic s-121	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
54	Flame Photometer Systronic s-128	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	



55	Double Distillation Plant-Borosil	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
56	Owalabor Balance	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
57	Dhona 200D Balance	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
58	Balance within a Glass Frame	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
59	Digital Rain Gauge	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
60	Elico LI 126 ion Analyser	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
61	Swift Counter Model F	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
62	Colorimeter Model CL 157	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
63	Graph D pH Meter with the electrode inside, Systronic s	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
64	Century Portable Water Analyser Kit	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
65	Freeze	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
66	Chemical Shelf	1	Nil	Nil	---	1	12	Stock Register (Earth	

								Sciences)	
67	Wooden Shelf	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
68	Rock Cutting Machine (Old-1 & New-1)	2	Nil	Nil	---	2	13	Stock Register (Earth Sciences)	
69	Polishing Machine (Old-1 & New-1)	2	Nil	Nil	---	2	13	Stock Register (Earth Sciences)	
70	Electrodes	7	Nil	Nil	---	7	12	Stock Register (Earth Sciences)	
71	Sieve Shaker	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
72	Ball Mill	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
73	Dumpy Level	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
74	Hot Air Furnace	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
75	Fans	7	Nil	Nil	---	7	13	Stock Register (Earth Sciences)	
76	Fan Blade (5*3)	6	Nil	Nil	---	6	13	Stock Register (Earth Sciences)	
77	Grinding Machine (Old)	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
78	Server	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	

79	CPU Casing	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
80	Big Voltage Stabilizer	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
81	Constant Voltage Trainer (CVT), Blue Circle	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
82	Over Heads Projector (OHP)	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
83	Recorder (HITACHI)	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
84	Grinding Machine Plates	8	Nil	Nil	---	8	13	Stock Register (Earth Sciences)	
85	Rock Sack	18	Nil	Nil	---	18	13	Stock Register (Earth Sciences)	
86	Plate Cutting Blade	5	Nil	Nil	---	5	13	Stock Register (Earth Sciences)	
87	Brunton Compass	19	Nil	Nil	---	19	13 & 15	Stock Register (Earth Sciences)	
88	Clinometer	9	Nil	Nil	---	9	13	Stock Register (Earth Sciences)	
89	Hammer (1 big & 1 small)	6	Nil	Nil	---	6	13 & 15	Stock Register (Earth Sciences)	
90	Chisel	8	Nil	Nil	---	8	13	Stock Register (Earth Sciences)	

91	GPS Non-functional GRAMIN	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
92	Color Projector Cartridge	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
93	Solid State Variable Transformer	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
94	Polk Audio Speaker	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
95	Table Burner	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
96	Mortar & Pastle	5	Nil	Nil	---	5	13 & 14	Stock Register (Earth Sciences)	
97	Gas Cylinder Regulator (HP)	4	Nil	Nil	---	4	13	Stock Register (Earth Sciences)	
98	Anti-glare Screen Filter	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
99	EASY_trace Dongle Software & Programming Guide	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
100	Silica Crucible	7	Nil	Nil	---	7	14 & 15	Stock Register (Earth Sciences)	
101	Platinum Crucible	2	Nil	Nil	---	2	15	Stock Register (Earth Sciences)	
102	Geomatics Software with	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	

	manuals and Software with 2 keys								
103	Diamond Compound Hyplicator	5	Nil	Nil	---	5	14	Stock Register (Earth Sciences)	
104	Knife 6 inch	12	Nil	Nil	---	12	14	Stock Register (Earth Sciences)	
105	Magnifying Lense	10	Nil	Nil	---	10	14 & 15	Stock Register (Earth Sciences)	
106	Philips Computer Bulb	3	Nil	Nil	---	3	14	Stock Register (Earth Sciences)	
107	Stencil	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
108	Diamond Pencil	10	Nil	Nil	---	10	14 & 15	Stock Register (Earth Sciences)	
109	Weight Box	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
110	Web Camera	3	Nil	Nil	---	3	14 & 15	Stock Register (Earth Sciences)	
111	Bunsen Burner	16	Nil	Nil	---	16	14	Stock Register (Earth Sciences)	
112	Measuring Tape 15m	2	Nil	Nil	---	2	14	Stock Register (Earth Sciences)	
113	Goniometer	6	Nil	Nil	---	6	14 & 15	Stock Register (Earth Sciences)	
114	E Modem	2	Nil	Nil	---	2	14 & 15	Stock	

	HP							Register (Earth Sciences)	
115	Picnomet er	2	Nil	Nil	---	2	14	Stock Register (Earth Sciences)	
116	Pocket Lens	5	Nil	Nil	---	5	14	Stock Register (Earth Sciences)	
117	Magnet U- Shaped	3	Nil	Nil	---	3	14	Stock Register (Earth Sciences)	
118	Streak Plate	7	Nil	Nil	---	7	14	Stock Register (Earth Sciences)	
119	Hardness Box	7	Nil	Nil	---	7	14 & 15	Stock Register (Earth Sciences)	
120	Blow Pipe	10	Nil	Nil	---	10	14	Stock Register (Earth Sciences)	
121	Old Hyplicator Small	2	Nil	Nil	---	2	14	Stock Register (Earth Sciences)	
122	Anti-Glair Screen	2	Nil	Nil	---	2	14	Stock Register (Earth Sciences)	
123	Petrologic al Projector	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
124	Measurin g Chain	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
125	Clinomete r Survey Stand	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
126	Distillation Unit (only Furnace)	1	Nil	Nil	---	1	14	Stock Register (Earth	

								Sciences)	
127	Steel Distillation Unit	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
128	Water Bath	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
129	Exhaust Fan	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
130	Arc view Software with manual	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
131	SPSS Software	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
132	Photolab Software	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
133	21 <sup>st</sup> Century GIS Software with Dongle (Arc View)	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
134	IBM Laptop	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
135	Rock Specimen	103	Nil	Nil	---	103	15	Stock Register (Earth Sciences)	
136	Minerals	330	Nil	Nil	---	330	15	Stock Register (Earth Sciences)	
137	Models	449	Nil	Nil	---	449	15	Stock Register (Earth Sciences)	
138	Fossils	152	Nil	Nil	---	152	15	Stock	

								Register (Earth Sciences)	
139	Medium Wooden Table	1	Nil	Nil	---	1	15	Stock Register (Earth Sciences)	
140	Visitors' Note Book Stand	1	Nil	Nil	---	1	15	Stock Register (Earth Sciences)	
141	Wooden Stool	17	Nil	Nil	---	17	15	Stock Register (Earth Sciences)	
142	Wooden Display Rack	8	Nil	Nil	---	8	15	Stock Register (Earth Sciences)	
143	Peresidiu m Gemston e Tester	1	Nil	Nil	---	1	15	Stock Register (Earth Sciences)	
144	External Hard Disk	1	Nil	Nil	---	1	15	Stock Register (Earth Sciences)	
145	Kelton Slide Projector	1	Nil	Nil	---	1	15	Stock Register (Earth Sciences)	
146	Iron Chair	30	Nil	Nil	---	30	17	Stock Register (Earth Sciences)	
147	Small Battery	8	Nil	Nil	---	8	17	Stock Register (Earth Sciences)	
148	Big China Clay Basin	2	Nil	Nil	---	2	17	Stock Register (Earth Sciences)	
149	Lithograp h Machine	1	Nil	Nil	---	1	17	Stock Register (Earth Sciences)	
150	CV Stabilizer (Small	1	Nil	Nil	---	1	17	Stock Register (Earth	



	size)							Sciences)	
151	White Screen with stand	1	Nil	Nil	---	1	17	Stock Register (Earth Sciences)	
152	Gas Cylinder	3	Nil	Nil	---	3	17	Stock Register (Earth Sciences)	
153	Plastic Filter	2	Nil	Nil	---	2	17	Stock Register (Earth Sciences)	
154	Steel Filter	1	Nil	Nil	---	1	17	Stock Register (Earth Sciences)	
155	Genset E BK-2000 (Sri Ram Honda)	1	Nil	Nil	---	1	17	Stock Register (Earth Sciences)	
156	AC Stabilizer	1	Nil	Nil	---	1	17	Stock Register (Earth Sciences)	
157	Old Type Writer	1	Nil	Nil	---	1	17	Stock Register (Earth Sciences)	
158	Section Cutting Base	1	Nil	Nil	---	1	17	Stock Register (Earth Sciences)	
159	Porcelain Basin	2	Nil	Nil	---	2	17	Stock Register (Earth Sciences)	
160	Coloured aerial photographs	4	Nil	Nil	---	4	18	Stock Register (Earth Sciences)	
161	B & W Aerial photographs	77	Nil	Nil	---	77	18	Stock Register (Earth Sciences)	
162	Satellite Imagery	18	Nil	Nil	---	18	18	Stock Register (Earth Sciences)	
163	Gramin e	1	Nil	Nil	---	1	18	Stock	

	Trex 10 GPS							Register (Earth Sciences)	
164	Lens Stereoscope	5	Nil	Nil	---	5	18	Stock Register (Earth Sciences)	
165	Mirror Stereoscope	2	Nil	Nil	---	2	18	Stock Register (Earth Sciences)	
166	Digital Data in CD ROM	17	Nil	Nil	---	17	18	Stock Register (Earth Sciences)	
167	Iron Grill	Nil	1	Nil	---	1	238	Main Stock Register-3	

Para 6.1 :- Comments on Physical verification of stock & store

In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the Department & compliance reported .

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the stock accounts at once as a receipt with the remarks 'excess found on stock verification' .

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R., a physical verification of all stores should be made at least once in every year by the Head of Office concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of

cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

**7. INVESTMENT :-** Details of investment made during the year 2018-19.

A/C.No.	Bank.	Date of investment/re-invested	Amount invested.	Rate of interest	Maturity value	Period in month	Date of maturity.
37150536319	SBI,JVR.Burla	8.9.17	1000000	6.75	1069228	1 year	8.9.18
Re-invested	SBI,JVR.Burla	8.9.18	1069228	6.7%	1131088	1 year	8.9.19

**8. ADVANCES :-**

Particulars	Amount
i.) Advance outstanding as on 01.04.2019	Nil
ii.) Advance paid during the year 2019-2020	Nil
iii.) Total	Nil
iv) Advance adjusted during the year 2019-2020	Nil
v.) Advance outstanding as on 31.03.2020	Nil

**9.GRANTS :-**Nil

**10.UTILISATION CERTIFICATES :-**Nil

**11.MISAPPROPRIATION& DEFALCATION :**No mis-appropriation is detected during the year under audit.

**12.LOSS OF STOCK & STORE :-**No loss of stock & store is detected during the year under audit.

**13.AUDIT OF RECEIPTS :-**

In support of receipts shown in cash books during the year 2019-2020, use of Misc. Rt. Books is discontinued and Register of drafts/ cheques has not been maintained. As per Rule 11(iii)(a)&(b) of O.U.A.M. 1987, In support of receipts, acknowledgement of receipt i.e. duplicate receipts in M.R. books & Register of cheques/drafts are essential for proof of correctness of amounts so collected by the Dept. However the deposit slips of the banks were verified in audit, but the very purpose of rule-3 of O.G.F.R. 1959 in the context of collections has been failed.

Hence maintenance of Misc. Rt. Books & Register of drafts/cheques need be given utmost priority by the local authority without delay and compliance be reported.

**14.AUDIT OF EXPENDITURE :-**

On Checking of the paid vouchers with reference to the cash book it was found that no voucher number has been assigned to the paid vouchers & also in the cash book which is highly irregular .The same may be rectified & compliance reported to audit.

**15. AUDIT ON WORKS :-**No work has been executed during the year 2019-2020.

**16.AUDIT ON UNITS/ DEPATRMENTS :-** No comments.

**17. AUDIT ON SCHEMES/ PROGRAMMES :-**Nil.

**18.MISCELANEOUS :-** Nil.

**19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-**No comments.

**20.1.RESULT OF AUDIT :-** Nil.

**20.2.AUDIT CERTIFICATE :-** Certified that accounts of this Dept. is covered under audit for the year 2019-2020 and found to be correct subject to the remarks given in the foregoing paragraphs.

**20.3. GENERAL REMARKS BY THE AUDITOR:-**

Maintenance of accounts, records and registers of this department is far from satisfactory and needs improvement.

**16.35 - MBA FINANCIAL MANAGEMENT**

**MBA FINANCIAL MANAGEMENT**

**SELF-FINANCING COURSE OF MASTER OF FINANCE AND CONTROL/MASTER OF BUSINESS ADMINISTRATION FINANCIAL MANAGEMENT, SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA.**

**1. TITLE SHEET :-**

a. Name of the Self-financing course	Master of Finance and Control/Master of Business Administration(F M)
b. Name of the host-Department	P.G.Deptt.of Economics
c. Duration of course	2 years.
c. Period of accounts audited	01.04.2019 to 31.03.2020
d. No. of working days consumed	.9 days in singlehanded
e. Duration of audit	18.08.2020 to 31.08.2020
e. Name of the H.O.D/Professor, who is in-charge of the accounts.	
I. During the period of audit	Dr .SudhansuSekharRatha
II. At the time of audit	Dr .SudhansuSekharRatha
f. Name of the Auditor	Shri Surya Narayan Munshi

**1.1. INTRODUCTORY:-** From last two-decades it has been experiencing rapid change in the new era of globalization, and privatization. Education sector in India is therefore now given emphasis to quality teaching and marketability course, as required in current globalization, and privatization markets. Since more, and more students are now opting professional, and job-oriented courses for their early placement Sambalpur University has therefore come forward to offer such demand oriented courses on self-financing basis keeping in view to fulfill the demand of student self-financing course of Master of finance and control has been introduced in the University since the year 2006. The position of staff, students strength, and academic result achieved during the year under audit i.e. in 2019-2020 are furnished below.

**(A) Staff Position.**

Category of staff	Sanctioned strength	Existing strength
Teaching	Nil	Guest Tr.
Non-Teaching	Nil	02
<b>Total</b>	<b>Nil</b>	<b>02</b>

**(B) Students Strength.**

Classes	Sanctioned strength	Enrollment strength
P.G. 1st . year	32	18
P.G. 2nd. Year	32	18

Total:-	64	36
---------	----	----

**(C) Academic result.**

No of students appeared in final Examination	No of student passed	Percentage of Achievement.
10	10	Yet to be published
Total:-	10	

**2. PHYSICAL VERIFICATION OF CASH.**

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was not conducted on the day of commencement of audit of the institution i.e. on --18.08.2020 due to non-maintenance of up-to-date cash books.

**3.LIST OF VERIFIED RECORDS :-**

During the course of audit the following records and registers were produced before audit for verification, and scrutiny.

- 1.General cash book
- 2.Seminar cash book
- 3.I.D. cash book
- 4.Paid vouchers relating to year 2019-2020
- 5.Bank a/c
- 6.Stock register
7. Misc.Receipt Books.

**4.FINANCIAL POSITION :-**

The position in respect of receipts, and expenditure of the P.G. Department Master of Finance and Control/Master of Business Administration(F M)of for the financial year 2019-2020 is abstracted below. The head-wise details of receipts and expenditure are furnished in statement "A", & "B" respectively in table below.

SI No	Particulars	General Cash book	Infrastructure Dev Cash Book	Seminar Cash Book	Total	
A	O.B.as on 01.04.2019	2062835.34	1787138.00	689603.00	4539576.34	
B	Receipts during the year 2019-2020	806210.00	181759.00	74116.00	1062085.00	
C	<b>Total</b>	<b>2869045.34</b>	<b>1968897.00</b>	<b>763719.00</b>	<b>5601661.34</b>	
D	Expenditure made during 2019-2020	629185.50	0.00	28000.00	657185.50	
E	C.B.as on 31.03.2019 as per audit)	2239859.84	1968897.00	735719.00	4944475.84	
F	C.B.as on 31.03.2019(as per cash book)	2222420.84	1954143.00	735719.00	4912282.84	
	<b>Diff</b>	<b>17439.00</b>	<b>14754.00</b>	<b>0.00</b>	<b>0.00</b>	

**Reconciliation :-**

**1.General cash book :-SBI.JV. Burla – 30083397700.**

Interest on 25.03.2020 not taken to cash book till as on 31.3.2020 of Rs.17439.00( Taken on 24.06.2020 in the cash book.)

**2.Infrastructure Dev. cash book :-SBI.JV. Burla – 30083398590.**

Interest on 25.03.2020 not taken to cash book till as on 31.3.2020 of Rs.14754.00( Taken on 24.06.2020 in the cash book.)

**4.1Details of cash book-wise closing balance as on 31.03.2020.**

SI No	Name of Cash Book	In shape of Cash	In Bank	TDR	Total
1	General Cash Book	0	2239859.85	0	2239859.85
2	Infrastructure Dev	0	1968897.00	0	1968897.00
3	Seminar	0	735719.00	0	735719.00
	<b>TOTAL</b>	<b>0</b>	<b>4944475.85</b>	<b>0</b>	<b>4944475.85</b>

**4.2.The head-wise details of receipts and expenditure are furnished in statement “A”, & “B”.**

Statemen- A				Statement - B			
SI	Head of Account	Receipts During 18-19 in Rupees		SI	Head of Account	Expenditure During 18-19 in Rupees	
1	Bank Interest	155585.00		1	Guest Faculty	386000.00	
2	Seminer fees	49000.00		2	University share	80850.00	
3	IDF fees	122500.00		3	Salary of staff	140413.00	
4	Course fees	735000.00		4	E.P.F	21657.00	
5				5	Farewell 2018--2019	13000.00	
				6	Bank com.	265.50	
				7	Welcome ceremony 2019-2020	10000.00	
				8	Saraswati Puja	5000.00	
	<b>Total</b>	<b>1062085.00</b>			<b>Total</b>	<b>657185.50</b>	
	<b>Add OB as on 01.04.2019</b>	<b>4539576.34</b>			<b>Add C.B as on 31.03.2020</b>	<b>4944475.84</b>	
	<b>G.Total</b>	<b>5601661.34</b>			<b>G. Total</b>	<b>5601661.34</b>	

**5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2020.**



**Closing Balance of Pass Book & cash book as on 31.03.2020.**

Sl No	Name of Bank	A/c No	Closing Balance as per Pass book	Closing Balance as per Cash book	Difference	Cash Book
1	SBI JV Burla	30083397700	2239859.84	2222420.84	17439.00	General
2	Uco Katapali	07100100008085	734719.00	735719.00	(-)1000.00 (Dealt in last A.R)	Seminar
3	SBI JV Burla	30083398590	1968897.00	1954143.00	14754.00	Infrastructure Dev
	Total.		4943475.84	4912282.84	31193.00	

**Reconciliation :-**

**1.General cash book :-SBI.JV. Burla – 30083397700.**

Interest on 25.03.2020 not taken to cash book till as on 31.3.2020 of Rs.17439.00( Taken on 24.06.2020 in the cash book.)

**2 .Seminer Cash book:-Uco,Katalipali-07100100008085.**

The discrepancy of Rs 1000.00 has been dealt in the last & previous Audit Report.

**3.Infrastructure Dev. cash book :-SBI.JV. Burla – 30083398590.**

Interest on 25.03.2020 not taken to cash book till as on 31.3.2020 of Rs.14754.00( Taken on 24.06.2020 in the cash book.)

**6.STOCK POSITION :-**Stock registers have been maintained & verified in audit.

Details of dead stock position in respect of P.G. Department Master of Finance and Control/Master of Business Administration(F M) Sambalpur University as on 31.03.2020.

**6.1**

Sl. No.	Name of the stock item	O. B. as on 01.04.19 in (number)	Quantity of Stock purchase d during the year 2019-20	Quantity of stock received from main office of S.U. during the year 2019-20	Date of Receipt	Total (as on 31.03. 2020)	Stock register page No.	Name of Register	Remarks

1	Chair-cum-Desk Godrej-11 Nos Methodex 124	135	Nil	Nil	Nil	135		MBA(FM)/ MFC Stock Register	
2	UPS Online 6KV	2	Nil	Nil	Nil	2		MBA(FM)/ MFC Stock Register	
3	PUS Online 3KV	1	Nil	Nil	Nil	1		MBA(FM)/ MFC Stock Register	
4	Personal computer	10	Nil	Nil	Nil	10		MBA(FM)/ MFC Stock Register	
5	Invertor with Battery	1	Nil	Nil	Nil	1		MBA(FM)/ MFC Stock Register	
6	Molded chair	20	Nil	Nil	Nil	20		MBA(FM)/ MFC Stock Register	
7	Conferen ce table	1	Nil	Nil	Nil	1		MBA(FM)/ MFC Stock Register	
8	High Desk	1	Nil	Nil	Nil	1		MBA(FM)/ MFC Stock Register	
9	Stand Board	1	Nil	Nil	Nil	1		MBA(FM)/ MFC Stock Register	
10	Split A.C.with Stabilizer	4	Nil	Nil	Nil	4		MBA(FM)/ MFC Stock Register	
11	Computer external Hard disk	2	Nil	Nil	Nil	2		MBA(FM)/ MFC Stock Register	
12	Tata photron	07	Nil	Nil	Nil	07		MBA(FM)/ MFC Stock Register	

13	Sliding window	4	Nil	Nil	Nil	4		MBA(FM)/ MFC Stock Register	
14	Book case	11	Nil	Nil	Nil	11		MBA(FM)/ MFC Stock Register	
15	Books	516 nos	Nil	Nil	Nil	516 nos		MBA(FM)/ MFC Stock Register	

## Para 6.2 Comments on Physical verification of stock & store

In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the Department & compliance reported .

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the stock accounts at once as a receipt with the remarks' excess found on stock verification' .

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R..a physical verification of all stores should be made at least once in every year by the Head of Office concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

7.INVESTMENT :- No investment has been made during the year under audit.

## 8. ADVANCES :-

Particulars	Amount
i.) Advance outstanding as on 01.04.2019	Nil
ii.) Advance paid during the year 2019-20	Nil
iii.) Total	Nil
iv) Advance adjusted during the year 2019-20	Nil
v.) Advance outstanding as on 31.03.2020	Nil

**9.GRANTS :-**There was no pending grant as on 1.04.2019. No grants has been received during the year 2019-2020.

**10.UTILISATION CERTIFICATES :-**Need not to be furnished.

**11.MISAPPROPRIATION& DEFALCATION :-**No mis-appropriation is detected during the year under audit.

**12.LOSS OF STOCK & STORE :-**No loss of stock & store is detected during the year under audit.

**13.AUDIT OF RECEIPTS :-**All receipts have been duly taken to cash book & pass book account in time.

**14.AUDIT OF EXPENDITURE :-**Properly made.

**15. AUDIT ON WORKS :-**No work has been executed during the year 2019-2020.

**16.AUDIT ON UNITS/ DEPATRMENTS :-** No comments.

**17.AUDIT ON SCHEMES/ PROGRAMMES :-**Nil.

**18.MISCELANEOUS :-** Nil.

**19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-**No comments.

**20.1.RESULT OF AUDIT :-** Amount recovered on the spot:-Nil , Amount suggested for recovery is:- Nil, Amount held under objection is:- Nil.

**20.2.AUDIT CERTIFICATE :-** Certified that accounts of this Dept. is covered under audit for the year 2019-20 and found to be correct subject to the remarks given in the foregoing paragraphs.

**20.3. GENERAL REMARKS BY THE AUDITOR:-**

Maintenance of accounts, records and registers of this department is far from satisfactory and needs improvement.

**16.36 - SFC EXECUTIVE MBA**

**SELF-EXECUTIVE MBA**

**( Self- Financing Course )**

**1.TITLE SHEET :-**

a. Name of the P.G.Department	Executive M.B.A.
b. Host Department	P.G.Dept.of Business Administration
c. Duration of course	3 years
d. Duration of audit	08.03.2020 to 31.03.2020
e.No.of working days consumed	04 mandays in terms of party.
g. Name of the H.O.D/Professor, who is in-charge of the accounts.	
I.During the period of audit	Prof.A.K.Das Mohapatra
II. At the time of audit	Prof.A.K.Das Mohapatra
f. Name of the Auditor	Sri Surya Narayan Munshi

From last two-decades it has been experience rapid change in the new era of globalization, and privatization, Education sector in india is therefore now given emphasis to quality teaching and marketability courses, as required in current globalization, and privatization markets. Since more and more students are now opting professional and job-oriented courses for their early placement Sambalpur University has therefore come forward to offer such demand oriented courses on self-financing basis. Keeping in view fulfilling the demand of students self-financing course of Executive M.B.A. has been introduced in the University since the year 2004. The positions of staff, students strength and academic result achieved during the year under audit i.e. in 2019-2020 are furnished below.

**(A) Staff position.**

.As per provision referred in paragraph-7(a)&(b) of the guidelines framed by the Syndicate duly apprived vide its resolution No.55 dt.29.03.2010 no teaching staff have been appointed. However the teaching facilities are being provided to the students by engaging the reputed local as well as outsider guest faculties on remuneration basis. Similarly the non-teaching staffs are appointed part-time out of the available staff of the University by the Head in consultation with the course co-ordinator of the course for day to day official work.

**(B) Students Strength.**

Classes	Sanctioned strength	Enrollment strength
P.G.Ist year	40	09
P.G.Ist year	40	19
P.G.Ist year	40	10
M.Phil	NA	NA
Total.	120	38

**C) Academic result.**

No. of student appears in final examination.	% of no of students passed.
9	88.8%

**2. PHYSICAL VERIFICATION OF CASH.**The physical verification of cash of balance, could not be conducted on the day of commencement of audit of the institution i.e.dt.18.03.2020 due to non-maintenance of cash book book with up-dated entries. The same was also not maintainrd and produced for the purpose even after close of audit of this department.

**3.LIST OF VERIFIED RECORDS :-**

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

- 1.General cash book
- 2.Seminar cash book.
- 3.Paid vouchers relating to year 2019-2020.
- 4.Bank a/c
- 5.Stock registers

6. Admission register.

7.F.D.Receipts.

#### 4.FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the self-financing of Executive M.B.A.for the financial year 2019-2020 is abstracted below. The head-wise details of receipts and expenditure are furnished in statement "A", & "B" respectively in table below.

SI No	Particulars	General Cash book	Seminar Cash Book	Total	
A	O.B.as on 01.04.2019	12487326.55	378001.00	13487729.55	
B	Receipts during the year 2019-2020	1968131.00	55859.00	2023990.00	
C	<b>Total</b>	<b>14455457.55</b>	<b>433860.00</b>	<b>14889317.55</b>	
D	Expenditure made during 2019-2020	293491.50	23078.00	316569.50	
E	C.B.as on 31.03.2020(asper audit)	14161966.05	410782.00	14572748.05	
F	C.B.as on 31.03.2020(as per cash book)	14161966.05	410782.00	14572748.05	
	<b>Diff</b>	<b>nil</b>	<b>nil</b>	<b>nil</b>	

**Reconciliation :- Nil**

**4.1 Details of cash book-wise closing balance as on 31.03.2020.**

Sl.No.	Name of cash book.	In shape of cash.	In bank.	TDR	Total.
1	Gen.cash book	0.00	3092577.05	11069389.00	14161966.05
2	Seminar cash book.	0.00	410782.00	0.00	410782.00
Total-		0.00	3503359.05	11069389.00	14572748.05

**4.2. The head-wise details of receipts and expenditure are furnished in statement "A", & "B".**

Statement- A			Statement - B			
SI	Head of Account	Receipts During 19-2020 in Rupees	SI	Head of Account	Expenditure During 19-2020 in Rupees	
1	Bank Interest	115055.00	1	Remuneration	150700.00	
2	Course fees	525602.00	2	Office contingent	30498.00	
3	FDR.Int.	718931.00.00	3	FID Loan	177.00	
4	Seminar	42000.00	4	Bank charges	196.50	
			5	Wrongly listed	12500.00	



			6	T.A/D.A.	31250.00	
			7	Samaj News	52500.00	
			8	National Seminar	15000.00	
			9	Seminar	4000.00	
			10	Sandhya Traders	19748.00	
	<b>Total</b>	<b>1401588.00</b>		<b>Total</b>	<b>316569.50</b>	
	<b>Add OB as on 01.04.2019</b>	13487729.55		<b>Add C.B as on 31.03.2020</b>	14572748.05	
	<b>G.Total</b>	<b>14889317.55</b>		<b>G.Total</b>	<b>14889317.55</b>	

**5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2020.**

Closing Balance of Pass Book & cash book as on 31.03.2020.						
SI No	Name of Bank	A/c No	Closing Balance as per Pass book	Closing Balance as per Cash book	Difference	Cash Book
1	SBI JV Burla	10526094181	3337727.05	<b>3092577.05</b>	245150.00	General Cash book
2	U.Co.Katapali	7100100007853	410782.00	410782.00	0.00	Seminar cash book)
	<b>Total</b>		3748509.05	3503359.05	245150.00	

**Reconciliation :-**

CC		Addition	Deduction	BALANCE
1	<b>GENERAL CASH BOOK- 1052609418 1-SBI,JYOTIBIHAR, BURLA</b>			

a	Balance as per cash book on 31.03.2020			3092577.05
b	Add- following cheques issued but not encashed till 31.3.2020			
c	1-682844/15.03.2020 = 9586.00  2-682848/20.03.2020 =18500.00  3-682846/20.03.2020 =18000.00  4-682841/05.03.2020 = 3430.00  5-682847/20.03.2020 = <u>10162.00</u>  <u>Total:- 59678.00</u>	59678.00	-	59678.00
D	Add-The following amount of cheques issued prior to 01.04.2019 but not encashed from Bank by 31.03.2020.  1.685107/29.06.16 = 3564.00  2.320078/06.10.13=2770.00  3.320079/06.10.13=499.00  4.73780/21.08.15= <u>5400.00</u>  Total:- 12233.00	12233.00	-	12233.00
E	Add-The following amount of cheques issued prior to 01.04.2019 but not encashed from Bank by 31.03.2020.  1.682779/10.10.18=2873	2873		2873.00

e	Add-Previous difference of the year 2013-14(6070-3564) as per previous A.R.	2506.00	-	<b>2506.00</b>
f	Add-Previous difference of the year 2013-14(2295.00))as per previous A.R.	2295.00		<b>2295.00</b>
g	Add-The real investment position as per the previous A.R.	165565.00	-	165565.00
h	Total addition/deduction			245150.00
i	Balance arrived in audit			3337727.05
j	<b>Pass Book balance as on 31.3.2020</b>			<b>3337727.05</b>
k	Unreconciled Difference			<b>0.00</b>

**6.STOCK POSITION :-**Stock registers have been maintained & verified in audit.

**6.1:- Stock position of Library book.**

a.Opening balance as on 1.4.2019 :- 2102 nos.

b. Books purchase during 2019-2020:-Nil

c.Total:- :- 2102 nos

d.Issue/damage during 19-2020 :- Nil

e. Closing stock of Library book as on 31.3.2020 :- 2102 nos.

**6.2 :- Dead stock position.**

Name of the Item.	OB as on 1.4.19	Received during the year 2019-202	C.B.as on 31.03.2020
Godrej Almirah	04	0	04
Book shelves	06	0	06

Total	10	0	10
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Para 6.3:- Comments on Physical verification of stock & store

In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the Department & compliance reported .

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the stock accounts at once as a receipt with the remarks 'excess found on stock verification' .

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R. a physical verification of all stores should be made at least once in every year by the Head of Office concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

7.INVESTMENT :- .

i. Opening balance of investment as on 1.4.2019 = 10350458.00

ii.Amount invested(FDR) interest) during the = 718931.00  
year 2019-2020

iii. Total =11069389.00

iv. Amount encashed during the year 2019-2020 =0.00

v. Closing balance as on 31.3.2020 as per audit. =11069389.00

vi. Closing balance as on 31.3.2020 as per ledger =11069389.00

vii. Difference. =Nil

7.1 – The position of standing value of F.D.R. as on 31.03.2020 is furnished in table below.

A/C.No.	Bank.	Date of investment/re-invested	Amount invested.	Rate of interest	Maturity value	Period in month
37368666593	SBI,JVR.Burla	18.12.2018	1489572	6.8%	1593475	1 year
37368670510	SBI,JVR.Burla	18.12.2018	1489572	6.8%	1593475	1 year
37368676341	SBI,JVR.Burla	18.12.2018	1489572	6.8%	1593475	1 year
37367800031	SBI,JVR.Burla	18.12.2018	1489572	6.8%	1593475	1 year
37367951740	SBI,JVR.Burla	18.12.2018	1489572	6.8%	1593475	1 year
33463829118	SBI,JVR.Burla	20.11.2018	1451299	6.7%	1551007	1 year
33463823218	SBI,JVR.Burla	20.11.2018	1451299	6.7%	1551007	1 year
		Total	10350458		11069389	

## 8. ADVANCES :-

Particulars	Amount
i.) Advance outstanding as on 01.04.2019	Nil
ii.) Advance paid during the year 2019-2020	Nil
iii.) Total	Nil
iv) Advance adjusted during the year 2019-2020	Nil
v.) Advance outstanding as on 31.03.2020	Nil

**9.GRANTS :-Nil**

**10.UTILISATION CERTIFICATES :-Nil**

**11.MISAPPROPRIATION& DEFALCATION** :No mis-appropriation is detected during the year under audit.

**12.LOSS OF STOCK & STORE** :-No loss of stock & store is detected during the year under audit.

**13.AUDIT OF RECEIPTS :-**

In support of receipts shown in cash books during the year 2019-20, use of Misc. Rt. Books is discontinued and Register of drafts/ cheques has not been maintained. As per Rule 11(iii)(a)&(b) of O.U.A.M. 1987, In support of receipts, acknowledgement of receipt i.e. duplicate receipts in M.R. books & Register of cheques/drafts are essential for proof of correctness of amounts so collected by the Dept. However the deposit slips of the banks were verified in audit, but the very purpose of rule-3 of O.G.F.R. 1959 in the context of collections has been failed. Hence maintenance of Misc. Rt. Books & Register of drafts/cheques need be given utmost priority by the local authority without delay and compliance be reported.

**14.AUDIT OF EXPENDITURE :-**

On Checking of the paid vouchers with reference to the cash book it was found that no voucher number has been assigned to the paid vouchers & also in the cash book which is highly irregular .The same may be rectified & compliance reported to audit.

**15. AUDIT ON WORKS** :-No work has been executed during the year 2019-2020.

**16.AUDIT ON UNITS/ DEPATRMENTS** :- No comments.

**17. AUDIT ON SCHEMES/ PROGRAMMES** :-Nil.

**18.MISCELANEOUS** :- Nil.

**19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION**:-No comments.

**20.1.RESULT OF AUDIT** :- Nil.

**20.2.AUDIT CERTIFICATE :-** Certified that accounts of this Dept. is covered under audit for the year 2018-19 and found to be correct subject to the remarks given in the foregoing paragraphs.

**20.3. GENERAL REMARKS BY THE AUDITOR:-**

Maintenance of accounts, records and registers of this department is far from satisfactory and needs improvement.

**16.37 - SELF-FINANCING COURSE IN APPLIED CHEMISTRY**

**SELF-FINANCING COURSE IN APPLIED CHEMISTRY**

a. Name of the P.G. Department	<b>SELF-FINANCING COURSE IN APPLIED CHEMISTRY</b>
b. Year of establishment	2012
c. Period of accounts audited	1.4.2019 to 31.3.2020.
d. Host department	P.G.Dept. of CHEMISTRY
e. No. of working days consumed	2 days in terms of party.
f. Duration of audit	23.01.2021 to 26.01.2021
g. Name of the H.O.D/Professor- in- charge of the accounts.	
h. During the period of audit	Prof.Ajaya Kumar Behera ,(01.04.2019 to 24.06.2019) Prof. Dr.Amresh Mishra,(Reader)(25.06.2019 to 31.03.2020)
i. At the time of audit	Prof.Dr. Amresh Mishra,Reader
j. Name of the Auditor	Sri Rashmi Ranjan Nayak, Audit Suptd.

**1.1. INTRODUCTORY:-**

From last two-decades it has been experiencing rapid change in the new era of globalization, and privatization. Education sector in India is therefore now given emphasis to quality teaching and marketability courses, as required in current globalization, and privatization markets, Since more, and more students are now opting professional, and job-oriented courses for their early placement sambalpur University has therefore come forward to offer such demand oriented courses on Self-financing basis keeping in view to fulfill the demand of students self-financing courses in Applied Chemistry has been introduced in the University Since the year 2012. The positions of staff, Students Strength, and academic result achieved during the year under audit i.e. in 2019-2020 are furnished below.

**(A)Staff Position.**

Category of Staff	Sanctioned strength	Existing Strength	Remarks
Teaching	Nil	Guest Tr.(11)	-

Non-Teaching	Nil	3	
<b>Total</b>	Nil	<b>13</b>	

**(B) Students Strength.**

Classes	Sanctioned strength	Enrollment Strength	Remarks
1 <sup>st</sup> . Year	15	15	
2 <sup>nd</sup> Year	15	15	
<b>Total</b>	<b>30</b>	<b>30</b>	

**(C) Academic Result.**

Classes	No. of students appeared in final examination	No. of students passed	Per-cent age Of achievement	Remarks
P.G. Diploma	15	15		Date of publication result Lt. No.27.06.2019
<b>Total</b>				

**2. Physical verification of Cash**

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. on dt. 23.01.2021 and result thereof was found as per the details furnished in table below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference	Remarks.
1	Cash	Nil	Nil	Nil	Dt.23.01.2021
2	Misc. receipt books	00	00	Nil	Dt.23.01.2021 (No Stock Register)
4	Postage stamps	Nil	Nil	Nil	
5	MB	Nil	Nil	Nil	

**3. LIST OF VERIFIED RECORDS:-**

During the course of audit the following records and registers were produced before audit for verification, and scrutiny.

1. General cash book



2. Paid vouchers relating to year 2019-2020.

3. Bank a/c

4. Stock registers.

5. Admission registers.

#### 4. FINANCIAL POSITION:-

The position in respect of receipts and expenditure of the **SELF-FINANCING COURSE IN APPLIED CHEMISTRY** for the financial year 2019-2020 is abstracted below.

PARTICULARS	General cash book
O.B. as on 01.04.2019	3223941.25
Receipts during the year 2019-2020	925632.00
Total	4149573.25
Expenditure made during 2019-2020	904249.00
<b>C.B.as on 31.03.2019 as per audit</b>	<b>3245324.25</b>
<b>C.B.as on 31.03.2020 as per cash book</b>	<b>3245324.25</b>
Difference	0.00

4.2. The head-wise details of receipts and expenditure are furnished in statement "A", & "B".

Statement –A				Statement –A			Remarks
Sl	Head of Account	Receipts During 2019-2020 in Rupees		Sl	Head of Account	Expenditure During 2019-2020 in Rupees	
1	Bank Interest	92036.00		1	Remuneration	548360.00	
5	Course Fees	825000.00		5	continges	27950.00	
6	Royalty	1035.00		6	LCD Projector	82100.00	
7	Cess	1260.00		7	Repair And Maintenance	245839.00	
8	Security Deposit	6301.00					
	<b>Total</b>	<b>925632.00</b>			<b>Total</b>	<b>904249.00</b>	
	<b>Add OB as on 01.04.2019</b>	<b>3223941.25</b>			<b>Add C.B as on 31.03.2020</b>	<b>3245324.25</b>	
	<b>G.Total</b>	<b>4149573.25</b>			<b>G.Total</b>	<b>4149573.25</b>	

Details of cash book-wise closing balance as on 31.03.2020.

Name of cash book	Cash in hand	Cash at bank	In shape of	Total
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			TDR/FDR	
General Cash Book	0	3245324.25	0	3245324.25
<b>Total</b>	<b>0.00</b>	<b>3245324.25</b>	<b>0</b>	<b>3245324.25</b>

**5. DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2020.**

Sl.	Name of Bank	A/C No	C.B.as per BANK PASS BOOK	C.B.as per bank A/c IN CASH BOOK	DIFFERENCE	Cash Book
1	SBI Jyoti Vihar Burla	<b>36488066786</b>	3245324.25	3245324.25	0.00	General Cash Book
	<b>TOTAL</b>		<b>3245324.25</b>	<b>3245324.25</b>	<b>0.00</b>	

Reconciliation of Bank Accounts: - Nil

**6. STOCK POSITION:-**

Details of dead stock position in respect of APPLIED CHEMISTRY(SELF-FINANCING COURSE) of sambalpur University as on 31.03.2020:

Sl. No.	Name of the Stock Item	O.B. as on Dt. 01.04.2020 (in Numbers)	Quantity of Stock Purchase d during the year 2019-20	Quantity of Stock received from the Main Office, S.U. during the year 2019-20	Date of receipt (With no. of items in brackets)	Total	Stock Register Page No.	Name of the Stock Register	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
01	Epson LCD Projector DX102	02	02	0	0	02	01	Stock Registrar - Applied Chemistry	
02	Projector Screen 4*6	01	01	0	0	01	02	-do-	
03	Electrochemical Work Station Make CH-	01	01	0	0	01	03	-do-	

	instrument								
04	Exide 12V 26h, SNF Battery	04	04	0	0	04	04	-do-	
05	3KVA online UPS Make Online	01	01	0	0	01	05	-do-	

#### **Para 6.1 Comments on Physical verification of stock & store**

In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the Department & compliance reported.

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the

stock accounts at once as a receipt with the remarks ' excess found on stock verification'.

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the Inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R. a physical verification of all stores should be made at least once in every year by the Head of Office Concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

**7. INVESTMENT:** - No investment has been made during the year under audit.

**8. ADVANCES: -**

Particulars	Amount	
i.) Advance outstanding as on 01.04.2019	Nil	
ii.) Advance paid during the year 2019-2020	Nil	
iii.) Total	Nil	
iv) Advance adjusted during the year 2019-2020	Nil	
v.) Advance outstanding as on 31.03.2020(As per Audit)	Nil	
vi) Advance Outstanding as on 31.03.2020(As per Cash book)	Nil	

**9. GRANTS:-Nil**

**10. UTILISATION CERTIFICATES: Nil**

**11. MISAPPROPRIATION & DEFALCATION: No Mis-appropriation is detected during the year under audit.**

**12. LOSS OF STOCK & STORE:-No loss of stock & store is detected during the year under audit.**

**13. AUDIT OF RECEIPTS: -No Comments.**

**14. AUDIT OF EXPENDITURE: -No Comments.**

**15. AUDIT ON WORKS: -**

**16. AUDIT ON UNITS/ DEPARTMENTS: - No comments.**

**17. AUDIT ON SCHEMES/ PROGRAMMES:-Nil.**

**18. MISCELLANEOUS: - NIL**

**19. AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION: - No comments**

**20.1. Result of Audit:** Amount recovered on the spot is nil. Amount suggested for recovery is nil. Amount held under objection is nil.

**20.2 AUDIT CERTIFICATE:** Certified that an account of this Dept. is covered under audit for the year 2019-2020 and found to be correct subject to the remarks given in the foregoing paragraphs.

**Paragraphs 20.3 GENERAL REMARKS BY THE AUDITOR:**

Maintenance of accounts, records and registers of this department is far from satisfactory and needs improvement.

**16.38 - P.G DEPARTMENT OF BIO-TECHNOLOGY & BIO-INFORMATICS.**

**Bio-Technology & Bio-Informatics**

**1.TITLE SHEET :-**

a. Name of the P.G.Department	Bio-Technology & Bio-Informatics
b. Name of Host Department	Life Science
c. Period of accounts audited	01.04.2019 to 31.03.2020
d. No. of working days consumed	5 days in terms of party.
e. Duration of audit	28.04.2021 to 21.06.21
e. Name of the H.O.D/Professor, who is in-charge of the accounts.	
I.During the period of audit	Prof.Pradeep Kumar Naik
II. At the time of audit	Prof.Pradeep Kumar Naik
f. Name of the Auditor	Shri Surya Narayan Munshi

**1.1.INTRODUCTORY :-**

From last two-decades it has been experiencing rapid change in the new era of globalization, and privatization. Education sector in India is therefore now given emphasis to quality teaching and marketability courses as required in current globalization, and privatization markets. Since more, and more student are now opting professional and job-oriented courses for their early placement Sambalpur University has therefore come forward to offer such demand oriented courses to the desired student on self-financing basis.

Keeping in view to fulfill the demand of student self-financing course of Bio-Technology has been offered by the University since the year 2002. The positions of staff ,student strength and academic result achieve during the year under audit i.e. in 2018-19 are furnished below.

**(A)Staff Position.**

Category of staff	Sanctioned strength	Existing strength
Teaching	06	06
Non-Teaching	03	03
<b>Total</b>	<b>09</b>	<b>09</b>

**(B) Students Strength.**

Classes	Sanctioned strength	Enrollment strength
P.G. 1st . year	16	16
P.G. 2nd. Year	16	16
<b>Total.</b>	<b>32</b>	<b>32</b>

**(C). Academic result.**

Classes	No. of students appeared in final examination	No. of students passed	Per-centage Of achievement
P.G.	12	12	100%

Total.	12	12	100%
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## 2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. on 28.04.2021 , and result thereof was found as per the details furnished in table below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference	Remarks.	
1	Cash	Nil	Nil	Nil	Nil	
2	Misc. receipt books	Nil	Nil	Nil	Nil	
3	Postage stamps	Nil	Nil	Nil	Nil	
4	M B	Nil	Nil	Nil	Nil	

## 3.LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

1. Bio-Technology cash book
2. Bio-Informatics cash book
- 3.Seminar cash book
4. Examination cash book.

5. Alumini cash book
6. Fist cash book
7. Paid vouchers relating to year 2019-2020
8. Bank a/c
9. Stock registers
10. Admission register

#### 4. FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the P.G. Department of Bio-Technology & Bio-Informatics for the financial year 2019-2020 is abstracted below. The head-wise details of receipts and expenditure are furnished in statement "A", & "B" respectively in table below

SI No	Particulars	Bio-Tech. Cash book	Bio-Infor. Cash Book	Seminar Cash Book	Examination Cash Book	Alumini cash book	Fist cash book	Total
A	O.B. as on 01.04.2018	278789.43	128039.50	117538.50	111404.50	64321.00	16138.50	716231.43
B	Receipts during the year 2018-19	3265816.00	2603502.00	243839.00	169285.00	57389.00	17702.00	6357533.00
C	<b>Total</b>	<b>3544605.43</b>	<b>2731541.50</b>	<b>361377.50</b>	<b>280689.50</b>	<b>121710.00</b>	<b>33840.50</b>	<b>7073764.43</b>
D	Expenditure made during 2017-18	2038763.50	1554456.50	221850.00	82839.00	450.00	30824.00	3929183.00
E	C.B. as on 31.03.2018 (as per audit)	1505841.93	1177085.00	139527.50	197850.50	121260.00	3016.50	3144581.43
F	C.B. as on 31.03.2019 (as per cash book)	1505841.93	1177085.00	139527.50	197850.50	121260.00	3016.50	3144581.43
	<b>Diff</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>

**Reconciliation :- Nil.**

**4.1 Details of cash book-wise closing balance as on 31.03.2019.**

Sl No	Name of Cash Book	In shape of Cash	In Bank	TDR	Total
1	Bio-Tech.Cash Book	0	1505841.93	0	1505841.93
2	Bio-Infor.cash book	0	1177085.00	0	1177085.00
3	Seminar Cash book	0	139527.50	0	139527.50
4	Exam. cash book	6515.00	191335.50	0	197850.50
5	Alumni cash book	2950.00	118310.00	0	121260.00
6	Fist cash book	0	3016.50	0	3016.50
	TOTAL	9465.00	3135116.43	0	3144581.43

**4.2. The head-wise details of receipts and expenditure are furnished in statement "A", & "B".**

STATEMENT-A		STATEMENT-B	
EXAM	125060.00	Auditing fees for C.A.Farm	60365.00
Interest	77923.00	Bank.Com.	708.00
SEMINAR	211000.00	Cont.	266950.00
ALMUNI	51100.00	P.H.Item	50652.00
FIST	14800.00	Scaping filling of surrendering dept.	231200.00
TDS	41522.00	Grassmat & decorative plants.	9000.00
FA	45000.00	SALARY	243090.00
EPF	28924.00	EPF	46223.00
BIO-INF	2553064.00	Shifting of assets from SUIT	32790.00
REVERSAL CHEQUES	9000.00	Repairing of A.C.	148749.00
COF	10000.00	Fastival Advance	45000.00
BIO TECH	3100454.00	Laboratory equipment	265972.00
		T.A.	9073.00
		TDS	41522.00
		Lab.Furniture & Fixing	640622.00
		Conduct Eat.Test.	17306.00



		I.D.Card	11310.00
		Replacement of PCB	13312.00
		Gas filling	12744.00
		Chemical servicing	14160.00
		Conference	60000.00
		Annual day celebration	24000.00
		Wall Speakar	26150.00
		Orintation Prog.	14900.00
		Wellcome ceremony	30000.00
		Transportation charges	30000.00
		Comp.fixing	39002.00
		Lan in comp.Lab.	14396.00
		Comp.Net working	70838.00
		Remuneration	107588.00
		Repairing of printer.	12800.00
		Supply of Desktop comp.	969574.00
		Supply of Revolving stool.	111392.00
		Steel Almirah	88600.00
		Examination	9202.00
		Saraswati puja	14000.00
		National conference	32700.00
		Bharatkosh of DST-FIST	30824.00
<b>Total</b>	<b>6357533.00</b>	<b>Total</b>	<b>3929183.00</b>
<b>Add OB as on 01.04.2019</b>	<b>716231.43</b>	<b>Add CB as on 31.03.2020</b>	<b>3144581.43</b>
<b>G.Total</b>	<b>7073764.43</b>	<b>G.Total</b>	<b>7073764.43</b>

## 5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2020.

Closing Balance of Pass Book & cash book as on 31.03.2020.						
SI No	Name of Bank	A/c No	Closing Balance as per Pass book	Closing Balance as per Cash book	Difference	Cash Book

1	SBI JV Burla	10526093030	1497862.93	1505841.93	7979.00	Bio-Tech.
2	SBI JV Burla	36467130465	1282367.00	1177085.00	105282.00	Bio-Infor.
3	SBI JV Burla	36467110518	139527.50	139527.50	0	Seminar
4	SBI JV Burla	36467126629	191335.50	191335.50	0	Examination
5	SBI JV Burla	36467109319	118310.00	118310.00	0	Alumni
6	SBI JV Burla	38111736409	3016.50	3016.50	0	Fist
	<b>Total</b>		3240398.43	3135116.43	113261.00	

**Reconciliation :-**

cc		Addition	Deduction	BALANCE
<b>1</b>	<b>Biotechnology.Cash book- SBI - 10526093030</b>			
a	<b>Balance as per cash book on 31.03.2020.</b>			1505841.93
b	Add.Difference as on 31.03.19,where pass book balance was more then cash book balance by	948109.00		
c	(-)Deduct Encashment of cheques issued prior to 2019-2020.Details of cheques as below.  <u><b>Cheques No.</b></u> <u><b>Amount.</b></u>  850695 9239.00  850701 28779.00  850703 6655.00  850704 3330.00  850705 7100.00  850706 6250.00  850707 6250.00		(-)980476.00	

	850708 5020.00  850709 400000.00  850710 171905.00  850711 313500.00  850712 14800.00  <u>850713</u> <u>14500.00</u>  <b>Total:-</b> <b>980476.00</b>			
d	Amount deposit in pass book but less taken in to cash book by Rs.24368.00  <u>Pass book dt.</u> <u>Amount. Cash</u> <u>book dt. Amount.</u>  30.04.19 55000.00 10.04.19 82500.00  <u>10.04.19</u> <u>55000.00</u> <u>10.04.19</u> <u>3132.00</u>  <u>Total:-110000.00</u> <u>85632.00</u>	(+)24368.00		
e	Add.Less receipt taken towards deduction from salary of S.Bagarty and G.S.Podh by Rs.1.00 each in 20(twenty) nos. of cases,thus amounting to a total less by Rs.20.00( Deductions of Rs.773/- wrongly taken as Rs.772/-)	(+)20.00		

	<b><u>Voucher nos.listed below</u></b>  <u>Vr.-</u> 96,97,110,111,120,1 21,129,130,137,138, 147,  148,152,153,164,165 ,173,174,181 & 182			
f	<b>Pass Book balance as on 31.3.2020</b>			1497862.00

cc		Addition	Deduction	BALANCE
2	<b>Bioinformatics.Cash book- SBI - 36467130465</b>			
a	<b>Balance as per cash book on 31.03.19.</b>			1282367.00
b	(-)Deduct double receipt shown out of previous year deposit on 26.03.19 shown on dt.15.04.19		(-)82500.00	
c	(-)Deduct double receipt shown out of previous year deposit on 26.03.19 shown on dt.10.04.19		(-)55000.00	
d	Deposit on bank dt. 07.05.19 not shown in cash book till 31.03.2020	(+)27500.00		
e	Interest on bank on dt.25.06.19 not shown in cash book.	(+)4718.00		
f	Total addition/deduction			
h	<b>Pass Book balance as on 31.3.19</b>			1177085.00

**6.STOCK POSITION :-**Stock registers have been maintained & verified in audit.

**Details of dead stock position in respect of P.G. Deptt. Dept of BT & BI, Sambalpur University as on 31.03.2020**

Sl.No.	Name of the stock item	O.B. as on 01.04. 2019	Quantity of Stock purchased during the year 2019-20	Quantity of stock received from main office of S.U. during the year 2019-20	Date of Receipt	Total as on 31.03.20	Stock Register page No.	Name of Stock Register	Remarks
1	2	3	4	5	6	7	8	9	10
1.	Computer(Desktop)	55	13(2019-20)	Nil	-	68	2,5,7,14,16,4,6	Stock Register for Equipment(1&2)	
2.	Laptop	02	Nil	Nil	-	02	7	Stock Register for Equipment(1&2)	
3.	Air conditioner	11	01	Nil	-	12	2,11,13,2,28	Stock Register for Equipment(1&2)	
4.	Printer	05	01(2017-18)	Nil	-	06	33	Stock Register for Equipment(1&2)	
5.	Scanner	01	Nil	Nil	-	01	2	Stock Register for Equipment(1&2)	
6.	Vehicle	Nil	Nil	Nil	-	Nil	-	Stock Register for Equipment(1&2)	
7.	Steel Almirah	06	04(2018-19)	Nil	-	10	2,30,36	Stock Register for Equipment(1&2)	
8.	Refrigerator	04	Nil	Nil	-	04	1,10,11,2	Stock Register for Equipment(1&2)	

9.	Deep free zer(-20 <sup>0</sup> c)	01	Nil	Nil	-	01	3	Stock Register for Equipment(1&2 )	
10.	HP Gas cylinder	04	Nil	Nil	-	04	1	Stock Register for Equipment(1&2 )	
11.	Inverter	05	01	Nil	-	06	2,3,5,30	Stock Register for Equipment(1&2 )	
12.	UV-Trans Illuminator	01	Nil	Nil	-	01	3	Stock Register for Equipment(1&2 )	
13.	Weigh Balance	09	Nil	Nil	-	09	3,8,12,16, 17,19	Stock Register for Equipment(1&2 )	
14.	Cyclo Mixer	01	Nil	Nil	-	01	04	Stock Register for Equipment(1&2 )	
15.	Vertical gel electrophoresis with power pack	07	Nil	Nil	-	07	4,6,7,11,1 5,21,23	Stock Register for Equipment(1&2 )	
16.	Horizontal gel electrophoresis	07	01	Nil	-	08	4,7,11,15, 21,26	Stock Register for Equipment(1&2 )	
17.	Centrifuge	02	Nil	Nil	-	02	5,21	Stock Register for Equipment(1&2 )	
18.	Autoclave	01	Nil	Nil	-	01	06	Stock Register for Equipment(1&2 )	

19.	Hot air oven	02	02	Nil	-	04	6,6,26	Stock Register for Equipment(1&2)	
20.	Gel rocker	03	Nil	Nil	-	03	6,15	Stock Register for Equipment(1&2)	
21.	Overhead projector	01	Nil	Nil	-	01	6	Stock Register for Equipment(1&2)	
22.	Aquaguard	01	Nil	Nil	-	01	6	Stock Register for Equipment(1&2)	
23.	LCD projector	03	01(2019-20)	Nil	-	04	33,4,6	Stock Register for Equipment(1&2)	
24.	Digital pH meter	05	02	Nil	-	07	3,8,10,9,19,28	Stock Register for Equipment(1&2)	
25.	Microwave oven	01	Nil	Nil	-	01	7	Stock Register for Equipment(1&2)	
26.	Sonicator	01	Nil	Nil	-	01	8	Stock Register for Equipment(1&2)	
27.	Lypholizer	01	Nil	Nil	-	01	9	Stock Register for Equipment(1&2)	
28.	Fermentor	01	Nil	Nil	-	01	10	Stock Register for Equipment(1&2)	
29.	Visible sp	02	Nil	Nil	-	02	21	Stock	

	ectrophotometer							Register for Equipment(1&2)	
30.	Ceiling fan	04	Nil	Nil	-	04	15	Stock Register for Equipment(1&2)	
31.	Wall mounting fan	10	Nil	Nil	-	10	15	Stock Register for Equipment(1&2)	
32.	Exhaust fan	03	Nil	Nil	-	03	15	Stock Register for Equipment(1&2)	
33.	Microscope	10	11(2019-20)	Nil	-	21	17,40	Stock Register for Equipment(1&2)	
34.	Stereomicroscope	01	Nil	Nil	-	01	9	Stock Register for Equipment(1&2)	
35.	Compound Microscope	08	06	Nil	-	06	17,26	Stock Register for Equipment(1&2)	
36.	Vacuum cleaner	01	Nil	Nil	-	01	18	Stock Register for Equipment(1&2)	
37.	Book rack	01	Nil	Nil	-	01	02	Stock Register for Equipment(1&2)	
38.	Electro blotter	01	Nil	Nil	-	01	3	Stock Register for Equipment(1&2)	
39.	Gel dryer	01	Nil	Nil	-	01	3	Stock Register	



								for Equip ment(1&2 )	
40.	Vaccum pressure pump	01	Nil	Nil	-	01	04	Stock Register for Equip ment(1&2 )	
41.	Online UPS	02	02(2018-1 9)	Nil	-	04	4,12,4	Stock Register for Equip ment(1&2 )	
42.	Tissue culture rack	03	Nil	Nil	-	03	6	Stock Register for Equip ment(1&2 )	
43.	Micropipe tte	20	Nil	Nil	-	20	8,13,20,2 2	Stock Register for Equip ment(1&2 )	
44.	Hybridizat ion oven	01	Nil	Nil	-	01	9	Stock Register for Equip ment(1&2 )	
45.	UV cross linker	01	Nil	Nil	-	01	11	Stock Register for Equip ment(1&2 )	
46.	Laminar air flow	02	Nil	Nil	-	02	11,22	Stock Register for Equip ment(1&2 )	
47.	Cryocan	01	Nil	Nil	-	01	11	Stock Register for Equip ment(1&2 )	
48.	Bacteriolo gical incubator	01	Nil	Nil	-	01	12	Stock Register for Equip ment(1&2 )	
49.	Gel seque ncing apparatus	01	Nil	Nil	-	01	13	Stock Register for Equip	

								ment(1&2 )	
50.	Homocytometer	01	Nil	Nil	-	01	19	Stock Register for Equipment(1&2)	
51.	Homoglobinometer	01	Nil	Nil	-	01	19	Stock Register for Equipment(1&2)	
52.	UV-Vis spectrophotometer	04	Nil	Nil	-	03	5,9,10,22	Stock Register for Equipment(1&2)	
53.	Thermocycler	01	Nil	Nil	-	01	23	Stock Register for Equipment(1&2)	
54.	Gel Doc System	01	Nil	Nil	-	01	23	Stock Register for Equipment(1&2)	
55.	ELISA set & Elisa reader	01	Nil	Nil	-	01	23	Stock Register for Equipment(1&2)	
56.	Phase contrast microscope with camera	01	Nil	Nil	-	01	25	Stock Register for Equipment(1&2)	
57.	Dry bath	01	Nil	Nil	-	01	3	Stock Register for Equipment(1&2)	
58.	Marine Electrophoresis	02	Nil	Nil	-	02	4	Stock Register for Equipment(1&2)	
59.	Microcentrifuge*	02	02	Nil	-	04	5,8,28	Stock Register for Equipment(1&2)	

								)	
60.	Column Chromatography Apparatus	01	Nil	Nil	-	01	5	Stock Register for Equipment(1&2)	
61.	Homogenizer	01	Nil	Nil	-	01	5	Stock Register for Equipment(1&2)	
62.	Magnetic Stirrer	01	Nil	Nil	-	01	5	Stock Register for Equipment(1&2)	
63.	Waterbath Shaker*	03	02	Nil	-	05	5,8,22,28	Stock Register for Equipment(1&2)	
64.	Power pack	04	Nil	Nil	-	04	6,8	Stock Register for Equipment(1&2)	
65.	Bacteriological Filter	01	Nil	Nil	-	01	17	Stock Register for Equipment(1&2)	
66.	Exide Battery	Nil	02(2017-18)	Nil	-	03	33	Stock Register for Equipment(1&2)	
67.	Modular Computer Table	Nil	07(2017-18)	Nil	-	07	34	Stock Register for Equipment(1&2)	
68.	Visitor Chair	60	12(2018-19)	Nil	-	72	34,36	Stock Register for Equipment(1&2)	
69.	Desk-cum-Bench	10	36(2018-19)	Nil	-	46	36	Stock Register for Equipment(1&2)	

70.	Steel Lab Table	Nil	05(2018-19)	Nil	-	05	36	Stock Register for Equipment(1&2)	
71.	Modular Lab Table	Nil	20 (2018-19)	Nil	-	20	36	Stock Register for Equipment(1&2)	
72.	Centre Table	01	01(2019-20)	Nil	-	02	36,41	Stock Register for Equipment(1&2)	
73.	Modular Executive Table	Nil	01(2018-19)	Nil	-	01	36	Stock Register for Equipment(1&2)	
74.	Teachers ' Table for class room	Nil	05(2018-19)	Ni	-	05	36	Stock Register for Equipment(1&2)	
75.	Faculty Table	Nil	06(2018-19)	Nil	-	06	36	Stock Register for Equipment(1&2)	
76.	Seminar Hall Table	Nil	01(2018-19)	Nil	-	01	36	Stock Register for Equipment(1&2)	
77.	Podium	01	02(2019-20)	Nil	-	03	36,41	Stock Register for Equipment(1&2)	
78.	Teachers ' Chair for class room	Nil	05(2018-19)	Nil	-	05	36	Stock Register for Equipment(1&2)	
79.	Executive Sofa (3 seater)	01	01 (2019-20)	Nil	-	02	36,41	Stock Register for Equipment(1&2)	
80.	Lab	Nil	476	Nil	-	476	36	Stock	

	cabinet below the slab		sqft. (2018-19)			sqft.		Register for Equip ment(1&2 )	
81.	Revolvin g Stool	Nil	150 (2019-20)	Nil	-	150	41,7	Stock Register for Equip ment(1&2 )	
82.	Executiv e Chair	Nil	01(2019-2 0)	Nil	-	01	41	Stock Register for Equip ment(1&2 )	
83.	Compute r Table	Nil	08(2019-2 0)	Nil	-	08	41	Stock Register for Equip ment(1&2 )	
84.	Steel Almirah  (Full locker)	Nil	02(2019-2 0)	Nil	-	02	7	Stock Register for Equip ment(1&2 )	
85.	Visitor Bench (Steel)	Nil	04(2019-2 0)	Nil	-	04	7	Stock Register for Equip ment(1&2 )	
86.	Electrical Main Panel	Nil	01(2019-2 0)	Nil	-	01	41,42,43, 7,8,9,10	Stock Register for Equip ment(1&2 )	

## Para 6.2 Comments on Physical verification of stock & store

In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the Department & compliance reported .

As per Procedure 57 (i) ofOUAM,1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University

employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the stock accounts at once as a receipt with the remarks 'excess found on stock verification'.

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R., a physical verification of all stores should be made at least once in every year by the Head of Office concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

**7. INVESTMENT :-** No investment has been made during the year under audit.

#### **8. ADVANCES :-**

Particulars	Amount
i.) Advance outstanding as on 01.04.2019	Nil
ii.) Advance paid during the year 2019-2020	Nil
iii.) Total	Nil
iv.) Advance adjusted during the year 2019-2020	Nil
v.) Advance outstanding as on 31.03.2020	Nil

**9. GRANTS :-** Nil

**10. UTILISATION CERTIFICATES :-** Nil

**11. MISAPPROPRIATION & DEFALCATION :-** No mis-appropriation is detected during the year under audit.

**12. LOSS OF STOCK & STORE :-** No loss of stock & store is detected during the year under audit.

#### **13. AUDIT OF RECEIPTS :-**

In support of receipts shown in cash books during the year 2019-2020, use of Misc. Rt. Books is discontinued and Register of drafts/ cheques has not been maintained. As per Rule 11(iii)(a)&(b) of O.U.A.M. 1987, In support

of receipts, acknowledgement of receipt i.e. duplicate receipts in M.R. books & Register of cheques/drafts are essential for proof of correctness of amounts so collected by the Dept. However the deposit slips of the banks were verified in audit, but the very purpose of rule-3 of O.G.F.R. 1959 in the context of collections has been failed. Hence maintenance of Misc. Rt. Books & Register of drafts/cheques need be given utmost priority by the local authority without delay and compliance be reported.

**14.AUDIT OF EXPENDITURE :-**

On Checking of the paid vouchers with reference to the cash book it was found that no voucher number has been assigned to the paid vouchers & also in the cash book which is highly irregular .The same may be rectified & compliance reported to audit.

**15. AUDIT ON WORKS :-**No work has been executed during the year 2019-2020.

**16.AUDIT ON UNITS/ DEPATRMENTS :-** No comments.

**17. AUDIT ON SCHEMES/ PROGRAMMES :-**Nil.

**18.MISCELANEOUS :-** Nil.

**19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-**No comments.

**20.1.RESULT OF AUDIT :-** Nil.

**20.2.AUDIT CERTIFICATE :-** Certified that accounts of this Dept. is covered under audit for the year 2019-2020 and found to be correct subject to the remarks given in the foregoing paragraphs.

**20.3. GENERAL REMARKS BY THE AUDITOR:-**

Maintenance of accounts, records and registers of this department is far from satisfactory and needs improvement.

**16.39 - MSC FOOD SCIENCE & NUTRITION**

## 1.TITLE SHEET:-

A	Name of the Self- Financing Course	M.S.C in Food Science and Nutrition.
B	Name of the host-department	Centre For Food Science & Technology
C	Duration of course	2 years
D	Name of the Course Coordinator, cum- in-charge of the accounts	1.Associate Prof. Binata Nayak. From dt.01.04.19 to dt. 31.03.2020
E	At the time of audit	Associate Prof. Binata Nayak
F	Period of accounts audited	2019-2020.
G	No. of working days consumed	6 days single handedly
H	Duration of audit	Dt.09.11.2020 to dt.16.11.2020
I	Name of the Auditor	Kailash Behera .Audit Suptd.

### 1.1. INTRODUCTORY: -

From last two-decades it has been experiencing rapid changes in the new era of globalization, and privatization. Education sector in India is therefore now given emphasis to quality teaching and marketability courses, as required in current globalization, and privatization markets. Since more and more students are now opting professional, and job-oriented courses for their early placement. Sambalpur University has therefore come forward to offer such demand oriented courses on self-financing basis Keeping in view to fulfill the demand of students self-financing course of M.S.C in Food Science Technology and Nutrition has been introduced in the University since the year 2010.The positions of staff, students strength, and academic result achieved during the year under audit i.e. in 2019-20 are furnished below.

### (A)Staff Position.

Category of staff	Sanctioned strength	Existing strength
Teaching	03	03
Non-Teaching	03	02
<b>Total</b>	<b>06</b>	<b>05</b>

### (B) Students Strength.

Classes	Sanctioned strength	Enrollment strength
P.G. 1st . year	20	20
P.G. 2nd. Year	20	19
<b>Total.</b>	<b>40</b>	<b>39</b>

### (C). Academic result.

Classes	No. of students appeared in final examination	No. of students passed	Per-centage Of achievement
P.G.	19	19	100%
<b>Total.</b>	<b>19</b>	<b>19</b>	<b>100%</b>

## 2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted



on the day of commencement of audit of the institution i.e. on dt.16.11.2020 and result thereof was found as per the details furnished in table below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference	Remarks.	
1	Cash	Nil	Nil	Nil	Recorded at General cash book at page no -06	
2	Misc. receipt books	Nil	Nil	Nil	Nil	
3	Postage stamps	Nil	Nil	Nil	Nil	
4	M B	Nil	Nil	Nil	Nil	

### 3.LIST OF VERIFIED RECORDS: -

During the course of audit, the following records, and registers were produced before audit for verification, and scrutiny.

- 1.General cash book.
- 2.Seminar cash book.
- 3.Paid vouchers relating to year 2019-20.
- 4.Bank a/c
- 5.Stock registers
- 6.Admission register
- 7.Misc.Receipt Book.

### 4.FINANCIAL POSITION: -

The position in respect of receipts, and expenditure of the MSC in Food Science and Nutrition for the financial year 2019-20 is abstracted below. The head-wise details of receipts and expenditure are furnished in statement "A", & "B" respectively in table below.

Sl No	Particulars	General Cash book	Seminar Cash Book	Total
A	O.B. as on 01.04.2019	3748850.79	165264.00	3914114.79
B	Receipts during the year 2019-20	1588607.00	82397.00	1671004.00
C	<b>Total</b>	<b>5337457.79</b>	<b>247661.00</b>	<b>5585118.79</b>
D	Expenditure made	2010086.50	62314.00	2072400.50

	during 2019-20			
E	C.B.as on 31.03.2020 (as per audit)	3327371.29	185347.00	3512718.29
F	C.B.as on 31.03.2020(as per cash book)	3327371.29	185347.00	3512718.29
	Diff	0.00	0.00	0.00

Reconciliation: - discrepancy - Nil.

**4.1 Details of cash book-wise closing balance as on 31.03.2020.**

SI No	Name of Cash Book	In shape of Cash	In Bank	TDR	Total
1	General Cash Book	0.00	3327371.29	0.00	3327371.29
2	Seminar		185347.00	0.00	185347.00
	<b>TOTAL</b>	<b>0.00</b>	<b>3512718.29</b>	<b>0.00</b>	<b>3512718.29</b>

**4.2. The head-wise details of receipts and expenditure are furnished in statement "A", & "B".**

Statement - A			Statement - B				
SI No	Head of Account	Receipts During 2019-20 (in Rupees)	SI No	Head of Account	Expenditure During 2019-20 (in Rupees)		
1	Bank Interest	109722.00	1	Remuneration to teaching Staff	654743.00		
2	Course fees	1436198.00	2	Remuneration to Non teaching Staff	134393.00		
3	Recruitment Fee	10550.00	3	Purchase of computer	274500.00		
4	Examination fee	37534.00	4	Purchase of Equipment	918076.00		
5	Seminar Fee	77000.00	5	Interview Expense	21263.00		
			6	Teaching camp	1590.00		
			7	Study Tour	860.00		
			8	Question	1800.00		

				Expense			
				9 I D Card	2596.00		
				10 Weicome Ceremoney	15000.00		
				11 Farewell Ceremoney	10000.00		
				12 Office contingent	6653.00		
				13 Maintenace Expences	15536.00		
				14 Bank charages	390.50		
				15 Orientation Programme	5000.00		
				16 Saraswati Puja	5000.00		
				17 Viswakarma Puja	5000.00		
				<b>Total</b>	<b>2072400.50</b>		
				<b>Add C.B as on 31.03.2020</b>	<b>3512718.29</b>		
				<b>G.Total</b>	<b>5585118.79</b>		
	<b>Total</b>	<b>1671004.00</b>					
	<b>Add OB as on 01.04.2019</b>	<b>3914114.79</b>					
	<b>G.Total</b>	<b>5585118.79</b>					

**5.DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOKS & CASH BOOK BANK BALANCE  
FIGURE AS ON DT.31.03.2020**

Closing Balance of Pass Book as on 31.03.2020.						
SI No	Name of Bank	A/c No	Closing Balance as per Pass book	Closing Balance as per Cash book	Difference	Cash Book
1	UCO Kantapali	7100110006511	185347.00	185347.00	0.00	Seminar
2	SBI JV Burla	32567310476	3305306.29	3327371.29	-22065.00	General
	<b>Total</b>		<b>3490653.29</b>	<b>3512718.29</b>	<b>-22065.00</b>	

**Reconciliation: -**

		Addition	Deduction	BALANCE
1	<b>GENERAL CASH BOOK-SBI - 32567310476</b>			
a	Balance as per cash			<b>33,27,371.29</b>

	<b>book on 31.03.2020</b>			
b	Add-The following cheques issued but not encashed till 31.3.2020			
	637930/12.06.18	900.00		
	<b>637934/23.06.18</b>	200.00		
	<b>637935/23.06.18</b>	200.00		
c	Deduct-Excess amount debited to pass book than actual amount payment.			
	Vr no -43/06.03.2020 (Rs. 25961.00 -Rs. 2596.00)		23,365.00	
d	Total addition/deduction	<b>1,300.00</b>	<b>23,365.00</b>	
e	Balance arrived in audit			33,05,306.29
f	<b>Pass Book balance as on 31.3.2020</b>			<b>33,05,306.29</b>
g	Unreconciled Difference			<b>0.00</b>

**6.STOCK POSITION:** -Stock registers have been maintained & verified in audit.

Details of dead stock position in respect of M.S.C in Food Science Technology and Nutrition Sambalpur University as on 31.03.2020 has been given in PARA 16.40.6 of P.G. Dept. Food Science Technology Sambalpur University since both the Deptt.is used commonly in a one roof.

#### Para 6.2 Comments on Physical verification of stock & store

In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the Department & compliance reported.

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the stock accounts at once as a receipt with the remarks 'excess found on stock verification'.

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by

the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R. a physical verification of all stores should be made at least once in every year by the Head of Office concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

**7.INVESTMENT:** - No investment has been made during the year under audit.

**8. ADVANCES:** -

Particulars	Amount
<b>i.) Advance outstanding as on 01.04.2019</b>	<b>0.00</b>
ii.) Advance paid during the year 2019 -2020	0.00
<b>iii.) Total</b>	<b>0.00</b>
iv) Advance adjusted during the year 2019 -2020	0.00
<b>v.) Advance outstanding as on 31.03.2020</b>	<b>0.00</b>

**9.GRANTS:** -Nil

**10.UTILISATION CERTIFICATES:** -Nil

**11.MISAPPROPRIATION & DEFALCATION:** No mis-appropriation is detected during the year under audit.

**12.LOSS OF STOCK & STORE:** -No loss of stock & store is detected during the year under audit.

**13.AUDIT OF RECEIPTS:** -

Register of fee collection (semester –wise) having the following columns need to maintained duly by the Dept. for keeping of proper watch on collection of different nature of fees from the students & compliance be reported.

**14.AUDIT OF EXPENDITURE:** -

Local authority is advised to give priority to incur expenditure as per university guidelines.

**14.1**

**Excess payment to Smile Graphics, Burla in P G Deptt .of F.S.T & Nutrition, Sambalpur University :- POM page -240**

On scrutiny of paid vouchers of General cash book of F.S.T & Nutrition, Sambalpur University it was noticed that a Sum of Rs.**2596.00** has been shown to be paid to Smile Graphics, Burla vide its bill no SA/017 dt 06.12.2019 towards supply of Identity Card. The payment has been made vide. Ch no 934365/Dt 09.12.2019, Vr no 43/dt 06.03.2020 and Cash Book page no 103.

Further scrutiny of the vouchers it was noticed that the supplier has produced a bill of Rs **2596.00** for which pass for payment has been made for Rs **2596.00** by the Course Coordinator. But it was noticed from bank account no 32567310476 of SBI, JV, Burla that a sum of Rs **25961.00** has been debited by the bank as against the ch no 934365/Dt 09.12.2019 and paid to the suppliers.

Hence the institutions loss a sum of **Rs 23365.00(Rs 25961.00-Rs 2596.00)** towards excess payment to the suppliers.

As such why a sum of **Rs 23365.00** should not be recovered from the officials responsible was asked through issue of POM vide page no 240.

In response to the POM no reply has been given by the local authority.Hence the objection stands on its own merit & needs recovery.

Responsible person for this paragraph.

Sl.No.	Name.	Designation	Address.	Amount.
1	Prof. Binata Nayak Course CO-Ordinator.	Course CO-Ordinator.M.SC Food Science &Nutrition.	Sambalpur University	11682.00
2	Bhikari Bagha	Tech. Asst.M.SC Food Science &Nutrition.	Sambalpur University	11683.00
			Total: -	23365.00

**15. AUDIT ON WORKS:** -No work has been executed during the year 2019-20.

**16.AUDIT ON UNITS/ DEPATRMENTS:** - No comments.

**17. AUDIT ON SCHEMES/ PROGRAMMES:** - Nil.

**18.MISCELANEOUS:** - Nil.

**19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:** - No comments.

**20.1. RESULT OF AUDIT:** - Amount recovered on the Spot **Rs.0.00** ,Amount suggested for recovery is **Rs.23365.00**, Amount suggested for surcharge is **Rs.23365.00**,Amount held under objection is **Rs.23365.00**,

**20.2. AUDIT CERTIFICATE:** - Certified that the accounts of the self- financing course, M.S.C in Food Science Technology and Nutrition Sambalpur University for the year 2019-20 have been covered under audit and found to be correct subject to the remarks offered in the foregoing paragraphs.

**20.3. GENERAL REMARKS BY THE AUDITOR:** -

Maintenance of accounts, records and registers of this department is far from satisfactory and needs improvement.

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	BHIKARI BAGHA	Tech. Asst.M.SC Food Science &Nutrition	Sambalpur University, Burla,Sambalpur.	11683

2	PROF.BINATA NAYAK	Course CO-Ordinator.M.SC Food Science & Nutrition	Sambalpur University, Burla, Sambalpur.	11682

#### 16.40 - M TECH FOOD SCIENCE & TECHNOLOGY

<b>1.TITLE SHEET :-</b>																																			
A	Name of the Self- Financing Course	MTech. in Food Science and Technology.																																	
B	Name of the host-department	Centre For Food Science & Technology																																	
C	Duration of course	2 years																																	
D	Name of the Course Coordinator, cum- in-charge of the accounts	1.Associate Prof. Binata Nayak. From dt.01.04.19 to dt. 31.03.2018																																	
E	At the time of audit	Associate Prof. Binata Nayak																																	
F	Period of accounts audited	2019-20.																																	
G	No. of working days consumed	6 days singlehandedly																																	
H	Duration of audit	Dt.17.11.2020 to dt.24.11.2020																																	
I	Name of the Auditor	Kailash Behera. A.S.																																	
<b>1.1. INTRODUCTORY: -</b>  <p>From last two-decades it has been experiencing rapid changes in the new era of globalization, and privatization. Education sector in India is therefore now given emphasis to quality teaching and marketability courses, as required in current globalization, and privatization markets. Since more and more students are now opting professional, and job-oriented courses for their early placement. Sambalpur University has therefore come forward to offer such demand-oriented courses on self-financing basis. Keeping in view fulfilling the demand of students self-financing course of M. Tech. In Food Science &amp; Technology has been introduced in the University since the year 2010.The positions of staff, student's strength, and academic result achieved during the year under audit i.e. in2019-20 are furnished below.</p> <p><b>(A)Staff Position.</b></p> <table border="1"> <tr> <th>Category of staff</th> <th>Sanctioned strength</th> <th>Existing strength</th> </tr> <tr> <td>Teaching</td> <td>01</td> <td>01</td> </tr> <tr> <td>Non-Teaching</td> <td>0</td> <td>00</td> </tr> <tr> <td><b>Total</b></td> <td><b>01</b></td> <td><b>01</b></td> </tr> </table> <p><b>(B) Students Strength.</b></p> <table border="1"> <tr> <th>Classes</th> <th>Sanctioned strength</th> <th>Enrollment strength</th> </tr> <tr> <td>M-Tech 1st. year</td> <td>20</td> <td>06</td> </tr> <tr> <td>M -Tech 2nd. Year</td> <td>20</td> <td>05</td> </tr> <tr> <td><b>Total.</b></td> <td><b>40</b></td> <td><b>11</b></td> </tr> </table> <p><b>(C). Academic result.</b></p> <table border="1"> <tr> <th>Classes</th> <th>No. of students appeared in final examination</th> <th>No. of students passed</th> <th>Per-centage</th> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>				Category of staff	Sanctioned strength	Existing strength	Teaching	01	01	Non-Teaching	0	00	<b>Total</b>	<b>01</b>	<b>01</b>	Classes	Sanctioned strength	Enrollment strength	M-Tech 1st. year	20	06	M -Tech 2nd. Year	20	05	<b>Total.</b>	<b>40</b>	<b>11</b>	Classes	No. of students appeared in final examination	No. of students passed	Per-centage				
Category of staff	Sanctioned strength	Existing strength																																	
Teaching	01	01																																	
Non-Teaching	0	00																																	
<b>Total</b>	<b>01</b>	<b>01</b>																																	
Classes	Sanctioned strength	Enrollment strength																																	
M-Tech 1st. year	20	06																																	
M -Tech 2nd. Year	20	05																																	
<b>Total.</b>	<b>40</b>	<b>11</b>																																	
Classes	No. of students appeared in final examination	No. of students passed	Per-centage																																

			Of achievement
M -Tech	05	05	100%
<b>Total.</b>	<b>05</b>	<b>05</b>	<b>100%</b>

## 2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. on dt.17.11.2020 , and result thereof was found as per the details furnished in table below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference	Remarks.	
1	Cash	Nil	Nil	Nil	Recorded at General cash book at page no -03	
2	Misc. receipt books	Nil	Nil	Nil	Nil	
3	Postage stamps	Nil	Nil	Nil	Nil	
4	M B	Nil	Nil	Nil	Nil	

## 3.LIST OF VERIFIED RECORDS: -

During the course of audit, the following records, and registers were produced before audit for verification, and scrutiny.

- 1.General cash book
- 2.Seminar cash book.
- 3.Paid vouchers relating to year 2019-20
- 4.Bank a/c
- 5.Stock registers
- 6.Admission register
- 7.Misc.Recipt Book.

## 4.FINANCIAL POSITION: -

The position in respect of receipts, and expenditure of the MTech. in Food Science and Technology for the financial year 2019-20 is abstracted below. The head-wise details of receipts and expenditure are furnished in statement "A", & "B" respectively in table below.



Particulars	General Cash Book	Seminar Cash Book	Total
O.B. as on 01.04.2019	39859.00	1299353.25	1339212.25
Receipts during the year 2019-20	13316.00	445726.00	459042.00
<b>Total</b>	<b>53175.00</b>	<b>1745079.25</b>	<b>1798254.25</b>
Expenditure made during 2019-20	39522.01	507573.00	547095.01
<b>C.B.as on 31.03.2020 (asper audit)</b>	<b>13652.99</b>	<b>1237506.25</b>	<b>1251159.24</b>
<b>C.B.as on 31.03.2020(as per cash book)</b>	<b>13652.99</b>	<b>1237506.25</b>	<b>1251159.24</b>
<b>Diff</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Reconciliation:** - discrepancy - Nil.

**4.1 Details of cash book-wise closing balance as on 31.03.2020.**

SI No	Name of Cash Book	In shape of Cash	In Bank	TDR	Total
1	General Cash Book	0.00	1237506.25	0.00	1237506.25
2	Seminar	0.00	13652.99	0.00	13652.99
	<b>TOTAL</b>	<b>0.00</b>	<b>1251159.24</b>	<b>0.00</b>	<b>1251159.24</b>

**4.2. The head-wise details of receipts and expenditure are furnished in statement "A", & "B".**

Statement- A			Statement - B		
SI No	Head of Account	Receipts During 2019-20 (in Rupees)	SI No	Head of Account	Expenditure During 2019-20 (in Rupees)
1	Bank Interest	42382.00	1	Remuneration to teaching Staff	331763.00
2	Course fees	365660.00	2	Remuneration to Non-teaching Staff	0.00
3	Scholarship	32150.00	3	Purchase of Chemicals	174940.00
4	Examination fee	5850.00	4	Purchase of Electronic item	19499.00
5	Seminar Fee	13000.00	5	Get to gather	5000.00
			6	Equipment repairing	15000.00
			7	Study Tour	745.00
			8	Bank charges	148.01
	<b>Total</b>	<b>459042.00</b>		<b>Total</b>	<b>547095.01</b>

	Add OB as on 01.04.2019	1339212.25		Add C.B as on 31.03.2020	1251159.24
	G.Total	1798254.25		G.Total	1798254.25

**5.DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOKS & CASH BOOK BANK BALANCE  
FIGURE AS ON DT.31.03.2020**

Closing Balance of Pass Book & Cash book as on 31.03.2020.						
SI No	Name of Bank	A/c No	Closing Balance as per Pass book	Closing Balance as per Cash book	Difference	Cash Book
1	SBI JV Burla	31381770893	13652.99	13652.99	0.00	Seminar
2	SBI JV Burla	31610484045	88301.00	88301.00	0.00	General
3	UCO Kantapali	7100100008309	1149605.25	1149205.25	400.00	General
	<b>Total</b>		<b>1251559.24</b>	<b>1251159.24</b>	<b>400.00</b>	

**Reconciliation: -**

		Addition	Deduction	BALANCE
1	<b>GENERAL CASH BOOK-UCO - 7100100008309</b>			
a	Balance as per cash book on 31.03.2020			11,49,205.25
	Add-The following cheques issued but not encashed till 31.3.2020			
	098128/23.06.18	200.00		
	098129/23.06.18	200.00		
d	Total addition/deduction	400.00	0.00	
e	Balance arrived in audit			11,49,605.25
f	<b>Pass Book balance as on 31.3.2020</b>			<b>11,49,605.25</b>
g	Unreconciled Difference			0.00

**6.STOCK POSITION :-**Stock registers have been maintained & verified in audit.

Details of dead stock position in respect of M Tech. in Food Science and Technology & P.G. Dept. Food Science and Nutrition Sambalpur University as on 31.03.2020.

Sl. No.	Name of the stock item	O. B. as on 01.04.19 in (number)	Quantity of Stock purchase d during the year	Quantity of stock received from main	YEAR OF PURCHASE	Total (as on 31.03. 2020)	Stock register page No.	Name of Register	Remarks
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			2019-2020	office of S.U. during the year 2019-2020					
1	Electronic Balance	1	Nil	Nil	2010-11	1	1	Micellanyes Stock Registers	NIL
2	UV. Visible Spectrophotometer	1	Nil	Nil	2010-11	1	1	Micellanyes Stock Registers	NIL
3	Mini Sub System Gel size-13=13cm	2	Nil	Nil	2010-11	2	3	Micellanyes Stock Registers	NIL
4	Mini dual model Gel size=2m	2	Nil	Nil	2010-11	2	3	Micellanyes Stock Registers	NIL
5	Power Supplies	2	Nil	Nil	2010-11	2	3	Micellanyes Stock Registers	NIL
6	Model Digital power supply	2	Nil	Nil	2010-11	2	3	Micellanyes Stock Registers	NIL
7	Colour flex spectrophotometer	1	Nil	Nil	2010-11	1	5	Micellanyes Stock Registers	NIL
8	Binari microscope	1	Nil	Nil	2010-11	1	7	Micellanyes Stock Registers	NIL
9	Hot air oven	1	Nil	Nil	2010-11	1	7	Micellanyes Stock Registers	NIL
10	Senior Projection Microscope	1	Nil	Nil	2010-11	1	7	Micellanyes Stock Registers	NIL
11	TLC Chamber & sprayers	1	Nil	Nil	2010-11	1	9	Micellanyes Stock Registers	NIL
12	P.H Meter	2	Nil	Nil	2010-11	2	11	Micellanyes Stock Registers	NIL
13	Rotary vaccum	1	Nil	Nil	2010-11	1	13	Micellanyes Stock	NIL

	flask							Registers	
14	Vaccum pump	1	Nil	Nil	2010-11	1	13	Micellanio ues Stock Registers	NIL
15	Orbital Shaking Incubator	1	Nil	Nil	2010-11	1	15	Micellanio ues Stock Registers	NIL
16	High Speed ref rigerated Centrifug e	1	Nil	Nil	2010-11	1	17	Micellanio ues Stock Registers	NIL
17	Water Purifiar( Millipore)	1	Nil	Nil	2010-11	1	19	Micellanio ues Stock Registers	NIL
18	Deep freezer	1	Nil	Nil	2010-11	1	21	Micellanio ues Stock Registers	NIL
19	Millk Bag filling Machiae	1	Nil	Nil	2010-11	1	23	Micellanio ues Stock Registers	NIL
20	4 kva Servo Voltege tebilazer	1	Nil	Nil	2010-11	1	25	Micellanio ues Stock Registers	NIL
21	Digital shaking water bath	1	Nil	Nil	2010-11	1	27	Micellanio ues Stock Registers	NIL
22	Autoclave	1	Nil	Nil	2010-11	1	29	Micellanio ues Stock Registers	NIL
23	Imncubba tor (Bacte riological	1	Nil	Nil	2010-11	1	29	Micellanio ues Stock Registers	NIL
24	Laminar Air flow	1	Nil	Nil	2010-11	1	29	Micellanio ues Stock Registers	NIL
25	Paper Chr omatogra phy	1	Nil	Nil	2010-11	1	31	Micellanio ues Stock Registers	NIL
26	Texture Analyser	1	Nil	Nil	2012-13	1	33	Micellanio ues Stock Registers	NIL
27	Gas Chro matograp hy	1	Nil	Nil	2012-13	1	35	Micellanio ues Stock Registers	NIL
28	Emulsifier	1	Nil	Nil	2012-13	1	37	Micellanio ues Stock	NIL

								Registers	
29	Panch comprasion tester	1	Nil	Nil	2012-13	1	39	Micellanio ues Stock Registers	NIL
30	Refracto meter	1	Nil	Nil	2012-13	1	47	Micellanio ues Stock Registers	NIL
31	Gerber Millk Centrifug e	2	Nil	Nil	2012-13	2	43	Micellanio ues Stock Registers	NIL
32	Food Processor with all assoserie s	2	Nil	Nil	2012-13	2	45	Micellanio ues Stock Registers	NIL
33	Refrigerat or	1	Nil	Nil	2012-13	1	47	Micellanio ues Stock Registers	NIL
34	Humidity & Temp. Control unit	1	Nil	Nil	2012-13	1	49	Micellanio ues Stock Registers	NIL
35	Kieffer Dough Ex tensibility	1	Nil	Nil	2012-13	1	51	Micellanio ues Stock Registers	NIL
36	Reformin g Unit	2	Nil	Nil	2012-13	2	53	Micellanio ues Stock Registers	NIL
37	LG Split AC	2	Nil	Nil	2012-13	2	1	Furniture Stock	NIL
38	V-Gard Stabilizer	2	Nil	Nil	2012-13	2	1	Furniture Stock	NIL
39	Lenovo desktop	2	Nil	Nil	2013-14	2	57	Micellanio ues Stock Registers	NIL
40	LCD Projector	1	Nil	Nil	2014-15	1	59	Micellanio ues Stock Registers	NIL
41	Laptop lenovo	1	Nil	Nil	2014-15	1	61	Micellanio ues Stock Registers	NIL
42	UPS Microtech	1	Nil	Nil	2014-15	1	57	Micellanio ues Stock Registers	NIL
43	CANON LBP 2900	1	Nil	Nil	2014-15	1	60	Micellanio ues Stock Registers	NIL
44	Executive	4	1	Nil	10.07.15	5	25-26	Furniture	NIL

	office table							Stock	
45	Books	383	0	Nil	05.03.18	383	1 to 87	Book Stock Catalogue	NIL
46	Water Filter	Nil	1	Nil	24.03.2018	1		Furniture stock register	NIL
47	Sealing Machine	NIL	1	Nil	15.07.17	1	61-62	Equipment Stock register	NIL
48	Executive High back revolving Chair	8	0	NIL	18.04.18	8	27-28	Furniture stock register	NIL
49	Duel Desk	30	0	NIL	18.04.18	30	27-28	Furniture stock register	NIL
50	Molded Book racks	7	0	Nil	18.04.18	7	27-28	Furniture stock register	NIL
51	Almirah	5	0	Nil	18.04.18	5	27-28	Furniture stock register	NIL
52	Executive Office Fixed chair	5	0	Nil	18.04.18	5	27-28	Furniture stock register	NIL
53	Sign Board (Flex Board)	1	0	Nil	22.02.18	1	27-28	Furniture stock register	NIL
54	Desktop Computer (HP)	3	0	Nil	16.03.2019	3	63-64	Equipment Stock register	NIL
55	UPS Microtech (600 VA)	4	0	Nil	16.03.2019	4	63-64	Equipment Stock register	NIL
56	Projector	2	0	Nil	16.03.2019	2	63-64	Equipment Stock register	NIL
57	Tubular Battery (Liv Guard 160 Ah)	6	0	Nil	16.03.2019	6	63-64	Equipment Stock register	NIL
58	Invertor (Microtech 1700 Va/24 V)	3	0	Nil	16.03.2019	3	63-64	Equipment Stock register	NIL

59	Microscope complete Std. Set (Olympus-MLX-B PLUS)	3	0	Nil	25.03.2019	3	13-14	M.Sc. Equipment Stock register	NIL
60	Hot air oven (Unilab)	2	0	Nil	25.03.2019	2	13-14	M.Sc. Equipment Stock register	NIL
61	Cyclo mixer CM-101 (Remi)	2	0	Nil	25.03.2019	2	13-14	M.Sc. Equipment Stock register	NIL
62	Incubator model-RH177 (Unilab)	2	0	Nil	25.03.2019	2	13-14	M.Sc. Equipment Stock register	NIL
63	Ultrasonic Bath (Leelasonic)	1	0	Nil	27.03.2019	1	15-16	M.Sc. Equipment Stock register	NIL
64	RemiR4c (Remi)	2	0	Nil	27.03.2019	2	15-16	M.Sc. Equipment Stock register	NIL
65	Split Air Conditioner (LG)	2	5	Nil	26.04.2019	7	30-31	Micellaneous Stock Registers	NIL
66	Stabilizer (V guard)	2	5	Nil	26.04.2019	7	30-31	Micellaneous Stock Registers	NIL
67	Printer HP 1136	Nil	2	Nil	26.04.2019	2	30-31	Micellaneous Stock Registers	NIL
68	Laptop HP	Nil	1	Nil	26.04.2019	1	30-31	Micellaneous Stock Registers	NIL

Para 6.2 Comments on Physical verification of stock & store

In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the Department & compliance reported.

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be

made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the stock accounts at once as a receipt with the remarks 'excess found on stock verification'.

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R. a physical verification of all stores should be made at least once in every year by the Head of Office concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

**7.INVESTMENT:** - No investment has been made during the year under audit.

**8. ADVANCES:** -

Particulars	Amount
<b>i.) Advance outstanding as on 01.04.2019</b>	<b>0.00</b>
ii.) Advance paid during the year 2019-20	0.00
<b>iii.) Total</b>	<b>0.00</b>
iv) Advance adjusted during the year 2019-20	0.00
<b>v.) Advance outstanding as on 31.03.2020</b>	<b>000</b>

**9.GRANTS:** -Nil

**10.UTILISATION CERTIFICATES:** -Nil

**11.MISAPPROPRIATION & DEFALCATION :**No mis-appropriation is detected during the year under audit.

**12.LOSS OF STOCK & STORE:** -No loss of stock & store is detected during the year under audit.

**13.AUDIT OF RECEIPTS:** -

Register of fee collection (semester –wise) having the following columns need to maintained duly by the Dept. for keeping of proper watch on collection of different nature of fees from the students & compliance be reported.

**14.AUDIT OF EXPENDITURE:** -

Local authority is advised to give priority to incur expenditure as per university guidelines.

**15. AUDIT ON WORKS:** -No work has been executed during the year 2019-20.

**16.AUDIT ON UNITS/ DEPATRMENTS:** - No comments.



**17. AUDIT ON SCHEMES/ PROGRAMMES: - Nil.**

**18.MISCELANEOUS: - Nil.**

**19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION: - No comments.**

**20.1. RESULT OF AUDIT: - Nil.**

**20.2. AUDIT CERTIFICATE: -** Certified that the accounts of the self- financing course, MTech in Food Science Technology Sambalpur University for the year 2019-20 have been covered under audit and found to be correct subject to the remarks offered in the foregoing paragraphs.

**20.3. GENERAL REMARKS BY THE AUDITOR: -**

Maintenance of accounts, records and registers of this department is far from satisfactory and needs improvement.

**16.41 - P.G. DEPTT IRPM- P.G.DEPARTMENT OF 2 year PG Diploma in Industrial Relation and Personnel Management SAMBALPUR UNIVERSITY , JYOTI VIHAR, BURLA**

**P.G.DEPARTMENT OF '2 year PG Diploma in Industrial Relation and Personnel Management SAMBALPUR UNIVERSITY , JYOTI VIHAR, BURLA**

a. Name of the P.G. Department	2 year PG Diploma in Industrial Relation and Personell Management.
b.Year of establishment	1983
c.Period of accounts audited	1.4.2019 to 31.3.2020.
d.No. of working days consumed	5 days in terms of party.
e. Duration of audit	24.09.2020 to 01.10.2020
f. Name of the H.O.D/Professor- in- charge of the accounts.	
I.During the period of audit	1) Sri Bikram kumar Dash Sr Lecturer LR Law College Sambalpur (01.04.2019 to 22.03.2020).  2) Sri Dr. Bijayananda Behera (23.03.2020 to 31.03.2020).

II.At the time of audit	Sri Dr. Bijayananda Behera
g.Name of the Auditor	Sri Rashmi Ranjan Nayak, Audit Suptd.

### 1.1. INTRODUCTORY:-

The P.G.Department of IRPM has been established during the year 1989.The positions of staff, and students for the financial year 2019-2020 are furnished below.

#### (A)Staff Position.

Category of Staff	Sanctioned strength	Existing Strength	Remarks
Teaching	10	09	-
Non-Teaching	04	04	
<b>Total</b>	<b>14</b>	<b>13</b>	

#### (B) Students Strength.

Classes	Sanctioned strength	Enrollment Strength	Remarks
Part-1	80	8	
P.G. 2nd. Year 2019-2020	80	13	
<b>Total</b>	<b>80</b>	<b>13</b>	

#### (C) Academic Result.

Classes	No. of students appeared in final examination	No. of students passed	Per-centage Of achievement	Remarks
Part1	08	08	100 %	Date of publication result 10.07.2019
M.Phil	12	11	91.66%	Date of publication result 07.01.2020
<b>Total</b>	<b>20</b>	<b>19</b>		

#### 2. Physical verification of Cash

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. on 24.09.2020 and result thereof was found as per the details furnished in table below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference	Remarks.

1	Cash	Nil	Nil	Nil	Dt.24.09.2020
2	Misc. receipt books	0	0	Nil	Dt.24.09.2020 (No Stock Register)

### 3. LIST OF VERIFIED RECORDS:-

During the course of audit the following records and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. I.D.F cash book
3. Exam. Cash book
4. Cont. Cash Book
5. Paid vouchers relating to year 2019-2020.
6. Bank a/c
7. Stock registers
8. M.R. Books
9. Admission register

### 4. FINANCIAL POSITION:-

The position in respect of receipts and expenditure of the P.G. Department of Statistic for the financial year 2019-2020 is abstracted below.

Sl.No.	PARTICULARS	General cash book
1	Opening balance as on 01.04.2019(As per Last A/R)	1124905.90
2	Receipts during the year 2019-2020	1068214.00
3	Total	<b>2193119.90</b>
4	Expenditure made during 2019-2020	975243.00
5	C.B.as on 31.03.2019 (as per audit)	1217876.90
6	C.B.as on 31.03.2020 (as per cash book)	1218370.90
	Difference	(-)494.00

### Reconciliation:-

**Details of cash book-wise closing balance as on 31.03.2020.**

Name of cash book	Cash in hand	Cash at bank	In shape of	Total
-------------------	--------------	--------------	-------------	-------

			TDR/FDR	
General cash book	4200.00	214170.90	1000000.00	1218370.90
<b>Total</b>	<b>4200.00</b>	<b>214170.90</b>	<b>1000000.00</b>	<b>1218370.90</b>

4.2. The head-wise details of receipts and expenditure are furnished in statement "A", & "B".

Statement –A				Statement –A			Remarks
Sl	Head of Account	Receipts During 2019-2020 in Rupees		Sl	Head of Account	Expenditure During 2019-2020 in Rupees	
1	Bank Interest	33111.00		1	Remunerations	443339	
2	Received from University salary compnent	443339.00		2	Contingencies	12049.00	
3	Examination fee	68280.00		3	Bank commission	139.00	
4	Course fee	375000.00		4	Festival Advance	75000.00	
5	Festival Advance	75000.00		5	Examination fee	64080.00	
6	E.P.F.	73484.00		6	E.P.F. Deposit	73484.00	
7	P.G.Scholarship			7	Tel.Bill	560.00	
8	Seminar			8	Course fee paid	300000.00	
9	Sivananda Scholarship			9	Registration fee	1800.00	
10	Entrance fees			10	I.D.Card	1200.00	
				11	Centre Expenses	3592.00	
	<b>Total</b>	<b>1068214.00</b>			<b>Total</b>	<b>975243.00</b>	
	<b>Add OB as on 01.04.2019</b>	<b>1124905.90</b>			<b>Add C.B as on 31.03.2020</b>	<b>1217876.90</b>	
	<b>G.Total</b>	<b>2193119.90</b>			<b>G.Total</b>	<b>2193119.00</b>	

5. DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2020.

Sl.	Name of	A/C No	C.B.as per BANK	C.B.as per bank A/c	DIFFERENCE	Remarks
-----	---------	--------	-----------------	---------------------	------------	---------

	Bank		PASS BOOK	IN CASH BOOK		
1	IndianBank sambalpur  (General Cash Book)	516223455	215245.90	214170.90	1075.00	
	<b>TOTAL</b>		<b>215245.90</b>	<b>214170.90</b>	<b>1075.00</b>	

**Reconciliation of Bank Accounts:-**

**I. General cash book – SBI, Jyoti Vihar(A/c No. 10526093290): -**

1.	Balance in Bank as mentioned in Cash Book as on 31.03.2020	214170.90
2.	ADD – Unclassified amount scrolling since long dealt in previous Audit Report.	1075.00
3.	Actual Balance in Pass Book as on 31.03.2020 (1+2)	215245.90

**6. STOCK POSITION:-**Stock registers have been maintained & verified in audit.

Details of dead stock position in respect of P.G. IR&PM Course, L.R. College of Sambalpur University as on 31-03-2020:

SI No.	Name of the Stock Item	O.B. as on Dt.01.04.2019 (In Numbers)	Quantity of Stock Purchased during the year2019-20	Quantity of Stock received from the Main Office, S.U. during the year2019-20	Date of receipt (With no. of items in brackets)	Total	Stock Register Page No.	Name of the Stock Register	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
01	Air Condition (Split)	1	00	00	00	1	05	XI	
02	Director's Table	1	00	00	00	1	01		
03	Office Table	03	00	00	00	03	01		

04	Fibre chair	00	06	06	00	06	11		
05	Steel Rack (small Size)	02	00	00	00	02	14		
06	Gas Light (5ltr)	03	00	00	00	03			
07	Petromax Light	02	00	00	00	02	21		
08	Air Cooler (Symphony))	3	00	00	00	3	137		
09	Ceiling Fan	16	00	00	00	16	36		
10	Water Cooler	01	00	00	00	01	47		
11	Tube Light	29	00	00	00	29	29		
12	Himax Light	01	00	00	00	01	50		
24	Plastic Chair	03	00	00	00	03	135		
	<b>TOTAL</b>	<b>76</b>				<b>76</b>			

### **Para 6.1 Comments on Physical verification of stock & store**

In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the Department & compliance reported.

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the

stock accounts at once as a receipt with the remarks ' excess found on stock verification' .

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the

Inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R. a physical verification of all stores should be made at least once in every year by the Head of Office Concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

### **7. INVESTMENT: - DETAILS OF CB ON INVESTMENT & Comments:**

As per the information/original TDR's made available to this audit for verification, the position of Investments in shape of TDRs kept by this University has been worked out for the financial year 2019-2020 as furnished below: -

<b>Investment Position in respect of GM University as on 31.03.2019</b>						
<b>SL.No.</b>	<b>OB of Investment as on 01.04.2019</b>	<b>Amt. Encashed during 2019-20</b>	<b>Total</b>	<b>Amt. Invested during 2019-20</b>	<b>CB of Investment as on 31.03.2020</b>	<b>Ref. Cash Book</b>
1	500000.00	0.00	500000.00	0.00	568819.00	General cash book.

2	500000.00	0.00	500000.00	0.00	606704.00	General cash book.
<b>Total: -</b>	<b>1000000.00</b>	<b>0.00</b>	<b>1000000.00</b>		<b>1175523.00</b>	

DETAILS OF C.B. OF INVESTMENT AS ON 31.03.2020:

The details of Investment Amount as shown above kept by the University as on 31.03.2020 is furnished below:

Details of Fixed Deposit Receipts Invested in respect of GM University as on 31.03.2020									
SL.	Name of the Bank	FDR No.	Amt. Invested (Rs.)	Dt. Of Investment/ Renewal	Period of Investment	Rate of Interest	Dt. Of Maturity	Maturity Value	Ref. Cash Book
1	Indian Bank, Sambalpur	244791	500000.00	04.12.2019	2 yrs.	6.50%	04.12.2021	568819.00	General cash book.
2	Indian Bank, Sambalpur	244793	500000.00	05.12.2019	2 yrs.	6.50%	05.12.2021	606704.00	General cash book.
	<b>Total:</b>		<b>1000000.00</b>					<b>1175523.00</b>	

**8. ADVANCES :-**

Particulars	Amount	
i.) Advance outstanding as on 01.04.2019	2200	NOT shown in Previous Year.
ii.) Advance paid during the year 2019-2020	6300	
iii.) Total	8800	
iv) Advance adjusted during the year 2019-2020	8800	
v.) Advance outstanding as on 31.03.2020(As per Audit)	Nil	
vi) Advance Outstanding as on 31.03.2020(As per Cash book)	Nil	

**8.1. Year wise break up outstanding Advance:**

Sl.No.	Name & Designation of Advance Holders	Vr.No. /Date of payment of Advance	Purpose	Amount (Rs)	Vr. No. /date of adjustment	Amount of Advance Adj.	Remarks
1	Naruttam Maharana	12/27.07.19	Stationery	1600	34/31.03.2020	1600.00	.



2	-DO-	04/08.05.19	Centre Exp.	2000	35/31.03.20 20	2000.00	
3	-DO-	09/20.07.20 18	Centre Exp.	2200	05/09.05.20 19	2200.00	Not shown advance Prev. Year
4	-DO-	11/19.07.19	Centre Exp.	2200	36/31.03.20 20	2200.00	
5	-DO-	23/13.12.19	Stationery	500	37/31.03.20 20	500.00	
		<b>Total</b>		<b>8500</b>		<b>8500</b>	

**9.GRANTS:-Nil**

**10. UTILISATION CERTIFICATES: Nil**

**11. MISAPROPRIATION & DEFALCATION: No Mis-appropriation is detected during the year under audit.**

**12. LOSS OF STOCK & STORE:-No loss of stock & store is detected during the year under audit.**

**13. AUDIT OF RECEIPTS: - No Comments.**

**14. AUDIT OF EXPENDITURE: -No Comments.**

**15. AUDIT ON WORKS: - No work has been executed during the year 2019-2020.**

**16. AUDIT ON UNITS/ DEPATRMENTS: - No comments.**

**17. AUDIT ON SCHEMES/ PROGRAMMES:-Nil.**

**18. MISCELANEOUS: - NILL**

**19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION: - No comments**

**20.1. Result of Audit: - Amount recovered on the spot is nil. Amount suggested for recovery is nill. Amount held under objection is nill.**

**20.2 AUDIT CERTIFICATE:**

**Certified that an account of this Dept. is covered under audit for the year 2019-2020 and found to be correct subject to the remarks give in the foregoing paragraphs.**

**Paragraphs 20.3 GENERAL REMARKS BUY THE AUDITOR:**

**Maintenance of accounts, records and registers of this department is far from satisfactory and needs improvement.**

**16.42 - BBA LLB LR LAW COLLEGE**

**BBA LLB LR LAW COLLEGE**

**PARA: -1 TITLE SHEET: -**

a. Name of the Self-financing Course	<b>Integrated BBA LLB(H)</b>
b. Name of the Host department	LR LAW COLLEGE, Sambalpur
c. Period of accounts audited	1.4.2019 to 31.3.2020.
d. No. of working days consumed	5 days in terms of party.
e. Duration of audit	02.10.2020 to 15.10.2020
f. Name of the H.O.D/Professor- in- charge of the accounts.	
I. During the period of audit	Dr.Laxmikanta Das, Asst. Prof
II. At the time of audit	Dr.Laxmikanta Das, Asst. Prof
g. Name of the Auditor	Sri Rashmi Ranjan Nayak, Audit Suptd.

**1.1. INTRODUCTORY:-**

From last two-decades it has been experiencing rapid change in the new era of globalization, and privatization. Education sector in India is therefore now given emphasis to quality teaching and marketability courses, as required in current globalization, and privatization markets. Since more and more students are now opting professional and job-oriented courses for their early placement Sambalpur University has therefore come forward to offer such demand-oriented courses to the desired students on self-financing basis.

**(A) Staff Position:**

**As per syndicate Resolution No.55 dt.29.03.2010 specific number post in respect of teaching and non-teaching have not been sanctioned, except engagement of the following staff for functioning of the self-financing course .The Lajpat Rai Law College was established and started functioning from the year 1965 and taken over by the university as a constituent unit on 1967 .The positions of staff, and students for the financial year 2019-2020 are furnished below.**

Category of Staff	Sanctioned strength	Existing Strength	Remarks
Teaching	02	02 and Guest Faculty	-
Non-Teaching	04	04	
<b>Total</b>	<b>06</b>	<b>13</b>	

**(B) Students Strength.**

Classes	Sanctioned strength	Enrollment Strength	Remarks
1 <sup>st</sup> Year BBALLB	60	39	
2 <sup>nd</sup> Year BBALLB	60	30	
3 <sup>rd</sup> Year BBALLB	60	21	
4 <sup>th</sup> year BBALLB	60	19	
5 <sup>th</sup> year BBALLB	60	06	
<b>Total</b>	<b>300</b>	<b>115</b>	

**(C) Academic Result.**

Classes	No. of students appeared in final examination	No. of students passed	Per-cent age Of achievement	Remarks
1 st year	39	39	100 %	Date of publication result 10.07.2019
2 <sup>nd</sup> Year	30	30	100%	Date of publication result 07.01.2020
3 <sup>rd</sup> Year	21	19	90.47	Date of publication result 19.02.2020
4 <sup>th</sup> year	19	17	89.47	07.02.2020
5 <sup>th</sup> year	06			Result Not published
<b>Total</b>	115 Nos.	105 nos		

**2. Physical verification of Cash**

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. on 02.10.2020 and result thereof was found as per the details furnished in table below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference	Remarks.

1	Cash	Nil	Nil	Nil	Dt.02.10.2020
2	Misc. receipt books(Student)	06	06	Nil	Dt.02.10.2020 (Stock Register page -24)
3	Misc. receipt books(Official)	03	03	Nil	Dt.02.10.2020 (Stock Register page -23) Book No.3,4,5)
4	Postage Stamp	562/-	562/-	Nil	Dt.02.10.2020 (Stamp Register page -02)

### 3. LIST OF VERIFIED RECORDS:-

During the course of audit the following records and registers were produced before audit for verification, and scrutiny.

1. General cash book (Principal & Coordinator)
2. Counter foils of Money receipt Books.
3. Admission register
4. Daily collection register
5. Paid vouchers relating to year 2019-2020.
6. Bank a/c
7. Stock registers of Forms and Stationary
8. Stock register of Library books, Periodical and Journal

### 4. FINANCIAL POSITION:-

The position in respect of receipts and expenditure of the P.G. Department of Statistic for the financial year 2019-2020 is abstracted below.

PARTICULARS	General cash book
O.B. as on 01.04.2019	4284055.00
Receipts during the year 2019-2020	3851485.00
Total	8135540.00
Expenditure made during 2019-2020	1859247.00
C.B.as on 31.03.2019 as per audit	6276293.00
C.B.as on 31.03.2020 as per cash book	6276293.00
Difference	NIL

### Reconciliation:-

**Details of cash book-wise closing balance as on 31.03.2020.**

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
General cash book (Principal & Co-ordinator)	0	3636391.00	2639902.00	6276293.00
<b>Total</b>	<b>0</b>	<b>3636391.00</b>	<b>2639902.00</b>	<b>6276293.00</b>

**4.2. The head-wise details of receipts and expenditure are furnished in statement "A", & "B".**

Statement –A				Statement –A			Remarks
Sl	Head of Account	Receipts During 2019-2020 in Rupees		Sl	Head of Account	Expenditure During 2019-2020 in Rupees	
1	Bank Interest	348880.00		1	Remuneration Guest Faculties	1178500.00	
2	Tuition Fees	446200.00		2	Registration fees	9075.00	
3	Admission Fees	451300.00		3	Examination Fees	374485.00	
4	Sale of Admission fees	736960.00		4	Remuneration to Coordinator	18000.00	
5	Development Fees	420000.00		5	Remuneration to teacher I/C Exam.	14400.00	
6	Library Fees	130520.00		6	Remuneration to Part-time Accountant	54000.00	
7	Library Fines	5520.00		7	Remuneration to Computer Asst.	54000.00	
8	Library Maintenance fees	31000.00		8	Remuneration to Part time peon	27000.00	

9	Identity Cards	6000.00		9	Bank Commission	679.00	
10	Youth Red Cross	2560.00		10	Centre Expenses	129108.00	
11	Examination Enrolment	12600.00					
12	Abstract of Attendance	21800.00					
13	Practical Training /Seminar	13500.00					
14	Sports Council	10025.00					
15	Bar council of India	5500.00					
16	Legal Aid Clinic	3600.00					
17	College Calendar	3260.00					
18	Student Council	70360.00					
19	Student Aid Fund	2030.00					
20	Conduct fee Certificates	300.00					
21	University	418000.00					

	Exam fees						
22	Centre Charges	265400.00					
23	Supervision Charges	43600.00					
24	Fees for marks	43600.00					
25	Fees for Computerisation marks	20500.00					
23	provisional Certificates - cum-Marksheet	9000.00					
24	Degree Fees	9000.00					
25	Cost of forms	154360.00					
26	Subsequent fees	1900.00					
27	Seminar Fees	25300.00					
28	Cost of Nomination forms	120.00					
29	Late Adm. Fee	18400.00					

30	Entrance Fees	62550.00					
31	Registration Fees	57840.00					
	<b>Total</b>	<b>3851485.00</b>			<b>Total</b>	<b>1859247.00</b>	
	<b>Add OB as on 01.04.2019</b>	<b>4284055.00</b>			<b>Add C.B as on 31.03.2020</b>	<b>6276293.00</b>	
	<b>G.Total</b>	<b>8135540.00</b>			<b>G.Total</b>	<b>8135540.00</b>	

**5. DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2020.**

Sl.	Name of Bank	A/C No	C.B.as per BANK PASS BOOK	C.B.as per bank A/c IN CASH BOOK	DIFFERENCE	Remarks
1	Indian Bank ,Sambalpur (General Cash Book)	6620463483	2993216.00	2958056	35160.00	
2	Indian Bank ,Sambalpur (General Cash Book)	6158142192	681655.00	678335.00	3320.00	
	<b>TOTAL</b>		<b>3674871.00</b>	<b>3636391.00</b>	<b>38480.00</b>	

**Reconciliation of Bank Accounts:-**

**Reconciliation**

**PARA NO 5.1. Non Reconciliation of Bank Balance of cash book figure & pass books as on 31.03.2020:-**

As per Rule 17 of Orissa Universities Accounts Manual, 1987 at the end of every week, the statement of accounts received from the Bank(s) shall be checked with the Cash Book and the Cheque Issue Register in order to ensure that the balance as shown in the Cash Book agrees with the Bank balance as stated by the Bank in the statement of account.

As per procedure 20(ii) of Orissa Universities Accounts Manual, 1987 a statement shall be prepared by the Local Authority to explain the difference between the cash balance in the Bank and the cash balance in the University Cash Book.



On checking of the closing balance of Bank position of different pass books with respect to closing balance of bank position shown in respective cash books as on 31.03.2020, a huge difference amounting to Rs.38480.00 was noticed in the closing balance of bank accounts between cash book & pass book. Hence the local authority is instructed to work out the bank reconciliation and compliance reported to audit.

However during the course of audit the following reconciliation has been worked out by audit as per records made available to audit.

**1.Indian Bank, Sambalpur A/C No-6620463483**

<b>Balance as per Cash Book as on 31.03.2020</b>		<b>2958056.00</b>
1.	Add cheque issued during 2019-2020 but not encashed as on 31.03.2020	(+) 61200.00
	<b>Cheque No/Date</b>	<b>Amount</b>
	121655/31.03.2020	1200.00
	121667/31.03.2020	4000.00
	121675/31.03.2020	20000.00
	<b>TOTAL</b>	<b>61200.00</b>
2.	Deduct shown debited in Pass Book on Dtd.07.08.2019 due to other Reasons, which is not shown in cash book.	(-)26040.00
<b>Balance as per Pass Book as on 31.03.2020</b>		<b>2993216.00</b>

**2.Indian Bank, Sambalpur A/C No-6158142192**

<b>Balance as per Cash Book as on 31.03.2020</b>		<b>678335.00</b>
1.	Add cheque issued but not encashed as on 31.03.2020 (as per Previous Audit Report)	(+) 2300.00
	<b>Cheque No/Date</b>	<b>Amount</b>
	39342/31.03.2016	800.00
	39353/31.03.2016	700.00
	39356/31.03.2016	200.00
	39360/31.03.2016	600.00
	<b>TOTAL</b>	<b>2300.00</b>
2.	Add previous unclassified difference which is not reconciled as	(+)1020.00
<b>Balance as per Pass Book as on 31.03.2020</b>		<b>681655.00</b>

**Para- 6 :- The details of stock position in respect of BBA,LLB of L.R. Law College ,Sambalpur University for the financial year-2019-2020 is furnished below.**

<b>Details of Dead stock position in respect of BBA, LLB(H) Course, L.R. Law College, Sambapur as on 31.03.2020</b>								
Sl No.	Particular of the item	O.B. as on 01.04.19	Purchase / Received during	Quantity of Stock Received	Total as on 31.03.2020	Stock Register Pg No.	Date of Receipt	Remarks

			2019-2020	from Sama balpur Univ				
1	Display/Notice Board	0	01		01	22		
2	Green Board/Black Board	0	04		04	22		

As required under rule 119 of OGFR, Vol-I as well as O.A.E.I.A.P. Rules 1985 half yearly physical verification of stock and stores including library books were not conducted by the principal or any authorized person. This may be done henceforth and compliance reported to audit.

## 6.2 Library Books

As required under rule 119 of OGFR, Vol-I as well as O.A.E.I.A.P. Rules 1985 half yearly physical verification of stock and stores including library books were not conducted by the principal or any authorized person. This may be done henceforth and compliance reported to audit.

However the stock position of library books for the year under audit as per Accession Register is given below.

A	Opening balance on 1.4.2019 :-	17213 Nos
B	Purchased during the Year .	NIL
C	Total :-	17213 Nos
D	Books damaged during the Year	NIL
E	Balance of books as on 31.3.2020 :-	17213 Nos

**PARA: - 7 INVESTMENT:** - The detail of Investment made during the financial year-2019-2020 is furnished below.

SI No	Name of the Bank	Account No.	TDR No	Date of Investment	Amount Invested	Date of Maturity	Maturity Value	Rate of Interest	Remarks
1	Indian Bank Sambalpur	6634463614	243956	21.05.2019	2669129.00	20.05.2020	2821502.00	6.75%	1 Year
				<b>Total</b>	<b>2669129.00</b>		<b>2821502.00</b>		

## PARA :- 8 ADVANCES :-

The abstract position of advance paid and adjusted during the year 2019-2020 is furnished below. The detail opening balance and closing balance could not be furnished as the closing balance as on 31.3.2020 is not furnished in last and previous audit reports nor supplied by the college authority.

SL NO	PARTICULARS	AMOUNT	REMARKS
1	Opening balance of advance on 1.4.2019	0.00	
2	Advance paid during the year 2019-2020	129608.00	
3	<b>TOTAL</b>	<b>129608.00</b>	

4	Advance adjusted during the year 2019-2020	0.00	
5	Advance outstanding at the end of the year as on 31.3.2020	129608.00	

**Details of Advance as on 31.03.2020**

Voucher No./date	Amount	Name /Designation	Purpose
37/18.07.2019	12800.00	Sri Raj Kishore Padhi, Part. Time acct.	Centre Expenses.
47/20.01.2020	100000.00	Sri Ankit Sourav Sahoo, Asst. Prof.	National Seminar.
53/24.01.2020	16808.00	Sri Raj Kishore Padhi, Part. Time acct.	Centre Expenses.
<b>Total</b>	<b>129608.00</b>		

**PARA :- 9 GRANTS**

No any Grants were received and utilized during the year under audit.

**10.UTILISATION CERTIFICATES :- Nil**

**11.MISAPPROPRIATION & DEFALCATION :-** During the course of audit no any misappropriation has been detected for the year-2019-2020.

**12.LOSS OF STOCK & STORE :-** During the course of audit no any loss of store has been detected for the year-2019-2020.

**13.AUDIT OF RECEIPTS :-** All receipts were entered in the cash book properly.

**14.AUDIT OF EXPENDITURE :-** No comments.

**15. AUDIT ON WORKS :-** No any works were executed during the year under audit.

**16.AUDIT ON UNITS/ DEPATRMENTS :-** There is no any separate Units/Department in B.B.A Law College, Sambalpur.

**17. AUDIT ON SCHEMES/ PROGRAMMES :-**

**Post Matric Scholarship**

No scholarship was received during the period 2019-2020 as per the records produced to audit.

**18.MISCELANEOUS :-** No Comments

**19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-**

The C.P.F. account of staff under direct payment have been maintained by Sambalpur University.

**20.1. RESULT OF AUDIT :-** As a result of this audit a sum of Rs. 38480.00 is kept under objection due to non-reconciliation of bank accounts.

## 20.2.AUDIT CERTIFICATE :-

Certified that the accounts BBA, LLB of the Lala Iajpat Rai Law College, Sambalpur has been covered under audit for the year 2019-2020. and found correct subject to the remarks given in the foregoing paras.

## 20.3. GENERAL REMARKS BY THE AUDITOR:-

The maintenance of accounts, records and register was not satisfactory. Special steps need be taken for maintenance of accounts, reconciliation of bank accounts, maintenance of outstanding advance ledger and recovery of advance.

## 16.43 - P.G.DIPLOMA IN REMOTE SENSING & GIS

### P.G.DIPLOMA IN REMOTE SENSING & GIS.

a. Name of the P.G. Department	<b>P.G.DIPLOMA IN REMOTE SENSING &amp; GIS.(Self financing) year course.</b>
b. Year of establishment	2000
c. Period of accounts audited	1.4.2019 to 31.3.2020.
d. Host department	P.G.Dept. of Earth Science
e. No. of working days consumed	09 days in terms of party.
f. Duration of audit	25.12.2020 to 26.12.2020
g. Name of the H.O.D/Professor- in- charge of the accounts.	
h. During the period of audit	Dr. Duryodhan Behera ,Lecture (01.04.2019 to 01.31.03.2020)
i. At the time of audit	Dr. Duryodhan Behera ,Lecture
j. Name of the Auditor	Sri Rashmi Ranjan Nayak, Audit Suptd.

### 1.1. INTRODUCTORY:-

The P.G.DIPLOMA IN REMOTE SENSING & GIS.(Self financing) year course has been established during the year 2000.The positions of staff, and students for the financial year 2019-2020 are furnished below.

#### (A)Staff Position.

Category of Staff	Sanctioned strength	Existing Strength	Remarks
Teaching	00	01 (Course Coordinator)	-
Non-Teaching	00	00	
<b>Total</b>	<b>00</b>	<b>01</b>	

#### (B) Students Strength.

Classes	Sanctioned	Enrollment	Remarks

	strength	Strength	
P.G. Diploma	No specification	00	
<b>Total</b>	<b>0</b>	<b>00</b>	

**(C) Academic Result.**

Classes	No. of students appeared in final examination	No. of students passed	Per-centage Of achievement	Remarks
P.G. Diploma	0	0		
<b>Total</b>				

**2. Physical verification of Cash**

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. on dt. 09.11.2020 before transaction and result thereof was found as per the details furnished in table below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference	Remarks.
1	Cash	Nil	Nil	Nil	Dt.09.11.2020
2	Misc. receipt books	00	00	Nil	Dt.09.11.2020 (No Stock Register)
4	Postage stamps	Nil	Nil	Nil	
5	MB	Nil	Nil	Nil	

**3. LIST OF VERIFIED RECORDS:-**

During the course of audit the following records and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. Paid vouchers relating to the year 2019-2020.
3. Bank a/c
4. Stock registers.
5. Admission registers.

**4. FINANCIAL POSITION: -**

The position in respect of receipts and expenditure of the **P.G. DIPLOMA IN REMOTE SENSING &**

**GIS.** Application for the financial year 2019-2020 is abstracted below.

PARTICULARS	General cash book
O.B. as on 01.04.2019	666301.78
Receipts during the year 2019-2020	35255.00
Total	701556.78
Expenditure made during 2019-2020	5035.00
<b>C.B.as on 31.03.2019 as per audit</b>	696521.78
<b>C.B.as on 31.03.2020 as per cash book</b>	<b>130979.78</b>
<b>Difference</b>	<b>565542.00</b>

Reconciliation: - In closing Balance FDR amount Rs.5, 00,000.00 not included in Cash book and also Accrued Interest amounting (Pre. year Rs. 34614.00+ Current year Rs. 30928.00=65542.00) Grand Total Rs.565542.00. It is treated as serious Irregularities till taken into cash book FDR amount **Rs.565542.00** is held under objection and advice to taken into cash book show before next audit.

**Details of cash book-wise closing balance as on 31.03.2020.**

Name of cash book	Cash in hand	Cash at bank	Total
General Cash Book	0	130979.78	130979.78
<b>Total</b>	<b>0.00</b>	<b>130979.78</b>	<b>130979.78</b>

**4.2. The head-wise details of receipts and expenditure are furnished in statement "A", & "B".**

Statement –A			Statement –A			Remarks
Sl	Head of Account	Receipts During 2019-2020 in Rupees	Sl	Head of Account	Expenditure During 2019-2020 in Rupees	
1	Bank Interest	4327.00	1	Contingencies	5035.00	
2	FDR interest	30928.00				
	<b>Total</b>	<b>35255.00</b>		<b>Total</b>	<b>5035.00</b>	
	<b>Add OB as on 01.04.2019</b>	<b>666301.78</b>		<b>Add C.B as on 31.03.2020</b>	<b>696521.78</b>	
	<b>G.Total</b>	<b>701556.78</b>		<b>G.Total</b>	<b>701556.78</b>	

**5. DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2020.**

Sl.	Name of Bank	A/C No	C.B.as per BANK PASS BOOK	C.B.as per bank A/c IN CASH	DIFFERENCE	Cash Book
-----	--------------	--------	------------------------------	--------------------------------	------------	-----------

				BOOK		
1	SBI Jyoti Vihar Burla	10526092774	130979.78	130979.78	0.00	General Cash Book
	<b>TOTAL</b>		<b>130979.78</b>	<b>130979.78</b>	<b>0.00</b>	

Reconciliation of Bank Accounts: - Nil

#### 6. STOCK POSITION: -

Details of dead stock position in respect of P.G. Diploma in Remote Sensing & GIS. (Self-financing) of sambalpur University as on 31.03.2020 :

Sl. No.	Name of stock item	O.B. as on 01.04. 2019 (in number)	Quantity of stock purchased during the year 2019-20	Quantity of stock received from main office of S.U. during the year 2019-20	Date of receipt	Total as on 31.03. 2020	Stock Register page No.	Name of Stock Register	Remarks
1	CPU	24	Nil	Nil	---	24	4,5,6,7,8, 9,10 & 13	Stock Register (Earth Sciences)	
2	Monitor	26	Nil	Nil	---	26	4,5,6,7,8, 10,13 & 17	Stock Register (Earth Sciences)	
3	UPS	28	Nil	Nil	---	28	4,5,6,7,8, 9,10,13 & 17	Stock Register (Earth Sciences)	
4	Keyboard	22	Nil	Nil	---	22	4,5,6,7,8, 9,10 & 14	Stock Register (Earth Sciences)	
5	Mouse	14	Nil	Nil	---	14	4,5,6,7,8, 9,10 & 13	Stock Register (Earth Sciences)	
6	Speaker	3	Nil	Nil	---	3	5,7 & 8	Stock Register (Earth Sciences)	
7	Printer	14	Nil	Nil	---	14	4,5,6,7,10, 13 & 17	Stock Register (Earth	

								Sciences)	
8	Scanner	6	Nil	Nil	---	6	6,7,8,10,13 & 17	Stock Register (Earth Sciences)	
9	Online UPS	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
10	Almirah	18	Nil	Nil	---	18	4,5,6,7,8,10,11,12 & 16	Stock Register (Earth Sciences)	
11	Xerox Machine	1	Nil	Nil	---	1	4	Stock Register (Earth Sciences)	
12	Iron Rack	15	Nil	Nil	---	15	4,7,8 & 16	Stock Register (Earth Sciences)	
13	Wooden Rack	1	Nil	Nil	---	1	16	Stock Register (Earth Sciences)	
14	Inverter	4	Nil	Nil	---	4	4,5 & 6	Stock Register (Earth Sciences)	
15	Inverter Battery	4	2	Nil	---	6	4,5 & 6	Stock Register (Earth Sciences)	
16	Ceiling Fan	27	Nil	Nil	---	27	4,7,8,9,10,11 & 16	Stock Register (Earth Sciences)	
17	Office Table	6	Nil	Nil	---	6	4,5,6,7 & 8	Stock Register (Earth Sciences)	
18	Computer Table	12	Nil	Nil	---	12	5,6,7,8 & 10	Stock Register (Earth Sciences)	
19	Microscope Table	4	Nil	Nil	---	4	6	Stock Register (Earth Sciences)	
20	Microscope	10	Nil	Nil	---	10	6	Stock	



	e Stool							Register (Earth Sciences)	
21	Office Chair	2	Nil	Nil	---	2	11	Stock Register (Earth Sciences)	
22	Fibre Chair	12	Nil	Nil	---	12	7,8,10 &15	Stock Register (Earth Sciences)	
23	Office De sk/Counte r Desk (Long)	1	Nil	Nil	---	1	4	Stock Register (Earth Sciences)	
24	Specimen Showcas e	4	Nil	Nil	---	4	4	Stock Register (Earth Sciences)	
25	Water Cooler (Blue Star)	2	Nil	Nil	---	2	4	Stock Register (Earth Sciences)	
26	Water Purifier (Aqafresh )	1	Nil	Nil	---	1	4	Stock Register (Earth Sciences)	
27	Glass Display Box	6	Nil	Nil	---	6	4	Stock Register (Earth Sciences)	
28	Aquaguar d (Staff W ashroom)	1	Nil	Nil	---	1	4	Stock Register (Earth Sciences)	
29	Air Condit ioner (AC)	4	Nil	Nil	---	4	5,6,10 & 12	Stock Register (Earth Sciences)	
30	Book Shelf	6	Nil	Nil	---	6	5,6 & 11	Stock Register (Earth Sciences)	
31	Standing Fan (Usha)	2	Nil	Nil	---	2	5 & 7	Stock Register (Earth Sciences)	
32	Wall Fan (Usha)	4	Nil	Nil	---	4	5,6 & 10	Stock Register (Earth	

								Sciences)	
33	Lenovo Laptop with bag	1	Nil	Nil	---	1	5	Stock Register (Earth Sciences)	
34	Microscope	20	Nil	Nil	---	20	6	Stock Register (Earth Sciences)	
35	Files Shelf	1	Nil	Nil	---	1	6	Stock Register (Earth Sciences)	
36	Projector	3	Nil	Nil	---	3	9 & 14	Stock Register (Earth Sciences)	
37	Projector Screen	2	Nil	Nil	---	2	9	Stock Register (Earth Sciences)	
38	Projector Wall Mount	1	Nil	Nil	---	1	10	Stock Register (Earth Sciences)	
39	Camera	5	Nil	Nil	---	6	10,14 & 18	Stock Register (Earth Sciences)	
40	Student Desk Bench	15	Nil	Nil	---	15	9	Stock Register (Earth Sciences)	
41	Black Board	2	Nil	Nil	---	2	9	Stock Register (Earth Sciences)	
42	Podium	1	Nil	Nil	---	1	9	Stock Register (Earth Sciences)	
43	Stretching Glass Table	2	Nil	Nil	---	2	10	Stock Register (Earth Sciences)	
44	Stretching wall mount	1	Nil	Nil	---	1	10	Stock Register (Earth Sciences)	
45	Water	1	Nil	Nil	---	1	12	Stock	

	Analyser Kit-371							Register (Earth Sciences)	
46	Conductivity Meter-304	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
47	Digital pH Meter, Systronics 335	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
48	Digital Turbidity Meter, Systronics-132	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
49	Spectrophotometer, 200-20	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
50	Hot Air Oven (Pico-ASI)	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
51	Resistivity Meter, Jaíses	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
52	Colorimeter Move 100/Fluoride Meter	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
53	Flame Photometer Systronics-121	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
54	Flame Photometer Systronics-128	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
55	Double Distillation Plant-Borosil	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
56	Owalabor Balance	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
57	Dhona 200D	1	Nil	Nil	---	1	12	Stock Register	

	Balance							(Earth Sciences)	
58	Balance within a Glass Frame	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
59	Digital Rain Gauge	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
60	Ellico LI 126 ion Analyser	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
61	Swift Counter Model F	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
62	Colorimeter Model CL 157	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
63	Graph D pH Meter with the electrode inside, Systronic s	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
64	Century Portable Water Analyser Kit	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
65	Freeze	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
66	Chemical Shelf	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
67	Wooden Shelf	1	Nil	Nil	---	1	12	Stock Register (Earth Sciences)	
68	Rock Cutting Machine (Old-1 & New-1)	2	Nil	Nil	---	2	13	Stock Register (Earth Sciences)	

69	Polishing Machine (Old-1 & New-1)	2	Nil	Nil	---	2	13	Stock Register (Earth Sciences)	
70	Electrodes	7	Nil	Nil	---	7	12	Stock Register (Earth Sciences)	
71	Sieve Shaker	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
72	Ball Mill	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
73	Dumpy Level	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
74	Hot Air Furnace	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
75	Fans	7	Nil	Nil	---	7	13	Stock Register (Earth Sciences)	
76	Fan Blade (5*3)	6	Nil	Nil	---	6	13	Stock Register (Earth Sciences)	
77	Grinding Machine (Old)	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
78	Server	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
79	CPU Casing	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
80	Big Voltage Stabilizer	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
81	Constant Voltage	1	Nil	Nil	---	1	13	Stock Register	

	Trainer (CVT), Blue Circle							(Earth Sciences)	
82	Over Heads Projector (OHP)	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
83	Recorder (HITACHI)	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
84	Grinding Machine Plates	8	Nil	Nil	---	8	13	Stock Register (Earth Sciences)	
85	Rock Sack	18	Nil	Nil	---	18	13	Stock Register (Earth Sciences)	
86	Plate Cutting Blade	5	Nil	Nil	---	5	13	Stock Register (Earth Sciences)	
87	Brunton Compass	19	Nil	Nil	---	19	13 & 15	Stock Register (Earth Sciences)	
88	Clinometer	9	Nil	Nil	---	9	13	Stock Register (Earth Sciences)	
89	Hammer (1 big & 1 small)	6	Nil	Nil	---	6	13 & 15	Stock Register (Earth Sciences)	
90	Chisel	8	Nil	Nil	---	8	13	Stock Register (Earth Sciences)	
91	GPS Non-functional GRAMIN	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
92	Color Projector Cartridge	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
93	Solid State	1	Nil	Nil	---	1	13	Stock Register	

	Variable Transformer							(Earth Sciences)	
94	Polk Audio Speaker	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
95	Table Burner	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
96	Mortar & Pastle	5	Nil	Nil	---	5	13 & 14	Stock Register (Earth Sciences)	
97	Gas Cylinder Regulator (HP)	4	Nil	Nil	---	4	13	Stock Register (Earth Sciences)	
98	Anti-glare Screen Filter	1	Nil	Nil	---	1	13	Stock Register (Earth Sciences)	
99	EASY_trace Dongle Software & Programming Guide	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
100	Silica Crucible	7	Nil	Nil	---	7	14 & 15	Stock Register (Earth Sciences)	
101	Platinum Crucible	2	Nil	Nil	---	2	15	Stock Register (Earth Sciences)	
102	Geomatics Software with manuals and Software with 2 keys	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
103	Diamond Compound Hypicator	5	Nil	Nil	---	5	14	Stock Register (Earth Sciences)	
104	Knife 6	12	Nil	Nil	---	12	14	Stock	

	inch							Register (Earth Sciences)	
105	Magnifying Lense	10	Nil	Nil	---	10	14 & 15	Stock Register (Earth Sciences)	
106	Philips Computer Bulb	3	Nil	Nil	---	3	14	Stock Register (Earth Sciences)	
107	Stencil	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
108	Diamond Pencil	10	Nil	Nil	---	10	14 & 15	Stock Register (Earth Sciences)	
109	Weight Box	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
110	Web Camera	3	Nil	Nil	---	3	14 & 15	Stock Register (Earth Sciences)	
111	Bunsen Burner	16	Nil	Nil	---	16	14	Stock Register (Earth Sciences)	
112	Measuring Tape 15m	2	Nil	Nil	---	2	14	Stock Register (Earth Sciences)	
113	Goniometer	6	Nil	Nil	---	6	14 & 15	Stock Register (Earth Sciences)	
114	E Modem HP	2	Nil	Nil	---	2	14 & 15	Stock Register (Earth Sciences)	
115	Picnometer	2	Nil	Nil	---	2	14	Stock Register (Earth Sciences)	
116	Pocket Lens	5	Nil	Nil	---	5	14	Stock Register (Earth	



								Sciences)	
117	Magnet U-Shaped	3	Nil	Nil	---	3	14	Stock Register (Earth Sciences)	
118	Streak Plate	7	Nil	Nil	---	7	14	Stock Register (Earth Sciences)	
119	Hardness Box	7	Nil	Nil	---	7	14 & 15	Stock Register (Earth Sciences)	
120	Blow Pipe	10	Nil	Nil	---	10	14	Stock Register (Earth Sciences)	
121	Old Hyplicator Small	2	Nil	Nil	---	2	14	Stock Register (Earth Sciences)	
122	Anti-Glair Screen	2	Nil	Nil	---	2	14	Stock Register (Earth Sciences)	
123	Petrologic al Projector	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
124	Measurin g Chain	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
125	Clinomete r Survey Stand	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
126	Distillation Unit (only Furnace)	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
127	Steel Distillation Unit	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
128	Water Bath	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
129	Exhaust	1	Nil	Nil	---	1	14	Stock	

	Fan							Register (Earth Sciences)	
130	Arc view Software with manual	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
131	SPSS Software	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
132	Photolab Software	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
133	21 <sup>st</sup> Century GIS Software with Dongle (Arc View)	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
134	IBM Laptop	1	Nil	Nil	---	1	14	Stock Register (Earth Sciences)	
135	Rock Specimen	103	Nil	Nil	---	103	15	Stock Register (Earth Sciences)	
136	Minerals	330	Nil	Nil	---	330	15	Stock Register (Earth Sciences)	
137	Models	449	Nil	Nil	---	449	15	Stock Register (Earth Sciences)	
138	Fossils	152	Nil	Nil	---	152	15	Stock Register (Earth Sciences)	
139	Medium Wooden Table	1	Nil	Nil	---	1	15	Stock Register (Earth Sciences)	
140	Visitors' Note Book Stand	1	Nil	Nil	---	1	15	Stock Register (Earth Sciences)	

141	Wooden Stool	17	Nil	Nil	---	17	15	Stock Register (Earth Sciences)	
142	Wooden Display Rack	8	Nil	Nil	---	8	15	Stock Register (Earth Sciences)	
143	Peresidium Gemstone Tester	1	Nil	Nil	---	1	15	Stock Register (Earth Sciences)	
144	External Hard Disk	1	Nil	Nil	---	1	15	Stock Register (Earth Sciences)	
145	Kelton Slide Projector	1	Nil	Nil	---	1	15	Stock Register (Earth Sciences)	
146	Iron Chair	30	Nil	Nil	---	30	17	Stock Register (Earth Sciences)	
147	Small Battery	8	Nil	Nil	---	8	17	Stock Register (Earth Sciences)	
148	Big China Clay Basin	2	Nil	Nil	---	2	17	Stock Register (Earth Sciences)	
149	Lithograph Machine	1	Nil	Nil	---	1	17	Stock Register (Earth Sciences)	
150	CV Stabilizer (Small size)	1	Nil	Nil	---	1	17	Stock Register (Earth Sciences)	
151	White Screen with stand	1	Nil	Nil	---	1	17	Stock Register (Earth Sciences)	
152	Gas Cylinder	3	Nil	Nil	---	3	17	Stock Register (Earth Sciences)	
153	Plastic Filter	2	Nil	Nil	---	2	17	Stock Register	

								(Earth Sciences)	
154	Steel Filter	1	Nil	Nil	---	1	17	Stock Register (Earth Sciences)	
155	Genset E BK-2000 (Sri Ram Honda)	1	Nil	Nil	---	1	17	Stock Register (Earth Sciences)	
156	AC Stabilizer	1	Nil	Nil	---	1	17	Stock Register (Earth Sciences)	
157	Old Type Writer	1	Nil	Nil	---	1	17	Stock Register (Earth Sciences)	
158	Section Cutting Base	1	Nil	Nil	---	1	17	Stock Register (Earth Sciences)	
159	Porcelain Basin	2	Nil	Nil	---	2	17	Stock Register (Earth Sciences)	
160	Coloured aerial photographs	4	Nil	Nil	---	4	18	Stock Register (Earth Sciences)	
161	B & W Aerial photographs	77	Nil	Nil	---	77	18	Stock Register (Earth Sciences)	
162	Satellite Imagery	18	Nil	Nil	---	18	18	Stock Register (Earth Sciences)	
163	Gramin e Trex 10 GPS	1	Nil	Nil	---	1	18	Stock Register (Earth Sciences)	
164	Lens Stereoscope	5	Nil	Nil	---	5	18	Stock Register (Earth Sciences)	
165	Mirror Stereoscope	2	Nil	Nil	---	2	18	Stock Register (Earth Sciences)	

166	Digital Data in CD ROM	17	Nil	Nil	---	17	18	Stock Register (Earth Sciences)	
167	Iron Grill	Nil	1	Nil	---	1	238	Main Stock Register-3	

**Para 6.1 Comments on Physical verification of stock & store**

In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the Department & compliance reported.

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by affecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the

stock accounts at once as a receipt with the remarks ' excess found on stock verification'.

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the Inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R. a physical verification of all stores should be made at least once in every year by the Head of Office Concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

**7.INVESTMENT: -**

**7.INVESTMENT: -**

TDR NO	Amount Invested	Date of investment	Rate of interest	Maturity date	Maturity Value
37150601574	534614	08.09.2018	6.92%	08.09.2019	565542.00

**8. ADVANCES: -**

Particulars	Amount	
i.) Advance outstanding as on 01.04.2019	Nil	
ii.) Advance paid during the year 2019-2020	Nil	
iii.) Total	Nil	
iv.) Advance adjusted during the year 2019-2020	Nil	
v.) Advance outstanding as on 31.03.2020(As per Audit)	Nil	
vi)Advance Outstanding as on 31.03.2020(As per Cash book)	Nil	

**9.GRANTS:-Nil**

**10. UTILISATION CERTIFICATES: Nil**

**11. MISAPPROPRIATION& DEFALCATION: No Mis-appropriation is detected during the year under audit.**

**12.LOSS OF STOCK & STORE:-No loss of stock & store is detected during the year under audit.**

**13.AUDIT OF RECEIPTS: - No Comments.**

**14.AUDIT OF EXPENDITURE: -No Comments.**

**15. AUDIT ON WORKS: -**

**16.AUDIT ON UNITS/ DEPARTMENTS: - No comments.**

**17. AUDIT ON SCHEMES/ PROGRAMMES:-Nil.**

**18. MISCELLANEOUS: - NILL**

**19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION: - No comments**

**20.1. Result of Audit:** Amount recovered on the spot is nil. Amount suggested for recovery is nil. Amount Rs.565542.00 held under objection .

**20.2 AUDIT CERTIFICATE:** Certified that an account of this Deptt. is covered under audit for the year 2019-2020 and found to be correct subject to the remarks given in the foregoing paragraphs.

**Paragraphs 20.3 GENERAL REMARKS BY THE AUDITOR:**

Maintenance of accounts, records and registers of this department is far from satisfactory and needs improvement.

**16.44 - P.G.DEPARTMENT OF SANSKRIT**

**1.TITLE SHEET :-**

a. Name of the P.G.Department	Sanskrit
b. Year of establishment	2017
c. Period of accounts audited	01.04.2019 to 31.03.2020
d. No. of working days consumed	5 days in single handed.
e. Duration of audit	21.10.20 to 05.11.20
e. Name of the H.O.D/Professor, who is in-charge of the accounts.	
I.During the period of audit	Biswajit Satpathy,Prof.Business Administration
II. At the time of audit	Biswajit Satpathy,Prof.Business Administration
f. Name of the Auditor	Sri Surya Narayan Munshi

**1.1.INTRODUCTORY :-**

The P.G.Department of Sanskrit has been established during the year 2017 . The positions of staff and students for the financial year 2019-2020 are furnished below.

**(A)Staff Position.**

Category of staff	Sanctioned strength	Existing strength
Teaching	06	0 (Is managed on part-time basis)
Non-Teaching	03	0(Is managed on part-time basis)
<b>Total</b>	<b>09</b>	<b>0</b>

**(B) Students Strength.**

Classes	Sanctioned strength	Enrollment strength
P.G. 1st . year	16	04
P.G. 2nd. Year	16	10
M.Phil	-	-
<b>Total.</b>	<b>32</b>	<b>14</b>

**2. PHYSICAL VERIFICATION OF CASH.**

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was not

conducted on the day of commencement of audit of the institution due to non-maintenance of up-to-date cash books.

## 3.LIST OF VERIFIED RECORDS :-

During the course of audit the following records and registers were produced before audit for verification, and scrutiny.

- 1 .General cash book
- 2 .I.D. cash book
- 3 .Paid vouchers relating to year 2019-2020
- 4 .Bank a/c
- 5 .Stock registers
6. Admission register

## 4.FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the P.G.Department of Sanskrit for the financial year 2019-2020 is abstracted below. The head-wise details of receipts and expenditure are furnished in statement "A", & "B" respectively in table below.

SI No	Particulars	General Cash book	Infrastructure Dev Cash Book	Total	
A	O.B. as on 01.04.2019	65951.50	13530.50	79482.00	
B	Receipts during the year 2019-2020	420467.00	465.00	420932.00	
C	<b>Total</b>	<b>486418.50</b>	<b>13995.50</b>	<b>500414.00</b>	
D	Expenditure made during 2019-2020	284585.50	0.00	284585.50	



E	C.B.as on 31.03.2020 as per audit)	201833.00	13995.50	215828.50	
F	C.B.as on 31.03.2020 (as per cash book)	201833.00	13995.50	215828.50	
	<b>Diff</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

**Reconciliation :-Nil.**

**4.1Details of cash book-wise closing balance as on 31.03.2019.**

SI No	Name of Cash Book	In shape of Cash	In Bank	TDR	Total	
1	General Cash Book	0	201833.00	0	201833.00	
2	Infrastructur e Dev	0	13995.50	0	13995.50	
	<b>TOTAL</b>	<b>0</b>	<b>215828.50</b>	<b>0</b>	<b>215828.50</b>	<b>1060767.27</b>

**4.2.The head-wise details of receipts and expenditure are furnished in statement “A”, & “B”.**

Statemen- A				Statement - B			
SI	Head of Account	Receipts During 2019-2020 in Rupees		SI	Head of Account	Expenditure During 2019-2020 in Rupees	
1	Bank Interest	7092.00		1	Office contingent	21600.00	
2	Exam. fees	13840.00		2	Remuneratio n	135062.00	
3	Course fees	400000.00		3	Gust Faculty	126500.00	
				4	Observer	753.00	
				5	Bank Com.	265.50	
				6	Postal charges	405.00	
	<b>Total</b>	<b>420932.00</b>			<b>Total</b>	<b>284585.50</b>	
	<b>Add OB as on 01.04.2019</b>	<b>79482.00</b>			<b>Add C.B as on 31.03.2020</b>	<b>215828.50</b>	

	G. Total	500414.00			G. Total	500414.00	
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#### 5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2020.

##### Closing Balance of Pass Book & cash book as on 31.03.2020.

SI No	Name of Bank	A/c No	Closing Balance as per Pass book	Closing Balance as per Cash book	Difference	Cash Book
1	SBI,JV,Burla	37373579168	201833.00	201833.00	0.00	General
2	SBI JV Burla	37373646592	13995.50	13995.50	0.00	Infrastructure Dev
	<b>Total</b>		215828.50	215828.50	0.00	

Reconciliation :-Nil

#### 6.STOCK POSITION :-

Physical verification of stock & store


In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered

to henceforth by the Department & compliance reported .

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the stock accounts at once as a receipt with the remarks 'excess found on stock verification' .

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R., a physical verification of all stores should be made at least once in every year by the Head of Office concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

7. INVESTMENT :- No investment has been made during the year under audit.

#### **8. ADVANCES :-**

Particulars	Amount
i.) Advance outstanding as on 01.04.2019	0.00
ii.) Advance paid during the year 2019-2020	0.00
iii.) Total	0.00
iv) Advance adjusted during the year 2019-20	0.00
v.) Advance outstanding as on 31.03.2020	0.00

#### **9. GRANTS :- Nil**

**10.UTILISATION CERTIFICATES :-Nil**

**11.MISAPPROPRIATION& DEFALCATION :-**No mis-appropriation is detected during the year under audit.

**12.LOSS OF STOCK & STORE :-**No loss of stock & store is detected during the year under audit.

**13.AUDIT OF RECEIPTS :-**All receipt have been duly taken to cash books & pass book account in time.

**14.AUDIT OF EXPENDITURE :-**Properly made.

**15. AUDIT ON WORKS :-**No work has been executed during the year 2019-2020.

**16.AUDIT ON UNITS/ DEPATRMENTS :-** No comments.

**17. AUDIT ON SCHEMES/ PROGRAMMES :-**Nil.

**18.MISCELANEOUS :-** Nil.

**19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-**No comments.

**20.1.RESULT OF AUDIT :-** As a result of audit an amount of Rs. Nil is held under objection including that suggested for recovery is Rs .Nil.

**20.2.AUDIT CERTIFICATE :-** Certified that accounts of this Dept. is covered under audit for the year 2019-2020 and found to be correct subject to the remarks given in the foregoing paragraphs.

**20.3. GENERAL REMARKS BY THE AUDITOR:-**Maintenance of accounts, records and registers of this department is far from satisfactory and needs improvement.

**16.45 - P.G. DEPARTMENT OF MSC MICROBIOLOGY**

**MSC MICROBIOLOGY**

**1. TITLE SHEET :-**

a. Name of the P.G.Department	MSC Microbiology
b. Name of the host-Department	P.G.Deptt.of Life Science
c. Duration of course	2 years
d. No. of working days consumed	6 days in term of party.
e. Duration of audit	01.12.2020 to 18.12.2020
e. Name of the H.O.D/Professor, who is in-charge of the accounts.	
I.During the period of audit	Dr.Ekamber Kariali,Professor Life Science
II. At the time of audit	Dr.Ekamber Kariali,Professor Life Science
f. Name of the Auditor	Sri Jitendra Sethi

**1.1.INTRODUCTORY:-**

The Self Finance Course MSC Microbiology under the PG Deptt.of Life Science has been established during the year 2017 with a duration of 2 years. The position of staff and students for the financial year 2019-20 are furnished below.

Category of staff	Sanctioned strength	Existing strength
Teaching	1	1
Non-Teaching	4	4
Total	5	5

**(B) Students Strength.**

Classes	Sanctioned strength	Enrollment strength

1st . year	16	16
Total	16	16

## 2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balccance, postage stamps, and fee collection receipt books etc. could not be conducted on the day of commencement of audit of the institution i.e. dt. 01.12.2020 as neither physical cash in hand if any was produced nor the cash book has been `updated.

## 3. LIST OF VERIFIED RECORDS :-

During the course of audit the following records and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. Paid vouchers relating to year 2019-20.
3. Bank a/c
4. Stock registers
5. Admission register

## 4. FINANCIAL POSITION:-

The position in respect of receipts and expenditure of the P.G. Department of MSC Microbiology for the financial year 2019-20 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

OB as on 01.04.2019	22901.10
Receipt During 2019-20	2865782.00
Total	2888683.10
Expenditure During 2019-20	796798.00
CB on 31.03.20 as per Audit	2091885.10
CB as on 31.03.20 per cash book	2091885.10
Reconciliation	Nil

STATEMENT-A			STATEMENT-B		
Sl.No	Head of A/c	Amount		Head of A/c	Amount
1	Bank Int.	45782.00		Remuneration	676176.00
2	Fees	2805000.00		Office Contingency	30636.00
3	Contingency	15000.00		Dr.Surya Na.Pradhan for study tour	80000.00
				Purchase chemical	686.00
				Guest house	9050.00

					charges	
					Bank Charges	250.00
	Total	2865782.00			Total	796798.00
	Add OB	22901.10			ADD CB	2091885.10
	G total	2888683.10			G Total	2888683.10

**Details of cash book-wise closing balance as on 31.03.2020.**

Name of cash book	Cash in hand	Cash at bank	FDR	Total
GENERAL	0.00	2091885.10	Nil	2091885.10

**5..DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AMOUNT, AS PER CASH BOOK, & BANK**

SINo	Name of the bank	A/C No	CB asper bank pass book A/c	CB asper bank A/c in cash book	DIFFERENCE
1	UCO,BANK,Kota pali	07100110023624	2091885.10	2091885.10	0.00

**Reconciliation :- NIL**

**6. STOCK POSITION :-stock registers have been maintained.**

Details of Stock Position in respect of M.Sc. Microbiology (SF), School of Life Sciences of Sambalpur University as on 31.03.2020

SI No	Name of the stock item	O.B.as on 01-04-2019 (in number)	Quantity of Stock received from main Purchase office of S.U. during the year 2019-20	Quantity of Stock received from main office of S.U. during the year 2019-20	Date of Receipt	Total As on 31.3.20	Stock Register Page no	Name of the stock Register	Remarks
1	2	3	4	5	6	7(3+4+5)	8	9	10
01	UV-Visible Spectrophotometer (106 Mac	1	NIL	NIL	24.05.2018	1	2, 3	STOCK REGISTER	

	Systronic s)								
02	PH system with electrode	1	NIL	NIL	24.05.2018	1	2, 3	STOCK REGISTER	
03	Hot Air oven	1	NIL	NIL	29.03.2019	1	2, 3	STOCK REGISTER	
04	Magnetic stirrer	1	NIL	NIL	29.03.2019	1	2, 3	STOCK REGISTER	
05	Vortex mixture	1	NIL	NIL	29.03.2019	1	2, 3	STOCK REGISTER	
06	Micropipette	1	NIL	NIL	29.03.2019	1	2, 3	STOCK REGISTER	
07	Anaerobic Culture Jar	1	NIL	NIL	29.03.2019	1	2, 3	STOCK REGISTER	
08	UV Trans-illuminator	1	NIL	NIL	29.03.2019	1	2, 3	STOCK REGISTER	
09	Hot plate	1	NIL	NIL	30.03.2019	1	2, 3	STOCK REGISTER	
10	Water bath incubator shaker	1	NIL	NIL	30.03.2019	1	4, 5	STOCK REGISTER	
11	Digital Balance	1	NIL	NIL	30.03.2019	1	4, 5	STOCK REGISTER	
12	Supreme plastic stool	20	NIL	NIL	28.10.2017	1	6, 7	STOCK REGISTER	
13	Neelkamal stool	6	NIL	NIL	28.10.2017	1	6, 7	STOCK REGISTER	
14	Steel Almirah	1	NIL	NIL	10.01.2018	1	8, 9	STOCK REGISTER	
15	Steel book shelf	1	NIL	NIL	10.01.2018	1	8, 9	STOCK REGISTER	
16	DT Lenovo PQC	1	NIL	NIL	16.03.2018	1	30, 31	STOCK REGISTER	
17	Projector Epson	1	NIL	NIL	16.03.2018	1	30, 31	STOCK REGISTER	
18	Liberty lite class screen	1	NIL	NIL	16.03.2018	1	30, 31	STOCK REGISTER	
19	Laser jet printer	1+1	NIL	NIL	16.03.2018 29.03.201	2	30, 31	STOCK REGISTER	



					9				
20	Liberty ceiling mount mark	1	NIL	NIL	17.07.2018	1	30, 31	STOCK REGISTER	
21	UPS	1	NIL	NIL	17.07.2018	1	30, 31	STOCK REGISTER	
22	Toner eyot	1	NIL	NIL	17.07.2018	1	30, 31	STOCK REGISTER	
23	Catridge	1	NIL	NIL	16.02.2019	1	30, 31	STOCK REGISTER	
24	Laptop HP	1	NIL	NIL	29.03.2019	1	30, 31	STOCK REGISTER	

**7. INVESTMENT :-** : No investment has been made during the year 2019-20.

**8. ADVANCES:-**

Particulars	Amount
i.) Advance outstanding as on 01.04.2019	Nil
ii.) Advance paid during the year 2019-20	Nil
iii.) Total	Nil
iv) Advance adjusted during the year 2019-20	Nil
v.) Advance outstanding as on 31.03.2020	Nil

**9.GRANTS :-** There was no pending grant as on 1.04.2019

No grants has been received during the year 2019-20

**10.UTILISATION CERTIFICATES** :Need not to be furnished

**11.MISSAPPROPRIATION & DEFALCATION :-**No mis-appropriation is detected during the year under audit.

**12.LOSS OF STOCK & STORE :-** No loss of stock & store is detected during the year under audit

**13.AUDIT OF RECEIPTS :-** All receipts have been duly taken to cashbooks & passbook account in time

**14.AUDIT OF EXPENDITURE :-**Properly made.

**15. AUDIT ON WORKS :-** No work has been executed during the year under audit..

**16. AUDIT ON UNITS/ DEPATRMENTS :-**No units are there of this dept.

**17. AUDIT ON SCHEMES/ PROGRAMMES :-**nil.

**18. MISCELANEOUS :-** nil.

**19. AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-**nil

**20.1.RESULT OF AUDIT :-** :- Amount recovered on the spot is nil. Amount suggested for recovery is nil.,Amount held under objection is nil.

Para No	Amount suggested for recovery	Amount held under objection	Total
	Nil.	Nil.	Nil.

**20.2.AUDIT CERTIFICATE :-**

Certified that accounts of this Dept. is covered under audit for the year 2019-20 and found to be correct subject to the remarks given in the foregoing paragraphs

**20.3. GENERAL REMARKS BY THE AUDITOR:-**

Maintenance of accounts, records and registers of this department needs improvement.

**16.46 - SFC M.TECH IN SAFETY HEALTH & ENVIRONMENTAL TECHNOLOGY**

**SELF-FINANCING COURSE‘M.TECH.IN SAFETY HEALTH & ENVIRONMENTAL TECHNOLOGY.**

(SHET) “SAMBALPUR UNIVERSITY,JYOTI VIHAR,BURLA”

## 1.TITLE SHEET :-

a. Name of the Course	M.Tech.in SHET.
b. Name of the host-Department	P.G.Deptt.of Environmental Sciences
c. Duration of course	2 years
d. No. of working days consumed	5 mandays in singlehanded.
e. Duration of audit	23.09.20 to 29.09.20
e. Name of the H.O.D/Professor, who is in-charge of the accounts.	
I.During the period of audit	Dr.Sanjaya Kumar Pattanaik.
II. At the time of audit	Dr.Sanjaya Kumar Pattanaik.
f. Name of the Auditor	Sri Jitendra Sethi

### 1.1.INTRODUCTORY :-

From last two-decades it has been experiencing rapid changes in the new era of globalization, and privatization, Education sector in India is therefore now given emphasis to quality teaching and marketability course,as required in current globalization, and privatization markets. Since more and more student are now opting professional,and job-oriented course for their early placement.Sambalpur University has therefore come forward to offer such demand oriented course on self-financing basis.

Keeping in view to fulfill the demand of student self-financing course of M.Tech.in Safety Health & Environmental Technology. has been introduced in the University since the year 2018. The position of staff, students strength and academic result achieved during the year under audit i.e. in 2019-20 are furnished below.

#### (A)Staff Position.

Category of staff	Sanctioned strength	Existing strength
Teaching	00	00
Non-Teaching	00	00
<b>Total</b>	<b>00</b>	<b>00</b>

#### (B) Students Strength.

Classes	Sanctioned strength	Enrollment strength
. 1st . year	0	0
2nd. Year	24	07
<b>Total.</b>	<b>24</b>	<b>07</b>

## 2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. on 29.09.2020 and result thereof was found as per the details furnished in table below.

Sl No.	Particulars	Balance shown	Physical balance	difference	Remarks.
--------	-------------	---------------	------------------	------------	----------

		as Per cash book	found		
1	Cash	Nil	Nil	Nil	Nil
2	Misc. receipt books	Nil	Nil	Nil	Nil
3	Postage stamps	Nil	Nil	Nil	Nil
4	M B	Nil	Nil	Nil	Nil

### 3.LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

- 1.General cash book
- 2.Paid vouchers relating to year 19-20
- 3.Bank a/c
- 4.Stock registers
5. Admission register

### 4.FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the Self-financing course of M.Tech.In Safety Health & Environmental Technology. for the financial year 2019-20 is abstracted below. The head-wise details of receipts and expenditure are furnished in statement "A", & "B" respectively in table below

Sl.No.	Particular	General Cash book
A	O.B.as on 01.04.19	227870.00
B	Receipt during 2019-20	7444.00
C	Total	<b>235314.00</b>
D	Expenditure during 2019-20	Nil
E	C.B.as on 31.03.2020 (as per audit)	235314.00
F	C.B.as on 31.03.2020 (as per cash book)	235314.00
G	Diff.	0.00

**Reconciliation :-Nil**

#### 4.1Details of cash book-wise closing balance as on 31.03.2020.

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SI No	Name of Cash Book	In shape of Cash	In Bank	TDR	Total
1	General cash book	0	235314.00	0.00	235314.00
	TOTAL	0	235314.00	0.00	235314.00

4.2.The head-wise details of receipts and expenditure are furnished in statement “A”, & “B”.

Statement- A				Statement - B		
SI	Head of Account	Receipts During 19-20 in Rupees		SI	Head of Account	Expenditure During 19-20 in Rupees
1	Bank Interest	7444.00		1		Nil
2	Admission fees	Nil		2		Nil
	<b>Total</b>	<b>7444.00</b>			<b>Total</b>	<b>Nil</b>
	<b>Add OB as on 01.04.2019</b>	<b>227870.00</b>			<b>Add C.B as on 31.03.2020</b>	<b>235314.00</b>
	<b>G.Total</b>	<b>235314.00</b>			<b>G.Total</b>	<b>235314.00</b>

5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2020.

Closing Balance of Pass Book & cash book as on 31.03.2020.						
SI No	Name of Bank	A/c No	Closing Balance as per Pass book	Closing Balance as per Cash book	Difference	Cash Book
2	SBI JV Burla	37997560351	235314.00	235314.00	0.00	General
	<b>Total</b>		<b>235314.00</b>	<b>235314.00</b>	<b>0.00</b>	

Reconciliation :- Nil

**6.STOCK POSITION :-** All Stock materials purchased during the year 2019-20 have been taken to stock account & verified in audit. The Stock Position of M Tech in Safety Health and Environmental Technology (SHET) and M Tech in Environmental Sc. and Engg. maintained under one roof .

**7.INVESTMENT:-** No investment has been made during the year under audit.

**8. ADVANCES :-**

Particulars	Amount
-------------	--------

i.) Advance outstanding as on 01.04.2019	Nil
ii.) Advance paid during the year 2019-20	Nil
iii.) Total	Nil
iv) Advance adjusted during the year 2019-20	Nil
v.) Advance outstanding as on 31.03.2020	Nil

**9.GRANTS :-Nil**

**10.UTILISATION CERTIFICATES :-Nil**

**11.MISAPPROPRIATION& DEFALCATION :-**No mis-appropriation is detected during the year under audit.

**12.LOSS OF STOCK & STORE :-**No loss of stock & store is detected during the year under audit.

**13.AUDIT OF RECEIPTS :-**No comments.

**14.AUDIT OF EXPENDITURE :-**No comments

**15. AUDIT ON WORKS :-**No work has been executed during the year 2019-20.

**16.AUDIT ON UNITS/ DEPATRMENTS :-** No comments.

**17. AUDIT ON SCHEMES/ PROGRAMMES :-**Nil.

**18.MISCELANEOUS :-** Nil.

**19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-**No comments.

**20.1.RESULT OF AUDIT :-** Nil.

**20.2.AUDIT CERTIFICATE :-** Certified that accounts of this Dept. is covered under audit for the year 2019-20 and found to be correct subject to the remarks given in the foregoing paragraphs.

### 20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department is far from satisfactory and needs improvement.

### 16.47 - P.G. DEPARTMENT OF INTEGRATED BED

#### INTEGRATED BED & MED

#### 1.TITLE SHEET :-

a. Name of the P.G.Department	Integrated BED & MED
b. Year of Establishment	2018
c. Period of accounts audited	2019-2020
d. No. of working days consumed	6 days in terms of party.
e. Duration of audit	
f. Name of the H.O.D/Professor, who is in-charge of the accounts.	
I.During the period of audit	Sri R.K.Behera,Prof.of Life Science
II. At the time of audit	Shri.Pratap Ch.Tripathy,Associate Prof.MBA
f. Name of the Auditor	Sri Surya Narayan Munshi

#### 1.1.INTRODUCTORY :-

The P.G.Department of BED & MED has been establishment during the year 2018.The position of staff and students for the financial year 2019-2020 is furnished below.

#### (A)Staff Position.

Category of staff	Sanctioned strength	Existing strength
Teaching	05	06
Non-Teaching	02	02
<b>Total</b>	<b>07</b>	<b>08</b>

#### (B) Students Strength.

Classes	Sanctioned strength	Enrollment strength
. 1st . year	50	49
2nd. Year	50	49
M.Phil	0	0
<b>Total.</b>	<b>100</b>	<b>98</b>

#### (C). PASS OUT RESULT OF STUDENT:-

During the year 2019-2020, 45 nos of P.G. students those who appeared the Examination, 43 have passed.

## 2. PHYSICAL VERIFICATION OF CASH.

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

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference	Remarks.	
1	Cash	Nil	Nil	Nil	Nil	
2	Misc. receipt books	Nil	Nil	Nil	Nil	
3	Postage stamps	Nil	Nil	Nil	Nil	
4	M B	Nil	Nil	Nil	Nil	

## 3.LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

- 1.General cash book
- 2.Paid vouchers relating to year 2019-2020
- 3.Bank a/c
- 4.Stock registers
5. Admission register

## 4.FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the P.G.Department of Integrated BED& MED for the financial year 2019-2020 is abstracted below. The head-wise details of receipts and expenditure are furnished in statement "A", & "B" respectively in table below.



SI No	Particulars	General Cash book	
A	O.B. as on 01.04.2019	1502408.00	
B	Receipts during the year 2019-2020	1839234.39	
C	<b>Total</b>	<b>3341642.39</b>	
D	Expenditure made during 2019-2020	2178722.60	
E	C.B.as on 31.03.2020 (asper audit)	1162919.79	
F	C.B.as on 31.03.2020(as per cash book)	1162919.79	
	<b>Diff</b>	<b>Nil</b>	

**Reconciliation :-Nil**

**4.1Details of cash book-wise closing balance as on 31.03.2020.**

SI No	Name of Cash Book	In shape of Cash	In Bank	TDR	Total
1	General Cash Book	1169.40	1161750.39	0	1162919.79
	<b>TOTAL</b>	<b>1169.40</b>	<b>1161750.39</b>	<b>0</b>	<b>1162919.79</b>

**4.2.The head-wise details of receipts and expenditure are furnished in statement "A", & "B".**

Statemen- A				Statement - B			
SI	Head of Account	Receipts During 19-2020 in Rupees		SI	Head of Account	Expenditure During 19-2020 in Rupees	

1	Bank Interest	45178.00		1	Remuneration	13443.00	
2	fees	1794056.39		2	National Seminar	40000.00	
3				3	Daily wages	56700.00	
4				4	Staff salary	1452465.00	
				5	Cont.	121082.60	
				6	Picnic	23000.00	
				7	Teaching materials	9010.00	
				8	News papers	13647.00	
				9	Remuneration	30862.00	
				10	Electricals items	18957.00	
				11	works	71363.00	
				12	Podiom&Green Board	27060.00	
				13	Library books	93899.00	
				14	Furniture & Fixture	33748.00	
				15	Cheq.books charges	881.00	
				16	Ganesh puja	13000.00	
				17	Guest Faculty	68072.00	
				18	Guest House	16550.00	
				19	T.A./D.A.	7056.00	
				20	Advance	15000.00	
				21	Printing & Supply of syllabus	29736.00	
				22	Saraswati Puja	14000.00	
				23	Hiring of vehicle	9191.00	
	<b>Total</b>	<b>1839234.39</b>		<b>Total</b>	<b>2178722.60</b>		
	<b>Add OB as on 01.04.2019</b>	<b>1502408.00</b>		<b>Add C.B as on 31.03.2020</b>	<b>1162919.79</b>		
	<b>G.Total</b>	<b>3341642.39</b>		<b>G.Total</b>	<b>3341642.39</b>		

**5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2020.**

**Closing Balance of Pass Book & cash book as on 31.03.2020.**

Sl No	Name of Bank	A/c No	Closing Balance as per Pass book	Closing Balance as per Cash book	Difference	Cash Book
1	U.Co.Bank,Kotapali	07100110027776	1168997.39	1161750.39	7247.00	General
	<b>Total</b>		1168997.39	1161750.39	7247.00	

**Reconciliation :-**

<b>2</b>	<b>CASH BOOK-UCO-KOTAPALI-0710010 027776</b>			
a	Balance as per Cash Book as on 31.3.2020			<b>1161750.39</b>
b	<p>ADD – Cheq.issued during the year 2019-2020</p> <p>But not encashed by 31.03.2020 vide 1.Ch.No.82 dt.16.05.2020= 2477.00</p> <p>2.Ch.No.83 dt.16.03.2020=1800.00</p> <p>3.Ch.No.85 dt.16.03.2020=<u>2970.00</u></p> <p><u>Total:- 7247.00</u></p>	7247.00		
f	<b>Total Addition / Deduction</b>	<b>7247.00</b>	<b>0.00</b>	7247.00
g	Balance arrived in audit			<b>1168997.39</b>
h	Balance in pass book as on 31.3.2020			<b>1168997.39</b>
i	Unreconciled difference			<b>0.00</b>

**6.STOCK POSITION :-** All Stock materials purchased during the year 2019-2020 have been taken to stock account & verified in audit.

**7.INVESTMENT:-** No investment has been made during the year 2019-20.

**8. ADVANCES :-**

Particulars	Amount
i.) Advance outstanding as on 01.04.2019	Nil
ii.) Advance paid during the year 2019-2020	Nil
iii.) Total	Nil
iv) Advance adjusted during the year 2019-2020	Nil
v.) Advance outstanding as on 31.03.2020	Nil

**9.GRANTS :-Nil**

**10.UTILISATION CERTIFICATES :-Nil**

**11.MISAPPROPRIATION& DEFALCATION :**No mis-appropriation is detected during the year under audit.

**12.LOSS OF STOCK & STORE :-**No loss of stock & store is detected during the year under audit.

**13.AUDIT OF RECEIPTS :-**

In support of receipts shown in cash books during the year 2019-2020, use of Misc. Rt. Books is discontinued and Register of drafts/ cheques has not been maintained. As per Rule 11(iii)(a)&(b) of O.U.A.M. 1987, In support of receipts, acknowledgement of receipt i.e. duplicate receipts in M.R. books & Register of cheques/drafts are essential for proof of correctness of amounts so collected by the Dept. However the deposit slips of the banks were verified in audit, but the very purpose of rule-3 of O.G.F.R. 1959 in the context of collections has been failed. Hence maintenance of Misc. Rt. Books & Register of drafts/cheques need be given utmost priority by the local authority without delay and compliance be reported.

**14.AUDIT OF EXPENDITURE :-**

On Checking of the paid vouchers with reference to the cash book it was found that no voucher number has been assigned to the paid vouchers & also in the cash book which is highly irregular .The same may be rectified &

compliance reported to audit.

**15. AUDIT ON WORKS :-**No work has been executed during the year 2019-2020.

**16.AUDIT ON UNITS/ DEPATRMENTS :-** No comments.

**17. AUDIT ON SCHEMES/ PROGRAMMES :-**Nil.

**18.MISCELANEOUS :-** Nil.

**19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-**No comments.

**20.2.AUDIT CERTIFICATE :-** Certified that accounts of this Dept. is covered under audit for the year 2019-2020 and found to be correct subject to the remarks given in the foregoing paragraphs.

**20.3. GENERAL REMARKS BY THE AUDITOR:-**

Maintenance of accounts, records and registers of this department is far from satisfactory and needs improvement.

**16.48 - NSS Cell,Sambalpur University.**

**1.TITLE SHEET :-**

a. Name of the Institution/Department	NSS Cell.Sambalpur University
b. Period of Account Audited	01.04.19 to 31.03.2020
c. Period of accounts audited	01.04.2017 to 31.03.2018
d. No. of working days consumed	4 days in terms of party.
e. Duration of audit	22.06.21 to 01.07.21

e. Name of the Programme Co-ordinatar:-

I.During the period of audit	1. Dr.Zashmir Naik,Asst.Prof.in Physics.
II. At the time of audit	1. Dr.Zashmir Naik,Asst.Prof.in Physics.
f. Name of the Auditor	Sri Surya Narayan Munshi

### 1.1.INTRODUCTORY :-

#### **National Service Scheme a Sponsored Scheme.**

The National Service Scheme (NSS) a centrally sponsored scheme was formally launched on 24<sup>th</sup> September,1969 the birth centenary year of the Father of the Nation.The over all aim of NSS is to give an extension dimension to the higher education system and orient the student youth to community service during their academic career. It is a fact that their interaction with the common villages and slum dwellers will expose them to the realities of life and bring about a change in their social perception.NSS Activities and Special camping Programmes under regular activities students undertake various programmes in the adopted villages,colleges and school campuses and urban slum during weekends or after college hours. Under Special camping programmes camps of 10 days duration all organized in adopted villages or urban slums during vacations with same specific projects by involving local communities. 50% of NSS volunteers are expected to participate in the camp

### 1.2 :- SCOPE OF AUDIT:-

As it could be seen from the last and previous audit reports of Sambalpur University,it is noticed that the book of accounts,records and register of N.S.S.wing of the University pertaining to the last 7 consecutive years have not been produced to audit for verification,even after repeated objections and suggestions imparted by the previous audit parites in the Audit Reports.Due to non-production of records,the accounts of NSS wing is remaining un-audited since last seven years. The present audit is confined to the period 2019-2020 i.e from 01.04.2019 to 31.03.2020. On issue of POM the local authority produced the cash book,Pass book and paid vouchers for the year 2019-2020. Hence the present audit was conducted as per records and registers made available to audit for the year 2019-2020.

### 1.3 : The sanctioned strength and existing staff strength:-

Sl.No.	Name of the post.	Sanction strength	Existing strength
1	Programme coordinator	01	01
2	Asst.Programme coordinator		
3	Section officer	01	01
4	Senior assistant	01	01
5	Jr.Assistant		02(D/W)
6	peon		
7	Daily wage labourer		

## 2. PHYSICAL VERIFICATION OF CASH & ETC.

On the date of commencement of audit the physical verification of cash, service postage stamps etc.were verified

on dt. 22.06.21 and found –Nil. Balance as the transaction in the cash book are only in Bank Cheque and the service postage stamps required daily are purchased on the same day for dispatching the dak.

### 3.LIST OF RECORD AND REGISTER VERIFIED.

During the course of audit the following record and register were produced before audit and scrutiny. The details is as follows.

- 1.Social Camp Programme Cash Book.(SBI,JVR,Burla)
- 2.Social Camp Programme Cash Book((U.Co.Bank,Kotapali)
3. General Fund Cash Book
- 4.Social Service Fund Cash Book.
- 5.Paid Vouchers relating to years. 2019-2020.
- 6.Bank Pass Book/Statement.
- 7.Cheques Issue Register.

### LIST OF RECORDS NOT PRODUCED/NOT MAINTENED.:-

- 1.Bank Reconciliation Register.
- 2.Cash Analysis Register Monthly/Half-Yearly/Yearls.
- 3.Grant-in-aid register.
- 4.Utilization Certificate Register.
- 5.Register of permanent and semi permanent assets.
- 6.Abstracts register of receipt.
- 7.Abstract Register of Expenditure.

### Para; 4:-

The abstract position in respect of receipts and expenditure on the accounts of individual cash books of the NSS unit of Sambalpur University for the financial year 2019-2020 is furnished below. The head wise receipts and expenditure are furnished in details in statement A and B and respectively. The accounts of NSS unit of Sambalpur University pertaining to the last 7 consecutive years have not been produced to audit for verification. Hence the opening balance as on 31.03.1018 has been taken as per bank pass books and cash book which were

Produced to audit.

Particulars	OB as on	Receipt	Total.	Expenditure	CB as on	CB as on	Difference.
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	1.4.19(As per cash book)	during 2019-2020		during 2019-2020	31.03.2020 as per Audit	31.03.2020 as per cash book.	
Special camp Programme cash book.(SBI,JVR,Burla)	219115.90	2214742.00	2433857.90	671838.50	1762019.40	1762019.40	Nil
Special camp Programme cash book.(U.Co.Bank,Katapali)	222155.90	2869773.00	3091928.90	2419221.23	672707.67	672707.67	Nil
General Fund cash book.	638067.18	3063818.00	3701885.18	2638784.10	1063101.08	1063101.08	Nil
Social service Fund cash book	974226.95	262288.00	1236514.95	440770.00	795744.95	795744.95	Nil
Regular Camping Programme	638696.18	2025520.00	2664216.18	455796.50	2208419.68	2208419.68	Nil
Total.	2692262.11	10436141.00	13128403.11	6626410.33	6501992.78	6501992.78	

The details of closing balance as per cash book as on 31.03.2020 is furnished below :-

Sl.No.	Name of the cash book	Cash in hand	In bank	Total.
1.	Special camp programme cash book(SBI,JV,Burla)	0.00	1762019.40	1762019.40
2.	Special camp programme cash book(U.Co.Bank,Kotapali)	0.00	672707.67	672707.67
3.	General Fund cash book.	0.00	1063101.08	1063101.08
4.	Social Service Fund cash book.	0.00	795744.95	795744.95
5.	Regular Camping Programme	0.00	2208419.68	2208419.68
	Total:-	0.00	6501992.78	6501992.78

Statement showing the details of receipt and expenditure figure of NSS Cell of Sambalpur University for the year 2019-2020 is furnished below.



Statement- A			Statement - B			
SI	Head of Account	Receipts During 19-2020 in Rupees		SI	Head of Account	Expenditure During 19-2020 in Rupees
<b>1 Special Camp Programme cash book (SBI,JV,Burla)</b>						
	Interest	14742.00			Bank Com.	88.50
	Grants	2200000.00			Advance	48500.00
					Inter college camping.	200000.00
					Puja special camp	112500.00
					Special camping prog.	270000.00
					Winter Special camp.	11250.00
					NSS Day celebration	29500.00
	Total:-	2214742.00			Total:-	671838.50
<b>2. Special Camp Programme cash book (U.Co.Bank,Kotapali)</b>						
	Interest	27273.00			B.Com.	105.33
	Grants.	2842500.00			NSS Activities	2419115.90
	Total:-	2869773.00			Total:-	2419221.23
<b>3 General Fund Cash Book.</b>						
	Interest	38818.00			Transfer of grants	2638696.18
	Grants	3025000.00			NEFT	87.92
	Total:-	3063818.00			Total:-	2638784.10
<b>4. Regular Camping Programme.</b>						
	Interest	25520.00			B.Com.	88.50
	Grants	2638696.18			Grants	455708.00
	Total:-	2664216.18			Total:-	455796.50
<b>5. Social Service Fund Cash Book.</b>						

	Interest	21440.00			Yogo day	22000.00	
	Deposits by college	240848.00			Salary	293920.00	
					E.P.F.	85548.00	
					Remunerat ion	30000.00	
					Advisory committee meeting	9302.00	
	Total:-	262288.00			Total:-	440770.00	
	TOTAL RECEIPT	10436141.00			TOTAL EXPENDITURE	6626410.33	
	ADD O.B AS ON 01.04.19	2692262.11			ADD C.B. AS ON 31.03.2020	6501992.78	
	GRAND TOTAL	13128403.11			GRAND TOTAL	13128403.11	
<b>Details of Closing Balance as per Bank Pass books &amp; Cash book bank Balance figure.</b>							
<b>Para: 5:</b>							

Sl.No.	Name of the cash book	Name of the bank.	A/C.No.	Actual pass book fig.as on 31.03.2020	Pass book fig. shown in cash book	Difference.
1	Special camp Programme cash book.	SBI,JV,Burla	37717204577	1762019.40	1762019.40	Nil
2	Special camp Programme cash book	UCO,Bank Katapali	07100100006745	672707.67	672707.67	Nil
3	General Fund cash book.	UCO,Bank Katapali	07100100006200	1063101.08	1063101.08	Nil
4	Social Service Fund cash book	SBI. JV,Burla	33855151033	795744.95	795744.95	Nil
5.	Regular Camping Programme	SBI. JV,Burla	37717211530	2208419.68	2208419.68	Nil
			Total:	6501992.78	6501992.78	Nil

Bank reconciliation.

As per Rule 17 of Orissa University Accounts Manual,1987 at the end of every week,the statement of accounts received from the Banks shall be checked with the cash book and the cheque issue register in order to ensure that the balance as shown in the cash book agrees with the Bank balance as stated by the Bank in the statement of accounts.

As per procedure 20(ii) of Orissa University Accounts Manuals,1987 a statement shall be prepared by the Local Authority to explain the difference between the cash balance in the Bank and the cash book balance in the University cash book.

Hence the local authority is instructed to reconcile the difference if any between the pass book figure and cash book figure in every month positively.

**Para :- 6: Stock and stores.**

No Comments.

**Para:- 7: Investment.**

During the year under audit no any investment has been made as per records and registers produced to audit. The accounts of NSS unit os Sambalpur University pertaining to the last 7 consecutive years have not been produced to audit for verification. Hence the investment position of NSS Cell prior to the year 2019-2020 was not ascertained in audit.

**Para: 8:- Advance**

The accounts of NSS unit of Sambalpur University pertaining to the last 7 consecutive years have not been produced to audit for verification. Hence the advance paid prior to the year 2019-2020 if any was not ascertained in audit.

Particulars	Amount
i.) Advance outstanding as on 01.04.2019	Nil
ii.) Advance paid during the year 2019-2020	48500.00
iii.) Total	48500.00

iv) Advance adjusted during the year 2019-2020	0.00
v.) Advance outstanding as on 31.03.2020	48500.00

Para:-8.2 Details of outstanding Advance as on 31.03.2020

Sl.No.	Vr.No.date	Amount	Paid to	Purpose	Name of the cash book.
1	02/28.08.19	48500.00	Sri Zashmir Naik,PCO,NSS CELL	Pre RD Selection camp.	NSS Specil Camping Prog.
	Total:-	48500.00			

#### Para: 9 :- Grants

During the year under audit no grants has been received from any source as per records and register produced to audit. The accounts of NSS unit of Sambalpur University pertaining to the last 7 consecutive years have been produced to audit for verification . Hence the pending position of unutilized grants if any was not ascertained in audit prior to the year 2019-2020.

#### Para: 10:- Utilisation Certificate.

As the Grant has not been received during 2019-2020, so utilization certificate for the year 2019-2020 is not pending for submission. The accounts of NSS unit of Sambalpur University pertaining to the last 7 consecutive years have not been produced to audit for verification. Hence the pending position of utilization certificates if any was not ascertained in audit prior to the year 2019-2020.

#### Para: 11:- Misappropriation of cash.

During the course of audit no any misappropriation has been detected for the year 2019-2020 as per recorded and register produced to audit for verification.

#### Para: 12 :- Loss of Stock and Stores.

During the year under audit no any loss of stock and stores has been detected as per records and registers produced to audit for verification.

**Para: 13 :- Audit of Receipt.**

Dealt in para.4

**Para: 14 :- Audit of Expenditure.**

No Comments.

**Para: 15:- Audit of works.**

No Comments.

**Para :16 :- Audit of Unit/ Departments.**

During the year covered under audit neither the separate unit nor the department has been constituted under NSS Cell of Sambalpur University.

**Para: 17 :- Audit of Schemes.**

No separate scheme has been operated under NSS Cell of Sambalpur University for the year 2019-2020.

**Para: 18 :- Miscellaneous.**

No Comments.

**Para : 19 :- Loan.**

During the year covered under audit no loan has been obtain from any source.

**Para: 20 :- Result of Audit.**

As a result of this audit a sum of Rs. Nil. Is kept held under objection which included Rs.Nil. suggestes for recovery.

**16.49 - SELF-FINANCING COURSE IN LLM**

SELF-FINANCING COURSE IN LLM	
a. Name of the P.G. Department	<b>SELF-FINANCING COURSE IN LLM</b>
b. Year of establishment	2019
c. Period of accounts audited	1.4.2019 to 31.3.2020.
d. Host department	L.R. LAW COLLEGE
e. No. of working days consumed	2 days in terms of party.
f. Duration of audit	18.01.2021 to 19.01.2021
g. Name of the H.O.D/Professor- in- charge of the accounts.	
h. During the period of audit	1.Dr.Bijayanand Behera, 01.04.2019 to 31.03.2020
i. At the time of audit	Dr.Bijayanand Behera
j. Name of the Auditor	Sri Rashmi Ranjan Nayak, Audit Supdt.

**1.1. INTRODUCTORY:-**

From last two-decades it has been experiencing rapid change in the new era of globalization, and privatization. Education sector in India is therefore now given emphasis to quality teaching and marketability courses, as required in current globalization, and privatization markets, Since more, and more students are now opting professional, and job-oriented courses for their early placement sambalpur University has therefore come forward to offer such demand oriented courses on Self-financing basis keeping in view to fulfill the demand of students self-financing courses in LLM has been introduced in the University during the year 2019. The positions of staff, Students Strength, and academic result achieved during the year under audit i.e. in 2019-2020 are furnished below.

**(A) Staff Position.**

Category of Staff	Sanctioned strength	Existing Strength	Remarks
Teaching	Nil	Guest Tr.	-
Non-Teaching	Nil	2	
<b>Total</b>	Nil	<b>2</b>	

**(B) Students Strength.**

Classes	Sanctioned strength	Enrollment Strength	Remarks
1 <sup>st</sup> . Year	15	15	
2 <sup>nd</sup> Year	15	0	
<b>Total</b>	<b>30</b>	<b>15</b>	

**(C) Academic Result.**

Classes	No. of students appeared in final examination	No. of students passed	Per-cent age Of achievement	Remarks
P.G. 1 <sup>st</sup> year	15	0		Resulted not declared due to covid-19
<b>Total</b>				

**2. Physical verification of Cash**

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. on dt. 18.01.2021 and result thereof was found as per the details furnished in table below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference	Remarks.
1	Cash	Nil	Nil	Nil	Dt.18.01.2021
2	Misc. receipt books	00	00	Nil	Dt. Dt.18.01.2021 (No Stock Register)
4	Postage stamps	Nil	Nil	Nil	
5	MB	Nil	Nil	Nil	

### 3. LIST OF VERIFIED RECORDS:-

During the course of audit the following records and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. Paid vouchers relating to year 2019-2020.
3. Bank a/c
4. Stock registers.
5. Admission registers.

### 4. FINANCIAL POSITION:-

The position in respect of receipts and expenditure of the **SELF-FINANCING COURSE LLM** for the financial year 2019-2020 is abstracted below.

PARTICULARS	General cash book
O.B. as on 01.04.2019	0.00
Receipts during the year 2019-2020	466050.00
Total	466050.00
Expenditure made during 2019-2020	127015.00
<b>C.B.as on 31.03.2019 as per audit</b>	<b>339035.00</b>
<b>C.B.as on 31.03.2020 as per cash book</b>	<b>339035.00</b>
Difference	0.00

#### 4.2. The head-wise details of receipts and expenditure are furnished in statement "A", & "B".

Statement –A				Statement –A			Remarks
Sl	Head of Account	Receipts During 2019-2020 in Rupees		Sl	Head of Account	Expenditure During 2019-2020 in Rupees	
1	Bank Interest	0.00		1	Remuneration Guest Lecture	80000.00	
2	Course Fees	457600.00		5	Staff Remuneration	46915.00	
3	Exam fees	8450.00		6	Bank Charges	100.00	
	<b>Total</b>	<b>466050.00</b>			<b>Total</b>	<b>127015.00</b>	
	<b>Add OB as on 01.04.2019</b>	<b>0.00</b>			<b>Add C.B as on 31.03.2020</b>	<b>339035.00</b>	



	G.Total	466050.00			G.Total	466050.00	
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Details of cash book-wise closing balance as on 31.03.2020.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
General Cash Book	0	339035.00	0	339035.00
<b>Total</b>	<b>0.00</b>	<b>339035.00</b>	<b>0</b>	<b>339035.00</b>

**5. DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2020.**

Sl.	Name of Bank	A/C No	C.B.as per BANK  PASS BOOK	C.B.as per bank A/c  IN CASH BOOK	DIFFERENCE	Cash Book
1	Indian Bank, Sambalpur	6841769497	339035.00	339035.00	0.00	General Cash Book
	<b>TOTAL</b>		<b>339035.00</b>	<b>339035.00</b>	<b>0.00</b>	

Reconciliation of Bank Accounts: - Nil

**6. STOCK POSITION:-**

Details of dead stock position in respect of SELF-FINANCING COURSE LLM of sambalpur University as on 31.03.2020 is running with L.R. Law College ,Sambalpur University for the financial year-2019-2020 is furnished below.

**Details of Dead stock position in respect of SELF-FINANCING COURSE LLM of sambalpur, Sambapur as on 31.03.2020**

Sl No.	Particular of the item	O.B. as on 01.04.19	Purchase / Received during 2019-2020	Quantity of Stock Received from Sama balpur Univ	Total as on 31.03.2020	Stock Register Pg No.	Date of Receipt	Remarks
1	CPU	08	Nil		08			
2	Lasor Printer	03	Nil		03			
3	Xerox Machine	01	Nil		01			
4	Fax Machine	01	Nil		01			
5	Laptop	02	Nil		02			

6	Projector	02	Nil		02			
7	Scanner	02	Nil		02			
8	Computer Table	07	Nil		07			
9	Computer Chair	07	Nil		07			
10	Chair Godrej CH-17	30	Nil		30			
11	Chair Godrej 9P-12	04	Nil		04			
12	Steel Almirah Godrej KD Plain	06	Nil		06			
13	Digital Camera	01	Nil		01			
14	Table Godrej T-8	05	Nil		05			
15	Invertor & Battery	01	01		02			
16	Projector Screen	02	Nil		02			
17	Computer Monitor	08	Nil		08			
18	UPS	08	Nil		08			
19	Class Audio System/Pordium	01	Nil		01			
20	Generator Set	01	Nil		01			
21	LED TV	01	Nil		01			
22	Air Conditioner 1.5 Ton Split	02	Nil		02			
23	Air Conditioner 2 Ton Split	03	Nil		03			
24	Air Conditioner 1.5 Ton Window	05	Nil		05			
25	2 seater Desk Cum Bench	30	Nil		30			

26	Ceiling Fan	153	Nil		53			
27	Padestal Fan	03	Nil		03			
28	VIP Chair	01	Nil		01			
29	Air Cooler	01	Nil		01			
30	Easy Chair	01	Nil		01			
31	Sofa Set	01	Nil		01			
32	Amplifier	01	Nil		01			
33	Mike Stand	02	Nil		02			
34	Sound Box	02	Nil		02			
35	Mouth Piece	02	Nil		02			
36	Type Machine	02	Nil		02			
37	Steel Almirah	02	Nil		02			
38	Patromax	02	Nil		02			
39	B&W TV	01	Nil		01			
40	Duplicating Machine	02	Nil		02			
41	Iron Folding Chair	27	Nil		27			
42	Aquaguard Water Purifier cum Filter	01	00		01			
43	V Guard Stabilizer	01	00		01			
44	Sweing Wall Fan	02	00		02			
45	Aquaguard Classic Water Cooler cum Purifier	00	Nil	02	02			
46	CC Camera with Accesories & 4 Cameras	00	01		01			
47	HP Lajer Printer (Print, Scan, Copy)	00	01		01			

### **Para 6.1 Comments on Physical verification of stock & store**

In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the Department & compliance reported.

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the

stock accounts at once as a receipt with the remarks ' excess found on stock verification'.

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the Inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R. a physical verification of all stores should be made at least once in every year by the Head of Office Concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

**7. INVESTMENT:** - No investment has been made during the year under audit.

**8. ADVANCES:** -

Particulars	Amount	
i.) Advance outstanding as on 01.04.2019	Nil	
ii.) Advance paid during the year 2019-2020	Nil	
iii.) Total	Nil	
iv) Advance adjusted during the year 2019-2020	Nil	

v.) Advance outstanding as on 31.03.2020(As per Audit)	Nil	
vi)Advance Outstanding as on 31.03.2020(As per Cash book)	Nil	

9.GRANTS:-Nil

10. UTILISATION CERTIFICATES: Nil

11. MISAPPROPRIATION& DEFALCATION: No Mis-appropriation is detected during the year under audit.

12.LOSS OF STOCK & STORE:-No loss of stock & store is detected during the year under audit.

13.AUDIT OF RECEIPTS: -No Comments.

14.AUDIT OF EXPENDITURE: -No Comments.

15. AUDIT ON WORKS: -

16.AUDIT ON UNITS/ DEPATRMENTS: - No comments.

17. AUDIT ON SCHEMES/ PROGRAMMES:-Nil.

18. MISCELANEOUS: - NILL

19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION: - No comments

20.1. **Result of Audit:** Amount recovered on the spot is nil. Amount suggested for recovery is nil. Amount held under objection is nil.

20.2 **AUDIT CERTIFICATE:** Certified that an account of this Dept. is covered under audit for the year 2019-2020 and found to be correct subject to the remarks give in the foregoing paragraphs.

**Paragraphs 20.3 GENERAL REMARKS BUY THE AUDITOR:**

Maintenance of accounts, records and registers of this department is far from satisfactory and needs improvement.

#### 16.50 - DST-FIST UNDER MATHEMATICS

DST-FIST UNDER MATHEMATICS	
a. Name of the P.G. Department	DST-FIST UNDER MATHEMATICS
b. Year of establishment	2019
c. Period of accounts audited	1.4.2019 to 31.3.2020.
d. Host department	MATHEMATICS
e. No. of working days consumed	1days in terms of party.
f. Duration of audit	29.01.2021
g. Name of the H.O.D/Professor- in- charge of the accounts.	

h. During the period of audit	Prof. Prasanta Kumar Ray( 01.04.2019 to 31.03.2020)
i. At the time of audit	Prof. Prasanta Kumar Ray
j. Name of the Auditor	Sri Rashmi Ranjan Nayak, Audit Supdt.

### 1.1. INTRODUCTORY:-

From last two-decades it has been experiencing rapid change in the new era of globalization, and privatization. Education sector in India is therefore now given emphasis to quality teaching and marketability courses, as required in current globalization, and privatization markets, Since more, and more students are now opting professional, and job-oriented courses for their early placement sambalpur University has therefore come forward to offer such demand oriented courses on Self-financing basis keeping in view to fulfill the demand of students self-financing courses in LLM has been introduced in the University during the year 2019. The positions of staff, Students Strength, and academic result achieved during the year under audit i.e. in 2019-2020 are furnished below.

#### (A) Staff Position.

Category of Staff	Sanctioned strength	Existing Strength	Remarks
Teaching	1	1	-
Non-Teaching	1	1	
<b>Total</b>	<b>2</b>	<b>2</b>	

#### (B) Students Strength.

Classes	Sanctioned strength	Enrollment Strength	Remarks
1 <sup>st</sup> . Year	15	15	
<b>Total</b>	<b>15</b>	<b>15</b>	

### 2. Physical verification of Cash

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. on dt. 18.01.2021 and result thereof was found as per the details furnished in table below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference	Remarks.

1	Cash	Nil	Nil	Nil	Dt.28.01.2021
2	Misc. receipt books	00	00	Nil	Dt. Dt.28.01.2021 (No Stock Register)
4	Postage stamps	Nil	Nil	Nil	
5	MB	Nil	Nil	Nil	

**3. LIST OF VERIFIED RECORDS:-**

During the course of audit the following records and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. Paid vouchers relating to year 2019-2020.
3. Bank a/c
4. Stock registers.

**4. FINANCIAL POSITION:-**

The position in respect of receipts and expenditure of the **DST-FIST** for the financial year 2019-2020 is abstracted below.

PARTICULARS	General cash book
O.B. as on 01.04.2019	0.00
Receipts during the year 2019-2020	3435531.00
Total	3435531.00
Expenditure made during 2019-2020	953131.70
<b>C.B.as on 31.03.2019 as per audit</b>	<b>2482399.30</b>
<b>C.B.as on 31.03.2020 as per cash book</b>	<b>2482399.30</b>
Difference	0.00

**4.2. The head-wise details of receipts and expenditure are furnished in statement "A", & "B".**

Statement –A				Statement –A			Remarks
Sl	Head of Account	Receipts During 2019-2020 in Rupees		Sl	Head of Account	Expenditure During 2019-2020 in Rupees	
1	Bank Interest	54285.00		1	Purchased of Computer	921797.20	
2	GRANT	3350000.00		2	TDS	15623.00	
3	TDS	15623.00		3	ITAX	15623.00	
4	ITAX	15623.00		4	Bank charges	88.50	

	Total	3435531.00			Total	953131.70	
	Add OB as on 01.04.2019	0.00			Add C.B as on 31.03.2020	2482399.30	
	G.Total	3435531.00			G.Total	3435531.00	

Details of cash book-wise closing balance as on 31.03.2020.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
General Cash Book	0	2482399.30	0	2482399.30
Total	0.00	2482399.30	0	2482399.30

#### 5. DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2020.

Sl.	Name of Bank	A/C No	C.B.as per BANK PASS BOOK	C.B.as per bank A/c IN CASH BOOK	DIFFERENCE	Cash Book
1	S.B.I. JYOTI BIHAR, BURLA	38618270556	2482399.30	2482399.30	0.00	General Cash Book
	TOTAL		2482399.30	2482399.30	0.00	

Reconciliation of Bank Accounts: - Nil

#### 6. STOCK POSITION:-

Details of dead stock position in respect of DST-FIST of sambalpur University as on 31.03.2020:

##### DETAILS OF DEAD STOCK POSITION IN RESPECT OF DST-FIST AS ON 31.03.2020

Sl. No.	Name of stock item	O.B. as on 01.04. 2019 (in number)	Quantity of stock purchased during the year 2019-20	Quantity of stock received from main office of S.U. during the year 2019-20	Date of receipt	Total as on 31.03. 2020	Stock Register page No.	Name of Stock Register	Remarks
1	COMPUTER	Nil	15	Nil	---	15	02	Stock Register ( DST-FIST)	



### **Para 6.1 Comments on Physical verification of stock & store**

In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the Department & compliance reported.

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the

stock accounts at once as a receipt with the remarks ' excess found on stock verification'.

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the Inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R. a physical verification of all stores should be made at least once in every year by the Head of Office Concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

**7. INVESTMENT:** - No investment has been made during the year under audit.

**8. ADVANCES:** -

Particulars	Amount	
i.) Advance outstanding as on 01.04.2019	Nil	

ii.) Advance paid during the year 2019-2020	Nil	
iii.) Total	Nil	
iv) Advance adjusted during the year 2019-2020	Nil	
v.) Advance outstanding as on 31.03.2020(As per Audit)	Nil	
vi) Advance Outstanding as on 31.03.2020(As per Cash book)	Nil	

**9.GRANTS:- Details of grants of 2019-2020.**

Sl.No.	Particular of grants	OB	Receipt	Total	Grant Spent	Unspent Grant
1	DST-FIST	0.00	3350000.00	3350000.00	921797.20 OR SAY 921798.00	2428202.00

**10. UTILISATION CERTIFICATES: Nil**

**11. MISAPROPRIATION& DEFALCATION: No Mis-appropriation is detected during the year under audit.**

**12.LOSS OF STOCK & STORE:-No loss of stock & store is detected during the year under audit.**

**13.AUDIT OF RECEIPTS: -No Comments.**

**14.AUDIT OF EXPENDITURE: -No Comments.**

**15. AUDIT ON WORKS: -**

**16.AUDIT ON UNITS/ DEPATRMENTS: - No comments.**

**17. AUDIT ON SCHEMES/ PROGRAMMES:-Nil.**

**18. MISCELANEOUS: - NILL**

**19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION: - No comments**

**20.1. Result of Audit:** Amount recovered on the spot is nil. Amount suggested for recovery is nil. Amount held under objection is nil.

**20.2 AUDIT CERTIFICATE:** Certified that an account of this Dept. is covered under audit for the year 2019-2020 and found to be correct subject to the remarks give in the foregoing paragraphs.

**Paragraphs 20.3 GENERAL REMARKS BUY THE AUDITOR:**

Maintenance of accounts, records and registers of this department is far from satisfactory and needs improvement.

**16.51 - PG Dept of MEDICAL. PHYSICS**

**1.TITLE SHEET :-**

a. Name of the P.G.Department	<b>P G Dept Med. PHYSICS</b>
b. Year of establishment	2017
c. Period of Accounts audited	2019-20
d. No. of working days consumed	3 days in terms of party.
e. Duration of audit	16-06-2021 to 23-06-2021
f. Name of the H.O.D/Professor, who is in-charge of the accounts.	
g.During the period of audit	Prof. S. N. Nayak
II. At the time of audit	Prof. S. N. Nayak
h. Name of the Auditor	Sri.Udyanath Mohapatra

**1.1.INTRODUCTORY :-**

The P.G. Department of Physics has been established during the year-1969. The position of staff and students for the financial year-2019-20 is furnished below.

**(A)Staff Position.**

Category of staff	Sanctioned strength	Existing strength
Teaching	01	00
Non-Teaching	03	01
<b>Total</b>	<b>04</b>	<b>01</b>

**(B) Students Strength.**

Classes	Sanctioned strength	Enrollment strength
. 1st . year	20	11
2nd. Year	20	00
M.Phil	10	00
<b>Total.</b>	<b>50</b>	<b>11</b>

**2. PHYSICAL VERIFICATION OF CASH.**

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted on the day of commencement of audit of the institution i.e. on 31.03.2020 and result thereof was found as per the details furnished in table below.

SI	Particulars	Balance shown as Per cash book	Physical balance found	difference	Remarks.
1	Cash	Nil	Nil	Nil	Nil

2	Misc. receipt books	Nil	Nil	Nil	Nil
3	Postage stamps	Nil	Nil	Nil	Nil
4	M B	Nil	Nil	Nil	Nil

## 3.LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

- 1.General cash book
2. Seminar cash Book
- 3.Paid vouchers relating to year 2019-20
- 4.Bank a/c
- 5.Stock registers
6. Admission register

## 4.FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the P.G. Department of Physics for the financial year 2019-20 is abstracted below. The head-wise details of receipts and expenditure are furnished in statement "A", & "B" respectively in table below.

A	O.B. as on 01.04.2019	721613.6	
B	Receipts during the year 2019-20	1171062.5	
C	Total	1892676.1	
D	Expenditure made during 2019-20	746994.5	
E	C.B.as on 31.03.2020 (As per audit)	1145681.6	
F	C.B.as on 31.03.2020 (As per cash book)	1145681.6	
	Diff	0	

4.2.The head-wise details of receipts and expenditure are furnished in statement “A”, & “B”.

Statement showing the details of receipt and expenditure of PG Department of Sambalpur University for the year-2019-20				
STATEMENT -A (Details of Receipt)			STATEMENT-B (Details of Expenditure)	
Head of Accounts	Amount		Head of Accounts	Amount
Exam Fees	1155183.00		Examination	93087.00
Interest	15879.50		Community meeting	44304.00
			Dev. work	429203.00
			Salary	180400.00
			Staff Remuneration	387000.50
<b>TOTAL</b>	<b>1171062.50</b>		<b>TOTAL</b>	<b>746994.50</b>
<b>Add OB as on 01.04.2018</b>	<b>721613.60</b>		<b>Add C.B as on 31.03.2019</b>	<b>1146687.6</b>
<b>Grand Total</b>	<b>1892676.10</b>		<b>Grand Total</b>	<b>1893682.10</b>

5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2019.

Closing Balance of Pass Book & cash book as on 31.03.2019.						
SI No	Name of Bank	A/c No	Closing Balance as per Pass book	Closing Balance as per Cash book	Difference	Cash Book
1	SBI, Katapali, Burla	37104338405	1144675.60	1145681.60	0	General
	<b>Total</b>		1144675.60	1145681.60	1006.00	

**Reconciliation :-** The discrepancy between the pass book figure and cash book figure has been reconciled below.

1. SBI, Bank Katapali A/c No-37104338405 (General Cash Book)

a	Balance as per Cash Book as on 31.3.20	1145681.60
b	<p>Add- cheques issued but not encashed till</p> <p>31.3.20 Vide Ch.No.890697 dt 201.4.19 = 300.00</p> <p>Add- Cheques issued but not encashed till</p> <p>31.3.19 vide ch.No.890695 dt. 17.4.19 = 300.00</p> <p>Add- cheques issued but not encashed till</p> <p>31.3.19 Vide Ch.No.159867 dt.28.11.19 = <u>406.00</u></p> <p><b>Total:- = 1006.00</b></p>	<b>1006.00</b>
d	Balance in pass book as on 31.3.20	1146687.60

**6.STOCK POSITION :-** All Stock materials purchased during the year 201-19 have been taken to stock account & verified in audit.

6.2 Physical verification of stock & store In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by

the Department & compliance reported .

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the stock accounts at once as a receipt with the remarks 'excess found on stock verification' .

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in

form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded.

As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R., a physical verification of all stores should be made at least once in every year by the Head of Office concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

7. INVESTMENT :- No investment has been made during the year 2019-20.

8. ADVANCES :- No advances is paid during the tenure of audit.

9. GRANTS :- Nil

10. UTILISATION CERTIFICATES :- Nil

11. MISAPPROPRIATION & DEFALCATION :- No misappropriation is detected during the year under audit.

12. LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13. AUDIT OF RECEIPTS :-

In support of receipts shown in cash books during the year 2018-19, use of Misc. Rt. Books is discontinued and Register of drafts/ cheques has not been maintained. As per Rule 11(iii)(a)&(b) of O.U.A.M. 1987, In support of receipts, acknowledgement of receipt i.e. duplicate receipts in M.R. books & Register of cheques/drafts are essential for proof of correctness of amounts so collected by the Dept. However the deposit slips of the banks were verified in audit, but the very purpose of rule-3 of O.G.F.R. 1959 in the context of collections has been failed. Hence maintenance of Misc. Rt. Books & Register of drafts/cheques need be given utmost priority by the local authority without delay and compliance be reported.

14. AUDIT OF EXPENDITURE :-

On Checking of the paid vouchers with reference to the cash book it was found that no voucher number has been assigned to the paid vouchers & also in the cash book which is highly irregular. The same may be rectified & compliance may be reported to audit.

**15. AUDIT ON WORKS :-**No work has been executed during the year 2019-20

**16.AUDIT ON UNITS/ DEPATRMENTS :-** No comments.

**17. AUDIT ON SCHEMES/ PROGRAMMES :-**Nil.

**18.MISCELLANEOUS :-** Nil.

**19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-**No comments.

**20.2.AUDIT CERTIFICATE :-** Certified that accounts of this Dept. is covered under audit for the year 2019-20 and found to be correct subject to the remarks given in the foregoing paragraphs.

**20.3. GENERAL REMARKS BY THE AUDITOR:-**

Maintenance of accounts, records and registers of this department is satisfactory and needs improvement.

PARA: 17 **AUDIT ON SCHEMES / PROGRAMMES**

**17.1 - AUDIT ON SCHEMES/ PROGRAMMES**

It would be revealed from the financial position, as worked out vide paragraph No.4 that huge cash balance has been kept unutilized at the end of the financial year 2019-20 as on 31.3.2020. No remarkable expenditure has been made during the year under audit for development of infrastructures, creation of assets and purchase of library books which are essential for improvement of the quality teaching and creativity of the students. As per the agenda issued by the University in prospectus of the self-financing courses the local authority should provide all the facilities to the students for their quality teaching and standardize their learning and creativity in order to competent them at the national & international levels. Hence attentions of the university authorities are invited in this regard to insist the coordinator of the concerned self-financing course to utilize the unspent balance of the student's fund for the purpose of building their academic career efficiently so that they can able to create their own placement in global market.

PARA: 18 **MISCELLANEOUS**

**18.1 - TEMPORARYINDRABATI LADIES HOSTEL**

**TEMPORARY(INDRABATI) LADIES HOSTEL,  
SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA**

**1.TITLE SHEET: -**

a. Name of the Hostel	<b>Temporary(Indrabati) Ladies Hostel</b>
b.Period of accounts audited	2019-2020
d.No. of working days consumed	3 man days singlehandedly
e. Duration of audit	10.12.2020 to 11.12.2020



f. Name of the Superintendent, who is in-charge of the accounts.

I.During the period of audit	A) Dr. Ratnabali,Reader, 1.04.2019 to 31.03.2020
II.At the time of audit	Dr. Ratnabali,Reader
g.Name of the Auditor	Sri Rashmi Ranjan Nayak, Audit Suptd.

**1. INTRODUCTORY :-**

The positions of Staff, engaged by the University & boarders of the hostel for the financial year 2019-2020 are furnished below.

**1. Staff.**

Particular	Sanctioned strength	Existing Strength
Superintendent	01	01
Asst.Superintendent	01	01
Office Assistant	01	01
Watchman	01	02
Sweeper	01	02
Ward Boy	02	01
Metron	01	02
Ward Girl	01	0
Peon	01	0
<b>Total</b>	<b>10</b>	<b>10</b>

**(B) Strength of inmates/boarders.**

Classes	Enrollment strength
1st. year	80
2 <sup>nd</sup> . Year	60
M.phil	0
<b>Total</b>	<b>140</b>

**2.PHYSICAL VERIFICATION OF CASH.**

The physical verification of cash, unused M.R.s & postage stamps balance conducted on the day of commencement of audit of the institution i.e. on dt.10.12.2020 . The result of the same was furnished in the table below: -

Sl	Particulas	Balance shown as Per cash book	Physical balance found	difference
1	Cash	Nil.	Nil.	Nil.
2	Misc. receipt books	Nil.	Nil.	Nil.
3	Postage stamps	Nil.	Nil.	Nil.

		Nil.	Nil.	Nil.
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### 3.LIST OF VERIFIED RECORDS :-

During the course of audit, the following records, and registers were produced before audit for verification, and scrutiny.

- 1.General cash book
- 2.Paid vouchers relating to year 2019-2020
- 3.Bank a/c
- 4.Stock registers
- 5.M.R. Books

### 4.FINANCIAL POSITION: -

The position in respect of receipts, and expenditure of Silver jubilee women's Hostel, Sambalpur university for the financial year 2019-2020 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

Particulars	Amount
a. O.B. as on 01.04.2019	241018.50
b. Receipts during the year 2019-20	426955.00
c. Total	667973.50
d. Expenditure made during 2019-20	326294.50
e.C.B.as on 31.03.2020 as per audit	341679.00
f. C.B.as on 31.03.2020 as per cash book	341679.00
g. Difference, if any	Nil
h. Reconciliation	Nil

#### Details of cash book-wise closing balance as on 31.03.2020

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1.General cash book	0.00	341679.50	0.00	341679.50
<b>Total</b>		<b>341679.50</b>		<b>341679.50</b>

#### Statement A

#### Statement B

#### Details of receipts.

#### Details of expenditure.

Sl	Head of Account	Receipts During 2019-2020 (in Rupees)		Sl	Head of Account	Expenditure During 2019-2020( in Rupees)
1.	Bank interest	11555.00		1.	Remuneration	93000.00

					s/Salaries	
2.	Hostel Fees	415400.00		2.	Hostel function	55200.00
				3.	Contingency	161291.00
				4.	Bank Com.	1603.50
				5.	Saraswati puja	1200.00
				7.	Republic day	2000.00
				8.	Tell. Bill	12000.00
	<b>Total receipt</b>	<b>426955.00</b>			<b>Total expenditure</b>	<b>326294.50</b>
	<b>Add O.B.</b>	<b>241018.50</b>			<b>Add C.B.</b>	<b>341679.00</b>
	<b>Grand Total</b>	<b>6,67,973.50</b>			<b>Grand Total</b>	<b>6,67,973.50</b>

**5.DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASS BOOK & CASH BOOK AS ON 31.03.2020**

Sl.	Name of Bank	A/C No	C.B.as per bank pass book A/c	C.B.as per bank A/c in cash book	Difference
1	SBI,JV,Burla	10223564895	341679.00	341679.00	0.00
		<b>Total</b>	<b>341679.00</b>	<b>341679.00</b>	<b>0.00</b>

Reconciliation:- Nil

**6.STOCK POSITION :-** Dead Stock Registers have not been maintained.

**7. INVESTMENT :-**No investment has been made during the year 2019-2020

**8. ADVANCES :-**

a) Advance outstanding as on 01.04.2019	0.00
b) Advance Paid during the year 2019-2020	0.00
c) T O T A L	0.00
d) Advance adjusted during the year 2019-2020	0.00
e) Advance outstanding as on 31.03.2020	0.00

**9.GRANTS:-** There was no pending grant as on 31.03.2020.No grants has been received during the year 2019-2020.

**10.UTILISATION CERTIFICATES :-**Need not to be furnished.

**11.MISSAPPROPRIATION & DEFALCATION :-**No mis-appropriation is detected during the year under audit.

**12.LOSS OF STOCK & STORE :-** No loss of stock & store is detected during the year under audit.

**13.AUDIT OF RECEIPTS :-**All collections as per M.R. books have been properly taken in to cashbook account during the year 2019-2020.

**14.AUDIT OF EXPENDITURE :-**It is advised in audit to make passed for payment in red ink in each voucher prior to making payment & each voucher must bear a voucher no. starting from sl. no. 1 to....from beginning of the financial year henceforth.

**15. AUDIT ON WORKS :-**No work has been executed during the year under audit.

**16.AUDIT ON UNITS/ DEPARTMENTS :-**No units & Departments.

**17. AUDIT ON SCHEMES/ PROGRAMMES :-**No schemes & Programmes.

**18.MISCELANEOUS :-**Nil.

**19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-**Nil.

**20.1.RESULT OF AUDIT :-**Amount recovered on the spot is nil. Amount suggested for recovery is nil. Amount held under objection is nil.

Para No	Amount suggested for recovery	Amount held under objection	Total
	Nil.	Nil.	Nil.

**20.2.AUDIT CERTIFICATE :-**

Certified that accounts of this Dept. is covered under audit for the year 2019-2020 and found to be correct subject to the remarks given in the foregoing paragraphs.

**20.3. GENERAL REMARKS BY THE AUDITOR:-**

Maintenance of accounts, records and registers of this department needs improvement.

## 18.2 - MAHODADHI BOYS HOSTEL

MAHODADHI BOY'S HOSTEL (M.PHIL)

SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA

**1.TITLE SHEET :-**

a. Name of the Hostel	Mahodadhi Boy's Hostel
b. Period of accounts audited	2019-20
c. No. of working days consumed	5 man days singlehandedly
d. Duration of audit	15.10.20 to 22.10.20
e.Name of the Superintendent, who is in-charge of the accounts.	
I.During the period of audit	Dr.Ekamra Kariali.
II. At the time of audit	Dr.Ekamra Kariali.
f. Name of the Auditor	Sri Jitendra Sethi

### 1.1.INTRODUCTORY :-

The positions of Staff, engaged by the University & boarders of the hostel for the financial year 2019-20 are furnished below.

#### 1. Staff.

Particular	Sanctioned strength	Existing Strength
Superintendent	01	01
Asst.Superintendent	01	01
Office Assistant	01	01
Watchman	01	01(D.W)
Sweeper	01	01
Ward Boy	01	01
Metron	0	0
Ward Girl	0	0
Peon	0	0
Total	06	06

#### (B) Strength of inmates/boarders.

Classes	Enrollment strength
1st. year	15
2 <sup>nd</sup> . Year	20
M.phil	60
Total	95

### 2.PHYSICAL VERIFICATION OF CASH.

The physical verification of cash , unused M.R.s & postage stamps balance conducted on the day of commencement of audit of the institution i.e. on dt.15.10.20 . The result of the same was furnished in the table below:-

Sl	Particulas	Balance shown as Per cash book	Physical balance found	difference
1	Cash	Nil.	Nil.	Nil.
2	Misc. receipt books	Nil.	Nil.	Nil.
3	Postage stamps	Nil.	Nil.	Nil.

		Nil.	Nil.	Nil.
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### 3.LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

- 1.General cash book
- 2.Paid vouchers relating to year 2019-20
- 3.Bank a/c
- 4.Stock registers
- 5.M.R.Books

### 4.FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of Mohodadhi Boy's Hostel, Sambalpur university for the financial year 2019-20 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

Sl.No.	Particular	General Cash book
A	O.B.as on 01.04.2019	285111.00
B	Receipts during the year 2019-20	21320.00
C	Total	306431.00
D	Expenditure made during 2019-20	51000.00
E	C.B.as on 31.03.2020 (as per audit)	255431.00
F	C.B.as on 31.03.2020 (as per cash book)	255431.00
G	Difference, if any	Nil

Reconciliation :-Nil.

Details of cash book-wise closing balance as on 31.03.2020.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1.General cash book	0.00	255431.00	0.00	255431.00
Total		255431.00	0.00	255431.00

Statement A

Statement B

Details of receipts.

Details of expenditure.

Sl	Head of Account	Receipts During 2019-20 (in Rupees)		Sl	Head of Account	Expenditure During 2019-20( in Rupees)
1.	Bank interest	9920.00		1.	Remuneration	51000.00
2.	Hostel Fees	11400.00		2.	Contingency	0.00
	Total receipt	21320.00			Total expenditure	51000.00
	Add O.B.	285111.00			Add C.B.	255431.00
	Grand Total	306431.00			Grand Total	306431.00

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

AS ON 31.03.2020

Sl.	Name of Bank	A/C No	C.B.as per bank pass book A/c	C.B.as per bank A/c in cash book	Difference
1	Uco Bank Katapali	4923	255431.00	255431.00	0.00
		Total	255431.00	255431.00	0.00

Reconciliation:- Nil.

**6.STOCK POSITION :- Stock Registers have been maintained.**

Details of stock position as on 31.03.2020

Sl No	Name of the stock item	O.B.as on 01-04-2019 (in number)	Quantity of Stock received from main office of S.U. during the year	Quantity of Stock received from main office of S.U. during the year	Date of Receipt	To0tal As on 31.3.20	Stock Register Page no	Name of the stock Register	Remarks
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			2019-20	2019-20					
1	2	3	4	5	6	7(3+4 +5)	8	9	10
01	COT (TOTAL WOODE N/IRON FRAME WITH WO ODEN TOP)	73 nos.	NIL	NIL		73 nos.	14-19	MAHODH I HOSTEL  M.PHIL- V, S.U.	
02	STUDEN T TABLE (WOODE N)	90 nos.	NIL	NIL		90 nos.	20-25	MAHODH I HOSTEL  M.PHIL- V, S.U.	
03	STUDEN T CHAIR (WOODE N)	90 nos.	NIL	NIL		90 nos.	26-31	MAHODH I HOSTEL  M.PHIL- V, S.U.	
04	STUDEN T BOOK SHELF	90 nos.	NIL	NIL		90 nos.	32-37	MAHODH I HOSTEL  M.PHIL- V, S.U.	
05	ALNA (IRON MAKE)	40 nos.	NIL	NIL		40 nos.	38-43	MAHODH I HOSTEL  M.PHIL- V, S.U.	
06	OFFICE TABLE	01 no.	NIL	NIL		01 no.	44-49	MAHODH I HOSTEL  M.PHIL- V, S.U.	
07	ASSISTA NT TABLE	01 no.	NIL	NIL		01 no.	50-53	MAHODH I HOSTEL  M.PHIL- V, S.U.	
08	EXECUTI VE CHAIR	02 nos.	NIL	NIL		02 nos.	54-57	MAHODH I HOSTEL  M.PHIL- V, S.U.	
09	VISITOR S CHAIR	04 nos.	NIL	NIL		04 nos.	58-61	MAHODH I HOSTEL  M.PHIL-	



								V, S.U.	
10	STEEL ALMIRAH	02 nos.	NIL	NIL		02 nos.	62-65	MAHODH I HOSTEL  M.PHIL- V, S.U.	
11	CEILING FAN	56 nos.	NIL	NIL		56 nos.	66-71	MAHODH I HOSTEL  M.PHIL- V, S.U.	
12	COLOUR T.V.	01 no.	NIL	NIL		01 no.	72-75	MAHODH I HOSTEL  M.PHIL- V, S.U.	
13	DINING TABLE	10 nos.	NIL	NIL		10 nos.	76-81	MAHODH I HOSTEL  M.PHIL- V, S.U.	
14	DINING CHAIR	40 nos.	NIL	NIL		40 nos.	82-87	MAHODH I HOSTEL  M.PHIL- V, S.U.	
15	COMMO N ROOM BENCH WITH BACK	10 nos.	NIL	NIL		10 nos.	88-91	MAHODH I HOSTEL  M.PHIL- V, S.U.	
16	DARI	02 nos.	NIL	NIL		02 nos.	92-95	MAHODH I HOSTEL  M.PHIL- V, S.U.	
17	WATER COOLER (BLUE STAR)	01 no.	NIL	NIL		01 no.	96-100	MAHODH I HOSTEL  M.PHIL- V, S.U.	
18	KITECHE N UTENSIL)		NIL	NIL			104	MAHODH I HOSTEL  M.PHIL- V, S.U.	
19	ALLUMIN IUM DEKCHI WITH COVER	05 nos.	NIL	NIL		05 nos.	104-105	MAHODH I HOSTEL  M.PHIL- V, S.U.	

20	IRON KADHEI	01 no.	NIL	NIL		01 no.	106-107	MAHODH I HOSTEL  M.PHIL- V, S.U.	
21	STEEL TRAY	60 nos.	NIL	NIL		60 nos.	108-109	MAHODH I HOSTEL  M.PHIL- V, S.U.	
22	IRON TAWA	02 nos.	NIL	NIL		02 nos.	110-111	MAHODH I HOSTEL  M.PHIL- V, S.U.	
23	STEEL BUCKET	05 nos.	NIL	NIL		05 nos.	112-113	MAHODH I HOSTEL  M.PHIL- V, S.U.	
24	STEEL PARAT	02 nos.	NIL	NIL		02 nos.	114-115	MAHODH I HOSTEL  M.PHIL- V, S.U.	
25	ALUMINI UM SUSPAIN	02 nos.	NIL	NIL		02 nos.	116-117	MAHODH I HOSTEL  M.PHIL- V, S.U.	
26	STEEL DUA	10 nos.	NIL	NIL		10 nos.	118-119	MAHODH I HOSTEL  M.PHIL- V, S.U.	
27	IRON PATIA	01 no..	NIL	NIL		01 no..	120-121	MAHODH I HOSTEL  M.PHIL- V, S.U.	
28	JALI CHATU	01 no.	NIL	NIL		01 no.	122-123	MAHODH I HOSTEL  M.PHIL- V, S.U.	
29	STEEL JUG	05os	NIL	NIL		05os	124-125	MAHODH I HOSTEL  M.PHIL- V, S.U.	
30	PANAKI	02os	NIL	NIL		02os	126-127	MAHODH	

								I HOSTEL	
								M.PHIL-V, S.U.	
31	BELNA PEDHA	02sets	NIL	NIL		02sets	128-129	MAHODH I HOSTEL	
								M.PHIL-V, S.U.	
32	STEEL GLASS	80nos	NIL	NIL		80nos	130-131	MAHODH I HOSTEL	
								M.PHIL-V, S.U.	
33	STEEL DRUM	01no	NIL	NIL		01no	132-133	MAHODH I HOSTEL	
								M.PHIL-V, S.U.	
34	STEEL GAMALA	02nos	NIL	NIL		02nos	134-135	MAHODH I HOSTEL	
								M.PHIL-V, S.U.	
35	RICE SPOON	02	NIL	NIL		02	136-137	MAHODH I HOSTEL	
								M.PHIL-V, S.U.	
36	TUBE LIGHT	50nos	NIL	NIL		50nos	138-141	MAHODH I HOSTEL	
								M.PHIL-V, S.U.	
37	HYSD 250 WATT SV LIGHT	06	NIL	NIL		06	142-145	MAHODH I HOSTEL	
								M.PHIL-V, S.U.	
38	18 WATT CFL LIGHT	48nos	NIL	NIL		48nos	146-149	MAHODH I HOSTEL	
								M.PHIL-V, S.U.	
39	COMPUTER TABLE	06nos	NIL	NIL		06nos	150-153	MAHODH I HOSTEL	
								M.PHIL-V, S.U.	
40	COMPUTER	06nos	NIL	NIL		06nos	154-157	MAHODH I HOSTEL	

	CHAIR							M.PHIL-V, S.U.	
41	COMPUTER	03nos	NIL	NIL		03nos	158-161	MAHODHI HOSTEL M.PHIL-V, S.U.	
42	TABLE TENNIS	01no	NIL	NIL		01no	162-163	MAHODHI HOSTEL M.PHIL-V, S.U.	
43	CAROM BOARD	01no	NIL	NIL		01no	164-165	MAHODHI HOSTEL M.PHIL-V, S.U.	
44	FOOT BALL	02nos	NIL	NIL		02nos	166-167	MAHODHI HOSTEL M.PHIL-V, S.U.	
45	VOLLEY BALL	03nos	NIL	NIL		03nos	168-169	MAHODHI HOSTEL M.PHIL-V, S.U.	
46	BADMINTON	04nos	NIL	NIL		04nos	170-171	MAHODHI HOSTEL M.PHIL-V, S.U.	
47	LASER PRINTER	01 no	NIL	NIL		01 no	172-173	MAHODHI HOSTEL M.PHIL-V, S.U.	
48	FELT COVE NOTICE BOARD	01 no	NIL	NIL		01 no	174-175	MAHODHI HOSTEL M.PHIL-V, S.U.	
49	MATRESSES, PILLOW WITH COVER	03 set	NIL	NIL		03 set	176-177	MAHODHI HOSTEL M.PHIL-V, S.U.	
50	BED	40 nos.	NIL	NIL		40 nos.		MAHODHI HOSTEL M.PHIL-	

								V, S.U.	
51	FAN	23 nos.	NIL	NIL		23 nos.		MAHODH I HOSTEL	
								M.PHIL- V, S.U.	
52	TABLE	24 nos.	NIL	NIL		24 nos.		MAHODH I HOSTEL	
								M.PHIL- V, S.U.	
53	CHAIR(C ANE GUTTED, WOODE N MAKE)	2 nos.	NIL	NIL		2 nos.		MAHODH I HOSTEL	
								M.PHIL- V, S.U.	
54	WOODE N ALMIRAH	1 no.	NIL	NIL		1 no.		MAHODH I HOSTEL	
								M.PHIL- V, S.U.	
55	TABLE TENIS, B OARD/SE T	1 no.	NIL	NIL		1 no.		MAHODH I HOSTEL	
								M.PHIL- V, S.U.	
56	AQUAGU ARD	1 no.	NIL	NIL		1 no.		MAHODH I HOSTEL	
								M.PHIL- V, S.U.	
57	TELEPH ONE	1 no.	NIL	NIL		1 no.		MAHODH I HOSTEL	
								M.PHIL- V, S.U.	
58	STEEL ALMIRAH	1 no.	NIL	NIL		1 no.		MAHODH I HOSTEL	
								M.PHIL- V, S.U.	
59	FAN (VIJAYA MAKE)	03 nos.	NIL	NIL		03 nos.		MAHODH I HOSTEL	
								M.PHIL- V, S.U.	

7. INVESTMENT :-No investment has been made during the year 2019-20.

8. ADVANCES :-

i.	Advance outstanding as on 1.04.2019	Nil
ii.	Advance paid during the year 2019-20	Nil
iii.	Total.	Nil
iv.	Advance adjusted during the year 2019-20	Nil
v.	Advance outstanding as on 31.03.2020	Nil

9.GRANTS:- There was no pending grant as on 31.03.2019.No grants has been received during the year 2019-20.

10.UTILISATION CERTIFICATES :-Need not to be furnished.

11.MISSAPPROPRIATION & DEFALCATION : -No mis-appropriation is detected during the year under audit.

12.LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13.AUDIT OF RECEIPTS :-All collections as per M.R. books have been properly taken in to cashbook account during the year 2019-20.

14.AUDIT OF EXPENDITURE :- It is advised in audit to make passed for payment in red ink in each voucher prior to making payment & each voucher must bear a voucher no. starting from sl. no. 1 to....from beginning of the financial year henceforth.

15. AUDIT ON WORKS :- No work has been executed during the year under audit.

16.AUDIT ON UNITS/ DEPATRMENTS :-No units & Departments.

17. AUDIT ON SCHEMES/ PROGRAMMES :-No schemes & Programmes.

18.MISCELANEOUS :- Nil.

19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-Nil.

20.1.RESULT OF AUDIT :- Amount recovered on the spot is nil. Amount suggested for recovery is nil.,Amount held under objection is nil.

Para No	Amount suggested for recovery	Amount held under objection	Total
	Nil.	Nil.	Nil.

20.2.AUDIT CERTIFICATE :-

Certified that accounts of this Hostel is covered under audit for the year 2019-20 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement.

### 18.3 - PRABHABATI DEVI LADIES HOSTEL

PRABHABATI DEVI LADIES HOSTEL ,

SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA

1.TITLE SHEET :-

a. Name of the Hostel	Prabhabati Devi Ladies Hostel
b. Period of accounts audited	2019-20
c. No. of working days consumed	5 man days singlehandedly
d. Duration of audit	23.11.20 to 27.11.20
e.Name of the Superintendent, who is in-charge of the accounts.	
I.During the period of audit	DrSunanda Sahoo, Supdt. Dr Ajit Kumar Kullu, Asst. Supdt.
II. At the time of audit	DrSunanda Sahoo, Supdt. Dr Ajit Kumar Kullu, Asst. Supdt.
f. Name of the Auditor	Sri Jitendra Sethi

1.1.INTRODUCTORY :-

The positions of Staff, engaged by the University & boarders of the hostel for the financial year 2019-20 are furnished below.

1. Staff.

Particular	Sanctioned strength	Existing Strength
Superintendent	01	01
Asst.Superintendent	01	01
Office Assistant	01	01
Watchman	03	02
Sweeper	01	01
Ward Boy	01	01
Metron	01	01
Ward Girl	01	0
Peon	0	0
Total	10	8

(B) Strength of inmates/boarders.

Classes	Enrollment strength
1st. year	121
2 <sup>nd</sup> . Year	45
M.phil	0
Total	166

2.PHYSICAL VERIFICATION OF CASH.

The physical verification of cash , unused M.R.s & postage stamps balance conducted on the day of commencement of audit of the institution i.e. on dt.23.11.20. The result of the same was furnished in the table below:-

Sl	Particulas	Balance shown as Per cash book	Physical balance found	difference
1	Cash	Nil.	Nil.	Nil.
2	Misc. receipt books	Nil.	Nil.	Nil.
3	Postage stamps	Nil.	Nil.	Nil.
		Nil.	Nil.	Nil.

3.LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.



1.General cash book

2.Paid vouchers relating to year 2019-20

3.Bank a/c

4.Stock registers

5.M.R.Books

4.FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of Pravbhabati Devi Ladies Hostel, Sambalpur university for the financial year 2019-20 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

Sl.No.	Particular	General Cash book
A	O.B.as on 01.04.2019	898940.00
B	Receipts during the year 2019-20	346557.00
C	Total	1245497.00
D	Expenditure made during 2019-20	273404.00
E	C.B.as on 31.03.2020 (as per audit)	972093.00
F	C.B.as on 31.03.2020 (as per cash book)	972093.00
G	Difference, if any	Nil

Reconciliation :-Nil.

Details of cash book-wise closing balance as on 31.03.2020

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1.General cash book	10011.00	962082.00	0.00	972093.00
Total	10011.00	962082.00	0.00	972093.00

Statement A

Statement B

Details of receipts.

Details of expenditure.

Sl	Head of Account	Receipts  During 2019-20 (in Rupees)		Sl	Head of Account	Expenditure  During 2019-20( in Rupees)

1.	Bank interest	33757.00		1.	Esst.Expenses	80279.00
2.	Hostel Fees	312800.00		2.	Remuneration	138000.00
				3	Advance	55000.00
				4	Bank Charges	125.00
	Total receipt	346557.00			Total expenditure	273404.00
	Add O.B.	898940.00			Add C.B.	972093.00
	Grand Total	1245497.00			Grand Total	1245497.00

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

AS ON 31.03.2020.

Sl.	Name of Bank	A/C No	C.B.as per bank pass book A/c	C.B.as per bank A/c in cash book	Difference
1	Uco Bank Katapali	0710010 0007757	962082.00	962082.00	0.00
		Total	962082.00	962082.00	0.00

Reconciliation:- Nil.

6.STOCK POSITION:-Stock Registers have been maintained.

Details Stock Position as on 31.03.2020

Sl.No.	Name of the stock item.	OB as on 01.04.19	Qty.of stock purchased during 2019-20	Qty.of stock received from office during the year 2019-20	Date of receipt	Total as on 31.03.20	S.R.Page No.	Name of S.R.	Remarks.
1	Aluminium Cover	5				5	52		
2	Aluminium Dekchi	3				3	54		
3	Aluminium Fry	1				1	44		

	Pan								
4	Aluminium Parat(Medium)	3				3	36		
5	Aluminium Saucepan	4				4	48		
6	Aluminium Handi(Large)	2				2	22		
7	Aluminium Handi(Med)	4				4	24		
8	Aquaguard	3				3	86		
9	Badminton set	0	1		10.02.2020	1	80		
10	Bench	40				40	66		
11	Carrom Board with dots	0	1		10.02.2020	1	80		
12	Ceiling Fan	120				120	76		
13	Chess Board set	0	1		10.02.2020	1	80		
14	Common Room Table	4				4	68		
15	Danki (Steel)	6				6	34		
16	Dining Chair	85				85	8		
17	Dining Table	45				45	6		
18	DVD Player	1				1	60		
19	Gas Chula	2				2	10		
20	Gas Chula for Dosa	1				1	12		
21	Gas Light	1				1	56		
22	Iron Alna	18				18	94		
23	Iron Cot	90				90	82		
24	Iron Heman Dasta	1				1	26		

25	Iron Karat i(Medium)	4				4	32		
26	Iron table with Ply	10				10	96		
27	Mixer Grinder	1				1	98		
28	Plastic Chair	30				30	92		
29	Pressure Cooker	1				1	98		
30	Steel Almirah	2				2	58		
31	Steel Buc ket(Mediu m)	6				6	30		
32	Steel Dosa Plate	1				1	14		
33	Steel Glass	100				100	18		
34	Steel Jug	10				10	28		
35	Steel Tiffin Plate	50				50	20		
36	Steel Tray	74				74	16		
37	Table Tenis	1				1	80		
38	Tea Kettle	2				2	50		
39	Television	2		1	18.06.2019	3	62		
40	Water Cooler cum Cooler	1		1	17.08.2019	2	46		
41	Water Drum	2				2	46		
42	Wooden Chair	60				60	70		
43	Wooden Cot	81				81	74		

7. INVESTMENT :-No investment has been made during the year 2019-20.

8. ADVANCES :-

i.	Advance outstanding as on 1.04.2019	Nil
ii.	Advance paid during the year 2019-20	55000.00
iii.	Total.	55000.00
iv.	Advance adjusted during the year 2019-20	55000.00
v.	Advance outstanding as on 31.03.2020	Nil

Para:8.2 :- Details of Advance Adjusted during the year 2019-20

Adjustment Vr.No./dt	Advance holder	Amount adjusted	Purpose	Related to the year.
63(A)/07.03.20	Swarnamita Tripathy,Cul.Secy	30000.00	Annual Function	2019-20
64(A)/07.03.20	Swarnamita Tripathy,Cul.Secy	25000.00	Annual Function	2019-20
	Total:-	55000.00		

9.GRANTS:- There was no pending grant as on 31.03.2019.No grants has been received during the year 2019-20.

10.UTILISATION CERTIFICATES :-Need not to be furnished.

11.MISSAPPROPRIATION & DEFALCATION : -No mis-appropriation is detected during the year under audit.

12.LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13.AUDIT OF RECEIPTS :-All collections as per M.R. books have been properly taken in to cashbook account during the year 2019-20.

14.AUDIT OF EXPENDITURE :- It is advised in audit to make passed for payment in red ink in each voucher prior to making payment & each voucher must bear a voucher no. starting from sl. no. 1 to....from beginning of the financial year henceforth.

15. AUDIT ON WORKS :- No work has been executed during the year under audit.

16.AUDIT ON UNITS/ DEPATRMENTS :-No units & Departments.

17. AUDIT ON SCHEMES/ PROGRAMMES :-No schemes & Programmes.

18.MISCELANEOUS :- Nil.

19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-Nil.

20.1.RESULT OF AUDIT :- Amount recovered on the spot is nil. Amount suggested for recovery is nil .,Amount held under objection is nil.

Para No	Amount suggested for recovery	Amount held under objection	Total
	Nil.	Nil.	Nil.

20.2.AUDIT CERTIFICATE :-

Certified that accounts of this Hostel is covered under audit for the year 2019-20 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement .

#### 18.4 - BHAGIRATHI BOYS HOSTEL No.3

##### **BHAGIRATHI(3<sup>rd</sup>) HOSTEL,**

**SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA**

**1.TITLE SHEET: -**

a. Name of the Hostel	<b>BHAGIRATHI(3<sup>rd</sup>) Hostel</b>
b. Period of accounts audited	<b>2019-2020</b>
c. No. of working days consumed	<b>6-mandays Singlehandedly</b>
d. Duration of Audit	<b>12.01.2021 to 15.01.2021</b>
e. Name of the Superintendent, who is in-charge of the accounts: -	<b>Dr. Amaresh Mishra</b>
i During the period under Audit	
ii During the period of Audit	<b>Dr. Amaresh Mishra</b>
f. Name of the Auditor	<b>Sri Rashmi Ranjan Nayak</b>

**1.1. INTRODUCTORY: -**

The positions of Staff, engaged by the University & boarders of the hostel for the financial year 2019-2020 are furnished below.

**(A) Staff.**

<b>Particular</b>	<b>Sanctioned strength</b>	<b>Existing Strength</b>
Superintendent	01	01
Asst.Superintendent	01	01
Office Assistant	01	01
Watchman	01	01
Sweeper	01	01
Ward Boy	01	01
Peon	01	0
<b>Total</b>	<b>07</b>	<b>06</b>

**(B) Strength of inmates/boarders.**

<b>Classes</b>	<b>Enrollment strength</b>
1st. year	16
2 <sup>nd</sup> . Year	34
<b>Total</b>	<b>50</b>

**2.PHYSICAL VERIFICATION OF CASH.**

The physical verification of cash, unused Money Receipts & postage stamps balance conducted on the day of commencement of audit of the institution i.e. on dt.12.01.2021. The result of the same was furnished in the table below: -

<b>SI</b>	<b>Particulars</b>	<b>Balance shown as Per cash book</b>	<b>Physical balance found</b>	<b>difference</b>
1	Cash	Nil.	Nil.	Nil.
2	Misc. receipt books	Nil.	Nil.	Nil.
3	Postage stamps	Nil.	Nil.	Nil.
		Nil.	Nil.	Nil.

**3.LIST OF VERIFIED RECORDS: -**

During the course of audit, the following records, and registers were produced before audit for verification, and scrutiny.

1.General cash book

2.Paid vouchers relating to year 2019-2020

3.Bank a/c

4.Stock registers

5.M.R. Books

#### 4.FINANCIAL POSITION: -

The position in respect of receipts, and expenditure of Bhagirathi Hostel, Sambalpur university for the financial year 2019-2020 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

Particulars	Amount
a. O.B. as on 01.04.2019	238981.40
b. Receipts during the year 2019-20	104122.00
c. Total	343103.40
d. Expenditure made during 2019-20	138972.60
e.C.B.as on 31.03.2020 as per audit	204130.80
f. C.B.as on 31.03.2020 as per Cash Book	204130.80
g. Difference, if any	Nil
h.Reconciliation	Nil

#### Details of cash book-wise closing balance as on 31.03.2020.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1.General cash book		2,04,130.80		2,04,130.80
Total		2,04,130.80		2,04,130.80

#### Statement A

#### Statement B

#### Details of receipts. expenditure.

#### Details of

Sl	Head of Account	Receipts  During 2019-2020 (in Rupees)		Sl	Head of Account	Expenditure  During 2019-2020 (in Rupees)
1.	Bank interest	8222.00		1.	Salary/Remu.	76500.00
2.	Collection for boarder	95900.00		2.	Cont.Exp.	60,144.00
				3.	Newspaper	1688.00
				4.	Bank Com.	140.60



			6.	Republic day	500.00
	<b>Total receipt</b>	<b>104122.00</b>		<b>Total expenditure</b>	<b>138,972.60</b>
	<b>Add O.B.</b>	<b>238981.40</b>		<b>Add C.B.</b>	<b>2,04,130.80</b>
	<b>Grand Total</b>	<b>3,43,103.40</b>		<b>Grand Total</b>	<b>3,43,103.40</b>

**5.DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASS BOOK & CASH BOOK AS ON 31.03.2020.**

Sl.	Name of Bank	A/C No	C.B.as per bank pass book A/c	C.B.as per bank A/c in cash book	Difference
1	Uco Bank Katapali	07100100001162	2,04,130.80	207130.80	3000.00
		<b>Total</b>	<b>2,04,130.80</b>	<b>207130.80</b>	<b>3000.00</b>

Reconciliation: -

		BALANCE
<b>1</b>	<b>GENERAL CASH BOOK- U.CO. KATAPALI - 07100100001162</b>	
a	<b>Balance as per cash book on 31.03.19.</b>	<b>204130.80</b>
b	Add- following cheques issued but not encashed till 31.3.2020	
c	099643/dt.12.09.18 (+) 500.00 099657/dt.10.10.18 (+) 2000.00 103158/dt.11.06.19 (+) 500.00 <b>Total: - 3000.00</b>	<b>3000.00</b>
f	Balance arrived in audit	2,07,130.80
g	<b>Pass Book balance as on 31.3.2020</b>	2,07,130.80
h	Unreconciled Difference	<b>0.00</b>

**6.STOCK POSITION :-**Stock Registers have been maintained.

**7. INVESTMENT :-**No investment has been made during the year 2019-2020.

**8. ADVANCES :-**

i. Advance outstanding as on 1.04.2019	0.00
--	------

ii. Advance paid during the year 2019-2020	0.00
iii. Total.	0.00
iv. Advance adjusted during the year 2019-2020	0.00
v. Advance outstanding as on 31.03.2020	0.00

**9. GRANTS:-** There was no pending grant as on 31.03.2020. No grants have been received during the year 2019-2020

**10. UTILISATION CERTIFICATES:-** Need not to be furnished.

**11. MISAPPROPRIATION & DEFALCATION:-** No mis-appropriation is detected during the year under audit.

**12. LOSS OF STOCK & STORE:-** No loss of stock & store is detected during the year under audit.

**13. AUDIT OF RECEIPTS:-** All collections as per M.R. books have been properly taken in to cash book account during the year 2019-2020.

**14. AUDIT OF EXPENDITURE:-** It is advised in audit to make passed for payment in red ink in each voucher prior to making payment & each voucher must bear a voucher no. starting from sl. no. 1 to....from beginning of the financial year henceforth.

**15. AUDIT ON WORKS:-** No work has been executed during the year under audit.

**16. AUDIT ON UNITS/ DEPARTMENTS:-** No units & Departments.

**17. AUDIT ON SCHEMES/ PROGRAMMES:-** No schemes & Programmes.

**18. MISCELLANEOUS:-** Nil.

**19. AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-** Nil.

**20.1. RESULT OF AUDIT:-** Amount recovered on the spot is nil. Amount suggested for recovery is nil. Amount held under objection is nil.

Para No	Amount suggested for recovery	Amount held under objection	Total
	Nil.	Nil.	Nil.

**20.2. AUDIT CERTIFICATE:-**

Certified that accounts of this Deptt. is covered under audit for the year 2019-2020 and found to be correct subject to the remarks given in the foregoing paragraphs.

**20.3. GENERAL REMARKS BY THE AUDITOR:-**

Maintenance of accounts, records and registers of this department needs improvement.

## 18.5 - BRAHMAPUTRA HOSTEL

BRAHMAPUTRA HOSTEL.(No.1)

SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA

### 1.TITLE SHEET :-

a. Name of the Hostel	Brahmaputra Hostel
b. Period of accounts audited	2019-20
c. No. of working days consumed	6 man days singlehandedly
d. Duration of audit	21.12.20 to 31.12.20
e.Name of the Superintendent, who is in-charge of the accounts.	
I.During the period of audit	Dr . Rajendra Ku. Behera.
II. At the time of audit	Dr . Rajendra Ku. Behera.
f. Name of the Auditor	Sri Jitendra Sethi

### 1.1.INTRODUCTORY :-

The positions of Staff, engaged by the University & boarders of the hostel for the financial year 2019-20 are furnished below.

#### 1. Staff.

Particular	Sanctioned strength	Existing Strength
Superintendent	01	01
Asst.Superintendent	01	01
Office Assistant	01	01
Watchman	01	01
Sweeper	01	01
Ward Boy	01	01
Peon	01	01
Total	07	07

(B) Strength of inmates/boarders.

Classes	Enrollment strength
1st. year	26
2 <sup>nd</sup> . Year	72
M.phil	0
Total	98

## 2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash , unused M.R.s & postage stamps balance conducted on the day of commencement of audit of the institution i.e. on dt.21.12.20 . The result of the same was furnished in the table below:-

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference
1	Cash	Nil.	Nil.	Nil.
2	Misc. receipt books	Nil.	Nil.	Nil.
3	Postage stamps	Nil.	Nil.	Nil.
		Nil.	Nil.	Nil.

## 3. LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

1. General cash book

2. Paid vouchers relating to year 2019-20

3. Bank a/c

4. Stock registers

5. M.R. Books

## 4. FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of Brahmaputra Hostel, Sambalpur university for the financial year 2019-20 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

Sl.No.	Particular	General Cash book
A	O.B.as on 01.04.2019	464809.50
B	Receipts during the year 2019-20	159249.00
C	Total	624058.50

D	Expenditure made during 2019-20	116556.00
E	C.B.as on 31.03.2020 (as per audit)	507502.50
F	C.B.as on 31.03.2020 (as per cash book)	516502.50
G	Difference, if any	9000

Reconciliation :-The O.B as on dtd. 04.12.19 :- 544330.00

The Expenditure on dtd. 04.12.19:- 21500.00

The C.B on dtd. 04.12.19 :- 522830.50 .

Due to calculation mistake the C.B taken as 531830.50 on dtd. 04.12.19 . As a result of which the above difference occurs .

Details of cash book-wise closing balance as on 31.03.2020

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1.General cash book	0	239078.50	268424.00	507502.50
Total		239078.50	268424.00	507502.50

Statement A

Statement B

Details of receipts.

Details of expenditure.

Sl	Head of Account	Receipts During 2018-19(in Rupees)		Sl	Head of Account	Expenditure During 2018-19( in Rupees)
1.	Bank interest	8640.00		1.	Esst.Expenses	69056.00
2	FDR interest	17009.00		2	Remuneration	29500.00
3.	Collection from Boarder	133600.00		3.	Tel.Bill	18000.00
	Total receipt	159249.00			Total expenditure	116556.00
	Add O.B.	464809.50			Add C.B.	507502.50
	Grand Total	624058.50			Grand Total	624058.50

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

AS ON 31.03.2020

Sl.	Name of	A/C No	C.B.as per bank	C.B.as per bank A/c in	Difference
-----	---------	--------	-----------------	---------------------------	------------

	Bank		pass book A/c	cash book	
1	Uco Bank Katapali	07100100000406	239078.50	239078.50	0.00
		Total	239078.50	239078.50	0.00

Reconciliation:- Nil

6.STOCK POSITION :-Stock Registers have been maintained.

Details of stock position as on 31.03.2020.

Sl.No.	Name of the stock item.	OB as on 01.04.19	Qty.of stock purchase d during 2019-20	Qty.of stock received from office during the year 2019-20	Date of receipt	Total as on 31.03.20	S.R.Page No.	Name of S.R.	Remarks.
1	Steel Almirah	02				02	36		
2	Wooden Bed	111				111	2		
3	Table	151	20			171	4		
4	Wooden chair	70				70	6		
5	Computer	5				5	34		
6	Fibre Chair	27	36			63	18		
7	T.V.	01				01	32		
8	Can chair	02				02	22		
9	Iron chair	07				07	14		
10	Iron table	05				05	12		
11	Gas chulla	04				04	28		
12	Ceilling fan	135				135	10		
13	Long bench	10				10	20		
14	Alna	65				65	8		
15	Cot(iron	10	15			25	26		

	with plywood top)								
16	Invertor	01				01	38		
17	Aquagard	1	2			3	30		
18	Water purofire	0	2			2	30		

7. INVESTMENT :-Detailed in the table below.

SI No.	A/C No.	Bank	Date of investment	Amount invested	Rate of interest	Date of maturity	Maturity value
1	028057	U.Co.(K.Pali)	15.06.19	156405.00	6.60	15.06.20	166986.00
2	028058	U.Co.(K.Pali)	19.06.19	57377.00	6.60	15.06.20	61259.00
3	028056	U.Co.(K.Pali)	19.06.19	54642.00	6.60	15.06.20	58339.00
				Total:-268424			

8. ADVANCES :-

i.	Advance outstanding as on 1.04.2019	Nil
ii.	Advance paid during the year 2019-20	Nil
iii.	Total.	Nil
iv.	Advance adjusted during the year 2019-20	Nil
v.	Advance outstanding as on 31.03.2020	Nil

9.GRANTS:- There was no pending grant as on 31.03.2019.No grants has been received during the year 2019-20.

10.UTILISATION CERTIFICATES :-Need not to be furnished.

11.MISSAPPROPRIATION & DEFALCATION : -No mis-appropriation is detected during the year under audit.

12.LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13.AUDIT OF RECEIPTS :-All collections as per M.R. books have been properly taken in to cashbook account during the year 2019-20.

14.AUDIT OF EXPENDITURE:-It is advised in audit to make passed for payment in red ink in each voucher

prior to making payment & each voucher must bear a voucher no. starting from sl. no. 1 to....from beginning of the financial year henceforth.

15. AUDIT ON WORKS :- No work has been executed during the year under audit.

16.AUDIT ON UNITS/ DEPATRMENTS :-No units & Departments.

17. AUDIT ON SCHEMES/ PROGRAMMES :-No schemes & Programmes.

18.MISCELANEOUS :- Nil.

19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-Nil.

20.1.RESULT OF AUDIT :- Amount recovered on the spot is nil. Amount suggested for recovery is nil.,Amount held under objection is nil.

Para No	Amount suggested for recovery	Amount held under objection	Total
	Nil.	Nil.	Nil.

20.2.AUDIT CERTIFICATE :-

Certified that accounts of this Dept. is covered under audit for the year 2019-20 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement .

#### **18.6 - SATADRU GENTS'HOSTEL NO-IV,**

SATADRU GENTS'HOSTEL NO-IV,  
SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA



1.TITLE SHEET :-

a. Name of the Hostel	Satadru Hostel
b. Period of accounts audited	2019-20
c. No. of working days consumed	4 man days singlehandedly
d. Duration of audit	09.11.20 to 12.11.20
e.Name of the Superintendent, who is in-charge of the accounts.	
I.During the period of audit	DrS.P.Das,Supdt.
II. At the time of audit	DrS.P.Das,Supdt.
f. Name of the Auditor	Sri Jitendra Sethi

1.1.INTRODUCTORY :-

The positions of Staff, engaged by the University & boards of the hostel for the financial year 2019-20 are furnished below.

1. Staff.

Particular	Sanctioned strength	Existing Strength
Superintendent	01	01
Asst.Superintendent	01	01
Office Assistant	01	02
Watchman	01	02
Sweeper	01	02
Ward Boy	02	02
Metron	01	01
Ward Girl	01	01
Peon	01	01
Total	10	13

(B) Strength of inmates/boarders.

Classes	Enrollment strength
1st. year	0
2 <sup>nd</sup> . Year	0
M.phil	0
Total	0

## 2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash , unused M.R.s & postage stamps balance conducted on the day of commencement of audit of the institution i.e. on dt.09.11.20 . The result of the same was furnished in the table below:-

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference
1	Cash	Nil.	Nil.	Nil.
2	Misc. receipt books	Nil.	Nil.	Nil.
3	Postage stamps	Nil.	Nil.	Nil.
		Nil.	Nil.	Nil.

## 3. LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. Paid vouchers relating to year 2019-20
3. Bank a/c
4. Stock registers
5. M.R. Books

## 4. FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of Satadru Gents Hostel No-IV, Sambalpur university for the financial year 2019-20 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

Sl.No.	Particular	General Cash book
--------	------------	-------------------

A	O.B.as on 01.04.2019	297342.00
B	Receipts during the year 2019-20	10498.00
C	Total	307840.00
D	Expenditure made during 2019-20	Nil
E	C.B.as on 31.03.2020 (as per audit)	307840.00
F	C.B.as on 31.03.2020 (as per cash book)	307840.00
G	Difference, if any	Nil

Reconciliation :-Nil.

Details of cash book-wise closing balance as on 31.03.2020

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1.General cash book		307840.00	0.00	307840.00
Total		307840.00	0.00	307840.00

Statement A

Statement B

Details of receipts.

Details of expenditure.

Sl	Head of Account	Receipts During 2019-20 (in Rupees)		Sl	Head of Account	Expenditure During 2019-20( in Rupees)
1.	Bank interest	10498.00		1.	Fund transfer	0.00
	Total receipt	10498.00			Total expenditure	0.00
	Add O.B.	297342.00			Add C.B.	307840.00
	Grand Total	307840.00			Grand Total	307840.00

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

AS ON 31.03.2020

Sl.	Name of Bank	A/C No	C.B.as per bank pass book A/c	C.B.as per bank A/c in cash book	Difference
1	Uco Bank	07100100000435	307840.00	307840.00	0.00

	Katapali	8			
		Total	307840.00	307840.00	0.00

Reconciliation:-Nil

6.STOCK POSITION :- Stock Registers have been maintained.

Details of Stock position as on 31.03.2020

SI No	Name of the stock item	O.B.as on 01-04-2019 (in number)	Quantity of Stock Purchased during the year 2019-20	Quantity of Stock received from main office of S.U. during the year 2019-20	Date of Receipt	Total As on 31.3.20	Stock Register Page no	Name of the stock Register	Remarks
1	2	3	4	5	6	7(3+4+5)	8	9	10
01	COT	98 - 66	NIL	NIL		32	65	STOCK REGISTER	
02	TABLE	144 - 84	NIL	NIL		60	71	-DO-	
03	STEEL ALMIRAH	01	NIL	00		01	133	-DO-	
04	T.V	01	NIL	NIL		01	101	-DO-	
05	WATER COOLER	02	NIL	NIL		02	143	-DO-	
06	DARI	01	NIL	NIL		01	91	-DO-	
07	CHAIR	77 - 20	NIL			57	75	-DO-	
08	NOTICE BOARD	01	NIL	NIL		01	87	-DO-	
09	DUST BIN	12 - 03	NIL	NIL		09	97	-DO-	

7. INVESTMENT :-No investment has been made during the year 2019-20

8. ADVANCES :-

i.	Advance outstanding as on 1.04.2019	Nil
ii.	Advance paid during the year 2019-20	Nil
iii.	Total.	Nil
iv.	Advance adjusted during the year 2019-20	Nil
v.	Advance outstanding as on 31.03.2020	Nil

9.GRANTS:- There was no pending grant as on 31.03.2019.No grants has been received during the year 2019-20

10.UTILISATION CERTIFICATES :-Need not to be furnished.

11.MISSAPPROPRIATION & DEFALCATION : -No mis-appropriation is detected during the year under audit.

12.LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13.AUDIT OF RECEIPTS :-All collections as per M.R. books have been properly taken in to cashbook account during the year 2019-20.

14.AUDIT OF EXPENDITURE :- It is advised in audit to make passed for payment in red ink in each voucher prior to making payment & each voucher must bear a voucher no. starting from sl. no. 1 to....from beginning of the financial year henceforth.

15. AUDIT ON WORKS :- No work has been executed during the year under audit.

16.AUDIT ON UNITS/ DEPATRMENTS :-No units & Departments.

17. AUDIT ON SCHEMES/ PROGRAMMES :-No schemes & Programmes.

18.MISCELANEOUS :- Nil.

19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-Nil.

20.1.RESULT OF AUDIT :- Amount recovered on the spot is nil. Amount suggested for recovery is nil.,Amount held under objection is nil.

Para No	Amount suggested for recovery	Amount held under objection	Total
	Nil.	Nil.	Nil.

20.2.AUDIT CERTIFICATE :-

Certified that accounts of this Dept. is covered under audit for the year 2019-20 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement .

18.7 - SILVER JUBILEE LADIES HOSTEL,

**SILVER JUBILEE LADIES HOSTEL,  
SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA**

1.TITLE SHEET :-

a. Name of the Hostel	<b>Silver Jubilee Ladies Hostel</b>
b.Period of accounts audited	2019-2020
c.No. of working days consumed	4 man days single handedly
d. Duration of audit	12.12.2020 to 15.12.2020
e. Name of the Superintendent, who is in-charge of the accounts.	
I.During the period of audit	Dr .J.K.Tripathy 1.04.2019 to 31.03.2020
II.At the time of audit	Dr .J.K.Tripathy
f.Name of the Auditor	Sri Rashmi Ranjan Nayak, Audit Suptd.

1.1.INTRODUCTORY :-

The positions of Staff, engaged by the University & boarders of the hostel for the financial year 2019-2020 are furnished below.

1. Staff.

Particular	Sanctioned strength	Existing Strength
Superintendent	01	01
Asst.Superintendent	01	01
Office Assistant	01	02
Watchman	01	02

Sweeper	01	02
Ward Boy	02	02
Metron	01	01
Total	08	11

**(B) Strength of inmates/boarders.**

Classes	Enrollment strength
1st. year	120
2 <sup>nd</sup> . Year	13
Total	133

**2. PHYSICAL VERIFICATION OF CASH.**

The physical verification of cash, unused M.R.s & postage stamps balance conducted on the day of commencement of audit of the institution i.e. on dt.12.12.2020. The result of the same was furnished in the table below: -

SI	Particulars	Balance shown as Per cash book	Physical balance found	difference
1	Cash	Nil.	Nil.	Nil.
2	Misc. receipt books	Nil.	Nil.	Nil.
3	Postage stamps	Nil.	Nil.	Nil.
		Nil.	Nil.	Nil.

**3.LIST OF VERIFIED RECORDS:-**

During the course of audit, the following records, and registers were produced before audit for verification, and scrutiny.

- 1.General cash book
- 2.Paid vouchers relating to year 2019-2020
- 3.Bank a/c
- 4.Stock registers
- 5.M.R. Books

**4.FINANCIAL POSITION: -**

The position in respect of receipts, and expenditure of Silver jubilee women's Hostel, Sambalpur university for the financial year 2019-2020 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

Particulars	Amount
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a. O.B. as on 01.04.2019	297872.05
b. Receipts during the year 2019-20	150385.00
<b>c. Total</b>	<b>448257.05</b>
d. Expenditure made during 2019-20	319155.00
e.C.B.as on 31.03.2020( <b>as per audit )</b>	129102.05
f. C.B.as on 31.03.2020 ( <b>as per cash book</b> )	129102.05
g. Difference, if any	Nil
h. Reconciliation	Nil

**Details of cash book-wise closing balance as on 31.03.2020**

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1.General cash book	0.00	129102.05	0.00	129102.05
<b>Total</b>	<b>0.00</b>	<b>129102.05</b>	<b>0.00</b>	<b>129102.05</b>

**Statement A**

**Statement B**

**Details of receipts.**

**Details of expenditure.**

SI	Head of Account	Receipts During 2019-2020 (in Rupees)		SI	Head of Account	Expenditure During 2019-2020 ( in Rupees)
1.	Bank interest	7085.00		1.	Remuneration	116065.00
2.	Hostel Fees	141800.00		2.	Annual function	30000.00
3.	Recovery of Adv.	1500.00		3.	Contingency	42690.00
4.				4.	Almunium Door	64890.00
				5.	Electrical Item	19165.00
				6	Repairing Work	32910.00
				7	News paper	3685.00
				8	Telephone Bill	8000.00
				9	Independence Day	1750.00
	<b>Total receipt</b>	<b>150385.00</b>			<b>Total expenditure</b>	<b>319155.00</b>
	<b>Add O.B.</b>	<b>297872.05</b>			<b>Add C.B.</b>	<b>129102.05</b>



	<b>Grand Total</b>	<b>448257.05</b>		<b>Grand Total</b>	<b>448257.05</b>
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**5. DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASS BOOK & CASH BOOK AS ON 31.03.2018**

Sl.	Name of Bank	A/C No	C.B.as per bank pass book A/c	C.B.as per bank A/c in cash book	Difference
1	Uco Bank Katapali	07100100004716	146496.95	129102.05	17394.90
		<b>Total</b>	<b>146496.95</b>	<b>129102.05</b>	<b>17394.90</b>

**Reconciliation:-**

<b>Balance as per Student Association Cash Book as on 31.03.2020</b>	<b>129102.05</b>
Add Previous unclassified difference which is not reconciled till date	(+)17650.00
Deduct SMS Charges	(-)5.10
Deduct Chque Book Cost	(-) 250.00
<b>Balance as per Pass Book as on 31.03.2020</b>	<b>146496.95</b>

**6. STOCK POSITION :-**Stock Registers have been maintained.

**DETAIL OF DEAD STOCK POSITION IN RESPECT of Silver Jubilee Ladies Hostel,SAMBALPUR UNIVERSITY AS ON DT.31.03.2020.**

SI No.	Name of the Stock Item	O.B. as on Dt.01.04.2019 (In Numbers)	Quantity of Stock Purchase d during the year2019-20	Quantity of Stock received from the Main Office, S.U. during the year2019-20	Date of receipt (With no. of items in brackets)	Total as on 31.03.2020.(3+4+5)	Stock Register Page No.	Name of the Stock Register	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
01	<b>Computer</b>	01 no.	Nil	Nil	Nil	01 no.	194-195 page	SJWH (Stock & Issue Register, Vol.II)	
02	<b>Printer</b>	01 no.	Nil	Nil	Nil	01 no.	230-231 page	-do-	
03	<b>Aquafres</b>	04 nos.	Nil	Nil	Nil	04 nos.	224-225	-do-	

	h (Water Purification Machine)						page		
04	Inverter and Batteries	02 Sets.	Nil	Nil	Nil	02 Sets.	108- 109 page	-do-	
05	Almirah (Steel)	03 nos.	Nil	Nil	Nil	03 nos.	68 page	-do-	
06	Chair (Moulded with Arm)	08 nos.	Nil	Nil	Nil	08 nos.	122- 123 page	-do-	
07	Chair (Without Arm)	40 nos.	Nil	Nil	Nil	40 nos.	174- 175 page	-do-	
08	Chair Plastic	98 nos.	Nil	Nil	Nil	98 nos.		-do-	
09	Cot (Iron)	151 nos.	Nil	Nil	Nil	151 nos.		-do-	
10	Students Table	144 nos.	Nil	Nil	Nil	144 nos.		-do-	
11	Ceiling Fans	65 nos.	Nil	Nil	Nil	65 Nos.			
12	Colour T.V.	02 Nos.	-	02 nos.		04 Nos.	190 - 191 page	-do-	02 Nos.(P revious)  02 Nos. (Office Supplied)
13	Assistant Table	04 Nos.	Nil	Nil	Nil	04 Nos.	184- 185 page	-do-	
14	Alna (Iron)	24 Nos.	Nil	Nil	Nil	24 Nos.		-do-	
15	Assistant Chair	04 Nos.	Nil	Nil	Nil	04 Nos.		-do-	
16	Almirah (Woden)	01 no.	Nil	Nil	Nil	01 no.		-do-	
17	File Rack (Steel)	01 no.	Nil	Nil	Nil	01 no.	162- 163 page.	-do-	
18	Mixure Grinder	01 no.	Nil	Nil	Nil	01 no.	228-229 page.	-do-	
19	Water Cooler (Blue Star) in built Acq uaguard	02 no.	Nil	Nil	Nil	02 no.	228-229 page.	-do-	

**7. INVESTMENT** :-No investment has been made during the year 2017-18

## 8. ADVANCES:-

a) Advance outstanding as on 01.04.2019	0.00
b) Advance Paid during the year 2019-2020	0.00
c) T O T A L	0.00
d) Advance adjusted during the year 2019-2020	0.00
e) Advance outstanding as on 31.03.2020	0.00

**9. GRANTS:-** There was no pending grant as on 31.03.2020. No grants have been received during the year 2019-2020.

**10. UTILISATION CERTIFICATES :-** Need not to be furnished.

**11. MISSAPPROPRIATION & DEFALCATION :-** No miss-appropriation is detected during the year under audit.

**12. LOSS OF STOCK & STORE :-** No loss of stock & store is detected during the year under audit.

**13. AUDIT OF RECEIPTS:-** All collections as per M.R. books have been properly taken in to cashbook account during the year 2019-2020

**14. AUDIT OF EXPENDITURE :-** It is advised in audit to make passed for payment in red ink in each voucher prior to making payment & each voucher must bear a voucher no. starting from sl. no. 1 to....from beginning of the financial year henceforth.

**15. AUDIT ON WORKS:-** No work has been executed during the year under audit.

**16. AUDIT ON UNITS/ DEPARTMENTS :-** No units & Departments.

**17. AUDIT ON SCHEMES/ PROGRAMMES:-** No schemes & Programmes.

**18. MISCELLANEOUS :-** Nil.

**19. AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-** Nil.

**20.1. RESULT OF AUDIT:-** Amount recovered on the spot is nil. Amount suggested for recovery is nil., Amount held under objection is nil.

Para No	Amount suggested for recovery	Amount held under objection	Total
	Nil.	Nil.	Nil.

## 20.2. AUDIT CERTIFICATE :-

Certified that accounts of this Dept. is covered under audit for the year 2017-18 and found to be correct subject to the remarks given in the foregoing paragraphs.

## 20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement .

## 18.8 - MAHANADI HOSTEL

### MAHANADI HOSTEL,

### SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA

#### 1.TITLE SHEET :-

a. Name of the Hostel	Mahanadi Hostel
b. Period of accounts audited	2019-2020
c. No. of working days consumed	5 man days singlehandedly
d. Duration of audit	22.07.19 to 26.07.19
e. Name of the Superintendent, who is in-charge of the accounts.	
i. During the period under audit	:- Dr Prayas Kumar Danshana
ii. During the period of audit -	:- Dr Prayas Kumar Danshana
f. Name of the Auditor	Sri Rashmi Ranjan Nayak

#### 1.1.INTRODUCTORY :-

The positions of Staff, engaged by the University & boarders of the hostel for the financial year 2019-2020 are furnished below.

(A) Staff.

Particular	Sanctioned strength	Existing Strength
Superintendent	01	01
Asst.Superintendent	01	01
Office Assistant	01	02
Watchman	01	02
Sweeper	01	02
Ward Boy	02	02
Metron	01	01
Ward Girl	01	01
Peon	01	01
Total	10	13

**(B) Strength of inmates/boarders.**

Classes	Enrollment strength
1st. year	89
2 <sup>nd</sup> . Year	13
M.Phil.	0
<b>Total</b>	<b>102</b>

**2. PHYSICAL VERIFICATION OF CASH.**

The physical verification of cash, unused M.R.s & postage stamps balance conducted on the day of commencement of audit of the institution i.e. on dt.22.12.2020. The result of the same was furnished in the table below:-

Sl	Particulas	Balance shown as Per cash book	Physical balance found	difference
1	Cash	Nil.	Nil.	Nil.
2	Misc. receipt books	Nil.	Nil.	Nil.
3	Postage stamps	Nil.	Nil.	Nil.
		Nil.	Nil.	Nil.

**3. LIST OF VERIFIED RECORDS: -**

During the course of audit, the following records, and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. Paid vouchers relating to year 2019-2020
3. Bank a/c
4. Stock registers
5. M.R. Books

**4. FINANCIAL POSITION :-**

The position in respect of receipts, and expenditure of **Mahanadi Hostel**, Sambalpur university for the financial year 2019-2020 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

Particulars	Amount
a. O.B. as on 01.04.2019	800763.00
b. Receipts during the year 2019-20	189382.00
c. Total	990145.00
d. Expenditure made during 2019-20	151128.00

e.C.B.as on 31.03.2020 as per audit	839017.00
f. C.B.as on 31.03.2020 as per cash book	839017.00
g. Difference, if any	Nil
h. Reconciliation	Nil

**Details of cash book-wise closing balance as on 31.03.2020**

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1.General cash book	0.00	839017.00	0.00	839017.00
Total	0.00	839017.00	0.00	839017.00

Statement A

Statement B

Details of receipts.

Details of expenditure.

Sl	Head of Account	Receipts During 2019-2020(in Rupees)		Sl	Head of Account	Expenditure During 2019-2020 ( in Rupees)
1.	Bank interest	29407.00		1.	Salary/Remu.	85500.00
2.	Hostel Fees	159700.00		2.	Cont.Exp.	64928.00
3.	Chq.Reverse	275.00		3.	Republic day	700.00
	<b>Total receipt</b>	<b>189382.00</b>			<b>Total expenditure</b>	<b>151128.00</b>
	<b>Add O.B.</b>	<b>800763.00</b>			<b>Add C.B.</b>	<b>839017.00</b>
	<b>Grand Total</b>	<b>990145.00</b>			<b>Grand Total</b>	<b>990145.00</b>

Note:- Previous year has taken Receipt 800763.55 wrongly than 800763.00 . Hence a sum of Rs.0.55 excess taken.

**5. DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASS BOOK & CASH BOOK AS ON 31.03.2020**

Sl.	Name of Bank	A/C No	C.B.as per bank pass book A/c	C.B.as per bank A/c in cash book	Difference
1	Uco Bank Katapali	07100100 000432	839017.00	839017.00	0.00

		<b>Total</b>			
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Reconciliation:- Nil

**6.STOCK POSITION:** - Stock Registers have been maintained.

**7. INVESTMENT:** -No investment has been made during the year 2019-2020.

**8. ADVANCES :-**

i. Advance outstanding as on 1.04.2019	29000.00
ii. Advance paid during the year 2019-2020	0.00
iii. Total.	29000.00
iv. Advance adjusted during the year 2019-2020	29000.00
v. Advance outstanding as on 31.03.2020	0.00

**Para: 8.1 :- Details of Advance Adjusted during the year 2019-2020.**

Adjustment Vr. No./dt	Advance holder	Amount adjusted	Purpose	Related to the year.
79.a/21.05.19	Sri Prithiraj Bag, Gen. Secy.	2000.00	August-15 & Ganesh Puja	2018-2019(58/11.09.18)
79.a/21.05.19	Sri Prithiraj Bag, Gen. Secy.	2000.00	Saraswati Puja & Independence Day	2018-2019(68/25.01.19)
79.a/21.05.19	Sri Prithiraj Bag, Gen. Secy.	25000.00	Annual Function.	2018-2019(74/26.03.19)
<b>Total.</b>		<b>29000.00</b>		

**Note:-** Previous year has shown less Advance of Rs.4000.00 i.e. Vr. No.58/11.09.18 amounting Rs.2000.00 and 68/25.01.2019 amounting Rs.2000.00 towards August-15&Ganesh puja and Saraswathi puja & Independence day.

**9.GRANTS:-** There was no pending grant as on 31.03.2020.No grants has been received during the year 2020.

**10.UTILISATION CERTIFICATES:** -Need not to be furnished.

**11.MISSAPPROPRIATION & DEFALCATION :** -No mis-appropriation is detected during the year under audit.

**12.LOSS OF STOCK & STORE :-** No loss of stock & store is detected during the year under audit.

**13.AUDIT OF RECEIPTS :-**All collections as per M.R. books have been properly taken in to cashbook account during the year 2019-2020.

**14.AUDIT OF EXPENDITURE :-** It is advised in audit to make passed for payment in red ink in each voucher prior to making payment & each voucher must bear a voucher no. starting from sl. no. 1 to....from beginning of the financial year henceforth.

**15. AUDIT ON WORKS :-** No work has been executed during the year under audit.

**16.AUDIT ON UNITS/ DEPATRMENTS :-**No units & Departments.

**17. AUDIT ON SCHEMES/ PROGRAMMES :-**No schemes & Programmes.

**18.MISCELANEOUS :-** Nil.

**19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-**Nil.

**20.1.RESULT OF AUDIT :-** Amount recovered on the spot is nil. Amount suggested for recovery is nil.,Amount held under objection is nil.

Para No	Amount suggested for recovery	Amount held under objection	Total
	Nil.	Nil.	Nil.

**20.2.AUDIT CERTIFICATE :-**

Certified that accounts of this Dept. is covered under audit for the year 2019-2020 and found to be correct subject to the remarks given in the foregoing paragraphs.

**20.3. GENERAL REMARKS BY THE AUDITOR: -**

Maintenance of accounts, records and registers of this department needs improvement.

## 18.9 - NARMADA LADIES HOSTEL

NARMADA LADIES HOSTEL,

SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA

**1.TITLE SHEET :-**

a. Name of the Hostel	Narmada Ladies Hostel
b. Period of accounts audited	2019-20
c. No. of working days consumed	5 man days singlehandedly
d. Duration of audit	13.11.20 & 16.11.20 to 19.11.20
e.Name of the Superintendent, who is in-charge of the accounts.	
I.During the period of audit	Dr .Amiya Kumar Patel, Supdt. Dr. Bijayalaxmi Panigrahi, Asst. Supdt.
II. At the time of audit	Dr .Amiya Kumar Patel, Supdt. Dr. Bijayalaxmi Panigrahi, Asst. Supdt.
f. Name of the Auditor	Sri Jitendra Sethi

**1.1.INTRODUCTORY :-**

The positions of Staff, engaged by the University & boarders of the hostel for the financial year 2019-20 are



furnished below.

## 1. Staff.

Particular	Sanctioned strength	Existing Strength
Superintendent	01	01
Asst.Superintendent	01	01
Office Assistant	01	01
Watchman	03	02
Sweeper	03	02
Ward Boy	02	02
Metron	01	01
Asst.Metron	01	01
Ward Girl	01	01
Peon	01	01
Total	15	13

## (B) Strength of inmates/boarders.

Classes	Enrollment strength
1st. year	148
2 <sup>nd</sup> . Year	55
Ph.D	07
Total	210

## 2.PHYSICAL VERIFICATION OF CASH.

The physical verification of cash , unused M.R.s & postage stamps balance conducted on the day of commencement of audit of the institution i.e. on dt.13.11.20. The result of the same was furnished in the table below:-

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference
1	Cash	Nil.	Nil.	Nil.
2	Misc. receipt books	Nil.	Nil.	Nil.
3	Postage stamps	Nil.	Nil.	Nil.
		Nil.	Nil.	Nil.

### 3.LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

1.General cash book

2.Paid vouchers relating to year 2019-20

3.Bank a/c

4.Stock registers

5.M.R.Books

### 4.FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of Narmada Ladies Hostel, Sambalpur university for the financial year 2019-20 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

Sl.No.	Particular	General Cash book
A	O.B.as on 01.04.2019	684387.50
B	Receipts during the year 2019-20	408114.00
C	Total	1092501.50
D	Expenditure made during 2019-20	319522.85
E	C.B.as on 31.03.2020 (as per audit)	772978.65
F	C.B.as on 31.03.2020 (as per cash book)	772978.65
G	Difference, if any	Nil

.Reconciliation :-Nil.

Details of cash book-wise closing balance as on 31.03.2020

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1.General cash book	0.00	772978.65	0.00	772978.65
Total		772978.65	0.00	772978.65

Statement A

Statement B

Details of receipts.

Details of expenditure.

Sl	Head of Account	Receipts During		Sl	Head of Account	Expenditure During

		2019-20 (in Rupees)				2019-20( in Rupees)
1.	Bank interest	26414.00		1.	Salary/Remu.	167000.00
2.	Hostel Fees	381700.00		2.	Cont.Exp.	152142.00
				3.	Bank Charges	380.85
	Total receipt	408114.00			Total expenditure	319522.85
	Add O.B.	684387.50			Add C.B.	772978.65
	Grand Total	1092501.50			Grand Total	1092501.50

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

AS ON 31.03.2020

Sl.	Name of Bank	A/C No	C.B.as per bank pass book A/c	C.B.as per bank A/c in cash book	Difference
1	Uco Bank Katapali	07100100000184	774233.65	772978.65	1255.00
		Total	774233.65	772978.65	1255.00

Reconciliation:-

	<b>GENERAL CASH BOOK-SBI,JV-302274 99474</b>			
a	Closing Balance as per Cash Book as on 31.3.2020	Addition	Deduction	772978.65
b	Add- Cheques issued but not encashed till 31.3.20 Vide Ch.No.000053 dt.14.03.20 = <u>1255.00</u>  Total:- = 1255.00	1255.00		
c	<b>Total Addition / Deduction</b>	<b>1255.00</b>	<b>0.00</b>	
d	Balance arrived in			

	audit			774233.65
e	Balance in pass book as on 31.3.20			774233.65
f	Unreconciled difference			<b>0.00</b>

6.STOCK POSITION :- Stock Registers have been maintained. Details of Stock position of NARMADA LADIES HOSTEL as on 31.03.2020 .

SI	Items	Quantity as on Dt.31.03. 2019	Quantity of stock purchased during 2019-20	Quantity received from Store section of SU for the year 2019-20	Date of receipt	Total	Stock Register (Page No.)
1	COT	215	--	--		215	01
2	Table (Small)	162	--	--		162	03
3	Dining Table	15	--	--		15	05
4	Dining Bench	20	--	--		20	07
5	Alna	72	--	--		72	09
6	Chair	105	--	--		105	11
7	Ceiling Fan	80	--	--		80	13
8	Steel Almirah	04	--	--		04	15
9	Wooden Almirah	02	--	--		02	17
10	LED light (Room)	04	--	--		04	19
11	Street Light	05	--	--		05	21
12	TV	01 Big	--	01 LCD	Dt.18.06.19	02	23
13	Water Cooler (Small)	09	--	--		09	25
14	Water Cooler (Big)	02	--	01	Dt.17.08.19	03	27
15	Computer	05	--	--		05	29
16	DARI	02	--	--		02	31
17	Sanitary Bucket	08	--	--		08	33

	(Small)						
18	Dust Bin	08	--	--		08	35
19	Notice Board	02	--	--		02	37
20	Carrom Board	01	--	--		01	39
21	Plastic Chair (Mess)	15	--	--		15	41
22	Steel tray	180	--	--		180	43
23	Aluminum Cadei	02	--	--		02	45
24	Deck (Small)	07	--	--		07	47
25	Deck (Big)	03	--	--		03	49
26	Gas Chula	02	--	--		02	51
27	Steel glass	50	--	--		50	53
28	Roti tawa	01	--	--		01	55
29	Iron Cadei	03	--	--		03	57
30	Patia	02	--	--		02	59
31	Rice chatu	01	--	--		01	61
32	Suspen	03	--	--		03	63
33	Serving spoon	06	--	--		06	65
34	Bucket	05	--	--		05	67
35	Gamla (Steel)	06	--	--		06	69
36	Jug (Steel)	06	--	--		06	71
37	Parat (Silver)	01	--	--		01	73
38	Pankhi	02	--	--		02	75
39	Inverter	02	--	--		02	77
40	Grinder	01	--	--		01	79
41	Steel Dekchi (Small)	03	--	--		03	81
42	Dosa tawa with stand	01	--	--		01	83
43	Roti hotcase	01	--	--		01	85
44	Jali Chatu	02	--	--		02	87
45	CC TV Camera	11	--	--		11	89

7. INVESTMENT :-No investment has been made during the year 2019-20.

8. ADVANCES :-

i.	Advance outstanding as on 1.04.2019	Nil
ii.	Advance paid during the year 2019-20	Nil
iii.	Total.	Nil
iv.	Advance adjusted during the year 2019-20	Nil
v.	Advance outstanding as on 31.03.2020	Nil

9.GRANTS:- There was no pending grant as on 31.03.2019.No grants has been received during the year 2019-20.

10.UTILISATION CERTIFICATES :-Need not to be furnished.

11.MISSAPPROPRIATION & DEFALCATION : -No mis-appropriation is detected during the year under audit.

12.LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13.AUDIT OF RECEIPTS :-All collections as per M.R. books have been properly taken in to cashbook account during the year 2019-20.

14.AUDIT OF EXPENDITURE :- It is advised in audit to make passed for payment in red ink in each voucher prior to making payment & each voucher must bear a voucher no. starting from sl. no. 1 to....from beginning of the financial year henceforth.

15. AUDIT ON WORKS :- No work has been executed during the year under audit.

16.AUDIT ON UNITS/ DEPATRMENTS :-No units & Departments.

17. AUDIT ON SCHEMES/ PROGRAMMES :-No schemes & Programmes.

18.MISCELANEOUS :- Nil.

19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-Nil.

20.1.RESULT OF AUDIT :- Amount recovered on the spot is nil. Amount suggested for recovery is nil.,Amount held under objection is nil.

Para No	Amount suggested for recovery	Amount held under objection	Total
	Nil.	Nil.	Nil.

20.2.AUDIT CERTIFICATE :-

Certified that accounts of this Dept. is covered under audit for the year 2019-20 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement .

#### 18.10 - GOLDEN JUBILEE BOY'S HOSTEL

GOLDEN JUBILEE BOY'S HOSTEL,  
SAMBALPUR UNIVERSITY, JYOTI VIHAR, BURLA

1.TITLE SHEET :-

a. Name of the Hostel	Golden Jubilee Boy's Hostel
b. Period of accounts audited	2019-20
c. No. of working days consumed	4 man days singlehandedly
d. Duration of audit	02.11.20 to 05.11.20
e.Name of the Superintendent, who is in-charge of the accounts.	
I.During the period of audit	DrSanjaya Ku. Pattnaik. Supdt. Sri Bhabani Pr. Bag, Asst. Supdt.
II. At the time of audit	DrSanjaya Ku. Pattnaik. Supdt. Sri Bhabani Pr. Bag, Asst. Supdt.
f. Name of the Auditor	Sri Jitendra Sethi

1.1.INTRODUCTORY :-

The positions of Staff, engaged by the University & boarders of the hostel for the financial year 2019-20 are furnished below.

1. Staff.

Particular	Sanctioned strength	Existing Strength
Superintendent	01	01
Asst.Superintendent	01	01
Office Assistant	01	01
Watchman	03	02
Sweeper	03	02
Ward Boy	02	02
Metron	01	01
Asst.Metron	01	01
Ward Girl	01	01
Peon	01	01
Total	15	13

(B) Strength of inmates/boarders.

Classes	Enrollment strength
1st. year	21
2 <sup>nd</sup> . Year	63
M.Phil	44
Total	128

2.PHYSICAL VERIFICATION OF CASH.

The physical verification of cash , unused M.R.s & postage stamps balance conducted on the day of commencement of audit of the institution i.e. on dt.02.11.20 The result of the same was furnished in the table below:-

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference
1	Cash	Nil.	Nil.	Nil.
2	Misc. receipt books	Nil.	Nil.	Nil.
3	Postage stamps	Nil.	Nil.	Nil.
		Nil.	Nil.	Nil.



## 3.LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

1.General cash book

2.Paid vouchers relating to year 2019-20

3.Bank a/c

4.Stock registers

5.M.R.Books

## 4.FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of Golden Jubilee Boy's Hostel, Sambalpur university for the financial year 2019-20 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

Sl.No.	Particular	General Cash book
A	O.B.as on 01.04.2019	166777.00
B	Receipts during the year 2019-20	227571.00
C	Total	394348.00
D	Expenditure made during 2019-20	126859.50
E	C.B.as on 31.03.2020 (as per audit)	267488.50
F	C.B.as on 31.03.2020 (as per cash book)	267488.50
G	Difference, if any	Nil

Reconciliation :-nil.

Details of cash book-wise closing balance as on 31.03.2020

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1.General cash book	0.00	267488.50	0.00	267488.50
Total	0.00	267488.50	0.00	267488.50

Statement A

Statement B

Details of receipts.

Details of expenditure.

Sl	Head of	Receipts		Sl	Head of	Expenditure
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	Account	During 2019-20 (in Rupees)			Account	During 2019-20( in Rupees)
1.	Bank interest	5356.00		1.	Salary/Remu.	81300.00
2.	Hostel Fees	222215.00		2.	Cont.Exp.	37971.00
				3.	Advance	3500.00
				4.	Tel.Bill	4000.00
				5.	Bank Com.	88.50
	Total receipt	227571.00			Total expenditure	126859.50
	Add O.B.	166777.00			Add C.B.	267488.50
	Grand Total	394348.00			Grand Total	394348.00

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

AS ON 31.03.2020

Sl.	Name of Bank	A/C No	C.B.as per bank pass book A/c	C.B.as per bank A/c in cash book	Difference
1	Uco Bank Katapali	07100100000184	271496.50	267488.50	4008.00
		Total	271496.50	267488.50	4008.00

Reconciliation:-

		Addition	Deduction	BALANCE
1	GENERAL CASH BOOK- U.CO.KATAPALI - 07100100000184			
a	Closing Balance as per cash book on 31.03.20.			267488.50
b	Add the following cheques issued during the year 2019-20 but not encashed till 31.3.20  1)435871/3.3.20= 430.00			

	2)435872/17.3.20= 1308.00			
c	Add the Interest amount which credited in passbook on dt. 25.03.20 , but not taken into the Cash book till 31.3.20 = 2270.00			
d	Total amount = 4008.00			
e	Total addition/deduction	4008.00	0.00	
f	Balance arrived in audit			271496.50
g	Pass Book balance as on 31.3.20			271496.50
h	Unreconciled Difference			0.00

6.STOCK POSITION :- Stock Registers have been maintained.

Details of dead stock position in respect of Golden Jubilee Boys'  
on 31-03-2020

Hostel of Sambalpur University as

SI No	Name of the stock item	O.B.as on 01-04-2019 (in number)	Quantity of Stock received from main Purchase d during the year 2019-20	Quantity of Stock received from main office of S.U. during the year 2019-20	Date of Receipt	Total As on 31.3.20	Stock Register Page no	Name of the stock Register	Remarks
1	2	3	4	5	6	7(3+4 +5)	8	9	10
01	COT	50+66	NIL	NIL		116	39	STOCK REGISTER	
02	TABLE	50+10+84	NIL	NIL		146	121	-DO-	

		+01+01							
03	STEEL ALMIRAH	00	NIL	02	10.6.19	02	113	-DO-	
04	T.V	01	NIL	NIL		01	77	-DO-	
05	ALNA	30+32+80	NIL	NIL		142	43	-DO-	
06	WATER COOLER	02	NIL	NIL		02	79	-DO-	
07	DARI	02	NIL	NIL		02	89	-DO-	
08	DINNING BENCH	04+15+15 +06	NIL	NIL		40	115	-DO-	
09	SITTING BENCH	00	NIL	12+08	02.7.19 & 06.7.19	20	117	-DO-	
10	MIXTURE GRINDE R	01	NIL	NIL		01	107	-DO-	
11	NOTICE BOARD	01	NIL	NIL		01	01	-DO-	
12	DINNING TABLE	00	NIL	20		20	119	-DO-	
13	CARROM BOARD	01	NIL	NIL		01	131	-DO-	
14	CEILING FANS	121+30+3 0	NIL	NIL		181	136	-DO-	
15	STEEL TRAY	25+27	NIL	NIL		52	99	-DO-	
16	ALUMINI UM KADEI	00	01	NIL	24.9.19	01	103`	-DO-	
17	COMPUT ER	05	NIL	NIL		05	135	-DO-	Tranfer from H-4
18	CHAIR	80	NIL	60	19.6.19	140	41	-DO-	
19	GAS CHULA	03	NIL	NIL		03	138	-DO-	Tranfer from H-4
20	BUCKET	04	NIL	NIL		04	138	-DO-	-DO-
21	STEEL GLASS	07	NIL	NIL		07	138	-DO-	-DO-
22	PARAT (ALU.)	01	NIL	NIL		01	138	-DO-	-DO-
23	DOSA TAWA	01	NIL	NIL		01	138	-DO-	-DO-
24	DOSA GAS	01	NIL	NIL		01	138	-DO-	-DO-

	CHULA								
25	PRESSURE COOKER	01	NIL	NIL		01	138	-DO-	-DO-
26	DUST BIN	03	NIL	NIL		03	34	-DO-	-DO-
27	GAMLA (STEEL)	05	NIL	NIL		05	138	-DO-	-DO-
28	SUSPENCE (ALU.)	01	NIL	NIL		01	138	-DO-	-DO-
29	RICE SPOON	01	NIL	NIL		01	138	-DO-	-DO-
30	PATIA	01	NIL	NIL		01	138	-DO-	-DO-
31	JUG (STEEL)	04	NIL	NIL		04	138	-DO-	-DO-

7. INVESTMENT :-No investment has been made during the year 2019-20

8. ADVANCES :-

i.	Advance outstanding as on 1.04.2019	Nil
ii.	Advance paid during the year 2019-20	Nil
iii.	Total.	Nil
iv.	Advance adjusted during the year 2019-20	Nil
v.	Advance outstanding as on 31.03.2020	Nil

9.GRANTS:- There was no pending grant as on 31.03.2019.No grants has been received during the year 2019-20.

10.UTILISATION CERTIFICATES :-Need not to be furnished.

11.MISSAPPROPRIATION & DEFALCATION : -No mis-appropriation is detected during the year under audit.

12.LOSS OF STOCK & STORE :- No loss of stock & store is detected during the year under audit.

13.AUDIT OF RECEIPTS :-All collections as per M.R. books have been properly taken in to cashbook account during the year 2019-20.

14.AUDIT OF EXPENDITURE :- It is advised in audit to make passed for payment in red ink in each voucher prior to making payment & each voucher must bear a voucher no. starting from sl. no. 1 to....from beginning of the financial year henceforth.

15. AUDIT ON WORKS :- No work has been executed during the year under audit.

16.AUDIT ON UNITS/ DEPARTMENTS :-No units & Departments.

17. AUDIT ON SCHEMES/ PROGRAMMES :-No schemes & Programmes.

18.MISCELANEOUS :- Nil.

19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-Nil.

20.1.RESULT OF AUDIT :- Amount recovered on the spot is nil. Amount suggested for recovery is nil.,Amount held under objection is nil.

Para No	Amount suggested for recovery	Amount held under objection	Total
	Nil.	Nil.	Nil.

20.2.AUDIT CERTIFICATE :-

Certified that accounts of this Dept. is covered under audit for the year 2019-20 and found to be correct subject to the remarks given in the foregoing paragraphs.

20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this department needs improvement .

#### 18.11 - Baitarani Ladies Hostel

##### 1. TITLE SHEET:-

a. Name of the Hostel	<b>Baitarani Ladies Hostel</b>
b.Period of accounts audited	2019-2020
d.No. of working days consumed	4 man days singlehandedly
e. Duration of audit	04.12.2020 to 15.12.2020
f. Name of the Superintendent, who is in-charge of the accounts.	
l.During the period of audit	A) Dr. Debendra Kumar Mahalik : 1.04.2019 to

	31.03.2020
II. At the time of audit	Dr. Debendra Kumar Mahalik
g. Name of the Auditor	Sri Rashmi Ranjan Nayak, Audit Suptd.

### 1.1. INTRODUCTORY :-

The positions of Staff, engaged by the University & boarders of the hostel for the financial year 2019-2020 are furnished below.

(A) Staff.

Particular	Sanctioned strength	Existing Strength
Superintendent	01	01
Asst. Superintendent	01	01
Office Assistant	01	01
Watchman	03	03(Outsourcing)
Sweeper	01	01(D.W)
Metron	01	01(D.W)
Peon	01	01(D.W)
<b>Total</b>	<b>09</b>	<b>09</b>

1.

**(B) Strength of inmates/boarders.**

Classes	Enrollment strength
1st. year	79
2 <sup>nd</sup> . Year	78
M.phil	77
Ph.D	02
BED/MED	01
<b>Total</b>	<b>237</b>

**1. PHYSICAL VERIFICATION OF CASH.**

The physical verification of cash, unused M.R.s & postage stamps balance conducted on the day of commencement of audit of the institution i.e. on dt. 04.12.2020 . The result of the same was furnished in the table below:-

SI	Particulars	Balance shown as Per cash book	Physical balance found	difference
1	Cash	Nil.	Nil.	Nil.
2	Misc. receipt books	Nil.	Nil.	Nil.
3	Postage stamps	Nil.	Nil.	Nil.
		Nil.	Nil.	Nil.

**3. LIST OF VERIFIED RECORDS :-**

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

1. General cash book
2. Paid vouchers relating to year 2019-2020
3. Bank a/c
4. Stock registers
5. M.R.Books

**4. FINANCIAL POSITION:-**



The position in respect of receipts, and expenditure of Baitarani Ladies Hostel, Sambalpur university for the financial year 2019-2020 is abstracted below. The head-wise details of receipts, and expenditure are could not calculated in the absence of non-mentioning of the same in the cash books.

Particulars	Amount
a. O.B. as on 01.04.2019	267251.53
b. Receipts during the year 2019-2020	305951.00
c. Total	573202.53
d. Expenditure made during 2019-2020	285779.25
e.C.B.as on 31.03.2020 as per audit	287423.28
f. C.B.as on 31.03.2020 as per cash book	287423.28
g. Difference, if any	Nil
h. Reconciliation	Nil

**Details of cash book-wise closing balance as on 31.03.2020**

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1.General cash book	0.00	287423.28	-	287423.28
<b>Total</b>	<b>0.00</b>	<b>287423.28</b>		<b>287423.28</b>

**Statement A**  
**Statement B**

**Details of receipts.**  
**Details of expenditure.**

Sl	Head of Account	Receipts During 2019-2020 (in Rupees)		Sl	Head of Account	Expenditure During 2019-2020 (in Rupees)
1.	Bank interest	10746.00		1.	Remuneration	61200.00
2	Collection from Boarder	294000.00		2	Electrical repair and purchase	65843.00
3	Loan from Superintendent	1205.00		3	Electric bill	50000.00
				4	News paper bill	9859.00

				5	Bank com.	182.25
				7	O.C.	13655.00
					Painting expenses	3570.00
					Repair of Pipe work	13090.00
					Telephone bill	14500.00
					Sanitation work	38120.00
					Furniture	9760.00
					Deepawali	6000.00
	<b>Total receipt</b>	<b>305951.00</b>			<b>Total expenditure</b>	<b>285779.25</b>
	<b>Add O.B.</b>	<b>267251.53</b>			<b>Add C.B.</b>	<b>287423.28</b>
	<b>Grand Total</b>	<b>573202.53</b>			<b>Grand Total</b>	<b>573202.53</b>

**5.DETAILS OF CLOSING BALANCE FIGURE OF BANK ACCOUNT AS PER PASS BOOK & CASH BOOK AS ON 31.03.2020.**

Sl.	Name of Bank	A/C No	C.B.as per bank pass book A/c	C.B.as per bank A/c in cash book	Difference
1	Uco Bank Katapali	07100110022436	297423.28	287423.28	10000.00
		<b>Total</b>	<b>297423.28</b>	<b>287423.28</b>	<b>10000.00</b>

Reconciliation:-

SL NO		ADDITION	BALANCE
1	GENERAL CASH BOOK UCO-07100110022436		
a	BALANCE AS PER CASH BOOK ON 31.03.2019		287423.28
b	ADD-FOLLOWING CHEQUES ISSUED BUT NOT ENCASHED TILL 31.03.2019		
	104557/15.11.2019	10000.00	
d	<b>TOTAL ADDITION/DEDUCTION</b>	<b>10000.00</b>	
e	BALANCE ARRIVED IN		297423.28

	AUDIT		
<b>f</b>	PASS BOOK BALANCE AS ON 31.03.2019		297423.28
<b>g</b>	UNRECONCILED DIFFERENCE		0

**6.STOCK POSITION :-**Stock Registers have been maintained.

**7. INVESTMENT :-**No investment has been made during the year 2019-2020.

**8. ADVANCES :-**

a) Advance outstanding as on 01.04.2019	0.00
b) Advance Paid during the year 2019-2020	0.00
c)T O T A L	0.00
d)Advance adjusted during the year2019-2020	0.00
e) Advance outstanding as on 31.03.2020	0.00

**9.GRANTS:-** There was no pending grant as on 31.03.2020.No grants has been received during the year 2019-2020.

**10. UTILISATION CERTIFICATES :-**Need not to be furnished.

**11. MISSAPPROPRIATION & DEFALCATION :-**No mis-appropriation is detected during the year under audit.

**12. LOSS OF STOCK & STORE :-** No loss of stock & store is detected during the year under audit.

**13. AUDIT OF RECEIPTS:-**All collections as per M.R. books have been properly taken in to cashbook account during the year 2019-2020.

**14. AUDIT OF EXPENDITURE :-**It is advised in audit to make passed for payment in red ink in each voucher prior to making payment & each voucher must bear a voucher no. starting from sl. no. 1 to....from beginning of the financial year henceforth.

**15. AUDIT ON WORKS: -**No work has been executed during the year under audit.

**16. AUDIT ON UNITS/ DEPARTMENTS:-**No units & Departments.

**17. AUDIT ON SCHEMES/ PROGRAMMES:-**No schemes & Programmes.

**18. MISCELANEOUS: -**Nil.

**19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-**Nil.

**20.1. RESULT OF AUDIT: -**Amount recovered on the spot is nil. Amount suggested for recovery is nil. Amount held under objection is nil.

Para No	Amount suggested for recovery	Amount held under objection	Total
	Nil.	Nil.	Nil.

**20.2. AUDIT CERTIFICATE:-**

Certified that accounts of this Dept. is covered under audit for the year 2018-19 and found to be correct subject to the remarks given in the foregoing paragraphs.

**20.3. GENERAL REMARKS BY THE AUDITOR:-**

Maintenance of accounts, records and registers of this department needs improvement.

#### 18.12 - I.B.GENTS HOSTEL

**1.TITLE SHEET :-**

- a. Name of the Hostel : -IB.Gents Hostel
- b. Period of accounts audited : -2019-2020
- c. No. of working days consumed : -5 man days singlehandedly
- d. Duration of audit : - 02.07.21 to 07.07.21
- e. Name of the Superintendent, who is  
in-charge of the accounts.
- i. During the period under audit : -Dr.Malaya Ranjan Mahanda
- ii. During the period of audit - : -Dr.Malaya Ranjan Mahanda

f. Name of the Auditor : Sri Surya Narayan Munshi

### 1.1.INTRODUCTORY :-

The positions of Staff, engaged by the University & boarders of the hostel for the financial year 2019-2020 are furnished below.

#### 1. Staff.

Particular	Sanctioned strength	Existing Strength
Superintendent	01	01
Asst.Superintendent	01	01
Office Assistant	01	01
Watchman	01	01(D.W)
Sweeper	01	01
Ward Boy	01	01
Metron	0	0
Ward Girl	0	0
Peon	0	0
Total	06	06

### (B) Strength of inmates/boarders.

Classes	Enrollment strength
1st. year	29
2 <sup>nd</sup> . Year	50
M.phil	79
Total	158

### 2.PHYSICAL VERIFICATION OF CASH.

The physical verification of cash , unused M.R.s & postage stamps balance conducted on the day of commencement of audit of the institution i.e. on dt.02.07.21. The result of the same was furnished in the table below:-

SI	Particulas	Balance shown as Per cash book	Physical balance found	difference
1	Cash	Nil.	Nil.	Nil.

2	Misc. receipt books	Nil.	Nil.	Nil.
3	Postage stamps	Nil.	Nil.	Nil.
		Nil.	Nil.	Nil.

### 3.LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

- 1.General cash book
- 2.Paid vouchers relating to year 2019-2020
- 3.Bank a/c
- 4.Stock registers
- 5.M.R.Books

### 4.FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of Mohodadhi Boy's Hostel, Sambalpur university for the financial year 2018-19 is abstracted below. The head-wise details of receipts, and expenditure are furnished in statement "A", & "B" respectively in table below.

a.O.B. as on 01.04.2019 :- 170993.00

b.Receipts during the year 2019-2020 :- 457331.00

c.Total :- 628324.00

d.Expenditure made during 2019-2020 :-206995.75

e.C.B.as on 31.03.2020 as per

audit :-421328.25

f. C.B.as on 31.03.2020 as per

cash book :-421328.25

g. Difference, if any :-nil.

h. Reconciliation :-nil.

#### Details of cash book-wise closing balance as on 31.03.2019.

Name of cash book	Cash in hand	Cash at bank	In shape of TDR/FDR	Total
1.General cash book	30323.00	391005.00	0.00	421328.25

Total	30323.00	391005.00	0.00	421328.25

**Statement A**

**Statement B**

**Details of receipts.**

**Details of expenditure.**

Sl	Head of Account	Receipts During 2019-2020 (in Rupees)		Sl	Head of Account	Expenditure During 2019-2020( in Rupees)
1.	Bank interest	5131.00		1.	Remuneration	81700.00
2.	Hostel Fees	452200.00		2.	Contingency	19060.00
				3	Sanitation work	23348.00
				4	Tea party	34250.00
				5	Repairing of equigard	12500.00
				6	Electrical equipment	13195.00
				7	Opening Bank pass	1000.00
				8	Sandhya Traders	5751.00
				9	Newas papers	3666.00
				10	Ganesh Puja	2600.00
				11	Celebrating of diwali	4000.00
				12	Saraswati puja	2800.00
				13	Phone bill	3000.00
				14	Cheques book.	125.00
				15	SMS charges	0.75
	<b>Total receipt</b>	<b>457331.00</b>			<b>Total expenditure</b>	<b>206995.75</b>
	<b>Add O.B.</b>	170993.00			<b>Add C.B.</b>	421328.25
	<b>Grand Total</b>	<b>628324.00</b>			<b>Grand Total</b>	<b>628324.00</b>

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

**AS ON 31.03.2019**

Sl.	Name of	A/C No	C.B.as per bank	C.B.as per bank	Difference
-----	---------	--------	-----------------	-----------------	------------

	Bank		pass book A/c	A/c in cash book	
1	Uco Bank Katapali	4923	421328.25	421328.25	0.00
		Total	421328.25	421328.25	0.00

Reconciliation:- Nil.

**6.STOCK POSITION :-**Stock Registers have been maintained.

Fixed Assets Register					
Sl. No.	Date	Particulars	Receipt (in Qty)	Issued (in Qty.)	Balance (in Qty.)
1		Steel Almirah (Methodex)	2	2	0
2		Sony TV with Remote	1	1	0
3		Water Cooler (Blue Star) with in built purification	2	2	0
4		Water Cooler (Small) Aqua Guard from Third Hostel, SU	1	1	0
5	30.07.2019	Gas Chula from Store, SU	2	2	0
6	16.02.2019	Single Iron Bed (3x6) Ft. from Indravati Ladies Hostel, SU	7	7	0
7	16.02.2019	Office Table only adjust from Office	1	1	0
8	11.02.2019	Table (Medium) only adjust from Office	1	1	0
9		Double Bunk bed (Not recorded) 46x3= 138	138	138	0
10		Ceiling Fan (Usha)	110	110	0
11		Exhaust Fans	50	50	0
12		Dekchi with Lid Aluminium 54-60	3	3	0



		Set			
13		Dekchi with Lid Aluminium 26-36 Set	6	6	0
14		Kadhai Iron 33"	2	2	0
15		Kadhai Iron 22"	1	1	0
16		Bucket Aluminium	10	6	4
17		Water Jug Stainless Steel	10	5	5
18		Convectional Wet Grinder	1	1	0
19		Pressure Coookers (Hawkins 22 Litres)	1	1	0
20		Hot Case Steel (20000 ml. fesia)	1	1	0
21		Tawa Chapati (12"x12") 4mm	2	2	0
22		Panki Wooden bent	3	2	1
23		Frying Spoon Iron	2	2	0
24		Palata Iron Rod	2	2	0
25		Serving bowls with Lid, Steel	5	5	0
26		Eating Tray Steel plate with 5 Comp.	50	50	0
27		Bhata Chatu Aluminium	1	1	0
28		Parad Aluminium	1	1	0
29		Saucepan Aluminium	5	5	0
30		Tub Steel	2	2	0
31		Tub Aluminium	1	1	0
32		Net Chatu Iron	1	1	0
33		Belana Pidha Wood	1	1	0
34		Bhata Jali Iron	1	1	0
35		Serving Spoon Steel	5	5	0
36	25.07.2019	Tata Fauda with benta	1	1	0

37	01.08.2019	Crow Bar 25 mm.	1	1	0
38	12.08.2019	Daa	1	1	0
39	24.08.2019	Flag hosting Rod with Pully	1	1	0
Furniture Item Register					
Sl. No.	Date	Particulars	Receipt (in Qty)	Issued (in Qty.)	Balance (in Qty.)
1		Dining Table (Long)	20		
2		Dining Table (Small)	10		
3		Dining Bench	40		
4		Dining Bench with becrest	20		
5		Plastic Chair (Red)	60		
6	06.04.2019	Plastic Chair (Yellow) from Indravati Ladies Hostel	300		

**7. INVESTMENT** :-No investment has been made during the year 2019-2020.

**8. ADVANCES :-**

- i. Advance outstanding as on 1.04.2019 :- Nil
- ii. Advance paid during the year 2019-2020 :- Nil
- iii. Total. :- Nil
- iv. Advance adjusted during the year 2019-2020:-Nil
- v. Advance outstanding as on 31.03.2020 :- Nil

**9.GRANTS:-** There was no pending grant as on 31.03.2019.No grants has been received during the year 2019-2020.

**10.UTILISATION CERTIFICATES :-**Need not to be furnished.

**11.MISSAPPROPRIATION & DEFALCATION :-**No mis-appropriation is detected during the year under audit.

**12.LOSS OF STOCK & STORE :-** No loss of stock & store is detected during the year under audit.

**13.AUDIT OF RECEIPTS :-**All collections as per M.R. books have been properly taken in to cashbook account during the year 2019-2020.

**14.AUDIT OF EXPENDITURE :-**It is advised in audit to make passed for payment in red ink in each voucher prior to making payment & each voucher must bear a voucher no. starting from sl. no. 1 to....from beginning of the financial year henceforth.

**15. AUDIT ON WORKS :-**No work has been executed during the year under audit.

**16.AUDIT ON UNITS/ DEPATRMENTS :-**No units & Departments.

**17. AUDIT ON SCHEMES/ PROGRAMMES :-**No schemes & Programmes.

**18.MISCELANEOUS :-**Nil.

**19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-**Nil.

**20.1.RESULT OF AUDIT :-**Amount recovered on the spot is nil. Amount suggested for recovery is nil.,Amount held under objection is nil.

Para No	Amount suggested for recovery	Amount held under objection	Total
	Nil.	Nil.	Nil.

**20.2.AUDIT CERTIFICATE :-**

Certified that accounts of this Hostel is covered under audit for the year 2019-2020 and found to be correct subject to the remarks given in the foregoing paragraphs.

## 20.3. GENERAL REMARKS BY THE AUDITOR:-

Maintenance of accounts, records and registers of this Hostel needs improvement.

## 18.13 - UNIVERSITY GUEST HOUSE

a. Name of the P.G.Department	Guest House
b. Period of accounts audited	01.04.2019 to 31.03.2020
c. No. of working days consumed	6 days single handed.
d. Duration of audit	28.12.20 to 08.01.21
e. Name of the in-charge of the Guest House.	
I.During the period of audit	Shri Abinash Kara,PEO
II. At the time of audit	Shri Abinash Kara,PEO
f.Guest House Manager	
i.During the period of audit.	Shri Debasis Mishra,Sr.Asst.
ii.At the time of audit.	Shri Debasis Mishra,Sr.Asst.
g. Name of the Auditor	Sri Surya Narayan Munshi.

### 1.1.INTRODUCTORY :-

The position of rooms available in guest house of Sambalpur University during the year 2019-2020 is furnished below.

Category of the building	Type of room	Total number of room available.
Old guest building	Single seated bed	4
	Double seated bed	0
Academic staff college building	Single seated bed	6
	Double seated bed	4
Dormitory	4 seated bed	2
Annex building(for VIP)	Double seated bed	
<b>Total</b>		<b>16</b>

## 2. PHYSICAL VERIFICATION OF CASH.

The physical verification of cash of balance, postage stamps, and fee collection receipt books etc. was conducted

on the day of commencement of audit of the institution i.e. on dt.28.12.20 , and result there of was found as per the details furnished in table below.

Sl	Particulars	Balance shown as Per cash book	Physical balance found	difference	Remarks.	
1	Cash	Nil	Nil	Nil	Nil	
2	Misc. receipt books	Nil	Nil	Nil	Nil	
3	Postage stamps	Nil	Nil	Nil	Nil	
4	M B	Nil	Nil	Nil	Nil	

### 3.LIST OF VERIFIED RECORDS :-

During the course of audit the following records, and registers were produced before audit for verification, and scrutiny.

1.General cash book

2.Paid vouchers relating to year 2019-2020

3.Bank a/c

4.Stock register.

5.Requisition register & file

6.Rent Register.

7. Admission register.

3(A) STAFF POSITION.

Sl.No.	Category of staff	Sanctioned strength	Existing strength	Remarks.
1	Manager	1	1	Regular
2	cook	1	1	Peon deputed from the main office to work as cook.
3	Helper to cook	1	1	Daily wages

4	Gardener	1	1	Daily wages
5	Watch man	4	4	Daily wages
6	Sweeper	2	2	Daily wages
7	peon	1	1	Daily wages
8	Maid Servant	1	1	Out sourcing

#### 4.FINANCIAL POSITION :-

The position in respect of receipts, and expenditure of the Guest House for the financial year 2019-2020 is abstracted below. The head-wise details of receipts and expenditure are could not be calculated in the absence of non-mentioning of the same in the cash books.

Sl.No.	Particulars	Amount
1	Opening balance as on 01.04.2019	987481.50
2	Receipt during the year 2019-2020	304106.00
3	Total.	1291587.50
4	Expenditure during the year 2019-2020	531464.00
5	C.B.as on 31.03.2019( as per Audit)	760123.50
6	C.B.as on 31.03.2019( as per cash book)	760123.50
	Difference	Nil

#### 4.1Details of cash book-wise closing balance as on 31.03.2020.

Sl No	Name of Cash Book	In shape of Cash	In Bank	TDR	Total
1	General Cash Book	0	760123.50	0	760123.50
	TOTAL	0		0	760123.50

4.2.The head-wise details of receipts and expenditure are furnished in statement “A”, & “B”.

Statement- A				Statement - B			
SI	Head of Account	Receipts During 19-2020 in Rupees		SI	Head of Account	Expenditure During 19-2020 in Rupees	
1	Bank Interest	18206.00		1	COF	437874.00	
2	Rent	285900.00		2	Silcocat	9840.00	
				3	Shree Agrawal Brother	24810.00	
				4	Soumendra Mishra	43952.00	
				5	Metakani Food.	14988.00	
	<b>Total</b>	<b>304106.00</b>			<b>Total</b>	<b>531464.00</b>	
	<b>Add OB as on 01.04.2019</b>	<b>987481.50</b>			<b>Add C.B as on 31.03.2020</b>	<b>760123.50</b>	
	<b>G.Total</b>	<b>1291587.50</b>			<b>G.Total</b>	<b>1291587.00</b>	

5.DETAILS OF CLOSING BALANCE FIGURE OF PASS BOOK AND CASH BOOK AS ON 31.03.2020.

Closing Balance of Pass Book & cash book as on 31.03.2020.						
SI No	Name of Bank	A/c No	Closing Balance as per Pass book	Closing Balance as per Cash book	Difference	Cash Book
1	SBI JV BURLA	31613409291	760123.50	760123.50	0	General
	<b>Total</b>		<b>760123.50</b>	<b>760123.50</b>		

Reconciliation :-

6.STOCK POSITION :-

STOCK POSITION:-

Sl.No.	Items	Quantity
1	WOODEN BED	20
2	MATRESS	64
3	BED SHEET	52
4	MOSQUITO NET	8
5	GENERATOR	1
6	PLASTIC CHAIR	16
7	WOODEN TABLE	12
8	OFFICE TABLE	1
9	WOODEN TABLE WITH DRAWER	21
10	WOODEN ALENA	13
11	IRON ALENA	2
12	SIDE STOOL	12
13	MIRROR	12
14	PILLOW(FOAM)	42
15	TOWEL TURKIS	40
16	PLASTICK MUG	40
17	PLASTIC BUCKET	30
18	JUG	12
19	DUNLOPE SOFA SET (2+1)	3
20	WOODEN CHAIR	12
21	AIR COOLER(4F+21)	6
22	BLANKET	42
23	DRESSING TABLE	12
24	DINING TABLE	6
25	TEA PAY	7
26	T.V	15
27	ALMIRHA	19
28	WASTE PAPER BOX	35
29	WOODEN SOFA	13
30	A.C WITH STABILISER	17
31	IRON COT	34
32	IRON CHAIR	22
33	CEILING FAN	40
34	WALL FAN	15
35	WINDOW SCREEN	36
36	UTENCILS	352
37	COMPUTER	2



Para 6.2 Comments on Physical verification of stock & store

In course of audit of the stock & store book of accounts of the Institution, it came to notice that no physical verification of stock & store articles has been made during the year under audit. It has also not been done for years together. No Inventory of the dead stock is maintained. So many valuable stock & store articles are being received every year by the Department from the Main Administrative office of the university after purchase. The following guidelines in respect of physical verification of stock & store articles need to be strictly followed /adhered to henceforth by the Department & compliance reported .

As per Procedure 57 (i) of OUAM, 1987 Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorized by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year. Any loss of stock/stores arising out of misconduct or neglect on the part of any University employee concerned shall be made good by effecting recovery from the employee concerned as per Procedure 57 (iii) (a) of OUAM, 1987. Similarly, as per Procedure 57 (iii) (b) of OUAM, 1987 any excess detected during stock taking shall, after investigation, be entered in the stock accounts at once as a receipt with the remarks 'excess found on stock verification' .

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R..a physical verification of all stores should be made at least once in every year by the Head of Office concerned or such other as may be specially authorized by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

7.INVESTMENT :- No investment has been made during the year under audit.

**8. ADVANCES :-**No advance has been paid during the year under audit.

**9.GRANTS :-**Nil

**10.UTILISATION CERTIFICATES :-**Nil

**11.MISAPPROPRIATION& DEFALCATION :-**No mis-appropriation is detected during the year under audit.

**12.LOSS OF STOCK & STORE :-**No loss of stock & store is detected during the year under audit.

**13.AUDIT OF RECEIPTS :-**

The daily collection register on rent has not been maintained in Guest House. As a result of which the amount of rent has not been deposited regularly at the close of day. It was observed that collection of several days was deposited at a time in Bank account.

Hence attention of the Local Authority is invited in this regard to insist the Professor-in-Charge of the Guest House to maintained the D.C.R. ,money receipt immediately and compliance repoted, M.R.No./Dt. Rate of each Room should be mentioned in the Rent Register which was not done.

**14.AUDIT OF EXPENDITURE :-**No comments.

**15. AUDIT ON WORKS :-**No work has been executed during the year 2019-2020.

**16.AUDIT ON UNITS/ DEPATRMENTS :-** No comments.

**17. AUDIT ON SCHEMES/ PROGRAMMES :-**Nil.

**18.MISCELANEOUS :-** Nil.

**19.AUDIT OF LOANS/DEPOSITS/CPF INCLUDING POSITION:-**No comments.

**20.1.RESULT OF AUDIT :-** In this report neither the amount suggested for recovery nor held under objection.

**18.14 - Non-furnishing of Previous Audit paragraphs pending for settlement- POM- 63/08.09.2020 Page- 210-212**

List of Audit Reports and paragraphs along with money value involved which are pending for settlement in spite of issue of audit objection memo was not made available for verification till close of audit. This information need to be prepared by the Compliance Section in the format shown below & produced before audit for verification compliance reported.

Sl.No.	Audit Report No	Total Para	Amount Suggested for recovery	Amount kept under objection including suggested for Recovery	Amount Surcharge able	Amount other cases	Remarks
1	466115/AR/2019-20 for the year 2018-19	34	18842252.00	184356841.94	18842252.00	0.00	0.00
2	388802/AR/2018-19 for the year-2017-18	42	27833593.00	450175047.61	27833593.00	0.00	0.00
3	294697/AR/2017-18 for the year-2016-17	46	25515144.00	349146365.00	349146365.00	0.00	0.00
4	190764/ar/2016-17 FOR THE YEAR2015-16	46	28199864.00	650133812.00	28195632.00	0.00	0.00
5	103996/ar/2015-16 FO RTHE YEAR -2014-15	55	28434676.00	418972507.00	28237666.00	0.00	0.00
6	10278/ar/2013-14 FOR THE YEAR 2012-13	43	26174266.00	281070821.00	24451377.00	0.00	0.00

7	44711/AR/2014-15 for the year-2013-14	38	25494743.00	506314874.00	25041041.00	0.00	0.00
	<b>TOTAL</b>	<b>304</b>	<b>180494538.00</b>	<b>184356841.94</b>	<b>152601561.00</b>	<b>0.00</b>	<b>0.00</b>

#### 18.15 - Non-Production of Demand, Collection & Balance Register of Exam. Fund-

Maintenance of Register on category-wise examination fund i.e. Demand, collection, & Balance of fees, and expenditure incurred out of the collection is the only device, which assist to watch, and monitor the fund properly. In this context, several suggestions have been imparted in last and previous audit reports. Hence the D.C.B. Register so maintained by the Exam. General Section & Exam.(conf.) books of Account need to be produced by the Local authority at the earliest possible for verification in audit & compliance reported

#### 18.16 - Functioning of Internal Audit Wing -

The internal audit system in Sambalpur University has been introduced by the local authorities since the year 1994. In spite of several objection and suggestions given by the auditors of L.F.A.O and A. G. Odisha no follow up actions have been taken by the University authorities to get sanctioned, and secure the posts of the internal auditors. At present the works of internal audits have been managed by two Senior Assts. who were nominally posted as auditors since the year 2000 & 2001. But their posts as auditors have not been regularized at Govt. level.

No post of Audit Superintendent has been also created to supervise the works of the internal auditors. Due to non[1]regularization of the posts of internal auditors and in absence of creation of the post of audit Superintendent the very purpose of introduction of internal audit system in the university is being defeated. Besides the independence of the audit section has not been secured as yet, which kills their enthusiasm for performing of their works freely with a greater responsibility and punctuality. During the year under audit it was observed that the internal auditors have not been assigned with their original tasks and duties, as prescribed in paragraphs 25 & 26 of the Odisha University Accounting Procedure-1987. Unfortunately they have been entrusted with the following works which would be generally performed by a senior assistant.

1. Preparation of compliance to the Audit reports of L.F. & A.G. auditors. Issue & collection of half marginal objection Memos. issued by the above Auditors.

2. Pre-audit of establishment claims.

3. Scrutiny of Tender/quotation call notices and checking of procedure and formalities of all purchase.

4. Preparation of U.C. and sending them to the funding agencies, specifically to U.G.C.

5. Any other works as and when entrusted by the Comptroller Of Finance.

6. Pre-checking of files relating to policy matters of the authorities. Due to non-assignment of their duties in different sections, units, and P.G. departments the accounts of said institutions have been maintained in hap[1]azard manner. In absence of their guidance several important cash books & registers such as GPF/CPF cash book, outstanding ledger of advances, outstanding register of deposits, D.C.B. registers of Affiliation & inspection fee, student fee, rent of Staff quarters and markets hops, register of utilization of grants etc. have not been yet opened and operated. In absence of their cooperation several infructuous expenditure have been incurred which are not guarded. Even annual statement of accounts has not been prepared in time due to which

arealistic budget estimate can't be placed before the Syndicate. In view of the above lapses it is therefore suggested that emphasis may be given to secure and standardize the internal audit system properly in order to avoid above persistent irregularities. Besides the entity of the personnel of internal audit wing may be strengthened by way of regularization and creation of their posts so as to enable them to perform their duties freely and satisfactorily for the better interest of the university.

Hence attentions of the University Authorities are invited to look into the above matter and do the needful for management of appreciable and transparent account in realm of financial administration of the University.

#### **18.17 - Affiliation of colleges -**

On observation it was found that total 213 Nos. of college were affiliated to the University as on 31.03.15. Out of which 169 Nos. of college were granted permanent affiliation and 44 Nos. were granted temporary affiliation. The position of the affiliated colleges has not been mentioned with up-dated status as on 31.3.2019 due to lack of coordination of examination section and ensured proper records on the score. Since the affiliation fee, late fine and Inspection fees are the main source of income of the University no steps have been taken by the local authority to maintain a permanent record of accounts. During the year under audit .it was found that provision of Rs. 80,00,000.00 was kept in budget estimate for collection of affiliation fee, late fine and inspection fees from the different colleges but as against the Rs.8464345.00 was collected during the year. As such the accounts , records and register was not maintained on this score by the relevant section with co-ordination of examination section.

The local authority is therefore requested to look into the matter and do the needful to ensure maintenance of proper records and registers on this ground for better interest of the university

#### **18.18 - STAFF POSITION-**

The details of staff position of Sambalpur University.

The details of existing staff position of Sambalpur University Jyoti Vihar Burla for the year-2019-20 as furnished by the local authority is given below.

Sl. No.	Designation	Sanctioned Strength	Men in Position	Vacancy
1	Vice Chancellor	1	1	0
2	Director, C.D.C.	1	0	1
3	Registrar	1	0	1
4	Comptroller of Finance	1	1	0
5	Controller of Examination	1	0	1
6	Deputy Registrar	1	1	0
7	Deputy Registrar (Spl.Cell)	1	0	1
8	Development Officer	1	0	1
9	Librarian	1	1	0
10	System Incharge (Comp. Centre)	1	1	0
11	Administrative Officer	1	1	0

12	Asst.Registrar (Adm)	1	1	0
13	Asst. Registrar (Examination)	1	0	1
14	Asst.Controller of Examination	1	0	1
15	Asst. Controller of Examintion	1	1	0
16	Accounts Officer	1	1	0
17	Budget & Accounts Officer	1	0	1
18	Secretary to Vice- Chancellor	1	1	0
19	Medical Officer	1	0	1
20	Section Officer Level- I	13	4	9
21	Assistant Engineer	1	1	0
22	Asst. Librarian	3	2	1
23	Physical Education Officer	1	1	0
24	Programmer,(Compu ter Centre)	1	1	0
25	Placement Officer (MBA)	1	1	0
26	Micro Analyst (Life Science)	1	0	1
27	Museum Keeper	1	0	1
28	Technician for S.P.Analysis(L.Sc.)	1	0	1
29	Curator (History)	1	1	0
30	Technical Asst. (DCA)	2	2	0
31	Office Superintendent	1	0	1
32	Section Officer Level- II	25	22	3
33	Personal Assistant	2	2	0
34	Manager (Guest House)	1	1	0
35	Technical Asst. (Env. Science)	1	0	1
36	Type Superintendent Level-I	2	2	0
37	Archivist(History)	1	0	1
38	Workshop Instructor (Lib.&Inf. Sc.)	1	0	1

39	Technical Asst. (History)	1	0	1
40	Junior Engineer (Civil)	1	0	1
41	Junior Engineer (Electrical) USIC	1	1	0
42	Computer Operator (Comp. Centre)	1	1	0
43	Demonstrator	17	11	6
44	Senior Assistant	81	50	31
45	Senior Stenographer	12	4	8
46	Type Superintendent Level-II	5	4	1
47	Auditor	2	0	2
48	Artist-cum- Photographer (Life Sci.)	1	0	1
49	Asst. Store Keeper (Life Science)	1	0	1
50	Asst. Store Keeper (Physics)	1	0	1
51	Asst. Storekeeper (Chemistry)	1	0	1
52	Asst. Storekeeper (Home Sci.)	1	0	1
53	Technical Asst (Life Science)	1	1	0
54	Technical Asst.(Earth Science)	1	1	0
55	Technical Asst.(Anthropology))	1	1	0
56	Technical Asst.(Computer Centre)	1	0	1
57	Field Asst. (Earth Science)	2	2	0
58	Statistical Asst.(Special Cell)	1	1	0
59	Staff Nurse (Health Centre)	1	1	0

60	Surveyor-cum-Draftsman (History)	1	1	0
61	Senior Grade Typist	13	3	10
62	Senior Recorder	2	2	0
63	Store Keeper (Health Centre)	1	1	0
64	Pharmacist (Health Centre)	1	1	0
65	Technician (Health Centre)	1	1	0
66	Driver (Heavy Vehicle)	2	1	1
67	Professional Asst.(Central Library)	4	3	1
68	Technical Asst.(Central Library)	4	3	1
69	Section Cutter(Earth Science)	1	1	0
70	Telephone Operator	4	0	4
71	Electrician	3	0	3
72	Mason	1	0	1
73	Carpenter	2	0	2
74	Technical Assistant(USIC)	1	1	0
75	Technician Grade-B (USIC)	1	0	1
76	Technician Grade-C (USIC)	1	0	1
77	Workshop Attd. (Lib.&Inf. Sc.)	1	1	0
78	Junior Assistant	69	3	66
79	Junior Grade Typist	10	5	5
80	Pasting Clerk	3	2	1
81	Diarist	2	1	1
82	Driver(Light Vehicle)	5	4	1
83	Junior Recorder	1	1	0
84	Plumbing Mistry	1	1	0
85	Library Attendant	9	7	2
86	Laboratory Attendant	19	19	0
87	Glass Blower	1	0	1



88	Work Sarkar	1	0	1
89	Head Mali	1	0	1
90	Duftary	12	11	1
91	Mali	8	1	7
92	Matron Ladies Hostel	3	3	0
93	Jamadar to VC	1	1	0
94	Dresser Health Centre	1	0	1
95	Khansama	1	0	1
96	Speciman Collector	2	0	2
97	Computer Attd.	1	1	0
98	Work Shop Attendant (USIC)	1	0	1
99	Peon	72	19	53
100	Watchman	30	2	28
101	Sweeper	23	13	10
102	Electrical Helper	4	4	0
103	Mason's Helper	2	1	1
104	Helper to Carpenter	1	0	1
105	Helper to Plumber	1	0	1
106	Cleaner Central Library	1	0	1
107	Distilled Waterman	1	0	1
108	Animal Keeper (Life Sc.)	1	1	0
109	Museum Attdt.(Life Sc.)	1	0	1
110	Attendant Animal House &Insectory (Life Sc.)	1	0	1
111	GallaryAttdt.(History )	1	0	1
Total		<b>548</b>	<b>247</b>	<b>301</b>

**18.27 -**

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

**19.1 - Non Deposit of Govt Revenue-**

It is seen from the position, as furnished in the following table that a total sum of Rs.11100230.00 is retained in University towards collection amount of different revenue of the Govt. without remitting the same into Govt. Treasury as on 31.3.2020. The details of such revenues is furnished in the table below

SI No	Category of Govt. Dues	O.B. as on 1.4.2019	Receipt During 2019-20	Total	Amount Deposited in to treasury During- 2019-20	C.B. as on 31.3.2020
1	Income Tax	1710194.00	28598806.00	30309000.00	28598806.00	1710194.00
2	P.Tax	8220211.00	1025352.00	9245563.00	1025352.00	8220211.00
3	VAT	695702.00	334774.00	1030476.00	334774.00	695702.00
4	Royalty	43015.00	12000.00	55015.00	12000.00	43015.00
5	Labour Cess	429843.00	25617.00	455460.00	24352.00	431108.00
	<b>TOTAL</b>	<b>11098965.00</b>	<b>29996549.00</b>	<b>41095514.00</b>	<b>29995284.00</b>	<b>11100230.00</b>

Due to non-remittance of the above balance, the very purpose of collection of revenue on behalf of the Govt. is being defeated, and the ways and means of state as well as central Govt. exchequer are being affected unscrupulously. Retention of Govt. dues without sufficient cause is considered highly irregular. Hence such practice should be abandoned henceforth. Steps may be taken to deposit the same in Govt treasury.

## 19.2 - Security Deposit & Earnest money deposit-

The register of security deposits has not been maintained by the university. On query it was revealed that the register of S.D/EMD has not been maintained by the accounts section since long although transactions in respect of receipt and refund of security money are made in each year. It may be pointed out here that in absence of proper record and maintenance of register on deposits there is possibility of double refund of S.D.amounts to the depositors.

Hence attention of the local authority is invited in this matter to insist the accounts section to ensure early maintenance of the said register in Form No.5, as prescribed in O.U.A.Procedure-1987 in order to avoid the aforesaid complications in future and compliance reported to audit.

In absence of maintenance of register of security deposits, the position of outstanding balance of security deposits/earnest money deposits as on 1.4.2019 could not be ascertained properly. However the position of same has been worked out basing upon the last audit report.

a. Outstanding balance of SD/ EMD as on 1.4.2019 =8793480.00

b. Security money received during year 2019-20 = 219179.00

c. Total = 9012659.00

d. Amounts refunded during the year 2019-20 = 318227.00

e. Outstanding balance of SD/ EMD as on 31.3.2020 =8694432.00

### 19.3 - POSITION OF G.P.F & C.P.F.OF THE STAFF.

#### 19.3.1.Non-maintenance of cash books on GPF-

1. Non-maintenance of cash books on GPF. During verification of the positions of GPF of the staff of Sambalpur University for the year-2019-20 it is revealed that Cash Books towards GPF Funds has not been maintained by the local authority. The POM was issued towards production of GPF Cash Books. But the GPF Cash Book was not produced by the local authority to audit for necessary verification till the close of audit. In response to the audit objection memo no reply was furnished by the local authority till the close of audit. Hence the GPF Cash Book needs be maintained as per proper format and compliance reported.

The GPF Cash Book should be maintained as per Rule-16 of OUAM-1987 in the following manner.

- i) All receipts and payments shall pass through the Cash Book, in addition to the main Cash Book, subsidiary Cash Books may be opened with the approval of Vice-Chancellor.
- ii) The Cash Book shall be closed every day and the Section Officer shall verify the closing balance and give a certificate to the effect every day at the bottom of the page in the Cash Book. The Finance Officer shall verify the totaling of the Cash Book at frequent interval.
- iii) The Finance Officer shall verify at least once a month, the physical cash balance and give a dated certificate to that effect.
- iv) The Vice-Chancellor may at any time also verify the cash balances
- v) When ever supervising Officers like the Finance Officer or Registrar or any Officer so authorized to verify the accounts comes across a case of actual or suspected embezzlement, defalcation or fraud, he shall forthwith investigate the matter and send a report to the Vice-Chancellor with such observations as may be necessary. The report shall be submitted within three days of such detection, in case the investigation is likely to be time taking an interim report may be submitted within two days and the final report at the end of the period allowed
- To him for the purpose, by the vice-Chancellor.
- vi) Erasers or overwriting of an entry once made in the Cash Book is forbidden. Mistakes should be corrected by drawing the pen across the incorrect entry and inserting the correct entry in red ink between the lines. The Finance Officer shall initial every such correction and invariably date his initials. The Cash Book shall be machine numbered and before using the Cash Book a certificate shall be given by the Finance Officer certifying the number of pages it contains. However basing on the last and previous audit reports and records and registers as produced

by the local authority the following GPF Funds position has been worked out by this audit.

#### (1) G.P.F. of Staff.

The position of General Provident Funds of the University staff for the financial year 2019-20 is furnished below.

SL NO	PARTICULARS		AMOUNT
1	O.B as on 01-04-2019		244062626
2	Receipt		
	I)-Subscription Receipt	31944409	
	II)- Advance Refund	6382866	
	II)- Additional Deposit	1046265	
	III)- Interest Accrued	19819009	

	TOTAL RECEIPT	59192549	
3	GRAND TOTAL		303255175
	Withdrawl During the year 2019-20		
	I)- Advance	3039000	
	II)- Part final/ Non-Refundable	28928729	
	TOTAL WITHDRAWAL	31967729	
	C.B as on 31-03-2020		271287446

Details of Cash of G.P.F Section as on 31-03-2020

SL NO	A/C NO	Name of the Bank	AMOUT
1	Cash invested in shape of FD in Banks		93860943
2	30771310444	SBI, JV	981837
3	07100100005025	UCO, Burla	370100.5
4	10526093461	SBI, JV	1416221
5	10526093063	SBI, JV	589322.3
	TOTAL		97218424

Details of Investment Position of G.P.F In the shape of F.D in Banks as on 31-03-2020

Investment position of GPF

Sl no	A/C no	Date of Investment.	Amount	Date of maturity	Int Rate	Maturity value
1	7100310049419	18-12-2018	8532813.00	18-12-2019	6.5	9119036.00
2	7100310049402	18-12-2018	8532813.00	18-12-2019	6.5	9119036.00
3	7100310049501	18-12-2018	8532813.00	18-12-2019	6.5	9119036.00
4	7100310049518	18-12-2018	8532813.00	18-12-2019	6.5	9119036.00
5	7100310049525	18-12-2018	8532813.00	18-12-2019	6.5	9119036.00
6	7100310049533	18-12-2018	8532813.00	18-12-2019	6.5	9119036.00
7	7100310049532	18-12-2018	8532813.00	18-12-2019	6.5	9119036.00
8	7100310063226	18-12-2018	8532813.00	18-12-2019	6.5	9119036.00
9	7100310063264	18-12-2018	8532813.00	18-12-2019	6.5	9119036.00
10	7100310063257	18-12-2018	8532813.00	18-12-2019	6.5	9119036.00

11	710031006347 1	18-12-2018	8532813.00	18-12-2019	6.5	9119036.00
<b>Total</b>			<b>93860943.00</b>			<b>100309396.00</b>

It is found from the above table that as against the payable amount of Rs. **271287446.00** a sum of Rs. **97218424.00** is available towards the G.P.F fund with the hand of GPF Section for payment as on 31.3.2020. As such Rs.174069022.00 is found less than the actual amount to be preserved in shape of deposit in bank as on 31.3.2020. In keen sense of observation it would be found that the differential amount of Rs. 174069022.00 is physically lying in banks as interest, but due to investments of the GPF amounts in banks for long term the same has not been derived and accounted for annually. The record of the recovery of interest has not been maintained as per the provision contained in Rule-19 of OUAM-1987. The same may be ensured early and compliance reported to audit. The details of Ledger wise and person wise available GPF Fund position as on 31.03.2020 is furnished below as per GPF Ledger maintained by the Sambalpur University.

<b>TEACHING STAFF [Ledger Vol-06]</b>											
SI No	Name & Designation	A/C No	OB as on 1.4.19	Deposit			Total	Withdrawal		Interest	CB as on 31.3.20
				Subscription	Refund	Add.deposit		Advance	Part Final		
1	2	3	4	5	6	7	8	9	10	11	12
1	Dr.Pramila Kumari Mishra, Prof. Chem.	307	166600 4	152468		0	181847 2		500000	100891	141936 3
2	Dr.Pradipta Kumar Behera, Prof. Chem.	380	194174 5	138259			208000 4			158567	223857 1
3	Dr.Ajay Kumar Behera, Prof. Chem.	383	208788 4	157212			224509 6			170707	241580 3
4	Dr.Amitabha Mohapatra, Prof. Chem.	1119	120575 8	141854			134761 2		500000	63927	911539
5	Dr.Sudhansu Sekhar Ratha, Prof.Ec	310	558548 7	330000			591548 7			457873	637336 0

	o.										
6	Dr.Sanjat Kumar Sahu, Prof.Env. Sc.	319	288690 9	153018			303992 7			233949	327387 6
7	Dr.Ashok Kumar Mohapatra, Prof.Eng.	317	248717 6	163194			265037 0			202990	285336 0
8	Dr.Sabita Tripathy, Prof. Eng.	375	613822 1	480000			661822 1			507014	712523 5
9	Dr.Khagendra Nath Sethi, Reader in History	382	105675 4	0			105675 4			83748	114050 2
10	Dr.Pradeep Kumar Behera, Reader in History.	376	862134	159840	10000		103197 4		700000	47491	379465
11	Dr.Sidhartha Kumar Mohapatra, Prof. Law.	331	321154 3	350000			356154 3			275120	383666 3
12	Dr.Binata Nayak, Reade Life Sc.	372	334771 3	220000	75000		364271 3			277019	391973 2
13	Dr.Satyendra Prasad Mishra, Prof.Life Sc.	662	121164 2	58368			127001 0			100550	137056 0
14	Dr.Ekamra Kariali, Life Sc.	903	966488	118295	248700		133348 3			91242	142472 5

15	Dr.Bulu Maharana, Life Sc.	1132	847382	130252	29169		1006803			67930	1074733
16	Dr.Biswajit sathpathy, Prof. MBA	1120	6325268	840000			7165268			537257	7702525
17	Dr.Gokulananda Patel, Prof. MBA	1101	321334				321334			26028	347362
18	Dr.Pratap Chandra tripathy, MBA	384	8626089	749040		365524	9740653			720513	10461166
19	Sri.Sumanta Kerketta, MBA	1133	780634	76788			857422			64475	921897
20	Dr.Deendra Kumar Mahalik, MBA	1134	561083	80890	120000		761973			52211	814184
21	Dr.Arka Keshari Das Mohapatra, Prof. MBA	1140	4472366	600000			5072366			348058	5420424
22	Dr.Padmabati Gahan, Prof MBA	1139	2003851	721470	385000		3110321			210775	3321096
23	Dr.Tusharkanti Das, MBA	1136	2141451	360000			2501451			185130	2686581
24	Dr.Biswakit Pradhan, Lect. In History	696	686548	156000	49072		891620		100000	57915	849535
25	Dr.Sabita Sahu, Math.	371	1469691	147362			1617053			121480	1738533
26	Dr.Nihar	1102	224248	134048			237653			182269	255880

	Ranjan sathpat hy, Math.		7				5				4
27	Dr.Ashok Kumar Dash, Prof. Odia	348	500512 3	20000			502512 3		519262 7	335008	167504
28	Dr.Tushar Ranjan Routray , Phy.	354	477897 0	75000			485397 0			226019	507998 9
29	Dr.Surya Narayan Nayak, Phy.	1135	103182 8	158720	155521		134606 9	200000		79846	122591 5
30	Dr.Johani Xaxa, Pol.Sc.	379	363946 5	400000	45000		408446 5			307510	439197 5
31	Dr.Sukdev Naik, Sociology	363	319118				319118		321432	2314	0
32	Dr.Sanjukta Das, Eco.	1142	141900 2	171840	342396		193323 8			133930	206716 8
33	Dr.Sarada Baboo, Comp. Sc.	369	274887 9	300000			304887 9			235822	328470 1
34	Dr.Chandra Sekhar Panda, Comp.S c.	1137	579465	77330	63120		719915	0		51242	771157
35	Pr Manindra Ku Meher	1151	442742	0			442742			5829	448571
36	Sri.Duryodhan behera, Earth Sc.	1145	205738 0	120000	161200		233858 0			168188	250676 8
37	Dr.Naku	1147	384220	98580			482800			34549	517349



	Hansda, Odia										
38	Dr.Raje ndra Kumar Behera, Life Sc.	1148	489599	241875	115200		846674			52365	899039
39	Er.Sant osh Kumar Mohant y, AE	919	692026	66720			758746			57093	815839
40	Brunda bati Pan dia,Asst . COF	553	192122 0	284000	87876		229309 6		300000	152470	214556 6
41	Mrs.Hel en Lakra, AR. Exam.	552	225672 4	160000	66720		248344 4	0	700000	170719	195416 3
42	Sri.Raje ndra Kumar Thaty,Li brarian	1143	234809 3	180000			252809 3			193698	272179 1
43	Shreeru p Gosw ami	1150	931529	137030			106855 9			78636	114719 5
44	Dr.Jyots na Saho o,Lect. Lib. & Inf. Sc.	1149	234867 5	120000		365524	283419 9			193777	302797 6
	<b>TOTAL</b>		<b>985277 00</b>	<b>922945 3</b>	<b>195397 4</b>	<b>731048</b>	<b>110442 175</b>	<b>200000</b>	<b>831405 9</b>	<b>782414 4</b>	<b>109752 260</b>

**NON-TEACHING STAFF [Ledger Vol-07]**

SI No	Name & Designa tion	A/C No	OB as on 1.4.19	Deposit			Total	Withdrawal		Interest	CB as on 31.3.20
				Subscri ption	Refund	Add.dep osit		Advanc e	Part Fin al/Final		
1	2	3	4	5	6	7	8	9	10	11	12
1	Sri.Sant osh Kumar Mishra, SO	541	213099 4	360000			249099 4		224100 0	143602	393596
2	Sri.Dillip Kumar Baghar, SO	549	132962 1	360000	25000		171462 1	100000		119722	173434 3

3	Sri.Ram Prasad Pandey, SO	555	194566 6	300000		25366	227103 2		200000 0	155855	426887
4	Sri.Pradeep Kumar Pradhan, SO	556	300860	120000	115368		536228		200000	29941	366169
5	Sri.Sankarsan Purohit, SA	558	334633 5	240000			358633 5			275477	386181 2
6	Sri.Santosh Kumar Nayak, SA	562	225054 9	360000			261054 9			193776	280432 5
7	Sri.Subrat Kumar Pradhan, SA	584	184585 7	175000			202085 7		800000	96696	131755 3
8	Sri.Rajendra Kumar Padhee, SA	587	158047 2	240000			182047 2		150000 0	105907	426379
9	Sri.Aswini Kumar Mishra, SA	590	99136	30000			129136			5826	134962
10	Sri.Mahendra Kumar Mishra, SA	591	388034 4	240000			412034 4			320962	444130 6
11	Sri.Dillip Kumar Rout, SO	616	886063	360000			124606 3		800000	59307	505370
12	Sri.Bharat Chandra Bagarty, PA	571	111346 6	20000	78338		121180 4			101742	131354 6
13	Sri.Pitambar Kariyali, Sr. Steno	573	593923	76540			670463		300000	305860	676323

14	Sri.Pra mod Kumar Pattnaik ,SA	580	146057 1	352000			181257 1			130536	194310 7
15	Sri.Chitt a Ranjan Nath,S GT	582	263419 1	270000		15032	291922 3			222995	314221 8
16	Sri.Nim ai Charan Behera, Sr.Sten o	621	349877 1	384000			388277 1			293725	417649 6
17	Sri.Gora Chand Pati,Sr. Steno	873	61281	170000			231281		60000	8219	179500
18	Laxmi Priya P andia,Sr .Steno	891	189494 6	120000	86680		210162 6			159001	226062 7
19	Sri.Bidy a Charan Dung D ung,Sr. Steno	892	153126 9	204000			173526 9			130091	186536 0
20	Sri.Adw aita Pra dhan,Sr .Steno	902	240996 4	420000	250000		307996 4	250000		200700	303066 4
21	Sri.Sury a Kumar Nayak, SO	959	206772 4	120000			218772 4			172218	235994 2
22	Sri.Ash ok Kumar Panda, SO	960	352288 7	240000			376288 7			289469	405235 6
23	Sri.Sud hir Kumar Nag, SO	963	227900	200000			427900			26100	454000
24	Sri.Ash ok	966	492878	75000			567878			33073	600951

	Kumar Badpan da, SA										
25	Sri Gan gadhar Badgya n, SO	970	221959	68280			290239			15848	306087
26	Sri Rati kanta M ohanty, SO	973	176034	41600	76650		294284		200000	15418	109702
	<b>Total</b>		<b>415036 61</b>	<b>554642 0</b>	<b>632036</b>	40398	<b>477225 15</b>	<b>350000</b>	<b>810100 0</b>	<b>361206 6</b>	<b>428835 81</b>
<b>NON-TEACHING [ Ledger Vol -08]</b>											
SI No	Name & Designa tion	A/C No	OB as on 1.4.19	Deposit			Total	Withdrawal		Interest	CB as on 31.3.20
				Subscri ption	Refund	Add.dep osit		Advanc e	Part Fin al/Final		
1	2	3	4	5	6	7	8	9	10	11	12
1	Sri. Purna Chandr a Hota, SA	597	241742	143000			384742			25064	409806
2	Sri. Rab indra Kumar Dash, SA	599	551725	300000	54477		906202			59287	965489
3	Sri. Arun Kumar Panda, SA	614	144283 8	180000			162283 8			122055	174489 3
4	Sri. Pravat Kumar Panda, SA	615	111768 7	180000			129768 7			96287	139397 4
5	Sri. Dus hmanta Pradha n, SA	617	142071 7	60000			148071 7			116746	159746 3
6	Sri. Sur endra Mohan Patel, SA	600	139617 8	125000			152117 8			48206	156938 4
7	Sri.Hari Shankar Panda,	601	110682	180000	42120		332802			18425	351227

	SA										
8	Sri. Ajay Kumar Barik, SA	602	1288136	26000			1314136			43805	1357941
9	Sri. Sunil Kumar Dash, SA	608	885458	150000	114620		1150078			81473	1231551
10	Sri. Aswini Kumar Sahu, Auditor	609	2226677	356000	95337		2678014			195622	2873636
11	Sri. Sanjay Kumar Panda, SA	610	1799652	247500	115000		2162152		300000	141416	2003568
12	Sri. Naraayan Sahu, SA	611	2228540	180000			2408540		300000	164327	2272867
13	Sri. Ashok Kumar Mishra, SA	613	1270368	324000	43750		1638118		100000	109627	1647745
14	Sri. Saroj Kumar Mishra, SA	836	1311063	96000			1407063		1200000	84314	291377
15	Sri. Rajendra Prasad Panda, SA	842	1387796	180000			1567796			117693	1685489
16	Sri. Harekrushna Panda, SA	843	2545434	300000			2845434			214576	3060010
17	Sri. Sampurnananda Sahoo, SA	846	427404	45120	4920	4299	481743			36474	518217
18	Sri. Rahas	847	721816	300000	76197		1098013			73295	1171308

	Bihari Bhoi, SA										
19	Sri.Dillip Kumar Badpan da, SA	848	899240	144000	15627		1058867	250000	600000	56394	265261
20	Mrs.Sco lastica Beck, SO	850	729920	300000			1029920			44697	1074617
21	Sri.Sun darmani Seth,S O	851	880284	132000			1012284			75417	1087701
22	Sri.Sus hanta Kumar Patjoshi , SA	852	2772288	180000			2952288		1800000	144464	1296752
23	Sri.Prav at Kumar Hota, SA	878	875446	288000			1163446		120000	73805	1117251
24	Sri.Subi mal Mo hanty,S A	879	644818	193080	45386		883284		320000	38076	601360
25	Sri.Chin tamani Patel, SA	880	1807493	180000			1987493			150954	2138447
26	Sri.Jyoti Kumar Minz, SO	881	2296696	240000	22968		2559664			193270	2752934
27	Smt.Rit arani Pati, SA	883	1738596	240000			1978596			148064	2126660
28	Sri.Puru sottom Sahu, SA	886	1475278	90000			1565278			120909	1686187
29	Mrs.Anu radha Mirdha, SO	887	1672939	235000	41250		1949189		400000	120519	1669708
30	Mrs.Nir upama	888	670586	180000	86285		936871	100000		58706	895577

	Nayak, SA										
31	Sri.Srik anta Majhi, SO	890	137636 5	108000			148436 5			113703	159806 8
32	Mrs.Ela bati Sin gh,SA	896	61096	147000			208096		40000	46707	214803
33	Sri.Pras anta Kumar Bhoi, SA	897	366272 2	360000			402272 2			305691	432841 3
34	Smt.Ta paswini Mohant y, SA	900	680435	72000	70609		823044		200000	46829	669873
35	Sri.Bab ulu Biswal, SO	905	54600	150000	89881		294481			67540	362021
36	Sri.Saty aNaray an Kar, SA	906	722929	180000			902929			67236	970165
37	Sri.Jaya nta Kumar Naik, SA	907	909227	120000	59907		108913 4			71831	116096 5
38	Sri.Ash utosh Mishra, SA	908	154200	150000	69219	270520	643939	150000	350000	14044	157983
39	Mrs.Jyo tsna Rani Behera, SA	909	249724 1	180000			267724 1			205616	288285 7
40	Sri.Sanj ay sarathi Pradha n, SA	910	254996	16200			271196			20902	292098
41	Sri.Srim anta Mishra, SA	912	440630	240000			680630		200000	33350	513980
42	Sri.Braj	914	130608	180000	68750		379358			20985	400343

	a Bihari Panda, SA										
43	Sri.Ashok Kumar Panigrahi,SA	918	698962	144000	84781		927743			61043	988786
44	Smt.Meera Hota, SA	1068	1709495	50000			1759495			104903	1864398
45	Sri.Bya mokesb Padhi, SGT	619	1911519	105000			2016519			145778	2162297
46	Sri.Bijay Kumar Biswal,J GT	868	72491	122000	86646		281137	95000	100000	7678	93815
47	Sri.Surendra Nayak, SGT	869	1875942	240000			2115942			158948	2274890
48	Sri.Bhuban Kumar Nayak,T GT	870	41221	54920	26109		122250	39500	65000	2490	20240
49	Sri.Bairagi Charan Munda, SGT	893	53245	104000	34485		191730	50000	50000	5454	97184
50	Sri.Radhakanta Sahu,S GT	899	1485135	235000			1720135			127581	1847716
51	Sri.Achut Kumar Barik, Seet. Cutter	664	1072100	84000			1156100		300000	82637	938737
52	Sri.Sanjay Kumar Parichha, Demonstrator	904	837706	76920			914626			69683	984309
53	Mrs.Git	691	114384	46200			119004			86346	127639



	arani Sa thpathy, TA		8				8				4
54	Sri.Purn Chandr a Prusty, Pharma cist	626	866177	165000			103117 7			76256	110743 3
55	Sri.Jatid ev Sahu, TA	829	502348	230000	67500		799848			50854	850702
56	Sri.Dillip Kumar Rath, Store Keeper	830	444374	87520	52280		584174			40842	625016
57	Smt.Sa ntanu Manjari Dash, Staff Nurse	827	483247	180000	245807		909054			46007	955061
58	Sri.Hirar am Meher, driver	916	242373	180000	137500		559873			19584	579457
59	Udit Pa nigrahi	1058	258788	85320			344108			24163	368271
60	Sudhan su Guru	663	373917 2	330000			406917 2			31155	410032 7
61	Chita Ranjan Tripathy	647	79760	34030			113790			383274	497064
62	Smt.Suj ata Nayak, Prof.As st.	639	383274	79760			463034			34030	497064
63	Sri.Bipin Bihari Sethi, P rof.Asst.	831	503145	120000			623145		30000	42637	635782
64	Sri.Sure ndra Kumar Hota, Prof. Asst.	876	160537 6	180000			178537 6		700000	130328	121570 4

65	Mrs.Gre sencia Tete, Pr of.Asst.	853	150880 9	180000			168880 9			127283	181609 2
66	Sri.Arun Kumar Mohapa tra, SA	627	114918	72000	16500		203418		40000	11313	174731
67	Sri.Arun Kumar Bara, TA	1064	241895 1	165000			258395 1			199214	278316 5
68	Sri.Mukt eswar Sarangi, WA	861	100743 6	60000			106743 6			82409	114984 5
69	Sri.Sud hir Kumar Purohit, JF	866	181969 3	360000			217969 3		149977 0	100390	780313
70	Sri.Sita nsu sekhar Sarangi, FA	1056	288379	180000			468379		300000	22664	191043
71	Sri. P.R. Vanket,	1054	98430	275000	49848		423278	100000	188500	13204	147982
72	Sri.Nare ndra Kumar Mishra, FA	1057	741375	85320			826695			62409	889104
73	Sri.Man oj Kumar Panda, TA	1053	199176 5	120000			211176 5			162987	227475 2
74	Kshuda sagar C haudhur y	1052	749623	81000			830623		500000	47575	378198
75	Sri.Mak aru Paik ,Driver	1128	43556	39480	27848		110884	32500	50000	3619	32003
76	Sri.Kalin di Rout, Driver	1127	997624	192000			118962 4			87286	127691 0
77	Sri.Pran abandh	1129	276431	180000	22148		478579	20000	100000	27864	386443

	u Badhei, JGT										
		<b>TOTAL</b>	<b>818492</b> <b>34</b>	<b>126013</b> <b>70</b>	<b>196775</b> <b>5</b>	274819	<b>966931</b> <b>78</b>	<b>837000</b>	<b>985327</b> <b>0</b>	<b>666828</b> <b>9</b>	<b>926711</b> <b>97</b>
<b>STAFF [ Ledger Vol-09]</b>											
SI No	Name & Designa tion	A/C No	OB as on 1.4.19	Deposit			Total	Withdrawal		Interest	CB as on 31.3.20
				Subscri ption	Refund	Add.dep osit		Advanc e	Part Fin al/Final		
1	2	3	4	5	6	7	8	9	10	11	12
1	Diga Be hera,W atchma n	705	675708	48000			723708			56239	779947
2	Dharmu Lakra,L A	712	115431	39980	37807		193218			12473	205691
3	Debaha ri Sahu,L A	713	890979	152000			104297 9			76699	111967 8
4	Megha Nanda, LA	716	43123	35000	0		78123		20000	3562	61685
5	Bhima Rao,Pe on	761	45633	55000	41380		142013			8001	150014
6	Dibakar a Beher a,Peon	762	37414	0			37414			2245	39659
7	Pravat Kumar Panda, Peon	764	119135	40000			159135		100000	4087	63222
8	Dinaban dhu Got h,Peon	767	17139	106000	27654		150793		48500	4764	107057
9	Subash Chandr a Naik, Peon	771	220173	35200			255373			19072	274445
10	Ganesw ar Than apati,Pe on	776	272490	45000	12250		329740			24671	354411
11	Kanhu Charan Panigra hi,Jr. Re	778	49809	43300	25157		118266			6865	125131

	corder.										
12	Harihar Singh, Peon	779	206828	48000	13167		267995		185400	14125	96720
13	Priti Pradhan, Peon	780	112834	0	0		112834	0		1504	114338
14	Shankar Pradhan, Peon	777	436953	70000			506953			38088	545041
15	Sudhir Kumar Panigrahi,	781	1735996	240000			1975996			147858	2123854
16	Umakanta Sahoo, Diarist	783	70331	41030	7500		118861	40000		6334	85195
17	Purna Chandra Behera, Peon	784	704857	100000	7119		811976		500000	53117	365093
18	Dasbir Tandia, Peon	785	268900	48000	54989		371889	0	50000	23019	344908
19	Sachindananda Panda, Peon	787	296620	192000			488620			31731	520351
20	Rajendra Prasad Jamdali, Peon	788	132041	52080	24431		208552			13525	222077
21	Mrs. Merry D. Sauja, Peon	789	10806	37410	51293		99509	15000	20000	2727	67236
22	Mrs. Bhagabati Tripathy, Peon	790	1438008	120000			1558008		200000	95201	1453209
23	Sushil Kumar Barik, Peon	791	82428	37320	11863		131611	7000		8451	133062
24	Subodha Badhai,	793	79929	27480	24717		132126	60000	0	5242	77368

	Peon										
25	Sunil Kumar Bhoi, Peon	794	236668	108000			344668			23382	368050
26	Abhima nyu Suhula, Peon	795	27631	37450	51871		116952	19000	57000	2518	43470
27	Gobard han Sahu, Peon	797	293299	84000	34738		412037		100000	22394	334431
28	Keshab a Bag, Peon	800	60953	37850	40150		138953			8158	147111
29	Sarada Prasad Surujal,	840	80984	37410	31349		149743	40000	30000	6915	86658
30	Pramod Kumar Behera, Peon	841	710714	120000			830714	500000		25173	355887
31	Mrs. Mita Ma hanand a, Peon	894	15889	38400	24904		79193		52500	2003	28696
32	Suphalb ati Naik, Metron	862	51491	39100	35917		126508	60000		4434	70942
33	Sadhu Barik, WA	864	52078	37450	30074		119602		63000	4932	61534
34	Gagan Suna, Elect. Helper	865	58016	37410	35530		130956			7708	138664
35	Nabin Kumar Pujari, EH	867	15628	0	0		15628			104	15732
36	Banama li Bisoi, P. Mistri	825	552016	200000			752016			52966	804982
37	Krushna Chandr a Meher	860	76647	36360	12000		125007		55000	4272	74279
38	Danard an Dhavai,	809	101607	173000	90190		364797		80000	16090	300887

39	Bijaya Jena,	815	187882	9330	4701		201913			9329	211242
40	Mahabir Singh, Watchman	857	60691	37230	21966		119887	10000	15000	5500	100387
41	Jakrias Lakra, Watchman	875	392786	27540	3538		423864		50000	31770	405634
42	Ghanashyam Meher, E. Helper	915	391604	31200			422804			28132	450936
43	Anna Kullu, Metron	863	202484	38400	53185		294069			19954	314023
44	Saroj Kumar Pradhan, LA	898	303646	60000	87747		451393	80000		24027	395420
45	Sanjeeb Kumar Pasayat, Peon	1065	284060	120000	38165		442225	100000		27886	370111
46	Babaji Sahoo	11171	257335	72000			329335		300000	21093	50428
47	Bipin Bihari Naik, Peon	1118	250445	36000	70180		356625	0	0	24375	381000
	<b>TOTAL</b>		<b>12728119</b>	<b>3030930</b>	<b>1005532</b>	<b>0</b>	<b>16764581</b>	<b>931000</b>	<b>1926400</b>	<b>1032715</b>	<b>14939896</b>
<b>NON-TEACHING STAFF (10,11,12)</b>											
Sl No	Name & Designation	A/C No	OB as on 1.4.19	Deposit			Total	Withdrawal		Interest	CB as on 31.3.20
				Subscription	Refund	Add. deposit		Advance	Part Final/Final		
1	2	3	4	5	6	7	8	9	10	11	12
1	Thabira Visar, Sweeper	1036	32141	37850	12803		82794	15000	44000	1549	25343
2	Janek Sindria, Sweeper	1038	22106	19360			41466			2517	43983
3	Gobinda Panigrahi	999	359924	54000			413924		250000	13340	177264

	ahi, Peon										
4	Laxman Nanda, Watchm an	1017	44563	72000	119372		235935	20000		11096	227031
5	Tarulata Bhoi, Metron	1122	212638	38070	27379		278087			19639	297726
6	Birakish ore Mah ananda, Sweepe r	1032	206090	22400	15468		243958			17167	261125
7	Prafulla Dungri, Sweepe r	1033	55165	52600	50982		158747	110000		5383	54130
8	Deburi Sandha, Sweepe r	1035	19253	19200	6640		45093			3166	48259
9	Sulocha na Kalet, Sweepe r	1037	337568	37850	52701		428119		200000	16096	244215
10	Kasturi Behera, Sweepe r	1039	37974	36000			73974			4551	78525
11	P.Pitam bar Reddy, Mali	1123	706777	170000			876777			62963	939740
12	Kalyani sindria, Sweepe r	1125	84541	30000	76769		191310			11250	202560
13	Surendr a Pradh an, Peon	1131	445928	48000	89001		582929			41182	624111
14	Kuber Behera, Peon	1130	241821	72000	91922		405743	227000		14434	193177
15	Pravash ini Mukhi, sweepe	828	297632	37410	17706		352748		200000	11759	164507

	r										
16	Pabitra Mahana nda, Sweeper	874	414472	60000	82214		556686			38914	595600
17	Jayanti Mahana nda, Sweeper	911	34876	34300	33230		102406	44000	40000	1669	20075
18	Rajendra Naik, Comp. Attn.	913	139251	38400	45558		223209	45000		13486	191695
		<b>TOTAL</b>	<b>3692720</b>	<b>879440</b>	<b>721745</b>	<b>0</b>	<b>5293905</b>	<b>461000</b>	<b>734000</b>	<b>290161</b>	<b>4389066</b>

**LAW COLLEGE**

SI No	Name & Designation	A/C No	OB as on 1.4.19	Deposit			Total	Withdrawal		Interest	CB as on 31.3.20
				Subscription	Refund	Add.deposit		Advance	Part Final		
1	2	3	4	5	6	7	8	9	10	11	12
1	Rajib Lochan Das, Orderly	1213	201277	0	0	0	201277			1342	202619
2	Raj Kishore Padhee, SA	1208	359306	22796			382102			29447	411549
3	Jay Prakash Panda, Tech. Asst.	1216	528800	0			528800			3525	532325
		<b>TOTAL</b>	<b>1089383</b>	<b>22796</b>	<b>0</b>	<b>0</b>	<b>1112179</b>	<b>0</b>	<b>0</b>	<b>34314</b>	<b>1146493</b>

**JV HIGH SCHOOL**

SI No	Name & Designation	A/C No	OB as on 1.4.19	Deposit			Total	Withdrawal		Interest	CB as on 31.3.20
				Subscription	Refund	Add.deposit		Advance	Part Final		
1	2	3	4	5	6	7	8	9	10	11	12
1	Medini Kumar Naik, Asst. Tr.	1254	1802430	288000			2090430			155179	2245609



2	Kamala kanta Pani, Asst. Tr.	1255	1751839	204000	63332		2019171	200000	0	142899	1962070
3	Chitta Ranjan Chhand a, PET	1258	836350	40000			876350			34921	911271
4	Samaru Kalet, Sweeper	1261	281190	102000	38492		421682	60000		24321	386003
	<b>TOTAL</b>		<b>4671809</b>	<b>634000</b>	<b>101824</b>	<b>0</b>	<b>5407633</b>	<b>260000</b>	<b>0</b>	<b>357320</b>	<b>5504953</b>
<b>GRAND TOTAL</b>			<b>244062626</b>	<b>31944409</b>	<b>63828665</b>	<b>1046265</b>	<b>283436166</b>	<b>3039000</b>	<b>28928729</b>	<b>19819009</b>	<b>271287446</b>

## PARA: 20 RESULT OF AUDIT AND CONCLUSION

### 20.1 - Remarks On Maintenance of Account

The state of maintenance of books of accounts, records and registers of the University is not satisfactory at all. A huge amount is shown as negative cash balance against different S.B. A/C in closing balance figure of cash book as on 31.3.2020, which is a matter of horrific and needs a special drive for its early reconciliation. Several important accounts, and registers such as GPF/CPF cash book, advance register in proper form, outstanding ledger of advances, outstanding register of deposits, D.C.B. registers of Affiliation & inspection fee, D.C.B registers of student fund, rent (license fee) of quarters and market shops, register of utilization of grants etc. have not been maintained even after repeated suggestions and objections imparted in last and previous audit reports. While reflecting adjustment of advance figures in both Cheque account cash book & Cash account cash book of main account, voucher no./date of advance payment for the purpose have not been mentioned in cash books. Date of sanction of advance (which is mentioned in the cash book) is not the proper reference of payment of advances. While reflecting the refund of unspent balance figures in cash book of main account, the reference of Vr. No./date of the advance paid previously for the purpose have not been mentioned in the cash books. In some cases advance adjustments are made in cash book of main account for which payments have been shown as final expenditure in stead of booking as advance previously. Which need to be avoided henceforth. Pay acquittance roll of both teaching & non-teaching staff have not been made month wise & no serial no. have been reflected against each staff. Which need to be done henceforth. Voucher no./date have not been reflected in duplicate copies & order sheets of the work bills placed in work case records. Maintenance of Work register in respect of developmental works of University need to be ensured without fail. Pasting of vouchers in respect of purchase of stock & store materials in most cases in voucher guard file have been made in such way that the reference of stock entry given in the certificates are not found. Which makes difficulty in verification of stock entries. This need to be avoided by pasting properly /by giving stock entry certificate in proper place of the purchase bills. Due to lack of co-ordination between Account section (Cash-II) & Accounts, Budget & Compliance section most of the investments made/encashed are not found place in cash book. Collection of cash at cash counter is not being fully deposited in bank by cash- I section on the following day of collection. It is partly (a portion) deposited. Hence much and more efforts should be taken by the local authority to bring a reform in the state of maintenance of accounts, records and registers of each and every individual section of the university to make it convenient and lucid so that a steady reference can be achieved on a particular subject/account as and when required.

As a result of this Audit transactions involving a sum of Rs 915544129.60 are held under objection which include an amount of Rs 22404309.00 suggested for recovery. Besides, a sum of Rs 40500 was recovered at the instance of audit. The details are furnished in the following tables.

**Result Of Audit**

Sl No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Other cases(In Rs:)	Remarks
1	4.1	0.00	48875350.50	0.00	0.00	0.00	
2	5.1	0.00	252509367.10	0.00	0.00	0.00	
3	7.1	0.00	485761537.00	0.00	0.00	0.00	
4	8.1	21632487.00	21632487.00	21632487.00	0.00	0.00	
5	11.4	4298.00	4298.00	4298.00	0.00	0.00	
6	13.1	0.00	176955.00	0.00	0.00	0.00	
7	13.3	36264.00	36264.00	36264.00	0.00	0.00	
8	13.4	16800.00	16800.00	16800.00	0.00	0.00	
9	13.5	0.00	27840.00	0.00	0.00	0.00	
10	13.6	0.00	149328.00	0.00	0.00	0.00	
11	13.7	308868.00	308868.00	308868.00	0.00	0.00	
12	14.1	0.00	214256.00	0.00	0.00	0.00	
13	14.2	0.00	28189.00	0.00	0.00	0.00	
14	14.3	0.00	85360.00	0.00	0.00	0.00	
15	14.4	0.00	1101650.00	0.00	0.00	0.00	
16	14.5	0.00	57723.00	0.00	0.00	0.00	
17	14.6	0.00	352108.00	0.00	0.00	0.00	
18	14.7	0.00	1885370.00	0.00	0.00	0.00	
19	14.8	0.00	128330.00	0.00	0.00	0.00	
20	14.9	38287.00	38287.00	38287.00	0.00	0.00	
21	14.10	0.00	121621.00	0.00	0.00	0.00	
22	14.11	0.00	5841630.00	0.00	0.00	0.00	
23	14.12	0.00	1992512.00	0.00	0.00	0.00	
24	14.13	0.00	3785639.00	0.00	0.00	0.00	
25	14.14	0.00	2213200.00	0.00	0.00	0.00	
26	14.15	0.00	2718870.00	0.00	0.00	0.00	
27	14.16	0.00	83822.00	0.00	0.00	0.00	
28	14.17	0.00	179148.00	0.00	0.00	0.00	
29	14.18	0.00	3000000.00	0.00	0.00	0.00	
30	14.19	0.00	2589915.00	0.00	0.00	0.00	
31	15.2	0.00	78498871.00	0.00	0.00	0.00	
32	16.3	343940.00	343940.00	343940.00	0.00	0.00	

33	16.5	0.00	157207.00	0.00	0.00	157207.00	
34	16.39	23365.00	23365.00	23365.00	0.00	0.00	
35	16.42	0.00	38480.00	0.00	0.00	38480.00	
36	16.43	0.00	565542.00	0.00	0.00	565542.00	
<b>Total</b>		<b>22404309.00</b>	<b>915544129.60</b>	<b>22404309.00</b>	<b>0.00</b>	<b>761229.00</b>	

#### Spot Recovery

Sl No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs.)	Name of the person
1	PARA 11.3	226127	2021-08-21	32650	SRI UMAKANTA SAHU, JA
2	PARA 11.2	226382	2021-08-26	2850	SRI UMAKANTA SAHU, JA
3	PARA 11.2	226382	2021-08-26	100	SRI BISWESWAR HOTA, SA
4	PARA 11.1	226382	2021-08-26	4850	SRI UMAKANTA SAHU, JA
5	PARA 11.1	226382	2021-08-26	50	SRI BISWESWAR HOTA, SA
<b>Total</b>				<b>40500</b>	

#### Audit Certificate

Cetrified that the accounts of **SAMBALPUR UNIVERSITY** for the financial year **2019-2020** have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .